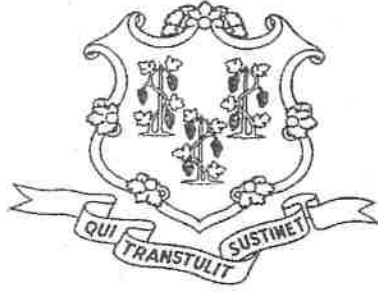


State of Connecticut



Annual Report of Long-Term Care Facility
Cost Year 2023

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

License Numbers:	CCNH / RHNS 2315	(Specify)	Other	Medicare Provider 07-5431
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Medicaid Provider Numbers:	000023151	CCNH / RHNS	(Specify)	Other
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General Information

Name of Facility (as licensed) Twin Maples Home, Inc., d/b/a Twin Maples Health Car	License No. 2315	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

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

(Notary Seal)

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

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 10/1/2022	To 9/30/2023
Address of Facility 809-R New Haven Road, Durham, CT 06422				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/17/2024	
Item	Total	CCNH / RHNS	(Specify)	Other
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 9/30/2023	Page 2	of 37
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		
License Numbers:	CCNH / RHNS 2315	(Specify)	Other	Medicare Provider No. 07-5431
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other				
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="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully. N/A				
Administrator		Nursing Home Administrator's License No.:		
Name of Administrator John Caron		1903		
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

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 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	Business Address 809-R New Haven Road, Durham, CT 06422	State(s) in Which Incorporated 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 Related Parties*

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care	License No. 2315	Report for Year Ended 9/30/2023	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
N/A		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* 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 Hea	License No. 2315	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Twin Maples Home, Inc., d/b/a Twin	License No. 2315	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		19,950		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

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

Name of Facility Twin Maples Home, I	License No. 2315	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

Schedule of Resident Statistics

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	Total All Levels	Total CCNH / RHNS Level	License No. 2315		Report for Year Ended 9/30/2023			Page	of
			Total	Other	Total	CCNH / RHNS (Specify)	Other	8	37
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30				
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	44	44	44						
B. On last day of THIS report period	44	44			44	44			
2. Number of Residents									
A. As of midnight of PREVIOUS report period	36	36	36						
B. As of midnight of THIS report period	39	39			39	39			
3. Total Number of Days Care Provided During Period									
A. Medicare	556	556	424	424		132			
B. Medicaid (Conn.)	11,604	11,604	8,732	8,732		2,872	2,872		
C. Medicaid (other states)									
D. Private Pay	1,307	1,307	728	728		579	579		
E. State SSI for RCH									
F. Other (Specify)									
G. Total Care Days During Period (3A thru F)	13,467	13,467	9,884	9,884		3,583	3,583		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days									
5. Total Resident Days (3G + 4A + 4B)	13,467	13,467	9,884	9,884		3,583	3,583		

Schedule of Resident Statistics (Cont'd)

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health	License No. 2315	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR
No. of Residents	2	31		6				
Per Diem Rate								
a. One bed rm.	Various	#####		390.00				
b. Two bed rms.	Various	#####		390.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other
A. Medicare - Part B	197	197			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	114	114			
D. Total Physical Therapy Treatments	311	311			

8. Total Number of Speech Therapy Treatments

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

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other
A. Medicare - Part B	758	758			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	266	266			
D. Total Occupational Therapy Treatments	1,024	1,024			

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 Fac		2315	9/30/2023		10		37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
Item	Total Cost and Hours								
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	43,240	(43,240)	752						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	74,935		2,072						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	73,977		2,991						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	49,254		2,088						
c. Dietary Workers	197,505		11,563						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	62,786		3,635						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	54,285		1,993						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	9,028		520						
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	105,412		2,143						
b. RN									
1. Direct Care	383,505		8,307						
2. Administrative**	81,663		1,830						
c. LPN									
1. Direct Care	148,366		4,519						
2. Administrative**									
d. Aides and Attendants	290,470		13,291						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	76,595		3,650						
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	54,198		1,996						
n. Marketing									
o. Other (Specify)									
See Attached Schedule									
A-13. Total Salary Expenditures	1,705,219	(43,240)	61,350						

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Total	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Electronic Medical Records	\$ 9,632		Monthly Fee						
Total	\$ 9,632	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility		2315		9/30/2023		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify) Other							
Section I - Operators/Owners									
Theodore E. Jackson	43,240		Non-Discriminatory	Owner	752	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	76,163		Non-Discriminatory	Infection Control Nurse	1,693	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) Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility		License No. 2315		Report for Year Ended 9/30/2023		Page 12	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) Other							
Section III - Administrators***									
John L. Caron	74,935		Non-Discriminatory	Administrator	2,072	A2			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of				
Twin Maples Home, Inc., d/b/a Twin Maples Health	2315	9/30/2023		13	37				
Item	Total Cost and Hours								
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	6,580		165						
2. Dentist	2,400		57						
3. Pharmacist	3,019		53						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	26,403		199						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	9,600		Monthly Fee						
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									
b. Other									
10. Occupational Therapist									
a. Resident Care	86,933	(86,933)	654						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	147,397		1,734						
2. Administrative***									
b. LPN									
1. Direct Care	4,670		78						
2. Administrative***									
c. Aides	403,720		12,562						
d. Other									
12. Other (Specify) See Attached Schedule	9,632								
B-13 Total Fees Paid in Lieu of Salaries	700,354	(86,933)	15,502						

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health Care		2315	9/30/2023		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Sherree Iafate, 462 Briarwood Drive, Guilford, CT 06437	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Point Click Care	Electronic Medical Records	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Partners Pharmacy, 70 Jackson Drive, Cranford, NJ 07016	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	N/A		
Dr. Anuruddha Walaliyadda, 687 Campbell Ave, Ste 2, West Haven, CT 06516	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Massage Fusion, 291 Main Street, Niantic, CT 06357	PT, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management, 174 Scott Rd, Prospect, CT	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Intelycare	RN, LPN, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Strategic Nursing	RN, LPN, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended				Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Hea	2315	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
1. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 21,483	21,483					
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 17,263	17,263					
4. Social Security (F.I.C.A.)	\$ 123,305	126,513	(3,208)				
5. Health Insurance	\$ 93,566	93,566					
6. Life Insurance (employees only) (not-owners and not-operators)	\$						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$						
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 4,621	5,696	(1,075)				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$						
c. Bad Debts*	\$	12,293	(12,293)				
d. Accounting and Auditing	\$ 27,211	27,211					
e. Legal (Services should be fully described on Page 15b)	\$	794	(794)				
f. Insurance on Lives of Owners and Operators (Specify)*	\$						
g. Office Supplies	\$ 2,657	2,657					
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 4,270	4,270					
2. Cellular Phones	\$						
i. Appraisal (Specify purpose and attach copy)*	\$						
j. Corporation Business Taxes (franchise tax)	\$						
k. Other Taxes (Not related to property - See Page 22)							
1. Income*	\$						
2. Other (Specify) See Attached Schedule	\$ 132	132					
3. Resident Day User Fee	\$ 268,636	268,636					
Subtotal	\$ 563,144	580,514	(17,370)				

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
401K Plan Fees	\$ 2,600					
Employee Background Check	\$ 2,021					
Staff Appreciation	\$ 1,075	\$ (1,075)				
Total	\$ 5,696	\$ (1,075)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Sales Use Tax	\$ 132					
Total	\$ 132	\$ -	\$ -	\$ -	\$ -	\$ -

Twin Maples 2023 Cost Report
September 30, 2023
Benefits Disallowance

Owner's Benefits Disallowance

Owner's Salary	43,240	Page 10
Total Salaries	<u>1,705,219</u>	TB Linked
Percent to Total Salaries	2.54%	
Total Payroll FICA Benefits (Pg 15, Line 1a4)	126,513	TB Linked
Owner Payroll Benefits Disallowed	3,208	Page 15 Line 1a4

General Information and Questionnaire
Accounting Basis

Name of Facility Twin Maples Home, Inc., d/b/a Tw	License No. 2315	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1 Audited Financial Statements, Tax Returns, Cost Report Preparation and Advisory Reimbursement Consulting		\$ 27,211		
2		\$		
3		\$		
4		\$		
				Charge for Services Provided
				\$ 27,211
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 3 4 5			Telephone Number 203-772-7700	
Address (No. & Street, City, State, Zip Code)				
1 280 Trumbull St, Hartford, CT 06103				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 Provide insight on potential plans for facility, Physical Plant Inspection(Disallowed on Page 15)		\$ 794		
2		\$		
3		\$		
4		\$		
5		\$		
				Charge for Services Provided
				\$ 794
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 1e				

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

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health C		License No. 2315		Report for Year Ended 9/30/2023			Page 16	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
Subtotals Brought Forward:		563,144	580,514	(17,370)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$	114	(114)					
5. Education Expenses Related to Seminars and Conventions	\$ 109	109						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 16,997	16,997						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** 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	\$ 584	584						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 4,753	4,753						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	336	(336)					
9. Subscriptions	\$ 179	179						
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 28,501	28,501						
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 742	17,620	(16,878)					
C-14 Total Administrative & General Expenditures	\$ 615,009	649,707	(34,698)					

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Total Other Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
CAHCF Dues(Connecticut Association of Health Care Facilities)	\$ 3,353					
CBIA Dues(Connecticut Business and Industry Association)	\$ 1,400					
Total Dues	\$ 4,753	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
LATE CHARGES	\$ 13,151	\$ (13,151)				
Licenses	\$ 1,010					
OSHA FINE	\$ 3,500	\$ (3,500)				
Purchase Disc- Expense Items	\$ (41)					
Misc. Income		\$ (227)				
Total Other Administrative and General	\$ 17,620	\$ (16,878)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Twin Maples Home, Inc., d/b/a Twin Map	License No. 2315	Report for Year Ended 9/30/2023	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 #

*** 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 Care		2315	9/30/2023			18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 106,798	106,798					
2. Non-Food Supplies	\$ 14,479	14,479					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 2,102	2,102					
c. Other (Specify) _____	\$ _____						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 123,379	123,379					
2E. Dietary Questionnaire	Total	CCNH / RHNS	(Specify)			Other	
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health Care		2315	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
3. Laundry								
a. In-House Processing*	Lbs.							
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$							
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.							
	Amt. \$							
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.							
	Amt. \$							
4. Repair and/or purchase of linens.***	Lbs.							
	Amt. \$	56,048	56,048					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	19,509	19,509					
c. Other (Specify) Laundry Supplies	\$	10	10					
3D. Total Laundry Expenditures (3a + b + c)	\$	75,567	75,567					
3E. Laundry Questionnaire								
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)						
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)						

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Twin Maples Home, Inc., d/b/a Twin Maples H		2315	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4. Housekeeping	Sq Ft Served by Personnel							
a. In-House Care	Amt.	\$						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)								
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq Ft Served by Personnel							
	Amt.	\$						
c. Other (<i>Specify</i>) Housekeeping Supplies		\$ 8,891	8,891					
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 8,891	8,891					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy		\$						
2. Purchased from Partners Pharmacy		\$	32,741	(32,741)				
b. Medicine Cabinet Drugs		\$						
c. Medical and Therapeutic Supplies		\$ 57,067	62,848	(5,781)				
d. Ambulance/Limousine***		\$						
e. Oxygen		\$						
1. For Emergency Use		\$						
2. Other***		\$	6,946	(6,946)				
f. X-rays and Related Radiological Procedures***		\$						
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$						
h. Laboratory***		\$	4,833	(4,833)				
i. Recreation		\$ 1,368	1,368					
j. Direct Management Services*		\$						
k. Indirect Management Services*		\$						
l. Cable TV		\$ (630)		(630)				
m. Other (Specify)**** See Attached Schedule		\$ 8,607	11,805	(3,198)				
n. Physical Therapy Expense		\$						
o. Speech Therapy Expense		\$						
5P. Total Resident Care Expenditures (5a - 5o)		\$ 66,412	120,541	(54,129)				

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility		License No. 2315	Report for Year Ended 9/30/2023	Page of 21 37							
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Total Cost/Page Ref.***				
		Yes	No				(Specify)	Other	Pg	Line	
Rinaldi Linen	47 Common Ct, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	75,557				19	3a4/3i
Aqua Pump	169 W Stafford Rd, Stafford, CT 06076	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Wells/Water Tests	11,204				22	6f
Facility Compliance Services, LLC	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sprinkler Systems	19,440				22	6f
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
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		<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 Hc		2315	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 15,604	15,604						
b. Heat	\$ 30,555	30,555						
c. Light & Power	\$ 33,315	33,315						
d. Water	\$							
e. Equipment Lease (Provide detail on page 22b)	\$ 2,493	2,493						
f. Other (itemize)	\$ 68,055	68,055						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 150,022	150,022						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 17,046	17,046						
c. Non-Movable Equipment	\$ 9,847	9,847						
d. Movable Equipment	\$ 5,746	5,746						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 32,639	32,639						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify)	\$							
*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	\$ 29,146	29,146						
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$ 3,120	3,120						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 64,905	64,905						

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Inspection Fees	\$ 160					
Purch Svcs-EMR & INFO TECH	\$ 3,036					
PURCHASED SVCS-MEDICAL WASTE	\$ 1,132					
Purchased Services - Maint.	\$ 57,043					
Rent-Equipment	\$ 5,928					
PPE-SUPPLIES	\$ 199					
DIESEL-GENERATOR	\$ 537					
Total Other Repairs and Maintenance	\$ 68,055	\$ -	\$ -	\$ -	\$ -	\$ -

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 Twin Maples Home, Inc., d/b/a Twin Maples Health Care Fa		License No. 2315	Report for Year Ended 9/30/2023			Page 22b	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Sysco - 1390 Enclave parkway, Houston, TX 77077-2099	<input type="radio"/>	<input checked="" type="radio"/>	Dishwasher	01/01/10	Monthly	1,282	1,282
Tamco/Frontier	<input type="radio"/>	<input checked="" type="radio"/>	Phone System	04/19/18	60 Months	1,211	1,211
	<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"/>					
Total ***						2,493	

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* 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.

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
 **Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
 **Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
 **Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
4/20/2023	Chemical Feed Pump	Standard Resident	\$ 2,829	5	\$ 566
5/18/2023	Chlorination Tanks	Standard Resident	\$ 8,779	10	\$ 878
8/31/2023	Chemical Feed Parts	Standard Resident	\$ 2,829	5	\$ 566
12/8/2022	Hoyer Lift	Administrative	\$ 2,510	5	\$ 502
2/9/2023	Freezer	Administrative	\$ 2,834	7	\$ 405
5/4/2023	Dryer	Administrative	\$ 559	10	\$ 56
5/24/2023	Freezer	Administrative	\$ 902	7	\$ 129
8/20/2023	Electric Bed	Administrative	\$ 1,457	5	\$ 291
Total additions for Movable Equipment			\$ 22,699		\$ 3,393
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Total additions for Leasehold Improvement		\$ -		\$ -
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Fac	Date of Acquisition		License No. 2315	Report for Year Ended 9/30/2023			Page 24	of 37			
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %	Amortization for This Year
A. Organization Expense											
1.											
2.											
3.											
A-4. Subtotal											
B. Mortgage Expense											
1.											
2.											
3.											
B-4. Subtotal											
C. Leasehold Improvements and Other											
1. Acquired prior to this report period											
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, 2023

Depreciation Schedule

<u>Description</u>	<u>Acquisition Date</u>	<u>Historical Cost</u>	<u>Cost to be Depreciated</u>	<u>Useful Lives</u>	<u>Depreciation Method</u>	<u>2022 Depreciation</u>	<u>2022 Accum</u>	<u>2023 Depreciation</u>	<u>2023 Accum</u>	<u>NBV</u>
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)	-
Closest 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	-	16,100	-	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	-	14,880	-	14,880	-
Well Pump	4/15/2009	2,398	-	N/A	N/A	-	-	-	-	2,398
Chlorine Feed System	6/30/2009	17,490	17,490	10	S/L	-	17,490	-	17,490	-
Air Conditioner Replacement	6/30/2009	12,204	12,204	10	S/L	-	12,204	-	12,204	-
Washing Machine and window air conditioner	6/30/2009	1,748	-	N/A	N/A	-	-	-	-	1,748
Siding Project	6/30/2009	11,960	11,960	15	S/L	797	11,160	797	11,957	3
Circulator Pump	8/31/2009	1,927	-	N/A	N/A	-	-	-	-	1,927
Septic Repairs	11/15/2010	2,718	2,718	10	S/L	-	2,718	-	2,718	-
Septic Vent	12/10/2010	1,325	1,325	10	S/L	-	1,325	-	1,325	-
Septic Repairs	3/29/2011	2,940	2,940	10	S/L	-	2,940	-	2,940	-
Well Pump (replacement)	10/11/2010	4,770	4,770	10	S/L	-	4,770	-	4,770	-
Septic Grinding Pump	9/29/2011	2,877	2,877	10	S/L	-	2,877	-	2,877	-
Lobby Carpeting	3/9/2012	7,440	7,440	10	S/L	-	7,440	-	7,440	-
Dutch Colonial Storage Unit	3/21/2012	1,200	1,200	5	S/L	-	1,200	-	1,200	-
Wall Removal	6/5/2012	4,971	4,972	10	S/L	1	4,971	-	4,971	-
Toilet/Sink	12/3/1918	6,913	6,913	10	S/L	2	6,913	-	6,913	-
Septic Filter Upgrade	10/1/2011	975	975	10	S/L	-	975	-	975	-
Boiler Service	3/2/2012	781	781	10	S/L	1	781	-	781	-
Portable On-Site Generator	4/6/2012	2,175	2,175	10	S/L	-	2,175	-	2,175	-
	10/17/2013	4,001	4,001	15	S/L	267	2,403	267	2,670	1,331

Treatment Room Upgrades (Cabinets)	11/10/2013	1,270	1,270	15	S/L	85	765	85	850	421
Breaker for Transfer Switch	11/19/2013	11,333	11,333	15	S/L	756	6,804	756	7,560	3,773
Transfer Switch - Emergency Generator	11/22/2013	5,371	5,371	15	S/L	358	3,222	358	3,580	1,791
1-Well Water Chlorination System	4/8/2014	9,753	9,753	15	S/L	650	5,850	650	6,500	3,253
Tile Flooring	8/5/2014	2,350	2,350	15	S/L	157	1,413	157	1,570	780
Electrical Transfer Switch	10/1/2014	720	720	15	S/L	48	384	48	432	288
Water Softener System	7/27/2015	16,431	16,431	15	S/L	1,095	8,760	1,095	9,855	6,576
Aqua Compliance Spec	10/27/2015	1,053	1,053	15	S/L	70	490	70	560	493
Generator Remote Annunciator	11/25/2015	4,679	4,679	15	S/L	312	2,184	312	2,496	2,183
Generator E-Stop Button	11/25/2015	1,815	1,815	15	S/L	121	847	121	968	847
AC Unit	12/10/2015	6,275	6,275	15	S/L	418	2,926	418	3,344	2,931
Shower Room Renovation/Replacement	12/22/2015	6,210	6,210	15	S/L	414	2,898	414	3,312	2,898
Shower Room Renovation/Replacement	1/11/2016	2,500	2,500	15	S/L	167	1,169	167	1,336	1,164
Installation of touch screen	9/21/2016	385	385	15	S/L	26	182	26	208	177
Installation of emergency generator	11/6/2015	3,500	3,500	15	S/L	233	1,631	233	1,864	1,636
AC Unit	7/18/2016	5,525	5,525	15	S/L	368	2,576	368	2,944	2,581
Patio	6/22/2017	3,400	3,400	15	S/L	227	1,362	227	1,589	1,811
Upgrade to 4-Log	3/9/2018	27,385	27,385	15	S/L	1,826	9,130	1,826	10,956	16,429
Fire Doors	3/22/2018	5,849	5,849	15	S/L	390	1,950	390	2,340	3,509
J Beecher Construction	5/15/2018	3,800	3,800	15	S/L	253	1,265	253	1,518	2,282
Replaced Roof	9/10/2020	81,773	81,773	20	S/L	4,089	12,267	4,089	16,356	65,417
Retaining Wall	9/30/2020	10,103	10,103	15	S/L	674	2,022	674	2,696	7,407
Well Pipe from Well to Building	10/12/2020	3,217	3,217	15	S/L	214	429	214	643	2,574
A/C Unit Office	1/13/2021	4,801	4,801	20	S/L	240	480	240	720	4,081
Office Repairs	6/24/2021	6,323	6,323	15	S/L	422	843	422	1,265	5,058
Office Repairs	1/12/2021	5,000	5,000	15	S/L	333	667	333	1,000	4,000
Carpeting(Disposal)	4/20/2021	18,126	18,126	15	S/L	1,208	2,417	1,208	3,625	14,501
CBN Security System(Disposal)	9/30/2021	(1,102)	(1,102)	N/A	N/A	-	(1,102)	-	(1,102)	-
Water Softener(Disposal)	9/30/2021	(5,088)	(5,088)	N/A	N/A	-	(5,088)	-	(5,088)	-
Hydrolic Lift(Disposal)	9/30/2021	(2,507)	(2,507)	N/A	N/A	-	(2,507)	-	(2,507)	-
Well Repairs	9/30/2022	(720)	(720)	N/A	N/A	-	(720)	-	(720)	-
Aqua Pump	2/8/2022	4,669	4,669	15	S/L	319	319	319	637	5,733
Rhodes Pump Service	6/6/2022	2,962	2,962	15	S/L	197	197	197	395	2,567
Total Building/Improv		1,063,248	1,055,188			17,050	865,336	17,046	882,382	180,864
Nonmovable Equipment										
Various	Various	244,309	244,309	Var	S/L	5,303	234,419	5,303	239,722	4,587
Well Pump	10/30/2001	1,367	1,367	15	S/L	-	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	-	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	15,152	947	16,099	7,576

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	-	2,136
Generator Work	5/11/2010	2,136	-	5	N/A	-	-	-	-
Refrigerator	5/18/2010	3,135	3,135	5	S/L	-	3,135	-	2,160
Driveway Paving	6/8/2010	2,160	-	10	N/A	-	-	-	1,197
AC Unit	6/8/2010	1,197	-	5	N/A	-	-	-	-
NJF Electric - Generator	6/23/2010	2,745	2,745	10	S/L	-	2,745	-	-
Dining Room Sink and Cabinet	5/19/2015	630	630	7	S/L	1	666	630	-
Refrigerator	3/18/2015	666	666	7	S/L	2	807	666	-
Freezer	6/16/2015	807	807	7	S/L	2	849	807	-
Steam Table	7/7/2015	850	850	7	S/L	2	849	849	-
Wanderguard Unit	3/26/2015	4,819	4,819	7	S/L	2	4,818	4,818	-
Dining Room AC Unit	6/15/2015	7,860	7,860	7	S/L	-	7,860	7,860	-
Toilet	10/5/2015	219	219	15	S/L	15	105	120	99
Toilet	2/1/2016	219	219	15	S/L	15	105	120	99
Electric Drain Cleaner	3/6/2017	497	497	10	S/L	50	300	350	147
AC Unit	5/18/2017	488	488	5	S/L	-	488	488	-
Generator Tank	8/2/2017	11,306	11,306	5	S/L	1	11,306	11,306	-
Stainless Steel Kitchen Cabinets	7/10/2017	4,265	4,265	15	S/L	284	1,704	1,988	2,277
Kitchen Faucets	5/24/2017	175	175	7	S/L	25	150	175	-
Electronic Beds	6/13/2019	7,612	7,612	5	S/L	1,522	6,088	7,610	2
Refrigerator	9/24/2019	587	587	7	S/L	84	336	420	167
Refrigerator	7/8/2019	1,125	1,125	7	S/L	161	644	805	320
Patient Sit to Stand Lift	7/18/2019	1,811	1,811	10	S/L	181	724	905	906
Washing Machine	1/7/2022	941	941	7	S/L	134	134	269	672
Meat Slicer	2/10/2022	218	218	5	S/L	44	44	87	131
Water Tanker	7/7/2022	5,475	5,475	20	S/L	274	274	548	4,928
Water Tanker	7/9/2022	13,143	13,143	20	S/L	657	657	1,314	11,829
Water Tanker	7/20/2022	668	668	20	S/L	33	33	67	601
Faucet-Kitchen	4/26/2022	420	420	20	S/L	21	21	42	378
Bed modifications	8/31/2022	484	484	5	S/L	97	97	194	290
Total Nonmovable Equip.		358,477	351,258			9,855	306,403	9,847	42,228
Total Nonmovable Equip.							316,250		42,228

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	-	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	S/L	5	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	10	3	594	-	594	-
Computer	9/27/2013	1,170	5	-	1,170	-	1,170	-
Mattresses & Bedspreads	5/24/2013	9,007	7	-	9,007	-	9,007	-
Patio Furniture	6/26/2013	256	5	-	256	-	256	-
Chairs	4/10/2013	25	5	-	25	-	25	-
Freezer & Milk Cooler	9/5/2013	400	7	-	400	-	400	-
45 Armoire Units	4/16/2014	2,665	7	-	2,666	-	2,666	-
Furniture (Disposal)	10/1/1997	(9,648)	7	-	(9,648)	-	(9,648)	-
Dining Room Chairs	10/23/2014	426	7	-	426	-	426	-
Conveyor Toaster	12/3/2015	410	7	56	410	-	410	-
Electrolux JetMaxx Bag Canister Vac	12/3/2015	389	7	53	389	-	389	-
Wet/dry Vacuum and Floor Machine	12/18/2015	1,150	5	-	1,150	-	1,150	-
Office Computer and Printer	3/29/2017	275	5	-	275	-	275	-
Laptop Computer	5/25/2017	100	3	-	100	-	100	-
Laptop Computer	9/1/2017	295	3	-	295	-	295	-
Wireless Network	1/31/2017	689	5	-	689	-	689	-
Bed and Bed Frame	10/3/2016	532	15	35	210	35	245	287
Computer Tablets	10/22/2020	890	3	297	594	296	890	-
Laptop/Desktop Comp	10/22/2020	786	3	262	524	262	786	-
Laptop	2/9/2021	388	3	129	258	129	387	-
Wheelchair Scale	1/8/2021	584	5	117	234	117	351	1
Housekeeping Cart	5/23/2021	513	5	103	206	103	309	253
Food Processor	7/13/2021	470	5	94	188	94	282	204
Linen Cart	7/21/2021	557	5	111	222	111	333	188
Nurse Call System Repairs	1/15/2021	2,327	10	233	466	233	699	224
Computers(Disposal)	9/30/2021	(1,634)	N/A	-	(1,634)	-	(1,634)	1,628
Computers(Disposal)	9/30/2021	(700)	N/A	-	(700)	-	(700)	-
Computer Equipment(Disposal)	9/30/2021	(1,885)	N/A	-	(1,885)	-	(1,885)	-
Computers(Disposal)	9/30/2021	(882)	N/A	-	(882)	-	(882)	-
Phone System(Disposal)	9/30/2021	(471)	N/A	-	(471)	-	(471)	-
Copier(Disposal)	9/30/2021	(7,104)	N/A	-	(7,104)	-	(7,104)	-
Oxygen Concentrator(Disposal)	9/30/2021	(3,535)	N/A	-	(3,535)	-	(3,535)	-
Computers(Disposal)	9/30/2021	(934)	N/A	-	(934)	-	(934)	(934)
Computers(Disposal)	9/30/2021	(1,368)	N/A	-	(1,368)	-	(1,368)	(1,368)
Computers(Disposal)	11/11/2021	(1,343)	N/A	-	(1,343)	-	(1,343)	(1,343)
Television	11/11/2021	351	5	70	70	70	140	211
Housekeeping Cart	11/15/2021	540	5	108	108	108	216	324
Computer Software	12/10/2021	1,113	3	371	371	371	742	371
Air Mattress Pump	12/31/2021	85	7	12	12	12	24	61
Air Mattress Pumps	2/22/2022	163	7	23	23	23	47	116
Air Mattress Pumps	3/16/2022	346	7	49	49	49	99	247

Hoyer Sling	2/25/2022	157	157	5	S/L	31	31	63	94
External Hard Drive	3/21/2022	112	112	3	S/L	37	37	75	37
Computer	3/21/2022	810	810	3	S/L	270	270	540	270
Chemical Feed Pump	4/20/2023	2,829	2,829	5	S/L	-	566	566	2,263
Chlorination Tanks	5/18/2023	8,779	8,779	10	S/L	-	878	878	7,901
Chemical Feed Parts	8/31/2023	2,829	2,829	5	S/L	-	566	566	2,263
Hoyer Lift	12/8/2022	2,510	2,510	5	S/L	-	502	502	2,008
Freezer	2/9/2023	2,834	2,834	7	S/L	-	405	405	2,429
Dryer	5/4/2023	559	559	10	S/L	-	56	56	503
Freezer	5/24/2023	902	902	7	S/L	-	129	129	773
Electric Bed	8/20/2023	1,457	1,457	5	S/L	-	291	291	1,166

Total Movable Equipment 248,354 259,845 **2,466** **217,621** **5,746** **223,367** **24,988**

C/R Assets & Depreciation Total (Land Included) 1,687,378 32,639 1,421,999 265,379
F/S Assets & Depreciation per TB 1,906,067 43,184 1,574,410 43,184 1,574,410 331,657

Rounding Variance (88,686)
Rollforward Adjustment From Audit Binder 641
Variance from Prior Year C/R (88,045)
Variance from Insurance Claim 130,003 {c}

F/S vs C/R NBV - Page 31, Line B9 66,278 {a} This amount relates to the portion of the insurance claim used to replace c
F/S vs C/R Depreciation - Page 36, Line F1 10,545 {b}

13,813 185,050 10,545 152,411 66,278 {a}

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 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	06/01/72				
2. Date Structure Completed	06/01/72				
3. If NOT Original Owner, Date of Purchase	N/A				
4. Date of Initial Licensure	N/A				
5. Total Licensed Bed Capacity	44				
6. Square Footage	13,290				
7. Acquisition Cost					
a. Land	17,298				
b. Building	432,199				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		HUD Financing			
b. Date Mortgage Obtained		05/29/97			
c. Interest Rate for the Cost Year		3.90%			
d. Term of Mortgage (number of years)		35			
e. Amount of Principal Borrowed		1,275,000			
f. Principal balance outstanding as of 9/30/2023		546,776			
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	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$ 25025	25.025					
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)		\$ 25,025	25.025					

(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	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:			25,025	25,025					
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)									
Interest Expense - Other			24,649	24,649					
13. Total All Interest Expense (12B7 + 12C3 + 12D)			49,674	49,674					
14. Insurance									
a. Insurance on Property (buildings only)			94,940	94,940					
b. Insurance on Automobiles			432	432					
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			600	600					
2. Fire and Extended Coverage									
3. Other (Specify)									
14d. Total Insurance Expenditures (14a + b + c)			95,972	95,972					
15. Total All Expenditures (A-13 thru C-14)			3,525,231	3,744,231	(219,000)				

F. Statement of Revenue

Name of Facility Twin Maples Home, Inc., d/b/a Twin Map		License No. 2315		Report for Year Ended 9/30/2023		Page 30 of 37	
Item				Total	CCNH / RHNS	(Specify)	Other
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)				\$ 2,593,930	2,593,930		
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)				\$ 367,505	367,505		
b. Medicare Room and Board Contractual Allowance **				\$			
4. a. Private-Pay Residents and Other				\$ 522,592	522,592		
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				\$ (68)	(68)		
d. Medical Supplies - Non-Medicare Contractual Allowance **				\$			
3. a. Physical Therapy - Medicare				\$ 17,783	17,783		
b. Physical Therapy - Medicare Contractual Allowance **				\$			
c. Physical Therapy - Non-Medicare				\$ 10,902	10,902		
d. Physical Therapy - Non-Medicare Contractual Allowance **				\$			
4. a. Speech Therapy - Medicare				\$			
b. Speech Therapy - Medicare Contractual Allowance **				\$			
c. Speech Therapy - Non-Medicare				\$			
d. Speech Therapy - Non-Medicare Contractual Allowance **				\$			
5. a. Occupational Therapy - Medicare				\$ 58,552	58,552		
b. Occupational Therapy - Medicare Contractual Allowance **				\$			
c. Occupational Therapy - Non-Medicare				\$			
d. Occupational Therapy - Non-Medicare Contractual Allowance **				\$			
6. a. Other (Specify) - Medicare				\$ 1,049	1,049		
b. Other (Specify) - Non-Medicare				\$			
III. Total Resident Revenue (Section I. thru Section II.)				\$ 3,572,245	3,572,245		
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				\$ 630	630		
5. Interest Income (Specify)				\$ 47	47		
6. Private Duty Nurses' Fees				\$			
7. Barber, Coffee, Beauty and Gift shops				\$			
8. Other (Specify)				\$ 5,647	5,647		
V. Total Other Revenue (1 thru 8)				\$ 6,324	6,324		
VI. Total All Revenue (III +V)				\$ 3,578,569	3,578,569		

* 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)	Other
		0		
30 II 6a	Managed Medicare B Anthem	\$ 741		
30 II 6a	Wellcare Managed Medicare B	\$ 308		
Total Other Resident Revenue - Medicare		\$ 1,049	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Interest Income	N/A	\$ 47		
Total Interest Income			\$ 47	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Misc. Income(Disallowed on Page 16a)	\$ 227		
30 IV 8	Reversal of PY Expenses(No related CY Expense)	\$ 5,420		
Total Other Revenue		\$ 5,647	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin M	2315	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	162,664
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	301,509
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	19,703
4. Inventories			\$	700
5. Prepaid Expenses			\$	23,601
a. Prepaid Expenses	23,601			
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)			\$	508,177
B. Fixed Assets				
1. Land			\$	17,298
2. Land Improvements			\$	
	*Historical Cost _____			
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 1,063,247		\$	180,866
	Accum. Depreciation 882,381	Net		
4. Leasehold Improvements			\$	
	*Historical Cost _____			
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost 358,479		\$	42,231
	Accum. Depreciation 316,248	Net		
6. Movable Equipment	*Historical Cost 248,354		\$	24,986
	Accum. Depreciation 223,368	Net		
7. Motor Vehicles			\$	
	*Historical Cost _____			
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	66,276
F/S vs C/R NBV	66,278			
See Schedule	(2)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	331,657

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
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	\$ (2)
Total Other Fixed Assets (Itemize)			\$ (2)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin M		2315	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	839,834
C. Leasehold or like property recorded for Equity Purposes.				\$	
1. Land				\$	
2. Land Improvements		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
3. Buildings		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
4. Non-Movable Equipment		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
5. Movable Equipment		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
6. Motor Vehicles		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
7. Minor Equipment-Not Depreciable				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	
D. Investment and Other Assets				\$	
1. Deferred Deposits				\$	
2. Escrow Deposits				\$	
3. Organization Expense		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care (<i>itemize</i>)				\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address		Amount	Loan Date		
7. Other Assets (<i>itemize</i>)				\$	35,761
Replacement Reserves		35,761			
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	35,761
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	875,595

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin Maples H		2315	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	864,337
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule				\$	
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	97,322
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	12,200
7. Medicare Final Settlement Payable				\$	41,012
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	59,280
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	24,600
Accrued Expenses		20,254			
Other Taxes Payable		3,646			
Deferred Revenue		700			
See Schedule					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,098,751

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples		License No. 2315	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,098,751	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 546,776	
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)				\$ 546,776	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,645,527	

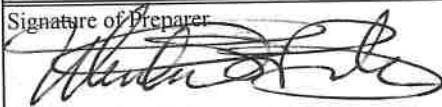
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin M	2315	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	3,000
3. Paid-in Surplus			\$	(15,227)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(581,498)
6. Gain or Loss for Period			\$	(176,207)
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	(769,932)
C. Total Reserves and Net Worth			\$	(769,932)
D. Total Liabilities, Reserves, and Net Worth			\$	875,595

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Twin Maples Home, Inc., d/b/a Twin Ma	2315	9/30/2023	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(593,724)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	3,578,569		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	3,754,776		
D. Net Income or Deficit			\$	(176,207)		
E. Balance			\$	(769,931)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures Per Pg 27 \$3,744,231						
F/S vs C/R Depreciation 10,545						
Total Expenses \$3,754,776						
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			\$	(769,931)		
09/30/23						

I. Preparer's/Reviewer's Certification

Name of Facility Twin Maples Home, Inc., d/b/a Twin	License No. 2315	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
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 1/17/24		
Printed Name of Preparer Matthew S. Bavalack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Michele D'Amico		Phone Number 860-349-1041		
Contact Email Address twinmaples.hlthcr@snet.net				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Twin Maples Home, Inc. for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 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 17, 2024



Client: Twin Maples Home, Inc.
 Engagement: Medicaid - Twin Maples 2023 Cost Report
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
		50.00			50.00	50.00
10000	Petty Cash				91,286.00	59,313.00
10200	Regular Checking Account	91,286.00			(490.00)	(490.00)
10700	Investments-Cert. of Deposit	(490.00)			71,818.00	110,168.00
10800	MORTGAGE ESCROW	71,818.00			35,761.00	0.00
10801	Replacement Reserves	35,761.00			57,195.00	15,951.00
11000	Accounts Receivable-PRIVATE	57,195.00			211,803.00	228,581.00
11001	Accounts Receivable-MEDICAID	211,803.00			29,860.00	110,586.00
11002	AR MEDICARE PART A	29,860.00			8,197.00	(227.00)
11003	AR MEDICARE PART B	8,197.00			293.00	293.00
11004	MEDICARE B COINSURANCE	293.00			(210.00)	1,154.00
11005	AR ANTHEM MEDICARE	(210.00)			1,508.00	1,481.00
11007	AR AETNA MANAGED MEDICARE	1,508.00			(107.00)	8,379.00
11011	AR UNITED HEALTH MGD MCR	(107.00)			741.00	731.00
11014	AR ANTHEM MEDICARE B	741.00			0.00	1,789.00
11015	WELLCARE MGD MCR B	0.00			(8,330.00)	(8,330.00)
11100	ALLOWANCE FOR BAD DEBT	(8,330.00)			559.00	5,313.00
11120	ACCOUNTS RECEIVABLE PPO	559.00			19,703.00	34,703.00
11450	LOAN RECEIVABLE	19,703.00			700.00	700.00
12000	Supplies-Inventory	700.00			23,601.00	20,140.00
14000	Prepaid Expenses	23,601.00			86,581.00	72,144.00
15000	Furniture and Fixtures	89,566.00		(2,985.00)	(2,985.00)	
			RJE - 4	(4,728.00)	256,537.00	248,275.00
15100	Equipment	261,265.00		(4,728.00)	(5,568.00)	365,871.00
			RJE - 4	(5,568.00)		
15400	Leasehold Improvements	371,439.00		(5,568.00)	704,705.00	704,705.00
			RJE - 4		475,075.00	475,075.00
15500	Buildings	704,705.00		13,281.00	17,298.00	17,298.00
15600	Building Improvements	461,794.00		13,281.00	(1,574,410.00)	(1,531,226.00)
			RJE - 4		(863,125.00)	(700,860.00)
16900	Land	17,298.00			(37,521.00)	(41,153.00)
17300	Accum. Depreciation-Other	(1,574,410.00)			(20,254.00)	(20,069.00)
20000	Accounts Payable	(863,125.00)			(99,322.00)	(96,550.00)
20001	RESIDENT FUND ACCOUNT	(37,521.00)			(12,200.00)	(8,361.00)
23000	Accrued Expenses	(20,254.00)			214.00	209.00
23200	Wages Payable	(99,322.00)			1,786.00	1,778.00
23210	ACCRUED PAYROLL TAXES	(12,200.00)			(3,646.00)	(3,646.00)
23300	401 K Deductions Payable	214.00			(59,280.00)	(57,016.00)
23302	401K PAYABLE EMP MATCH	1,786.00			18.00	18.00
24000	Other Taxes Payable	(3,646.00)			36,291.00	40,090.00
24100	Current Portion Long-Term Debt	(59,280.00)			(41,012.00)	(43,835.00)
24250	VISA CREDIT CARD	18.00			(546,776.00)	(606,056.00)
24300	Resident Fund Account	36,291.00			(700.00)	(700.00)
26000	MEDICAID RECOUPMENTS	(41,012.00)			(3,000.00)	(3,000.00)
27000	Notes Payable-Noncurrent	(546,776.00)			15,227.00	15,227.00
27100	Deferred Revenue	(700.00)			581,498.00	750,540.00
39003	Common Stock	(3,000.00)			0.00	(20,754.00)
39004	Paid-in Capital	15,227.00			0.00	(77,167.00)
39005	Retained Earnings	581,498.00			0.00	9,480.00
40160	OTHER INCOME	0.00			(2,593,930.00)	(2,579,857.00)
40162	OTHER INCOME COVID-DHHS	0.00			(502,418.00)	(113,400.00)
40165	OTHER INCOME-COVID CRF GRANT	0.00			(367,505.00)	(351,597.00)
40201	MEDICAID -SNF	(2,593,930.00)			(76,335.00)	(25,868.00)
40300	Private Pay	(502,418.00)			58,552.00	
40400	MEDICARE PT A REVENUE	(367,505.00)		58,552.00	(17,783.00)	
40401	MEDICARE PT B REVENUE	(76,335.00)		58,552.00		
			RJE - 2		(1,389.00)	(928.00)
40403	AR AETNA PT B MANAGED	(1,389.00)			(741.00)	(3,563.00)
40404	MANAGED MEDICARE B ANTHEM	(741.00)			(9,513.00)	(14,308.00)
40405	MGD MEDICARE PT A AETNA/ANTHEM	(9,513.00)				

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
40407	PPO INSURANCE	(587.00)			(587.00)	(4,173.00)
40408	LONG TERM CARE INS REVENUE	0.00			0.00	(119,035.00)
40409	UNITED HEALTH MGD MEDICARE	(19,587.00)			(19,587.00)	(18,990.00)
40411	WELLCARE MGD MCR B	(308.00)			(308.00)	(1,789.00)
43200	Interest Income	(47.00)			(47.00)	12.00
43402	Misc Income	(227.00)			(227.00)	0.00
58101	Payroll Administrator	74,935.00			74,935.00	82,633.00
58102	Payroll Office	73,977.00			73,977.00	85,476.00
58103	Payroll Dietary	197,505.00			197,505.00	190,459.00
58104	Payroll Laundry	9,028.00			9,028.00	9,445.00
58105	Payroll Housekeeping	62,786.00			62,786.00	56,757.00
58106	Payroll Maintenance	54,285.00			54,285.00	59,391.00
58107	Payroll Aides	290,470.00			290,470.00	282,031.00
58108	Payroll Recreation	76,595.00			76,595.00	77,840.00
58109	Salaries FSS	49,254.00			49,254.00	37,411.00
58110	Salaries Dir. Nurses	105,412.00			105,412.00	89,738.00
58111	Salaries LPN's	148,366.00			148,366.00	125,084.00
58112	Salaries RN's	383,505.00			383,505.00	373,758.00
58114	Salaries Social Worker	54,198.00			54,198.00	50,907.00
58115	Salaries MDS INFECTION CONTROL	5,500.00			5,500.00	6,874.00
58116	SALARIES INFECTION CONTROL	76,163.00			76,163.00	73,043.00
58117	SALARIES T JACKSON	43,240.00			43,240.00	39,100.00
58201	Payroll FICA	126,513.00			126,513.00	125,431.00
58202	Payroll FUTA	4,513.00			4,513.00	5,890.00
58203	Payroll SUTA	12,750.00			12,750.00	14,584.00
59000	Accounting	27,211.00			27,211.00	34,418.00
60501	Advertising - Help Wanted	16,997.00			16,997.00	19,681.00
62500	Bank Charges	0.00			0.00	35.00
63104	Consultants - Dietician	6,580.00			6,580.00	6,860.00
63106	Consultants - Medical Dir.	9,600.00			9,600.00	9,600.00
63108	Consultants - Pharmacist	3,019.00			3,019.00	2,896.00
63112	Consultants - PT Part A	113,336.00		(86,933.00)	26,403.00	48,909.00
			RJE - 3	(86,933.00)		
63118	Consultants - ST PART A	0.00			0.00	11,461.00
			RJE - 3	0.00		
63119	Consultants - ST PART B	0.00			0.00	1,590.00
63120	Consultants - OT PART A	0.00		86,933.00	86,933.00	67,385.00
			RJE - 3	86,933.00		
63123	CONSULTANTS-CORP COMPLIANCE	7,037.00			7,037.00	6,832.00
63500	Dairy Products Expense	0.00			0.00	6.00
64500	Depreciation Expense	43,184.00			43,184.00	42,458.00
65500	Dues and Subscriptions Expense	5,268.00		(515.00)	4,753.00	4,813.00
			RJE - 1	(336.00)		
			RJE - 1	(179.00)		
65501	Dues to Chamber of Commerce	0.00		336.00	336.00	336.00
			RJE - 1	336.00		
65600	EDUCATION EXPENSE	109.00			109.00	786.00
67000	Groceries Expense	106,798.00			106,798.00	93,220.00
67001	DELIVERY FEE	0.00			0.00	20.00
68000	Inspection Fees	160.00			160.00	0.00
68500	Insurance Expense	600.00			600.00	600.00
68501	401K PLAN FEES	2,600.00			2,600.00	2,877.00
68510	Insurance Expense - Auto	432.00			432.00	237.00
68513	VOLUNTARY DENTAL & VISION	(123.00)			(123.00)	3,006.00
68514	Insurance Expense - Health	93,136.00			93,136.00	93,845.00
68516	Insurance Expense - Life Vol	553.00			553.00	(3,070.00)
68518	Insurance Expense - Property	94,940.00			94,940.00	80,620.00
68521	Ins Exp - LIFE Employer paid	0.00			0.00	380.00
68522	Insurance Expense - Wkrs. Com	21,483.00			21,483.00	16,400.00
69000	Interest Expense	25,025.00			25,025.00	27,025.00
69020	Interest Expense - Other	24,649.00			24,649.00	10,152.00
69200	LATE CHARGES	13,151.00			13,151.00	2,994.00
69500	Laundry - Linens	56,048.00			56,048.00	53,015.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
		0.00			0.00	1,862.00
69720	Leases - Copier				1,990.00	934.00
69725	COPIER MAINTENANCE CONTRACT	1,990.00			1,282.00	1,191.00
69730	Leases - Dish Washer	1,282.00			1,211.00	1,646.00
69735	LEASE-TELEPHONE	1,211.00			0.00	2,208.00
69737	LEASE-TELEVISION	0.00			794.00	208.00
70000	Legal	794.00			1,010.00	2,234.00
70200	Licenses	1,010.00			114.00	146.00
70300	MILAGE REIMBURSEMENT	114.00			4,213.00	4,282.00
71000	Maintenance and Repairs Exp	4,213.00			4,670.00	0.00
72499	LPN POOL COSTS	4,670.00			147,397.00	125,462.00
72500	Nursing Pool Costs	147,397.00			403,720.00	293,251.00
72501	CNA POOL COSTS	403,720.00			2,021.00	2,233.00
72503	EMP BACKGROUND CHECK	2,021.00			1,547.00	1,604.00
73000	Office Supplies Expense	1,547.00			0.00	45.00
74000	Outside Services Expense	0.00			0.00	89.00
74003	EMPLOYEE DRUG TESTING	0.00			13,888.00	18,001.00
75500	Payroll Processing	13,888.00			0.00	15,177.00
76201	PENALTY-STATE	0.00			3,500.00	0.00
76202	OSHA FINE	3,500.00			0.00	658.00
76204	PENALTY/FINE CMS	0.00			34.00	189.00
76500	PATIENT SUPPLIES	34.00			584.00	641.00
77000	Postage Expense	584.00			0.00	0.00
78199	PURCHASED SVCS-MED A CNSL BILL	(5,065.00)		5,065.00		
			RJE - 5	5,065.00		
78200	Purch Svcs-EMR & INFO TECH	3,036.00			3,036.00	2,839.00
78201	PURCHASED SVCS-MEDICAL WASTE	1,152.00			1,152.00	1,079.00
78202	Purchased Services - Dietary	2,102.00			2,102.00	648.00
78203	PURCHASED SERVICES OXYGEN	6,928.00			6,928.00	6,946.00
78204	Purchased Services - Laundry	19,509.00			19,509.00	20,149.00
78205	Purchased Services- Office	2,903.00			2,903.00	2,732.00
78207	PURCHASED SERVICES-NURSING	705.00			705.00	890.00
78208	Purchased Services - Maint.	57,043.00			57,043.00	58,817.00
78210	PURCHASED SVCS-LABS MEDICARE	4,833.00			4,833.00	3,235.00
78212	PURCH SVCS-TRANSPORTATION MEDA	(355.00)		355.00	0.00	0.00
			RJE - 5	355.00		
78216	PURCHASED SERVICES DENTAL	2,400.00			2,400.00	2,400.00
78217	PURCHASED SERVICES-MEDICARE A	3,125.00			3,125.00	3,033.00
78219	PURCHASED SVCS-ELEC MED REC	9,632.00			9,632.00	11,082.00
78220	PURCHASED SVCS - INFO TECHNOL	128.00			128.00	191.00
78500	Recreation Expenses	600.00			600.00	1,017.00
80000	Rent-Equipment	5,928.00			5,928.00	7,974.00
80100	Staff Appreciation	1,075.00			1,075.00	1,494.00
81000	Supplies	375.00			375.00	0.00
81001	Supplies - Office	4,545.00			4,545.00	900.00
81002	Supplies - Dietary	14,479.00			14,479.00	13,216.00
81003	Supplies - Laundry	10.00			10.00	336.00
81004	Supplies - Housekeeping	8,891.00			8,891.00	10,276.00
81005	Supplies - Maintenance	4,425.00			4,425.00	2,960.00
81006	Supplies - Nursing (MCD) OTC	34.00			34.00	36.00
81007	Supplies - Recreation	768.00			768.00	1,238.00
81009	Supplies - Patient Personal	73.00			73.00	(73.00)
81010	SUPPLIES-MEDICAL	57,067.00			57,067.00	51,222.00
81012	MEDICAL RECORDS	0.00			0.00	(15.00)
81013	MEDICINE-MEDICARE PART A	30,175.00			30,175.00	29,403.00
81014	MED CARTS	0.00			0.00	59.00
81015	OTC MEDICINE(MEDICINE CABINET)	0.00			0.00	7.00
81017	SUPPLIES OXYGEN	18.00			18.00	0.00
81019	OTC SUPPLIES	0.00			0.00	431.00
81023	MEDICINE T19/OTC T19	146.00			146.00	(227.00)
81024	FLU SHOT VACCINE/PNEUMOVAX	5.00			5.00	(667.00)
81025	EBOX PRESCRIPTIONS	547.00			547.00	472.00
81026	PRESC & T19 COPAYS	1,868.00			1,868.00	2,233.00
81027	UNALLOWABLE MED B SUPPLIES	5,781.00			5,781.00	6,074.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
		(630.00)			(630.00)	906.00
81028	TELEVISION					
81029	Supplies-COVID	7,850.00			7,850.00	3,139.00
81030	COVID SERVICES	0.00			0.00	3,726.00
81031	COVID screening	0.00			0.00	248.00
81033	COVID CLEANING	52.00			52.00	1,513.00
81034	COVID TESTING	0.00			0.00	5,332.00
81035	PPE-SUPPLIES	199.00			199.00	4,724.00
81500	Travel Expense	0.00			0.00	459.00
81709	TAXES-SALES & USE	132.00			132.00	747.00
81711	Taxes - Property	29,146.00			29,146.00	29,474.00
81712	PERSONAL PROPERTY TAXES	3,120.00			3,120.00	2,811.00
81716	Taxes - Nursing Home Provider	268,636.00			268,636.00	256,338.00
82010	Utilities - Electricity	33,315.00			33,315.00	35,759.00
82015	Utilities - Gas	3,980.00			3,980.00	3,993.00
82019	DIESEL-GENERATOR	537.00			537.00	0.00
82020	Utilities - Oil	26,575.00			26,575.00	30,005.00
82021	REPAIRS-OIL BURNER/AC REPAIR	4,976.00			4,976.00	1,896.00
82025	Utilities - Telephone	4,270.00			4,270.00	7,005.00
88000	Bad Debt Expense	12,293.00			12,293.00	8,108.00
89000	Other Expense	735.00			735.00	73.00
89001	OWNER EXPENSE-UNALLOWABLE	0.00			0.00	(35.00)
89500	Purchase Disc- Expense Items	(41.00)			(41.00)	(657.00)
90001	PPP Loan Forgiveness	0.00			0.00	(340,854.00)
Marcum 102	ST Revenue Medicare Part B	0.00			0.00	(6,062.00)
			RJE - 2	0.00		
Marcum 103	OT Revenue Medicare Part B	0.00		(58,552.00)	(58,552.00)	(35,640.00)
			RJE - 2	(58,552.00)		
Marcum 106	Subscriptions	0.00		179.00	179.00	179.00
			RJE - 1	179.00		
Marcum 108	Reversal of PY Expenses	0.00		(5,420.00)	(5,420.00)	0.00
			RJE - 5	(5,420.00)		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		176,207.00		0.00	176,207.00	(169,043.00)

Client: *Twin Maples Home, Inc.*
 Engagement: *Medicaid - Twin Maples 2023 Cost Report*
 Period Ending: *9/30/2023*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - TB-CCNH Combined Detail LS 2*

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [1]	Operators/Owners			0.00	43,240.00	39,100.00
58117	SALARIES T JACKSON	43,240.00		0.00	43,240.00	39,100.00
Subtotal [1]	Operators/Owners	<u>43,240.00</u>		<u>0.00</u>	<u>43,240.00</u>	<u>39,100.00</u>
Subgroup : [2]	Administrators			0.00	74,935.00	82,633.00
58101	Payroll Administrator	74,935.00		0.00	74,935.00	82,633.00
Subtotal [2]	Administrators	<u>74,935.00</u>		<u>0.00</u>	<u>74,935.00</u>	<u>82,633.00</u>
Subgroup : [4]	Other Administrative Salaries			0.00	73,977.00	85,476.00
58102	Payroll Office	73,977.00		0.00	73,977.00	85,476.00
Subtotal [4]	Other Administrative Salaries	<u>73,977.00</u>		<u>0.00</u>	<u>73,977.00</u>	<u>85,476.00</u>
Subgroup : [5B]	Food Service Supervisor			0.00	49,254.00	37,411.00
58109	Salaries FSS	49,254.00		0.00	49,254.00	37,411.00
Subtotal [5B]	Food Service Supervisor	<u>49,254.00</u>		<u>0.00</u>	<u>49,254.00</u>	<u>37,411.00</u>
Subgroup : [5C]	Dietary Workers			0.00	197,505.00	190,459.00
58103	Payroll Dietary	197,505.00		0.00	197,505.00	190,459.00
Subtotal [5C]	Dietary Workers	<u>197,505.00</u>		<u>0.00</u>	<u>197,505.00</u>	<u>190,459.00</u>
Subgroup : [6B]	Other Housekeeping Workers			0.00	62,786.00	56,757.00
58105	Payroll Housekeeping	62,786.00		0.00	62,786.00	56,757.00
Subtotal [6B]	Other Housekeeping Workers	<u>62,786.00</u>		<u>0.00</u>	<u>62,786.00</u>	<u>56,757.00</u>
Subgroup : [7B]	Other Maintenance Workers			0.00	54,285.00	59,391.00
58106	Payroll Maintenance	54,285.00		0.00	54,285.00	59,391.00
Subtotal [7B]	Other Maintenance Workers	<u>54,285.00</u>		<u>0.00</u>	<u>54,285.00</u>	<u>59,391.00</u>
Subgroup : [8B]	Other Laundry Workers			0.00	9,028.00	9,445.00
58104	Payroll Laundry	9,028.00		0.00	9,028.00	9,445.00
Subtotal [8B]	Other Laundry Workers	<u>9,028.00</u>		<u>0.00</u>	<u>9,028.00</u>	<u>9,445.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director			0.00	105,412.00	89,738.00
58110	Salaries Dir. Nurses	105,412.00		0.00	105,412.00	89,738.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>105,412.00</u>		<u>0.00</u>	<u>105,412.00</u>	<u>89,738.00</u>
Subgroup : [12B1]	RNs - Direct Care			0.00	383,505.00	373,758.00
58112	Salaries RN's	383,505.00		0.00	383,505.00	373,758.00
Subtotal [12B1]	RNs - Direct Care	<u>383,505.00</u>		<u>0.00</u>	<u>383,505.00</u>	<u>373,758.00</u>
Subgroup : [12B2]	RNs - Administrative			0.00	5,500.00	6,874.00
58115	Salaries MDS INFECTION CONTROL	5,500.00		0.00	5,500.00	6,874.00
58116	SALARIES INFECTION CONTROL	76,163.00		0.00	76,163.00	73,043.00
Subtotal [12B2]	RNs - Administrative	<u>81,663.00</u>		<u>0.00</u>	<u>81,663.00</u>	<u>79,917.00</u>
Subgroup : [12C1]	LPNs - Direct Care			0.00	148,366.00	125,084.00
58111	Salaries LPN's	148,366.00		0.00	148,366.00	125,084.00
Subtotal [12C1]	LPNs - Direct Care	<u>148,366.00</u>		<u>0.00</u>	<u>148,366.00</u>	<u>125,084.00</u>
Subgroup : [12D]	Aides and Attendants			0.00	290,470.00	282,031.00
58107	Payroll Aides	290,470.00		0.00	290,470.00	282,031.00
Subtotal [12D]	Aides and Attendants	<u>290,470.00</u>		<u>0.00</u>	<u>290,470.00</u>	<u>282,031.00</u>
Subgroup : [12H]	Recreation Workers			0.00	76,595.00	77,840.00
58108	Payroll Recreation	76,595.00		0.00	76,595.00	77,840.00
Subtotal [12H]	Recreation Workers	<u>76,595.00</u>		<u>0.00</u>	<u>76,595.00</u>	<u>77,840.00</u>
Subgroup : [12M]	Social Workers/Case Management			0.00	54,198.00	50,907.00
58114	Salaries Social Worker	54,198.00		0.00	54,198.00	50,907.00
Subtotal [12M]	Social Workers/Case Management	<u>54,198.00</u>		<u>0.00</u>	<u>54,198.00</u>	<u>50,907.00</u>
Total [10-A]	Salaries and Wages	<u>1,705,219.00</u>		<u>0.00</u>	<u>1,705,219.00</u>	<u>1,639,947.00</u>
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian			0.00	6,580.00	6,860.00
63104	Consultants - Dietician	6,580.00		0.00	6,580.00	6,860.00
Subtotal [1]	Dietitian	<u>6,580.00</u>		<u>0.00</u>	<u>6,580.00</u>	<u>6,860.00</u>
Subgroup : [2]	Dentist			0.00	2,400.00	2,400.00
78216	PURCHASED SERVICES DENTAL	2,400.00		0.00	2,400.00	2,400.00
Subtotal [2]	Dentist	<u>2,400.00</u>		<u>0.00</u>	<u>2,400.00</u>	<u>2,400.00</u>

Subgroup : [3]	Pharmacist				
63108	Consultants - Pharmacist	3,019.00	0.00	3,019.00	2,896.00
Subtotal [3]	Pharmacist	3,019.00	0.00	3,019.00	2,896.00
Subgroup : [5A]	PT - Resident Care				
63112	Consultants - PT Part A	113,336.00	(86,933.00)	26,403.00	48,909.00
			(86,933.00)		
Subtotal [5A]	PT - Resident Care	113,336.00	(86,933.00)	26,403.00	48,909.00
Subgroup : [8A]	Medical Director				
63106	Consultants - Medical Dir.	9,600.00	0.00	9,600.00	9,600.00
Subtotal [8A]	Medical Director	9,600.00	0.00	9,600.00	9,600.00
Subgroup : [9A]	ST - Resident Care				
63118	Consultants - ST PART A	0.00	0.00	0.00	11,461.00
			0.00		
63119	Consultants - ST PART B	0.00	0.00	0.00	1,590.00
Subtotal [9A]	ST - Resident Care	0.00	0.00	0.00	13,051.00
Subgroup : [10A]	OT - Resident Care				
63120	Consultants - OT PART A	0.00	86,933.00	86,933.00	67,385.00
			86,933.00		
Subtotal [10A]	OT - Resident Care	0.00	86,933.00	86,933.00	67,385.00
Subgroup : [11A1]	RN's - Direct Care				
72500	Nursing Pool Costs	147,397.00	0.00	147,397.00	125,462.00
Subtotal [11A1]	RN's - Direct Care	147,397.00	0.00	147,397.00	125,462.00
Subgroup : [11B1]	LPN's - Direct Care				
72499	LPN POOL COSTS	4,670.00	0.00	4,670.00	0.00
Subtotal [11B1]	LPN's - Direct Care	4,670.00	0.00	4,670.00	0.00
Subgroup : [11C]	Aides				
72501	CNA POOL COSTS	403,720.00	0.00	403,720.00	293,251.00
Subtotal [11C]	Aides	403,720.00	0.00	403,720.00	293,251.00
Subgroup : [12]	Other				
78219	PURCHASED SVCS-ELEC MED REC	9,632.00	0.00	9,632.00	11,082.00
Subtotal [12]	Other	9,632.00	0.00	9,632.00	11,082.00
Total [13-B]	Professional Fees	700,354.00	0.00	700,354.00	580,896.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
68522	Insurance Expense - Wkrs. Com	21,483.00	0.00	21,483.00	16,400.00
Subtotal [1A1]	Workmen's Compensation	21,483.00	0.00	21,483.00	16,400.00
Subgroup : [1A3]	Unemployment Insurance				
58202	Payroll FUTA	4,513.00	0.00	4,513.00	5,890.00
58203	Payroll SUTA	12,750.00	0.00	12,750.00	14,584.00
Subtotal [1A3]	Unemployment Insurance	17,263.00	0.00	17,263.00	20,474.00
Subgroup : [1A4]	Social Security (FICA)				
58201	Payroll FICA	126,513.00	0.00	126,513.00	125,431.00
Subtotal [1A4]	Social Security (FICA)	126,513.00	0.00	126,513.00	125,431.00
Subgroup : [1A5]	Health Insurance				
68513	VOLUNTARY DENTAL & VISION	(123.00)	0.00	(123.00)	3,006.00
68514	Insurance Expense - Health	93,136.00	0.00	93,136.00	93,845.00
68516	Insurance Expense - Life Vol	553.00	0.00	553.00	(3,070.00)
Subtotal [1A5]	Health Insurance	93,566.00	0.00	93,566.00	93,781.00
Subgroup : [1A9]	Other				
68501	401K PLAN FEES	2,600.00	0.00	2,600.00	2,877.00
72503	EMP BACKGROUND CHECK	2,021.00	0.00	2,021.00	2,233.00
80100	Staff Appreciation	1,075.00	0.00	1,075.00	1,494.00
Subtotal [1A9]	Other	5,696.00	0.00	5,696.00	6,604.00
Subgroup : [1C]	Bad Debts				
88000	Bad Debt Expense	12,293.00	0.00	12,293.00	8,108.00
Subtotal [1C]	Bad Debts	12,293.00	0.00	12,293.00	8,108.00
Subgroup : [1D]	Accounting and Auditing				
59000	Accounting	27,211.00	0.00	27,211.00	34,418.00
Subtotal [1D]	Accounting and Auditing	27,211.00	0.00	27,211.00	34,418.00
Subgroup : [1E]	Legal				
70000	Legal	794.00	0.00	794.00	208.00
Subtotal [1E]	Legal	794.00	0.00	794.00	208.00

Subgroup : [1G]	Office Supplies						
73000	Office Supplies Expense	1,547.00	0.00	1,547.00		1,604.00	
81000	Supplies	375.00	0.00	375.00		0.00	
89000	Other Expense	735.00	0.00	735.00		73.00	
Subtotal [1G]	Office Supplies	<u>2,657.00</u>	<u>0.00</u>	<u>2,657.00</u>		<u>1,677.00</u>	
Subgroup : [1H1]	Telephone and Telegraph						
82025	Utilities - Telephone	4,270.00	0.00	4,270.00		7,005.00	
Subtotal [1H1]	Telephone and Telegraph	<u>4,270.00</u>	<u>0.00</u>	<u>4,270.00</u>		<u>7,005.00</u>	
Subgroup : [1K2]	Other						
81709	TAXES-SALES & USE	132.00	0.00	132.00		747.00	
Subtotal [1K2]	Other	<u>132.00</u>	<u>0.00</u>	<u>132.00</u>		<u>747.00</u>	
Subgroup : [1K3]	Resident Day User Fee						
81716	Taxes - Nursing Home Provider	268,636.00	0.00	268,636.00		258,338.00	
Subtotal [1K3]	Resident Day User Fee	<u>268,636.00</u>	<u>0.00</u>	<u>268,636.00</u>		<u>258,338.00</u>	
Total [15]	Expenditures Other than Salaries	<u>580,514.00</u>	<u>0.00</u>	<u>580,514.00</u>		<u>571,191.00</u>	
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [4]	Employee Travel						
70300	MILAGE REIMBURSEMENT	114.00	0.00	114.00		146.00	
81500	Travel Expense	0.00	0.00	0.00		459.00	
Subtotal [4]	Employee Travel	<u>114.00</u>	<u>0.00</u>	<u>114.00</u>		<u>605.00</u>	
Subgroup : [5]	Education Expense						
65600	EDUCATION EXPENSE	109.00	0.00	109.00		786.00	
Subtotal [5]	Education Expense	<u>109.00</u>	<u>0.00</u>	<u>109.00</u>		<u>786.00</u>	
Subgroup : [M1]	Advertising Help Wanted						
60501	Advertising - Help Wanted	16,997.00	0.00	16,997.00		19,681.00	
Subtotal [M1]	Advertising Help Wanted	<u>16,997.00</u>	<u>0.00</u>	<u>16,997.00</u>		<u>19,681.00</u>	
Subgroup : [M5]	Medical Records						
81012	MEDICAL RECORDS	0.00	0.00	0.00		(15.00)	
Subtotal [M5]	Medical Records	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>(15.00)</u>	
Subgroup : [M7]	Postage						
77000	Postage Expense	584.00	0.00	584.00		641.00	
Subtotal [M7]	Postage	<u>584.00</u>	<u>0.00</u>	<u>584.00</u>		<u>641.00</u>	
Subgroup : [M8A]	Dues to Chamber of Commerce						
65501	Dues to Chamber of Commerce	0.00	336.00	336.00		336.00	
Subtotal [M8A]	Dues to Chamber of Commerce	<u>0.00</u>	<u>336.00</u>	<u>336.00</u>		<u>336.00</u>	
Subgroup : [M9]	Subscriptions						
Marcum 106	Subscriptions	0.00	179.00	179.00		179.00	
Subtotal [M9]	Subscriptions	<u>0.00</u>	<u>179.00</u>	<u>179.00</u>		<u>179.00</u>	
Subgroup : [M11]	Services Provided by Contract						
63123	CONSULTANTS-CORP COMPLIANCE	7,037.00	0.00	7,037.00		6,832.00	
74000	Outside Services Expense	0.00	0.00	0.00		45.00	
75500	Payroll Processing	13,888.00	0.00	13,888.00		18,001.00	
78205	Purchased Services- Office	2,903.00	0.00	2,903.00		2,732.00	
78220	PURCHASED SVCS - INFO TECHNOL	128.00	0.00	128.00		191.00	
81001	Supplies - Office	4,545.00	0.00	4,545.00		900.00	
Subtotal [M11]	Services Provided by Contract	<u>28,501.00</u>	<u>0.00</u>	<u>28,501.00</u>		<u>28,701.00</u>	
Subgroup : [M13]	Other						
62500	Bank Charges	0.00	0.00	0.00		35.00	
67001	DELIVERY FEE	0.00	0.00	0.00		20.00	
69200	LATE CHARGES	13,151.00	0.00	13,151.00		2,994.00	
70200	Licenses	1,010.00	0.00	1,010.00		2,234.00	
74003	EMPLOYEE DRUG TESTING	0.00	0.00	0.00		89.00	
76201	PENALTY-STATE	0.00	0.00	0.00		15,177.00	
76202	OSHA FINE	3,500.00	0.00	3,500.00		0.00	
76204	PENALTY/FINE CMS	0.00	0.00	0.00		658.00	
89001	OWNER EXPENSE-UNALLOWABLE	0.00	0.00	0.00		(35.00)	
89500	Purchase Disc- Expense Items	(41.00)	0.00	(41.00)		(657.00)	
Subtotal [M13]	Other	<u>17,620.00</u>	<u>0.00</u>	<u>17,620.00</u>		<u>20,515.00</u>	
Subgroup : [M8]	Dues						
65500	Dues and Subscriptions Expense	5,268.00	(515.00)	4,753.00		4,813.00	
Subtotal [M8]	Dues	<u>5,268.00</u>	<u>(515.00)</u>	<u>4,753.00</u>		<u>4,813.00</u>	

Total [16]	Expenditures Other than Salaries (cor	<u>69,193.00</u>	<u>0.00</u>	<u>69,193.00</u>	<u>76,242.00</u>
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food		0.00	0.00	6.00
63500	Dairy Products Expense	0.00	0.00	106,798.00	93,220.00
67000	Groceries Expense	<u>106,798.00</u>	<u>0.00</u>	<u>106,798.00</u>	<u>93,226.00</u>
Subtotal [2A1]	Raw Food	<u>106,798.00</u>	<u>0.00</u>	<u>106,798.00</u>	<u>93,226.00</u>
Subgroup : [2A2]	Non-Food Supplies			14,479.00	13,216.00
81002	Supplies - Dietary	<u>14,479.00</u>	<u>0.00</u>	<u>14,479.00</u>	<u>13,216.00</u>
Subtotal [2A2]	Non-Food Supplies	<u>14,479.00</u>	<u>0.00</u>	<u>14,479.00</u>	<u>13,216.00</u>
Subgroup : [2B]	Purchased Services			2,102.00	648.00
78202	Purchased Services - Dietary	<u>2,102.00</u>	<u>0.00</u>	<u>2,102.00</u>	<u>648.00</u>
Subtotal [2B]	Purchased Services	<u>2,102.00</u>	<u>0.00</u>	<u>2,102.00</u>	<u>648.00</u>
Total [18]	Dietary Basis for Allocation of Costs	<u>123,379.00</u>	<u>0.00</u>	<u>123,379.00</u>	<u>107,090.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A4]	Repair and/or purchased linens			56,048.00	53,015.00
69500	Laundry - Linens	<u>56,048.00</u>	<u>0.00</u>	<u>56,048.00</u>	<u>53,015.00</u>
Subtotal [3A4]	Repair and/or purchased linens	<u>56,048.00</u>	<u>0.00</u>	<u>56,048.00</u>	<u>53,015.00</u>
Subgroup : [3B]	Purchased Services			19,509.00	20,149.00
78204	Purchased Services - Laundry	<u>19,509.00</u>	<u>0.00</u>	<u>19,509.00</u>	<u>20,149.00</u>
Subtotal [3B]	Purchased Services	<u>19,509.00</u>	<u>0.00</u>	<u>19,509.00</u>	<u>20,149.00</u>
Subgroup : [3C]	Other			10.00	336.00
81003	Supplies - Laundry	<u>10.00</u>	<u>0.00</u>	<u>10.00</u>	<u>336.00</u>
Subtotal [3C]	Other	<u>10.00</u>	<u>0.00</u>	<u>10.00</u>	<u>336.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u>75,567.00</u>	<u>0.00</u>	<u>75,567.00</u>	<u>73,500.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4C]	Other			8,891.00	10,276.00
81004	Supplies - Housekeeping	<u>8,891.00</u>	<u>0.00</u>	<u>8,891.00</u>	<u>10,276.00</u>
Subtotal [4C]	Other	<u>8,891.00</u>	<u>0.00</u>	<u>8,891.00</u>	<u>10,276.00</u>
Subgroup : [5A2]	Purchased from			30,175.00	29,403.00
81013	MEDICINE-MEDICARE PART A	30,175.00	0.00	30,175.00	59.00
81014	MED CARTS	0.00	0.00	0.00	(227.00)
81023	MEDICINE T19/OTC T19	146.00	0.00	146.00	(667.00)
81024	FLU SHOT VACCINE/PNEUMOVAX	5.00	0.00	5.00	472.00
81025	EBOX PRESCRIPTIONS	547.00	0.00	547.00	2,233.00
81026	PRESC & T19 COPAYS	<u>1,868.00</u>	<u>0.00</u>	<u>1,868.00</u>	<u>31,273.00</u>
Subtotal [5A2]	Purchased from	<u>32,741.00</u>	<u>0.00</u>	<u>32,741.00</u>	<u>31,273.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs			0.00	7.00
81015	OTC MEDICINE(MEDICINE CABINET)	0.00	0.00	0.00	431.00
81019	OTC SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>438.00</u>
Subtotal [5B]	Medicine Cabinet Drugs	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>438.00</u>
Subgroup : [5C]	Medical and Therapeutic Supplies			57,067.00	51,222.00
81010	SUPPLIES-MEDICAL	57,067.00	0.00	57,067.00	6,074.00
81027	UNALLOWABLE MED B SUPPLIES	<u>5,781.00</u>	<u>0.00</u>	<u>5,781.00</u>	<u>57,296.00</u>
Subtotal [5C]	Medical and Therapeutic Supplies	<u>62,848.00</u>	<u>0.00</u>	<u>62,848.00</u>	<u>57,296.00</u>
Subgroup : [5D]	Ambulance/Limousine			355.00	0.00
78212	PURCH SVCS-TRANSPORTATION MEI	<u>(355.00)</u>	<u>355.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal [5D]	Ambulance/Limousine	<u>(355.00)</u>	<u>355.00</u>	<u>0.00</u>	<u>0.00</u>
Subgroup : [5E2]	Oxygen - Other			6,928.00	6,946.00
78203	PURCHASED SERVICES OXYGEN	6,928.00	0.00	6,928.00	0.00
81017	SUPPLIES OXYGEN	<u>18.00</u>	<u>0.00</u>	<u>18.00</u>	<u>6,946.00</u>
Subtotal [5E2]	Oxygen - Other	<u>6,946.00</u>	<u>0.00</u>	<u>6,946.00</u>	<u>6,946.00</u>
Subgroup : [5H]	Laboratory			4,833.00	3,235.00
78210	PURCHASED SVCS-LABS MEDICARE	<u>4,833.00</u>	<u>0.00</u>	<u>4,833.00</u>	<u>3,235.00</u>
Subtotal [5H]	Laboratory	<u>4,833.00</u>	<u>0.00</u>	<u>4,833.00</u>	<u>3,235.00</u>
Subgroup : [5I]	Recreation			600.00	1,017.00
78500	Recreation Expenses	600.00	0.00	600.00	1,238.00
81007	Supplies - Recreation	<u>768.00</u>	<u>0.00</u>	<u>768.00</u>	<u>2,255.00</u>
Subtotal [5I]	Recreation	<u>1,368.00</u>	<u>0.00</u>	<u>1,368.00</u>	<u>2,255.00</u>
Subgroup : [5M]	Other			5,065.00	0.00
78199	PURCHASED SVCS-MED A CNSL BILL	(5,065.00)	5,065.00	0.00	890.00
78207	PURCHASED SERVICES-NURSING	705.00	0.00	705.00	3,033.00
78217	PURCHASED SERVICES-MEDICARE A	<u>3,125.00</u>	<u>0.00</u>	<u>3,125.00</u>	<u>3,033.00</u>

81009	Supplies - Patient Personal	73.00	0.00	73.00	(73.00)
81029	Supplies-COVID	7,850.00	0.00	7,850.00	3,139.00
81030	COVID SERVICES	0.00	0.00	0.00	3,726.00
81031	COVID screening	0.00	0.00	0.00	248.00
81033	COVID CLEANING	52.00	0.00	52.00	1,513.00
81034	COVID TESTING	0.00	0.00	0.00	5,332.00
Subtotal [5M]	Other	<u>6,740.00</u>	<u>5,065.00</u>	<u>11,805.00</u>	<u>17,808.00</u>
Total [20]	Housekeeping and Resident Care Bas	<u>124,012.00</u>	<u>5,420.00</u>	<u>129,432.00</u>	<u>129,527.00</u>
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
69725	COPIER MAINTENANCE CONTRACT	1,990.00	0.00	1,990.00	934.00
71000	Maintenance and Repairs Exp	4,213.00	0.00	4,213.00	4,282.00
81005	Supplies - Maintenance	4,425.00	0.00	4,425.00	2,960.00
82021	REPAIRS-OIL BURNER/AC REPAIR	4,976.00	0.00	4,976.00	1,896.00
Subtotal [6A]	Repairs and Maintenance	<u>15,604.00</u>	<u>0.00</u>	<u>15,604.00</u>	<u>10,072.00</u>
Subgroup : [6B]	Heat				
82015	Utilities - Gas	3,980.00	0.00	3,980.00	3,993.00
82020	Utilities - Oil	26,575.00	0.00	26,575.00	30,005.00
Subtotal [6B]	Heat	<u>30,555.00</u>	<u>0.00</u>	<u>30,555.00</u>	<u>33,998.00</u>
Subgroup : [6C]	Utilities				
82010	Utilities - Electricity	33,315.00	0.00	33,315.00	35,759.00
Subtotal [6C]	Utilities	<u>33,315.00</u>	<u>0.00</u>	<u>33,315.00</u>	<u>35,759.00</u>
Subgroup : [6E]	Equipment Lease				
69720	Leases - Copier	0.00	0.00	0.00	1,862.00
69730	Leases - Dish Washer	1,282.00	0.00	1,282.00	1,191.00
69735	LEASE-TELEPHONE	1,211.00	0.00	1,211.00	1,646.00
69737	LEASE-TELEVISION	0.00	0.00	0.00	2,208.00
Subtotal [6E]	Equipment Lease	<u>2,493.00</u>	<u>0.00</u>	<u>2,493.00</u>	<u>6,907.00</u>
Subgroup : [6F]	Other				
68000	Inspection Fees	160.00	0.00	160.00	0.00
78200	Purch Svcs-EMR & INFO TECH	3,036.00	0.00	3,036.00	2,839.00
78201	PURCHASED SVCS-MEDICAL WASTE	1,152.00	0.00	1,152.00	1,079.00
78208	Purchased Services - Maint.	57,043.00	0.00	57,043.00	58,817.00
80000	Rent-Equipment	5,928.00	0.00	5,928.00	7,974.00
81035	PPE-SUPPLIES	199.00	0.00	199.00	4,724.00
82019	DIESEL-GENERATOR	537.00	0.00	537.00	0.00
Subtotal [6F]	Other	<u>68,055.00</u>	<u>0.00</u>	<u>68,055.00</u>	<u>75,433.00</u>
Subgroup : [7B]	Building & Building Improvements				
64500	Depreciation Expense	43,184.00	0.00	43,184.00	42,458.00
Subtotal [7B]	Building & Building Improvements	<u>43,184.00</u>	<u>0.00</u>	<u>43,184.00</u>	<u>42,458.00</u>
Subgroup : [10A]	Real estate taxes paid by owner				
81711	Taxes - Property	29,146.00	0.00	29,146.00	29,474.00
Subtotal [10A]	Real estate taxes paid by owner	<u>29,146.00</u>	<u>0.00</u>	<u>29,146.00</u>	<u>29,474.00</u>
Subgroup : [10C]	Personal property taxes				
81712	PERSONAL PROPERTY TAXES	3,120.00	0.00	3,120.00	2,811.00
Subtotal [10C]	Personal property taxes	<u>3,120.00</u>	<u>0.00</u>	<u>3,120.00</u>	<u>2,811.00</u>
Total [22]	Maintenance and Property	<u>225,472.00</u>	<u>0.00</u>	<u>225,472.00</u>	<u>236,912.00</u>
Group : [26]	Interest				
Subgroup : [12A1]	First Mortgage				
69000	Interest Expense	25,025.00	0.00	25,025.00	27,025.00
Subtotal [12A1]	First Mortgage	<u>25,025.00</u>	<u>0.00</u>	<u>25,025.00</u>	<u>27,025.00</u>
Total [26]	Interest	<u>25,025.00</u>	<u>0.00</u>	<u>25,025.00</u>	<u>27,025.00</u>
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
69020	Interest Expense - Other	24,649.00	0.00	24,649.00	10,152.00
Subtotal [12D]	Other Interest Expense	<u>24,649.00</u>	<u>0.00</u>	<u>24,649.00</u>	<u>10,152.00</u>
Subgroup : [14A]	Insurance on Property				
68518	Insurance Expense - Property	94,940.00	0.00	94,940.00	80,620.00
Subtotal [14A]	Insurance on Property	<u>94,940.00</u>	<u>0.00</u>	<u>94,940.00</u>	<u>80,620.00</u>
Subgroup : [14B]	Insurance of Automobiles				
68510	Insurance Expense - Auto	432.00	0.00	432.00	237.00
Subtotal [14B]	Insurance of Automobiles	<u>432.00</u>	<u>0.00</u>	<u>432.00</u>	<u>237.00</u>
Subgroup : [14C1]	Umbrella				
68500	Insurance Expense	600.00	0.00	600.00	600.00

Subtotal [14C1]	Umbrella	600.00	0.00	600.00	600.00
Subgroup : [14C3]	Other				
68521	Ins Exp - LIFE Employer paid	0.00	0.00	0.00	380.00
Subtotal [14C3]	Other	0.00	0.00	0.00	380.00
Total [27]	Interest and Insurance	120,621.00	0.00	120,621.00	91,989.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40201	MEDICAID -SNF	(2,593,930.00)	0.00	(2,593,930.00)	(2,579,857.00)
Subtotal [1A]	Medicaid Residents (CT only)	(2,593,930.00)	0.00	(2,593,930.00)	(2,579,857.00)
Subgroup : [3A]	Medicare Residents (All inclusive)				
40400	MEDICARE PT A REVENUE	(367,505.00)	0.00	(367,505.00)	(351,597.00)
Subtotal [3A]	Medicare Residents (All Inclusive)	(367,505.00)	0.00	(367,505.00)	(351,597.00)
Subgroup : [4A]	Private-pay residents and other				
40300	Private Pay	(502,418.00)	0.00	(502,418.00)	(113,400.00)
40407	PPO INSURANCE	(587.00)	0.00	(587.00)	(4,173.00)
40408	LONG TERM CARE INS REVENUE	0.00	0.00	0.00	(119,035.00)
40409	UNITED HEALTH MGD MEDICARE	(19,587.00)	0.00	(19,587.00)	(18,990.00)
Subtotal [4A]	Private-pay residents and other	(522,592.00)	0.00	(522,592.00)	(255,598.00)
Subgroup : [6C]	Medical Supplies - Non-medicare				
76500	PATIENT SUPPLIES	34.00	0.00	34.00	189.00
81006	Supplies - Nursing (MCD) OTC	34.00	0.00	34.00	36.00
Subtotal [6C]	Medical Supplies - Non-medicare	68.00	0.00	68.00	225.00
Subgroup : [7A]	Physical Therapy - Medicare				
40401	MEDICARE PT B REVENUE	(76,335.00)	58,552.00	(17,783.00)	(25,868.00)
Subtotal [7A]	Physical Therapy - Medicare	(76,335.00)	58,552.00	(17,783.00)	(25,868.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
40403	AR AETNA PT B MANAGED	(1,389.00)	0.00	(1,389.00)	(928.00)
40405	MGD MEDICARE PT A AETNA/ANTHEM	(9,513.00)	0.00	(9,513.00)	(14,308.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(10,902.00)	0.00	(10,902.00)	(15,236.00)
Subgroup : [8A]	Speech Therapy - Medicare				
Marcum 102	ST Revenue Medicare Part B	0.00	0.00	0.00	(6,062.00)
Subtotal [8A]	Speech Therapy - Medicare	0.00	0.00	0.00	(6,062.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
Marcum 103	OT Revenue Medicare Part B	0.00	(58,552.00)	(58,552.00)	(35,640.00)
Subtotal [9A]	Occupational Therapy - Medicare	0.00	(58,552.00)	(58,552.00)	(35,640.00)
Subgroup : [10A]	Other - Medicare				
40404	MANAGED MEDICARE B ANTHEM	(741.00)	0.00	(741.00)	(3,563.00)
40411	WELL CARE MGD MCR B	(308.00)	0.00	(308.00)	(1,789.00)
Subtotal [10A]	Other - Medicare	(1,049.00)	0.00	(1,049.00)	(5,352.00)
Subgroup : [14]	Rental of Televisions and Cable Services				
81028	TELEVISION	(630.00)	0.00	(630.00)	906.00
Subtotal [14]	Rental of Televisions and Cable Services	(630.00)	0.00	(630.00)	906.00
Subgroup : [15]	Interest Income				
43200	Interest Income	(47.00)	0.00	(47.00)	12.00
Subtotal [15]	Interest Income	(47.00)	0.00	(47.00)	12.00
Subgroup : [18]	Other Revenue				
40160	OTHER INCOME	0.00	0.00	0.00	(20,754.00)
40162	OTHER INCOME COVID-DHHS	0.00	0.00	0.00	(77,167.00)
40165	OTHER INCOME-COVID CRF GRANT	0.00	0.00	0.00	9,480.00
43402	Misc Income	(227.00)	0.00	(227.00)	0.00
90001	PPP Loan Forgiveness	0.00	0.00	0.00	(340,854.00)
Marcum 108	Reversal of PY Expenses	0.00	(5,420.00)	(5,420.00)	0.00
Subtotal [18]	Other Revenue	(227.00)	(5,420.00)	(5,647.00)	(429,295.00)
Total [30]	Statement of Revenue	(3,573,149.00)	(5,420.00)	(3,578,569.00)	(3,703,362.00)
Group : [31]	Assets				
Subgroup : [A1]	Cash				
10000	Petty Cash	50.00	0.00	50.00	50.00
10200	Regular Checking Account	91,286.00	0.00	91,286.00	59,313.00
10700	Investments-Cert. of Deposit	(490.00)	0.00	(490.00)	(490.00)
10800	MORTGAGE ESCROW	71,818.00	0.00	71,818.00	110,168.00
Subtotal [A1]	Cash	162,664.00	0.00	162,664.00	169,041.00

Subgroup : [A2]	Resident AR				
11000	Accounts Receivable-PRIVATE	57,195.00	0.00	57,195.00	15,951.00
11001	Accounts Receivable-MEDICAID	211,803.00	0.00	211,803.00	228,581.00
11002	AR MEDICARE PART A	29,860.00	0.00	29,860.00	110,586.00
11003	AR MEDICARE PART B	8,197.00	0.00	8,197.00	(227.00)
11004	MEDICARE B COINSURANCE	293.00	0.00	293.00	293.00
11005	AR ANTHEM MEDICARE	(210.00)	0.00	(210.00)	1,154.00
11007	AR AETNA MANAGED MEDICARE	1,508.00	0.00	1,508.00	1,481.00
11011	AR UNITED HEALTH MGD MCR	(107.00)	0.00	(107.00)	8,379.00
11014	AR ANTHEM MEDICARE B	741.00	0.00	741.00	731.00
11015	WELLCARE MGD MCR B	0.00	0.00	0.00	1,789.00
11100	ALLOWANCE FOR BAD DEBT	(8,330.00)	0.00	(8,330.00)	(8,330.00)
11120	ACCOUNTS RECEIVABLE PPO	559.00	0.00	559.00	5,313.00
Subtotal [A2]	Resident AR	<u>301,509.00</u>	<u>0.00</u>	<u>301,509.00</u>	<u>365,701.00</u>
Subgroup : [A3]	Other AR		0.00	19,703.00	34,703.00
11450	LOAN RECEIVABLE	19,703.00	0.00	19,703.00	34,703.00
Subtotal [A3]	Other AR	<u>19,703.00</u>	<u>0.00</u>	<u>19,703.00</u>	<u>34,703.00</u>
Subgroup : [A4]	Inventories		0.00	700.00	700.00
12000	Supplies-Inventories	700.00	0.00	700.00	700.00
Subtotal [A4]	Inventories	<u>700.00</u>	<u>0.00</u>	<u>700.00</u>	<u>700.00</u>
Subgroup : [A5]	Prepaid Expenses		0.00	23,601.00	20,140.00
14000	Prepaid Expenses	23,601.00	0.00	23,601.00	20,140.00
Subtotal [A5]	Prepaid Expenses	<u>23,601.00</u>	<u>0.00</u>	<u>23,601.00</u>	<u>20,140.00</u>
Subgroup : [B1]	Land		0.00	17,298.00	17,298.00
16900	Land	17,298.00	0.00	17,298.00	17,298.00
Subtotal [B1]	Land	<u>17,298.00</u>	<u>0.00</u>	<u>17,298.00</u>	<u>17,298.00</u>
Subgroup : [B3]	Buildings		0.00	704,705.00	704,705.00
15500	Buildings	704,705.00	0.00	704,705.00	704,705.00
15600	Building Improvements	461,794.00	13,281.00	475,075.00	475,075.00
Subtotal [B3]	Buildings	<u>1,166,499.00</u>	<u>13,281.00</u>	<u>1,179,780.00</u>	<u>1,179,780.00</u>
Subgroup : [B5]	Non-Movable Equipment		(5,568.00)	365,871.00	365,871.00
15400	Leasehold Improvements	371,439.00	(5,568.00)	365,871.00	365,871.00
Subtotal [B5]	Non-Movable Equipment	<u>371,439.00</u>	<u>(5,568.00)</u>	<u>365,871.00</u>	<u>365,871.00</u>
Subgroup : [B6]	Movable Equipment		(2,985.00)	86,581.00	72,144.00
15000	Furniture and Fixtures	89,566.00	(2,985.00)	86,581.00	72,144.00
15100	Equipment	261,265.00	(4,728.00)	256,537.00	248,275.00
17300	Accum. Depreciation-Other	(1,574,410.00)	0.00	(1,574,410.00)	(1,531,226.00)
Subtotal [B6]	Movable Equipment	<u>(1,223,579.00)</u>	<u>(7,713.00)</u>	<u>(1,231,292.00)</u>	<u>(1,210,807.00)</u>
Subgroup : [D7]	Other Assets		0.00	35,761.00	0.00
10801	Replacement Reserves	35,761.00	0.00	35,761.00	0.00
Subtotal [D7]	Other Assets	<u>35,761.00</u>	<u>0.00</u>	<u>35,761.00</u>	<u>0.00</u>
Total [31]	Assets	<u>875,595.00</u>	<u>0.00</u>	<u>875,595.00</u>	<u>942,427.00</u>
Group : [33]	Liabilities & Equity				
Subgroup : [A1]	Accounts Payable		0.00	(863,125.00)	(700,860.00)
20000	Accounts Payable	(863,125.00)	0.00	(37,521.00)	(41,153.00)
20001	RESIDENT FUND ACCOUNT	(37,521.00)	0.00	18.00	18.00
24250	VISA CREDIT CARD	18.00	0.00	35,291.00	40,090.00
24300	Resident Fund Account	35,291.00	0.00	(864,337.00)	(701,905.00)
Subtotal [A1]	Accounts Payable	<u>(864,337.00)</u>	<u>0.00</u>	<u>(864,337.00)</u>	<u>(701,905.00)</u>
Subgroup : [A4]	Accrued Payroll		0.00	(99,322.00)	(96,550.00)
23200	Wages Payable	(99,322.00)	0.00	214.00	209.00
23300	401 K Deductions Payable	214.00	0.00	1,786.00	1,778.00
23302	401K PAYABLE EMP MATCH	1,786.00	0.00	(97,322.00)	(94,563.00)
Subtotal [A4]	Accrued Payroll	<u>(97,322.00)</u>	<u>0.00</u>	<u>(97,322.00)</u>	<u>(94,563.00)</u>
Subgroup : [A6]	Accrued Payroll Taxes		0.00	(12,200.00)	(8,361.00)
23210	ACCRUED PAYROLL TAXES	(12,200.00)	0.00	(12,200.00)	(8,361.00)
Subtotal [A6]	Accrued Payroll Taxes	<u>(12,200.00)</u>	<u>0.00</u>	<u>(12,200.00)</u>	<u>(8,361.00)</u>
Subgroup : [A7]	Medicare Final Settlement		0.00	(41,012.00)	(43,835.00)
26000	MEDICAID RECOUPMENTS	(41,012.00)	0.00	(41,012.00)	(43,835.00)
Subtotal [A7]	Medicare Final Settlement	<u>(41,012.00)</u>	<u>0.00</u>	<u>(41,012.00)</u>	<u>(43,835.00)</u>
Subgroup : [A9]	Mortgage Payable		0.00	(59,280.00)	(57,016.00)
24100	Current Portion Long-Term Debt	(59,280.00)	0.00	(59,280.00)	(57,016.00)
Subtotal [A9]	Mortgage Payable	<u>(59,280.00)</u>	<u>0.00</u>	<u>(59,280.00)</u>	<u>(57,016.00)</u>
Subgroup : [A12]	Other Current Liabilities				

23000	Accrued Expenses	(20,254.00)	0.00	(20,254.00)	(20,069.00)
24000	Other Taxes Payable	(3,646.00)	0.00	(3,646.00)	(3,646.00)
27100	Deferred Revenue	(700.00)	0.00	(700.00)	(700.00)
Subtotal [A12]	Other Current Liabilities	(24,600.00)	0.00	(24,600.00)	(24,415.00)
Subgroup : [B2]	Mortgage Payable		0.00	(546,776.00)	(606,056.00)
27000	Notes Payable-Noncurrent	(546,776.00)	0.00	(546,776.00)	(606,056.00)
Subtotal [B2]	Mortgage Payable	(546,776.00)	0.00	(546,776.00)	(606,056.00)
Subgroup : [C]	Equity			(3,000.00)	(3,000.00)
39003	Common Stock	(3,000.00)	0.00	(3,000.00)	(3,000.00)
39004	Paid-in Capital	15,227.00	0.00	15,227.00	15,227.00
39005	Retained Earnings	561,498.00	0.00	581,498.00	750,540.00
Subtotal [C]	Equity	593,725.00	0.00	593,725.00	762,767.00
Total [33]	Liabilities & Equity	(1,051,802.00)	0.00	(1,051,802.00)	(773,384.00)
	NET (INCOME) LOSS	176,207.00	0.00	176,207.00	(169,043.00)
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: *Twin Maples Home, Inc.*
 Engagement: *Medicaid - Twin Maples 2023 Cost Report*
 Period Ending: *9/30/2023*
 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.01		
To reclass chamber of commerce dues and subscriptions to correct line of cost report				
65501	Dues to Chamber of Commerce		336.00	
Marcum 106	Subscriptions		179.00	
65500	Dues and Subscriptions Expense			179.00
65500	Dues and Subscriptions Expense			336.00
Total			515.00	515.00
Reclassifying Journal Entries JE # 2		F.01		
To reclass Med B therapy revenue based on treatments				
40401	MEDICARE PT B REVENUE		58,552.00	
Marcum 102	ST Revenue Medicare Part B			
Marcum 103	OT Revenue Medicare Part B			58,552.00
Total			58,552.00	58,552.00
Reclassifying Journal Entries JE # 3		E.01		
To Reclass ST & OT therapy Charges out of PT				
63120	Consultants - OT PART A		86,933.00	
63112	Consultants - PT Part A			86,933.00
63118	Consultants - ST PART A			
Total			86,933.00	86,933.00
Reclassifying Journal Entries JE # 4		K.03		
to reclass fixed asset additions in order to tie to 2023 Audit				
15600	Building Improvements		13,281.00	
15000	Furniture and Fixtures			2,985.00
15100	Equipment			4,728.00
15400	Leasehold Improvements			5,568.00
Total			13,281.00	13,281.00
Reclassifying Journal Entries JE # 5		N.01		
to reclass prior year expenses to other revenue				
78199	PURCHASED SVCS-MED A CNSL BILL		5,065.00	
78212	PURCH SVCS-TRANSPORTATION MEDA		355.00	
Marcum 108	Reversal of PY Expenses			5,420.00
Total			5,420.00	5,420.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/17/2024
 Run Date: 1/17/2024

Provider Name: Twin Maples
 Provider Number: 23151
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>	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: