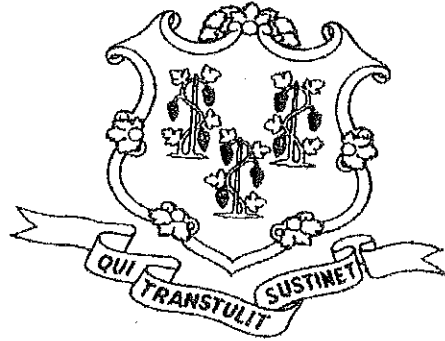


State of Connecticut



15-39

Annual Report of Long-Term Care Facility Cost Year 2015

RECEIVED
FEB 8 2016
DEPT. OF SOCIAL SERVICES

Name of Facility (as licensed) Twin Maples Healthcare, Inc.	
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 10/1/2014	Report for Year Ending 9/30/2015

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

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

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FEB 09 2016

MYERS & STAUFFER LC

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General Information

Name of Facility (as licensed) Twin Maples Healthcare, Inc.	License No. 2315	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Twin Maples Healthcare, Inc. [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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) <i>William Maggipinto</i>		Date 1/26/16	Signed (Owner) <i>Theodore E. Jackson</i>		Date 1/26/16
Printed Name (Administrator) William D. Maggipinto			Printed Name (Owner) Theodore E. Jackson		
Subscribed and Sworn to before me: <i>Gail Edgerton</i>	State of <i>Ct</i>	Date <i>1/26/16</i>	Signed (Notary Public) <i>Carl B. Edgerton</i>	Comm. Expires <i>2/20/20</i>	
Address of Notary Public <i>151 Natchaug Dr Meriden Ct 06450</i>					

(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 Healthcare, Inc.		Period Covered: From 10/1/2014	To 9/30/2015
Address of Facility 908-R New Haven Road, Durham, CT 06422			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/3/2015
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 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Twin Maples Healthcare, Inc.		Address (No. & Street, City, State, Zip) 908-R New Haven Road, Durham, CT 06422		
License Numbers:	CCNH 2315	RHNS	(Specify)	Medicare Provider No. 07-5431
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator		Nursing Home Administrator's License No.:	001823	
Name of Administrator William D. Maggipinto				
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Twin Maples Healthcare, Inc.	License No. 2315	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Twin Maples Healthcare, Inc.	809-R New Haven Road, Durham, CT 06422	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Theodore E. Jackson	55 Blanks Blvd, Guildford, CT 06437	President	50	
Shelley L. Jackson	55 Blanks Blvd, Guildford, CT 06437	Secretary / Treasurer	50	
Names of Stockholders Owning at Least 10% of Shares				
Theodore E. Jackson	55 Blanks Blvd, Guildford, CT 06437	President	50	
Shelley L. Jackson	55 Blanks Blvd, Guildford, CT 06437	Sec / Treas	50	

General Information and Questionnaire Related Parties*

Name of Facility Twin Maples Healthcare, Inc.	License No. 2315	Report for Year Ended 9/30/2015	Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No					
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.					
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If "Yes," provide the following information:					
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No %**		
Theodore E. Jackson	809-R New Haven Road, Durham, CT 06422	<input type="radio"/>	<input checked="" type="radio"/>	Loaning of Funds	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

* 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 Healthcare, Inc.	License No. 2315	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Twin Maples Healthcare, Inc.		2315	9/30/2015		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					
CJT - 10201 Centurion Pkwy N. Suite 100, Jacksonville, FL 35226	<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	829	829
Pitney Bowes - 1 Elmdraft Road, Stamford, CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	12/31/06	54 Months - Ongoing	514	514
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
Total ***						4,789	

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.

General Information and Questionnaire
Accounting Basis

Name of Facility Twin Maples Healthcare, Inc.	License No. 2315	Report for Year Ended 9/30/2015
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm
 1 Marcum LLP
 2
 3
 4

Address (No. & Street, City, State, Zip Code)
 555 Long Wharf Drive, New Haven, CT 06511

Services Provided by This Firm (describe fully)	Charge for Services Provided
1 Audited financial statements, tax returns, cost reports and advisory reimbursement consulting	\$ 34,251
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 34,251

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 Ceneviva Law Firm
 2
 3
 4
 5

Telephone Number
 203-237-8808

Address (No. & Street, City, State, Zip Code)
 1 721 Broad Street, Meriden, CT 06450
 2
 3
 4
 5

Services Provided by This Firm (describe fully)	Charge for Services Provided
1 Mortgage Rate Reset Modification (Disallowed on Pg. 28)	\$ 2,294
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 2,294

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	License No.		Report for Year Ended				Page		of	
	2315		9/30/2015				8			37
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30					
Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity	44	44			44			44		
A. On last day of PREVIOUS report period	44	44			44			44		
B. On last day of THIS report period	44	44			44			44		
2. Number of Residents	43	43			43			41		41
A. As of midnight of PREVIOUS report period	42	42			41			42		42
B. As of midnight of THIS report period	43	43			41			42		42
3. Total Number of Days Care Provided During Period	119	119			119			3,242		3,242
A. Medicare	13,021	13,021			9,779					
B. Medicaid (Conn.)										
C. Medicaid (other states)	1,843	1,843			1,314			529		529
D. Private Pay										
E. State SSI for RCH										
F. Other (Specify)										
G. Total Care Days During Period (3A thru F)	14,983	14,983			11,212			3,771		3,771
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days	32	32			31			1		1
B. Other Bed Reserve Days	10	10			10					
5. Total Resident Days (3G + 4A + 4B)	15,025	15,025			11,253			3,772		3,772

Schedule of Resident Statistics (Cont'd)

Name of Facility Twin Maples Healthcare, Inc.			License No. 2315			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> 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			34		8								
Per Diem Rate													
a. One bed rm.	Various		182.39		300.00								
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								124	124				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments								124	124				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments													
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								185	185				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments								185	185				

Report of Expenditures - Salaries & Wages

Name of Facility Twin Maples Healthcare, Inc.	License No. 2315	Report for Year Ended 9/30/2015	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours					
	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	118,560	2,088				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	82,691	2,273				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	40,803	2,348				
5. Dietary Service						
a. Head Dietitian	10,143	472				
b. Food Service Supervisor	138,532	12,582				
c. Dietary Workers						
6. Housekeeping Service						
a. Head Housekeeper	64,065	5,255				
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	51,865	2,344				
b. Other Maintenance Workers						
8. Laundry Service						
a. Supervisor	5,200	520				
b. Other Laundry Workers						
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	92,134	2,272				
b. RN	340,820	9,337				
1. Direct Care	9,177	188				
2. Administrative**						
c. LPN	95,427	3,814				
1. Direct Care						
2. Administrative**	357,503	27,879				
d. Aides and Attendants						
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists	44,698	2,434				
h. Recreation Workers						
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists	47,349	2,084				
m. Social Workers/Case Management						
n. Marketing						
o. Other (Specify) See Attached Schedule	1,498,967	75,890				
<i>A-13. Total Salary Expenditures</i>						

* 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
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Audiology	198	N/A				
Total	\$ 198	-	\$ -	-	\$ -	-

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

Name of Facility Twin Maples Healthcare, Inc.		License No. 2315		Report for Year Ended 9/30/2015		Page 11	of 37			
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Theodore E. Jackson	118,560			Non Discrim	Owner		A1	See Page 28		
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 (10/1/2014 - 9/30/2015)	13,200			Non Discrim	Housekeeping	926	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.

State of Connecticut
Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Twin Maples Healthcare, Inc.		License No. 2315		Report for Year Ended 9/30/2015		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
William D. Maggipinto	82,691		Non Discrim	Administrator	2,273	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Twin Maples Healthcare, Inc.	2315	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	3,920	112				
2. Dentist	3,329	96				
3. Pharmacist	2,640	96				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	7,456	93				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	9,640	80				
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	1,534	18				
b. Other						
10. Occupational Therapist						
a. Resident Care	5,398	68				
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	198					
B-13 Total Fees Paid in Lieu of Salaries	34,115	563				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

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

Name of Facility Twin Maples Healthcare, Inc.		License No. 2315	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Catherine Leone, Rocky Hill, CT	Dietician ✓	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Health Drive Dental, 85 Old Barnes Road, Wallingford, CT 06492	Dentist ✓	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Dental, LLP, 174 Scott Road, Prospect, CT 06712	Dentist ✓	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy, 70 Jackson Drive, Cranford, NJ 07016	Pharmacy Consultant ✓	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Synertx Rehab, 7540 N 19th Avenue, Suite 200, Phoenix, AZ 85021	Physical, Occupational and Speech Therapy ✓	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Matthew Raider, Saybrook Road, Middletown, CT	Medical Director ✓	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Health Drive, 888 Worcester St, Wellesley, MA 02482	Audiology ✓	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
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		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Healthcare, Inc.	2315	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 70,371	70,371		
2. Disability Insurance	\$ 15,439	15,439		
3. Unemployment Insurance	\$ 112,143	112,143		
4. Social Security (F.I.C.A.)	\$ 133,076	133,076		
5. Health Insurance				
6. Life Insurance (employees only) (not-owners and not-operators)	\$ (2,038)	(2,038)		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)				
8. Uniform Allowance	\$ 1,831	1,831		
9. Other (Specify) See Attached Schedule				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*				
c. Bad Debts*	\$ 850	850		
d. Accounting and Auditing	\$ 34,251	34,251		
e. Legal (Services should be fully described on Page 7)	\$ 2,294	2,294		
f. Insurance on Lives of Owners and Operators (Specify)*	\$ 3,850	3,850		
g. Office Supplies				
h. Telephone and Cellular Phones	\$ 4,851	4,851		
1. Telephone & Pagers				
2. Cellular Phones				
i. Appraisal (Specify purpose and attach copy)*				
j. Corporation Business Taxes (franchise tax)	\$ 149	149		
k. Other Taxes (Not related to property - See Page 22)	\$ 250	250		
1. Income*				
2. Other (Specify) See Attached Schedule				
3. Resident Day User Fee	\$ 313,177	313,177		
Subtotal	\$ 690,494	690,494		

(Carry Subtotals forward to next page)

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

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

Twin Maples Healthcare, Inc.
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
401k Plan Fees	\$ 1,448		
Employee Criminal Back Check	\$ 383		
Total	\$ 1,831	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Healthcare, Inc.	2315	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	690,494	690,494		
i. Travel and Entertainment	\$			
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 1,502	1,502		
3. Gifts to Staff and Residents	\$ 150	150		
4. Employee Travel	\$ 230	230		
5. Education Expenses Related to Seminars and Conventions	\$			
6. Automobile Expense (not purchase or depreciation)	\$			
7. Other (Specify) See Attached Schedule	\$			
m. Other Administrative and General Expenses	\$			
1. Advertising Help Wanted (all such expenses)	\$ 1,465	1,465		
2. Advertising Telephone Directory (all such expenses)***	\$			
3. Advertising Other (Specify)*** See Attached Schedule	\$			
4. Fund-Raising***	\$ 528	528		
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 966	966		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 4,296	4,296		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 292	292		
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 18,090	18,090		
12. Administrative Management Services**	\$ 2,631	2,631		
13. Other (Specify) See Attached Schedule	\$			
C-14 Total Administrative & General Expenditures	\$ 720,644	720,644		

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 3,003		
ALTCFM	\$ 140		
Atlantic States Rural Water Association	\$ 130		
CBIA Dues	\$ 1,023		
Total Dues	\$ 4,296	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Non-Routine Bank Charges	\$ 148		
Citation	\$ 500		
Late Charges	\$ 20		
Licenses	\$ 860		
Penalty - State	\$ 1,005		
Purchase Disc- Expense Items	\$ 98		
Total Other Administrative and General	\$ 2,631	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Twin Maples Healthcare, Inc.	License No. 2315	Report for Year Ended 9/30/2015	Page 17	of 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 Healthcare, Inc.		2315	9/30/2015		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 98,899	98,899			
2.	Non-Food Supplies	\$ 10,756	10,756			
3.	Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 398	398			
c. Management Services**		\$ _____				
d. Other (Specify) _____		\$ _____				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 110,053	110,053			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Twin Maples Healthcare, Inc.		2315	9/30/2015		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry		Lbs.				
a. In-House Processing*						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	35,961	35,961		
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. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	19,934	19,934		
c. Management Services**		\$				
d. Other (Specify)		\$				
3E. Total Laundry Expenditures (3a + b + c + d)		\$	55,895	55,895		
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 Healthcare, Inc.		2315	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*		\$			
d.	Other (<i>Specify</i>) Supplies		\$ 11,359	11,359		
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 11,359	11,359		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Prescription Drugs		\$ 2,536	2,536		
b.	Medicine Cabinet Drugs		\$ 207	207		
c.	Medical and Therapeutic Supplies		\$ 45,071	45,071		
d.	Ambulance/Limousine***		\$			
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 2,719	2,719		
f.	X-rays and Related Radiological Procedures***		\$			
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 230	230		
i.	Recreation		\$ 2,564	2,564		
j.	Other (<i>Specify</i>)**** See Attached Schedule		\$ 1,126	1,126		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 54,453	54,453		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Supplies - Patient Personal	\$ 212		
Durable Medical Equipment	\$ 437		
Air Mattresses - Rent to Own	\$ 477		
Total Other Resident Care	\$ 1,126	\$ -	\$ -

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

Name of Facility Twin Maples Healthcare, Inc.		License No. 2315	Report for Year Ended 9/30/2015	Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg Line
		Yes	No				
Med-Apparel	100 Turnpike Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	Patient Laundry	19,934		19 3b
Unitex	10 Van Dyke Ave, New Brunswick, NJ 08901	<input type="radio"/>	<input checked="" type="radio"/>	Linen Supply	35,961		19 3a1
Psychex	800 Connecticut Ave #1, Norwalk, CT 06854	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	16,349		16 m11
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
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		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Twin Maples Healthcare, Inc.	2315	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 8,115	8,115				
b. Heat	\$ 28,983	28,983				
c. Light & Power	\$ 14,024	14,024				
d. Water	\$					
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,789	4,789				
f. Other (<i>itemize</i>)	\$ 59,400	59,400				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 115,311	115,311				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 14,422	14,422				
c. Non-Movable Equipment	\$ 9,107	9,107				
d. Movable Equipment	\$ 2,843	2,843				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 26,372	26,372				
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	\$ 30,996	30,996				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 2,218	2,218				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 59,586	59,586				

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

Twin Maples Healthcare, Inc.
 9/30/2015

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Purchased Services	\$ 919		
Purchased Services - Medical Waste	\$ 2,669		
Purchased Services - Maint. (No Contracted Services > \$10,000)	\$ 54,881		
Rent-Equipment	\$ 498		
Diesel-Generator	\$ 273		
Boiler Inspection Fees	\$ 160		
Total Other Repairs and Maintenance	\$ 59,400	\$ -	\$ -

Depreciation Schedule

Name of Facility Twin Maples Healthcare, Inc.		License No. 2315		Report for Year Ended 9/30/2015				Page 23	of 37
				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
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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									
								2,843	
								26,372	

Twin Maples Healthcare, Inc.
9/30/2015

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:				
Various	See attached	\$ 17,151	15	\$ 1,143
Total additions for Building Improvements		\$ 17,151		\$ 1,143 *
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:				
Various	See attached	\$ 15,632	7	\$ 2,233
Total additions for Non-Movable Equipment		\$ 15,632		\$ 2,233 *
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:				
10/23/2014	Dining Room Chairs (See attached)	\$ 426	7	\$ 61
Total additions for Movable Equipment		\$ 426		\$ 61 *
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 Twin Maples Healthcare, Inc.		Date of Acquisition		License No. 2315	Report for Year Ended 9/30/2015			Page 24	of 37
					Month	Year	Length of Amortization		
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, 2015

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>2014 Accum</u>	<u>2015 Depreciation</u>	<u>2015 Depreciation</u>	<u>NBV</u>
Building Improvements									
Various	Various	704,705	704,705	Var	Var	704,705	-	704,705	-
(Less) Closing Costs*	N/A	(54,390)	(54,390)	N/A	N/A	(54,390)	-	(54,390)	-
Closet Doors	9/30/2003	2,700	2,700	10	S/L	2,700	-	2,700	-
Phone System	9/30/2003	5,277	5,277	5	S/L	5,277	-	5,277	-
Hydraulic Lift	9/30/2003	720	720	1	S/L	720	-	720	-
Septic	9/30/2003	16,100	16,100	15	S/L	12,878	1,073	13,951	2,149
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	1,415	157	1,572	2
Compressor for A/C	8/1/2006	1,775	1,775	10	S/L	1,600	175	1,775	-
Water valve - sprinkler system	9/26/2006	3,205	3,205	10	S/L	2,887	318	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	8,928	1,488	10,416	4,464
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	10,494	1,749	12,243	5,247
Air Conditioner Replacement	6/30/2009	12,204	12,204	10	S/L	7,322	1,220	8,542	3,662
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	4,784	797	5,581	6,379
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	1,087	272	1,359	1,359
Septic Vent	12/10/2010	1,325	1,325	10	S/L	508	133	641	685
Septic Repairs	3/29/2011	2,940	2,940	10	S/L	1,029	294	1,323	1,617
Well Pump (replacement)	10/11/2010	4,770	4,770	10	S/L	1,908	477	2,385	2,385
Septic Piping From Kitchen	9/29/2011	2,877	2,877	10	S/L	863	288	1,151	1,726
Septic Grinder Pump	3/9/2012	7,440	7,440	10	S/L	2,232	744	2,976	4,464
Lobby Carpeting	3/23/2012	1,200	1,200	5	S/L	720	240	960	240
Dutch Colonial Storage Unit	6/5/2012	4,972	4,972	10	S/L	1,491	497	1,988	2,983
Wall Removal	12/3/1918	6,913	6,913	10	S/L	2,073	691	2,765	4,148
Toilet/Sink	10/1/2011	975	975	10	S/L	294	98	391	584
Septic Filter Upgrade	3/2/2012	781	781	10	S/L	234	78	312	469
Boiler Service	4/6/2012	2,175	2,175	10	S/L	654	218	871	1,304
Portable On-Site Generator	10/17/2013	4,001	4,001	15	S/L	267	267	534	3,467
Treatment Room Upgrades (Cabinets)	11/10/2013	1,270	1,270	15	S/L	85	85	170	1,101
Breaker for Transfer Switch	11/19/2013	11,333	11,333	15	S/L	756	756	1,512	9,821
Transfer Switch - Emergency Generator	11/22/2013	5,371	5,371	15	S/L	358	358	716	4,655
1-Well Water Chlorination System	4/8/2014	9,753	9,753	15	S/L	650	650	1,300	8,453
Tile Flooring	8/5/2014	2,350	2,350	15	S/L	157	157	314	2,036
Electrical Transfer Switch	10/1/2014	720	720	15	S/L	-	48	48	672
Water Softener System	7/27/2015	16,431	16,431	15	S/L	-	1,095	1,095	15,336
Total Building/Improv		856,944	848,885			744,792	14,422	759,214	97,730

Nonmovable Equipment

Various	Various	244,309	244,309	Var	S/L	191,995	5,303	197,298	47,011
Well Pump	10/30/2001	1,367	1,367	15	S/L	1,177	91	1,268	99
Replace Circulator Heating Sys. Pump	10/29/2001	1,589	1,589	10	S/L	1,589	-	1,589	-
Water Softener	1/23/2002	1,358	1,358	15	S/L	1,149	91	1,240	118
Steam Table	1/23/2002	2,507	2,507	10	S/L	2,507	-	2,507	-
Furnace	10/1/2005	1,705	1,705	10	S/L	1,537	168	1,705	-
2 Office Desks	10/4/2006	23,675	23,675	25	S/L	7,576	947	8,523	15,152
Hoyer Lift	5/30/2007	1,226	-	N/A	N/A	-	-	-	1,226
Freezer	8/28/2009	500	-	N/A	N/A	-	-	-	500
Generator Work	11/9/2009	3,584	3,584	5	S/L	3,584	-	3,584	-
Refrigerator	5/11/2010	2,136	-	5	N/A	-	-	-	2,136
Driveway Paving	5/18/2010	3,135	3,135	5	S/L	3,135	-	3,135	-
AC Unit	6/8/2010	2,160	-	10	N/A	-	-	-	2,160
NJF Electric - Generator	6/8/2010	1,197	-	5	N/A	-	-	-	1,197
Dining Room Sink and Cabinet	6/23/2010	2,745	2,745	10	S/L	1,099	275	1,373	1,372
Refrigerator	5/19/2015	630	630	7	S/L	-	90	90	540
Freezer	3/18/2015	666	666	7	S/L	-	95	95	571
Steam Table	6/16/2015	807	807	7	S/L	-	115	115	692
Wanderguard Unit	7/7/2015	850	850	7	S/L	-	121	121	728
Dining Room AC Unit	3/26/2015	4,819	4,819	7	S/L	-	688	688	4,130
	6/15/2015	7,860	7,860	7	S/L	-	1,123	1,123	6,737

Total Nonmovable Equip.		<u>308,825</u>	<u>301,606</u>			<u>215,348</u>	<u>9,107</u>	<u>224,455</u>	<u>84,370</u>
Movable Equipment									
Patient Life/Mattress	5/30/2007	7,080	7,080	10	S/L	5,664	708	6,372	708
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	(0)	4,016	-
Computer	11/13/2005	934	-	N/A	N/A	-	-	-	934
Electric Bed	8/25/2006	200	-	N/A	N/A	-	-	-	200
Office Chairs	8/28/2006	104	-	N/A	N/A	-	-	-	104
Medline Equipment - Capital lease	6/15/2006	3,041	3,041	5	S/L	3,041	-	3,041	-
Computer	1/20/2007	882	-	N/A	N/A	-	-	-	882
Suppression System Gas Range	5/7/2007	8,055	8,055	5	S/L	8,055	-	8,055	-
Computer	4/21/2007	1,368	-	N/A	N/A	-	-	-	1,368
Computer	6/5/2008	1,343	-	N/A	N/A	-	-	-	1,343
Maytag Dryer	9/11/2012	593	593	10		177	59	237	357
Computer	9/27/2013	1,170	1,170	5	S/L	468	234	702	468
Mattresses & Bedspreads	5/24/2013	9,007	9,007	7	S/L	2,574	1,287	3,860	5,147
Patio Furniture	6/26/2013	256	256	5	S/L	102	51	153	103
Chairs	4/10/2013	25	25	5	S/L	10	5	15	10
Freezer & Milk Cooler	9/5/2013	400	400	7	S/L	114	57	171	229
45 Armoire Units	4/16/2014	2,665	2,665	7	S/L	381	381	762	1,904
Furniture (Disposal)	10/1/1997	(9,648)	(9,648)	7	S/L	(9,648)	-	(9,648)	-
Dining Room Chairs	10/23/2014	426	426	7	S/L	-	61	61	365
Total Movable Equipment		<u>231,479</u>	<u>226,649</u>			<u>214,516</u>	<u>2,843</u>	<u>217,359</u>	<u>14,120</u>
C/R Assets & Depreciation Total (Land Included)		1,414,547					26,372	1,201,028	213,519
F/S Assets & Depreciation per TB		<u>1,605,582</u>					36,348	1,290,167	315,415
Rounding		-					-	-	(1)
Variance		<u>(61,032)</u>					<u>9,976</u>	<u>89,139</u>	<u>101,895</u>
Rollforward Adjustment From Audit Binder		641					{b}		{a}
Variance from Prior Year C/R		(60,391)							
Variance from Insurance Claim		<u>130,003</u> {c}							
F/S vs C/R NBV - Page 31, Line B9		<u>101,895</u> {a}							
F/S vs C/R Depreciation - Page 36, Line F1		<u>9,976</u> {b}							

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

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

Name of Facility Twin Maples Healthcare, Inc.	License No. 2315	Report for Year Ended 9/30/2015	Page 25	of 37
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11. Property Questionnaire

Part A

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

Yes

No

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

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

Description	Total				
1. Date Land Purchased	06/01/72				
2. Date Structure Completed	06/01/72				
3. IF NOT Original Owner, Date of Purchase	N/A				
4. Date of Initial Licensure	N/A				
5. Total Licensed Bed Capacity	44				
6. Square Footage	13,290				
7. Acquisition Cost	17,298				
a. Land	432,199				
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing	HUD Financing				
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained	05/29/97				
c. Interest Rate for the Cost Year	8.31%				
d. Term of Mortgage (number of years)	35				
e. Amount of Principal Borrowed	1,275,000				
f. Principal balance outstanding as of 9/30/2015	1,005,660				
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 Healthcare, Inc.		2315	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 82,913	82,913		
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)			\$ 82,913	82,913		

(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 Healthcare, Inc.		2315		9/30/2015		27 37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				82,913	82,913		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Interest Expense				\$	140	140	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	83,053	83,053	
14. Insurance							
a. Insurance on Property (buildings only)				\$	58,817	58,817	
b. Insurance on Automobiles				\$	386	386	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	250	250	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	59,453	59,453	
15. Total All Expenditures (A-13 thru C-14)				\$	2,802,889	2,802,889	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Twin Maples Healthcare, Inc.				2315	9/30/2015	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	\$ 118,560	118,560	✓	
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 5,398	5,398	✓	
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 850	850	/	
10.	15	1e	Accounting & Legal	\$ 2,294	2,294	✓	
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 1,502	1,502	/	
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 29,870	29,870	✓	
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)				\$ 158,474	158,474		

* 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.

Twin Maples Healthcare, Inc.
9/30/2015

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A1	Owners Salary (Theodore E. Jackson)	\$ 118,560		
Total Other Salaries Adjustment			\$ 118,560	\$ -	\$ -

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)
			\$ 27,807	✓	
15	Var	Owners Benefits (Theodore E. Jackson)	\$ 292	✓	
16	m8a	Chamber of Commerce Dues	\$ 148	✓	
16	m13	Non-Routine Bank Charges	\$ 500	✓	
16	m13	Citation	\$ 20	✓	
16	m13	Late Charges	\$ 1,005	✓	
16	m13	Penalty - State	\$ 98	✓	
16	m13	Purchase Disc - Expense Items	\$ 29,870		\$ -
Total Other A&G Adjustments				\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Twin Maples Healthcare, Inc.			2315	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 158,474	158,474		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 2,536	2,536		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.	20	5h	Laboratory	\$ 230	230		
31.	20	5b	Medical Supplies	\$ 207	207		
32.	20	5e2	Oxygen (non emergency)	\$ 2,719	2,719		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 1,295	1,295		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
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)				\$ 165,461	165,461		

*** 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 Healthcare, Inc.
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
			\$ 212		
20	5j	Supplies - Patient Personal	\$ 437		
20	5j	Durable Medical Equipment	\$ 169		
20	5c	Unallowable Med B Supplies	\$ 477		
20	5j	Air Mattresses - Rent to Own			
			\$ 1,295	\$ -	\$ -
Total Other Ancillary Costs					

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other Adjustments

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 Healthcare, Inc.		2315	9/30/2015		30	37
Item			Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)			\$ 2,380,149	2,380,149		
b. Medicaid Room and Board Contractual Allowance **			\$			
2. a. Medicaid (All other states)			\$			
b. Other States Room and Board Contractual Allowance **			\$ 49,338	49,338		
3. a. Medicare Residents (all inclusive)			\$			
b. Medicare Room and Board Contractual Allowance **			\$ 516,733	516,733		
4. a. Private-Pay Residents and Other			\$			
b. Private-Pay Room and Board Contractual Allowance **			\$			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare			\$ 1,715	1,715		
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			\$ 1,756	1,756		
b. Physical Therapy - Medicare Contractual Allowance **			\$			
c. Physical Therapy - Non-Medicare			\$ (10,330)	(10,330)		
d. Physical Therapy - Non-Medicare Contractual Allowance **			\$			
4. a. Speech Therapy - Medicare			\$			
b. Speech Therapy - Medicare Contractual Allowance **			\$			
c. Speech Therapy - Non-Medicare			\$			
d. Speech Therapy - Non-Medicare Contractual Allowance **			\$			
5. a. Occupational Therapy - Medicare			\$ 2,621	2,621		
b. Occupational Therapy - Medicare Contractual Allowance **			\$			
c. Occupational Therapy - Non-Medicare			\$			
d. Occupational Therapy - Non-Medicare Contractual Allowance **			\$			
6. a. Other (Specify) - Medicare			\$			
b. Other (Specify) - Non-Medicare			\$			
III. Total Resident Revenue (Section I. thru Section II.)			\$ 2,941,982	2,941,982		
IV. Other Revenue*						
1. Meals sold to guests, employees & others			\$			
2. Rental of rooms to non-residents			\$			
3. Telephone			\$			
4. Rental of Television and Cable Services			\$			
5. Interest Income (Specify)			\$ 21	21		
6. Private Duty Nurses' Fees			\$			
7. Barber, Coffee, Beauty and Gift shops			\$			
8. Other (Specify)			\$			
V. Total Other Revenue (1 thru 8)			\$ 21	21		
VI. Total All Revenue (III + V)			\$ 2,942,003	2,942,003		

* 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.

Twin Maples Healthcare, Inc.
9/30/2015

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 - Mortgage	N/A	\$ 21		
Total Interest Income			\$ 21	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Healthcare, Inc.	2315	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets			\$	205,134
1. Cash (<i>on hand and in banks</i>)			\$	158,254
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	700
4. Inventories			\$	3,000
5. Prepaid Expenses				
a. Prepaid Expenses				3,000
b. _____				
c. _____				
d. _____			\$	
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	97,703
8. Other Current Assets (<i>itemize</i>)			\$	
Loan Receivable				97,703

A-9. Total Current Assets (Lines A1 thru 8)			\$	464,791
B. Fixed Assets			\$	17,298
1. Land			\$	
2. Land Improvements				
*Historical Cost _____				
Accum. Depreciation _____				Net
3. Buildings				
*Historical Cost			856,944	
Accum. Depreciation			759,214	Net
4. Leasehold Improvements				
*Historical Cost _____				
Accum. Depreciation _____				Net
5. Non-Movable Equipment				
*Historical Cost			308,826	
Accum. Depreciation			224,454	Net
6. Movable Equipment				
*Historical Cost			231,479	
Accum. Depreciation			217,359	Net
7. Motor Vehicles				
*Historical Cost _____				
Accum. Depreciation _____				Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	101,895
F/s vs C/R NBV				101,895
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	315,415

* 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 Healthcare, Inc.		2315	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	780,206
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					
				\$	
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>)					
				\$	
Name and Address		Amount	Loan Date		
7. Other Assets (<i>itemize</i>)					
				\$	
				\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
				\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
				\$	780,206

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of	
Twin Maples Healthcare, Inc.		2315	9/30/2015	33	37	
Account				Amount		
Liabilities						
A.	Current Liabilities				\$	102,892
	1.	Trade Accounts Payable		\$	43,414	
	2.	Notes Payable (<i>itemize</i>)				
		Current Portion Long-Term Debt		43,414		
	3.	Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$
		Name of Lender	Purpose	Amount	Date Due	
	4.	Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 97,658
	5.	Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
	6.	Accrued Payroll Taxes Payable				\$ (4,809)
	7.	Medicare Final Settlement Payable				\$
	8.	Medicare Current Financing Payable				\$
	9.	Mortgage Payable (<i>Current Portion</i>)				\$
	10.	Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$
	11.	Accrued Income Taxes*				\$
	12.	Other Current Liabilities (<i>itemize</i>)				\$ 169,852
		Resident Fund Account	(35)			
		Accrued Expenses	20,000			
		Other Taxes Payable	145,387			
		Deferred Revenue	4,500			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	409,007	

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Twin Maples Healthcare, Inc.		License No. 2315	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				409,007	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 962,246	
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)				\$ 962,246	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,371,253	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Healthcare, Inc.	2315	9/30/2015	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			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$ (723,185)	
6. Gain or Loss for Period			\$ 129,138	
10/1/2014 thru 9/30/2015				
7. Total Net Worth			\$ (591,047)	
C. Total Reserves and Net Worth			\$ (591,047)	
D. Total Liabilities, Reserves, and Net Worth			\$ 780,206	

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Twin Maples Healthcare, Inc.	2315	9/30/2015	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2014		\$	(720,185)
B.	Total Revenue (From Statement of Revenue Page 30)		\$	2,942,003
C.	Total Expenditures (From Statement of Expenditures Page 27)		\$	129,138
D.	Net Income or Deficit		\$	(591,047)
E.	Balance			
F.	Additions			
	1. Additional Capital Contributed (itemize)			
	Expenses Per Page 27	\$2,802,889		
	ADD: F/S vs C/R Depreciation	9,976		
	Total F/S Expenses	\$2,812,865		
	2. Other (itemize)			
F-3.	Total Additions		\$	
G.	Deductions		\$	
	1. Drawings of Owners/Operators/Partners (Specify)			
	Name and Address (No., City, State, Zip)	Title	Amount	
	2. Other Withdrawings (Specify)			
	Purpose	Amount		
	3. Total Deductions		\$	
H.	Balance at End of Period		\$	(591,047)
	09/30/15			

I. Preparer's/Reviewer's Certification

Name of Facility Twin Maples Healthcare, Inc.		License No. 2315	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title Principal	Date Signed 1/20/15		
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Error Check

Reported as

Level Item

Annual Report of Long-Term Care Facility Cost Year 2015 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 2014? 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 2015, 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 2014?

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 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A-01 TB-CCNH**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		50.00			50.00
10000	Petty Cash				114,842.00
10200	Regular Checking Account	114,842.00			90,242.00
10800	MORTGAGE ESCROW	90,242.00			6,300.00
11000	Accounts Receivable-PRIVATE	6,300.00			158,110.00
11001	Accounts Receivable-MEDICAID	158,110.00			2,089.00
11003	AR MEDICARE PART B	2,089.00			847.00
11004	MEDICARE B COINSURANCE	847.00			895.00
11005	AR Anthem Medicare	895.00			(8,550.00)
11100	ALLOWANCE FOR BAD DEBT	(8,550.00)			(1,437.00)
11115	RESERVE FOR MEDICARE	(1,437.00)			97,703.00
11450	LOAN RECEIVABLE	97,703.00			700.00
12000	Supplies-Inventory	700.00			3,000.00
14000	Prepaid Expenses	3,000.00			47,154.00
15000	Furniture and Fixtures	47,154.00			230,246.00
15100	Equipment	230,246.00			217,565.00
15400	Leasehold Improvements	217,565.00			704,705.00
15500	Buildings	704,705.00			388,614.00
15600	Building Improvements	388,614.00			17,298.00
16900	Land	17,298.00			(1,290,167.00)
17300	Accum. Depreciation-Other	(1,290,167.00)			(102,892.00)
20000	Accounts Payable	(102,892.00)			(12,823.00)
20001	RESIDENT FUND ACCOUNT	(12,823.00)			(20,000.00)
23000	Accrued Expenses	(20,000.00)			(99,346.00)
23200	Wages Payable	(99,346.00)			(3,348.00)
23210	ACCRUED PAYROLL TAXES	(3,348.00)			64.00
23301	S125 DEDUCTIONS	64.00			1,624.00
23302	401K PAYABLE EMP MATCH	1,624.00			6,607.00
23500	FUTA Tax Payable	6,607.00			317.00
23600	State Payroll Taxes Payable	317.00			1,233.00
23700	SUTA Tax Payable	1,233.00			(145,387.00)
24000	Other Taxes Payable	(145,387.00)			(43,414.00)
24100	Current Portion Long-Term Debt	(43,414.00)			12,858.00
24300	Resident Fund Account	12,858.00			(4,500.00)
25000	Deferred Revenue	(4,500.00)			(962,246.00)
27000	Notes Payable-Noncurrent	(962,246.00)			(3,000.00)
39003	Common Stock	(3,000.00)			15,227.00
39004	Paid-in Capital	15,227.00			707,958.00
39005	Retained Earnings	707,958.00			(2,380,149.00)
40201	MEDICAID -SNF	(2,380,149.00)			(516,733.00)
40300	Private Pay	(516,733.00)			(39,805.00)
40400	MEDICARE PT A REVENUE	(39,805.00)			(1,756.00)
40401	MEDICARE PT B REVENUE	(4,377.00)		2,621.00	
			RJE - 3	2,621.00	
40402	MEDICARE B COINSURANCE	(3,847.00)			10,330.00
40403	AR AETNA PT B MANAGED	10,330.00			(5,686.00)
40450	MEDICARE A COINSURANCE	(5,686.00)			(1,715.00)
40460	MED B FLU/PNUEMO VAC	(1,715.00)			(21.00)
43200	Interest Income	(21.00)			82,691.00
58101	Payroll Administrator	82,691.00			40,803.00
58102	Payroll Office	40,803.00			

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		138,532.00			138,532.00
58103	Payroll Dietary				5,200.00
58104	Payroll Laundry	5,200.00			64,065.00
58105	Payroll Housekeeping	64,065.00			51,865.00
58106	Payroll Maintenance	170,425.00	RJE - 1	(118,560.00)	
				(118,560.00)	357,503.00
58107	Payroll Aides	357,503.00			44,698.00
58108	Payroll Recreation	44,698.00			10,143.00
58109	Salaries FSS	10,143.00			92,134.00
58110	Salaries Dir. Nurses	92,134.00			95,427.00
58111	Salaries LPN's	95,427.00			340,820.00
58112	Salaries RN's	340,820.00			47,349.00
58114	Salaries Social Worker	47,349.00			7,566.00
58115	Salaries MDS INFECTION CONTROL	7,566.00			1,611.00
58116	SALARIES INFECTION CONTROL	1,611.00			112,143.00
58201	Payroll FICA	112,143.00			2,355.00
58202	Payroll FUTA	2,355.00			13,084.00
58203	Payroll SUTA	13,084.00			34,251.00
59000	Accounting	34,251.00			1,465.00
60501	Advertising - Help Wanted	1,465.00			148.00
62500	Bank Charges	148.00			500.00
63050	CITATION	500.00			3,920.00
63104	Consultants - Dietician	3,920.00			9,640.00
63106	Consultants - Medical Dir.	9,640.00			2,640.00
63108	Consultants - Pharmacist	2,640.00			5,347.00
63112	Consultants - PT Part A	11,263.00	RJE - 4	(5,916.00)	
				(5,916.00)	2,109.00
63113	Consultants - PT part B	2,109.00			1,534.00
63118	Consultants - ST PART A	0.00	RJE - 4	1,534.00	
				4,382.00	4,382.00
63120	Consultants - OT PART A	0.00	RJE - 4	4,382.00	
					1,016.00
63121	Consultants - OT PART B	1,016.00			12,511.00
63500	Dairy Products Expense	12,511.00			36,348.00
64500	Depreciation Expense	36,348.00			4,296.00
65500	Dues and Subscriptions Expense	4,588.00		(292.00)	
			RJE - 2	(292.00)	292.00
65501	Dues to Chamber of Commerce	0.00	RJE - 2	292.00	
				292.00	230.00
65600	EDUCATION EXPENSE	230.00			(90.00)
66500	Food - Raw	(90.00)			168.00
66600	FUEL SURCHARGE	168.00			86,478.00
67000	Groceries Expense	86,478.00			160.00
68000	Inspection Fees	160.00			250.00
68500	Insurance Expense	250.00			1,448.00
68501	401K PLAN FEES	1,448.00			386.00
68510	Insurance Expense - Auto	386.00			133,076.00
68514	Insurance Expense - Health	133,076.00			(2,038.00)
68516	Insurance Expense - Life	(2,038.00)			58,817.00
68518	Insurance Expense - Property	58,817.00			70,371.00
68522	Insurance Expense - Wkrs. Com	70,371.00			82,913.00
69000	Interest Expense	82,913.00			140.00
69020	Interest Expense - Other	140.00			20.00
69200	LATE CHARGES	7.00	RJE - 5	13.00	
				13.00	

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		35,961.00			35,961.00
69500	Laundry - Linens				3,446.00
69720	Leases - Copier	3,446.00			829.00
69730	Leases - Dish Washer	829.00			514.00
69740	Leases - Postage Meter	514.00			2,294.00
70000	Legal	2,294.00			860.00
70200	Licenses	860.00			150.00
70300	MILAGE REIMBURSEMENT	150.00			4,886.00
71000	Maintenance and Repairs Exp	4,886.00			2,969.00
73000	Office Supplies Expense	2,969.00			400.00
74000	Outside Services Expense	400.00			383.00
74001	EMPLOYEE CRIMINAL BACK CHECK	383.00			16,349.00
75500	Payroll Processing	16,349.00			1,005.00
76201	PENALTY-STATE	1,005.00			966.00
77000	Postage Expense	966.00			919.00
78200	Purchased Services	919.00			2,669.00
78201	PURCHASED SVCS-MEDICAL WASTE	2,669.00			398.00
78202	Purchased Services - Dietary	398.00			2,719.00
78203	PURCHASED SERVICES OXYGEN	2,719.00			19,934.00
78204	Purchased Services - Laundry	19,934.00			1,341.00
78205	Purchased Services- Office	1,341.00			0.00
78207	PURCHASED SERVICES-NURSING	490.00		(490.00)	
			RJE - 5	(490.00)	
78208	Purchased Services - Maint.	54,881.00			230.00
78210	PURCHASED SVCS-LABS MEDICARE	230.00			3,329.00
78216	PURCHASED SERVICES DENTAL	3,329.00			198.00
78218	PURCHASED SERVICES AUDIOLOGY	198.00			1,292.00
78500	Recreation Expenses	1,292.00			757.00
79500	Repairs & Maintenance	757.00			498.00
80000	Rent-Equipment	498.00			1,502.00
80100	Staff Appreciation	1,502.00			881.00
81001	Supplies - Office	881.00			10,756.00
81002	Supplies - Dietary	10,756.00			11,359.00
81004	Supplies - Housekeeping	11,359.00			2,472.00
81005	Supplies - Maintenance	2,472.00			50.00
81006	Supplies - Nursing (MCD) OTC	50.00			1,153.00
81007	Supplies - Recreation	1,153.00			212.00
81009	Supplies - Patient Personal	212.00			44,902.00
81010	SUPPLIES-MEDICAL	44,902.00			528.00
81012	MEDICAL RECORDS	528.00			879.00
81013	MEDICINE-MEDICARE PART A	879.00			117.00
81015	OTC MEDICINE(MEDICINE CABINET)	117.00			437.00
81016	DURABLE MEDICAL EQUIPMENT	437.00			40.00
81019	OTC SUPPLIES	40.00			(32.00)
81023	MEDICINE T19/OTC T19	(32.00)			710.00
81024	FLU SHOT VACCINE/PNEUMOVAX	710.00			934.00
81025	EBOX PRESCRIPTIONS	934.00			45.00
81026	PRESC & T19 COPAYS	45.00			169.00
81027	UNALLOWABLE MED B SUPPLIES	169.00			119.00
81028	TELEVISION	119.00			250.00
81700	Taxes	250.00			149.00
81709	TAXES-SALES & USE	149.00			30,996.00
81711	Taxes - Property	30,996.00			2,218.00
81712	PERSONAL PROPERTY TAXES	2,218.00			313,177.00
81716	Taxes - Nursing Home Provider	313,177.00			

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		14,024.00			14,024.00
82010	Utilities - Electricity	2,778.00			2,778.00
82015	Utilities - Gas	273.00			273.00
82019	DIESEL-GENERATOR	26,037.00			26,037.00
82020	Utilities - Oil	4,851.00			4,851.00
82025	Utilities - Telephone	850.00			850.00
88000	Bad Debt Expense	98.00			98.00
89500	Purchase Disc- Expense Items	0.00		118,560.00	118,560.00
Marcum 101	Owners Salary		RJE - 1	118,560.00	
				(2,621.00)	(2,621.00)
Marcum 103	OT Revenue Medicare Part B	0.00	RJE - 3	(2,621.00)	
				477.00	477.00
Marcum 104	Air Mattress - Rent to Own	0.00	RJE - 5	477.00	
					477.00
Total		0.00		0.00	0.00
	Net (Income) Loss			0.00	0.00

Client: *Twin Maples Home, Inc.*
 Engagement: *Medicaid - Twin Maples 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
Marcum 101	Owners Salary	0.00		118,560.00	118,560.00
			RJE - 1	118,560.00	
				<u>118,560.00</u>	<u>118,560.00</u>
Subtotal [1] Operators/Owners		<u>0.00</u>			
Subgroup : [2] Administrators					
58101	Payroll Administrator	82,691.00		0.00	82,691.00
Subtotal [2] Administrators		<u>82,691</u>		<u>0.00</u>	<u>82,691.00</u>
Subgroup : [4] Other Administrative Salaries					
58102	Payroll Office	40,803.00		0.00	40,803.00
Subtotal [4] Other Administrative Salaries		<u>40,803</u>		<u>0.00</u>	<u>40,803.00</u>
Subgroup : [5B] Food Service Supervisor					
58109	Salaries FSS	10,143.00		0.00	10,143.00
Subtotal [5B] Food Service Supervisor		<u>10,143</u>		<u>0.00</u>	<u>10,143.00</u>
Subgroup : [5C] Dietary Workers					
58103	Payroll Dietary	138,532.00		0.00	138,532.00
Subtotal [5C] Dietary Workers		<u>138,532</u>		<u>0.00</u>	<u>138,532.00</u>
Subgroup : [6B] Other Housekeeping Workers					
58105	Payroll Housekeeping	64,065.00		0.00	64,065.00
Subtotal [6B] Other Housekeeping Workers		<u>64,065.00</u>		<u>0.00</u>	<u>64,065.00</u>
Subgroup : [7B] Other Maintenance Workers					
58106	Payroll Maintenance	170,425.00		(118,560.00)	51,865.00
			RJE - 1	(118,560.00)	
Subtotal [7B] Other Maintenance Workers		<u>170,425</u>		<u>(118,560.00)</u>	<u>51,865.00</u>
Subgroup : [8B] Other Laundry Workers					
58104	Payroll Laundry	5,200.00		0.00	5,200.00
Subtotal [8B] Other Laundry Workers		<u>5,200</u>		<u>0.00</u>	<u>5,200.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
58110	Salaries Dir. Nurses	92,134.00		0.00	92,134.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>92,134</u>		<u>0.00</u>	<u>92,134.00</u>
Subgroup : [12B1] RNs - Direct Care					
58112	Salaries RN's	340,820.00		0.00	340,820.00
Subtotal [12B1] RNs - Direct Care		<u>340,820.00</u>		<u>0.00</u>	<u>340,820.00</u>
Subgroup : [12B2] RNs - Administrative					
58115	Salaries MDS INFECTION CONTROL	7,566.00		0.00	7,566.00
58116	SALARIES INFECTION CONTROL	1,611.00		0.00	1,611.00
Subtotal [12B2] RNs - Administrative		<u>9,177</u>		<u>0.00</u>	<u>9,177.00</u>
Subgroup : [12C1] LPNs - Direct Care					
58111	Salaries LPN's	95,427.00		0.00	95,427.00
Subtotal [12C1] LPNs - Direct Care		<u>95,427</u>		<u>0.00</u>	<u>95,427.00</u>
Subgroup : [12D] Aides and Attendants					
58107	Payroll Aides	357,503.00		0.00	357,503.00
Subtotal [12D] Aides and Attendants		<u>357,503</u>		<u>0.00</u>	<u>357,503.00</u>
Subgroup : [12H] Recreation Workers					
58108	Payroll Recreation	44,698.00		0.00	44,698.00
Subtotal [12H] Recreation Workers		<u>44,698.00</u>		<u>0.00</u>	<u>44,698.00</u>
Subgroup : [12M] Social Workers/Case Management					
58114	Salaries Social Worker	47,349.00		0.00	47,349.00
Subtotal [12M] Social Workers/Case Management		<u>47,349.00</u>		<u>0.00</u>	<u>47,349.00</u>
Total [10-A] Salaries and Wages		<u>1,498,967.00</u>		<u>0.00</u>	<u>1,498,967.00</u>
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
63104	Consultants - Dietician	3,920.00		0.00	3,920.00
Subtotal [1] Dietitian		<u>3,920</u>		<u>0.00</u>	<u>3,920.00</u>
Subgroup : [2] Dentist					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
78216	PURCHASED SERVICES DENTAL	3,329.00		0.00	3,329.00
	Subtotal [2] Dentist	3,329		0.00	3,329.00
Subgroup : [3]	Pharmacist	2,640.00		0.00	2,640.00
63108	Consultants - Pharmacist	2,640		0.00	2,640.00
	Subtotal [3] Pharmacist				
Subgroup : [5A]	PT - Resident Care	11,263.00		(5,916.00)	5,347.00
63112	Consultants - PT Part A		RJE - 4	(5,916.00)	
		2,109.00		0.00	2,109.00
63113	Consultants - PT part B	13,372.00		(5,916.00)	7,456.00
	Subtotal [5A] PT - Resident Care				
Subgroup : [8A]	Medical Director	9,640.00		0.00	9,640.00
63108	Consultants - Medical Dir.	9,640		0.00	9,640.00
	Subtotal [8A] Medical Director				
Subgroup : [9A]	ST - Resident Care	0.00		1,534.00	1,534.00
63118	Consultants - ST PART A		RJE - 4	1,534.00	
		-		1,534.00	1,534.00
	Subtotal [9A] ST - Resident Care				
Subgroup : [10A]	OT - Resident Care	0.00		4,382.00	4,382.00
63120	Consultants - OT PART A		RJE - 4	4,382.00	
		1,016.00		0.00	1,016.00
63121	Consultants - OT PART B	1,016		4,382.00	5,398.00
	Subtotal [10A] OT - Resident Care				
Subgroup : [11A1]	RN's - Direct Care	490.00		(490.00)	0.00
78207	PURCHASED SERVICES-NURSING		RJE - 5	(490.00)	
		490.00		(490.00)	0.00
	Subtotal [11A1] RN's - Direct Care				
Subgroup : [12]	Other	198.00		0.00	198.00
78218	PURCHASED SERVICES AUDIOLOGY	198.00		0.00	198.00
	Subtotal [12] Other			(490.00)	34,115.00
	Total [13-B] Professional Fees	34,605.00			
Group : [15]	Expenditures Other than Salaries			0.00	70,371.00
Subgroup : [1A1]	Workmen's Compensation	70,371.00		0.00	70,371.00
68522	Insurance Expense - Wkrs. Com	70,371			
	Subtotal [1A1] Workmen's Compensation				
Subgroup : [1A3]	Unemployment Insurance	2,355.00		0.00	2,355.00
58202	Payroll FUTA	13,084.00		0.00	13,084.00
58203	Payroll SUTA	15,439		0.00	15,439.00
	Subtotal [1A3] Unemployment Insurance				
Subgroup : [1A4]	Social Security (FICA)	112,143.00		0.00	112,143.00
58201	Payroll FICA	112,143		0.00	112,143.00
	Subtotal [1A4] Social Security (FICA)				
Subgroup : [1A5]	Health Insurance	133,076.00		0.00	133,076.00
68514	Insurance Expense - Health	133,076		0.00	133,076.00
	Subtotal [1A5] Health Insurance				
Subgroup : [1A6]	Life Insurance	(2,038.00)		0.00	(2,038.00)
68516	Insurance Expense - Life	(2,038.00)		0.00	(2,038.00)
	Subtotal [1A6] Life Insurance				
Subgroup : [1A9]	Other	1,448.00		0.00	1,448.00
68501	401K PLAN FEES	383.00		0.00	383.00
74001	EMPLOYEE CRIMINAL BACK CHECK	1,831		0.00	1,831.00
	Subtotal [1A9] Other				
Subgroup : [1C]	Bad Debts	850.00		0.00	850.00
88000	Bad Debt Expense	850.00		0.00	850.00
	Subtotal [1C] Bad Debts				

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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [1D] Accounting and Auditing		34,251.00		0.00	34,251.00
59000 Accounting		34,251		0.00	34,251.00
Subtotal [1D] Accounting and Auditing					
Subgroup : [1E] Legal		2,294.00		0.00	2,294.00
70000 Legal		2,294		0.00	2,294.00
Subtotal [1E] Legal					
Subgroup : [1G] Office Supplies		2,969.00		0.00	2,969.00
73000 Office Supplies Expense		881.00		0.00	881.00
81001 Supplies - Office		3,850		0.00	3,850.00
Subtotal [1G] Office Supplies					
Subgroup : [1H1] Telephone and Telegraph		4,851.00		0.00	4,851.00
82025 Utilities - Telephone		4,851.00		0.00	4,851.00
Subtotal [1H1] Telephone and Telegraph					
Subgroup : [1J] Corporation Business Taxes		149.00		0.00	149.00
81709 TAXES-SALES & USE		149		0.00	149.00
Subtotal [1J] Corporation Business Taxes					
Subgroup : [1K1] Other Taxes - Income		250.00		0.00	250.00
81700 Taxes		250.00		0.00	250.00
Subtotal [1K1] Other Taxes - Income					
Subgroup : [1K3] Resident Day User Fee		313,177.00		0.00	313,177.00
81716 Taxes - Nursing Home Provider		313,177		0.00	313,177.00
Subtotal [1K3] Resident Day User Fee					
Total [15] Expenditures Other than Salaries		680,494.00		0.00	680,494.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents		1,502.00		0.00	1,502.00
80100 Staff Appreciation		1,502.00		0.00	1,502.00
Subtotal [3] Gifts to Staff and Residents					
Subgroup : [4] Employee Travel		150.00		0.00	150.00
70300 MILAGE REIMBURSEMENT		150.00		0.00	150.00
Subtotal [4] Employee Travel					
Subgroup : [5] Education Expense		230.00		0.00	230.00
65600 EDUCATION EXPENSE		230		0.00	230.00
Subtotal [5] Education Expense					
Subgroup : [M1] Advertising Help Wanted		1,465.00		0.00	1,465.00
60501 Advertising - Help Wanted		1,465		0.00	1,465.00
Subtotal [M1] Advertising Help Wanted					
Subgroup : [M5] Medical Records		528.00		0.00	528.00
81012 MEDICAL RECORDS		528.00		0.00	528.00
Subtotal [M5] Medical Records					
Subgroup : [M7] Postage		966.00		0.00	966.00
77000 Postage Expense		966		0.00	966.00
Subtotal [M7] Postage					
Subgroup : [M8A] Dues to Chamber of Commerce		0.00		292.00	292.00
65501 Dues to Chamber of Commerce		-	RJE - 2	292.00	292.00
Subtotal [M8A] Dues to Chamber of Commerce				292.00	292.00
Subgroup : [M11] Services Provided by Contract		400.00		0.00	400.00
74000 Outside Services Expense		16,349.00		0.00	16,349.00
75500 Payroll Processing		1,341.00		0.00	1,341.00
78205 Purchased Services- Office		18,090.00		0.00	18,090.00
Subtotal [M11] Services Provided by Contract					
Subgroup : [M13] Other		148.00		0.00	148.00
62500 Bank Charges		500.00		0.00	500.00
63050 CITATION					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
69200	LATE CHARGES	7.00		13.00	20.00
			RJE - 5	13.00	
70200	Licenses	860.00		0.00	860.00
76201	PENALTY-STATE	1,005.00		0.00	1,005.00
89500	Purchase Disc- Expense Items	98.00		0.00	98.00
	Subtotal [M13] Other	2,618		13.00	2,631.00
	Subgroup : [M8] Dues				
65500	Dues and Subscriptions Expense	4,588.00		(292.00)	4,296.00
			RJE - 2	(292.00)	
	Subtotal [M8] Dues	4,588		(292.00)	4,296.00
	Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General	30,137.00		13.00	30,150.00
	Group : [18] Dietary Basis for Allocation of Costs				
	Subgroup : [2A1] Raw Food				
63500	Dairy Products Expense	12,511.00		0.00	12,511.00
66500	Food - Raw	(90.00)		0.00	(90.00)
67000	Groceries Expense	86,478.00		0.00	86,478.00
	Subtotal [2A1] Raw Food	98,899		0.00	98,899.00
	Subgroup : [2A2] Non-Food Supplies				
81002	Supplies - Dietary	10,756.00		0.00	10,756.00
	Subtotal [2A2] Non-Food Supplies	10,756		0.00	10,756.00
	Subgroup : [2B] Purchased Services				
78202	Purchased Services - Dietary	398.00		0.00	398.00
	Subtotal [2B] Purchased Services	398		0.00	398.00
	Total [18] Dietary Basis for Allocation of Costs	110,053.00		0.00	110,053.00
	Group : [19] Laundry-Basis for Allocation of Costs				
	Subgroup : [3A1] Bed Linens, etc...washed, ironed..				
69500	Laundry - Linens	35,961.00		0.00	35,961.00
	Subtotal [3A1] Bed Linens, etc...washed, ironed..	35,961		0.00	35,961.00
	Subgroup : [3B] Purchased Services				
78204	Purchased Services - Laundry	19,934.00		0.00	19,934.00
	Subtotal [3B] Purchased Services	19,934.00		0.00	19,934.00
	Total [19] Laundry-Basis for Allocation of Costs	55,895.00		0.00	55,895.00
	Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs				
	Subgroup : [4D] Other				
81004	Supplies - Housekeeping	11,359.00		0.00	11,359.00
	Subtotal [4D] Other	11,359.00		0.00	11,359.00
	Subgroup : [5A2] Purchased from				
81013	MEDICINE-MEDICARE PART A	879.00		0.00	879.00
81023	MEDICINE T19/OTC T19	(32.00)		0.00	(32.00)
81024	FLU SHOT VACCINE/PNEUMOVAX	710.00		0.00	710.00
81025	EBOX PRESCRIPTIONS	934.00		0.00	934.00
81026	PRESC & T19 COPAYS	45.00		0.00	45.00
	Subtotal [5A2] Purchased from	2,536.00		0.00	2,536.00
	Subgroup : [5B] Medicine Cabinet Drugs				
81006	Supplies - Nursing (MCD) OTC	50.00		0.00	50.00
81015	OTC MEDICINE(MEDICINE CABINET)	117.00		0.00	117.00
81019	OTC SUPPLIES	40.00		0.00	40.00
	Subtotal [5B] Medicine Cabinet Drugs	207		0.00	207.00
	Subgroup : [5C] Medical and Therapeutic Supplies				
81010	SUPPLIES-MEDICAL	44,902.00		0.00	44,902.00
81027	UNALLOWABLE MED B SUPPLIES	169.00		0.00	169.00
	Subtotal [5C] Medical and Therapeutic Supplies	45,071.00		0.00	45,071.00
	Subgroup : [5E2] Oxygen - Other				
78203	PURCHASED SERVICES OXYGEN	2,719.00		0.00	2,719.00
	Subtotal [5E2] Oxygen - Other	2,719		0.00	2,719.00
	Subgroup : [5H] Laboratory				

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
78210	PURCHASED SVCS-LABS MEDICARE	230.00		0.00	230.00
Subtotal [5H] Laboratory		230		0.00	230.00
Subgroup : [5I] Recreation					
78500	Recreation Expenses	1,292.00		0.00	1,292.00
81007	Supplies - Recreation	1,153.00		0.00	1,153.00
81028	TELEVISION	119.00		0.00	119.00
Subtotal [5I] Recreation		2,564.00		0.00	2,564.00
Subgroup : [5J] Other					
81009	Supplies - Patient Personal	212.00		0.00	212.00
81016	DURABLE MEDICAL EQUIPMENT	437.00		0.00	437.00
Marcum 104	Air Mattress - Rent to Own	0.00		477.00	477.00
			RJE - 5	477.00	
Subtotal [5J] Other		649.00		477.00	1,126.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		65,335.00		477.00	65,812.00
Group : [22] Maintenance and Property					
Subgroup : [5A] Repairs and Maintenance					
71000	Maintenance and Repairs Exp	4,886.00		0.00	4,886.00
79500	Repairs & Maintenance	757.00		0.00	757.00
81005	Supplies - Maintenance	2,472.00		0.00	2,472.00
Subtotal [5A] Repairs and Maintenance		8,115.00		0.00	8,115.00
Subgroup : [5B] Heat					
66600	FUEL SURCHARGE	168.00		0.00	168.00
82015	Utilities - Gas	2,778.00		0.00	2,778.00
82020	Utilities - Oil	26,037.00		0.00	26,037.00
Subtotal [5B] Heat		28,983		0.00	28,983.00
Subgroup : [5C] Utilities					
82010	Utilities - Electricity	14,024.00		0.00	14,024.00
Subtotal [5C] Utilities		14,024.00		0.00	14,024.00
Subgroup : [5E] Equipment Lease					
69720	Leases - Copier	3,446.00		0.00	3,446.00
69730	Leases - Dish Washer	829.00		0.00	829.00
69740	Leases - Postage Meter	514.00		0.00	514.00
Subtotal [5E] Equipment Lease		4,789.00		0.00	4,789.00
Subgroup : [5F] Other					
68000	Inspection Fees	160.00		0.00	160.00
78200	Purchased Services	919.00		0.00	919.00
78201	PURCHASED SVCS-MEDICAL WASTE	2,669.00		0.00	2,669.00
78208	Purchased Services - Maint.	54,881.00		0.00	54,881.00
80000	Rent-Equipment	498.00		0.00	498.00
82019	DIESEL-GENERATOR	273.00		0.00	273.00
Subtotal [5F] Other		59,400.00		0.00	59,400.00
Subgroup : [7B] Building & Building Improvements					
64500	Depreciation Expense	36,348.00		0.00	36,348.00
Subtotal [7B] Building & Building Improvements		36,348		0.00	36,348.00
Subgroup : [10A] Real estate taxes paid by owner					
81711	Taxes - Property	30,996.00		0.00	30,996.00
Subtotal [10A] Real estate taxes paid by owner		30,996		0.00	30,996.00
Subgroup : [10C] Personal property taxes					
81712	PERSONAL PROPERTY TAXES	2,218.00		0.00	2,218.00
Subtotal [10C] Personal property taxes		2,218		0.00	2,218.00
Total [22] Maintenance and Property		184,873.00		0.00	184,873.00
Group : [26] Interest					
Subgroup : [12A1] First Mortgage					
69000	Interest Expense	82,913.00		0.00	82,913.00
Subtotal [12A1] First Mortgage		82,913		0.00	82,913.00
Total [26] Interest		82,913.00		0.00	82,913.00

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Account	Description	ADJ 9/30/2015	JE Ref#	RJE	FINAL 9/30/2015
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
69020	Interest Expense - Other	140.00		0.00	140.00
Subtotal [12D]	Other Interest Expense	<u>140</u>		<u>0.00</u>	<u>140.00</u>
Subgroup : [14A]	Insurance on Property				
68518	Insurance Expense - Property	58,817.00		0.00	58,817.00
Subtotal [14A]	Insurance on Property	<u>58,817</u>		<u>0.00</u>	<u>58,817.00</u>
Subgroup : [14B]	Insurance of Automobiles				
68510	Insurance Expense - Auto	386.00		0.00	386.00
Subtotal [14B]	Insurance of Automobiles	<u>386</u>		<u>0.00</u>	<u>386.00</u>
Subgroup : [14C1]	Umbrella				
68500	Insurance Expense	250.00		0.00	250.00
Subtotal [14C1]	Umbrella	<u>250</u>		<u>0.00</u>	<u>250.00</u>
Total [27]	Interest and Insurance	<u>59,593.00</u>		<u>0.00</u>	<u>59,593.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40201	MEDICAID -SNF	(2,380,149.00)		0.00	(2,380,149.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(2,380,149)</u>		<u>0.00</u>	<u>(2,380,149.00)</u>
Subgroup : [3A]	Medicare Residents (All inclusive)				
40400	MEDICARE PT A REVENUE	(39,805.00)		0.00	(39,805.00)
40402	MEDICARE B COINSURANCE	(3,847.00)		0.00	(3,847.00)
40450	MEDICARE A COINSURANCE	(5,686.00)		0.00	(5,686.00)
Subtotal [3A]	Medicare Residents (All inclusive)	<u>(49,338)</u>		<u>0.00</u>	<u>(49,338.00)</u>
Subgroup : [4A]	Private-pay residents and other				
40300	Private Pay	(516,733.00)		0.00	(516,733.00)
Subtotal [4A]	Private-pay residents and other	<u>(516,733)</u>		<u>0.00</u>	<u>(516,733.00)</u>
Subgroup : [5A]	Prescription Drugs - Medicare				
40460	MED B FLU/PNUEMO VAC	(1,715.00)		0.00	(1,715.00)
Subtotal [5A]	Prescription Drugs - Medicare	<u>(1,715)</u>		<u>0.00</u>	<u>(1,715.00)</u>
Subgroup : [7A]	Physical Therapy - Medicare				
40401	MEDICARE PT B REVENUE	(4,377.00)		2,621.00	(1,756.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(4,377)</u>	RJE - 3	<u>2,621.00</u>	<u>(1,756.00)</u>
Subgroup : [7C]	Physical Therapy - Non-medicare				
40403	AR AETNA PT B MANAGED	10,330.00		0.00	10,330.00
Subtotal [7C]	Physical Therapy - Non-medicare	<u>10,330.00</u>		<u>0.00</u>	<u>10,330.00</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
Marcum 103	OT Revenue Medicare Part B	0.00		(2,621.00)	(2,621.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>0.00</u>	RJE - 3	<u>(2,621.00)</u>	<u>(2,621.00)</u>
Subgroup : [15]	Interest Income				
43200	Interest Income	(21.00)		0.00	(21.00)
Subtotal [15]	Interest Income	<u>(21)</u>		<u>0.00</u>	<u>(21.00)</u>
Total [30]	Statement of Revenue	<u>(2,942,003.00)</u>		<u>0.00</u>	<u>(2,942,003.00)</u>
Group : [99]	Balance Sheet				
Subgroup : None					
10000	Petty Cash	50.00		0.00	50.00
10200	Regular Checking Account	114,842.00		0.00	114,842.00
10800	MORTGAGE ESCROW	90,242.00		0.00	90,242.00
11000	Accounts Receivable-PRIVATE	6,300.00		0.00	6,300.00
11001	Accounts Receivable-MEDICAID	158,110.00		0.00	158,110.00
11003	AR MEDICARE PART B	2,089.00		0.00	2,089.00
11004	MEDICARE B COINSURANCE	847.00		0.00	847.00
11005	AR Anthem Medicare	895.00		0.00	895.00
11100	ALLOWANCE FOR BAD DEBT	(8,550.00)		0.00	(8,550.00)
11115	RESERVE FOR MEDICARE	(1,437.00)		0.00	(1,437.00)
11450	LOAN RECEIVABLE	97,703.00		0.00	97,703.00
12000	Supplies-Inventory	700.00		0.00	700.00

Client: **Twin Maples Home, Inc.**
 Engagement: **Medicaid - Twin Maples 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2015</u>			<u>9/30/2015</u>
14000	Prepaid Expenses	3,000.00		0.00	3,000.00
15000	Furniture and Fixtures	47,154.00		0.00	47,154.00
15100	Equipment	230,246.00		0.00	230,246.00
15400	Leasehold Improvements	217,565.00		0.00	217,565.00
15500	Buildings	704,705.00		0.00	704,705.00
15600	Building Improvements	388,614.00		0.00	388,614.00
16900	Land	17,298.00		0.00	17,298.00
17300	Accum. Depreciation-Other	(1,290,167.00)		0.00	(1,290,167.00)
20000	Accounts Payable	(102,892.00)		0.00	(102,892.00)
20001	RESIDENT FUND ACCOUNT	(12,823.00)		0.00	(12,823.00)
23000	Accrued Expenses	(20,000.00)		0.00	(20,000.00)
23200	Wages Payable	(99,346.00)		0.00	(99,346.00)
23210	ACCRUED PAYROLL TAXES	(3,348.00)		0.00	(3,348.00)
23301	S125 DEDUCTIONS	64.00		0.00	64.00
23302	401K PAYABLE EMP MATCH	1,624.00		0.00	1,624.00
23500	FUTA Tax Payable	6,607.00		0.00	6,607.00
23600	State Payroll Taxes Payable	317.00		0.00	317.00
23700	SUTA Tax Payable	1,233.00		0.00	1,233.00
24000	Other Taxes Payable	(145,387.00)		0.00	(145,387.00)
24100	Current Portion Long-Term Debt	(43,414.00)		0.00	(43,414.00)
24300	Resident Fund Account	12,858.00		0.00	12,858.00
25000	Deferred Revenue	(4,500.00)		0.00	(4,500.00)
27000	Notes Payable-Noncurrent	(962,246.00)		0.00	(962,246.00)
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	707,958.00		0.00	707,958.00
Subtotal : None		<u>129,138.00</u>		<u>0.00</u>	<u>129,138.00</u>
Total [99] Balance Sheet		<u>129,138.00</u>		<u>0.00</u>	<u>129,138.00</u>
Sum of Account Groups		(129,138.00)		0.00	(129,138.00)
Net (Income) Loss		(129,138.00)		0.00	(129,138.00)

Client: *Twin Maples Home, Inc.*
 Engagement: *Medicaid - Twin Maples 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Page 8		
To reclass owner salary from Payroll Maintenance account				
Marcum 101	Owners Salary		118,560.00	
58106	Payroll Maintenance			118,560.00
Total			118,560.00	118,560.00
Reclassifying Journal Entries JE # 2		D.01 - Page 13		
To reclass chamber of commerce dues from the dues line				
65501	Dues to Chamber of Commerce		292.00	
65500	Dues and Subscriptions Expense			292.00
Total			292.00	292.00
Reclassifying Journal Entries JE # 3		F.01		
To reclass Med B therapy revenue based on treatments				
40401	MEDICARE PT B REVENUE		2,621.00	
Marcum 103	OT Revenue Medicare Part B			2,621.00
Total			2,621.00	2,621.00
Reclassifying Journal Entries JE # 4		E.02		
To reclass therapies correctly				
63118	Consultants - ST PART A		1,534.00	
63120	Consultants - OT PART A		4,382.00	
63112	Consultants - PT Part A			5,916.00
Total			5,916.00	5,916.00
Reclassifying Journal Entries JE # 5		N.02 - #5		
To reclass rent to own air mattresses and lab charges from page 13				
69200	LATE CHARGES		13.00	
Marcum 104	Air Mattress - Rent to Own		477.00	
78207	PURCHASED SERVICES-NURSING			490.00
Total			490.00	490.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

N/A

Workpaper Index: B.03
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/19/2016
 Run Date: 1/19/2016

Provider Name: Twin Maples
 Provider Number: 23151
 Period Ended: 9/30/15

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: