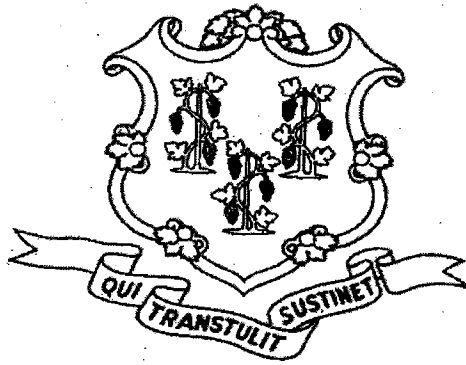


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Healthcare Visions, Inc. d/b/a Beechwood	
Address (No. & Street, City, State, Zip Code) 31 Vauxhall Street, New London, CT 06320	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2077-C	RHNS	(Specify)	Medicare Provider 07-5335
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Medicaid Provider Numbers:	CCNH 6221	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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016	1	37

Administrator's/Owner's Certification

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

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

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Kathryn Lasewicz			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	Period Covered:	From 10/1/2015	To 9/30/2016	
Address of Facility 31 Vauxhall Street, New London, CT 06320				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/27/2016		
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	Report for Year Ended	Page	of
860-442-4363	9/30/2016	2	37

Name of Facility (as shown on license)	Address (No. & Street, City, State, Zip)
Healthcare Visions, Inc. d/b/a Beechwood	31 Vauxhall Street, New London, CT 06320

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider No.
	2077-C			07-5335

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

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

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

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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Administrator		
Name of Administrator	Nursing Home Administrator's License No.:	
Kathryn Lasewicz		1991

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name	License No.:

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2016	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Healthcare Visions, Inc. d/b/a Beechwood	31 Vauxhall Street, New London, CT 06320	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
William G. White	31 Vauxhall Street, New London, CT 06320	CEO	100	
Diane H. White	31 Vauxhall Street, New London, CT 06320	Secretary		
Kathleen A. Pajor	31 Vauxhall Street, New London, CT 06320	President		
Names of Stockholders Owning at Least 10% of Shares				
William G. White	31 Vauxhall Street, New London, CT 06320	CEO	100	

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Victorian Management, Inc.	31 Vauxhall Street, New London, CT 06320	<input type="radio"/>	<input checked="" type="radio"/>	Rental of Building	Pg. 22 / Line 9	365,517	365,517
Diane H. White	31 Vauxhall Street, New London, CT 06320	<input type="radio"/>	<input checked="" type="radio"/>	Rental of Parking Lot	Pg. 22 / Line 9	9,600	9,600
Victorian Management, Inc.	31 Vauxhall Street, New London, CT 06320	<input type="radio"/>	<input checked="" type="radio"/>	Building Depreciation	Pg. 22 / Line 7b	168,521	168,521
		<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 Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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 - Only one level of care

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

N/A - Only one level of care

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
Accounting Basis

Name of Facility Healthcare Visions, Inc. d/b/a Beec	License No. 2077-C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Lond Wharf Drive, New Haven, CT 06511
2 Whittlesey & Hadley, P.C.	One Hamden Center, 2319 Whitney Ave, Suite 2A, Hamden, Connecticut 0
3 Laura Daniels	7 Fencove Court, Old Saybrook, CT 06475
4 Danielle Choate	61 Pine Knob Drive, South Windsor, CT 06074

Services Provided by This Firm (*describe fully*)

1 Preparation of Medicaid and Medicare cost reports	\$ 7,798
2 Review of financial statements, preparation of tax returns, HUD refinance (Disallowed \$3,269 on Pg. 28)	\$ 61,511
3 Monthly Financials	\$ 4,625
4 Contracted Director of Finance	\$ 380
	Charge for Services Provided
	\$ 74,314

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	Telephone Number
1 Murtha Cullina LLP	860-240-6000
2 Federal Insurance Company	908-903-2525
3 Halloran & Sage LLP	860-437-0370
4	
5	

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

1 PO Box 150435, Hartford, CT 06115
2 15 Mountainview Road, Warren, NJ 07059
3 125 Eugene O'Neill Drive Suite 300, New London, CT 06320
4
5

Services Provided by This Firm (*describe fully*)

1 General matters and collections (Disallowed \$2,960 on Pg. 28)	\$ 17,704
2 Employee matters	\$ 4,258
3 General matters	\$ 593
4	\$
5	\$
	Charge for Services Provided
	\$ 22,555

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 Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2016				Report for Year Ended 9/30/2016							
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		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	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	60	60			60	60			60	60			
B. On last day of THIS report period	60	60			60	60			60	60			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	58	58			58	58			51	51			
B. As of midnight of THIS report period	49	49			51	51			49	49			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,652	5,652			4,259	4,259			1,393	1,393			
B. Medicaid (Conn.)	10,141	10,141			7,597	7,597			2,544	2,544			
C. Medicaid (other states)													
D. Private Pay	4,257	4,257			3,188	3,188			1,069	1,069			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	20,050	20,050			15,044	15,044			5,006	5,006			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	75	75			57	57			18	18			
B. Other Bed Reserve Days	42	42			42	42							
5. Total Resident Days (3G + 4A + 4B)	20,167	20,167			15,143	15,143			5,024	5,024			

Schedule of Resident Statistics (Cont'd)

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	11	25		13				
Per Diem Rate								
a. One bed rm.	Various	240.39		430.00				
b. Two bed rms.	Various	240.39		390.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	859	859		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	274	274		
2. Restorative Treatments				
C. Other	10,064	10,064		
D. Total Physical Therapy Treatments	11,197	11,197		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	239	239		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,134	1,134		
D. Total Speech Therapy Treatments	1,373	1,373		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,176	1,176		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	302	302		
2. Restorative Treatments				
C. Other	11,178	11,178		
D. Total Occupational Therapy Treatments	12,656	12,656		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	94,477	768				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	106,533	1,538				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	332,645	11,885				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	258,310	16,536				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	141,554	9,816				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	115,535	5,703				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	39,530	2,918				
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	91,014	2,022				
b. RN						
1. Direct Care	545,074	15,196				
2. Administrative**	215,375	7,668				
c. LPN						
1. Direct Care	488,986	17,338				
2. Administrative**						
d. Aides and Attendants	905,902	59,038				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	47,747	2,758				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	56,569	2,692				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	25,120	418				
<i>A-13. Total Salary Expenditures</i>	3,464,371	156,294				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Healthcare Visions, Inc. d/b/a Beechwood		2077-C		9/30/2016		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
William G. White (Disallowed)	94,477		See Page 28	Rental Office, CEO/President	768	A1			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* 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) Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C		Report for Year Ended 9/30/2016		Name and Address of All Other Employment**	Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)	Fringe Benefits and/or Other Payments (describe fully)					
Section III - Administrators***									
Kathleen A. Pajor (10/1/2015 - 2/29/2016)	59,524			Group Benefits	Administrator	937	A2		
Kathryn Lasewicz (3/1/2016 - Present)	47,009			Group Benefits	Administrator	601	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		
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	26,822	461				
2. Dentist	4,203	20				
3. Pharmacist	7,760	119				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	436,897	2,800				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,000	240				
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) Physiatrist	17,775	119				
9. Speech Therapist						
a. Resident Care	32,968	351				
b. Other						
10. Occupational Therapist						
a. Resident Care	228,017	3,164				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	23,296	318				
2. Administrative***						
b. LPN						
1. Direct Care	32,997	726				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	24,838	120				
B-13 Total Fees Paid in Lieu of Salaries	883,573	8,438				

* 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 Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077-C		Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Ellen Smith, 9 Sunrise Lane, Madison, CT 06443	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental Group, 888 Worcester Street, Ste 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Partners Pharmacy of CT, PO B0x 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All Star Therapy, 21 Waterville Rd, Avon, CT 06001	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IPC Hospitalists of New England, P.C., PO Box 92284, Los Angeles, CA 90009	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
L&M Physician Association, Inc., 365 Montauk Avenue, New London, CT 06320	Physiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC, 653 Main Street, Plantsville, CT 06479	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ready Nurse Staffing Services, 360 Bloomfield Avenue, Suite 303, Windsor, CT 06095	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX Dysphagia Experts, 21 Waterville Road, Avon, CT 06001	Speech/Language Pathology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hansen Hunter & Co. P.C., 8930 SW Gemini Drive, Beaverton, OR 97008	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HealthPro, 307 International Cir #100, Hunt Valley, MD 21030	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<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
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 122,276	122,276			
2. Disability Insurance	\$ 7,300	7,300			
3. Unemployment Insurance	\$ 86,082	86,082			
4. Social Security (F.I.C.A.)	\$ 256,047	256,047			
5. Health Insurance	\$ 272,098	272,098			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,603	3,603			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$ 5,163	5,163			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 14,801	14,801			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 13,140	13,140			
d. Accounting and Auditing	\$ 74,314	74,314			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 22,555	22,555			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 69,194	69,194			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 12,678	12,678			
2. Cellular Phones	\$ 5,354	5,354			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 300	300			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 4,324	4,324			
3. Resident Day User Fee	\$ 306,470	306,470			
Subtotal	\$ 1,275,699	1,275,699			

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

(Carry Subtotals forward to next page)

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

Healthcare Visions, Inc. d/b/a Beechwood
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Benefits (A)	\$ 8,308		
Employee Relations (D)	\$ 6,493		
Total	\$ 14,801	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales Tax	\$ 3,187		
Motor Vehicle Taxes	\$ 1,137		
Total	\$ 4,324	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	1,275,699	1,275,699			
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 16,058	16,058			
3. Gifts to Staff and Residents	\$ 1,929	1,929			
4. Employee Travel	\$ 12,753	12,753			
5. Education Expenses Related to Seminars and Conventions	\$ 11,968	11,968			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 10,038	10,038			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 8,810	8,810			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 2,999	2,999			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 36,014	36,014			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 10,671	10,671			
7. Postage	\$				
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,979	4,979			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 4,699	4,699			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 59,209	59,209			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 46,268	46,268			
C-14 Total Administrative & General Expenditures	\$ 1,502,094	1,502,094			

* 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)
	-		
Admissions - Food	652		
Admissions - Promotional (D)	2,605		
Admissions - Other (D)	2,763		
Advertising Radio	\$ 21,000		
Advertising - Print (D)	\$ 8,994		
Total Other Advertising	\$ 36,014	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT ACHCA	\$ 3,071		
CATRD	\$ 40		
ALTCFM	\$ 80		
CAHCF	\$ 1,373		
NADONA/LTC	\$ 115		
AHCA/NCAL PAC	\$ 300		
Total Dues	\$ 4,979	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations	\$ 4,699		
Total Contributions	\$ 4,699	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Pre-Employment Expenses	\$ 4,325		
Licensing Fees (A)	\$ 3,486		
Employee Physicals	\$ 2,115		
Bank Charges (A)	\$ 17,121		
Late Fees Expense	\$ 4,441		
Miscellaneous Expense - Settlement Paid to Employee	\$ 6,000		
Miscellaneous Expense - Energy Consultants	\$ 1,407		
Real Estate Reduction Fee	\$ 7,373		
Total Other Administrative and General	\$ 46,268	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 130,899	130,899		
2. Non-Food Supplies	\$ 13,626	13,626		
3. Other (Specify) _____ Dietary Supplies	\$ 2,918	2,918		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**	\$			
d. Other (Specify) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 147,443	147,443		
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 checked="" type="radio"/> Yes	<input 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 checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.	
L. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.	\$600
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Pg. 30, Line IV 1
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input checked="" type="radio"/> Yes	<input 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 Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077-C	Report for Year Ended 9/30/2016	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.				
	Amt. \$	3,226	3,226		
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)					
	\$				
c. Management Services**					
	\$				
d. Other (Specify) Laundry Supplies					
	\$	5,148	5,148		
3E. Total Laundry Expenditures (3a + b + c + d)					
	\$	8,374	8,374		
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	
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	29,790	29,790		
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>)		\$			
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 29,790	29,790		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Prescription Drugs MC & Medicare	\$	236,287	236,287		
b. Medicine Cabinet Drugs	\$	51,575	51,575		
c. Medical and Therapeutic Supplies	\$	94,071	94,071		
d. Ambulance/Limousine***	\$	1,686	1,686		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	7,695	7,695		
f. X-rays and Related Radiological Procedures***	\$	9,471	9,471		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	30,901	30,901		
i. Recreation	\$	9,774	9,774		
j. Other (Specify)**** See Attached Schedule	\$	19,470	19,470		
5K. Total Resident Care Expenditures (5a - 5j)		\$ 460,930	460,930		

* 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)
	-		
Oxygen Rental Equipment	\$ 14,286		
Medical/Nursing Rental	\$ 1,676		
Supplies-Physical Therapy	\$ 3,407		
Splint/Brace Supplies	\$ 54		
W/C - Parts	\$ 47		
Total Other Resident Care	\$ 19,470	\$ -	\$ -

Annual Report of Long-Term Care Facility

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

Name of Facility	License No.	Report for Year Ended			Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 69,527	69,527				
b. Heat	\$ 28,077	28,077				
c. Light & Power	\$ 92,412	92,412				
d. Water	\$ 28,017	28,017				
e. Equipment Lease (Provide detail on page 6)	\$ 20,317	20,317				
f. Other (itemize)	\$ 11,078	11,078				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 249,428	249,428				
7. Depreciation (complete schedule page 23*)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 168,521	168,521				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 92,581	92,581				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 261,102	261,102				
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 4,881	4,881				
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,881	4,881				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 375,117	375,117				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 90,535	90,535				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 731,635	731,635				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Waste Disposal	\$ 11,078		
Total Other Repairs and Maintenance	\$ 11,078	\$ -	\$ -

Depreciation Schedule

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077-C		Report for Year Ended 9/30/2016				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
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. Miscellaneous Vehicles		Var		223,628		S/L		26,651	
b. 2016 Subaru Outback		Var		31,131		S/L		3,113	
c. 2016 Honda Pilot		Var		48,441		S/L		4,844	
d. Disposal - Audi Q7		Var		(68,937)		S/L		(42,512)	
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									
								168	
								57,805	
								168	
								92,581	
								261,102	

Healthcare Visions, Inc. d/b/a Beechwood
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

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

Schedule of Building Improvements Acquired during this report period

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

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

Schedule of Non-Movable Equipment Acquired during this report period

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

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/22/2016	Computers	\$ 1,302	5	\$ 130
8/24/2016	Wheelchair	\$ 2,290	5	\$ 38
Total additions for Movable Equipment		\$ 3,592		\$ 168 *
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

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Amortization Schedule*

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	Date of Acquisition		Length of Amortization	License No. 2077-C	Report for Year Ended 9/30/2016	Basis for Computing Amortization**	Rate %	Page 24	of 37
	Month	Year							
A. Organization Expense					Accumulated Amort. to Beginning of Year's Operations				
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various		74,015	45,895	S/L	4,881	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									4,881
									4,881

* 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.

Beechwood Rehab 2016 Cost Report
 Depreciation Schedule
 September 30, 2016

PROPERTY CATEGORY

Movable Equipment

Acquisition Year	Historical Costs	Cost to Be Depreciated	Life	Method Life	Accum per Day	Number of Days per Year	2015 Accum Deprec.	2016 Deprec.	2016 Accum Deprec.	NBV
3/22/2016	1,302	1,302	5	S/L	0.71	192	-	130	130	1,172
	<u>1,302</u>	<u>1,302</u>						<u>130</u>	<u>130</u>	<u>1,172</u>
8/24/2016	2,290	2,290	5	S/L	1.25	37	-	38	38	2,252
	<u>2,290</u>	<u>2,290</u>						<u>38</u>	<u>38</u>	<u>2,252</u>
Total CY Movable Equipment	3,592	3,592						168	168	3,424
Total Computers (PY + CY)	118,729						74,655	22,308	96,963	21,766
Total Equipment (PY + CY)	252,911						138,610	35,665	174,275	78,636
Total Vehicles (PY + CY)	234,262						95,111	34,608	129,719	104,543
Total Movable Equipment (PY + CY)	605,902						308,376	92,581	400,957	204,945
Less: CY Movable Equipment	(3,592)						-	(168)	(168)	(3,424)
Total PY Movable Equipment	602,310						308,376	92,413	400,789	201,521

Total Depreciation Expense Per TB	97,462
Movable Equip Dep Expense Per Dep Report	(92,581)
Total Leashold Depreciation Per Dep Report	(4,881)
Total Building Depreciation (Page 23)	(168,521)
Depreciation C/R vs F/S	(168,521)

Page 36, Line F1 on BS tab

Acct #	Description	Per TB	Per Dep Report	Variance
1500-01	Cost - LHI	74,540	74,015	525
1500-02	Accum Deprec - Leashold Imp	(50,776)	(50,776)	-
1510-00	Computers - Other	118,729		
1520-00	Equipment - Other	98,787	371,641	(75)
1530-02	Cost Equipment	154,050		
1510-01	Accumulated Deprec: Computers	(96,965)		
1520-01	Accum Deprec - Equipment	(174,275)	(271,239)	(1)
1530-05	Cost - Silverado	26,690		
1530-07	Cost - Eclipse	29,214		
1530-08	Cost - Audi	47,578		
1530-09	Cost - Toyota Truck	51,208	234,263	(1)
1530-10	Cost 2013 Audi Q7	0		
1530-11	Cost 2016 Subaru Outback	31,131		
1530-12	Cost 2016 Honda Pilot	48,441		
1530-01	Accum Deprec - Automobile	(129,718)	(129,719)	1
Total		228,634	228,185	449

	Date of Acquisition	Historical Cost	Asset Life	Depreciation Method	2015		2016		NBV
					Accumulated Depreciation	Expense	Accumulated Depreciation	Expense	
Chevy Silverado	4/1/2000	\$ 26,690	5	SL	\$ 26,690	\$ -	\$ 26,690	\$ -	-
Mits Eclipse	4/1/2000	29,214	5	SL	29,214	-	29,214	-	-
Audi Q7	3/1/2013	68,937	5	SL	35,618	6,894	42,511	26,426	26,426
Toyota Tundra	5/1/2013	51,208	5	SL	23,897	10,241	34,138	17,070	17,070
Audi Q5	6/1/2013	47,578	5	SL	22,203	9,516	31,719	15,859	15,859
2016 Subaru Outback	3/31/2016	31,131	5	SL	-	3,113	3,113	28,018	28,018
2016 Honda Pilot	3/29/2016	48,441	5	SL	-	4,844	4,844	43,597	43,597
Disposal: Audi Q7	3/1/2013	(68,937)	5	SL	(42,511)	-	(42,511)	(26,426)	(26,426)
Total Per TB		\$ 234,262			\$ 95,110	\$ 34,608	\$ 129,718	\$ 104,544	\$ 104,544
Total Per Cost Report		234,263			\$ 95,111	\$ 34,608	\$ 129,719	\$ 104,544	\$ 104,544
Variance		\$ (1)			\$ (1)	\$ -	\$ (1)	\$ -	\$ -

* Schedule ties to page 23 of the cost report.

Tickmarks {a} Due to disposal of Audi Q7 Accumulated Depreciation

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

Name of Facility Healthcare Visions, Inc. d/b/a Beechw	License No. 2077-C	Report for Year Ended 9/30/2016	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		01/01/55		
2. Date Structure Completed		01/01/55		
3. If NOT Original Owner, Date of Purchase		03/08/93		
4. Date of Initial Licensure		04/01/91		
5. Total Licensed Bed Capacity		60		
6. Square Footage		47,000		
7. Acquisition Cost				
a. Land		10,466		
b. Building		17,785		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		02/28/03		
c. Interest Rate for the Cost Year		5.85%		
d. Term of Mortgage (number of years)		32		
e. Amount of Principal Borrowed		4,665,000		
f. Principal balance outstanding as of 9/30/2016				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)		Fixed		
h. Date of Refinancing		04/21/16		
i. New Interest Rate		3.83%		
j. Term of Mortgage (number of years)		18		
k. Amount of Principal Borrowed		3,659,568		
l. Principal Outstanding on Note Paid-Off		3,613,648		
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
Healthcare Visions, Inc. d/b/a Beechw		2077-C	9/30/2016			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
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)		\$					

(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
Healthcare Visions, Inc. d/b/a Beech		2077-C		9/30/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
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)				\$	15,269	15,269	
Interest Expense							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	15,269	15,269	
14. Insurance							
a. Insurance on Property (buildings only)				\$	18,737	18,737	
b. Insurance on Automobiles				\$	13,220	13,220	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$	37,208	37,208	
3. Other (Specify)				\$	11,996	11,996	
Director & Officer Liability Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	81,161	81,161	
15. Total All Expenditures (A-13 thru C-14)				\$	7,574,068	7,574,068	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood				2077-C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	10	A1	Salaries not related to Resident Care	\$ 94,477	94,477		
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 228,017	228,017		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 13,140	13,140		
10.	15	1d/e	Accounting & Legal	\$ 6,229	6,229		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 4,274	4,274		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	15	1a9	Gifts, flowers and coffee shops	\$ 6,493	6,493		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 6,541	6,541		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 10,038	10,038		
18.	16	m2/3	Unallowable Advertising *	\$ 39,013	39,013		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 4,699	4,699		
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 10,671	10,671		
23.			Other - See attached Schedule	\$ 36,602	36,602		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 600	600		
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)				\$ 460,794	460,794		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Owner Benefits	\$ 3,372		
15	lg	Office Supplies	\$ 9,454		
16	L3	Patient Relations	\$ 1,482		
16	L3	Gifts	\$ 447		
16	m13	Bank Charges Related to LOC and Credit Cards	\$ 4,033		
16	m13	Late Fees Expense	\$ 4,441		
16	m13	Miscellaneous Expense - Settlement Paid to Employee	\$ 6,000		
16	m13	Real Estate Reduction Fee	\$ 7,373		
Total Other A&G Adjustments			\$ 36,602	\$ -	\$ -

**Beechwood Rehab 2016 Cost Report
Disallowance Schedule for Cell Phones
September 30, 2016**

	<u>Amount</u>
Total Cell Phone Exp acct #4100-21	5,354 TB Linked
Cell Phone Allowed Based on Bed Capacity	3
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 1,080</u>
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 4,274</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood				2077-C	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 460,794	460,794		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 236,287	236,287		
28.	20	5d	Ambulance/Limousine	\$ 1,686	1,686		
29.	20	5f	X-rays, etc	\$ 9,471	9,471		
30.	20	5h	Laboratory	\$ 30,901	30,901		
31.	20	5c	Medical Supplies	\$ 69,333	69,333		
32.	20	5e2	Oxygen (non emergency)	\$ 7,695	7,695		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 17,014	17,014		
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	\$ 13,220	13,220		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14c3	Property Insurance	\$ 11,996	11,996		
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	\$ 15,353	15,353		
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)				\$ 873,750	873,750		

*** 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.

Healthcare Visions, Inc. d/b/a Beechwood
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Service Contracts - Cable (See Attached)	\$ 2,627		
20	5j	Oxygen Rental Equipment	\$ 14,286		
20	5j	Splint/Brace Supplies	\$ 54		
20	5j	W/C - Parts	\$ 47		
Total Other Ancillary Costs			\$ 17,014	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Auto Insurance	\$ 13,220		
Total Other Property Adjustments			\$ 13,220	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6g	Outpatient - Overhead	\$ 97		
22	7b	Outpatient - Building Depreciation	\$ 66		
22	9	Outpatient - Rent Expense	\$ 146		
22	10b	Outpatient - Real Estate Taxes	\$ 35		
27	14a	Outpatient - Property Insurance	\$ 7		
30	IV 8	Gain on Disposition of Asset	\$ 12,574		
30	IV 8	Other Income - Food Rebates	\$ 802		
30	IV 8	Other Income - Electricity Rebates	\$ 1,391		
30	IV 8	Other Income - Medical Records	\$ 235		
Total Other Adjustments			\$ 15,353	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Beechwood Rehab 2016 Cost Report
Disallowance Schedule for Cable TV
September 30, 2016**

Total Cable TV Expense acct #4100-24	<u>Amount</u> 6,227 TB Linked
--------------------------------------	----------------------------------

Monthly Allowable amount	300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

Disallowed Cable TV (Page 29a)	<u><u>\$ 2,627</u></u>
---------------------------------------	------------------------

Beechwood Rehabilitation & Nursing Center
 Outpatient Disallowances
 September 30, 2016

Rehab Portion of Facility

Facility Square Feet	47,526 [b]
Rehab Square Feet	2,071 [b]
Rehab % to Total	4.36%

Outpatient Portion of Therapies

Total Therapy Treatments (Page 9)	25,001 [C]	Calculated
Total Outpatient Therapy Treatments	225	W/P D.08a
Total Therapies	25,226 [C]	W/P D.08
Outpatient % to Total Therapies	0.89%	

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.04%
-----------------------	-------

Disallowance

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
Maint & Op Expenses (Pg 22 line 6g)	249,428	97	29a
Depreciation - Building (Pg 22 line 7b)	168,521	66	29a
Rent (Pg 22 line 9)	375,117	146	29a
Real Estate Taxes (Pg 22 line 10b)	90,535	35	29a
Property Insurance (Pg 27 line 14a)	18,737	7	29a
		<u>351</u>	

- [a] Amount ties to page 29 without exception.
- [b] Amounts provided by Client.
- [c] Amounts provided by Client

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 3,156,743	3,156,743				
b. Medicaid Room and Board Contractual Allowance **	\$ (949,592)	(949,592)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,966,212	1,966,212				
b. Medicare Room and Board Contractual Allowance **	\$ 1,007,764	1,007,764				
4. a. Private-Pay Residents and Other	\$ 2,207,628	2,207,628				
b. Private-Pay Room and Board Contractual Allowance **	\$ (57,100)	(57,100)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 462,189	462,189				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 132,094	132,094				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 8,891	8,891				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 2,979	2,979				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,409,649	1,409,649				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 294,640	294,640				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 84,320	84,320				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 12,580	12,580				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 1,633,590	1,633,590				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 300,550	300,550				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (3,488,137)	(3,488,137)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (708,454)	(708,454)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,476,546	7,476,546				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 600	600				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 169	169				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 10,454	10,454				
8. Other (<i>Specify</i>)	\$ 35,273	35,273				
V. Total Other Revenue (1 thru 8)	\$ 46,496	46,496				
VI. Total All Revenue (III +V)	\$ 7,523,042	7,523,042				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Laboratory - Med A	\$ 64,196		
30 II 6a	Contract Allow - Ancillary - MCR	\$ (3,372,079)		
30 II 6a	Radiology - MCR	\$ 17,914		
30 II 6a	Contract Allowance Ancillaries - MED B	\$ (197,056)		
30 II 6a	Med B C/A 2% Sequestration	\$ (1,112)		
Total Other Resident Revenue - Medicare		\$ (3,488,137)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
	Oxygen - Private	\$ 4,216		
	Contract Allow - MCD Ancillary	\$ (29,557)		
	Laboratory - MGD	\$ 13,057		
	Contract Allowance - Ancillary - MGD	\$ (706,158)		
	Radiology - MGD	\$ 2,593		
	Managed Medicare Part B	\$ 34,900		
	Managed Medicare B Contractual Allowance	\$ (19,451)		
	Contract Allowance - Ancillaries - Hospic	\$ (703)		
	Insurance - Lab	\$ 21		
	Out Patient Therapy	\$ 33,364		
	Cont. Adjustment Outpatient Therapy	\$ (41,566)		
	Outpt 2% C/A	\$ (105)		
	Flu Shots	\$ 935		
Total Other Resident Revenue		\$ (708,454)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income - Accts Rec	N/A	\$ 115		
30 IV 5	Interest Income - Webster Savings	1,021	\$ 7		
30 IV 5	Interest Income - Webster Money Market	986	\$ 45		
30 IV 5	Interest Income - Chelsea Money Market	1,312	\$ 1		
30 IV 5	Interest Income - Webster Escrow	1,001	\$ 1		
Total Interest Income			\$ 169	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Gain on Disposition of Asset	\$ 12,574		
30 IV 8	Other Income - Food Rebates	\$ 802		
30 IV 8	Other Income - Electricity Rebates	\$ 1,391		
30 IV 8	Other Income - Medical Records	\$ 210		
30 IV 8	Other Income - Refunds (Prior Year)	\$ 4,586		
30 IV 8	Other Income - Prior Period Adjustments	\$ 12,055		
30 IV 8	Other Income - Medical Records	\$ 25		
30 IV 8	Other Income - Reclass of exchange account	\$ 1,233		
30 IV 8	Other Income - Checks written off	\$ 2,397		
Total Other Revenue		\$ 35,273	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwo	2077-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	13,137
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,647,867
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	4,263
4 Inventories			\$	
5. Prepaid Expenses			\$	122,719
a. Prepaid Expenses	39,901			
b. Prepaid Insurance	18,181			
c. Prepaid Sub S Federal Taxes	63,474			
d. Prepaid Professional Leg/Acct	1,163			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,471
Patient Refunds	1,471			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,789,457
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>74,015</u>		\$	23,239
	Accum. Depreciation <u>50,776</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>371,641</u>		\$	100,402
	Accum. Depreciation <u>271,239</u>	Net		
7. Motor Vehicles	*Historical Cost <u>234,263</u>		\$	104,544
	Accum. Depreciation <u>129,719</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	449
F/S vs C/R Depreciation	449			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	228,634

* 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
Healthcare Visions, Inc. d/b/a Beechwo	2077-C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	2,018,091
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
3. Buildings			*Historical Cost <u>5,055,638</u>	
Accum. Depreciation <u>3,785,238</u>			Net	
			\$	1,270,400
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)			\$	1,270,400
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)			\$	3,288,491

* 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
Healthcare Visions, Inc. d/b/a Beechwood		2077-C	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	126,114
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	57,690
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
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>)				\$	368,747
Patient Rec Fund		2,476	Customer Deposits	225,271	
Suspense - Flexible Spending		(8,573)	Provider Tax Payable	76,324	
401(k) Payable		560	Auto Loans	74,780	
HUD Suspense Account		(6,248)	Accrued Benefits	4,157	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	552,551

* 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 Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				552,551	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					
\$					
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>)					
\$					
Line of Credit Webster		272,135	272,135		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$					
272,135					
C. Total All Liabilities (Lines A-13 + B-5)					
\$					
824,686					

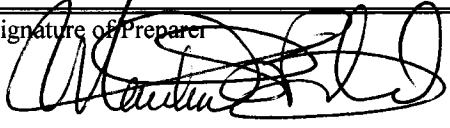
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechw	2077-C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	1,270,400
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,270,400
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,074,910
6. Gain or Loss for Period			\$	117,495
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	1,193,405
C. Total Reserves and Net Worth			\$	2,463,805
D. Total Liabilities, Reserves, and Net Worth			\$	3,288,491

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	1,246,083
B. Total Revenue (From Statement of Revenue Page 30)			\$	7,523,042
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	7,405,547
D. Net Income or Deficit			\$	117,495
E. Balance			\$	1,363,578
F. Additions				
1. Additional Capital Contributed (itemize)				
Total Expenses Per Pg. 27			\$7,574,068	
F/S vs C/R Depreciation			(168,521)	
Total F/S Expenses			\$7,405,547	
2. Other (itemize)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	170,173
Name and Address (No., City, State, Zip)		Title	Amount	
Distribution to Stockholders			170,173	
2. Other Withdrawings (Specify)			\$	
Purpose		Amount		
3. Total Deductions			\$	170,173
H. Balance at End of Period			\$	1,193,405
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/6/17		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Healthcare Visions, Inc. d/b/a Beechwood for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Healthcare Visions, Inc. d/b/a Beechwood. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Healthcare Visions, Inc. d/b/a Beechwood and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 6, 2017



MARCUM GROUP
MEMBER

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

Facility Name Healthcare Visions, Inc. d/b/a Beechwood

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

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016			9/30/2016
1103-00	Checking- Webster New	(5,180.00)			(5,180.00)			(5,180.00)
1103-01	Webster Resident Trust	13,997.00			13,997.00			13,997.00
1103-02	Webster Savings Account	1,008.00			1,008.00			1,008.00
1103-03	Webster Money Market	986.00			986.00			986.00
1103-04	Cash on Hand Operation	13.00			13.00			13.00
1103-05	Chelsea Money Market	1,312.00			1,312.00			1,312.00
1103-06	Webster Escrow	1,001.00			1,001.00			1,001.00
1310	Accounts Receivable-Customer Deposits	218,399.00			218,399.00			218,399.00
1310-01	Accts Rec Xover MCR	13,115.00			13,115.00			13,115.00
1310-03	Accts Rec. Xover - Med B	4,573.00			4,573.00			4,573.00
1310-05	A/R Resident	222,644.00			222,644.00			222,644.00
1310-06	A/R Medicaid	421,324.00			421,324.00			421,324.00
1310-08	A/R - Outpatient Part B	24,220.00			24,220.00			24,220.00
1310-09	A/R Medicare	268,820.00			268,820.00			268,820.00
1310-10	A/R MGD Care	77,699.00			77,699.00			77,699.00
1310-11	A/R Hospice	45,875.00			45,875.00			45,875.00
1310-12	A/R Other	(10.00)			(10.00)			(10.00)
1310-13	A/R Medicare B	24,709.00			24,709.00			24,709.00
1310-14	A/R Insurance	110,137.00			110,137.00			110,137.00
1311-00	Patient Refunds	1,471.00			1,471.00			1,471.00
1400-02	Accts Rec Due from VMI	257,362.00			257,362.00			257,362.00
1400-03	Loans to Employees	4,263.00			4,263.00			4,263.00
1400-05	Accts Rec Allow for Bad Debt	(41,000.00)			(41,000.00)			(41,000.00)
1400-06	Prepaid Expenses	39,901.00			39,901.00			39,901.00
1400-07	Prepaid Insurance	18,181.00			18,181.00			18,181.00
1400-10	Prepaid Sub S Federal Taxes	63,474.00			63,474.00			63,474.00
1400-13	Prepaid Professional Leg/Acct	1,163.00			1,163.00			1,163.00
1500-01	Leasehold Improvements	74,540.00			74,540.00			74,540.00
1500-02	AccumDepr Leasehold Improvements	(50,776.00)			(50,776.00)			(50,776.00)
1510-00	Computers	118,729.00			118,729.00			118,729.00
1510-01	Accumulated Depr Computers	(96,965.00)			(96,965.00)			(96,965.00)
1520-00	Equipment	98,787.00			98,787.00			98,787.00
1520-01	Accumulated Depr Equipment	(174,275.00)			(174,275.00)			(174,275.00)
1530-01	Accumulated Depr Motor Vehicles	(129,718.00)			(129,718.00)			(129,718.00)
1530-02	Cost Equip	154,050.00			154,050.00			154,050.00
1530-05	Cost Silverado	26,690.00			26,690.00			26,690.00
1530-07	Cost - Eclipse	29,214.00			29,214.00			29,214.00
1530-08	Cost--Audi	47,578.00			47,578.00			47,578.00
1530-09	Cost-Toyota Truck	51,208.00			51,208.00			51,208.00
1530-11	Cost 2016 Subaru Outback	31,131.00			31,131.00			31,131.00
1530-12	Cost 2016 Honda Pilot	48,441.00			48,441.00			48,441.00
2100-02	Line of Credit Webster	(272,135.00)			(272,135.00)			(272,135.00)
2100-04	Patient Rec Fund	(2,476.00)			(2,476.00)			(2,476.00)
2100-05	Suspense- Flexible Spending	8,573.00			8,573.00			8,573.00
2100-07	401(k) Payable	(560.00)			(560.00)			(560.00)
2100-08	HUD Suspense Account	6,248.00			6,248.00			6,248.00
2100-09	Customer Deposits	(225,271.00)			(225,271.00)			(225,271.00)
2100-13	Provider Tax Payable	(76,324.00)			(76,324.00)			(76,324.00)
2101-04	Accounts Payable - Trade	(126,114.00)			(126,114.00)			(126,114.00)
2284	Auto Loans - CP	(23,411.00)			(23,411.00)			(23,411.00)
2400-01	Accrued Salaries & Wages	(57,690.00)			(57,690.00)			(57,690.00)
2400-07	Accrued Benefits	(4,157.00)			(4,157.00)			(4,157.00)
2400-13	Auto Loan-DW 2013 Audi	(4,771.00)			(4,771.00)			(4,771.00)
2400-14	Auto Loan - 2016 Subaru Outback	(22,333.00)			(22,333.00)			(22,333.00)
2400-15	Auto Loan - 2016 Honda Pilot	(24,265.00)			(24,265.00)			(24,265.00)
2501-00	Retained Earnings	(1,245,084.00)			(1,245,084.00)			(1,245,084.00)
2503-00	Distribution of Stockholder	170,174.00			170,174.00			170,174.00
2504-00	Common Stock	(1,000.00)			(1,000.00)			(1,000.00)
3501-01	Room Sales Private	(1,371,352.00)			(1,371,352.00)			(1,371,352.00)
3501-04	Oxygen - Private	(4,216.00)			(4,216.00)			(4,216.00)
3501-06	Physical Therapy - Private	(4,300.00)			(4,300.00)			(4,300.00)
3501-10	Other Services - Private	(600.00)			(600.00)			(600.00)
3501-11	Bed Hold - Private	(1,639.00)			(1,639.00)			(1,639.00)
3501-12	Room Differential - Private	(15,984.00)			(15,984.00)			(15,984.00)
3502-01	Room Sales - Title XIX	(3,156,743.00)			(3,156,743.00)			(3,156,743.00)
3502-02	Contract Allowance - Title XIX	949,592.00			949,592.00			949,592.00
3502-03	Medical Supplies-MCD	(1,149.00)			(1,149.00)			(1,149.00)
3502-04	Pharmacy - MCD	(4,829.00)			(4,829.00)			(4,829.00)
3502-07	Physical Therapy - MCD	(22,200.00)			(22,200.00)			(22,200.00)
3502-08	Speech Therapy - MCD	(480.00)			(480.00)			(480.00)
3502-09	Occupational Therapy-MCD	(2,300.00)			(2,300.00)			(2,300.00)
3502-12	Contract Allow - MCD Ancillary	29,557.00			29,557.00			29,557.00
3503-01	Room Sales Medicare	(1,966,212.00)			(1,966,212.00)			(1,966,212.00)

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016			9/30/2016
3503-02	Contract Allowance - MED A	(1,061,032.00)			(1,061,032.00)			(1,061,032.00)
3503-03	Medical Supplies Med A	(8,891.00)			(8,891.00)			(8,891.00)
3503-04	Pharmacy - Med A	(462,189.00)			(462,189.00)			(462,189.00)
3503-06	Laboratory - Med A	(64,196.00)			(64,196.00)			(64,196.00)
3503-07	Physical Therapy - Med A	(1,284,440.00)			(1,284,440.00)			(1,284,440.00)
3503-08	Occupational Therapy - Med A	(1,463,550.00)			(1,463,550.00)			(1,463,550.00)
3503-09	Speech Therapy - Med A	(70,900.00)			(70,900.00)			(70,900.00)
3503-12	Contract Allow - Ancillary - MCR	3,372,079.00			3,372,079.00			3,372,079.00
3503-13	Radiology - MCR	(17,914.00)			(17,914.00)			(17,914.00)
3503-14	Med A C/A 2% Sequestration	53,268.00			53,268.00			53,268.00
3504-01	Room Sales - Managed Care	(483,964.00)			(483,964.00)			(483,964.00)
3504-02	Contract Allow - Managed Care	(45,008.00)			(45,008.00)			(45,008.00)
3504-03	Medical Supplies - MGD	(1,830.00)			(1,830.00)			(1,830.00)
3504-04	Pharmacy - MGD	(123,329.00)			(123,329.00)			(123,329.00)
3504-07	Laboratory - MGD	(13,057.00)			(13,057.00)			(13,057.00)
3504-08	Physical Therapy - MGD	(259,240.00)			(259,240.00)			(259,240.00)
3504-09	Speech Therapy - MGD	(12,100.00)			(12,100.00)			(12,100.00)
3504-10	Occupational Therapy - MGD	(289,130.00)			(289,130.00)			(289,130.00)
3504-12	Contract Allowance - Ancillary - MGD	706,158.00			706,158.00			706,158.00
3504-13	Radiology - MGD	(2,593.00)			(2,593.00)			(2,593.00)
3504-14	Managed Medicare Part B	(34,900.00)			(34,900.00)			(34,900.00)
3504-15	Managed Medicare B Contractual Allowance	19,451.00			19,451.00			19,451.00
3505-01	Room Sales - Hospice	(321,652.00)			(321,652.00)			(321,652.00)
3505-02	Contract Allowance - Hospice	102,060.00			102,060.00			102,060.00
3505-03	Pharmacy - Hospice	(623.00)			(623.00)			(623.00)
3505-05	Contract Allowance - Ancillaries - Hospic	703.00			703.00			703.00
3506-01	Room Sales - Insurance	(11,186.00)			(11,186.00)			(11,186.00)
3506-02	Contractual Allow - Insurance	48.00			48.00			48.00
3506-03	Insurance - Pharmace	(3,313.00)			(3,313.00)			(3,313.00)
3506-05	Insurance - Lab	(21.00)			(21.00)			(21.00)
3506-06	Insurance - Physical Therapy	(8,900.00)			(8,900.00)			(8,900.00)
3506-08	Insurance - Occupational Therapy	(9,120.00)			(9,120.00)			(9,120.00)
3510-01	Physical Therapy - MCR B	(125,209.00)			(125,209.00)			(125,209.00)
3510-02	Speech Therapy - MCR B	(13,420.00)			(13,420.00)			(13,420.00)
3510-03	Occupational Therapy - Med B	(170,040.00)			(170,040.00)			(170,040.00)
3510-05	Contract Allowance Ancillaries - MED B	197,056.00			197,056.00			197,056.00
3510-06	Med B C/A 2% Sequestration	1,112.00			1,112.00			1,112.00
3511-02	Other Income	(20,448.00)			(20,448.00)		1,404.00	(19,044.00)
3540-00	Out Patient Therapy	(33,364.00)			(33,364.00)			(33,364.00)
3541-00	Cont. Adjustment Outpatient Therapy	41,566.00			41,566.00			41,566.00
3541-01	Outpt 2% C/A	105.00			105.00			105.00
3560-00	Beauty Shop	(10,454.00)			(10,454.00)			(10,454.00)
3570-00	Flu Shots	(935.00)			(935.00)			(935.00)
3590-00	Interest Income - Acct. Rec.	(115.00)			(115.00)			(115.00)
4000-01	Salaries-Administrator	116,884.00			116,884.00		(10,351.00)	106,533.00
4000-02	Salaries-Office	250,234.00			250,234.00		(94,477.00)	155,757.00
4000-03	Payroll Taxes-Office	(214.00)			(214.00)			(214.00)
4000-04	Salaries - Asst Administrative	20,267.00			20,267.00		25,189.00	45,456.00
4000-05	Salaries - MDS Coordinators	151,953.00			151,953.00			151,953.00
4000-06	President (Salary)	39,958.00			39,958.00		(14,838.00)	25,120.00
4075-00	Director & Officer Liability Insurance	11,996.00			11,996.00			11,996.00
4100-01	Insurance- Property (A)	18,737.00			18,737.00			18,737.00
4100-02	Insurance- Life & AD&D	3,603.00			3,603.00			3,603.00
4100-03	Insurance- Health/Dental	272,098.00			272,098.00			272,098.00
4100-04	Insurance- Workers Compensation	122,276.00			122,276.00			122,276.00
4100-05	Insurance - Liability (A)	37,208.00			37,208.00			37,208.00
4100-07	Insurance - ShtTrm Disability (A)	7,300.00			7,300.00			7,300.00
4100-08	Employee Benefits (A)	8,308.00			8,308.00			8,308.00
4100-10	Pre Employment Expenses	4,325.00			4,325.00			4,325.00
4100-11	Employee Relations (D)	6,493.00			6,493.00			6,493.00
4100-12	Legal Fees (A & D)	21,854.00			21,854.00			21,854.00
4100-13	Accounting Fees (A & D)	74,314.00			74,314.00			74,314.00
4100-14	Payroll Service	13,410.00			13,410.00			13,410.00
4100-15	Patient Relations (D)	1,482.00			1,482.00			1,482.00
4100-16	Licensing Fees (A)	3,486.00			3,486.00			3,486.00
4100-17	Uniform Allowance	5,163.00			5,163.00			5,163.00
4100-18	Admissions - Education Exp	10,145.00			10,145.00			10,145.00
4100-19	Phones - Pay (A)	1,014.00			1,014.00			1,014.00
4100-20	Office Expense (A)	33,002.00			33,002.00			33,002.00
4100-21	Phones Cell	5,354.00			5,354.00			5,354.00
4100-22	Office Expense (D)	9,454.00			9,454.00			9,454.00
4100-24	Service Contracts - Cable	6,227.00			6,227.00			6,227.00
4100-25	Employee Physicals	2,115.00			2,115.00			2,115.00
4100-26	Bank Charges (A)	17,121.00			17,121.00			17,121.00
4100-27	Business Phone (A)	11,664.00			11,664.00			11,664.00
4100-28	Computer Software Lease (A)	3,022.00			3,022.00			3,022.00
4100-29	Computer Hardware (A)	1,046.00			1,046.00			1,046.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016			9/30/2016
4100-30	Computer Contract Labor	22,535.00			22,535.00			22,535.00
4100-31	Software Maintenance Exp.	22,670.00			22,670.00			22,670.00
4100-32	Collection Fee	701.00			701.00			701.00
4100-33	Training/Seminars-Admin	40.00			40.00			40.00
4100-34	Travel - Administrative (A)	6,212.00			6,212.00			6,212.00
4100-35	Travel - (D)	6,541.00			6,541.00			6,541.00
4100-37	Dues (A)	4,979.00			4,979.00			4,979.00
4100-38	Gifts - Christmas Party (A)	16,058.00			16,058.00			16,058.00
4100-39	Advertising - Classified (A)	8,810.00			8,810.00			8,810.00
4100-40	Auto (D)	10,038.00			10,038.00			10,038.00
4100-43	Rent (A)	365,517.00			365,517.00			365,517.00
4100-44	Rent (D) D. White	9,600.00			9,600.00			9,600.00
4100-45	FICA Expense-Employers	256,261.00			256,261.00			256,261.00
4100-46	FUTA	22,149.00			22,149.00			22,149.00
4100-47	SUTA	63,933.00			63,933.00			63,933.00
4100-48	Sales Tax	339.00			339.00		2,848.00	3,187.00
4100-50	Provider User Tax - State	306,470.00			306,470.00			306,470.00
4100-51	State of CT Business Tax	300.00			300.00			300.00
4100-52	Late Fees Expense	4,441.00			4,441.00			4,441.00
4100-53	Miscellaneous Expense	7,407.00			7,407.00			7,407.00
4100-54	Interest Expense	15,269.00			15,269.00			15,269.00
4100-55	Donations (D) was contributions	4,699.00			4,699.00			4,699.00
4100-58	Real Estate Reduction Fee	7,373.00			7,373.00			7,373.00
4265	Gifts - Misc. (D)	0.00			0.00		447.00	447.00
4291-00	Bad Debt Expense (D)	13,140.00			13,140.00			13,140.00
5100-02	Salaries DNS	91,014.00			91,014.00			91,014.00
5100-03	Salaries Registered Nurses	545,074.00			545,074.00			545,074.00
5100-04	Salaries LPN	488,986.00			488,986.00			488,986.00
5100-05	Salaries CNA	905,902.00			905,902.00			905,902.00
5100-06	Salaries Nursing Other (A)	63,422.00			63,422.00			63,422.00
5100-07	Salaries Pool Nurses	59,141.00			59,141.00		(59,141.00)	0.00
5100-08	X-Rays Med A Tech Component (D)	1,139.00			1,139.00			1,139.00
5100-09	X-Rays (D) Managed	1,037.00			1,037.00			1,037.00
5100-12	X-Rays (A) Medicare	7,295.00			7,295.00			7,295.00
5100-13	Prescript Drugs MC & Medicare	236,287.00			236,287.00			236,287.00
5100-14	HouseStock Drug Supplies	51,575.00			51,575.00			51,575.00
5100-15	Nursing Education Exp	1,378.00			1,378.00			1,378.00
5100-17	Ambulance Transportation Exp	1,686.00			1,686.00			1,686.00
5100-20	Nursing Supplies Nursing	767.00			767.00			767.00
5100-21	Attends (A)	23,971.00			23,971.00			23,971.00
5100-23	Medicare A--Laboratory	25,680.00			25,680.00			25,680.00
5100-24	Managed Care--Laboratory	5,221.00			5,221.00			5,221.00
5100-25	Med A Medical Supplies	221,764.00			221,764.00			221,764.00
5100-26	Managed Care-Medical Supplies	(152,431.00)			(152,431.00)			(152,431.00)
5100-30	Oxygen Rental Equipment	14,286.00			14,286.00			14,286.00
5100-31	Medical/Nursing Rental	1,676.00			1,676.00			1,676.00
5100-32	Liquid Oxygen	7,695.00			7,695.00			7,695.00
5500-01	Admissions Salaries	71,829.00			71,829.00			71,829.00
5500-02	Admissions - Food	652.00			652.00			652.00
5500-03	Admissions - Promotional (D)	2,605.00			2,605.00			2,605.00
5500-04	Admissions - Other (D)	2,763.00			2,763.00			2,763.00
5500-07	Advertising Radio	21,000.00			21,000.00			21,000.00
5500-08	Advertising - Yellow/White (D)	2,999.00			2,999.00			2,999.00
5500-09	Advertising - Print (D)	8,994.00			8,994.00			8,994.00
6000-01	Recreation Salaries	47,747.00			47,747.00			47,747.00
6000-02	Recreation Entertainment	2,463.00			2,463.00			2,463.00
6000-03	Recreation Education Expense	205.00			205.00			205.00
6000-04	Books/Magazines/Periodicals	488.00			488.00			488.00
6000-06	Supplies - Recreation (A)	517.00			517.00			517.00
6000-08	Recreation Food	79.00			79.00			79.00
6120a	Salaries - Owner	0.00			0.00		94,477.00	94,477.00
6500-01	Dietary Salaries	258,310.00			258,310.00			258,310.00
6500-02	Food (A) - Other	2,918.00			2,918.00			2,918.00
6500-04	Dietician	26,822.00			26,822.00			26,822.00
6500-05	Dietary Supplies (A)	6,886.00			6,886.00			6,886.00
6500-06	Dietary - Raw Food	87,255.00			87,255.00			87,255.00
6500-07	Breads (A)	5,132.00			5,132.00			5,132.00
6500-08	Dairy Products Exp. (A)	20,610.00			20,610.00			20,610.00
6500-09	Fruit/Produce (A)	16,026.00			16,026.00			16,026.00
6500-10	Dietary Paper Supplies	6,740.00			6,740.00			6,740.00
6500-13	Supplements (A)	754.00			754.00			754.00
6500-14	Thickened Liquids	1,122.00			1,122.00			1,122.00
6500-16	Dietary - Education Exp (A)	200.00			200.00			200.00
7500-02	Salaries - Housekeeping (A)	141,554.00			141,554.00			141,554.00
7500-04	Supplies - Housekeeping (A)	29,790.00			29,790.00			29,790.00
8000-01	Salaries - Laundry (A)	39,530.00			39,530.00			39,530.00
8000-03	Linen and Bedding	3,226.00			3,226.00			3,226.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016			9/30/2016
8000-04	Supplies - Laundry (A)	5,148.00			5,148.00			5,148.00
8491	Outside Labor-Speech Therapy	0.00			0.00		30,088.00	30,088.00
8500-01	Salaries - Maintenance	115,535.00			115,535.00			115,535.00
8500-03	Supplies - Maintenance	38,851.00			38,851.00			38,851.00
8500-04	Maintenance Purchased Services	16,641.00			16,641.00			16,641.00
8500-05	Equipment Repairs and Maintenance	14,035.00			14,035.00			14,035.00
8500-06	Utilities - Water & Sewer	28,017.00			28,017.00			28,017.00
8500-07	Utilities - Electric	92,412.00			92,412.00			92,412.00
8500-08	Utilities - Gas and Oil	28,077.00			28,077.00			28,077.00
8500-09	Waste Disposal	11,078.00			11,078.00			11,078.00
8500-10	Fire-City of NL	810.00			810.00			810.00
8500-11	Insurance - Auto (A & D)	13,220.00			13,220.00			13,220.00
8500-12	Depreciation	97,462.00			97,462.00			97,462.00
8500-13	Property Taxes	89,725.00			89,725.00			89,725.00
8500-14	Equipment Lease	10,726.00			10,726.00			10,726.00
8500-17	Motor Vehicle Taxes	1,137.00			1,137.00			1,137.00
9000-05	Outside Labor ST	2,880.00			2,880.00			2,880.00
9000-08	Supplies-Physical Therapy	3,407.00			3,407.00			3,407.00
9000-12	Splint/Brace Supplies	54.00			54.00			54.00
9000-13	OT - Pool	0.00			0.00		228,017.00	228,017.00
9000-14	W/C - Parts	47.00			47.00			47.00
9000-25	Rehab Lease Equipment	9,591.00			9,591.00			9,591.00
9000-26	Contract-Rehab Management	695,002.00			695,002.00		(258,105.00)	436,897.00
9500-01	Salaries-Social Services	56,569.00			56,569.00			56,569.00
9600-01	IT-Computers Salaries	59,603.00			59,603.00			59,603.00
9800-01	Pharmacy Consultant	7,760.00			7,760.00			7,760.00
9800-03	MDS Consultant	24,838.00			24,838.00			24,838.00
9800-04	Medical Director	48,000.00			48,000.00			48,000.00
9800-05	Beauty Shop	10,671.00			10,671.00			10,671.00
9800-06	Physiatrist	17,775.00			17,775.00			17,775.00
9800-07	Dentist	4,203.00			4,203.00			4,203.00
9800-08	Strategic	23,264.00			23,264.00			23,264.00
9806-01	Interest Income	(54.00)			(54.00)			(54.00)
9806-03	Other Income	(3,655.00)			(3,655.00)			(3,655.00)
9806-04	Gain/Loss Disposition of Asset	(12,574.00)			(12,574.00)			(12,574.00)
Marcum 103	Nurse Pool - RN	0.00			0.00		23,296.00	23,296.00
Marcum 104	Nurse Pool - LPN	0.00			0.00		32,997.00	32,997.00
Marcum 108	Workers Comp Profit Share	0.00			0.00		(1,851.00)	(1,851.00)
Total		0.00		0.00	0.00		0.00	0.00
Net (Income) Loss				0.00			0.00	

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
6120a	Salaries - Owner	0.00		94,477.00	94,477.00
			RJE - 3	94,477.00	
Subtotal [1] Operators/Owners		0.00		94,477.00	94,477.00
Subgroup : [2] Administrators					
4000-01	Salaries-Administrator	116,884.00		(10,351.00)	106,533.00
			RJE - 4	(10,351.00)	
Subtotal [2] Administrators		116,884.00		(10,351.00)	106,533.00
Subgroup : [4] Other Administrative Salaries					
4000-02	Salaries-Office	250,234.00		(94,477.00)	155,757.00
			RJE - 3	(94,477.00)	
4000-04	Salaries - Asst Administrative	20,267.00		25,189.00	45,456.00
			RJE - 4	25,189.00	
5500-01	Admissions Salaries	71,829.00		0.00	71,829.00
9600-01	IT-Computers Salaries	59,603.00		0.00	59,603.00
Subtotal [4] Other Administrative Salaries		401,933.00		(69,288.00)	332,645.00
Subgroup : [5C] Dietary Workers					
6500-01	Dietary Salaries	258,310.00		0.00	258,310.00
Subtotal [5C] Dietary Workers		258,310.00		0.00	258,310.00
Subgroup : [6B] Other Housekeeping Workers					
7500-02	Salaries - Housekeeping (A)	141,554.00		0.00	141,554.00
Subtotal [6B] Other Housekeeping Workers		141,554.00		0.00	141,554.00
Subgroup : [7B] Other Maintenance Workers					
8500-01	Salaries - Maintenance	115,535.00		0.00	115,535.00
Subtotal [7B] Other Maintenance Workers		115,535.00		0.00	115,535.00
Subgroup : [8B] Other Laundry Workers					
8000-01	Salaries - Laundry (A)	39,530.00		0.00	39,530.00
Subtotal [8B] Other Laundry Workers		39,530.00		0.00	39,530.00
Subgroup : [12A] Director of Nurses/Assistant Director					
5100-02	Salaries DNS	91,014.00		0.00	91,014.00
Subtotal [12A] Director of Nurses/Assistant Director		91,014.00		0.00	91,014.00
Subgroup : [12B1] RNs - Direct Care					
5100-03	Salaries Registered Nurses	545,074.00		0.00	545,074.00
Subtotal [12B1] RNs - Direct Care		545,074.00		0.00	545,074.00
Subgroup : [12B2] RNs - Administrative					
4000-05	Salaries - MDS Coordinators	151,953.00		0.00	151,953.00
5100-06	Salaries Nursing Other (A)	63,422.00		0.00	63,422.00
Subtotal [12B2] RNs - Administrative		215,375.00		0.00	215,375.00
Subgroup : [12C1] LPNs - Direct Care					
5100-04	Salaries LPN	488,986.00		0.00	488,986.00
Subtotal [12C1] LPNs - Direct Care		488,986.00		0.00	488,986.00
Subgroup : [12D] Aides and Attendants					
5100-05	Salaries CNA	905,902.00		0.00	905,902.00
Subtotal [12D] Aides and Attendants		905,902.00		0.00	905,902.00
Subgroup : [12H] Recreation Workers					
6000-01	Recreation Salaries	47,747.00		0.00	47,747.00
Subtotal [12H] Recreation Workers		47,747.00		0.00	47,747.00
Subgroup : [12M] Social Workers/Case Management					
9500-01	Salaries-Social Services	56,569.00		0.00	56,569.00
Subtotal [12M] Social Workers/Case Management		56,569.00		0.00	56,569.00
Subgroup : [120] Other					
4000-06	President (Salary)	39,958.00		(14,838.00)	25,120.00
			RJE - 4	(14,838.00)	
Subtotal [120] Other		39,958.00		(14,838.00)	25,120.00
Total [10-A] Salaries and Wages		3,464,371.00		0.00	3,464,371.00

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
6500-04	Dietician	26,822.00		0.00	26,822.00
Subtotal [1] Dietitian		<u>26,822.00</u>		<u>0.00</u>	<u>26,822.00</u>
Subgroup : [2] Dentist					
9800-07	Dentist	4,203.00		0.00	4,203.00
Subtotal [2] Dentist		<u>4,203.00</u>		<u>0.00</u>	<u>4,203.00</u>
Subgroup : [3] Pharmacist					
9800-01	Pharmacy Consultant	7,760.00		0.00	7,760.00
Subtotal [3] Pharmacist		<u>7,760.00</u>		<u>0.00</u>	<u>7,760.00</u>
Subgroup : [5A] PT - Resident Care					
9000-26	Contract-Rehab Management	695,002.00		(258,105.00)	436,897.00
			RJE - 2	(258,105.00)	
Subtotal [5A] PT - Resident Care		<u>695,002.00</u>		<u>(258,105.00)</u>	<u>436,897.00</u>
Subgroup : [8A] Medical Director					
9800-04	Medical Director	48,000.00		0.00	48,000.00
Subtotal [8A] Medical Director		<u>48,000.00</u>		<u>0.00</u>	<u>48,000.00</u>
Subgroup : [8E] Other					
9800-06	Physiatrist	17,775.00		0.00	17,775.00
Subtotal [8E] Other		<u>17,775.00</u>		<u>0.00</u>	<u>17,775.00</u>
Subgroup : [9A] ST - Resident Care					
8491	Outside Labor-Speech Therapy	0.00		30,088.00	30,088.00
			RJE - 2	30,088.00	
9000-05	Outside Labor ST	2,880.00		0.00	2,880.00
Subtotal [9A] ST - Resident Care		<u>2,880.00</u>		<u>30,088.00</u>	<u>32,968.00</u>
Subgroup : [10A] OT - Resident Care					
9000-13	OT - Pool	0.00		228,017.00	228,017.00
			RJE - 2	228,017.00	
Subtotal [10A] OT - Resident Care		<u>0.00</u>		<u>228,017.00</u>	<u>228,017.00</u>
Subgroup : [11A1] RN's - Direct Care					
Marcum 103	Nurse Pool - RN	0.00		23,296.00	23,296.00
			RJE - 1	23,296.00	
Subtotal [11A1] RN's - Direct Care		<u>0.00</u>		<u>23,296.00</u>	<u>23,296.00</u>
Subgroup : [11A2] RN's - Administrative					
5100-07	Salaries Pool Nurses	59,141.00		(59,141.00)	0.00
			RJE - 1	(59,141.00)	
Subtotal [11A2] RN's - Administrative		<u>59,141.00</u>		<u>(59,141.00)</u>	<u>0.00</u>
Subgroup : [11B1] LPN's - Direct Care					
Marcum 104	Nurse Pool - LPN	0.00		32,997.00	32,997.00
			RJE - 1	32,997.00	
Subtotal [11B1] LPN's - Direct Care		<u>0.00</u>		<u>32,997.00</u>	<u>32,997.00</u>
Subgroup : [12] Other					
9800-03	MDS Consultant	24,838.00		0.00	24,838.00
Subtotal [12] Other		<u>24,838.00</u>		<u>0.00</u>	<u>24,838.00</u>
Total [13-B] Professional Fees		<u>886,421.00</u>		<u>(2,848.00)</u>	<u>883,573.00</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
4100-04	Insurance- Workers Compensation	122,276.00		0.00	122,276.00
Subtotal [1A1] Workmen's Compensation		<u>122,276.00</u>		<u>0.00</u>	<u>122,276.00</u>
Subgroup : [1A2] Disability Insurance					
4100-07	Insurance - ShtTrm Disability (A)	7,300.00		0.00	7,300.00
Subtotal [1A2] Disability Insurance		<u>7,300.00</u>		<u>0.00</u>	<u>7,300.00</u>
Subgroup : [1A3] Unemployment Insurance					
4100-46	FUTA	22,149.00		0.00	22,149.00
4100-47	SUTA	63,933.00		0.00	63,933.00
Subtotal [1A3] Unemployment Insurance		<u>86,082.00</u>		<u>0.00</u>	<u>86,082.00</u>

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [1A4] Social Security (FICA)					
4000-03	Payroll Taxes-Office	(214.00)		0.00	(214.00)
4100-45	FICA Expense-Employers	256,261.00		0.00	256,261.00
Subtotal [1A4] Social Security (FICA)		256,047.00		0.00	256,047.00
Subgroup : [1A5] Health Insurance					
4100-03	Insurance- Health/Dental	272,098.00		0.00	272,098.00
Subtotal [1A5] Health Insurance		272,098.00		0.00	272,098.00
Subgroup : [1A6] Life Insurance					
4100-02	Insurance- Life & AD&D	3,603.00		0.00	3,603.00
Subtotal [1A6] Life Insurance		3,603.00		0.00	3,603.00
Subgroup : [1A8] Uniform Allowance					
4100-17	Uniform Allowance	5,163.00		0.00	5,163.00
Subtotal [1A8] Uniform Allowance		5,163.00		0.00	5,163.00
Subgroup : [1A9] Other					
4100-08	Employee Benefits (A)	8,308.00		0.00	8,308.00
4100-11	Employee Relations (D)	6,493.00		0.00	6,493.00
Subtotal [1A9] Other		14,801.00		0.00	14,801.00
Subgroup : [1C] Bad Debts					
4291-00	Bad Debt Expense (D)	13,140.00		0.00	13,140.00
Subtotal [1C] Bad Debts		13,140.00		0.00	13,140.00
Subgroup : [1D] Accounting and Auditing					
4100-13	Accounting Fees (A & D)	74,314.00		0.00	74,314.00
Subtotal [1D] Accounting and Auditing		74,314.00		0.00	74,314.00
Subgroup : [1E] Legal					
4100-12	Legal Fees (A & D)	21,854.00		0.00	21,854.00
4100-32	Collection Fee	701.00		0.00	701.00
Subtotal [1E] Legal		22,555.00		0.00	22,555.00
Subgroup : [1G] Office Supplies					
4100-20	Office Expense (A)	33,002.00		0.00	33,002.00
4100-22	Office Expense (D)	9,454.00		0.00	9,454.00
4100-28	Computer Software Lease (A)	3,022.00		0.00	3,022.00
4100-29	Computer Hardware (A)	1,046.00		0.00	1,046.00
4100-31	Software Maintenance Exp.	22,670.00		0.00	22,670.00
Subtotal [1G] Office Supplies		69,194.00		0.00	69,194.00
Subgroup : [1H1] Telephone and Telegraph					
4100-19	Phones - Pay (A)	1,014.00		0.00	1,014.00
4100-27	Business Phone (A)	11,664.00		0.00	11,664.00
Subtotal [1H1] Telephone and Telegraph		12,678.00		0.00	12,678.00
Subgroup : [1H2] Cellular Phones and Beepers					
4100-21	Phones Cell	5,354.00		0.00	5,354.00
Subtotal [1H2] Cellular Phones and Beepers		5,354.00		0.00	5,354.00
Subgroup : [1J] Corporation Business Taxes					
4100-51	State of CT Business Tax	300.00		0.00	300.00
Subtotal [1J] Corporation Business Taxes		300.00		0.00	300.00
Subgroup : [1K2] Other					
4100-48	Sales Tax	339.00		2,848.00	3,187.00
			RJE - 1	2,848.00	
8500-17	Motor Vehicle Taxes	1,137.00		0.00	1,137.00
Subtotal [1K2] Other		1,476.00		2,848.00	4,324.00
Subgroup : [1K3] Resident Day User Fee					
4100-50	Provider User Tax - State	306,470.00		0.00	306,470.00
Subtotal [1K3] Resident Day User Fee		306,470.00		0.00	306,470.00
Total [15] Expenditures Other than Salaries		1,272,851.00		2,848.00	1,275,699.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
4100-38	Gifts - Christmas Party (A)	16,058.00		0.00	16,058.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
Subtotal [2] Holiday Parties for Staff		<u>9/30/2016</u> <u>16,058.00</u>		<u>0.00</u>	<u>9/30/2016</u> <u>16,058.00</u>
Subgroup : [3] Gifts to Staff and Residents					
4100-15	Patient Relations (D)	1,482.00		0.00	1,482.00
4265	Gifts - Misc. (D)	0.00		447.00	447.00
Subtotal [3] Gifts to Staff and Residents		<u>1,482.00</u>	RJE - 6	<u>447.00</u>	<u>1,929.00</u>
Subgroup : [4] Employee Travel					
4100-34	Travel - Administrative (A)	6,212.00		0.00	6,212.00
4100-35	Travel - (D)	6,541.00		0.00	6,541.00
Subtotal [4] Employee Travel		<u>12,753.00</u>		<u>0.00</u>	<u>12,753.00</u>
Subgroup : [5] Education Expense					
4100-18	Admissions - Education Exp	10,145.00		0.00	10,145.00
4100-33	Training/Seminars-Admin	40.00		0.00	40.00
5100-15	Nursing Education Exp	1,378.00		0.00	1,378.00
6000-03	Recreation Education Expense	205.00		0.00	205.00
6500-16	Dietary - Education Exp (A)	200.00		0.00	200.00
Subtotal [5] Education Expense		<u>11,968.00</u>		<u>0.00</u>	<u>11,968.00</u>
Subgroup : [6] Automobile Expense					
4100-40	Auto (D)	10,038.00		0.00	10,038.00
Subtotal [6] Automobile Expense		<u>10,038.00</u>		<u>0.00</u>	<u>10,038.00</u>
Subgroup : [M1] Advertising Help Wanted					
4100-39	Advertising - Classified (A)	8,810.00		0.00	8,810.00
Subtotal [M1] Advertising Help Wanted		<u>8,810.00</u>		<u>0.00</u>	<u>8,810.00</u>
Subgroup : [M2] Advertising Telephone Directory					
5500-08	Advertising - Yellow/White (D)	2,999.00		0.00	2,999.00
Subtotal [M2] Advertising Telephone Directory		<u>2,999.00</u>		<u>0.00</u>	<u>2,999.00</u>
Subgroup : [M3] Advertising Other					
5500-02	Admissions - Food	652.00		0.00	652.00
5500-03	Admissions - Promotional (D)	2,605.00		0.00	2,605.00
5500-04	Admissions - Other (D)	2,763.00		0.00	2,763.00
5500-07	Advertising Radio	21,000.00		0.00	21,000.00
5500-09	Advertising - Print (D)	8,994.00		0.00	8,994.00
Subtotal [M3] Advertising Other		<u>36,014.00</u>		<u>0.00</u>	<u>36,014.00</u>
Subgroup : [M6] Barber and Beauty Supplies					
9800-05	Beauty Shop	10,671.00		0.00	10,671.00
Subtotal [M6] Barber and Beauty Supplies		<u>10,671.00</u>		<u>0.00</u>	<u>10,671.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
4100-37	Dues (A)	4,979.00		0.00	4,979.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>4,979.00</u>		<u>0.00</u>	<u>4,979.00</u>
Subgroup : [M10] Contributions					
4100-55	Donations (D) was contributions	4,699.00		0.00	4,699.00
Subtotal [M10] Contributions		<u>4,699.00</u>		<u>0.00</u>	<u>4,699.00</u>
Subgroup : [M11] Services Provided by Contract					
4100-14	Payroll Service	13,410.00		0.00	13,410.00
4100-30	Computer Contract Labor	22,535.00		0.00	22,535.00
9800-08	Strategic	23,264.00		0.00	23,264.00
Subtotal [M11] Services Provided by Contract		<u>59,209.00</u>		<u>0.00</u>	<u>59,209.00</u>
Subgroup : [M13] Other					
4100-10	Pre Employment Expenses	4,325.00		0.00	4,325.00
4100-16	Licensing Fees (A)	3,486.00		0.00	3,486.00
4100-25	Employee Physicals	2,115.00		0.00	2,115.00
4100-26	Bank Charges (A)	17,121.00		0.00	17,121.00
4100-52	Late Fees Expense	4,441.00		0.00	4,441.00
4100-53	Miscellaneous Expense	7,407.00		0.00	7,407.00
4100-58	Real Estate Reduction Fee	7,373.00		0.00	7,373.00
Subtotal [M13] Other		<u>46,268.00</u>		<u>0.00</u>	<u>46,268.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>225,948.00</u>		<u>447.00</u>	<u>226,395.00</u>
Group : [18] Dietary Basis for Allocation of Costs					

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Subgroup : [2A1] Raw Food					
6500-06	Dietary - Raw Food	87,255.00		0.00	87,255.00
6500-07	Breads (A)	5,132.00		0.00	5,132.00
6500-08	Dairy Products Exp. (A)	20,610.00		0.00	20,610.00
6500-09	Fruit/Produce (A)	16,026.00		0.00	16,026.00
6500-13	Supplements (A)	754.00		0.00	754.00
6500-14	Thickened Liquids	1,122.00		0.00	1,122.00
Subtotal [2A1] Raw Food		130,899.00		0.00	130,899.00
Subgroup : [2A2] Non-Food Supplies					
6500-05	Dietary Supplies (A)	6,886.00		0.00	6,886.00
6500-10	Dietary Paper Supplies	6,740.00		0.00	6,740.00
Subtotal [2A2] Non-Food Supplies		13,626.00		0.00	13,626.00
Subgroup : [2A3] Other					
6500-02	Food (A) - Other	2,918.00		0.00	2,918.00
Subtotal [2A3] Other		2,918.00		0.00	2,918.00
Total [18] Dietary Basis for Allocation of Costs		147,443.00		0.00	147,443.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
8000-03	Linen and Bedding	3,226.00		0.00	3,226.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		3,226.00		0.00	3,226.00
Subgroup : [3D] Other					
8000-04	Supplies - Laundry (A)	5,148.00		0.00	5,148.00
Subtotal [3D] Other		5,148.00		0.00	5,148.00
Total [19] Laundry-Basis for Allocation of Costs		8,374.00		0.00	8,374.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
7500-04	Supplies - Housekeeping (A)	29,790.00		0.00	29,790.00
Subtotal [4A1] In-House Care Supplies		29,790.00		0.00	29,790.00
Subgroup : [5A2] Purchased from					
5100-13	Prescript Drugs MC & Medicare	236,287.00		0.00	236,287.00
Subtotal [5A2] Purchased from		236,287.00		0.00	236,287.00
Subgroup : [5B] Medicine Cabinet Drugs					
5100-14	HouseStock Drug Supplies	51,575.00		0.00	51,575.00
Subtotal [5B] Medicine Cabinet Drugs		51,575.00		0.00	51,575.00
Subgroup : [5C] Medical and Therapeutic Supplies					
5100-20	Nursing Supplies Nursing	767.00		0.00	767.00
5100-21	Attends (A)	23,971.00		0.00	23,971.00
5100-25	Med A Medical Supplies	221,764.00		0.00	221,764.00
5100-26	Managed Care-Medical Supplies	(152,431.00)		0.00	(152,431.00)
Subtotal [5C] Medical and Therapeutic Supplies		94,071.00		0.00	94,071.00
Subgroup : [5D] Ambulance/Limousine					
5100-17	Ambulance Transportation Exp	1,686.00		0.00	1,686.00
Subtotal [5D] Ambulance/Limousine		1,686.00		0.00	1,686.00
Subgroup : [5E2] Oxygen - Other					
5100-32	Liquid Oxygen	7,695.00		0.00	7,695.00
Subtotal [5E2] Oxygen - Other		7,695.00		0.00	7,695.00
Subgroup : [5F] X-Rays and related radiological					
5100-08	X-Rays Med A Tech Component (D)	1,139.00		0.00	1,139.00
5100-09	X-Rays (D) Managed	1,037.00		0.00	1,037.00
5100-12	X-Rays (A) Medicare	7,295.00		0.00	7,295.00
Subtotal [5F] X-Rays and related radiological		9,471.00		0.00	9,471.00
Subgroup : [5H] Laboratory					
5100-23	Medicare A--Laboratory	25,680.00		0.00	25,680.00
5100-24	Managed Care--Laboratory	5,221.00		0.00	5,221.00
Subtotal [5H] Laboratory		30,901.00		0.00	30,901.00
Subgroup : [5I] Recreation					
4100-24	Service Contracts - Cable	6,227.00		0.00	6,227.00
6000-02	Recreation Entertainment	2,463.00		0.00	2,463.00

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6000-04	Books/Magazines/Periodicals	488.00		0.00	488.00
6000-06	Supplies - Recreation (A)	517.00		0.00	517.00
6000-08	Recreation Food	79.00		0.00	79.00
Subtotal [5J] Recreation		9,774.00		0.00	9,774.00
Subgroup : [5J] Other					
5100-30	Oxygen Rental Equipment	14,286.00		0.00	14,286.00
5100-31	Medical/Nursing Rental	1,676.00		0.00	1,676.00
9000-08	Supplies-Physical Therapy	3,407.00		0.00	3,407.00
9000-12	Splint/Brace Supplies	54.00		0.00	54.00
9000-14	W/C - Parts	47.00		0.00	47.00
Subtotal [5J] Other		19,470.00		0.00	19,470.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		490,720.00		0.00	490,720.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
8500-03	Supplies - Maintenance	38,851.00		0.00	38,851.00
8500-04	Maintenance Purchased Services	16,641.00		0.00	16,641.00
8500-05	Equipment Repairs and Maintenance	14,035.00		0.00	14,035.00
Subtotal [6A] Repairs and Maintenance		69,527.00		0.00	69,527.00
Subgroup : [6B] Heat					
8500-08	Utilities - Gas and Oil	28,077.00		0.00	28,077.00
Subtotal [6B] Heat		28,077.00		0.00	28,077.00
Subgroup : [6C] Light & Power					
8500-07	Utilities - Electric	92,412.00		0.00	92,412.00
Subtotal [6C] Light & Power		92,412.00		0.00	92,412.00
Subgroup : [6D] Water					
8500-06	Utilities - Water & Sewer	28,017.00		0.00	28,017.00
Subtotal [6D] Water		28,017.00		0.00	28,017.00
Subgroup : [6E] Equipment Lease					
8500-14	Equipment Lease	10,726.00		0.00	10,726.00
9000-25	Rehab Lease Equipment	9,591.00		0.00	9,591.00
Subtotal [6E] Equipment Lease		20,317.00		0.00	20,317.00
Subgroup : [6F] Other					
8500-09	Waste Disposal	11,078.00		0.00	11,078.00
Subtotal [6F] Other		11,078.00		0.00	11,078.00
Subgroup : [7B] Building & Building Improvements					
8500-12	Depreciation	97,462.00		0.00	97,462.00
Subtotal [7B] Building & Building Improvements		97,462.00		0.00	97,462.00
Subgroup : [9] Rental Payments					
4100-43	Rent (A)	365,517.00		0.00	365,517.00
4100-44	Rent (D) D. White	9,600.00		0.00	9,600.00
Subtotal [9] Rental Payments		375,117.00		0.00	375,117.00
Subgroup : [10B] Real estate taxes paid by lessor					
8500-10	Fire-City of NL	810.00		0.00	810.00
8500-13	Property Taxes	89,725.00		0.00	89,725.00
Subtotal [10B] Real estate taxes paid by lessor		90,535.00		0.00	90,535.00
Total [22] Maintenance and Property		812,542.00		0.00	812,542.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
4100-54	Interest Expense	15,269.00		0.00	15,269.00
Subtotal [12D] Other Interest Expense		15,269.00		0.00	15,269.00
Subgroup : [14A] Insurance on Property					
4100-01	Insurance- Property (A)	18,737.00		0.00	18,737.00
Subtotal [14A] Insurance on Property		18,737.00		0.00	18,737.00
Subgroup : [14B] Insurance of Automobiles					
8500-11	Insurance - Auto (A & D)	13,220.00		0.00	13,220.00
Subtotal [14B] Insurance of Automobiles		13,220.00		0.00	13,220.00
Subgroup : [14C2] Fire and Extended Coverage					

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4100-05	Insurance - Liability (A)	37,208.00		0.00	37,208.00
Subtotal [14C2] Fire and Extended Coverage		37,208.00		0.00	37,208.00
Subgroup : [14C3] Other					
4075-00	Director & Officer Liability Insurance	11,996.00		0.00	11,996.00
Subtotal [14C3] Other		11,996.00		0.00	11,996.00
Total [27] Interest and Insurance		96,430.00		0.00	96,430.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
3502-01	Room Sales - Title XIX	(3,156,743.00)		0.00	(3,156,743.00)
Subtotal [1A] Medicaid Residents (CT only)		(3,156,743.00)		0.00	(3,156,743.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
3502-02	Contract Allowance - Title XIX	949,592.00		0.00	949,592.00
Subtotal [1B] Medicaid room and board contractual allowance		949,592.00		0.00	949,592.00
Subgroup : [3A] Medicare Residents (All inclusive)					
3503-01	Room Sales Medicare	(1,966,212.00)		0.00	(1,966,212.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,966,212.00)		0.00	(1,966,212.00)
Subgroup : [3B] Medicare room and board contractual allowance					
3503-02	Contract Allowance - MED A	(1,061,032.00)		0.00	(1,061,032.00)
3503-14	Med A C/A 2% Sequestration	53,268.00		0.00	53,268.00
Subtotal [3B] Medicare room and board contractual allowance		(1,007,764.00)		0.00	(1,007,764.00)
Subgroup : [4A] Private-pay residents and other					
3501-01	Room Sales Private	(1,371,352.00)		0.00	(1,371,352.00)
3501-11	Bed Hold - Private	(1,639.00)		0.00	(1,639.00)
3501-12	Room Differential - Private	(15,984.00)		0.00	(15,984.00)
3504-01	Room Sales - Managed Care	(483,964.00)		0.00	(483,964.00)
3505-01	Room Sales - Hospice	(321,652.00)		0.00	(321,652.00)
3506-01	Room Sales - Insurance	(11,186.00)		0.00	(11,186.00)
Marcum 108	Workers Comp Profit Share	0.00		(1,851.00)	(1,851.00)
			RJE - 5	(1,851.00)	
Subtotal [4A] Private-pay residents and other		(2,205,777.00)		(1,851.00)	(2,207,628.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
3504-02	Contract Allow - Managed Care	(45,008.00)		0.00	(45,008.00)
3505-02	Contract Allowance - Hospice	102,060.00		0.00	102,060.00
3506-02	Contractual Allow - Insurance	48.00		0.00	48.00
Subtotal [4B] Private-pay room and board contractual allowance		57,100.00		0.00	57,100.00
Subgroup : [5A] Prescription Drugs - Medicare					
3503-04	Pharmacy - Med A	(462,189.00)		0.00	(462,189.00)
Subtotal [5A] Prescription Drugs - Medicare		(462,189.00)		0.00	(462,189.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
3502-04	Pharmacy - MCD	(4,829.00)		0.00	(4,829.00)
3504-04	Pharmacy - MGD	(123,329.00)		0.00	(123,329.00)
3505-03	Pharmacy - Hospice	(623.00)		0.00	(623.00)
3506-03	Insurance - Pharmace	(3,313.00)		0.00	(3,313.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(132,094.00)		0.00	(132,094.00)
Subgroup : [6A] Medical Supplies - Medicare					
3503-03	Medical Supplies Med A	(8,891.00)		0.00	(8,891.00)
Subtotal [6A] Medical Supplies - Medicare		(8,891.00)		0.00	(8,891.00)
Subgroup : [6C] Medical Supplies - Non-medicare					
3502-03	Medical Supplies-MCD	(1,149.00)		0.00	(1,149.00)
3504-03	Medical Supplies - MGD	(1,830.00)		0.00	(1,830.00)
Subtotal [6C] Medical Supplies - Non-medicare		(2,979.00)		0.00	(2,979.00)
Subgroup : [7A] Physical Therapy - Medicare					
3503-07	Physical Therapy - Med A	(1,284,440.00)		0.00	(1,284,440.00)
3510-01	Physical Therapy - MCR B	(125,209.00)		0.00	(125,209.00)
Subtotal [7A] Physical Therapy - Medicare		(1,409,649.00)		0.00	(1,409,649.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
3501-06	Physical Therapy - Private	(4,300.00)		0.00	(4,300.00)
3502-07	Physical Therapy - MCD	(22,200.00)		0.00	(22,200.00)

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3504-08	Physical Therapy - MGD	(259,240.00)		0.00	(259,240.00)
3506-06	Insurance - Physical Therapy	(8,900.00)		0.00	(8,900.00)
Subtotal [7C] Physical Therapy - Non-medicare		(294,640.00)		0.00	(294,640.00)
Subgroup : [8A] Speech Therapy - Medicare					
3503-09	Speech Therapy - Med A	(70,900.00)		0.00	(70,900.00)
3510-02	Speech Therapy - MCR B	(13,420.00)		0.00	(13,420.00)
Subtotal [8A] Speech Therapy - Medicare		(84,320.00)		0.00	(84,320.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
3502-08	Speech Therapy - MCD	(480.00)		0.00	(480.00)
3504-09	Speech Therapy - MGD	(12,100.00)		0.00	(12,100.00)
Subtotal [8C] Speech Therapy - Non-medicare		(12,580.00)		0.00	(12,580.00)
Subgroup : [9A] Occupational Therapy - Medicare					
3503-08	Occupational Therapy - Med A	(1,463,550.00)		0.00	(1,463,550.00)
3510-03	Occupational Therapy - Med B	(170,040.00)		0.00	(170,040.00)
Subtotal [9A] Occupational Therapy - Medicare		(1,633,590.00)		0.00	(1,633,590.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
3502-09	Occupational Therapy-MCD	(2,300.00)		0.00	(2,300.00)
3504-10	Occupational Therapy - MGD	(289,130.00)		0.00	(289,130.00)
3506-08	Insurance - Occupational Therapy	(9,120.00)		0.00	(9,120.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(300,550.00)		0.00	(300,550.00)
Subgroup : [10A] Other - Medicare					
3503-06	Laboratory - Med A	(64,196.00)		0.00	(64,196.00)
3503-12	Contract Allow - Ancillary - MCR	3,372,079.00		0.00	3,372,079.00
3503-13	Radiology - MCR	(17,914.00)		0.00	(17,914.00)
3510-05	Contract Allowance Ancillaries - MED B	197,056.00		0.00	197,056.00
3510-06	Med B C/A 2% Sequestration	1,112.00		0.00	1,112.00
Subtotal [10A] Other - Medicare		3,488,137.00		0.00	3,488,137.00
Subgroup : [10B] Other - Non-medicare					
3501-04	Oxygen - Private	(4,216.00)		0.00	(4,216.00)
3502-12	Contract Allow - MCD Ancillary	29,557.00		0.00	29,557.00
3504-07	Laboratory - MGD	(13,057.00)		0.00	(13,057.00)
3504-12	Contract Allowance - Ancillary - MGD	706,158.00		0.00	706,158.00
3504-13	Radiology - MGD	(2,593.00)		0.00	(2,593.00)
3504-14	Managed Medicare Part B	(34,900.00)		0.00	(34,900.00)
3504-15	Managed Medicare B Contratual Allowance	19,451.00		0.00	19,451.00
3505-05	Contract Allowance - Ancillaries - Hospic	703.00		0.00	703.00
3506-05	Insurance - Lab	(21.00)		0.00	(21.00)
3540-00	Out Patient Therapy	(33,364.00)		0.00	(33,364.00)
3541-00	Cont. Adjustment Outpatient Therapy	41,566.00		0.00	41,566.00
3541-01	Outpt 2% C/A	105.00		0.00	105.00
3570-00	Flu Shots	(935.00)		0.00	(935.00)
Subtotal [10B] Other - Non-medicare		708,454.00		0.00	708,454.00
Subgroup : [11] Meals sold to guests, employees, and others					
3501-10	Other Services - Private	(600.00)		0.00	(600.00)
Subtotal [11] Meals sold to guests, employees, and others		(600.00)		0.00	(600.00)
Subgroup : [15] Interest Income					
3590-00	Interest Income - Acct. Rec.	(115.00)		0.00	(115.00)
9806-01	Interest Income	(54.00)		0.00	(54.00)
Subtotal [15] Interest Income		(169.00)		0.00	(169.00)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
3560-00	Beauty Shop	(10,454.00)		0.00	(10,454.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(10,454.00)		0.00	(10,454.00)
Subgroup : [18] Other Revenue					
3511-02	Other Income	(20,448.00)		1,404.00	(19,044.00)
			RJE - 5	1,851.00	
			RJE - 6	(447.00)	
9806-03	Other Income	(3,655.00)		0.00	(3,655.00)
9806-04	Gain/Loss Disposition of Asset	(12,574.00)		0.00	(12,574.00)
Subtotal [18] Other Revenue		(36,677.00)		1,404.00	(35,273.00)
Total [30] Statement of Revenue		(7,522,595.00)		(447.00)	(7,523,042.00)

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Group : [31 - 32]	Assets				
Subgroup : [A1]	Cash on Hand				
1103-00	Checking- Webster New	(5,180.00)		0.00	(5,180.00)
1103-01	Webster Resident Trust	13,997.00		0.00	13,997.00
1103-02	Webster Savings Account	1,008.00		0.00	1,008.00
1103-03	Webster Money Market	986.00		0.00	986.00
1103-04	Cash on Hand Operation	13.00		0.00	13.00
1103-05	Chelsea Money Market	1,312.00		0.00	1,312.00
1103-06	Webster Escrow	1,001.00		0.00	1,001.00
Subtotal [A1] Cash on Hand		13,137.00		0.00	13,137.00
Subgroup : [A2]	Resident A/R				
1310	Accounts Receivable-Customer Deposits	218,399.00		0.00	218,399.00
1310-01	Accts Rec Xover MCR	13,115.00		0.00	13,115.00
1310-03	Accts Rec. Xover - Med B	4,573.00		0.00	4,573.00
1310-05	A/R Resident	222,644.00		0.00	222,644.00
1310-06	A/R Medicaid	421,324.00		0.00	421,324.00
1310-08	A/R - Outpatient Part B	24,220.00		0.00	24,220.00
1310-09	A/R Medicare	268,820.00		0.00	268,820.00
1310-10	A/R MGD Care	77,699.00		0.00	77,699.00
1310-11	A/R Hospice	45,875.00		0.00	45,875.00
1310-12	A/R Other	(10.00)		0.00	(10.00)
1310-13	A/R Medicare B	24,709.00		0.00	24,709.00
1310-14	A/R Insurance	110,137.00		0.00	110,137.00
1400-02	Accts Rec Due from VMI	257,362.00		0.00	257,362.00
1400-05	Accts Rec Allow for Bad Debt	(41,000.00)		0.00	(41,000.00)
Subtotal [A2] Resident A/R		1,647,867.00		0.00	1,647,867.00
Subgroup : [A3]	Other A/R				
1400-03	Loans to Employees	4,263.00		0.00	4,263.00
Subtotal [A3] Other A/R		4,263.00		0.00	4,263.00
Subgroup : [A5]	Prepaid Expenses				
1400-06	Prepaid Expenses	39,901.00		0.00	39,901.00
1400-07	Prepaid Insurance	18,181.00		0.00	18,181.00
1400-10	Prepaid Sub S Federal Taxes	63,474.00		0.00	63,474.00
1400-13	Prepaid Professional Leg/Acct	1,163.00		0.00	1,163.00
Subtotal [A5] Prepaid Expenses		122,719.00		0.00	122,719.00
Subgroup : [A8]	Other Current Assets				
1311-00	Patient Refunds	1,471.00		0.00	1,471.00
Subtotal [A8] Other Current Assets		1,471.00		0.00	1,471.00
Subgroup : [B4]	Leasehold Improvements				
1500-01	Leasehold Improvements	74,540.00		0.00	74,540.00
1500-02	AccumDepr Leasehold Improvements	(50,776.00)		0.00	(50,776.00)
Subtotal [B4] Leasehold Improvements		23,764.00		0.00	23,764.00
Subgroup : [B6]	Movable Equipment				
1510-00	Computers	118,729.00		0.00	118,729.00
1510-01	Accumulated Depr Computers	(96,965.00)		0.00	(96,965.00)
1520-00	Equipment	98,787.00		0.00	98,787.00
1520-01	Accumulated Depr Equipment	(174,275.00)		0.00	(174,275.00)
1530-02	Cost Equip	154,050.00		0.00	154,050.00
Subtotal [B6] Movable Equipment		100,326.00		0.00	100,326.00
Subgroup : [B7]	Motor Vehicles				
1530-01	Accumulated Depr Motor Vehicles	(129,718.00)		0.00	(129,718.00)
1530-05	Cost Silverado	26,690.00		0.00	26,690.00
1530-07	Cost - Eclipse	29,214.00		0.00	29,214.00
1530-08	Cost-Audi	47,578.00		0.00	47,578.00
1530-09	Cost-Toyota Truck	51,208.00		0.00	51,208.00
1530-11	Cost 2016 Subaru Outback	31,131.00		0.00	31,131.00
1530-12	Cost 2016 Honda Pilot	48,441.00		0.00	48,441.00
Subtotal [B7] Motor Vehicles		104,544.00		0.00	104,544.00
Total [31 - 32] Assets		2,018,091.00		0.00	2,018,091.00
Group : [33 - 34]	Liabilities				
Subgroup : [A1]	Accounts Payable				
2101-04	Accounts Payable - Trade	(126,114.00)		0.00	(126,114.00)
Subtotal [A1] Accounts Payable		(126,114.00)		0.00	(126,114.00)

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [A4]	Accrued Payroll				
2400-01	Accrued Salaries & Wages	(57,690.00)		0.00	(57,690.00)
	Subtotal [A4] Accrued Payroll	<u>(57,690.00)</u>		<u>0.00</u>	<u>(57,690.00)</u>
Subgroup : [A12]	Other Current Liabilities				
2100-04	Patient Rec Fund	(2,476.00)		0.00	(2,476.00)
2100-05	Suspense- Flexible Spending	8,573.00		0.00	8,573.00
2100-07	401(k) Payable	(560.00)		0.00	(560.00)
2100-08	HUD Suspense Account	6,248.00		0.00	6,248.00
2100-09	Customer Deposits	(225,271.00)		0.00	(225,271.00)
2100-13	Provider Tax Payable	(76,324.00)		0.00	(76,324.00)
2284	Auto Loans - CP	(23,411.00)		0.00	(23,411.00)
2400-07	Accrued Benefits	(4,157.00)		0.00	(4,157.00)
2400-13	Auto Loan-DW 2013 Audi	(4,771.00)		0.00	(4,771.00)
2400-14	Auto Loan - 2016 Subaru Outback	(22,333.00)		0.00	(22,333.00)
2400-15	Auto Loan - 2016 Honda Pilot	(24,265.00)		0.00	(24,265.00)
	Subtotal [A12] Other Current Liabilities	<u>(368,747.00)</u>		<u>0.00</u>	<u>(368,747.00)</u>
Subgroup : [B4]	Other Long-Term Liabilities				
2100-02	Line of Credit Webster	(272,135.00)		0.00	(272,135.00)
	Subtotal [B4] Other Long-Term Liabilities	<u>(272,135.00)</u>		<u>0.00</u>	<u>(272,135.00)</u>
	Total [33 - 34] Liabilities	<u>(824,686.00)</u>		<u>0.00</u>	<u>(824,686.00)</u>
Group : [35]	Equity				
Subgroup : [B2]	Capital Stock				
2504-00	Common Stock	(1,000.00)		0.00	(1,000.00)
	Subtotal [B2] Capital Stock	<u>(1,000.00)</u>		<u>0.00</u>	<u>(1,000.00)</u>
Subgroup : [B5]	Cumulated Earnings				
2501-00	Retained Earnings	(1,245,084.00)		0.00	(1,245,084.00)
2503-00	Distribution of Stockholder	170,174.00		0.00	170,174.00
	Subtotal [B5] Cumulated Earnings	<u>(1,074,910.00)</u>		<u>0.00</u>	<u>(1,074,910.00)</u>
	Total [35] Equity	<u>(1,075,910.00)</u>		<u>0.00</u>	<u>(1,075,910.00)</u>
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	(117,495.00)		0.00	(117,495.00)

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.08		
To reclass LPN's from RN's				
4100-48	Sales Tax		2,848.00	
Marcum 103	Nurse Pool - RN		23,296.00	
Marcum 104	Nurse Pool - LPN		32,997.00	
5100-07	Salaries Pool Nurses			59,141.00
Total			59,141.00	59,141.00
Reclassifying Journal Entries JE # 2		D.08		
To reclass OT & ST from Rehab Contract Management account				
8491	Outside Labor-Speech Therapy		30,088.00	
9000-13	OT - Pool		228,017.00	
9000-26	Contract-Rehab Management			258,105.00
Total			258,105.00	258,105.00
Reclassifying Journal Entries JE # 3		I.01		
To reclass salaries to the appropriate lines				
6120a	Salaries - Owner		94,477.00	
4000-02	Salaries-Office			94,477.00
Total			94,477.00	94,477.00
Reclassifying Journal Entries JE # 4		I.04		
To reclass salaries between adminstrator, administrative and president				
4000-04	Salaries - Asst Administrative		25,189.00	
4000-01	Salaries-Administrator			10,351.00
4000-06	President (Salary)			14,838.00
Total			25,189.00	25,189.00
Reclassifying Journal Entries JE # 5		N.02		
To reclass Workers Comp Profit Share				
3511-02	Other Income		1,851.00	
Marcum 108	Workers Comp Profit Share			1,851.00
Total			1,851.00	1,851.00
Reclassifying Journal Entries JE # 6		N.02		
To reclass gifts to the correct line				
4265	Gifts - Misc. (D)		447.00	
3511-02	Other Income			447.00
Total			447.00	447.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/2/2017
 Run Date: 2/2/2017

Provider Name: Beechwood Rehabilitation & Nursing Center
 Provider Number: 6221
 Period Ended: 9/30/16

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: