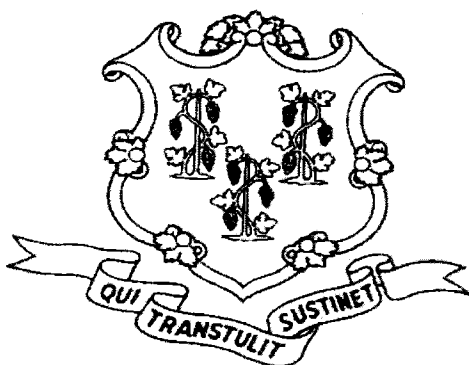


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	
Address (No. & Street, City, State, Zip Code) 809-R New Haven Road, Durham, CT 06422	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2315	RHNS	(Specify)	Medicare Provider 07-5431
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Medicaid Provider Numbers:	CCNH 000023151	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health C	2315	9/30/2016	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 809-R New Haven Road, Durham, CT 06422				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/13/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-349-1041	Report for Year Ended 9/30/2016	Page 2	of 37
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Name of Facility (as shown on license) Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	Address (No. & Street, City, State, Zip) 809-R New Haven Road, Durham, CT 06422
--	--

License Numbers:	CCNH 2315	RHNS (Specify)	Medicare Provider No. 07-5431
------------------	--------------	-------------------	----------------------------------

Type of Facility (Check appropriate box(es))		
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)

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

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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Administrator

Name of Administrator Amy Bentley	Nursing Home Administrator's License No.:	002013
--------------------------------------	---	--------

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name 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 9/30/2016	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	809-R New Haven Road, Durham, CT 06422	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Theodore E. Jackson	55 Blanks Blvd, Guilford, CT 06437	President	50	
Shelley L. Jackson	55 Blanks Blvd, Guilford, CT 06437	Sec / Treas	50	
Names of Stockholders Owning at Least 10% of Shares				
Theodore E. Jackson	55 Blanks Blvd, Guilford, CT 06437	President	50	
Shelley L. Jackson	55 Blanks Blvd, Guilford, CT 06437	Sec / Treas	50	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Heal	2315	9/30/2016	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples H	License No. 2315	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

N/A

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

**General Information and Questionnaire
Accounting Basis**

Name of Facility Twin Maples Home, Inc., d/b/a Tw	License No. 2315	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Audited financial statements, tax returns, cost reports and advisory reimbursement consulting	\$ 31,479
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 31,479

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 2 3 4 5	Telephone Number
---	------------------

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

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

- Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	License No. 2315		Report for Year Ended 9/30/2016				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				Total (Specify)	CCNH	RHNS	(Specify)	Total
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	44	44		44		44	44	
B. On last day of THIS report period	44	44		44		44	44	
2. Number of Residents								
A. As of midnight of PREVIOUS report period	42	42		42		42	36	
B. As of midnight of THIS report period	38	38		36		38	38	
3. Total Number of Days Care Provided During Period								
A. Medicare	28	28				28	28	
B. Medicaid (Conn.)	12,435	12,435		9,373		3,062	3,062	
C. Medicaid (other states)								
D. Private Pay	1,785	1,785		1,518		267	267	
E. State SSI for RCH								
F. Other (Specify) Aetna Managed Care	1	1		1				
G. Total Care Days During Period (3A thru F)	14,249	14,249		10,892		3,357	3,357	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	16	16		16				
B. Other Bed Reserve Days	6	6		6				
5. Total Resident Days (3G + 4A + 4B)	14,271	14,271		10,914		3,357	3,357	

Schedule of Resident Statistics (Cont'd)

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples	License No. 2315	Report for Year Ended 9/30/2016	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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents		36		2				
Per Diem Rate								
a. One bed rm.								
b. Two bed rms.	Various	185.10		300.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	152	152		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Physical Therapy Treatments	152	152		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	57	57		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Speech Therapy Treatments	57	57		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	144	144		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Occupational Therapy Treatments	144	144		

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 Fa	2315	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	120,272	2,096				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	81,873	2,423				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	42,013	2,355				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	10,525	504				
c. Dietary Workers	137,656	12,091				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	56,650	4,426				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	55,288	2,599				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	5,540	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	88,688	2,249				
b. RN						
1. Direct Care	339,734	9,256				
2. Administrative**	10,731	286				
c. LPN						
1. Direct Care	94,799	3,824				
2. Administrative**						
d. Aides and Attendants	354,208	27,171				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	46,645	2,455				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	51,194	2,291				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	1,495,816	74,546				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page		of	
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility		2315		9/30/2016		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)							
Section I - Operators/Owners									
Theodore E. Jackson	120,272		Non Discrim	Owner	2,096	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).									
Gail Edgington	14,287		Non Discrim	Housekeeping	977	A6b			

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility		2315		9/30/2016		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
William D. Maggipinto (10/1/2015 - 5/26/2016)	64,956		Non Discrim	Administrator	1,705	A2			
Mary Jo Besitka (RN) (5/27/2016 - 7/24/2016)	3,200		Non Discrim	Administrator	338	A2			
Amy Bentley (7/25/2016 - Present)	13,717		Non Discrim	Administrator	380	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	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	3,888	112				
2. Dentist	2,600	179				
3. Pharmacist	2,640	53				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	5,340	64				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	9,600	96				
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	381	18				
b. Other						
10. Occupational Therapist						
a. Resident Care	5,717	58				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	59					
B-13 Total Fees Paid in Lieu of Salaries	30,225	580				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Heal	2315	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 42,717	42,717			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 32,605	32,605			
4. Social Security (F.I.C.A.)	\$ 112,984	112,984			
5. Health Insurance	\$ 128,911	128,911			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ (3,137)	(3,137)			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 5,371	5,371			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 700	700			
d. Accounting and Auditing	\$ 31,479	31,479			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$				
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 3,201	3,201			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 4,618	4,618			
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 12,631	12,631			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 299,367	299,367			
Subtotal	\$ 671,697	671,697			

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

(Carry Subtotals forward to next page)

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

Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
401K Plan fees	\$ 1,116		
Employer Match 401K	\$ 3,351		
Employee Criminal Back Check	\$ 904		
Total	\$ 5,371	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health C	2315	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	671,697	671,697			
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 317	317			
4. Employee Travel	\$ 815	815			
5. Education Expenses Related to Seminars and Conventions	\$ 1,299	1,299			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 26	26			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$				
4. Fund-Raising***	\$				
5. Medical Records	\$ 484	484			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 708	708			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,263	4,263			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 303	303			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 19,050	19,050			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 4,602	4,602			
C-14 Total Administrative & General Expenditures	\$ 703,564	703,564			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 3,003		
CBIA Dues	\$ 1,010		
ALTCFM	\$ 120		
Atlantic States Rural Water Association	\$ 130		
Total Dues	\$ 4,263	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Routine Bank Charges	\$ 15		
Late Charges	\$ 685		
Licenses	\$ 2,402		
Administrative Fee - Contract Termination/Non Compete	\$ 1,500		
Total Other Administrative and General	\$ 4,602	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Twin Maples Home, Inc., d/b/a Twin Map	2315	9/30/2016	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Ca		License No. 2315	Report for Year Ended 9/30/2016	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 98,429	98,429		
2.	Non-Food Supplies	\$ 10,240	10,240		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 384	384		
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 109,053	109,053		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health Car		2315	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$	39,701	39,701	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	19,215	19,215	
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	58,916	58,916	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4. All allocations should add to total recorded in 3E.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Twin Maples Home, Inc., d/b/a Twin Maples He		2315	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	17,165	17,165		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Supplies	\$	11,750	11,750		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	28,915	28,915		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Prescription Drugs	\$	3,339	3,339		
b.	Medicine Cabinet Drugs	\$	408	408		
c.	Medical and Therapeutic Supplies	\$	43,753	43,753		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	2,438	2,438		
f.	X-rays and Related Radiological Procedures***	\$				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$				
i.	Recreation	\$	2,479	2,479		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	1,077	1,077		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	53,494	53,494		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Supplies - Patient Personal	\$ 367		
Air Mattress - Repair	\$ 292		
Medical Equipment Inspection	\$ 418		
Total Other Resident Care	\$ 1,077	\$ -	\$ -

**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 9/30/2016	Page of 21 37							
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
Med-Apparel	100 Turnpike Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Patient Laundry	19,215				19	3b
Unitex	10 Van Dyke Ave, New Brunswick, NJ 08901	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Linen Supply	39,801				19	3a1
Paychex	800 Connecticut Ave #1, Norwalk, CT 06854	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	17,498				16	m11
Soto Cleaning	Meriden, CT 06450	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Patient Housekeeping	17,165				20	4b
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input 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 I	2315	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 15,340	15,340				
b. Heat	\$ 16,655	16,655				
c. Light & Power	\$ 29,268	29,268				
d. Water	\$					
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,989	4,989				
f. Other (<i>itemize</i>)	\$ 48,688	48,688				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 114,940	114,940				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 15,904	15,904				
c. Non-Movable Equipment	\$ 8,969	8,969				
d. Movable Equipment	\$ 2,958	2,958				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 27,831	27,831				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 30,181	30,181				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 2,431	2,431				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 60,443	60,443				

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/3/2015	Conveyor Toaster	\$ 410	7	\$ 59
12/18/2015	Electrolux JetMaxx Bag Canister Vac	389	7	56
Total additions for Movable Equipment		\$ 799		\$ 115 *
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
Additions:				
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 Facility	Date of Acquisition		License No. 2315	Report for Year Ended 9/30/2016			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 %
A. Organization Expense										
1. Appraisal	5	97	5 Years	6,000	6,000	S/L	20			
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1. Closing Costs	5	97	5 Years	54,390	54,390	S/L	20			
2.										
3.										
B-4. Subtotal										
C. Leasehold Improvements and Other										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Total Amortization										

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Twin Maples Health Care
 Medicaid Cost Report Template
 September 30, 2016

Depreciation Schedule

Description	Acquisition Date	Historical Cost	Cost to be Depreciated	Useful Lives	Depreciation Method	2015 Accum	2016 Depreciation	2016 Deprcciation	NBV
Building Improvements									
Various	Various	704,705	704,705	Var	Var	704,705	-	704,705	-
(Less) Closing Costs*	N/A	(54,390)	(54,390)	N/A	N/A	(54,390)	-	(54,390)	-
Closet Doors	9/30/2003	2,700	2,700	10	S/L	2,700	-	2,700	-
Phone System	9/30/2003	5,277	5,277	5	S/L	5,277	-	5,277	-
Hydrolic Lift	9/30/2003	720	720	1	S/L	720	-	720	-
Septic	9/30/2003	16,100	16,100	15	S/L	13,951	1,073	15,024	1,076
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	1,572	2	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	10,416	1,488	11,904	2,976
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	12,243	1,749	13,992	3,498
Air Conditioner Replacement	6/30/2009	12,204	12,204	10	S/L	8,542	1,220	9,762	2,442
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	5,581	797	6,378	5,582
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	1,359	272	1,631	1,087
Septic Vent	12/10/2010	1,325	1,325	10	S/L	641	133	774	552
Septic Repairs	3/29/2011	2,940	2,940	10	S/L	1,323	294	1,617	1,323
Well Pump (replacement)	10/11/2010	4,770	4,770	10	S/L	2,385	477	2,862	1,908
Septic Piping From Kitchen	9/29/2011	2,877	2,877	10	S/L	1,151	288	1,439	1,438
Septic Grinder Pump	3/9/2012	7,440	7,440	10	S/L	2,976	744	3,720	3,720
Lobby Carpeting	3/21/2012	1,200	1,200	5	S/L	960	240	1,200	-
Dutch Colonial Storage Unit	6/5/2012	4,972	4,972	10	S/L	1,988	497	2,485	2,486
Wall Removal	12/3/1918	6,913	6,913	10	S/L	2,765	691	3,456	3,457
Toilet/Sink	10/1/2011	975	975	10	S/L	391	98	489	486
Septic Filter Upgrade	3/2/2012	781	781	10	S/L	312	78	390	391
Boiler Service	4/6/2012	2,175	2,175	10	S/L	871	218	1,089	1,086
Portable On-Site Generator	10/17/2013	4,001	4,001	15	S/L	534	267	801	3,200
Treatment Room Upgrades (Cabinets)	11/10/2013	1,270	1,270	15	S/L	170	85	255	1,016
Breaker for Transfer Switch	11/19/2013	11,333	11,333	15	S/L	1,512	756	2,268	9,065
Transfer Switch - Emergency Generator	11/22/2013	5,371	5,371	15	S/L	716	358	1,074	4,297
1-Well Water Chlorination System	4/8/2014	9,753	9,753	15	S/L	1,300	650	1,950	7,803
Tile Flooring	8/5/2014	2,350	2,350	15	S/L	314	157	471	1,879
Electrical Transfer Switch	10/1/2014	720	720	15	S/L	48	48	96	624
Water Softener System	7/27/2015	16,431	16,431	15	S/L	1,095	1,095	2,190	14,241
Aqua Compliance Spec	10/27/2015	1,053	1,053	15	S/L	-	70	70	983
Generator Remote Enunciator	11/25/2015	4,679	4,679	15	S/L	-	312	312	4,367
Generator E-Stop Button	11/25/2015	1,815	1,815	15	S/L	-	121	121	1,694
AC Unit	12/10/2015	6,275	6,275	15	S/L	-	418	418	5,857
Shower Room Renovation/Replacement	12/22/2015	6,210	6,210	15	S/L	-	414	414	5,796
Shower Room Renovation/Replacement	1/11/2016	2,500	2,500	15	S/L	-	167	167	2,333
Installation of touch screen	9/21/2016	385	385	15	S/L	-	26	26	359
Installation of emergency generator	11/6/2015	3,500	3,500	15	S/L	-	233	233	3,267
AC Unit	7/18/2016	5,525	5,525	15	S/L	-	368	368	5,157
Total Building/Improv		888,887	880,827			759,214	15,904	775,118	113,769
Nonmovable Equipment									
Various	Various	244,309	244,309	Var	S/L	197,298	5,303	202,601	41,708
Well Pump	10/30/2001	1,367	1,367	15	S/L	1,268	91	1,359	8
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	1,240	91	1,331	27
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	8,523	947	9,470	14,205
2 Office Desks	5/30/2007	1,226	-	N/A	N/A	-	-	-	1,226
Hoyer Lift	8/28/2009	500	-	N/A	N/A	-	-	-	500
Freezer	11/9/2009	3,584	3,584	5	S/L	3,584	-	3,584	-
Generator Work	5/11/2010	2,136	-	5	N/A	-	-	-	2,136
Refridgerator	5/18/2010	3,135	3,135	5	S/L	3,135	-	3,135	-
Driveway Paving	6/8/2010	2,160	-	10	N/A	-	-	-	2,160

AC Unit	6/8/2010	1,197	-	5	N/A	-	-	-	1,197
NJF Electric - Generator	6/23/2010	2,745	2,745	10	S/L	1,373	275	1,648	1,097
Dining Room Sink and Cabinet	5/19/2015	630	630	7	S/L	90	90	180	450
Refridgerator	3/18/2015	666	666	7	S/L	95	95	190	476
Freezer	6/16/2015	807	807	7	S/L	115	115	230	577
Steam Table	7/7/2015	850	850	7	S/L	121	121	242	607
Wanderguard Unit	3/26/2015	4,819	4,819	7	S/L	688	688	1,376	3,442
Dining Room AC Unit	6/15/2015	7,860	7,860	7	S/L	1,123	1,123	2,246	5,614
Toilet	10/5/2015	219	219	15	S/L	-	15	15	204
Toilet	2/1/2016	219	219	15	S/L	-	15	15	204

Total Nonmovable Equip.		309,263	302,043			224,455	8,969	233,424	75,839
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Movable Equipment

Patient Life/Mattress	5/30/2007	7,080	7,080	10	S/L	6,372	708	7,080	-
Various	Various	202,027	202,027	Var	S/L	202,027	-	202,027	-
(Less) Appraisal Cost*	N/A	(6,000)	(6,000)	N/A	N/A	(6,000)	-	(6,000)	-
Oxygen Concentrator	4/12/2004	3,535	3,535	5	S/L	3,535	-	3,535	-
Gas Range	10/20/2004	4,016	4,016	5	S/L	4,016	-	4,016	-
Computer	11/13/2005	934	-	N/A	N/A	-	-	-	934
Electric Bed	8/25/2006	200	-	N/A	N/A	-	-	-	200
Office Chairs	8/28/2006	104	-	N/A	N/A	-	-	-	104
Medline Equipment - Capital lease	6/15/2006	3,041	3,041	5	S/L	3,041	-	3,041	-
Computer	1/20/2007	882	-	N/A	N/A	-	-	-	882
Supression System Gas Range	5/7/2007	8,055	8,055	5	S/L	8,055	-	8,055	-
Computer	4/21/2007	1,368	-	N/A	N/A	-	-	-	1,368
Computer	6/5/2008	1,343	-	N/A	N/A	-	-	-	1,343
Maytag Dryer	9/11/2012	593	593	10		237	59	296	298
Computer	9/27/2013	1,170	1,170	5	S/L	702	234	936	234
Mattresses & Bedspreads	5/24/2013	9,007	9,007	7	S/L	3,860	1,287	5,147	3,860
Patio Furniture	6/26/2013	256	256	5	S/L	153	51	204	52
Chairs	4/10/2013	25	25	5	S/L	15	5	20	5
Freezer & Milk Cooler	9/5/2013	400	400	7	S/L	171	57	228	172
45 Armoire Units	4/16/2014	2,665	2,665	7	S/L	762	381	1,143	1,523
Furniture (Disposal)	10/1/1997	(9,648)	(9,648)	7	S/L	(9,648)	-	(9,648)	-
Dining Room Chairs	10/23/2014	426	426	7	S/L	61	61	122	304
Conveyor Toaster	12/3/2015	410	410	7	S/L	-	59	59	351
Electrolux JetMaxx Bag Canister Vac	12/18/2015	389	389	7	S/L	-	56	56	333

Total Movable Equipment		232,278	227,448			217,359	2,958	220,317	11,961
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C/R Assets & Depreciation Total (Land Included)	1,447,726					1,201,028	27,831	1,228,859	218,867
F/S Assets & Depreciation per TB	1,638,761						38,758	1,328,925	309,836

Rounding	-					-			(1)
Variance	(61,032)						10,927	100,066	90,969

							(b)		(a)
--	--	--	--	--	--	--	-----	--	-----

Rollforward Adjustment From Audit Binder	641								
--	-----	--	--	--	--	--	--	--	--

Variance from Prior Year C/R	(60,391)								
------------------------------	----------	--	--	--	--	--	--	--	--

Variance from Insurance Claim	130,003	(c)							
-------------------------------	---------	-----	--	--	--	--	--	--	--

F/S vs C/R NBV - Page 31, Line B9	90,969	(a)							
--	---------------	-----	--	--	--	--	--	--	--

F/S vs C/R Depreciation - Page 36, Line F1	10,927	(b)							
---	---------------	-----	--	--	--	--	--	--	--

Tickmarks

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

Annual Report of Long-Term Care Facility

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	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 38,450	38,450		
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)			\$ 38,450	38,450		

(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		9/30/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				38,450	38,450		
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)				\$	11,560	11,560	
Provider Tax Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	50,010	50,010	
14. Insurance							
a. Insurance on Property (buildings only)				\$	58,144	58,144	
b. Insurance on Automobiles				\$	439	439	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	269	269	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	58,852	58,852	
15. Total All Expenditures (A-13 thru C-14)				\$	2,764,228	2,764,228	

Annual Report of Long-Term Care Facility

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facil				2315	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 120,272	120,272		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 5,717	5,717		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 700	700		
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 317	317		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$			
19.	15	1k1	Income Tax / Corporate Business Tax	\$ 12,631	12,631		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 37,753	37,753		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 177,390	177,390		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A1	Owners Salary (Theodore E. Jackson)	\$ 120,272		
Total Other Salaries Adjustment			\$ 120,272	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a3	Prior Period FUTA Expense	\$ 6,607		
15	Var	Owners Benefits (Theodore E. Jackson)	\$ 28,658		
16	m8a	Chamber of Commerce Dues	\$ 303		
16	m13	Late Charges	\$ 685		
16	m13	Administrative Fee - Contract Termination/Non Compete	\$ 1,500		
Total Other A&G Adjustments			\$ 37,753	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Fa			2315	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 177,390	177,390		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 3,339	3,339		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,438	2,438		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 761	761		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 11,560	11,560		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 195,488	195,488		

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

Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility
 9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5c	Unallowable Med B Supplies	\$ 102		
20	5j	Supplies - Patient Personal	\$ 367		
20	5j	Air Mattress - Repair	\$ 292		
Total Other Ancillary Costs			\$ 761	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Provider Tax Interest	\$ 11,560		
Total Other Adjustments			\$ 11,560	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Twin Maples Home, Inc., d/b/a Twin Ma 2315		9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 2,289,145	2,289,145				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 10,393	10,393				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 541,800	541,800				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 4,030	4,030				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 235	235				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 1,512	1,512				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 3,819	3,819				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 2,850,934	2,850,934				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 11	11				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$					
V. Total Other Revenue (1 thru 8)	\$ 11	11				
VI. Total All Revenue (III + V)	\$ 2,850,945	2,850,945				

* 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)
		-		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income	N/A	\$ 11		
Total Interest Income			\$ 11	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin M	2315	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	59,369
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	188,416
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	700
5. Prepaid Expenses			\$	1,153
a. Prepaid Expenses	1,153			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	249,638
B. Fixed Assets				
1. Land			\$	17,298
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>888,886</u>		\$	113,768
	Accum. Depreciation <u>775,118</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>309,264</u>		\$	75,841
	Accum. Depreciation <u>233,423</u>	Net		
6. Movable Equipment	*Historical Cost <u>232,278</u>		\$	11,961
	Accum. Depreciation <u>220,317</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	90,968
F/S vs C/R NBV	90,969			
Rounding Variance	(1)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	309,836

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin M	2315	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	559,474
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	100,405
3. Organization Expense			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	97,703
Name and Address		Amount	Loan Date	
Shareholder		97,703		
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	198,108
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	757,582

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples H		License No. 2315	Report for Year Ended 9/30/2016	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	195,826
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	74,912
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	1,916
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	45,138
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	36,993
Resident Fund Account		16,993			
Accrued Expenses		20,000			

A-13. Total Current Liabilities (Lines A1 thru 12)				\$	354,785

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maple		License No. 2315	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				354,785	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 917,109	
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>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 917,109	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,271,894	

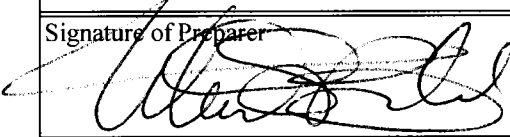
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin N	2315	9/30/2016	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			\$	(577,875)
6. Gain or Loss for Period			\$	75,790
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	(514,312)
C. Total Reserves and Net Worth			\$	(514,312)
D. Total Liabilities, Reserves, and Net Worth			\$	757,582

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	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(591,047)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	2,850,945
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	2,775,155
D. Net Income or Deficit			\$	75,790
E. Balance			\$	(515,257)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$2,764,228			
F/S vs C/R Depreciation	10,927			
Total Expenses	\$2,775,155			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		945		
F-3. Total Additions			\$	945
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			\$	(514,312)
	09/30/16			

I. Preparer's/Reviewer's Certification

Name of Facility Twin Maples Home, Inc., d/b/a Twin	License No. 2315	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/23/17		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Twin Maple Home, Inc. for the year ended September 30, 2016, 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 Maple 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 Maple 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 23, 2017



Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Twin Maples Healthcare, Inc.

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

Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No
 2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
10000	Petty Cash	50.00			50.00
10200	Regular Checking Account	42,300.00			42,300.00
10800	MORTGAGE ESCROW	100,405.00			100,405.00
11000	Accounts Receivable-PRIVATE	23,371.00			23,371.00
11001	Accounts Receivable-MEDICAID	158,418.00			158,418.00
11002	AR MEDICARE PART A	9,815.00			9,815.00
11003	AR MEDICARE PART B	6,255.00			6,255.00
11004	MEDICARE B COINSURANCE	349.00			349.00
11005	AR ANTHEM MEDICARE	895.00			895.00
11100	ALLOWANCE FOR BAD DEBT	(9,250.00)			(9,250.00)
11115	RESERVE FOR MEDICARE	(1,437.00)			(1,437.00)
11450	LOAN RECEIVABLE	97,703.00			97,703.00
12000	Supplies-Inventory	700.00			700.00
14000	Prepaid Expenses	1,153.00			1,153.00
15000	Furniture and Fixtures	47,591.00			47,591.00
15100	Equipment	231,045.00			231,045.00
15400	Leasehold Improvements	223,090.00			223,090.00
15500	Buildings	704,705.00			704,705.00
15600	Building Improvements	415,032.00			415,032.00
16900	Land	17,298.00			17,298.00
17300	Accum. Depreciation-Other	(1,328,925.00)			(1,328,925.00)
20000	Accounts Payable	(89,250.00)			(89,250.00)
20001	RESIDENT FUND ACCOUNT	(16,993.00)			(16,993.00)
23000	Accrued Expenses	(20,000.00)			(20,000.00)
23200	Wages Payable	(74,912.00)			(74,912.00)
23210	ACCRUED PAYROLL TAXES	(1,916.00)			(1,916.00)
24000	Other Taxes Payable	(106,576.00)			(106,576.00)
24100	Current Portion Long-Term Debt	(45,138.00)			(45,138.00)
24300	Resident Fund Account	17,019.00			17,019.00
27000	Notes Payable-Noncurrent	(917,109.00)			(917,109.00)
39003	Common Stock	(3,000.00)			(3,000.00)
39004	Paid-in Capital	15,227.00			15,227.00
39005	Retained Earnings	577,875.00			577,875.00
40201	MEDICAID -SNF	(2,289,145.00)			(2,289,145.00)
40300	Private Pay	(541,800.00)			(541,800.00)
40400	MEDICARE PT A REVENUE	(9,570.00)			(9,570.00)
40401	MEDICARE PT B REVENUE	(9,361.00)		5,331.00	(4,030.00)
			RJE - 3	5,331.00	
40402	MEDICARE B COINSURANCE	(18.00)			(18.00)
40405	MANAGED MEDICARE PT A AETNA	(235.00)			(235.00)
40450	MEDICARE A COINSURANCE	(805.00)			(805.00)
43200	Interest Income	(11.00)			(11.00)
58101	Payroll Administrator	81,873.00			81,873.00
58102	Payroll Office	42,013.00			42,013.00
58103	Payroll Dietary	137,656.00			137,656.00
58104	Payroll Laundry	5,540.00			5,540.00
58105	Payroll Housekeeping	56,650.00			56,650.00
58106	Payroll Maintenance	175,560.00		(120,272.00)	55,288.00
			RJE - 1	(120,272.00)	
58107	Payroll Aides	354,208.00			354,208.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
58108	Payroll Recreation	46,645.00			46,645.00
58109	Salaries FSS	10,525.00			10,525.00
58110	Salaries Dir. Nurses	88,688.00			88,688.00
58111	Salaries LPN's	94,799.00			94,799.00
58112	Salaries RN's	339,734.00			339,734.00
58114	Salaries Social Worker	51,194.00			51,194.00
58115	Salaries MDS INFECTION CONTROL	10,869.00			10,869.00
58116	SALARIES INFECTION CONTROL	(138.00)			(138.00)
58201	Payroll FICA	112,984.00			112,984.00
58202	Payroll FUTA	17,566.00			17,566.00
58203	Payroll SUTA	15,039.00			15,039.00
59000	Accounting	31,479.00			31,479.00
60501	Advertising - Help Wanted	26.00			26.00
62500	Bank Charges	15.00			15.00
63100	Consultants	1,500.00		(1,500.00)	0.00
			RJE - 4	(1,500.00)	
63104	Consultants - Dietician	3,888.00			3,888.00
63106	Consultants - Medical Dir.	9,600.00			9,600.00
63108	Consultants - Pharmacist	2,640.00			2,640.00
63111	MILEAGE TRAVEL SYNERTEX	405.00			405.00
63113	Consultants - PT part B	5,340.00			5,340.00
63119	Consultants - ST PART B	381.00			381.00
63121	Consultants - OT PART B	5,717.00			5,717.00
63500	Dairy Products Expense	11,471.00			11,471.00
64500	Depreciation Expense	38,758.00			38,758.00
65500	Dues and Subscriptions Expense	4,566.00		(303.00)	4,263.00
			RJE - 2	(303.00)	
65501	Dues to Chamber of Commerce	0.00		303.00	303.00
			RJE - 2	303.00	
65600	EDUCATION EXPENSE	1,299.00			1,299.00
66600	FUEL SURCHARGE	120.00			120.00
67000	Groceries Expense	86,958.00			86,958.00
68500	Insurance Expense	269.00			269.00
68501	401K PLAN FEES	1,116.00			1,116.00
68502	EMPLOYER MATCH 401K	3,351.00			3,351.00
68510	Insurance Expense - Auto	439.00			439.00
68514	Insurance Expense - Health	128,911.00			128,911.00
68516	Insurance Expense - Life	(3,137.00)			(3,137.00)
68518	Insurance Expense - Property	58,144.00			58,144.00
68522	Insurance Expense - Wkrs. Com	42,717.00			42,717.00
69000	Interest Expense	38,450.00			38,450.00
69020	Interest Expense - Other	11,560.00			11,560.00
69200	LATE CHARGES	685.00			685.00
69500	Laundry - Linens	39,701.00			39,701.00
69720	Leases - Copier	3,446.00			3,446.00
69730	Leases - Dish Washer	1,073.00			1,073.00
69740	Leases - Postage Meter	470.00			470.00
69760	PROFESSIONAL - PROBATE	275.00			275.00
70200	Licenses	2,252.00			2,252.00
70300	MILAGE REIMBURSEMENT	410.00			410.00
71000	Maintenance and Repairs Exp	7,319.00			7,319.00
73000	Office Supplies Expense	2,611.00			2,611.00
74001	EMPLOYEE CRIMINAL BACK CHECK	904.00			904.00
75500	Payroll Processing	17,498.00			17,498.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
76500	PATIENT SUPPLIES	280.00			280.00
77000	Postage Expense	708.00			708.00
78200	Purchased Services	848.00			848.00
78201	PURCHASED SVCS-MEDICAL WASTE	2,826.00			2,826.00
78202	Purchased Services - Dietary	384.00			384.00
78203	PURCHASED SERVICES OXYGEN	2,438.00			2,438.00
78204	Purchased Services - Laundry	19,215.00			19,215.00
78205	Purchased Services- Office	1,277.00			1,277.00
78206	Purchased Services - Housekeep	17,165.00			17,165.00
78207	PURCHASED SERVICES-NURSING	860.00		(860.00)	0.00
			RJE - 4	(860.00)	
78208	Purchased Services - Maint.	42,982.00			42,982.00
78216	PURCHASED SERVICES DENTAL	2,600.00			2,600.00
78218	PURCHASED SERVICES AUDIOLOGY	59.00			59.00
78500	Recreation Expenses	1,300.00			1,300.00
79500	Repairs & Maintenance	151.00			151.00
80000	Rent-Equipment	1,816.00			1,816.00
80100	Staff Appreciation	317.00			317.00
81000	Supplies	27.00			27.00
81001	Supplies - Office	563.00			563.00
81002	Supplies - Dietary	10,240.00			10,240.00
81004	Supplies - Housekeeping	11,750.00			11,750.00
81005	Supplies - Maintenance	7,870.00			7,870.00
81006	Supplies - Nursing (MCD) OTC	128.00			128.00
81007	Supplies - Recreation	1,179.00			1,179.00
81009	Supplies - Patient Personal	367.00			367.00
81010	SUPPLIES-MEDICAL	43,651.00			43,651.00
81012	MEDICAL RECORDS	484.00			484.00
81013	MEDICINE-MEDICARE PART A	1,294.00			1,294.00
81023	MEDICINE T19/OTC T19	76.00			76.00
81024	FLU SHOT VACCINE/PNEUMOVAX	843.00			843.00
81025	EBOX PRESCRIPTIONS	1,126.00			1,126.00
81027	UNALLOWABLE MED B SUPPLIES	102.00			102.00
81700	Taxes	0.00		12,251.00	12,251.00
			RJE - 5	12,251.00	
81701	CORP BUSINESS TAX EXTENSION	380.00			380.00
81702	CORP BUSINESS TAXES	12,501.00		(12,251.00)	250.00
			RJE - 5	(12,251.00)	
81711	Taxes - Property	30,181.00			30,181.00
81712	PERSONAL PROPERTY TAXES	2,431.00			2,431.00
81716	Taxes - Nursing Home Provider	299,367.00			299,367.00
82000	Utilities Expense	761.00			761.00
82010	Utilities - Electricity	28,507.00			28,507.00
82015	Utilities - Gas	2,945.00			2,945.00
82019	DIESEL-GENERATOR	216.00			216.00
82020	Utilities - Oil	13,590.00			13,590.00
82025	Utilities - Telephone	4,618.00			4,618.00
88000	Bad Debt Expense	700.00			700.00
Marcum 101	Owners Salary	0.00		120,272.00	120,272.00
			RJE - 1	120,272.00	
Marcum 102	ST Revenue Medicare Part B	0.00		(1,512.00)	(1,512.00)
			RJE - 3	(1,512.00)	
Marcum 103	OT Revenue Medicare Part B	0.00		(3,819.00)	(3,819.00)
			RJE - 3	(3,819.00)	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Marcum 104	Air Mattress - Repair	0.00		292.00	292.00
			RJE - 4	292.00	
Marcum 105	Administrative Fee	0.00		1,500.00	1,500.00
			RJE - 4	1,500.00	
Marcum 106	CLIA Lab Fees	0.00		150.00	150.00
			RJE - 4	150.00	
Marcum 107	Medical Equipment Inspection	0.00		418.00	418.00
			RJE - 4	418.00	
Total		0.00		0.00	0.00
Net (Income) Loss				0.00	

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
Marcum 101	Owners Salary	0.00		120,272.00	120,272.00
			RJE - 1	120,272.00	
Subtotal [1] Operators/Owners		0.00		120,272.00	120,272.00
Subgroup : [2] Administrators					
58101	Payroll Administrator	81,873.00		0.00	81,873.00
Subtotal [2] Administrators		81,873		0.00	81,873.00
Subgroup : [4] Other Administrative Salaries					
58102	Payroll Office	42,013.00		0.00	42,013.00
Subtotal [4] Other Administrative Salaries		42,013		0.00	42,013.00
Subgroup : [5B] Food Service Supervisor					
58109	Salaries FSS	10,525.00		0.00	10,525.00
Subtotal [5B] Food Service Supervisor		10,525		0.00	10,525.00
Subgroup : [5C] Dietary Workers					
58103	Payroll Dietary	137,656.00		0.00	137,656.00
Subtotal [5C] Dietary Workers		137,656		0.00	137,656.00
Subgroup : [6B] Other Housekeeping Workers					
58105	Payroll Housekeeping	56,650.00		0.00	56,650.00
Subtotal [6B] Other Housekeeping Workers		56,650.00		0.00	56,650.00
Subgroup : [7B] Other Maintenance Workers					
58106	Payroll Maintenance	175,560.00		(120,272.00)	55,288.00
			RJE - 1	(120,272.00)	
Subtotal [7B] Other Maintenance Workers		175,560		(120,272.00)	55,288.00
Subgroup : [8B] Other Laundry Workers					
58104	Payroll Laundry	5,540.00		0.00	5,540.00
Subtotal [8B] Other Laundry Workers		5,540		0.00	5,540.00
Subgroup : [12A] Director of Nurses/Assistant Director					
58110	Salaries Dir. Nurses	88,688.00		0.00	88,688.00
Subtotal [12A] Director of Nurses/Assistant Director		88,688		0.00	88,688.00
Subgroup : [12B1 RNs - Direct Care					
58112	Salaries RN's	339,734.00		0.00	339,734.00
Subtotal [12B1] RNs - Direct Care		339,734.00		0.00	339,734.00
Subgroup : [12B2 RNs - Administrative					
58115	Salaries MDS INFECTION CONTROL	10,869.00		0.00	10,869.00
58116	SALARIES INFECTION CONTROL	(138.00)		0.00	(138.00)
Subtotal [12B2] RNs - Administrative		10,731		0.00	10,731.00
Subgroup : [12C1 LPNs - Direct Care					
58111	Salaries LPN's	94,799.00		0.00	94,799.00
Subtotal [12C1] LPNs - Direct Care		94,799		0.00	94,799.00
Subgroup : [12D] Aides and Attendants					
58107	Payroll Aides	354,208.00		0.00	354,208.00
Subtotal [12D] Aides and Attendants		354,208		0.00	354,208.00
Subgroup : [12H] Recreation Workers					
58108	Payroll Recreation	46,645.00		0.00	46,645.00
Subtotal [12H] Recreation Workers		46,645.00		0.00	46,645.00
Subgroup : [12M] Social Workers/Case Management					
58114	Salaries Social Worker	51,194.00		0.00	51,194.00
Subtotal [12M] Social Workers/Case Management		51,194.00		0.00	51,194.00
Total [10-A] Salaries and Wages		1,495,816.00		0.00	1,495,816.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
63104	Consultants - Dietician	3,888.00		0.00	3,888.00
Subtotal [1] Dietitian		3,888		0.00	3,888.00
Subgroup : [2] Dentist					
78216	PURCHASED SERVICES DENTAL	2,600.00		0.00	2,600.00
Subtotal [2] Dentist		2,600		0.00	2,600.00
Subgroup : [3] Pharmacist					

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
63108	Consultants - Pharmacist	2,640.00		0.00	2,640.00
Subtotal [3] Pharmacist		2,640		0.00	2,640.00
Subgroup : [5A] PT - Resident Care					
63113	Consultants - PT part B	5,340.00		0.00	5,340.00
Subtotal [5A] PT - Resident Care		5,340.00		0.00	5,340.00
Subgroup : [8A] Medical Director					
63106	Consultants - Medical Dir.	9,600.00		0.00	9,600.00
Subtotal [8A] Medical Director		9,600		0.00	9,600.00
Subgroup : [9A] ST - Resident Care					
63119	Consultants - ST PART B	381.00		0.00	381.00
Subtotal [9A] ST - Resident Care		381		0.00	381.00
Subgroup : [10A] OT - Resident Care					
63121	Consultants - OT PART B	5,717.00		0.00	5,717.00
Subtotal [10A] OT - Resident Care		5,717		0.00	5,717.00
Subgroup : [11A1 RN's - Direct Care					
78207	PURCHASED SERVICES-NURSING	860.00		(860.00)	0.00
Subtotal [11A1] RN's - Direct Care		860.00	RJE - 4	(860.00)	0.00
Subgroup : [12] Other					
63100	Consultants	1,500.00		(1,500.00)	0.00
78218	PURCHASED SERVICES AUDIOLOGY	59.00		(1,500.00)	59.00
Subtotal [12] Other		1,559.00	RJE - 4	(1,500.00)	59.00
Total [13-B] Professional Fees		32,585.00		(2,360.00)	30,225.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
68522	Insurance Expense - Wkrs. Com	42,717.00		0.00	42,717.00
Subtotal [1A1] Workmen's Compensation		42,717		0.00	42,717.00
Subgroup : [1A3] Unemployment Insurance					
58202	Payroll FUTA	17,566.00		0.00	17,566.00
58203	Payroll SUTA	15,039.00		0.00	15,039.00
Subtotal [1A3] Unemployment Insurance		32,605		0.00	32,605.00
Subgroup : [1A4] Social Security (FICA)					
58201	Payroll FICA	112,984.00		0.00	112,984.00
Subtotal [1A4] Social Security (FICA)		112,984		0.00	112,984.00
Subgroup : [1A5] Health Insurance					
68514	Insurance Expense - Health	128,911.00		0.00	128,911.00
Subtotal [1A5] Health Insurance		128,911		0.00	128,911.00
Subgroup : [1A6] Life Insurance					
68516	Insurance Expense - Life	(3,137.00)		0.00	(3,137.00)
Subtotal [1A6] Life Insurance		(3,137.00)		0.00	(3,137.00)
Subgroup : [1A9] Other					
68501	401K PLAN FEES	1,116.00		0.00	1,116.00
68502	EMPLOYER MATCH 401K	3,351.00		0.00	3,351.00
74001	EMPLOYEE CRIMINAL BACK CHECK	904.00		0.00	904.00
Subtotal [1A9] Other		5,371		0.00	5,371.00
Subgroup : [1C] Bad Debts					
88000	Bad Debt Expense	700.00		0.00	700.00
Subtotal [1C] Bad Debts		700.00		0.00	700.00
Subgroup : [1D] Accounting and Auditing					
59000	Accounting	31,479.00		0.00	31,479.00
Subtotal [1D] Accounting and Auditing		31,479		0.00	31,479.00
Subgroup : [1G] Office Supplies					
73000	Office Supplies Expense	2,611.00		0.00	2,611.00
81000	Supplies	27.00		0.00	27.00
81001	Supplies - Office	563.00		0.00	563.00
Subtotal [1G] Office Supplies		3,201		0.00	3,201.00
Subgroup : [1H1] Telephone and Telegraph					
82025	Utilities - Telephone	4,618.00		0.00	4,618.00
Subtotal [1H1] Telephone and Telegraph		4,618.00		0.00	4,618.00

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [1J] Corporation Business Taxes					
81702	CORP BUSINESS TAXES	12,501.00		(12,251.00)	250.00
			RJE - 5	(12,251.00)	
Subtotal [1J] Corporation Business Taxes		12,501.00		(12,251.00)	250.00
Subgroup : [1K1] Other Taxes - Income					
81700	Taxes	0.00		12,251.00	12,251.00
			RJE - 5	12,251.00	
81701	CORP BUSINESS TAX EXTENSION	380.00		0.00	380.00
Subtotal [1K1] Other Taxes - Income		380.00		12,251.00	12,631.00
Subgroup : [1K3] Resident Day User Fee					
81716	Taxes - Nursing Home Provider	299,367.00		0.00	299,367.00
Subtotal [1K3] Resident Day User Fee		299,367		0.00	299,367.00
Total [15] Expenditures Other than Salaries		671,697.00		0.00	671,697.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
80100	Staff Appreciation	317.00		0.00	317.00
Subtotal [3] Gifts to Staff and Residents		317.00		0.00	317.00
Subgroup : [4] Employee Travel					
63111	MILEAGE TRAVEL SYNERTEX	405.00		0.00	405.00
70300	MILAGE REIMBURSEMENT	410.00		0.00	410.00
Subtotal [4] Employee Travel		815.00		0.00	815.00
Subgroup : [5] Education Expense					
65600	EDUCATION EXPENSE	1,299.00		0.00	1,299.00
Subtotal [5] Education Expense		1,299		0.00	1,299.00
Subgroup : [M1] Advertising Help Wanted					
60501	Advertising - Help Wanted	26.00		0.00	26.00
Subtotal [M1] Advertising Help Wanted		26		0.00	26.00
Subgroup : [M5] Medical Records					
81012	MEDICAL RECORDS	484.00		0.00	484.00
Subtotal [M5] Medical Records		484.00		0.00	484.00
Subgroup : [M7] Postage					
77000	Postage Expense	708.00		0.00	708.00
Subtotal [M7] Postage		708		0.00	708.00
Subgroup : [M8A] Dues to Chamber of Commerce					
65501	Dues to Chamber of Commerce	0.00		303.00	303.00
			RJE - 2	303.00	
Subtotal [M8A] Dues to Chamber of Commerce		-		303.00	303.00
Subgroup : [M11] Services Provided by Contract					
69760	PROFESSIONAL - PROBATE	275.00		0.00	275.00
75500	Payroll Processing	17,498.00		0.00	17,498.00
78205	Purchased Services- Office	1,277.00		0.00	1,277.00
Subtotal [M11] Services Provided by Contract		19,050.00		0.00	19,050.00
Subgroup : [M13] Other					
62500	Bank Charges	15.00		0.00	15.00
69200	LATE CHARGES	685.00		0.00	685.00
70200	Licenses	2,252.00		0.00	2,252.00
Marcum 105	Administrative Fee	0.00		1,500.00	1,500.00
			RJE - 4	1,500.00	
Marcum 106	CLIA Lab Fees	0.00		150.00	150.00
			RJE - 4	150.00	
Subtotal [M13] Other		2,952.00		1,650.00	4,602.00
Subgroup : [M8] Dues					
65500	Dues and Subscriptions Expense	4,566.00		(303.00)	4,263.00
			RJE - 2	(303.00)	
Subtotal [M8] Dues		4,566		(303.00)	4,263.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		30,217.00		1,650.00	31,867.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
63500	Dairy Products Expense	11,471.00		0.00	11,471.00
67000	Groceries Expense	86,958.00		0.00	86,958.00
Subtotal [2A1] Raw Food		98,429		0.00	98,429.00

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [2A2] Non-Food Supplies					
81002	Supplies - Dietary	10,240.00		0.00	10,240.00
Subtotal [2A2] Non-Food Supplies		10,240		0.00	10,240.00
Subgroup : [2B] Purchased Services					
78202	Purchased Services - Dietary	384.00		0.00	384.00
Subtotal [2B] Purchased Services		384		0.00	384.00
Total [18] Dietary Basis for Allocation of Costs		109,053.00		0.00	109,053.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A4] Repair and/or purchased linens					
69500	Laundry - Linens	39,701.00		0.00	39,701.00
Subtotal [3A4] Repair and/or purchased linens		39,701.00		0.00	39,701.00
Subgroup : [3B] Purchased Services					
78204	Purchased Services - Laundry	19,215.00		0.00	19,215.00
Subtotal [3B] Purchased Services		19,215.00		0.00	19,215.00
Total [19] Laundry-Basis for Allocation of Costs		58,916.00		0.00	58,916.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
78206	Purchased Services - Housekeep	17,165.00		0.00	17,165.00
Subtotal [4B] Purchased Services		17,165.00		0.00	17,165.00
Subgroup : [4D] Other					
81004	Supplies - Housekeeping	11,750.00		0.00	11,750.00
Subtotal [4D] Other		11,750.00		0.00	11,750.00
Subgroup : [5A2] Purchased from					
81013	MEDICINE-MEDICARE PART A	1,294.00		0.00	1,294.00
81023	MEDICINE T19/OTC T19	76.00		0.00	76.00
81024	FLU SHOT VACCINE/PNEUMOVAX	843.00		0.00	843.00
81025	EBOX PRESCRIPTIONS	1,126.00		0.00	1,126.00
Subtotal [5A2] Purchased from		3,339.00		0.00	3,339.00
Subgroup : [5B] Medicine Cabinet Drugs					
76500	PATIENT SUPPLIES	280.00		0.00	280.00
81006	Supplies - Nursing (MCD) OTC	128.00		0.00	128.00
Subtotal [5B] Medicine Cabinet Drugs		408		0.00	408.00
Subgroup : [5C] Medical and Therapeutic Supplies					
81010	SUPPLIES-MEDICAL	43,651.00		0.00	43,651.00
81027	UNALLOWABLE MED B SUPPLIES	102.00		0.00	102.00
Subtotal [5C] Medical and Therapeutic Supplies		43,753.00		0.00	43,753.00
Subgroup : [5E2] Oxygen - Other					
78203	PURCHASED SERVICES OXYGEN	2,438.00		0.00	2,438.00
Subtotal [5E2] Oxygen - Other		2,438		0.00	2,438.00
Subgroup : [5I] Recreation					
78500	Recreation Expenses	1,300.00		0.00	1,300.00
81007	Supplies - Recreation	1,179.00		0.00	1,179.00
Subtotal [5I] Recreation		2,479.00		0.00	2,479.00
Subgroup : [5J] Other					
81009	Supplies - Patient Personal	367.00		0.00	367.00
Marcum 104	Air Mattress - Repair	0.00		292.00	292.00
			RJE - 4	292.00	
Marcum 107	Medical Equipment Inspection	0.00		418.00	418.00
			RJE - 4	418.00	
Subtotal [5J] Other		367.00		710.00	1,077.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		81,699.00		710.00	82,409.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
71000	Maintenance and Repairs Exp	7,319.00		0.00	7,319.00
79500	Repairs & Maintenance	151.00		0.00	151.00
81005	Supplies - Maintenance	7,870.00		0.00	7,870.00
Subtotal [6A] Repairs and Maintenance		15,340.00		0.00	15,340.00
Subgroup : [6B] Heat					
66600	FUEL SURCHARGE	120.00		0.00	120.00
82015	Utilities - Gas	2,945.00		0.00	2,945.00
82020	Utilities - Oil	13,590.00		0.00	13,590.00
Subtotal [6B] Heat		16,655		0.00	16,655.00

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [6C] Utilities					
82000	Utilities Expense	761.00		0.00	761.00
82010	Utilities - Electricity	28,507.00		0.00	28,507.00
Subtotal [6C] Utilities		29,268.00		0.00	29,268.00
Subgroup : [6E] Equipment Lease					
69720	Leases - Copier	3,446.00		0.00	3,446.00
69730	Leases - Dish Washer	1,073.00		0.00	1,073.00
69740	Leases - Postage Meter	470.00		0.00	470.00
Subtotal [6E] Equipment Lease		4,989.00		0.00	4,989.00
Subgroup : [6F] Other					
78200	Purchased Services	848.00		0.00	848.00
78201	PURCHASED SVCS-MEDICAL WASTE	2,826.00		0.00	2,826.00
78208	Purchased Services - Maint.	42,982.00		0.00	42,982.00
80000	Rent-Equipment	1,816.00		0.00	1,816.00
82019	DIESEL-GENERATOR	216.00		0.00	216.00
Subtotal [6F] Other		48,688.00		0.00	48,688.00
Subgroup : [7B] Building & Building Improvements					
64500	Depreciation Expense	38,758.00		0.00	38,758.00
Subtotal [7B] Building & Building Improvements		38,758		0.00	38,758.00
Subgroup : [10A] Real estate taxes paid by owner					
81711	Taxes - Property	30,181.00		0.00	30,181.00
Subtotal [10A] Real estate taxes paid by owner		30,181		0.00	30,181.00
Subgroup : [10C] Personal property taxes					
81712	PERSONAL PROPERTY TAXES	2,431.00		0.00	2,431.00
Subtotal [10C] Personal property taxes		2,431		0.00	2,431.00
Total [22] Maintenance and Property		186,310.00		0.00	186,310.00
Group : [26] Interest					
Subgroup : [12A1] First Mortgage					
69000	Interest Expense	38,450.00		0.00	38,450.00
Subtotal [12A1] First Mortgage		38,450		0.00	38,450.00
Total [26] Interest		38,450.00		0.00	38,450.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
69020	Interest Expense - Other	11,560.00		0.00	11,560.00
Subtotal [12D] Other Interest Expense		11,560		0.00	11,560.00
Subgroup : [14A] Insurance on Property					
68518	Insurance Expense - Property	58,144.00		0.00	58,144.00
Subtotal [14A] Insurance on Property		58,144		0.00	58,144.00
Subgroup : [14B] Insurance of Automobiles					
68510	Insurance Expense - Auto	439.00		0.00	439.00
Subtotal [14B] Insurance of Automobiles		439		0.00	439.00
Subgroup : [14C1] Umbrella					
68500	Insurance Expense	269.00		0.00	269.00
Subtotal [14C1] Umbrella		269		0.00	269.00
Total [27] Interest and Insurance		70,412.00		0.00	70,412.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
40201	MEDICAID -SNF	(2,289,145.00)		0.00	(2,289,145.00)
Subtotal [1A] Medicaid Residents (CT only)		(2,289,145)		0.00	(2,289,145.00)
Subgroup : [3A] Medicare Residents (All inclusive)					
40400	MEDICARE PT A REVENUE	(9,570.00)		0.00	(9,570.00)
40402	MEDICARE B COINSURANCE	(18.00)		0.00	(18.00)
40450	MEDICARE A COINSURANCE	(805.00)		0.00	(805.00)
Subtotal [3A] Medicare Residents (All inclusive)		(10,393)		0.00	(10,393.00)
Subgroup : [4A] Private-pay residents and other					
40300	Private Pay	(541,800.00)		0.00	(541,800.00)
Subtotal [4A] Private-pay residents and other		(541,800)		0.00	(541,800.00)
Subgroup : [7A] Physical Therapy - Medicare					
40401	MEDICARE PT B REVENUE	(9,361.00)		5,331.00	(4,030.00)
Subtotal [7A] Physical Therapy - Medicare		(9,361)	RJE - 3	5,331.00	(4,030.00)
				5,331.00	
				5,331.00	(4,030.00)

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [7C]	Physical Therapy - Non-medicare				
40405	MANAGED MEDICARE PT A AETNA	(235.00)		0.00	(235.00)
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(235.00)</u>		<u>0.00</u>	<u>(235.00)</u>
Subgroup : [8A]	Speech Therapy - Medicare				
Marcum 102	ST Revenue Medicare Part B	0.00		(1,512.00)	(1,512.00)
			RJE - 3	(1,512.00)	
Subtotal [8A]	Speech Therapy - Medicare	<u>0.00</u>		<u>(1,512.00)</u>	<u>(1,512.00)</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
Marcum 103	OT Revenue Medicare Part B	0.00		(3,819.00)	(3,819.00)
			RJE - 3	(3,819.00)	
Subtotal [9A]	Occupational Therapy - Medicare	<u>0.00</u>		<u>(3,819.00)</u>	<u>(3,819.00)</u>
Subgroup : [15]	Interest Income				
43200	Interest Income	(11.00)		0.00	(11.00)
Subtotal [15]	Interest Income	<u>(11)</u>		<u>0.00</u>	<u>(11.00)</u>
Total [30]	Statement of Revenue	<u>(2,850,945.00)</u>		<u>0.00</u>	<u>(2,850,945.00)</u>
Group : [99]	Balance Sheet				
Subgroup : None					
10000	Petty Cash	50.00		0.00	50.00
10200	Regular Checking Account	42,300.00		0.00	42,300.00
10800	MORTGAGE ESCROW	100,405.00		0.00	100,405.00
11000	Accounts Receivable-PRIVATE	23,371.00		0.00	23,371.00
11001	Accounts Receivable-MEDICAID	158,418.00		0.00	158,418.00
11002	AR MEDICARE PART A	9,815.00		0.00	9,815.00
11003	AR MEDICARE PART B	6,255.00		0.00	6,255.00
11004	MEDICARE B COINSURANCE	349.00		0.00	349.00
11005	AR ANTHEM MEDICARE	895.00		0.00	895.00
11100	ALLOWANCE FOR BAD DEBT	(9,250.00)		0.00	(9,250.00)
11115	RESERVE FOR MEDICARE	(1,437.00)		0.00	(1,437.00)
11450	LOAN RECEIVABLE	97,703.00		0.00	97,703.00
12000	Supplies-Inventory	700.00		0.00	700.00
14000	Prepaid Expenses	1,153.00		0.00	1,153.00
15000	Furniture and Fixtures	47,591.00		0.00	47,591.00
15100	Equipment	231,045.00		0.00	231,045.00
15400	Leasehold Improvements	223,090.00		0.00	223,090.00
15500	Buildings	704,705.00		0.00	704,705.00
15600	Building Improvements	415,032.00		0.00	415,032.00
16900	Land	17,298.00		0.00	17,298.00
17300	Accum. Depreciation-Other	(1,328,925.00)		0.00	(1,328,925.00)
20000	Accounts Payable	(89,250.00)		0.00	(89,250.00)
20001	RESIDENT FUND ACCOUNT	(16,993.00)		0.00	(16,993.00)
23000	Accrued Expenses	(20,000.00)		0.00	(20,000.00)
23200	Wages Payable	(74,912.00)		0.00	(74,912.00)
23210	ACCRUED PAYROLL TAXES	(1,916.00)		0.00	(1,916.00)
24000	Other Taxes Payable	(106,576.00)		0.00	(106,576.00)
24100	Current Portion Long-Term Debt	(45,138.00)		0.00	(45,138.00)
24300	Resident Fund Account	17,019.00		0.00	17,019.00
27000	Notes Payable-Noncurrent	(917,109.00)		0.00	(917,109.00)
39003	Common Stock	(3,000.00)		0.00	(3,000.00)
39004	Paid-in Capital	15,227.00		0.00	15,227.00
39005	Retained Earnings	577,875.00		0.00	577,875.00
Subtotal : None		<u>75,790.00</u>		<u>0.00</u>	<u>75,790.00</u>
Total [99]	Balance Sheet	<u>75,790.00</u>		<u>0.00</u>	<u>75,790.00</u>
	Sum of Account Groups	(75,790.00)		0.00	(75,790.00)
	Net (Income) Loss	(75,790.00)		0.00	(75,790.00)

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2016 Cost Report**
 Period Ending: **9/30/2016**
 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 - Page 8		
To reclass owner salary from Payroll Maintenance account				
Marcum 101	Owners Salary		120,272.00	
58106	Payroll Maintenance			120,272.00
Total			120,272.00	120,272.00
Reclassifying Journal Entries JE # 2		D.01 - Page 13		
To reclass chamber of commerce dues from the dues line				
65501	Dues to Chamber of Commerce		303.00	
65500	Dues and Subscriptions Expense			303.00
Total			303.00	303.00
Reclassifying Journal Entries JE # 3		F.01		
To reclass Med B therapy revenue based on treatments				
40401	MEDICARE PT B REVENUE		5,331.00	
Marcum 102	ST Revenue Medicare Part B			1,512.00
Marcum 103	OT Revenue Medicare Part B			3,819.00
Total			5,331.00	5,331.00
Reclassifying Journal Entries JE # 4		N.02		
To reclass expenses from page 13				
Marcum 104	Air Mattress - Repair		292.00	
Marcum 105	Administrative Fee		1,500.00	
Marcum 106	CLIA Lab Fees		150.00	
Marcum 107	Medical Equipment Inspection		418.00	
63100	Consultants			1,500.00
78207	PURCHASED SERVICES-NURSING			860.00
Total			2,360.00	2,360.00
Reclassifying Journal Entries JE # 5		M.01		
To reclass tax expense not related to corporate business taxes				
81700	Taxes		12,251.00	
81702	CORP BUSINESS TAXES			12,251.00
Total			12,251.00	12,251.00



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/18/2017
 Run Date: 1/18/2017

Provider Name: Twin Maples
 Provider Number: 23151
 Period Ended: 9/30/16

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: