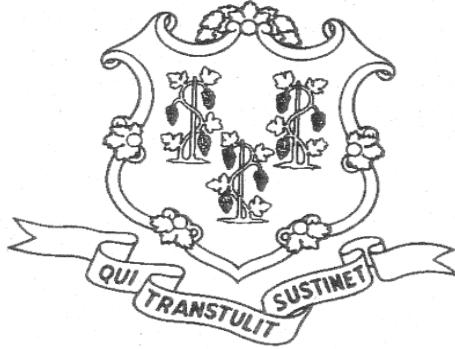


# State of Connecticut



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

Name of Facility (as licensed) Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	
Address (No. & Street, City, State, Zip Code) 809-R New Haven Road, Durham, CT 06422	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2315	RHNS	(Specify)	Medicare Provider 07-5431
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 000023151	RHNS	ICF-IID
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### For Department Use Only

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

## General Information

Name of Facility (as licensed) Twin Maples Home, Inc., d/b/a Twin Maples Health C	License No. 2315	Report for Year Ended 9/30/2020	Page 1	of 37
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### Administrator's/Owner's Certification

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

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

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

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

\*\* Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Amy Bentley			Printed Name (Owner) Theodore E. Jackson	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 809-R New Haven Road, Durham, CT 06422				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/29/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

## General Information and Questionnaire

### Type of Facility - Organization Structure

	Phone No. of Facility 860-349-1041	Report for Year Ended 9/30/2020	Page 2
		of 37	
Name of Facility (as shown on license) Twin Maples Home, Inc., d/b/a Twin Maples Health Care Fac		Address (No. & Street, City, State, Zip ) 809-R New Haven Road, Durham, CT 06422	
License Numbers:	CCNH 2315	RHNS	(Specify)
Medicare Provider No. 07-5431			
Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" 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			
<b>Administrator</b>			
Name of Administrator Amy Bentley		Nursing Home Administrator's License No.: 002013	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A			License No.:

## **General Information and Questionnaire Partners/Members**

**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples	License No. 2315	Report for Year Ended 9/30/2020	Page of 3A   37
---------------------------------------------------------------	---------------------	------------------------------------	--------------------

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	809-R New Haven Road, Durham, CT 06422	CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Theodore E. Jackson	55 Blanks Blvd, Guilford, CT 06437	President	50
Shelley L. Jackson	55 Blanks Blvd, Guilford, CT 06437	Sec / Treas	50
Names of Stockholders Owning at Least 10% of Shares			
Theodore E. Jackson	55 Blanks Blvd, Guilford, CT 06437	President	50
Shelley L. Jackson	55 Blanks Blvd, Guilford, CT 06437	Sec / Treas	50

State of Connecticut

**Annual Report of Long-Term Care Facility**

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**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health	2315	9/30/2020	3B	37

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

Owner(s) of Facility

N/A

## General Information and Questionnaire

### Related Parties\*

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Ca	License No. 2315	Report for Year Ended 9/30/2020			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input checked="" type="radio"/> Yes <input 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 type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
		<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.

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

## **General Information and Questionnaire**

### **Basis for Allocation of Costs**

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples He	License No. 2315	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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.)

Yes       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			Page <span style="float: right;">of</span>
		2315		9/30/2020			6 <span style="float: right;">37</span>
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					
CIT - 10201 Centurion Pkwy N. Suite 100, Jacksonville, FL 35526	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/03/08	60 Months - Ongoing	3,150	3,150
Sysco - 1390 Enclave Parkway, Houston, TX 77077-2099	<input type="radio"/>	<input checked="" type="radio"/>	Dishwasher	01/01/10	Monthly	1,061	1,061
Tamco/Frontier	<input type="radio"/>	<input checked="" type="radio"/>	Phone System	04/19/18	60 Months	1,509	1,509
Ascentium, 23970 Highway 59 N, Kingwood, TX 77339	<input type="radio"/>	<input checked="" type="radio"/>	TV System / Direct TV	12/28/16	60 Months	2,601	2,601
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/>	Yes	<input checked="" type="radio"/>	No	<b>Total ***</b>	8,321

\* 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 Twin Maples Home, Inc., d/b/a Tw	License No. 2315	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

⊕ Accrual      ○ Cash      ○ Modified Cash

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

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, New Haven, CT 06511
-----------------------------------------------------------	--------------------------------------------------------------------------------------------

**Services Provided by This Firm (*describe fully*)**

1	Audited Financial Statements, Tax Returns, Cost Report Preparation and Advisory Reimbursement Consulting	\$ 33,127
2		\$
3		\$
4		\$
Charge for Services Provided		
		\$ 33,127

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	Telephone Number
1 N/A	
2	
3	
4	
5	

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

**Services Provided by This Firm (*describe fully*)**

1	\$
2	\$
3	\$
4	\$
5	\$

Are These Charges Reflected in the Expenditure Form?  Yes  No N/A

## Schedule of Resident Statistics

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility			License No. 2315				Report for Year Ended 9/30/2020				Page 8 of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					44	44						
A. On last day of PREVIOUS report period	44	44										
B. On last day of THIS report period	44	44							44	44		
2. Number of Residents					39	39						
A. As of midnight of PREVIOUS report period	39	39										
B. As of midnight of THIS report period	35	35							35	35		
3. Total Number of Days Care Provided During Period					421	421			121	121		
A. Medicare	542	542										
B. Medicaid (Conn.)	12,207	12,207			9,306	9,306			2,901	2,901		
C. Medicaid (other states)												
D. Private Pay	267	267			129	129			138	138		
E. State SSI for RCH												
F. Other (Specify) Commercial Insurance	26	26			26	26						
G. Total Care Days During Period (3A thru F)	13,042	13,042			9,882	9,882			3,160	3,160		
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	6	6							6	6		
<b>5. Total Resident Days (3G + 4A + 4B)</b>	<b>13,048</b>	<b>13,048</b>			<b>9,882</b>	<b>9,882</b>			<b>3,166</b>	<b>3,166</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples	License No. 2315	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

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

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

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	1	33		1				
Per Diem Rate								
a. One bed rm.	Various	192.88		350.00				
b. Two bed rms.	Various	192.88		350.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	1,018	1,018	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	220	220	
2. Restorative Treatments			
C. Other	778	778	
D. <b>Total Physical Therapy Treatments</b>	2,016	2,016	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	197	197	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	25	25	
2. Restorative Treatments			
C. Other	79	79	
D. <b>Total Speech Therapy Treatments</b>	301	301	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	917	917	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	112	112	
2. Restorative Treatments			
C. Other	768	768	
D. <b>Total Occupational Therapy Treatments</b>	1,797	1,797	

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
		Total Cost and Hours			
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)	89,121	1,583			
2. Administrator(s) (Complete also Sec. III of Schedule A1)	101,287	2,167			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	79,124	3,828			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor	10,805	490			
c. Dietary Workers	193,577	11,785			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	69,505	4,600			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	58,383	2,203			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	7,254	526			
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	102,429	2,191			
b. RN					
1. Direct Care	401,469	10,041			
2. Administrative**	59,937	1,503			
c. LPN					
1. Direct Care	104,160	3,691			
2. Administrative**					
d. Aides and Attendants	417,073	24,433			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	56,853	2,707			
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	56,506	2,207			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
A-13. Total Salary Expenditures	1,807,483	73,954			

\* 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**

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

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility				License No. 2315		Report for Year Ended 9/30/2020			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)							
<b>Section I - Operators/Owners</b>										
Theodore E. Jackson	89,121			Non Discriminatory	Owner	1,583	A1			
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										
Shelley Jackson	47,251			Non Discriminatory	Infection Control Nurse	1,188	A12b2			

\* 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.

State of Connecticut

**Annual Report of Long-Term Care Facility**

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**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
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility				2315		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Amy Bentley	101,287			Non Discriminatory	Administrator	2,167	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended		Page	of
	2315	9/30/2020		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian	6,040	151			
2. Dentist	2,400	58			
3. Pharmacist	2,673	53			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	43,834	538			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	9,600	54			
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	7,417	80			
b. Other					
10. Occupational Therapist					
a. Resident Care	39,981	479			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	111,945	1,413			

\* 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\***

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 29,973	29,973			
2. Disability Insurance	\$ (145)	(145)			
3. Unemployment Insurance	\$ 25,698	25,698			
4. Social Security (F.I.C.A.)	\$ 133,201	133,201			
5. Health Insurance	\$ 90,099	90,099			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify ) See Attached Schedule	\$ 3,093	3,093			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 7,647	7,647			
d. Accounting and Auditing	\$ 33,127	33,127			
e. Legal (Services should be fully described on Page 7)	\$				
f. Insurance on Lives of Owners and Operators (Specify )*	\$				
g. Office Supplies	\$ 5,538	5,538			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 6,957	6,957			
2. Cellular Phones	\$				
i. Appraisal (Specify purpose and attach copy )*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify ) See Attached Schedule	\$ 30	30			
3. Resident Day User Fee	\$ 262,981	262,981			
<b>Subtotal</b>	\$ 598,199	598,199			

\* 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**

Description	CCNH	RHNS	(Specify)
	0		
401(K) Plan	\$ 2,667		
Employee Background Checks	\$ 426		
<b>Total</b>	\$ 3,093	\$ -	\$ -

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**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
Sales and Use Tax	\$ 30		

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
	<b><i>Subtotals Brought Forward:</i></b>	598,199	598,199		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	1,530	1,530		
4. Employee Travel	\$	17	17		
5. Education Expenses Related to Seminars and Conventions	\$	375	375		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	2,955	2,955		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$				
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	\$	929	929		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	4,815	4,815		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	336	336		
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract <i>Specify and Complete</i> <i>Schedule C-2, Page 21 for each firm or individual</i>	\$	12,675	12,675		
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	2,327	2,327		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	624,158	624,158		

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

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

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

**Schedule of Other Travel and Entertainment**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Advertising</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
CBIA Dues	\$ 1,223		
ALTCFM	\$ 170		
AHCA	\$ 440		
CAHCF	\$ 2,982		
<b>Total Dues</b>	<b>\$ 4,815</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	0		
Late Charges (Disallowed)	\$ 1,562		
Licenses	\$ 695		
Bank Charges (Disallow \$30 Bounced Check Fee)	\$ 70		
<b>Total Other Administrative and General</b>	<b>\$ 2,327</b>	<b>\$ -</b>	<b>\$ -</b>

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
Twin Maples Home, Inc., d/b/a Twin Map	2315	9/30/2020	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 #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended		Page of
	2315	9/30/2020		18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 79,830	79,830		
2. Non-Food Supplies	\$ 9,793	9,793		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 570	570		
c. Other (Specify) _____	\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 90,193</b>	<b>90,193</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
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 Twin Maples Home, Inc., d/b/a Twin Maples Health Care	License No. 2315	Report for Year Ended 9/30/2020		Page 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. \$	41,212	41,212	
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	17,688	17,688	
c. Other (Specify)	\$			
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	58,900	58,900	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (Specify)	\$	8,294	8,294		
Other Housekeeping Supplies					
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	<b>8,294</b>	<b>8,294</b>		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Prescription Drugs	\$	30,654	30,654		
b. Medicine Cabinet Drugs	\$	78	78		
c. Medical and Therapeutic Supplies	\$	43,592	43,592		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	5,217	5,217		
f. X-rays and Related Radiological Procedures***	\$				
g. Dental ( <i>Not dentists who should be included under     salaries or fees</i> )	\$				
h. Laboratory***	\$	4,453	4,453		
i. Recreation	\$	2,626	2,626		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	37,035	37,035		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>123,655</b>	<b>123,655</b>		

\* 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**

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

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

\*\* Refer to Page 4 for definition of related.

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

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

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples	License No. 2315	Report for Year Ended 9/30/2020			Page 22   of 37
Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 9,249	9,249			
b. Heat	\$ 21,104	21,104			
c. Light & Power	\$ 29,128	29,128			
d. Water	\$				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 8,321	8,321			
f. Other ( <i>itemize</i> )	\$ 49,127	49,127			
See Attached Schedule					
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 116,929	116,929			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 17,590	17,590			
c. Non-Movable Equipment	\$ 13,450	13,450			
d. Movable Equipment	\$ 405	405			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 31,445	31,445			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other ( <i>Specify</i> )	\$				
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$				
10. Property Taxes					
a. Real estate taxes paid by owner	\$ 30,061	30,061			
b. Real estate taxes paid by lessor	\$				
c. Personal property taxes	\$ 2,901	2,901			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 64,407	64,407			

\* 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**

## Depreciation Schedule

**Schedule of Land Improvements Acquired during this report period**

**\*Ties to Page 23, Line A3**

**\*\*Ties to Page 23, Line A2**

**Schedule of Building Improvements Acquired during this report period**

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
9/10/2020	Replaced Roof	\$ 81,773	20	\$ 4,089
9/30/2020	Retaining Wall	\$ 10,103	15	\$ 674
<b>Total additions for Building Improvement</b>		\$ 91,876		\$ 4,763
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ -

**\*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**

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

**Schedule of Leasehold Improvements Acquired during this report period**

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

# **Twin Maples Health Care**

## **Medicaid Cost Report Template**

### **September 30, 2020**

## Depreciation Schedule

Description	Acquisition Date	Historical Cost	Cost to be Depreciated	Useful Lives	Depreciation Method	2018 Accum	2019 Accum	2020 Depreciation	2020 Accum	NBV
<u>Building Improvements</u>										
Various	Various	704,705	704,705	Var	Var	704,705	704,705	-	704,705	-
(Less) Closing Costs*	N/A	(54,390)	(54,390)	N/A	N/A	(54,390)	(54,390)	-	(54,390)	-
Closet Doors	9/30/2003	2,700	2,700	10	S/L	2,700	2,700	-	2,700	-
Phone System	9/30/2003	5,277	5,277	5	S/L	5,277	5,277	-	5,277	-
Hydrolic Lift	9/30/2003	720	720	1	S/L	720	720	-	720	-
Septic	9/30/2003	16,100	16,100	15	S/L	16,100	16,100	-	16,100	-
Oxygen Cabinet	9/30/2003	978	978	1	S/L	978	978	-	978	-
Well System Repair	9/30/2003	3,631	3,631	10	S/L	3,631	3,631	-	3,631	-
Floorcoverings	9/30/2003	1,062	1,062	1	S/L	1,062	1,062	-	1,062	-
Metal Doors	6/22/2005	1,696	1,696	1	S/L	1,696	1,696	-	1,696	-
Heating and Air Conditioning Unit	1/26/2005	7,689	7,689	10	S/L	7,689	7,689	-	7,689	-
Locking / Security System	5/11/2006	1,574	1,574	10	S/L	1,574	1,574	-	1,574	-
Compressor for A/C	8/1/2006	1,775	1,775	10	S/L	1,775	1,775	-	1,775	-
Water valve - sprinkler system	9/26/2006	3,205	3,205	10	S/L	3,205	3,205	-	3,205	-
Sprinkler Instal. Patio/BSMT Pump Rm	5/15/2007	5,051	5,051	5	S/L	5,051	5,051	-	5,051	-
To reconcile to T/B		264	264	N/A	N/A	-	-	-	-	264
Fire Door	3/17/2008	1,986	-	5	N/A	-	-	-	-	1,986
Septic Pump	11/17/2008	14,880	14,880	10	S/L	14,880	14,880	-	14,880	-
Well Pump	4/15/2009	2,398	-	N/A	N/A	-	-	-	-	2,398
Chlorine Feed System	6/30/2009	17,490	17,490	10	S/L	17,490	17,490	-	17,490	-
Air Conditioner Replacement	6/30/2009	12,204	12,204	10	S/L	12,202	12,204	-	12,204	-
Washing Machine and window air conditioner	6/30/2009	1,748	-	N/A	N/A	-	-	-	-	1,748
Siding Project	6/30/2009	11,960	11,960	15	S/L	7,972	8,769	797	9,566	2,394
Circulator Pump	8/31/2009	1,927	-	N/A	N/A	-	-	-	-	1,927
Septic Repairs	11/15/2010	2,718	2,718	10	S/L	2,175	2,447	271	2,718	-
Septic Vent	12/10/2010	1,325	1,325	10	S/L	1,040	1,173	133	1,306	20
Septic Repaids	3/29/2011	2,940	2,940	10	S/L	2,205	2,499	294	2,793	147
Well Pump (replacement)	10/11/2010	4,770	4,770	10	S/L	3,816	4,293	477	4,770	-
Septic Piping From Kitchen	9/29/2011	2,877	2,877	10	S/L	2,015	2,303	288	2,591	286
Septic Grinder Pump	3/9/2012	7,440	7,440	10	S/L	5,208	5,952	744	6,696	744
Lobby Carpeting	3/21/2012	1,200	1,200	5	S/L	1,200	1,200	-	1,200	-
Dutch Colonial Storage Unit	6/5/2012	4,972	4,972	10	S/L	3,479	3,976	497	4,473	498
Wall Removal	12/3/1918	6,913	6,913	10	S/L	4,838	5,529	691	6,220	693
Toilet/Sink	10/1/2011	975	975	10	S/L	685	783	98	881	94
Septic Filter Upgrade	3/2/2012	781	781	10	S/L	546	624	78	702	79
Boiler Service	4/6/2012	2,175	2,175	10	S/L	1,525	1,743	218	1,961	214

Portable On-Site Generator	10/17/2013	4,001	4,001	15	S/L	1,335	1,602	267	1,869	2,132
Treatment Room Upgrades (Cabinets)	11/10/2013	1,270	1,270	15	S/L	425	510	85	595	676
Breaker for Transfer Switch	11/19/2013	11,333	11,333	15	S/L	3,780	4,536	756	5,292	6,041
Transfer Switch - Emergency Generator	11/22/2013	5,371	5,371	15	S/L	1,790	2,148	358	2,506	2,865
1-Well Water Chlorination System	4/8/2014	9,753	9,753	15	S/L	3,250	3,900	650	4,550	5,203
Tile Flooring	8/5/2014	2,350	2,350	15	S/L	785	942	157	1,099	1,251
Electrical Transfer Switch	10/1/2014	720	720	15	S/L	192	240	48	288	432
Water Softener System	7/27/2015	16,431	16,431	15	S/L	4,380	5,475	1,095	6,570	9,861
Aqua Compliance Spec	10/27/2015	1,053	1,053	15	S/L	210	280	70	350	703
Generator Remote Enunciator	11/25/2015	4,679	4,679	15	S/L	936	1,248	312	1,560	3,119
Generator E-Stop Button	11/25/2015	1,815	1,815	15	S/L	363	484	121	605	1,210
AC Unit	12/10/2015	6,275	6,275	15	S/L	1,254	1,672	418	2,090	4,185
Shower Room Renovation/Replacement	12/22/2015	6,210	6,210	15	S/L	1,242	1,656	414	2,070	4,140
Shower Room Renovation/Replacement	1/11/2016	2,500	2,500	15	S/L	501	668	167	835	1,665
Installation of touch screen	9/21/2016	385	385	15	S/L	78	104	26	130	255
Installation of emergency generator	11/6/2015	3,500	3,500	15	S/L	699	932	233	1,165	2,335
AC Unit	7/18/2016	5,525	5,525	15	S/L	1,104	1,472	368	1,840	3,685
Patio	6/22/2017	3,400	3,400	15	S/L	454	681	227	908	2,492
Upgrade to 4-Log	3/9/2018	27,385	27,385	15	S/L	1,826	3,652	1,826	5,478	21,907
Fire Doors	3/22/2018	5,849	5,849	15	S/L	390	780	390	1,170	4,679
J Beecher Construction	5/15/2018	3,800	3,800	15	S/L	253	506	253	759	3,041
Replaced Roof	9/10/2020	81,773	81,773	20	S/L	-	4,089	4,089	77,684	
Retaining Wall	9/30/2020	10,103	10,103	15	S/L	-	674	674	9,429	
<b>Total Building/Improv</b>		<b>1,021,197</b>	<b>1,013,137</b>			<b>808,295</b>	<b>821,124</b>	<b>17,590</b>	<b>838,714</b>	<b>182,482</b>

Nonmovable Equipment

Various	Various	244,309	244,309	Var	S/L	213,207	218,510	5,303	223,813	20,496
Well Pump	10/30/2001	1,367	1,367	15	S/L	1,367	1,367	-	1,367	-
Replace Circulator Heating Sys.	10/29/2001	1,589	1,589	10	S/L	1,589	1,589	-	1,589	-
Pump	1/23/2002	1,358	1,358	15	S/L	1,358	1,358	-	1,358	-
Water Softener	1/23/2002	2,507	2,507	10	S/L	2,507	2,507	-	2,507	-
Steam Table	10/1/2005	1,705	1,705	10	S/L	1,705	1,705	-	1,705	-
Furnace	10/4/2006	23,675	23,675	25	S/L	11,364	12,311	947	13,258	10,417
2 Office Desks	5/30/2007	1,226	-	N/A	N/A	-	-	-	-	1,226
Hoyer Lift	8/28/2009	500	-	N/A	N/A	-	-	-	-	500
Freezer	11/9/2009	3,584	3,584	5	S/L	3,584	3,584	-	3,584	-
Generator Work	5/11/2010	2,136	-	5	N/A	-	-	-	-	2,136
Refridgerator	5/18/2010	3,135	3,135	5	S/L	3,135	3,135	-	3,135	-
Driveway Paving	6/8/2010	2,160	-	10	N/A	-	-	-	-	2,160
AC Unit	6/8/2010	1,197	-	5	N/A	-	-	-	-	1,197
NJF Electric - Generator	6/23/2010	2,745	2,745	10	S/L	2,198	2,473	272	2,745	-
Dining Room Sink and Cabinet	5/19/2015	630	630	7	S/L	360	450	90	540	90
Refridgerator	3/18/2015	666	666	7	S/L	380	475	95	570	96

Freezer	6/16/2015	807	807	7	S/L	460	575	115	690	117
Steam Table	7/7/2015	850	850	7	S/L	484	605	121	726	123
Wanderguard Unit	3/26/2015	4,819	4,819	7	S/L	2,752	3,440	688	4,128	690
Dining Room AC Unit	6/15/2015	7,860	7,860	7	S/L	4,492	5,615	1,123	6,738	1,122
Toilet	10/5/2015	219	219	15	S/L	45	60	15	75	144
Toilet	2/1/2016	219	219	15	S/L	45	60	15	75	144
Electric Drain Cleaner	3/6/2017	497	497	10	S/L	100	150	50	200	297
AC Unit	5/18/2017	488	488	5	S/L	196	294	98	392	96
Generator Tank	8/2/2017	11,306	11,306	5	S/L	4,522	6,783	2,261	9,044	2,262
Stainless Steel Kitchen Cabinets	7/10/2017	4,265	4,265	15	S/L	568	852	284	1,136	3,129
Kitchen Faucets	5/24/2017	175	175	7	S/L	50	75	25	100	75
Electronic Beds	6/13/2019	7,612	7,612	5	S/L	-	1,522	1,522	3,044	4,568
Refridgerator	9/24/2019	587	587	7	S/L	-	84	84	168	419
Refridgerator	7/8/2019	1,125	1,125	7	S/L	-	161	161	322	803
Patient Sit to Stand Lift	7/18/2019	1,811	1,811	10	S/L	-	181	181	362	1,449

**Total Nonmovable Equip.**

<b>337,128</b>	<b>329,909</b>	<b>256,469</b>	<b>269,922</b>	<b>13,450</b>	<b>283,372</b>	<b>53,756</b>
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**Movable Equipment**

Patient Life/Mattress	5/30/2007	7,080	7,080	10	S/L	7,080	7,080	708	7,788	(708)
Various	Various	202,027	202,027	Var	S/L	202,027	202,027	-	202,027	-
(Less) Appraisal Cost*	N/A	(6,000)	(6,000)	N/A	N/A	(6,000)	(6,000)	-	(6,000)	-
Oxygen Concentrator	4/12/2004	3,535	3,535	5	S/L	3,535	3,535	-	3,535	-
Gas Range	10/20/2004	4,016	4,016	5	S/L	4,016	4,016	-	4,016	-
Computer	11/13/2005	934	-	N/A	N/A	-	-	-	-	934
Electric Bed	8/25/2006	200	-	N/A	N/A	-	-	-	-	200
Office Chairs	8/28/2006	104	-	N/A	N/A	-	-	-	-	104
Medline Equipment - Capital lease	6/15/2006	3,041	3,041	5	S/L	3,041	3,041	-	3,041	-
Computer	1/20/2007	882	-	N/A	N/A	-	-	-	-	882
Supression System Gas Range	5/7/2007	8,055	8,055	5	S/L	8,055	8,055	-	8,055	-
Computer	4/21/2007	1,368	-	N/A	N/A	-	-	-	-	1,368
Computer	6/5/2008	1,343	-	N/A	N/A	-	-	-	-	1,343
Maytag Dryer	9/11/2012	593	593	10		414	473	59	532	62
Computer	9/27/2013	1,170	1,170	5	S/L	1,170	1,170	-	1,170	-
Mattresses & Bedspreads	5/24/2013	9,007	9,007	7	S/L	7,721	9,007	-	9,007	-
Patio Furniture	6/26/2013	256	256	5	S/L	256	256	-	256	-
Chairs	4/10/2013	25	25	5	S/L	25	25	-	25	-
Freezer & Milk Cooler	9/5/2013	400	400	7	S/L	342	400	-	400	-
45 Armoire Units	4/16/2014	2,665	2,665	7	S/L	1,905	2,286	380	2,666	-
Furniture (Disposal)	10/1/1997	(9,648)	(9,648)	7	S/L	(9,648)	(9,648)	(1,378)	(11,026)	1,378
Dining Room Chairs	10/23/2014	426	426	7	S/L	244	305	61	366	60
Conveyor Toaster	12/3/2015	410	410	7	S/L	177	236	59	295	115
Electrolux JetMaxx Bag Canister Vac	12/18/2015	389	389	7	S/L	168	224	56	280	109
Wet/dry Vacuum and Floor Machine	3/29/2017	1,150	1,150	5	S/L	460	690	230	920	230

Office Computer and Printer	1/16/2017	275	275	5	S/L	110	165	55	220	55
Laptop Computer	5/25/2017	100	100	3	S/L	66	99	1	100	-
Laptop Computer	9/1/2017	295	295	3	S/L	196	294	1	295	-
Wireless Network	1/31/2017	689	689	5	S/L	276	414	138	552	137
Bed and Bed Frame	10/3/2016	532	532	15	S/L	70	105	35	140	392
<b>Total Movable Equipment</b>		<b>235,319</b>	<b>230,489</b>			<b>225,706</b>	<b>228,255</b>	<b>405</b>	<b>228,660</b>	<b>6,661</b>
C/R Assets & Depreciation Total (Land Included)		1,610,943				1,290,470	1,319,301	31,445	1,350,746	260,196
F/S Assets & Depreciation per TB		<u>1,820,944</u>						35,876	1,475,203	345,741
Rounding		-								
Variance		<u>(79,998)</u>				<u>(1,290,470)</u>	<u>(1,319,301)</u>	<u>4,431</u>	<u>124,457</u>	<u>85,545</u>
Rollforward Adjustment From Audit Binder		641				<b>{b}</b>	<b>{b}</b>	<b>{b}</b>	<b>{b}</b>	<b>{a}</b>
Variance from Prior Year C/R		(79,357)								
Variance from Insurance Claim		<u>130,003</u>	<u>{c}</u>							
<b>F/S vs C/R NBV - Page 31, Line B9</b>		<b><u>85,545</u></b>	<b><u>{a}</u></b>							
<b>F/S vs C/R Depreciation - Page 36, Line F1</b>		<b><u>4,431</u></b>	<b><u>{b}</u></b>							

This amount relates to the portion of the insurance claim used to replace damaged assets.

**Annual Report of Long-Term Care Facility**

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Fac			License No. 2315		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Appraisal	5	97	5 Years	6,000	6,000	S/L	20		
2.									
3.									
<b>A-4. Subtotal</b>									
<b>B. Mortgage Expense</b>									
1. Closing Costs	5	97	5 Years	54,390	54,390	S/L	20		
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>C-4. Subtotal</b>									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Twin Maples Home, Inc., d/b/a Twin M	License No. 2315	Report for Year Ended 9/30/2020	Page 25	of 37
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#### 11. Property Questionnaire

##### Part A

Is the property either owned by the Facility  
or leased from a Related Party?\*

Yes

No

If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased	06/01/72			
2. Date Structure Completed	06/01/72			
3. If NOT Original Owner, Date of Purchase	N/A			
4. Date of Initial Licensure	N/A			
5. Total Licensed Bed Capacity	44			
6. Square Footage	13,290			
7. Acquisition Cost				
a. Land	17,298			
b. Building	432,199			

##### Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	HUD Financing			
b. Date Mortgage Obtained	05/29/97			
c. Interest Rate for the Cost Year	3.90%			
d. Term of Mortgage (number of years)	35			
e. Amount of Principal Borrowed	1,275,000			
f. Principal balance outstanding as of 9/30/20	770,656			

##### Complete if Mortgage was Refinanced

###### During Current Cost Year

g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

##### Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$ 31134	31,134			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$ 31,134	31,134			

(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 9/30/2020			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:			31,134	31,134		
12. C. Movable Equipment						
1. Automotive Equipment			\$			
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)			\$			
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item			Rate	Amount		
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$			
12. D. Other Interest Expense (Specify)			\$	3,602	3,602	
Other Interest Expense						
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)			\$	34,736	34,736	
14. Insurance						
a. Insurance on Property (buildings only)			\$	53,149	53,149	
b. Insurance on Automobiles			\$	428	428	
c. Insurance other than Property (as specified above)						
1. Umbrella ( <i>Blanket Coverage</i> )			\$	559	559	
2. Fire and Extended Coverage			\$			
3. Other (Specify)			\$			
14d. <b>Total Insurance Expenditures</b> (14a + b + c)			\$	54,136	54,136	
15. <b>Total All Expenditures</b> (A-13 thru C-14)			\$	3,094,836	3,094,836	

## **D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended		Page of	
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility			2315	9/30/2020		28   37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 89,121	89,121		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 39,981	39,981		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 7,647	7,647		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
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.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 27,260	27,260		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 164,009	164,009			

\* All except "Help Wanted".

(Carry Subtotal forward to next page )

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A1	Owner's Salary	\$ 89,121		
<b>Total Other Salaries Adjustment</b>			\$ 89,121	\$ -	\$ -

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**Schedule of Fees Adjustments**

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

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**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber Dues	\$ 336		
16	m13	Late Charges (Disallowed)	\$ 695		
16	m13	Bank Charges (Disallow \$30 Bounced Check Fee)	\$ 30		
15	Various	Owners Benefits (Theodore Jackson)	\$ 26,199		
<b>Total Other A&amp;G Adjustments</b>			\$ 27,260	\$ -	\$ -

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State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of	
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Fa			2315	9/30/2020		29   37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 164,009	164,009		
			<b>Page 20 - Resident Care Supplies***</b>				
27.	20	5a2	Prescription Drugs	\$ 30,654	30,654		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.	20	5h	Laboratory	\$ 4,453	4,453		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,217	5,217		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 3,528	3,528		
			<b>Page 22 - Maintenance and Property</b>				
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
			<b>Page 27 - Insurance</b>				
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
			<b>Other - Miscellaneous</b>				
42.			Other - Indirect	\$ 504	504		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 6,000	6,000		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
			<b>Not For Profit Providers Only</b>				
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 214,365	214,365		

\*\*\* 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**

### **Schedule of Excess Movable Equipment Depreciation**

### **Schedule of Other Property Adjustments**

### **Schedule of Other - Indirect Adjustments**

Attachment Page 29

### **Schedule of Other - Miscellaneous Administrative Adjustments**

### **Schedule of Other - Direct Adjustments**

## Schedule of Unallowable Building Interest

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$	2,359,189	2,359,189			
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents( <i>all inclusive</i> )	\$	205,038	205,038			
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$	111,455	111,455			
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$	264	264			
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$	208	208			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$	39,678	39,678			
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$	65,590	65,590			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$	35,368	35,368			
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$	5,924	5,924			
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$	4,505	4,505			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$	2,827,219	2,827,219			
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$	504	504			
5. Interest Income ( <i>Specify</i> )	\$	63	63			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$	52,825	52,825			
<b>V. Total Other Revenue</b> (1 thru 8)	\$	53,392	53,392			
<b>VI. Total All Revenue</b> (III +V)	\$	2,880,611	2,880,611			

\* 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	Other Ancillary	0		
		\$ 4,505		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 4,505</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Non-Medicare Resident Revenue****Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
<b>Total Other Resident Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income****Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Mortgage Interest	65,541	\$ 23		
30 IV 5	Interest on Late Payments	N/A	\$ 40		
<b>Total Interest Income</b>		<b>\$ 63</b>	<b>\$ -</b>	<b>\$ -</b>	

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	COVID Revenue	0		
30 IV 8	Misc. Income (Disallowed)	\$ 46,825		
		\$ 6,000		
<b>Total Other Revenue</b>		<b>\$ 52,825</b>	<b>\$ -</b>	<b>\$ -</b>

**G. Balance Sheet**

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	31	37
Account				Amount
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	390,145
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	287,167
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	87,703
4. Inventories			\$	700
5. Prepaid Expenses			\$	14,952
a. <u>Prepaid Expenses</u>	14,952			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	780,667
B. Fixed Assets				
1. Land			\$	17,298
2. Land Improvements	*Historical Cost _____	Accum. Depreciation _____	\$	
3. Buildings	*Historical Cost 1,021,196	Accum. Depreciation 838,714	\$	182,482
4. Leasehold Improvements	*Historical Cost _____	Accum. Depreciation _____	\$	
5. Non-Movable Equipment	*Historical Cost 337,130	Accum. Depreciation 283,371	\$	53,759
6. Movable Equipment	*Historical Cost 235,319	Accum. Depreciation 228,660	\$	6,659
7. Motor Vehicles	*Historical Cost _____	Accum. Depreciation _____	\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )		85,545	\$	85,545
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	345,743

\* 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

<b>Total Prepaid Expenses</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Assets (Itemize)</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Other Fixed Assets (Itemize)</b>		\$ -

## Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

<b>Total Other Assets</b>		\$ -

## Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

<b>Total Notes Payable</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Liabilities (Itemize)</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Liabilities (Itemize)</b>		\$ -

**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	32	37
Account			Amount	
			Total Brought Forward:	\$ 1,126,410
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				\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				\$
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)				\$
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				\$
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$ 1,126,410

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

**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page of								
Twin Maples Home, Inc., d/b/a Twin Maples	2315	9/30/2020	33   37								
Account			Amount								
<b>Liabilities</b>											
A. Current Liabilities											
1. Trade Accounts Payable			\$ 157,737								
2. Notes Payable ( <i>itemize</i> )			\$								
See Schedule											
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )			\$								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Lender</th> <th>Purpose</th> <th>Amount</th> <th>Date Due</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>				Name of Lender	Purpose	Amount	Date Due				
Name of Lender	Purpose	Amount	Date Due								
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )			\$ 147,348								
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$								
6. Accrued Payroll Taxes Payable			\$ 4,431								
7. Medicare Final Settlement Payable			\$ 24,691								
8. Medicare Current Financing Payable			\$								
9. Mortgage Payable ( <i>Current Portion</i> )			\$ 52,743								
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )			\$								
11. Accrued Income Taxes*			\$								
12. Other Current Liabilities ( <i>itemize</i> )			\$ 229,707								
Accrued Expenses 20,069											
Other Taxes Payable 64,006											
Other Current Liabilities 137,932											
Deferred Revenue 7,700 See Schedule											
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)			<b>\$ 616,657</b>								

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

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maple	License No. 2315	Report for Year Ended 9/30/2020	Page 34	of 37		
Account			Amount			
Total Brought Forward:			\$ 616,657			
<b>Liabilities (cont'd)</b>						
B. Long-Term Liabilities						
1. Loans Payable-Equipment ( <i>itemize</i> )						
Name of Lender	Purpose	Amount	Date Due			
2. Mortgages Payable						
3. Loans from Owners or Related Parties ( <i>itemize</i> )						
Name and Address of Lender	Amount	Loan Date				
4. Other Long-Term Liabilities ( <i>itemize</i> )						
PPP Loan	340,854					
HHS Liability	291,428					
See Schedule						
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)	\$ 1,350,195					
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)	\$ 1,966,852					

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

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	35	37
		Account	Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	3,000
3. Paid-in Surplus			\$	(15,227)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(609,559)
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$ (218,656)
7. Total Net Worth			\$	(840,442)
<b>C. Total Reserves and Net Worth</b>				\$ (840,442)
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 1,126,410

## H. Changes in Total Net Worth

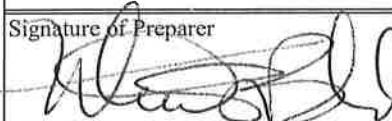
Name of Facility	License No.	Report for Year Ended	Page	of		
Twin Maples Home, Inc., d/b/a Twin Ma	2315	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ (609,244)		
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 2,880,611		
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 3,099,267		
D. Net Income or Deficit				\$ (218,656)		
E. Balance				\$ (827,900)		
F. Additions						
1. Additional Capital Contributed ( <i>itemize</i> )						
Total Expenses pg. 27 \$3,094,836						
CR vs FS Depreciation 4,431						
Total Expenses \$3,099,267						
2. Other ( <i>itemize</i> )						
Prior Period Adjustment (12,542)						
F-3. Total Additions				\$ (12,542)		
G. Deductions						
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )				\$		
Name and Address (No., City, State, Zip )		Title	Amount			
2. Other Withdrawings ( <i>Specify</i> )				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. <b>Balance at End of Period</b>				\$ (840,442)		
09/30/20						

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

Name of Facility Twin Maples Home, Inc., d/b/a Twin	License No. 2315	Report for Year Ended 9/30/2020	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 Princ. P.A.	Date Signed 2/4/21
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 Michele D'Amato		Phone Number 860-349-1041
Contact Email Address twinmaples.hlthcr@snet.net		

## **ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Twin Maples Home, Inc. for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Twin Maples Home, Inc. 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 Twin Maples Home, Inc. 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 3, 2021

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

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

**Facility Name** Twin Maples Home, Inc.

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

Yes  No

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

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

\_\_\_\_\_

Yes  No

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

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

\_\_\_\_\_

Yes  No

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

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

\_\_\_\_\_

Yes  No

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

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

\_\_\_\_\_

Yes      No

<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: \_\_\_\_\_

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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**

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

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

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

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**Yes** **No**

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

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

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

---

**Yes** **No**

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

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**

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

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**

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

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

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

---

**Yes** **No**

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

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

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

---

Yes      No

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

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

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

---

Yes      No

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

18. Were all discrepancies on the Error Page addressed?

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

---

Yes      No

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

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

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

---

Yes      No

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

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

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

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

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

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

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

---

Client: **Twin Maples Home, Inc.**  
 Engagement: **Medicaid - Twin Maples 2020 Cost Report**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
10000	Petty Cash	50.00			50.00	50.00
10200	Regular Checking Account	324,554.15			324,554.15	47,580.00
10800	MORTGAGE ESCROW	65,540.89			65,540.89	98,347.00
11000	Accounts Receivable-PRIVATE	56,889.09			56,889.09	23,025.00
11001	Accounts Receivable-MEDICAID	186,353.90			186,353.90	205,590.00
11002	AR MEDICARE PART A	6,864.90			6,864.90	12,983.00
11003	AR MEDICARE PART B	4,400.35			4,400.35	2,410.00
11004	MEDICARE B COINSURANCE	293.04			293.04	293.00
11005	AR ANTHEM MEDICARE	29,011.27			29,011.27	1,900.00
11007	AR AETNA MANAGED MEDICARE	7,340.85			7,340.85	27,255.00
11010	LONG TERM CARE INSURANCE	285.00			285.00	0.00
11011	AR UNITED HEALTH MGD MCR	7,407.16			7,407.16	0.00
11100	ALLOWANCE FOR BAD DEBT	(15,247.26)			(15,247.26)	4,943.00
11120	ACCOUNTS RECEIVABLE PPO	3,570.14			3,570.14	559.00
11450	LOAN RECEIVABLE	87,703.00			87,703.00	87,703.00
12000	Supplies-Inventory	700.00			700.00	700.00
14000	Prepaid Expenses	14,952.01			14,952.01	14,952.00
15000	Furniture and Fixtures	72,531.06			72,531.06	60,762.00
15100	Equipment	248,864.38			248,864.38	248,091.00
15400	Leasehold Improvements	344,521.80			344,521.80	256,324.00
15500	Buildings	704,704.61			704,704.61	704,705.00
15600	Building Improvements	433,024.14			433,024.14	422,921.00
16900	Land	17,298.00			17,298.00	17,298.00
17300	Accum. Depreciation-Other	(1,475,202.74)			(1,475,202.74)	(1,439,326.00)
20000	Accounts Payable	(158,300.65)			(158,300.65)	(293,222.00)
20001	RESIDENT FUND ACCOUNT	(48,112.43)			(48,112.43)	(24,122.00)
23000	Accrued Expenses	(20,069.46)			(20,069.46)	(19,175.00)
23200	Wages Payable	(148,692.20)			(148,692.20)	(102,086.00)
23210	ACCRUED PAYROLL TAXES	(4,431.10)			(4,431.10)	(2,359.00)
23300	401 K Deductions Payable	208.72			208.72	(805.00)
23302	401K PAYABLE EMP MATCH	1,135.04			1,135.04	2,542.00
24000	Other Taxes Payable	(64,006.00)			(64,006.00)	(141,808.00)
24100	Current Portion Long-Term Debt	(52,744.62)			(52,744.62)	(50,730.00)
24250	VISA CREDIT CARD	18.20			18.20	(3.00)
24300	Resident Fund Account	48,657.84			48,657.84	24,670.00
24700	Other Current Liabilities	(137,932.00)			(137,932.00)	0.00
26000	MEDICAID RECOUPMENTS	(24,690.70)			(24,690.70)	(30,554.00)
27000	Notes Payable-Noncurrent	(717,910.80)			(717,910.80)	(770,656.00)
27100	Deferred Revenue	(7,700.00)			(7,700.00)	0.00
27200	PPP LOAN	(340,854.00)			(340,854.00)	0.00
29204	DEPT H&HS LIABILITY	(291,426.66)			(291,426.66)	0.00
39003	Common Stock	(3,000.00)			(3,000.00)	(3,000.00)
39004	Paid-in Capital	15,227.00			15,227.00	15,227.00
39005	Retained Earnings	609,558.55			609,558.55	429,827.00
40100	PPO INSURANCE	(758.04)			(758.04)	(1,210.00)
40160	OTHER INCOME	(0.01)			(0.01)	0.00
40161	OTHER INCOME COVid MEDICAID	(36,824.61)			(36,824.61)	0.00
40163	OTHER INCOME/LOAN SBAD	(10,000.00)			(10,000.00)	0.00
40201	MEDICAID -SNF	(2,359,189.47)			(2,359,189.47)	(2,318,633.00)
40300	Private Pay	(92,610.00)			(92,610.00)	(164,450.00)
40400	MEDICARE PT A REVENUE	(180,638.95)			(180,638.95)	(176,962.00)
40401	MEDICARE PT B REVENUE	(80,970.19)		41,292.00	(39,678.19)	(27,624.00)
			RJE - 3	41,292.00		
40404	MANAGED MEDICARE B ANTHEM	(4,504.58)			(4,504.58)	0.00
40405	MANAGED MEDICARE PT A AETNA	(65,590.49)			(65,590.49)	(33,487.00)
40406	INPATIENT HOSPICE	(500.00)			(500.00)	0.00
40407	PPO INSURANCE	(9,895.20)			(9,895.20)	0.00
40408	LONG TERM CARE INS REVENUE	(285.00)			(285.00)	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
40409	UNITED HEALTH MGD MEDICARE	(7,407.16)			(7,407.16)	0.00
40450	MEDICARE A COINSURANCE	(24,398.00)			(24,398.00)	(13,679.00)
40460	MED B FLU/PNUEMO VAC	(264.00)			(264.00)	(1,307.00)
43200	Interest Income	(63.18)			(63.18)	(23.00)
43400	Other Income	(6,000.00)			(6,000.00)	(9,423.00)
58101	Payroll Administrator	101,286.57			101,286.57	94,732.00
58102	Payroll Office	79,123.57			79,123.57	67,726.00
58103	Payroll Dietary	193,577.34			193,577.34	157,417.00
58104	Payroll Laundry	7,254.00			7,254.00	6,105.00
58105	Payroll Housekeeping	69,505.14			69,505.14	58,794.00
58106	Payroll Maintenance	58,382.95			58,382.95	51,532.00
			RJE - 1	0.00		
58107	Payroll Aides	417,073.36			417,073.36	384,422.00
58108	Payroll Recreation	56,853.00			56,853.00	51,129.00
58109	Salaries FSS	10,804.50			10,804.50	10,220.00
58110	Salaries Dir. Nurses	102,428.85			102,428.85	99,609.00
58111	Salaries LPN's	104,159.65			104,159.65	103,329.00
58112	Salaries RN's	401,469.35			401,469.35	381,183.00
58114	Salaries Social Worker	56,506.40			56,506.40	53,392.00
58115	Salaries MDS INFECTION CONTROL	14,377.09			14,377.09	12,279.00
58116	SALARIES INFECTION CONTROL	45,560.00			45,560.00	15,063.00
58117	SALARIES T JACKSON	89,121.45			89,121.45	0.00
58201	Payroll FICA	133,200.79			133,200.79	123,873.00
58202	Payroll FUTA	2,877.59			2,877.59	2,517.00
58203	Payroll SUTA	22,820.14			22,820.14	23,947.00
59000	Accounting	33,127.32			33,127.32	31,075.00
60501	Advertising - Help Wanted	2,955.19			2,955.19	348.00
62500	Bank Charges	70.00			70.00	30.00
63104	Consultants - Dietician	6,040.00			6,040.00	6,300.00
63106	Consultants - Medical Dir.	9,600.00			9,600.00	9,600.00
63108	Consultants - Pharmacist	2,673.00			2,673.00	6,627.00
63112	Consultants - PT Part A	91,532.24		(46,678.00)	44,854.24	38,617.00
			RJE - 4	(46,678.00)		
63113	Consultants - PT part B	(1,020.00)			(1,020.00)	0.00
63118	Consultants - ST PART A	0.00		6,697.00	6,697.00	21,246.00
			RJE - 4	6,697.00		
63119	Consultants - ST PART B	720.00			720.00	360.00
63120	Consultants - OT PART A	0.00		39,981.00	39,981.00	67,271.00
			RJE - 4	39,981.00		
63123	CONSULTANTS-CORP COMPLIANCE	1,100.00			1,100.00	0.00
63500	Dairy Products Expense	5,401.09			5,401.09	9,461.00
64500	Depreciation Expense	35,876.31			35,876.31	36,279.00
65500	Dues and Subscriptions Expense	5,501.16		(686.00)	4,815.16	4,632.00
			RJE - 2	(336.00)		
			RJE - 2	(350.00)		
65501	Dues to Chamber of Commerce	0.00		336.00	336.00	330.00
			RJE - 2	336.00		
65600	EDUCATION EXPENSE	375.00			375.00	1,330.00
67000	Groceries Expense	74,212.03			74,212.03	77,556.00
67001	DELIVERY FEE	0.00			0.00	100.00
67002	FOOD-COVID	216.82			216.82	0.00
68000	Inspection Fees	125.00			125.00	3,283.00
68500	Insurance Expense	559.00			559.00	350.00
68501	401K PLAN FEES	2,667.38			2,667.38	2,332.00
68510	Insurance Expense - Auto	428.00			428.00	564.00
68512	Insurance Expense - Disabilit	(145.41)			(145.41)	(285.00)
68513	VOLUNTARY DENTAL & VISION	1,084.08			1,084.08	0.00
68514	Insurance Expense - Health	89,545.13			89,545.13	96,906.00
68516	Insurance Expense - Life	(530.55)			(530.55)	384.00
68518	Insurance Expense - Property	53,148.62			53,148.62	46,413.00
68522	Insurance Expense - Wkrs. Com	29,973.00			29,973.00	31,492.00
68526	Insurance - Mortgage	0.00			0.00	4,034.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
69000	Interest Expense	31,133.63			31,133.63	33,071.00
69020	Interest Expense - Other	3,601.75			3,601.75	11,796.00
69200	LATE CHARGES	1,561.90			1,561.90	3,177.00
69500	Laundry - Linens	41,212.08			41,212.08	38,145.00
69720	Leases - Copier	3,150.37			3,150.37	2,907.00
69730	Leases - Dish Washer	1,060.77			1,060.77	893.00
69735	LEASE-TELEPHONE	1,509.09			1,509.09	1,646.00
69737	LEASE-TELEVISION	2,600.96			2,600.96	4,795.00
69740	Leases - Postage Meter	0.00			0.00	118.00
70000	Legal	0.00			0.00	14,711.00
70200	Licenses	694.88			694.88	1,741.00
70300	MILAGE REIMBURSEMENT	16.53			16.53	125.00
71000	Maintenance and Repairs Exp	5,878.84			5,878.84	5,886.00
73000	Office Supplies Expense	2,190.90			2,190.90	1,867.00
74001	EMPLOYEE CRIMINAL BACK CHECK	425.40			425.40	1,486.00
74003	EMPLOYEE DRUG TESTING	0.00			0.00	68.00
75000	Parking and Tolls Expense	0.00			0.00	10.00
75500	Payroll Processing	9,758.74			9,758.74	18,731.00
76204	PENALTY/FINE CMS	0.00			0.00	19,845.00
76500	PATIENT SUPPLIES	(565.49)			(565.49)	0.00
77000	Postage Expense	928.59			928.59	731.00
78199	PURCHASED SVCS-MED A CNSL BILL	0.00			0.00	275.00
78200	Purchased Services	1,356.89			1,356.89	1,019.00
78201	PURCHASED SVCS-MEDICAL WASTE	920.42			920.42	905.00
78202	Purchased Services - Dietary	570.00			570.00	468.00
78203	PURCHASED SERVICES OXYGEN	5,216.94			5,216.94	4,470.00
78204	Purchased Services - Laundry	17,688.18			17,688.18	17,519.00
78205	Purchased Services- Office	1,815.93			1,815.93	1,775.00
78207	PURCHASED SERVICES-NURSING	709.62			709.62	418.00
78208	Purchased Services - Maint.	38,781.69			38,781.69	39,964.00
78210	PURCHASED SVCS-LABS MEDICARE	4,103.16			4,103.16	2,441.00
78216	PURCHASED SERVICES DENTAL	2,400.00			2,400.00	2,400.00
78217	PURCHASED SERVICES-MEDICARE A	2,457.51			2,457.51	1,871.00
78500	Recreation Expenses	619.24			619.24	1,470.00
80000	Rent-Equipment	7,690.29			7,690.29	2,705.00
80100	Staff Appreciation	1,530.22			1,530.22	106.00
81000	Supplies	82.19			82.19	604.00
81001	Supplies - Office	3,171.83			3,171.83	1,404.00
81002	Supplies - Dietary	9,793.05			9,793.05	11,746.00
81004	Supplies - Housekeeping	8,293.95			8,293.95	9,861.00
81005	Supplies - Maintenance	2,775.05			2,775.05	2,744.00
81006	Supplies - Nursing (MCD) OTC	357.30			357.30	760.00
81007	Supplies - Recreation	2,006.76			2,006.76	671.00
81009	Supplies - Patient Personal	940.34			940.34	932.00
81010	SUPPLIES-MEDICAL	41,944.11			41,944.11	44,414.00
81013	MEDICINE-MEDICARE PART A	25,575.27			25,575.27	16,460.00
81015	OTC MEDICINE(MEDICINE CABINET)	31.98			31.98	519.00
81016	DURABLE MEDICAL EQUIPMENT	129.89			129.89	62.00
81019	OTC SUPPLIES	45.53			45.53	0.00
81023	MEDICINE T19/OTC T19	341.76			341.76	833.00
81024	FLU SHOT VACCINE/PNEUMOVAX	3,487.58			3,487.58	(282.00)
81025	EBOX PRESCRIPTIONS	346.84			346.84	694.00
81026	PRESC & T19 COPAYS	902.73			902.73	336.00
81027	UNALLOWABLE MED B SUPPLIES	1,648.03			1,648.03	1,099.00
81028	TELEVISION	(504.00)			(504.00)	(2,337.00)
81029	Supplies-COVID	28,560.99			28,560.99	0.00
81030	COVID SERVICES	212.70			212.70	0.00
81031	COVID screening	1,298.05			1,298.05	0.00
81032	COVID VISITS OUTSIDE	1,814.10			1,814.10	0.00
81033	COVID CLEANING	640.46			640.46	0.00
81034	COVID TESTING	271.54			271.54	0.00
81702	CORP BUSINESS TAXES	0.00			0.00	(14,802.00)

Account	Description	UNADJ 9/30/2020	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
81709	TAXES-SALES & USE	30.00			30.00	116.00
81711	Taxes - Property	30,061.33			30,061.33	29,854.00
81712	PERSONAL PROPERTY TAXES	2,901.45			2,901.45	3,044.00
81716	Taxes - Nursing Home Provider	262,981.14			262,981.14	266,576.00
82010	Utilities - Electricity	29,127.72			29,127.72	35,300.00
82015	Utilities - Gas	2,509.02			2,509.02	4,504.00
82019	DIESEL-GENERATOR	253.05			253.05	485.00
82020	Utilities - Oil	18,594.70			18,594.70	21,042.00
82021	PY REPAIR-OIL BURNER	594.90			594.90	2,415.00
82025	Utilities - Telephone	6,957.15			6,957.15	3,688.00
88000	Bad Debt Expense	7,647.26			7,647.26	0.00
89000	Other Expense	93.48			93.48	(93.00)
Marcum 101	Owners Salary	0.00			0.00	101,200.00
		RJE - 1		0.00		
Marcum 102	ST Revenue Medicare Part B	0.00		(35,368.00)	(35,368.00)	(15,199.00)
		RJE - 3		(35,368.00)		
Marcum 103	OT Revenue Medicare Part B	0.00		(5,924.00)	(5,924.00)	(48,122.00)
		RJE - 3		(5,924.00)		
Marcum 106	Subscriptions	0.00		350.00	350.00	0.00
		RJE - 2		350.00		
<b>Total</b>		<b>(0.00)</b>		<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>218,655.53</b>		<b>0.00</b>	<b>218,655.53</b>	<b>167,189.00</b>

Client: **Twin Maples Home, Inc.**  
 Engagement: **Medicaid - Twin Maples 2020 Cost Report**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>					
58117	SALARIES T JACKSON	89,121.45		0.00	89,121.45	0.00
Marcum 101	Owners Salary	0.00		0.00	0.00	101,200.00
<b>Subtotal [1]</b>	<b>Operators/Owners</b>	<b>89,121.45</b>		<b>0.00</b>	<b>89,121.45</b>	<b>101,200.00</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>					
58101	Payroll Administrator	101,286.57		0.00	101,286.57	94,732.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>101,286.57</b>		<b>0.00</b>	<b>101,286.57</b>	<b>94,732.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
58102	Payroll Office	79,123.57		0.00	79,123.57	67,726.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>79,123.57</b>		<b>0.00</b>	<b>79,123.57</b>	<b>67,726.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>					
58109	Salaries FSS	10,804.50		0.00	10,804.50	10,220.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b>10,804.50</b>		<b>0.00</b>	<b>10,804.50</b>	<b>10,220.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
58103	Payroll Dietary	193,577.34		0.00	193,577.34	157,417.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>193,577.34</b>		<b>0.00</b>	<b>193,577.34</b>	<b>157,417.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>					
58105	Payroll Housekeeping	69,505.14		0.00	69,505.14	58,794.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>69,505.14</b>		<b>0.00</b>	<b>69,505.14</b>	<b>58,794.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
58106	Payroll Maintenance	58,382.95		0.00	58,382.95	51,532.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>58,382.95</b>		<b>0.00</b>	<b>58,382.95</b>	<b>51,532.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>					
58104	Payroll Laundry	7,254.00		0.00	7,254.00	6,105.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>7,254.00</b>		<b>0.00</b>	<b>7,254.00</b>	<b>6,105.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>					
58110	Salaries Dir. Nurses	102,428.85		0.00	102,428.85	99,609.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>102,428.85</b>		<b>0.00</b>	<b>102,428.85</b>	<b>99,609.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>					
58112	Salaries RN's	401,469.35		0.00	401,469.35	381,183.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>401,469.35</b>		<b>0.00</b>	<b>401,469.35</b>	<b>381,183.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>					
58115	Salaries MDS INFECTION CONTROL	14,377.09		0.00	14,377.09	12,279.00
58116	SALARIES INFECTION CONTROL	45,560.00		0.00	45,560.00	15,063.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>59,937.09</b>		<b>0.00</b>	<b>59,937.09</b>	<b>27,342.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>					
58111	Salaries LPN's	104,159.65		0.00	104,159.65	103,329.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>104,159.65</b>		<b>0.00</b>	<b>104,159.65</b>	<b>103,329.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
58107	Payroll Aides	417,073.36		0.00	417,073.36	384,422.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>417,073.36</b>		<b>0.00</b>	<b>417,073.36</b>	<b>384,422.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>					
58108	Payroll Recreation	56,853.00		0.00	56,853.00	51,129.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>56,853.00</b>		<b>0.00</b>	<b>56,853.00</b>	<b>51,129.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>					
58114	Salaries Social Worker	56,506.40		0.00	56,506.40	53,392.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>56,506.40</b>		<b>0.00</b>	<b>56,506.40</b>	<b>53,392.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>1,807,483.22</b>		<b>0.00</b>	<b>1,807,483.22</b>	<b>1,648,132.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>					
<b>Subgroup : [1]</b>	<b>Dietitian</b>					
63104	Consultants - Dietician	6,040.00		0.00	6,040.00	6,300.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>6,040.00</b>		<b>0.00</b>	<b>6,040.00</b>	<b>6,300.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>					
78216	PURCHASED SERVICES DENTAL	2,400.00		0.00	2,400.00	2,400.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>2,400.00</b>		<b>0.00</b>	<b>2,400.00</b>	<b>2,400.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>					
63108	Consultants - Pharmacist	2,673.00		0.00	2,673.00	6,627.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>2,673.00</b>		<b>0.00</b>	<b>2,673.00</b>	<b>6,627.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>					
63112	Consultants - PT Part A	91,532.24		(46,678.00)	44,854.24	38,617.00
63113	Consultants - PT part B	(1,020.00)		0.00	(1,020.00)	0.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>90,512.24</b>		<b>(46,678.00)</b>	<b>43,834.24</b>	<b>38,617.00</b>

<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
63106	Consultants - Medical Dir.	9,600.00	0.00	9,600.00	9,600.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>9,600.00</b>	<b>0.00</b>	<b>9,600.00</b>	<b>9,600.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
63118	Consultants - ST PART A	0.00	6,697.00	6,697.00	21,246.00
63119	Consultants - ST PART B	720.00	6,697.00	0.00	360.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>720.00</b>	<b>6,697.00</b>	<b>7,417.00</b>	<b>21,606.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
63120	Consultants - OT PART A	0.00	39,981.00	39,981.00	67,271.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>0.00</b>	<b>39,981.00</b>	<b>39,981.00</b>	<b>67,271.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>111,945.24</b>	<b>0.00</b>	<b>111,945.24</b>	<b>152,421.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
68522	Insurance Expense - Wkrs. Com.	29,973.00	0.00	29,973.00	31,492.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>29,973.00</b>	<b>0.00</b>	<b>29,973.00</b>	<b>31,492.00</b>
<b>Subgroup : [1A2]</b>	<b>Disability Insurance</b>				
68512	Insurance Expense - Disabilit	(145.41)	0.00	(145.41)	(285.00)
<b>Subtotal [1A2]</b>	<b>Disability Insurance</b>	<b>(145.41)</b>	<b>0.00</b>	<b>(145.41)</b>	<b>(285.00)</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
58202	Payroll FUTA	2,877.59	0.00	2,877.59	2,517.00
58203	Payroll SUTA	22,820.14	0.00	22,820.14	23,947.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>25,697.73</b>	<b>0.00</b>	<b>25,697.73</b>	<b>26,464.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
58201	Payroll FICA	133,200.79	0.00	133,200.79	123,873.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>133,200.79</b>	<b>0.00</b>	<b>133,200.79</b>	<b>123,873.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
68513	VOLUNTARY DENTAL & VISION	1,084.08	0.00	1,084.08	0.00
68514	Insurance Expense - Health	89,545.13	0.00	89,545.13	96,906.00
68516	Insurance Expense - Life	(530.55)	0.00	(530.55)	384.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>90,098.66</b>	<b>0.00</b>	<b>90,098.66</b>	<b>97,290.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
68501	401K PLAN FEES	2,667.38	0.00	2,667.38	2,332.00
74001	EMPLOYEE CRIMINAL BACK CHECK	425.40	0.00	425.40	1,486.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>3,092.78</b>	<b>0.00</b>	<b>3,092.78</b>	<b>3,818.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
88000	Bad Debt Expense	7,647.26	0.00	7,647.26	0.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>7,647.26</b>	<b>0.00</b>	<b>7,647.26</b>	<b>0.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
59000	Accounting	33,127.32	0.00	33,127.32	31,075.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>33,127.32</b>	<b>0.00</b>	<b>33,127.32</b>	<b>31,075.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
70000	Legal	0.00	0.00	0.00	14,711.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,711.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
73000	Office Supplies Expense	2,190.90	0.00	2,190.90	1,867.00
81000	Supplies	82.19	0.00	82.19	604.00
81001	Supplies - Office	3,171.83	0.00	3,171.83	1,404.00
89000	Other Expense	93.48	0.00	93.48	(93.00)
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>5,538.40</b>	<b>0.00</b>	<b>5,538.40</b>	<b>3,782.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
82025	Utilities - Telephone	6,957.15	0.00	6,957.15	3,688.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>6,957.15</b>	<b>0.00</b>	<b>6,957.15</b>	<b>3,688.00</b>
<b>Subgroup : [1K2]</b>	<b>Other</b>				
81709	TAXES-SALES & USE	30.00	0.00	30.00	116.00
<b>Subtotal [1K2]</b>	<b>Other</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>	<b>116.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
81716	Taxes - Nursing Home Provider	262,981.14	0.00	262,981.14	266,576.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>262,981.14</b>	<b>0.00</b>	<b>262,981.14</b>	<b>266,576.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>598,198.82</b>	<b>0.00</b>	<b>598,198.82</b>	<b>602,600.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>				
80100	Staff Appreciation	1,530.22	0.00	1,530.22	106.00
<b>Subtotal [3]</b>	<b>Gifts to Staff and Residents</b>	<b>1,530.22</b>	<b>0.00</b>	<b>1,530.22</b>	<b>106.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
70300	MILAGE REIMBURSEMENT	16.53	0.00	16.53	125.00
75000	Parking and Tolls Expense	0.00	0.00	0.00	10.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>16.53</b>	<b>0.00</b>	<b>16.53</b>	<b>135.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
65600	EDUCATION EXPENSE	375.00	0.00	375.00	1,330.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>375.00</b>	<b>0.00</b>	<b>375.00</b>	<b>1,330.00</b>

<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
60501	Advertising - Help Wanted	2,955.19	0.00	2,955.19	348.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>2,955.19</b>	<b>0.00</b>	<b>2,955.19</b>	<b>348.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
77000	Postage Expense	928.59	0.00	928.59	731.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>928.59</b>	<b>0.00</b>	<b>928.59</b>	<b>731.00</b>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>				
65501	Dues to Chamber of Commerce	0.00	336.00	336.00	330.00
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>	<b>336.00</b>	<b>336.00</b>	<b>330.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
63123	CONSULTANTS-CORP COMPLIANCE	1,100.00	0.00	1,100.00	0.00
75500	Payroll Processing	9,758.74	0.00	9,758.74	18,731.00
78205	Purchased Services- Office	1,815.93	0.00	1,815.93	1,775.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>12,674.67</b>	<b>0.00</b>	<b>12,674.67</b>	<b>20,506.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>				
62500	Bank Charges	70.00	0.00	70.00	30.00
67001	DELIVERY FEE	0.00	0.00	0.00	100.00
69200	LATE CHARGES	1,561.90	0.00	1,561.90	3,177.00
70200	Licenses	694.88	0.00	694.88	1,741.00
74003	EMPLOYEE DRUG TESTING	0.00	0.00	0.00	68.00
76204	PENALTY/FINE CMS	0.00	0.00	0.00	19,845.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>2,326.78</b>	<b>0.00</b>	<b>2,326.78</b>	<b>24,961.00</b>
<b>Subgroup : [M8]</b>	<b>Dues</b>				
65500	Dues and Subscriptions Expense	5,501.16	(686.00)	4,815.16	4,632.00
			RJE - 2		
			(336.00)		
<b>Subtotal [M8]</b>	<b>Dues</b>	<b>5,501.16</b>	<b>(350.00)</b>	<b>4,815.16</b>	<b>4,632.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>	<b>26,308.14</b>	<b>(350.00)</b>	<b>25,958.14</b>	<b>53,079.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
63500	Dairy Products Expense	5,401.09	0.00	5,401.09	9,461.00
67000	Groceries Expense	74,212.03	0.00	74,212.03	77,556.00
67002	FOOD-COVID	216.82	0.00	216.82	0.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>79,829.94</b>	<b>0.00</b>	<b>79,829.94</b>	<b>87,017.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>				
81002	Supplies - Dietary	9,793.05	0.00	9,793.05	11,746.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>9,793.05</b>	<b>0.00</b>	<b>9,793.05</b>	<b>11,746.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>				
78202	Purchased Services - Dietary	570.00	0.00	570.00	468.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>570.00</b>	<b>0.00</b>	<b>570.00</b>	<b>468.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>90,192.99</b>	<b>0.00</b>	<b>90,192.99</b>	<b>99,231.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3A4]</b>	<b>Repair and/or purchased linens</b>				
69500	Laundry - Linens	41,212.08	0.00	41,212.08	38,145.00
<b>Subtotal [3A4]</b>	<b>Repair and/or purchased linens</b>	<b>41,212.08</b>	<b>0.00</b>	<b>41,212.08</b>	<b>38,145.00</b>
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>				
78204	Purchased Services - Laundry	17,688.18	0.00	17,688.18	17,519.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>17,688.18</b>	<b>0.00</b>	<b>17,688.18</b>	<b>17,519.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>58,900.26</b>	<b>0.00</b>	<b>58,900.26</b>	<b>55,664.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4C]</b>	<b>Other</b>				
81004	Supplies - Housekeeping	8,293.95	0.00	8,293.95	9,861.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>8,293.95</b>	<b>0.00</b>	<b>8,293.95</b>	<b>9,861.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>				
81013	MEDICINE-MEDICARE PART A	25,575.27	0.00	25,575.27	16,460.00
81023	MEDICINE T19/OTC T19	341.76	0.00	341.76	833.00
81024	FLU SHOT VACCINE/PNEUMOVAX	3,487.58	0.00	3,487.58	(282.00)
81025	EBOX PRESCRIPTIONS	346.84	0.00	346.84	694.00
81026	PRESC & T19 COPAYS	902.73	0.00	902.73	336.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>30,654.18</b>	<b>0.00</b>	<b>30,654.18</b>	<b>18,041.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
81015	OTC MEDICINE(MEDICINE CABINET)	31.98	0.00	31.98	519.00
81019	OTC SUPPLIES	45.53	0.00	45.53	0.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>77.51</b>	<b>0.00</b>	<b>77.51</b>	<b>519.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>				
81010	SUPPLIES-MEDICAL	41,944.11	0.00	41,944.11	44,414.00
81027	UNALLOWABLE MED B SUPPLIES	1,648.03	0.00	1,648.03	1,099.00
<b>Subtotal [5C]</b>	<b>Medical and Therapeutic Supplies</b>	<b>43,592.14</b>	<b>0.00</b>	<b>43,592.14</b>	<b>45,513.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
78203	PURCHASED SERVICES OXYGEN	5,216.94	0.00	5,216.94	4,470.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>5,216.94</b>	<b>0.00</b>	<b>5,216.94</b>	<b>4,470.00</b>

<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
78210	PURCHASED SVCS-LABS MEDICARE	4,103.16	0.00	4,103.16	2,441.00
Marcum 106	Subscriptions	0.00	350.00	350.00	0.00
			350.00		
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>4,103.16</b>	<b>350.00</b>	<b>4,453.16</b>	<b>2,441.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>				
78500	Recreation Expenses	619.24	0.00	619.24	1,470.00
81007	Supplies - Recreation	2,006.76	0.00	2,006.76	671.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>2,626.00</b>	<b>0.00</b>	<b>2,626.00</b>	<b>2,141.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>				
78199	PURCHASED SVCS-MED A CNSL BILL	0.00	0.00	0.00	275.00
78207	PURCHASED SERVICES-NURSING	709.62	0.00	709.62	418.00
78217	PURCHASED SERVICES-MEDICARE A	2,457.51	0.00	2,457.51	1,871.00
81009	Supplies - Patient Personal	940.34	0.00	940.34	932.00
81016	DURABLE MEDICAL EQUIPMENT	129.89	0.00	129.89	62.00
81029	Supplies-COVID	28,560.99	0.00	28,560.99	0.00
81030	COVID SERVICES	212.70	0.00	212.70	0.00
81031	COVID screening	1,298.05	0.00	1,298.05	0.00
81032	COVID VISITS OUTSIDE	1,814.10	0.00	1,814.10	0.00
81033	COVID CLEANING	640.46	0.00	640.46	0.00
81034	COVID TESTING	271.54	0.00	271.54	0.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>37,035.20</b>	<b>0.00</b>	<b>37,035.20</b>	<b>3,558.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	<b>131,599.08</b>	<b>350.00</b>	<b>131,949.08</b>	<b>86,544.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>				
71000	Maintenance and Repairs Exp	5,878.84	0.00	5,878.84	5,886.00
81005	Supplies - Maintenance	2,775.05	0.00	2,775.05	2,744.00
82021	PY REPAIR-OIL BURNER	594.90	0.00	594.90	2,415.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>9,248.79</b>	<b>0.00</b>	<b>9,248.79</b>	<b>11,045.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>				
82015	Utilities - Gas	2,509.02	0.00	2,509.02	4,504.00
82020	Utilities - Oil	18,594.70	0.00	18,594.70	21,042.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>21,103.72</b>	<b>0.00</b>	<b>21,103.72</b>	<b>25,546.00</b>
<b>Subgroup : [6C]</b>	<b>Utilities</b>				
82010	Utilities - Electricity	29,127.72	0.00	29,127.72	35,300.00
<b>Subtotal [6C]</b>	<b>Utilities</b>	<b>29,127.72</b>	<b>0.00</b>	<b>29,127.72</b>	<b>35,300.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
69720	Leases - Copier	3,150.37	0.00	3,150.37	2,907.00
69730	Leases - Dish Washer	1,060.77	0.00	1,060.77	893.00
69735	LEASE-TELEPHONE	1,509.09	0.00	1,509.09	1,646.00
69737	LEASE-TELEVISION	2,600.96	0.00	2,600.96	4,795.00
69740	Leases - Postage Meter	0.00	0.00	0.00	118.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>8,321.19</b>	<b>0.00</b>	<b>8,321.19</b>	<b>10,359.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
68000	Inspection Fees	125.00	0.00	125.00	3,283.00
78200	Purchased Services	1,356.89	0.00	1,356.89	1,019.00
78201	PURCHASED SVCS-MEDICAL WASTE	920.42	0.00	920.42	905.00
78208	Purchased Services - Maint.	38,781.69	0.00	38,781.69	39,964.00
80000	Rent-Equipment	7,690.29	0.00	7,690.29	2,705.00
82019	DIESEL-GENERATOR	253.05	0.00	253.05	485.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>49,127.34</b>	<b>0.00</b>	<b>49,127.34</b>	<b>48,361.00</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>				
64500	Depreciation Expense	35,876.31	0.00	35,876.31	36,279.00
<b>Subtotal [7B]</b>	<b>Building &amp; Building Improvements</b>	<b>35,876.31</b>	<b>0.00</b>	<b>35,876.31</b>	<b>36,279.00</b>
<b>Subgroup : [10A]</b>	<b>Real estate taxes paid by owner</b>				
81711	Taxes - Property	30,061.33	0.00	30,061.33	29,854.00
<b>Subtotal [10A]</b>	<b>Real estate taxes paid by owner</b>	<b>30,061.33</b>	<b>0.00</b>	<b>30,061.33</b>	<b>29,854.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>				
81712	PERSONAL PROPERTY TAXES	2,901.45	0.00	2,901.45	3,044.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>2,901.45</b>	<b>0.00</b>	<b>2,901.45</b>	<b>3,044.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>185,767.85</b>	<b>0.00</b>	<b>185,767.85</b>	<b>199,788.00</b>
<b>Group : [26]</b>	<b>Interest</b>				
<b>Subgroup : [12A1]</b>	<b>First Mortgage</b>				
69000	Interest Expense	31,133.63	0.00	31,133.63	33,071.00
<b>Subtotal [12A1]</b>	<b>First Mortgage</b>	<b>31,133.63</b>	<b>0.00</b>	<b>31,133.63</b>	<b>33,071.00</b>
<b>Total [26]</b>	<b>Interest</b>	<b>31,133.63</b>	<b>0.00</b>	<b>31,133.63</b>	<b>33,071.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>				
69020	Interest Expense - Other	3,601.75	0.00	3,601.75	11,796.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>3,601.75</b>	<b>0.00</b>	<b>3,601.75</b>	<b>11,796.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>				
68518	Insurance Expense - Property	53,148.62	0.00	53,148.62	46,413.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>53,148.62</b>	<b>0.00</b>	<b>53,148.62</b>	<b>46,413.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>				
68510	Insurance Expense - Auto	428.00	0.00	428.00	564.00

<b>Subtotal [14B]</b>	<b>Insurance of Automobiles</b>	<b>428.00</b>	<b>0.00</b>	<b>428.00</b>	<b>564.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>				
68500	Insurance Expense	559.00	0.00	559.00	350.00
<b>Subtotal [14C1]</b>	<b>Umbrella</b>	<b>559.00</b>	<b>0.00</b>	<b>559.00</b>	<b>350.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>				
68526	Insurance - Mortgage	0.00	0.00	0.00	4,034.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,034.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>57,737.37</b>	<b>0.00</b>	<b>57,737.37</b>	<b>63,157.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
40201	MEDICAID-SNF	(2,359,189.47)	0.00	(2,359,189.47)	(2,318,633.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(2,359,189.47)</b>	<b>0.00</b>	<b>(2,359,189.47)</b>	<b>(2,318,633.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>				
40400	MEDICARE PT A REVENUE	(180,638.95)	0.00	(180,638.95)	(176,962.00)
40450	MEDICARE A COINSURANCE	(24,398.00)	0.00	(24,398.00)	(13,679.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(205,036.95)</b>	<b>0.00</b>	<b>(205,036.95)</b>	<b>(190,641.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
40100	PPO INSURANCE	(758.04)	0.00	(758.04)	(1,210.00)
40300	Private Pay	(92,610.00)	0.00	(92,610.00)	(164,450.00)
40406	INPATIENT HOSPICE	(500.00)	0.00	(500.00)	0.00
40407	PPO INSURANCE	(9,895.20)	0.00	(9,895.20)	0.00
40408	LONG TERM CARE INS REVENUE	(285.00)	0.00	(285.00)	0.00
40409	UNITED HEALTH MGD MEDICARE	(7,407.16)	0.00	(7,407.16)	0.00
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(111,455.40)</b>	<b>0.00</b>	<b>(111,455.40)</b>	<b>(165,660.00)</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
40460	MED B FLU/PNUEMO VAC	(264.00)	0.00	(264.00)	(1,307.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(264.00)</b>	<b>0.00</b>	<b>(264.00)</b>	<b>(1,307.00)</b>
<b>Subgroup : [6C]</b>	<b>Medical Supplies - Non-medicare</b>				
76500	PATIENT SUPPLIES	(565.49)	0.00	(565.49)	0.00
81006	Supplies - Nursing (MCD) OTC	357.30	0.00	357.30	760.00
<b>Subtotal [6C]</b>	<b>Medical Supplies - Non-medicare</b>	<b>(208.19)</b>	<b>0.00</b>	<b>(208.19)</b>	<b>760.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>				
40401	MEDICARE PT B REVENUE	(80,970.19)	41,292.00	(39,678.19)	(27,624.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(80,970.19)</b>	<b>41,292.00</b>	<b>(39,678.19)</b>	<b>(27,624.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>				
40405	MANAGED MEDICARE PT A AETNA	(65,590.49)	0.00	(65,590.49)	(33,487.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(65,590.49)</b>	<b>0.00</b>	<b>(65,590.49)</b>	<b>(33,487.00)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>				
Marcum 102	ST Revenue Medicare Part B	0.00	(35,368.00)	(35,368.00)	(15,199.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>0.00</b>	<b>(35,368.00)</b>	<b>(35,368.00)</b>	<b>(15,199.00)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>				
Marcum 103	OT Revenue Medicare Part B	0.00	(5,924.00)	(5,924.00)	(48,122.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>0.00</b>	<b>(5,924.00)</b>	<b>(5,924.00)</b>	<b>(48,122.00)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>				
40404	MANAGED MEDICARE B ANTHEM	(4,504.58)	0.00	(4,504.58)	0.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(4,504.58)</b>	<b>0.00</b>	<b>(4,504.58)</b>	<b>0.00</b>
<b>Subgroup : [14]</b>	<b>Rental of Televisions and Cable Services</b>				
81028	TELEVISION	(504.00)	0.00	(504.00)	(2,337.00)
<b>Subtotal [14]</b>	<b>Rental of Televisions and Cable Services</b>	<b>(504.00)</b>	<b>0.00</b>	<b>(504.00)</b>	<b>(2,337.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
43200	Interest Income	(63.18)	0.00	(63.18)	(23.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(63.18)</b>	<b>0.00</b>	<b>(63.18)</b>	<b>(23.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
40160	OTHER INCOME	(0.01)	0.00	(0.01)	0.00
40161	OTHER INCOME COVID MEDICAID	(36,824.61)	0.00	(36,824.61)	0.00
40163	OTHER INCOME/LOAN SBAD	(10,000.00)	0.00	(10,000.00)	0.00
43400	Other Income	(6,000.00)	0.00	(6,000.00)	(9,423.00)
81702	CORP BUSINESS TAXES	0.00	0.00	0.00	(14,802.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(52,824.62)</b>	<b>0.00</b>	<b>(52,824.62)</b>	<b>(24,225.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(2,880,611.07)</b>	<b>0.00</b>	<b>(2,880,611.07)</b>	<b>(2,826,498.00)</b>
<b>Group : [31]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
10000	Petty Cash	50.00	0.00	50.00	50.00
10200	Regular Checking Account	324,554.15	0.00	324,554.15	47,580.00
10800	MORTGAGE ESCROW	65,540.89	0.00	65,540.89	98,347.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>390,145.04</b>	<b>0.00</b>	<b>390,145.04</b>	<b>145,977.00</b>
<b>Subgroup : [A2]</b>	<b>Resident AR</b>				
11000	Accounts Receivable-PRIVATE	56,889.09	0.00	56,889.09	23,025.00
11001	Accounts Receivable-MEDICAID	186,353.90	0.00	186,353.90	205,590.00
11002	AR MEDICARE PART A	6,864.90	0.00	6,864.90	12,983.00

11003	AR MEDICARE PART B	4,400.35	0.00	4,400.35	2,410.00
11004	MEDICARE B COINSURANCE	293.04	0.00	293.04	293.00
11005	AR ANTHEM MEDICARE	29,011.27	0.00	29,011.27	1,900.00
11007	AR AETNA MANAGED MEDICARE	7,340.85	0.00	7,340.85	27,255.00
11010	LONG TERM CARE INSURANCE	285.00	0.00	285.00	0.00
11011	AR UNITED HEALTH MGD MCR	7,407.16	0.00	7,407.16	0.00
11100	ALLOWANCE FOR BAD DEBT	(15,247.26)	0.00	(15,247.26)	4,943.00
11120	ACCOUNTS RECEIVABLE PPO	3,570.14	0.00	3,570.14	559.00
<b>Subtotal [A2]</b>	<b>Resident AR</b>	<b>287,168.44</b>	<b>0.00</b>	<b>287,168.44</b>	<b>278,958.00</b>
<b>Subgroup : [A3]</b>	<b>Other AR</b>				
11450	LOAN RECEIVABLE	87,703.00	0.00	87,703.00	87,703.00
<b>Subtotal [A3]</b>	<b>Other AR</b>	<b>87,703.00</b>	<b>0.00</b>	<b>87,703.00</b>	<b>87,703.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>				
12000	Supplies-Inventory	700.00	0.00	700.00	700.00
<b>Subtotal [A4]</b>	<b>Inventories</b>	<b>700.00</b>	<b>0.00</b>	<b>700.00</b>	<b>700.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
14000	Prepaid Expenses	14,952.01	0.00	14,952.01	14,952.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>14,952.01</b>	<b>0.00</b>	<b>14,952.01</b>	<b>14,952.00</b>
<b>Subgroup : [B1]</b>	<b>Land</b>				
16900	Land	17,298.00	0.00	17,298.00	17,298.00
<b>Subtotal [B1]</b>	<b>Land</b>	<b>17,298.00</b>	<b>0.00</b>	<b>17,298.00</b>	<b>17,298.00</b>
<b>Subgroup : [B3]</b>	<b>Buildings</b>				
15500	Buildings	704,704.61	0.00	704,704.61	704,705.00
15600	Building Improvements	433,024.14	0.00	433,024.14	422,921.00
<b>Subtotal [B3]</b>	<b>Buildings</b>	<b>1,137,728.75</b>	<b>0.00</b>	<b>1,137,728.75</b>	<b>1,127,626.00</b>
<b>Subgroup : [B5]</b>	<b>Non-Movable Equipment</b>				
15400	Leasehold Improvements	344,521.80	0.00	344,521.80	256,324.00
<b>Subtotal [B5]</b>	<b>Non-Movable Equipment</b>	<b>344,521.80</b>	<b>0.00</b>	<b>344,521.80</b>	<b>256,324.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
15000	Furniture and Fixtures	72,531.06	0.00	72,531.06	60,762.00
15100	Equipment	248,864.38	0.00	248,864.38	248,091.00
17300	Accum. Depreciation-Other	(1,475,202.74)	0.00	(1,475,202.74)	(1,439,326.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>(1,153,807.30)</b>	<b>0.00</b>	<b>(1,153,807.30)</b>	<b>(1,130,473.00)</b>
<b>Total [31]</b>	<b>Assets</b>	<b>1,126,409.74</b>	<b>0.00</b>	<b>1,126,409.74</b>	<b>799,065.00</b>
<b>Group : [33]</b>	<b>Liabilities &amp; Equity</b>				
<b>Subgroup : [A1]</b>	<b>Accounts Payable</b>				
20000	Accounts Payable	(158,300.65)	0.00	(158,300.65)	(293,222.00)
20001	RESIDENT FUND ACCOUNT	(48,112.43)	0.00	(48,112.43)	(24,122.00)
24250	VISA CREDIT CARD	18.20	0.00	18.20	(3.00)
24300	Resident Fund Account	48,657.84	0.00	48,657.84	24,670.00
<b>Subtotal [A1]</b>	<b>Accounts Payable</b>	<b>(157,737.04)</b>	<b>0.00</b>	<b>(157,737.04)</b>	<b>(292,677.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
23200	Wages Payable	(148,692.20)	0.00	(148,692.20)	(102,086.00)
23300	401 K Deductions Payable	208.72	0.00	208.72	(805.00)
23302	401K PAYABLE EMP MATCH	1,135.04	0.00	1,135.04	2,542.00
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(147,348.44)</b>	<b>0.00</b>	<b>(147,348.44)</b>	<b>(100,349.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes</b>				
23210	ACCRUED PAYROLL TAXES	(4,431.10)	0.00	(4,431.10)	(2,359.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes</b>	<b>(4,431.10)</b>	<b>0.00</b>	<b>(4,431.10)</b>	<b>(2,359.00)</b>
<b>Subgroup : [A7]</b>	<b>Medicare Final Settlement</b>				
26000	MEDICAID RECOUPMENTS	(24,690.70)	0.00	(24,690.70)	(30,554.00)
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement</b>	<b>(24,690.70)</b>	<b>0.00</b>	<b>(24,690.70)</b>	<b>(30,554.00)</b>
<b>Subgroup : [A9]</b>	<b>Mortgage Payable</b>				
24100	Current Portion Long-Term Debt	(52,744.62)	0.00	(52,744.62)	(50,730.00)
<b>Subtotal [A9]</b>	<b>Mortgage Payable</b>	<b>(52,744.62)</b>	<b>0.00</b>	<b>(52,744.62)</b>	<b>(50,730.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
23000	Accrued Expenses	(20,069.46)	0.00	(20,069.46)	(19,175.00)
24000	Other Taxes Payable	(64,006.00)	0.00	(64,006.00)	(141,808.00)
24700	Other Current Liabilities	(137,932.00)	0.00	(137,932.00)	0.00
27100	Deferred Revenue	(7,700.00)	0.00	(7,700.00)	0.00
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(229,707.46)</b>	<b>0.00</b>	<b>(229,707.46)</b>	<b>(160,983.00)</b>
<b>Subgroup : [B2]</b>	<b>Mortgage Payable</b>				
27000	Notes Payable-Noncurrent	(717,910.80)	0.00	(717,910.80)	(770,656.00)
<b>Subtotal [B2]</b>	<b>Mortgage Payable</b>	<b>(717,910.80)</b>	<b>0.00</b>	<b>(717,910.80)</b>	<b>(770,656.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long Term Liabilities</b>				
27200	PPP LOAN	(340,854.00)	0.00	(340,854.00)	0.00
29204	DEPT H&HS LIABILITY	(291,426.66)	0.00	(291,426.66)	0.00
<b>Subtotal [B4]</b>	<b>Other Long Term Liabilities</b>	<b>(632,280.66)</b>	<b>0.00</b>	<b>(632,280.66)</b>	<b>0.00</b>
<b>Subgroup : [C]</b>	<b>Equity</b>				
39003	Common Stock	(3,000.00)	0.00	(3,000.00)	(3,000.00)
39004	Paid-in Capital	15,227.00	0.00	15,227.00	15,227.00
39005	Retained Earnings	609,558.55	0.00	609,558.55	429,827.00
<b>Subtotal [C]</b>	<b>Equity</b>	<b>621,785.55</b>	<b>0.00</b>	<b>621,785.55</b>	<b>442,054.00</b>
<b>Total [33]</b>	<b>Liabilities &amp; Equity</b>	<b>(1,345,065.27)</b>	<b>0.00</b>	<b>(1,345,065.27)</b>	<b>(966,254.00)</b>

NET (INCOME) LOSS	<u>218,655.53</u>	<u>0.00</u>	<u>218,655.53</u>	<u>167,189.00</u>
Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **Twin Maples Home, Inc.**  
 Engagement: **Medicaid - Twin Maples 2020 Cost Report**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.01</b>		
To reclass chamber of commerce dues and subscriptions from the dues line				
65501	Dues to Chamber of Commerce		336.00	
Marcum 106	Subscriptions		350.00	
65500	Dues and Subscriptions Expense			336.00
65500	Dues and Subscriptions Expense			350.00
<b>Total</b>			<b>686.00</b>	<b>686.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>F.01</b>		
To reclass Med B therapy revenue based on treatments				
40401	MEDICARE PT B REVENUE		41,292.00	
Marcum 102	ST Revenue Medicare Part B			35,368.00
Marcum 103	OT Revenue Medicare Part B			5,924.00
<b>Total</b>			<b>41,292.00</b>	<b>41,292.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>E.02</b>		
To Reclass ST & OT therapy Charges out of PT				
63118	Consultants - ST PART A		6,697.00	
63120	Consultants - OT PART A		39,981.00	
63112	Consultants - PT Part A			46,678.00
<b>Total</b>			<b>46,678.00</b>	<b>46,678.00</b>