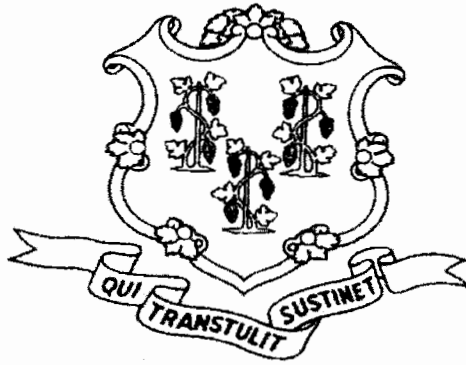


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	
Address (No. & Street, City, State, Zip Code) 809-R New Haven Road, Durham, CT 06422	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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

Table of Contents

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

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	9/30/2017	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, 2016 and ending September 30, 2017, 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 10/1/2016	To 9/30/2017	
Address of Facility 809-R New Haven Road, Durham, CT 06422				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/6/2017		
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 9/30/2017	Page 2	of 37
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Name of Facility (as shown on license) Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	Address (No. & Street, City, State, Zip) 809-R New Haven Road, Durham, CT 06422
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License Numbers:	CCNH 2315	RHNS (Specify)	Medicare Provider No. 07-5431
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Type of Facility (Check appropriate box(es))		
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)

Type of Ownership (Check appropriate box)						
<input type="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 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility	Business Address 809-R New Haven Road, Durham, CT 06422	State(s) in Which Incorporated CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Theodore E. Jackson	55 Blanks Blvd, Guilford, CT 06437	President	50	
Shelley L. Jackson	55 Blanks Blvd, Guilford, CT 06437	Sec / Treas	50	
Names of Stockholders Owning at Least 10% of Shares				
Theodore E. Jackson	55 Blanks Blvd, Guilford, CT 06437	President	50	
Shelley L. Jackson	55 Blanks Blvd, Guilford, CT 06437	Sec / Treas	50	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Heal	2315	9/30/2017	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Ca	License No. 2315	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Theodore E. Jackson	908-R New Haven Road, Durham, CT 06422	<input type="radio"/>	<input checked="" type="radio"/>		Loaning of Funds	Pg. 32 / Line D6		
		<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"/>					

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples H	License No. 2315	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Fa			2315	9/30/2017			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
CIT - 10201 Centurion Pkwy N. Suite 100, Jacksonville, FL 35526	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/03/08	60 Months - Ongoing	3,446	3,446	
Sysco - 1390 Enclave Parkway, Houston, TX 77077-2099	<input type="radio"/>	<input checked="" type="radio"/>	Dishwasher	01/01/10	Monthly	992	992	
Pitney Bowes - 1 Elmdraft Road, Stamford, CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	12/31/06	54 Months - Ongoing	589	589	
Ascentium, 23970 Highway 59 N, Kingwood, TX 77339	<input type="radio"/>	<input checked="" type="radio"/>	Television/Direct TV	12/28/16	60 Months	2,690	2,690	
M. Core Credit, 21 Par Road, Montebello, NY 10901	<input type="radio"/>	<input checked="" type="radio"/>	Lighting	12/01/16	24 Months	3,805	3,805	
	<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"/>						
							Total ***	11,522

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

** Attach copies of newly acquired leases.

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

Jan. 16. 2017 9:36AM

260-776-8608

No. 2173 P. 2

SUBSCRIPTION AGREEMENT No. 2217270

This Subscription Agreement ("Agreement") is made and entered into in Fort Wayne, Indiana as of December 28, 2016 ("Effective Date"), by and among RetirementHomeTV Corporation, an Indiana Corporation ("RHTV"), Ascendum Capital LLC, a Delaware limited liability company ("Assignee"), and the entity signing below as Customer ("Customer").

1. **Agreement:** For good and valuable consideration, the parties hereby agree as follows: RHTV agrees to provide all Bulk Programming to all units of the Property. Customer has the sole right to edit, select, schedule and determine the Programming services contained in the Programming packages set forth in Schedule 1 or otherwise offered. In the event that RHTV is unable to license to the Customer all or any part of the programming, RHTV shall either license mutually agreeable programming or the programming that RHTV is unable to license shall be deleted from Schedule 1 and the monthly payment set forth in Schedule 1 shall be adjusted accordingly. In the event of deletion of programming as provided for herein, this License shall remain in full force and effect as same pertains to non-terminated programming. The words "we", "us" and "our" refer to the Assignee and its Transferees (as hereinafter defined), if any. We shall have no liability under this Agreement whatsoever until the satisfaction in our sole discretion of all conditions we may specify including our receipt of all documents we specify and evidence satisfactory to us in the form of a telephone audit, physical inspection or otherwise that all equipment has been installed in a satisfactory manner and condition for all purposes under this Agreement.
2. **Equipment:** The Equipment installed at the property will consist of all items detailed in Schedule 1, and are leased by Customer as provided herein.
 - a. **Location of System:** The Location of the Equipment Installation is: 809R New Haven Rd., Durham, CT 06422.
 - b. **Agreement Term:** The "Term" with respect to the ordered Equipment shall commence on the installation date of such Equipment and continue for the number of months after the Payment Commencement Date as both are specified in Schedule 1.
 - c. **Monthly Fee:** The Monthly Fee set forth in Schedule 1 consists of the sum of (i) a fixed "Usage Fee" payable by Customer for the use of the Equipment and (ii) the monthly cost of the programming provided by RHTV (programming and the related fees "Programming Fees"). The Monthly Fee is due and payable by Customer each month during the Term, beginning with the Payment Commencement Date. Each Monthly Fee shall be due and payable whether or not Customer receives an invoice therefor. Customer will also pay a pro-rated amount of the Monthly Fee (1/30th for each day) for the period from and including the Fee Accrual Commencement Date to but excluding the Payment Commencement Date. The Monthly Fee, together with any and all other amounts due or to become due hereunder ("Additional Fees"), are sometimes collectively referred to herein as "Fees".
 - d. Customer agrees to pay a Commitment Deposit equal to the amount of the Monthly Programming. The Commitment Deposit is held to secure the performance of the Agreement and returned upon successfully fulfilled Agreement at the end of the Term.
 - e. All major rack mounted components of the system installed by RHTV carry a full 5-year replacement warranty. Computers, satellite receivers, and televisions are warranted for one year against manufacturer defects and thereafter replacement shall be the responsibility of the Customer. Replacement under warranty does not apply to situations of abuse, neglect, misuse, water damage or damage as a direct result of excessive heat.
 - f. The Customer owns all the television equipment and distribution system previously installed and is responsible for the on-site maintenance of the cable TV wiring system and equipment and may at their sole discretion request RHTV to maintain, on a time and material basis. RHTV does not guarantee the integrity of the existing distribution or the quality of the signal as a result of its condition.
 - g. The Customer and RHTV agree to mutually indemnify each other and hold harmless from all costs and expenses arising from any breach of this agreement by the other. Customer expressly gives permission to RHTV to utilize any existing cable TV wiring located on Customer's premise as required to distribute signal for the benefit of residents and indemnifies RHTV and its agents from any claims from any 3rd party from using the wiring on premise.
 - h. Customer agrees to provide a climate controlled and ventilated room for the Equipment, adequate in size to insure proper functioning of the System. If an internet connection to the System is required, Customer agrees to provide an uninterrupted, hard wired internet source, at the System, with a static IP address. Any interruption in this source and the resulting consequence(s) is strictly the responsibility of the Customer.
 - i. Not all digital television tuners have the same ability to access unencrypted "clear" QAM signals. A small percentage of receiving devices may experience clear QAM tuning issues such as an inability to recognize the video and audio streams, the channel numbering format, the channel description, or the channel programming detail. This is a fluid situation since we expect that affected manufacturers will endeavor to remedy clear QAM issues as new television models are released. RHTV does not guarantee that its DIGITAL and/or HD Systems will stream video on any individual make or model of television.
 - j. **Fee Accrual Commencement Date:** [/ /]
 - k. **Payment Commencement Date:** [/ /]
3. **Assignment to Assignee:** RHTV has assigned and transferred to Assignee all of RHTV's rights and benefits in, to and under this Agreement, including without limitation all rights and benefits in and to the DirecTV Programming Fees. Customer hereby represents and agrees that there is no reason for Customer to refuse to make payment of any Fees to Assignee, as Assignee may direct from time to time. Assignee may, with or without notice to or consent of Customer, pledge, encumber, transfer, or assign to third party(ies) all or any part of Assignee's right, title and interest in, to, or under this Agreement, the Usage Fees, Additional Fees and/or the Equipment. Customer acknowledges that Assignee has not assumed and agrees that Assignee shall not be obligated to perform or be responsible for any and all of RHTV's obligations to Customer hereunder with respect to the Equipment, the Programming or otherwise. If Assignee notifies Customer

that Assignee will no longer receive from Customer the Programming Fees (whether because RHTV elects to invoice Customer directly for the Programming Services or otherwise), then the Monthly Fee shall be decreased by the amount of the Programming Fees otherwise included in the Monthly Fee, and the Monthly Fee thereafter shall not include such Programming Fees and shall not be affected in any way by any subsequent change in the Programming Fees.

4. **Payment of the Monthly Fee:** Subject to the provisions of Section 5 below, you agree to pay us the Monthly Fee specified in Schedule 1 for each month during the Term. The first Monthly Fee shall be due and payable on the date specified above to coincide with the activation date ("Payment Date") and all subsequent Monthly Fees are due on the same date of each subsequent month during the Term regardless of whether you receive an invoice for such Payment or the next succeeding business day if a Payment Date is not a business day. The defined term "Term" shall include any holdover or Renewal Term whether entered into pursuant to the terms of Section 16 below or otherwise. All amounts received from you under this Agreement shall be applied to amounts owed by you hereunder as we determine in our sole discretion.
5. **Pass Through of Programming Fees:** The transaction evidenced by this Agreement provides for the collection of the DirecTV Programming Fees owed by Customer to RHTV as a matter of administrative convenience only which DirecTV Programming Fees are simply passed through to RHTV if and to the extent collected by Assignee. Each Monthly Fee combines amounts owed to Assignee with the DirecTV Programming Fees owed to RHTV. Customer understands that RHTV has the right to increase the rates set forth in Schedule 1 upon thirty (30) days prior written notice to Customer in an amount equal to any increase from DirecTV. Except as otherwise specifically set forth in the Agreement, Customer's obligations with respect to the DirecTV Programming Fees are governed solely and exclusively by the contractual relationship that exists with respect to the DirecTV Programming Fees between RHTV and Customer. Customer's obligations with respect to any Usage Fees and/or Additional Fees if applicable is governed solely and exclusively by this Agreement. Customer acknowledges that either Assignee or RHTV may terminate this pass through billing arrangement at any time without liability to Customer for doing so. Customer understands and agrees that so long as the pass through billing arrangement remains in effect all amounts received by Assignee may be applied by Assignee first to amounts owed by Customer to Assignee under the Agreement with any balance passed through to RHTV and then only so long as no event of default has occurred and is continuing under the Agreement.
6. **Collection Charges:** Whenever any amount due under this Agreement is not made when due, you will upon our demand pay us the following, or if less, the maximum allowed by applicable law: (a) a late charge equal to the greater of 10% of the Usage Fees or \$25, and (b) a charge of \$30 for each check returned or ACH debit not honored for any reason and (c) if we have had to perform collection activities in connection with such late payment, our specified collection charges then in effect for such activities. The foregoing will not be construed as interest but as reimbursement to us to cover administrative and overhead expenses related to the processing and collection of the late amount.
7. **Agency and Selection of Equipment:** You agree that we are the sole owner of the Equipment, that you will at your sole cost and expense keep the Equipment free and clear of all liens and encumbrances except for those placed thereon by us and give us prompt written notice of any claim against the Equipment. It is the intent of both parties that this Agreement qualify as a statutory finance lease under Article 2A of the Uniform Commercial Code ("UCC") and you waive any right you may have under Sections 2A-303 and 2A-508 through 2A-522 of the UCC. You acknowledge that you have selected both the Equipment and RHTV as the supplier and we have not participated in their selection and we have not manufactured or supplied the Equipment. You agree that no representative of the manufacturer of the Equipment ("Manufacturer") or RHTV is acting on our behalf or is our agent.
8. **Warranties and Limitation of Liability; Non-Cancelable Agreement:** WE, AND EXCEPT AS SET FORTH BELOW IN SECTION 10 RHTV, MAKE NO REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, AS TO ANY MATTER WHATSOEVER, INCLUDING WITHOUT LIMITATION THE DESIGN OR CONDITION OF THE EQUIPMENT ITS MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. WE WILL HAVE NO LIABILITY BY REASON OF ANY ACT OR OMISSION RELATING TO THE EQUIPMENT OR ITS DELIVERY, INSTALLATION, MAINTENANCE, OPERATION, PERFORMANCE, OR USE, INCLUDING WITHOUT LIMITATION ANY LOSS OF USE, LOST REVENUE, OR LOST PROFITS. CUSTOMER UNDERSTANDS THAT ASSIGNEE IS A SEPARATE AND INDEPENDENT COMPANY FROM RHTV OR ANY VENDOR, MANUFACTURER, DISTRIBUTOR OR LICENSOR OF SOFTWARE, AND THAT NONE OF THEM NOR ANY AGENT OR EMPLOYEE OF ANY OF THEM IS ASSIGNEE'S AGENT. CUSTOMER AGREES THAT NO REPRESENTATION, GUARANTEE OR WARRANTY BY ANY SUCH ENTITY OR PERSON IS BINDING ON ASSIGNEE, AND NO BREACH BY ANY SUCH ENTITY OR PERSON WILL EXCUSE OR OTHERWISE AFFECT CUSTOMER'S OBLIGATIONS TO ASSIGNEE. ASSIGNEE AND, EXCEPT AS PROVIDED IN SECTION 10 BELOW, RHTV, SHALL HAVE NO LIABILITY TO CUSTOMER FOR ANY CLAIM, LOSS OR DAMAGE ("LOSS") DIRECTLY, INDIRECTLY, INCIDENTALY OR CONSEQUENTIALY ARISING FROM, CONNECTED WITH OR CAUSED BY, ANY EQUIPMENT, ANY AGREEMENT OR ANY PROGRAMMING SERVICES, BY ANY INADEQUACY THEREOF OR DEFICIENCY OR DEFECT THEREIN, BY ANY INCIDENT WHATSOEVER IN CONNECTION THEREWITH, ARISING IN CONTRACT, STRICT LIABILITY, NEGLIGENCE OR OTHERWISE, OR IN ANY WAY RELATED TO OR ARISING OUT OF THIS AGREEMENT. THIS AGREEMENT IS IRREVOCABLE FOR THE FULL TERM. YOUR OBLIGATION TO PAY ALL AMOUNTS PAYABLE BY YOU UNDER THIS AGREEMENT APART FROM THE PROGRAMMING FEES, IS ABSOLUTE AND UNCONDITIONAL AND WILL NOT BE SUBJECT TO ANY ABATEMENT, REDUCTION, SETOFF, DEFENSE, COUNTERCLAIM, INTERRUPTION, DEFERMENT OR RECOUPMENT FOR ANY REASON WHATSOEVER, INCLUDING ANY DEFECT IN THE UNITS OR ANY FAILURE TO RECEIVE ALL OR ANY PORTION OF THE PROGRAMMING OR AGAINST RHTV WITH RESPECT TO ANY CLAIM ARISING AGAINST RHTV UNDER SECTION 10 BELOW OR OTHERWISE.
9. **Use; Maintenance; Return of Equipment:** RHTV shall, at RHTV's expense, be responsible for the delivery and installation of the Equipment. You will not alter, modify or make additions or improvements to the Equipment without our and RHTV's prior written consent. Any additions to the Equipment shall become our property. You agree to provide us and RHTV access to inspect the Equipment. In the event

<p>RHTV for any reason fails to discharge its obligations under Section 10 below, you will, at your sole expense, maintain the Equipment in good operating condition and repair as specified by its Manufacturer using in every case Manufacturer approved replacement parts. If the Agreement is terminated for any reason you will return possession of the Equipment. All costs and expenses of the return shall be borne by you, including but not limited to: disassembly, removal, transportation, insurance and unloading the Equipment.</p>
<p>10. Warranties: RHTV warrants during the Term the replacement of any defective Equipment under warranty or portion thereof. RHTV's warranty procedures require prompt notice of any defect and your participation in any verbal troubleshooting a problem with RHTV's representatives. If the problem is not resolved, RHTV will ship replacement Equipment to you for you to install and you shall at your expense return to RHTV the defective Equipment. If you fail to return the defective Equipment in question within 30 days of your receipt of the replacement Equipment, you will be liable for and promptly pay upon RHTV's submission of its invoice, the replacement cost as determined by RHTV of the defective Equipment in question, RHTV's warranty as set forth in this Section 10 excludes defects due to Acts of God, intentional misconduct, negligence, loss or theft. The replacement Equipment will be provided by RHTV as approved by us.</p>
<p>11. Taxes and Fees: You agree to pay when due, and to indemnify and hold us harmless from, all taxes, fees, fines and any related interest and penalties relating to this Agreement and the Equipment ("Taxes") or to reimburse us on our demand for those Taxes we agree, in our sole discretion, to pay on your behalf. If any taxing authority requires any Taxes to be paid in advance, you authorize us to advance the Tax and increase the Fees by such amount and increase the amount of each Payment proportionately. With respect to personal property and any other Tax we have elected to pay directly on your behalf, you also agree to pay to us processing fees of ours. You agree to pay us fees in amount in effect from time to time in connection with any site inspection and lien search we deem necessary.</p> <p>a. You agree to pay a \$30 one-time channel change fee for any channel changes after the initial 30 days of service.</p> <p>b. You agree to pay a \$100 reconnection fee if your Monthly DirecTV Programming is suspended for late/non-payment.</p>
<p>12. Risk of Loss; Indemnity; Insurance: You are responsible for any loss, damage or destruction of the Equipment. No such loss, damage or destruction will relieve you from the payment obligations under this Agreement. You agree to promptly notify us in writing of any loss, damage or destruction and you will then at our election promptly repair the Equipment at your sole cost and expense or pay to us in addition to all amounts then due and owing, the total of all contractually required but unpaid Payments for the Term plus our residual interest in the Equipment, all discounted to their then present value at three percent (3%) per annum. Any proceeds of insurance will be paid to us and credited to any amount owed by you hereunder. You agree to indemnify and hold RHTV and us, our members, directors, officers and employees and those of RHTV harmless from and against any and all claims, costs, expenses, damages and liabilities, including reasonable attorneys' fees, arising out of your selection, possession, operation, use or disposition of the Equipment. During the Term, you will, at your expense, procure and maintain comprehensive general liability and casualty insurance acceptable to us on the Equipment. If requested by us, each insurance policy will name us as additional insured and loss payee and in such circumstance you will furnish to us a certificate of insurance that such insurance coverage is in effect. If you do not provide us with acceptable evidence of insurance, we may, but will not be required to, buy such insurance for our sole benefit and add a charge to the Payments which will include all costs associated with obtaining such insurance, including (i) premium expense, and (ii) fees for billing and other administrative services.</p>
<p>13. Assignment; Representations & Warranties: You agree that without our prior written consent, you will not assign or transfer your rights under this Agreement, or sublease or permit the Equipment to be used by anyone other than you. We may assign this Agreement, in whole or in part, without notice to you or your consent. You agree that the transferee ("Transferee") will have the same rights and benefits that we have now. You agree that the rights of the Transferee will not be subject to any claims, defenses or set offs that you may have against us or RHTV. You represent and warrant to us that all information conveyed to us in connection with this Agreement and all related documents whether by you, a guarantor, the supplier or any other person, is true, accurate, complete and not misleading. If you are an entity, the person executing this Agreement on your behalf represents to us they are authorized to do so making the Agreement the valid and binding act of the entity.</p>
<p>14. Default; Remedies: If any one of the following events occurs, you will be in default and we can exercise any of the remedies described below: (i) you fail to pay any Payment or other amount due under this Agreement when due, (ii) you cease doing business as a going concern, make an assignment for the benefit of creditors, admit your inability to pay your debts as they become due or are insolvent or you file or have filed against you a petition under the Bankruptcy Code, (iii) you breach any covenant contained in this Agreement or any representation or warranty made in connection with this Agreement was false or misleading when made, or (iv) any guarantor of this Agreement defaults on any obligation to us or any of the above-listed events of default occur with respect to any guarantor. Upon the occurrence of a default, we may at our option do any or all of the following: (a) by notice to you, terminate this Agreement; (b) whether or not this Agreement is so terminated, take possession of the Equipment, and for such purpose, enter upon any premises without liability for so doing; you irrevocably waive to the fullest extent permitted by law any bonds, surety or security required of us by statute, court rule or otherwise in the event we seek to take possession of the Equipment, (c) declare all sums due and to become due hereunder immediately due and payable together with our residual interest in the Equipment, all such accelerated sums to be discounted to their then present value using a discount rate of three per cent (3%) per annum as calculated by us; (d) sell, dispose of, hold, use or lease any of the Equipment; (e) exercise any other right or remedy which may be available to us under the UCC or other applicable law including without limitation the right to recover damages for breach hereof. In the event we are required to enforce the Agreement, you are responsible for reimbursing us for all costs we incur including our attorneys' fees and all costs of repossession, repair, storage and remarketing of the Equipment. The rights afforded us in this Agreement are in addition to any rights or remedies provided by law. The selection of one remedy does not preclude the exercise of any other remedy. A waiver of default will not be a waiver of any other or subsequent default.</p>
<p>15. Non-cancelable Agreement: Customer agrees that notwithstanding that all Equipment may not have been delivered to and accepted by Customer as of the date of this Agreement that the terms and conditions of this Agreement are irrevocably in full force and effect including Customer's obligation to make all payments as specified in this Agreement.</p>

- 16. **Equipment Conveyance; Automatic Renewal:** Provided no event of default has occurred and is continuing, upon the expiration of the Term RHTV shall obtain title of the Equipment from Assignee and shall convey such title to you "AS-IS", "WHERE-IS". This Agreement as it relates to the Programming services only will automatically renew for successive one year Renewal Terms unless you send us written notice at least 60 days before the expiration of the Initial Term that you do not want to renew the Agreement.
- 17. **Governing Law:** THIS AGREEMENT SHALL BE GOVERNED BY, CONSTRUED AND INTERPRETED UNDER THE LAWS OF THE STATE OF INDIANA WITHOUT REFERENCE TO ITS PRINCIPLES OF CONFLICTS OF LAWS. YOU CONSENT TO THE NON-EXCLUSIVE JURISDICTION OF THE FEDERAL AND STATE COURTS LOCATED IN THE STATE OF INDIANA IN ANY ACTION OR PROCEEDING RELATING TO THIS AGREEMENT AND YOU AGREE THAT NEITHER YOU, RHTV NOR US WILL BE LIABLE FOR SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES IN ANY SUCH ACTION OR PROCEEDING. YOU WAIVE ANY OBJECTION BASED ON IMPROPER VENUE AND/OR FORUM NON CONVENIENS WITH RESPECT TO ANY SUCH ACTION OR PROCEEDING AND THE PARTIES WAIVE ANY RIGHT THEY MAY HAVE TO A TRIAL BY JURY IN ANY SUCH ACTION OR PROCEEDING.
- 18. **General Provisions:** All of your covenants herein will survive the termination of this Agreement and the return of the Equipment. Any amount not paid when due hereunder shall accrue interest at the lower of 16% per annum or the highest rate allowed by applicable law if less and paid to us upon demand. This Agreement is deemed to be a lease intended as security, you hereby grant to us a security interest in the Equipment, and all proceeds, as security for all of your Indebtedness and obligations owing under this Agreement. You grant us the irrevocable right to make such filings under the Uniform Commercial Code or other law naming you as debtor as we deem necessary to establish on a precautionary basis or otherwise to establish or perfect our interest in the Equipment. You agree that by providing us with an email address or a telephone number for a cellular or wireless device, you expressly consent to receiving communications including voice and text messages from us or our affiliates or assigns at that number or email address, and this express consent applies to each such email address or telephone number that you provide to us now or in the future and permits such calls and emails regardless of their purpose. These calls and messages may incur access fees from your Internet or wireless provider. Section headings are for convenience and are not a part of this Agreement. This Agreement will be binding upon and inure to the benefit of the heirs, executors, administrators, successors and permitted assigns of the parties hereto. This Agreement sets forth the entire understanding of the parties with respect to its subject matter and may only be amended by a written instrument executed by both you and us and any other purported amendment shall be void. This Agreement may be executed in separate counterparts which together shall constitute one and the same instrument. Any notice given under this Agreement shall be in writing and be deemed given 2 business days after being delivered to the US Postal Service or a reputable overnight delivery service, postage prepaid, addressed to the recipient at its address set forth in this Agreement or such other address as a party may hereafter designate by written notice. A facsimile or other image of this Agreement shall be admissible in any action or proceeding relating to this Agreement and shall be deemed an original for all purposes. Any restrictive endorsement on any check you give us in payment of any amount due hereunder shall be void. You may not prepay this Agreement without our prior written consent. Time is of the essence with respect to your obligations under this Agreement.

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

By: *Kurt Schubert*
 Name: Kurt Schubert
 Title: President

By: *Bryan S. Wheeler*
 Name: Bryan S. Wheeler
 Title: Senior Vice President

**SCHEDULE 1 TO
SUBSCRIPTION AGREEMENT No. 2217270**

CHANNELS
SEE SCHEDULE 2

FEES AND TERM	
Monthly Usage Fee:	\$225.00
Monthly Programming Fee:	\$129.58
Total Monthly Fee:	\$354.58
Term: (consecutive months from Payment Commencement Date)	60

PROVIDED EQUIPMENT
<ul style="list-style-type: none"> a. (1) Commercial Dish Antenna b. (46) DirecTV HIGH DEFINITION receivers, (46) Remote Controls plus (4) spares c. SWM switches, SWM splitters and all other required Infrastructure

INSTALLATION INCLUDES	
a.	Assembly and installation of one Commercial dish and/or one off-air antenna or KA/KU dish for use with local and/or HD programming when required.
b.	Route four exterior RG-6 coaxial cables from the satellite dish(s) into building, and to the head-end System.
c.	Route one interior RG-6 or RG-11 coaxial cable connecting the head-end to the existing distribution network.
d.	Verification of satellite signal, activate receivers and insure proper signal strength to the distribution network.



EQUIPMENT FINANCING

October 7, 2016

Ms. Amy Bentley
Administrator
Twin Maples Health Care
809 New Haven Road
Durham, CT 06422

VIA E-MAIL

Dear Ms. Bentley:

M-Core™ Credit Corporation is pleased to present the following proposal for the financing of your energy savings project under the C & I Energy Efficiency reduced interest rate financing Program. The basic terms and conditions are as follows:

- Obligor: TWIN MAPLES HEALTH CARE
Creditor: M-Core™ Credit Corporation M-Core Credit Corporation& or its Underwriter/ Assigns.
Amount: \$8,763.14 (net of any grant funds)
Term: 24 months
Payment: \$380.50
Based upon the C & I Energy Efficiency Program reduced rate of 3.99%.

If applicable, Obligor will be required to make the interim rental payments equal to the daily equivalent of the Base Monthly Payment for all the equipment accepted by the Obligor prior to the Loan Commencement Date.

- Equipment: New lighting subject to approval.
Maximum Takedowns: One (1) Funding
Loan Commencement: The loan shall commence upon receipt of all loan and invoice documentation, acceptable proof of payment, satisfactory equipment verification inspection report, acceptance certification and first months payment and the last month's payment.
Net Loan: This transaction is a net loan. All charges related to the use or possession of the equipment (i.e. maintenance, insurance and taxes) shall be for the account of the Obligor.
Documentation: Standard M-Core™ Credit Corporation or its Underwriters documentation will be used. Legal fees, if any, will be for the account of the Obligor.
Other Charges: Credit Service, Recordation, Documentation, Filing and Equipment Verification Inspection charge 250.00 less \$250.00 credit from CEEF equals \$0.00. Plus lien search charges, if required. Legal fees, if any, will be for the account of the Obligor.
Guarantors: None
Other Conditions: 1) ACH of monthly payment
2) C & I Energy Efficiency Program interest reduction is subject to all the terms and conditions of the C & I Energy Efficiency programs. Obligor is responsible for complying with all C & I Energy Efficiency Program procedures, rules and

conditions. Creditor has no responsibility for Borrowers compliance to the C & I Energy Efficiency Program or for any changes to the program made by the C & I Energy Efficiency Program before or during the term of this financing.

Proposal Expiration: This proposal will expire **October 10, 2016** unless the enclosed original copy is signed and returned to M-Core™ Credit Corporation, along with the amount requested below, by this date.

THIS PROPOSAL IS NOT A COMMITMENT AND IS SUBJECT TO FINAL APPROVAL AND DOCUMENTATION SATISFACTORY TO THE CREDITOR AND THE CREDITOR'S LEGAL COUNSEL. PAYMENT FACTORS MAY VARY PRIOR TO CLOSING BASED UPON CHANGES IN CREDITORS COST OF FUNDS AS NOTED ABOVE.

If the above terms and conditions are acceptable to you, please sign the enclosed original copy of this proposal, and return to M-Core Credit Corporation along with \$761.00.

It is understood this amount will be applied on a pro-rata basis to the first and last month's payment (including sales tax if any) if M-Core Credit Corporation approves this transaction and the Obligor signs the loan. If M-Core Credit Corporation does not approve this transaction, this amount will be returned less \$0.00 for outside review costs. If M-Core Credit Corporation approves this transaction and the Obligor does not commence the loan for any reason whatsoever, the money will be kept by M-Core Credit Corporation as a processing fee and deemed earned. If Obligor withdraws this request for financing within six business weeks after returning this proposal to Creditor along with all necessary financial information requested by Creditor and prior to Creditor providing an approval or denial of this request, the money will be kept by M-Core Credit Corporation as a processing fee and deemed earned.

CREDIT RELEASE AUTHORIZATION

By signing below, the undersigned individual, who is either a principal of the credit applicant or a personal guarantor of its obligations, provides written instruction to M-Core Credit Corporation or its designee and any assignee or potential assignee thereof, authorizing review of his/her personal credit profile from a national credit bureau. Such authorization shall extend to obtaining a credit profile in considering this proposal and subsequently for the purposes of update, renewal or extension of such credit or additional credit and for reviewing or collecting the resulting account. A photostat or facsimile copy of this authorization shall be valid as the original. By signature below, I/we affirm my/our identity as the respective individual/s identified in the above application.

M-Core Credit Corporation appreciates this opportunity to assist you with your equipment financing needs.

Sincerely,

Suzy Glantz

Suzy Glantz, Director, Equipment Finance Group

TWIN MAPLES HEALTH CARE

BY: Amy Bentley (Print name & title of authorized signature)

Agreed: [Signature] (Authorized signature only) Date: 10-7-16

General Information and Questionnaire
Accounting Basis

Name of Facility Twin Maples Home, Inc., d/b/a Tw	License No. 2315	Report for Year Ended 9/30/2017	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
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Services Provided by This Firm (describe fully)

1 Audited financial statements, tax returns, cost reports and advisory reimbursement consulting	\$ 27,803
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 27,803

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 9/30/2017				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	44	44			44	44			44	44			
B. On last day of THIS report period	44	44			44	44			44	44			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	38	38			38	38			42	42			
B. As of midnight of THIS report period	41	41			42	42			41	41			
3. Total Number of Days Care Provided During Period													
A. Medicare	230	230			181	181			49	49			
B. Medicaid (Conn.)	14,580	14,580			10,895	10,895			3,685	3,685			
C. Medicaid (other states)													
D. Private Pay	335	335			322	322			13	13			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	15,145	15,145			11,398	11,398			3,747	3,747			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	23	23			17	17			6	6			
B. Other Bed Reserve Days	5	5			5	5							
5. Total Resident Days (3G + 4A + 4B)	15,173	15,173			11,420	11,420			3,753	3,753			

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 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	2		39						
Per Diem Rate									
a. One bed rm.									
b. Two bed rms.	Various		185.10		350.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,227	1,227		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	10	10		
2. Restorative Treatments				
C. Other	614	614		
D. Total Physical Therapy Treatments	1,851	1,851		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	294	294		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	5	5		
2. Restorative Treatments				
C. Other	98	98		
D. Total Speech Therapy Treatments	397	397		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,005	2,005		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	97	97		
2. Restorative Treatments				
C. Other	608	608		
D. Total Occupational Therapy Treatments	2,710	2,710		

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	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	119,929	2,114				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	95,844	2,166				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	55,881	2,969				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	9,600	480				
c. Dietary Workers	153,546	12,139				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	55,421	4,827				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	58,012	2,470				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	5,650	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	88,120	2,154				
b. RN						
1. Direct Care	349,693	9,353				
2. Administrative**	11,962	315				
c. LPN						
1. Direct Care	96,071	3,738				
2. Administrative**						
d. Aides and Attendants	360,208	26,847				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	48,486	2,510				
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	50,271	2,215				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	1,558,694	74,817				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

**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	9/30/2017			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	119,929			Non Discrim	Owner	2,114	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	6,367			Non Discrim	Housekeeping	423	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	9/30/2017			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Amy Bentley (7/25/2016 - Present)	95,844			Non Discrim	Administrator	2,166	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Twin Maples Home, Inc., d/b/a Twin Maples Health	2315	9/30/2017	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	4,533	130				
2. Dentist	2,400	56				
3. Pharmacist	2,420	53				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	46,284	651				
b. Other						
6. Social Worker	200	4				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	10,400	72				
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	9,927	139				
b. Other						
10. Occupational Therapist						
a. Resident Care	67,764	952				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	143,928	2,057				

* 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	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 44,349	44,349			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 17,045	17,045			
4. Social Security (F.I.C.A.)	\$ 116,632	116,632			
5. Health Insurance	\$ 98,775	98,775			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ (2,087)	(2,087)			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 4,560	4,560			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 4,095	4,095			
d. Accounting and Auditing	\$ 27,803	27,803			
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	\$ 4,186	4,186			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 4,792	4,792			
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 7,300	7,300			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 99	99			
3. Resident Day User Fee	\$ 314,239	314,239			
Subtotal	\$ 641,788	641,788			

* 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
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
401K Plan Fees	\$ 1,658		
Employer Match 401K	1,157		
Employee Criminal Back Check	1,745		
Total	\$ 4,560	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Taxes- Sales & Use	\$ 99		
Total	\$ 99	\$ -	\$ -

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	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	641,788	641,788			
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 368	368			
4. Employee Travel	\$ 530	530			
5. Education Expenses Related to Seminars and Conventions	\$ 1,473	1,473			
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>)	\$ 63	63			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 425	425			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,093	1,093			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,617	4,617			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 308	308			
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>)	\$ 20,565	20,565			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 3,890	3,890			
C-14 Total Administrative & General Expenditures	\$ 675,120	675,120			

* 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)
	-		
Promotional Advertising	\$ 425		
Total Other Advertising	\$ 425	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 3,353		
CBIA Dues	1,049		
ALTCFM Dues	85		
Atlantic States Rural Water Association	130		
Total Dues	\$ 4,617	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 35		
Late Charges	1,793		
Licenses	1,781		
Other unallowable costs	281		
Total Other Administrative and General	\$ 3,890	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Twin Maples Home, Inc., d/b/a Twin Map	License No. 2315	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health Ca	2315	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 104,764	104,764		
2. Non-Food Supplies	\$ 10,429	10,429		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 372	372		
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 115,565	115,565		
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	9/30/2017	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. \$	33,191	33,191		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	16,972	16,972		
c. Management Services**	\$				
d. Other (Specify) Supplies	\$	184	184		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	50,347	50,347		
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	9/30/2017		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. \$	5,573	5,573		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Supplies	\$	12,681	12,681		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	18,254	18,254		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Prescription Drugs	\$	7,200	7,200		
b.	Medicine Cabinet Drugs	\$	766	766		
c.	Medical and Therapeutic Supplies	\$	50,918	50,918		
d.	Ambulance/Limousine***	\$	1,024	1,024		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	4,162	4,162		
f.	X-rays and Related Radiological Procedures***	\$				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	691	691		
i.	Recreation	\$	3,001	3,001		
j.	Other (Specify)**** See Attached Schedule	\$	789	789		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	68,551	68,551		

* 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)
	-		
Purchased Service-Medicare A	\$ 215		
Supplies- Patient Personal	177		
Medical Equipment Inspection	397		
Total Other Resident Care	\$ 789	\$ -	\$ -

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

Name of Facility		License No.		Report for Year Ended			Page of			
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility		2315		9/30/2017			21	37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Rinaldi	47 Common CT, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Patient Laundry	16,972			19	3b
Rinaldi	47 Common CT, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Linens	23,803			19	3a4
Paychex	800 Connecticut Ave #1, Norwalk, CT 06854	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	21,235			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 11,917	11,917				
b. Heat	\$ 20,789	20,789				
c. Light & Power	\$ 27,955	27,955				
d. Water	\$					
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 11,522	11,522				
f. Other (<i>itemize</i>)	\$ 46,998	46,998				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 119,181	119,181				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 15,889	15,889				
c. Non-Movable Equipment	\$ 11,540	11,540				
d. Movable Equipment	\$ 2,839	2,839				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 30,268	30,268				
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	\$ 30,852	30,852				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 2,799	2,799				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 63,919	63,919				

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

Depreciation Schedule

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility				License No. 2315			Report for Year Ended 9/30/2017			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period				888,886		880,827	775,118	S/L	Various	15,662			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				3,400		3,400		S/L	Various	227			
B-4. Subtotal											15,889		
C. Non-Movable Equipment													
1. Acquired prior to this report period				309,264		309,264	233,423	S/L	Various	8,822			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				16,731		16,731		S/L	Various	2,718			
C-4. Subtotal											11,540		
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						232,278		232,278	220,317	S/L	Various	2,250	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						3,041		3,041		S/L	Various	589	
D-3. Subtotal													2,839
E. Total Depreciation													30,268

Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
6/22/2017	Patio	\$ 3,400	15	\$ 227
Total additions for Building Improvements		\$ 3,400		\$ 227 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/6/2017	Electric Drain Cleaner	\$ 497	10	\$ 50
5/18/2017	AC Unit	488	5	98
8/2/2017	Generator Tank	11,306	5	2,261
7/10/2017	Stainless Steel Kitchen Cabinets	4,265	15	284
5/24/2017	Kitchen Faucets	175	7	25
Total additions for Non-Movable Equipment		\$ 16,731		\$ 2,718 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/29/2017	Wet/dry Vacuum and Floor Machine	\$ 1,150	5	\$ 230
1/16/2017	Office Computer and Printer	275	5	55
5/25/2017	Laptop Computer	100	3	33
9/1/2017	Laptop Computer	295	3	98
1/31/2017	Wireless Network	689	5	138
10/3/2016	Bed and Bed Frame	532	15	35
Total additions for Movable Equipment		\$ 3,041		\$ 589 *
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

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Twin Maples Home, Inc., d/b/a Twin Maples Health Care Facility			2315		9/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Appraisal	5	97	5 Years	6,000	6,000	S/L	20		
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Closing Costs	5	97	5 Years	54,390	54,390	S/L	20		
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

**Twin Maples Health Care
Medicaid Cost Report Template
September 30, 2017**

Depreciation Schedule

<u>Description</u>	<u>Acquisition Date</u>	<u>Historical Cost</u>	<u>Cost to be Depreciated</u>	<u>Useful Lives</u>	<u>Depreciation Method</u>	<u>2016 Accum</u>	<u>2017 Depreciation</u>	<u>2017 Accum</u>	<u>NBV</u>
<u>Building Improvements</u>									
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	15,024	1,073	16,097	3
Oxygen Cabinet	9/30/2003	978	978	1	S/L	978	-	978	-
Well System Repair	9/30/2003	3,631	3,631	10	S/L	3,631	-	3,631	-
Floorcoverings	9/30/2003	1,062	1,062	1	S/L	1,062	-	1,062	-
Metal Doors	6/22/2005	1,696	1,696	1	S/L	1,696	-	1,696	-
Heating and Air Conditioning Unit	1/26/2005	7,689	7,689	10	S/L	7,689	-	7,689	-
Locking / Security System	5/11/2006	1,574	1,574	10	S/L	1,574	-	1,574	-
Compressor for A/C	8/1/2006	1,775	1,775	10	S/L	1,775	-	1,775	-
Water valve - sprinkler system	9/26/2006	3,205	3,205	10	S/L	3,205	-	3,205	-
Sprinkler Instal. Patio/BSMT Pump Rm	5/15/2007	5,051	5,051	5	S/L	5,051	-	5,051	-
To reconcile to T/B		264	264	N/A	N/A	-	-	-	264
Fire Door	3/17/2008	1,986	-	5	N/A	-	-	-	1,986
Septic Pump	11/17/2008	14,880	14,880	10	S/L	11,904	1,488	13,392	1,488
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	13,992	1,749	15,741	1,749
Air Conditioner Replacement	6/30/2009	12,204	12,204	10	S/L	9,762	1,220	10,982	1,222
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	6,378	797	7,175	4,785
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	1,631	272	1,903	815
Septic Vent	12/10/2010	1,325	1,325	10	S/L	774	133	907	419
Septic Repairs	3/29/2011	2,940	2,940	10	S/L	1,617	294	1,911	1,029
Well Pump (replacement)	10/11/2010	4,770	4,770	10	S/L	2,862	477	3,339	1,431
Septic Piping From Kitchen	9/29/2011	2,877	2,877	10	S/L	1,439	288	1,727	1,150
Septic Grinder Pump	3/9/2012	7,440	7,440	10	S/L	3,720	744	4,464	2,976
Lobby Carpeting	3/21/2012	1,200	1,200	5	S/L	1,200	-	1,200	-
Dutch Colonial Storage Unit	6/5/2012	4,972	4,972	10	S/L	2,485	497	2,982	1,989
Wall Removal	12/3/2012	6,913	6,913	10	S/L	3,456	691	4,147	2,766
Toilet/Sink	10/1/2011	975	975	10	S/L	489	98	587	388
Septic Filter Upgrade	3/2/2012	781	781	10	S/L	390	78	468	313
Boiler Service	4/6/2012	2,175	2,175	10	S/L	1,089	218	1,307	868
Portable On-Site Generator	10/17/2013	4,001	4,001	15	S/L	801	267	1,068	2,933
Treatment Room Upgrades (Cabinets)	11/10/2013	1,270	1,270	15	S/L	255	85	340	931
Breaker for Transfer Switch	11/19/2013	11,333	11,333	15	S/L	2,268	756	3,024	8,309
Transfer Switch - Emergency Generator	11/22/2013	5,371	5,371	15	S/L	1,074	358	1,432	3,939
1-Well Water Chlorination System	4/8/2014	9,753	9,753	15	S/L	1,950	650	2,600	7,153
Tile Flooring	8/5/2014	2,350	2,350	15	S/L	471	157	628	1,722
Electrical Transfer Switch	10/1/2014	720	720	15	S/L	96	48	144	576
Water Softener System	7/27/2015	16,431	16,431	15	S/L	2,190	1,095	3,285	13,146
Aqua Compliance Spec	10/27/2015	1,053	1,053	15	S/L	70	70	140	913
Generator Remote Enunciator	11/25/2015	4,679	4,679	15	S/L	312	312	624	4,055
Generator E-Stop Button	11/25/2015	1,815	1,815	15	S/L	121	121	242	1,573
AC Unit	12/10/2015	6,275	6,275	15	S/L	418	418	836	5,439
Shower Room Renovation/Replacement	12/22/2015	6,210	6,210	15	S/L	414	414	828	5,382
Shower Room Renovation/Replacement	1/11/2016	2,500	2,500	15	S/L	167	167	334	2,166
Installation of touch screen	9/21/2016	385	385	15	S/L	26	26	52	333
Installation of emergency generator	11/6/2015	3,500	3,500	15	S/L	233	233	466	3,034
AC Unit	7/18/2016	5,525	5,525	15	S/L	368	368	736	4,789
Patio	6/22/2017	3,400	3,400	15	S/L	-	227	227	3,173
Total Building/Improv		892,287	884,227			775,118	15,889	791,007	101,280
<u>Nonmovable Equipment</u>									
Various	Various	244,309	244,309	Var	S/L	202,601	5,303	207,904	36,405
Well Pump	10/30/2001	1,367	1,367	15	S/L	1,359	8	1,367	-
Replace Circulator Heating Sys.	10/29/2001	1,589	1,589	10	S/L	1,589	-	1,589	-
Pump	1/23/2002	1,358	1,358	15	S/L	1,331	27	1,358	-
Water Softener	1/23/2002	2,507	2,507	10	S/L	2,507	-	2,507	-
Steam Table	10/1/2005	1,705	1,705	10	S/L	1,705	-	1,705	-
Furnace	10/4/2006	23,675	23,675	25	S/L	9,470	947	10,417	13,258
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	1,648	275	1,923	822
Dining Room Sink and Cabinet	5/19/2015	630	630	7	S/L	180	90	270	360
Refridgerator	3/18/2015	666	666	7	S/L	190	95	285	381
Freezer	6/16/2015	807	807	7	S/L	230	115	345	462
Steam Table	7/7/2015	850	850	7	S/L	242	121	363	486
Wanderguard Unit	3/26/2015	4,819	4,819	7	S/L	1,376	688	2,064	2,754
Dining Room AC Unit	6/15/2015	7,860	7,860	7	S/L	2,246	1,123	3,369	4,491
Toilet	10/5/2015	219	219	15	S/L	15	15	30	189
Toilet	2/1/2016	219	219	15	S/L	15	15	30	189
Electric Drain Cleaner	3/6/2017	497	497	10	S/L	-	50	50	447
AC Unit	5/18/2017	488	488	5	S/L	-	98	98	390
Generator Tank	8/2/2017	11,306	11,306	5	S/L	-	2,261	2,261	9,045
Stainless Steel Kitchen Cabinets	7/10/2017	4,265	4,265	15	S/L	-	284	284	3,981
Kitchen Faucets	5/24/2017	175	175	7	S/L	-	25	25	150

Total Nonmovable Equip.

325,993 318,774

233,424 11,540 244,964 81,029

Movable Equipment

Patient Life/Mattress	5/30/2007	7,080	7,080	10	S/L	7,080	-	7,080	-
Various	Various	202,027	202,027	Var	S/L	202,027	-	202,027	-
(Less) Appraisal Cost*	N/A	(6,000)	(6,000)	N/A	N/A	(6,000)	-	(6,000)	-
Oxygen Concentrator	4/12/2004	3,535	3,535	5	S/L	3,535	-	3,535	-
Gas Range	10/20/2004	4,016	4,016	5	S/L	4,016	-	4,016	-
Computer	11/13/2005	934	-	N/A	N/A	-	-	-	934
Electric Bed	8/25/2006	200	-	N/A	N/A	-	-	-	200
Office Chairs	8/28/2006	104	-	N/A	N/A	-	-	-	104
Medline Equipment - Capital lease	6/15/2006	3,041	3,041	5	S/L	3,041	-	3,041	-
Computer	1/20/2007	882	-	N/A	N/A	-	-	-	882
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	S/L	296	59	355	239
Computer	9/27/2013	1,170	1,170	5	S/L	936	234	1,170	-
Mattresses & Bedspreads	5/24/2013	9,007	9,007	7	S/L	5,147	1,287	6,434	2,573
Patio Furniture	6/26/2013	256	256	5	S/L	204	51	255	1
Chairs	4/10/2013	25	25	5	S/L	20	5	25	-
Freezer & Milk Cooler	9/5/2013	400	400	7	S/L	228	57	285	115
45 Armoire Units	4/16/2014	2,665	2,665	7	S/L	1,143	381	1,524	1,142
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	122	61	183	243
Conveyor Toaster	12/3/2015	410	410	7	S/L	59	59	118	292
Electrolux JetMaxx Bag Canister Vac	12/18/2015	389	389	7	S/L	56	56	112	277
Wet/dry Vacuum and Floor Machine	3/29/2017	1,150	1,150	5	S/L	-	230	230	920
Office Computer and Printer	1/16/2017	275	275	5	S/L	-	55	55	220
Laptop Computer	5/25/2017	100	100	3	S/L	-	33	33	67
Laptop Computer	9/1/2017	295	295	3	S/L	-	98	98	197
Wireless Network	1/31/2017	689	689	5	S/L	-	138	138	551
Bed and Bed Frame	10/3/2016	532	532	15	S/L	-	35	35	497

Total Movable Equipment

235,319 230,489

220,317 2,839 223,156 12,163

C/R Assets & Depreciation Total (Land Included)

1,470,898

1,228,859 30,268 1,259,127 211,770

F/S Assets & Depreciation per TB

1,661,932

36,176 1,365,101 296,831

Rounding

(61,031)

(2)

Variance

(61,031)

5,908 105,974 85,059

(b)

(a)

Rollforward Adjustment From Audit Binder

641

Variance from Prior Year C/R

(60,390)

Variance from Insurance Claim

130,003 (c)

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.

F/S vs C/R NBV - Page 31, Line B9

85,059 (a)

F/S vs C/R Depreciatlon - Page 36, Line F1

5,908 (b)

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

Name of Facility Twin Maples Home, Inc., d/b/a Twin N	License No. 2315	Report for Year Ended 9/30/2017	Page 25	of 37			
11. Property Questionnaire							
Part A							
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.			
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.							
Description	Total						
1. Date Land Purchased	06/01/72						
2. Date Structure Completed	06/01/72						
3. If NOT Original Owner, Date of Purchase	N/A						
4. Date of Initial Licensure	N/A						
5. Total Licensed Bed Capacity	44						
6. Square Footage	13,290						
7. Acquisition Cost							
a. Land	17,298						
b. Building	432,199						
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage		
1. Financing							
a. Type of Financing (e.g., fixed, variable)					HUD Financing		
b. Date Mortgage Obtained					05/29/97		
c. Interest Rate for the Cost Year					3.90%		
d. Term of Mortgage (number of years)					35		
e. Amount of Principal Borrowed					1,275,000		
f. Principal balance outstanding as of 9/30/17		917,109					
Complete if Mortgage was Refinanced During Current Cost Year							
g. Type of Financing (e.g., fixed, variable)							
h. Date of Refinancing							
i. New Interest Rate							
j. Term of Mortgage (number of years)							
k. Amount of Principal Borrowed							
l. Principal Outstanding on Note Paid-Off							
Part C - Arms-Length Leases for Real Property Improvements Only							
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease			

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Twin Maples Home, Inc., d/b/a Twin N		2315	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 36,726	36,726		
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)			\$ 36,726	36,726		

(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		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				36,726	36,726		
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)				\$	2,114	2,114	
Provider Tax Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	38,840	38,840	
14. Insurance							
a. Insurance on Property (buildings only)				\$	46,234	46,234	
b. Insurance on Automobiles				\$	466	466	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	280	280	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	4,496	4,496	
Mortgage Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	51,476	51,476	
15. Total All Expenditures (A-13 thru C-14)				\$	2,903,875	2,903,875	

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	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 119,929	119,929		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 67,764	67,764		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 4,095	4,095		
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	\$ 368	368		
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	m3	Unallowable Advertising *	\$ 425	425		
19.	15	1k1	Income Tax / Corporate Business Tax	\$ 7,300	7,300		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 28,419	28,419		
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)				\$ 228,300	228,300		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A1	Owners Salary (Theodore E. Jackson)	\$ 119,929		
Total Other Salaries Adjustment			\$ 119,929	\$ -	\$ -

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	Var	Owners Benefits (Theodore E. Jackson)	\$ 26,037		
16	m8a	Chamber of Commerce Dues	308		
16	m13	Late Charges	1,793		
16	m13	Other Unallowable Costs	281		
Total Other A&G Adjustments			\$ 28,419	\$ -	\$ -

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	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 228,300	228,300		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 7,200	7,200		
28.	20	5d	Ambulance/Limousine	\$ 1,024	1,024		
29.			X-rays, etc	\$			
30.	20	5h	Laboratory	\$ 691	691		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,162	4,162		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 392	392		
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	\$ 2,114	2,114		
Page 27 - Insurance							
40.	27	14c3	Mortgage Insurance	\$ 4,496	4,496		
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV4	Radio and Television Revenue	\$ 1,444	1,444		
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	\$			
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)				\$ 249,823	249,823		

*** 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
 9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Purchased Service - Medicare A	\$ 215		
20	5j	Supplies - Patient Personal	177		
Total Other Ancillary Costs			\$ 392	\$ -	\$ -

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)
27	12d	Provider Tax Interest	\$ 2,114		
Total Other Property Adjustments			\$ 2,114	\$ -	\$ -

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

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		9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 2,712,461	2,712,461				
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>)	\$ 122,136	122,136				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 109,442	109,442				
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	\$ 41,708	41,708				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 14,743	14,743				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 8,945	8,945				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 61,062	61,062				
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.)	\$ 3,070,497	3,070,497				
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	\$ 1,444	1,444				
5. Interest Income (<i>Specify</i>)	\$ 16	16				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,437	1,437				
V. Total Other Revenue (1 thru 8)	\$ 2,897	2,897				
VI. Total All Revenue (III + V)	\$ 3,073,394	3,073,394				

* 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	\$ 16		
Total Interest Income			\$ 16	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	A/R Reserve Audit Adjustment	\$ 1,437		
Total Other Revenue		\$ 1,437	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Home, Inc., d/b/a Twin M	2315	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	130,028
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	219,638
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	700
5. Prepaid Expenses			\$	967
a. Prepaid Expenses	967			
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)			\$	351,333
B. Fixed Assets				
1. Land			\$	17,298
2. Land Improvements			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net _____				
3. Buildings			\$	101,279
*Historical Cost _____	892,286			
Accum. Depreciation _____	791,007			
Net _____				
4. Leasehold Improvements			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net _____				
5. Non-Movable Equipment			\$	81,032
*Historical Cost _____	325,995			
Accum. Depreciation _____	244,963			
Net _____				
6. Movable Equipment			\$	12,163
*Historical Cost _____	235,319			
Accum. Depreciation _____	223,156			
Net _____				
7. Motor Vehicles			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net _____				
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	85,059
F/S vs C/R NBV	85,059			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	296,831

* 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	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	648,164
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			\$	115,128
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

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

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	212,831
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	860,995

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

G. Balance Sheet (cont'd)

Name of Facility Twin Maples Home, Inc., d/b/a Twin Maple	License No. 2315	Report for Year Ended 9/30/2017	Page 34	of 37
Account			Amount	
Total Brought Forward:			341,517	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$ 870,179
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)				\$ 870,179
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,211,696

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	9/30/2017	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			\$	(502,085)
6. Gain or Loss for Period			\$	163,611
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	(350,701)
C. Total Reserves and Net Worth			\$	(350,701)
D. Total Liabilities, Reserves, and Net Worth			\$	860,995

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	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(514,312)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	3,073,394
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	2,909,783
D. Net Income or Deficit			\$	163,611
E. Balance			\$	(350,701)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27 \$2,903,875				
F/S vs C/R Depreciation 5,908				
Expenses Per F/S \$2,909,783				
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(350,701)
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Twin Maples Home, Inc., d/b/a Twin	License No. 2315	Report for Year Ended 9/30/2017	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		Date Signed
Printed Name of Preparer				
Matthew S. Bovolack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			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, 2017, 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 16, 2018

Annual Report of Long-Term Care Facility Cost Year 2017 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 2016? 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 2017, 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 2016?

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 2017 Cost Report
 Period Ending: 9/30/2017
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
10000	Petty Cash	50.00			50.00
10200	Regular Checking Account	109,952.00			109,952.00
10800	MORTGAGE ESCROW	115,128.00			115,128.00
11000	Accounts Receivable-PRIVATE	5,950.00			5,950.00
11001	Accounts Receivable-MEDICAID	180,783.00			180,783.00
11002	AR MEDICARE PART A	7,064.00			7,064.00
11003	AR MEDICARE PART B	11,834.00			11,834.00
11004	MEDICARE B COINSURANCE	349.00			349.00
11005	AR ANTHEM MEDICARE	15,638.00			15,638.00
11006	AR MEDICARE A COINS	10,528.00			10,528.00
11100	ALLOWANCE FOR BAD DEBT	(13,350.00)			(13,350.00)
11120	ACCOUNTS RECEIVABLE PPO	842.00			842.00
11450	LOAN RECEIVABLE	97,703.00			97,703.00
12000	Supplies-Inventory	700.00			700.00
14000	Prepaid Expenses	967.00			967.00
15000	Furniture and Fixtures	52,563.00			52,563.00
15100	Equipment	245,155.00			245,155.00
15400	Leasehold Improvements	223,090.00			223,090.00
15500	Buildings	704,705.00			704,705.00
15600	Building Improvements	419,121.00			419,121.00
16900	Land	17,298.00			17,298.00
17300	Accum. Depreciation-Other	(1,365,101.00)			(1,365,101.00)
20000	Accounts Payable	(95,791.00)			(95,791.00)
20001	RESIDENT FUND ACCOUNT	(20,101.00)			(20,101.00)
23000	Accrued Expenses	(20,000.00)			(20,000.00)
23200	Wages Payable	(83,891.00)			(83,891.00)
23210	ACCRUED PAYROLL TAXES	(2,095.00)			(2,095.00)
24000	Other Taxes Payable	(72,709.00)			(72,709.00)
24100	Current Portion Long-Term Debt	(46,930.00)			(46,930.00)
24300	Resident Fund Account	20,026.00			20,026.00
27000	Notes Payable-Noncurrent	(870,179.00)			(870,179.00)
39003	Common Stock	(3,000.00)			(3,000.00)
39004	Paid-in Capital	15,227.00			15,227.00
39005	Retained Earnings	502,085.00			502,085.00
40100	PPO INSURANCE	(842.00)			(842.00)
40201	MEDICAID -SNF	(2,712,191.00)			(2,712,191.00)
40300	Private Pay	(108,600.00)			(108,600.00)
40400	MEDICARE PT A REVENUE	(99,129.00)			(99,129.00)
40401	MEDICARE PT B REVENUE	(111,715.00)		70,007.00	(41,708.00)
			RJE - 3	70,007.00	
40402	MEDICARE B COINSURANCE	(428.00)			(428.00)
40403	AR AETNA PT B MANAGED	(14,743.00)			(14,743.00)
40450	MEDICARE A COINSURANCE	(22,579.00)			(22,579.00)
42000	Prior year revenue	(1,437.00)			(1,437.00)
43200	Interest Income	(16.00)			(16.00)
58101	Payroll Administrator	95,844.00			95,844.00
58102	Payroll Office	55,881.00			55,881.00
58103	Payroll Dietary	153,546.00			153,546.00
58104	Payroll Laundry	5,650.00			5,650.00
58105	Payroll Housekeeping	55,421.00			55,421.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
58106	Payroll Maintenance	177,941.00		(119,929.00)	58,012.00
			RJE - 1	(119,929.00)	
58107	Payroll Aides	360,208.00			360,208.00
58108	Payroll Recreation	48,486.00			48,486.00
58109	Salaries FSS	9,600.00			9,600.00
58110	Salaries Dir. Nurses	88,120.00			88,120.00
58111	Salaries LPN's	96,071.00			96,071.00
58112	Salaries RN's	349,693.00			349,693.00
58114	Salaries Social Worker	50,271.00			50,271.00
58115	Salaries MDS INFECTION CONTROL	11,999.00			11,999.00
58116	SALARIES INFECTION CONTROL	(37.00)			(37.00)
58201	Payroll FICA	116,632.00			116,632.00
58202	Payroll FUTA	2,761.00			2,761.00
58203	Payroll SUTA	14,284.00			14,284.00
59000	Accounting	27,803.00			27,803.00
60501	Advertising - Help Wanted	63.00			63.00
60504	Advertising - Promotional	425.00			425.00
62500	Bank Charges	35.00			35.00
63104	Consultants - Dietician	4,533.00			4,533.00
63106	Consultants - Medical Dir.	10,400.00			10,400.00
63108	Consultants - Pharmacist	2,420.00			2,420.00
63112	Consultants - PT Part A	123,975.00		(77,691.00)	46,284.00
			RJE - 4	(77,691.00)	
63116	Consultants - Soc. Worker	200.00			200.00
63118	Consultants - ST PART A	0.00		9,927.00	9,927.00
			RJE - 4	9,927.00	
63120	Consultants - OT PART A	0.00		67,764.00	67,764.00
			RJE - 4	67,764.00	
63500	Dairy Products Expense	13,885.00			13,885.00
64500	Depreciation Expense	36,176.00			36,176.00
65500	Dues and Subscriptions Expense	4,925.00		(308.00)	4,617.00
			RJE - 2	(308.00)	
65501	Dues to Chamber of Commerce	0.00		308.00	308.00
			RJE - 2	308.00	
65600	EDUCATION EXPENSE	1,473.00			1,473.00
67000	Groceries Expense	90,879.00			90,879.00
68000	Inspection Fees	160.00			160.00
68500	Insurance Expense	280.00			280.00
68501	401K PLAN FEES	1,658.00			1,658.00
68502	EMPLOYER MATCH 401K	1,157.00			1,157.00
68510	Insurance Expense - Auto	466.00			466.00
68514	Insurance Expense - Health	98,775.00			98,775.00
68516	Insurance Expense - Life	(2,087.00)			(2,087.00)
68518	Insurance Expense - Property	46,234.00			46,234.00
68522	Insurance Expense - Wkrs. Com	44,349.00			44,349.00
68524	Insurance - Resident	(270.00)			(270.00)
68526	Insurance - Mortgage	4,496.00			4,496.00
69000	Interest Expense	36,726.00			36,726.00
69020	Interest Expense - Other	2,114.00			2,114.00
69200	LATE CHARGES	1,793.00			1,793.00
69500	Laundry - Linens	33,191.00			33,191.00
69720	Leases - Copier	3,446.00			3,446.00
69730	Leases - Dish Washer	992.00			992.00
69737	LEASE-TELEVISION	2,690.00			2,690.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
69740	Leases - Postage Meter	589.00			589.00
69747	LEASE-LIGHING	3,805.00			3,805.00
70200	Licenses	1,781.00			1,781.00
70300	MILAGE REIMBURSEMENT	530.00			530.00
71000	Maintenance and Repairs Exp	5,522.00			5,522.00
73000	Office Supplies Expense	2,435.00			2,435.00
74001	EMPLOYEE CRIMINAL BACK CHECK	1,745.00			1,745.00
75500	Payroll Processing	19,235.00			19,235.00
76500	PATIENT SUPPLIES	82.00			82.00
77000	Postage Expense	1,093.00			1,093.00
78200	Purchased Services	876.00			876.00
78201	PURCHASED SVCS-MEDICAL WASTE	2,992.00			2,992.00
78202	Purchased Services - Dietary	372.00			372.00
78203	PURCHASED SERVICES OXYGEN	4,162.00			4,162.00
78204	Purchased Services - Laundry	16,972.00			16,972.00
78205	Purchased Services- Office	1,330.00			1,330.00
78206	Purchased Services - Housekeep	5,573.00			5,573.00
78207	PURCHASED SERVICES-NURSING	397.00		(397.00)	0.00
			RJE - 7	(397.00)	
78208	Purchased Services - Maint.	40,206.00			40,206.00
78210	PURCHASED SVCS-LABS MEDICARE	471.00		220.00	691.00
			RJE - 6	220.00	
78212	PURCH SVCS-TRANSPORTATION MEDA	1,024.00			1,024.00
78216	PURCHASED SERVICES DENTAL	2,400.00			2,400.00
78217	PURCHASED SERVICES-MEDICARE A	435.00		(220.00)	215.00
			RJE - 6	(220.00)	
78500	Recreation Expenses	1,310.00			1,310.00
80000	Rent-Equipment	2,500.00			2,500.00
80100	Staff Appreciation	368.00			368.00
81000	Supplies	70.00			70.00
81001	Supplies - Office	1,681.00			1,681.00
81002	Supplies - Dietary	10,429.00			10,429.00
81003	Supplies - Laundry	184.00			184.00
81004	Supplies - Housekeeping	12,681.00			12,681.00
81005	Supplies - Maintenance	6,395.00			6,395.00
81006	Supplies - Nursing (MCD) OTC	654.00			654.00
81007	Supplies - Recreation	1,691.00			1,691.00
81009	Supplies - Patient Personal	177.00			177.00
81010	SUPPLIES-MEDICAL	50,918.00			50,918.00
81013	MEDICINE-MEDICARE PART A	5,093.00			5,093.00
81015	OTC MEDICINE(MEDICINE CABINET)	30.00			30.00
81023	MEDICINE T19/OTC T19	320.00			320.00
81024	FLU SHOT VACCINE/PNEUMOVAX	941.00			941.00
81025	EBOX PRESCRIPTIONS	812.00			812.00
81026	PRESC & T19 COPAYS	34.00			34.00
81028	TELEVISION	(1,444.00)			(1,444.00)
81700	Taxes	0.00		7,300.00	7,300.00
			RJE - 5	7,300.00	
81702	CORP BUSINESS TAXES	7,300.00		(7,300.00)	0.00
			RJE - 5	(7,300.00)	
81709	TAXES-SALES & USE	99.00			99.00
81711	Taxes - Property	30,852.00			30,852.00
81712	PERSONAL PROPERTY TAXES	2,799.00			2,799.00
81716	Taxes - Nursing Home Provider	314,239.00			314,239.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
82010	Utilities - Electricity	27,955.00			27,955.00
82015	Utilities - Gas	2,727.00			2,727.00
82019	DIESEL-GENERATOR	264.00			264.00
82020	Utilities - Oil	18,062.00			18,062.00
82025	Utilities - Telephone	4,792.00			4,792.00
88000	Bad Debt Expense	4,095.00			4,095.00
89000	Other Expense	281.00			281.00
Marcum 101	Owners Salary	0.00		119,929.00	119,929.00
			RJE - 1	119,929.00	
Marcum 102	ST Revenue Medicare Part B	0.00		(8,945.00)	(8,945.00)
			RJE - 3	(8,945.00)	
Marcum 103	OT Revenue Medicare Part B	0.00		(61,062.00)	(61,062.00)
			RJE - 3	(61,062.00)	
Marcum 107	Medical Equipment Inspection	0.00		397.00	397.00
			RJE - 7	397.00	
Total		0.00		0.00	0.00
Net (Income) Loss				0.00	

Client: *Twin Maples Home, Inc.*
 Engagement: *Medicaid - Twin Maples 2017 Cost Report*
 Period Ending: *9/30/2017*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [1]	Operators/Owners				
Marcum 101	Owners Salary	0.00	RJE - 1	119,929.00	119,929.00
				119,929.00	
Subtotal [1] Operators/Owners		<u>0.00</u>		<u>119,929.00</u>	<u>119,929.00</u>
Subgroup : [2]	Administrators				
58101	Payroll Administrator	95,844.00		0.00	95,844.00
Subtotal [2] Administrators		<u>95,844</u>		<u>0.00</u>	<u>95,844.00</u>
Subgroup : [4]	Other Administrative Salaries				
58102	Payroll Office	55,881.00		0.00	55,881.00
Subtotal [4] Other Administrative Salaries		<u>55,881</u>		<u>0.00</u>	<u>55,881.00</u>
Subgroup : [5B]	Food Service Supervisor				
58109	Salaries FSS	9,600.00		0.00	9,600.00
Subtotal [5B] Food Service Supervisor		<u>9,600</u>		<u>0.00</u>	<u>9,600.00</u>
Subgroup : [5C]	Dietary Workers				
58103	Payroll Dietary	153,546.00		0.00	153,546.00
Subtotal [5C] Dietary Workers		<u>153,546</u>		<u>0.00</u>	<u>153,546.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
58105	Payroll Housekeeping	55,421.00		0.00	55,421.00
Subtotal [6B] Other Housekeeping Workers		<u>55,421.00</u>		<u>0.00</u>	<u>55,421.00</u>
Subgroup : [7B]	Other Maintenance Workers				
58106	Payroll Maintenance	177,941.00	RJE - 1	(119,929.00)	58,012.00
				(119,929.00)	
Subtotal [7B] Other Maintenance Workers		<u>177,941</u>		<u>(119,929.00)</u>	<u>58,012.00</u>
Subgroup : [8B]	Other Laundry Workers				
58104	Payroll Laundry	5,650.00		0.00	5,650.00
Subtotal [8B] Other Laundry Workers		<u>5,650</u>		<u>0.00</u>	<u>5,650.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
58110	Salaries Dir. Nurses	88,120.00		0.00	88,120.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>88,120</u>		<u>0.00</u>	<u>88,120.00</u>
Subgroup : [12B1]	RNs - Direct Care				
58112	Salaries RN's	349,693.00		0.00	349,693.00
Subtotal [12B1] RNs - Direct Care		<u>349,693.00</u>		<u>0.00</u>	<u>349,693.00</u>
Subgroup : [12B2]	RNs - Administrative				
58115	Salaries MDS INFECTION CONTROL	11,999.00		0.00	11,999.00
58116	SALARIES INFECTION CONTROL	(37.00)		0.00	(37.00)
Subtotal [12B2] RNs - Administrative		<u>11,962</u>		<u>0.00</u>	<u>11,962.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
58111	Salaries LPN's	96,071.00		0.00	96,071.00
Subtotal [12C1] LPNs - Direct Care		<u>96,071</u>		<u>0.00</u>	<u>96,071.00</u>
Subgroup : [12D]	Aides and Attendants				
58107	Payroll Aides	360,208.00		0.00	360,208.00
Subtotal [12D] Aides and Attendants		<u>360,208</u>		<u>0.00</u>	<u>360,208.00</u>
Subgroup : [12H]	Recreation Workers				
58108	Payroll Recreation	48,486.00		0.00	48,486.00
Subtotal [12H] Recreation Workers		<u>48,486.00</u>		<u>0.00</u>	<u>48,486.00</u>
Subgroup : [12M]	Social Workers/Case Management				
58114	Salaries Social Worker	50,271.00		0.00	50,271.00
Subtotal [12M] Social Workers/Case Management		<u>50,271.00</u>		<u>0.00</u>	<u>50,271.00</u>
Total [10-A] Salaries and Wages		<u>1,558,694.00</u>		<u>0.00</u>	<u>1,558,694.00</u>
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
63104	Consultants - Dietician	4,533.00		0.00	4,533.00
Subtotal [1] Dietitian		<u>4,533</u>		<u>0.00</u>	<u>4,533.00</u>
Subgroup : [2]	Dentist				
78216	PURCHASED SERVICES DENTAL	2,400.00		0.00	2,400.00
Subtotal [2] Dentist		<u>2,400</u>		<u>0.00</u>	<u>2,400.00</u>
Subgroup : [3]	Pharmacist				
63108	Consultants - Pharmacist	2,420.00		0.00	2,420.00

Client: *Twin Maples Home, Inc.*
 Engagement: *Medicaid - Twin Maples 2017 Cost Report*
 Period Ending: *9/30/2017*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal [3] Pharmacist		<u>2,420</u>		<u>0.00</u>	<u>2,420.00</u>
Subgroup : [5A] PT - Resident Care					
63112	Consultants - PT Part A	123,975.00	RJE - 4	(77,691.00)	46,284.00
				(77,691.00)	
Subtotal [5A] PT - Resident Care		<u>123,975.00</u>		<u>(77,691.00)</u>	<u>46,284.00</u>
Subgroup : [6] Social Worker					
63116	Consultants - Soc. Worker	200.00		0.00	200.00
Subtotal [6] Social Worker		<u>200</u>		<u>0.00</u>	<u>200.00</u>
Subgroup : [8A] Medical Director					
63106	Consultants - Medical Dir.	10,400.00		0.00	10,400.00
Subtotal [8A] Medical Director		<u>10,400</u>		<u>0.00</u>	<u>10,400.00</u>
Subgroup : [9A] ST - Resident Care					
63118	Consultants - ST PART A	0.00	RJE - 4	9,927.00	9,927.00
				9,927.00	
Subtotal [9A] ST - Resident Care		<u>-</u>		<u>9,927.00</u>	<u>9,927.00</u>
Subgroup : [10A] OT - Resident Care					
63120	Consultants - OT PART A	0.00	RJE - 4	67,764.00	67,764.00
				67,764.00	
Subtotal [10A] OT - Resident Care		<u>-</u>		<u>67,764.00</u>	<u>67,764.00</u>
Subgroup : [11A1] RN's - Direct Care					
78207	PURCHASED SERVICES-NURSING	397.00	RJE - 7	(397.00)	0.00
				(397.00)	
Subtotal [11A1] RN's - Direct Care		<u>397.00</u>		<u>(397.00)</u>	<u>0.00</u>
Total [13-B] Professional Fees		<u>144,325.00</u>		<u>(397.00)</u>	<u>143,928.00</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
68522	Insurance Expense - Wkrs. Com	44,349.00		0.00	44,349.00
Subtotal [1A1] Workmen's Compensation		<u>44,349</u>		<u>0.00</u>	<u>44,349.00</u>
Subgroup : [1A3] Unemployment Insurance					
58202	Payroll FUTA	2,761.00		0.00	2,761.00
58203	Payroll SUTA	14,284.00		0.00	14,284.00
Subtotal [1A3] Unemployment Insurance		<u>17,045</u>		<u>0.00</u>	<u>17,045.00</u>
Subgroup : [1A4] Social Security (FICA)					
58201	Payroll FICA	116,632.00		0.00	116,632.00
Subtotal [1A4] Social Security (FICA)		<u>116,632</u>		<u>0.00</u>	<u>116,632.00</u>
Subgroup : [1A5] Health Insurance					
68514	Insurance Expense - Health	98,775.00		0.00	98,775.00
Subtotal [1A5] Health Insurance		<u>98,775</u>		<u>0.00</u>	<u>98,775.00</u>
Subgroup : [1A6] Life Insurance					
68516	Insurance Expense - Life	(2,087.00)		0.00	(2,087.00)
Subtotal [1A6] Life Insurance		<u>(2,087.00)</u>		<u>0.00</u>	<u>(2,087.00)</u>
Subgroup : [1A9] Other					
68501	401K PLAN FEES	1,658.00		0.00	1,658.00
68502	EMPLOYER MATCH 401K	1,157.00		0.00	1,157.00
74001	EMPLOYEE CRIMINAL BACK CHECK	1,745.00		0.00	1,745.00
Subtotal [1A9] Other		<u>4,560</u>		<u>0.00</u>	<u>4,560.00</u>
Subgroup : [1C] Bad Debts					
88000	Bad Debt Expense	4,095.00		0.00	4,095.00
Subtotal [1C] Bad Debts		<u>4,095.00</u>		<u>0.00</u>	<u>4,095.00</u>
Subgroup : [1D] Accounting and Auditing					
59000	Accounting	27,803.00		0.00	27,803.00
Subtotal [1D] Accounting and Auditing		<u>27,803</u>		<u>0.00</u>	<u>27,803.00</u>
Subgroup : [1G] Office Supplies					
73000	Office Supplies Expense	2,435.00		0.00	2,435.00
81000	Supplies	70.00		0.00	70.00
81001	Supplies - Office	1,681.00		0.00	1,681.00
Subtotal [1G] Office Supplies		<u>4,186</u>		<u>0.00</u>	<u>4,186.00</u>
Subgroup : [1H1] Telephone and Telegraph					
82025	Utilities - Telephone	4,792.00		0.00	4,792.00
Subtotal [1H1] Telephone and Telegraph		<u>4,792.00</u>		<u>0.00</u>	<u>4,792.00</u>

Client: *Twin Maples Home, Inc.*
 Engagement: *Medicaid - Twin Maples 2017 Cost Report*
 Period Ending: *9/30/2017*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Subgroup : [1J] Corporation Business Taxes					
81702	CORP BUSINESS TAXES	7,300.00		(7,300.00)	0.00
			RJE - 5	(7,300.00)	
Subtotal [1J] Corporation Business Taxes		<u>7,300.00</u>		<u>(7,300.00)</u>	<u>0.00</u>
Subgroup : [1K1] Other Taxes - Income					
81700	Taxes	0.00		7,300.00	7,300.00
			RJE - 5	7,300.00	
Subtotal [1K1] Other Taxes - Income		<u>0.00</u>		<u>7,300.00</u>	<u>7,300.00</u>
Subgroup : [1K2] Other					
81709	TAXES-SALES & USE	99.00		0.00	99.00
Subtotal [1K2] Other		<u>99.00</u>		<u>0.00</u>	<u>99.00</u>
Subgroup : [1K3] Resident Day User Fee					
81716	Taxes - Nursing Home Provider	314,239.00		0.00	314,239.00
Subtotal [1K3] Resident Day User Fee		<u>314,239</u>		<u>0.00</u>	<u>314,239.00</u>
Total [15] Expenditures Other than Salaries		<u>641,788.00</u>		<u>0.00</u>	<u>641,788.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
80100	Staff Appreciation	368.00		0.00	368.00
Subtotal [3] Gifts to Staff and Residents		<u>368.00</u>		<u>0.00</u>	<u>368.00</u>
Subgroup : [4] Employee Travel					
70300	MILAGE REIMBURSEMENT	530.00		0.00	530.00
Subtotal [4] Employee Travel		<u>530.00</u>		<u>0.00</u>	<u>530.00</u>
Subgroup : [5] Education Expense					
65600	EDUCATION EXPENSE	1,473.00		0.00	1,473.00
Subtotal [5] Education Expense		<u>1,473</u>		<u>0.00</u>	<u>1,473.00</u>
Subgroup : [M1] Advertising Help Wanted					
60501	Advertising - Help Wanted	63.00		0.00	63.00
Subtotal [M1] Advertising Help Wanted		<u>63</u>		<u>0.00</u>	<u>63.00</u>
Subgroup : [M3] Advertising Other					
60504	Advertising - Promotional	425.00		0.00	425.00
Subtotal [M3] Advertising Other		<u>425.00</u>		<u>0.00</u>	<u>425.00</u>
Subgroup : [M7] Postage					
77000	Postage Expense	1,093.00		0.00	1,093.00
Subtotal [M7] Postage		<u>1,093</u>		<u>0.00</u>	<u>1,093.00</u>
Subgroup : [M8A] Dues to Chamber of Commerce					
65501	Dues to Chamber of Commerce	0.00		308.00	308.00
			RJE - 2	308.00	
Subtotal [M8A] Dues to Chamber of Commerce		<u>-</u>		<u>308.00</u>	<u>308.00</u>
Subgroup : [M11] Services Provided by Contract					
75500	Payroll Processing	19,235.00		0.00	19,235.00
78205	Purchased Services- Office	1,330.00		0.00	1,330.00
Subtotal [M11] Services Provided by Contract		<u>20,565.00</u>		<u>0.00</u>	<u>20,565.00</u>
Subgroup : [M13] Other					
62500	Bank Charges	35.00		0.00	35.00
69200	LATE CHARGES	1,793.00		0.00	1,793.00
70200	Licenses	1,781.00		0.00	1,781.00
89000	Other Expense	281.00		0.00	281.00
Subtotal [M13] Other		<u>3,890.00</u>		<u>0.00</u>	<u>3,890.00</u>
Subgroup : [M8] Dues					
65500	Dues and Subscriptions Expense	4,925.00		(308.00)	4,617.00
			RJE - 2	(308.00)	
Subtotal [M8] Dues		<u>4,925</u>		<u>(308.00)</u>	<u>4,617.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>33,332.00</u>		<u>0.00</u>	<u>33,332.00</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
63500	Dairy Products Expense	13,885.00		0.00	13,885.00
67000	Groceries Expense	90,879.00		0.00	90,879.00
Subtotal [2A1] Raw Food		<u>104,764</u>		<u>0.00</u>	<u>104,764.00</u>
Subgroup : [2A2] Non-Food Supplies					
81002	Supplies - Dietary	10,429.00		0.00	10,429.00
Subtotal [2A2] Non-Food Supplies		<u>10,429</u>		<u>0.00</u>	<u>10,429.00</u>

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [2B]	Purchased Services				
78202	Purchased Services - Dietary	372.00		0.00	372.00
Subtotal [2B] Purchased Services		372		0.00	372.00
Total [18] Dietary Basis for Allocation of Costs		115,565.00		0.00	115,565.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A4]	Repair and/or purchased linens				
69500	Laundry - Linens	33,191.00		0.00	33,191.00
Subtotal [3A4] Repair and/or purchased linens		33,191.00		0.00	33,191.00
Subgroup : [3B]	Purchased Services				
78204	Purchased Services - Laundry	16,972.00		0.00	16,972.00
Subtotal [3B] Purchased Services		16,972.00		0.00	16,972.00
Subgroup : [3D]	Other				
81003	Supplies - Laundry	184.00		0.00	184.00
Subtotal [3D] Other		184		0.00	184.00
Total [19] Laundry-Basis for Allocation of Costs		50,347.00		0.00	50,347.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
78206	Purchased Services - Housekeep	5,573.00		0.00	5,573.00
Subtotal [4B] Purchased Services		5,573.00		0.00	5,573.00
Subgroup : [4D]	Other				
81004	Supplies - Housekeeping	12,681.00		0.00	12,681.00
Subtotal [4D] Other		12,681.00		0.00	12,681.00
Subgroup : [5A2]	Purchased from				
81013	MEDICINE-MEDICARE PART A	5,093.00		0.00	5,093.00
81023	MEDICINE T19/OTC T19	320.00		0.00	320.00
81024	FLU SHOT VACCINE/PNEUMOVAX	941.00		0.00	941.00
81025	EBOX PRESCRIPTIONS	812.00		0.00	812.00
81026	PRESC & T19 COPAYS	34.00		0.00	34.00
Subtotal [5A2] Purchased from		7,200.00		0.00	7,200.00
Subgroup : [5B]	Medicine Cabinet Drugs				
76500	PATIENT SUPPLIES	82.00		0.00	82.00
81006	Supplies - Nursing (MCD) OTC	654.00		0.00	654.00
81015	OTC MEDICINE(MEDICINE CABINET)	30.00		0.00	30.00
Subtotal [5B] Medicine Cabinet Drugs		766		0.00	766.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
81010	SUPPLIES-MEDICAL	50,918.00		0.00	50,918.00
Subtotal [5C] Medical and Therapeutic Supplies		50,918.00		0.00	50,918.00
Subgroup : [5D]	Ambulance/Limousine				
78212	PURCH SVCS-TRANSPORTATION MEDA	1,024.00		0.00	1,024.00
Subtotal [5D] Ambulance/Limousine		1,024		0.00	1,024.00
Subgroup : [5E2]	Oxygen - Other				
78203	PURCHASED SERVICES OXYGEN	4,162.00		0.00	4,162.00
Subtotal [5E2] Oxygen - Other		4,162		0.00	4,162.00
Subgroup : [5H]	Laboratory				
78210	PURCHASED SVCS-LABS MEDICARE	471.00		220.00	691.00
Subtotal [5H] Laboratory		471	RJE - 6	220.00	691.00
Subgroup : [5I]	Recreation				
78500	Recreation Expenses	1,310.00		0.00	1,310.00
81007	Supplies - Recreation	1,691.00		0.00	1,691.00
Subtotal [5I] Recreation		3,001.00		0.00	3,001.00
Subgroup : [5J]	Other				
78217	PURCHASED SERVICES-MEDICARE A	435.00		(220.00)	215.00
81009	Supplies - Patient Personal	177.00	RJE - 6	(220.00)	177.00
Marcum 107	Medical Equipment Inspection	0.00		397.00	397.00
Subtotal [5J] Other		612.00	RJE - 7	397.00	789.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		86,408.00		397.00	86,805.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
71000	Maintenance and Repairs Exp	5,522.00		0.00	5,522.00
81005	Supplies - Maintenance	6,395.00		0.00	6,395.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal [6A] Repairs and Maintenance		<u>11,917.00</u>		<u>0.00</u>	<u>11,917.00</u>
Subgroup : [6B] Heat					
82015	Utilities - Gas	2,727.00		0.00	2,727.00
82020	Utilities - Oil	18,062.00		0.00	18,062.00
Subtotal [6B] Heat		<u>20,789</u>		<u>0.00</u>	<u>20,789.00</u>
Subgroup : [6C] Utilities					
82010	Utilities - Electricity	27,955.00		0.00	27,955.00
Subtotal [6C] Utilities		<u>27,955.00</u>		<u>0.00</u>	<u>27,955.00</u>
Subgroup : [6E] Equipment Lease					
69720	Leases - Copier	3,446.00		0.00	3,446.00
69730	Leases - Dish Washer	992.00		0.00	992.00
69737	LEASE-TELEVISION	2,690.00		0.00	2,690.00
69740	Leases - Postage Meter	589.00		0.00	589.00
69747	LEASE-LIGHING	3,805.00		0.00	3,805.00
Subtotal [6E] Equipment Lease		<u>11,522.00</u>		<u>0.00</u>	<u>11,522.00</u>
Subgroup : [6F] Other					
68000	Inspection Fees	160.00		0.00	160.00
78200	Purchased Services	876.00		0.00	876.00
78201	PURCHASED SVCS-MEDICAL WASTE	2,992.00		0.00	2,992.00
78208	Purchased Services - Maint.	40,206.00		0.00	40,206.00
80000	Rent-Equipment	2,500.00		0.00	2,500.00
82019	DIESEL-GENERATOR	264.00		0.00	264.00
Subtotal [6F] Other		<u>46,998.00</u>		<u>0.00</u>	<u>46,998.00</u>
Subgroup : [7B] Building & Building Improvements					
64500	Depreciation Expense	36,176.00		0.00	36,176.00
Subtotal [7B] Building & Building Improvements		<u>36,176</u>		<u>0.00</u>	<u>36,176.00</u>
Subgroup : [10A] Real estate taxes paid by owner					
81711	Taxes - Property	30,852.00		0.00	30,852.00
Subtotal [10A] Real estate taxes paid by owner		<u>30,852</u>		<u>0.00</u>	<u>30,852.00</u>
Subgroup : [10C] Personal property taxes					
81712	PERSONAL PROPERTY TAXES	2,799.00		0.00	2,799.00
Subtotal [10C] Personal property taxes		<u>2,799</u>		<u>0.00</u>	<u>2,799.00</u>
Total [22] Maintenance and Property		<u>189,008.00</u>		<u>0.00</u>	<u>189,008.00</u>
Group : [26] Interest					
Subgroup : [12A1] First Mortgage					
69000	Interest Expense	36,726.00		0.00	36,726.00
Subtotal [12A1] First Mortgage		<u>36,726</u>		<u>0.00</u>	<u>36,726.00</u>
Total [26] Interest		<u>36,726.00</u>		<u>0.00</u>	<u>36,726.00</u>
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
69020	Interest Expense - Other	2,114.00		0.00	2,114.00
Subtotal [12D] Other Interest Expense		<u>2,114</u>		<u>0.00</u>	<u>2,114.00</u>
Subgroup : [14A] Insurance on Property					
68518	Insurance Expense - Property	46,234.00		0.00	46,234.00
Subtotal [14A] Insurance on Property		<u>46,234</u>		<u>0.00</u>	<u>46,234.00</u>
Subgroup : [14B] Insurance of Automobiles					
68510	Insurance Expense - Auto	466.00		0.00	466.00
Subtotal [14B] Insurance of Automobiles		<u>466</u>		<u>0.00</u>	<u>466.00</u>
Subgroup : [14C1] Umbrella					
68500	Insurance Expense	280.00		0.00	280.00
Subtotal [14C1] Umbrella		<u>280</u>		<u>0.00</u>	<u>280.00</u>
Subgroup : [14C3] Other					
68526	Insurance - Mortgage	4,496.00		0.00	4,496.00
Subtotal [14C3] Other		<u>4,496.00</u>		<u>0.00</u>	<u>4,496.00</u>
Total [27] Interest and Insurance		<u>53,590.00</u>		<u>0.00</u>	<u>53,590.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
40201	MEDICAID -SNF	(2,712,191.00)		0.00	(2,712,191.00)
68524	Insurance - Resident	(270.00)		0.00	(270.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(2,712,461)</u>		<u>0.00</u>	<u>(2,712,461.00)</u>
Subgroup : [3A] Medicare Residents (All inclusive)					
40400	MEDICARE PT A REVENUE	(99,129.00)		0.00	(99,129.00)

Client: *Twin Maples Home, Inc.*
 Engagement: *Medicaid - Twin Maples 2017 Cost Report*
 Period Ending: *9/30/2017*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
40402	MEDICARE B COINSURANCE	(428.00)		0.00	(428.00)
40450	MEDICARE A COINSURANCE	(22,579.00)		0.00	(22,579.00)
Subtotal [3A] Medicare Residents (All inclusive)		(122,136)		0.00	(122,136.00)
Subgroup : [4A] Private-pay residents and other					
40100	PPO INSURANCE	(842.00)		0.00	(842.00)
40300	Private Pay	(108,600.00)		0.00	(108,600.00)
Subtotal [4A] Private-pay residents and other		(109,442)		0.00	(109,442.00)
Subgroup : [7A] Physical Therapy - Medicare					
40401	MEDICARE PT B REVENUE	(111,715.00)		70,007.00	(41,708.00)
Subtotal [7A] Physical Therapy - Medicare		(111,715)	RJE - 3	70,007.00	(41,708.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
40403	AR AETNA PT B MANAGED	(14,743.00)		0.00	(14,743.00)
Subtotal [7C] Physical Therapy - Non-medicare		(14,743.00)		0.00	(14,743.00)
Subgroup : [8A] Speech Therapy - Medicare					
Marcum 102	ST Revenue Medicare Part B	0.00		(8,945.00)	(8,945.00)
Subtotal [8A] Speech Therapy - Medicare		0.00	RJE - 3	(8,945.00)	(8,945.00)
Subgroup : [9A] Occupational Therapy - Medicare					
Marcum 103	OT Revenue Medicare Part B	0.00		(61,062.00)	(61,062.00)
Subtotal [9A] Occupational Therapy - Medicare		0.00	RJE - 3	(61,062.00)	(61,062.00)
Subgroup : [14] Rental of Televisions and Cable Services					
81028	TELEVISION	(1,444.00)		0.00	(1,444.00)
Subtotal [14] Rental of Televisions and Cable Services		(1,444.00)		0.00	(1,444.00)
Subgroup : [15] Interest Income					
43200	Interest Income	(16.00)		0.00	(16.00)
Subtotal [15] Interest Income		(16)		0.00	(16.00)
Subgroup : [18] Other Revenue					
42000	Prior year revenue	(1,437.00)		0.00	(1,437.00)
Subtotal [18] Other Revenue		(1,437.00)		0.00	(1,437.00)
Total [30] Statement of Revenue		(3,073,394.00)		0.00	(3,073,394.00)
Group : [99] Balance Sheet					
Subgroup : None					
10000	Petty Cash	50.00		0.00	50.00
10200	Regular Checking Account	109,952.00		0.00	109,952.00
10800	MORTGAGE ESCROW	115,128.00		0.00	115,128.00
11000	Accounts Receivable-PRIVATE	5,950.00		0.00	5,950.00
11001	Accounts Receivable-MEDICAID	180,783.00		0.00	180,783.00
11002	AR MEDICARE PART A	7,064.00		0.00	7,064.00
11003	AR MEDICARE PART B	11,834.00		0.00	11,834.00
11004	MEDICARE B COINSURANCE	349.00		0.00	349.00
11005	AR ANTHEM MEDICARE	15,638.00		0.00	15,638.00
11006	AR MEDICARE A COINS	10,528.00		0.00	10,528.00
11100	ALLOWANCE FOR BAD DEBT	(13,350.00)		0.00	(13,350.00)
11120	ACCOUNTS RECEIVABLE PPO	842.00		0.00	842.00
11450	LOAN RECEIVABLE	97,703.00		0.00	97,703.00
12000	Supplies-Inventory	700.00		0.00	700.00
14000	Prepaid Expenses	967.00		0.00	967.00
15000	Furniture and Fixtures	52,563.00		0.00	52,563.00
15100	Equipment	245,155.00		0.00	245,155.00
15400	Leasehold Improvements	223,090.00		0.00	223,090.00
15500	Buildings	704,705.00		0.00	704,705.00
15600	Building Improvements	419,121.00		0.00	419,121.00
16900	Land	17,298.00		0.00	17,298.00
17300	Accum. Depreciation-Other	(1,365,101.00)		0.00	(1,365,101.00)
20000	Accounts Payable	(95,791.00)		0.00	(95,791.00)
20001	RESIDENT FUND ACCOUNT	(20,101.00)		0.00	(20,101.00)
23000	Accrued Expenses	(20,000.00)		0.00	(20,000.00)
23200	Wages Payable	(83,891.00)		0.00	(83,891.00)
23210	ACCRUED PAYROLL TAXES	(2,095.00)		0.00	(2,095.00)
24000	Other Taxes Payable	(72,709.00)		0.00	(72,709.00)
24100	Current Portion Long-Term Debt	(46,930.00)		0.00	(46,930.00)
24300	Resident Fund Account	20,026.00		0.00	20,026.00
27000	Notes Payable-Noncurrent	(870,179.00)		0.00	(870,179.00)
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	502,085.00		0.00	502,085.00

Client: *Twin Maples Home, Inc.*
 Engagement: *Medicaid - Twin Maples 2017 Cost Report*
 Period Ending: *9/30/2017*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal : None		<u>163,611.00</u>		<u>0.00</u>	<u>163,611.00</u>
Total [99] Balance Sheet		<u>163,611.00</u>		<u>0.00</u>	<u>163,611.00</u>
	Sum of Account Groups	(163,611.00)		0.00	(163,611.00)
	Net (Income) Loss	(163,611.00)		0.00	(163,611.00)

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2017 Cost Report**
 Period Ending: **9/30/2017**
 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.02		
To reclass owner salary from Payroll Maintenance account				
Marcum 101	Owners Salary		119,929.00	
58106	Payroll Maintenance			119,929.00
Total			119,929.00	119,929.00
Reclassifying Journal Entries JE # 2		D.01b - Page 6		
To reclass chamber of commerce dues from the dues line				
65501	Dues to Chamber of Commerce		308.00	
65500	Dues and Subscriptions Expense			308.00
Total			308.00	308.00
Reclassifying Journal Entries JE # 3		F.01		
To reclass Med B therapy revenue based on treatments				
40401	MEDICARE PT B REVENUE		70,007.00	
Marcum 102	ST Revenue Medicare Part B			8,945.00
Marcum 103	OT Revenue Medicare Part B			61,062.00
Total			70,007.00	70,007.00
Reclassifying Journal Entries JE # 4		E.02		
To reclass OT and ST from PT				
63118	Consultants - ST PART A		9,927.00	
63120	Consultants - OT PART A		67,764.00	
63112	Consultants - PT Part A			77,691.00
Total			77,691.00	77,691.00
Reclassifying Journal Entries JE # 5		N.02		
To reclass tax expense not related to corporate business taxes				
81700	Taxes		7,300.00	
81702	CORP BUSINESS TAXES			7,300.00
Total			7,300.00	7,300.00
Reclassifying Journal Entries JE # 6		N.02		
To reclass Labs for medicare a residents from Purchased services- Medicare A				
78210	PURCHASED SVCS-LABS MEDICARE		220.00	
78217	PURCHASED SERVICES-MEDICARE A			220.00
Total			220.00	220.00
Reclassifying Journal Entries JE # 7		N.03		
To reclass Medical equipment inspection from Purchased services> Nursing				
Marcum 107	Medical Equipment Inspection		397.00	
78207	PURCHASED SERVICES-NURSING			397.00
Total			397.00	397.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/16/2018
 Run Date: 1/16/2018

Provider Name: Twin Maples
 Provider Number: 23151
 Period Ended: 9/30/17

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: