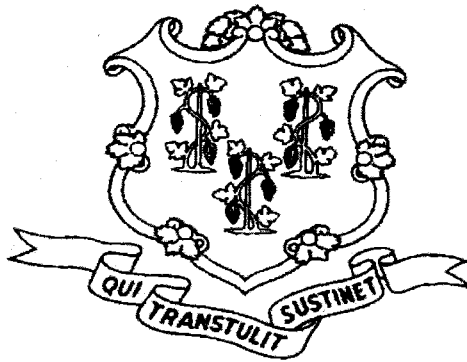


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

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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 9/30/2018	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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) 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)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 809-R New Haven Road, Durham, CT 06422				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/7/2019	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-349-1041	Report for Year Ended 9/30/2018	Page 2	of 37
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Name of Facility (as shown on license) Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	Address (No. & Street, City, State, Zip) 809-R New Haven Road, Durham, CT 06422
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License Numbers:	CCNH 2315	RHNS (Specify)	Medicare Provider No. 07-5431
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)			
<input type="checkbox"/> Proprietorship	<input type="checkbox"/> LLC	<input type="checkbox"/> Partnership	<input checked="" type="radio"/> Profit Corp.
<input type="checkbox"/> Non-Profit Corp.	<input type="checkbox"/> Government	<input type="checkbox"/> 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.
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N/A

Administrator		
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	License No.:
N/A	

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 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
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	

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 Heal	2315	9/30/2018	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 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Theodore E. Jackson	908-R New Haven Road, Durham, CT 06422	<input type="radio"/>	<input checked="" type="radio"/>		Loaning of Funds	Pg. 32 / Line D6	97,703	
		<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 H	License No. 2315	Report for Year Ended 9/30/2018	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 (See listing page 13)
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	of	
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Fa			2315	9/30/2018			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
CIT - 10201 Centurion Pkwy N. Suite 100, Jacksonville, FL 35526	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/03/08	60 Months - Ongoing	3,968		3,968	
Sysco - 1390 Enclave Parkway, Houston, TX 77077-2099	<input type="radio"/>	<input checked="" type="radio"/>	Dishwasher	01/01/10	Monthly	760		760	
Pitney Bowes - 1 Elmdraft Road, Stamford, CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	12/31/06	54 Months - Ongoing	470		470	
Ascentium, 23970 Highway 59 N, Kingwood, TX 77339	<input type="radio"/>	<input checked="" type="radio"/>	Television/Direct TV	12/28/16	60 Months	4,668		4,668	
M. Core Credit, 21 Par Road, Montebello, NY 10901	<input type="radio"/>	<input checked="" type="radio"/>	Lighting	12/01/16	24 Months	4,566		4,566	
Tamco/Frontier	<input type="radio"/>	<input checked="" type="radio"/>	Phone System	04/19/18	60 Months	907		907	
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***	15,339

* 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.



Regarding Your Agreement Number L274141-000

Dear Valued Customer,

We would like to take this opportunity to Welcome and Thank You for your business. Our goal is to provide you with complete customer satisfaction.

Enclosed for your records is a copy of the Agreement.

Your first payment will be due 08/14/18.

In the interim period, you will receive an invoice for any ancillary charges due.

To view your account and payment information log onto www.vendorservicescenter.com.

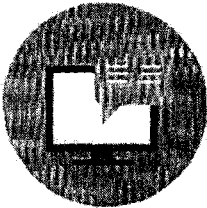
Please contact us using the toll free number below should you have any questions regarding these charges.

Best Regards,

Frontier Communications Corporation



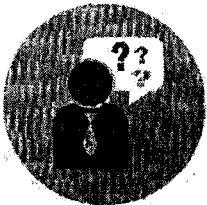
Online Account Management



We believe that excellent customer service means providing you with an easy and convenient way to manage your account. Our online customer service portal allows for total account management, safely and securely. To get started, go to www.vendorservicescenter.com.

- Submit Payments Online
- Sign Up for Automatic Payments
- Request an Address Change
- View Your Invoices
- Request Information Online
- Apply for Additional Financing

Have Questions?



Many of your questions can be answered by logging into your account. However we strive to give you the best customer service possible, so please feel free to contact us with any questions you may have regarding your account.

Customer Service
(877) 553-9210
customerservice@vendorservicescenter.com

Your Account Executive



Equipment Lease Agreement

Lease Number: L274141-000

THIS IS A NON-CANCELABLE, LEGALLY BINDING CONTRACT

Lessee (Customer): Twin Maples Home, Inc.		
Equipment Supplier: Frontier Communications	Lessee's Chief Executive Office - Street Address: 809 R New Haven Rd Durham, CT 06422	Lessee's Federal Tax ID: 060872103 Lessee's Telephone: (860) 349-1041

In this agreement, as it may be amended from time to time (the "Lease"), the words "You" and "Your" mean the lessee named above. "We," "Us" "Our" and "TAMCO" mean the lessor, TAMCO Capital Corporation. "Supplier" means the equipment supplier named above. *This Lease and the other documents executed and/or delivered by Us in connection with this Lease represent the final and only agreement between You and Us regarding the subject matter herein and supersede any other oral or written agreements between You and Us. This Lease can be changed only by a written agreement between You and Us. Other agreements not stated herein (including, without limitation, those contained in any purchase agreement between You and the Supplier) are not binding on Us.*

1. **LEASE OF EQUIPMENT.** You agree to lease from Us the personal property listed below (together with all existing and future accessories, attachments, replacements and embedded software, the "Equipment") upon the terms stated herein and upon any terms as stated in any Modification Agreement now or hereafter from time to time executed by You and Us and made a part hereof, all upon the terms and conditions hereinafter set forth as supplemented with respect to each item of Equipment, by the terms and conditions set forth in this Lease and in any Modification Agreement entered into now or hereafter. You promise to pay to Us the Lease Payments shown below in accordance with the payment schedule set forth below and in any Modification Agreement entered into now or hereafter, plus all other amounts stated herein, through the full Term. This Lease and any Modification Agreement entered into now or hereafter is binding on You as of the date You sign it. A prorata portion of the aggregated average of the Lease Payment based on a daily charge of one-thirtieth (1/30) of the Lease Payment from the date the Equipment has been delivered and accepted by You ("Commencement Date") to the first day of the base term shall be payable at the Commencement Date. The Base Term of this Lease shall begin, at Our sole discretion, on a date not more than 30 days following the Commencement Date and terminate upon the expiration of the number of months stated under Base Term, above. Following the Commencement Date, Lease Payments and other Obligation payments are due on the same day of each month as the first day of the Base Term, payable to a location to be designated in writing. After You sign, We may insert any information missing in the boxes herein and change the payment amount by up to 15% due to a change in the Equipment or its cost or a tax or payment miscalculation. If the Equipment includes any software, You agree that (i) You are responsible for entering into any necessary software license agreements with the owners or licensors of such software, (ii) You shall comply with the terms of all such agreements, if any, and (iii) any default by You under any such agreements shall also constitute a default by You under this Lease. This Lease and any obligation to fund is not binding on Us until signed by Us. We may refuse to sign for any reason in Our sole discretion, including without limitation changes in Your credit or condition, the value of the equipment, general economic conditions or Our policies and procedures. In the event that this Lease does not commence for any reason, any Advance Payment or Security Deposit You have made is not refundable.

Equipment Description: See Attached Schedule A.	
Term: 60 months	Security Deposit (if any): \$0.00
Advance Payment (if any): \$258.00 applied as FIRST and LAST payment.	
Lease Payment: \$129.00 per Month. Plus applicable sales/use taxes.	

2. **CASH PRICE, TIME PRICE.** You agree that prior to entering into this Lease, You could have purchased the Equipment from the Supplier for a specific cash amount, but instead You hereby choose and agree to pay a higher amount (the "Time Price") to Us in installments over the Term. The Time Price equals the Lease Payment amount shown above multiplied by the total number of Lease Payments to be paid over the Term, as shown above. You agree that the Time Price does not include interest. However, if the Time Price should be determined to include interest, then you agree that (i) each Lease Payment includes an amount of pre-computed interest, (ii) the total pre-computed interest scheduled to be paid over the Term is to be calculated by subtracting the amount we pay the Supplier ("Our Investment") from the Time Price, (iii) the annual interest rate deemed applicable to this transaction is the rate that will amortize Our investment down to zero by applying all periodic Lease Payments as payments (and this rate calculation method assumes that each periodic Lease Payment is received by Us on the due date), and (iv) none of the fees or costs we may charge You pursuant to this Lease (including but not limited to check-dishonor fees, UCC filing fees, late fees, documentation or processing fees) shall be deemed to be interest.

3. **LEASE PAYMENTS.** Lease Payments, plus applicable taxes and other charges provided for herein, are payable periodically as stated herein. Restrictive endorsements on checks will not be binding on Us. All payments received will be applied to past due amounts and to the current amount due in such order as We determine. Any security deposit or estimated future Governmental Charge (as defined in Section 10) that You pay is non-interest bearing, may be commingled with Our funds, may be applied by Us at any time to past-due amounts, and the unused portion will be returned to You within 90 days after the end of this Lease. If We do not receive a payment in full on or before its due date, You shall pay (i) a fee equal to the greater of 10% of the amount that is late or \$35.00, plus (ii) interest on the part of the payment that is late in the amount of 1.5% per month ("Time-Value Interest") from the due date to the date paid. If any check is dishonored, You shall pay Us a fee of \$25.00.

4. **UNCONDITIONAL OBLIGATION.** This Lease is non-cancelable during the Term. You agree that: (a) You, not We, selected the Equipment and the Supplier, (b) We are a separate company from the Supplier, manufacturer and any other vendor (collectively, "Vendors"), the Vendors are NOT Our agents, and no statement, representation or warranty by any Vendor is binding on Us, (c) Your duty to perform Your obligations hereunder is absolute and unconditional despite any Equipment failure, the existence of any law restricting the use of the Equipment, or any other adverse condition whatsoever, (d) if You are a party to any maintenance, service, supplies or other contract with any Vendor, We are NOT a party thereto, such contract is NOT part of this Lease (even though We may, as a convenience to You and a Vendor, bill and collect monies owed by You to such Vendor), and no breach by any Vendor will excuse You from fully performing Your obligations to Us hereunder, and (e) if the Equipment is unsatisfactory or if any Vendor fails to provide any service or maintenance or fulfill any other obligation to You, You shall not make any claim against Us and shall continue to perform under this Lease.

5. **INDEMNIFICATION.** You shall indemnify and defend Us against, and hold Us harmless for, any and all claims (including but not limited to claims for personal injury and death), actions, damages, liabilities, losses and costs (including but not limited to reasonable attorneys fees) made against Us, or suffered or incurred by Us, arising directly or indirectly out of, or otherwise relating to, the delivery, installation, possession, ownership, use, loss of use, defect in or malfunction of the Equipment. This obligation shall survive the termination or cancellation of this Lease.

THIS AGREEMENT IS NON-CANCELABLE. THE TERMS OF THIS AGREEMENT ARE CONTINUED ON THE REVERSE SIDE / NEXT PAGE. DO NOT SIGN THIS AGREEMENT BEFORE YOU READ AND UNDERSTAND IT. PLEASE SEEK LEGAL COUNSEL BEFORE SIGNING IF YOU HAVE QUESTIONS.

Customer: Twin Maples Home, Inc.	Accepted by TAMCO Capital Corporation:
By: X <u>Theodore E. Jackson</u> Date: <u>4.19.18</u>	By: <u>[Signature]</u>
Print name: <u>Theodore E. Jackson</u>	Commencement Date: <u>6.15.18</u>
Corporate Title: <u>President</u>	(to be filled in by TAMCO)

6. **NO WARRANTIES.** WE ARE LEASING THE EQUIPMENT TO YOU "AS IS". WE HAVE NOT MADE AND HEREBY DISCLAIM ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, ARISING BY APPLICABLE LAW OR OTHERWISE, INCLUDING WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. We hereby transfer to You, without recourse to Us, all automatically transferable warranties, if any, made to Us by the Vendor(s) of the Equipment.

7. **SECURITY INTEREST; LOCATION, USE AND MAINTENANCE OF EQUIPMENT.** To secure Your obligations hereunder to Us, You hereby (i) grant to Us a first priority lien and security interest in the Equipment and all proceeds thereof and authorizes Us to repossess (and amend, if appropriate) a Uniform Commercial Code ("UCC") financing statement in order to perfect such security interest. You further agree to waive any rights under UCC Sections 2A-303 and 2A-508 through 522 of the UCC. At the end of the Term, You shall purchase Our interest in the Equipment for one dollar (\$1.00). During the Term, You shall not, without Our prior written consent, permit the Equipment to become (i) attached to real property or (ii) subject to any liens or encumbrances of any kind whatsoever. You represent that the Equipment will be used solely for commercial purposes and not for personal, family or household purposes. You are responsible for Equipment maintenance. You shall not remove the Equipment from the Equipment Location unless you first get Our permission to do so. You shall give Us access to the premises where the Equipment is located so that We may inspect the Equipment, and You agree to pay Our costs in connection therewith, whether performed prior to or after the Acceptance Date. You shall use the Equipment in accordance with all laws, operation manuals, service contracts (if any) and insurance requirements, and shall not make any permanent alterations thereto. At Your own cost, You shall keep the Equipment in good working order and warrantable condition, ordinary wear and tear excepted ("Good Condition").

8. **LOSS, DAMAGE, INSURANCE.** You shall, at all times during this Lease, (i) bear the risk of loss and damage to the Equipment and shall continue performing all Your obligations to Us even if it becomes damaged or suffers a loss, (ii) keep the Equipment insured against all risks of damage and loss ("Property Insurance") in an amount equal to its replacement cost, with Us named as sole loss payee, and (iii) carry public liability insurance covering bodily injury and property damage ("Liability Insurance") in an amount acceptable to Us, with Us named as "additional insured." You shall provide Us with satisfactory evidence of Property and Liability Insurance ("Insurance Proof") within 30 days of the Acceptance Date. Such Insurance Proof must provide for at least 30 days prior written notice to Us before it may be cancelled or terminated and must contain other terms satisfactory to Us. If you do not provide Us with Insurance Proof within 30 days of the Acceptance Date, or if such insurance terminates for any reason, then (a) You agree that We have the right, but not the obligation, to obtain such Property Insurance and/or Liability Insurance in such forms and amounts from an insurer of Our choosing in order to protect Our interests ("Other Insurance"), and (b) You agree that We may charge you a periodic charge for such Other Insurance. This periodic charge will include reimbursement for premiums advanced by Us to purchase Other Insurance, billing and tracking fees, charges for Our processing and related fees associated with the Other Insurance, and a finance charge of up to 10% per annum (or the maximum rate allowed by law, if less) on any advances We make for premiums, (collectively, the "Insurance Charge"). We and/or one or more of our affiliates and/or agents may receive a portion of the Insurance Charge, which may include a profit. We are not obligated to obtain, and may cancel, Other Insurance of any time without notice to You. Any Other Insurance need not name You as an insured or protect Your interests. The Insurance Charge may be higher than if You obtained Property and Liability Insurance on Your own, and (c) at Our election, in lieu of obtaining Other Insurance, We may require You to pay a monthly additional fee of 2% of the equipment Cost. This fee is not calculated with reference to additional risk and constitutes additional profit for Us, but represents the basis on which We are willing to forego from executing remedies and continue this Agreement without Required Insurance. You will receive no insurance coverage and will not be released from any obligations. We are not setting insurance. We will cease charging the additional fee or billing for Lease Insurance 30 days after You provide Insurance Proof and have complied with this section.

9. **ASSIGNMENT.** YOU SHALL NOT SELL, TRANSFER, ASSIGN OR OTHERWISE ENCUMBER (collectively, "TRANSFER") THIS LEASE, OR TRANSFER OR SUBLEASE ANY EQUIPMENT, IN WHOLE OR IN PART. We may, without notice to You, transfer Our interests in the Equipment and/or this Lease, in whole or in part, to a third party (a "New Owner"), in which case the New Owner will, to the extent of such transfer, have all of Our rights and benefits but will not have to perform Our obligations (if any). You agree not to assert against the New Owner any claim, defense or offset You may have against Us or any predecessor in interest.

10. **TAXES AND OTHER FEES.** You are responsible for all taxes (including, without limitation, sales, use and personal property taxes, and excluding only taxes based on Our income), levies, assessments, license and registration fees and other governmental charges relating to this Lease or the Equipment (collectively, with such taxes, "Governmental Charges"). You agree to promptly pay Us, on demand, estimated future Governmental Charges. You authorize Us to pay any Governmental Charges as they become due, and You agree to reimburse Us promptly upon demand for the full amount (less any estimated amounts previously paid by You). You hereby appoint Us as Your attorney-in-fact to sign Your name to any document for the purpose of filing tax returns. You agree to pay Us a fee for preparing and filing personal property tax returns, and You agree not to file any personal property tax returns. You also agree to pay Us upon demand (i) for all costs of filing, amending and releasing UCC financing statements, and (ii) a processing fee of \$250.00 (or as otherwise agreed) to cover Our investigation, documentation and other administrative costs in originating this Lease. You also agree to pay Us a fee, in accordance with Our current fee schedule, which may change from time to time, for additional services We may provide to You at Your request during this Lease. You agree that the fees set forth in this Lease may include a profit.

11. **SAVINGS CLAUSE.** If any amount charged or collected under this Lease is greater than the amount allowed by law, including, without limitation, any amount that exceeds applicable usury limits (an "Excess Amount"), then (i) any Excess Amount charged but not yet paid will be waived by Us and (ii) any Excess Amount collected will be refunded to You or applied to any other amount then due hereunder.

12. **DEFAULT.** You will be in default hereunder if (1) You fail to pay any amount due hereunder within 10 days of the due date, (2) You breach or attempt to breach any other term, representation or covenant set forth herein or in any other agreement between You and Us, and/or (3) You and/or any guarantors or sureties of Your obligations hereunder (i) die, (ii) go out of business, (iii) commence dissolution proceedings, (iv) merge or consolidate into another entity, (v) sell all or substantially all of Your or their assets, or there is a change of control with respect to You or their ownership, (vi) become insolvent, admit Your or their inability to pay Your or their debts, (vii) make an assignment for the benefit of You or their creditors (or enter into a similar arrangement), (viii) file, or there is filed against You or them, a bankruptcy, reorganization or similar proceeding or a proceeding for the appointment of a receiver, trustee or liquidator, or (ix) suffer a material adverse change in Your or their financial condition and, as a result thereof, or for any other reason, We deem Ourselves insecure. If You default, We may do any one or more of the following, at Our option, concurrently or separately: (A) cancel this Lease, (B) require You to cease using the Equipment and return it pursuant to Section 13 below, (C) take possession of and/or render the Equipment (including any software) unusable, and for such purposes You hereby authorize Us and Our designees to enter Your premises, with or without prior notice or other process of law, (D) require You to pay to Us, on demand, an amount equal to the sum of (i) all Periodic Payments and other amounts then due and past due, (ii) all remaining Periodic Payments for the Present Term plus Our residual interest in the Equipment as indicated by Our records, discounted at a rate of 4.9% per annum (or the lowest rate permitted by law, whichever is higher), (iii) interest at the rate of Time-Value interest on the amounts specified in clauses "i" and "ii" above from the date of demand to the date paid, and (iv) all other amounts that may thereafter become due hereunder to the extent that We will be obligated to collect and pay such amounts to a third party (such amounts specified in sub-clauses "i" through "iv" referred to below as the "Balance Due"), and/or (E) exercise any other remedy available to Us under law. You also agree to reimburse Us on demand for all reasonable expenses of collection and enforcement (including, without limitation, reasonable attorneys' fees and other legal costs) and reasonable expenses of repossessing, holding, preparing for disposition, and disposition ("Remarketing") of the Equipment, plus Time-Value interest on the foregoing amounts from the date of demand to the date paid. In the event We are successful in Remarketing the Equipment, We shall give You a credit against the Balance Due in an amount equal to the present value of the proceeds received and to be received from Remarketing minus the above-mentioned costs (the "Net Proceeds"). If the Net Proceeds are greater than the Balance Due, We shall pay You such surplus. If the Net Proceeds are less than the Balance Due, You shall be liable for such deficiency. Any delay of failure to enforce Our rights under this Lease shall not constitute a waiver thereof. If We are holding any money belonging to You at any time during this Lease, You agree that We may retain and utilize the same in cure or otherwise cover any default by You hereunder.

13. **RETURN OF EQUIPMENT.** If You are required to return the Equipment under this Lease, You shall, at Your expense, promptly upon demand, send the Equipment to any location(s) that We may designate. The Equipment must be properly packed for shipment, freight prepaid and fully insured, and must be received in Good Condition (as defined in Section 7 above). If the Equipment is either (i) not received in Good Condition or (ii) not received within 15 days of the date of demand, You agree to continue paying Lease Payments and all other amounts due hereunder until the Equipment is received and accepted (or put) by Us in Good Condition.

14. **APPLICABLE LAW, VENUE, JURISDICTION.** This Lease shall be governed by the laws of the State of California (including, without limitation, the law of such State relating to all charges and fees provided for herein), but without regard to such State's choice-of-law laws. YOU AND WE HEREBY WAIVE YOUR AND OUR RESPECTIVE RIGHTS TO A TRIAL BY JURY IN ANY LEGAL ACTION. Each provision of this Lease shall be interpreted, to the maximum extent possible, so as to be enforceable under applicable law. If any provision is construed to be unenforceable, such provision shall be ineffective only to the extent of such unenforceability without invalidating the remainder of the Lease.

15. **MISCELLANEOUS.** You shall furnish Us with current financial statements upon Our request. This Lease may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute the same document. You acknowledge that You have received a copy of this Lease and agree that a facsimile or other copy containing Your typed or copied signature shall be as enforceable as the original executed Lease. You hereby represent to Us that this Lease is legally binding and enforceable against You in accordance with its terms, and You acknowledge that this representation was a material inducement to Us to pay the Vendor(s) and enter into this Lease.

Agreement #: E274142000
Customer Initials:
73

TAMCO Capital Corporation
28100 US Hwy 19 North, STE 300
Clearwater, FL 33781
(888) 350-1842 FAX: (727) 281-4041

Lease Schedule A



Equipment Lease Agreement #: L274141-000 (the "Lease")

This Schedule A is part of the above referenced Lease. The referenced Lease is incorporated herein by reference.
This Schedule A supersedes only the Equipment Description section contained in the Lease.

Customer: Twin Maples Home, Inc.
Equipment Address: 809 R New Haven Rd
Durham, CT 06422

SYSTEM ITEMIZATION

- 2 8528 Telephone (NA)
- 11 8568 Telephone (NA)
- 1 2GB Digital Express Compact Flash Mitel 5000 NA - Frontier Only
- 1 MiVoice Office Digital Base Pack (Frontier Only)
- 1 50006271 PWR CRD C13 10A 125V - NA Plug
- 1 50006552 MT5000 CBL DDM-16 3M TO AMP 50P 3METR
- 1 54005357 MT5000 Lic UVM E-mail Synchronization
- 1 54005359 MT5000 Lic Meet-Me Conf
- 1 54005399 MT5000 Lic Hot Desking System-Wide
- 1 580.1003 MT5000 HX Controller Chassis Only
- 1 580.2202 MT5000 DDM-16b CCA for HX (no cbl)
- 1 580.3000 MT5000 HX Processor Mdl (HPM)
- 1 580.9126 MT5000 HX Ctrl Pwr Sup 120W 24VDC 5A
- 4 840.0411 LICENSE INTL5000 BVM SINGLE PT
- 1 840.0416 MT5000 Lic IP Phone Category D
- 16 840.0417 MT5000 Lic Digital Phone Category E
- 1 840.0844 MT5000 Lic Dyn Ext Expr System
- 1 MT5000 Loop Start Mdl (LSM-4) for CS/HX
- 1 KIT BRKT'S HX CONT AND PS WALL MOUNT
- 1 STD SWAS 5000 Base up to 32 Ports
- 1 Prem SW Assur MiVOFFICE 32ext w/Monitor
- 1 BAR BUS MULTIPLE GROUND
- 7 ULTRALINX 66 BLOCK PROTECTOR -235V CLAM
- 1 Surgate Plus MBKSU-60 8 outlet
- 1 (i) View Micro Appliance
- 1 UPS 750VA TOWER
- 1 1405-5G Swch
- 1 Mitel 8568/8528 Labels 50pk
- 1 DRIVE USB 8GB 3.0 DATATRAVLER
- 1 Installation Materials
- 1 Labor

x Theresa E. Jackson Customer's Signature

Date: 4/19/18



AUTHORIZATION AGREEMENT FOR PRE-AUTHORIZED PAYMENTS

To facilitate transactions associated with Lease Agreement Number L274141-000 between TAMCO, (hereinafter referred to as "Lessor") and Twin Maples Home, Inc. (hereinafter referred to as "Lessee") Lessee hereby authorizes Lessor to initiate debit entries to the checking account indicated below and Lessee hereby authorizes the depositing financial institution named below (hereinafter referred to as "the Depository"), to enter such debits or credit to such account.

Name of Financial Institution Webster Bank
Account Number 100009452392
ABA Number 211170101 (9 Digit number on bottom of check)
SSN/Tax ID# 00-0872103

Please attach a copy of a voided check for the above account

It is understood that Lessor will process debit entries to the above-referenced account on or after the 1st day of each month in an amount not to exceed any amounts outstanding at any time, except as otherwise provided herein.

Lessee represents to Lessor that all persons whose signatures are required to withdraw funds from the above-referenced account have executed this Authorization Agreement.

Lessee hereby acknowledges that Lessor may process debit entries for scheduled Lease rentals or any other sum due and payable to Lessor pursuant to the referenced Lease between Lessor and Lessee. Lessee also acknowledges that Lessor may assign lease to a third party financing source and that assignee may then initiate debit entries per this authorization.

This authorization shall remain in effect until such further written notification is received from the undersigned 14 business days before the due date.

Lessee hereby acknowledges that it has received a copy of this Authorization Agreement for its records.

Lessee Name: Twin Maples Home, Inc.

By: Theodore E. Jackson
Name: Theodore E. Jackson
Title: President

Date: 4/19/18.

"Delivery of this document bearing a facsimile signature or signatures shall have the same force and effect as if the document bore an original signature."

Additional signatories, if any required to withdraw funds from the above-referenced account:

(Signature) _____
Name: _____
Title: _____

(Signature) _____
Name: _____
Title: _____

TAMCO Capital Corporation
28100 US Hwy 19 North, STE 300
Clearwater, FL 33761
Toll Free (888) 350-1842
Fax (727) 281-4041



CERTIFICATE OF ACKNOWLEDGMENT AND ACCEPTANCE

LEASE #: L274141-000

Lessee hereby acknowledges receipt of the equipment described in its Lease with Lessor (the "Equipment") and accepts the Equipment after full inspection thereof as satisfactory for all purposes of the Lease. Lessee acknowledges that Lessor has fully and satisfactorily performed all covenants and conditions to be performed by Lessor.

If Lessee transmits this document to Lessor by fax, the fax version, as received by Lessor, shall constitute the original Certificate of Acceptance and shall be binding on Lessee as if it were manually signed. Lessor may treat and rely upon any fax version of this as the signed original.

<u>6-15-18</u>	Twin Maples Home, Inc.
DATE OF DELIVERY	LESSEE
	<u>X Theodore E Jackson</u>
	SIGNATURE
	<u>Theodore E. Jackson, President</u>
	PRINT NAME OF SIGNER AND TITLE

General Information and Questionnaire
Accounting Basis

Name of Facility Twin Maples Home, Inc., d/b/a Tw	License No. 2315	Report for Year Ended 9/30/2018	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 reports and advisory reimbursement consulting	\$ 31,657
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 31,657

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina 2 Middletown Probate Court & State Marshall 3 4 5	Telephone Number 860-240-6000 860-347-7424
--	--

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

1 185 Asylum Street, Hartford, CT 06103
 2 94 Court Street, Middletown, CT 06457
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Representation Survey IDR Interdisciplinary Review	\$ 238
2 Conservatorship Fees (Disallowed on Pg 28)	\$ 325
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 563

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

Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility		License No. 2315			Report for Year Ended 9/30/2018				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	44	44			44	44			44	44		
B. On last day of THIS report period	44	44			44	44			44	44		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	41	41			41	41			36	36		
B. As of midnight of THIS report period	38	38			36	36			38	38		
3. Total Number of Days Care Provided During Period												
A. Medicare	714	714			448	448			266	266		
B. Medicaid (Conn.)	12,774	12,774			9,780	9,780			2,994	2,994		
C. Medicaid (other states)												
D. Private Pay	66	66			45	45			21	21		
E. State SSI for RCH												
F. Other (Specify) Managed Care	14	14			14	14						
G. Total Care Days During Period (3A thru F)	13,568	13,568			10,287	10,287			3,281	3,281		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	21	21			21	21						
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	13,589	13,589			10,308	10,308			3,281	3,281		

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 9/30/2018	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)	(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.

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

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

Item	Medicare		Medicaid		Self-Pay		Other State Assisted		
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	5		33						
Per Diem Rate									
a. One bed rm.									
b. Two bed rms.	Various		185.17		350.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	763	763		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,264	1,264		
D. Total Physical Therapy Treatments	2,027	2,027		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	160	160		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	83	83		
D. Total Speech Therapy Treatments	243	243		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,748	1,748		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	3	3		
2. Restorative Treatments				
C. Other	1,885	1,885		
D. Total Occupational Therapy Treatments	3,636	3,636		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	2315	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	119,600	2,080				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	90,406	2,044				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	65,898	3,604				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	10,200	510				
c. Dietary Workers	146,829	11,523				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	52,737	3,265				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	53,648	2,205				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	6,778	616				
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	85,010	2,080				
b. RN						
1. Direct Care	357,171	9,507				
2. Administrative**	41,425	1,053				
c. LPN						
1. Direct Care	100,845	3,899				
2. Administrative**						
d. Aides and Attendants	364,332	25,954				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	50,106	2,628				
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	51,054	2,183				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	1,596,039	73,151				

* 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 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 9/30/2018			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Theodore E. Jackson	119,600			Non Discrim	Owner	2,080	A1			
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).										
Shelley Jackson	28,780			Non Discrim	Infection Control Nurse	720	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.

**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	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Amy Bentley	90,406			Non Discrim	Administrator	2,044	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Twin Maples Home, Inc., d/b/a Twin Maples Health	2315	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	6,381	171				
2. Dentist	2,400	192				
3. Pharmacist	2,640	53				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	47,363	622				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	9,600	114				
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	5,678	169				
b. Other						
10. Occupational Therapist						
a. Resident Care	84,959	1,179				
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-13 Total Fees Paid in Lieu of Salaries	159,021	2,500				

* 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.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Heal	2315	9/30/2018		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 38,762	38,762			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 25,658	25,658			
4. Social Security (F.I.C.A.)	\$ 120,533	120,533			
5. Health Insurance	\$ 94,957	94,957			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ (108)	(108)			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 3,225	3,225			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 1,150	1,150			
d. Accounting and Auditing	\$ 31,657	31,657			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 563	563			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 3,987	3,987			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 4,473	4,473			
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 22,500	22,500			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 242	242			
3. Resident Day User Fee	\$ 270,716	270,716			
Subtotal	\$ 618,565	618,565			

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health Ca	2315	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	618,565	618,565			
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 451	451			
4. Employee Travel	\$ 471	471			
5. Education Expenses Related to Seminars and Conventions	\$ 978	978			
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>)	\$ 50	50			
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	\$ 664	664			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,767	4,767			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 319	319			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 19,812	19,812			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 2,299	2,299			
C-14 Total Administrative & General Expenditures	\$ 648,376	648,376			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 3,003		
CAHCF Mutual Aid Dues	700		
CBIA Dues	1,064		
Total Dues	\$ 4,767	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Late Charges	\$ 1,404		
Licenses	895		
Total Other Administrative and General	\$ 2,299	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Twin Maples Home, Inc., d/b/a Twin Map	License No. 2315	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
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
Twin Maples Home, Inc., d/b/a Twin Maples Health Ca		2315	9/30/2018		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 99,913	99,913				
2. Non-Food Supplies	\$ 10,217	10,217				
3. Other (Specify) _____	\$ _____					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
	\$ 468	468				
c. Other (Specify) _____						
	\$ _____					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 110,598	110,598				
2F. Dietary Questionnaire						
G. Resident Meals:		Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health Car		2315	9/30/2018	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. \$	31,942	31,942	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	16,957	16,957	
c. Other (Specify)		\$			
3D. Total Laundry Expenditures (3a + b + c)		\$	48,899	48,899	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue 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)			

* 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 3E.

*** 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
Twin Maples Home, Inc., d/b/a Twin Maples He		2315	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C. Other (<i>Specify</i>) Housekeeping Supplies			\$ 11,128	11,128		
4D. Total Housekeeping Expenditures (4a + b + c)			\$ 11,128	11,128		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Prescription Drugs	\$	29,009	29,009		
b.	Medicine Cabinet Drugs	\$	379	379		
c.	Medical and Therapeutic Supplies	\$	46,430	46,430		
d.	Ambulance/Limousine***	\$	2,650	2,650		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	3,495	3,495		
f.	X-rays and Related Radiological Procedures***	\$				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	1,345	1,345		
i.	Recreation	\$	3,251	3,251		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	10,416	10,416		
5M. Total Resident Care Expenditures (5a - 5j)			\$ 96,975	96,975		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Purchased Services - Medicare A CNSL Bill	\$ 5,315		
Purchased Services - Medicare A	3,421		
Supplies - Patient Personal	1,190		
Medical Equipment Inspection	490		
Total Other Resident Care	\$ 10,416	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page of					
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility			2315	9/30/2018	21	37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Rinaldi Linen	47 Common CT, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Patient Laundry	16,957			19	3b
Rinaldi Linen	47 Common CT, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Linens	31,942			19	3a4
Paychex	800 Connecticut Ave #1, Norwalk, CT 06854	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	18,236			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Twin Maples Home, Inc., d/b/a Twin Maples H	2315	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 15,613	15,613				
b. Heat	\$ 24,605	24,605				
c. Light & Power	\$ 31,720	31,720				
d. Water	\$					
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 15,339	15,339				
f. Other (<i>itemize</i>)	\$ 59,480	59,480				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 146,757	146,757				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 17,287	17,287				
c. Non-Movable Equipment	\$ 11,505	11,505				
d. Movable Equipment	\$ 2,550	2,550				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 31,342	31,342				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (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	\$ 30,074	30,074				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 3,176	3,176				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 64,592	64,592				

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

Depreciation Schedule

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility			License No. 2315		Report for Year Ended 9/30/2018			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period	892,286		892,286	791,007	S/L	Various	14,818					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	37,034		37,034		S/L	Various	2,469					
B-4. Subtotal								17,287				
C. Non-Movable Equipment												
1. Acquired prior to this report period	325,995		325,995	244,963	S/L	Various	11,505					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal								11,505				
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
E. Total Depreciation												
												2,550
												31,342

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Fa			2315		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Appraisal	5	97	5 Years	6,000	6,000	S/L	20		
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Closing Costs	5	97	5 Years	54,390	54,390	S/L	20		
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* 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.

**Twin Maples Health Care
Medicaid Cost Report Template
September 30, 2018**

Depreciation Schedule

Description	Acquisition Date	Historical Cost	Cost to be Depreciated	Useful Lives	Depreciation Method	2017 Depreciation	2017 Accum	2018 Depreciation	2018 Accum	NBV
Building Improvements										
Various	Various	704,705	704,705	Var	Var	-	704,705	-	704,705	-
(Less) Closing Costs*	N/A	(54,390)	(54,390)	N/A	N/A	-	(54,390)	-	(54,390)	-
Closet Doors	9/30/2003	2,700	2,700	10	S/L	-	2,700	-	2,700	-
Phone System	9/30/2003	5,277	5,277	5	S/L	-	5,277	-	5,277	-
Hydraulic Lift	9/30/2003	720	720	1	S/L	-	720	-	720	-
Septic	9/30/2003	16,100	16,100	15	S/L	1,073	16,097	3	16,100	-
Oxygen Cabinet	9/30/2003	978	978	1	S/L	-	978	-	978	-
Well System Repair	9/30/2003	3,631	3,631	10	S/L	-	3,631	-	3,631	-
Floorcoverings	9/30/2003	1,062	1,062	1	S/L	-	1,062	-	1,062	-
Metal Doors	6/22/2005	1,696	1,696	1	S/L	-	1,696	-	1,696	-
Heating and Air Conditioning Unit	1/26/2005	7,689	7,689	10	S/L	-	7,689	-	7,689	-
Locking / Security System	5/11/2006	1,574	1,574	10	S/L	-	1,574	-	1,574	-
Compressor for A/C	8/1/2006	1,775	1,775	10	S/L	-	1,775	-	1,775	-
Water valve - sprinkler system	9/26/2006	3,205	3,205	10	S/L	-	3,205	-	3,205	-
Sprinkler Instal. Patio/BSMT Pump Rm	5/15/2007	5,051	5,051	5	S/L	-	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	1,488	13,392	1,488	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	1,749	15,741	1,749	17,490	-
Air Conditioner Replacement	6/30/2009	12,204	12,204	10	S/L	1,220	10,982	1,220	12,202	2
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	797	7,175	797	7,972	3,988
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	272	1,903	272	2,175	543
Septic Vent	12/10/2010	1,325	1,325	10	S/L	133	907	133	1,040	286
Septic Repairs	3/29/2011	2,940	2,940	10	S/L	294	1,911	294	2,205	735
Well Pump (replacement)	10/11/2010	4,770	4,770	10	S/L	477	3,339	477	3,816	954
Septic Piping From Kitchen	9/29/2011	2,877	2,877	10	S/L	288	1,727	288	2,015	862
Septic Grinder Pump	3/9/2012	7,440	7,440	10	S/L	744	4,464	744	5,208	2,232
Lobby Carpeting	3/21/2012	1,200	1,200	5	S/L	-	1,200	-	1,200	-
Dutch Colonial Storage Unit	6/5/2012	4,972	4,972	10	S/L	497	2,982	497	3,479	1,492
Wall Removal	12/3/2012	6,913	6,913	10	S/L	691	4,147	691	4,838	2,075
Toilet/Sink	10/1/2011	975	975	10	S/L	98	587	98	685	290
Septic Filter Upgrade	3/2/2012	781	781	10	S/L	78	468	78	546	235
Boiler Service	4/6/2012	2,175	2,175	10	S/L	218	1,307	218	1,525	650
Portable On-Site Generator	10/17/2013	4,001	4,001	15	S/L	267	1,068	267	1,335	2,666
Treatment Room Upgrades (Cabinets)	11/10/2013	1,270	1,270	15	S/L	85	340	85	425	846
Breaker for Transfer Switch	11/19/2013	11,333	11,333	15	S/L	756	3,024	756	3,780	7,553
Transfer Switch - Emergency Generator	11/22/2013	5,371	5,371	15	S/L	358	1,432	358	1,790	3,581
1-Well Water Chlorination System	4/8/2014	9,753	9,753	15	S/L	650	2,600	650	3,250	6,503
Tile Flooring	8/5/2014	2,350	2,350	15	S/L	157	628	157	785	1,565
Electrical Transfer Switch	10/1/2014	720	720	15	S/L	48	144	48	192	528
Water Softener System	7/27/2015	16,431	16,431	15	S/L	1,095	3,285	1,095	4,380	12,051
Aqua Compliance Spec	10/27/2015	1,053	1,053	15	S/L	70	140	70	210	843
Generator Remote Enunciator	11/25/2015	4,679	4,679	15	S/L	312	624	312	936	3,743
Generator E-Stop Button	11/25/2015	1,815	1,815	15	S/L	121	242	121	363	1,452
AC Unit	12/10/2015	6,275	6,275	15	S/L	418	836	418	1,254	5,021
Shower Room Renovation/Replacement	12/22/2015	6,210	6,210	15	S/L	414	828	414	1,242	4,968
Shower Room Renovation/Replacement	1/11/2016	2,500	2,500	15	S/L	167	334	167	501	1,999
Installation of touch screen	9/21/2016	385	385	15	S/L	26	52	26	78	307
Installation of emergency generator	11/6/2015	3,500	3,500	15	S/L	233	466	233	699	2,801
AC Unit	7/18/2016	5,525	5,525	15	S/L	368	736	368	1,104	4,421
Patio	6/22/2017	3,400	3,400	15	S/L	227	227	227	454	2,946
Upgrade to 4-Log	3/9/2018	27,385	27,385	15	S/L	-	-	1,826	1,826	25,559
Fire Doors	3/22/2018	5,849	5,849	15	S/L	-	-	390	390	5,459
J Beecher Construction	5/15/2018	3,800	3,800	15	S/L	-	-	253	253	3,547
Total Building/Improv		929,321	921,261			15,889	791,007	17,288	808,295	121,026
Nonmovable Equipment										
Various	Various	244,309	244,309	Var	S/L	5,303	207,904	5,303	213,207	31,102
Well Pump	10/30/2001	1,367	1,367	15	S/L	8	1,367	-	1,367	-
Replace Circulator Heating Sys.	10/29/2001	1,589	1,589	10	S/L	-	1,589	-	1,589	-
Pump	1/23/2002	1,358	1,358	15	S/L	27	1,358	-	1,358	-
Water Softener	1/23/2002	2,507	2,507	10	S/L	-	2,507	-	2,507	-
Steam Table	10/1/2005	1,705	1,705	10	S/L	-	1,705	-	1,705	-
Furnace	10/4/2006	23,675	23,675	25	S/L	947	10,417	947	11,364	12,311
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	-
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	-
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	275	1,923	275	2,198	547
Dining Room Sink and Cabinet	5/19/2015	630	630	7	S/L	90	270	90	360	270

Refrigerator	3/18/2015	666	666	7	S/L	95	285	95	380	286
Freezer	6/16/2015	807	807	7	S/L	115	345	115	460	347
Steam Table	7/7/2015	850	850	7	S/L	121	363	121	484	365
Wanderguard Unit	3/26/2015	4,819	4,819	7	S/L	688	2,064	688	2,752	2,066
Dining Room AC Unit	6/15/2015	7,860	7,860	7	S/L	1,123	3,369	1,123	4,492	3,368
Toilet	10/5/2015	219	219	15	S/L	15	30	15	45	174
Toilet	2/1/2016	219	219	15	S/L	15	30	15	45	174
Electric Drain Cleaner	3/6/2017	497	497	10	S/L	50	50	50	100	397
AC Unit	5/18/2017	488	488	5	S/L	98	98	98	196	292
Generator Tank	8/2/2017	11,306	11,306	5	S/L	2,261	2,261	2,261	4,522	6,784
Stainless Steel Kitchen Cabinets	7/10/2017	4,265	4,265	15	S/L	284	284	284	568	3,697
Kitchen Faucets	5/24/2017	175	175	7	S/L	25	25	25	50	125

Total Nonmovable Equip.

325,993 318,774

11,540 244,964 11,505 256,469 69,524

Movable Equipment

Patient Life/Mattress	5/30/2007	7,080	7,080	10	S/L	-	7,080	-	7,080	-
Various	Various	202,027	202,027	Var	S/L	-	202,027	-	202,027	-
(Less) Appraisal Cost*	N/A	(6,000)	(6,000)	N/A	N/A	-	(6,000)	-	(6,000)	-
Oxygen Concentrator	4/12/2004	3,535	3,535	5	S/L	-	3,535	-	3,535	-
Gas Range	10/20/2004	4,016	4,016	5	S/L	-	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	-
Computer	1/20/2007	882	-	N/A	N/A	-	-	-	-	882
Suppression System Gas Range	5/7/2007	8,055	8,055	5	S/L	-	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	S/L	59	355	59	414	180
Computer	9/27/2013	1,170	1,170	5	S/L	234	1,170	-	1,170	-
Mattresses & Bedspreads	5/24/2013	9,007	9,007	7	S/L	1,287	6,434	1,287	7,721	1,286
Patio Furniture	6/26/2013	256	256	5	S/L	51	255	1	256	-
Chairs	4/10/2013	25	25	5	S/L	5	25	-	25	-
Freezer & Milk Cooler	9/5/2013	400	400	7	S/L	57	285	57	342	58
45 Armoire Units	4/16/2014	2,665	2,665	7	S/L	381	1,524	381	1,905	761
Furniture (Disposal)	10/1/1997	(9,648)	(9,648)	7	S/L	-	(9,648)	-	(9,648)	-
Dining Room Chairs	10/23/2014	426	426	7	S/L	61	183	61	244	182
Conveyor Toaster	12/3/2015	410	410	7	S/L	59	118	59	177	233
Electrolux JetMaxx Bag Canister Vac	12/18/2015	389	389	7	S/L	56	112	56	168	221
Wet/dry Vacuum and Floor Machine	3/29/2017	1,150	1,150	5	S/L	230	230	230	460	690
Office Computer and Printer	1/16/2017	275	275	5	S/L	55	55	55	110	165
Laptop Computer	5/25/2017	100	100	3	S/L	33	33	33	66	34
Laptop Computer	9/1/2017	295	295	3	S/L	98	98	98	196	99
Wireless Network	1/31/2017	689	689	5	S/L	138	138	138	276	413
Bed and Bed Frame	10/3/2016	532	532	15	S/L	35	35	35	70	462

Total Movable Equipment

235,319 230,489

2,839 223,156 2,550 225,706 9,614

C/R Assets & Depreciation Total (Land Included)	1,507,932	30,268	1,259,127	31,342	1,290,470	217,462
F/S Assets & Depreciation per TB	<u>1,698,966</u>			<u>37,947</u>	<u>1,403,047</u>	<u>295,919</u>

Rounding Variance	(61,031)	(30,268)	(1,259,127)	6,605	112,577	78,457
			(b)		(a)	

Rollforward Adjustment From Audit Binder	641
Variance from Prior Year C/R	(60,390)
Variance from Insurance Claim	<u>130,003 (c)</u>

F/S vs C/R NBV - Page 31, Line B9 78,457 (a)

F/S vs C/R Depreciation - Page 36, Line F1 6,605 (b)

Tickmarks

- (a) Ties to Page 31, Line B9 of the cot report
- (b) Ties to Page 36, Line F1 of cost report
- (c) This amount relates to the portion of the insurance claim used to replace damaged assets.

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

Name of Facility Twin Maples Home, Inc., d/b/a Twin N	License No. 2315	Report for Year Ended 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		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
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 9/30/18		870,179		
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		Page	of
Twin Maples Home, Inc., d/b/a Twin N		2315	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 34934	34,934		
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 34,934	34,934		

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Twin Maples Home, Inc., d/b/a Twi		2315		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				34,934	34,934		
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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 34,934	34,934		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 46,338	46,338		
b. Insurance on Automobiles				\$ 499	499		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 359	359		
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 4,280	4,280		
Mortgage Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$ 51,476	51,476		
15. Total All Expenditures (A-13 thru C-14)				\$ 2,968,795	2,968,795		

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 Faci				2315	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 119,600	119,600		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 1,150	1,150		
10.			Accounting	\$			
10a.			Legal	\$ 325	325		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 451	451		
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.	15	1k1	Income Tax / Corporate Business Tax	\$ 22,500	22,500		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,798	13,798		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 157,824	157,824		

* 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	Owners Salary (Theodore E. Jackson)	\$ 119,600		
Total Other Salaries Adjustment			\$ 119,600	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 319		
16	m13	Late Charges	1,324		
15	Var	Owners Benefits (Theodore E. Jackson)	12,155		
Total Other A&G Adjustments			\$ 13,798	\$ -	\$ -

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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 157,824	157,824		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 29,009	29,009		
28.	20	5d	Ambulance/Limousine	\$ 2,650	2,650		
29.			X-rays, etc	\$			
30.	20	5h	Laboratory	\$ 1,345	1,345		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,495	3,495		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 9,926	9,926		
Page 22 - Maintenance and Property							
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	\$			
Page 27 - Insurance							
40.	27	14c3	Mortgage Insurance	\$ 4,280	4,280		
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 2,697	2,697		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 211,226	211,226		

*** 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.

Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility
 9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5L	Purchased Services - Medicare A CNSL Bill	\$ 5,315		
20	5L	Purchased Services - Medicare A	3,421		
20	5L	Supplies - Patient Personal	1,190		
Total Other Ancillary Costs			\$ 9,926	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 4	Television Revenue	\$ 2,697		
Total Other Adjustments			\$ 2,697	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Twin Maples Home, Inc., d/b/a Twin Ma 2315		9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 2,361,503	2,361,503			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 329,935	329,935			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 24,500	24,500			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$				
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	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 38,809	38,809			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 6,063	6,063			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 69,615	69,615			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 4,653	4,653			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ 1,575	1,575			
b. Other (Specify) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 2,836,653	2,836,653			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$ 2,697	2,697			
5. Interest Income (Specify)	\$ 17	17			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 44,680	44,680			
V. Total Other Revenue (1 thru 8)	\$ 47,394	47,394			
VI. Total All Revenue (III + V)	\$ 2,884,047	2,884,047			

* 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)
		0		
30 II 6a	Managed Medicare B Anthem	\$ 1,575		
Total Other Resident Revenue - Medicare		\$ 1,575	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Mortgage Interest Income	N/A	\$ 17		
Total Interest Income			\$ 17	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Property Insurance Claim (No Fixed asset or expense associated)	\$ 44,680		
Total Other Revenue		\$ 44,680	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin M	2315	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	124,392
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	239,451
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	700
5. Prepaid Expenses			\$	580
a. Prepaid Expenses	580			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	365,123
B. Fixed Assets				
1. Land			\$	17,298
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>929,321</u>		\$	121,027
	Accum. Depreciation <u>808,294</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>325,993</u>		\$	69,524
	Accum. Depreciation <u>256,469</u>	Net		
6. Movable Equipment	*Historical Cost <u>235,319</u>		\$	9,613
	Accum. Depreciation <u>225,706</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	78,457
F/S vs C/R NBV	78,456			
See Schedule	1			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	295,919

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin M	2315	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	661,042
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
			\$	
2. Land Improvements				
		*Historical Cost		
		Accum. Depreciation	Net	\$
3. Buildings				
		*Historical Cost		
		Accum. Depreciation	Net	\$
4. Non-Movable Equipment				
		*Historical Cost		
		Accum. Depreciation	Net	\$
5. Movable Equipment				
		*Historical Cost		
		Accum. Depreciation	Net	\$
6. Motor Vehicles				
		*Historical Cost		
		Accum. Depreciation	Net	\$
7. Minor Equipment-Not Depreciable				
			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				
			\$	
D. Investment and Other Assets				
1. Deferred Deposits				
			\$	
2. Escrow Deposits				
			\$	88,643
3. Organization Expense				
		*Historical Cost		
		Accum. Depreciation	Net	\$
4. Goodwill (Purchased Only)				
			\$	
5. Investments Related to Resident Care (<i>itemize</i>)				
			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)				
			\$	97,703
Name and Address		Amount	Loan Date	
Owner		97,703		
7. Other Assets (<i>itemize</i>)				
			\$	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	186,346
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	847,388

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ 1
Total Other Fixed Assets (Itemize)			\$ 1

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin Maple		2315	9/30/2018	34	37
Account				Amount	
Total Brought Forward:				468,056	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	821,386
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>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	821,386
C. Total All Liabilities (Lines A-13 + B-5)				\$	1,289,442

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

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin N	2315	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	3,000
3. Paid-in Surplus			\$	(15,227)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(338,474)
6. Gain or Loss for Period			\$	(91,353)
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	(442,054)
C. Total Reserves and Net Worth			\$	(442,054)
D. Total Liabilities, Reserves, and Net Worth			\$	847,388

H. Changes in Total Net Worth

Name of Facility Twin Maples Home, Inc., d/b/a Twin Ma	License No. 2315	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(350,701)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	2,884,047
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	2,975,400
D. Net Income or Deficit			\$	(91,353)
E. Balance			\$	(442,054)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$2,968,795			
F/S Vs C/R Depreciation	\$6,605			
Expenses Per F/S	\$2,975,400			
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(442,054)
	09/30/18			

I. Preparer's/Reviewer's Certification

Name of Facility Twin Maples Home, Inc., d/b/a Twin	License No. 2315	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/17/19		
Printed Name of Preparer Matthew S. Bovolack				
Address: Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Michele D'Amato		Phone Number 860-349-1041		
Annual Report 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, 2018, 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
January 16, 2019

Annual Report of Long-Term Care Facility Cost Year 2018 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

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

Explanation:

Yes No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

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

Explanation: _____

Yes No

Were all discrepancies on the Error Page addressed?

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
10000	Petty Cash	50.00			50.00
10200	Regular Checking Account	102,734.00			102,734.00
10800	MORTGAGE ESCROW	88,643.00			88,643.00
11000	Accounts Receivable-PRIVATE	5,950.00			5,950.00
11001	Accounts Receivable-MEDICAID	149,936.00			149,936.00
11002	AR MEDICARE PART A	72,424.00			72,424.00
11003	AR MEDICARE PART B	12,772.00			12,772.00
11004	MEDICARE B COINSURANCE	329.00			329.00
11005	AR ANTHEM MEDICARE	11,698.00			11,698.00
11100	ALLOWANCE FOR BAD DEBT	(14,500.00)			(14,500.00)
11120	ACCOUNTS RECEIVABLE PPO	842.00			842.00
11450	LOAN RECEIVABLE	97,703.00			97,703.00
12000	Supplies-Inventory	700.00			700.00
14000	Prepaid Expenses	580.00			580.00
15000	Furniture and Fixtures	52,563.00			52,563.00
15100	Equipment	245,155.00			245,155.00
15400	Leasehold Improvements	256,324.00			256,324.00
15500	Buildings	704,705.00			704,705.00
15600	Building Improvements	422,921.00			422,921.00
16900	Land	17,298.00			17,298.00
17300	Accum. Depreciation-Other	(1,403,047.00)			(1,403,047.00)
20000	Accounts Payable	(171,803.00)			(171,803.00)
20001	RESIDENT FUND ACCOUNT	(21,532.00)			(21,532.00)
23000	Accrued Expenses	(19,175.00)			(19,175.00)
23200	Wages Payable	(92,970.00)			(92,970.00)
23210	ACCRUED PAYROLL TAXES	(2,357.00)			(2,357.00)
23300	401 K Deductions Payable	(825.00)			(825.00)
23302	401K PAYABLE EMP MATCH	1,324.00			1,324.00
24000	Other Taxes Payable	(63,375.00)			(63,375.00)
24100	Current Portion Long-Term Debt	(48,793.00)			(48,793.00)
24300	Resident Fund Account	21,608.00			21,608.00
26000	Due to State (Recoupements)	(48,550.00)			(48,550.00)
27000	Notes Payable-Noncurrent	(821,386.00)			(821,386.00)
39003	Common Stock	(3,000.00)			(3,000.00)
39004	Paid-in Capital	15,227.00			15,227.00
39005	Retained Earnings	338,474.00			338,474.00
40201	MEDICAID -SNF	(2,361,503.00)			(2,361,503.00)
40300	Private Pay	(24,500.00)			(24,500.00)
40400	MEDICARE PT A REVENUE	(270,589.00)			(270,589.00)
40401	MEDICARE PT B REVENUE	(113,077.00)		74,268.00	(38,809.00)
			RJE - 4	74,268.00	
40403	AR AETNA PT B MANAGED	(2,773.00)			(2,773.00)
40404	MANAGED MEDICARE B ANTHEM	(1,575.00)			(1,575.00)
40405	MANAGED MEDICARE PT A AETNA	(3,290.00)			(3,290.00)
40450	MEDICARE A COINSURANCE	(59,346.00)			(59,346.00)
43200	Interest Income	(17.00)			(17.00)
58101	Payroll Administrator	90,406.00			90,406.00
58102	Payroll Office	65,898.00			65,898.00
58103	Payroll Dietary	146,829.00			146,829.00
58104	Payroll Laundry	6,778.00			6,778.00
58105	Payroll Housekeeping	52,737.00			52,737.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
58106	Payroll Maintenance	173,248.00		(119,600.00)	53,648.00
			RJE - 1	(119,600.00)	
58107	Payroll Aides	364,332.00			364,332.00
58108	Payroll Recreation	50,106.00			50,106.00
58109	Salaries FSS	10,200.00			10,200.00
58110	Salaries Dir. Nurses	85,010.00			85,010.00
58111	Salaries LPN's	100,845.00			100,845.00
58112	Salaries RN's	357,171.00			357,171.00
58114	Salaries Social Worker	51,054.00			51,054.00
58115	Salaries MDS INFECTION CONTROL	12,407.00		238.00	12,645.00
			RJE - 3	238.00	
58116	SALARIES INFECTION CONTROL	29,018.00		(238.00)	28,780.00
			RJE - 3	(238.00)	
58201	Payroll FICA	120,533.00			120,533.00
58202	Payroll FUTA	2,622.00			2,622.00
58203	Payroll SUTA	23,036.00			23,036.00
59000	Accounting	31,657.00			31,657.00
60501	Advertising - Help Wanted	50.00			50.00
63104	Consultants - Dietician	6,381.00			6,381.00
63106	Consultants - Medical Dir.	9,600.00			9,600.00
63108	Consultants - Pharmacist	2,640.00			2,640.00
63112	Consultants - PT Part A	138,000.00		(90,637.00)	47,363.00
			RJE - 6	(90,637.00)	
63118	Consultants - ST PART A	0.00		5,678.00	5,678.00
			RJE - 6	5,678.00	
63120	Consultants - OT PART A	0.00		84,959.00	84,959.00
			RJE - 6	84,959.00	
63500	Dairy Products Expense	13,407.00			13,407.00
64500	Depreciation Expense	37,947.00			37,947.00
65500	Dues and Subscriptions Expense	5,086.00		(319.00)	4,767.00
			RJE - 2	(319.00)	
65501	Dues to Chamber of Commerce	0.00		319.00	319.00
			RJE - 2	319.00	
65600	EDUCATION EXPENSE	978.00			978.00
66500	Food - Raw	(484.00)			(484.00)
67000	Groceries Expense	86,990.00			86,990.00
68500	Insurance Expense	359.00			359.00
68501	401K PLAN FEES	2,121.00			2,121.00
68510	Insurance Expense - Auto	499.00			499.00
68514	Insurance Expense - Health	94,957.00			94,957.00
68516	Insurance Expense - Life	(108.00)			(108.00)
68517	PROPERTY INSURANCE CLAIM	(44,680.00)			(44,680.00)
68518	Insurance Expense - Property	46,338.00			46,338.00
68522	Insurance Expense - Wkrs. Com	38,762.00			38,762.00
68526	Insurance - Mortgage	4,280.00			4,280.00
69000	Interest Expense	34,934.00			34,934.00
69020	Interest Expense - Other	80.00		(80.00)	0.00
			RJE - 8	(80.00)	
69200	LATE CHARGES	1,324.00		80.00	1,404.00
			RJE - 8	80.00	
69500	Laundry - Linens	31,942.00			31,942.00
69720	Leases - Copier	3,968.00			3,968.00
69730	Leases - Dish Washer	760.00			760.00
69735	LEASE-TELEPHONE	907.00			907.00
69737	LEASE-TELEVISION	4,668.00			4,668.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
69740	Leases - Postage Meter	470.00			470.00
69747	LEASE-LIGHING	4,566.00			4,566.00
70000	Legal	238.00		325.00	563.00
			RJE - 5	325.00	
70200	Licenses	895.00			895.00
70300	MILAGE REIMBURSEMENT	471.00			471.00
71000	Maintenance and Repairs Exp	11,118.00			11,118.00
73000	Office Supplies Expense	2,564.00			2,564.00
74001	EMPLOYEE CRIMINAL BACK CHECK	1,104.00			1,104.00
75500	Payroll Processing	18,236.00			18,236.00
76500	PATIENT SUPPLIES	88.00			88.00
77000	Postage Expense	664.00			664.00
78199	PURCHASED SVCS-MED A CNSL BILL	5,315.00			5,315.00
78200	Purchased Services	957.00			957.00
78201	PURCHASED SVCS-MEDICAL WASTE	(135.00)			(135.00)
78202	Purchased Services - Dietary	468.00			468.00
78203	PURCHASED SERVICES OXYGEN	3,495.00			3,495.00
78204	Purchased Services - Laundry	16,957.00			16,957.00
78205	Purchased Services- Office	1,576.00			1,576.00
78207	PURCHASED SERVICES-NURSING	640.00		(640.00)	0.00
			RJE - 9	(640.00)	
78208	Purchased Services - Maint.	53,462.00			53,462.00
78210	PURCHASED SVCS-LABS MEDICARE	1,195.00			1,195.00
78212	PURCH SVCS-TRANSPORTATION MEDA	2,552.00		98.00	2,650.00
			RJE - 7	98.00	
78216	PURCHASED SERVICES DENTAL	2,400.00			2,400.00
78217	PURCHASED SERVICES-MEDICARE A	3,421.00			3,421.00
78218	PURCHASED SERVICES AUDIOLOGY	98.00		(98.00)	0.00
			RJE - 7	(98.00)	
78500	Recreation Expenses	1,195.00			1,195.00
79500	Repairs & Maintenance	17.00			17.00
80000	Rent-Equipment	4,817.00			4,817.00
80100	Staff Appreciation	451.00			451.00
81001	Supplies - Office	1,423.00			1,423.00
81002	Supplies - Dietary	10,217.00			10,217.00
81004	Supplies - Housekeeping	11,128.00			11,128.00
81005	Supplies - Maintenance	4,478.00			4,478.00
81006	Supplies - Nursing (MCD) OTC	132.00			132.00
81007	Supplies - Recreation	2,056.00			2,056.00
81009	Supplies - Patient Personal	1,190.00			1,190.00
81010	SUPPLIES-MEDICAL	45,917.00			45,917.00
81013	MEDICINE-MEDICARE PART A	22,438.00			22,438.00
81015	OTC MEDICINE(MEDICINE CABINET)	142.00			142.00
81019	OTC SUPPLIES	17.00			17.00
81022	MED A MEDICAL EQUIPMENT	33.00			33.00
81023	MEDICINE T19/OTC T19	697.00			697.00
81024	FLU SHOT VACCINE/PNEUMOVAX	3,210.00			3,210.00
81025	EBOX PRESCRIPTIONS	2,609.00			2,609.00
81026	PRESC & T19 COPAYS	22.00			22.00
81027	UNALLOWABLE MED B SUPPLIES	513.00			513.00
81028	TELEVISION	(2,697.00)			(2,697.00)
81701	CORP BUSINESS TAX EXTENSION	7,650.00		14,850.00	22,500.00
			RJE - 10	14,850.00	
81702	CORP BUSINESS TAXES	15,100.00		(14,850.00)	250.00
			RJE - 10	(14,850.00)	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
81709	TAXES-SALES & USE	242.00			242.00
81711	Taxes - Property	30,074.00			30,074.00
81712	PERSONAL PROPERTY TAXES	3,176.00			3,176.00
81716	Taxes - Nursing Home Provider	270,716.00			270,716.00
82010	Utilities - Electricity	31,720.00			31,720.00
82015	Utilities - Gas	3,803.00			3,803.00
82016	UTILITIES GAS-LABOR	234.00			234.00
82019	DIESEL-GENERATOR	379.00			379.00
82020	Utilities - Oil	20,568.00			20,568.00
82025	Utilities - Telephone	4,473.00			4,473.00
88000	Bad Debt Expense	1,150.00			1,150.00
89000	Other Expense	325.00		(325.00)	0.00
Marcum 101	Owners Salary	0.00	RJE - 5	(325.00)	119,600.00
Marcum 102	ST Revenue Medicare Part B	0.00	RJE - 1	119,600.00	(69,615.00)
Marcum 103	OT Revenue Medicare Part B	0.00	RJE - 4	(69,615.00)	(4,653.00)
Marcum 106	CLIA Lab Fees	0.00	RJE - 4	(4,653.00)	150.00
Marcum 107	Medical Equipment Inspection	0.00	RJE - 9	150.00	490.00
			RJE - 9	490.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	91,353.00		0.00	91,353.00

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
Marcum 101	Owners Salary	0.00		119,600.00	119,600.00
			RJE - 1	119,600.00	
Subtotal [1] Operators/Owners		<u>0.00</u>		<u>119,600.00</u>	<u>119,600.00</u>
Subgroup : [2] Administrators					
58101	Payroll Administrator	90,406.00		0.00	90,406.00
Subtotal [2] Administrators		<u>90,406.00</u>		<u>0.00</u>	<u>90,406.00</u>
Subgroup : [4] Other Administrative Salaries					
58102	Payroll Office	65,898.00		0.00	65,898.00
Subtotal [4] Other Administrative Salaries		<u>65,898.00</u>		<u>0.00</u>	<u>65,898.00</u>
Subgroup : [5B] Food Service Supervisor					
58109	Salaries FSS	10,200.00		0.00	10,200.00
Subtotal [5B] Food Service Supervisor		<u>10,200.00</u>		<u>0.00</u>	<u>10,200.00</u>
Subgroup : [5C] Dietary Workers					
58103	Payroll Dietary	146,829.00		0.00	146,829.00
Subtotal [5C] Dietary Workers		<u>146,829.00</u>		<u>0.00</u>	<u>146,829.00</u>
Subgroup : [6B] Other Housekeeping Workers					
58105	Payroll Housekeeping	52,737.00		0.00	52,737.00
Subtotal [6B] Other Housekeeping Workers		<u>52,737.00</u>		<u>0.00</u>	<u>52,737.00</u>
Subgroup : [7B] Other Maintenance Workers					
58106	Payroll Maintenance	173,248.00		(119,600.00)	53,648.00
			RJE - 1	(119,600.00)	
Subtotal [7B] Other Maintenance Workers		<u>173,248.00</u>		<u>(119,600.00)</u>	<u>53,648.00</u>
Subgroup : [8B] Other Laundry Workers					
58104	Payroll Laundry	6,778.00		0.00	6,778.00
Subtotal [8B] Other Laundry Workers		<u>6,778.00</u>		<u>0.00</u>	<u>6,778.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
58110	Salaries Dir. Nurses	85,010.00		0.00	85,010.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>85,010.00</u>		<u>0.00</u>	<u>85,010.00</u>
Subgroup : [12B1] RNs - Direct Care					
58112	Salaries RN's	357,171.00		0.00	357,171.00
Subtotal [12B1] RNs - Direct Care		<u>357,171.00</u>		<u>0.00</u>	<u>357,171.00</u>
Subgroup : [12B2] RNs - Administrative					
58115	Salaries MDS INFECTION CONTROL	12,407.00		238.00	12,645.00
			RJE - 3	238.00	
58116	SALARIES INFECTION CONTROL	29,018.00		(238.00)	28,780.00
			RJE - 3	(238.00)	
Subtotal [12B2] RNs - Administrative		<u>41,425.00</u>		<u>0.00</u>	<u>41,425.00</u>
Subgroup : [12C1] LPNs - Direct Care					
58111	Salaries LPN's	100,845.00		0.00	100,845.00
Subtotal [12C1] LPNs - Direct Care		<u>100,845.00</u>		<u>0.00</u>	<u>100,845.00</u>
Subgroup : [12D] Aides and Attendants					
58107	Payroll Aides	364,332.00		0.00	364,332.00
Subtotal [12D] Aides and Attendants		<u>364,332.00</u>		<u>0.00</u>	<u>364,332.00</u>
Subgroup : [12H] Recreation Workers					
58108	Payroll Recreation	50,106.00		0.00	50,106.00
Subtotal [12H] Recreation Workers		<u>50,106.00</u>		<u>0.00</u>	<u>50,106.00</u>
Subgroup : [12M] Social Workers/Case Management					
58114	Salaries Social Worker	51,054.00		0.00	51,054.00
Subtotal [12M] Social Workers/Case Management		<u>51,054.00</u>		<u>0.00</u>	<u>51,054.00</u>
Total [10-A] Salaries and Wages		<u>1,596,039.00</u>		<u>0.00</u>	<u>1,596,039.00</u>
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
63104	Consultants - Dietician	6,381.00		0.00	6,381.00
Subtotal [1] Dietitian		<u>6,381.00</u>		<u>0.00</u>	<u>6,381.00</u>
Subgroup : [2] Dentist					
78216	PURCHASED SERVICES DENTAL	2,400.00		0.00	2,400.00
Subtotal [2] Dentist		<u>2,400.00</u>		<u>0.00</u>	<u>2,400.00</u>

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Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Subgroup : [3] Pharmacist					
63108	Consultants - Pharmacist	2,640.00		0.00	2,640.00
Subtotal [3] Pharmacist		<u>2,640.00</u>		<u>0.00</u>	<u>2,640.00</u>
Subgroup : [5A] PT - Resident Care					
63112	Consultants - PT Part A	138,000.00	RJE - 6	(90,637.00)	47,363.00
Subtotal [5A] PT - Resident Care		<u>138,000.00</u>		<u>(90,637.00)</u>	<u>47,363.00</u>
Subgroup : [8A] Medical Director					
63106	Consultants - Medical Dir.	9,600.00		0.00	9,600.00
Subtotal [8A] Medical Director		<u>9,600.00</u>		<u>0.00</u>	<u>9,600.00</u>
Subgroup : [9A] ST - Resident Care					
63118	Consultants - ST PART A	-	RJE - 6	5,678.00	5,678.00
Subtotal [9A] ST - Resident Care		<u>-</u>		<u>5,678.00</u>	<u>5,678.00</u>
Subgroup : [10A] OT - Resident Care					
63120	Consultants - OT PART A	-	RJE - 6	84,959.00	84,959.00
Subtotal [10A] OT - Resident Care		<u>-</u>		<u>84,959.00</u>	<u>84,959.00</u>
Subgroup : [11A1] RN's - Direct Care					
78207	PURCHASED SERVICES-NURSING	640.00	RJE - 9	(640.00)	0.00
Subtotal [11A1] RN's - Direct Care		<u>640.00</u>		<u>(640.00)</u>	<u>0.00</u>
Subgroup : [12] Other					
78218	PURCHASED SERVICES AUDIOLOGY	98.00	RJE - 7	(98.00)	0.00
Subtotal [12] Other		<u>98.00</u>		<u>(98.00)</u>	<u>0.00</u>
Total [13-B] Professional Fees		<u>159,759.00</u>		<u>(738.00)</u>	<u>159,021.00</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
68522	Insurance Expense - Wkrs. Com	38,762.00		0.00	38,762.00
Subtotal [1A1] Workmen's Compensation		<u>38,762</u>		<u>0.00</u>	<u>38,762.00</u>
Subgroup : [1A3] Unemployment Insurance					
58202	Payroll FUTA	2,622.00		0.00	2,622.00
58203	Payroll SUTA	23,036.00		0.00	23,036.00
Subtotal [1A3] Unemployment Insurance		<u>25,658</u>		<u>0.00</u>	<u>25,658.00</u>
Subgroup : [1A4] Social Security (FICA)					
58201	Payroll FICA	120,533.00		0.00	120,533.00
Subtotal [1A4] Social Security (FICA)		<u>120,533</u>		<u>0.00</u>	<u>120,533.00</u>
Subgroup : [1A5] Health Insurance					
68514	Insurance Expense - Health	94,957.00		0.00	94,957.00
Subtotal [1A5] Health Insurance		<u>94,957</u>		<u>0.00</u>	<u>94,957.00</u>
Subgroup : [1A6] Life Insurance					
68516	Insurance Expense - Life	(108.00)		0.00	(108.00)
Subtotal [1A6] Life Insurance		<u>(108.00)</u>		<u>0.00</u>	<u>(108.00)</u>
Subgroup : [1A9] Other					
68501	401K PLAN FEES	2,121.00		0.00	2,121.00
74001	EMPLOYEE CRIMINAL BACK CHECK	1,104.00		0.00	1,104.00
Subtotal [1A9] Other		<u>3,225</u>		<u>0.00</u>	<u>3,225.00</u>
Subgroup : [1C] Bad Debts					
88000	Bad Debt Expense	1,150.00		0.00	1,150.00
Subtotal [1C] Bad Debts		<u>1,150.00</u>		<u>0.00</u>	<u>1,150.00</u>
Subgroup : [1D] Accounting and Auditing					
59000	Accounting	31,657.00		0.00	31,657.00
Subtotal [1D] Accounting and Auditing		<u>31,657</u>		<u>0.00</u>	<u>31,657.00</u>
Subgroup : [1E] Legal					
70000	Legal	238.00	RJE - 5	325.00	563.00
Subtotal [1E] Legal		<u>238</u>		<u>325.00</u>	<u>563.00</u>
Subgroup : [1G] Office Supplies					
73000	Office Supplies Expense	2,564.00		0.00	2,564.00
81001	Supplies - Office	1,423.00		0.00	1,423.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subtotal [1G] Office Supplies		<u>3,987</u>		<u>0.00</u>	<u>3,987.00</u>
Subgroup : [1H1] Telephone and Telegraph					
82025 Utilities - Telephone		4,473.00		0.00	4,473.00
Subtotal [1H1] Telephone and Telegraph		<u>4,473.00</u>		<u>0.00</u>	<u>4,473.00</u>
Subgroup : [1J] Corporation Business Taxes					
81702 CORP BUSINESS TAXES		15,100.00	RJE - 10	(14,850.00)	250.00
				(14,850.00)	
Subtotal [1J] Corporation Business Taxes		<u>15,100.00</u>		<u>(14,850.00)</u>	<u>250.00</u>
Subgroup : [1K1] Other Taxes - Income					
81701 CORP BUSINESS TAX EXTENSION		7,650.00	RJE - 10	14,850.00	22,500.00
				14,850.00	
Subtotal [1K1] Other Taxes - Income		<u>7,650.00</u>		<u>14,850.00</u>	<u>22,500.00</u>
Subgroup : [1K2] Other					
81709 TAXES-SALES & USE		242.00		0.00	242.00
Subtotal [1K2] Other		<u>242.00</u>		<u>0.00</u>	<u>242.00</u>
Subgroup : [1K3] Resident Day User Fee					
81716 Taxes - Nursing Home Provider		270,716.00		0.00	270,716.00
Subtotal [1K3] Resident Day User Fee		<u>270,716</u>		<u>0.00</u>	<u>270,716.00</u>
Total [15] Expenditures Other than Salaries		<u>618,240.00</u>		<u>325.00</u>	<u>618,565.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
80100 Staff Appreciation		451.00		0.00	451.00
Subtotal [3] Gifts to Staff and Residents		<u>451.00</u>		<u>0.00</u>	<u>451.00</u>
Subgroup : [4] Employee Travel					
70300 MILAGE REIMBURSEMENT		471.00		0.00	471.00
Subtotal [4] Employee Travel		<u>471.00</u>		<u>0.00</u>	<u>471.00</u>
Subgroup : [5] Education Expense					
65600 EDUCATION EXPENSE		978.00		0.00	978.00
Subtotal [5] Education Expense		<u>978</u>		<u>0.00</u>	<u>978.00</u>
Subgroup : [M1] Advertising Help Wanted					
60501 Advertising - Help Wanted		50.00		0.00	50.00
Subtotal [M1] Advertising Help Wanted		<u>50</u>		<u>0.00</u>	<u>50.00</u>
Subgroup : [M7] Postage					
77000 Postage Expense		664.00		0.00	664.00
Subtotal [M7] Postage		<u>664</u>		<u>0.00</u>	<u>664.00</u>
Subgroup : [M8A] Dues to Chamber of Commerce					
65501 Dues to Chamber of Commerce		0.00	RJE - 2	319.00	319.00
				319.00	
Subtotal [M8A] Dues to Chamber of Commerce		<u>-</u>		<u>319.00</u>	<u>319.00</u>
Subgroup : [M11] Services Provided by Contract					
75500 Payroll Processing		18,236.00		0.00	18,236.00
78205 Purchased Services- Office		1,576.00		0.00	1,576.00
Subtotal [M11] Services Provided by Contract		<u>19,812.00</u>		<u>0.00</u>	<u>19,812.00</u>
Subgroup : [M13] Other					
69200 LATE CHARGES		1,324.00	RJE - 8	80.00	1,404.00
				80.00	
70200 Licenses		895.00		0.00	895.00
89000 Other Expense		325.00	RJE - 5	(325.00)	0.00
				(325.00)	
Subtotal [M13] Other		<u>2,544.00</u>		<u>(245.00)</u>	<u>2,299.00</u>
Subgroup : [M8] Dues					
65500 Dues and Subscriptions Expense		5,086.00	RJE - 2	(319.00)	4,767.00
				(319.00)	
Subtotal [M8] Dues		<u>5,086</u>		<u>(319.00)</u>	<u>4,767.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>30,056.00</u>		<u>(245.00)</u>	<u>29,811.00</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
63500 Dairy Products Expense		13,407.00		0.00	13,407.00
66500 Food - Raw		(484.00)		0.00	(484.00)
67000 Groceries Expense		86,990.00		0.00	86,990.00
Subtotal [2A1] Raw Food		<u>99,913</u>		<u>0.00</u>	<u>99,913.00</u>

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Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Subgroup : [2A2] Non-Food Supplies					
81002	Supplies - Dietary	10,217.00		0.00	10,217.00
Subtotal [2A2] Non-Food Supplies		10,217		0.00	10,217.00
Subgroup : [2B] Purchased Services					
78202	Purchased Services - Dietary	468.00		0.00	468.00
Subtotal [2B] Purchased Services		468		0.00	468.00
Total [18] Dietary Basis for Allocation of Costs		110,598.00		0.00	110,598.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A4] Repair and/or purchased linens					
69500	Laundry - Linens	31,942.00		0.00	31,942.00
Subtotal [3A4] Repair and/or purchased linens		31,942.00		0.00	31,942.00
Subgroup : [3B] Purchased Services					
78204	Purchased Services - Laundry	16,957.00		0.00	16,957.00
Subtotal [3B] Purchased Services		16,957.00		0.00	16,957.00
Total [19] Laundry-Basis for Allocation of Costs		48,899.00		0.00	48,899.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4C] Other					
81004	Supplies - Housekeeping	11,128.00		0.00	11,128.00
Subtotal [4C] Other		11,128.00		0.00	11,128.00
Subgroup : [5A2] Purchased from					
81013	MEDICINE-MEDICARE PART A	22,438.00		0.00	22,438.00
81022	MED A MEDICAL EQUIPMENT	33.00		0.00	33.00
81023	MEDICINE T19/OTC T19	697.00		0.00	697.00
81024	FLU SHOT VACCINE/PNEUMOVAX	3,210.00		0.00	3,210.00
81025	EBOX PRESCRIPTIONS	2,609.00		0.00	2,609.00
81026	PRESC & T19 COPAYS	22.00		0.00	22.00
Subtotal [5A2] Purchased from		29,009.00		0.00	29,009.00
Subgroup : [5B] Medicine Cabinet Drugs					
76500	PATIENT SUPPLIES	88.00		0.00	88.00
81006	Supplies - Nursing (MCD) OTC	132.00		0.00	132.00
81015	OTC MEDICINE(MEDICINE CABINET)	142.00		0.00	142.00
81019	OTC SUPPLIES	17.00		0.00	17.00
Subtotal [5B] Medicine Cabinet Drugs		379.00		0.00	379.00
Subgroup : [5C] Medical and Therapeutic Supplies					
81010	SUPPLIES-MEDICAL	45,917.00		0.00	45,917.00
81027	UNALLOWABLE MED B SUPPLIES	513.00		0.00	513.00
Subtotal [5C] Medical and Therapeutic Supplies		46,430.00		0.00	46,430.00
Subgroup : [5D] Ambulance/Limousine					
78212	PURCH SVCS-TRANSPORTATION MEDA	2,552.00	RJE - 7	98.00	2,650.00
Subtotal [5D] Ambulance/Limousine		2,552.00		98.00	2,650.00
Subgroup : [5E2] Oxygen - Other					
78203	PURCHASED SERVICES OXYGEN	3,495.00		0.00	3,495.00
Subtotal [5E2] Oxygen - Other		3,495.00		0.00	3,495.00
Subgroup : [5H] Laboratory					
78210	PURCHASED SVCS-LABS MEDICARE	1,195.00		0.00	1,195.00
Marcum 106	CLIA Lab Fees	0.00	RJE - 9	150.00	150.00
Subtotal [5H] Laboratory		1,195.00		150.00	1,345.00
Subgroup : [5I] Recreation					
78500	Recreation Expenses	1,195.00		0.00	1,195.00
81007	Supplies - Recreation	2,056.00		0.00	2,056.00
Subtotal [5I] Recreation		3,251.00		0.00	3,251.00
Subgroup : [5L] Other					
78199	PURCHASED SVCS-MED A CNSL BILL	5,315.00		0.00	5,315.00
78217	PURCHASED SERVICES-MEDICARE A	3,421.00		0.00	3,421.00
81009	Supplies - Patient Personal	1,190.00		0.00	1,190.00
Marcum 107	Medical Equipment Inspection	0.00	RJE - 9	490.00	490.00
Subtotal [5L] Other		9,926.00		490.00	10,416.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		107,365.00		738.00	108,103.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
71000	Maintenance and Repairs Exp	11,118.00		0.00	11,118.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
79500	Repairs & Maintenance	17.00		0.00	17.00
81005	Supplies - Maintenance	4,478.00		0.00	4,478.00
Subtotal [6A] Repairs and Maintenance		15,613.00		0.00	15,613.00
Subgroup : [6B] Heat					
82015	Utilities - Gas	3,803.00		0.00	3,803.00
82016	UTILITIES GAS-LABOR	234.00		0.00	234.00
82020	Utilities - Oil	20,568.00		0.00	20,568.00
Subtotal [6B] Heat		24,605.00		0.00	24,605.00
Subgroup : [6C] Utilities					
82010	Utilities - Electricity	31,720.00		0.00	31,720.00
Subtotal [6C] Utilities		31,720.00		0.00	31,720.00
Subgroup : [6E] Equipment Lease					
69720	Leases - Copier	3,968.00		0.00	3,968.00
69730	Leases - Dish Washer	760.00		0.00	760.00
69735	LEASE-TELEPHONE	907.00		0.00	907.00
69737	LEASE-TELEVISION	4,668.00		0.00	4,668.00
69740	Leases - Postage Meter	470.00		0.00	470.00
69747	LEASE-LIGHTING	4,566.00		0.00	4,566.00
Subtotal [6E] Equipment Lease		15,339.00		0.00	15,339.00
Subgroup : [6F] Other					
78200	Purchased Services	957.00		0.00	957.00
78201	PURCHASED SVCS-MEDICAL WASTE	(135.00)		0.00	(135.00)
78208	Purchased Services - Maint.	53,462.00		0.00	53,462.00
80000	Rent-Equipment	4,817.00		0.00	4,817.00
82019	DIESEL-GENERATOR	379.00		0.00	379.00
Subtotal [6F] Other		59,480.00		0.00	59,480.00
Subgroup : [7B] Building & Building Improvements					
64500	Depreciation Expense	37,947.00		0.00	37,947.00
Subtotal [7B] Building & Building Improvements		37,947.00		0.00	37,947.00
Subgroup : [10A] Real estate taxes paid by owner					
81711	Taxes - Property	30,074.00		0.00	30,074.00
Subtotal [10A] Real estate taxes paid by owner		30,074.00		0.00	30,074.00
Subgroup : [10C] Personal property taxes					
81712	PERSONAL PROPERTY TAXES	3,176.00		0.00	3,176.00
Subtotal [10C] Personal property taxes		3,176.00		0.00	3,176.00
Total [22] Maintenance and Property		217,954.00		0.00	217,954.00
Group : [26] Interest					
Subgroup : [12A1] First Mortgage					
69000	Interest Expense	34,934.00		0.00	34,934.00
Subtotal [12A1] First Mortgage		34,934.00		0.00	34,934.00
Total [26] Interest		34,934.00		0.00	34,934.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
69020	Interest Expense - Other	80.00		(80.00)	0.00
Subtotal [12D] Other Interest Expense		80.00	RJE - 8	(80.00)	0.00
Subgroup : [14A] Insurance on Property					
68518	Insurance Expense - Property	46,338.00		0.00	46,338.00
Subtotal [14A] Insurance on Property		46,338.00		0.00	46,338.00
Subgroup : [14B] Insurance of Automobiles					
68510	Insurance Expense - Auto	499.00		0.00	499.00
Subtotal [14B] Insurance of Automobiles		499.00		0.00	499.00
Subgroup : [14C1] Umbrella					
68500	Insurance Expense	359.00		0.00	359.00
Subtotal [14C1] Umbrella		359.00		0.00	359.00
Subgroup : [14C3] Other					
68526	Insurance - Mortgage	4,280.00		0.00	4,280.00
Subtotal [14C3] Other		4,280.00		0.00	4,280.00
Total [27] Interest and Insurance		51,556.00		(80.00)	51,476.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
40201	MEDICAID - SNF	(2,361,503.00)		0.00	(2,361,503.00)
Subtotal [1A] Medicaid Residents (CT only)		(2,361,503.00)		0.00	(2,361,503.00)

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Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Subgroup : [3A] Medicare Residents (All inclusive)					
40400	MEDICARE PT A REVENUE	(270,589.00)		0.00	(270,589.00)
40450	MEDICARE A COINSURANCE	(59,346.00)		0.00	(59,346.00)
Subtotal [3A] Medicare Residents (All inclusive)		<u>(329,935.00)</u>		<u>0.00</u>	<u>(329,935.00)</u>
Subgroup : [4A] Private-pay residents and other					
40300	Private Pay	(24,500.00)		0.00	(24,500.00)
Subtotal [4A] Private-pay residents and other		<u>(24,500.00)</u>		<u>0.00</u>	<u>(24,500.00)</u>
Subgroup : [7A] Physical Therapy - Medicare					
40401	MEDICARE PT B REVENUE	(113,077.00)		74,268.00	(38,809.00)
			RJE - 4	74,268.00	
Subtotal [7A] Physical Therapy - Medicare		<u>(113,077.00)</u>		<u>74,268.00</u>	<u>(38,809.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
40403	AR AETNA PT B MANAGED	(2,773.00)		0.00	(2,773.00)
40405	MANAGED MEDICARE PT A AETNA	(3,290.00)		0.00	(3,290.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(6,063.00)</u>		<u>0.00</u>	<u>(6,063.00)</u>
Subgroup : [8A] Speech Therapy - Medicare					
Marcum 102	ST Revenue Medicare Part B	0.00		(69,615.00)	(69,615.00)
			RJE - 4	(69,615.00)	
Subtotal [8A] Speech Therapy - Medicare		<u>0.00</u>		<u>(69,615.00)</u>	<u>(69,615.00)</u>
Subgroup : [9A] Occupational Therapy - Medicare					
Marcum 103	OT Revenue Medicare Part B	0.00		(4,653.00)	(4,653.00)
			RJE - 4	(4,653.00)	
Subtotal [9A] Occupational Therapy - Medicare		<u>0.00</u>		<u>(4,653.00)</u>	<u>(4,653.00)</u>
Subgroup : [10A] Other - Medicare					
40404	MANAGED MEDICARE B ANTHEM	(1,575.00)		0.00	(1,575.00)
Subtotal [10A] Other - Medicare		<u>(1,575.00)</u>		<u>0.00</u>	<u>(1,575.00)</u>
Subgroup : [14] Rental of Televisions and Cable Services					
81028	TELEVISION	(2,697.00)		0.00	(2,697.00)
Subtotal [14] Rental of Televisions and Cable Services		<u>(2,697.00)</u>		<u>0.00</u>	<u>(2,697.00)</u>
Subgroup : [15] Interest Income					
43200	Interest Income	(17.00)		0.00	(17.00)
Subtotal [15] Interest Income		<u>(17.00)</u>		<u>0.00</u>	<u>(17.00)</u>
Subgroup : [18] Other Revenue					
68517	PROPERTY INSURANCE CLAIM	(44,680.00)		0.00	(44,680.00)
Subtotal [18] Other Revenue		<u>(44,680.00)</u>		<u>0.00</u>	<u>(44,680.00)</u>
Total [30] Statement of Revenue		<u>(2,884,047.00)</u>		<u>0.00</u>	<u>(2,884,047.00)</u>
Group : [99] Balance Sheet					
Subgroup : None					
10000	Petty Cash	50.00		0.00	50.00
10200	Regular Checking Account	102,734.00		0.00	102,734.00
10800	MORTGAGE ESCROW	88,643.00		0.00	88,643.00
11000	Accounts Receivable-PRIVATE	5,950.00		0.00	5,950.00
11001	Accounts Receivable-MEDICAID	149,936.00		0.00	149,936.00
11002	AR MEDICARE PART A	72,424.00		0.00	72,424.00
11003	AR MEDICARE PART B	12,772.00		0.00	12,772.00
11004	MEDICARE B COINSURANCE	329.00		0.00	329.00
11005	AR ANTHEM MEDICARE	11,698.00		0.00	11,698.00
11100	ALLOWANCE FOR BAD DEBT	(14,500.00)		0.00	(14,500.00)
11120	ACCOUNTS RECEIVABLE PPO	842.00		0.00	842.00
11450	LOAN RECEIVABLE	97,703.00		0.00	97,703.00
12000	Supplies-Inventory	700.00		0.00	700.00
14000	Prepaid Expenses	580.00		0.00	580.00
15000	Furniture and Fixtures	52,563.00		0.00	52,563.00
15100	Equipment	245,155.00		0.00	245,155.00
15400	Leasehold Improvements	256,324.00		0.00	256,324.00
15500	Buildings	704,705.00		0.00	704,705.00
15600	Building Improvements	422,921.00		0.00	422,921.00
16900	Land	17,298.00		0.00	17,298.00
17300	Accum. Depreciation-Other	(1,403,047.00)		0.00	(1,403,047.00)
20000	Accounts Payable	(171,803.00)		0.00	(171,803.00)
20001	RESIDENT FUND ACCOUNT	(21,532.00)		0.00	(21,532.00)
23000	Accrued Expenses	(19,175.00)		0.00	(19,175.00)
23200	Wages Payable	(92,970.00)		0.00	(92,970.00)
23210	ACCRUED PAYROLL TAXES	(2,357.00)		0.00	(2,357.00)
23300	401 K Deductions Payable	(825.00)		0.00	(825.00)
23302	401K PAYABLE EMP MATCH	1,324.00		0.00	1,324.00

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2018</u>			<u>9/30/2018</u>
24000	Other Taxes Payable	(63,375.00)		0.00	(63,375.00)
24100	Current Portion Long-Term Debt	(48,793.00)		0.00	(48,793.00)
24300	Resident Fund Account	21,608.00		0.00	21,608.00
26000	Due to State (Recoupements)	(48,550.00)		0.00	(48,550.00)
27000	Notes Payable-Noncurrent	(821,386.00)		0.00	(821,386.00)
39003	Common Stock	(3,000.00)		0.00	(3,000.00)
39004	Paid-in Capital	15,227.00		0.00	15,227.00
39005	Retained Earnings	338,474.00		0.00	338,474.00
	Subtotal : None	<u>(91,353.00)</u>		<u>0.00</u>	<u>(91,353.00)</u>
	Total [99] Balance Sheet	<u>(91,353.00)</u>		<u>0.00</u>	<u>(91,353.00)</u>
	Sum of Account Groups	91,353.00		0.00	91,353.00
	Net (Income) Loss	91,353.00		0.00	91,353.00

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.03		
To reclass owner salary from Payroll Maintenance account				
Marcum 101	Owners Salary		119,600.00	
58106	Payroll Maintenance			119,600.00
Total			119,600.00	119,600.00
Reclassifying Journal Entries JE # 2		D.01		
To reclass chamber of commerce dues from the dues line				
65501	Dues to Chamber of Commerce		319.00	
65500	Dues and Subscriptions Expense			319.00
Total			319.00	319.00
Reclassifying Journal Entries JE # 3		Phone Call		
To reclass salaries in order to report related party salary				
58115	Salaries MDS INFECTION CONTROL		238.00	
58116	SALARIES INFECTION CONTROL			238.00
Total			238.00	238.00
Reclassifying Journal Entries JE # 4		F.01		
To reclass Med B therapy revenue based on treatments				
40401	MEDICARE PT B REVENUE		74,268.00	
Marcum 102	ST Revenue Medicare Part B			69,615.00
Marcum 103	OT Revenue Medicare Part B			4,653.00
Total			74,268.00	74,268.00
Reclassifying Journal Entries JE # 5		D.05		
To reclass legal fees into correct line of cost report				
70000	Legal		325.00	
89000	Other Expense			325.00
Total			325.00	325.00
Reclassifying Journal Entries JE # 6		E.02		
To Reclass ST & OT therapy Charges out of PT				
63118	Consultants - ST PART A		5,678.00	
63120	Consultants - OT PART A		84,959.00	
63112	Consultants - PT Part A			90,637.00
Total			90,637.00	90,637.00
Reclassifying Journal Entries JE # 7		N.01a		
To Reclass Med A Transport Expense to Correct line of Cost Report				
78212	PURCH SVCS-TRANSPORTATION MEDA		98.00	
78218	PURCHASED SERVICES AUDIOLOGY			98.00
Total			98.00	98.00
Reclassifying Journal Entries JE # 8		N.01a		
To reclass Late charges into correct line of cost report				
69200	LATE CHARGES		80.00	
69020	Interest Expense - Other			80.00
Total			80.00	80.00

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 9		D.05		
To Reclass Items not relating to Purchased service Nursing into correct line of cost report				
Marcum 106	CLIA Lab Fees		150.00	
Marcum 107	Medical Equipment Inspection		490.00	
78207	PURCHASED SERVICES-NURSING			640.00
Total			640.00	640.00
Reclassifying Journal Entries JE # 10		M.01		
To reclass all business taxes into the income tax line				
81701	CORP BUSINESS TAX EXTENSION		14,850.00	
81702	CORP BUSINESS TAXES			14,850.00
Total			14,850.00	14,850.00



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 1/15/2019
Run Date: 1/15/2019

Provider Name: Twin Maples
Provider Number: 23151
Period Ended: 9/30/18

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: