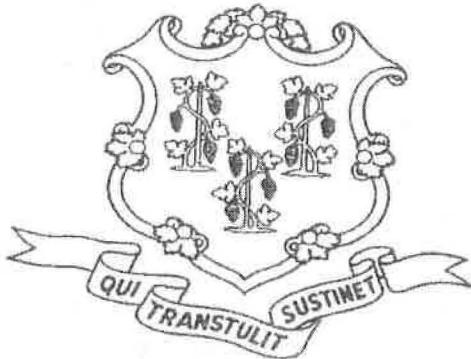


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

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

| | | | | |
|------------------|--------------|------|-----------|------------------------------|
| License Numbers: | CCNH 940C | RHNS | (Specify) | Medicare Provider 07-5238 |
|------------------|--------------|------|-----------|------------------------------|

| | | | |
|----------------------------|-------------------|------|---------|
| Medicaid Provider Numbers: | CCNH 000009407 | RHNS | ICF-IID |
|----------------------------|-------------------|------|---------|

For Department Use Only

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-1 Rev.9/2002

General Information

| | | | | |
|---|---------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed) Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | Page 1 | of 37 |
|---|---------------------|------------------------------------|-----------|----------|

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Maple View Manor of CT, LLC [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

| | | | |
|--|------|--|----------------------|
| Signed (Administrator) | Date | Signed (Owner) | Date |
| Printed Name (Administrator) Lewis Abramson | | Printed Name (Owner) Marvin J. Ostreicher | |
| Subscribed and Sworn to before me: | Date | Signed (Notary Public) | Comm. Expires / / |
| Address of Notary Public | | | |

(Notary Seal)

Table of Contents

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1A Rev. 6/95

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

| Data Required for Real Wage Adjustment | | | Page 1A | of 37 |
|--|------------------------------|-------------------|-------------------|-----------------|
| Name of Facility Maple View Manor of CT, LLC | Period Covered: | | From 10/1/2020 | To 9/30/2021 |
| Address of Facility 856 Maple Street, Rocky Hill, CT 06067 | | | | |
| Report Prepared By Marcum LLP | Phone Number 203-781-9600 | Date 2/10/2022 | | |
| Item | Total | CCNH | RHNS | (Specify) |
| 1. Dietary wages paid | \$ | | | |
| 2. Laundry wages paid | \$ | | | |
| 3. Housekeeping wages paid | \$ | | | |
| 4. Nursing wages paid | \$ | | | |
| 5. All other wages paid | \$ | | | |
| 6. Total Wages Paid | \$ | | | |
| 7. Total salaries paid | \$ | | | |
| 8. Total Wages and Salaries Paid (As per page 10 of Report) | \$ | | | |

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

| Phone No. of Facility | Report for Year Ended | Page | of |
|---|-----------------------|--|-------------------------------------|
| 860-563-2861 | 9/30/2021 | 2 | 37 |
| Name of Facility (as shown on license) Maple View Manor of CT, LLC | | Address (No. & Street, City, State, Zip) 856 Maple Street, Rocky Hill, CT 06067 | |
| License Numbers: | CCNH 940C | RHNS | (Specify) |
| Type of Facility (Check appropriate box(es)) <div style="display: flex; justify-content: space-around; align-items: center;"> <input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) □ Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify) </div> | | | |
| 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.: | |
| | | | |
| | | | |
| | | | |

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3 Rev. 10/2005

**General Information and Questionnaire
Partners/Members**

| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | Page of 3 37 |
|---|--|--|---|
| Legal Name of Partnership/LLC | | Business Address | State(s) and/or Town(s) in Which Registered |
| Maple View Manor of CT, LLC | | 856 Maple Street, Rocky Hill, CT 06067 | CT |
| Name of Partners/Members | Business Address | Title | % Owned |
| Marvin J. Ostreicher | 856 Maple Street, Rocky Hill, CT 06067 | President / Director | 50 |
| Agnes Zitter | 856 Maple Street, Rocky Hill, CT 06067 | Member | 50 |
| | | | |
| | | | |
| | | | |
| | | | |
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State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3A Rev. 10/2005

General Information and Questionnaire
Corporate Owners

| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | Page <u>3A</u> of <u>37</u> |
|--|---------------------|------------------------------------|-----------------------------|
| 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 | | | |
| | | | |
| | | | |
| | | | |
| | | | |

State of Connecticut

Annual Report of Long-Term Care Facility

General Information and Questionnaire

Individual Proprietorship

| | | | | |
|---|---------------------|------------------------------------|------------|----------|
| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | Page 3B | of 37 |
|---|---------------------|------------------------------------|------------|----------|

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

Owner(s) of Facility

N/A

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | | | Page 4 | of 37 | | |
|---|--|---|----------------------------------|---|--|--------------------|----------------------------------|---------|
| Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If "Yes," provide the Name/Address and complete the information on Page 11 of the report. | | | | |
| Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No | | | | If "Yes," provide the following information: | | | | |
| Name of Related Individual or Company | Business Address | Also Provides Goods/Services to Non-Related Parties | | | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party | |
| | | Yes | No | %** | | | | |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | <input type="radio"/> | <input checked="" type="radio"/> | | Consulting Fees | Pg. 16 / Line m12 | 14,395 | 14,395 |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | <input type="radio"/> | <input checked="" type="radio"/> | | Interest | Pg. 27 / Line 12d | 3,657 | 3,657 |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | <input type="radio"/> | <input checked="" type="radio"/> | | Shared Expense | Pg. 16 / Line m12 | 469,135 | 469,135 |
| Preferred Therapy Solutions | 850 Silas Deane Hwy Wethersfield, CT 06109 | <input type="radio"/> | <input checked="" type="radio"/> | | PT, OT, ST, Services/ Consulting | Various | 659,623 | 635,415 |
| NOA DIAGNOSTICS | 6851 Jericho Tpke, Suite 150 Syosset, NY 11791 | <input type="radio"/> | <input checked="" type="radio"/> | | Radiology | Pg. 20 / Line 5f | 15,347 | 14,064 |
| PROCARE LTC PHARMACY OF CT | 1492 Highland Ave Cheshire CT 06410 | <input type="radio"/> | <input checked="" type="radio"/> | | Drugs/OTC/RX Consulting | Various | 360,487 | 322,171 |
| National HealthCare Associates-Aetna | 850 Silas Deane Hwy Wethersfield, CT 06109 | <input type="radio"/> | <input checked="" type="radio"/> | | Health Insurance | Page 15 / Line 1a5 | 663,837 | 663,837 |
| PROFESSIONAL SERVICES | 850 Silas Deane Hwy Wethersfield, Ct | <input type="radio"/> | <input checked="" type="radio"/> | | Contract RNs / LPNs | Various | 64,548 | 64,548 |
| See attached for continued list | Various | <input type="radio"/> | <input checked="" type="radio"/> | | Various | Various | 585,200 | 585,200 |

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

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

* Use additional sheets if necessary.

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-5 Rev. 9/2002

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 9/30/2021 | Page 5 | of 37 |
|---|---------------------|------------------------------------|-----------|----------|

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

| | | |
|--|---|--|
| 1. In the preparation of this Report, were all costs allocated as required? | <input checked="" type="radio"/> Yes <input type="radio"/> No | If "No," explain fully why such allocation was not made. |
| 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
Leases (Excluding Real Property)**

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

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

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

| | | | | |
|---|---------------------|------------------------------------|-----------|----------|
| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | Page 7 | of 37 |
|---|---------------------|------------------------------------|-----------|----------|

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

Accrual Cash Modified Cash

Is the accounting basis for this

period the same as for the Yes If "No," explain.
previous period? No

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 | \$ 31,030 |
| 2 | \$ |
| 3 | \$ |
| 4 | \$ |
| | Charge for Services Provided \$ 31,030 |

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

Yes No |Page 15, Line 1d

Legal Services Information

| | |
|--|---|
| Name of Legal Firm or Independent Attorney 1 Cona Elder Law 2 Murtha Culina 3 Jackson Lewis 4 American Arbitration Association 5 Various | Telephone Number 631-390-5000 203-772-7700 631-247-0404 800-778-7879 Various |
|--|---|

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

| |
|--|
| 1 225 Broadhollow Road, Suite 200, Melville, NY 11747 |
| 2 280 Trumbull Street, 12th Fl Hartford, CT 06103 |
| 3 58 South Service Rd., Suite 250 Melville, NY 11747 |
| 4 120 Broadway, New York, NY 10271 |

5 Various

Services Provided by This Firm (*describe fully*)

| | |
|--|--|
| 1 BANK/ASSET SEARCH (Disallowed on Pg 28) | \$ 411 |
| 2 RESIDENT ABUSE ALLEGATIONS | \$ 156 |
| 3 UNION ISSUES WITH CBA | \$ 4,250 |
| 4 CBA GRIEVANCES | \$ 325 |
| 5 Various Non Allowable Collections / Conservatorship (Disallowed on Pg 28) | \$ 22,667 |
| | Charge for Services Provided \$ 27,809 |

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

Yes No |Page 15, Line 1e

Schedule of Resident Statistics

| Name of Facility Maple View Manor of CT, LLC | | | License No. 940C | | | Report for Year Ended 9/30/2021 | | | | Page 8 | | of 37 | |
|--|---------------------|------------------------|------------------------|--------------------|-----------------------|------------------------------------|------|-----------|----------------------|--------------|------|-----------|--|
| | Total All Levels | Total CCNH Level | Total RHNS Level | Total (Specify) | Period 10/1 Thru 6/30 | | | | Period 7/1 Thru 9/30 | | | | |
| | | | | | Total | CCNH | RHNS | (Specify) | Total | CCNH | RHNS | (Specify) | |
| 1. Certified Bed Capacity | | | | | 120 | 120 | | | | | | | |
| A. On last day of PREVIOUS report period | 120 | 120 | | | | | | | | | | | |
| B. On last day of THIS report period | 120 | 120 | | | | | | | 120 | 120 | | | |
| 2. Number of Residents | | | | | | | | | | | | | |
| A. As of midnight of PREVIOUS report period | 77 | 77 | | | 77 | 77 | | | | | | | |
| B. As of midnight of THIS report period | 92 | 92 | | | | | | | 92 | 92 | | | |
| 3. Total Number of Days Care Provided During Period | | | | | | | | | | | | | |
| A. Medicare | 3,899 | 3,899 | | | 2,912 | 2,912 | | | 987 | 987 | | | |
| B. Medicaid (Conn.) | 22,133 | 22,133 | | | 16,165 | 16,165 | | | 5,968 | 5,968 | | | |
| C. Medicaid (other states) | | | | | | | | | | | | | |
| D. Private Pay | 3,644 | 3,644 | | | 2,724 | 2,724 | | | 920 | 920 | | | |
| E. State SSI for RCH | | | | | | | | | | | | | |
| F. Other (Specify) Managed Care / Hospice | 2,445 | 2,445 | | | 1,682 | 1,682 | | | 763 | 763 | | | |
| G. Total Care Days During Period (3A thru F) | 32,121 | 32,121 | | | 23,483 | 23,483 | | | 8,638 | 8,638 | | | |
| 4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds | | | | | | | | | | | | | |
| A. Medicaid Bed Reserve Days | | | | | | | | | | | | | |
| B. Other Bed Reserve Days | 15 | 15 | | | 13 | 13 | | | 2 | 2 | | | |
| 5. Total Resident Days (3G + 4A + 4B) | 32,136 | 32,136 | | | 23,496 | 23,496 | | | 8,640 | 8,640 | | | |

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

| | | | | |
|---|---------------------|------------------------------------|-----------|----------|
| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | Page 9 | of 37 |
|---|---------------------|------------------------------------|-----------|----------|

4. Were there any changes in the certified bed capacity during the report year? 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) | Lost | | | Gained | | | CCNH | RHNS | (Specify) | | |
| | | | | (1) | (2) | (3) | (1) | (2) | (3) | | | | | |
| N/A | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

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

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

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

| Item | Medicare | Medicaid | | Self-Pay | | | Other State Assisted | |
|---------------------------|----------|----------|------|----------|------|-----------|----------------------|--------|
| | CCNH | CCNH | RHNS | CCNH | RHNS | (Specify) | R.C.H. | ICF-MR |
| No. of Residents | 8 | 58 | | 26 | | | | |
| Per Diem Rate | | | | | | | | |
| a. One bed rm. | Various | 232.18 | | 490.00 | | | | |
| b. Two bed rms. | Various | 232.18 | | 470.00 | | | | |
| c. Three or more bed rms. | | | | | | | | |

7. Total Number of Physical Therapy Treatments

| | | | | | |
|---|--|--------|--------|------|-----------|
| A. Medicare - Part B | | TOTAL | CCNH | RHNS | (Specify) |
| | | 3,284 | 3,284 | | |
| B. Medicaid (Exclusive of Part B) | | | | | |
| 1. Maintenance Treatments | | | | | |
| 2. Restorative Treatments | | 588 | 588 | | |
| C. Other | | 9,526 | 9,526 | | |
| D. Total Physical Therapy Treatments | | 13,398 | 13,398 | | |

8. Total Number of Speech Therapy Treatments

| | | | | | |
|---|--|-------|-------|--|--|
| A. Medicare - Part B | | 435 | 435 | | |
| B. Medicaid (Exclusive of Part B) | | | | | |
| 1. Maintenance Treatments | | | | | |
| 2. Restorative Treatments | | 188 | 188 | | |
| C. Other | | 1,932 | 1,932 | | |
| D. Total Speech Therapy Treatments | | 2,555 | 2,555 | | |

9. Total Number of Occupational Therapy Treatments

| | | | | | |
|---|--|--------|--------|--|--|
| A. Medicare - Part B | | 3,103 | 3,103 | | |
| B. Medicaid (Exclusive of Part B) | | | | | |
| 1. Maintenance Treatments | | | | | |
| 2. Restorative Treatments | | 607 | 607 | | |
| C. Other | | 9,153 | 9,153 | | |
| D. Total Occupational Therapy Treatments | | 12,863 | 12,863 | | |

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|--|------------------|---|------|-------|-----------|
| | | 9/30/2021 | | 10 | 37 |
| Are time records maintained by all individuals receiving compensation? | | <input checked="" type="radio"/> Yes <input type="radio"/> No | | | |
| Total Cost and Hours | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) |
| A. Salaries and Wages* | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | | | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 167,449 | 2,080 | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 234,373 | 10,151 | | | |
| 5. Dietary Service | | | | | |
| a. Head Dietitian | 25,483 | 728 | | | |
| b. Food Service Supervisor | 61,214 | 2,080 | | | |
| c. Dietary Workers | 430,415 | 22,755 | | | |
| 6. Housekeeping Service | | | | | |
| a. Head Housekeeper | | | | | |
| b. Other Housekeeping Workers | 319,354 | 18,242 | | | |
| 7. Repairs & Maintenance Services | | | | | |
| a. Engineer or Chief of Maintenance | 66,465 | 2,080 | | | |
| b. Other Maintenance Workers | 59,127 | 3,047 | | | |
| 8. Laundry Service | | | | | |
| a. Supervisor | | | | | |
| b. Other Laundry Workers | | | | | |
| 9. Barber and Beautician Services | | | | | |
| 10. Protective Services | | | | | |
| 11. Accounting Services | | | | | |
| a. Head Accountant | | | | | |
| b. Other Accountants | | | | | |
| 12. Professional Care of Residents | | | | | |
| a. Directors and Assistant Director of Nurses | 220,904 | 3,857 | | | |
| b. RN | | | | | |
| 1. Direct Care | 476,429 | 11,035 | | | |
| 2. Administrative** | 250,739 | 6,539 | | | |
| c. LPN | | | | | |
| 1. Direct Care | 1,059,219 | 33,516 | | | |
| 2. Administrative** | | | | | |
| d. Aides and Attendants | 1,522,185 | 83,942 | | | |
| e. Physical Therapists | | | | | |
| f. Speech Therapists | | | | | |
| g. Occupational Therapists | | | | | |
| h. Recreation Workers | 113,716 | 6,136 | | | |
| i. Physicians | | | | | |
| 1. Medical Director | | | | | |
| 2. Utilization Review | | | | | |
| 3. Resident Care*** | | | | | |
| 4. Other (Specify) | | | | | |
| j. Dentists | | | | | |
| k. Pharmacists | | | | | |
| l. Podiatrists | | | | | |
| m. Social Workers/Case Management | 63,782 | 2,080 | | | |
| n. Marketing | | | | | |
| o. Other (Specify) | | | | | |
| See Attached Schedule | 112,262 | 3,637 | | | |
| <i>A-13. Total Salary Expenditures</i> | <i>5,183,116</i> | <i>211,905</i> | | | |

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

| Name of Facility Maple View Manor of CT, LLC | | | | License No. 940C | | Report for Year Ended 9/30/2021 | | | Page 11 | of 37 |
|---|-------------|------|-----------|---|---|------------------------------------|-------------------------------------|---|--------------------------|--------------------------|
| Name | Salary Paid | | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| | CCNH | RHNS | (Specify) | | | | | | | |
| Section I - Operators/Owners | | | | | | | | | | |
| Marvin J Ostreicher | | | | Non Discriminatroy | Supervises Operations, Deals with DNS | 51 | 16 / m11 | See Attached | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12). | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

** Include all employment worked during the cost year.

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

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

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

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | | Page 13 | of 37 | |
|---|---------------------|------------------------------------|------|------------|-----------|-------|
| Total Cost and Hours | | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | Hours |
| *B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1) | | | | | | |
| 1. Dietitian | | | | | | |
| 2. Dentist | 6,984 | 472 | | | | |
| 3. Pharmacist | 11,934 | 80 | | | | |
| 4. Podiatrist | | | | | | |
| 5. Physical Therapy | | | | | | |
| a. Resident Care | 289,425 | 6,510 | | | | |
| b. Other | | | | | | |
| 6. Social Worker | | | | | | |
| 7. Recreation Worker | | | | | | |
| 8. Physicians | | | | | | |
| a. Medical Director (entire facility) | 30,000 | 100 | | | | |
| b. Utilization Review (Title 18 and 19 only) monthly meeting | | | | | | |
| c. Resident Care** | | | | | | |
| d. Administrative Services facility | | | | | | |
| 1. Infection Control Committee (Quarterly meetings) | | | | | | |
| 2. Pharmaceutical Committee (Quarterly meetings) | | | | | | |
| 3. Staff Development Committee (Once annually) | | | | | | |
| e. Other (Specify) | | | | | | |
| 9. Speech Therapist | | | | | | |
| a. Resident Care | 103,435 | 1,728 | | | | |
| b. Other | | | | | | |
| 10. Occupational Therapist | | | | | | |
| a. Resident Care | 269,703 | 5,025 | | | | |
| b. Other | | | | | | |
| 11. Nurses and aides and attendants | | | | | | |
| a. RN | | | | | | |
| 1. Direct Care | 59,685 | 806 | | | | |
| 2. Administrative*** | | | | | | |
| b. LPN | | | | | | |
| 1. Direct Care | 4,863 | 95 | | | | |
| 2. Administrative*** | | | | | | |
| c. Aides | | | | | | |
| d. Other | | | | | | |
| 12. Other (Specify) | | | | | | |
| See Attached Schedule | 78,476 | 161 | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 854,505 | 14,977 | | | | |

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

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

| Name of Facility Maple View Manor of CT, LLC | | License No. 940C | Report for Year Ended 9/30/2021 | | Page 14 | of 37 |
|--|---------------------------------------|---|------------------------------------|-----------------------------|------------------|----------|
| Name & Address of Individual | Full Explanation of Service | Related** to Owners, Operators, Officers | | Explanation of Relationship | | |
| | | Yes | No | | | |
| Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129 | Dentist | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Common Ownership | N/A |
| Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735 | Pharmacist / IV Nursing Consultant | <input checked="" type="radio"/> | <input type="radio"/> | | | |
| SDX 21 WATERVILLE RD AVON, CT 06001 | Speech Therapy | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| Preferred Therapy-809 Main St., E.Hartford,CT, 06108 | PT, OT, ST & Consult Rehab | <input checked="" type="radio"/> | <input type="radio"/> | | | |
| Dr Santo Buccheri, 357 Franklin Ave, Hartford, CT 06114 | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| Starling Physicians, 2110 Silas Deane HWY, Rocky Hill CT 06067 | Medical Director / Medical Consulting | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109 | Contract RNs / LPNs | <input checked="" type="radio"/> | <input type="radio"/> | | | |
| MASSTEX IMAGING 3 ELECTRONICS AVE DANVERS MA 01923 | Speech Therapy | <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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-15 Rev. 9/2018

C. Expenditures Other Than Salaries - Administrative and General

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|--------------|-----------------------|------|------|
| Maple View Manor of CT, LLC | 940C | 9/30/2021 | 15 | 37 |
| Item | | Total | CCNH | RHNS |
| 1. Administrative and General | | | | |
| a. Employee Health & Welfare Benefits | | | | |
| 1. Workmen's Compensation | \$ 227,416 | 227,416 | | |
| 2. Disability Insurance | \$ | | | |
| 3. Unemployment Insurance | \$ 40,001 | 40,001 | | |
| 4. Social Security (F.I.C.A.) | \$ 385,220 | 385,220 | | |
| 5. Health Insurance | \$ 663,837 | 663,837 | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ 11,942 | 11,942 | | |
| 8. Uniform Allowance | \$ | | | |
| 9. Other (Specify) See Attached Schedule | \$ 28,076 | 28,076 | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | |
| c. Bad Debts* | \$ 42,036 | 42,036 | | |
| d. Accounting and Auditing | \$ 31,030 | 31,030 | | |
| e. Legal (<i>Services should be fully described on Page 7</i>) | \$ 27,809 | 27,809 | | |
| f. Insurance on Lives of Owners and Operators (Specify)* | \$ | | | |
| g. Office Supplies | \$ 21,904 | 21,904 | | |
| h. Telephone and Cellular Phones | | | | |
| 1. Telephone & Pagers | \$ 26,449 | 26,449 | | |
| 2. Cellular Phones | \$ 1,979 | 1,979 | | |
| i. Appraisal (Specify purpose and attach copy)* | \$ | | | |
| j. Corporation Business Taxes (<i>franchise tax</i>) | \$ | | | |
| k. Other Taxes (<i>Not related to property - See Page 22</i>) | | | | |
| 1. Income* | \$ 97,409 | 97,409 | | |
| 2. Other (Specify) See Attached Schedule | \$ | | | |
| 3. Resident Day User Fee | \$ 532,127 | 532,127 | | |
| Subtotal | \$ 2,137,235 | 2,137,235 | | |

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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

| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | | Page 16 | of 37 |
|---|--|------------------------------------|-----------|------------|-----------|
| Item | | Total | CCNH | RHNS | (Specify) |
| | <i>Subtotals Brought Forward:</i> | 2,137,235 | 2,137,235 | | |
| 1. Travel and Entertainment | | | | | |
| 1. Resident Travel and Entertainment | \$ | | | | |
| 2. Holiday Parties for Staff | \$ | 149 | 149 | | |
| 3. Gifts to Staff and Residents | \$ | 2,601 | 2,601 | | |
| 4. Employee Travel | \$ | 467 | 467 | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ | 25 | 25 | | |
| 6. Automobile Expense (<i>not purchase or depreciation</i>) | \$ | 355 | 355 | | |
| 7. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| m. Other Administrative and General Expenses | | | | | |
| 1. Advertising Help Wanted (<i>all such expenses</i>) | \$ | 1,900 | 1,900 | | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ | 48,376 | 48,376 | | |
| 4. Fund-Raising*** | \$ | | | | |
| 5. Medical Records | \$ | | | | |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** | \$ | | | | |
| 7. Postage | \$ | 4,565 | 4,565 | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ | 8,474 | 8,474 | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ | 675 | 675 | | |
| 9. Subscriptions | \$ | 7,217 | 7,217 | | |
| 10. Contributions*** See Attached Schedule | \$ | | | | |
| 11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) | \$ | 128,571 | 128,571 | | |
| 12. Administrative Management Services** | \$ | 483,530 | 483,530 | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ | 48,204 | 48,204 | | |
| C-14 Total Administrative & General Expenditures | \$ | 2,872,344 | 2,872,344 | | |

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

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

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

| Name of Facility | License No. | Report for Year Ended | Page of |
|---|----------------------------|--|--|
| Maple View Manor of CT, LLC | 940C | 9/30/2021 | 17 37 |
| Name & Address of Individual or Company Supplying Service | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
| National Healthcare Associates, Inc. | 483,530 | Shared Expenses | Page 16 / Line m12 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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

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

| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | | Page 18 37 |
|---|---|------------------------------------|------|-----------------------|
| Item | Total | CCNH | RHNS | (Specify) |
| 2. Dietary | | | | |
| a. In-House Preparation & Service | | | | |
| 1. Raw Food | \$ 281,939 | 281,939 | | |
| 2. Non-Food Supplies | \$ 23,786 | 23,786 | | |
| 3. Other (Specify) _____ | \$ _____ | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ 39,300 | 39,300 | | |
| c. Other (Specify) _____ | \$ _____ | | | |
| 2D. Total Dietary Expenditures (2a + b + c + d) | \$ 345,025 | 345,025 | | |
| 2E. Dietary Questionnaire | Total | CCNH | RHNS | (Specify) |
| F. Resident Meals: Total no. of meals served per day:* | | | | |
| G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | |
| H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| I. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |
| J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? | <input type="radio"/> Yes <input checked="" type="radio"/> No | | | If yes, specify cost. |
| K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| L. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |
| M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? | <input type="radio"/> Yes <input checked="" type="radio"/> No | | | If yes, specify cost. |
| N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| O. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |

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

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

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|---|---------------------------|-------------------------------------|-----------------------|------|-----------|
| | 940C | 9/30/2021 | | 19 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) |
| 3. Laundry | | | | | |
| a. In-House Processing* | Lbs. | | | | |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | Amt. \$ | | | | |
| 2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.*** | Lbs. | | | | |
| | Amt. \$ | | | | |
| 3. Personal clothing of residents washed, ironed, and/or processed.*** | Lbs. | | | | |
| | Amt. \$ | | | | |
| 4. Repair and/or purchase of linens.*** | Lbs. | | | | |
| | Amt. \$ | | | | |
| b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21) | \$ | 135,711 | 135,711 | | |
| c. Other (Specify) Supplies / Diapers / Linens | \$ | 35,108 | 35,108 | | |
| 3D. Total Laundry Expenditures (3a + b + c) | \$ | 170,819 | 170,819 | | |
| 3E. Laundry Questionnaire | | | | | |
| F. Is cost of employee laundry included in 3D? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | | |
| G. Did you receive revenue from employees? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | | |
| H. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | | |
| I. Is Cost of laundry provided to persons other than employees or residents included in 3D? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | | |
| J. Did you receive revenue from these people? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | | |
| K. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | | |

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

All allocations should add to total recorded in 3D.

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-20 Rev. 9/2018

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 |
|--|-------------------------------|-----------------------|----------------|------|-----------|
| | | 9/30/2021 | | 20 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) |
| 4. Housekeeping | Sq. Ft. Serviced by Personnel | | | | |
| a. In-House Care | Amt. | \$ 26,768 | 26,768 | | |
| 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. | \$ 170 | 170 | | |
| C. Other (<i>Specify</i>) | \$ | | | | |
| 4D. Total Housekeeping Expenditures (4a + b + c) | \$ | 26,938 | 26,938 | | |
| 5. Resident Care (Supplies)** | | | | | |
| a. Prescription Drugs*** | | | | | |
| 1. Own Pharmacy | \$ | 333,410 | 333,410 | | |
| 2. Purchased from | \$ | | | | |
| b. Medicine Cabinet Drugs | \$ | 11,696 | 11,696 | | |
| c. Medical and Therapeutic Supplies | \$ | 65,040 | 65,040 | | |
| d. Ambulance/Limousine*** | \$ | 19,571 | 19,571 | | |
| e. Oxygen | | | | | |
| 1. For Emergency Use | \$ | | | | |
| 2. Other*** | \$ | 14,185 | 14,185 | | |
| f. X-rays and Related Radiological Procedures*** | \$ | 16,619 | 16,619 | | |
| g. Dental (<i>Not dentists who should be included under salaries or fees</i>) | \$ | | | | |
| h. Laboratory*** | \$ | 53,827 | 53,827 | | |
| i. Recreation | \$ | 15,533 | 15,533 | | |
| j. Direct Management Services* | \$ | | | | |
| k. Indirect Management Services* | \$ | | | | |
| l. Other (<i>Specify</i>)**** | \$ | 64,546 | 64,546 | | |
| See Attached Schedule | | | | | |
| 5M. Total Resident Care Expenditures (5a - 5j) | \$ | 594,427 | 594,427 | | |

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

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

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

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

Schedule of Other Resident Care

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-21 Rev. 10/2001

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

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

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-22 Rev. 6/95

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

| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | | | Page 22 37 |
|---|---------------------|------------------------------------|---------|------|-----------------|
| Item | | Total | CCNH | RHNS | (Specify) |
| 6. Maintenance & Operation of Plant | | | | | |
| a. Repairs & Maintenance | \$ | | | | |
| b. Heat | \$ | 30,882 | 30,882 | | |
| c. Light & Power | \$ | 78,427 | 78,427 | | |
| d. Water | \$ | 36,514 | 36,514 | | |
| e. Equipment Lease <i>(Provide detail on page 6)</i> | \$ | 57,188 | 57,188 | | |
| f. Other <i>(itemize)</i> | \$ | 113,322 | 113,322 | | |
| See Attached Schedule | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ | 316,333 | 316,333 | | |
| 7. Depreciation <i>(complete schedule page 23*)</i> | | | | | |
| a. Land Improvements | \$ | | | | |
| b. Building & Building Improvements | \$ | | | | |
| c. Non-Movable Equipment | \$ | 2,487 | 2,487 | | |
| d. Movable Equipment | \$ | 51,204 | 51,204 | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ | 53,691 | 53,691 | | |
| 8. Amortization <i>(Complete att. Schedule Page 24*)</i> | | | | | |
| a. Organization Expense | \$ | | | | |
| b. Mortgage Expense | \$ | | | | |
| c. Leasehold Improvements | \$ | 116,067 | 116,067 | | |
| d. Other <i>(Specify)</i> | \$ | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ | 116,067 | 116,067 | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ | 561,261 | 561,261 | | |
| 10. Property Taxes | | | | | |
| a. Real estate taxes paid by owner | \$ | | | | |
| b. Real estate taxes paid by lessor | \$ | | | | |
| c. Personal property taxes | \$ | 8,842 | 8,842 | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ | 739,861 | 739,861 | | |

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

Schedule of Other Repairs and Maintenance

| Description | CCNH | RHNS | (Specify) |
|--|-------------------|-------------|-------------|
| Supplies-Maple View-Maintenance | \$ 20,414 | | |
| Supplies COVID-Maple View-Maintenance | 47 | | |
| Minor Equip-Maple View-Maintenance | 580 | | |
| Purch Services-Maple View-Maintenance | 47,060 | | |
| Ground Services-Maple View-Maintenance | 16,748 | | |
| Pest Control-Maplev-Maintenance- - | 3,536 | | |
| Carting-Maple View-Maintenance | 23,724 | | |
| Rental Expenses-Maple View-Maintenance | 1,213 | | |
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| Total Other Repairs and Maintenance | \$ 113,322 | \$ - | \$ - |

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|------------------|---------------------|------|-------------|--------------|
| Additions: | | | | |
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*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|--------------------------------|-----------|-------------|--------------|
| Additions: | | | | |
| 12/31/2020 | Heat Exchanger-Trane PK4 | \$ 6,692 | 15 | \$ 372 |
| 2/28/2021 | Inducer Motor Unit Replacement | 1,637 | 10 | 109 |
| 8/31/2021 | Trane PK4 Compressor | 7,429 | 15 | 83 |
| 8/31/2021 | Food processor | 3,315 | 10 | 55 |
| 8/31/2021 | Dell Computer | 1,192 | 3 | 66 |
| 8/31/2021 | Dell Computer | 1,216 | 3 | 68 |
| 8/31/2021 | Firewall Security | 8,083 | 5 | 269 |
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| Total additions for Movable Equipment | | \$ 29,563 | | \$ 1,022 * |
| Deletions: | | | | |
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| | | | | |
| Total deletions for Movable Equipment | | \$ - | | \$ - ** |

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|---------------------------------|------------|-------------|--------------|
| Additions: | | | | |
| 2/28/2021 | Painting | \$ 10,708 | 10 | \$ 714 |
| 4/30/2021 | Painting | 8,065 | 10 | 403 |
| 5/31/2021 | Wall Bumpers & Kick Plates | 12,034 | 10 | 501 |
| | | | | |
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| | | | | |
| Total additions for Leasehold Improvement | | \$ 30,807 | | \$ 1,618 * |
| Deletions: | | | | |
| | Disposal of Prior Period Assets | \$ (6,147) | | |
| | Asset 327 Disposal | (1,044) | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Leasehold Improvement | | \$ (7,191) | | \$ - ** |

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

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

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

Maple View Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Maple View Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

| Asset Type | Description | Date In Service | Method | Life | Historical Cost | 2018 A/F | 2019 Deprec. | 2019 A/F | 2020 Deprec. | 2020 A/F | 2021 Deprec. | 2021 A/F | NBV | |
|--------------------------------|-------------|-----------------|--------|------|-----------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|-----------|---------|
| TOTAL ASSETS PER CR SCHEDULE | | | | | 7,375,484 | 5,092,288 | 353,934 | 5,446,222 | 318,471 | 5,764,693 | 169,758 | 5,927,260 | 1,448,224 | |
| TOTAL ASSETS PER TRIAL BALANCE | | | | | 2,259,800 | - | 160,941 | 1,460,084 | 160,941 | 1,460,084 | 160,941 | 1,460,084 | 799,716 | |
| LESS REALTY ASSETS | | | | | (4,479,199) | (4,124,485) | | (4,325,270) | | (4,379,119) | 0 | (4,479,199) | 0 | |
| ROUNDING | | | | | | | | | | | | | | |
| VARIANCE | | | | | 636,575 | - | 967,803 | 192,993 | (339,132) | 157,530 | (174,500) | 8,817 | (11,933) | 648,508 |

F/S vs C/R NBV - Page 31, Line D9
F/S vs C/R Depreciation - Page 36, Line F1

(648,508)
(8,817)

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

| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | Page of 25 37 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------------|--|--------------------|------------------------|----------------------------|-----------------------------|------------------------|--|------------------------|------------------------------|--|--|-----|-------------------|--------|---------------------|---------------------------------------|----------|--|-------------|--|------------------------------------|-------|--|--|--|---|----|--|--|--|---------------------------------|-----------|--|--|--|--|-----------|--|--|--|
| 11. Property Questionnaire | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part A <p>Is the property either owned by the Facility <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," complete Part B. If "No," complete Part C.</p> <p>or leased from a Related Party?*</p> <p>*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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Description</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>1. Date Land Purchased</td> <td>03/17/75</td> </tr> <tr> <td>2. Date Structure Completed</td> <td></td> </tr> <tr> <td>3. If NOT Original Owner, Date of Purchase</td> <td></td> </tr> <tr> <td>4. Date of Initial Licensure</td> <td></td> </tr> <tr> <td>5. Total Licensed Bed Capacity</td> <td>120</td> </tr> <tr> <td>6. Square Footage</td> <td>40,000</td> </tr> <tr> <td>7. Acquisition Cost</td> <td></td> </tr> <tr> <td> a. Land</td> <td></td> </tr> <tr> <td> b. Building</td> <td></td> </tr> </tbody> </table> | | 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 | | | | | | | | | | | | | | | | | | | | | |
| 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 <table border="1"> <thead> <tr> <th></th> <th>1st Mortgage</th> <th>2nd Mortgage</th> <th>3rd Mortgage</th> <th>4th Mortgage</th> </tr> </thead> <tbody> <tr> <td>1. Financing</td> <td>Fixed</td> <td></td> <td></td> <td></td> </tr> <tr> <td> a. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> b. Date Mortgage Obtained</td> <td>10/01/15</td> <td></td> <td></td> <td></td> </tr> <tr> <td> c. Interest Rate for the Cost Year</td> <td>2.99%</td> <td></td> <td></td> <td></td> </tr> <tr> <td> d. Term of Mortgage (number of years)</td> <td>35</td> <td></td> <td></td> <td></td> </tr> <tr> <td> e. Amount of Principal Borrowed</td> <td>3,848,600</td> <td></td> <td></td> <td></td> </tr> <tr> <td> f. Principal balance outstanding as of 9/30/2021</td> <td>3,489,619</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th 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 9/30/2021 | 3,489,619 | | | |
| | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th 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 9/30/2021 | 3,489,619 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Complete if Mortgage was Refinanced During Current Cost Year <table border="1"> <tbody> <tr> <td>g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | 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 | | | | | | | | | | | | | | |
| 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 <table border="1"> <thead> <tr> <th>Name and Address of Lessor</th> <th>Property Leased</th> <th>Date of Lease</th> <th>Term of Lease</th> <th>Annual Amount of Lease</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> | | | | | Name and Address of Lessor | Property Leased | Date of Lease | Term of Lease | Annual Amount of Lease | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-26 Rev. 6/95

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

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

(Carry Subtotals forward to next page)

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

| Name of Facility | License No. | Report for Year Ended 9/30/2021 | | | Page of 27 37 |
|--|-------------|------------------------------------|------------|------------|--------------------|
| Item | | | Total | CCNH | RHNS |
| Subtotals Brought Forward: | | | | | |
| 12. C. Movable Equipment | | | | | |
| 1. Automotive Equipment | | \$ | | | |
| A. Item | Rate | Amount | | | |
| Lender | | | | | |
| Address of Lender | | | | | |
| 2. Other (<i>Specify</i>) | | \$ | | | |
| 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 (<i>Specify</i>) | | \$ | 3,984 | 3,984 | |
| Notes Payable / Admin / Computer Loan Interest | | | | | |
| 13. <i>Total All Interest Expense</i> (12B7 + 12C3 + 12D) | | \$ | 3,984 | 3,984 | |
| 14. Insurance | | | | | |
| a. Insurance on Property (buildings only) | | \$ | | | |
| b. Insurance on Automobiles | | \$ | 1,615 | 1,615 | |
| c. Insurance other than Property (as specified above) | | | | | |
| 1. Umbrella (<i>Blanket Coverage</i>) | | \$ | 3,907 | 3,907 | |
| 2. Fire and Extended Coverage | | \$ | | | |
| 3. Other (<i>Specify</i>) | | \$ | 81,656 | 81,656 | |
| Liability / Crime Insurance | | | | | |
| 14d. <i>Total Insurance Expenditures</i> (14a + b + c) | | \$ | 87,178 | 87,178 | |
| 15. <i>Total All Expenditures</i> (A-13 thru C-14) | | \$ | 11,194,530 | 11,194,530 | |

D. Adjustments to Statement of Expenditures

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

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|---|------------|------|-----------|
| 15 | Var | Benefits Associated with Marketing Salary | \$ 5,586 | | |
| 15 | Var | Benefits Associated with Respiratory Therapy Salary | 788 | | |
| 16 | m13 | Penalties-Maple View-Administration | 340 | | |
| 16 | m13 | Misc. Expense-Maplev-Administration | 2,004 | | |
| 16 | m13 | Prior Period Expense-Maple View-Administration | 7,497 | | |
| 16 | m8a | Chamber Dues | 675 | | |
| 15 | lk1 | CT PET Tax | 97,409 | | |
| Total Other A&G Adjustments | | | \$ 114,299 | \$ - | \$ - |

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

Pg. 28b

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

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

Pg. 28c

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

Respiratory Therapist Benefits Disallowance

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

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

| Name of Facility | | | License No. | Report for Year Ended | | Page | of |
|--|--|----------|---|--------------------------|---------|------|-----------|
| Item No. | Page No. | Line No. | 940C | 9/30/2021 | | 29 | 37 |
| | | | | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| | | | Subtotals Brought Forward | \$ 746,398 | 746,398 | | |
| Page 20 - Resident Care Supplies*** | | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 333,410 | 333,410 | | |
| 28. | 20 | 5d | Ambulance/Limousine | \$ 19,571 | 19,571 | | |
| 29. | 20 | 5f | X-rays, etc | \$ 16,619 | 16,619 | | |
| 30. | 20 | 5h | Laboratory | \$ 53,827 | 53,827 | | |
| 31. | | | Medical Supplies | \$ | | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ 14,185 | 14,185 | | |
| 33. | | | Occupational Therapy | \$ | | | |
| 34. | | | Other - See Attached Schedule | \$ 62,211 | 62,211 | | |
| Page 22 - Maintenance and Property | | | | | | | |
| 35. | | | Excess Movable Equipment Depreciation See Attached Schedule | \$ 1,316 | 1,316 | | |
| 36. | | | Depreciation on Unallowable Motor Vehicles | \$ | | | |
| 37. | | | Unallowable Property and Real Estate Taxes | \$ | | | |
| 38. | | | Rental of Building Space or Rooms | \$ | | | |
| 39. | | | Other - See Attached Schedule | \$ 5,611 | 5,611 | | |
| Page 27 - Insurance | | | | | | | |
| 40. | | | Mortgage Insurance | \$ | | | |
| 41. | | | Property Insurance | \$ | | | |
| Other - Miscellaneous | | | | | | | |
| 42. | | | Other - Indirect | \$ | | | |
| 43. | | | Interest Income on Account Rec. | \$ | | | |
| 44. | | | Other - Miscellaneous Administrative | \$ 19,566 | 19,566 | | |
| 45. | | | Management Fees Direct | \$ | | | |
| 46. | | | Management Fees Indirect | \$ | | | |
| 47. | | | Other - Direct | \$ | | | |
| Not For Profit Providers Only | | | | | | | |
| 48. | | | Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule | \$ | | | |
| 49. | Total Amount of Decrease (Items 1 - 48) | | \$ 1,272,714 | 1,272,714 | | | |

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

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

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

Pg. 29b

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

Tickmark
{a} Ties to page 29a

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-30 Rev.10/2005

F. Statement of Revenue

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

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|--|--|---------------------|-------------|-------------|
| 30 II 6a | Medicare A NTA Contra-Maple View | \$ 471,446 | | |
| 30 II 6a | Medicare A Nsng Comp Contra-Maple View | 813,344 | | |
| 30 II 6a | MCR Pt A Chargeable Med Supp-Maple View | 3,292 | | |
| 30 II 6a | MCR Pt A Charge Med Supp Contra-Maple View | (3,292) | | |
| 30 II 6a | Medicare Pt A IV Therapy-Maple View | 45,797 | | |
| 30 II 6a | Medicare Pt A Lab-Maple View | 13,791 | | |
| 30 II 6a | Medicare Pt A X-Maple View | 9,272 | | |
| 30 II 6a | Medicare Pt B Prior Period-Maple View | 9 | | |
| Total Other Resident Revenue - Medicare | | \$ 1,353,659 | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|--|-------------------|-------------|-------------|
| 30 II 6b | Medicaid Lab-Maple View | \$ (365) | | |
| 30 II 6b | Medicaid X-Maple View | 265 | | |
| 30 II 6b | Medicare Pt B Flu/Pneumonia-Maple View | 2,796 | | |
| 30 II 6b | Private Lab-Maple View | 182 | | |
| 30 II 6b | Comm Ins IV Therapy-Maple View | 11,320 | | |
| 30 II 6b | Comm Ins Lab-Maple View | 1,381 | | |
| 30 II 6b | Comm Ins X-Maple View | 582 | | |
| 30 II 6b | Mgd Medicare NTA Contra-Maple View | 82,650 | | |
| 30 II 6b | Mgd Medicare Nsng Comp Contra-Maple View | 133,907 | | |
| 30 II 6b | Mgd Medicare Chargeable Medical Supplies-Maple Vie | 3,346 | | |
| 30 II 6b | Mgd Medicare Chargeable Med Supp Contra-Maple View | (3,346) | | |
| 30 II 6b | Mgd Medicare IV Therapy-Maple View | 838 | | |
| 30 II 6b | Mgd Medicare Lab-Maple View | 9,876 | | |
| 30 II 6b | Mgd Medicare X-Maple View | 6,039 | | |
| 30 II 6b | Mgd Medicare Prior Period-Maple View | (4,607) | | |
| 30 II 6b | Patient Revenue Capitation -Maple View | 51,595 | | |
| Total Other Resident Revenue | | \$ 296,459 | \$ - | \$ - |

Interest Income

Account

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|------------------------------|----------------------------------|-----------------|-------------|-------------|-----------|
| 30 IV 5 | Interest on Money Market Account | 1,228,592 | \$ 1,320 | | |
| | | | | | |
| Total Interest Income | | \$ 1,320 | \$ - | \$ - | |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------------------------|---|---------------------|-------------|-------------|
| 30 IV 8 | Misc Revenue (Disallowed on Pg 29a) | \$ 9,247 | | |
| 30 IV 8 | Stimulus Revenue | 1,014,512 | | |
| 30 IV 8 | Rebates / Refunds (Disallowed on Pg 29a) | 10,319 | | |
| 30 IV 8 | Donations Revenue | 170 | | |
| 30 IV 8 | Physician Fees - Consolidated Billing Adjustments | 3,188 | | |
| 30 IV 8 | CT PET Tax Revenue | 4,624 | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Other Revenue | | \$ 1,042,060 | \$ - | \$ - |

G. Balance Sheet

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

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

| Page Ref | Line Ref | Description | |
|-------------------------------|----------|-------------|---|
| | 31 | AS | Prepaid Workers Comp-Maple View |
| | 31 | AS | Prepaid Gen Inv-Maple View |
| | 31 | AS | Prepaid Expense Other-Maple View |
| | 31 | AS | Prepaid Personal Proprietary Tax-Maple View |
| | 31 | AS | Prepaid Mgmt Assets-Maple View |
| Total Prepaid Expenses | | | \$ 15,785 |
| | | | 14,318 |
| | | | 110,323 |
| | | | 7,129 |
| | | | 16,871 |
| | | | 164,626 |

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

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

Schedule of Other Assets Page 32 Line D7

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B-4

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|---|-----------------------|------|--------------|
| Maple View Manor of CT, LLC | 940C | 9/30/2021 | 32 | 37 |
| Account | | | | Amount |
| Total Brought Forward: | | | | \$ 5,092,022 |
| C. Leasehold or like property recorded for Equity Purposes. | | | | |
| 1. Land | | | | \$ |
| 2. Land Improvements | *Historical Cost Accum. Depreciation | Net | | \$ |
| 3. Buildings | *Historical Cost Accum. Depreciation | Net | | \$ |
| 4. Non-Movable Equipment | *Historical Cost Accum. Depreciation | Net | | \$ |
| 5. Movable Equipment | *Historical Cost Accum. Depreciation | Net | | \$ |
| 6. Motor Vehicles | *Historical Cost Accum. Depreciation | Net | | \$ |
| 7. Minor Equipment-Not Depreciable | | | | \$ |
| C-8 Total Leasehold or Like Properties (C1 thru 7) | | | | \$ |
| D. Investment and Other Assets | | | | |
| 1. Deferred Deposits | | | | \$ |
| 2. Escrow Deposits | | | | \$ |
| 3. Organization Expense | *Historical Cost Accum. Depreciation | Net | | \$ |
| 4. Goodwill (Purchased Only) | | | | \$ |
| 5. Investments Related to Resident Care (itemize) | | | | \$ |
| 6. Loans to Owners or Related Parties (itemize) | | | | \$ |
| Name and Address | Amount | Loan Date | | |
| | | | | |
| 7. Other Assets (itemize) | | | | \$ 211,826 |
| Loans and Exchange-Maple View | 200,000 | | | |
| Security Deposits-Maple View | 11,826 | | | |
| See Schedule | | | | |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | | \$ 211,826 |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | | \$ 5,303,848 |

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|----------------------|------------------------|--------------|----|
| | | 9/30/2021 | 33 | 37 |
| Account | | | Amount | |
| Liabilities | | | | |
| A. Current Liabilities | | | | |
| 1. Trade Accounts Payable | | | \$ 405,065 | |
| 2. Notes Payable (<i>itemize</i>) | | | \$ | |
| | | | | |
| | | | | |
| See Schedule | | | | |
| 3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>) | | | \$ 15,903 | |
| Name of Lender | Purpose | Amount | Date Due | |
| | Equipment Obligation | 15,903 | | |
| 4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>) | | | \$ 418,315 | |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | \$ | |
| 6. Accrued Payroll Taxes Payable | | | \$ | |
| 7. Medicare Final Settlement Payable | | | \$ | |
| 8. Medicare Current Financing Payable | | | \$ | |
| 9. Mortgage Payable (<i>Current Portion</i>) | | | \$ | |
| 10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>) | | | \$ | |
| 11. Accrued Income Taxes* | | | \$ | |
| 12. Other Current Liabilities (<i>itemize</i>) | | | \$ 612,219 | |
| Unclaimed ADP checks-Maple View | 12,886 | Accrued Pension-Maple | 11,942 | |
| Due to Medicaid-Maple View | 120,000 | Accrued Worker's Comp- | 82,888 | |
| Patients Fund-Maple View | 88,077 | CT PET Tax Accrued Exj | 80,829 | |
| Accrued Expenses-Maple View | 215,597 | See Schedule | | |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | \$ 1,451,502 | |

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

| | | | | |
|--|-------------------------|------------------------------------|------------|--------------|
| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | Page 34 | of 37 |
| Account | | | | Amount |
| Total Brought Forward: | | | | 1,451,502 |
| Liabilities (cont'd) | | | | |
| B. Long-Term Liabilities | | | | |
| 1. Loans Payable-Equipment (<i>itemize</i>) | | | | \$ 42,741 |
| Name of Lender | Purpose | Amount | Date Due | |
| | Equipment Obligation | 42,741 | | |
| 2. Mortgages Payable | | | | \$ |
| 3. Loans from Owners or Related Parties (<i>itemize</i>) | | | | \$ 1,895,141 |
| Name and Address of Lender | Amount | Loan Date | | |
| Due to Realty, Related, Other | 1,895,141 | | | |
| 4. Other Long-Term Liabilities (<i>itemize</i>) | | | | \$ |
| See Schedule | | | | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | | \$ 1,937,882 |
| C. Total All Liabilities (Lines A-13 + B-5) | | | | \$ 3,389,384 |

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-35 Rev. 6/95

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

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

H. Changes in Total Net Worth

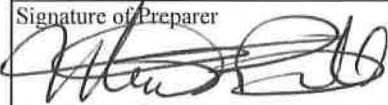
| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | Page 36 | of 37 |
|---|---------------------|------------------------------------|------------|------------|
| Account | | | Amount | |
| A. Balance at End of Prior Period as shown on Report of 09/30/2020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

I. Preparer's/Reviewer's Certification

| | | | |
|---|---|------------------------------------|--------------------|
| Name of Facility Maple View Manor of CT, LLC | License No. 940C | Report for Year Ended 9/30/2021 | Page of 37 37 |
| <i>Check appropriate category</i> | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input type="checkbox"/> (Specify) | |

Preparer/Reviewer Certification

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.

| | | |
|---|--------------------|------------------------------|
| Signature of Preparer  | Title PRINCIPAL | Date Signed 2/14/22 |
| Printed Name of Preparer Matthew S. Bavolack | | |
| Address 555 Long Wharf Drive, New Haven, CT 06511 | | Phone Number 203-781-9600 |
| Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps | | Phone Number 516-705-4813 |
| Contact Email Address jphelps@nathealthcare.com | | |

ACCOUNTANTS' CONSULTING REPORT

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

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

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

MARCUM LLP

New Haven, CT
February 10, 2022

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

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

Facility Name Maple View Manor of CT, LLC

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

Yes No

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

Explanation: _____

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

Explanation: _____

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: _____

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

| | |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

| Client: | National Health Care Associates, Inc. (CT) | Engagement: | Medicaid - Maple View Health & Rehab | Period Ending: | 9/30/2021 | Trial Balance: | A.01 - TB-CCNH | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|----------------------|--|-------------|--------------------------------------|----------------|-----------|----------------|----------------|----------------|----------|-----|----------------|----------------|
| Account | Description | | | | | | | 9/30/2021 | | | 9/30/2021 | 9/30/2020 |
| 101005-0105-00-000-0 | Cash Operating-Maple View | | | | | | | 189,842.00 | | | 189,842.00 | 306,455.00 |
| 102000-0105-00-000-0 | Cash - Payroll-Maple View | | | | | | | 11,900.00 | | | 11,900.00 | 10,051.00 |
| 104000-0105-00-000-0 | Cash - Savings-Maple View | | | | | | | 1,288,592.00 | | | 1,288,592.00 | 1,091,000.00 |
| 105000-0105-00-000-0 | Cash - Savings Patients-Maple View | | | | | | | 88,077.00 | | | 88,077.00 | 69,940.00 |
| 106000-0105-00-000-0 | Petty Cash-Maple View | | | | | | | 1,500.00 | | | 1,500.00 | 1,500.00 |
| 106100-0105-00-000-0 | Petty Cash - Resident Funds-Maple View | | | | | | | 600.00 | | | 600.00 | 600.00 |
| 107000-0105-00-000-0 | Resident Refunds-Maple View | | | | | | | 1,707.00 | | | 1,707.00 | 2,801.00 |
| 110000-0105-00-000-0 | Accounts Receivable-Maple View | | | | | | | 208,406.00 | | | 208,406.00 | 230,037.00 |
| 111000-0105-00-000-0 | A/R Private-Maple View | | | | | | | 15,858.00 | | | 15,858.00 | 91,062.00 |
| 111200-0105-00-000-0 | A/R Comm Ins-Maple View | | | | | | | 89,118.00 | | | 89,118.00 | 44,333.00 |
| 111300-0105-00-000-0 | AR Hospice-Maple View | | | | | | | 81,047.00 | | | 81,047.00 | 10,744.00 |
| 111400-0105-00-000-0 | A/R Mgd Medicare-Maple View | | | | | | | 133,423.00 | | | 133,423.00 | 24,139.00 |
| 112000-0105-00-000-0 | A/R Medicare Pt A-Maple View | | | | | | | 202,390.00 | | | 202,390.00 | 422,725.00 |
| 112500-0105-00-000-0 | A/R Medicare Pt B-Maple View | | | | | | | 9,222.00 | | | 9,222.00 | 7,148.00 |
| 113000-0105-00-000-0 | A/R Medicaid-Maple View | | | | | | | 447,886.00 | | | 447,886.00 | 416,706.00 |
| 114000-0105-00-000-0 | A/R Patient Ptcipation-Maple View | | | | | | | (73,143.00) | | | (73,143.00) | (76,190.00) |
| 116100-0105-00-000-0 | Medicare Colns Bad Debl-Maple View | | | | | | | 4,694.00 | | | 4,694.00 | 2,288.00 |
| 116200-0105-00-000-0 | Allowance for Doubtful Accounts-Maple View | | | | | | | (248,701.00) | | | (248,701.00) | (306,688.00) |
| 121400-0105-00-000-0 | Prepaid Workers Comp-Maple View | | | | | | | 15,785.00 | | | 15,785.00 | 16,773.00 |
| 122200-0105-00-000-0 | Prepaid Gen. Ins-Maple View | | | | | | | 14,518.00 | | | 14,518.00 | 20,191.00 |
| 129000-0105-00-000-0 | Prepaid Expense Other-Maple View | | | | | | | 110,323.00 | | | 110,323.00 | 10,672.00 |
| 129110-0105-00-000-0 | Prepaid Personal Property Taxes-Maple View | | | | | | | 7,129.00 | | | 7,129.00 | 5,679.00 |
| 129300-0105-00-000-0 | Prepaid Mgmt Assets-Maple View | | | | | | | 16,871.00 | | | 16,871.00 | 18,629.00 |
| 129900-0105-00-000-0 | CT PET Deferred Tax-Maple View | | | | | | | 45,644.00 | | | 45,644.00 | 41,020.00 |
| 130000-0105-00-000-0 | Inventory-Maple View | | | | | | | 57,414.00 | | | 57,414.00 | 23,547.00 |
| 141000-0105-00-000-0 | Loans and Exchange-Maple View | | | | | | | 200,000.00 | | | 200,000.00 | 200,000.00 |
| 141400-0105-00-000-0 | Due from Realty-Maple View | | | | | | | 8,098.00 | | | 8,098.00 | 8,098.00 |
| 141600-0105-00-000-0 | Due from Related-Maple View | | | | | | | 1,557,375.00 | | | 1,557,375.00 | 2,113,246.00 |
| 141900-0105-00-000-0 | CT PET Tax Receivable-Maplev | | | | | | | 0.00 | | | 0.00 | 16,580.00 |
| 145000-0105-00-000-0 | Security Deposits-Maple View | | | | | | | 11,826.00 | | | 11,826.00 | 11,826.00 |
| 153600-0105-00-000-0 | Construction in Prog-Maple View | | | | | | | 6,731.00 | | | 6,731.00 | 6,731.00 |
| 154000-0105-00-000-0 | Lease hold Improvements-Maple View | | | | | | | 1,572,487.00 | | | 1,572,487.00 | 1,548,871.00 |
| 154100-0105-00-000-0 | Leasehold Improvement Mgmt-Maple View | | | | | | | 8,128.00 | | | 8,128.00 | 8,128.00 |
| 155000-0105-00-000-0 | Fixed Equipment-Maple View | | | | | | | 27,332.00 | | | 27,332.00 | 27,332.00 |
| 156000-0105-00-000-0 | Major MovableView-Maple View | | | | | | | 651,853.00 | | | 651,853.00 | 593,451.00 |
| 164000-0105-00-000-0 | Accum Depr LHI-Maple View | | | | | | | (1,021,270.00) | | | (1,021,270.00) | (911,477.00) |
| 166000-0105-00-000-0 | Accum Depr MME-Maple View | | | | | | | (438,814.00) | | | (438,814.00) | (387,666.00) |
| 210000-0105-00-000-0 | Accounts Payable-Maple View | | | | | | | (405,065.00) | | | (405,065.00) | (977,621.00) |
| 211003-0105-00-000-0 | Notes Payable ST3-Maplev | | | | | | | 0.00 | | | 0.00 | (4,654.00) |
| 211106-0105-00-000-0 | Notes/Loans Payable L/T - Maplev | | | | | | | 0.00 | | | 0.00 | (30,193.00) |
| 211400-0105-00-000-0 | Equipment Obligation ST-Maple View | | | | | | | (15,903.00) | | | (15,903.00) | (15,070.00) |
| 211411-0105-00-000-0 | Equipment Obligation LT 1-Maple View | | | | | | | (42,741.00) | | | (42,741.00) | (58,644.00) |
| 220200-0105-00-000-0 | Unclaimed ADP checks-Maple View | | | | | | | (12,886.00) | | | (12,886.00) | (13,956.00) |
| 221400-0105-00-000-0 | Due to Really-Maple View | | | | | | | (265,007.00) | | | (265,007.00) | (79,892.00) |
| 221700-0105-00-000-0 | Due to Medicaid-Maple View | | | | | | | (120,000.00) | | | (120,000.00) | (227,290.00) |
| 221760-0105-00-000-0 | Deferred Revenue Rcf-Maplev | | | | | | | 0.00 | | | 0.00 | (757,066.00) |
| 226200-0105-00-000-0 | Patients Fund-Maple View | | | | | | | (88,077.00) | | | (88,077.00) | (69,940.00) |
| 235100-0105-00-000-0 | Non Union Sick Dec-Maplev | | | | | | | 0.00 | | | 0.00 | (67,801.00) |
| 250000-0105-00-000-0 | Accrued Expenses-Maple View | | | | | | | (215,597.00) | | | (215,597.00) | (151,253.00) |
| 250020-0105-00-000-0 | Accrued Pension-Maple View | | | | | | | (11,942.00) | | | (11,942.00) | 0.00 |
| 250030-0105-00-000-0 | Accrued Worker's Comp-Maple View | | | | | | | (82,888.00) | | | (82,888.00) | (63,589.00) |
| 250100-0105-00-000-0 | Accrued Payroll-Maple View | | | | | | | (139,475.00) | | | (139,475.00) | (117,495.00) |
| 252000-0105-00-000-0 | Accrued Vacation-Maple View | | | | | | | (278,840.00) | | | (278,840.00) | (238,310.00) |
| 254900-0105-00-000-0 | CT PET Tax Accrued Expense-Maplev- -- | | | | | | | (80,829.00) | | | (80,829.00) | 0.00 |
| 270000-0105-00-000-0 | Due to Really Compy-Maplev | | | | | | | 0.00 | | | 0.00 | (77,914.00) |
| 271500-0105-00-000-0 | Due to Related-Maple View | | | | | | | (1,591,246.00) | | | (1,591,246.00) | (2,539,647.00) |
| 274000-0105-00-000-0 | Due to Other-Maple View | | | | | | | (38,888.00) | | | (38,888.00) | (38,888.00) |
| 280000-0105-00-000-0 | Capital-Maple View | | | | | | | 537,077.00 | | | 537,077.00 | 537,077.00 |
| 286000-0105-00-000-0 | Ptnr Drawings-Maplev | | | | | | | 0.00 | | | 0.00 | (500,000.00) |
| 295000-0105-00-000-0 | Retained Earnings-Maple View | | | | | | | (1,228,536.00) | | | (1,228,536.00) | 157,671.00 |
| 303005-0105-00-000-0 | Hospice Contra Other | | | | | | | 0.00 | | | 0.00 | 161.00 |
| 303100-0105-00-000-0 | Hospice Revenue-Maple View | | | | | | | (823,131.00) | | | (823,131.00) | (878,450.00) |
| 303700-0105-00-000-0 | Hospice C/A-Maple View | | | | | | | 348,640.00 | | | 348,640.00 | 409,892.00 |
| 304100-0105-00-000-0 | Hospice Pharmacy-Maple View | | | | | | | 413.00 | | | 413.00 | (1,064.00) |
| 304105-0105-00-000-0 | Hospice Pharmacy Contra-Maple View | | | | | | | (413.00) | | | (413.00) | 1,064.00 |
| 304300-0105-00-000-0 | Hospice PT-Maple View | | | | | | | (745.00) | | | (745.00) | (1,097.00) |
| 304305-0105-00-000-0 | Hospice PT Contra-Maple View | | | | | | | 20.00 | | | 20.00 | 359.00 |
| 304400-0105-00-000-0 | Hospice ST | | | | | | | 0.00 | | | 0.00 | (468.00) |
| 304405-0105-00-000-0 | Hospice ST Contra | | | | | | | 0.00 | | | 0.00 | 18.00 |
| 304600-0105-00-000-0 | Hospice Lab | | | | | | | 0.00 | | | 0.00 | (161.00) |

| Account | Description | ADJ 9/30/2021 | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|----------------------|---|------------------|----------|-----|----------------|----------------|
| | | | | | 9/30/2021 | 9/30/2020 |
| 304800-0105-00-000-0 | Hospice OT-Maple View | (545.00) | | | (545.00) | (1,316.00) |
| 304805-0105-00-000-0 | Hospice OT Contra-Maple View | 23.00 | | | 23.00 | 303.00 |
| 311000-0105-00-000-0 | Medicaid Room & Board-Maple View | (8,592,075.00) | | | (8,592,075.00) | (9,605,855.00) |
| 311005-0105-00-000-0 | Medicaid Room & Board Contra-Maple View | 3,598,578.00 | | | 3,598,578.00 | 4,542,354.00 |
| 313005-0105-00-000-0 | Medicaid Contra Other-Maple View | (100.00) | | | (100.00) | 10,451.00 |
| 314100-0105-00-000-0 | Medicaid Pharmacy-Maple View | (34,265.00) | | | (34,265.00) | (28,678.00) |
| 314105-0105-00-000-0 | Medicaid Pharmacy Contra-Maple View | 34,265.00 | | | 34,265.00 | 28,678.00 |
| 314300-0105-00-000-0 | Medicaid PT-Maple View | (23,964.00) | | | (23,964.00) | (15,427.00) |
| 314305-0105-00-000-0 | Medicaid PT Contra-Maple View | 23,964.00 | | | 23,964.00 | 15,427.00 |
| 314400-0105-00-000-0 | Medicaid ST-Maple View | (18,071.00) | | | (18,071.00) | (10,421.00) |
| 314405-0105-00-000-0 | Medicaid ST Contra-Maple View | 18,071.00 | | | 18,071.00 | 10,421.00 |
| 314600-0105-00-000-0 | Medicaid Lab-Maple View | 365.00 | | | 365.00 | (10,031.00) |
| 314800-0105-00-000-0 | Medicaid OT-Maple View | (25,458.00) | | | (25,458.00) | (15,453.00) |
| 314805-0105-00-000-0 | Medicaid OT Contra-Maple View | 25,458.00 | | | 25,458.00 | 15,453.00 |
| 315000-0105-00-000-0 | Medicaid X-Maple View | (265.00) | | | (265.00) | (420.00) |
| 321000-0105-00-000-0 | Medicare Pt A Room & Board-Maple View | (1,810,513.00) | | | (1,810,513.00) | (2,192,715.00) |
| 321005-0105-00-000-0 | Medicare Pt A R and B Contra-Maple View | 1,424,499.00 | | | 1,424,499.00 | 1,720,303.00 |
| 321006-0105-00-000-0 | Medicare Pt A PT Contra-Maple View | (367,406.00) | | | (367,406.00) | (420,317.00) |
| 321007-0105-00-000-0 | Medicare A OT Contra-Maple View | (343,709.00) | | | (343,709.00) | (395,219.00) |
| 321008-0105-00-000-0 | Medicare A ST Contra-Maple View | (232,983.00) | | | (232,983.00) | (243,543.00) |
| 321009-0105-00-000-0 | Medicare A NTA Contra-Maple View | (471,446.00) | | | (471,446.00) | (594,649.00) |
| 321010-0105-00-000-0 | Medicare A Nsng Comp Contra-Maple View | (813,344.00) | | | (813,344.00) | (1,082,996.00) |
| 323005-0105-00-000-0 | Medicare Pt A Contra Other-Maple View | 23,063.00 | | | 23,063.00 | 97,058.00 |
| 324100-0105-00-000-0 | Medicare Pt A Pharmacy-Maple View | (158,762.00) | | | (158,762.00) | (109,658.00) |
| 324105-0105-00-000-0 | Medicare Pt A Pharmacy Contra-Maple View | 204,559.00 | | | 204,559.00 | 112,140.00 |
| 324200-0105-00-000-0 | MCR Pt A Chargeable Med Supp-Maple View | (3,292.00) | | | (3,292.00) | (3,839.00) |
| 324205-0105-00-000-0 | MCR Pt A Charge Med Supp Contra-Maple View | 3,292.00 | | | 3,292.00 | 3,839.00 |
| 324300-0105-00-000-0 | Medicare Pt A PT-Maple View | (232,169.00) | | | (232,169.00) | (226,446.00) |
| 324305-0105-00-000-0 | Medicare Pt A PT Contra-Maple View | 232,169.00 | | | 232,169.00 | 226,446.00 |
| 324400-0105-00-000-0 | Medicare Pt A ST-Maple View | (131,425.00) | | | (131,425.00) | (117,657.00) |
| 324405-0105-00-000-0 | Medicare Pt A ST Contra-Maple View | 131,425.00 | | | 131,425.00 | 117,657.00 |
| 324500-0105-00-000-0 | Medicare Pt A IV Therapy-Maple View | (45,797.00) | | | (45,797.00) | (2,482.00) |
| 324600-0105-00-000-0 | Medicare Pt A Lab-Maple View | (13,791.00) | | | (13,791.00) | (78,591.00) |
| 324800-0105-00-000-0 | Medicare Pt A OT-Maple View | (232,470.00) | | | (232,470.00) | (228,365.00) |
| 324805-0105-00-000-0 | Medicare Pt A OT Contra-Maple View | 232,470.00 | | | 232,470.00 | 228,365.00 |
| 325000-0105-00-000-0 | Medicare Pt A X-Maple View | (9,272.00) | | | (9,272.00) | (18,467.00) |
| 328000-0105-00-000-0 | Medicare Pt A Sequestration-Maplev | 0.00 | | | 0.00 | 21,827.00 |
| 329000-0105-00-000-0 | Medicare Pt A Settlement-Maple View | (2,364.00) | | | (2,364.00) | (2,288.00) |
| 334300-0105-00-000-0 | Medicare Pt B PT-Maple View | (79,814.00) | | | (79,814.00) | (116,867.00) |
| 334305-0105-00-000-0 | Medicare Pt B PT Contra-Maple View | 13,347.00 | | | 13,347.00 | 12,103.00 |
| 334400-0105-00-000-0 | Medicare Pt B ST-Maple View | (23,429.00) | | | (23,429.00) | (28,953.00) |
| 334405-0105-00-000-0 | Medicare Pt B ST Contra-Maple View | 632.00 | | | 632.00 | 270.00 |
| 334800-0105-00-000-0 | Medicare Pt B OT-Maple View | (81,460.00) | | | (81,460.00) | (100,733.00) |
| 334805-0105-00-000-0 | Medicare Pt B OT Contra-Maple View | 15,261.00 | | | 15,261.00 | 19,754.00 |
| 335700-0105-00-000-0 | Medicare Pt B Flu/Pneumonia-Maple View | (2,796.00) | | | (2,796.00) | (2,098.00) |
| 337305-0105-00-000-0 | Mgd Medicare Pt B PT Contra-Maplev | 0.00 | | | 0.00 | (25,393.00) |
| 337405-0105-00-000-0 | Mgd Medicare Pt B ST Contra-Maplev | 0.00 | | | 0.00 | 16.00 |
| 337805-0105-00-000-0 | Mgd Medicare Pt B OT Contra-Maplev | 0.00 | | | 0.00 | 234.00 |
| 338000-0105-00-000-0 | Medicare Pt B Prior Period-Maple View | (9.00) | | | (9.00) | 2,930.00 |
| 341000-0105-00-000-0 | Private Room & Board-Maple View | (1,861,430.00) | | | (1,861,430.00) | (1,262,985.00) |
| 341005-0105-00-000-0 | Private Room & Board Contra-Maple View | 83,840.00 | | | 83,840.00 | 10,277.00 |
| 344100-0105-00-000-0 | Private Pharmacy-Maple View | (182.00) | | | (182.00) | (47.00) |
| 344105-0105-00-000-0 | Private Pharmacy Contra-Maplev | 0.00 | | | 0.00 | 75.00 |
| 344300-0105-00-000-0 | Private PT-Maple View | (329.00) | | | (329.00) | 0.00 |
| 344600-0105-00-000-0 | Private Lab-Maple View | (182.00) | | | (182.00) | (203.00) |
| 351000-0105-00-000-0 | Comm Ins Room & Board-Maple View | (97,094.00) | | | (97,094.00) | 6,530.00 |
| 351005-0105-00-000-0 | Comm Ins Room & Board Contra-Maple View | 14,738.00 | | | 14,738.00 | 4,418.00 |
| 353005-0105-00-000-0 | Comm Ins Contra Other-Maple View | 1,962.00 | | | 1,962.00 | 256.00 |
| 354100-0105-00-000-0 | Comm Ins Pharmacy-Maple View | (6,689.00) | | | (6,689.00) | (431.00) |
| 354105-0105-00-000-0 | Comm Ins Pharmacy Contra-Maple View | 18,009.00 | | | 18,009.00 | 431.00 |
| 354300-0105-00-000-0 | Comm Ins PT-Maple View | (12,981.00) | | | (12,981.00) | (1,489.00) |
| 354305-0105-00-000-0 | Comm Ins PT Contra-Maple View | 12,981.00 | | | 12,981.00 | 1,489.00 |
| 354400-0105-00-000-0 | Comm Ins ST-Maple View | (2,223.00) | | | (2,223.00) | 0.00 |
| 354405-0105-00-000-0 | Comm Ins ST Contra-Maple View | 2,223.00 | | | 2,223.00 | 0.00 |
| 354500-0105-00-000-0 | Comm Ins IV Therapy-Maple View | (11,320.00) | | | (11,320.00) | 0.00 |
| 354800-0105-00-000-0 | Comm Ins Lab-Maple View | (1,381.00) | | | (1,381.00) | (256.00) |
| 354800-0105-00-000-0 | Comm Ins OT-Maple View | (11,621.00) | | | (11,621.00) | (473.00) |
| 354805-0105-00-000-0 | Comm Ins OT Contra-Maple View | 11,621.00 | | | 11,621.00 | 1,418.00 |
| 355000-0105-00-000-0 | Comm Ins X-Maple View | (582.00) | | | (582.00) | 0.00 |
| 371000-0105-00-000-0 | Mgd Medicare Room and Board-Maple View | (1,148,405.00) | | | (1,148,405.00) | (1,219,855.00) |
| 371005-0105-00-000-0 | Mgd Medicare Room & Board Contra-Maple View | 211,640.00 | | | 211,640.00 | 212,578.00 |
| 371006-0105-00-000-0 | Mgd Medicare PT Contra-Maple View | 73,791.00 | | | 73,791.00 | (6,942.00) |
| 371007-0105-00-000-0 | Mgd Medicare OT Contra-Maple View | (47,122.00) | | | (47,122.00) | (18,049.00) |
| 371008-0105-00-000-0 | Mgd Medicare ST Contra-Maple View | (29,207.00) | | | (29,207.00) | (12,203.00) |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|----------------------|--|----------------|--------------|------------|----------------|--------------|
| | | | | | 9/30/2021 | 9/30/2021 |
| 371009-0105-00-000-0 | Mgd Medicare NTA Contra-Maple View | (82,650.00) | | | (82,650.00) | (30,758.00) |
| 371010-0105-00-000-0 | Mgd Medicare Nsng Comp Contra-Maple View | (133,907.00) | | | (133,907.00) | (61,444.00) |
| 373005-0105-00-000-0 | Mgd Medicare Contra Other-Maple View | 15,915.00 | | | 15,915.00 | 69,951.00 |
| 374100-0105-00-000-0 | Mgd Medicare Pharmacy-Maple View | (74,123.00) | | | (74,123.00) | (85,078.00) |
| 374105-0105-00-000-0 | Mgd Medicare Pharmacy Contra-Maple View | 74,961.00 | | | 74,961.00 | 88,115.00 |
| 374200-0105-00-000-0 | Mgd Medicare Chargeable Medical Supplies-Maple Vie | (3,346.00) | | | (3,346.00) | 0.00 |
| 374205-0105-00-000-0 | Mgd Medicare Chargeable Med Supp Contra-Maple View | 3,346.00 | | | 3,346.00 | 0.00 |
| 374300-0105-00-000-0 | Mgd Medicare PT-Maple View | (129,988.00) | | | (129,988.00) | (147,672.00) |
| 374305-0105-00-000-0 | Mgd Medicare PT Contra-Maple View | 129,988.00 | | | 129,988.00 | 147,672.00 |
| 374400-0105-00-000-0 | Mgd Medicare ST-Maple View | (49,992.00) | | | (49,992.00) | (62,613.00) |
| 374405-0105-00-000-0 | Mgd Medicare ST Contra-Maple View | 49,992.00 | | | 49,992.00 | 62,613.00 |
| 374500-0105-00-000-0 | Mgd Medicare IV Therapy-Maple View | (838.00) | | | (838.00) | (13,562.00) |
| 374600-0105-00-000-0 | Mgd Medicare Lab-Maple View | (9,876.00) | | | (9,876.00) | (48,943.00) |
| 374800-0105-00-000-0 | Mgd Medicare OT-Maple View | (129,144.00) | | | (129,144.00) | (153,889.00) |
| 374805-0105-00-000-0 | Mgd Medicare OT Contra-Maple View | 129,176.00 | | | 129,176.00 | 153,889.00 |
| 375000-0105-00-000-0 | Mgd Medicare X-Maple View | (6,039.00) | | | (6,039.00) | (10,695.00) |
| 375700-0105-00-000-0 | Mgd Medicare Flu/Pneumonia-Maple View | (763.00) | | | (763.00) | (1,581.00) |
| 378000-0105-00-000-0 | Mgd Medicare Prior Period-Maple View | 4,607.00 | | | 4,607.00 | 3,686.00 |
| 378100-0105-00-000-0 | Medicare Mgd Care Pt B PT-Maple View | (29,944.00) | | | (29,944.00) | (57,642.00) |
| 378105-0105-00-000-0 | Medicare Mgd Pt B PT Contra-Maple View | 1,349.00 | | | 1,349.00 | (5,137.00) |
| 378120-0105-00-000-0 | Medicare Mgd Care Pt B ST-Maple View | (16,689.00) | | | (16,689.00) | (17,057.00) |
| 378125-0105-00-000-0 | Medicare Mgd Pt B STContra-Maple View | 6,639.00 | | | 6,639.00 | 2,128.00 |
| 378130-0105-00-000-0 | Medicare Mgd Care Pt B OT-Maple View | (34,664.00) | | | (34,664.00) | (50,104.00) |
| 378135-0105-00-000-0 | Medicare Mgd Pt B OT Contra-Maple View | 16,959.00 | | | 16,959.00 | 1,790.00 |
| 389010-0105-00-000-0 | Patient Revenue Capitation -Maple View | (51,595.00) | | | (51,595.00) | 0.00 |
| 391100-0105-00-000-0 | Interest Income-Maple View | (1,320.00) | | | (1,320.00) | (873.00) |
| 391500-0105-00-000-0 | Misc. Other Income-Maple View | (1,034,248.00) | | | (1,034,248.00) | (283,862.00) |
| 391900-0105-00-000-0 | Long- Term CT PET Tax Income-Maplev- - | (4,624.00) | | | (4,624.00) | 10,071.00 |
| 400000-0105-03-007-0 | Salary-Maplev-Administration-Administrative Asst- | 81,171.00 | | | 81,171.00 | 88,595.00 |
| 400000-0105-03-009-0 | Salary-Maplev-Administration-Administrator- | 163,080.00 | | | 163,080.00 | 171,609.00 |
| 400000-0105-04-007-0 | Salary-Maplev-Fiscal Operations-Administrative A- | 85,190.00 | | | 85,190.00 | 72,139.00 |
| 400000-0105-05-065-0 | Salary-Maplev-Medical Records-Medical Records- | 38,019.00 | | | 38,019.00 | 19,603.00 |
| 400000-0105-06-038-0 | Salary-Maplev-Social service-Dir- | 63,049.00 | | | 63,049.00 | 65,781.00 |
| 400000-0105-07-038-0 | Salary-Maplev-Rec Therapy-Dir- | 66,509.00 | | | 66,509.00 | 105,011.00 |
| 400000-0105-07-086-0 | Salary-Maplev-Rec Therapy-Rec Therapist- | 47,222.00 | | | 47,222.00 | 55,961.00 |
| 400000-0105-08-058-0 | Salary-Maplev-Maintenance-Maintenance Worker- | 58,106.00 | | | 58,106.00 | 47,744.00 |
| 400000-0105-08-101-0 | Salary-Maplev-Maintenance-Supervisor- | 66,873.00 | | | 66,873.00 | 67,586.00 |
| 400000-0105-09-048-0 | Salary-Maplev-Housekeeping-Housekeeper- | 318,828.00 | | | 318,828.00 | 311,765.00 |
| 400000-0105-09-101-0 | Salary-Maplev-Housekeeping-Supervisor- | 0.00 | | | 0.00 | (852.00) |
| 400000-0105-11-011-0 | Salary-Maplev-Admissions-Admissions Coordinator- | 30,333.00 | | | 30,333.00 | 32,531.00 |
| 400000-0105-11-038-0 | Salary-Maplev-Admissions-Dir- | 77,841.00 | | | 77,841.00 | 68,514.00 |
| 400000-0105-13-013-0 | Salary-Maplev-Dietary-Aide- | 309,741.00 | | | 309,741.00 | 304,073.00 |
| 400000-0105-13-031-0 | Salary-Maplev-Dietary-Cook- | 120,417.00 | | | 120,417.00 | 134,862.00 |
| 400000-0105-13-035-0 | Salary-Maplev-Dietary-Dietician- | 25,483.00 | | | 25,483.00 | 25,423.00 |
| 400000-0105-13-101-0 | Salary-Maplev-Dietary-Supervisor- | 60,556.00 | | | 60,556.00 | 59,842.00 |
| 400000-0105-14-012-0 | Salary-Maplev-Nursing Admin-ADNS- | 90,732.00 | | | 90,732.00 | 100,822.00 |
| 400000-0105-14-028-0 | Salary-Maplev-Nursing Admin-Clerical- | 51,304.00 | | | 51,304.00 | 63,286.00 |
| 400000-0105-14-044-0 | Salary-Maplev-Nursing Admin-DNS- | 127,110.00 | | | 127,110.00 | 122,702.00 |
| 400000-0105-15-021-0 | Salary-Maplev-Nursing-CNA- | 1,503,494.00 | | | 1,503,494.00 | 1,663,227.00 |
| 400000-0105-15-052-0 | Salary-Maplev-Nursing-LPN- | 1,074,947.00 | | | 1,074,947.00 | 1,030,076.00 |
| 400000-0105-15-092-0 | Salary-Maplev-Nursing-RN- | 682,173.00 | (196,854.00) | 485,319.00 | 522,910.00 | |
| 400000-0105-21-040-0 | Salary-Maplev-Human Resources-Dir of Human Resou- | 33,818.00 | | | 33,818.00 | 31,539.00 |
| 400000-0105-24-139-0 | Salary-Maplev-Respiratory - | 2,660.00 | | | 2,660.00 | 4,698.00 |
| 400000-0105-24-157-0 | Salary-Maplev-Respiratory - | 1,125.00 | | | 1,125.00 | 1,638.00 |
| 400000-0105-35-021-0 | Salary-Maplev-Nursing-CNA- | 695.00 | | | 695.00 | 356.00 |
| 400050-0105-03-007-0 | Salary - PTO-Maplev-Administration-Administrativ- | (1,039.00) | | | (1,039.00) | (563.00) |
| 400050-0105-03-009-0 | Salary - PTO-Maplev-Administration-Administrator- | 5,408.00 | | | 5,408.00 | 0.00 |
| 400050-0105-04-007-0 | Salary - PTO-Maplev-Fiscal Operations-Administra- | (4,681.00) | | | (4,681.00) | (2,226.00) |
| 400050-0105-06-038-0 | Salary - PTO-Maplev-Social service-Dir- | 733.00 | | | 733.00 | (1,854.00) |
| 400050-0105-07-038-0 | Salary - PTO-Maplev-Rec Therapy-Dir- | 163.00 | | | 163.00 | 621.00 |
| 400050-0105-07-086-0 | Salary - PTO-Maplev-Rec Therapy-Rec Therapist- | (178.00) | | | (178.00) | 47.00 |
| 400050-0105-08-058-0 | Salary - PTO-Maplev-Maintenance-Maintenance Work- | 1,021.00 | | | 1,021.00 | 82.00 |
| 400050-0105-08-101-0 | Salary - PTO-Maplev-Maintenance-Supervisor- | (408.00) | | | (408.00) | 1,133.00 |
| 400050-0105-09-048-0 | Salary - PTO-Maplev-Housekeeping-Housekeeper- | 526.00 | | | 526.00 | 1,092.00 |
| 400050-0105-11-011-0 | Salary - PTO-Maplev-Admissions-Admissions Coordi- | (1,783.00) | | | (1,783.00) | 883.00 |
| 400050-0105-11-038-0 | Salary - PTO-Maplev-Admissions-Dir- | 2,121.00 | | | 2,121.00 | (1,390.00) |
| 400050-0105-13-013-0 | Salary - PTO-Maplev-Dietary-Aide- | 1,394.00 | | | 1,394.00 | 1,344.00 |
| 400050-0105-13-031-0 | Salary - PTO-Maplev-Dietary-Cook- | (1,137.00) | | | (1,137.00) | 65.00 |
| 400050-0105-13-101-0 | Salary - PTO-Maplev-Dietary-Supervisor- | 658.00 | | | 658.00 | (2,132.00) |
| 400050-0105-14-012-0 | Salary - PTO-Maplev-Nursing Admin-ADNS- | 1,715.00 | | | 1,715.00 | 2,338.00 |
| 400050-0105-14-028-0 | Salary - PTO-Maplev-Nursing Admin-Clerical- | 2,581.00 | | | 2,581.00 | 1,241.00 |
| 400050-0105-14-044-0 | Salary - PTO-Maplev-Nursing Admin-DNS- | 1,347.00 | | | 1,347.00 | 4,764.00 |
| 400050-0105-15-021-0 | Salary - PTO-Maplev-Nursing-CNA- | 18,673.00 | | | 18,673.00 | (2,546.00) |
| 400050-0105-15-052-0 | Salary - PTO-Maplev-Nursing-LPN- | (15,728.00) | | | (15,728.00) | 194.00 |

| Account | Description | ADJ 9/30/2021 | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|----------------------|--|------------------|----------|-------------|------------|--------------|
| | | | | | 9/30/2021 | 9/30/2020 |
| 400050-0105-15-092-0 | Salary - PTO-Maplev-Nursing-RN- | (8,890.00) | | | (8,890.00) | (6,805.00) |
| 400050-0105-21-040-0 | Salary - PTO-Maplev-Human Resources-Dir of Human- | 856.00 | | | 856.00 | (1,797.00) |
| 400050-0105-24-139-0 | Salary - PTO-Maplev-Respiratory- - | (35.00) | | | (35.00) | 66.00 |
| 400050-0105-35-021-0 | Salary - PTO-Maplev-Nursing-CNA- | (677.00) | | | (677.00) | 139.00 |
| 401000-0105-29-000-0 | FICA-Maplev-Emp Benefits- - | 385,220.00 | | | 385,220.00 | 405,433.00 |
| 401100-0105-29-000-0 | FUI-Maplev-Emp Benefits- - | 5,411.00 | | | 5,411.00 | 6,269.00 |
| 401200-0105-29-000-0 | SUI-Maplev-Emp Benefits- - | 34,590.00 | | | 34,590.00 | 50,199.00 |
| 401300-0105-29-000-0 | Health Ins-Maplev-Emp Benefits- - | 663,837.00 | | | 663,837.00 | 718,281.00 |
| 401400-0105-29-000-0 | Workers Compensation-Maplev-Emp Benefits- - | 209,705.00 | | | 209,705.00 | 221,908.00 |
| 401450-0105-29-000-0 | Workers Comp Retro Exp-Maplev-Emp Benefits- - | 17,711.00 | | | 17,711.00 | 20,004.00 |
| 401700-0105-29-000-0 | Pension-Maplev-Emp Benefits- - | 11,942.00 | | | 11,942.00 | 0.00 |
| 401830-0105-29-000-0 | Union Training and Upgrading-Maplev-Emp Benefi- - | 23,330.00 | | | 23,330.00 | 31,939.00 |
| 402000-0105-03-000-0 | Holiday Expense-Maple View-Administration | 149.00 | | | 149.00 | 0.00 |
| 410000-0105-03-000-0 | Supplies-Maplev-Administration - | 0.00 | | | 0.00 | 2,865.00 |
| 410000-0105-04-000-0 | Supplies-Maple View-Fiscal Operations | 12,990.00 | | | 12,990.00 | 13,021.00 |
| 410000-0105-07-000-0 | Supplies-Maple View-Rec Therapy | 276.00 | | | 276.00 | 1,937.00 |
| 410000-0105-08-000-0 | Supplies-Maple View-Maintenance | 20,414.00 | | | 20,414.00 | 18,755.00 |
| 410000-0105-09-000-0 | Supplies-Maple View-Housekeeping | 25,238.00 | | | 25,238.00 | 28,803.00 |
| 410000-0105-10-000-0 | Supplies-Maple View-Laundry | 10.00 | | | 10.00 | 621.00 |
| 410000-0105-13-000-0 | Supplies-Maple View-Dietary | 23,607.00 | | | 23,607.00 | 31,267.00 |
| 410000-0105-15-000-0 | Supplies-Maple View-Nursing | 65,040.00 | | | 65,040.00 | 74,943.00 |
| 410000-0105-18-000-0 | Supplies-Maple View-Marketing | 1,349.00 | | | 1,349.00 | 3,185.00 |
| 410000-0105-21-000-0 | Supplies-Maple View-Human Resources | 19.00 | | | 19.00 | 0.00 |
| 410019-0105-03-000-0 | Supplies COVID19 - Maplev | 0.00 | | | 0.00 | 1,286.00 |
| 410019-0105-07-000-0 | Supplies COVID-Maple View-Rec Therapy | 466.00 | | | 466.00 | 150.00 |
| 410019-0105-08-000-0 | Supplies COVID-Maple View-Maintenance | 47.00 | | | 47.00 | 236.00 |
| 410019-0105-09-000-0 | Supplies COVID-Maple View-Housekeeping | 1,530.00 | | | 1,530.00 | 3,300.00 |
| 410019-0105-10-000-0 | Supplies COVID19 - Maplev | 0.00 | | | 0.00 | 26,298.00 |
| 410019-0105-13-000-0 | Supplies COVID-Maple View-Dietary | 179.00 | | | 179.00 | 158.00 |
| 410019-0105-15-000-0 | Supplies COVID-Maple View-Nursing | 30,990.00 | | | 30,990.00 | 64,174.00 |
| 411010-0105-22-000-0 | Flu Vaccine-Maplev-Medical Services- - | 0.00 | | | 0.00 | 360.00 |
| 411200-0105-23-000-0 | Drugs Medicare Pt A-Maple View-Rehab Tpy and Ancl | 333,410.00 | | | 333,410.00 | 234,106.00 |
| 411700-0105-22-000-0 | House Drugs (OTC)-Maplev-Medical Services- - | 11,696.00 | | | 11,696.00 | 15,738.00 |
| 412000-0105-13-000-0 | Food-Maple View-Dietary | 218,491.00 | | | 218,491.00 | 223,402.00 |
| 412019-0105-13-000-0 | Food COVID-Maple View-Dietary | 14.00 | | | 14.00 | 0.00 |
| 412100-0105-13-000-0 | Food Supplements-Maple View-Dietary | 41,877.00 | | | 41,877.00 | 36,718.00 |
| 413001-0105-23-000-0 | Oxygen Non Billable-Maple View-Rehab Tpy and Ancil | 3,598.00 | | | 3,598.00 | 6,107.00 |
| 413500-0105-23-000-0 | IV Thy Supples-Maple View-Rehab Tpy and Anclry- - | 2,942.00 | | | 2,942.00 | 3,619.00 |
| 414000-0105-10-000-0 | Diapers-Maple View-Laundry | 34,494.00 | | | 34,494.00 | 44,099.00 |
| 414100-0105-10-000-0 | Linen-Maple View-Laundry | 604.00 | | | 604.00 | 2,295.00 |
| 420000-0105-08-000-0 | Minor Equip-Maple View-Maintenance | 580.00 | | | 580.00 | 0.00 |
| 420000-0105-15-000-0 | Minor Equip-Maple View-Nursing | 4,426.00 | | | 4,426.00 | 526.00 |
| 431000-0105-03-000-0 | Consulting Fees-Maple View-Administration | 44.00 | | | 44.00 | 2,588.00 |
| 431000-0105-04-000-0 | Consulting Fees-Maple View-Fiscal Operations | 14,395.00 | | (14,395.00) | 0.00 | 0.00 |
| 431000-0105-13-000-0 | Consulting Fees-Maplev-Dietary - | 0.00 | | | 0.00 | 394.00 |
| 431000-0105-15-000-0 | Consulting Fees-Maple View-Nursing | 14,816.00 | | | 14,816.00 | 21,631.00 |
| 431000-0105-22-000-0 | Consulting Fees-Maple View-Medical Services | 63,660.00 | | | 63,660.00 | 0.00 |
| 431000-0105-23-000-0 | Consulting Fees-Maplev-Rehab Tpy and Anclry- - | 0.00 | | | 0.00 | 1,840.00 |
| 431010-0105-23-000-0 | Pharmacy fees-Maplev-Rehab Tpy and Anclry- - | 11,934.00 | | | 11,934.00 | 11,274.00 |
| 432000-0105-03-000-0 | Accounting Fees-Maple View-Administration | 31,030.00 | | | 31,030.00 | 32,485.00 |
| 433000-0105-03-000-0 | Legal Fees-Maple View-Administration | 567.00 | | | 567.00 | 7,095.00 |
| 433100-0105-03-000-0 | Legal Fees-Maple View-Administration | 4,575.00 | | | 4,575.00 | 1,900.00 |
| 433200-0105-03-000-0 | Legal Fees-Maple View-Administration | 21,467.00 | | | 21,467.00 | 9,091.00 |
| 433300-0105-03-000-0 | Legal Fees-Maple View-Administration | 1,200.00 | | | 1,200.00 | 500.00 |
| 434000-0105-03-000-0 | Shared Services-Maple View-Administration | 469,135.00 | | 14,395.00 | 483,530.00 | 567,537.00 |
| 435200-0105-03-000-0 | IT ServicesAdministration-Maple View-Administratio | 69,534.00 | | | 69,534.00 | 32,106.00 |
| 435210-0105-03-000-0 | IT Rental-Maple View-Administration | 50,543.00 | | (8,895.00) | 41,648.00 | 37,503.00 |
| 436000-0105-22-000-0 | Medical Director Fees-Maple View-Medical Services | 30,000.00 | | | 30,000.00 | 65,064.00 |
| 436100-0105-22-000-0 | Podiatrist Fees-Maplev-Medical Services- - | 27.00 | | | 27.00 | 0.00 |
| 436200-0105-22-000-0 | Dental Fees-Maple View-Medical Services | 6,984.00 | | | 6,984.00 | 6,369.00 |
| 436300-0105-22-000-0 | Physician Fees-Maplev-Medical Services- - | (3,188.00) | | | (3,188.00) | 0.00 |
| 437000-0105-23-000-0 | PT Fees-Maplev-Rehab Tpy and Anclry- - | 289,425.00 | | | 289,425.00 | 355,421.00 |
| 437100-0105-23-000-0 | OT Fees-Maplev-Rehab Tpy and Anclry- - | 269,703.00 | | | 269,703.00 | 322,332.00 |
| 437200-0105-23-000-0 | Speech Fees-Maplev-Rehab Tpy and Anclry- - | 103,435.00 | | | 103,435.00 | 123,431.00 |
| 438010-0105-27-000-0 | Radiology Fees-Maple View-Laboratory | 780.00 | | | 780.00 | 1,945.00 |
| 438019-0105-27-000-0 | Lab Fees COVID 19-Maplev | 0.00 | | | 0.00 | 927.00 |
| 438020-0105-27-000-0 | X-Maple View-Laboratory | 16,619.00 | | | 16,619.00 | 18,358.00 |
| 438030-0105-27-000-0 | Lab Fees-Maple View-Laboratory | 52,251.00 | | | 52,251.00 | 24,258.00 |
| 438100-0105-27-000-0 | EKG-Maple View-Laboratory | 796.00 | | | 796.00 | 0.00 |
| 440000-0105-02-000-0 | Purch Services-Maple View-Admin Staff | 21,200.00 | | | 21,200.00 | 20,800.00 |
| 440000-0105-03-000-0 | Purch Services-Maple View-Administration | 4,137.00 | | | 4,137.00 | 552.00 |
| 440000-0105-04-000-0 | Purch Services-Maple View-Fiscal Operations | 31,924.00 | | | 31,924.00 | 39,986.00 |
| 440000-0105-07-000-0 | Purch Services-Maple View-Rec Therapy | 5,038.00 | | | 5,038.00 | 2,110.00 |
| 440000-0105-08-000-0 | Purch Services-Maple View-Maintenance | 76,165.00 | | (29,105.00) | 47,060.00 | 53,163.00 |

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

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

| Account | Description | ADJ 8/30/2021 | JE Ref # | RJE | FINAL 9/30/2021 | 1st PP-FINAL 9/30/2020 |
|---|--|---------------------|----------|---------------------|---------------------|---------------------------|
| Group : [10-A] | | | | | | |
| Subgroup : [2] | | | | | | |
| 400000-0105-03-009-0 | Salaries and Wages Administrators | 163,080.00 | | 0.00 | 163,080.00 | 171,609.00 |
| 400050-0105-03-007-0 | Salary-Maplev-Administration-Administrator- | (1,039.00) | | 0.00 | (1,039.00) | (563.00) |
| 400050-0105-03-009-0 | Salary - PTO-Maplev-Administration-Administrativ- | 5,408.00 | | 0.00 | 5,408.00 | 0.00 |
| Subtotal [2] Administrators | | 167,449.00 | | 0.00 | 167,449.00 | 171,046.00 |
| Subgroup : [4] | | | | | | |
| Subgroup : [4] | | | | | | |
| 400000-0105-03-007-0 | Other Administrative Salaries Salary-Maplev-Administration-Administrativ-Ast- | 81,171.00 | | 0.00 | 81,171.00 | 86,595.00 |
| 400000-0105-04-007-0 | Salary-Maplev-Fiscal Operations-Administrative A- | 85,190.00 | | 0.00 | 85,190.00 | 72,139.00 |
| 400000-0105-05-065-0 | Salary-Maplev-Medical Records-Medical Records | 38,019.00 | | 0.00 | 38,019.00 | 19,603.00 |
| 400000-0105-21-040-0 | Salary-Maplev-Human Resources-Dir of Human Resou- | 33,818.00 | | 0.00 | 33,818.00 | 31,539.00 |
| 400050-0105-04-007-0 | Salary - PTO-Maplev-Fiscal Operations-Administr- | (4,681.00) | | 0.00 | (4,681.00) | (2,226.00) |
| 400050-0105-21-040-0 | Salary - PTO-Maplev-Human Resources-Dir of Human- | 856.00 | | 0.00 | 856.00 | (1,797.00) |
| Subtotal [4] Other Administrative Salaries | | 234,373.00 | | 0.00 | 234,373.00 | 207,853.00 |
| Subgroup : [5A] | | | | | | |
| 400000-0105-13-035-0 | Head Dietitian | 25,483.00 | | 0.00 | 25,483.00 | 25,423.00 |
| Subtotal [5A] Head Dietitian | | 25,483.00 | | 0.00 | 25,483.00 | 25,423.00 |
| Subgroup : [5B] | | | | | | |
| 400000-0105-13-101-0 | Food Service Supervisor | 60,556.00 | | 0.00 | 60,556.00 | 59,842.00 |
| 400050-0105-13-101-0 | Salary - PTO-Maplev-Dietary-Supervisor | 658.00 | | 0.00 | 658.00 | (2,132.00) |
| Subtotal [5B] Food Service Supervisor | | 61,214.00 | | 0.00 | 61,214.00 | 57,710.00 |
| Subgroup : [5C] | | | | | | |
| 400000-0105-13-013-0 | Dietary Workers | 309,741.00 | | 0.00 | 309,741.00 | 304,073.00 |
| 400000-0105-13-031-0 | Salary-Maplev-Dietary-Aide- | 120,417.00 | | 0.00 | 120,417.00 | 134,862.00 |
| 400050-0105-13-013-0 | Salary-Maplev-Dietary-Cook- | 1,394.00 | | 0.00 | 1,394.00 | 1,344.00 |
| 400050-0105-13-031-0 | Salary - PTO-Maplev-Dietary-Aide- | (1,137.00) | | 0.00 | (1,137.00) | 65.00 |
| Subtotal [5C] Dietary Workers | | 430,415.00 | | 0.00 | 430,415.00 | 440,344.00 |
| Subgroup : [6B] | | | | | | |
| 400000-0105-09-048-0 | Other Housekeeping Workers | 318,828.00 | | 0.00 | 318,828.00 | 311,765.00 |
| 400000-0105-09-101-0 | Salary-Maplev-Housekeeping-Housekeeper- | 0.00 | | 0.00 | 0.00 | (852.00) |
| 400050-0105-09-048-0 | Salary - PTO-Maplev-Housekeeping-Supervisor- | 526.00 | | 0.00 | 526.00 | 1,092.00 |
| Subtotal [6B] Other Housekeeping Workers | | 319,354.00 | | 0.00 | 319,354.00 | 312,005.00 |
| Subgroup : [7A] | | | | | | |
| 400000-0105-08-101-0 | Engineer or Chief of Maintenance | 66,673.00 | | 0.00 | 66,673.00 | 67,586.00 |
| 400050-0105-08-101-0 | Salary - PTO-Maplev-Maintenance-Supervisor- | (408.00) | | 0.00 | (408.00) | 1,133.00 |
| Subtotal [7A] Engineer or Chief of Maintenance | | 66,465.00 | | 0.00 | 66,465.00 | 68,719.00 |
| Subgroup : [7B] | | | | | | |
| 400000-0105-08-058-0 | Other Maintenance Workers | 58,106.00 | | 0.00 | 58,106.00 | 47,744.00 |
| 400050-0105-08-058-0 | Salary - PTO-Maplev-Maintenance-Maintenance Work- | 1,021.00 | | 0.00 | 1,021.00 | 82.00 |
| Subtotal [7B] Other Maintenance Workers | | 59,127.00 | | 0.00 | 59,127.00 | 47,826.00 |
| Subgroup : [12A] | | | | | | |
| 400000-0105-14-012-0 | Director of Nurses/Assistant Director | 90,732.00 | | 0.00 | 90,732.00 | 100,822.00 |
| 400000-0105-14-044-0 | Salary-Maplev-Nursing Admin-ADNS- | 127,110.00 | | 0.00 | 127,110.00 | 122,702.00 |
| 400050-0105-14-012-0 | Salary - PTO-Maplev-Nursing Admin-ADNS- | 1,715.00 | | 0.00 | 1,715.00 | 2,338.00 |
| 400050-0105-14-044-0 | Salary - PTO-Maplev-Nursing Admin-DNS- | 1,347.00 | | 0.00 | 1,347.00 | 4,764.00 |
| Subtotal [12A] Director of Nurses/Assistant Director | | 220,904.00 | | 0.00 | 220,904.00 | 230,626.00 |
| Subgroup : [12B1] | | | | | | |
| 400000-0105-15-092-0 | RNs - Direct Care | 682,173.00 | | (196,854.00) | 485,319.00 | 522,910.00 |
| 400050-0105-15-092-0 | Salary - PTO-Maplev-Nursing-RN- | (8,890.00) | RJE - 1 | 0.00 | (8,890.00) | (8,890.00) |
| Subtotal [12B1] RNs - Direct Care | | 873,283.00 | | (196,854.00) | 476,429.00 | 516,105.00 |
| Subgroup : [12B2] | | | | | | |
| 400000-0105-14-028-0 | RNs - Administrative | 51,304.00 | | 0.00 | 51,304.00 | 63,286.00 |
| 400050-0105-14-028-0 | Salary-Maplev-Nursing Admin-Clerical- | 2,581.00 | | 0.00 | 2,581.00 | 1,241.00 |
| Marcum 202 | MDS Coordinator | 0.00 | | 101,550.00 | 101,550.00 | 126,675.00 |
| Marcum 203 | Infection Control | 0.00 | | 43,448.00 | 43,448.00 | 51,223.00 |
| Marcum 206 | Staff Development | 0.00 | | 51,856.00 | 51,856.00 | 46,108.00 |
| Subtotal [12B2] RNs - Administrative | | 63,885.00 | | 196,854.00 | 250,739.00 | 288,533.00 |
| Subgroup : [12C1] | | | | | | |
| 400000-0105-15-052-0 | LPNs - Direct Care | 1,074,947.00 | | 0.00 | 1,074,947.00 | 1,030,076.00 |
| 400050-0105-15-052-0 | Salary - PTO-Maplev-Nursing-LPN- | (15,728.00) | | 0.00 | (15,728.00) | 194.00 |
| Subtotal [12C1] LPNs - Direct Care | | 1,059,219.00 | | 0.00 | 1,059,219.00 | 1,030,270.00 |
| Subgroup : [12D] | | | | | | |
| 400000-0105-15-021-0 | Aides and Attendants | 1,503,494.00 | | 0.00 | 1,503,494.00 | 1,663,227.00 |
| 400000-0105-35-021-0 | Salary-Maplev-Nursing-CNA- | 695.00 | | 0.00 | 695.00 | 358.00 |
| 400050-0105-15-021-0 | Salary - PTO-Maplev-Nursing-CNA- | 18,673.00 | | 0.00 | 18,673.00 | (2,546.00) |
| 400050-0105-35-021-0 | Salary - PTO-Maplev-Nursing-CNA- | (677.00) | | 0.00 | (677.00) | 139.00 |
| Subtotal [12D] Aides and Attendants | | 1,522,185.00 | | 0.00 | 1,522,185.00 | 1,661,176.00 |
| Subgroup : [12H] | | | | | | |
| 400000-0105-07-038-0 | Recreation Workers | 66,509.00 | | 0.00 | 66,509.00 | 105,011.00 |
| 400000-0105-07-086-0 | Salary-Maplev-Rec Therapy-Dir- | 47,222.00 | | 0.00 | 47,222.00 | 55,961.00 |
| 400050-0105-07-038-0 | Salary - PTO-Maplev-Rec Therapy-Dir- | 163.00 | | 0.00 | 163.00 | 621.00 |
| 400050-0105-07-086-0 | Salary - PTO-Maplev-Rec Therapy-Rec Therapist- | (178.00) | | 0.00 | (178.00) | 47.00 |
| Subtotal [12H] Recreation Workers | | 113,716.00 | | 0.00 | 113,716.00 | 161,640.00 |
| Subgroup : [12M] | | | | | | |
| 400000-0105-06-038-0 | Social Workers/Case Management | 63,049.00 | | 0.00 | 63,049.00 | 65,781.00 |
| 400050-0105-06-038-0 | Salary - PTO-Maplev-Social service-Dir- | 733.00 | | 0.00 | 733.00 | (1,854.00) |
| Subtotal [12M] Social Workers/Case Management | | 63,782.00 | | 0.00 | 63,782.00 | 63,927.00 |
| Subgroup : [12O] | | | | | | |
| 400000-0105-11-038-0 | Other | 30,333.00 | | 0.00 | 30,333.00 | 32,531.00 |
| 400000-0105-11-038-0 | Salary-Maplev-Admissions-Admissions Coordinator- | 77,841.00 | | 0.00 | 77,841.00 | 68,514.00 |
| 400000-0105-24-139-0 | Salary-Maplev-Admissions-Dir- | 2,660.00 | | 0.00 | 2,660.00 | 4,698.00 |
| 400000-0105-24-157-0 | Salary-Maplev-Respiratory- - | 1,125.00 | | 0.00 | 1,125.00 | 1,638.00 |
| 400050-0105-11-011-0 | Salary - PTO-Maplev-Admissions-Admissions Coordi- | (1,783.00) | | 0.00 | (1,783.00) | 883.00 |
| 400050-0105-11-038-0 | Salary - PTO-Maplev-Admissions-Dir- | 2,121.00 | | 0.00 | 2,121.00 | (1,390.00) |
| 400050-0105-24-139-0 | Salary - PTO-Maplev-Respiratory- - | (35.00) | | 0.00 | (35.00) | 66.00 |
| Subtotal [12O] Other | | 112,262.00 | | 0.00 | 112,262.00 | 106,940.00 |
| Total [10-A] Salaries and Wages | | 5,163,116.00 | | 0.00 | 5,163,116.00 | 5,390,143.00 |

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

| Account | Description | ADJ 9/30/2021 | JE Ref # | RJE | FINAL 9/30/2021 | 1st PP-FINAL 9/30/2020 |
|--|---|------------------|----------|----------|--------------------|---------------------------|
| Group : [13-B] | Professional Fees | | | | | |
| Subgroup : [1] | Dietitian | | | | | |
| 431000-0105-13-000-0 | Consulting Fees-Maplev-Dietary - | 0.00 | | 0.00 | 0.00 | 394.00 |
| Subtotal [1] Dietitian | | 0.00 | | 0.00 | | 394.00 |
| Subgroup : [2] | Dentist | | | | | |
| 436200-0105-22-000-0 | Dental Fees-Maple View-Medical Services | 6,984.00 | | 0.00 | 6,984.00 | 6,369.00 |
| Subtotal [2] Dentist | | 6,984.00 | | 0.00 | 6,984.00 | 6,369.00 |
| Subgroup : [3] | Pharmacist | | | | | |
| 431010-0105-23-000-0 | Pharmacy fees-Maplev-Rehab Tpy and Anclry - | 11,934.00 | | 0.00 | 11,934.00 | 11,274.00 |
| Subtotal [3] Pharmacist | | 11,934.00 | | 0.00 | 11,934.00 | 11,274.00 |
| Subgroup : [5A] | PT - Resident Care | | | | | |
| 437000-0105-23-000-0 | PT Fees-Maplev-Rehab Tpy and Anclry - | 289,425.00 | | 0.00 | 289,425.00 | 355,421.00 |
| Subtotal [5A] PT - Resident Care | | 289,425.00 | | 0.00 | 289,425.00 | 355,421.00 |
| Subgroup : [8A] | Medical Director | | | | | |
| 436000-0105-22-000-0 | Medical Director Fees-Maple View-Medical Services | 30,000.00 | | 0.00 | 30,000.00 | 65,064.00 |
| Subtotal [8A] Medical Director | | 30,000.00 | | 0.00 | 30,000.00 | 65,064.00 |
| Subgroup : [9A] | ST - Resident Care | | | | | |
| 437200-0105-23-000-0 | Speech Fees-Maplev-Rehab Tpy and Anclry - | 103,435.00 | | 0.00 | 103,435.00 | 123,431.00 |
| Subtotal [9A] ST - Resident Care | | 103,435.00 | | 0.00 | 103,435.00 | 123,431.00 |
| Subgroup : [10A] | OT - Resident Care | | | | | |
| 437100-0105-23-000-0 | OT Fees-Maplev-Rehab Tpy and Anclry - | 269,703.00 | | 0.00 | 269,703.00 | 322,332.00 |
| Subtotal [10A] OT - Resident Care | | 269,703.00 | | 0.00 | 269,703.00 | 322,332.00 |
| Subgroup : [11A1] | RN's - Direct Care | | | | | |
| 530000-0105-15-000-0 | Pool RNs-Maple View-Nursing | 59,685.00 | | 0.00 | 59,685.00 | 65,064.00 |
| Subtotal [11A1] RN's - Direct Care | | 59,685.00 | | 0.00 | 59,685.00 | 65,064.00 |
| Subgroup : [11B1] | LPN's - Direct Care | | | | | |
| 531000-0105-15-000-0 | Pool LPNs-Maple View-Nursing | 4,863.00 | | 0.00 | 4,863.00 | 751.00 |
| Subtotal [11B1] LPN's - Direct Care | | 4,863.00 | | 0.00 | 4,863.00 | 751.00 |
| Subgroup : [11C] | Aides | | | | | |
| 532000-0105-15-000-0 | Pool CNA-Maplev-Nursing - | 0.00 | | 0.00 | 0.00 | 253.00 |
| Subtotal [11C] Aides | | 0.00 | | 0.00 | 0.00 | 253.00 |
| Subgroup : [12] | Other | | | | | |
| 431000-0105-15-000-0 | Consulting Fees-Maple View-Nursing | 14,816.00 | | 0.00 | 14,816.00 | 21,631.00 |
| 431000-0105-22-000-0 | Consulting Fees-Maple View-Medical Services | 63,660.00 | | 0.00 | 63,660.00 | 0.00 |
| 431000-0105-23-000-0 | Consulting Fees-Maplev-Rehab Tpy and Anclry - | 0.00 | | 0.00 | 0.00 | 1,640.00 |
| Subtotal [12] Other | | 78,476.00 | | 0.00 | 78,476.00 | 23,471.00 |
| Total [13-B] Professional Fees | | 854,505.00 | | 0.00 | 854,505.00 | 974,624.00 |
| Group : [15] | Expenditures Other than Salaries | | | | | |
| Subgroup : [1A1] | Workmen's Compensation | | | | | |
| 401400-0105-29-000-0 | Workers Compensation-Maplev-Emp Benefits - | 209,705.00 | | 0.00 | 209,705.00 | 221,908.00 |
| 401450-0105-29-000-0 | Workers Comp Retro Exp-Maplev-Emp Benefits - | 17,711.00 | | 0.00 | 17,711.00 | 20,004.00 |
| Subtotal [1A1] Workmen's Compensation | | 227,416.00 | | 0.00 | 227,416.00 | 241,912.00 |
| Subgroup : [1A3] | Unemployment Insurance | | | | | |
| 401100-0105-29-000-0 | FUI-Maplev-Emp Benefits - | 5,411.00 | | 0.00 | 5,411.00 | 6,269.00 |
| 401200-0105-29-000-0 | SUI-Maplev-Emp Benefits - | 34,590.00 | | 0.00 | 34,590.00 | 50,199.00 |
| Subtotal [1A3] Unemployment Insurance | | 40,001.00 | | 0.00 | 40,001.00 | 56,468.00 |
| Subgroup : [1A4] | Social Security (FICA) | | | | | |
| 401000-0105-29-000-0 | FICA-Maplev-Emp Benefits - | 385,220.00 | | 0.00 | 385,220.00 | 405,433.00 |
| Subtotal [1A4] Social Security (FICA) | | 385,220.00 | | 0.00 | 385,220.00 | 405,433.00 |
| Subgroup : [1A5] | Health Insurance | | | | | |
| 401300-0105-29-000-0 | Health Ins-Maplev-Emp Benefits - | 663,837.00 | | 0.00 | 663,837.00 | 718,281.00 |
| Subtotal [1A5] Health Insurance | | 663,837.00 | | 0.00 | 663,837.00 | 718,281.00 |
| Subgroup : [1A7] | Pensions | | | | | |
| 401700-0105-29-000-0 | Pension-Maplev-Emp Benefits - | 11,942.00 | | 0.00 | 11,942.00 | 0.00 |
| Subtotal [1A7] Pensions | | 11,942.00 | | 0.00 | 11,942.00 | 0.00 |
| Subgroup : [1A9] | Other | | | | | |
| 401830-0105-29-000-0 | Union Training and Upgrading-Maplev-Emp Benefi - | 23,330.00 | | 0.00 | 23,330.00 | 31,939.00 |
| 505000-0105-03-000-0 | Background Check-Maple View-Administration | 4,746.00 | | 0.00 | 4,746.00 | 3,337.00 |
| Subtotal [1A9] Other | | 28,076.00 | | 0.00 | 28,076.00 | 35,276.00 |
| Subgroup : [1C] | Bad Debts | | | | | |
| 508000-0105-03-000-0 | Bad Debt Expense-Maple View-Administration | 38,399.00 | | 0.00 | 38,399.00 | (125,785.00) |
| 508010-0105-03-000-0 | Bad Debt Mdr-Maple View-Administration | 3,637.00 | | 0.00 | 3,637.00 | 3,520.00 |
| Subtotal [1C] Bad Debts | | 42,036.00 | | 0.00 | 42,036.00 | (122,265.00) |
| Subgroup : [1D] | Accounting and Auditing | | | | | |
| 432000-0105-03-000-0 | Accounting Fees-Maple View-Administration | 31,030.00 | | 0.00 | 31,030.00 | 32,485.00 |
| Subtotal [1D] Accounting and Auditing | | 31,030.00 | | 0.00 | 31,030.00 | 32,485.00 |
| Subgroup : [1E] | Legal | | | | | |
| 433000-0105-03-000-0 | Legal Fees-Maple View-Administration | 567.00 | | 0.00 | 567.00 | 7,095.00 |
| 433100-0105-03-000-0 | Legal Fees-Maple View-Administration | 4,575.00 | | 0.00 | 4,575.00 | 1,900.00 |
| 433200-0105-03-000-0 | Legal Fees-Maple View-Administration | 21,467.00 | | 0.00 | 21,467.00 | 9,091.00 |
| 433300-0105-03-000-0 | Legal Fees-Maple View-Administration | 1,200.00 | | 0.00 | 1,200.00 | 500.00 |
| Subtotal [1E] Legal | | 27,809.00 | | 0.00 | 27,809.00 | 18,586.00 |
| Subgroup : [1G] | Office Supplies | | | | | |
| 410000-0105-03-000-0 | Supplies-Maplev-Administration - | 0.00 | | 0.00 | 0.00 | 2,865.00 |
| 410000-0105-04-000-0 | Supplies-Maple View-Fiscal Operations | 12,990.00 | | 0.00 | 12,990.00 | 13,021.00 |
| 410000-0105-21-000-0 | Supplies-Maple View-Human Resources | 19.00 | | 0.00 | 19.00 | 0.00 |
| 410019-0105-03-000-0 | Supplies COVID19 - Maple | 0.00 | | 0.00 | 0.00 | 1,286.00 |
| Marcum 207 | Admin Equipment Rental | 0.00 | | 8,895.00 | 8,895.00 | 0.00 |
| Subtotal [1G] Office Supplies | | 13,009.00 | | 8,895.00 | 21,904.00 | 17,172.00 |
| Subgroup : [1H1] | Telephone and Telegraph | | | | | |
| 461000-0105-03-000-0 | Telephone-Maple View-Administration | 26,449.00 | | 0.00 | 26,449.00 | 21,983.00 |
| Subtotal [1H1] Telephone and Telegraph | | 26,449.00 | | 0.00 | 26,449.00 | 21,983.00 |
| Subgroup : [1H2] | Cellular Phones and Beepers | | | | | |
| | | | RJE - 5 | | | |

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

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|--|--------------|----------|-------------|--------------|--------------|
| | | 9/30/2021 | | | 9/30/2021 | 9/30/2020 |
| 461100-0105-03-000-0 | Telephone - Cell-Maple View-Administration | 1,979.00 | | 0.00 | 1,979.00 | 1,764.00 |
| Subtotal [1H2] Cellular Phones and Beepers | | 1,979.00 | | 0.00 | 1,979.00 | 1,764.00 |
| Subgroup : [1K1] | Other Taxes - Income | | | | | |
| 542900-0105-03-000-0 | CT PET Tax Expense-Maple-Administrat- | 97,409.00 | | 0.00 | 97,409.00 | 19,357.00 |
| Subtotal [1K1] Other Taxes - Income | | 97,409.00 | | 0.00 | 97,409.00 | 19,357.00 |
| Subgroup : [1K3] | Resident Day User Fee | | | | | |
| 507000-0105-03-000-0 | Revenue Assessment-Maple View-Administration | 532,127.00 | | 0.00 | 532,127.00 | 567,238.00 |
| Subtotal [1K3] Resident Day User Fee | | 532,127.00 | | 0.00 | 532,127.00 | 567,238.00 |
| Total [15] Expenditures Other than Salaries | | 2,128,340.00 | | 8,895.00 | 2,137,235.00 | 2,013,690.00 |
| Group : [16] | Expenditures Other than Salaries (cont'd) - Admin. and General | | | | | |
| Subgroup : [2] | Holiday Parties for Staff | | | | | |
| 402000-0105-03-000-0 | Holiday Expense-Maple View-Administration | 149.00 | | 0.00 | 149.00 | 0.00 |
| Subtotal [2] Holiday Parties for Staff | | 149.00 | | 0.00 | 149.00 | 0.00 |
| Subgroup : [3] | Gifts to Staff and Residents | | | | | |
| 523000-0105-03-000-0 | Emp Benefits-Maple View-Administration | 2,601.00 | | 0.00 | 2,601.00 | 9,081.00 |
| Subtotal [3] Gifts to Staff and Residents | | 2,601.00 | | 0.00 | 2,601.00 | 9,081.00 |
| Subgroup : [4] | Employee Travel | | | | | |
| 521000-0105-03-000-0 | Travel Expense-Maple View-Administration | 467.00 | | 0.00 | 467.00 | 120.00 |
| Subtotal [4] Employee Travel | | 467.00 | | 0.00 | 467.00 | 120.00 |
| Subgroup : [5] | Education Expense | | | | | |
| 509000-0105-03-000-0 | Seminars-Maple View-Administration | 25.00 | | 0.00 | 25.00 | 399.00 |
| Subtotal [5] Education Expense | | 25.00 | | 0.00 | 25.00 | 399.00 |
| Subgroup : [6] | Automobile Expense | | | | | |
| 520000-0105-03-000-0 | Auto Expense-Maple View-Administration | 355.00 | | 0.00 | 355.00 | 0.00 |
| 520006-0105-03-000-0 | Auto Expense W/ Lease-Maple-Administrat- | 0.00 | | 0.00 | 0.00 | 99.00 |
| Subtotal [6] Automobile Expense | | 355.00 | | 0.00 | 355.00 | 99.00 |
| Subgroup : [M1] | Advertising Help Wanted | | | | | |
| 501000-0105-03-000-0 | Advertising Employment-Maple View-Administrisal | 1,900.00 | | 0.00 | 1,900.00 | 100.00 |
| Subtotal [M1] Advertising Help Wanted | | 1,900.00 | | 0.00 | 1,900.00 | 100.00 |
| Subgroup : [M3] | Advertising Other | | | | | |
| 410000-0105-18-000-0 | Supplies-Maple View-Marketing | 1,349.00 | | 0.00 | 1,349.00 | 3,185.00 |
| 501100-0105-03-000-0 | Advertising Promotional-Maple View-Administration | (413.00) | | 0.00 | (413.00) | 3,472.00 |
| 501100-0105-18-000-0 | Advertising Promotional-Maple-View-Marketing- - | 47,438.00 | | 0.00 | 47,438.00 | 29,460.00 |
| 586000-0105-18-000-0 | Other Direc-Maple View-Marketing | 2.00 | | 0.00 | 2.00 | 240.00 |
| Subtotal [M3] Advertising Other | | 48,376.00 | | 0.00 | 48,376.00 | 36,357.00 |
| Subgroup : [M7] | Postage | | | | | |
| 504000-0105-03-000-0 | Postage-Maple View-Administration | 4,565.00 | | 0.00 | 4,565.00 | 4,900.00 |
| Subtotal [M7] Postage | | 4,565.00 | | 0.00 | 4,565.00 | 4,900.00 |
| Subgroup : [M8] | Dues and Membership Fees to Professional Associations | | | | | |
| 491000-0105-03-000-0 | Dues-Maple View-Administration | 9,149.00 | | (675.00) | 8,474.00 | 9,739.00 |
| Subtotal [M8] Dues and Membership Fees to Professional Associations | | 9,149.00 | | (675.00) | 8,474.00 | 9,739.00 |
| Subgroup : [M8A] | Dues to Chamber of Commerce | | | | | |
| Marcom 103 | Chamber Dues | 0.00 | | 675.00 | 675.00 | 675.00 |
| Subtotal [M8A] Dues to Chamber of Commerce | | 0.00 | | 675.00 | 675.00 | 675.00 |
| Subgroup : [M8] | Subscriptions | | | | | |
| 491001-0105-03-000-0 | Subscriptions-Maple View-Administration | 7,217.00 | | 0.00 | 7,217.00 | 3,359.00 |
| Subtotal [M8] Subscriptions | | 7,217.00 | | 0.00 | 7,217.00 | 3,359.00 |
| Subgroup : [M10] | Contributions | | | | | |
| 541001-0105-03-000-0 | Political Contributions -Maple-Administration- - | 0.00 | | 0.00 | 0.00 | 1,200.00 |
| Subtotal [M10] Contributions | | 0.00 | | 0.00 | 0.00 | 1,200.00 |
| Subgroup : [M11] | Services Provided by Contract | | | | | |
| 431000-0105-03-000-0 | Consulting Fees-Maple View-Administration | 44.00 | | 0.00 | 44.00 | 2,588.00 |
| 431000-0105-04-000-0 | Consulting Fees-Maple View-Fiscal Operations | 14,395.00 | | (14,395.00) | 0.00 | 0.00 |
| 435200-0105-03-000-0 | IT Services-Administration-Maple View-Administratio | 69,534.00 | | 0.00 | 69,534.00 | 32,106.00 |
| 440000-0105-02-000-0 | Purch Services-Maple View-Admin Staff | 21,200.00 | | 0.00 | 21,200.00 | 20,800.00 |
| 440000-0105-03-000-0 | Purch Services-Maple View-Administracion | 4,137.00 | | 0.00 | 4,137.00 | 552.00 |
| 440000-0105-04-000-0 | Purch Services-Maple View-Fiscal Operations | 31,924.00 | | 0.00 | 31,924.00 | 39,986.00 |
| 440000-0105-12-000-0 | Purch Services-Maple View-Security | 1,732.00 | | 0.00 | 1,732.00 | 510.00 |
| Subtotal [M11] Services Provided by Contract | | 142,566.00 | | (14,395.00) | 128,571.00 | 96,542.00 |
| Subgroup : [M12] | Administrative Management Services | | | | | |
| 434000-0105-03-000-0 | Shared Services-Maple View-Administration | 469,135.00 | | 14,395.00 | 483,530.00 | 567,537.00 |
| Subtotal [M12] Adminstrative Management Services | | 469,135.00 | | 14,395.00 | 483,530.00 | 567,537.00 |
| Subgroup : [M13] | Other | | | | | |
| 500000-0105-03-000-0 | Licenses and Permits-Maple View-Administration | 740.00 | | 0.00 | 740.00 | 6,464.00 |
| 503000-0105-03-000-0 | Penalties-Maple View-Administration | 340.00 | | 0.00 | 340.00 | 103.00 |
| 503200-0105-03-000-0 | Bank Charges-Maple View-Administration | 37,623.00 | | 0.00 | 37,623.00 | 33,378.00 |
| 541000-0105-03-000-0 | Misc. Expense-Maple-Administration- - | 2,004.00 | | 0.00 | 2,004.00 | 1,829.00 |
| 541050-0105-03-000-0 | Prior Period Expense-Maple View-Administration | 7,497.00 | | 0.00 | 7,497.00 | (949.00) |
| Subtotal [M13] Other | | 48,204.00 | | 0.00 | 48,204.00 | 40,825.00 |
| Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General | | 735,109.00 | | 0.00 | 735,109.00 | 770,943.00 |
| Group : [18] | Dietary Basis for Allocation of Costs | | | | | |
| Subgroup : [2A1] | Raw Food | | | | | |
| 412000-0105-13-000-0 | Food-Maple View-Dietary | 218,401.00 | | 0.00 | 218,401.00 | 223,402.00 |
| 412019-0105-13-000-0 | Food COVID-Maple View-Dietary | 14.00 | | 0.00 | 14.00 | 0.00 |
| 412100-0105-13-000-0 | Food Supplements-Maple View-Dietary | 41,877.00 | | 0.00 | 41,877.00 | 36,716.00 |
| 523019-0105-03-000-0 | Employee Benefits Other COVID-Maple View-Administr | 21,557.00 | | 0.00 | 21,557.00 | 10,132.00 |
| Subtotal [2A1] Raw Food | | 281,939.00 | | 0.00 | 281,939.00 | 270,252.00 |
| Subgroup : [2A2] | Non-Food Supplies | | | | | |
| 410000-0105-13-000-0 | Supplies-Maple View-Dietary | 23,607.00 | | 0.00 | 23,607.00 | 31,287.00 |
| 410019-0105-13-000-0 | Supplies COVID-Maple View-Dietary | 179.00 | | 0.00 | 179.00 | 158.00 |
| Subtotal [2A2] Non-Food Supplies | | 23,786.00 | | 0.00 | 23,786.00 | 31,425.00 |
| Subgroup : [2B] | Purchased Services | | | | | |
| 440000-0105-13-000-0 | Purch Services-Maple View-Dietary | 10,195.00 | | 29,105.00 | 39,300.00 | 26,628.00 |

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

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|--|---|-------------------|----------|-------------------|-------------------|-------------------|
| | | 9/30/2021 | | | 9/30/2021 | 9/30/2020 |
| Subtotal [2B] Purchased Services | | 10,195.00 | RJE - 4 | 29,105.00 | 39,300.00 | 26,628.00 |
| Total [18] Dietary Basis for Allocation of Costs | | 315,920.00 | | 29,105.00 | 345,025.00 | 328,305.00 |
| Group : [19] | Laundry-Basis for Allocation of Costs | | | | | |
| Subgroup : [3B] | Purchased Services | | | | | |
| 533000-0105-10-000-0 | Outside Services-Maple-Laundry - | 135,711.00 | | 0.00 | 135,711.00 | 138,699.00 |
| Subtotal [3B] Purchased Services | | 135,711.00 | | 0.00 | 135,711.00 | 138,699.00 |
| Subgroup : [3C] | Other | | | | | |
| 410000-0105-10-000-0 | Supplies-Maple View-Laundry | 10.00 | | 0.00 | 10.00 | 621.00 |
| 410019-0105-10-000-0 | Supplies COVID19 - Maple | 0.00 | | 0.00 | 0.00 | 26,298.00 |
| 414000-0105-10-000-0 | Diapers-Maple View-Laundry | 34,494.00 | | 0.00 | 34,494.00 | 44,099.00 |
| 414100-0105-10-000-0 | Linen-Maple View-Laundry | 604.00 | | 0.00 | 604.00 | 2,295.00 |
| Subtotal [3C] Other | | 35,108.00 | | 0.00 | 35,108.00 | 73,313.00 |
| Total [19] Laundry-Basis for Allocation of Costs | | 170,819.00 | | 0.00 | 170,819.00 | 212,012.00 |
| Group : [20] | Housekeeping and Resident Care Basis for Allocation of Costs | | | | | |
| Subgroup : [4A1] | In-House Care Supplies | | | | | |
| 410000-0105-09-000-0 | Supplies-Maple View-Housekeeping | 25,238.00 | | 0.00 | 25,238.00 | 28,803.00 |
| 410019-0105-09-000-0 | Supplies COVID-Maple View-Housekeeping | 1,530.00 | | 0.00 | 1,530.00 | 3,309.00 |
| Subtotal [4A1] In-House Care Supplies | | 26,768.00 | | 0.00 | 26,768.00 | 32,103.00 |
| Subgroup : [4B] | Purchased Services | | | | | |
| 440000-0105-09-000-0 | Purch Services-Maple View-Housekeeping | 170.00 | | 0.00 | 170.00 | 0.00 |
| Subtotal [4B] Purchased Services | | 170.00 | | 0.00 | 170.00 | 0.00 |
| Subgroup : [5A1] | Own Pharmacy | | | | | |
| 411010-0105-22-000-0 | Flu Vaccine-Maple-Medical Services- - | 0.00 | | 0.00 | 0.00 | 360.00 |
| 411200-0105-23-000-0 | Drugs Medicare Pl-A-Maple View-Rehab Tpy and Ancl | 333,410.00 | | 0.00 | 333,410.00 | 234,106.00 |
| Subtotal [5A1] Own Pharmacy | | 333,410.00 | | 0.00 | 333,410.00 | 234,466.00 |
| Subgroup : [5B] | Medicine Cabinet Drugs | | | | | |
| 411700-0105-22-000-0 | House Drugs (OTC)-Maple-Medical Services- - | 11,696.00 | | 0.00 | 11,696.00 | 15,738.00 |
| Subtotal [5B] Medicine Cabinet Drugs | | 11,696.00 | | 0.00 | 11,696.00 | 15,738.00 |
| Subgroup : [5C] | Medical and Therapeutic Supplies | | | | | |
| 410000-0105-15-000-0 | Supplies-Maple View-Nursing | 65,040.00 | | 0.00 | 65,040.00 | 74,943.00 |
| Subtotal [5C] Medical and Therapeutic Supplies | | 65,040.00 | | 0.00 | 65,040.00 | 74,943.00 |
| Subgroup : [5D] | Ambulance/Limousine | | | | | |
| 440010-0105-15-000-0 | Purch Services Ambulance-Maple View-Nursing | 19,571.00 | | 0.00 | 19,571.00 | 11,149.00 |
| Subtotal [5D] Ambulance/Limousine | | 19,571.00 | | 0.00 | 19,571.00 | 11,149.00 |
| Subgroup : [5E2] | Oxygen - Other | | | | | |
| 413001-0105-23-000-0 | Oxygen Non Billable-Maple View-Rehab Tpy and Ancl | 3,598.00 | | 0.00 | 3,598.00 | 6,107.00 |
| 452000-0105-24-000-0 | Equip Rental-Maple View-Respiratory | 10,587.00 | | 0.00 | 10,587.00 | 9,491.00 |
| Subtotal [5E2] Oxygen - Other | | 14,185.00 | | 0.00 | 14,185.00 | 15,588.00 |
| Subgroup : [5F] | X-Rays and related radiological | | | | | |
| 438020-0105-27-000-0 | X-Maple View-Laboratory | 16,619.00 | | 0.00 | 16,619.00 | 18,358.00 |
| Subtotal [5F] X-Rays and related radiological | | 16,619.00 | | 0.00 | 16,619.00 | 18,358.00 |
| Subgroup : [5H] | Laboratory | | | | | |
| 438010-0105-27-000-0 | Radiology Fees-Maple View-Laboratory | 780.00 | | 0.00 | 780.00 | 1,945.00 |
| 438019-0105-27-000-0 | Lab Fees COVID-19-Maple | 0.00 | | 0.00 | 0.00 | 927.00 |
| 438030-0105-27-000-0 | Lab Fees-Maple View-Laboratory | 52,251.00 | | 0.00 | 52,251.00 | 24,258.00 |
| 438100-0105-27-000-0 | EKG-Maple View-Laboratory | 796.00 | | 0.00 | 796.00 | 0.00 |
| Subtotal [5H] Laboratory | | 53,827.00 | | 0.00 | 53,827.00 | 27,130.00 |
| Subgroup : [5I] | Recreation | | | | | |
| 410000-0105-07-000-0 | Supplies-Maple View-Rec Therapy | 276.00 | | 0.00 | 276.00 | 1,937.00 |
| 410019-0105-07-000-0 | Supplies COVID-Maple View-Rec Therapy | 466.00 | | 0.00 | 466.00 | 150.00 |
| 440000-0105-07-000-0 | Purch Services-Maple View-Rec Therapy | 5,038.00 | | 0.00 | 5,038.00 | 2,110.00 |
| 440050-0105-07-000-0 | Cable Expense-Maple View-Rec Therapy | 9,753.00 | | 0.00 | 9,753.00 | 14,194.00 |
| Subtotal [5I] Recreation | | 16,533.00 | | 0.00 | 16,533.00 | 16,391.00 |
| Subgroup : [5L] | Other | | | | | |
| 410019-0105-15-000-0 | Supplies COVID-Maple View-Nursing | 30,990.00 | | 0.00 | 30,990.00 | 64,174.00 |
| 413500-0105-23-000-0 | IV Thy Supplies-Maple View-Rehab Tpy and Anclry | 2,942.00 | | 0.00 | 2,942.00 | 3,619.00 |
| 420000-0105-15-000-0 | Minor Equip-Maple View-Nursing | 4,426.00 | | 0.00 | 4,426.00 | 526.00 |
| 436100-0105-22-000-0 | Pediatrist Fees-Maple-Medical Services- - | 27.00 | | 0.00 | 27.00 | 0.00 |
| 440000-0105-15-000-0 | Purch Services-Maple View-Nursing | 2,500.00 | | 0.00 | 2,500.00 | 3,228.00 |
| 452000-0105-15-000-0 | Equip Rental-Maple View-Nursing | 13,008.00 | | 0.00 | 13,008.00 | 3,483.00 |
| 452000-0105-23-000-0 | Equip Rental-Maple View-Rehab Tpy and Anclry | 10,653.00 | | 0.00 | 10,653.00 | 10,546.00 |
| Subtotal [5L] Other | | 64,546.00 | | 0.00 | 64,546.00 | 85,576.00 |
| Total [20] Housekeeping and Resident Care Basis for Allocation of Costs | | 621,365.00 | | 0.00 | 621,365.00 | 533,452.00 |
| Group : [22] | Maintenance and Property | | | | | |
| Subgroup : [6B] | Heat | | | | | |
| 463000-0105-25-000-0 | Gas-Maple View-Property | 28,990.00 | | 0.00 | 28,990.00 | 41,135.00 |
| 465000-0105-25-000-0 | Oil-Maple View-Property | 1,892.00 | | 0.00 | 1,892.00 | 549.00 |
| Subtotal [6B] Heat | | 30,882.00 | | 0.00 | 30,882.00 | 41,684.00 |
| Subgroup : [6C] | Light & Power | | | | | |
| 462000-0105-25-000-0 | Electric-Maple View-Property | 78,427.00 | | 0.00 | 78,427.00 | 90,487.00 |
| Subtotal [6C] Light & Power | | 78,427.00 | | 0.00 | 78,427.00 | 90,487.00 |
| Subgroup : [6D] | Water | | | | | |
| 464000-0105-25-000-0 | Sewer-Maple View-Property | 33,679.00 | | 0.00 | 33,679.00 | 30,919.00 |
| 466000-0105-25-000-0 | Water-Maple View-Property | 2,835.00 | | 0.00 | 2,835.00 | 1,050.00 |
| Subtotal [6D] Water | | 36,514.00 | | 0.00 | 36,514.00 | 31,969.00 |
| Subgroup : [6E] | Equipment Lease | | | | | |
| 435210-0105-03-000-0 | Equipment Lease | 50,543.00 | RJE - 5 | (6,895.00) | 41,648.00 | 37,503.00 |
| 452000-0105-04-000-0 | Equip Rental-Maple View-Fiscal Operations | 11,544.00 | | 0.00 | 11,544.00 | 9,650.00 |
| 520100-0105-03-000-0 | Auto Lease Expense-Maple View-Administration | 3,995.00 | | 0.00 | 3,995.00 | 4,362.00 |
| Subtotal [6E] Equipment Lease | | 66,083.00 | | (6,895.00) | 57,188.00 | 51,515.00 |
| Subgroup : [6F] | Other | | | | | |
| 410000-0105-08-000-0 | Supplies-Maple View-Maintenance | 20,414.00 | | 0.00 | 20,414.00 | 18,755.00 |
| 410019-0105-08-000-0 | Supplies COVID-Maple View-Maintenance | 47.00 | | 0.00 | 47.00 | 236.00 |
| 420000-0105-08-000-0 | Minor Equip-Maple View-Maintenance | 580.00 | | 0.00 | 580.00 | 0.00 |
| 440000-0105-08-000-0 | Purch Services-Maple View-Maintenance | 76,165.00 | | (29,105.00) | 47,060.00 | 53,163.00 |
| 440001-0105-08-000-0 | Ground Services-Maple View-Maintenance | 16,748.00 | RJE - 4 | (29,105.00) | 0.00 | 16,748.00 |
| | | | | | | 8,683.00 |

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

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|----------------|----------|-------------|----------------|----------------|
| | | 9/30/2021 | | | 9/30/2021 | 9/30/2020 |
| 442000-0105-08-000-0 | Pest Control-Maple-Maintenance- - | 3,536.00 | | 0.00 | 3,536.00 | 3,377.00 |
| 443000-0105-08-000-0 | Carting-Maple View-Maintenance | 23,724.00 | | 0.00 | 23,724.00 | 23,114.00 |
| 450000-0105-08-000-0 | Rental Expenses-Maple View-Maintenance | 1,213.00 | | 0.00 | 1,213.00 | 0.00 |
| Subtotal [6F] Other | | 142,427.00 | | (29,105.00) | 113,322.00 | 107,328.00 |
| Subgroup : [7D] | Movable Equipment | | | | | |
| 486000-0105-25-000-0 | Depr Exp MME-Maple View | 51,148.00 | | 0.00 | 51,148.00 | 48,441.00 |
| Subtotal [7D] Movable Equipment | | 51,148.00 | | 0.00 | 51,148.00 | 48,441.00 |
| Subgroup : [8C] | Leasehold Improvements | | | | | |
| 484000-0105-25-000-0 | Depr Exp LHI-Maple View | 109,793.00 | | 0.00 | 109,793.00 | 121,376.00 |
| Subtotal [8C] Leasehold Improvements | | 109,793.00 | | 0.00 | 109,793.00 | 121,376.00 |
| Subgroup : [9] | Rental Payments | | | | | |
| 471000-0105-25-000-0 | Rent-Maple View-Property | 561,261.00 | | 0.00 | 561,261.00 | 546,000.00 |
| Subtotal [9] Rental Payments | | 561,261.00 | | 0.00 | 561,261.00 | 546,000.00 |
| Subgroup : [10C] | Personal property taxes | | | | | |
| 472000-0105-25-000-0 | Personal Property Taxes-Maple View-Property | 8,842.00 | | 0.00 | 8,842.00 | 9,283.00 |
| Subtotal [10C] Personal property taxes | | 8,842.00 | | 0.00 | 8,842.00 | 9,283.00 |
| Total [22] Maintenance and Property | | 1,085,377.00 | | (38,000.00) | 1,047,377.00 | 1,046,093.00 |
| Group : [27] | Interest and Insurance | | | | | |
| Subgroup : [12D] | Other Interest Expense | | | | | |
| 476003-0105-25-000-0 | Interest Expense NP 3-Maple View-Property | 24.00 | | 0.00 | 24.00 | 818.00 |
| 503100-0105-03-000-0 | Interest-Maple View-Administration | 303.00 | | 0.00 | 303.00 | 537.00 |
| 503130-0105-03-000-0 | Interest on Computer Loan-Maple-Administration - | 3,657.00 | | 0.00 | 3,657.00 | 4,446.00 |
| Subtotal [12D] Other Interest Expense | | 3,984.00 | | 0.00 | 3,984.00 | 5,801.00 |
| Subgroup : [14A] | Insurance on Property | | | | | |
| 472500-0105-25-000-0 | Property Insurance-Maple-Property- - | 0.00 | | 0.00 | 0.00 | 19.00 |
| Subtotal [14A] Insurance on Property | | 0.00 | | 0.00 | 0.00 | 19.00 |
| Subgroup : [14B] | Insurance of Automobiles | | | | | |
| 511000-0105-03-000-0 | Auto Ins-Maple View-Administration | 1,615.00 | | 0.00 | 1,615.00 | 1,986.00 |
| Subtotal [14B] Insurance of Automobiles | | 1,615.00 | | 0.00 | 1,615.00 | 1,986.00 |
| Subgroup : [14C1] | Umbrella | | | | | |
| 512000-0105-03-000-0 | Umbrella Ins-Maple View-Administration | 3,907.00 | | 0.00 | 3,907.00 | 11,413.00 |
| Subtotal [14C1] Umbrella | | 3,907.00 | | 0.00 | 3,907.00 | 11,413.00 |
| Subgroup : [14C3] | Other | | | | | |
| 510000-0105-03-000-0 | Liability Ins-Maple View-Administration | 78,309.00 | | 0.00 | 78,309.00 | 62,637.00 |
| 513000-0105-03-000-0 | Crime Ins-Maple View-Administration | 3,347.00 | | 0.00 | 3,347.00 | 125.00 |
| Subtotal [14C3] Other | | 81,656.00 | | 0.00 | 81,656.00 | 62,762.00 |
| Total [27] Interest and Insurance | | 91,162.00 | | 0.00 | 91,162.00 | 81,981.00 |
| Group : [30] | Statement of Revenue | | | | | |
| Subgroup : [1A] | Medicaid Residents (CT only) | | | | | |
| 311000-0105-00-000-0 | Medicaid Room & Board-Maple View | (8,592,075.00) | | 0.00 | (8,592,075.00) | (9,605,855.00) |
| Subtotal [1A] Medicaid Residents (CT only) | | (8,592,075.00) | | 0.00 | (8,592,075.00) | (9,605,855.00) |
| Subgroup : [1B] | Medicaid room and board contractual allowance | | | | | |
| 311005-0105-00-000-0 | Medicaid Room & Board Contra-Maple View | 3,598,578.00 | | 0.00 | 3,598,578.00 | 4,542,354.00 |
| 313005-0105-00-000-0 | Medicaid Contra Other-Maple View | (100.00) | | 0.00 | (100.00) | 10,451.00 |
| Subtotal [1B] Medicaid room and board contractual allowance | | 3,598,478.00 | | 0.00 | 3,598,478.00 | 4,552,805.00 |
| Subgroup : [3A] | Medicare Residents (All Inclusive) | | | | | |
| 321000-0105-00-000-0 | Medicare Pt A Room & Board-Maple View | (1,810,513.00) | | 0.00 | (1,810,513.00) | (2,192,715.00) |
| 329000-0105-00-000-0 | Medicare Pt A Settlement-Maple View | (2,384.00) | | 0.00 | (2,384.00) | (2,288.00) |
| Subtotal [3A] Medicare Residents (All Inclusive) | | (1,812,877.00) | | 0.00 | (1,812,877.00) | (2,195,003.00) |
| Subgroup : [3B] | Medicare room and board contractual allowance | | | | | |
| 321005-0105-00-000-0 | Medicare Pt A Room and B Contra-Maple View | 1,424,499.00 | | 0.00 | 1,424,499.00 | 1,720,303.00 |
| 323005-0105-00-000-0 | Medicare Pt A Contra Other-Maple View | 23,063.00 | | 0.00 | 23,063.00 | 97,058.00 |
| 328000-0105-00-000-0 | Medicare Pt A Sequstration-Maple | 0.00 | | 0.00 | 0.00 | 21,827.00 |
| Subtotal [3B] Medicare room and board contractual allowance | | 1,447,562.00 | | 0.00 | 1,447,562.00 | 1,839,188.00 |
| Subgroup : [4A] | Private-pay residents and other | | | | | |
| 303100-0105-00-000-0 | Hospice Revenue-Maple View | (823,131.00) | | 0.00 | (823,131.00) | (878,450.00) |
| 341000-0105-00-000-0 | Private Room & Board-Maple View | (1,861,430.00) | | 0.00 | (1,861,430.00) | (1,262,985.00) |
| 351000-0105-00-000-0 | Comm Ins Room & Board-Maple View | (97,094.00) | | 0.00 | (97,094.00) | 6,530.00 |
| 371000-0105-00-000-0 | Mgd Medicare Room and Board-Maple View | (1,146,405.00) | | 0.00 | (1,146,405.00) | (1,219,855.00) |
| Subtotal [4A] Private-pay residents and other | | (3,930,660.00) | | 0.00 | (3,930,660.00) | (3,354,760.00) |
| Subgroup : [4B] | Private-pay room and board contractual allowance | | | | | |
| 303700-0105-00-000-0 | Hospice C/A-Maple View | 348,640.00 | | 0.00 | 348,640.00 | 409,892.00 |
| 341005-0105-00-000-0 | Private Room & Board Contra-Maple View | 83,640.00 | | 0.00 | 83,640.00 | 10,277.00 |
| 351005-0105-00-000-0 | Comm Ins Room & Board Contra-Maple View | 14,738.00 | | 0.00 | 14,738.00 | 4,418.00 |
| 353005-0105-00-000-0 | Comm Ins Contra Other-Maple View | 1,962.00 | | 0.00 | 1,962.00 | 256.00 |
| 371005-0105-00-000-0 | Mgd Medicare Room & Board Contra-Maple View | 211,640.00 | | 0.00 | 211,640.00 | 212,578.00 |
| 373005-0105-00-000-0 | Mgd Medicare Contra Other-Maple View | 15,915.00 | | 0.00 | 15,915.00 | 69,951.00 |
| Subtotal [4B] Private-pay room and board contractual allowance | | 676,735.00 | | 0.00 | 676,735.00 | 707,372.00 |
| Subgroup : [5A] | Prescription Drugs - Medicare | | | | | |
| 324100-0105-00-000-0 | Medicare Pt A Pharmacy-Maple View | (158,762.00) | | 0.00 | (158,762.00) | (109,656.00) |
| Subtotal [5A] Prescription Drugs - Medicare | | (158,762.00) | | 0.00 | (158,762.00) | (109,656.00) |
| Subgroup : [5B] | Prescription Drugs - Medicare Contractual Allowance | | | | | |
| 324105-0105-00-000-0 | Medicare Pt A Pharmacy Contra-Maple View | 204,559.00 | | 0.00 | 204,559.00 | 112,140.00 |
| Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance | | 204,559.00 | | 0.00 | 204,559.00 | 112,140.00 |
| Subgroup : [5C] | Prescription Drugs - Non-medicare | | | | | |
| 314100-0105-00-000-0 | Medicaid Pharmacy-Maple View | (34,265.00) | | 0.00 | (34,265.00) | (28,676.00) |
| 344100-0105-00-000-0 | Private Pharmacy-Maple View | (182.00) | | 0.00 | (182.00) | (47.00) |
| 354100-0105-00-000-0 | Comm Ins Pharmacy-Maple View | (5,689.00) | | 0.00 | (5,689.00) | (431.00) |
| 374100-0105-00-000-0 | Mgd Medicare Pharmacy-Maple View | (74,123.00) | | 0.00 | (74,123.00) | (55,076.00) |
| 375700-0105-00-000-0 | Mgd Medicare Flu/Pneumonia-Maple View | (763.00) | | 0.00 | (763.00) | (1,581.00) |
| Subtotal [5C] Prescription Drugs - Non-medicare | | (116,022.00) | | 0.00 | (116,022.00) | (115,815.00) |
| Subgroup : [5D] | Prescription Drugs - Non-medicare Contractual Allowance | | | | | |
| 314105-0105-00-000-0 | Medicaid Pharmacy Contra-Maple View | 34,265.00 | | 0.00 | 34,265.00 | 28,676.00 |
| 354105-0105-00-000-0 | Comm Ins Pharmacy Contra-Maple View | 18,009.00 | | 0.00 | 18,009.00 | 431.00 |
| 374105-0105-00-000-0 | Mgd Medicare Pharmacy Contra-Maple View | 74,961.00 | | 0.00 | 74,961.00 | 88,115.00 |
| Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance | | 127,235.00 | | 0.00 | 127,235.00 | 117,224.00 |
| Subgroup : [7A] | Physical Therapy - Medicare | | | | | |

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

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|--|--|-----------------------|----------|-------------|-----------------------|-----------------------|
| 324300-0105-00-000-0 | Medicare Pt A PT-Maple View | (232,169.00) | | 0.00 | (232,169.00) | (226,446.00) |
| 334300-0105-00-000-0 | Medicare Pt B PT-Maple View | (79,814.00) | | 0.00 | (79,814.00) | (116,867.00) |
| Subtotal [7A] Physical Therapy - Medicare | | (311,983.00) | | 0.00 | (311,983.00) | (343,313.00) |
| Subgroup : [7B] | Physical Therapy - Medicare Contractual Allowance | | | | | |
| 321008-0105-00-000-0 | Medicare Pt A Contra-Maple View | (367,406.00) | | 0.00 | (367,406.00) | (420,317.00) |
| 324305-0105-00-000-0 | Medicare Pt A PT Contra-Maple View | 232,169.00 | | 0.00 | 232,169.00 | 226,446.00 |
| 334305-0105-00-000-0 | Medicare Pt B PT Contra-Maple View | 13,347.00 | | 0.00 | 13,347.00 | 12,103.00 |
| Subtotal [7B] Physical Therapy - Medicare Contractual Allowance | | (121,890.00) | | 0.00 | (121,890.00) | (181,768.00) |
| Subgroup : [7C] | Physical Therapy - Non-medicare | | | | | |
| 304100-0105-00-000-0 | Hospice Pharmacy-Maple View | 413.00 | | 0.00 | 413.00 | (1,064.00) |
| 304300-0105-00-000-0 | Hospice PT-Maple View | (745.00) | | 0.00 | (745.00) | (1,097.00) |
| 314300-0105-00-000-0 | Medicaid PT-Maple View | (23,964.00) | | 0.00 | (23,964.00) | (15,427.00) |
| 337305-0105-00-000-0 | Mgd Medicare Pt B PT Contra-Maple | 0.00 | | 0.00 | 0.00 | (25,393.00) |
| 344300-0105-00-000-0 | Private PT-Maple View | (329.00) | | 0.00 | (329.00) | 0.00 |
| 354300-0105-00-000-0 | Comm Ins PT-Maple View | (12,981.00) | | 0.00 | (12,981.00) | (1,489.00) |
| 374300-0105-00-000-0 | Mgd Medicare PT-Maple View | (129,988.00) | | 0.00 | (129,988.00) | (147,672.00) |
| 378100-0105-00-000-0 | Medicare Mgd Care Pt B PT-Maple View | (29,944.00) | | 0.00 | (29,944.00) | (57,642.00) |
| Subtotal [7C] Physical Therapy - Non-medicare | | (197,538.00) | | 0.00 | (197,538.00) | (249,764.00) |
| Subgroup : [7D] | Physical Therapy - Non-medicare Contractual Allowance | | | | | |
| 304105-0105-00-000-0 | Hospice Pharmacy Contra-Maple View | (413.00) | | 0.00 | (413.00) | 1,064.00 |
| 304305-0105-00-000-0 | Hospice PT Contra-Maple View | 20.00 | | 0.00 | 20.00 | 359.00 |
| 314305-0105-00-000-0 | Medicaid PT Contra-Maple View | 23,964.00 | | 0.00 | 23,964.00 | 15,427.00 |
| 354305-0105-00-000-0 | Comm Ins PT Contra-Maple View | 12,981.00 | | 0.00 | 12,981.00 | 1,489.00 |
| 371005-0105-00-000-0 | Mgd Medicare PT Contra-Maple View | 73,791.00 | | 0.00 | 73,791.00 | (6,942.00) |
| 374305-0105-00-000-0 | Mgd Medicare PT Contra-Maple View | 129,988.00 | | 0.00 | 129,988.00 | 147,672.00 |
| 378105-0105-00-000-0 | Medicare Mgd Pt B PT Contra-Maple View | 1,349.00 | | 0.00 | 1,349.00 | (5,137.00) |
| Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance | | (241,680.00) | | 0.00 | (241,680.00) | (153,932.00) |
| Subgroup : [8A] | Speech Therapy - Medicare | | | | | |
| 324400-0105-00-000-0 | Medicare Pt A ST-Maple View | (131,425.00) | | 0.00 | (131,425.00) | (117,657.00) |
| 334400-0105-00-000-0 | Medicare Pt B ST-Maple View | (23,429.00) | | 0.00 | (23,429.00) | (26,953.00) |
| Subtotal [8A] Speech Therapy - Medicare | | (154,854.00) | | 0.00 | (154,854.00) | (146,610.00) |
| Subgroup : [8B] | Speech Therapy - Medicare Contractual Allowance | | | | | |
| 321008-0105-00-000-0 | Medicare A ST Contra-Maple View | (232,983.00) | | 0.00 | (232,983.00) | (243,543.00) |
| 324405-0105-00-000-0 | Medicare Pt A ST Contra-Maple View | 131,425.00 | | 0.00 | 131,425.00 | 117,657.00 |
| 334405-0105-00-000-0 | Medicare Pt B ST Contra-Maple View | 632.00 | | 0.00 | 632.00 | 270.00 |
| Subtotal [8B] Speech Therapy - Medicare Contractual Allowance | | (100,926.00) | | 0.00 | (100,926.00) | (125,616.00) |
| Subgroup : [8C] | Speech Therapy - Non-medicare | | | | | |
| 304400-0105-00-000-0 | Hospice ST | 0.00 | | 0.00 | 0.00 | (468.00) |
| 314400-0105-00-000-0 | Medicaid ST-Maple View | (18,071.00) | | 0.00 | (18,071.00) | (10,421.00) |
| 354400-0105-00-000-0 | Comm Ins ST-Maple View | (2,223.00) | | 0.00 | (2,223.00) | 0.00 |
| 374400-0105-00-000-0 | Mgd Medicare ST-Maple View | (49,992.00) | | 0.00 | (49,992.00) | (62,613.00) |
| 378120-0105-00-000-0 | Medicare Mgd Care Pt B ST-Maple View | (16,089.00) | | 0.00 | (16,089.00) | (17,057.00) |
| Subtotal [8C] Speech Therapy - Non-medicare | | (86,976.00) | | 0.00 | (86,976.00) | (90,559.00) |
| Subgroup : [8D] | Speech Therapy - Non-medicare Contractual Allowance | | | | | |
| 304405-0105-00-000-0 | Hospice ST Contra | 0.00 | | 0.00 | 0.00 | 18.00 |
| 314405-0105-00-000-0 | Medicaid ST Contra-Maple View | 18,071.00 | | 0.00 | 18,071.00 | 10,421.00 |
| 337405-0105-00-000-0 | Mgd Medicare Pt B ST Contra-Maple | 0.00 | | 0.00 | 0.00 | 16.00 |
| 354405-0105-00-000-0 | Comm Ins ST Contra-Maple View | 2,223.00 | | 0.00 | 2,223.00 | 0.00 |
| 371008-0105-00-000-0 | Mgd Medicare ST Contra-Maple View | (29,207.00) | | 0.00 | (29,207.00) | (12,203.00) |
| 374405-0105-00-000-0 | Mgd Medicare ST Contra-Maple View | 49,992.00 | | 0.00 | 49,992.00 | 62,613.00 |
| 378125-0105-00-000-0 | Medicare Mgd Pt B ST Contra-Maple View | 6,639.00 | | 0.00 | 6,639.00 | 2,128.00 |
| Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance | | (47,718.00) | | 0.00 | (47,718.00) | (62,993.00) |
| Subgroup : [8A] | Occupational Therapy - Medicare | | | | | |
| 324800-0105-00-000-0 | Medicare Pt A OT-Maple View | (232,470.00) | | 0.00 | (232,470.00) | (228,365.00) |
| 334800-0105-00-000-0 | Medicare Pt B OT-Maple View | (51,460.00) | | 0.00 | (51,460.00) | (100,733.00) |
| Subtotal [8A] Occupational Therapy - Medicare | | (113,930.00) | | 0.00 | (113,930.00) | (329,098.00) |
| Subgroup : [8B] | Occupational Therapy - Medicare Contractual Allowance | | | | | |
| 321007-0105-00-000-0 | Medicare A OT Contra-Maple View | (343,709.00) | | 0.00 | (343,709.00) | (395,219.00) |
| 324805-0105-00-000-0 | Medicare Pt A OT Contra-Maple View | 232,470.00 | | 0.00 | 232,470.00 | 228,365.00 |
| 334805-0105-00-000-0 | Medicare Pt B OT Contra-Maple View | 15,261.00 | | 0.00 | 15,261.00 | 19,754.00 |
| Subtotal [8B] Occupational Therapy - Medicare Contractual Allowance | | (95,978.00) | | 0.00 | (95,978.00) | (147,100.00) |
| Subgroup : [8C] | Occupational Therapy - Non-medicare | | | | | |
| 304800-0105-00-000-0 | Hospice OT-Maple View | (545.00) | | 0.00 | (545.00) | (1,316.00) |
| 314800-0105-00-000-0 | Medicaid OT-Maple View | (25,458.00) | | 0.00 | (25,458.00) | (15,453.00) |
| 337805-0105-00-000-0 | Mgd Medicare Pt B OT Contra-Maple | 0.00 | | 0.00 | 0.00 | 234.00 |
| 354800-0105-00-000-0 | Comm Ins OT-Maple View | (11,621.00) | | 0.00 | (11,621.00) | (473.00) |
| 374800-0105-00-000-0 | Mgd Medicare OT-Maple View | (129,144.00) | | 0.00 | (129,144.00) | (153,889.00) |
| 378130-0105-00-000-0 | Medicare Mgd Care Pt B OT-Maple View | (34,664.00) | | 0.00 | (34,664.00) | (59,104.00) |
| Subtotal [8C] Occupational Therapy - Non-medicare | | (201,432.00) | | 0.00 | (201,432.00) | (221,001.00) |
| Subgroup : [8D] | Occupational Therapy - Non-medicare Contractual Allowance | | | | | |
| 304805-0105-00-000-0 | Hospice OT Contra-Maple View | 23.00 | | 0.00 | 23.00 | 303.00 |
| 314805-0105-00-000-0 | Medicaid OT Contra-Maple View | 25,458.00 | | 0.00 | 25,458.00 | 15,453.00 |
| 337805-0105-00-000-0 | Comm Ins OT Contra-Maple View | 11,621.00 | | 0.00 | 11,621.00 | 1,418.00 |
| 371007-0105-00-000-0 | Mgd Medicare OT Contra-Maple View | (47,122.00) | | 0.00 | (47,122.00) | (18,049.00) |
| 374805-0105-00-000-0 | Mgd Medicare OT Contra-Maple View | 129,176.00 | | 0.00 | 129,176.00 | 153,889.00 |
| 378135-0105-00-000-0 | Medicare Mgd Pt B OT Contra-Maple View | 16,959.00 | | 0.00 | 16,959.00 | 1,790.00 |
| Subtotal [8D] Occupational Therapy - Non-medicare Contractual Allowance | | (136,115.00) | | 0.00 | (136,115.00) | (164,864.00) |
| Subgroup : [9A] | Other - Medicare | | | | | |
| 321009-0105-00-000-0 | Medicare A NTA Contra-Maple View | (471,446.00) | | 0.00 | (471,446.00) | (594,649.00) |
| 321010-0105-00-000-0 | Medicare A Nsg Comp Contra-Maple View | (813,344.00) | | 0.00 | (813,344.00) | (1,082,996.00) |
| 324200-0105-00-000-0 | MCR Pt A Chargeable Med Supp-Maple View | (3,292.00) | | 0.00 | (3,292.00) | (3,839.00) |
| 324205-0105-00-000-0 | MCR Pt A Charge Med Supp Contra-Maple View | 3,292.00 | | 0.00 | 3,292.00 | 3,839.00 |
| 324500-0105-00-000-0 | Medicare Pt A IV Therapy-Maple View | (45,797.00) | | 0.00 | (45,797.00) | (2,482.00) |
| 324600-0105-00-000-0 | Medicare Pt A Lab-Maple View | (13,791.00) | | 0.00 | (13,791.00) | (78,591.00) |
| 325000-0105-00-000-0 | Medicare Pt A X-Maple View | (9,272.00) | | 0.00 | (9,272.00) | (18,467.00) |
| 338000-0105-00-000-0 | Medicare Pt B Prior Period-Maple View | (9.00) | | 0.00 | (9.00) | 2,930.00 |
| Subtotal [9A] Other - Medicare | | (1,353,659.00) | | 0.00 | (1,353,659.00) | (1,774,255.00) |
| Subgroup : [10A] | Other - Non-medicare | | | | | |
| 303005-0105-00-000-0 | Hospice Contra Other | 0.00 | | 0.00 | 0.00 | 161.00 |
| 304600-0105-00-000-0 | Hospice Lab | 0.00 | | 0.00 | 0.00 | (161.00) |
| 314600-0105-00-000-0 | Medicaid Lab-Maple View | 365.00 | | 0.00 | 365.00 | (10,031.00) |
| 315000-0105-00-000-0 | Medicaid X-Maple View | (265.00) | | 0.00 | (265.00) | (420.00) |
| 335700-0105-00-000-0 | Medicare Pt B Flu/Pneumonia-Maple View | (2,798.00) | | 0.00 | (2,798.00) | (2,098.00) |
| 344105-0105-00-000-0 | Private Pharmacy Contra-Maple | 0.00 | | 0.00 | 0.00 | 75.00 |

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

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|--|---|----------|---------------------|------------------------|------------------------|
| | | 9/30/2021 | | | 9/30/2021 | 9/30/2020 |
| 344600-0105-00-000-0 | Private Lab-Maple View | (182.00) | | 0.00 | (182.00) | (203.00) |
| 354500-0105-00-000-0 | Comm Ins IV Therapy-Maple View | (11,320.00) | | 0.00 | (11,320.00) | 0.00 |
| 354600-0105-00-000-0 | Comm Ins Lab-Maple View | (1,381.00) | | 0.00 | (1,381.00) | (256.00) |
| 355000-0105-00-000-0 | Comm Ins X-Maple View | (582.00) | | 0.00 | (582.00) | 0.00 |
| 371009-0105-00-000-0 | Mgd Medicare NTA Contra-Maple View | (82,650.00) | | 0.00 | (82,650.00) | (30,758.00) |
| 371010-0105-00-000-0 | Mgd Medicare Nsg Comp Contra-Maple View | (133,907.00) | | 0.00 | (133,907.00) | (61,444.00) |
| 374200-0105-00-000-0 | Mgd Medicare Chargeable Medical Supplies-Maple Vie | (3,346.00) | | 0.00 | (3,346.00) | 0.00 |
| 374205-0105-00-000-0 | Mgd Medicare Chargeable Med Supp Contra-Maple View | 3,346.00 | | 0.00 | 3,346.00 | 0.00 |
| 374500-0105-00-000-0 | Mgd Medicare IV Therapy-Maple View | (838.00) | | 0.00 | (838.00) | (13,562.00) |
| 374600-0105-00-000-0 | Mgd Medicare Lab-Maple View | (9,876.00) | | 0.00 | (9,876.00) | (46,943.00) |
| 375000-0105-00-000-0 | Mgd Medicare X-Maple View | (6,039.00) | | 0.00 | (6,039.00) | (10,695.00) |
| 378000-0105-00-000-0 | Mgd Medicare Prior Period-Maple View | 4,607.00 | | 0.00 | 4,607.00 | 3,666.00 |
| 389010-0105-00-000-0 | Patient Revenue Capitation -Maple View | (51,595.00) | | 0.00 | (51,595.00) | 0.00 |
| Subtotal [10B] Other - Non-medicare | | (298,459.00) | | 0.00 | (298,459.00) | (174,649.00) |
| Subgroup : [15] | | | | | | |
| 391100-0105-00-000-0 | Interest Income | | | | | |
| Subtotal [15] Interest Income | | (1,320.00) | | 0.00 | (1,320.00) | (873.00) |
| Subgroup : [16] | | | | | | |
| 391500-0105-00-000-0 | Other Revenue | | | | | |
| 391900-0105-00-000-0 | Misc. Other Income-Maple View | (1,034,248.00) | | 0.00 | (1,034,248.00) | (283,862.00) |
| 436300-0105-22-000-0 | Long- Term CT PET Tax Income-Maplev- -- | (4,624.00) | | 0.00 | (4,624.00) | 10,071.00 |
| Subtotal [16] Other Revenue | | (3,166.00) | | 0.00 | (1,042,060.00) | (273,791.00) |
| Total [30] Statement of Revenue | | (12,408,718.00) | | 0.00 | (12,408,718.00) | (11,735,056.00) |
| Group : [31-32] | | | | | | |
| Subgroup : [A1] | | | | | | |
| 101005-0105-00-000-0 | Assets | | | | | |
| 102000-0105-00-000-0 | Cash | | | | | |
| 104000-0105-00-000-0 | Cash Operating-Maple View | 189,842.00 | | 0.00 | 189,842.00 | 306,455.00 |
| 105000-0105-00-000-0 | Cash - Payroll-Maple View | 11,900.00 | | 0.00 | 11,900.00 | 10,051.00 |
| 106000-0105-00-000-0 | Cash - Savings-Maple View | 1,288,592.00 | | 0.00 | 1,288,592.00 | 1,091,000.00 |
| 106100-0105-00-000-0 | Petty Cash-Maple View | 88,077.00 | | 0.00 | 88,077.00 | 69,940.00 |
| Subtotal [A1] Cash | | 1,580,511.00 | | 0.00 | 1,580,511.00 | 1,479,546.00 |
| Subgroup : [A2] | | | | | | |
| 110000-0105-00-000-0 | Resident Accounts Receivable | | | | | |
| 111000-0105-00-000-0 | Accounts Receivable-Maple View | 208,406.00 | | 0.00 | 208,406.00 | 230,037.00 |
| 112000-0105-00-000-0 | A/R Private-Maple View | 15,858.00 | | 0.00 | 15,858.00 | 91,062.00 |
| 113000-0105-00-000-0 | A/R Comm Ins-Maple View | 89,118.00 | | 0.00 | 89,118.00 | 44,333.00 |
| 114000-0105-00-000-0 | A/R Hospice-Maple View | 81,047.00 | | 0.00 | 81,047.00 | 10,744.00 |
| 115000-0105-00-000-0 | A/R Mgd Medicare-Maple View | 133,423.00 | | 0.00 | 133,423.00 | 24,139.00 |
| 116000-0105-00-000-0 | A/R Medicare P1 A-Maple View | 202,390.00 | | 0.00 | 202,390.00 | 422,725.00 |
| 117000-0105-00-000-0 | A/R Medicare P1 B-Maple View | 9,222.00 | | 0.00 | 9,222.00 | 7,148.00 |
| 118000-0105-00-000-0 | A/R Medicaid-Maple View | 447,866.00 | | 0.00 | 447,866.00 | 416,706.00 |
| 119000-0105-00-000-0 | A/R Patient Picipalion-Maple View | (73,143.00) | | 0.00 | (73,143.00) | (76,190.00) |
| 121000-0105-00-000-0 | Medicare Coins Bad Debt-Maple View | 4,694.00 | | 0.00 | 4,694.00 | 2,288.00 |
| 122000-0105-00-000-0 | Allowance for Doubtful Accounts-Maple View | (248,701.00) | | 0.00 | (248,701.00) | (306,688.00) |
| Subtotal [A2] Resident Accounts Receivable | | 870,200.00 | | 0.00 | 870,200.00 | 866,304.00 |
| Subgroup : [A3] | | | | | | |
| 141600-0105-00-000-0 | Other Accounts Receivable | | | | | |
| Subtotal [A3] Other Accounts Receivable | | 1,557,375.00 | | 0.00 | 1,557,375.00 | 2,113,346.00 |
| Subgroup : [A4] | | | | | | |
| 130000-0105-00-000-0 | Inventories | | | | | |
| Subtotal [A4] Inventories | | 57,414.00 | | 0.00 | 57,414.00 | 23,547.00 |
| Subgroup : [A5] | | | | | | |
| 121400-0105-00-000-0 | Prepaid Expenses | | | | | |
| 122200-0105-00-000-0 | Prepaid Workers Comp-Maple View | 15,785.00 | | 0.00 | 15,785.00 | 16,773.00 |
| 129000-0105-00-000-0 | Prepaid Geo. Ins-Maple View | 14,518.00 | | 0.00 | 14,518.00 | 20,191.00 |
| 129110-0105-00-000-0 | Prepaid Expense Other-Maple View | 110,323.00 | | 0.00 | 110,323.00 | 10,672.00 |
| 129300-0105-00-000-0 | Prepaid Personal Property Taxes-Maple View | 7,129.00 | | 0.00 | 7,129.00 | 5,679.00 |
| Subtotal [A5] Prepaid Expenses | | 164,626.00 | | 0.00 | 164,626.00 | 71,944.00 |
| Subgroup : [A6] | | | | | | |
| 107000-0105-00-000-0 | Other Current Assets | | | | | |
| 129900-0105-00-000-0 | Resident Refunds-Maple View | 1,707.00 | | 0.00 | 1,707.00 | 2,801.00 |
| 141400-0105-00-000-0 | CT PET Deferred Tax-Maple View | 45,644.00 | | 0.00 | 45,644.00 | 41,020.00 |
| 141900-0105-00-000-0 | Due from Realty-Maple View | 8,098.00 | | 0.00 | 8,098.00 | 8,098.00 |
| Subtotal [A6] Other Current Assets | | 55,449.00 | | 0.00 | 55,449.00 | 68,499.00 |
| Subgroup : [B4] | | | | | | |
| 154100-0105-00-000-0 | Leasehold Improvements | | | | | |
| 164000-0105-00-000-0 | Leasehold Improvements-Maple View | 1,572,487.00 | | 0.00 | 1,572,487.00 | 1,548,871.00 |
| 164000-0105-00-000-0 | Leasehold Improvement Mgmt-Maple View | 8,128.00 | | 0.00 | 8,128.00 | 8,128.00 |
| Subtotal [B4] Leasehold Improvements | | (1,621,270.00) | | 0.00 | (1,621,270.00) | (911,477.00) |
| Subgroup : [B6] | | | | | | |
| 155000-0105-00-000-0 | Movable Equipment | | | | | |
| 156000-0105-00-000-0 | Fixed Equipment-Maple View | 27,332.00 | | 0.00 | 27,332.00 | 27,332.00 |
| 166000-0105-00-000-0 | Major Movable Equip-Maple View | 651,853.00 | | 0.00 | 651,853.00 | 593,451.00 |
| Subtotal [B6] Movable Equipment | | (438,614.00) | | 0.00 | (438,614.00) | (387,656.00) |
| Subgroup : [B8] | | | | | | |
| 153600-0105-00-000-0 | Other Fixed Assets | | | | | |
| Subtotal [B8] Other Fixed Assets | | 6,731.00 | | 0.00 | 6,731.00 | 6,731.00 |
| Subgroup : [D7] | | | | | | |
| 141000-0105-00-000-0 | Other Assets | | | | | |
| 145000-0105-00-000-0 | Loans and Exchange-Maple View | 200,000.00 | | 0.00 | 200,000.00 | 200,000.00 |
| Subtotal [D7] Other Assets | | 11,826.00 | | 0.00 | 11,826.00 | 11,826.00 |
| Total [31-32] Assets | | 211,826.00 | | 0.00 | 211,826.00 | 211,826.00 |
| Group : [33-34] | | | | | | |
| Subgroup : [A1] | | | | | | |
| 210000-0105-00-000-0 | Liabilities | | | | | |
| Subtotal [A1] Trade Accounts Payable | | Trade Accounts Payable | | 0.00 | 405,065.00 | (977,621.00) |
| Subgroup : [A3] | | | | | | |
| 211400-0105-00-000-0 | Loans Payable for Equipment | | | | | |
| Subtotal [A3] Loans Payable for Equipment | | Equipment Obligation ST-Maple View | | (15,903.00) | 0.00 | (15,903.00) |
| Subgroup : [A4] | | | | | | |
| 235100-0105-00-000-0 | Accrued Payroll | | | | | |
| 250100-0105-00-000-0 | Non Union Sick Dec-Maplev | 0.00 | | 0.00 | 0.00 | (67,801.00) |
| Subtotal [A4] Accrued Payroll | | Accrued Payroll-Maple View | | (139,475.00) | 0.00 | (139,475.00) |
| Subgroup : [A5] | | | | | | |
| 250100-0105-00-000-0 | Accrued Payroll | | | | | |
| Subtotal [A5] Accrued Payroll | | Accrued Payroll-Maple View | | (139,475.00) | 0.00 | (139,475.00) |

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

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|--|---------------------------------------|----------------|----------|------|----------------|----------------|
| | | 9/30/2021 | | | 9/30/2021 | 9/30/2020 |
| 252000-0105-00-000-0 | Accrued Vacation-Maple View | (278,840.00) | | 0.00 | (278,840.00) | (236,310.00) |
| Subtotal [A4] Accrued Payroll | | (418,315.00) | | 0.00 | (418,315.00) | (423,606.00) |
| Subgroup : [A5] | | | | | | |
| 211003-0105-00-000-0 | Mortgage Payable | 0.00 | | 0.00 | 0.00 | (4,654.00) |
| Subtotal [A5] Mortgage Payable | | 0.00 | | 0.00 | 0.00 | (4,654.00) |
| Subgroup : [A12] | | | | | | |
| 220200-0105-00-000-0 | Other Current Liabilities | | | | | |
| 221700-0105-00-000-0 | Undelained ADP checks-Maple View | (12,886.00) | | 0.00 | (12,886.00) | (13,956.00) |
| 221760-0105-00-000-0 | Due to Medicaid-Maple View | (120,000.00) | | 0.00 | (120,000.00) | (227,290.00) |
| 226200-0105-00-000-0 | Deferred Revenue Rcf-Maplev | 0.00 | | 0.00 | 0.00 | (75,066.00) |
| 250000-0105-00-000-0 | Patients Fund-Maple View | (88,077.00) | | 0.00 | (88,077.00) | (69,940.00) |
| 250020-0105-00-000-0 | Accrued Expenses-Maple View | (215,597.00) | | 0.00 | (215,597.00) | (151,253.00) |
| 250030-0105-00-000-0 | Accrued Pension-Maple View | (11,942.00) | | 0.00 | (11,942.00) | 0.00 |
| 254900-0105-00-000-0 | Accrued Worker's Comp-Maple View | (82,886.00) | | 0.00 | (82,886.00) | (63,589.00) |
| Subtotal [A12] Other Current Liabilities | CT PET Tax Accrued Expense-Maplev- -- | (80,829.00) | | 0.00 | (80,829.00) | 0.00 |
| | | (612,219.00) | | 0.00 | (612,219.00) | (1,283,094.00) |
| Subgroup : [B1] | | | | | | |
| 211411-0105-00-000-0 | Loans Payable - Equipment | (42,741.00) | | 0.00 | (42,741.00) | (58,644.00) |
| Subtotal [B1] Loans Payable - Equipment | | (42,741.00) | | 0.00 | (42,741.00) | (58,644.00) |
| Subgroup : [B2] | | | | | | |
| 211106-0105-00-000-0 | Mortgages Payable | 0.00 | | 0.00 | 0.00 | (30,193.00) |
| Subtotal [B2] Mortgages Payable | Notes/Loans Payable L/T - Maplev | 0.00 | | 0.00 | 0.00 | (30,193.00) |
| Subgroup : [B3] | | | | | | |
| 221400-0105-00-000-0 | Loans from Owners or Related Parties | | | | | |
| 270000-0105-00-000-0 | Due to Realty-Maple View | (265,007.00) | | 0.00 | (265,007.00) | (79,892.00) |
| 271500-0105-00-000-0 | Due to Realty Comnpy-Maplev | 0.00 | | 0.00 | 0.00 | (77,914.00) |
| 274000-0105-00-000-0 | Due to Related-Maple View | (1,591,246.00) | | 0.00 | (1,591,246.00) | (2,539,647.00) |
| Subtotal [B3] Loans from Owners or Related Parties | Due to Other-Maple View | (38,888.00) | | 0.00 | (38,888.00) | (38,888.00) |
| Total [33-34] Liabilities | | (1,895,141.00) | | 0.00 | (1,895,141.00) | (2,736,341.00) |
| | | (3,389,384.00) | | 0.00 | (3,389,384.00) | (5,529,223.00) |
| Group : [35] | | | | | | |
| Subgroup : [B5] | | | | | | |
| 280000-0105-00-000-0 | Equity | | | | | |
| 286000-0105-00-000-0 | Cumulated Earnings | | | | | |
| 295000-0105-00-000-0 | Capital-Maple View | 537,077.00 | | 0.00 | 537,077.00 | 537,077.00 |
| Subtotal [B5] Cumulated Earnings | Printer Drawings-Maplev | 0.00 | | 0.00 | 0.00 | (500,000.00) |
| Total [35] Equity | Retained Earnings-Maple View | (1,228,536.00) | | 0.00 | (1,228,536.00) | 157,671.00 |
| | | (691,459.00) | | 0.00 | (691,459.00) | 194,748.00 |
| | | (691,459.00) | | 0.00 | (691,459.00) | 194,748.00 |
| | Sum of Account Groups | 0.00 | | 0.00 | 0.00 | 0.00 |
| | Net (Income) Loss | 0.00 | | 0.00 | 0.00 | 0.00 |

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

| Account | Description | W/P Ref | Debit | Credit |
|--|-------------|---------------------|-------------------|-------------------|
| Reclassifying Journal Entries JE # 1 | | D.01 - Tab J | | |
| To reclass MDS and Infection Control salaries into correct line of cost report | | | | |
| Marcum 202 MDS Coordinator | | | 101,550.00 | |
| Marcum 203 Infection Control | | | 43,448.00 | |
| Marcum 206 Staff Development | | | 51,856.00 | |
| 400000-0105-15-092-Salary-Maplev-Nursing-RN- | | | | 196,854.00 |
| Total | | | 196,854.00 | 196,854.00 |
| Reclassifying Journal Entries JE # 2 | | D.01 - Tab Q | | |
| To reclass Licenses and Chamber Dues into the correct line of the cost report | | | | |
| Marcum 103 Chamber Dues | | | 675.00 | |
| 491000-0105-03-000-(Dues-Maple View-Administration | | | | 675.00 |
| Total | | | 675.00 | 675.00 |
| Reclassifying Journal Entries JE # 3 | | J.01a | | |
| To reclass management fees into correct line of cost report | | | | |
| 134000-0105-03-000-(Shared Services-Maple View-Administration | | | 14,395.00 | |
| 131000-0105-04-000-(Consulting Fees-Maple View-Fiscal Operations | | | | 14,395.00 |
| Total | | | 14,395.00 | 14,395.00 |
| Reclassifying Journal Entries JE # 4 | | N.01a | | |
| To reclass dietary purchased services into correct line of the cost report. | | | | |
| 140000-0105-13-000-(Purch Services-Maple View-Dietary | | | 29,105.00 | |
| 140000-0105-08-000-(Purch Services-Maple View-Maintenance | | | | 29,105.00 |
| Total | | | 29,105.00 | 29,105.00 |
| Reclassifying Journal Entries JE # 5 | | D.01 - Tab V | | |
| To reclass admin equipment rental into correct line of the cost report | | | | |
| Marcum 207 Admin Equipment Rental | | | 8,895.00 | |
| 135210-0105-03-000-(IT Rental-Maple View-Administration | | | | 8,895.00 |
| Total | | | 8,895.00 | 8,895.00 |



Provider Name: Maple View Health & Rehab
Provider Number: 000009720
Period Ended: 9/30/21

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

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: