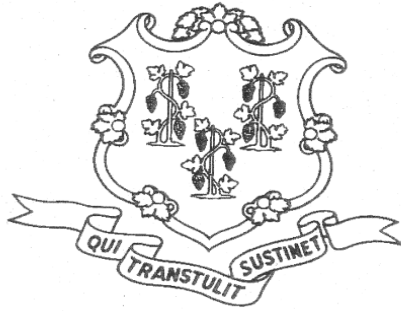


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 940C	(Specify)	(Specify)	Medicare Provider 07-5238
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Medicaid Provider Numbers:	000009407	CCNH / RHNS	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Maple View Manor of Connecticut, LLC	License No. 940C	Report for Year Ended 9/30/2023	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 Connecticut, LLC [facility name], for the cost report period beginning 10/01/2022 and ending 09/30/2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) <i>[Signature]</i>		Date 2/12/24	Signed (Owner) <i>[Signature]</i>		Date 2/12/24
Printed Name (Administrator) Lewis Abramson			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) <i>[Signature]</i>	Comm. Expires 5/10/26	
Address of Notary Public 2845 Davis St Oceanside NY 11572					

(Notary Seal)
 MARIE T. MUELLER
 NOTARY PUBLIC, STATE OF NEW YORK
 Registration No. 01MU6221801
 Qualified in Nassau County
 Commission Expires 05/10/2026

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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 10/1/2022	To 9/30/2023	
Address of Facility 856 Maple Street, Rocky Hill, CT 06067				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/10/2024		
Item	Total	CCNH / RHNS	(Specify)	(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 9/30/2023	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 / RHNS 940C	(Specify)	(Specify)	Medicare Provider No. 07-5238
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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 Corporate Owners

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2023	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	4,186	4,186
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 / Line 12d	1,945	1,945
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg. 16 / Line m12	658,638	658,638
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST, Services/ Consulting	Various	887,414	856,743
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg. 20 / Line 5f	23,165	23,165
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	374,271	347,642
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	968,816	968,816
PROFESSIONAL SERVICES	850 Silas Deane Hwy Wethersfield, Ct	<input type="radio"/>	<input checked="" type="radio"/>		Contract RNs / LPNs / CNAs	Various	243,900	243,900
See attached for continued list	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,781,253	1,781,253

* 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		License No.	Report for Year Ended			Page	of	
Maple View Health & Rehab		940-C	9/30/2023			4a	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	833,331	833,331***
Mapleview Realty	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>	0%	Real Estate Taxes	Page 22 / Line 10b	170,866	170,866
Mapleview Realty	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>	0%	Property Insurance	Page 27 / Line 14	21,803	21,803
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	25,581	25,581
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent/Other	Pg 16 / Line m12	1,120	1,120
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent/Other	Pg 16 / Line m12	14,915	14,915
Cambridge Manor of Fairfield, LLC	2428 Easton Turnpike, Fairfield CT, 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Employee	Pg 13 / Line B12o	733	733
Marlborough Health Care Center, Inc.	85 State Harbor Road, Marlborough CT, 06447	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Employee	Pg 13 / Line B12o	1,920	1,920
Various Intercompany Due to/From	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to/from Related / Realty	Pg 34 / Line B3	710,984	710,984

* 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
Basis for Allocation of Costs

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		23,600		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility Maple View Manor of	License No. 940C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Maple View Manor of CT, LLC			License No. 940C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(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	105	105			105	105						
B. As of midnight of THIS report period	109	109							109	109		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,460	3,460			2,793	2,793			667	667		
B. Medicaid (Conn.)	25,938	25,938			19,262	19,262			6,676	6,676		
C. Medicaid (other states)												
D. Private Pay	5,243	5,243			3,977	3,977			1,266	1,266		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice / Comr	3,838	3,838			2,872	2,872			966	966		
G. Total Care Days During Period (3A thru F)	38,479	38,479			28,904	28,904			9,575	9,575		
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	44	44							44	44		
5. Total Resident Days (3G + 4A + 4B)	38,523	38,523			28,904	28,904			9,619	9,619		

Schedule of Resident Statistics (Cont'd)

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
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)	(Specify)
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare	Medicaid	Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS (Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	5	77	27				
Per Diem Rate							
a. One bed rm.	Various	308.58	500.00				
b. Two bed rms.	Various	308.58	510.00				
c. Three or more bed rms.							

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	3,689	3,689			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	771	771			
2. Restorative Treatments					
C. Other	9,315	9,315			
D. Total Physical Therapy Treatments	13,775	13,775			

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	565	565			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	120	120			
2. Restorative Treatments					
C. Other	1,826	1,826			
D. Total Speech Therapy Treatments	2,511	2,511			

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	5,589	5,589			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	907	907			
2. Restorative Treatments					
C. Other	12,284	12,284			
D. Total Occupational Therapy Treatments	18,780	18,780			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Maple View Manor of CT, LLC	940C	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	26,800		62						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	184,588		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	289,215		10,981						
5. Dietary Service									
a. Head Dietitian	29,251		750						
b. Food Service Supervisor	65,624		2,080						
c. Dietary Workers	516,292		23,678						
6. Housekeeping Service									
a. Head Housekeeper	45,257		1,792						
b. Other Housekeeping Workers	343,510		18,234						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	73,876		2,080						
b. Other Maintenance Workers	88,335		4,327						
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	261,388		4,210						
b. RN									
1. Direct Care	455,573		9,904						
2. Administrative**	369,834		8,415						
c. LPN									
1. Direct Care	1,198,819		31,238						
2. Administrative**									
d. Aides and Attendants	1,916,081		89,568						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	205,461		7,819						
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	133,058		4,168						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	112,682	(25,220)	2,763						
A-13. Total Salary Expenditures	6,315,644	(25,220)	224,149						

* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Admissions (Portion Relating to Marketing Disallowed)	\$ 109,327	\$ (21,865)	\$ 2,665						
Respiratory Therapy	3,355	(3,355)	98						
Total	\$ 112,682	\$ (25,220)	2,763	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Consult Rehab / IV Nursing Consultant	\$ 12,722	\$ (12,722)	65						
Shared EE Nursing Consultant	733		8						
Respiratory Therapy	109	(109)	1						
Total	\$ 13,564	\$ (12,831)	74	\$ -	\$ -	-	\$ -	\$ -	-

**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	9/30/2023			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)	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher	26,800			Non Discriminatory	Supervises operations, Deals with DNS	62	A1	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	Allocated Benefits	Total w/ Bnft
Augusta	44.50	72	8.64	53.14
Belair	45.25	102	12.24	57.49
Bethel	40.75	161	19.31	60.06
Bloomfield	43.50	120	14.39	57.89
Brattleboro	45.50	80	9.60	55.10
Brentwood	40.50	78	9.36	49.86
Brewer	43.50	111	13.31	56.81
Bristol	45.00	132	15.83	60.83
Cambridge	41.75	160	19.19	60.94
Catskill	40.50	136	16.31	56.81
Colony	9.75	92	11.04	20.79
Country	10.50	111	13.31	23.81
Dover	47.75	112	13.43	61.18
Eastside	45.75	69	8.28	54.03
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	92.33
Huntington	44.50	320	38.38	82.88
Kennebunk	48.50	78	9.36	57.86
Ludlowe	47.50	144	17.27	64.77
Maple View	47.75	120	14.39	62.14
Marlborough	48.50	120	14.39	62.89
Maywood	0.00	120	14.39	14.39
Milford	46.25	120	14.39	60.64
Newton Wellseley	13.75	110	13.19	26.94
Norway	48.25	70	8.40	56.65
Poughkeepsie	51.50	200	23.99	75.49
Regency	45.50	130	15.59	61.09
Reservoir	49.75	144	17.27	67.02
Riverside	47.25	345	41.38	88.63
Rutland	51.25	125	14.99	66.24
Sachem	10.75	111	13.31	24.06
Sands Point	27.50	180	21.59	49.09
Utica	48.50	117	14.03	62.53
Village Crest	46.50	95	11.40	57.90
Water's Edge	47.25	150	17.99	65.24
Westgate	37.75	104	12.48	50.23
Winship	47.00	72	8.64	55.64
Vacation	408.00			
Sick	120.00			
Personal	32.00			
Holiday	40.00			
Total	2118.25	5,002	600	2,118.25

**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		9/30/2023			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)	(Specify)							
Section III - Administrators***										
Lewis Abramson	184,588			Non Discriminatory	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	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	7,116		480						
3. Pharmacist	12,794		215						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	310,286		6,918						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	30,000		201						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	57,987	(57,987)	67						
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	101,694		1,850						
b. Other									
10. Occupational Therapist									
a. Resident Care	413,897	(413,897)	7,178						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	189,568		2,696						
2. Administrative***									
b. LPN									
1. Direct Care	177,512		2,954						
2. Administrative***									
c. Aides	251,031		7,340						
d. Other									
12. Other (Specify)									
See Attached Schedule	13,564	(12,831)	74						
B-13 Total Fees Paid in Lieu of Salaries	1,565,449	(484,715)	29,973						

* 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 in the Adjustment column.

*** 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 9/30/2023	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 / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>		Common Ownership	
Preferred Therapy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST	<input checked="" type="radio"/>	<input type="radio"/>		Common Ownership	
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 / CNAs	<input checked="" type="radio"/>	<input type="radio"/>		Common Ownership	
INTELYCARE INC PO BOX 200413 PITTSBURGH PA 15262	Contract RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>		N/A	
CAMBRIDGE MANOR 2428 Easton Turnpike, Fairfield, CT 06825	Shared EE Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>		Common Ownership	
ACUTE CARE GASES II LLC 23 Nutmeg Valley Rd, Wolcott, CT 06716	Respiratory 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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 210,194	210,194						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 44,264	44,505	(241)					
4. Social Security (F.I.C.A.)	\$ 463,660	466,181	(2,521)					
5. Health Insurance	\$ 963,577	968,816	(5,239)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 377,509	377,509						
8. Uniform Allowance	\$							
9. Other (<i>Specify</i>) See Attached Schedule	\$ 30,354	30,354						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	41,018	(41,018)					
d. Accounting and Auditing	\$ 33,560	33,560						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 9,301	25,191	(15,890)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 33,696	33,696						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 24,797	24,797						
2. Cellular Phones	\$ 2,800	4,203	(1,403)					
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$							
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	16,000	(15,750)					
k. Other Taxes (<i>Not related to property - See Page 22</i>)								
1. Income*	\$	65,456	(65,456)					
2. Other (<i>Specify</i>) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 660,323	660,323						
Subtotal	\$ 2,854,286	3,001,803	(147,517)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Union Training and Upgrading	\$ 27,366					
Background Checks	2,657					
Employee Benefits Other - COVID	331					
Total	\$ 30,354	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

General Information and Questionnaire
Accounting Basis

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 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 (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	33,560
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 33,560

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 MURTHA CULLINA LLP 2 JACKSON LEWIS P.C. 3 BARRACKS BREYANNA 4 Various 5	Telephone Number 860-240-6000 860-522-0404 N/A Various
---	--

Address (*No. & Street, City, State, Zip Code*)
 1 280 Trumbell St, 12th fl Hartford,CT 06103
 2 90 State House Square, 8th Floor, Hartford,CT 06103
 3 199 Baltimore Street Hartford,CT 06112
 4 Various
 5

Services Provided by This Firm (*describe fully*)

1	Telephone conference with Sprinkler issue and resident evacuations	\$	115
2	Reviewed Worker's Comp settlement	\$	4,286
3	Worker's Comp Commission	\$	4,900
4	Various Non Allowable Collections / Conservatorship (Disallowed)	\$	15,890
5		\$	
			Charge for Services Provided
			\$ 25,191

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

Respiratory Therapist Benefits Disallowance

Respiratory Therapist Salary	3,355	Page 10
Total Salaries	<u>6,315,644</u>	TB Linked
Percent to Total Salaries	0.05%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,479,502	TB Linked
Respiratory Therapist Benefits Disallowed	786	Pg 15

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2023

	<u>Amount</u>
Total Cell Phone Expense	4,203 TB Linked
Total Allowable Cost	\$ 2,800
Days in Cost Report (365out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 2,800
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,403</u></u>

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	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		2,854,286	3,001,803	(147,517)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$	23,295	(23,295)					
4. Employee Travel	\$	1,026	1,026					
5. Education Expenses Related to Seminars and Conventions	\$	309	309					
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$		6,676	(6,676)				
7. Other (<i>Specify</i>) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	1,600	1,600					
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$		57,676	(57,676)				
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$	2,508	2,508					
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	8,848	8,848					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$	8,611	8,611					
10. Contributions*** See Attached Schedule	\$		200	(200)				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	117,349	117,349					
12. Administrative Management Services**	\$	295,536	678,810	(383,274)				
13. Other (<i>Specify</i>) See Attached Schedule	\$	41,304	77,163	(35,859)				
C-14 Total Administrative & General Expenditures	\$	3,331,377	3,985,874	(654,497)				

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Marketing Supplies	\$ 11,483	\$ (11,483)				
Promotional Advertising	46,193	(46,193)				
Total Other Advertising	\$ 57,676	\$ (57,676)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CAHCF Dues	\$ 8,188					
ACHCA Dues	310					
AAPACN Dues	350					
Total Dues	\$ 8,848	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	\$ 200	\$ (200)				
Total Contributions	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Licenses and Permits-Maple View-Administration	\$ 2,840					
Penalties-Maple View-Administration	94	\$ (94)				
Bank Charges-Maple View-Administration	49,437					
Misc. Expense-Maplev-Administration- -	9,707	(9,707)				
Prior Period Expense-Maple View-Administration	15,085	(15,085)				
Misc Revenue Adjustment		(10,620)				
Medical Records Revenue Adjustment		(353)				
Total Other Administrative and General	\$ 77,163	\$ (35,859)	\$ -	\$ -	\$ -	\$ -

Maple View Health & Rehab
Calculation of Allowable Management Fee
September 30, 2023

<u>Description</u>	<u>Amount</u>	
Management fees Charged	678,810	Page 16, Line m12
Accounting Charges	33,560	Page 15, Line 1d
Total Management Fees Per Agreement	<u>712,370</u>	
Patient Days	38,523	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)	\$ 18.07	
PPD Allowance Per Client 2022	7.92	
2023 CPI Increase %	1.0541	J.01b
PPD Allowance 9/30/2022	<u>8.35</u>	
Amount over (Under)	\$ 9.7228	
Total Days	39,420	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 383,274</u></u>	

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Maple View Manor of CT, LLC	940C	9/30/2023	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.	678,810	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	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 385,554	385,554						
2. Non-Food Supplies	\$ 39,594	39,594						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)								
	\$ 8,397	8,397						
c. Other (Specify) _____								
	\$ _____							
2D. Total Dietary Expenditures (2a + b + c + d)								
	\$ 433,545	433,545						
2E. Dietary Questionnaire		Total	CCNH / RHNS		(Specify)		(Specify)	
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?		<input type="radio"/> Yes <input checked="" type="radio"/> No						
H. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
K. Is any revenue collected from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
N. Is any revenue collected from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility Maple View Manor of CT, LLC		License No. 940C	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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)		\$	168,840	168,840				
c. Other (Specify) Other Supplies / Diapers / Linen		\$	47,326	47,326				
3D. Total Laundry Expenditures (3a + b + c)		\$	216,166	216,166				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Maple View Manor of CT, LLC		940C	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$ 43,135	43,135				
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)							
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel						
		Amt.	\$					
C.	Other (<i>Specify</i>)		\$					
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 43,135	43,135				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy		\$ 356,619	(356,619)				
2.	Purchased from		\$					
b.	Medicine Cabinet Drugs		\$ 10,338	10,338				
c.	Medical and Therapeutic Supplies		\$ 90,419	100,541	(10,122)			
d.	Ambulance/Limousine***		\$	9,984	(9,984)			
e.	Oxygen							
1.	For Emergency Use		\$					
2.	Other***		\$	18,146	(18,146)			
f.	X-rays and Related Radiological Procedures***		\$	23,478	(23,478)			
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$					
h.	Laboratory***		\$	29,090	(29,090)			
i.	Recreation		\$ 18,562	18,562				
j.	Direct Management Services*		\$					
k.	Indirect Management Services*		\$					
l.	Cable TV		\$ 7,200	17,001	(9,801)			
m.	Other (Specify)**** See Attached Schedule		\$ 30,658	48,928	(18,270)			
n.	Physical Therapy Expense		\$					
o.	Speech Therapy Expense		\$					
5P.	Total Resident Care Expenditures (5a - 5o)		\$ 157,177	632,687	(475,510)			

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies-Maple View-Rehab Tpy and Ancllry	\$ 177	\$ (177)				
Supplies COVID-Maple View-Nursing	21,400					
IV Thy Supplies-Maple View-Rehab Tpy and Ancllry	7,913	(7,913)				
Minor Equip-Maple View-Nursing	3,039					
Podiatrist Fees-Maplev-Medical Services- -	26	(26)				
Purch Services-Maple View-Nursing	2,647					
Equip Rental-Maple View-Nursing	3,572					
Equip Rental-Maple View-Rehab Tpy and Ancllry	10,154	(10,154)				
Total Other Resident Care	\$ 48,928	\$ (18,270)	\$ -	\$ -	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2023

Pg. 20a

Total Cable TV Expense	17,001	TB Linked
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
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	\$ 7,200	
Disallowed Expense	<u><u>\$ 9,801</u></u>	{a}

Tickmark

{a}

Ties to page 20

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 9/30/2023				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
ADP	325 Chestnut Street, Philadelphia, PA 19103	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll	12,137			16	m11
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	38,001			16	m11
ADM Environmental Group	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal/Recycling	27,904			22	6f
Med - Apparel Services	Pkwy, Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen Services	27,712			19	3b
Unitex Textile Rental	Pkwy, Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen Services	140,567			19	3b
Fire Protection Services	1701 Highland Ave. Chesire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm	12,376			22	6f
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	14,726			16	m11
EMCORE SEVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	39,225			22	6f
Brothers Landscape	5 Chelsea Dr, Cromwell CT 06416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/Plowing	10,418			22	6f
Otis	South Hutchinson, 67505	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator	12,534			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"/>							

* 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	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$ 41,347	41,347						
c. Light & Power	\$ 83,248	83,248						
d. Water	\$ 24,044	24,044						
e. Equipment Lease (Provide detail on page 22b)	\$ 52,189	52,189						
f. Other (itemize) See Attached Schedule	\$ 156,065	156,065						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 356,893	356,893						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$ 2,884	2,884						
d. Movable Equipment	\$ 40,731	41,795	(1,064)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 43,615	44,679	(1,064)					
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 90,026	90,026						
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 90,026	90,026						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 833,331	833,331						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 170,866	170,866						
c. Personal property taxes	\$ 12,207	12,207						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,150,045	1,151,109	(1,064)					

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies-Maple View-Maintenance	\$ 23,590					
Supplies COVID-Maple View-Maintenance	136					
Minor Equip-Maple View-Maintenance	431					
Purch Services-Maple View-Maintenance	84,619					
Ground Services-Maple View-Maintenance	10,418					
Pest Control-Maplev-Maintenance	3,664					
Carting-Maple View-Maintenance	31,972					
Rental Expenses-Maple View-Maintenance	1,235					
Total Other Repairs and Maintenance	\$ 156,065	\$ -	\$ -	\$ -	\$ -	\$ -

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 Maple View Manor of CT, LLC			License No. 940C	Report for Year Ended 9/30/2023			Page 22b	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	Ongoing	909	909	
Wescom Solutions (PCC), PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	39,811	39,811	
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/01/18	Ongoing	3,684	3,684	
PITNEY BOWES GLOBAL F P.O.Box 3711887 Pittsburgh PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Postage	06/16/15	Ongoing	796	796	
The Office Works Inc. P.O. Box 5066 Hartford,CT 06102	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/31/22	Ongoing	6,989	6,989	
	<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 ***							52,189	

* 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.

Depreciation Schedule

Name of Facility Maple View Manor of CT, LLC			License No. 940C		Report for Year Ended 9/30/2023			Page 23	of 37					
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
A-4. Subtotal														
B. Building and Building Improvements														
1. Acquired prior to this report period			4,479,109		4,479,109	4,479,109	S/L	Various						
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
B-4. Subtotal														
C. Non-Movable Equipment														
1. Acquired prior to this report period			56,171		56,171	32,703	S/L	Various	2,884					
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
C-4. Subtotal										2,884				
			Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
			Yes	No	Month	Year								
D. Movable Equipment														
1. Motor Vehicles (Specify name, model and year of each vehicle)														
a.														
b.														
c.														
d.														
2. Movable Equipment														
a. Acquired prior to this report period					Var	Var	1,311,867		1,311,867	487,967	S/L	Various	37,170	
b. Disposals (attach schedule)														
Acquired during this report period (attach schedule):														
c. Administrative					Var	Var	28,056		28,056		S/L	Various	3,345	
d. Standard Resident					Var	Var	16,206		16,206		S/L	Various	1,281	
e. Specialized Resident														
Total Acquired during this report period							44,262		44,262				4,625	
D-3. Subtotal														41,795
E. Total Depreciation														44,679

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:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
11/3/2022	Dell Latitude Laptop	Administrative	1,201	3	367
11/15/2022	Long-term care bed	Administrative	2,148	10	197
11/30/2022	Dell Latitude Laptop	Administrative	1,201	3	367
12/1/2022	Replace-motor/Ignition control	Administrative	2,378	10	198
12/15/2022	Single Hamper W/Foot Pedal x 6	Administrative	1,585	3	440
12/23/2022	Replace Fan Motors	Administrative	1,394	10	116
12/23/2022	Pump Motors for boiler room	Administrative	4,065	10	338
12/27/2022	Check in/Temperature device	Standard Resident	5,030	5	838
12/31/2022	Pump Motor	Administrative	1,904	10	158
2/3/2023	Nobles Floor Polisher	Administrative	1,908	5	255
2/23/2023	Motorola Business Radios	Administrative	1,056	5	123
3/9/2023	Dell Latitude Laptop	Administrative	1,190	3	232
4/11/2023	Whittaker Smart care Cleaner	Standard Resident	4,575	8	286
4/19/2023	Prime Care Electric Bed	Standard Resident	2,490	12	104
5/31/2023	Dell Business Laptop	Administrative	1,814	3	252
5/31/2023	Bearing Assembly	Administrative	2,642	10	110
7/31/2023	Dell Latitude Laptop	Administrative	1,243	3	104
7/31/2023	Dell Business Desktop	Administrative	1,069	5	54
8/31/2023	PRIMECAE BED (2)	Standard Resident	2,145	10	36
9/30/2023	HP Chromebook (3)	Administrative	1,259	3	35
9/30/2023	Sit to Stand - Power Base	Standard Resident	1,965	10	16
Total additions for Movable Equipment			\$ 44,262		\$ 4,625 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
10/14/2022	Stair Threads	\$ 1,378	5	\$ 276
8/31/2023	Carpet Install	1,329	5	44
5/31/2023	Provider 700 IP Nurse Call Sys	25,959	10	1,082
3/1/2023	700 IP Nurse call system	25,959	10	1,514
10/14/2022	Cyber Router/Network Devices	35,183	5	7,037
Total additions for Leasehold Improvement		\$ 89,808		\$ 9,953 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Maple View Manor of CT, LLC			940C		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,628,448	1,056,569	S/L	Various	80,073	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	89,808		S/L	Various	9,953	
C-4. Subtotal									90,026
D. Total Amortization									90,026

* 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	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
LEASEHOLD IMPROVEMENTS										
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,085,197	27,413	892,452	28,699	921,151	164,046
2019 Additions										
LI	Install Fan motor on AAon unit	11/30/2018	S/L	10	3,449	345	1,380	345	1,725	1,724
LI	nurse call sytem	11/30/2018	S/L	10	45,518	4,552	18,208	4,552	22,760	22,758
LI	Loading dock doors & frame	12/31/2018	S/L	10	4,020	402	1,608	402	2,010	2,010
LI	HVAC	1/31/2019	S/L	15	1,604	107	428	107	535	1,069
LI	Roof replacement	6/30/2019	S/L	10	251,225	25,123	100,492	25,123	125,615	125,610
LI	IT Set up - Passport Unit	8/31/2019	S/L	10	1,840	184	736	184	920	920
LI	IT Set up	8/31/2019	S/L	10	2,120	212	848	212	1,060	1,060
LI	Boiler	9/30/2019	S/L	20	57,987	2,899	11,596	2,899	14,495	43,492
LI	Cedar Wood Fence	9/30/2019	S/L	8	466	58	232	58	290	176
LI	Cedar Fence	9/30/2019	S/L	8	2,639	330	1,320	330	1,650	989
2020 Additions										
LI	Water Valve Repair	6/30/2020	S/L	10	1,107	111	333	111	444	663
LI	Water Valve Repair	6/30/2020	S/L	10	985	99	297	99	396	589
LI	Walk in Freezer Repair	6/30/2020	S/L	10	833	83	249	83	332	501
LI	Walk in Freezer Repair	8/31/2020	S/L	10	17,564	1,756	5,268	1,756	7,024	10,540
LI	New Boiler	8/31/2020	S/L	20	45,077	2,254	6,762	2,254	9,016	36,061
LI	Painting-Morales	9/30/2020	S/L	10	26,031	2,603	7,809	2,603	10,412	15,619
LI	Network Equipment	9/30/2020	S/L	10	5,250	525	1,575	525	2,100	3,150
LI	Door Repair	9/30/2020	S/L	10	4,089	409	1,227	409	1,636	2,453
2021 Additions										
LI	Painting	2/28/2021	S/L	10	10,708	1,071	1,785	1,071	2,856	7,852
LI	Painting	4/30/2021	S/L	10	8,065	806	1,209	806	2,015	6,050
LI	Wall Bumpers & Kick Plates	5/31/2021	S/L	10	12,034	1,203	1,704	1,203	2,907	9,127
2021 Disposals										
	Disposal of Prior Period Assets				(6,147)	-	(6,147)	-	(6,147)	-
	Asset 327 Disposal				(1,044)	-	(1,044)	-	(1,044)	-
2022 Additions										
LI	Direct Supply - Heat Controls	10/11/2021	S/L	10	4,894	489	489	489	978	3,916
LI	Magnum Industries - Carpet	10/11/2021	S/L	5	1,880	376	376	376	752	1,128
LI	Install automatic door equipme	11/30/2021	S/L	10	8,542	854	854	854	1,708	6,834
LI	Wall Paint	1/4/2022	S/L	5	1,690	338	338	338	676	1,014
LI	DOM Heat Time Electronic Valve	2/28/2022	S/L	10	7,704	770	770	770	1,540	6,164
LI	Install new Carpet	3/1/2022	S/L	5	8,166	1,633	1,633	1,633	3,266	4,900
LI	Vinyl Flooring -50% Deposit	4/4/2022	S/L	10	3,617	362	362	362	724	2,893
LI	Bathroom floor remodel	6/8/2022	S/L	10	1,143	114	114	114	228	915
LI	Glass installation	7/1/2022	S/L	10	4,573	457	457	457	914	3,659
LI	New carpet/Additional Work	7/1/2022	S/L	5	2,871	574	574	574	1,148	1,723
LI	Spacia wood Vinal Tile	7/6/2022	S/L	10	2,751	275	275	275	550	2,201
2023 Additions										
LI	Stair Threads	10/14/2022	S/L	5	1,378	-	-	276	276	1,102
LI	Carpet Install	8/31/2023	S/L	5	1,329	-	-	44	44	1,285
LI	700 IP Nurse call system	3/1/2023	S/L	10	25,959	-	-	1,514	1,514	24,445
LI	Provider 700 IP Nurse Call Sys	5/31/2023	S/L	10	25,959	-	-	1,082	1,082	24,877
LI	Cyber Router/Network Devices	10/14/2022	S/L	5	35,183	-	-	7,037	7,037	28,146
TOTAL LEASEHOLD IMPROVEMENTS					1,718,256	78,787	1,056,569	90,026	1,146,595	571,661
Building Improvements										
Bldng Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	4,479,109	-	4,479,109	-	4,479,109	-
TOTAL Building Improvements					4,479,109	-	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	-
2021 Additions										
NME	Dish washer	11/30/2020	S/L	10	10,046	1,005	1,926	1,005	2,931	7,115
NME	Dishwasher Sink Relocations	12/31/2020	S/L	10	18,793	1,879	3,445	1,879	5,324	13,469
TOTAL Non Movable Equipment					56,171	2,884	32,703	2,884	35,587	20,584
MOVABLE EQUIPMENT										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,164,997	27,856	446,608	18,162	464,770	700,227
2019 Additions										
MME	Hyper Steam Concession Steamer	11/30/2018	S/L	10	7,105	710	2,840	710	3,550	3,555
MME	Dexktop mini PC	11/30/2018	S/L	3	707	-	707	-	707	(0)
MME	refrigerator- reach-in	12/31/2018	S/L	10	4,191	419	1,676	419	2,095	2,096
MME	tax and gate on asset#308	1/31/2019	S/L	10	396	40	160	40	200	196
MME	Qty 20 Dining Chairs	1/31/2019	S/L	15	4,880	325	1,300	325	1,625	3,255
MME	Nobles Heavy Duty Vacuum	3/31/2019	S/L	8	635	79	316	79	395	240
MME	Meriden Ice & Water Dispenser	3/31/2019	S/L	10	6,111	611	2,444	611	3,055	3,056
MME	Heavy Duty Food Blender	4/30/2019	S/L	10	1,283	128	512	128	640	643
MME	Bariatric bed & Mattress	6/30/2019	S/L	15	1,537	102	408	102	510	1,027
MME	6 Copiers:3 Kyocera, 3 Toshiba	7/31/2019	S/L	5	620	124	496	124	620	(0)
MME	6 Copiers:3 Kyocera, 3 Toshiba	7/31/2019	S/L	5	1,206	241	964	241	1,205	1
MME	3 Full Electric Beds	7/31/2019	S/L	12	1,822	152	608	152	760	1,062

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
MME	Network Equipment	8/31/2019	S/L	5	3,264	653	2,612	652	3,264	0
MME	1 Electric Bed	8/31/2019	S/L	12	607	51	204	51	255	352
MME	Dish Dispenser	8/31/2019	S/L	10	4,079	408	1,632	408	2,040	2,039
MME	6 Mattresses	9/30/2019	S/L	5	1,090	218	872	218	1,090	0
2020 Additions										
MME	Lift	10/31/2019	S/L	10	1,666	167	501	167	668	998
MME	Scale	10/31/2019	S/L	10	756	76	228	76	304	452
MME	Refridgerator	11/30/2019	S/L	10	3,177	318	954	318	1,272	1,905
MME	2 Desktops	12/31/2019	S/L	3	1,660	553	1,659	1	1,660	0
MME	Ultrasound Scanner	2/29/2020	S/L	7	8,147	1,164	3,492	1,164	4,656	3,491
MME	Computer Monitor	12/31/2019	S/L	5	1,125	225	675	225	900	225
MME	Washer & Dryer	5/31/2020	S/L	10	1,740	174	522	174	696	1,044
MME	Thermal Food Cover	6/30/2020	S/L	10	1,091	109	327	109	436	655
MME	Electric Bed	6/30/2020	S/L	12	676	56	168	56	224	452
MME	Commercial Toaster	6/30/2020	S/L	10	604	60	180	60	240	364
MME	Extractor	8/31/2020	S/L	10	2,293	229	687	229	916	1,377
MME	Network Equipment	9/30/2020	S/L	5	1,000	200	600	200	800	200
MME	Network Equipment	9/30/2020	S/L	5	1,560	312	936	312	1,248	312
2021 Additions										
MME	Heat Exchanger-Trane PK4	12/31/2020	S/L	15	6,692	446	818	446	1,264	5,428
MME	Inducer Motor Unit Replacement	2/28/2021	S/L	10	1,637	164	273	164	437	1,200
MME	Trane PK4 Compressor	8/31/2021	S/L	15	7,429	495	578	495	1,073	6,356
MME	Food processor	8/31/2021	S/L	10	3,315	332	387	332	719	2,596
MME	Dell Computer	8/31/2021	S/L	3	1,192	397	463	397	860	331
MME	Dell Computer	8/31/2021	S/L	3	1,216	405	473	405	878	338
MME	Firewall Security	8/31/2021	S/L	5	8,083	1,617	1,886	1,617	3,503	4,580
2022 Additions										
MME	Dell Latitude Laptops x 2	11/30/2021	S/L	3	2,214	738	738	738	1,476	738
MME	Ice and Water dispenser	3/3/2022	S/L	10	5,123	512	512	512	1,024	4,099
MME	HyperSteam Convection Steamer	4/13/2022	S/L	10	10,849	1,085	1,085	1,085	2,170	8,679
MME	Dell Desktop and Dell Laptop	4/15/2022	S/L	3	2,500	833	833	833	1,666	834
MME	Oak Park Loveseat/Chair/Couch	4/19/2022	S/L	12	7,858	655	655	655	1,310	6,548
MME	Dishwasher Sink Relocation	4/30/2022	S/L	10	6,731	673	673	673	1,346	5,385
MME	Patient Monitor (Vitals)	5/25/2022	S/L	7	4,573	653	653	653	1,306	3,267
MME	Maxwell Thomas Tables	6/17/2022	S/L	15	1,384	92	92	92	184	1,200
MME	Ice Maker	7/18/2022	S/L	5	4,068	814	814	814	1,628	2,440
MME	Dell OptiPlex Desktop	8/18/2022	S/L	3	1,329	443	443	443	886	443
MME	ViewBladder 10 & Stand	9/16/2022	S/L	5	4,354	871	871	871	1,742	2,612
MME	Dell Desktop/Dell Monitor	9/30/2022	S/L	3	1,295	432	432	432	864	431
2023 Additions										
MME	Dell Latitude Laptop	11/3/2022	S/L	3	1,201	-	-	367	367	834
MME	Long-term care bed	11/15/2022	S/L	10	2,148	-	-	197	197	1,951
MME	Dell Latitude Laptop	11/30/2022	S/L	3	1,201	-	-	367	367	834
MME	Replace-motor/Ignition control	12/1/2022	S/L	10	2,378	-	-	198	198	2,180
MME	Single Hamper W/Foot Pedal x 6	12/15/2022	S/L	3	1,585	-	-	440	440	1,145
MME	Replace Fan Motors	12/23/2022	S/L	10	1,394	-	-	116	116	1,278
MME	Pump Motors for boiler room	12/23/2022	S/L	10	4,065	-	-	338	338	3,726
MME	Check in/Temperature device	12/27/2022	S/L	5	5,030	-	-	838	838	4,192
MME	Pump Motor	12/31/2022	S/L	10	1,904	-	-	158	158	1,745
MME	Nobles Floor Polisher	2/3/2023	S/L	5	1,908	-	-	255	255	1,653
MME	Motorola Business Radios	2/23/2023	S/L	5	1,056	-	-	123	123	932
MME	Dell Latitude Laptop	3/9/2023	S/L	3	1,190	-	-	232	232	958
MME	Whittaker Smart care Cleaner	4/11/2023	S/L	8	4,575	-	-	286	286	4,289
MME	Prime Care Electric Bed	4/19/2023	S/L	12	2,490	-	-	104	104	2,386
MME	Dell Business Laptop	5/31/2023	S/L	3	1,814	-	-	252	252	1,562
MME	Bearing Assembly	5/31/2023	S/L	10	2,642	-	-	110	110	2,532
MME	Dell Latitude Laptop	7/31/2023	S/L	3	1,243	-	-	104	104	1,139
MME	Dell Business Desktop	7/31/2023	S/L	5	1,069	-	-	54	54	1,016
MME	PRIMECAE BED (2)	8/31/2023	S/L	10	2,145	-	-	36	36	2,110
MME	HP Chromebook (3)	9/30/2023	S/L	3	1,259	-	-	35	35	1,224
MME	Sit to Stand - Power Base	9/30/2023	S/L	10	1,965	-	-	16	16	1,949
TOTAL MOVABLE EQUIPMENT					1,356,129	47,417	487,967	41,795	529,762	826,367
TOTAL ASSETS PER CR SCHEDULE					7,609,665	129,088	6,056,348	134,705	6,191,053	1,418,612
TOTAL ASSETS PER TRIAL BALANCE					2,493,981	131,821	1,718,109	131,821	1,718,109	775,872
LESS REALTY ASSETS					(4,479,109)	0	(4,479,109)	0	(4,479,109)	0
ROUNDING										
VARIANCE					636,575	(2,733)	(140,870)	2,884	(6,165)	642,740

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

(642,740)
(2,884)

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 9/30/2023	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		Fixed		
a. Type of Financing (e.g., fixed, variable)				
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 9/30/23		3,339,807		
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 9/30/2023				Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment			\$						
A. Item	Rate	Amount							
Lender									
Address of Lender									
2. Other (Specify)			\$						
A. Item	Rate	Amount							
Lender									
Address of Lender									
B. Item	Rate	Amount							
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest			\$ 3,379	3,379					
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$ 3,379	3,379					
14. Insurance									
a. Insurance on Property (buildings only)			\$ 21,803	21,803					
b. Insurance on Automobiles			\$						
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify) Liability / Crime Insurance			\$ 91,010	91,010					
14d. Total Insurance Expenditures (14a + b + c)			\$ 112,813	112,813					
15. Total All Expenditures (A-13 thru C-14)			\$ 13,175,688	14,816,694	(1,641,006)				

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Maple View Manor of CT, LLC	940C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,681,299	11,681,299			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,179,559)	(4,179,559)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,720,806	1,720,806			
b. Medicare Room and Board Contractual Allowance **	\$ (1,411,160)	(1,411,160)			
4. a. Private-Pay Residents and Other	\$ 4,769,771	4,769,771			
b. Private-Pay Room and Board Contractual Allowance **	\$ (656,250)	(656,250)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 306,898	306,898			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (324,512)	(324,512)			
c. Prescription Drugs - Non-Medicare	\$ 334,671	334,671			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (352,146)	(352,146)			
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	\$ 422,793	422,793			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (14,175)	(14,175)			
c. Physical Therapy - Non-Medicare	\$ 601,458	601,458			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (473,135)	(473,135)			
4. a. Speech Therapy - Medicare	\$ 194,417	194,417			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 11,305	11,305			
c. Speech Therapy - Non-Medicare	\$ 265,249	265,249			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (215,393)	(215,393)			
5. a. Occupational Therapy - Medicare	\$ 598,268	598,268			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (187,365)	(187,365)			
c. Occupational Therapy - Non-Medicare	\$ 827,051	827,051			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (707,733)	(707,733)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,387,545	1,387,545			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 480,180	480,180			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,080,283	15,080,283			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 9,409	9,409			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 10,974	10,974			
V. Total Other Revenue (1 thru 8)	\$ 20,383	20,383			
VI. Total All Revenue (III+V)	\$ 15,100,666	15,100,666			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Maple View	\$ 501,839		
30 II 6a	Medicare A Nsng Comp Contra-Maple View	834,076		
30 II 6a	MCR Pt A Chargeable Med Supp-Maple View	1,832		
30 II 6a	MCR Pt A Charge Med Supp Contra-Maple View	(1,832)		
30 II 6a	Medicare Pt A IV Therapy-Maple View	17,614		
30 II 6a	Medicare Pt A Lab-Maple View	18,006		
30 II 6a	Medicare Pt A X-Maple View	18,748		
30 II 6a	Medicare Pt B Prior Period-Maple View	(2,738)		
Total Other Resident Revenue - Medicare		\$ 1,387,545	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Medicare Pt B Flu/Pneumonia-Maple View	\$ 4,770		
30 II 6b	Private Pharmacy Contra-Maple View	(1,913)		
30 II 6b	Comm Ins IV Therapy-Maple View	16,996		
30 II 6b	Comm Ins Lab-Maple View	2,179		
30 II 6b	Comm Ins X-Maple View	2,380		
30 II 6b	Mgd Medicare NTA Contra-Maple View	84,607		
30 II 6b	Mgd Medicare Nsng Comp Contra-Maple View	125,319		
30 II 6b	Mgd Medicare IV Therapy-Maple View	5,985		
30 II 6b	Mgd Medicare Lab-Maple View	18,947		
30 II 6b	Mgd Medicare Specialty Beds-Maple View	1,259		
30 II 6b	Mgd Medicare X-Maple View	26,007		
30 II 6b	Mgd Medicare Prior Period-Maple View	(10,011)		
30 II 6b	Patient Revenue Capitation -Maple View	203,655		
Total Other Resident Revenue		\$ 480,180	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Cash Receipts	N/A	\$ 666		
30 IV 5	Interest on Money Market Account	1,033,565	8,743		
Total Interest Income			\$ 9,409	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Misc Revenue (Disallowed on Pg 16a)	\$ 10,620		
30 IV 8	Medical Records Revenue (Disallowed on Pg 16a)	354		
Total Other Revenue		\$ 10,974	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Maple View Manor of CT, LLC	940C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,264,306
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,385,717
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,078,336
4. Inventories			\$	18,641
5. Prepaid Expenses			\$	89,230
a. _____				
b. _____				
c. _____				
d. See Schedule	89,230			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	47,700
CT PET Tax Receivable-Maple View	47,700			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,883,930
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>1,718,256</u>		\$	571,661
	Accum. Depreciation <u>1,146,595</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>56,171</u>		\$	20,584
	Accum. Depreciation <u>35,587</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,356,129</u>		\$	826,367
	Accum. Depreciation <u>529,762</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(642,740)
F/S vs C/R NBV	(642,740)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	775,872

* 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	\$ 15,905
31	A5	Prepaid Gen. Ins-Maple View	29,984
31	A5	Prepaid Expense Other-Maple View	14,998
31	A5	Prepaid Personal Property Taxes-Maple View	9,026
31	A5	Prepaid Mgmt Assets-Maple View	19,317
Total Prepaid Expenses			\$ 89,230

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Loans and Exchange-Maple View	\$ 200,000
32	D7	Security Deposits-Maple View	11,826
32	D7	Operating Lease Right of Use Asset	2,590,218
Total Other Assets			\$ 2,802,044

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	
33	A12	Unclaimed ADP checks-Maple View	\$ 10,712
33	A12	Patients Fund-Maple View	59,768
33	A12	Patient Recreation Fund-Maple View	680
33	A12	Operating Lease Liability - Current	91,209
33	A12	Union Dues payable-Maple View	8
33	A12	Volunteersuntary Ded. Exchange-Maple View	(6)
33	A12	Accrued Expenses-Maple View	228,229
33	A12	Accrued Pension-Maple View	302,948
33	A12	Accrued Worker's Comp-Maple View	66,225
33	A12	CT PET Tax Accrued Expense-Maple View	58,544
Total Other Current Liabilities (Itemize)			\$ 818,317

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	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	5,659,802
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>)			\$	2,802,044

See Schedule				
			2,802,044	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,802,044
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,461,846

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Maple View Manor of CT, LLC		940C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	618,372
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	17,709
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation	17,709			
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	428,036
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>)				\$	818,317

See Schedule				818,317	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,882,434

* 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 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,882,434	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	8,251
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation LT	8,251		
2. Mortgages Payable					
				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)					
				\$	1,637,797
Name and Address of Lender		Amount	Loan Date		
Due to Realty / Related		1,637,797			
4. Other Long-Term Liabilities (<i>itemize</i>)					
Due to HMS-Maple View			29,404		
Operating Lease Liability - Noncurrent			2,499,009		
Due to Aging in Amer-Maple View			(47)		
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	4,174,414
C. Total All Liabilities (Lines A-13 + B-5)				\$	6,056,848

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	9/30/2023	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			\$	2,118,142
6. Gain or Loss for Period			\$	286,856
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	2,404,998
C. Total Reserves and Net Worth			\$	2,404,998
D. Total Liabilities, Reserves, and Net Worth			\$	8,461,846

H. Changes in Total Net Worth

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	3,062,550
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,100,666
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,813,810
D. Net Income or Deficit			\$	286,856
E. Balance			\$	3,349,406
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27			\$14,816,694	
F/S vs C/R Depreciation			(2,884)	
Total Expenses Per FS			\$14,813,810	
2. Other <i>(itemize)</i>				
Prior Period Adjustments			(944,408)	
F-3. Total Additions			\$	(944,408)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	2,404,998

I. Preparer's/Reviewer's Certification

Name of Facility Maple View Manor of CT, LLC	License No. 940C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Benjamin Goodman		Phone Number 516-705-4842		
Contact Email Address bgoodman@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, 2023, 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 14, 2024



Annual Report of Long-Term Care Facility Cost Year 2023 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 22b 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 15b 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 (ensure that the Movable Equipment Category is select for all 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 the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form 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: 9/30/2023
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
101005-0105-00-000-0	Cash Operating-Maple View	159,121.00			159,121.00	190,854.00
102000-0105-00-000-0	Cash - Payroll-Maple View	9,752.00			9,752.00	13,183.00
104000-0105-00-000-0	Cash - Savings-Maple View	1,033,565.00			1,033,565.00	1,069,922.00
105000-0105-00-000-0	Cash - Savings Patients-Maple View	59,768.00			59,768.00	63,612.00
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
110000-0105-00-000-0	Accounts Receivable-Maple View	259,986.00			259,986.00	253,695.00
111000-0105-00-000-0	A/R Private-Maple View	888,687.00			888,687.00	856,159.00
111200-0105-00-000-0	A/R Comm Ins-Maple View	(40,963.00)			(40,963.00)	(3,316.00)
111300-0105-00-000-0	AR Hospice-Maple View	69,492.00			69,492.00	181,744.00
111400-0105-00-000-0	A/R Mgd Medicare-Maple View	95,398.00			95,398.00	(37,622.00)
112000-0105-00-000-0	A/R Medicare Pt A-Maple View	19,810.00			19,810.00	173,416.00
112500-0105-00-000-0	A/R Medicare Pt B-Maple View	13,880.00			13,880.00	9,729.00
113000-0105-00-000-0	A/R Medicaid-Maple View	496,322.00			496,322.00	290,199.00
114000-0105-00-000-0	A/R Patient Pticipation-Maple View	(196,710.00)			(196,710.00)	(183,888.00)
116100-0105-00-000-0	Medicare Colns Bad Debt-Maple View	13,251.00			13,251.00	0.00
116200-0105-00-000-0	Allowance for Doubtful Accounts-Maple View	(233,436.00)			(233,436.00)	(247,183.00)
121400-0105-00-000-0	Prepaid Workers Comp-Maple View	15,905.00			15,905.00	15,734.00
122200-0105-00-000-0	Prepaid Gen. Ins-Maple View	29,984.00			29,984.00	28,035.00
129000-0105-00-000-0	Prepaid Expense Other-Maple View	14,998.00			14,998.00	5,100.00
129110-0105-00-000-0	Prepaid Personal Property Taxes-Maple View	9,026.00			9,026.00	7,728.00
129300-0105-00-000-0	Prepaid Mgmt Assets-Maple View	19,317.00			19,317.00	13,703.00
129900-0105-00-000-0	CT PET Deferred Tax-Maple View	0.00			0.00	50,186.00
130000-0105-00-000-0	Inventory-Maple View	18,641.00			18,641.00	20,216.00
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	0.00			0.00	70,138.00
141600-0105-00-000-0	Due from Related-Maple View	2,078,336.00			2,078,336.00	1,825,164.00
141900-0105-00-000-0	CT PET Tax Receivable-Maple View	47,700.00			47,700.00	47,700.00
145000-0105-00-000-0	Security Deposits-Maple View	11,826.00			11,826.00	11,826.00
154000-0105-00-000-0	Lease hold Improvements-Maple View	1,623,027.00		87,101.00	1,710,128.00	1,620,320.00
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	835,494.00		(87,101.00)	748,393.00	704,131.00
159000-0105-00-000-0	Operating Lease Right of Use Asset	2,590,218.00			2,590,218.00	0.00
164000-0105-00-000-0	Accum Depr LHI-Maple View	(1,180,450.00)			(1,180,450.00)	(1,100,057.00)
166000-0105-00-000-0	Accum Depr MME-Maple View	(537,659.00)			(537,659.00)	(486,231.00)
210000-0105-00-000-0	Accounts Payable-Maple View	(618,372.00)			(618,372.00)	(505,648.00)
211400-0105-00-000-0	Equipment Obligation ST-Maple View	(17,709.00)			(17,709.00)	(16,781.00)
211411-0105-00-000-0	Equipment Obligation LT 1-Maple View	(8,251.00)			(8,251.00)	(25,959.00)
220200-0105-00-000-0	Unclaimed ADP checks-Maple View	(10,712.00)			(10,712.00)	(9,907.00)
221400-0105-00-000-0	Due to Realty-Maple View	(564,851.00)			(564,851.00)	0.00
221800-0105-00-000-0	Due to HMS-Maple View	(29,404.00)			(29,404.00)	0.00
226200-0105-00-000-0	Patients Fund-Maple View	(59,768.00)			(59,768.00)	(63,612.00)
226300-0105-00-000-0	Patient Recreation Fund-Maple View	(680.00)			(680.00)	0.00
231100-0105-00-000-0	Operating Lease Liability - Current	(91,209.00)			(91,209.00)	0.00
231200-0105-00-000-0	Operating Lease Liability - Noncurrent	(2,499,009.00)			(2,499,009.00)	0.00
236000-0105-00-000-0	Union Dues payable-Maple View	(8.00)			(8.00)	0.00
242100-0105-00-000-0	Volunteersuntary Ded. Exchange-Maple View	6.00			6.00	6.00
250000-0105-00-000-0	Accrued Expenses-Maple View	(228,229.00)			(228,229.00)	(290,806.00)
250020-0105-00-000-0	Accrued Pension-Maple View	(302,948.00)			(302,948.00)	(136,359.00)
250030-0105-00-000-0	Accrued Worker's Comp-Maple View	(66,225.00)			(66,225.00)	(46,719.00)
250100-0105-00-000-0	Accrued Payroll-Maple View	(107,837.00)			(107,837.00)	(83,702.00)
252000-0105-00-000-0	Accrued Vacation-Maple View	(320,199.00)			(320,199.00)	(313,117.00)
254900-0105-00-000-0	CT PET Tax Accrued Expense-Maple View	(58,544.00)			(58,544.00)	0.00
271000-0105-00-000-0	Due to Aging in Amer-Maple View	47.00			47.00	0.00
271500-0105-00-000-0	Due to Related-Maple View	(1,034,058.00)			(1,034,058.00)	(1,107,715.00)
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-Maple View	1,500,000.00			1,500,000.00	0.00
295000-0105-00-000-0	Retained Earnings-Maple View	(4,155,219.00)			(4,155,219.00)	(2,451,541.00)
303100-0105-00-000-0	Hospice Revenue-Maple View	(397,055.00)			(397,055.00)	(976,320.00)
303700-0105-00-000-0	Hospice C/A-Maple View	142,679.00			142,679.00	380,418.00
304100-0105-00-000-0	Hospice Pharmacy-Maple View	(2,226.00)			(2,226.00)	(250.00)
304105-0105-00-000-0	Hospice Pharmacy Contra-Maple View	2,226.00			2,226.00	250.00
304300-0105-00-000-0	Hospice PT-Maple View	(27.00)			(27.00)	0.00
304305-0105-00-000-0	Hospice PT Contra-Maple View	27.00			27.00	0.00
311000-0105-00-000-0	Medicaid Room & Board-Maple View	(11,681,299.00)			(11,681,299.00)	(10,220,812.00)
311005-0105-00-000-0	Medicaid Room & Board Contra-Maple View	4,179,559.00			4,179,559.00	3,968,204.00
313005-0105-00-000-0	Medicaid Contra Other-Maple View	0.00			0.00	156.00
314100-0105-00-000-0	Medicaid Pharmacy-Maple View	(41,962.00)			(41,962.00)	(47,850.00)
314105-0105-00-000-0	Medicaid Pharmacy Contra-Maple View	41,962.00			41,962.00	47,850.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
374305-0105-00-000-0	Mgd Medicare PT Contra-Maple View	397,613.00			397,613.00	200,927.00
374400-0105-00-000-0	Mgd Medicare ST-Maple View	(176,715.00)			(176,715.00)	(99,250.00)
374405-0105-00-000-0	Mgd Medicare ST Contra-Maple View	176,715.00			176,715.00	99,250.00
374500-0105-00-000-0	Mgd Medicare IV Therapy-Maple View	(5,985.00)			(5,985.00)	(14,118.00)
374600-0105-00-000-0	Mgd Medicare Lab-Maple View	(18,947.00)			(18,947.00)	(21,058.00)
374800-0105-00-000-0	Mgd Medicare OT-Maple View	(509,800.00)			(509,800.00)	(222,596.00)
374805-0105-00-000-0	Mgd Medicare OT Contra-Maple View	509,800.00			509,800.00	222,596.00
374900-0105-00-000-0	Mgd Medicare Specialty Beds-Maple View	(1,259.00)			(1,259.00)	(89.00)
375000-0105-00-000-0	Mgd Medicare X-Maple View	(26,007.00)			(26,007.00)	(9,254.00)
375700-0105-00-000-0	Mgd Medicare Flu/Pneumonia-Maple View	(2,990.00)			(2,990.00)	(2,485.00)
378000-0105-00-000-0	Mgd Medicare Prior Period-Maple View	10,011.00			10,011.00	1,819.00
378100-0105-00-000-0	Medicare Mgd Care Pt B PT-Maple View	(117,780.00)			(117,780.00)	(44,827.00)
378105-0105-00-000-0	Medicare Mgd Pt B PT Contra-Maple View	51,450.00			51,450.00	12,212.00
378120-0105-00-000-0	Medicare Mgd Care Pt B ST-Maple View	(65,262.00)			(65,262.00)	(19,211.00)
378125-0105-00-000-0	Medicare Mgd Pt B STContra-Maple View	40,873.00			40,873.00	11,873.00
378130-0105-00-000-0	Medicare Mgd Care Pt B OT-Maple View	(209,395.00)			(209,395.00)	(54,698.00)
378135-0105-00-000-0	Medicare Mgd Pt B OT Contra-Maple View	147,837.00			147,837.00	28,288.00
389010-0105-00-000-0	Patient Revenue Capitation -Maple View	(203,655.00)			(203,655.00)	(153,450.00)
391100-0105-00-000-0	Interest Income-Maple View	(9,409.00)			(9,409.00)	(724.00)
391500-0105-00-000-0	Misc. Other Income-Maple View	(10,621.00)			(10,621.00)	(232,402.00)
391600-0105-00-000-0	Transcription Income-Maple View	(353.00)			(353.00)	(594.00)
391900-0105-00-000-0	Long- Term CT PET Tax Income-Maplev- - -	50,186.00			50,186.00	(4,542.00)
400000-0105-01-073-0	Salary-Maplev-Operator-Owner-	26,800.00			26,800.00	0.00
400000-0105-03-007-0	Salary-Maplev-Administration-Administrative Asst-	94,073.00			94,073.00	86,021.00
400000-0105-03-009-0	Salary-Maplev-Administration-Administrator-	184,588.00			184,588.00	184,104.00
400000-0105-04-007-0	Salary-Maplev-Fiscal Operations-Administrative A-	80,684.00			80,684.00	75,245.00
400000-0105-05-065-0	Salary-Maplev-Medical Records-Medical Records-	47,807.00			47,807.00	47,658.00
400000-0105-06-038-0	Salary-Maplev-Social service-Dir-	65,537.00			65,537.00	64,507.00
400000-0105-06-096-0	Salary-Maplev-Social service-Social Worker-	63,260.00			63,260.00	17,967.00
400000-0105-07-038-0	Salary-Maplev-Rec Therapy-Dir-	93,081.00			93,081.00	50,570.00
400000-0105-07-085-0	Salary-Maplev-Rec Therapy-Rec Asst-	(560.00)			(560.00)	560.00
400000-0105-07-086-0	Salary-Maplev-Rec Therapy-Rec Therapist-	103,612.00			103,612.00	64,576.00
400000-0105-08-058-0	Salary-Maplev-Maintenance-Maintenance Worker-	88,577.00			88,577.00	84,486.00
400000-0105-08-101-0	Salary-Maplev-Maintenance-Supervisor-	72,115.00			72,115.00	71,894.00
400000-0105-09-048-0	Salary-Maplev-Housekeeping-Housekeeper-	344,678.00			344,678.00	330,654.00
400000-0105-09-101-0	Salary-Maplev-Housekeeping-Supervisor-	48,250.00			48,250.00	41,923.00
400000-0105-11-011-0	Salary-Maplev-Admissions-Admissions Coordinator-	12,615.00			12,615.00	31,545.00
400000-0105-11-038-0	Salary-Maplev-Admissions-Dir-	96,923.00			96,923.00	97,396.00
400000-0105-13-013-0	Salary-Maplev-Dietary-Aide-	356,841.00			356,841.00	351,071.00
400000-0105-13-031-0	Salary-Maplev-Dietary-Cook-	160,117.00			160,117.00	138,950.00
400000-0105-13-035-0	Salary-Maplev-Dietary-Dietician-	29,124.00			29,124.00	26,498.00
400000-0105-13-101-0	Salary-Maplev-Dietary-Supervisor-	65,322.00			65,322.00	64,010.00
400000-0105-14-012-0	Salary-Maplev-Nursing Admin-ADNS-	108,645.00			108,645.00	108,340.00
400000-0105-14-028-0	Salary-Maplev-Nursing Admin-Clerical-	73,194.00			73,194.00	84,106.00
400000-0105-14-044-0	Salary-Maplev-Nursing Admin-DNS-	155,888.00			155,888.00	143,504.00
400000-0105-15-021-0	Salary-Maplev-Nursing-CNA-	1,908,348.00			1,908,348.00	1,680,214.00
400000-0105-15-052-0	Salary-Maplev-Nursing-LPN-	1,200,369.00			1,200,369.00	1,154,300.00
400000-0105-15-092-0	Salary-Maplev-Nursing-RN-	771,137.00		(303,726.00)	467,411.00	449,423.00
400000-0105-21-040-0	Salary-Maplev-Human Resources-Dir of Human Resou-	63,927.00			63,927.00	55,543.00
400000-0105-24-139-0	Salary-Maplev-Respiratory- -	0.00			0.00	1,044.00
400000-0105-24-157-0	Salary-Maplev-Respiratory- -	3,355.00			3,355.00	634.00
400000-0105-35-021-0	Salary-Maplev-Nursing-CNA-	0.00			0.00	11.00
400050-0105-03-007-0	Salary - PTO-Maplev-Administration-Administrativ-	(735.00)			(735.00)	(1,563.00)
400050-0105-03-009-0	Salary - PTO-Maplev-Administration-Administrator-	0.00			0.00	(5,408.00)
400050-0105-04-007-0	Salary - PTO-Maplev-Fiscal Operations-Administra-	4,111.00			4,111.00	3,282.00
400050-0105-06-038-0	Salary - PTO-Maplev-Social service-Dir-	1,190.00			1,190.00	(5,702.00)
400050-0105-06-096-0	Salary - PTO-Maplev-Social service-Social Worker-	3,071.00			3,071.00	277.00
400050-0105-07-038-0	Salary - PTO-Maplev-Rec Therapy-Dir-	5,742.00			5,742.00	(1,970.00)
400050-0105-07-086-0	Salary - PTO-Maplev-Rec Therapy-Rec Therapist-	3,586.00			3,586.00	(1,008.00)
400050-0105-08-058-0	Salary - PTO-Maplev-Maintenance-Maintenance Work-	(242.00)			(242.00)	169.00
400050-0105-08-101-0	Salary - PTO-Maplev-Maintenance-Supervisor-	1,761.00			1,761.00	569.00
400050-0105-09-048-0	Salary - PTO-Maplev-Housekeeping-Housekeeper-	(1,168.00)			(1,168.00)	(457.00)
400050-0105-09-101-0	Salary - PTO-Maplev-Housekeeping-Supervisor-	(2,993.00)			(2,993.00)	3,160.00
400050-0105-11-011-0	Salary - PTO-Maplev-Admissions-Admissions Coordi-	482.00			482.00	(62.00)
400050-0105-11-038-0	Salary - PTO-Maplev-Admissions-Dir-	(693.00)			(693.00)	(804.00)
400050-0105-13-013-0	Salary - PTO-Maplev-Dietary-Aide-	(3,102.00)			(3,102.00)	(148.00)
400050-0105-13-031-0	Salary - PTO-Maplev-Dietary-Cook-	2,436.00			2,436.00	1,574.00
400050-0105-13-035-0	Salary - PTO-Maplev-Dietary-Dietician-	127.00			127.00	0.00
400050-0105-13-101-0	Salary - PTO-Maplev-Dietary-Supervisor-	302.00			302.00	1,122.00
400050-0105-14-012-0	Salary - PTO-Maplev-Nursing Admin-ADNS-	(4,784.00)			(4,784.00)	(1,701.00)
400050-0105-14-028-0	Salary - PTO-Maplev-Nursing Admin-Clerical-	(7,086.00)			(7,086.00)	3,914.00
400050-0105-14-044-0	Salary - PTO-Maplev-Nursing Admin-DNS-	1,639.00			1,639.00	1,507.00
400050-0105-15-021-0	Salary - PTO-Maplev-Nursing-CNA-	7,733.00			7,733.00	(939.00)
400050-0105-15-052-0	Salary - PTO-Maplev-Nursing-LPN-	(1,550.00)			(1,550.00)	(140.00)
400050-0105-15-092-0	Salary - PTO-Maplev-Nursing-RN-	(11,838.00)			(11,838.00)	4,484.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
400050-0105-21-040-0	Salary - PTO-Maplev-Human Resources-Dir of Human-	(652.00)			(652.00)	1,468.00
400050-0105-24-139-0	Salary - PTO-Maplev-Respiratory- -	0.00			0.00	(452.00)
400050-0105-35-021-0	Salary - PTO-Maplev-Nursing-CNA-	0.00			0.00	262.00
401000-0105-29-000-0	FICA-Maplev-Emp Benefits- -	466,181.00			466,181.00	431,157.00
401100-0105-29-000-0	FUI-Maplev-Emp Benefits- -	9,313.00			9,313.00	5,896.00
401200-0105-29-000-0	SUI-Maplev-Emp Benefits- -	35,192.00			35,192.00	35,437.00
401300-0105-29-000-0	Health Ins-Maplev-Emp Benefits- -	968,816.00			968,816.00	627,743.00
401400-0105-29-000-0	Workers Compensation-Maplev-Emp Benefits- -	210,194.00			210,194.00	208,154.00
401450-0105-29-000-0	Workers Comp Retro Exp-Maplev-Emp Benefits- -	0.00			0.00	32,364.00
401700-0105-29-000-0	Pension-Maplev-Emp Benefits- -	377,509.00			377,509.00	136,359.00
401830-0105-29-000-0	Union Training and Upgrading-Maplev-Emp Benefi- -	27,366.00			27,366.00	23,655.00
410000-0105-03-000-0	Supplies-Maple View-Administration	1,737.00			1,737.00	0.00
410000-0105-04-000-0	Supplies-Maple View-Fiscal Operations	23,511.00			23,511.00	26,484.00
410000-0105-07-000-0	Supplies-Maple View-Rec Therapy	7,377.00			7,377.00	525.00
410000-0105-08-000-0	Supplies-Maple View-Maintenance	23,590.00			23,590.00	27,871.00
410000-0105-09-000-0	Supplies-Maple View-Housekeeping	41,943.00			41,943.00	32,001.00
410000-0105-10-000-0	Supplies-Maple View-Laundry	685.00			685.00	1,470.00
410000-0105-13-000-0	Supplies-Maple View-Dietary	39,054.00			39,054.00	25,051.00
410000-0105-15-000-0	Supplies-Maple View-Nursing	100,541.00			100,541.00	68,727.00
410000-0105-18-000-0	Supplies-Maple View-Marketing	11,194.00			11,194.00	3,456.00
410000-0105-23-000-0	Supplies-Maple View-Rehab Tpy and Ancllry	177.00			177.00	0.00
410019-0105-04-000-0	Supplies COVID-Maple View-Fiscal Operations	1,426.00			1,426.00	1,917.00
410019-0105-08-000-0	Supplies COVID-Maple View-Maintenance	136.00			136.00	57.00
410019-0105-09-000-0	Supplies COVID-Maple View-Housekeeping	1,192.00			1,192.00	2,810.00
410019-0105-13-000-0	Supplies COVID-Maple View-Dietary	540.00			540.00	0.00
410019-0105-15-000-0	Supplies COVID-Maple View-Nursing	21,400.00			21,400.00	70,241.00
410019-0105-18-000-0	Supplies COVID-Maple View-Marketing	289.00			289.00	425.00
411010-0105-22-000-0	Flu Vaccine-Maplev-Medical Services- -	12,506.00			12,506.00	4,920.00
411200-0105-23-000-0	Drugs Medicare Pt A-Maple View-Rehab Tpy and Ancll	344,113.00			344,113.00	341,114.00
411700-0105-22-000-0	House Drugs (OTC)-Maplev-Medical Services- -	10,338.00			10,338.00	13,129.00
412000-0105-13-000-0	Food-Maple View-Dietary	346,901.00			346,901.00	292,940.00
412100-0105-13-000-0	Food Supplements-Maple View-Dietary	38,653.00			38,653.00	34,038.00
413001-0105-23-000-0	Oxygen Non Billable-Maple View-Rehab Tpy and Ancll	3,802.00			3,802.00	2,482.00
413500-0105-23-000-0	IV Thy Supplies-Maple View-Rehab Tpy and Ancllry	7,913.00			7,913.00	3,315.00
414000-0105-10-000-0	Diapers-Maple View-Laundry	45,506.00			45,506.00	52,834.00
414100-0105-10-000-0	Linen-Maple View-Laundry	1,135.00			1,135.00	19.00
420000-0105-04-000-0	Minor Equip-Maple View-Fiscal Operations	446.00			446.00	58.00
420000-0105-08-000-0	Minor Equip-Maple View-Maintenance	431.00			431.00	1,714.00
420000-0105-15-000-0	Minor Equip-Maple View-Nursing	3,039.00			3,039.00	4,027.00
431000-0105-03-000-0	Consulting Fees-Maple View-Administration	219.00			219.00	10,838.00
431000-0105-04-000-0	Consulting Fees-Maple View-Fiscal Operations	4,137.00		(4,137.00)	0.00	0.00
431000-0105-15-000-0	Consulting Fees-Maple View-Nursing	13,454.00			13,454.00	8,412.00
431000-0105-22-000-0	Consulting Fees-Maple View-Medical Services	0.00			0.00	58,702.00
431000-0105-24-000-0	Consulting Fees-Maple View-Respiratory	110.00			110.00	0.00
431010-0105-23-000-0	Pharmacy fees-Maplev-Rehab Tpy and Ancllry- -	12,794.00			12,794.00	13,654.00
432000-0105-03-000-0	Accounting Fees-Maple View-Administration	33,560.00			33,560.00	39,570.00
433000-0105-03-000-0	Legal Fees-Maple View-Administration	115.00			115.00	0.00
433100-0105-03-000-0	Legal Fees - Labor-Maple View-Administration	9,186.00			9,186.00	42,606.00
433200-0105-03-000-0	Legal Fees - Collections-Maple View-Administration	13,427.00			13,427.00	27,002.00
433300-0105-03-000-0	Legal Fees - Non-reimbursable-Maple View-Admin	2,463.00			2,463.00	2,617.00
434000-0105-03-000-0	Shared Services-Maple View-Administration	674,673.00		4,137.00	678,810.00	603,050.00
435200-0105-03-000-0	IT ServicesAdministration-Maple View-Administratio	81,804.00			81,804.00	78,141.00
435210-0105-03-000-0	IT Rental-Maple View-Administration	47,298.00		(6,576.00)	40,722.00	41,750.00
436000-0105-22-000-0	Medical Director Fees-Maple View-Medical Services	30,000.00			30,000.00	30,000.00
436100-0105-22-000-0	Podiatrist Fees-Maplev-Medical Services- -	26.00			26.00	0.00
436200-0105-22-000-0	Dental Fees-Maple View-Medical Services	7,116.00			7,116.00	7,083.00
436300-0105-22-000-0	Physician Fees-Maplev-Medical Services- -	57,987.00			57,987.00	527.00
437000-0105-23-000-0	PT Fees-Maplev-Rehab Tpy and Ancllry- -	310,286.00			310,286.00	284,228.00
437100-0105-23-000-0	OT Fees-Maplev-Rehab Tpy and Ancllry- -	413,897.00			413,897.00	317,293.00
437200-0105-23-000-0	Speech Fees-Maplev-Rehab Tpy and Ancllry- -	101,694.00			101,694.00	95,721.00
438010-0105-27-000-0	Radiology Fees-Maple View-Laboratory	0.00			0.00	195.00
438020-0105-27-000-0	X-Maple View-Laboratory	23,478.00			23,478.00	13,296.00
438030-0105-27-000-0	Lab Fees-Maple View-Laboratory	29,090.00			29,090.00	25,421.00
440000-0105-02-000-0	Purch Services-Maple View-Admin Staff	0.00			0.00	15,600.00
440000-0105-03-000-0	Purch Services-Maple View-Administration	160.00			160.00	235.00
440000-0105-04-000-0	Purch Services-Maple View-Fiscal Operations	34,044.00			34,044.00	37,543.00
440000-0105-07-000-0	Purch Services-Maple View-Rec Therapy	11,185.00			11,185.00	2,159.00
440000-0105-08-000-0	Purch Services-Maple View-Maintenance	84,619.00			84,619.00	61,000.00
440000-0105-10-000-0	Purch Services-Maple View-Laundry	558.00			558.00	0.00
440000-0105-12-000-0	Purch Services-Maple View-Security	1,122.00			1,122.00	982.00
440000-0105-13-000-0	Purch Services-Maple View-Dietary	8,397.00			8,397.00	20,070.00
440000-0105-15-000-0	Purch Services-Maple View-Nursing	2,647.00			2,647.00	0.00
440001-0105-08-000-0	Ground Services-Maple View-Maintenance	10,418.00			10,418.00	11,455.00
440010-0105-15-000-0	Purch Services Ambulance-Maple View-Nursing	9,984.00			9,984.00	11,638.00
440050-0105-07-000-0	Cable Expense-Maple View-Rec Therapy	17,001.00			17,001.00	15,711.00

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
442000-0105-08-000-0	Pest Control-Maplev-Maintenance- -	3,664.00			3,664.00	3,635.00
443000-0105-08-000-0	Carting-Maple View-Maintenance	31,972.00			31,972.00	29,802.00
450000-0105-08-000-0	Rental Expenses-Maple View-Maintenance	1,235.00			1,235.00	1,140.00
452000-0105-04-000-0	Equip Rental-Maple View-Fiscal Operations	11,467.00			11,467.00	8,435.00
452000-0105-15-000-0	Equip Rental-Maple View-Nursing	3,572.00			3,572.00	4,212.00
452000-0105-23-000-0	Equip Rental-Maple View-Rehab Tpy and Ancnly	10,154.00			10,154.00	10,166.00
452000-0105-24-000-0	Equip Rental-Maple View-Respiratory	14,344.00			14,344.00	11,818.00
461000-0105-03-000-0	Telephone-Maple View-Administration	24,797.00			24,797.00	29,372.00
461100-0105-03-000-0	Telephone - Cell-Maple View-Administration	4,203.00			4,203.00	3,879.00
462000-0105-25-000-0	Electric-Maple View-Property	83,248.00			83,248.00	83,557.00
463000-0105-25-000-0	Gas-Maple View-Property	37,790.00			37,790.00	42,305.00
465000-0105-25-000-0	Oil-Maple View-Property	3,557.00			3,557.00	1,041.00
466000-0105-25-000-0	Water-Maple View-Property	24,044.00			24,044.00	34,606.00
471000-0105-25-000-0	Rent-Maple View-Property	1,026,000.00		(192,669.00)	833,331.00	360,270.00
472000-0105-25-000-0	Personal Property Taxes-Maple View-Property	12,207.00			12,207.00	11,049.00
484000-0105-25-000-0	Depe Exp LHI-Maple View	80,393.00		9,633.00	90,026.00	78,787.00
486000-0105-25-000-0	Depr Exp MME-Maple View	51,428.00		(9,633.00)	41,795.00	47,417.00
491000-0105-03-000-0	Dues-Maple View-Administration	10,440.00		(1,592.00)	8,848.00	9,646.00
491001-0105-03-000-0	Subscriptions-Maple View-Administration	8,261.00		350.00	8,611.00	6,846.00
500000-0105-03-000-0	Licenses and Permits-Maple View-Administration	1,598.00		1,242.00	2,840.00	2,917.00
501000-0105-03-000-0	Advertising Employment-Maple View-Administration	1,600.00			1,600.00	2,600.00
501100-0105-03-000-0	Advertising Promotional-Maple View-Administration	6,773.00			6,773.00	532.00
501100-0105-18-000-0	Advertising Promotional-Maplev-Marketing- -	39,420.00			39,420.00	40,587.00
503000-0105-03-000-0	Penalties-Maple View-Administration	94.00			94.00	150.00
503100-0105-03-000-0	Interest-Maple View-Administration	1,434.00			1,434.00	300.00
503130-0105-03-000-0	Interest on Commputer Loan-Maplev-Administrati- -	1,945.00			1,945.00	2,824.00
503200-0105-03-000-0	Bank Charges-Maple View-Administration	49,437.00			49,437.00	43,280.00
504000-0105-03-000-0	Postage-Maple View-Administration	2,508.00			2,508.00	4,742.00
505000-0105-03-000-0	Background Check-Maple View-Administration	2,657.00			2,657.00	3,191.00
507000-0105-03-000-0	Revenue Assessment-Maple View-Administration	660,323.00			660,323.00	632,156.00
508000-0105-03-000-0	Bad Debt Expense-Maple View-Administration	20,632.00			20,632.00	17,859.00
508010-0105-03-000-0	Bad Debt Mdcr-Maple View-Administration	20,386.00			20,386.00	0.00
509000-0105-03-000-0	Seminars-Maple View-Administration	309.00			309.00	65.00
510000-0105-03-000-0	Liability Ins-Maple View-Administration	87,128.00			87,128.00	85,117.00
511000-0105-03-000-0	Auto Ins-Maple View-Administration	0.00			0.00	454.00
513000-0105-03-000-0	Crime Ins-Maple View-Administration	3,882.00			3,882.00	5,523.00
520000-0105-03-000-0	Auto Expense-Maple View-Administration	760.00			760.00	0.00
520006-0105-03-000-0	Auto Expense W/ Lease-Maple View-Administration	5,916.00			5,916.00	4,509.00
521000-0105-03-000-0	Travel Expense-Maple View-Administration	1,026.00			1,026.00	864.00
523000-0105-03-000-0	Emp Benefits-Maple View-Administration	23,295.00			23,295.00	13,275.00
523019-0105-03-000-0	Employee Benefits Other COVID-Maple View-Administr	331.00			331.00	1,375.00
530000-0105-15-000-0	Pool RNs-Maple View-Nursing	189,568.00			189,568.00	119,028.00
531000-0105-15-000-0	Pool LPNs-Maple View-Nursing	177,512.00			177,512.00	144,728.00
532000-0105-15-000-0	Pool CNA-Maple View-Nursing	251,031.00			251,031.00	146,952.00
533000-0105-10-000-0	Outside Services-Maplev-Laundry- -	168,282.00			168,282.00	146,172.00
535000-0105-03-000-0	Strike Expense-Maplev-Administration- -	0.00			0.00	259,113.00
540000-0105-03-000-0	Donations-Maple View-Administration	200.00			200.00	0.00
541000-0105-03-000-0	Misc. Expense-Maplev-Administration- -	9,707.00			9,707.00	6,358.00
541001-0105-03-000-0	Political Contributions -Maplev-Administration- -	0.00			0.00	1,250.00
541050-0105-03-000-0	Prior Period Expense-Maple View-Administration	15,085.00			15,085.00	2,448.00
542000-0105-03-000-0	Corporate Tax - State-Maplev-Administration- -	16,000.00			16,000.00	62,800.00
542900-0105-03-000-0	CT PET Tax Expense-Maple View-Administration	15,270.00			15,270.00	11,471.00
Marcum 103	Chamber Dues	0.00			0.00	675.00
Marcum 202	MDS Coordinator	0.00		134,805.00	134,805.00	119,716.00
Marcum 203	Infection Control	0.00		70,110.00	70,110.00	129,278.00
Marcum 204	Property Insurance	0.00		21,803.00	21,803.00	24,106.00
Marcum 205	Real Estate Taxes	0.00		170,866.00	170,866.00	167,616.00
Marcum 206	Staff Development	0.00		98,811.00	98,811.00	12,110.00
Marcum 207	Admin Equipment Rental	0.00		6,576.00	6,576.00	5,962.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		17,001.00		0.00	17,001.00	15,711.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Maple View Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		984,071.00		0.00	984,071.00	1,150,127.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
412000-0105-13-000-0	Food-Maple View-Dietary	346,901.00		0.00	346,901.00	292,940.00
412100-0105-13-000-0	Food Supplements-Maple View-Dietary	38,653.00		0.00	38,653.00	34,038.00
Subtotal [2A1] Raw Food		385,554.00		0.00	385,554.00	326,978.00
Subgroup : [2A2] Non-Food Supplies						
410000-0105-13-000-0	Supplies-Maple View-Dietary	39,054.00		0.00	39,054.00	25,051.00
410019-0105-13-000-0	Supplies COVID-Maple View-Dietary	540.00		0.00	540.00	0.00
Subtotal [2A2] Non-Food Supplies		39,594.00		0.00	39,594.00	25,051.00
Subgroup : [2B] Purchased Services						
440000-0105-13-000-0	Purch Services-Maple View-Dietary	8,397.00		0.00	8,397.00	20,070.00
Subtotal [2B] Purchased Services		8,397.00		0.00	8,397.00	20,070.00
Total [18] Dietary Basis for Allocation of Costs		433,545.00		0.00	433,545.00	372,099.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3B] Purchased Services						
440000-0105-10-000-0	Purch Services-Maple View-Laundry	558.00		0.00	558.00	0.00
533000-0105-10-000-0	Outside Services-Maplev-Laundry -	168,282.00		0.00	168,282.00	146,172.00
Subtotal [3B] Purchased Services		168,840.00		0.00	168,840.00	146,172.00
Subgroup : [3C] Other						
410000-0105-10-000-0	Supplies-Maple View-Laundry	685.00		0.00	685.00	1,470.00
414000-0105-10-000-0	Diapers-Maple View-Laundry	45,506.00		0.00	45,506.00	52,834.00
414100-0105-10-000-0	Linen-Maple View-Laundry	1,135.00		0.00	1,135.00	19.00
Subtotal [3C] Other		47,326.00		0.00	47,326.00	54,323.00
Total [19] Laundry-Basis for Allocation of Costs		216,166.00		0.00	216,166.00	200,495.00
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	41,943.00		0.00	41,943.00	32,001.00
410019-0105-09-000-0	Supplies COVID-Maple View-Housekeeping	1,192.00		0.00	1,192.00	2,810.00
Subtotal [4A1] In-House Care Supplies		43,135.00		0.00	43,135.00	34,811.00
Subgroup : [5A1] Own Pharmacy						
411010-0105-22-000-0	Flu Vaccine-Maplev-Medical Services- -	12,506.00		0.00	12,506.00	4,920.00
411200-0105-23-000-0	Drugs Medicare Pt A-Maple View-Rehab Tpy and Anc	344,113.00		0.00	344,113.00	341,114.00
Subtotal [5A1] Own Pharmacy		356,619.00		0.00	356,619.00	346,034.00
Subgroup : [5B] Medicine Cabinet Drugs						
411700-0105-22-000-0	House Drugs (OTC)-Maplev-Medical Services- -	10,338.00		0.00	10,338.00	13,129.00
Subtotal [5B] Medicine Cabinet Drugs		10,338.00		0.00	10,338.00	13,129.00
Subgroup : [5C] Medical and Therapeutic Supplies						
410000-0105-15-000-0	Supplies-Maple View-Nursing	100,541.00		0.00	100,541.00	68,727.00
Subtotal [5C] Medical and Therapeutic Supplies		100,541.00		0.00	100,541.00	68,727.00
Subgroup : [5D] Ambulance/Limousine						
440010-0105-16-000-0	Purch Services Ambulance-Maple View-Nursing	9,984.00		0.00	9,984.00	11,638.00
Subtotal [5D] Ambulance/Limousine		9,984.00		0.00	9,984.00	11,638.00
Subgroup : [5E2] Oxygen - Other						
413001-0105-23-000-0	Oxygen Non Billable-Maple View-Rehab Tpy and Anc	3,802.00		0.00	3,802.00	2,482.00
452000-0105-24-000-0	Equip Rental-Maple View-Respiratory	14,344.00		0.00	14,344.00	11,818.00
Subtotal [5E2] Oxygen - Other		18,146.00		0.00	18,146.00	14,300.00
Subgroup : [5F] X-Rays and related radiological						
438020-0105-27-000-0	X-Maple View-Laboratory	23,478.00		0.00	23,478.00	13,296.00
Subtotal [5F] X-Rays and related radiological		23,478.00		0.00	23,478.00	13,296.00
Subgroup : [5H] Laboratory						
438010-0105-27-000-0	Radiology Fees-Maple View-Laboratory	0.00		0.00	0.00	195.00
438030-0105-27-000-0	Lab Fees-Maple View-Laboratory	29,090.00		0.00	29,090.00	25,421.00
Subtotal [5H] Laboratory		29,090.00		0.00	29,090.00	25,616.00
Subgroup : [5I] Recreation						
410000-0105-07-000-0	Supplies-Maple View-Rec Therapy	7,377.00		0.00	7,377.00	525.00
440000-0105-07-000-0	Purch Services-Maple View-Rec Therapy	11,185.00		0.00	11,185.00	2,159.00
Subtotal [5I] Recreation		18,562.00		0.00	18,562.00	2,684.00
Subgroup : [5L] Cable Television						
440050-0105-07-000-0	Cable Expense-Maple View-Rec Therapy	17,001.00		0.00	17,001.00	15,711.00
Subtotal [5L] Cable Television		17,001.00		0.00	17,001.00	15,711.00
Subgroup : [5M] Other						
410000-0105-23-000-0	Supplies-Maple View-Rehab Tpy and Anc	177.00		0.00	177.00	0.00
410019-0105-15-000-0	Supplies COVID-Maple View-Nursing	21,400.00		0.00	21,400.00	70,241.00
413500-0105-23-000-0	IV Thy Supplies-Maple View-Rehab Tpy and Anc	7,913.00		0.00	7,913.00	3,315.00
420000-0105-15-000-0	Minor Equip-Maple View-Nursing	3,039.00		0.00	3,039.00	4,027.00
436100-0105-22-000-0	Podiatrist Fees-Maplev-Medical Services- -	26.00		0.00	26.00	0.00
440000-0105-15-000-0	Purch Services-Maple View-Nursing	2,647.00		0.00	2,647.00	0.00
452000-0105-15-000-0	Equip Rental-Maple View-Nursing	3,572.00		0.00	3,572.00	4,212.00
452000-0105-23-000-0	Equip Rental-Maple View-Rehab Tpy and Anc	10,154.00		0.00	10,154.00	10,166.00
Subtotal [5M] Other		48,928.00		0.00	48,928.00	91,961.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		675,822.00		0.00	675,822.00	637,907.00
Group : [22] Maintenance and Property						
Subgroup : [6B] Heat						
463000-0105-25-000-0	Gas-Maple View-Property	37,790.00		0.00	37,790.00	42,305.00
465000-0105-25-000-0	Oil-Maple View-Property	3,557.00		0.00	3,557.00	1,041.00
Subtotal [6B] Heat		41,347.00		0.00	41,347.00	43,346.00
Subgroup : [6C] Light & Power						
462000-0105-25-000-0	Electric-Maple View-Property	83,248.00		0.00	83,248.00	83,557.00
Subtotal [6C] Light & Power		83,248.00		0.00	83,248.00	83,557.00
Subgroup : [6D] Water						
468000-0105-25-000-0	Water-Maple View-Property	24,044.00		0.00	24,044.00	34,606.00
Subtotal [6D] Water		24,044.00		0.00	24,044.00	34,606.00
Subgroup : [6E] Equipment Lease						
435210-0105-03-000-0	IT Rental-Maple View-Administration	47,298.00		(6,576.00)	40,722.00	41,750.00
			RJE - 4	(6,576.00)		

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Maple View Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subtotal [A3] Loans Payable for Equipment		(17,709.00)		0.00	(17,709.00)	(16,781.00)
Subgroup : [A4]	Accrued Payroll					
250100-0105-00-000-0	Accrued Payroll-Maple View	(107,837.00)		0.00	(107,837.00)	(83,702.00)
252000-0105-00-000-0	Accrued Vacation-Maple View	(320,199.00)		0.00	(320,199.00)	(313,117.00)
Subtotal [A4] Accrued Payroll		(428,036.00)		0.00	(428,036.00)	(396,819.00)
Subgroup : [A12]	Other Current Liabilities					
220200-0105-00-000-0	Unclaimed ADP checks-Maple View	(10,712.00)		0.00	(10,712.00)	(9,907.00)
226200-0105-00-000-0	Patients Fund-Maple View	(59,768.00)		0.00	(59,768.00)	(63,612.00)
226300-0105-00-000-0	Patient Recreation Fund-Maple View	(680.00)		0.00	(680.00)	0.00
231100-0105-00-000-0	Operating Lease Liability - Current	(91,209.00)		0.00	(91,209.00)	0.00
236000-0105-00-000-0	Union Dues payable-Maple View	(8.00)		0.00	(8.00)	0.00
242100-0105-00-000-0	Volunteersuntary Ded. Exchange-Maple View	6.00		0.00	6.00	6.00
250000-0105-00-000-0	Accrued Expenses-Maple View	(228,229.00)		0.00	(228,229.00)	(290,806.00)
250020-0105-00-000-0	Accrued Pension-Maple View	(302,948.00)		0.00	(302,948.00)	(136,359.00)
250030-0105-00-000-0	Accrued Worker's Comp-Maple View	(66,225.00)		0.00	(66,225.00)	(46,719.00)
254900-0105-00-000-0	CT PET Tax Accrued Expense-Maple View	(58,544.00)		0.00	(58,544.00)	0.00
Subtotal [A12] Other Current Liabilities		(818,317.00)		0.00	(818,317.00)	(547,397.00)
Subgroup : [B1]	Loans Payable - Equipment					
211411-0105-00-000-0	Equipment Obligation LT 1-Maple View	(8,251.00)		0.00	(8,251.00)	(25,959.00)
Subtotal [B1] Loans Payable - Equipment		(8,251.00)		0.00	(8,251.00)	(25,959.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0105-00-000-0	Due to Realty-Maple View	(564,851.00)		0.00	(564,851.00)	0.00
271500-0105-00-000-0	Due to Related-Maple View	(1,034,058.00)		0.00	(1,034,058.00)	(1,107,715.00)
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		(1,637,797.00)		0.00	(1,637,797.00)	(1,146,603.00)
Subgroup : [B4]	Other Long-Term Liabilities					
221800-0105-00-000-0	Due to HMS-Maple View	(29,404.00)		0.00	(29,404.00)	0.00
231200-0105-00-000-0	Operating Lease Liability - Noncurrent	(2,499,009.00)		0.00	(2,499,009.00)	0.00
271000-0105-00-000-0	Due to Aging in Amer-Maple View	47.00		0.00	47.00	0.00
Subtotal [B4] Other Long-Term Liabilities		(2,528,366.00)		0.00	(2,528,366.00)	0.00
Total [33-34] Liabilities		(6,056,848.00)		0.00	(6,056,848.00)	(2,639,207.00)
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
280000-0105-00-000-0	Capital-Maple View	537,077.00		0.00	537,077.00	537,077.00
286000-0105-00-000-0	Ptner Drawings-Maple View	1,500,000.00		0.00	1,500,000.00	0.00
295000-0105-00-000-0	Retained Earnings-Maple View	(4,155,219.00)		0.00	(4,155,219.00)	(2,451,541.00)
Subtotal [B5] Cumulated Earnings		(2,118,142.00)		0.00	(2,118,142.00)	(1,914,464.00)
Total [35] Equity		(2,118,142.00)		0.00	(2,118,142.00)	(1,914,464.00)
	Sum of Account Groups	17,001.00		0.00	17,001.00	15,711.00
	Net (Income) Loss	17,001.00		0.00	17,001.00	15,711.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Maple View Health & Rehab**
 Period Ending: **9/30/2023**
 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		N.01a		
To reclass MDS, Staff Development and Infection Control salaries into correct line of cost report				
Marcum 202	MDS Coordinator		134,805.00	
Marcum 203	Infection Control		70,110.00	
Marcum 206	Staff Development		98,811.00	
400000-0105-15-092-	Salary-Maplev-Nursing-RN-			303,726.00
Total			303,726.00	303,726.00
Reclassifying Journal Entries JE # 2		D.01 - Tab Q		
To reclass Licenses and subscriptions into the correct line of the cost report				
491001-0105-03-000-	(Subscriptions-Maple View-Administration		350.00	
500000-0105-03-000-	(Licenses and Permits-Maple View-Administration		1,242.00	
491000-0105-03-000-	(Dues-Maple View-Administration			1,592.00
Total			1,592.00	1,592.00
Reclassifying Journal Entries JE # 3		J.01a		
To reclass management fees into correct line of cost report				
434000-0105-03-000-	(Shared Services-Maple View-Administration		4,137.00	
431000-0105-04-000-	(Consulting Fees-Maple View-Fiscal Operations			4,137.00
Total			4,137.00	4,137.00
Reclassifying Journal Entries JE # 4		D.01 - Tab V		
To reclass admin equipment rental into correct line of the cost report				
Marcum 207	Admin Equipment Rental		6,576.00	
435210-0105-03-000-	(IT Rental-Maple View-Administration			6,576.00
Total			6,576.00	6,576.00
Reclassifying Journal Entries JE # 5		G.01		
To reclass real estate taxes and property insurance to correct lines of cost report.				
Marcum 204	Property Insurance		21,803.00	
Marcum 205	Real Estate Taxes		170,866.00	
471000-0105-25-000-	Rent-Maple View-Property			192,669.00
Total			192,669.00	192,669.00
Reclassifying Journal Entries JE # 6		D.01		
To reclass fixed assets into correct line of cost report.				
154000-0105-00-000-	(Lease hold Improvements-Maple View		87,101.00	
484000-0105-25-000-	(Depe Exp LHI-Maple View		9,633.00	
156000-0105-00-000-	(Major Movable Equip-Maple View			87,101.00
486000-0105-25-000-	(Depr Exp MME-Maple View			9,633.00
Total			96,734.00	96,734.00



Provider Name: Maple View Health & Rehab
 Provider Number:
 Period Ended: 9/30/23

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: