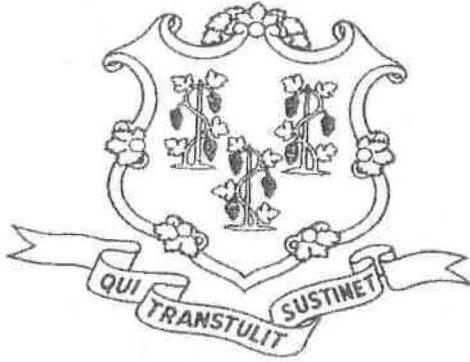


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Maple View Manor of CT, LLC	
Address (No. & Street, City, State, Zip Code) 856 Maple Street, Rocky Hill, CT 06067	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 940C	RHNS	(Specify)	Medicare Provider 07-5238
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Medicaid Provider Numbers:	CCNH 000009407	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) Maple View Manor of CT, LLC	License No. 940C	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 Maple View Manor 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) Lewis Abramson			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Maple View Manor of CT, LLC		Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 856 Maple Street, Rocky Hill, CT 06067				
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. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-563-2861		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Maple View Manor of CT, LLC		Address (No. & Street, City, State, Zip) 856 Maple Street, Rocky Hill, CT 06067		
License Numbers:	CCNH 940C	RHNS	(Specify)	Medicare Provider No. 07-5238
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 checked="" type="radio"/> Proprietorship <input 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.				
N/A				
Administrator				
Name of Administrator Lewis Abramson		Nursing Home Administrator's License No.:	000692	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Related Parties***

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / Line m12	14,395	14,395
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 / Line 12d	3,657	3,657
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg. 16 / Line m12	469,135	469,135
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST, Services/ Consulting	Various	659,623	635,415
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg. 20 / Line 5f	15,347	14,064
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	360,487	322,171
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	663,837	663,837
PROFESSIONAL SERVICES	850 Silas Deane Hwy Wethersfield, Ct	<input type="radio"/>	<input checked="" type="radio"/>		Contract RNs / LPNs	Various	64,548	64,548
See attached for continued list	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	585,200	585,200

* 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 Maple View Health & Rehab		License No. 940-C		Report for Year Ended 9/30/2021		Page 4a	of 37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Mapleview Realty	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	561,261	***561,261
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Pg 16 / Line m13	23,939	23,939

* Use additional sheets if necessary.

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

*** N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

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	
Maple View Manor of CT, LLC			940C	9/30/2021			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	2,930	2,930		
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	38,718	38,718		
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/01/18	39 Months	10,453	10,453		
PITNEY BOWES GLOBAL F P.O.Box 3711887 Pittsburgh PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Postage	03/07/12	Ongoing	1,091	1,091		
Nissan Motor Acceptance Corp. - PO Box 371447 Pittsburgh PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Automobile	08/22/15	36 Months	3,996	3,996		
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***	57,188

* 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 Maple View Manor of CT, LLC	License No. 940C	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.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services		\$	31,030
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	
			\$	31,030
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				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Cona Elder Law 2 Murtha Culina 3 Jackson Lewis 4 American Arbitration Association 5 Various			Telephone Number 631-390-5000 203-772-7700 631-247-0404 800-778-7879 Various	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 225 Broadhollow Road, Suite 200, Melville, NY 11747 2 280 Trumbull Street, 12th Fl Hartford, CT 06103 3 58 South Service Rd., Suite 250 Melville, NY 11747 4 120 Broadway, New York, NY 10271 5 Various				
Services Provided by This Firm (<i>describe fully</i>)				
1	BANK/ASSET SEARCH (Disallowed on Pg 28)		\$	411
2	RESIDENT ABUSE ALLEGATIONS		\$	156
3	UNION ISSUES WITH CBA		\$	4,250
4	CBA GRIEVANCES		\$	325
5	Various Non Allowable Collections / Conservatorship (Disallowed on Pg 28)		\$	22,667
			Charge for Services Provided	
			\$	27,809
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 Maple View Manor of CT, LLC			License No. 940C		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	77	77			77	77							
B. As of midnight of THIS report period	92	92							92	92			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,899	3,899			2,912	2,912			987	987			
B. Medicaid (Conn.)	22,133	22,133			16,165	16,165			5,968	5,968			
C. Medicaid (other states)													
D. Private Pay	3,644	3,644			2,724	2,724			920	920			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice	2,445	2,445			1,682	1,682			763	763			
G. Total Care Days During Period (3A thru F)	32,121	32,121			23,483	23,483			8,638	8,638			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	15	15			13	13			2	2			
5. Total Resident Days (3G + 4A + 4B)	32,136	32,136			23,496	23,496			8,640	8,640			

Schedule of Resident Statistics (Cont'd)

Name of Facility Maple View Manor of CT, LLC			License No. 940C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	8		58		26								
Per Diem Rate													
a. One bed rm.	Various		232.18		490.00								
b. Two bed rms.	Various		232.18		470.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,284	3,284			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									588	588			
C. Other									9,526	9,526			
D. Total Physical Therapy Treatments									13,398	13,398			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									435	435			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									188	188			
C. Other									1,932	1,932			
D. Total Speech Therapy Treatments									2,555	2,555			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,103	3,103			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									607	607			
C. Other									9,153	9,153			
D. Total Occupational Therapy Treatments									12,863	12,863			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Maple View Manor of CT, LLC	940C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	167,449	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	234,373	10,151				
5. Dietary Service						
a. Head Dietitian	25,483	728				
b. Food Service Supervisor	61,214	2,080				
c. Dietary Workers	430,415	22,755				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	319,354	18,242				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	66,465	2,080				
b. Other Maintenance Workers	59,127	3,047				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	220,904	3,857				
b. RN						
1. Direct Care	476,429	11,035				
2. Administrative**	250,739	6,539				
c. LPN						
1. Direct Care	1,059,219	33,516				
2. Administrative**						
d. Aides and Attendants	1,522,185	83,942				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	113,716	6,136				
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	63,782	2,080				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	112,262	3,637				
A-13. Total Salary Expenditures	5,183,116	211,905				

* 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	\$ 108,512	3,530				
Respiratory Therapy (Disallowed on Pg 28a)	3,750	107				
Total	\$ 112,262	3,637	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant/Rehab Consultant (Disallowed on Pg 28a)	\$ 14,816	99				
Medical Consulting	63,660	62				
Total	\$ 78,476	161	\$ -	-	\$ -	-

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	
Maple View Manor of CT, LLC				940C	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J Ostreicher				Non Discriminatroy	Supervises Operations, Deals with DNS	51	16 / m11	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Maple View Manor of CT, LLC				940C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Lewis Abramson	167,449			Non Discriminatroy	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Maple View Manor of CT, LLC	940C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	6,984	472				
3. Pharmacist	11,934	80				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	289,425	6,510				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	100				
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	103,435	1,728				
b. Other						
10. Occupational Therapist						
a. Resident Care	269,703	5,025				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	59,685	806				
2. Administrative***						
b. LPN						
1. Direct Care	4,863	95				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	78,476	161				
B-13 Total Fees Paid in Lieu of Salaries	854,505	14,977				

* 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 Maple View Manor of CT, LLC		License No. 940C	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	
SDX 21 WATERVILLE RD AVON, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Therapy-809 Main St, E.Hartford,CT, 06108	PT, OT, ST & Consult Rehab	<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	
Starling Physicians, 2110 Silas Deane HWY, Rocky Hill CT 06067	Medical Director / Medical Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	Contract RNs / LPNs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
MASSTEX IMAGING 3 ELECTRONICS AVE DANVERS MA 01923	Speech Therapy	<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"/>		
		<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
Maple View Manor of CT, LLC	940C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 227,416	227,416		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 40,001	40,001		
4. Social Security (F.I.C.A.)	\$ 385,220	385,220		
5. Health Insurance	\$ 663,837	663,837		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 11,942	11,942		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 28,076	28,076		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 42,036	42,036		
d. Accounting and Auditing	\$ 31,030	31,030		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 27,809	27,809		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 21,904	21,904		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 26,449	26,449		
2. Cellular Phones	\$ 1,979	1,979		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$ 97,409	97,409		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 532,127	532,127		
Subtotal	\$ 2,137,235	2,137,235		

* 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)
	-		
Union Training and Upgrading	\$ 23,330		
Background Checks	4,746		
Total	\$ 28,076	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Maple View Manor of CT, LLC	940C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,137,235	2,137,235		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 149	149			
3. Gifts to Staff and Residents	\$ 2,601	2,601			
4. Employee Travel	\$ 467	467			
5. Education Expenses Related to Seminars and Conventions	\$ 25	25			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 355	355			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,900	1,900			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 48,376	48,376			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,565	4,565			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,474	8,474			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 675	675			
9. Subscriptions	\$ 7,217	7,217			
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>)	\$ 128,571	128,571			
12. Administrative Management Services**	\$ 483,530	483,530			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 48,204	48,204			
C-14 Total Administrative & General Expenditures	\$ 2,872,344	2,872,344			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing Supplies (Disallowed on Pg 28)	\$ 1,349		
Promotional Advertising (Disallowed on Pg 28)	47,025		
Other Direct - Marketing (Disallowed on Pg 28)	2		
Total Other Advertising	\$ 48,376	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 7,274		
AHCA Dues	1,200		
Total Dues	\$ 8,474	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits-Maple View-Administration	\$ 740		
Penalties-Maple View-Administration (Disallowed on Pg 28a)	340		
Bank Charges-Maple View-Administration	37,623		
Misc Expense-Maple View-Administration (Disallowed on Pg 28a)	2,004		
Prior Period Expense-Maple View-Administration (Disallowed on Pg 28a)	7,497		
Total Other Administrative and General	\$ 48,204	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Maple View Manor of CT, LLC	940C	9/30/2021	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.	483,530	Shared Expenses	Page 16 / Line m12	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Maple View Manor of CT, LLC		940C	9/30/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 281,939	281,939			
2.	Non-Food Supplies	\$ 23,786	23,786			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 39,300	39,300			
c. Other (Specify) _____						
		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 345,025	345,025			
2E. Dietary Questionnaire						
F. Resident Meals: Total no. of meals served per day:*		Total	CCNH	RHNS	(Specify)	
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
Maple View Manor of CT, LLC		940C	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. \$					
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)	\$	135,711	135,711			
c. Other (Specify) Supplies / Diapers / Linens	\$	35,108	35,108			
3D. Total Laundry Expenditures (3a + b + c)	\$	170,819	170,819			
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 Maple View Manor of CT, LLC		License No. 940C	Report for Year Ended 9/30/2021		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	26,768	26,768			
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. \$	170	170			
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 26,938	26,938			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$	333,410	333,410			
2. Purchased from	\$					
b. Medicine Cabinet Drugs	\$	11,696	11,696			
c. Medical and Therapeutic Supplies	\$	65,040	65,040			
d. Ambulance/Limousine***	\$	19,571	19,571			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	14,185	14,185			
f. X-rays and Related Radiological Procedures***	\$	16,619	16,619			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	53,827	53,827			
i. Recreation	\$	15,533	15,533			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	64,546	64,546			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 594,427	594,427			

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

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

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

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

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

Name of Facility Maple View Manor of CT, LLC			License No. 940C	Report for Year Ended 9/30/2021			Page 21	of 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	10,490			16	m11
ADM Environmental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	21,315			22	6f
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	110,890			19	3b
Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	24,821			19	3b
MANHATTAN TECH SUPPORT	55 W 39TH ST, NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	10,978			16	m11
EMCORE SEVICES	30 Lindeman Drive, Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	29,105			18	2b
Brothers Landscape	5 Chelsea Dr, Cromwell CT 06416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/Plowing	11,593			22	6f
Otis Elevator	1 Enterprise Dr #205, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Expense	11,306			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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
Maple View Manor of CT, LLC	940C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 30,882	30,882				
c. Light & Power	\$ 78,427	78,427				
d. Water	\$ 36,514	36,514				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 57,188	57,188				
f. Other (<i>itemize</i>)	\$ 113,322	113,322				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 316,333	316,333				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 2,487	2,487				
d. Movable Equipment	\$ 51,204	51,204				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 53,691	53,691				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 116,067	116,067				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 116,067	116,067				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 561,261	561,261				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 8,842	8,842				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 739,861	739,861				

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

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/30/2020	Dish washer	\$ 10,046	10	\$ 921
12/31/2020	Dishwasher Sink Relocations	18,793	10	1,566
Total additions for Non-Movable Equipment		\$ 28,839		\$ 2,487 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Amortization Schedule*

Name of Facility Maple View Manor of CT, LLC			License No. 940C		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,556,999	868,906	S/L	Various	114,449	
2. Disposals (attach schedule)				(7,191)	(7,191)				
3. Acquired during this report period (attach schedule)	Var	Var	Various	30,807		S/L	Various	1,618	
C-4. Subtotal									116,067
D. Total Amortization									116,067

* 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.

**Maple View Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NPV
LEASEHOLD IMPROVEMENTS													
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,085,197	647,848	72,397	720,245	72,397	792,642	72,397	865,039	220,158
2019 Additions													
LI	Install Fan motor on A/C unit	11/30/2018	S/L	10	3,449	-	345	345	345	690	345	1,035	2,414
LI	nurse call system	11/30/2018	S/L	10	45,518	-	4,552	4,552	4,552	9,104	4,552	13,656	31,862
LI	Loading dock doors & frame	12/31/2018	S/L	10	4,020	-	402	402	402	804	402	1,206	2,814
LI	HVAC	1/31/2019	S/L	15	1,604	-	107	107	107	214	107	321	1,283
LI	Roof replacement	6/30/2019	S/L	10	251,225	-	25,123	25,123	25,123	50,246	25,123	75,369	175,856
LI	IT Set up - Passport Unit	8/31/2019	S/L	10	1,840	-	184	184	184	368	184	552	1,288
LI	IT Set up	8/31/2019	S/L	10	2,120	-	212	212	212	424	212	636	1,484
LI	Boiler	9/30/2019	S/L	20	57,987	-	2,899	2,899	2,899	5,798	2,899	8,697	19,290
LI	Cedar Wood Fence	9/30/2019	S/L	8	466	-	58	58	58	116	58	174	292
LI	Cedar Fence	9/30/2019	S/L	8	2,639	-	330	330	330	660	330	990	1,649
2020 Additions													
LI	Water Valve Repair	6/30/2020	S/L	10	1,107	-	-	-	111	111	111	222	885
LI	Water Valve Repair	6/30/2020	S/L	10	985	-	-	-	99	99	99	198	787
LI	Walk in Freezer Repair	6/30/2020	S/L	10	833	-	-	-	83	83	83	166	667
LI	Walk in Freezer Repair	8/31/2020	S/L	10	17,564	-	-	-	1,756	1,756	1,756	3,512	14,052
LI	New Boiler	8/31/2020	S/L	20	45,077	-	-	-	2,254	2,254	2,254	4,508	40,569
LI	Painting-Morales	9/30/2020	S/L	10	26,031	-	-	-	2,603	2,603	2,603	5,206	20,825
LI	Network Equipment	9/30/2020	S/L	10	5,230	-	-	-	525	525	525	1,050	4,200
LI	Door Repair	9/30/2020	S/L	10	4,089	-	-	-	409	409	409	818	3,271
2021 Additions													
LI	Painting	2/28/2021	S/L	10	10,708	-	-	-	-	-	714	714	9,994
LI	Painting	4/30/2021	S/L	10	8,065	-	-	-	-	-	403	403	7,662
LI	Wall Bumpers & Kick Plates	5/31/2021	S/L	10	12,034	-	-	-	-	-	501	501	11,533
2021 Disposals													
	Disposal of Prior Period Assets				(6,147)	-	-	-	-	-	-	-	(6,147)
	Asset 327 Disposal				(1,044)	-	-	-	-	-	-	-	(1,044)
TOTAL LEASEHOLD IMPROVEMENTS					1,580,615	647,848	106,609	754,457	114,449	868,906	116,067	977,782	602,833
Building Improvements													
Bldg Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	4,479,109	4,124,485	200,785	4,325,270	153,839	4,479,109	-	4,479,109	-
TOTAL Building Improvements					4,479,109	4,124,485	200,785	4,325,270	153,839	4,479,109	-	4,479,109	-
Non Movable Equipment													
NME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	27,332	27,332	-	27,332	-	27,332	-	27,332	-
2021 Additions													
NME	Dish washer	11/30/2020	S/L	10	10,046	-	-	-	-	-	921	921	9,125
NME	Dishwasher Sink Relocations	12/31/2020	S/L	10	18,793	-	-	-	-	-	1,566	1,566	17,227
TOTAL Non Movable Equipment					56,171	27,332	-	27,332	-	27,332	2,487	29,819	26,327
MOVABLE EQUIPMENT													
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,164,997	292,623	42,043	334,666	42,043	376,709	42,043	418,752	746,245
2019 Additions													
MME	Hyper Steam Concection Steamer	11/30/2018	S/L	10	7,105	-	710	710	710	1,420	710	2,130	4,975
MME	Desktop mini PC	11/30/2018	S/L	3	707	-	236	236	236	472	235	707	(0)
MME	refrigerator- reach-in	12/31/2018	S/L	10	4,191	-	419	419	419	838	419	1,257	2,934
MME	tax and gate on asset#308	1/31/2019	S/L	10	396	-	40	40	40	80	40	120	276
MME	Qty 20 Dining Chairs	1/31/2019	S/L	15	4,880	-	325	325	325	650	325	975	3,905
MME	Nobles Heavy Duty Vacuum	3/31/2019	S/L	8	635	-	79	79	79	158	79	237	398
MME	Meridian Ice & Water Dispenser	3/31/2019	S/L	10	6,111	-	611	611	611	1,222	611	1,833	4,278
MME	Heavy Duty Food Blender	4/30/2019	S/L	10	1,283	-	128	128	128	256	128	384	899
MME	Hamatic bed & Mattress	6/30/2019	S/L	15	1,537	-	102	102	102	204	102	306	1,231
MME	6 Copiers 3 Kyocera, 3 Toshiba	7/31/2019	S/L	5	620	-	124	124	124	248	124	372	248
MME	6 Copiers 3 Kyocera, 3 Toshiba	7/31/2019	S/L	5	1,206	-	241	241	241	482	241	723	483
MME	3 Full Electric Beds	7/31/2019	S/L	12	1,822	-	152	152	152	304	152	456	1,366
MME	Network Equipment	8/31/2019	S/L	5	3,264	-	653	653	1,306	653	1,959	1,305	
MME	1 Electric Bed	8/31/2019	S/L	12	607	-	51	51	51	102	51	153	454
MME	Dish Dispenser	8/31/2019	S/L	10	4,079	-	408	408	408	816	408	1,224	2,855
MME	6 Mattresses	9/30/2019	S/L	5	1,090	-	218	218	218	436	218	654	436
2020 Additions													
MME	Lift	10/31/2019	S/L	10	1,666	-	-	-	167	167	167	334	1,332
MME	Scale	10/31/2019	S/L	10	756	-	-	-	76	76	76	152	604
MME	Refrigerator	11/30/2019	S/L	10	3,177	-	-	-	318	318	318	636	2,541
MME	2 Desks	12/31/2019	S/L	3	1,660	-	-	-	553	553	553	1,106	554
MME	Ultrasound Steamer	2/29/2020	S/L	7	8,147	-	-	-	1,164	1,164	1,164	2,328	5,819
MME	Computer Monitor	12/31/2019	S/L	5	1,125	-	-	-	225	225	225	450	675
MME	Washer & Dryer	5/31/2020	S/L	10	1,740	-	-	-	174	174	174	348	1,392
MME	Thermal Food Cover	6/30/2020	S/L	10	1,091	-	-	-	109	109	109	218	873
MME	Electric Bed	6/30/2020	S/L	12	676	-	-	-	56	56	56	112	564
MME	Commercial Toaster	6/30/2020	S/L	10	604	-	-	-	60	60	60	120	484
MME	Extractor	8/31/2020	S/L	10	2,293	-	-	-	229	229	229	458	1,835
MME	Network Equipment	9/30/2020	S/L	5	1,000	-	-	-	200	200	200	400	600
MME	Network Equipment	9/30/2020	S/L	5	1,560	-	-	-	312	312	312	624	936
2021 Additions													
MME	Heat Exchanger-Trane PK4	12/31/2020	S/L	15	6,692	-	-	-	-	-	372	372	6,320
MME	Inducer Motor Unit Replacement	2/28/2021	S/L	10	1,637	-	-	-	-	-	109	109	1,528
MME	Trane PK4 Compressor	8/31/2021	S/L	15	7,429	-	-	-	-	-	83	83	7,346
MME	Food processor	8/31/2021	S/L	10	3,315	-	-	-	-	-	55	55	3,260
MME	Dell Computer	8/31/2021	S/L	3	1,192	-	-	-	-	-	66	66	1,125
MME	Dell Computer	8/31/2021	S/L	3	1,216	-	-	-	-	-	68	68	1,148
MME	Firewall Security	8/31/2021	S/L	5	8,083	-	-	-	-	-	269	269	7,814
TOTAL MOVABLE EQUIPMENT					1,259,589	292,623	46,540	339,163	50,183	389,346	61,204	440,550	819,039

Maple View Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
TOTAL ASSETS PER CR SCHEDULE					7,375,484	5,092,288	353,934	5,446,222	318,471	5,764,693	169,758	5,927,260	1,448,224
TOTAL ASSETS PER TRIAL BALANCE					2,259,800	-	160,941	1,460,084	160,941	1,460,084	160,941	1,460,084	799,716
LESS REALTY ASSETS					(4,479,109)	(4,124,485)		(4,325,270)	0	(4,479,109)	0	(4,479,109)	0
ROUNDING													
VARIANCE					636,575	967,803	192,993	(339,132)	157,530	(174,500)	8,817	(11,933)	648,508

F/S vs C/R NBV - Page 31, Line D9 (648,508)
F/S vs C/R Depreciation - Page 36, Line F1 (8,817)

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

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2021	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		03/17/75		
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage		40,000		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	10/01/15			
c. Interest Rate for the Cost Year	2.99%			
d. Term of Mortgage (number of years)	35			
e. Amount of Principal Borrowed	3,848,600			
f. Principal balance outstanding as of 9/30/2021	3,489,619			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Maple View Manor of CT, LLC		License No. 940C	Report for Year Ended 9/30/2021			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Maple View Manor of CT, LLC		940C		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) Notes Payable / Admin / Computer Loan Interest				\$	3,984	3,984	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	3,984	3,984	
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$	1,615	1,615	
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				\$	81,656	81,656	
14d. Total Insurance Expenditures (14a + b + c)				\$	87,178	87,178	
15. Total All Expenditures (A-13 thru C-14)				\$	11,194,530	11,194,530	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Maple View Manor of CT, LLC			940C	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 25,453	25,453		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 269,703	269,703		
7.			Other - See attached Schedule	\$ 14,816	14,816		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 42,036	42,036		
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 23,078	23,078		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 179	179		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 2,601	2,601		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 355	355		
18.	16	m2/3	Unallowable Advertising *	\$ 48,376	48,376		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 205,502	205,502		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 114,299	114,299		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 746,398	746,398		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Admissions Salary relating to Marketing	\$ 21,703		
10	12o	Respiratory Therapy	3,750		
Total Other Salaries Adjustment			\$ 25,453	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultant	\$ 14,816		
Total Other Fees Adjustments			\$ 14,816	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Marketing Salary	\$ 5,586		
15	Var	Benefits Associated with Respiratory Therapy Salary	788		
16	m13	Penalties-Maple View-Administration	340		
16	m13	Misc. Expense-Maplev-Administration	2,004		
16	m13	Prior Period Expense-Maple View-Administration	7,497		
16	m8a	Chamber Dues	675		
15	1k1	CT PET Tax	97,409		
Total Other A&G Adjustments			\$ 114,299	\$ -	\$ -

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

Pg. 28b

	<u>Amount</u>	
Total Cell Phone Expense	1,979	TB Linked
Cell Phone Allowed Based on Bed Capacity	5	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,800	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,800	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 179</u></u>	

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

<u>Description</u>	<u>Amount</u>	
Management fees Charged	483,530	Page 16, Line m12
Accounting Charges	31,030	Page 15, Line 1d
Total Management Fees Per Agreement	514,560	
Patient Days	32,136	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	39,420	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 13.05	
PPD Allowance Per Client 2020	7.83	
2021 CPI Increase %	1.02%	J.01b
PPD Allowance 9/30/2021	7.84	
Amount over (Under)	\$ 5.2132	
Total Days	39,420	Page 8 of C/R
Disallowed Management Fee	\$ 205,502	

Respiratory Therapist Benefits Disallowance

Respiratory Therapist Salary	3,750	Page 10
Total Salaries	5,183,116	TB Linked
Percent to Total Salaries	<hr/> 0.07%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,089,058	TB Linked
Respiratory Therapist Benefits Disallowed	788	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
Maple View Manor of CT, LLC				940C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 746,398	746,398		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 333,410	333,410		
28.	20	5d	Ambulance/Limousine	\$ 19,571	19,571		
29.	20	5f	X-rays, etc	\$ 16,619	16,619		
30.	20	5h	Laboratory	\$ 53,827	53,827		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 14,185	14,185		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 62,211	62,211		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,316	1,316		
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	\$ 5,611	5,611		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 19,566	19,566		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,272,714	1,272,714		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 6,153		
20	5c	Med B Nursing Supplies	28,726		
20	5l	IV Thy Supplies-Maple View-Rehab Tpy and Ancllry	2,942		
20	5l	Equip Rental-Maple View-Rehab Tpy and Ancllry	10,653		
20	5l	Equip Rental-Maple View-Nursing	13,008		
20	5l	Minor Equip-Maple View-Nursing	702		
20	5l	Consolidated Billing	27		
Total Other Ancillary Costs			\$ 62,211	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation Associated with Mattresses & TVs	\$ 1,316		
Total Excess Movable Equipment Depreciation			\$ 1,316	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Auto Lease	\$ 3,996		
27	14b	Automobile Insurance	1,615		
Total Other Property Adjustments			\$ 5,611	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc Revenue	\$ 9,247		
30	IV 8	Rebates / Refunds	10,319		
Total Other Adjustments			\$ 19,566	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

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

Pg. 29b

Total Cable TV Expense	9,753	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	<u>12</u>	
Total Allowable Expense	\$ 3,600	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u>\$ 6,153</u>	{a}

Tickmark
{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Maple View Manor of CT, LLC	940C	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 8,592,075	8,592,075			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,598,478)	(3,598,478)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,812,877	1,812,877			
b. Medicare Room and Board Contractual Allowance **	\$ (1,447,562)	(1,447,562)			
4. a. Private-Pay Residents and Other	\$ 3,930,060	3,930,060			
b. Private-Pay Room and Board Contractual Allowance **	\$ (676,735)	(676,735)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 158,762	158,762			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (204,559)	(204,559)			
c. Prescription Drugs - Non-Medicare	\$ 116,022	116,022			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (127,235)	(127,235)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 311,983	311,983			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 121,890	121,890			
c. Physical Therapy - Non-Medicare	\$ 197,538	197,538			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (241,680)	(241,680)			
4. a. Speech Therapy - Medicare	\$ 154,854	154,854			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 100,926	100,926			
c. Speech Therapy - Non-Medicare	\$ 86,975	86,975			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (47,718)	(47,718)			
5. a. Occupational Therapy - Medicare	\$ 313,930	313,930			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 95,978	95,978			
c. Occupational Therapy - Non-Medicare	\$ 201,432	201,432			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (136,115)	(136,115)			
6. a. Other (Specify) - Medicare	\$ 1,353,659	1,353,659			
b. Other (Specify) - Non-Medicare	\$ 296,459	296,459			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,365,338	11,365,338			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 1,320	1,320			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 1,042,060	1,042,060			
V. Total Other Revenue (1 thru 8)	\$ 1,043,380	1,043,380			
VI. Total All Revenue (III +V)	\$ 12,408,718	12,408,718			

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Maple View Manor of CT, LLC	940C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,580,511
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	870,200
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,557,375
4 Inventories			\$	57,414
5. Prepaid Expenses			\$	164,626
a. _____				
b. _____				
c. _____				
d. See Schedule	164,626			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	55,449
Resident Refunds-Maple View	1,707			
CT PET Deferred Tax-Maple View	45,644			
Due from Realty-Maple View	8,098			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,285,575
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>4,479,109</u>		\$	
	Accum. Depreciation <u>4,479,109</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>1,580,615</u>		\$	602,833
	Accum. Depreciation <u>977,782</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>56,171</u>		\$	26,352
	Accum. Depreciation <u>29,819</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,259,589</u>		\$	819,039
	Accum. Depreciation <u>440,550</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(641,777)
F/S vs C/R NBV	(648,508)			
See Schedule	6,731			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	806,447

* 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-Maple View	\$ 15,785
31	A5	Prepaid Gen. Ins-Maple View	14,518
31	A5	Prepaid Expense Other-Maple View	110,323
31	A5	Prepaid Personal Property Taxes-Maple View	7,129
31	A5	Prepaid Mgmt Assets-Maple View	16,871
Total Prepaid Expenses			\$ 164,626

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Prog-Maple View	\$ 6,731
Total Other Other Fixed Assets (Itemize)			\$ 6,731

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Maple View Manor of CT, LLC	940C	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	5,092,022
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	211,826
Loans and Exchange-Maple View		200,000		
Security Deposits-Maple View		11,826		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	211,826
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,303,848

* 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
Maple View Manor of CT, LLC		940C	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	405,065
2. Notes Payable (<i>itemize</i>)				\$	
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	15,903
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	15,903		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	418,315
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>)				\$	612,219
Unclaimed ADP checks-Maple View		12,886	Accrued Pension-Maple V	11,942	
Due to Medicaid-Maple View		120,000	Accrued Worker's Comp-	82,888	
Patients Fund-Maple View		88,077	CT PET Tax Accrued Exj	80,829	
Accrued Expenses-Maple View		215,597	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,451,502

* 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 Maple View Manor of CT, LLC		License No. 940C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,451,502	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 42,741	
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation	42,741			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,895,141	
Name and Address of Lender	Amount	Loan Date			
Due to Realty, Related, Other	1,895,141				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,937,882	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,389,384	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Maple View Manor of CT, LLC	940C	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	691,459
6. Gain or Loss for Period			\$	1,223,005
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	1,914,464
C. Total Reserves and Net Worth			\$	1,914,464
D. Total Liabilities, Reserves, and Net Worth			\$	5,303,848

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Maple View Manor of CT, LLC	940C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	191,059
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	12,408,718
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,185,713
D. Net Income or Deficit			\$	1,223,005
E. Balance			\$	1,414,064
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Page 27	\$11,194,530			
F/S vs C/R Depreciation	(8,817)			
Total Expenses Per FS	\$11,185,713			
2. Other (<i>itemize</i>)				
Capital Drawings		537,077		
Prior Period Adjustments		(36,677)		
F-3. Total Additions			\$	500,400
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/21	\$	1,914,464

I. Preparer's/Reviewer's Certification

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Maple View Manor of CT, LLC for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Maple View Manor of CT, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Maple View Manor of CT, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 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 Maple View Manor 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 - Maple View Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CGNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
101005-0105-00-000-0	Cash Operating-Maple View	189,842.00			189,842.00	306,455.00
102000-0105-00-000-0	Cash - Payroll-Maple View	11,900.00			11,900.00	10,051.00
104000-0105-00-000-0	Cash - Savings-Maple View	1,288,592.00			1,288,592.00	1,091,000.00
105000-0105-00-000-0	Cash - Savings Patients-Maple View	88,077.00			88,077.00	69,940.00
106000-0105-00-000-0	Petty Cash-Maple View	1,500.00			1,500.00	1,500.00
106100-0105-00-000-0	Petty Cash - Resident Funds-Maple View	600.00			600.00	600.00
107000-0105-00-000-0	Resident Refunds-Maple View	1,707.00			1,707.00	2,801.00
110000-0105-00-000-0	Accounts Receivable-Maple View	208,406.00			208,406.00	230,037.00
111000-0105-00-000-0	A/R Private-Maple View	15,858.00			15,858.00	91,062.00
111200-0105-00-000-0	A/R Comm Ins-Maple View	89,118.00			89,118.00	44,333.00
111300-0105-00-000-0	AR Hospice-Maple View	81,047.00			81,047.00	10,744.00
111400-0105-00-000-0	A/R Mgd Medicare-Maple View	133,423.00			133,423.00	24,139.00
112000-0105-00-000-0	A/R Medicare Pt A-Maple View	202,390.00			202,390.00	422,725.00
112500-0105-00-000-0	A/R Medicare Pt B-Maple View	9,222.00			9,222.00	7,148.00
113000-0105-00-000-0	A/R Medicaid-Maple View	447,886.00			447,886.00	416,706.00
114000-0105-00-000-0	A/R Patient Plicipation-Maple View	(73,143.00)			(73,143.00)	(76,190.00)
116100-0105-00-000-0	Medicare Colns Bad Debl-Maple View	4,694.00			4,694.00	2,288.00
116200-0105-00-000-0	Allowance for Doubtful Accounts-Maple View	(248,701.00)			(248,701.00)	(306,688.00)
121400-0105-00-000-0	Prepaid Workers Comp-Maple View	15,785.00			15,785.00	16,773.00
122200-0105-00-000-0	Prepaid Gen. Ins-Maple View	14,518.00			14,518.00	20,191.00
129000-0105-00-000-0	Prepaid Expense Other-Maple View	110,323.00			110,323.00	10,672.00
129110-0105-00-000-0	Prepaid Personal Property Taxes-Maple View	7,129.00			7,129.00	5,679.00
129300-0105-00-000-0	Prepaid Mgmt Assets-Maple View	16,871.00			16,871.00	18,629.00
129900-0105-00-000-0	CT PET Deferred Tax-Maple View	45,644.00			45,644.00	41,020.00
130000-0105-00-000-0	Inventory-Maple View	57,414.00			57,414.00	23,547.00
141000-0105-00-000-0	Loans and Exchange-Maple View	200,000.00			200,000.00	200,000.00
141400-0105-00-000-0	Due from Realty-Maple View	8,098.00			8,098.00	8,098.00
141600-0105-00-000-0	Due from Related-Maple View	1,557,375.00			1,557,375.00	2,113,246.00
141900-0105-00-000-0	CT PET Tax Receivable-Maplev	0.00			0.00	16,580.00
145000-0105-00-000-0	Security Deposits-Maple View	11,826.00			11,826.00	11,826.00
153600-0105-00-000-0	Construction in Prog-Maple View	6,731.00			6,731.00	6,731.00
154000-0105-00-000-0	Lease hold Improvements-Maple View	1,572,487.00			1,572,487.00	1,548,871.00
154100-0105-00-000-0	Leasehold Improvement Mgmt-Maple View	8,128.00			8,128.00	8,128.00
155000-0105-00-000-0	Fixed Equipment-Maple View	27,332.00			27,332.00	27,332.00
156000-0105-00-000-0	Major Movable Equip-Maple View	651,853.00			651,853.00	593,451.00
164000-0105-00-000-0	Accum Depr LHI-Maple View	(1,021,270.00)			(1,021,270.00)	(911,477.00)
166000-0105-00-000-0	Accum Depr MME-Maple View	(438,814.00)			(438,814.00)	(387,666.00)
210000-0105-00-000-0	Accounts Payable-Maple View	(405,065.00)			(405,065.00)	(977,621.00)
211003-0105-00-000-0	Notes Payable ST3-Maplev	0.00			0.00	(4,654.00)
211106-0105-00-000-0	Notes/Loans Payable L/T - Maplev	0.00			0.00	(30,193.00)
211400-0105-00-000-0	Equipment Obligation ST-Maple View	(15,903.00)			(15,903.00)	(15,070.00)
211411-0105-00-000-0	Equipment Obligation LT 1-Maple View	(42,741.00)			(42,741.00)	(58,644.00)
220200-0105-00-000-0	Unclaimed ADP checks-Maple View	(12,886.00)			(12,886.00)	(13,956.00)
221400-0105-00-000-0	Due to Realty-Maple View	(265,007.00)			(265,007.00)	(79,892.00)
221700-0105-00-000-0	Due to Medicaid-Maple View	(120,000.00)			(120,000.00)	(227,290.00)
221760-0105-00-000-0	Deferred Revenue Rcf-Maplev	0.00			0.00	(757,066.00)
226200-0105-00-000-0	Patients Fund-Maple View	(88,077.00)			(88,077.00)	(69,940.00)
235100-0105-00-000-0	Non Union Sick Dec-Maplev	0.00			0.00	(67,801.00)
250000-0105-00-000-0	Accrued Expenses-Maple View	(215,597.00)			(215,597.00)	(151,253.00)
250020-0105-00-000-0	Accrued Pension-Maple View	(11,942.00)			(11,942.00)	0.00
250030-0105-00-000-0	Accrued Worker's Comp-Maple View	(82,888.00)			(82,888.00)	(63,589.00)
250100-0105-00-000-0	Accrued Payroll-Maple View	(139,475.00)			(139,475.00)	(117,495.00)
252000-0105-00-000-0	Accrued Vacation-Maple View	(278,840.00)			(278,840.00)	(238,310.00)
254900-0105-00-000-0	CT PET Tax Accrued Expense-Maplev- -	(80,829.00)			(80,829.00)	0.00
270000-0105-00-000-0	Due to Realty Comprny-Maplev	0.00			0.00	(77,914.00)
271500-0105-00-000-0	Due to Related-Maple View	(1,591,246.00)			(1,591,246.00)	(2,539,647.00)
274000-0105-00-000-0	Due to Other-Maple View	(38,888.00)			(38,888.00)	(38,888.00)
280000-0105-00-000-0	Capital-Maple View	537,077.00			537,077.00	537,077.00
286000-0105-00-000-0	Ptner Drawings-Maplev	0.00			0.00	(500,000.00)
295000-0105-00-000-0	Retained Earnings-Maple View	(1,228,536.00)			(1,228,536.00)	157,671.00
303005-0105-00-000-0	Hospice Contra Other	0.00			0.00	161.00
303100-0105-00-000-0	Hospice Revenue-Maple View	(823,131.00)			(823,131.00)	(878,450.00)
303700-0105-00-000-0	Hospice C/A-Maple View	348,640.00			348,640.00	409,892.00
304100-0105-00-000-0	Hospice Pharmacy-Maple View	413.00			413.00	(1,064.00)
304105-0105-00-000-0	Hospice Pharmacy Contra-Maple View	(413.00)			(413.00)	1,064.00
304300-0105-00-000-0	Hospice PT-Maple View	(745.00)			(745.00)	(1,097.00)
304305-0105-00-000-0	Hospice PT Contra-Maple View	20.00			20.00	359.00
304400-0105-00-000-0	Hospice ST	0.00			0.00	(468.00)
304405-0105-00-000-0	Hospice ST Contra	0.00			0.00	18.00
304600-0105-00-000-0	Hospice Lab	0.00			0.00	(161.00)

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304800-0105-00-000-0	Hospice OT-Maple View	(545.00)			(545.00)	(1,316.00)
304805-0105-00-000-0	Hospice OT Contra-Maple View	23.00			23.00	303.00
311000-0105-00-000-0	Medicaid Room & Board-Maple View	(8,592,075.00)			(8,592,075.00)	(9,605,855.00)
311005-0105-00-000-0	Medicaid Room & Board Contra-Maple View	3,598,578.00			3,598,578.00	4,542,354.00
313005-0105-00-000-0	Medicaid Contra Other-Maple View	(100.00)			(100.00)	10,451.00
314100-0105-00-000-0	Medicaid Pharmacy-Maple View	(34,265.00)			(34,265.00)	(28,678.00)
314105-0105-00-000-0	Medicaid Pharmacy Contra-Maple View	34,265.00			34,265.00	28,678.00
314300-0105-00-000-0	Medicaid PT-Maple View	(23,964.00)			(23,964.00)	(15,427.00)
314305-0105-00-000-0	Medicaid PT Contra-Maple View	23,964.00			23,964.00	15,427.00
314400-0105-00-000-0	Medicaid ST-Maple View	(18,071.00)			(18,071.00)	(10,421.00)
314405-0105-00-000-0	Medicaid ST Contra-Maple View	18,071.00			18,071.00	10,421.00
314600-0105-00-000-0	Medicaid Lab-Maple View	365.00			365.00	(10,031.00)
314800-0105-00-000-0	Medicaid OT-Maple View	(25,458.00)			(25,458.00)	(15,453.00)
314805-0105-00-000-0	Medicaid OT Contra-Maple View	25,458.00			25,458.00	15,453.00
315000-0105-00-000-0	Medicaid X-Maple View	(265.00)			(265.00)	(420.00)
321000-0105-00-000-0	Medicare Pt A Room & Board-Maple View	(1,810,513.00)			(1,810,513.00)	(2,192,715.00)
321005-0105-00-000-0	Medicare Pt A R and B Contra-Maple View	1,424,499.00			1,424,499.00	1,720,303.00
321006-0105-00-000-0	Medicare A PT Contra-Maple View	(367,406.00)			(367,406.00)	(420,317.00)
321007-0105-00-000-0	Medicare A OT Contra-Maple View	(343,709.00)			(343,709.00)	(395,219.00)
321008-0105-00-000-0	Medicare A ST Contra-Maple View	(232,983.00)			(232,983.00)	(243,543.00)
321009-0105-00-000-0	Medicare A NTA Contra-Maple View	(471,446.00)			(471,446.00)	(594,649.00)
321010-0105-00-000-0	Medicare A Nsng Comp Contra-Maple View	(813,344.00)			(813,344.00)	(1,082,996.00)
323005-0105-00-000-0	Medicare Pt A Contra Other-Maple View	23,063.00			23,063.00	97,058.00
324100-0105-00-000-0	Medicare Pt A Pharmacy-Maple View	(158,762.00)			(158,762.00)	(109,658.00)
324105-0105-00-000-0	Medicare Pt A Pharmacy Contra-Maple View	204,559.00			204,559.00	112,140.00
324200-0105-00-000-0	MCR Pt A Chargeable Med Supp-Maple View	(3,292.00)			(3,292.00)	(3,839.00)
324205-0105-00-000-0	MCR Pt A Charge Med Supp Contra-Maple View	3,292.00			3,292.00	3,839.00
324300-0105-00-000-0	Medicare Pt A PT-Maple View	(232,169.00)			(232,169.00)	(226,446.00)
324305-0105-00-000-0	Medicare Pt A PT Contra-Maple View	232,169.00			232,169.00	226,446.00
324400-0105-00-000-0	Medicare Pt A ST-Maple View	(131,425.00)			(131,425.00)	(117,657.00)
324405-0105-00-000-0	Medicare Pt A ST Contra-Maple View	131,425.00			131,425.00	117,657.00
324500-0105-00-000-0	Medicare Pt A IV Therapy-Maple View	(45,797.00)			(45,797.00)	(2,482.00)
324600-0105-00-000-0	Medicare Pt A Lab-Maple View	(13,791.00)			(13,791.00)	(78,591.00)
324800-0105-00-000-0	Medicare Pt A OT-Maple View	(232,470.00)			(232,470.00)	(228,365.00)
324805-0105-00-000-0	Medicare Pt A OT Contra-Maple View	232,470.00			232,470.00	228,365.00
325000-0105-00-000-0	Medicare Pt A X-Maple View	(9,272.00)			(9,272.00)	(18,467.00)
328000-0105-00-000-0	Medicare Pt A Sequestration-Maplev	0.00			0.00	21,827.00
329000-0105-00-000-0	Medicare Pt A Settlement-Maple View	(2,364.00)			(2,364.00)	(2,288.00)
334300-0105-00-000-0	Medicare Pt B PT-Maple View	(79,814.00)			(79,814.00)	(116,867.00)
334305-0105-00-000-0	Medicare Pt B PT Contra-Maple View	13,347.00			13,347.00	12,103.00
334400-0105-00-000-0	Medicare Pt B ST-Maple View	(23,429.00)			(23,429.00)	(28,953.00)
334405-0105-00-000-0	Medicare Pt B ST Contra-Maple View	632.00			632.00	270.00
334800-0105-00-000-0	Medicare Pt B OT-Maple View	(81,460.00)			(81,460.00)	(100,733.00)
334805-0105-00-000-0	Medicare Pt B OT Contra-Maple View	15,261.00			15,261.00	19,754.00
335700-0105-00-000-0	Medicare Pt B Flu/Pneumonia-Maple View	(2,796.00)			(2,796.00)	(2,098.00)
337305-0105-00-000-0	Mgd Medicare Pt B PT Contra-Maplev	0.00			0.00	(25,393.00)
337405-0105-00-000-0	Mgd Medicare Pt B ST Contra-Maplev	0.00			0.00	16.00
337805-0105-00-000-0	Mgd Medicare Pt B OT Contra-Maplev	0.00			0.00	234.00
338000-0105-00-000-0	Medicare Pt B Prior Period-Maple View	(9.00)			(9.00)	2,930.00
341000-0105-00-000-0	Private Room & Board-Maple View	(1,861,430.00)			(1,861,430.00)	(1,262,985.00)
341005-0105-00-000-0	Private Room & Board Contra-Maple View	83,840.00			83,840.00	10,277.00
344100-0105-00-000-0	Private Pharmacy-Maple View	(182.00)			(182.00)	(47.00)
344105-0105-00-000-0	Private Pharmacy Contra-Maplev	0.00			0.00	75.00
344300-0105-00-000-0	Private PT-Maple View	(329.00)			(329.00)	0.00
344600-0105-00-000-0	Private Lab-Maple View	(182.00)			(182.00)	(203.00)
351000-0105-00-000-0	Comm Ins Room & Board-Maple View	(97,094.00)			(97,094.00)	6,530.00
351005-0105-00-000-0	Comm Ins Room & Board Contra-Maple View	14,738.00			14,738.00	4,418.00
353005-0105-00-000-0	Comm Ins Contra Other-Maple View	1,962.00			1,962.00	256.00
354100-0105-00-000-0	Comm Ins Pharmacy-Maple View	(6,689.00)			(6,689.00)	(431.00)
354105-0105-00-000-0	Comm Ins Pharmacy Contra-Maple View	18,009.00			18,009.00	431.00
354300-0105-00-000-0	Comm Ins PT-Maple View	(12,981.00)			(12,981.00)	(1,489.00)
354305-0105-00-000-0	Comm Ins PT Contra-Maple View	12,981.00			12,981.00	1,489.00
354400-0105-00-000-0	Comm Ins ST-Maple View	(2,223.00)			(2,223.00)	0.00
354405-0105-00-000-0	Comm Ins ST Contra-Maple View	2,223.00			2,223.00	0.00
354500-0105-00-000-0	Comm Ins IV Therapy-Maple View	(11,320.00)			(11,320.00)	0.00
354600-0105-00-000-0	Comm Ins Lab-Maple View	(1,381.00)			(1,381.00)	(256.00)
354800-0105-00-000-0	Comm Ins OT-Maple View	(11,621.00)			(11,621.00)	(473.00)
354805-0105-00-000-0	Comm Ins OT Contra-Maple View	11,621.00			11,621.00	1,418.00
355000-0105-00-000-0	Comm Ins X-Maple View	(582.00)			(582.00)	0.00
371000-0105-00-000-0	Mgd Medicare Room and Board-Maple View	(1,148,405.00)			(1,148,405.00)	(1,219,855.00)
371005-0105-00-000-0	Mgd Medicare Room & Board Contra-Maple View	211,640.00			211,640.00	212,578.00
371006-0105-00-000-0	Mgd Medicare PT Contra-Maple View	73,791.00			73,791.00	(6,942.00)
371007-0105-00-000-0	Mgd Medicare OT Contra-Maple View	(47,122.00)			(47,122.00)	(18,049.00)
371008-0105-00-000-0	Mgd Medicare ST Contra-Maple View	(29,207.00)			(29,207.00)	(12,203.00)

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371009-0105-00-000-0	Mgd Medicare NTA Contra-Maple View	(82,650.00)			(82,650.00)	(30,758.00)
371010-0105-00-000-0	Mgd Medicare Nsng Comp Contra-Maple View	(133,907.00)			(133,907.00)	(61,444.00)
373005-0105-00-000-0	Mgd Medicare Contra Other-Maple View	15,915.00			15,915.00	69,951.00
374100-0105-00-000-0	Mgd Medicare Pharmacy-Maple View	(74,123.00)			(74,123.00)	(85,078.00)
374105-0105-00-000-0	Mgd Medicare Pharmacy Contra-Maple View	74,961.00			74,961.00	88,115.00
374200-0105-00-000-0	Mgd Medicare Chargeable Medical Supplies-Maple Vie	(3,346.00)			(3,346.00)	0.00
374205-0105-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Maple View	3,346.00			3,346.00	0.00
374300-0105-00-000-0	Mgd Medicare PT-Maple View	(129,988.00)			(129,988.00)	(147,672.00)
374305-0105-00-000-0	Mgd Medicare PT Contra-Maple View	129,988.00			129,988.00	147,672.00
374400-0105-00-000-0	Mgd Medicare ST-Maple View	(49,992.00)			(49,992.00)	(62,613.00)
374405-0105-00-000-0	Mgd Medicare ST Contra-Maple View	49,992.00			49,992.00	62,613.00
374500-0105-00-000-0	Mgd Medicare IV Therapy-Maple View	(838.00)			(838.00)	(13,562.00)
374600-0105-00-000-0	Mgd Medicare Lab-Maple View	(9,876.00)			(9,876.00)	(48,943.00)
374800-0105-00-000-0	Mgd Medicare OT-Maple View	(129,144.00)			(129,144.00)	(153,889.00)
374805-0105-00-000-0	Mgd Medicare OT Contra-Maple View	129,176.00			129,176.00	153,889.00
375000-0105-00-000-0	Mgd Medicare X-Maple View	(6,039.00)			(6,039.00)	(10,695.00)
375700-0105-00-000-0	Mgd Medicare Flu/Pneumonia-Maple View	(763.00)			(763.00)	(1,581.00)
378000-0105-00-000-0	Mgd Medicare Prior Period-Maple View	4,607.00			4,607.00	3,686.00
378100-0105-00-000-0	Medicare Mgd Care Pt B PT-Maple View	(29,944.00)			(29,944.00)	(57,642.00)
378105-0105-00-000-0	Medicare Mgd Pt B PT Contra-Maple View	1,349.00			1,349.00	(5,137.00)
378120-0105-00-000-0	Medicare Mgd Care Pt B ST-Maple View	(16,689.00)			(16,689.00)	(17,057.00)
378125-0105-00-000-0	Medicare Mgd Pt B STContra-Maple View	6,639.00			6,639.00	2,128.00
378130-0105-00-000-0	Medicare Mgd Care Pt B OT-Maple View	(34,664.00)			(34,664.00)	(50,104.00)
378135-0105-00-000-0	Medicare Mgd Pt B OT Contra-Maple View	16,959.00			16,959.00	1,790.00
389010-0105-00-000-0	Patient Revenue Capitation -Maple View	(51,595.00)			(51,595.00)	0.00
391100-0105-00-000-0	Interest Income-Maple View	(1,320.00)			(1,320.00)	(873.00)
391500-0105-00-000-0	Misc. Other Income-Maple View	(1,034,248.00)			(1,034,248.00)	(283,862.00)
391900-0105-00-000-0	Long- Term CT PET Tax Income-Maplev- -	(4,624.00)			(4,624.00)	10,071.00
400000-0105-03-007-0	Salary-Maplev-Administration-Administrative Asst-	81,171.00			81,171.00	88,595.00
400000-0105-03-009-0	Salary-Maplev-Administration-Administrator-	163,080.00			163,080.00	171,609.00
400000-0105-04-007-0	Salary-Maplev-Fiscal Operations-Administrative A-	85,190.00			85,190.00	72,139.00
400000-0105-05-065-0	Salary-Maplev-Medical Records-Medical Records-	38,019.00			38,019.00	19,603.00
400000-0105-06-038-0	Salary-Maplev-Social service-Dir-	63,049.00			63,049.00	65,781.00
400000-0105-07-038-0	Salary-Maplev-Rec Therapy-Rec Therapy-Dir-	66,509.00			66,509.00	105,011.00
400000-0105-07-086-0	Salary-Maplev-Rec Therapy-Rec Therapist-	47,222.00			47,222.00	55,961.00
400000-0105-08-058-0	Salary-Maplev-Maintenance-Maintenance Worker-	58,106.00			58,106.00	47,744.00
400000-0105-08-101-0	Salary-Maplev-Maintenance-Supervisor-	66,873.00			66,873.00	67,586.00
400000-0105-09-048-0	Salary-Maplev-Housekeeping-Housekeeper-	318,828.00			318,828.00	311,765.00
400000-0105-09-101-0	Salary-Maplev-Housekeeping-Supervisor-	0.00			0.00	(852.00)
400000-0105-11-011-0	Salary-Maplev-Admissions-Admissions Coordinator-	30,333.00			30,333.00	32,531.00
400000-0105-11-038-0	Salary-Maplev-Admissions-Dir-	77,841.00			77,841.00	68,514.00
400000-0105-13-013-0	Salary-Maplev-Dietary-Aide-	309,741.00			309,741.00	304,073.00
400000-0105-13-031-0	Salary-Maplev-Dietary-Cook-	120,417.00			120,417.00	134,862.00
400000-0105-13-035-0	Salary-Maplev-Dietary-Dietician-	25,483.00			25,483.00	25,423.00
400000-0105-13-101-0	Salary-Maplev-Dietary-Supervisor-	60,556.00			60,556.00	59,842.00
400000-0105-14-012-0	Salary-Maplev-Nursing Admin-ADNS-	90,732.00			90,732.00	100,822.00
400000-0105-14-028-0	Salary-Maplev-Nursing Admin-Clerical-	51,304.00			51,304.00	63,286.00
400000-0105-14-044-0	Salary-Maplev-Nursing Admin-DNS-	127,110.00			127,110.00	122,702.00
400000-0105-15-021-0	Salary-Maplev-Nursing-CNA-	1,503,494.00			1,503,494.00	1,663,227.00
400000-0105-15-052-0	Salary-Maplev-Nursing-LPN-	1,074,947.00			1,074,947.00	1,030,076.00
400000-0105-15-092-0	Salary-Maplev-Nursing-RN-	682,173.00		(196,854.00)	485,319.00	522,910.00
400000-0105-21-040-0	Salary-Maplev-Human Resources-Dir of Human Resou-	33,818.00			33,818.00	31,539.00
400000-0105-24-139-0	Salary-Maplev-Respiratory- -	2,660.00			2,660.00	4,698.00
400000-0105-24-157-0	Salary-Maplev-Respiratory- -	1,125.00			1,125.00	1,638.00
400000-0105-35-021-0	Salary-Maplev-Nursing-CNA-	695.00			695.00	356.00
400050-0105-03-007-0	Salary - PTO-Maplev-Administration-Administrativ-	(1,039.00)			(1,039.00)	(563.00)
400050-0105-03-009-0	Salary - PTO-Maplev-Administration-Administrator-	5,408.00			5,408.00	0.00
400050-0105-04-007-0	Salary - PTO-Maplev-Fiscal Operations-Administra-	(4,681.00)			(4,681.00)	(2,226.00)
400050-0105-06-038-0	Salary - PTO-Maplev-Social service-Dir-	733.00			733.00	(1,854.00)
400050-0105-07-038-0	Salary - PTO-Maplev-Rec Therapy-Dir-	163.00			163.00	621.00
400050-0105-07-086-0	Salary - PTO-Maplev-Rec Therapy-Rec Therapist-	(178.00)			(178.00)	47.00
400050-0105-08-058-0	Salary - PTO-Maplev-Maintenance-Maintenance Work-	1,021.00			1,021.00	82.00
400050-0105-08-101-0	Salary - PTO-Maplev-Maintenance-Supervisor-	(408.00)			(408.00)	1,133.00
400050-0105-09-048-0	Salary - PTO-Maplev-Housekeeping-Housekeeper-	526.00			526.00	1,092.00
400050-0105-11-011-0	Salary - PTO-Maplev-Admissions-Admissions Coordi-	(1,783.00)			(1,783.00)	883.00
400050-0105-11-038-0	Salary - PTO-Maplev-Admissions-Dir-	2,121.00			2,121.00	(1,390.00)
400050-0105-13-013-0	Salary - PTO-Maplev-Dietary-Aide-	1,394.00			1,394.00	1,344.00
400050-0105-13-031-0	Salary - PTO-Maplev-Dietary-Cook-	(1,137.00)			(1,137.00)	65.00
400050-0105-13-101-0	Salary - PTO-Maplev-Dietary-Supervisor-	658.00			658.00	(2,132.00)
400050-0105-14-012-0	Salary - PTO-Maplev-Nursing Admin-ADNS-	1,715.00			1,715.00	2,338.00
400050-0105-14-028-0	Salary - PTO-Maplev-Nursing Admin-Clerical-	2,581.00			2,581.00	1,241.00
400050-0105-14-044-0	Salary - PTO-Maplev-Nursing Admin-DNS-	1,347.00			1,347.00	4,764.00
400050-0105-15-021-0	Salary - PTO-Maplev-Nursing-CNA-	18,673.00			18,673.00	(2,546.00)
400050-0105-15-052-0	Salary - PTO-Maplev-Nursing-LPN-	(15,728.00)			(15,728.00)	194.00

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400050-0105-15-092-0	Salary - PTO-Maplev-Nursing-RN-	(8,890.00)			(8,890.00)	(6,805.00)
400050-0105-21-040-0	Salary - PTO-Maplev-Human Resources-Dir of Human-	856.00			856.00	(1,797.00)
400050-0105-24-139-0	Salary - PTO-Maplev-Respiratory - -	(35.00)			(35.00)	66.00
400050-0105-35-021-0	Salary - PTO-Maplev-Nursing-CNA-	(677.00)			(677.00)	139.00
401000-0105-29-000-0	FICA-Maplev-Emp Benefits- -	385,220.00			385,220.00	405,433.00
401100-0105-29-000-0	FUI-Maplev-Emp Benefits- -	5,411.00			5,411.00	6,269.00
401200-0105-29-000-0	SUI-Maplev-Emp Benefits- -	34,590.00			34,590.00	50,199.00
401300-0105-29-000-0	Health Ins-Maplev-Emp Benefits- -	663,837.00			663,837.00	718,281.00
401400-0105-29-000-0	Workers Compensation-Maplev-Emp Benefits- -	209,705.00			209,705.00	221,908.00
401450-0105-29-000-0	Workers Comp Retro Exp-Maplev-Emp Benefits- -	17,711.00			17,711.00	20,004.00
401700-0105-29-000-0	Pension-Maplev-Emp Benefits- -	11,942.00			11,942.00	0.00
401830-0105-29-000-0	Union Training and Upgrading-Maplev-Emp Benefi- -	23,330.00			23,330.00	31,939.00
402000-0105-03-000-0	Holiday Expense-Maple View-Administration	149.00			149.00	0.00
410000-0105-03-000-0	Supplies-Maplev-Administration- -	0.00			0.00	2,865.00
410000-0105-04-000-0	Supplies-Maple View-Fiscal Operations	12,990.00			12,990.00	13,021.00
410000-0105-07-000-0	Supplies-Maple View-Rec Therapy	276.00			276.00	1,937.00
410000-0105-08-000-0	Supplies-Maple View-Maintenance	20,414.00			20,414.00	18,755.00
410000-0105-09-000-0	Supplies-Maple View-Housekeeping	25,238.00			25,238.00	28,803.00
410000-0105-10-000-0	Supplies-Maple View-Laundry	10.00			10.00	621.00
410000-0105-13-000-0	Supplies-Maple View-Dietary	23,607.00			23,607.00	31,267.00
410000-0105-15-000-0	Supplies-Maple View-Nursing	65,040.00			65,040.00	74,943.00
410000-0105-18-000-0	Supplies-Maple View-Marketing	1,349.00			1,349.00	3,185.00
410000-0105-21-000-0	Supplies-Maple View-Human Resources	19.00			19.00	0.00
410019-0105-03-000-0	Supplies COVID19 - Maplev	0.00			0.00	1,286.00
410019-0105-07-000-0	Supplies COVID-Maple View-Rec Therapy	466.00			466.00	150.00
410019-0105-08-000-0	Supplies COVID-Maple View-Maintenance	47.00			47.00	236.00
410019-0105-09-000-0	Supplies COVID-Maple View-Housekeeping	1,530.00			1,530.00	3,300.00
410019-0105-10-000-0	Supplies COVID19 - Maplev	0.00			0.00	26,298.00
410019-0105-13-000-0	Supplies COVID-Maple View-Dietary	179.00			179.00	158.00
410019-0105-15-000-0	Supplies COVID-Maple View-Nursing	30,990.00			30,990.00	64,174.00
411010-0105-22-000-0	Flu Vaccine-Maplev-Medical Services- -	0.00			0.00	360.00
411200-0105-23-000-0	Drugs Medicare Pt A-Maple View-Rehab Tpy and Ancil	333,410.00			333,410.00	234,106.00
411700-0105-22-000-0	House Drugs (OTC)-Maplev-Medical Services- -	11,696.00			11,696.00	15,738.00
412000-0105-13-000-0	Food-Maple View-Dietary	218,491.00			218,491.00	223,402.00
412019-0105-13-000-0	Food COVID-Maple View-Dietary	14.00			14.00	0.00
412100-0105-13-000-0	Food Supplements-Maple View-Dietary	41,877.00			41,877.00	36,718.00
413001-0105-23-000-0	Oxygen Non Billable-Maple View-Rehab Tpy and Ancil	3,598.00			3,598.00	6,107.00
413500-0105-23-000-0	IV Thy Supplies-Maple View-Rehab Tpy and Ancilry	2,942.00			2,942.00	3,619.00
414000-0105-10-000-0	Diapers-Maple View-Laundry	34,494.00			34,494.00	44,099.00
414100-0105-10-000-0	Linen-Maple View-Laundry	604.00			604.00	2,295.00
420000-0105-08-000-0	Minor Equip-Maple View-Maintenance	580.00			580.00	0.00
420000-0105-15-000-0	Minor Equip-Maple View-Nursing	4,426.00			4,426.00	526.00
431000-0105-03-000-0	Consulting Fees-Maple View-Administration	44.00			44.00	2,588.00
431000-0105-04-000-0	Consulting Fees-Maple View-Fiscal Operations	14,395.00		(14,395.00)	0.00	0.00
431000-0105-13-000-0	Consulting Fees-Maplev-Dietary- -	0.00			0.00	394.00
431000-0105-15-000-0	Consulting Fees-Maple View-Nursing	14,816.00			14,816.00	21,631.00
431000-0105-22-000-0	Consulting Fees-Maple View-Medical Services	63,660.00			63,660.00	0.00
431000-0105-23-000-0	Consulting Fees-Maplev-Rehab Tpy and Ancilry- -	0.00			0.00	1,840.00
431010-0105-23-000-0	Pharmacy fees-Maplev-Rehab Tpy and Ancilry- -	11,934.00			11,934.00	11,274.00
432000-0105-03-000-0	Accounting Fees-Maple View-Administration	31,030.00			31,030.00	32,485.00
433000-0105-03-000-0	Legal Fees-Maple View-Administration	567.00			567.00	7,095.00
433100-0105-03-000-0	Legal Fees-Maple View-Administration	4,575.00			4,575.00	1,900.00
433200-0105-03-000-0	Legal Fees-Maple View-Administration	21,467.00			21,467.00	9,091.00
433300-0105-03-000-0	Legal Fees-Maple View-Administration	1,200.00			1,200.00	500.00
434000-0105-03-000-0	Shared Services-Maple View-Administration	469,135.00		14,395.00	483,530.00	567,537.00
435200-0105-03-000-0	IT ServicesAdministration-Maple View-Administratio	69,534.00			69,534.00	32,106.00
435210-0105-03-000-0	IT Rental-Maple View-Administration	50,543.00		(8,895.00)	41,648.00	37,503.00
436000-0105-22-000-0	Medical Director Fees-Maple View-Medical Services	30,000.00			30,000.00	65,064.00
436100-0105-22-000-0	Podiatrist Fees-Maplev-Medical Services- -	27.00			27.00	0.00
436200-0105-22-000-0	Dental Fees-Maple View-Medical Services	6,984.00			6,984.00	6,369.00
436300-0105-22-000-0	Physician Fees-Maplev-Medical Services- -	(3,188.00)			(3,188.00)	0.00
437000-0105-23-000-0	PT Fees-Maplev-Rehab Tpy and Ancilry- -	289,425.00			289,425.00	355,421.00
437100-0105-23-000-0	OT Fees-Maplev-Rehab Tpy and Ancilry- -	269,703.00			269,703.00	322,332.00
437200-0105-23-000-0	Speech Fees-Maplev-Rehab Tpy and Ancilry- -	103,435.00			103,435.00	123,431.00
438010-0105-27-000-0	Radiology Fees-Maple View-Laboratory	780.00			780.00	1,945.00
438019-0105-27-000-0	Lab Fees COVID 19-Maplev	0.00			0.00	927.00
438020-0105-27-000-0	X-Maple View-Laboratory	16,619.00			16,619.00	18,358.00
438030-0105-27-000-0	Lab Fees-Maple View-Laboratory	52,251.00			52,251.00	24,258.00
438100-0105-27-000-0	EKG-Maple View-Laboratory	796.00			796.00	0.00
440000-0105-02-000-0	Purch Services-Maple View-Admin Staff	21,200.00			21,200.00	20,800.00
440000-0105-03-000-0	Purch Services-Maple View-Administration	4,137.00			4,137.00	552.00
440000-0105-04-000-0	Purch Services-Maple View-Fiscal Operations	31,924.00			31,924.00	39,986.00
440000-0105-07-000-0	Purch Services-Maple View-Rec Therapy	5,038.00			5,038.00	2,110.00
440000-0105-08-000-0	Purch Services-Maple View-Maintenance	76,165.00		(29,105.00)	47,060.00	53,163.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
440000-0105-09-000-0	Purch Services-Maple View-Housekeeping	170.00			170.00	0.00
440000-0105-12-000-0	Purch Services-Maple View-Security	1,732.00			1,732.00	510.00
440000-0105-13-000-0	Purch Services-Maple View-Dietary	10,195.00		29,105.00	39,300.00	26,628.00
440000-0105-15-000-0	Purch Services-Maple View-Nursing	2,500.00			2,500.00	3,228.00
440001-0105-08-000-0	Ground Services-Maple View-Maintenance	16,748.00			16,748.00	8,683.00
440010-0105-15-000-0	Purch Services Ambulance-Maple View-Nursing	19,571.00			19,571.00	11,149.00
440050-0105-07-000-0	Cable Expense-Maple View-Rec Therapy	9,753.00			9,753.00	14,194.00
442000-0105-08-000-0	Pest Control-Maplev-Maintenance- -	3,536.00			3,536.00	3,377.00
443000-0105-08-000-0	Carting-Maple View-Maintenance	23,724.00			23,724.00	23,114.00
450000-0105-08-000-0	Rental Expenses-Maple View-Maintenance	1,213.00			1,213.00	0.00
452000-0105-04-000-0	Equip Rental-Maple View-Fiscal Operations	11,544.00			11,544.00	9,650.00
452000-0105-15-000-0	Equip Rental-Maple View-Nursing	13,008.00			13,008.00	3,483.00
452000-0105-23-000-0	Equip Rental-Maple View-Rehab Tpy and Ancllry	10,653.00			10,653.00	10,546.00
452000-0105-24-000-0	Equip Rental-Maple View-Respiratory	10,587.00			10,587.00	9,491.00
461000-0105-03-000-0	Telephone-Maple View-Administration	26,449.00			26,449.00	21,983.00
461100-0105-03-000-0	Telephone - Cell-Maple View-Administration	1,979.00			1,979.00	1,764.00
462000-0105-25-000-0	Electric-Maple View-Property	78,427.00			78,427.00	90,487.00
463000-0105-25-000-0	Gas-Maple View-Property	28,990.00			28,990.00	41,135.00
464000-0105-25-000-0	Sewer-Maple View-Property	33,679.00			33,679.00	30,919.00
465000-0105-25-000-0	Oil-Maple View-Property	1,892.00			1,892.00	549.00
466000-0105-25-000-0	Water-Maple View-Property	2,835.00			2,835.00	1,050.00
471000-0105-25-000-0	Rent-Maple View-Property	561,261.00			561,261.00	546,000.00
472000-0105-25-000-0	Personal Property Taxes-Maple View-Property	8,842.00			8,842.00	9,293.00
472500-0105-25-000-0	Property Insurance-Maplev-Property- -	0.00			0.00	19.00
476003-0105-25-000-0	Interest Expense NP 3-Maple View-Property	24.00			24.00	818.00
484000-0105-25-000-0	Depe Exp LHI-Maple View	109,793.00			109,793.00	121,376.00
486000-0105-25-000-0	Depr Exp MME-Maple View	51,148.00			51,148.00	48,441.00
491000-0105-03-000-0	Dues-Maple View-Administration	9,149.00		(675.00)	8,474.00	9,739.00
491001-0105-03-000-0	Subscriptions-Maple View-Administration	7,217.00			7,217.00	3,359.00
500000-0105-03-000-0	Licenses and Permits-Maple View-Administration	740.00			740.00	6,464.00
501000-0105-03-000-0	Advertising Employment-Maple View-Administration	1,900.00			1,900.00	100.00
501100-0105-03-000-0	Advertising Promotional-Maple View-Administration	(413.00)			(413.00)	3,472.00
501100-0105-18-000-0	Advertising Promotional-Maplev-Marketing- -	47,438.00			47,438.00	29,460.00
503000-0105-03-000-0	Penalties-Maple View-Administration	340.00			340.00	103.00
503100-0105-03-000-0	Interest-Maple View-Administration	303.00			303.00	537.00
503130-0105-03-000-0	Interest on Compmputer Loan-Maplev-Administrati- -	3,657.00			3,657.00	4,446.00
503200-0105-03-000-0	Bank Charges-Maple View-Administration	37,623.00			37,623.00	33,378.00
504000-0105-03-000-0	Postage-Maple View-Administration	4,565.00			4,565.00	4,900.00
505000-0105-03-000-0	Background Check-Maple View-Administration	4,746.00			4,746.00	3,337.00
507000-0105-03-000-0	Revenue Assessment-Maple View-Administration	532,127.00			532,127.00	567,238.00
508000-0105-03-000-0	Bad Debt Expense-Maple View-Administration	38,399.00			38,399.00	(125,785.00)
508010-0105-03-000-0	Bad Debt Mdcr-Maple View-Administration	3,637.00			3,637.00	3,520.00
509000-0105-03-000-0	Seminars-Maple View-Administration	25.00			25.00	399.00
510000-0105-03-000-0	Liability Ins-Maple View-Administration	78,309.00			78,309.00	62,637.00
511000-0105-03-000-0	Auto Ins-Maple View-Administration	1,615.00			1,615.00	1,986.00
512000-0105-03-000-0	Umbrella Ins-Maple View-Administration	3,907.00			3,907.00	11,413.00
513000-0105-03-000-0	Crime Ins-Maple View-Administration	3,347.00			3,347.00	125.00
520000-0105-03-000-0	Auto Expense-Maple View-Administration	355.00			355.00	0.00
520006-0105-03-000-0	Auto Expense W/ Lease-Maplev-Administration- -	0.00			0.00	99.00
520100-0105-03-000-0	Auto Lease Expense-Maple View-Administration	3,996.00			3,996.00	4,362.00
521000-0105-03-000-0	Travel Expense-Maple View-Administration	467.00			467.00	120.00
523000-0105-03-000-0	Emp Benefits-Maple View-Administration	2,601.00			2,601.00	9,091.00
523019-0105-03-000-0	Employee Benefits Other COVID-Maple View-Administ	21,557.00			21,557.00	10,132.00
530000-0105-15-000-0	Pool RNs-Maple View-Nursing	59,685.00			59,685.00	65,864.00
531000-0105-15-000-0	Pool LPNs-Maple View-Nursing	4,863.00			4,863.00	751.00
532000-0105-15-000-0	Pool CNA-Maplev-Nursing- -	0.00			0.00	253.00
533000-0105-10-000-0	Outside Services-Maplev-Laundry- -	135,711.00			135,711.00	138,699.00
541000-0105-03-000-0	Misc. Expense-Maplev-Administration- -	2,004.00			2,004.00	1,829.00
541001-0105-03-000-0	Political Contributions -Maplev-Administration- -	0.00			0.00	1,200.00
541050-0105-03-000-0	Prior Period Expense-Maple View-Administration	7,497.00			7,497.00	(949.00)
542900-0105-03-000-0	CT PET Tax Expense-Maplev-Administ	97,409.00			97,409.00	19,357.00
560000-0105-18-000-0	Other Direc-Maple View-Marketing	2.00			2.00	240.00
Marcum 103	Chamber Dues	0.00		675.00	675.00	675.00
Marcum 202	MDS Coordinator	0.00		101,550.00	101,550.00	126,675.00
Marcum 203	Infection Control	0.00		43,448.00	43,448.00	51,223.00
Marcum 206	Staff Development	0.00		51,856.00	51,856.00	46,108.00
Marcum 207	Admin Equipment Rental	0.00		8,895.00	8,895.00	0.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
400000-0105-03-009-0	Salary-Maple-Administration-Administrator-	163,080.00		0.00	163,080.00	171,609.00
400050-0105-03-007-0	Salary - PTO-Maple-Administration-Administrativ-	(1,039.00)		0.00	(1,039.00)	(563.00)
400050-0105-03-009-0	Salary - PTO-Maple-Administration-Administrator-	5,408.00		0.00	5,408.00	0.00
Subtotal [2] Administrators		167,449.00		0.00	167,449.00	171,046.00
Subgroup : [4]	Other Administrative Salaries					
400000-0105-03-007-0	Salary-Maple-Administration-Administrative Asst-	81,171.00		0.00	81,171.00	88,595.00
400000-0105-04-007-0	Salary-Maple-Fiscal Operations-Administrative A-	85,190.00		0.00	85,190.00	72,139.00
400000-0105-05-065-0	Salary-Maple-Medical Records-Medical Records-	38,019.00		0.00	38,019.00	19,603.00
400000-0105-21-040-0	Salary-Maple-Human Resources-Dir of Human Resou-	33,818.00		0.00	33,818.00	31,539.00
400050-0105-04-007-0	Salary - PTO-Maple-Fiscal Operations-Administra-	(4,681.00)		0.00	(4,681.00)	(2,226.00)
400050-0105-21-040-0	Salary - PTO-Maple-Human Resources-Dir of Human-	856.00		0.00	856.00	(1,797.00)
Subtotal [4] Other Administrative Salaries		234,373.00		0.00	234,373.00	207,653.00
Subgroup : [5A]	Head Dietitian					
400000-0105-13-035-0	Salary-Maple-Dietary-Dietician-	25,483.00		0.00	25,483.00	25,423.00
Subtotal [5A] Head Dietitian		25,483.00		0.00	25,483.00	25,423.00
Subgroup : [5B]	Food Service Supervisor					
400000-0105-13-101-0	Salary-Maple-Dietary-Supervisor-	60,556.00		0.00	60,556.00	59,842.00
400050-0105-13-101-0	Salary - PTO-Maple-Dietary-Supervisor-	658.00		0.00	658.00	(2,132.00)
Subtotal [5B] Food Service Supervisor		61,214.00		0.00	61,214.00	57,710.00
Subgroup : [5C]	Dietary Workers					
400000-0105-13-013-0	Salary-Maple-Dietary-Aide-	309,741.00		0.00	309,741.00	304,073.00
400000-0105-13-031-0	Salary-Maple-Dietary-Cook-	120,417.00		0.00	120,417.00	134,862.00
400050-0105-13-013-0	Salary - PTO-Maple-Dietary-Aide-	1,394.00		0.00	1,394.00	1,344.00
400050-0105-13-031-0	Salary - PTO-Maple-Dietary-Cook-	(1,137.00)		0.00	(1,137.00)	65.00
Subtotal [5C] Dietary Workers		430,415.00		0.00	430,415.00	440,344.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0105-09-048-0	Salary-Maple-Housekeeping-Housekeeper-	318,828.00		0.00	318,828.00	311,765.00
400000-0105-09-101-0	Salary-Maple-Housekeeping-Supervisor-	0.00		0.00	0.00	(852.00)
400050-0105-09-048-0	Salary - PTO-Maple-Housekeeping-Housekeeper-	526.00		0.00	526.00	1,092.00
Subtotal [6B] Other Housekeeping Workers		319,354.00		0.00	319,354.00	312,005.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0105-08-101-0	Salary-Maple-Maintenance-Supervisor-	66,873.00		0.00	66,873.00	67,586.00
400050-0105-08-101-0	Salary - PTO-Maple-Maintenance-Supervisor-	(408.00)		0.00	(408.00)	1,133.00
Subtotal [7A] Engineer or Chief of Maintenance		66,465.00		0.00	66,465.00	68,719.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0105-08-058-0	Salary-Maple-Maintenance-Maintenance Worker-	58,106.00		0.00	58,106.00	47,744.00
400050-0105-08-058-0	Salary - PTO-Maple-Maintenance-Maintenance Work-	1,021.00		0.00	1,021.00	82.00
Subtotal [7B] Other Maintenance Workers		59,127.00		0.00	59,127.00	47,826.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0105-14-012-0	Salary-Maple-Nursing Admin-ADNS-	90,732.00		0.00	90,732.00	100,822.00
400000-0105-14-044-0	Salary-Maple-Nursing Admin-DNS-	127,110.00		0.00	127,110.00	122,762.00
400050-0105-14-012-0	Salary - PTO-Maple-Nursing Admin-ADNS-	1,715.00		0.00	1,715.00	2,336.00
400050-0105-14-044-0	Salary - PTO-Maple-Nursing Admin-DNS-	1,347.00		0.00	1,347.00	4,764.00
Subtotal [12A] Director of Nurses/Assistant Director		220,904.00		0.00	220,904.00	230,626.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0105-15-052-0	Salary-Maple-Nursing-RN-	682,173.00		(196,854.00)	485,319.00	522,910.00
400050-0105-15-052-0	Salary - PTO-Maple-Nursing-RN-	(8,890.00)		0.00	(8,890.00)	(6,805.00)
Subtotal [12B1] RNs - Direct Care		673,283.00		(196,854.00)	476,429.00	516,105.00
Subgroup : [12B2]	RNs - Administrative					
400000-0105-14-028-0	Salary-Maple-Nursing Admin-Clerical-	51,304.00		0.00	51,304.00	63,286.00
400050-0105-14-028-0	Salary - PTO-Maple-Nursing Admin-Clerical-	2,581.00		0.00	2,581.00	1,241.00
Marcum 202	MDS Coordinator	0.00		101,550.00	101,550.00	126,675.00
Marcum 203	Infection Control	0.00		43,448.00	43,448.00	51,223.00
Marcum 206	Staff Development	0.00		43,448.00	51,856.00	46,108.00
Subtotal [12B2] RNs - Administrative		53,885.00		196,854.00	260,739.00	286,533.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0105-15-052-0	Salary-Maple-Nursing-LPN-	1,074,947.00		0.00	1,074,947.00	1,030,076.00
400050-0105-15-052-0	Salary - PTO-Maple-Nursing-LPN-	(15,728.00)		0.00	(15,728.00)	194.00
Subtotal [12C1] LPNs - Direct Care		1,059,219.00		0.00	1,059,219.00	1,030,270.00
Subgroup : [12D]	Aides and Attendants					
400000-0105-15-021-0	Salary-Maple-Nursing-CNA-	1,503,494.00		0.00	1,503,494.00	1,663,227.00
400000-0105-35-021-0	Salary-Maple-Nursing-CNA-	695.00		0.00	695.00	358.00
400050-0105-15-021-0	Salary - PTO-Maple-Nursing-CNA-	18,673.00		0.00	18,673.00	(2,546.00)
400050-0105-35-021-0	Salary - PTO-Maple-Nursing-CNA-	(677.00)		0.00	(677.00)	139.00
Subtotal [12D] Aides and Attendants		1,522,185.00		0.00	1,522,185.00	1,661,176.00
Subgroup : [12H]	Recreation Workers					
400000-0105-07-038-0	Salary-Maple-Rec Therapy-Dir-	66,509.00		0.00	66,509.00	105,011.00
400000-0105-07-066-0	Salary-Maple-Rec Therapy-Rec Therapist-	47,222.00		0.00	47,222.00	55,961.00
400050-0105-07-038-0	Salary - PTO-Maple-Rec Therapy-Dir-	163.00		0.00	163.00	621.00
400050-0105-07-066-0	Salary - PTO-Maple-Rec Therapy-Rec Therapist-	(178.00)		0.00	(178.00)	47.00
Subtotal [12H] Recreation Workers		113,716.00		0.00	113,716.00	161,640.00
Subgroup : [12M]	Social Workers/Case Management					
400000-0105-06-038-0	Salary-Maple-Social service-Dir-	63,049.00		0.00	63,049.00	65,781.00
400050-0105-06-038-0	Salary - PTO-Maple-Social service-Dir-	733.00		0.00	733.00	(1,854.00)
Subtotal [12M] Social Workers/Case Management		63,782.00		0.00	63,782.00	63,927.00
Subgroup : [12O]	Other					
400000-0105-11-011-0	Salary-Maple-Admissions-Admissions Coordinator-	30,333.00		0.00	30,333.00	32,531.00
400000-0105-11-038-0	Salary-Maple-Admissions-Dir-	77,841.00		0.00	77,841.00	68,514.00
400000-0105-24-139-0	Salary-Maple-Respiratory- -	2,660.00		0.00	2,660.00	4,698.00
400000-0105-24-157-0	Salary-Maple-Respiratory- -	1,125.00		0.00	1,125.00	1,638.00
400050-0105-11-011-0	Salary - PTO-Maple-Admissions-Admissions Coord-	(1,783.00)		0.00	(1,783.00)	883.00
400050-0105-11-038-0	Salary - PTO-Maple-Admissions-Dir-	2,121.00		0.00	2,121.00	(1,390.00)
400050-0105-24-139-0	Salary - PTO-Maple-Respiratory- -	(35.00)		0.00	(35.00)	68.00
Subtotal [12O] Other		112,262.00		0.00	112,262.00	106,940.00
Total [10-A] Salaries and Wages		5,163,119.00		0.00	5,163,119.00	5,390,143.00

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

Account	Description	ADJ 9/30/2021	JE Ref # RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
431000-0105-13-000-0	Consulting Fees-Maplev-Dietary--	0.00	0.00	0.00	384.00
Subtotal [1] Dietitian		0.00	0.00	0.00	384.00
Subgroup : [2]	Dentist				
436200-0105-22-000-0	Dental Fees-Maple View-Medical Services	6,984.00	0.00	6,984.00	6,369.00
Subtotal [2] Dentist		6,984.00	0.00	6,984.00	6,369.00
Subgroup : [3]	Pharmacist				
431010-0105-23-000-0	Pharmacy fees-Maplev-Rehab Tpy and Ancnlyr -	11,934.00	0.00	11,934.00	11,274.00
Subtotal [3] Pharmacist		11,934.00	0.00	11,934.00	11,274.00
Subgroup : [5A]	PT - Resident Care				
437000-0105-23-000-0	PT Fees-Maplev-Rehab Tpy and Ancnlyr -	289,425.00	0.00	289,425.00	355,421.00
Subtotal [5A] PT - Resident Care		289,425.00	0.00	289,425.00	355,421.00
Subgroup : [8A]	Medical Director				
436000-0105-22-000-0	Medical Director Fees-Maple View-Medical Services	30,000.00	0.00	30,000.00	65,064.00
Subtotal [8A] Medical Director		30,000.00	0.00	30,000.00	65,064.00
Subgroup : [9A]	ST - Resident Care				
437200-0105-23-000-0	Speech Fees-Maplev-Rehab Tpy and Ancnlyr -	103,435.00	0.00	103,435.00	123,431.00
Subtotal [9A] ST - Resident Care		103,435.00	0.00	103,435.00	123,431.00
Subgroup : [10A]	OT - Resident Care				
437100-0105-23-000-0	OT Fees-Maplev-Rehab Tpy and Ancnlyr -	269,703.00	0.00	269,703.00	322,332.00
Subtotal [10A] OT - Resident Care		269,703.00	0.00	269,703.00	322,332.00
Subgroup : [11A1]	RN's - Direct Care				
530000-0105-15-000-0	Pool RNs-Maple View-Nursing	59,685.00	0.00	59,685.00	65,864.00
Subtotal [11A1] RN's - Direct Care		59,685.00	0.00	59,685.00	65,864.00
Subgroup : [11B1]	LPN's - Direct Care				
531000-0105-15-000-0	Pool LPNs-Maple View-Nursing	4,863.00	0.00	4,863.00	751.00
Subtotal [11B1] LPN's - Direct Care		4,863.00	0.00	4,863.00	751.00
Subgroup : [11C]	Aides				
532000-0105-15-000-0	Pool CNA-Maplev-Nursing -	0.00	0.00	0.00	253.00
Subtotal [11C] Aides		0.00	0.00	0.00	253.00
Subgroup : [12]	Other				
431000-0105-15-000-0	Consulting Fees-Maple View-Nursing	14,816.00	0.00	14,816.00	21,631.00
431000-0105-22-000-0	Consulting Fees-Maple View-Medical Services	63,660.00	0.00	63,660.00	0.00
431000-0105-23-000-0	Consulting Fees-Maplev-Rehab Tpy and Ancnlyr -	0.00	0.00	0.00	1,840.00
Subtotal [12] Other		78,476.00	0.00	78,476.00	23,471.00
Total [13-B] Professional Fees		854,505.00	0.00	854,505.00	974,624.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
401400-0105-29-000-0	Workers Compensation-Maplev-Emp Benefits -	209,705.00	0.00	209,705.00	221,908.00
401450-0105-29-000-0	Workers Comp Retro Exp-Maplev-Emp Benefits -	17,711.00	0.00	17,711.00	20,004.00
Subtotal [1A1] Workmen's Compensation		227,416.00	0.00	227,416.00	241,912.00
Subgroup : [1A3]	Unemployment Insurance				
401100-0105-29-000-0	FUI-Maplev-Emp Benefits -	5,411.00	0.00	5,411.00	6,269.00
401200-0105-29-000-0	SUI-Maplev-Emp Benefits -	34,590.00	0.00	34,590.00	50,199.00
Subtotal [1A3] Unemployment Insurance		40,001.00	0.00	40,001.00	56,468.00
Subgroup : [1A4]	Social Security (FICA)				
401000-0105-29-000-0	FICA-Maplev-Emp Benefits -	385,220.00	0.00	385,220.00	405,433.00
Subtotal [1A4] Social Security (FICA)		385,220.00	0.00	385,220.00	405,433.00
Subgroup : [1A5]	Health Insurance				
401300-0105-29-000-0	Health Ins-Maplev-Emp Benefits -	663,837.00	0.00	663,837.00	718,281.00
Subtotal [1A5] Health Insurance		663,837.00	0.00	663,837.00	718,281.00
Subgroup : [1A7]	Pensions				
401700-0105-29-000-0	Pension-Maplev-Emp Benefits -	11,942.00	0.00	11,942.00	0.00
Subtotal [1A7] Pensions		11,942.00	0.00	11,942.00	0.00
Subgroup : [1A9]	Other				
401830-0105-29-000-0	Union Training and Upgrading-Maplev-Emp Benefi -	23,330.00	0.00	23,330.00	31,939.00
505000-0105-03-000-0	Background Check-Maple View-Administration	4,746.00	0.00	4,746.00	3,337.00
Subtotal [1A9] Other		28,076.00	0.00	28,076.00	35,276.00
Subgroup : [1C]	Bad Debts				
508000-0105-03-000-0	Bad Debt Expense-Maple View-Administration	38,399.00	0.00	38,399.00	(125,785.00)
508010-0105-03-000-0	Bad Debt Mdcv-Maple View-Administration	3,637.00	0.00	3,637.00	3,520.00
Subtotal [1C] Bad Debts		42,036.00	0.00	42,036.00	(122,265.00)
Subgroup : [1D]	Accounting and Auditing				
432000-0105-03-000-0	Accounting Fees-Maple View-Administration	31,030.00	0.00	31,030.00	32,485.00
Subtotal [1D] Accounting and Auditing		31,030.00	0.00	31,030.00	32,485.00
Subgroup : [1E]	Legal				
433000-0105-03-000-0	Legal Fees-Maple View-Administration	567.00	0.00	567.00	7,095.00
433100-0105-03-000-0	Legal Fees-Maple View-Administration	4,575.00	0.00	4,575.00	1,900.00
433200-0105-03-000-0	Legal Fees-Maple View-Administration	21,467.00	0.00	21,467.00	9,091.00
433300-0105-03-000-0	Legal Fees-Maple View-Administration	1,200.00	0.00	1,200.00	500.00
Subtotal [1E] Legal		27,809.00	0.00	27,809.00	18,586.00
Subgroup : [1G]	Office Supplies				
410000-0105-03-000-0	Supplies-Maplev-Administration -	0.00	0.00	0.00	2,865.00
410000-0105-04-000-0	Supplies-Maple View-Fiscal Operations	12,990.00	0.00	12,990.00	13,021.00
410000-0105-21-000-0	Supplies-Maple View-Human Resources	19.00	0.00	19.00	0.00
410019-0105-03-000-0	Supplies COVID19 - Maple	0.00	0.00	0.00	1,286.00
Marcum 207	Admin Equipment Rental	0.00	8,895.00	8,895.00	0.00
Subtotal [1G] Office Supplies		13,009.00	8,895.00	21,904.00	17,172.00
Subgroup : [1H1]	Telephone and Telegraph				
461000-0105-03-000-0	Telephone-Maple View-Administration	26,449.00	0.00	26,449.00	21,983.00
Subtotal [1H1] Telephone and Telegraph		26,449.00	0.00	26,449.00	21,983.00
Subgroup : [1H2]	Cellular Phones and Beepers				

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
461100-0105-03-000-0	Telephone - Cell-Maple View-Administration	1,979.00		0.00	1,979.00	1,764.00
Subtotal [1H2] Cellular Phones and Beepers		1,979.00		0.00	1,979.00	1,764.00
Subgroup : [1K1] Other Taxes - Income						
542900-0105-03-000-0	CT PET Tax Expense-Maplev-Adminstr-	97,409.00		0.00	97,409.00	19,357.00
Subtotal [1K1] Other Taxes - Income		97,409.00		0.00	97,409.00	19,357.00
Subgroup : [1K3] Resident Day User Fee						
507000-0105-03-000-0	Revenue Assessment-Maple View-Administration	532,127.00		0.00	532,127.00	567,238.00
Subtotal [1K3] Resident Day User Fee		532,127.00		0.00	532,127.00	567,238.00
Total [15] Expenditures Other than Salaries		2,128,340.00		8,895.00	2,137,235.00	2,013,690.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [2] Holiday Parties for Staff						
402000-0105-03-000-0	Holiday Expense-Maple View-Administration	149.00		0.00	149.00	0.00
Subtotal [2] Holiday Parties for Staff		149.00		0.00	149.00	0.00
Subgroup : [3] Gifts to Staff and Residents						
523000-0105-03-000-0	Emp Benefits-Maple View-Administration	2,601.00		0.00	2,601.00	9,091.00
Subtotal [3] Gifts to Staff and Residents		2,601.00		0.00	2,601.00	9,091.00
Subgroup : [4] Employee Travel						
521000-0105-03-000-0	Travel Expense-Maple View-Administration	467.00		0.00	467.00	120.00
Subtotal [4] Employee Travel		467.00		0.00	467.00	120.00
Subgroup : [5] Education Expense						
509000-0105-03-000-0	Seminars-Maple View-Administration	25.00		0.00	25.00	399.00
Subtotal [5] Education Expense		25.00		0.00	25.00	399.00
Subgroup : [6] Automobile Expense						
520000-0105-03-000-0	Auto Expense-Maple View-Administration	355.00		0.00	355.00	0.00
520006-0105-03-000-0	Auto Expense W/ Lease-Maplev-Administration-	0.00		0.00	0.00	99.00
Subtotal [6] Automobile Expense		355.00		0.00	355.00	99.00
Subgroup : [M1] Advertising Help Wanted						
501000-0105-03-000-0	Advertising Employment-Maple View-Administration	1,900.00		0.00	1,900.00	100.00
Subtotal [M1] Advertising Help Wanted		1,900.00		0.00	1,900.00	100.00
Subgroup : [M3] Advertising Other						
410000-0105-18-000-0	Supplies-Maple View-Marketing	1,349.00		0.00	1,349.00	3,185.00
501100-0105-03-000-0	Advertising Promotional-Maple View-Administration	(413.00)		0.00	(413.00)	3,472.00
501100-0105-18-000-0	Advertising Promotional-Maplev-Marketing-	47,438.00		0.00	47,438.00	29,460.00
580000-0105-18-000-0	Other Direc-Maple View-Marketing	2.00		0.00	2.00	240.00
Subtotal [M3] Advertising Other		48,376.00		0.00	48,376.00	36,357.00
Subgroup : [M7] Postage						
504000-0105-03-000-0	Postage-Maple View-Administration	4,565.00		0.00	4,565.00	4,000.00
Subtotal [M7] Postage		4,565.00		0.00	4,565.00	4,900.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
491000-0105-03-000-0	Dues-Maple View-Administration	9,149.00	RJE - 2	(675.00)	8,474.00	9,739.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		9,149.00		(675.00)	8,474.00	9,739.00
Subgroup : [M8A] Dues to Chamber of Commerce						
Marcum 103	Chamber Dues	0.00	RJE - 2	675.00	675.00	675.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		675.00	675.00	675.00
Subgroup : [M9] Subscriptions						
491001-0105-03-000-0	Subscriptions-Maple View-Administration	7,217.00		0.00	7,217.00	3,359.00
Subtotal [M9] Subscriptions		7,217.00		0.00	7,217.00	3,359.00
Subgroup : [M10] Contributions						
541001-0105-03-000-0	Political Contributions -Maplev-Administration--	0.00		0.00	0.00	1,200.00
Subtotal [M10] Contributions		0.00		0.00	0.00	1,200.00
Subgroup : [M11] Services Provided by Contract						
431000-0105-03-000-0	Consulting Fees-Maple View-Administration	44.00		0.00	44.00	2,588.00
431000-0105-04-000-0	Consulting Fees-Maple View-Fiscal Operations	14,395.00	RJE - 3	(14,395.00)	0.00	0.00
435200-0105-03-000-0	IT ServicesAdministration-Maple View-Administratio	69,534.00		0.00	69,534.00	32,106.00
440000-0105-02-000-0	Purch Services-Maple View-Admin Staff	21,200.00		0.00	21,200.00	20,800.00
440000-0105-03-000-0	Purch Services-Maple View-Administration	4,137.00		0.00	4,137.00	552.00
440000-0105-04-000-0	Purch Services-Maple View-Fiscal Operations	31,924.00		0.00	31,924.00	39,966.00
440000-0105-12-000-0	Purch Services-Maple View-Security	1,732.00		0.00	1,732.00	510.00
Subtotal [M11] Services Provided by Contract		142,966.00		(14,395.00)	128,571.00	96,542.00
Subgroup : [M12] Administrative Management Services						
434000-0105-03-000-0	Shared Services-Maple View-Administration	469,135.00	RJE - 3	14,395.00	483,530.00	567,537.00
Subtotal [M12] Administrative Management Services		469,135.00		14,395.00	483,530.00	567,537.00
Subgroup : [M13] Other						
500000-0105-03-000-0	Licenses and Permits-Maple View-Administration	740.00		0.00	740.00	6,464.00
503000-0105-03-000-0	Penalties-Maple View-Administration	340.00		0.00	340.00	103.00
503200-0105-03-000-0	Bank Charges-Maple View-Administration	37,623.00		0.00	37,623.00	33,378.00
541000-0105-03-000-0	Misc. Expense-Maplev-Administration-	2,004.00		0.00	2,004.00	1,629.00
541050-0105-03-000-0	Prior Period Expense-Maple View-Administration	7,497.00		0.00	7,497.00	(949.00)
Subtotal [M13] Other		48,204.00		0.00	48,204.00	40,825.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		736,109.00		0.00	736,109.00	770,943.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
412000-0105-13-000-0	Food-Maple View-Dietary	218,491.00		0.00	218,491.00	223,402.00
412019-0105-13-000-0	Food COVID-Maple View-Dietary	14.00		0.00	14.00	0.00
412100-0105-13-000-0	Food Supplements-Maple View-Dietary	41,877.00		0.00	41,877.00	36,718.00
523019-0105-03-000-0	Employee Benefits Other COVID-Maple View-Adminis	21,557.00		0.00	21,557.00	10,132.00
Subtotal [2A1] Raw Food		281,939.00		0.00	281,939.00	270,252.00
Subgroup : [2A2] Non-Food Supplies						
410000-0105-13-000-0	Supplies-Maple View-Dietary	23,607.00		0.00	23,607.00	31,267.00
410019-0105-13-000-0	Supplies COVID-Maple View-Dietary	179.00		0.00	179.00	158.00
Subtotal [2A2] Non-Food Supplies		23,786.00		0.00	23,786.00	31,425.00
Subgroup : [2B] Purchased Services						
440000-0105-13-000-0	Purch Services-Maple View-Dietary	10,195.00		29,105.00	39,300.00	26,628.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL		1st PP-FINAL
					9/30/2021	9/30/2021	9/30/2020
Subtotal [2B] Purchased Services		10,195.00		29,105.00		39,300.00	26,628.00
Total [18] Dietary Basis for Allocation of Costs		315,920.00		29,105.00		345,025.00	328,305.00
Group : [19]	Laundry-Basis for Allocation of Costs						
Subgroup : [3B]	Purchased Services						
533000-0105-10-000-0	Outside Services-Maplev-Laundry- -	135,711.00		0.00		135,711.00	138,699.00
Subtotal [3B] Purchased Services		135,711.00		0.00		135,711.00	138,699.00
Subgroup : [3C]	Other						
410000-0105-10-000-0	Supplies-Maple View-Laundry	10.00		0.00		10.00	621.00
410019-0105-10-000-0	Supplies COVID19 - Maplev	0.00		0.00		0.00	26,298.00
414000-0105-10-000-0	Diapers-Maple View-Laundry	34,494.00		0.00		34,494.00	44,099.00
414100-0105-10-000-0	Linen-Maple View-Laundry	604.00		0.00		604.00	2,295.00
Subtotal [3C] Other		35,108.00		0.00		35,108.00	73,313.00
Total [19] Laundry-Basis for Allocation of Costs		170,819.00		0.00		170,819.00	212,012.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4A1]	In-House Care Supplies						
410000-0105-09-000-0	Supplies-Maple View-Housekeeping	25,238.00		0.00		25,238.00	28,803.00
410019-0105-09-000-0	Supplies COVID-Maple View-Housekeeping	1,530.00		0.00		1,530.00	3,300.00
Subtotal [4A1] In-House Care Supplies		26,768.00		0.00		26,768.00	32,103.00
Subgroup : [4B]	Purchased Services						
440000-0105-09-000-0	Purch Services-Maple View-Housekeeping	170.00		0.00		170.00	0.00
Subtotal [4B] Purchased Services		170.00		0.00		170.00	0.00
Subgroup : [5A1]	Own Pharmacy						
411010-0105-22-000-0	Flu Vaccine-Maplev-Medical Services- -	0.00		0.00		0.00	360.00
411200-0105-23-000-0	Drugs Medicare Pt A-Maple View-Rehab Tpy and Ancil	333,410.00		0.00		333,410.00	234,106.00
Subtotal [5A1] Own Pharmacy		333,410.00		0.00		333,410.00	234,466.00
Subgroup : [5B]	Medicine Cabinet Drugs						
411700-0105-22-000-0	House Drugs (OTC)-Maplev-Medical Services- -	11,696.00		0.00		11,696.00	15,738.00
Subtotal [5B] Medicine Cabinet Drugs		11,696.00		0.00		11,696.00	15,738.00
Subgroup : [5C]	Medical and Therapeutic Supplies						
410000-0105-15-000-0	Supplies-Maple View-Nursing	65,040.00		0.00		65,040.00	74,943.00
Subtotal [5C] Medical and Therapeutic Supplies		65,040.00		0.00		65,040.00	74,943.00
Subgroup : [5D]	Ambulance/Limousine						
440010-0105-15-000-0	Purch Services Ambulance-Maple View-Nursing	19,571.00		0.00		19,571.00	11,149.00
Subtotal [5D] Ambulance/Limousine		19,571.00		0.00		19,571.00	11,149.00
Subgroup : [5E2]	Oxygen - Other						
413001-0105-23-000-0	Oxygen Non Billable-Maple View-Rehab Tpy and Ancil	3,598.00		0.00		3,598.00	6,107.00
452000-0105-24-000-0	Equip Rental-Maple View-Respiratory	10,587.00		0.00		10,587.00	9,491.00
Subtotal [5E2] Oxygen - Other		14,185.00		0.00		14,185.00	15,598.00
Subgroup : [5F]	X-Rays and related radiological						
438020-0105-27-000-0	X-Maple View-Laboratory	16,619.00		0.00		16,619.00	18,358.00
Subtotal [5F] X-Rays and related radiological		16,619.00		0.00		16,619.00	18,358.00
Subgroup : [5H]	Laboratory						
438010-0105-27-000-0	Radiology Fees-Maple View-Laboratory	780.00		0.00		780.00	1,945.00
438019-0105-27-000-0	Lab Fees COVID 19-Maplev	0.00		0.00		0.00	927.00
438030-0105-27-000-0	Lab Fees-Maple View-Laboratory	52,251.00		0.00		52,251.00	24,258.00
438100-0105-27-000-0	EKG-Maple View-Laboratory	796.00		0.00		796.00	0.00
Subtotal [5H] Laboratory		53,827.00		0.00		53,827.00	27,130.00
Subgroup : [5I]	Recreation						
410000-0105-07-000-0	Supplies-Maple View-Rec Therapy	276.00		0.00		276.00	1,937.00
410019-0105-07-000-0	Supplies COVID-Maple View-Rec Therapy	466.00		0.00		466.00	150.00
440000-0105-07-000-0	Purch Services-Maple View-Rec Therapy	5,038.00		0.00		5,038.00	2,110.00
440050-0105-07-000-0	Cable Expense-Maple View-Rec Therapy	9,753.00		0.00		9,753.00	14,194.00
Subtotal [5I] Recreation		15,533.00		0.00		15,533.00	16,391.00
Subgroup : [5L]	Other						
410019-0105-15-000-0	Supplies COVID-Maple View-Nursing	30,990.00		0.00		30,990.00	64,174.00
413500-0105-23-000-0	IV Thy Supplies-Maple View-Rehab Tpy and Ancilry	2,942.00		0.00		2,942.00	3,619.00
420000-0105-15-000-0	Minor Equip-Maple View-Nursing	4,428.00		0.00		4,428.00	526.00
436100-0105-22-000-0	Podiatrist Fees-Maplev-Medical Services- -	27.00		0.00		27.00	0.00
440000-0105-15-000-0	Purch Services-Maple View-Nursing	2,500.00		0.00		2,500.00	3,228.00
452000-0105-15-000-0	Equip Rental-Maple View-Nursing	13,008.00		0.00		13,008.00	3,463.00
452000-0105-23-000-0	Equip Rental-Maple View-Rehab Tpy and Ancilry	10,653.00		0.00		10,653.00	10,548.00
Subtotal [5L] Other		64,548.00		0.00		64,548.00	85,578.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		621,365.00		0.00		621,365.00	533,452.00
Group : [22]	Maintenance and Property						
Subgroup : [6B]	Heat						
463000-0105-25-000-0	Gas-Maple View-Property	28,990.00		0.00		28,990.00	41,135.00
465000-0105-25-000-0	Oil-Maple View-Property	1,892.00		0.00		1,892.00	549.00
Subtotal [6B] Heat		30,882.00		0.00		30,882.00	41,684.00
Subgroup : [6C]	Light & Power						
462000-0105-25-000-0	Electric-Maple View-Property	78,427.00		0.00		78,427.00	90,487.00
Subtotal [6C] Light & Power		78,427.00		0.00		78,427.00	90,487.00
Subgroup : [6D]	Water						
464000-0105-25-000-0	Sewer-Maple View-Property	33,679.00		0.00		33,679.00	30,919.00
466000-0105-25-000-0	Water-Maple View-Property	2,835.00		0.00		2,835.00	1,059.00
Subtotal [6D] Water		36,514.00		0.00		36,514.00	31,969.00
Subgroup : [6E]	Equipment Lease						
435210-0105-03-000-0	IT Rental-Maple View-Administration	50,543.00		(8,895.00)		41,648.00	37,503.00
452000-0105-04-000-0	Equip Rental-Maple View-Fiscal Operations	11,544.00		0.00		11,544.00	9,650.00
520100-0105-03-000-0	Auto Lease Expense-Maple View-Administration	3,996.00		0.00		3,996.00	4,362.00
Subtotal [6E] Equipment Lease		66,083.00		(8,895.00)		57,188.00	51,515.00
Subgroup : [6F]	Other						
410000-0105-08-000-0	Supplies-Maple View-Maintenance	20,414.00		0.00		20,414.00	18,755.00
410019-0105-08-000-0	Supplies COVID-Maple View-Maintenance	47.00		0.00		47.00	236.00
420000-0105-08-000-0	Minor Equip-Maple View-Maintenance	580.00		0.00		580.00	0.00
440000-0105-08-000-0	Purch Services-Maple View-Maintenance	76,165.00		(29,105.00)		47,060.00	53,163.00
440001-0105-08-000-0	Ground Services-Maple View-Maintenance	16,748.00		(29,105.00)		16,748.00	8,683.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
442000-0105-08-000-0	Pest Control-Maple-Maintenance- -	3,536.00		0.00	3,536.00	3,377.00
443000-0105-08-000-0	Carting-Maple View-Maintenance	23,724.00		0.00	23,724.00	23,114.00
450000-0105-08-000-0	Rental Expenses-Maple View-Maintenance	1,213.00		0.00	1,213.00	0.00
Subtotal [6F] Other		142,427.00		(29,105.00)	113,322.00	107,328.00
Subgroup : [7D]	Movable Equipment					
486000-0105-25-000-0	Depr Exp MME-Maple View	51,148.00		0.00	51,148.00	48,441.00
Subtotal [7D] Movable Equipment		51,148.00		0.00	51,148.00	48,441.00
Subgroup : [8C]	Leasehold Improvements					
484000-0105-25-000-0	Depe Exp LHI-Maple View	109,793.00		0.00	109,793.00	121,376.00
Subtotal [8C] Leasehold Improvements		109,793.00		0.00	109,793.00	121,376.00
Subgroup : [9]	Rental Payments					
471000-0105-25-000-0	Rent-Maple View-Property	561,261.00		0.00	561,261.00	546,000.00
Subtotal [9] Rental Payments		561,261.00		0.00	561,261.00	546,000.00
Subgroup : [10C]	Personal property taxes					
472000-0105-25-000-0	Personal Property Taxes-Maple View-Property	8,842.00		0.00	8,842.00	9,293.00
Subtotal [10C] Personal property taxes		8,842.00		0.00	8,842.00	9,293.00
Total [22] Maintenance and Property		1,085,377.00		(38,000.00)	1,047,377.00	1,048,093.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
476003-0105-25-000-0	Interest Expense NP 3-Maple View-Property	24.00		0.00	24.00	618.00
503100-0105-03-000-0	Interest-Maple View-Administration	303.00		0.00	303.00	537.00
503130-0105-03-000-0	Interest on Computer Loan-Maple-Administrati-	3,657.00		0.00	3,657.00	4,446.00
Subtotal [12D] Other Interest Expense		3,984.00		0.00	3,984.00	5,801.00
Subgroup : [14A]	Insurance on Property					
472500-0105-25-000-0	Property Insurance-Maple-Property- -	0.00		0.00	0.00	19.00
Subtotal [14A] Insurance on Property		0.00		0.00	0.00	19.00
Subgroup : [14B]	Insurance of Automobiles					
511000-0105-03-000-0	Auto Ins-Maple View-Administration	1,615.00		0.00	1,615.00	1,986.00
Subtotal [14B] Insurance of Automobiles		1,615.00		0.00	1,615.00	1,986.00
Subgroup : [14C1]	Umbrella					
512000-0105-03-000-0	Umbrella Ins-Maple View-Administration	3,907.00		0.00	3,907.00	11,413.00
Subtotal [14C1] Umbrella		3,907.00		0.00	3,907.00	11,413.00
Subgroup : [14C3]	Other					
510000-0105-03-000-0	Liability Ins-Maple View-Administration	78,309.00		0.00	78,309.00	62,637.00
513000-0105-03-000-0	Crime Ins-Maple View-Administration	3,347.00		0.00	3,347.00	125.00
Subtotal [14C3] Other		81,656.00		0.00	81,656.00	62,762.00
Total [27] Interest and Insurance		91,162.00		0.00	91,162.00	81,981.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0105-00-000-0	Medicaid Room & Board-Maple View	(8,592,075.00)		0.00	(8,592,075.00)	(9,605,856.00)
Subtotal [1A] Medicaid Residents (CT only)		(8,592,075.00)		0.00	(8,592,075.00)	(9,605,856.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0105-00-000-0	Medicaid Room & Board Contra-Maple View	3,598,578.00		0.00	3,598,578.00	4,542,354.00
313005-0105-00-000-0	Medicaid Contra Other-Maple View	(100.00)		0.00	(100.00)	10,451.00
Subtotal [1B] Medicaid room and board contractual allowance		3,598,478.00		0.00	3,598,478.00	4,552,805.00
Subgroup : [3A]	Medicare Residents (All Inclusive)					
321000-0105-00-000-0	Medicare Pt A Room & Board-Maple View	(1,810,513.00)		0.00	(1,810,513.00)	(2,192,715.00)
329000-0105-00-000-0	Medicare Pt A Settlement-Maple View	(2,354.00)		0.00	(2,354.00)	(2,288.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(1,812,877.00)		0.00	(1,812,877.00)	(2,195,003.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0105-00-000-0	Medicare Pt A R and B Contra-Maple View	1,424,499.00		0.00	1,424,499.00	1,720,303.00
323005-0105-00-000-0	Medicare Pt A Contra Other-Maple View	23,063.00		0.00	23,063.00	97,058.00
328000-0105-00-000-0	Medicare Pt A Sequestration-Maple View	0.00		0.00	0.00	21,827.00
Subtotal [3B] Medicare room and board contractual allowance		1,447,562.00		0.00	1,447,562.00	1,839,188.00
Subgroup : [4A]	Private-pay residents and other					
303100-0105-00-000-0	Hospice Revenue-Maple View	(823,131.00)		0.00	(823,131.00)	(878,450.00)
341000-0105-00-000-0	Private Room & Board-Maple View	(1,861,430.00)		0.00	(1,861,430.00)	(1,262,985.00)
351000-0105-00-000-0	Comm Ins Room & Board-Maple View	(97,094.00)		0.00	(97,094.00)	6,530.00
371000-0105-00-000-0	Mgd Medicare Room and Board-Maple View	(1,148,405.00)		0.00	(1,148,405.00)	(1,219,855.00)
Subtotal [4A] Private-pay residents and other		(3,930,060.00)		0.00	(3,930,060.00)	(3,354,760.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303700-0105-00-000-0	Hospice C/A-Maple View	348,640.00		0.00	348,640.00	409,892.00
341005-0105-00-000-0	Private Room & Board Contra-Maple View	83,840.00		0.00	83,840.00	10,277.00
351005-0105-00-000-0	Comm Ins Room & Board Contra-Maple View	14,738.00		0.00	14,738.00	4,418.00
353005-0105-00-000-0	Comm Ins Contra Other-Maple View	1,962.00		0.00	1,962.00	256.00
371005-0105-00-000-0	Mgd Medicare Room & Board Contra-Maple View	211,640.00		0.00	211,640.00	212,578.00
373005-0105-00-000-0	Mgd Medicare Contra Other-Maple View	15,915.00		0.00	15,915.00	69,951.00
Subtotal [4B] Private-pay room and board contractual allowance		676,735.00		0.00	676,735.00	707,372.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0105-00-000-0	Medicare Pt A Pharmacy-Maple View	(158,762.00)		0.00	(158,762.00)	(109,658.00)
Subtotal [5A] Prescription Drugs - Medicare		(158,762.00)		0.00	(158,762.00)	(109,658.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0105-00-000-0	Medicare Pt A Pharmacy Contra-Maple View	204,559.00		0.00	204,559.00	112,140.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		204,559.00		0.00	204,559.00	112,140.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
314100-0105-00-000-0	Medicaid Pharmacy-Maple View	(34,285.00)		0.00	(34,285.00)	(28,678.00)
344100-0105-00-000-0	Private Pharmacy-Maple View	(182.00)		0.00	(182.00)	(47.00)
354100-0105-00-000-0	Comm Ins Pharmacy-Maple View	(6,689.00)		0.00	(6,689.00)	(431.00)
374100-0105-00-000-0	Mgd Medicare Pharmacy-Maple View	(74,123.00)		0.00	(74,123.00)	(85,078.00)
375700-0105-00-000-0	Mgd Medicare Flu/Pneumonia-Maple View	(763.00)		0.00	(763.00)	(1,581.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(116,022.00)		0.00	(116,022.00)	(115,815.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
314105-0105-00-000-0	Medicaid Pharmacy Contra-Maple View	34,285.00		0.00	34,285.00	28,678.00
354105-0105-00-000-0	Comm Ins Pharmacy Contra-Maple View	18,009.00		0.00	18,009.00	431.00
374105-0105-00-000-0	Mgd Medicare Pharmacy Contra-Maple View	74,961.00		0.00	74,961.00	88,115.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		127,255.00		0.00	127,255.00	117,224.00
Subgroup : [7A]	Physical Therapy - Medicare					

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
324300-0105-00-000-0	Medicare Pt A PT-Maple View	(232,169.00)		0.00	(232,169.00)	(226,446.00)
334300-0105-00-000-0	Medicare Pt B PT-Maple View	(79,814.00)		0.00	(79,814.00)	(116,867.00)
Subtotal [7A] Physical Therapy - Medicare		(311,983.00)		0.00	(311,983.00)	(343,313.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321008-0105-00-000-0	Medicare A PT Contra-Maple View	(367,406.00)		0.00	(367,406.00)	(420,317.00)
324305-0105-00-000-0	Medicare Pt A PT Contra-Maple View	232,169.00		0.00	232,169.00	226,446.00
334305-0105-00-000-0	Medicare Pt B PT Contra-Maple View	13,347.00		0.00	13,347.00	12,103.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(121,890.00)		0.00	(121,890.00)	(181,768.00)
Subgroup : [7C]	Physical Therapy - Non-medicaid					
304100-0105-00-000-0	Hospice Pharmacy-Maple View	413.00		0.00	413.00	(1,064.00)
304300-0105-00-000-0	Hospice PT-Maple View	(745.00)		0.00	(745.00)	(1,097.00)
314300-0105-00-000-0	Medicaid PT-Maple View	(23,964.00)		0.00	(23,964.00)	(15,427.00)
337305-0105-00-000-0	Mgd Medicare Pt B PT Contra-Maple View	0.00		0.00	0.00	(25,393.00)
344300-0105-00-000-0	Private PT-Maple View	(329.00)		0.00	(329.00)	0.00
354300-0105-00-000-0	Comm Ins PT-Maple View	(12,981.00)		0.00	(12,981.00)	(1,489.00)
374300-0105-00-000-0	Mgd Medicare PT-Maple View	(129,988.00)		0.00	(129,988.00)	(147,672.00)
378100-0105-00-000-0	Medicare Mgd Care Pt B PT-Maple View	(29,944.00)		0.00	(29,944.00)	(57,642.00)
Subtotal [7C] Physical Therapy - Non-medicaid		(197,538.00)		0.00	(197,538.00)	(249,764.00)
Subgroup : [7D]	Physical Therapy - Non-medicaid Contractual Allowance					
304105-0105-00-000-0	Hospice Pharmacy Contra-Maple View	(413.00)		0.00	(413.00)	1,064.00
304305-0105-00-000-0	Hospice PT Contra-Maple View	20.00		0.00	20.00	359.00
314305-0105-00-000-0	Medicaid PT Contra-Maple View	23,964.00		0.00	23,964.00	15,427.00
354305-0105-00-000-0	Comm Ins PT Contra-Maple View	12,981.00		0.00	12,981.00	1,489.00
371006-0105-00-000-0	Mgd Medicare PT Contra-Maple View	73,791.00		0.00	73,791.00	(6,942.00)
374305-0105-00-000-0	Mgd Medicare PT Contra-Maple View	129,988.00		0.00	129,988.00	147,672.00
378105-0105-00-000-0	Medicare Mgd Care Pt B PT Contra-Maple View	1,349.00		0.00	1,349.00	(5,137.00)
Subtotal [7D] Physical Therapy - Non-medicaid Contractual Allowance		241,680.00		0.00	241,680.00	153,932.00
Subgroup : [8A]	Speech Therapy - Medicare					
324400-0105-00-000-0	Medicare Pt A ST-Maple View	(131,425.00)		0.00	(131,425.00)	(117,657.00)
334400-0105-00-000-0	Medicare Pt B ST-Maple View	(23,429.00)		0.00	(23,429.00)	(28,953.00)
Subtotal [8A] Speech Therapy - Medicare		(154,854.00)		0.00	(154,854.00)	(146,610.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
321008-0105-00-000-0	Medicare A ST Contra-Maple View	(232,983.00)		0.00	(232,983.00)	(243,543.00)
324405-0105-00-000-0	Medicare Pt A ST Contra-Maple View	131,425.00		0.00	131,425.00	117,657.00
334405-0105-00-000-0	Medicare Pt B ST Contra-Maple View	632.00		0.00	632.00	270.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(100,926.00)		0.00	(100,926.00)	(125,616.00)
Subgroup : [8C]	Speech Therapy - Non-medicaid					
304400-0105-00-000-0	Hospice ST	0.00		0.00	0.00	(468.00)
314400-0105-00-000-0	Medicaid ST-Maple View	(18,071.00)		0.00	(18,071.00)	(10,421.00)
354400-0105-00-000-0	Comm Ins ST-Maple View	(2,223.00)		0.00	(2,223.00)	0.00
374400-0105-00-000-0	Mgd Medicare ST-Maple View	(49,992.00)		0.00	(49,992.00)	(62,613.00)
378120-0105-00-000-0	Medicare Mgd Care Pt B ST-Maple View	(16,889.00)		0.00	(16,889.00)	(17,057.00)
Subtotal [8C] Speech Therapy - Non-medicaid		(86,976.00)		0.00	(86,976.00)	(90,559.00)
Subgroup : [8D]	Speech Therapy - Non-medicaid Contractual Allowance					
304405-0105-00-000-0	Hospice ST Contra	0.00		0.00	0.00	18.00
314405-0105-00-000-0	Medicaid ST Contra-Maple View	18,071.00		0.00	18,071.00	10,421.00
337405-0105-00-000-0	Mgd Medicare Pt B ST Contra-Maple View	0.00		0.00	0.00	16.00
354405-0105-00-000-0	Comm Ins ST Contra-Maple View	2,223.00		0.00	2,223.00	0.00
371006-0105-00-000-0	Mgd Medicare ST Contra-Maple View	(29,207.00)		0.00	(29,207.00)	(12,205.00)
374405-0105-00-000-0	Mgd Medicare ST Contra-Maple View	49,992.00		0.00	49,992.00	62,613.00
378125-0105-00-000-0	Medicare Mgd Care Pt B ST-Maple View	6,639.00		0.00	6,639.00	2,128.00
Subtotal [8D] Speech Therapy - Non-medicaid Contractual Allowance		47,718.00		0.00	47,718.00	62,993.00
Subgroup : [9A]	Occupational Therapy - Medicare					
324800-0105-00-000-0	Medicare Pt A OT-Maple View	(232,470.00)		0.00	(232,470.00)	(228,365.00)
334800-0105-00-000-0	Medicare Pt B OT-Maple View	(81,460.00)		0.00	(81,460.00)	(100,733.00)
Subtotal [9A] Occupational Therapy - Medicare		(313,930.00)		0.00	(313,930.00)	(329,098.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
321007-0105-00-000-0	Medicare A OT Contra-Maple View	(343,709.00)		0.00	(343,709.00)	(395,219.00)
324805-0105-00-000-0	Medicare Pt A OT Contra-Maple View	232,470.00		0.00	232,470.00	228,365.00
334805-0105-00-000-0	Medicare Pt B OT Contra-Maple View	15,261.00		0.00	15,261.00	19,754.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(95,978.00)		0.00	(95,978.00)	(147,100.00)
Subgroup : [9C]	Occupational Therapy - Non-medicaid					
304800-0105-00-000-0	Hospice OT-Maple View	(545.00)		0.00	(545.00)	(1,316.00)
314800-0105-00-000-0	Medicaid OT-Maple View	(25,458.00)		0.00	(25,458.00)	(15,453.00)
337805-0105-00-000-0	Mgd Medicare Pt B OT Contra-Maple View	0.00		0.00	0.00	234.00
354800-0105-00-000-0	Comm Ins OT-Maple View	(11,621.00)		0.00	(11,621.00)	(473.00)
374800-0105-00-000-0	Mgd Medicare OT-Maple View	(129,144.00)		0.00	(129,144.00)	(153,889.00)
378130-0105-00-000-0	Medicare Mgd Care Pt B OT-Maple View	(34,664.00)		0.00	(34,664.00)	(50,104.00)
Subtotal [9C] Occupational Therapy - Non-medicaid		(201,432.00)		0.00	(201,432.00)	(221,001.00)
Subgroup : [9D]	Occupational Therapy - Non-medicaid Contractual Allowance					
304805-0105-00-000-0	Hospice OT Contra-Maple View	23.00		0.00	23.00	303.00
314805-0105-00-000-0	Medicaid OT Contra-Maple View	25,458.00		0.00	25,458.00	15,453.00
354805-0105-00-000-0	Comm Ins OT Contra-Maple View	11,621.00		0.00	11,621.00	1,418.00
371007-0105-00-000-0	Mgd Medicare OT Contra-Maple View	(47,122.00)		0.00	(47,122.00)	(18,049.00)
374805-0105-00-000-0	Mgd Medicare OT Contra-Maple View	129,176.00		0.00	129,176.00	153,889.00
378135-0105-00-000-0	Medicare Mgd Care Pt B OT Contra-Maple View	16,959.00		0.00	16,959.00	1,790.00
Subtotal [9D] Occupational Therapy - Non-medicaid Contractual Allowance		136,116.00		0.00	136,116.00	154,804.00
Subgroup : [10A]	Other - Medicare					
321009-0105-00-000-0	Medicare A NTA Contra-Maple View	(471,446.00)		0.00	(471,446.00)	(594,649.00)
321010-0105-00-000-0	Medicare A Nang Comp Contra-Maple View	(813,344.00)		0.00	(813,344.00)	(1,082,995.00)
324200-0105-00-000-0	MCR Pt A Chargeable Med Supp-Maple View	(3,292.00)		0.00	(3,292.00)	(3,839.00)
324205-0105-00-000-0	MCR Pt A Charge Med Supp Contra-Maple View	3,292.00		0.00	3,292.00	3,839.00
324500-0105-00-000-0	Medicare Pt A IV Therapy-Maple View	(45,797.00)		0.00	(45,797.00)	(2,482.00)
324600-0105-00-000-0	Medicare Pt A Lab-Maple View	(13,791.00)		0.00	(13,791.00)	(78,591.00)
325000-0105-00-000-0	Medicare Pt A X-Maple View	(9,272.00)		0.00	(9,272.00)	(18,467.00)
338000-0105-00-000-0	Medicare Pt B Prior Period-Maple View	(9.00)		0.00	(9.00)	2,930.00
Subtotal [10A] Other - Medicare		(1,353,659.00)		0.00	(1,353,659.00)	(1,774,255.00)
Subgroup : [10B]	Other - Non-medicaid					
303005-0105-00-000-0	Hospice Contra Other	0.00		0.00	0.00	161.00
304600-0105-00-000-0	Hospice Lab	0.00		0.00	0.00	(161.00)
314600-0105-00-000-0	Medicaid Lab-Maple View	365.00		0.00	365.00	(10,631.00)
315000-0105-00-000-0	Medicaid X-Maple View	(265.00)		0.00	(265.00)	(420.00)
335700-0105-00-000-0	Medicare Pt B Flu/Pneumonia-Maple View	(2,796.00)		0.00	(2,796.00)	(2,098.00)
344105-0105-00-000-0	Private Pharmacy Contra-Maple View	0.00		0.00	0.00	75.00

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

Account	Description	ADJ	J/E Ref #	R/E	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
344600-0105-00-000-0	Private Lab-Maple View	(182.00)		0.00	(182.00)	(203.00)
354500-0105-00-000-0	Comm Ins IV Therapy-Maple View	(11,320.00)		0.00	(11,320.00)	0.00
354600-0105-00-000-0	Comm Ins Lab-Maple View	(1,381.00)		0.00	(1,381.00)	(256.00)
355000-0105-00-000-0	Comm Ins X-Maple View	(582.00)		0.00	(582.00)	0.00
371009-0105-00-000-0	Mgd Medicare NTA Contra-Maple View	(82,650.00)		0.00	(82,650.00)	(30,758.00)
371010-0105-00-000-0	Mgd Medicare Nang Comp Contra-Maple View	(133,907.00)		0.00	(133,907.00)	(61,444.00)
374200-0105-00-000-0	Mgd Medicare Chargeable Medical Supplies-Maple View	(3,346.00)		0.00	(3,346.00)	0.00
374205-0105-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Maple View	3,346.00		0.00	3,346.00	0.00
374500-0105-00-000-0	Mgd Medicare IV Therapy-Maple View	(838.00)		0.00	(838.00)	(13,562.00)
374600-0105-00-000-0	Mgd Medicare Lab-Maple View	(8,876.00)		0.00	(8,876.00)	(48,943.00)
375000-0105-00-000-0	Mgd Medicare X-Maple View	(6,039.00)		0.00	(6,039.00)	(10,695.00)
378000-0105-00-000-0	Mgd Medicare Prior Period-Maple View	4,607.00		0.00	4,607.00	3,668.00
389010-0105-00-000-0	Patient Revenue Capitalization-Maple View	(51,595.00)		0.00	(51,595.00)	0.00
Subtotal [10B] Other - Non-medicare		(298,459.00)		0.00	(298,459.00)	(174,649.00)
Subgroup : [15]	Interest Income					
391100-0105-00-000-0	Interest Income-Maple View	(1,320.00)		0.00	(1,320.00)	(873.00)
Subtotal [15] Interest Income		(1,320.00)		0.00	(1,320.00)	(873.00)
Subgroup : [18]	Other Revenue					
391500-0105-00-000-0	Misc. Other Income-Maple View	(1,034,248.00)		0.00	(1,034,248.00)	(283,862.00)
391900-0105-00-000-0	Long-Term CT PET Tax Income-Maple --	(4,624.00)		0.00	(4,624.00)	10,071.00
436300-0105-22-000-0	Physician Fees-Maple-Medical Services -	(3,168.00)		0.00	(3,168.00)	0.00
Subtotal [18] Other Revenue		(1,042,040.00)		0.00	(1,042,040.00)	(273,791.00)
Total [30] Statement of Revenue		(12,408,718.00)		0.00	(12,408,718.00)	(11,739,050.00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
101005-0105-00-000-0	Cash Operating-Maple View	189,842.00		0.00	189,842.00	306,455.00
102000-0105-00-000-0	Cash - Payroll-Maple View	11,900.00		0.00	11,900.00	10,051.00
104000-0105-00-000-0	Cash - Savings-Maple View	1,288,592.00		0.00	1,288,592.00	1,091,000.00
105000-0105-00-000-0	Cash - Savings Patents-Maple View	88,077.00		0.00	88,077.00	69,940.00
106000-0105-00-000-0	Petty Cash-Maple View	1,500.00		0.00	1,500.00	1,500.00
106100-0105-00-000-0	Petty Cash - Resident Funds-Maple View	600.00		0.00	600.00	600.00
Subtotal [A1] Cash		1,580,511.00		0.00	1,580,511.00	1,479,546.00
Subgroup : [A2]	Resident Accounts Receivable					
110000-0105-00-000-0	Accounts Receivable-Maple View	208,406.00		0.00	208,406.00	230,037.00
111000-0105-00-000-0	AR Private-Maple View	15,858.00		0.00	15,858.00	91,062.00
111200-0105-00-000-0	AR Comm Ins-Maple View	89,118.00		0.00	89,118.00	44,333.00
111300-0105-00-000-0	AR Hospice-Maple View	81,047.00		0.00	81,047.00	10,744.00
111400-0105-00-000-0	AR Mgd Medicare-Maple View	133,423.00		0.00	133,423.00	24,139.00
112000-0105-00-000-0	AR Medicare Pt A-Maple View	202,390.00		0.00	202,390.00	422,725.00
112500-0105-00-000-0	AR Medicare Pt B-Maple View	9,222.00		0.00	9,222.00	7,148.00
113000-0105-00-000-0	AR Medicaid-Maple View	447,886.00		0.00	447,886.00	416,706.00
114000-0105-00-000-0	AR Patient Ptpicipation-Maple View	(73,143.00)		0.00	(73,143.00)	(76,190.00)
116100-0105-00-000-0	Medicare Colns Bad Debt-Maple View	4,694.00		0.00	4,694.00	2,288.00
116200-0105-00-000-0	Allowance for Doubtful Accounts-Maple View	(248,701.00)		0.00	(248,701.00)	(306,668.00)
Subtotal [A2] Resident Accounts Receivable		870,200.00		0.00	870,200.00	866,304.00
Subgroup : [A3]	Other Accounts Receivable					
141600-0105-00-000-0	Due from Related-Maple View	1,557,375.00		0.00	1,557,375.00	2,113,248.00
Subtotal [A3] Other Accounts Receivable		1,557,375.00		0.00	1,557,375.00	2,113,248.00
Subgroup : [A4]	Inventories					
130000-0105-00-000-0	Inventory-Maple View	57,414.00		0.00	57,414.00	23,547.00
Subtotal [A4] Inventories		57,414.00		0.00	57,414.00	23,547.00
Subgroup : [A5]	Prepaid Expenses					
121400-0105-00-000-0	Prepaid Workers Comp-Maple View	15,785.00		0.00	15,785.00	16,773.00
122200-0105-00-000-0	Prepaid Gen. Ins-Maple View	14,518.00		0.00	14,518.00	20,191.00
129000-0105-00-000-0	Prepaid Expense Other-Maple View	110,323.00		0.00	110,323.00	10,672.00
129110-0105-00-000-0	Prepaid Personal Property Taxes-Maple View	7,129.00		0.00	7,129.00	5,678.00
129300-0105-00-000-0	Prepaid Mgmt Assets-Maple View	16,871.00		0.00	16,871.00	16,629.00
Subtotal [A5] Prepaid Expenses		164,626.00		0.00	164,626.00	71,944.00
Subgroup : [A8]	Other Current Assets					
107000-0105-00-000-0	Resident Refunds-Maple View	1,707.00		0.00	1,707.00	2,801.00
129900-0105-00-000-0	CT PET Deferred Tax-Maple View	45,644.00		0.00	45,644.00	41,020.00
141400-0105-00-000-0	Due from Realty-Maple View	8,098.00		0.00	8,098.00	8,098.00
141900-0105-00-000-0	CT PET Tax Receivable-Maple View	0.00		0.00	0.00	16,580.00
Subtotal [A8] Other Current Assets		55,449.00		0.00	55,449.00	68,499.00
Subgroup : [B4]	Leasehold Improvements					
154000-0105-00-000-0	Lease hold Improvements-Maple View	1,572,487.00		0.00	1,572,487.00	1,548,871.00
154100-0105-00-000-0	Leasehold Improvement Mgmt-Maple View	8,128.00		0.00	8,128.00	8,128.00
164000-0105-00-000-0	Accum Depr LHI-Maple View	(1,021,270.00)		0.00	(1,021,270.00)	(911,477.00)
Subtotal [B4] Leasehold Improvements		559,345.00		0.00	559,345.00	645,522.00
Subgroup : [B6]	Movable Equipment					
155000-0105-00-000-0	Fixed Equipment-Maple View	27,332.00		0.00	27,332.00	27,332.00
158000-0105-00-000-0	Major Movable Equip-Maple View	651,853.00		0.00	651,853.00	593,451.00
166000-0105-00-000-0	Accum Depr MME-Maple View	(438,814.00)		0.00	(438,814.00)	(387,665.00)
Subtotal [B6] Movable Equipment		240,371.00		0.00	240,371.00	233,117.00
Subgroup : [B9]	Other Fixed Assets					
153600-0105-00-000-0	Construction in Prog-Maple View	6,731.00		0.00	6,731.00	6,731.00
Subtotal [B9] Other Fixed Assets		6,731.00		0.00	6,731.00	6,731.00
Subgroup : [D7]	Other Assets					
141000-0105-00-000-0	Loans and Exchange-Maple View	200,000.00		0.00	200,000.00	200,000.00
145000-0105-00-000-0	Security Deposits-Maple View	11,826.00		0.00	11,826.00	11,826.00
Subtotal [D7] Other Assets		211,826.00		0.00	211,826.00	211,826.00
Total [31-32] Assets		5,303,848.00		0.00	5,303,848.00	5,720,282.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0105-00-000-0	Accounts Payable-Maple View	(405,065.00)		0.00	(405,065.00)	(977,621.00)
Subtotal [A1] Trade Accounts Payable		(405,065.00)		0.00	(405,065.00)	(977,621.00)
Subgroup : [A3]	Loans Payable for Equipment					
214400-0105-00-000-0	Equipment Obligation ST-Maple View	(15,903.00)		0.00	(15,903.00)	(15,070.00)
Subtotal [A3] Loans Payable for Equipment		(15,903.00)		0.00	(15,903.00)	(15,070.00)
Subgroup : [A4]	Accrued Payroll					
235100-0105-00-000-0	Non Union Sick Dec-Maple View	0.00		0.00	0.00	(67,801.00)
250100-0105-00-000-0	Accrued Payroll-Maple View	(139,475.00)		0.00	(139,475.00)	(117,495.00)

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
252000-0105-00-000-0	Accrued Vacation-Maple View	(278,840.00)		0.00	(278,840.00)	(238,310.00)
Subtotal [A4] Accrued Payroll		<u>(418,315.00)</u>		<u>0.00</u>	<u>(418,315.00)</u>	<u>(423,668.00)</u>
Subgroup : [A9]	Mortgage Payable					
211003-0105-00-000-0	Notes Payable ST3-Maplev	0.00		0.00	0.00	(4,654.00)
Subtotal [A9] Mortgage Payable		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>(4,654.00)</u>
Subgroup : [A12]	Other Current Liabilities					
220200-0105-00-000-0	Unclaimed ADP checks-Maple View	(12,886.00)		0.00	(12,886.00)	(13,956.00)
221700-0105-00-000-0	Due to Medicaid-Maple View	(120,000.00)		0.00	(120,000.00)	(227,290.00)
221760-0105-00-000-0	Deferred Revenue Rcf-Maplev	0.00		0.00	0.00	(757,086.00)
226200-0105-00-000-0	Patients Fund-Maple View	(86,077.00)		0.00	(86,077.00)	(69,940.00)
250000-0105-00-000-0	Accrued Expenses-Maple View	(215,597.00)		0.00	(215,597.00)	(151,253.00)
250020-0105-00-000-0	Accrued Pension-Maple View	(11,942.00)		0.00	(11,942.00)	0.00
250030-0105-00-000-0	Accrued Worker's Comp-Maple View	(62,868.00)		0.00	(62,868.00)	(63,589.00)
254900-0105-00-000-0	CT PET Tax Accrued Expense-Maplev- - -	(60,829.00)		0.00	(60,829.00)	0.00
Subtotal [A12] Other Current Liabilities		<u>(612,219.00)</u>		<u>0.00</u>	<u>(612,219.00)</u>	<u>(1,283,094.00)</u>
Subgroup : [B1]	Loans Payable - Equipment					
211411-0105-00-000-0	Equipment Obligation LT 1-Maple View	(42,741.00)		0.00	(42,741.00)	(58,644.00)
Subtotal [B1] Loans Payable - Equipment		<u>(42,741.00)</u>		<u>0.00</u>	<u>(42,741.00)</u>	<u>(58,644.00)</u>
Subgroup : [B2]	Mortgages Payable					
211106-0105-00-000-0	Notes/Loans Payable L/T - Maplev	0.00		0.00	0.00	(30,193.00)
Subtotal [B2] Mortgages Payable		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>(30,193.00)</u>
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0105-00-000-0	Due to Realty-Maple View	(265,007.00)		0.00	(265,007.00)	(79,892.00)
270000-0105-00-000-0	Due to Realty Company-Maplev	0.00		0.00	0.00	(77,914.00)
271500-0105-00-000-0	Due to Related-Maple View	(1,591,248.00)		0.00	(1,591,248.00)	(2,539,647.00)
274000-0105-00-000-0	Due to Other-Maple View	(38,888.00)		0.00	(38,888.00)	(38,888.00)
Subtotal [B3] Loans from Owners or Related Parties		<u>(1,895,143.00)</u>		<u>0.00</u>	<u>(1,895,141.00)</u>	<u>(2,736,341.00)</u>
Total [33-34] Liabilities		<u>(3,389,384.00)</u>		<u>0.00</u>	<u>(3,389,384.00)</u>	<u>(5,629,223.00)</u>
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
260000-0105-00-000-0	Capital-Maple View	537,077.00		0.00	537,077.00	537,077.00
266000-0105-00-000-0	Ptner Drawings-Maplev	0.00		0.00	0.00	(500,000.00)
295000-0105-00-000-0	Retained Earnings-Maple View	(1,228,533.00)		0.00	(1,228,533.00)	157,671.00
Subtotal [B5] Cumulated Earnings		<u>(691,456.00)</u>		<u>0.00</u>	<u>(691,456.00)</u>	<u>194,748.00</u>
Total [35] Equity		<u>(691,456.00)</u>		<u>0.00</u>	<u>(691,456.00)</u>	<u>194,748.00</u>
Sum of Account Groups		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

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

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass MDS and Infection Control salaries into correct line of cost report				
Marcum 202	MDS Coordinator		101,550.00	
Marcum 203	Infection Control		43,448.00	
Marcum 206	Staff Development		51,856.00	
400000-0105-15-092-	Salary-Maplev-Nursing-RN-			196,854.00
Total			196,854.00	196,854.00
Reclassifying Journal Entries JE # 2		D.01 - Tab Q		
To reclass Licenses and Chamber Dues into the correct line of the cost report				
Marcum 103	Chamber Dues		675.00	
191000-0105-03-000-	(Dues-Maple View-Administration			675.00
Total			675.00	675.00
Reclassifying Journal Entries JE # 3		J.01a		
To reclass management fees into correct line of cost report				
134000-0105-03-000-	(Shared Services-Maple View-Administration		14,395.00	
131000-0105-04-000-	(Consulting Fees-Maple View-Fiscal Operations			14,395.00
Total			14,395.00	14,395.00
Reclassifying Journal Entries JE # 4		N.01a		
To reclass dietary purchased services into correct line of the cost report.				
140000-0105-13-000-	(Purch Services-Maple View-Dietary		29,105.00	
140000-0105-08-000-	(Purch Services-Maple View-Maintenance			29,105.00
Total			29,105.00	29,105.00
Reclassifying Journal Entries JE # 5		D.01 - Tab V		
To reclass admin equipment rental into correct line of the cost report				
Marcum 207	Admin Equipment Rental		8,895.00	
135210-0105-03-000-	(IT Rental-Maple View-Administration			8,895.00
Total			8,895.00	8,895.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

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

Provider Name: Maple View Health & Rehab
 Provider Number: 000009720
 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: