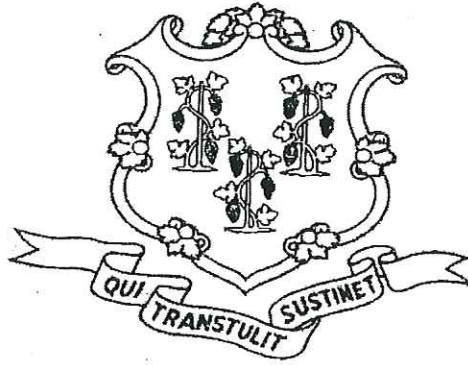


# State of Connecticut



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## Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Healthcare Visions, Inc. d/b/a Beechwood		<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> <p style="font-size: 0.8em;">FEB 4 2016</p> <p style="font-size: 0.6em;">DEPT. OF SOCIAL SERVICES OFFICE OF COLLEGE AND RATE SETTINGS</p> </div>
Address (No. & Street, City, State, Zip Code) 31 Vauxhill Street, New London, CT 06320		
Type of Facility		
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)		
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015	

License Numbers:	CCNH 2077c	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

## Table of Contents

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

**General Information**

Name of Facility (as licensed) Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077c	Report for Year Ended 9/30/2015	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Healthcare Visions, Inc. d/b/a Beechwood [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator) <i>[Signature]</i>	Date 01/25/16	Signed (Owner) <sup>President</sup> <i>[Signature]</i>	Date 01/25/16
Printed Name (Administrator) Kathleen A. Pajor		Printed Name (Owner) Kathleen Pajor	01/25/16
Subscribed and Sworn to before me: Sandra D Swider	State of CT	Date 1-25-16	Signed (Notary Public) Sandra D Swider
Address of Notary Public 59 Mill Lane, Salem, CT 06420			
Comm. Expires 5,31,17			

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	Period Covered:	From 10/1/2014	To 9/30/2015	
Address of Facility 31 Vauxhill Street, New London, CT 06320				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/4/2016		
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. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-442-4363		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Healthcare Visions, Inc. d/b/a Beechwood		Address (No. & Street, City, State, Zip) 31 Vauxhill Street, New London, CT 06320		
License Numbers:	CCNH 2077c	RHNS	(Specify)	Medicare Provider No. 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="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
<b>Administrator</b>				
Name of Administrator Kathleen A. Pajor		Nursing Home Administrator's License No.:	1452	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



## General Information and Questionnaire Corporate Owners

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077c	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Healthcare Visions, Inc. d/b/a Beechwood	Business Address 31 Vauxhill Street, New London, CT 06320	State(s) in Which Incorporated CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
William G. White	31 Vauxhill Street, New London, CT 06320	CEO	100	
Diane H. White	31 Vauxhill Street, New London, CT 06320	Director		
Kathleen A. Pajor	31 Vauxhill Street, New London, CT 06320	ident / Exec. Dir		
Names of Stockholders Owning at Least 10% of Shares				
William G. White	31 Vauxhill Street, New London, CT 06320	CEO	100	





**General Information and Questionnaire  
 Related Parties\***

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077c	Report for Year Ended 9/30/2015	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
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 Vauxhill Street, New London, CT 06320	<input type="radio"/>	<input checked="" type="radio"/>	Rental of Building	Pg. 22 / Line 9	374,296	374,296
Diane H. White	31 Vauxhill 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 Vauxhill 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. 2077c	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A - 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

## General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077c	Report for Year Ended 9/30/2015			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
G.E. Capital P.O. Box 642111, Pittsburgh, PA 15264-2111	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machine	05/01/04	Open Ended	10,640	10,640
Accelerated Care Plus (ACP) 13828 Collections Center Drive, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	Rehab Equipment	06/10/09	Open Ended	4,519	4,519
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes <input type="radio"/> No	<b>Total ***</b>
						15,159	

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Healthcare Visions, Inc. d/b/a Beech	License No. 2077c	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Weinstein & Anastasion, P.C. 2 Laura Daniels 3 Marcum LLP 4	Address (No. & Street, City, State, Zip Code) 2319 Whitney Ave, Suite 2A, Hamden, CT 06518 7 Fencove Court, Old Saybrook, CT 06475 555 Lond Wharf Drive, New Haven, CT 06511
---	---

Services Provided by This Firm (*describe fully*)

1 Review of financial statements, preparation of tax returns	\$ 35,071
2 Monthly Financials	\$ 4,925
3 Preparation of Medicaid and Medicare cost reports	\$ 6,995
4	\$
	Charge for Services Provided
	\$ 46,991

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina 2 Chubb Group 3 Transworld Systems, Inc. 4 5	Telephone Number 860-240-6000 860-408-2000 708-922-9526
---	--

Address (*No. & Street, City, State, Zip Code*)  
1 185 Asylum Street, Hartford, CT 06103  
2 82 Hopmeadow Street, Simsbury, CT 06070-7683  
3 P.O. Box 5505 Carol Stream, IL 60197-5505  
4  
5

Services Provided by This Firm (*describe fully*)

1 General matters & OSHA matters	\$ 10,320
2 Employee discrimination lawsuits - Settled (Disallowed 50% on Pg. 28)	\$ 6,381
3 Collections (Disallowed on Pg. 28)	\$ 394
4	\$
5	\$
	Charge for Services Provided
	\$ 17,095

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. 2077c		Report for Year Ended 9/30/2015				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total	CCNH	RHNS			(Specify)
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	60	60		60		60	60		
B. On last day of THIS report period	60	60		60		60	60		
2. Number of Residents									
A. As of midnight of PREVIOUS report period	57	57		57		54	54		
B. As of midnight of THIS report period	58	58		54		58	58		
3. Total Number of Days Care Provided During Period									
A. Medicare	4,771	4,771		3,577		1,194	1,194		
B. Medicaid (Conn.)	9,526	9,526		7,017		2,509	2,509		
C. Medicaid (other states)									
D. Private Pay	2,839	2,839		2,009		830	830		
E. State SSI for RCH									
F. Other (Specify) MGD Care / Hospice	3,085	3,085		2,558		527	527		
G. Total Care Days During Period (3A thru F)	20,221	20,221		15,161		5,060	5,060		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	57	57		35		22	22		
B. Other Bed Reserve Days	51	51		41		10	10		
5. Total Resident Days (3G + 4A + 4B)	20,329	20,329		15,237		5,092	5,092		

### Schedule of Resident Statistics (Cont'd)

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077c		Report for Year Ended 9/30/2015			Page 9	of 37					
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days						CCNH	RHNS	(Specify)					
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	16		29		13								
Per Diem Rate													
a. One bed rm.	Various		237.94		422.00								
b. Two bed rms.	Various		237.94		384.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments						TOTAL	CCNH	RHNS	(Specify)				
A. Medicare - Part B						2,425	2,425						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						794	794						
2. Restorative Treatments													
C. Other						18,073	18,073						
D. Total Physical Therapy Treatments						21,292	21,292						
8. Total Number of Speech Therapy Treatments						293	293						
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						102	102						
2. Restorative Treatments													
C. Other						506	506						
D. Total Speech Therapy Treatments						901	901						
9. Total Number of Occupational Therapy Treatments						1,978	1,978						
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						644	644						
2. Restorative Treatments													
C. Other						15,832	15,832						
D. Total Occupational Therapy Treatments						18,454	18,454						

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Healthcare Visions, Inc. d/b/a Beechwood	2077c	9/30/2015	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	92,670	Disallow				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	110,556	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	397,076	15,183				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	272,839	16,233				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	151,391	9,658				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	108,217	5,327				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	25,270	2,527				
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	89,987	2,080				
b. RN						
1. Direct Care	668,769	16,731				
2. Administrative**	180,960	4,317				
c. LPN						
1. Direct Care	409,821	14,382				
2. Administrative**						
d. Aides and Attendants	866,404	57,221				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	45,680	2,578				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	50,900	2,247				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<b>A-13. Total Salary Expenditures</b>	<b>3,470,540</b>	<b>150,564</b>				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.  
 \*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.  
 \*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
MDS Consultant	\$ 22,524	Monthly Fee				
Consultant - Mutual Aid Plan	\$ 350	Fee Based				
<b>Total</b>	\$ 22,874	-	\$ -	-	\$ -	-



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		2077c		9/30/2015			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)							
<b>Section I - Operators/Owners</b>									
William G. White (Disallowed)	92,670		See Page 28	Rental Office, CEO/President		A1			
<b>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).</b>									

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

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

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

Name of Facility (as licensed) Healthcare Visions, Inc. d/b/a Beechwood			License No. 2077c		Report for Year Ended 9/30/2015		Page 12	of 37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Kathleen A. Pajor	110,556		Group Benefits	President / Executive Director	2,080 A2				
<b>Section IV - Assistant Administrators</b>									

\*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	2077c	9/30/2015	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	27,143	478				
2. Dentist	6,048	14				
3. Pharmacist	5,927	91				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	379,808	5,458				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	57,000	700				
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	16,313	109				
9. Speech Therapist						
a. Resident Care	22,533	236				
b. Other						
10. Occupational Therapist						
a. Resident Care	338,709	4,731				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	2,341	36				
2. Administrative***	39,359	344				
b. LPN						
1. Direct Care	882	17				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	22,874					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>918,937</b>	<b>12,214</b>				

\* 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. 2077c	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
L&M Physician Association, Inc., 265 Montauk Avenue, New London, CT 06320	Physiatrist Consulting	<input type="radio"/>	<input checked="" type="radio"/>	None	
Omnicare Inc. 1600 River Center 100 East River Center Blvd. Covington	Pharmacy Consulting	<input type="radio"/>	<input checked="" type="radio"/>	None	
Partners Pharmacy of CT, P. O. Box 9689, Uniondale, NY 11555-9689	Pharmacy Consulting	<input type="radio"/>	<input checked="" type="radio"/>	None	
Ellen Smith, 9 Sunrise Lane, Madison, CT 06443	Dietary Consulting	<input type="radio"/>	<input checked="" type="radio"/>	None	
Michael Feltes, 25 Witch Meadow Road, Salem, CT 06420	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	None	
The Nurse Network of Waterford 195 Boston Post Road Waterford, CT 06385	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	None	
Healthdrive Medical 85 Barnes Road Suite 207 Wallingford, CT 06492	Dental	<input type="radio"/>	<input checked="" type="radio"/>	None	
Harmony Healthcare International, Inc., 430 Boston Street, Suite 104, Topsfield MA 01983	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	None	
Swallowing Diagnostics, LLC, P.O. Box 484, Avon, CT 06001	Speech/Language Pathology	<input type="radio"/>	<input checked="" type="radio"/>	None	
All Star Therapy, 21 Waterville Rd, Avon, CT 06001	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	None	
Russell Phillips & Associates LLC, 31 Cooke Street, Plainville, CT 06062	Mutual Aid Plan Consultant	<input type="radio"/>	<input checked="" type="radio"/>	None	
		<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	2077c	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 102,812	102,812		
2. Disability Insurance	\$ 6,944	6,944		
3. Unemployment Insurance	\$ 74,469	74,469		
4. Social Security (F.I.C.A.)	\$ 255,530	255,530		
5. Health Insurance	\$ 275,742	275,742		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,612	3,612		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$ 6,411	6,411		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 24,663	24,663		
<b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b>	\$			
c. Bad Debts*	\$ 33,885	33,885		
d. Accounting and Auditing	\$ 46,991	46,991		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 17,095	17,095		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 76,389	76,389		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 20,357	20,357		
2. Cellular Phones	\$ 4,111	4,111		
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	\$ 241	241		
3. Resident Day User Fee	\$ 306,661	306,661		
<b>Subtotal</b>	\$ 1,256,213	1,256,213		

\* 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  
9/30/2015

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Benefits Related to Owner (Disallowed Pg. 28)	\$ 8,780		
Employee Benefits	\$ 3,248		
Employee Relations	\$ 12,635		
<b>Total</b>	<b>\$ 24,663</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
Sales Tax	\$ 241		
<b>Total</b>	<b>\$ 241</b>	<b>\$ -</b>	<b>\$ -</b>

### 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	2077c	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	1,256,213	1,256,213		
<b>i. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 18,555	18,555		
3. Gifts to Staff and Residents	\$ 2,039	2,039		
4. Employee Travel	\$ 16,021	16,021		
5. Education Expenses Related to Seminars and Conventions	\$ 9,800	9,800		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 15,270	15,270		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 7,309	7,309		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$ 3,865	3,865		
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 20,372	20,372		
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)***	\$ 9,573	9,573		
7. Postage	\$			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 4,789	4,789		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$ 4,937	4,937		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 60,868	60,868		
12. Administrative Management Services**	\$			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 27,952	27,952		
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 1,457,563</b>	<b>1,457,563</b>		

\* 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)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Admissions Food	\$ 157		
Admissions Promotional	\$ 2,026		
Admissions Other	\$ 6,031		
Advertising Radio	\$ 750		
Advertising Print (D)	\$ 11,408		
<b>Total Other Advertising</b>	<b>\$ 20,372</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
ACHCA/CAHCF	\$ 4,404		
ALTCFM	\$ 80		
HFMA	\$ 305		
<b>Total Dues</b>	<b>\$ 4,789</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations	\$ 4,937		
<b>Total Contributions</b>	<b>\$ 4,937</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Pre Employment Expenses	\$ 6,370		
Licensing Fees (A)	\$ 380		
Employee Physicals	\$ 405		
Bank Charges (A)	\$ 8,616		
Real Estate Reduction fee	\$ 4,292		
Settlement & Penalty Fees	\$ 7,839		
Collection fees	\$ 50		
<b>Total Other Administrative and General</b>	<b>\$ 27,952</b>	<b>\$ -</b>	<b>\$ -</b>



**Schedule C-1 - Management Services\***

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077c	Report for Year Ended 9/30/2015	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 Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077c	Report for Year Ended 9/30/2015	Page 18	of 37
<b>Item</b>	<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
<b>2. Dietary</b>				
<b>a. In-House Preparation &amp; Service</b>				
1. Raw Food	\$ 140,452	140,452		
2. Non-Food Supplies	\$ 15,431	15,431		
3. Other (Specify) _____ Dietary Supplies	\$ 5,489	5,489		
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$			
<b>c. Management Services**</b>	\$			
<b>d. Other (Specify) _____</b>	\$			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 161,372	161,372		
<b>2F. Dietary Questionnaire</b>	<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
<b>G. Resident Meals: Total no. of meals served per day:*</b>				
<b>H. Is cost of employee meals included in 2E?</b>	<input checked="" type="radio"/> Yes	<input type="radio"/> No		
<b>I. Did you receive revenue from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
<b>J. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>				
<b>K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?</b>	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.	
<b>L. Is any revenue collected from these people?</b>	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.	\$302
<b>M. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>				Pg. 30, Line IV 1
<b>N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?</b>	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.	
<b>O. Is any revenue collected from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
<b>P. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>				

\* 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. 2077c	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry		Lbs.			
a. In-House Processing*					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	5,314	5,314	
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		\$	7,947	7,947	
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	13,261	13,261	
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		2077c	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	23,066	23,066		
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.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	23,066	23,066		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Prescription Drugs MC & Medicare	\$	80,505	80,505		
b.	Medicine Cabinet Drugs	\$	48,404	48,404		
c.	Medical and Therapeutic Supplies	\$	304,923	304,923		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	24,240	24,240		
f.	X-rays and Related Radiological Procedures***	\$	10,602	10,602		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	27,711	27,711		
i.	Recreation	\$	11,962	11,962		
j.	Other (Specify)**** See Attached Schedule	\$	12,713	12,713		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	521,060	521,060		

\* 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)
	-		
Title 19 Medical Supply	\$ 5,034		
Oxygen Rental Equipment	\$ 1,500		
Medical/Nursing Rental	\$ 2,713		
W/C - Parts	\$ 401		
W/C Cushions	\$ 680		
PT Supplies	\$ 2,385		
<b>Total Other Resident Care</b>	<b>\$ 12,713</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077c	Report for Year Ended 9/30/2015	Page of 21   37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Strategic Health Care Solutions	2-8 Forest Glenn Circle, Middletown, CT 06457	<input type="radio"/>	<input checked="" type="radio"/>	None	Strategic Contracts Negotiation	21,403			16	M11
ADP	One ADP Drive MS-100, Augusta, GA 30909	<input type="radio"/>	<input checked="" type="radio"/>	None	Payroll Services Computer Contract Services	19,988			16	M11
Data Integrity	267 North Road, Hopkinton, RI 02833	<input type="radio"/>	<input checked="" type="radio"/>	None		19,477			16	M11
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
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		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077c	9/30/2015	22	37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 52,169	52,169		
b. Heat	\$ 45,376	45,376		
c. Light & Power	\$ 80,068	80,068		
d. Water	\$ 35,762	35,762		
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 15,159	15,159		
f. Other ( <i>itemize</i> )	\$ 12,863	12,863		
See Attached Schedule				
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 241,397</b>	<b>241,397</b>		
7. Depreciation ( <i>complete schedule page 23*</i> )				
a. Land Improvements	\$			
b. Building & Building Improvements	\$ 168,521	168,521		
c. Non-Movable Equipment	\$			
d. Movable Equipment	\$ 95,068	95,068		
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 263,589</b>	<b>263,589</b>		
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$ 4,881	4,881		
d. Other ( <i>Specify</i> )	\$			
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 4,881</b>	<b>4,881</b>		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 383,896	383,896		
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$ 94,705	94,705		
c. Personal property taxes	\$			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 747,071</b>	<b>747,071</b>		

\* 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	\$ 12,863		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 12,863</b>	<b>\$ -</b>	<b>\$ -</b>



State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-23 Rev. 10/2006

**Depreciation Schedule**

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077c		Report for Year Ended 9/30/2015				Page 23	of 37
		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Miscellaneous Vehicles									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
<b>E. Total Depreciation</b>									
								168,521	95,068
									263,589

Healthcare Visions, Inc. d/b/a Beechwood  
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
10/15/2014	2 New Laptops	\$ 2,141	5	\$ 1,445
2/17/2015	Bill white's Computer	1,044	5	653
1/9/2015	Countertop	2,285	5	343
7/27/2015	Frontier Equipment	19,122	5	956
<b>Total additions for Movable Equipment</b>		<b>\$ 24,592</b>		<b>\$ 3,397 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*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
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Beechwood Rehab 2015 Cost Report  
 Depreciation Schedule  
 September 30, 2015

PROPERTY CATEGORY

Movable Equipment

Acquisition Year	Historical Costs	Cost to Be Depreciated	Life	Method Life	Accum per Day	Number of Days per Year	2014 Accum Dep.	2015 Deprec.	2015 Accum Deprec.	NBV
10/15/2014	2,141	2,141	5	S/L	1.17	350	-	1,445	1,445	696
2/17/2015	1,044	1,044	5	S/L	0.57	225	-	653	653	391
<b>Total CY Computers</b>	<b>3,185</b>	<b>3,185</b>						<b>2,098</b>	<b>2,098</b>	<b>1,087</b>
<b>Acquired in 2015</b>										
Counterop	2,285	2,285	5	S/L	1.25	264	-	343	343	1,942
Frontier Equipment	19,122	19,122	5	S/L	10.48	65	-	956	956	18,166
<b>Total CY Equipment</b>	<b>21,407</b>	<b>21,407</b>						<b>1,299</b>	<b>1,299</b>	<b>20,108</b>
<b>Total CY Movable Equipment</b>	<b>24,592</b>	<b>24,592</b>						<b>3,397</b>	<b>3,397</b>	<b>21,195</b>
Total Computers (PY + CY)	117,427						47,271	27,384	74,655	42,772
Total Equipment (PY + CY)	250,621						104,471	34,139	138,610	112,011
Total Vehicles (PY + CY)	223,629						104,078	33,545	137,623	86,006
Total Movable Equipment (PY + CY)	591,677						255,820	95,068	350,888	240,788
Less: CY Movable Equipment	(24,592)						(3,397)	(3,397)	(21,195)	
<b>Total PY Movable Equipment</b>	<b>567,085</b>						<b>255,820</b>	<b>91,671</b>	<b>347,491</b>	<b>219,593</b>

Total Depreciation Expense Per TB	99,949
Movable Equip Dep Expense Per Dep Report	(95,068)
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	(45,895)	(45,895)	-
1510-00	Computers- Other	117,428		
1520-00	Equipment- Other	96,497	368,049	(74)
1530-02	Cost Equipment	154,050		
1510-01	Accumulated Deprec Computers	(74,657)	(213,266)	(1)
1520-01	Accum Deprec - Equipment	(138,610)		
1530-05	Cost - Silverado	26,690		
1530-07	Cost - Eclipse	29,214		
1530-08	Cost - Audi	47,578	223,628	(1)
1530-09	Cost - Toyota Truck	51,208		
1530-10	Cost 2013 Audi Q7	68,937		
1530-01	Accum Deprec - Automobile	(137,622)	(137,623)	1
<b>Total</b>		<b>269,358</b>	<b>268,908</b>	<b>450</b>

	Date of Acquisition	Historical Cost	Asset Life	Depreciation Method	2014		2015	
					Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	NBV
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	21,830	13,787	35,618	33,319
Toyota Tundra	5/1/2013	51,208	5	SL	13,655	10,242	23,897	27,311
Audi Q5	6/1/2013	47,578	5	SL	12,688	9,516	22,203	25,375
<b>Total Per TB</b>		<b>\$ 223,627</b>			<b>\$ 104,077</b>	<b>\$ 33,545</b>	<b>\$ 137,622</b>	<b>\$ 86,005</b>
<b>Total Per Cost Report</b>		<b>\$ 223,628</b>			<b>\$ 104,078</b>	<b>\$ 33,545</b>	<b>\$ 137,623</b>	<b>\$ 86,005</b>
<b>Variance</b>		<b>\$ (1)</b>			<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>

\* Schedule ties to page 23 of the cost report.

**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page	of		
Healthcare Visions, Inc. d/b/a Beechwood		2077c		9/30/2015		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var		Various	74,015	41,014	S/L	Var	4,881	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									4,881
<b>D. Total Amortization</b>									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.

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

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077c	Report for Year Ended 9/30/2015	Page 25	of 37
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**11. Property Questionnaire**

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*  Yes  No If "Yes," complete Part B.  
If "No," complete Part C.

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

Description	Total				
1. Date Land Purchased	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	4th Mortgage
<b>1. Financing</b>				
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 9/30/2015	3,722,588			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

**Part C - Arms-Length Leases for Real Property Improvements Only**

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Healthcare Visions, Inc. d/b/a Beechwood		2077c	9/30/2015			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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)



**Annual Report of Long-Term Care Facility**

CSP-27 Rev. 6/95

**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		2077c		9/30/2015		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)				\$	7,283	7,283	
Interest Expense							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	7,283	7,283	
14. Insurance							
a. Insurance on Property (buildings only)				\$	18,590	18,590	
b. Insurance on Automobiles				\$	13,801	13,801	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$	55,884	55,884	
3. Other (Specify)				\$	15,130	15,130	
Director & Officer Liability Insurance							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	103,405	103,405	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	7,664,955	7,664,955	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood				2077c	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.	10	A1	Salaries not related to Resident Care	\$ 92,670	92,670		
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 338,709	338,709		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 33,885	33,885		
10.	15	1e	Accounting & Legal	\$ 3,585	3,585		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,031	3,031		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	15	1a9	Gifts, flowers and coffee shops	\$ 12,635	12,635		
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	\$ 12,921	12,921		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 15,270	15,270		
18.	16	m2/3	Unallowable Advertising *	\$ 24,237	24,237		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 4,937	4,937		
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 9,573	9,573		
23.			Other - See attached Schedule	\$ 35,021	35,021		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 302	302		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 586,776	586,776		

(Carry Subtotal forward to next page)

\* All except "Help Wanted".

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary			
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Owner Benefits	\$ 8,780		
15	1g	Office Supplies	\$ 11,354		
16	m13	Bank Charges Related to LOC & Credit Cards	\$ 8,556		
16	m13	Real Estate Reduction Fee	\$ 4,292		
16	L3	Patient Relations	\$ 2,039		
<b>Total Other A&amp;G Adjustments</b>			\$ 35,021	\$ -	\$ -

**Beechwood Rehab 2015 Cost Report  
Disallowance Schedule for Cell Phones  
9/30/2015**

	<u>Amount</u>
Total Cell Phone Exp acct #4100-21	4,111 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	\$ 1,080
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 3,031</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				2077c	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 586,776	586,776		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 80,505	80,505		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 10,602	10,602		
30.	20	5h	Laboratory	\$ 27,711	27,711		
31.	20	5c	Medical Supplies	\$ 262,924	262,924		
32.	20	5e2	Oxygen (non emergency)	\$ 24,240	24,240		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 5,140	5,140		
<b>Page 22 - Maintenance and Property</b>							
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	\$ 13,801	13,801		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14c3	Property Insurance	\$ 15,130	15,130		
<b>Other - Miscellaneous</b>							
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	\$ 9,736	9,736		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 1,036,565	1,036,565		

\*\*\* 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  
9/30/2015

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
			\$ 2,559		
20	5i	Service Contracts - Cable (See Attached)	\$ 1,500		
20	5j	Oxygen Rental Equipment	\$ 401		
20	5j	W/C - Parts	\$ 680		
20	5j	W/C Cushions			
			\$ 5,140	\$ -	\$ -
<b>Total Other Ancillary Costs</b>					

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
			\$ 13,801		
14	b	Auto Insurance			
			\$ 13,801	\$ -	\$ -
<b>Total Other Property Adjustments</b>					

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6g	Outpatient - Overhead	\$ 261		
22	7b	Outpatient - Building Depreciation	\$ 182		
22	9	Outpatient - Rent Expense	\$ 414		
22	10b	Outpatient - Real Estate taxes	\$ 102		
30	IV 8	Medical Records	\$ 754		
30	IV 8	Rebates	\$ 3,705		
30	IV 8	Workers Comp Premium Return	\$ 1,716		
30	IV 8	Bad Debt Recoveries	\$ (1,191)		
30	IV 8	Other Income	\$ 3,184		
30	IV 8	Prior Year Rev. Adj - MRA	\$ 609		
<b>Total Other Adjustments</b>			<b>\$ 9,736</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

Beechwood Rehabilitation & Nursing Center  
 Outpatient Disallowances  
 September 30, 2015

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)	40,647 [C]	W/P D.03
Total Outpatient Therapy Treatments	1,032	
Total Therapies	41,679 [C]	W/P D.03
Outpatient % to Total Therapies	2.48%	

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.11%
-----------------------	-------

Disallowance

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
Maint & Op Expenses (Pg 22 line 6g)	241,397	261	29a
Depreciation - Building (Pg 22 line 7b)	168,521	182	29a
Rent (Pg 22 line 9)	383,896	414	29a
Real Estate Taxes (Pg 22 line 10b)	94,705	102	29a
		<u>959</u>	

[a] Amount ties to page 29 without exception.

[b] Amounts provided by Client.

[c] Amounts provided by Client



**Beechwood Rehab 2015 Cost Report  
Disallowance Schedule for Cable TV  
9/30/2015**

Total Cable TV Expense acct #4100-24	<u>Amount</u> 6,159 TB Linked
Monthly Allowable amount	300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
<b>Disallowed Cable TV (Page 29a)</b>	<u><u>\$ 2,559</u></u>

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077c	9/30/2015		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 3,116,656	3,116,656			
b. Medicaid Room and Board Contractual Allowance **	\$ (945,926)	(945,926)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,847,339	1,847,339			
b. Medicare Room and Board Contractual Allowance **	\$ 955,075	955,075			
4. a. Private-Pay Residents and Other	\$ 2,340,646	2,340,646			
b. Private-Pay Room and Board Contractual Allowance **	\$ (62,555)	(62,555)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 474,017	474,017			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 255,400	255,400			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 3,847	3,847			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 3,430	3,430			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 951,212	951,212			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 271,920	271,920			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 52,470	52,470			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 20,340	20,340			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,308,690	1,308,690			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 305,100	305,100			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (2,661,878)	(2,661,878)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (817,005)	(817,005)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,418,778	7,418,778			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 302	302			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 1,234	1,234			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 9,739	9,739			
8. Other ( <i>Specify</i> )	\$ 11,159	11,159			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 22,434	22,434			
<b>VI. Total All Revenue</b> (III + V)	\$ 7,441,212	7,441,212			

\* 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	\$ 50,160		
30 II 6a	Contract Allow - Ancillary - MCR	\$ (2,515,870)		
30 II 6a	Radiology - MCR	\$ 16,156		
30 II 6a	Contract Allowance Ancillaries - MED B	\$ (210,664)		
30 II 6a	Med B C/A 2% Sequestration	\$ (1,660)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (2,661,878)</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Non-Medicare Resident Revenue**

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
	Laboratory - Private	\$ 21		
	Laboratory - MCD	\$ 1,287		
	Contract Allow - MCD Ancillary	\$ (63,283)		
	Laboratory - MGD	\$ 17,724		
	Contract Allowance - Ancillary - MGD	\$ (782,211)		
	Radiology - MGD	\$ 3,942		
	Managed Medicare Part B	\$ 10,613		
	Managed Medicare B Contratual Allowance	\$ (5,681)		
	Contract Allowance - Ancillaries - Hospic	\$ (1,214)		
	Hospice - Lab	\$ 73		
	Insurance - Lab	\$ 318		
	Radiology - Insurance	\$ 173		
	Out Patient Therapy	\$ 33,639		
	Cont. Adjustment Outpatient Therapy	\$ (33,536)		
	Outpt 2% C/A	\$ (200)		
	Flu Shots	\$ 1,330		
<b>Total Other Resident Revenue</b>		<b>\$ (817,005)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income - Accts Rec	81,844	\$ 982		
30 IV 5	Interest Income - Webster Escrow	1,529	\$ 23		
30 IV 5	Interest Income - Webster Money Market	1,894	\$ 95		
30 IV 5	Interest Income - Webster Savings	1,782	\$ 120		
30 IV 5	Interest Income - Chelsea Groton Money Market	1,312	\$ 14		
<b>Total Interest Income</b>			<b>\$ 1,234</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records	\$ 754		
30 IV 8	Rebates	\$ 3,705		
30 IV 8	Workers Compr Premium Return	\$ 1,716		
30 IV 8	Bad Debt Recoveries	\$ 1,191		
30 IV 8	Other Income	\$ 3,184		
30 IV 8	Prior Year Rev Adj - MRA	\$ 609		
<b>Total Other Revenue</b>		<b>\$ 11,159</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwo	2077c	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	99,473
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,501,905
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	180,919
5. Prepaid Expenses				
a. Prepaid Building & Parking Lot Rent Expense	108,192			
b. Prepaid Insurance	25,786			
c. Prepaid Sub S Federal Taxes	46,941			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	291
Patient Refunds	1,524			
Exchange Account	(1,233)			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,782,588
<b>B. Fixed Assets</b>				
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>		\$	28,120
	Accum. Depreciation <u>45,895</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>368,049</u>		\$	154,783
	Accum. Depreciation <u>213,266</u>	Net		
7. Motor Vehicles	*Historical Cost <u>223,628</u>		\$	86,005
	Accum. Depreciation <u>137,623</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	450
F/S vs C/R Depreciation	450			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	269,358

\* 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 Beechwood	2077c	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	2,051,946
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
3. Buildings			*Historical Cost <u>5,055,638</u>	
Accum. Depreciation <u>3,616,717</u>			Net	
			\$	1,438,921
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	1,438,921
<b>D. Investment and Other Assets</b>				
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> )			\$	
_____				
_____				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,490,867

\* 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		2077c	9/30/2015	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities				\$	111,938
1. Trade Accounts Payable				\$	
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> )				\$	116,308
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> )				\$	298,058
Patient Deposits / Patient Rec Fund		6,933	Auto Loans - CP	29,208	
Suspense - Flex Spending / 401(k) P:		(8,772)	Accrued Expenses	1,226	
HUD Suspense / State Sales Tax		(4,088)	Accrued Benefits	3,007	
Customer Deposits / Provider Tax Pt		237,742	Auto Loans	32,802	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>526,304</b>

\* 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. 2077c	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				526,304	
<b>Liabilities (cont'd)</b>					
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		279,559	\$ 279,559		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					
\$ 279,559					
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					
\$ 805,863					

**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 Beechwo		2077c	9/30/2015	35	37
Account				Amount	
<b>A. Reserves</b>					
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				\$	1,438,921
5. Reserve for funds set aside as donor restricted				\$	
6. Total Reserves				\$	1,438,921
<b>B. Net Worth</b>					
1. Owner's Capital				\$	
2. Capital Stock				\$	1,000
3. Paid-in Surplus				\$	
4. Treasury Stock				\$	
5. Cumulated Earnings				\$	1,300,305
6. Gain or Loss for Period				\$	(55,222)
7. Total Net Worth				\$	1,246,083
<b>C. Total Reserves and Net Worth</b>				\$	2,685,004
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$	3,490,867



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of				
Healthcare Visions, Inc. d/b/a Beechwood	2077c	9/30/2015	36	37				
<b>Account</b>			<b>Amount</b>					
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	1,477,376				
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	7,441,212				
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	7,496,434				
D. Net Income or Deficit			\$	(55,222)				
E. Balance			\$	1,422,154				
F. Additions								
1. Additional Capital Contributed ( <i>itemize</i> )								
Total Expenses Per Pg. 27	\$7,664,955							
F/S vs C/R Depreciation	(168,521)							
Total F/S Expenses	\$7,496,434							
2. Other ( <i>itemize</i> )								
F-3. Total Additions					\$			
G. Deductions								
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )							\$	176,071
Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount						
Distribution to Stockholders			176,071					
2. Other Withdrawings ( <i>Specify</i> )			\$					
Purpose			Amount					
3. Total Deductions			\$	176,071				
H. <b>Balance at End of Period</b>			\$	1,246,083				
09/30/15								

### I. Preparer's/Reviewer's Certification

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077c	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/21/14		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Error Check

Reported as

Level Item

# Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name 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 2014? If not, explain the reporting change.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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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:

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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:

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Yes No

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

Explanation:

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Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
1103-00	Checking- Webster New	81,844.00			81,844.00
1103-01	Webster Resident Trust	11,099.00			11,099.00
1103-02	Webster Savings Account	1,782.00			1,782.00
1103-03	Webster Money Market	1,894.00			1,894.00
1103-04	Cash on Hand Operation	13.00			13.00
1103-05	Chelsea Money Market	1,312.00			1,312.00
1103-06	Webster Escrow	1,529.00			1,529.00
1310	Accounts Receivable-Customer Deposits	230,280.00			230,280.00
1310-01	Accts Rec Xover MCR	115.00			115.00
1310-03	Accts Rec. Xover - Med B	1,076.00			1,076.00
1310-05	A/R Resident	51,807.00			51,807.00
1310-06	A/R Medicaid	411,061.00			411,061.00
1310-08	A/R - Outpatient Part B	20,872.00			20,872.00
1310-09	A/R Medicare	258,921.00			258,921.00
1310-10	A/R MGD Care	189,027.00			189,027.00
1310-11	A/R Hospice	45,413.00			45,413.00
1310-12	A/R Other	582.00			582.00
1310-13	A/R Medicare B	18,539.00			18,539.00
1310-14	A/R Insurance	82,627.00			82,627.00
1311-00	Patient Refunds	1,524.00			1,524.00
1400-02	Accts Rec Due from VMI	232,585.00			232,585.00
1400-05	Accts Rec Allow for Bad Debt	(41,000.00)			(41,000.00)
1400-06	Prepaid Expenses	108,192.00			108,192.00
1400-07	Prepaid Insurance	25,786.00			25,786.00
1400-10	Prepaid Sub S Federal Taxes	46,941.00			46,941.00
1401-00	Exchange Account	(1,233.00)			(1,233.00)
1500-01	Leasehold Improvements	74,540.00			74,540.00
1500-02	AccumDepr Leasehold Improvements	(45,895.00)			(45,895.00)
1510-00	Computers	117,428.00			117,428.00
1510-01	Accumulated Depr Computers	(74,657.00)			(74,657.00)
1520-00	Equipment	96,497.00			96,497.00
1520-01	Accumulated Depr Equipment	(138,610.00)			(138,610.00)
1530-01	Accumulated Depr Motor Vehicles	(137,622.00)			(137,622.00)
1530-02	Cost Equip	154,050.00			154,050.00
1530-05	Cost Silverado	26,690.00			26,690.00
1530-07	Cost - Eclipse	29,214.00			29,214.00
1530-08	Cost--Audi	47,578.00			47,578.00
1530-09	Cost-Toyota Truck	51,208.00			51,208.00
1530-10	Cost-Audi 2013 Q7	68,937.00			68,937.00
2100-02	Line of Credit Webster	(279,559.00)			(279,559.00)
2100-03	Patient Deposits	(4,279.00)			(4,279.00)
2100-04	Patient Rec Fund	(2,654.00)			(2,654.00)
2100-05	Suspense- Flexible Spending	8,780.00			8,780.00
2100-07	401(k) Payable	(8.00)			(8.00)
2100-08	HUD Suspense Account	3,838.00			3,838.00
2100-09	Customer Deposits	(237,152.00)			(237,152.00)
2100-10	State Sales Tax	250.00			250.00
2100-13	Provider Tax Payable	(590.00)			(590.00)
2101-04	Accounts Payable - Trade	(111,938.00)			(111,938.00)
2284	Auto Loans - CP	(29,208.00)			(29,208.00)
2303	Accrued Expenses	(1,226.00)			(1,226.00)
2400-01	Accrued Salaries & Wages	(116,308.00)			(116,308.00)
2400-07	Accrued Benefits	(3,007.00)			(3,007.00)
2400-11	Auto Loan WGW--2013 Audi	(17,208.00)			(17,208.00)



Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
2400-12	Auto Loan - 2013 Toyota	(3,776.00)			(3,776.00)
2400-13	Auto Loan-DW 2013 Audi	(11,818.00)			(11,818.00)
2501-00	Retained Earnings	(1,476,378.00)			(1,476,378.00)
2503-00	Distribution of Stockholder	176,073.00			176,073.00
2504-00	Common Stock	(1,000.00)			(1,000.00)
3501-01	Room Sales Private	(1,121,882.00)			(1,121,882.00)
3501-05	Laboratory - Private	(21.00)			(21.00)
3501-06	Physical Therapy - Private	(2,220.00)			(2,220.00)
3501-07	Speech Therapy - Private	(810.00)			(810.00)
3501-10	Other Services - Private	(302.00)			(302.00)
3501-11	Bed Hold - Private	(14,122.00)			(14,122.00)
3501-12	Room Differential - Private	(6,536.00)			(6,536.00)
3502-01	Room Sales - Title XIX	(3,116,656.00)			(3,116,656.00)
3502-02	Contract Allowance - Title XIX	945,926.00			945,926.00
3502-04	Pharmacy - MCD	(16,396.00)			(16,396.00)
3502-06	Laboratory - MCD	(1,287.00)			(1,287.00)
3502-07	Physical Therapy - MCD	(43,440.00)			(43,440.00)
3502-08	Speech Therapy - MCD	(3,060.00)			(3,060.00)
3502-12	Contract Allow - MCD Ancillary	63,283.00			63,283.00
3503-01	Room Sales Medicare	(1,847,339.00)			(1,847,339.00)
3503-02	Contract Allowance - MED A	(1,006,160.00)			(1,006,160.00)
3503-03	Medical Supplies Med A	(3,847.00)			(3,847.00)
3503-04	Pharmacy - Med A	(474,017.00)			(474,017.00)
3503-06	Laboratory - Med A	(50,160.00)			(50,160.00)
3503-07	Physical Therapy - Med A	(833,880.00)			(833,880.00)
3503-08	Occupational Therapy - Med A	(1,101,870.00)			(1,101,870.00)
3503-09	Speech Therapy - Med A	(36,000.00)			(36,000.00)
3503-12	Contract Allow - Ancillary - MCR	2,515,870.00			2,515,870.00
3503-13	Radiology - MCR	(16,156.00)			(16,156.00)
3503-14	Med A C/A 2% Sequestration	51,085.00			51,085.00
3504-01	Room Sales - Managed Care	(715,770.00)			(715,770.00)
3504-02	Contract Allow - Managed Care	(72,546.00)			(72,546.00)
3504-04	Pharmacy - MGD	(235,077.00)			(235,077.00)
3504-07	Laboratory - MGD	(17,724.00)			(17,724.00)
3504-08	Physical Therapy - MGD	(216,840.00)			(216,840.00)
3504-09	Speech Therapy - MGD	(16,470.00)			(16,470.00)
3504-10	Occupational Therapy - MGD	(291,240.00)			(291,240.00)
3504-12	Contract Allowance - Ancillary - MGD	782,211.00			782,211.00
3504-13	Radiology - MGD	(3,942.00)			(3,942.00)
3504-14	Managed Medicare Part B	(10,613.00)			(10,613.00)
3504-15	Managed Medicare B Contratual Allowance	5,681.00			5,681.00
3505-01	Room Sales - Hospice	(457,984.00)			(457,984.00)
3505-02	Contract Allowance - Hospice	135,101.00			135,101.00
3505-03	Pharmacy - Hospice	(991.00)			(991.00)
3505-05	Contract Allowance - Ancillaries - Hospic	1,214.00			1,214.00
3505-08	Hospice - Lab	(73.00)			(73.00)
3505-09	Hospice - Physical Therapy	(60.00)			(60.00)
3505-10	Hospice - Occupational Therapy	(90.00)			(90.00)
3506-01	Room Sales - Insurance	(24,352.00)			(24,352.00)
3506-03	Insurance - Pharmace	(2,936.00)			(2,936.00)
3506-05	Insurance - Lab	(318.00)			(318.00)
3506-06	Insurance - Physical Therapy	(9,360.00)			(9,360.00)
3506-08	Insurance - Occupational Therapy	(13,770.00)			(13,770.00)
3506-10	Insurance Medical Supplies	(3,430.00)			(3,430.00)
3506-12	Radiology - Insurance	(173.00)			(173.00)
3510-01	Physical Therapy - MCR B	(117,332.00)			(117,332.00)
3510-02	Speech Therapy - MCR B	(16,470.00)			(16,470.00)
3510-03	Occupational Therapy - Med B	(206,820.00)			(206,820.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
3510-05	Contract Allowance Ancillaries - MED B	210,664.00			210,664.00
3510-06	Med B C/A 2% Sequestration	1,660.00			1,660.00
3511-02	Other Income	(10,550.00)			(10,550.00)
3540-00	Out Patient Therapy	(33,639.00)			(33,639.00)
3541-00	Cont. Adjustment Outpatient Therapy	33,536.00			33,536.00
3541-01	Outpt 2% C/A	200.00			200.00
3560-00	Beauty Shop	(9,739.00)			(9,739.00)
3570-00	Flu Shots	(1,330.00)			(1,330.00)
3590-00	Interest Income - Acct. Rec.	(982.00)			(982.00)
4000-01	Salaries-Administrator	110,556.00			110,556.00
4000-02	Salaries-Office	241,500.00		(44,412.00)	197,088.00
4000-03	Payroll Taxes-Office	(11.00)			(11.00)
4000-04	Salaries--Asst Administrative	48,420.00			48,420.00
4000-05	Salaries-MDS Coordinators	148,157.00			148,157.00
4075-00	Director & Officer Liability Insurance	15,130.00			15,130.00
4100-01	Insurance- Property (A)	18,590.00			18,590.00
4100-02	Insurance- Life & AD&D	3,612.00			3,612.00
4100-03	Insurance- Health/Dental	275,742.00			275,742.00
4100-04	Insurance- Workers Compensation	102,812.00			102,812.00
4100-05	Insurance- Liability	55,884.00			55,884.00
4100-07	Insurance-Short Term Disability (A)	6,944.00			6,944.00
4100-08	Employee Benefits	12,028.00			12,028.00
4100-10	Pre Employment Expenses	6,370.00			6,370.00
4100-11	Employee Relations	12,635.00			12,635.00
4100-12	Legal Fees A&D	16,701.00			16,701.00
4100-13	Accounting Fees A&D	46,991.00			46,991.00
4100-14	Payroll Service	19,988.00			19,988.00
4100-15	Patient Relations (D)	2,039.00			2,039.00
4100-16	Licensing Fees (A)	380.00			380.00
4100-17	Uniform Allowance	6,411.00			6,411.00
4100-18	Admin-Education Exp (A)	6,824.00			6,824.00
4100-19	Phones-Pay (A)	936.00			936.00
4100-20	Office Expense (A)	27,324.00			27,324.00
4100-21	Phones- CELL	4,111.00			4,111.00
4100-22	Office Expense (D)	11,354.00			11,354.00
4100-24	Cable-Service Contract	6,159.00			6,159.00
4100-25	Employee Physicals	405.00			405.00
4100-26	Bank Charges (A)	8,616.00			8,616.00
4100-27	Business Phone (A)	19,421.00			19,421.00
4100-28	Computer Software Lease (A)	3,808.00			3,808.00
4100-29	Computer Hardware (A)	1,400.00			1,400.00
4100-30	Computer Contract Labor	19,477.00			19,477.00
4100-31	Software Maintenance Expense	32,503.00			32,503.00
4100-32	Collection Fee	394.00			394.00
4100-33	Training/Seminars-Admin	506.00			506.00
4100-34	Travel-Administrative (A)	2,974.00			2,974.00
4100-35	Travel (D)	12,921.00			12,921.00
4100-37	Dues (A)	4,789.00			4,789.00
4100-38	Gifts-Christmas Party (A)	18,555.00			18,555.00
4100-39	Advertising-Classified (A)	7,309.00			7,309.00
4100-40	Auto (D)	15,270.00			15,270.00
4100-43	Rent (A)	374,296.00			374,296.00
4100-44	Rent (D) D. White	9,600.00			9,600.00
4100-45	FICA Expense-Employers	255,293.00			255,293.00
4100-46	FUTA	18,899.00			18,899.00
4100-47	SUTA	55,570.00			55,570.00
4100-48	Sales Tax	241.00			241.00
4100-50	Provider User Tax-State	306,661.00			306,661.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
4100-51	State of CT Business Tax	300.00			300.00
4100-54	Interest Expense	7,283.00			7,283.00
4100-55	Donations	4,937.00			4,937.00
4100-58	Real Estate Reduction fee	4,292.00			4,292.00
4100-59	Settlement & Penalty Fees	7,839.00			7,839.00
4291-00	Bad Debt Expense	33,885.00			33,885.00
5100-02	Salaries DNS	89,987.00			89,987.00
5100-03	Salaries Registered Nurses	668,769.00			668,769.00
5100-04	Salaries LPN	409,821.00			409,821.00
5100-05	Salaries CNA	866,404.00			866,404.00
5100-06	Salaries Nursing Other (A)	81,061.00		(48,258.00)	32,803.00
5100-07	Salaries Pool Nurses	3,223.00		(3,223.00)	0.00
5100-08	X-Rays Med A Tech Component (D)	2,446.00			2,446.00
5100-09	X-Rays (D) Managed	1,777.00			1,777.00
5100-12	X-Rays (A) Medicare	6,379.00			6,379.00
5100-13	Prescript Drugs MC & Medicare	80,505.00			80,505.00
5100-14	HouseStock Drug Supplies	48,404.00			48,404.00
5100-15	Nursing Education Exp	2,221.00			2,221.00
5100-16	Travel	126.00			126.00
5100-19	Oxygen Med A (D)	10,980.00			10,980.00
5100-20	Nursing Supplies Nursing	20,157.00			20,157.00
5100-21	Attends (A)	21,842.00			21,842.00
5100-22	Laboratory	345.00			345.00
5100-23	Medicare A--Laboratory	18,038.00			18,038.00
5100-24	Managed Care--Laboratory	9,328.00			9,328.00
5100-25	Med A Medical Supplies	261,219.00			261,219.00
5100-26	Managed Care-Medical Supplies	1,372.00			1,372.00
5100-27	Nursing--Contracts	39,359.00			39,359.00
5100-29	Title 19 Medical Supply	5,034.00			5,034.00
5100-30	Oxygen Rental Equipment	1,500.00			1,500.00
5100-31	Medical/Nursing Rental	2,713.00			2,713.00
5100-32	Liquid Oxygen	9,402.00			9,402.00
5500-01	Admissions Salaries	92,876.00			92,876.00
5500-02	Admissions Food	157.00			157.00
5500-03	Admissions Promotional	2,026.00			2,026.00
5500-04	Admissions Other	6,031.00			6,031.00
5500-07	Advertising Radio	750.00			750.00
5500-08	Advertising Yellow/White Pages	3,865.00			3,865.00
5500-09	Advertising Print (D)	11,408.00			11,408.00
6000-01	Recreation Salaries	45,680.00			45,680.00
6000-02	Recreation Entertainment	2,593.00			2,593.00
6000-03	Recreation Education Expense	249.00			249.00
6000-04	Books/Magazines/Periodicals	304.00			304.00
6000-05	Patient Outings	1,600.00			1,600.00
6000-06	Recreation Supplies	980.00			980.00
6000-08	Recreation Food	326.00			326.00
6120a	Salaries - Owner	0.00		92,670.00	92,670.00
6500-01	Dietary Salaries	272,839.00			272,839.00
6500-02	Food (A)	5,489.00			5,489.00
6500-04	Dietician	27,143.00			27,143.00
6500-05	Dietary Supplies (A)	7,581.00			7,581.00
6500-06	Raw Food Other	92,051.00			92,051.00
6500-07	Breads	5,437.00			5,437.00
6500-08	Dairy Products Exp	24,570.00			24,570.00
6500-09	Fruit/Produce (A)	15,735.00			15,735.00
6500-10	Dietary Paper Supplies	7,850.00			7,850.00
6500-13	Supplements A	68.00			68.00
6500-14	Thickened Liquids	2,591.00			2,591.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
7500-02	Salaries - Housekeeping	151,391.00			151,391.00
7500-03	Payroll Taxes Housekeeping	248.00			248.00
7500-04	Supplies - Housekeeping	23,066.00			23,066.00
8000-01	Salaries - Laundry	25,270.00			25,270.00
8000-03	Linen and Bedding	5,314.00			5,314.00
8000-04	Supplies - Laundry	7,947.00			7,947.00
8300-04	Nursing Supplies- Private	333.00			333.00
8302-1	Managed Care Oxygen	3,858.00			3,858.00
8491	Outside Labor-Speech Therapy	0.00		20,733.00	20,733.00
8500-01	Salaries - Maintenance	108,217.00			108,217.00
8500-03	Maintenance Supplies	21,472.00			21,472.00
8500-04	Maintenance - Purchased Services	18,923.00			18,923.00
8500-05	Equipment Repairs and Maintenance	11,774.00			11,774.00
8500-06	Utilities Water & Sewer	35,762.00			35,762.00
8500-07	Utilities Electric	80,068.00			80,068.00
8500-08	Utilities - Gas and Oil	45,376.00			45,376.00
8500-09	Waste Disposal	12,863.00			12,863.00
8500-10	Fire-City of NL	797.00			797.00
8500-11	Insurance Vehicles	13,801.00			13,801.00
8500-12	Depreciation	99,949.00			99,949.00
8500-13	Property Taxes	93,908.00			93,908.00
8500-14	Equipment Lease	10,640.00			10,640.00
9000-05	Outside Labor ST	1,800.00			1,800.00
9000-08	Supplies - Rehab	2,385.00			2,385.00
9000-13	OT - Pool	0.00		338,709.00	338,709.00
9000-14	W/C - Parts	401.00			401.00
9000-16	W/C Cushions	680.00			680.00
9000-25	Rehab Lease Equipment	4,519.00			4,519.00
9000-26	Contract-Rehab Management	739,250.00		(359,442.00)	379,808.00
9500-01	Salaries-Social Services	50,900.00			50,900.00
9600-01	IT-Computers Salaries	58,692.00			58,692.00
9800-01	Pharmacy Consultant	5,927.00			5,927.00
9800-03	MDS Consultant	22,524.00			22,524.00
9800-04	Medical Director	57,000.00			57,000.00
9800-05	Beauty Shop	9,573.00			9,573.00
9800-06	Physiatrist	16,313.00			16,313.00
9800-07	Dentist	6,048.00			6,048.00
9800-08	Strategic	21,403.00			21,403.00
9800-12	Consultant--Mutal Aid Plan	350.00			350.00
9806-01	Interest Income	(252.00)			(252.00)
9807-05	Prior Year Rev Adj - MRA	(609.00)			(609.00)
9807-08	Collection fees	50.00			50.00
Marcum 103	Nurse Pool - RN	0.00		2,341.00	2,341.00
Marcum 104	Nurse Pool - LPN	0.00		882.00	882.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>55,222.00</b>		<b>0.00</b>	<b>55,222.00</b>

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
<b>Group : [10-A] Salaries and Wages</b>					
<b>Subgroup : [1] Operators/Owners</b>					
6120a	Salaries - Owner	0.00		92,670.00	92,670.00
			RJE - 3	92,670.00	
		<u>0.00</u>		<u>92,670.00</u>	<u>92,670.00</u>
<b>Subtotal [1] Operators/Owners</b>					
<b>Subgroup : [2] Administrators</b>					
4000-01	Salaries-Administrator	110,556.00		0.00	110,556.00
		<u>110,556.00</u>		<u>0.00</u>	<u>110,556.00</u>
<b>Subtotal [2] Administrators</b>					
<b>Subgroup : [4] Other Administrative Salaries</b>					
4000-02	Salaries-Office	241,500.00		(44,412.00)	197,088.00
			RJE - 3	(44,412.00)	
4000-04	Salaries--Asst Administrative	48,420.00		0.00	48,420.00
5500-01	Admissions Salaries	92,876.00		0.00	92,876.00
9600-01	IT-Computers Salaries	58,692.00		0.00	58,692.00
		<u>441,488.00</u>		<u>(44,412.00)</u>	<u>397,076.00</u>
<b>Subtotal [4] Other Administrative Salaries</b>					
<b>Subgroup : [5C] Dietary Workers</b>					
6500-01	Dietary Salaries	272,839.00		0.00	272,839.00
		<u>272,839.00</u>		<u>0.00</u>	<u>272,839.00</u>
<b>Subtotal [5C] Dietary Workers</b>					
<b>Subgroup : [6B] Other Housekeeping Workers</b>					
7500-02	Salaries - Housekeeping	151,391.00		0.00	151,391.00
		<u>151,391.00</u>		<u>0.00</u>	<u>151,391.00</u>
<b>Subtotal [6B] Other Housekeeping Workers</b>					
<b>Subgroup : [7B] Other Maintenance Workers</b>					
8500-01	Salaries - Maintenance	108,217.00		0.00	108,217.00
		<u>108,217.00</u>		<u>0.00</u>	<u>108,217.00</u>
<b>Subtotal [7B] Other Maintenance Workers</b>					
<b>Subgroup : [8B] Other Laundry Workers</b>					
8000-01	Salaries - Laundry	25,270.00		0.00	25,270.00
		<u>25,270.00</u>		<u>0.00</u>	<u>25,270.00</u>
<b>Subtotal [8B] Other Laundry Workers</b>					
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>					
5100-02	Salaries DNS	89,987.00		0.00	89,987.00
		<u>89,987.00</u>		<u>0.00</u>	<u>89,987.00</u>
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>					
<b>Subgroup : [12B1] RNs - Direct Care</b>					
5100-03	Salaries Registered Nurses	668,769.00		0.00	668,769.00
		<u>668,769.00</u>		<u>0.00</u>	<u>668,769.00</u>
<b>Subtotal [12B1] RNs - Direct Care</b>					
<b>Subgroup : [12B2] RNs - Administrative</b>					
4000-05	Salaries-MDS Coordinators	148,157.00		0.00	148,157.00
5100-06	Salaries Nursing Other (A)	81,061.00		(48,258.00)	32,803.00
			RJE - 3	(48,258.00)	
		<u>229,218.00</u>		<u>(48,258.00)</u>	<u>180,960.00</u>
<b>Subtotal [12B2] RNs - Administrative</b>					
<b>Subgroup : [12C1] LPNs - Direct Care</b>					
5100-04	Salaries LPN	409,821.00		0.00	409,821.00
		<u>409,821.00</u>		<u>0.00</u>	<u>409,821.00</u>
<b>Subtotal [12C1] LPNs - Direct Care</b>					
<b>Subgroup : [12D] Aides and Attendants</b>					
5100-05	Salaries CNA	866,404.00		0.00	866,404.00
		<u>866,404.00</u>		<u>0.00</u>	<u>866,404.00</u>
<b>Subtotal [12D] Aides and Attendants</b>					
<b>Subgroup : [12H] Recreation Workers</b>					
6000-01	Recreation Salaries	45,680.00		0.00	45,680.00
		<u>45,680.00</u>		<u>0.00</u>	<u>45,680.00</u>
<b>Subtotal [12H] Recreation Workers</b>					
<b>Subgroup : [12M] Social Workers/Case Management</b>					
9500-01	Salaries-Social Services	50,900.00		0.00	50,900.00
		<u>50,900.00</u>		<u>0.00</u>	<u>50,900.00</u>
<b>Subtotal [12M] Social Workers/Case Management</b>					
<b>Total [10-A] Salaries and Wages</b>		<u>3,470,540.00</u>		<u>0.00</u>	<u>3,470,540.00</u>

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [1] Dietitian</b>					
6500-04	Dietician	27,143.00		0.00	27,143.00
<b>Subtotal [1] Dietitian</b>		<u>27,143.00</u>		<u>0.00</u>	<u>27,143.00</u>
<b>Subgroup : [2] Dentist</b>					
9800-07	Dentist	6,048.00		0.00	6,048.00
<b>Subtotal [2] Dentist</b>		<u>6,048.00</u>		<u>0.00</u>	<u>6,048.00</u>
<b>Subgroup : [3] Pharmacist</b>					
9800-01	Pharmacy Consultant	5,927.00		0.00	5,927.00
<b>Subtotal [3] Pharmacist</b>		<u>5,927.00</u>		<u>0.00</u>	<u>5,927.00</u>
<b>Subgroup : [5A] PT - Resident Care</b>					
9000-26	Contract-Rehab Management	739,250.00	RJE - 2	(359,442.00)	379,808.00
				(359,442.00)	
<b>Subtotal [5A] PT - Resident Care</b>		<u>739,250.00</u>		<u>(359,442.00)</u>	<u>379,808.00</u>
<b>Subgroup : [8A] Medical Director</b>					
9800-04	Medical Director	57,000.00		0.00	57,000.00
<b>Subtotal [8A] Medical Director</b>		<u>57,000.00</u>		<u>0.00</u>	<u>57,000.00</u>
<b>Subgroup : [8E] Other</b>					
9800-06	Physiatrist	16,313.00		0.00	16,313.00
<b>Subtotal [8E] Other</b>		<u>16,313.00</u>		<u>0.00</u>	<u>16,313.00</u>
<b>Subgroup : [9A] ST - Resident Care</b>					
8491	Outside Labor-Speech Therapy	0.00	RJE - 2	20,733.00	20,733.00
				20,733.00	
9000-05	Outside Labor ST	1,800.00		0.00	1,800.00
<b>Subtotal [9A] ST - Resident Care</b>		<u>1,800.00</u>		<u>20,733.00</u>	<u>22,533.00</u>
<b>Subgroup : [10A] OT - Resident Care</b>					
9000-13	OT - Pool	0.00	RJE - 2	338,709.00	338,709.00
				338,709.00	
<b>Subtotal [10A] OT - Resident Care</b>		<u>0.00</u>		<u>338,709.00</u>	<u>338,709.00</u>
<b>Subgroup : [11A1] RN's - Direct Care</b>					
Marcum 103	Nurse Pool - RN	0.00	RJE - 1	2,341.00	2,341.00
				2,341.00	
<b>Subtotal [11A1] RN's - Direct Care</b>		<u>0.00</u>		<u>2,341.00</u>	<u>2,341.00</u>
<b>Subgroup : [11A2] RN's - Administrative</b>					
5100-07	Salaries Pool Nurses	3,223.00	RJE - 1	(3,223.00)	0.00
				(3,223.00)	
5100-27	Nursing-Contracts	39,359.00		0.00	39,359.00
<b>Subtotal [11A2] RN's - Administrative</b>		<u>42,582.00</u>		<u>(3,223.00)</u>	<u>39,359.00</u>
<b>Subgroup : [11B1] LPN's - Direct Care</b>					
Marcum 104	Nurse Pool - LPN	0.00	RJE - 1	882.00	882.00
				882.00	
<b>Subtotal [11B1] LPN's - Direct Care</b>		<u>0.00</u>		<u>882.00</u>	<u>882.00</u>
<b>Subgroup : [12] Other</b>					
9800-03	MDS Consultant	22,524.00		0.00	22,524.00
9800-12	Consultant-Mutal Aid Plan	350.00		0.00	350.00
<b>Subtotal [12] Other</b>		<u>22,874.00</u>		<u>0.00</u>	<u>22,874.00</u>
<b>Total [13-B] Professional Fees</b>		<u>918,937.00</u>		<u>0.00</u>	<u>918,937.00</u>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1] Workmen's Compensation</b>					
4100-04	Insurance- Workers Compensation	102,812.00		0.00	102,812.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<u>102,812.00</u>		<u>0.00</u>	<u>102,812.00</u>
<b>Subgroup : [1A2] Disability Insurance</b>					
4100-07	Insurance-Short Term Disability (A)	6,944.00		0.00	6,944.00
<b>Subtotal [1A2] Disability Insurance</b>		<u>6,944.00</u>		<u>0.00</u>	<u>6,944.00</u>

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
<b>Subgroup : [1A3] Unemployment Insurance</b>					
4100-46	FUTA	18,899.00		0.00	18,899.00
4100-47	SUTA	55,570.00		0.00	55,570.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>74,469.00</b>		<b>0.00</b>	<b>74,469.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>					
4000-03	Payroll Taxes-Office	(11.00)		0.00	(11.00)
4100-45	FICA Expense-Employers	255,293.00		0.00	255,293.00
7500-03	Payroll Taxes Housekeeping	248.00		0.00	248.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>255,530.00</b>		<b>0.00</b>	<b>255,530.00</b>
<b>Subgroup : [1A5] Health Insurance</b>					
4100-03	Insurance- Health/Dental	275,742.00		0.00	275,742.00
<b>Subtotal [1A5] Health Insurance</b>		<b>275,742.00</b>		<b>0.00</b>	<b>275,742.00</b>
<b>Subgroup : [1A6] Life Insurance</b>					
4100-02	Insurance- Life & AD&D	3,612.00		0.00	3,612.00
<b>Subtotal [1A6] Life Insurance</b>		<b>3,612.00</b>		<b>0.00</b>	<b>3,612.00</b>
<b>Subgroup : [1A8] Uniform Allowance</b>					
4100-17	Uniform Allowance	6,411.00		0.00	6,411.00
<b>Subtotal [1A8] Uniform Allowance</b>		<b>6,411.00</b>		<b>0.00</b>	<b>6,411.00</b>
<b>Subgroup : [1A9] Other</b>					
4100-08	Employee Benefits	12,028.00		0.00	12,028.00
4100-11	Employee Relations	12,635.00		0.00	12,635.00
<b>Subtotal [1A9] Other</b>		<b>24,663.00</b>		<b>0.00</b>	<b>24,663.00</b>
<b>Subgroup : [1C] Bad Debts</b>					
4291-00	Bad Debt Expense	33,885.00		0.00	33,885.00
<b>Subtotal [1C] Bad Debts</b>		<b>33,885.00</b>		<b>0.00</b>	<b>33,885.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>					
4100-13	Accounting Fees A&D	46,991.00		0.00	46,991.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>46,991.00</b>		<b>0.00</b>	<b>46,991.00</b>
<b>Subgroup : [1E] Legal</b>					
4100-12	Legal Fees A&D	16,701.00		0.00	16,701.00
4100-32	Collection Fee	394.00		0.00	394.00
<b>Subtotal [1E] Legal</b>		<b>17,095.00</b>		<b>0.00</b>	<b>17,095.00</b>
<b>Subgroup : [1G] Office Supplies</b>					
4100-20	Office Expense (A)	27,324.00		0.00	27,324.00
4100-22	Office Expense (D)	11,354.00		0.00	11,354.00
4100-28	Computer Software Lease (A)	3,808.00		0.00	3,808.00
4100-29	Computer Hardware (A)	1,400.00		0.00	1,400.00
4100-31	Software Maintenance Expense	32,503.00		0.00	32,503.00
<b>Subtotal [1G] Office Supplies</b>		<b>76,389.00</b>		<b>0.00</b>	<b>76,389.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
4100-19	Phones-Pay (A)	936.00		0.00	936.00
4100-27	Business Phone (A)	19,421.00		0.00	19,421.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>20,357.00</b>		<b>0.00</b>	<b>20,357.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>					
4100-21	Phones- CELL	4,111.00		0.00	4,111.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>4,111.00</b>		<b>0.00</b>	<b>4,111.00</b>
<b>Subgroup : [1J] Corporation Business Taxes</b>					
4100-51	State of CT Business Tax	300.00		0.00	300.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<b>300.00</b>		<b>0.00</b>	<b>300.00</b>
<b>Subgroup : [1K2] Other</b>					
4100-48	Sales Tax	241.00		0.00	241.00
<b>Subtotal [1K2] Other</b>		<b>241.00</b>		<b>0.00</b>	<b>241.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>					
4100-50	Provider User Tax-State	306,661.00		0.00	306,661.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>306,661.00</b>		<b>0.00</b>	<b>306,661.00</b>

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
<b>Total [15] Expenditures Other than Salaries</b>		<u>1,256,213.00</u>		<u>0.00</u>	<u>1,256,213.00</u>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [2] Holiday Parties for Staff</b>					
4100-38 Gifts-Christmas Party (A)		18,555.00		0.00	18,555.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<u>18,555.00</u>		<u>0.00</u>	<u>18,555.00</u>
<b>Subgroup : [3] Gifts to Staff and Residents</b>					
4100-15 Patient Relations (D)		2,039.00		0.00	2,039.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<u>2,039.00</u>		<u>0.00</u>	<u>2,039.00</u>
<b>Subgroup : [4] Employee Travel</b>					
4100-34 Travel-Administrative (A)		2,974.00		0.00	2,974.00
4100-35 Travel (D)		12,921.00		0.00	12,921.00
5100-16 Travel		126.00		0.00	126.00
<b>Subtotal [4] Employee Travel</b>		<u>16,021.00</u>		<u>0.00</u>	<u>16,021.00</u>
<b>Subgroup : [5] Education Expense</b>					
4100-18 Admin-Education Exp (A)		6,824.00		0.00	6,824.00
4100-33 Training/Seminars-Admin		506.00		0.00	506.00
5100-15 Nursing Education Exp		2,221.00		0.00	2,221.00
6000-03 Recreation Education Expense		249.00		0.00	249.00
<b>Subtotal [5] Education Expense</b>		<u>9,800.00</u>		<u>0.00</u>	<u>9,800.00</u>
<b>Subgroup : [6] Automobile Expense</b>					
4100-40 Auto (D)		15,270.00		0.00	15,270.00
<b>Subtotal [6] Automobile Expense</b>		<u>15,270.00</u>		<u>0.00</u>	<u>15,270.00</u>
<b>Subgroup : [M1] Advertising Help Wanted</b>					
4100-39 Advertising-Classified (A)		7,309.00		0.00	7,309.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<u>7,309.00</u>		<u>0.00</u>	<u>7,309.00</u>
<b>Subgroup : [M2] Advertising Telephone Directory</b>					
5500-08 Advertising Yellow/White Pages		3,865.00		0.00	3,865.00
<b>Subtotal [M2] Advertising Telephone Directory</b>		<u>3,865.00</u>		<u>0.00</u>	<u>3,865.00</u>
<b>Subgroup : [M3] Advertising Other</b>					
5500-02 Admissions Food		157.00		0.00	157.00
5500-03 Admissions Promotional		2,026.00		0.00	2,026.00
5500-04 Admissions Other		6,031.00		0.00	6,031.00
5500-07 Advertising Radio		750.00		0.00	750.00
5500-09 Advertising Print (D)		11,408.00		0.00	11,408.00
<b>Subtotal [M3] Advertising Other</b>		<u>20,372.00</u>		<u>0.00</u>	<u>20,372.00</u>
<b>Subgroup : [M6] Barber and Beauty Supplies</b>					
9800-05 Beauty Shop		9,573.00		0.00	9,573.00
<b>Subtotal [M6] Barber and Beauty Supplies</b>		<u>9,573.00</u>		<u>0.00</u>	<u>9,573.00</u>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>					
4100-37 Dues (A)		4,789.00		0.00	4,789.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<u>4,789.00</u>		<u>0.00</u>	<u>4,789.00</u>
<b>Subgroup : [M10] Contributions</b>					
4100-55 Donations		4,937.00		0.00	4,937.00
<b>Subtotal [M10] Contributions</b>		<u>4,937.00</u>		<u>0.00</u>	<u>4,937.00</u>
<b>Subgroup : [M11] Services Provided by Contract</b>					
4100-14 Payroll Service		19,988.00		0.00	19,988.00
4100-30 Computer Contract Labor		19,477.00		0.00	19,477.00
9800-08 Strategic		21,403.00		0.00	21,403.00
<b>Subtotal [M11] Services Provided by Contract</b>		<u>60,868.00</u>		<u>0.00</u>	<u>60,868.00</u>
<b>Subgroup : [M13] Other</b>					
4100-10 Pre Employment Expenses		6,370.00		0.00	6,370.00
4100-16 Licensing Fees (A)		380.00		0.00	380.00
4100-25 Employee Physicals		405.00		0.00	405.00
4100-26 Bank Charges (A)		8,616.00		0.00	8,616.00
4100-58 Real Estate Reduction fee		4,292.00		0.00	4,292.00
4100-59 Settlement & Penalty Fees		7,839.00		0.00	7,839.00
9807-08 Collection fees		50.00		0.00	50.00



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 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
<b>Subtotal [M13] Other</b>		<u>27,952.00</u>		<u>0.00</u>	<u>27,952.00</u>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<u>201,350.00</u>		<u>0.00</u>	<u>201,350.00</u>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
6500-06	Raw Food Other	92,051.00		0.00	92,051.00
6500-07	Breads	5,437.00		0.00	5,437.00
6500-08	Dairy Products Exp	24,570.00		0.00	24,570.00
6500-09	Fruit/Produce (A)	15,735.00		0.00	15,735.00
6500-13	Supplements A	68.00		0.00	68.00
6500-14	Thickened Liquids	2,591.00		0.00	2,591.00
<b>Subtotal [2A1] Raw Food</b>		<u>140,452.00</u>		<u>0.00</u>	<u>140,452.00</u>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
6500-05	Dietary Supplies (A)	7,581.00		0.00	7,581.00
6500-10	Dietary Paper Supplies	7,850.00		0.00	7,850.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<u>15,431.00</u>		<u>0.00</u>	<u>15,431.00</u>
<b>Subgroup : [2A3] Other</b>					
6500-02	Food (A)	5,489.00		0.00	5,489.00
<b>Subtotal [2A3] Other</b>		<u>5,489.00</u>		<u>0.00</u>	<u>5,489.00</u>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<u>161,372.00</u>		<u>0.00</u>	<u>161,372.00</u>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>					
8000-03	Linen and Bedding	5,314.00		0.00	5,314.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<u>5,314.00</u>		<u>0.00</u>	<u>5,314.00</u>
<b>Subgroup : [3D] Other</b>					
8000-04	Supplies - Laundry	7,947.00		0.00	7,947.00
<b>Subtotal [3D] Other</b>		<u>7,947.00</u>		<u>0.00</u>	<u>7,947.00</u>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<u>13,261.00</u>		<u>0.00</u>	<u>13,261.00</u>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1] In-House Care Supplies</b>					
7500-04	Supplies - Housekeeping	23,066.00		0.00	23,066.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<u>23,066.00</u>		<u>0.00</u>	<u>23,066.00</u>
<b>Subgroup : [5A2] Purchased from</b>					
5100-13	Prescript Drugs MC & Medicare	80,505.00		0.00	80,505.00
<b>Subtotal [5A2] Purchased from</b>		<u>80,505.00</u>		<u>0.00</u>	<u>80,505.00</u>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
5100-14	HouseStock Drug Supplies	48,404.00		0.00	48,404.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<u>48,404.00</u>		<u>0.00</u>	<u>48,404.00</u>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>					
5100-20	Nursing Supplies Nursing	20,157.00		0.00	20,157.00
5100-21	Attends (A)	21,842.00		0.00	21,842.00
5100-25	Med A Medical Supplies	261,219.00		0.00	261,219.00
5100-26	Managed Care-Medical Supplies	1,372.00		0.00	1,372.00
8300-04	Nursing Supplies- Private	333.00		0.00	333.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<u>304,923.00</u>		<u>0.00</u>	<u>304,923.00</u>
<b>Subgroup : [5E2] Oxygen - Other</b>					
5100-19	Oxygen Med A (D)	10,980.00		0.00	10,980.00
5100-32	Liquid Oxygen	9,402.00		0.00	9,402.00
8302-1	Managed Care Oxygen	3,858.00		0.00	3,858.00
<b>Subtotal [5E2] Oxygen - Other</b>		<u>24,240.00</u>		<u>0.00</u>	<u>24,240.00</u>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
5100-08	X-Rays Med A Tech Component (D)	2,446.00		0.00	2,446.00
5100-09	X-Rays (D) Managed	1,777.00		0.00	1,777.00
5100-12	X-Rays (A) Medicare	6,379.00		0.00	6,379.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<u>10,602.00</u>		<u>0.00</u>	<u>10,602.00</u>

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 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **TB-CCNH Combined Detail LS**

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		9/30/2015			9/30/2015
<b>Subgroup : [5H] Laboratory</b>					
5100-22	Laboratory	345.00		0.00	345.00
5100-23	Medicare A-Laboratory	18,038.00		0.00	18,038.00
5100-24	Managed Care-Laboratory	9,328.00		0.00	9,328.00
<b>Subtotal [5H] Laboratory</b>		<b>27,711.00</b>		<b>0.00</b>	<b>27,711.00</b>
<b>Subgroup : [5I] Recreation</b>					
4100-24	Cable-Service Contract	6,159.00		0.00	6,159.00
6000-02	Recreation Entertainment	2,593.00		0.00	2,593.00
6000-04	Books/Magazines/Periodicals	304.00		0.00	304.00
6000-05	Patient Outings	1,600.00		0.00	1,600.00
6000-06	Recreation Supplies	980.00		0.00	980.00
6000-08	Recreation Food	326.00		0.00	326.00
<b>Subtotal [5I] Recreation</b>		<b>11,962.00</b>		<b>0.00</b>	<b>11,962.00</b>
<b>Subgroup : [5J] Other</b>					
5100-29	Title 19 Medical Supply	5,034.00		0.00	5,034.00
5100-30	Oxygen Rental Equipment	1,500.00		0.00	1,500.00
5100-31	Medical/Nursing Rental	2,713.00		0.00	2,713.00
9000-08	Supplies - Rehab	2,385.00		0.00	2,385.00
9000-14	W/C - Parts	401.00		0.00	401.00
9000-16	W/C Cushions	680.00		0.00	680.00
<b>Subtotal [5J] Other</b>		<b>12,713.00</b>		<b>0.00</b>	<b>12,713.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>544,126.00</b>		<b>0.00</b>	<b>544,126.00</b>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
8500-03	Maintenance Supplies	21,472.00		0.00	21,472.00
8500-04	Maintenance - Purchased Services	18,923.00		0.00	18,923.00
8500-05	Equipment Repairs and Maintenance	11,774.00		0.00	11,774.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>52,169.00</b>		<b>0.00</b>	<b>52,169.00</b>
<b>Subgroup : [6B] Heat</b>					
8500-08	Utilities - Gas and Oil	45,376.00		0.00	45,376.00
<b>Subtotal [6B] Heat</b>		<b>45,376.00</b>		<b>0.00</b>	<b>45,376.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>					
8500-07	Utilities Electric	80,068.00		0.00	80,068.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>80,068.00</b>		<b>0.00</b>	<b>80,068.00</b>
<b>Subgroup : [6D] Water</b>					
8500-06	Utilities Water & Sewer	35,762.00		0.00	35,762.00
<b>Subtotal [6D] Water</b>		<b>35,762.00</b>		<b>0.00</b>	<b>35,762.00</b>
<b>Subgroup : [6E] Equipment Lease</b>					
8500-14	Equipment Lease	10,640.00		0.00	10,640.00
9000-25	Rehab Lease Equipment	4,519.00		0.00	4,519.00
<b>Subtotal [6E] Equipment Lease</b>		<b>15,159.00</b>		<b>0.00</b>	<b>15,159.00</b>
<b>Subgroup : [6F] Other</b>					
8500-09	Waste Disposal	12,863.00		0.00	12,863.00
<b>Subtotal [6F] Other</b>		<b>12,863.00</b>		<b>0.00</b>	<b>12,863.00</b>
<b>Subgroup : [7B] Building &amp; Building Improvements</b>					
8500-12	Depreciation	99,949.00		0.00	99,949.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>99,949.00</b>		<b>0.00</b>	<b>99,949.00</b>
<b>Subgroup : [9] Rental Payments</b>					
4100-43	Rent (A)	374,296.00		0.00	374,296.00
4100-44	Rent (D) D. White	9,600.00		0.00	9,600.00
<b>Subtotal [9] Rental Payments</b>		<b>383,896.00</b>		<b>0.00</b>	<b>383,896.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>					
8500-10	Fire-City of NL	797.00		0.00	797.00
8500-13	Property Taxes	93,908.00		0.00	93,908.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>94,705.00</b>		<b>0.00</b>	<b>94,705.00</b>
<b>Total [22] Maintenance and Property</b>		<b>819,947.00</b>		<b>0.00</b>	<b>819,947.00</b>

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 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>				
4100-54	Interest Expense	7,283.00		0.00	7,283.00
	<b>Subtotal [12D] Other Interest Expense</b>	<u>7,283.00</u>		<u>0.00</u>	<u>7,283.00</u>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>				
4100-01	Insurance- Property (A)	18,590.00		0.00	18,590.00
	<b>Subtotal [14A] Insurance on Property</b>	<u>18,590.00</u>		<u>0.00</u>	<u>18,590.00</u>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>				
8500-11	Insurance Vehicles	13,801.00		0.00	13,801.00
	<b>Subtotal [14B] Insurance of Automobiles</b>	<u>13,801.00</u>		<u>0.00</u>	<u>13,801.00</u>
<b>Subgroup : [14C2]</b>	<b>Fire and Extended Coverage</b>				
4100-05	Insurance- Liability	55,884.00		0.00	55,884.00
	<b>Subtotal [14C2] Fire and Extended Coverage</b>	<u>55,884.00</u>		<u>0.00</u>	<u>55,884.00</u>
<b>Subgroup : [14C3]</b>	<b>Other</b>				
4075-00	Director & Officer Liability Insurance	15,130.00		0.00	15,130.00
	<b>Subtotal [14C3] Other</b>	<u>15,130.00</u>		<u>0.00</u>	<u>15,130.00</u>
	<b>Total [27] Interest and Insurance</b>	<u>110,688.00</u>		<u>0.00</u>	<u>110,688.00</u>
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
3502-01	Room Sales - Title XIX	(3,116,656.00)		0.00	(3,116,656.00)
	<b>Subtotal [1A] Medicaid Residents (CT only)</b>	<u>(3,116,656.00)</u>		<u>0.00</u>	<u>(3,116,656.00)</u>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>				
3502-02	Contract Allowance - Title XIX	945,926.00		0.00	945,926.00
	<b>Subtotal [1B] Medicaid room and board contractual allowance</b>	<u>945,926.00</u>		<u>0.00</u>	<u>945,926.00</u>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>				
3503-01	Room Sales Medicare	(1,847,339.00)		0.00	(1,847,339.00)
	<b>Subtotal [3A] Medicare Residents (All inclusive)</b>	<u>(1,847,339.00)</u>		<u>0.00</u>	<u>(1,847,339.00)</u>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>				
3503-02	Contract Allowance - MED A	(1,006,160.00)		0.00	(1,006,160.00)
3503-14	Med A C/A 2% Sequestration	51,085.00		0.00	51,085.00
	<b>Subtotal [3B] Medicare room and board contractual allowance</b>	<u>(955,075.00)</u>		<u>0.00</u>	<u>(955,075.00)</u>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
3501-01	Room Sales Private	(1,121,882.00)		0.00	(1,121,882.00)
3501-11	Bed Hold - Private	(14,122.00)		0.00	(14,122.00)
3501-12	Room Differential - Private	(6,536.00)		0.00	(6,536.00)
3504-01	Room Sales - Managed Care	(715,770.00)		0.00	(715,770.00)
3505-01	Room Sales - Hospice	(457,984.00)		0.00	(457,984.00)
3506-01	Room Sales - Insurance	(24,352.00)		0.00	(24,352.00)
	<b>Subtotal [4A] Private-pay residents and other</b>	<u>(2,340,646.00)</u>		<u>0.00</u>	<u>(2,340,646.00)</u>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
3504-02	Contract Allow - Managed Care	(72,546.00)		0.00	(72,546.00)
3505-02	Contract Allowance - Hospice	135,101.00		0.00	135,101.00
	<b>Subtotal [4B] Private-pay room and board contractual allowance</b>	<u>62,555.00</u>		<u>0.00</u>	<u>62,555.00</u>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
3503-04	Pharmacy - Med A	(474,017.00)		0.00	(474,017.00)
	<b>Subtotal [5A] Prescription Drugs - Medicare</b>	<u>(474,017.00)</u>		<u>0.00</u>	<u>(474,017.00)</u>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>				
3502-04	Pharmacy - MCD	(16,396.00)		0.00	(16,396.00)
3504-04	Pharmacy - MGD	(235,077.00)		0.00	(235,077.00)
3505-03	Pharmacy - Hospice	(991.00)		0.00	(991.00)
3506-03	Insurance - Pharmace	(2,936.00)		0.00	(2,936.00)
	<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>	<u>(255,400.00)</u>		<u>0.00</u>	<u>(255,400.00)</u>
<b>Subgroup : [6A]</b>	<b>Medical Supplies - Medicare</b>				
3503-03	Medical Supplies Med A	(3,847.00)		0.00	(3,847.00)
	<b>Subtotal [6A] Medical Supplies - Medicare</b>	<u>(3,847.00)</u>		<u>0.00</u>	<u>(3,847.00)</u>
<b>Subgroup : [6C]</b>	<b>Medical Supplies - Non-medicare</b>				

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
3506-10	Insurance Medical Supplies	(3,430.00)		0.00	(3,430.00)
<b>Subtotal [6C] Medical Supplies - Non-medicare</b>		<b>(3,430.00)</b>		<b>0.00</b>	<b>(3,430.00)</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
3503-07	Physical Therapy - Med A	(833,880.00)		0.00	(833,880.00)
3510-01	Physical Therapy - MCR B	(117,332.00)		0.00	(117,332.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(951,212.00)</b>		<b>0.00</b>	<b>(951,212.00)</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
3501-06	Physical Therapy - Private	(2,220.00)		0.00	(2,220.00)
3502-07	Physical Therapy - MCD	(43,440.00)		0.00	(43,440.00)
3504-08	Physical Therapy - MGD	(216,840.00)		0.00	(216,840.00)
3505-09	Hospice - Physical Therapy	(60.00)		0.00	(60.00)
3506-06	Insurance - Physical Therapy	(9,360.00)		0.00	(9,360.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(271,920.00)</b>		<b>0.00</b>	<b>(271,920.00)</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
3503-09	Speech Therapy - Med A	(36,000.00)		0.00	(36,000.00)
3510-02	Speech Therapy - MCR B	(16,470.00)		0.00	(16,470.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(52,470.00)</b>		<b>0.00</b>	<b>(52,470.00)</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
3501-07	Speech Therapy - Private	(810.00)		0.00	(810.00)
3502-08	Speech Therapy - MCD	(3,060.00)		0.00	(3,060.00)
3504-09	Speech Therapy - MGD	(16,470.00)		0.00	(16,470.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(20,340.00)</b>		<b>0.00</b>	<b>(20,340.00)</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
3503-08	Occupational Therapy - Med A	(1,101,870.00)		0.00	(1,101,870.00)
3510-03	Occupational Therapy - Med B	(206,820.00)		0.00	(206,820.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(1,308,690.00)</b>		<b>0.00</b>	<b>(1,308,690.00)</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
3504-10	Occupational Therapy - MGD	(291,240.00)		0.00	(291,240.00)
3505-10	Hospice - Occupational Therapy	(90.00)		0.00	(90.00)
3506-08	Insurance - Occupational Therapy	(13,770.00)		0.00	(13,770.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(305,100.00)</b>		<b>0.00</b>	<b>(305,100.00)</b>
<b>Subgroup : [10A] Other - Medicare</b>					
3503-06	Laboratory - Med A	(50,160.00)		0.00	(50,160.00)
3503-12	Contract Allow - Ancillary - MCR	2,515,870.00		0.00	2,515,870.00
3503-13	Radiology - MCR	(16,156.00)		0.00	(16,156.00)
3510-05	Contract Allowance Ancillaries - MED B	210,664.00		0.00	210,664.00
3510-06	Med B C/A 2% Sequestration	1,660.00		0.00	1,660.00
<b>Subtotal [10A] Other - Medicare</b>		<b>2,661,878.00</b>		<b>0.00</b>	<b>2,661,878.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>					
3501-05	Laboratory - Private	(21.00)		0.00	(21.00)
3502-06	Laboratory - MCD	(1,287.00)		0.00	(1,287.00)
3502-12	Contract Allow - MCD Ancillary	63,283.00		0.00	63,283.00
3504-07	Laboratory - MGD	(17,724.00)		0.00	(17,724.00)
3504-12	Contract Allowance - Ancillary - MGD	782,211.00		0.00	782,211.00
3504-13	Radiology - MGD	(3,942.00)		0.00	(3,942.00)
3504-14	Managed Medicare Part B	(10,613.00)		0.00	(10,613.00)
3504-15	Managed Medicare B Contratual Allowance	5,681.00		0.00	5,681.00
3505-05	Contract Allowance - Ancillaries - Hospic	1,214.00		0.00	1,214.00
3505-08	Hospice - Lab	(73.00)		0.00	(73.00)
3506-05	Insurance - Lab	(318.00)		0.00	(318.00)
3506-12	Radiology - Insurance	(173.00)		0.00	(173.00)
3540-00	Out Patient Therapy	(33,639.00)		0.00	(33,639.00)
3541-00	Cont. Adjustment Outpatient Therapy	33,536.00		0.00	33,536.00
3541-01	Outpt 2% C/A	200.00		0.00	200.00
3570-00	Flu Shots	(1,330.00)		0.00	(1,330.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>817,005.00</b>		<b>0.00</b>	<b>817,005.00</b>
<b>Subgroup : [11] Meals sold to guests, employees, and others</b>					
3501-10	Other Services - Private	(302.00)		0.00	(302.00)
<b>Subtotal [11] Meals sold to guests, employees, and others</b>		<b>(302.00)</b>		<b>0.00</b>	<b>(302.00)</b>
<b>Subgroup : [15] Interest Income</b>					
3590-00	Interest Income - Acct. Rec.	(982.00)		0.00	(982.00)

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 Trial Balance: **A.01 - TB-CCNH**  
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
9806-01	Interest Income	(252.00)		0.00	(252.00)
<b>Subtotal [15] Interest Income</b>		<b>(1,234.00)</b>		<b>0.00</b>	<b>(1,234.00)</b>
<b>Subgroup : [17] Barber, Coffee, Beauty &amp; Gift Shops</b>					
3560-00	Beauty Shop	(9,739.00)		0.00	(9,739.00)
<b>Subtotal [17] Barber, Coffee, Beauty &amp; Gift Shops</b>		<b>(9,739.00)</b>		<b>0.00</b>	<b>(9,739.00)</b>
<b>Subgroup : [18] Other Revenue</b>					
3511-02	Other Income	(10,550.00)		0.00	(10,550.00)
9807-05	Prior Year Rev Adj - MRA	(609.00)		0.00	(609.00)
<b>Subtotal [18] Other Revenue</b>		<b>(11,159.00)</b>		<b>0.00</b>	<b>(11,159.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(7,441,212.00)</b>		<b>0.00</b>	<b>(7,441,212.00)</b>
<b>Group : [31 - 32] Assets</b>					
<b>Subgroup : [A1] Cash on Hand</b>					
1103-00	Checking- Webster New	81,844.00		0.00	81,844.00
1103-01	Webster Resident Trust	11,099.00		0.00	11,099.00
1103-02	Webster Savings Account	1,782.00		0.00	1,782.00
1103-03	Webster Money Market	1,894.00		0.00	1,894.00
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	1,529.00		0.00	1,529.00
<b>Subtotal [A1] Cash on Hand</b>		<b>99,473.00</b>		<b>0.00</b>	<b>99,473.00</b>
<b>Subgroup : [A2] Resident A/R</b>					
1310	Accounts Receivable-Customer Deposits	230,280.00		0.00	230,280.00
1310-01	Accts Rec Xover MCR	115.00		0.00	115.00
1310-03	Accts Rec. Xover - Med B	1,076.00		0.00	1,076.00
1310-05	A/R Resident	51,807.00		0.00	51,807.00
1310-06	A/R Medicaid	411,061.00		0.00	411,061.00
1310-08	A/R - Outpatient Part B	20,872.00		0.00	20,872.00
1310-09	A/R Medicare	258,921.00		0.00	258,921.00
1310-10	A/R MGD Care	189,027.00		0.00	189,027.00
1310-11	A/R Hospice	45,413.00		0.00	45,413.00
1310-12	A/R Other	582.00		0.00	582.00
1310-13	A/R Medicare B	18,539.00		0.00	18,539.00
1310-14	A/R Insurance	82,627.00		0.00	82,627.00
1400-02	Accts Rec Due from VMI	232,585.00		0.00	232,585.00
1400-05	Accts Rec Allow for Bad Debt	(41,000.00)		0.00	(41,000.00)
<b>Subtotal [A2] Resident A/R</b>		<b>1,501,905.00</b>		<b>0.00</b>	<b>1,501,905.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>					
1400-06	Prepaid Expenses	108,192.00		0.00	108,192.00
1400-07	Prepaid Insurance	25,786.00		0.00	25,786.00
1400-10	Prepaid Sub S Federal Taxes	46,941.00		0.00	46,941.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>180,919.00</b>		<b>0.00</b>	<b>180,919.00</b>
<b>Subgroup : [A8] Other Current Assets</b>					
1311-00	Patient Refunds	1,524.00		0.00	1,524.00
1401-00	Exchange Account	(1,233.00)		0.00	(1,233.00)
<b>Subtotal [A8] Other Current Assets</b>		<b>291.00</b>		<b>0.00</b>	<b>291.00</b>
<b>Subgroup : [B4] Leasehold Improvements</b>					
1500-01	Leasehold Improvements	74,540.00		0.00	74,540.00
1500-02	AccumDepr Leasehold Improvements	(45,895.00)		0.00	(45,895.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>28,645.00</b>		<b>0.00</b>	<b>28,645.00</b>
<b>Subgroup : [B6] Movable Equipment</b>					
1510-00	Computers	117,428.00		0.00	117,428.00
1510-01	Accumulated Depr Computers	(74,657.00)		0.00	(74,657.00)
1520-00	Equipment	96,497.00		0.00	96,497.00
1520-01	Accumulated Depr Equipment	(138,610.00)		0.00	(138,610.00)
1530-02	Cost Equip	154,050.00		0.00	154,050.00
<b>Subtotal [B6] Movable Equipment</b>		<b>154,708.00</b>		<b>0.00</b>	<b>154,708.00</b>
<b>Subgroup : [B7] Motor Vehicles</b>					
1530-01	Accumulated Depr Motor Vehicles	(137,622.00)		0.00	(137,622.00)

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 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref#	RJE	FINAL
		<u>9/30/2015</u>			<u>9/30/2015</u>
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
1530-10	Cost-Audi 2013 Q7	68,937.00		0.00	68,937.00
<b>Subtotal [B7] Motor Vehicles</b>		<u>86,005.00</u>		<u>0.00</u>	<u>86,005.00</u>
<b>Total [31 - 32] Assets</b>		<u>2,051,946.00</u>		<u>0.00</u>	<u>2,051,946.00</u>
Group : [33 - 34]	Liabilities				
<b>Subgroup : [A1] Accounts Payable</b>					
2101-04	Accounts Payable - Trade	(111,938.00)		0.00	(111,938.00)
<b>Subtotal [A1] Accounts Payable</b>		<u>(111,938.00)</u>		<u>0.00</u>	<u>(111,938.00)</u>
<b>Subgroup : [A4] Accrued Payroll</b>					
2400-01	Accrued Salaries & Wages	(116,308.00)		0.00	(116,308.00)
<b>Subtotal [A4] Accrued Payroll</b>		<u>(116,308.00)</u>		<u>0.00</u>	<u>(116,308.00)</u>
<b>Subgroup : [A12] Other Current Liabilities</b>					
2100-03	Patient Deposits	(4,279.00)		0.00	(4,279.00)
2100-04	Patient Rec Fund	(2,654.00)		0.00	(2,654.00)
2100-05	Suspense- Flexible Spending	8,780.00		0.00	8,780.00
2100-07	401(k) Payable	(8.00)		0.00	(8.00)
2100-08	HUD Suspense Account	3,838.00		0.00	3,838.00
2100-09	Customer Deposits	(237,152.00)		0.00	(237,152.00)
2100-10	State Sales Tax	250.00		0.00	250.00
2100-13	Provider Tax Payable	(590.00)		0.00	(590.00)
2284	Auto Loans - CP	(29,208.00)		0.00	(29,208.00)
2303	Accrued Expenses	(1,226.00)		0.00	(1,226.00)
2400-07	Accrued Benefits	(3,007.00)		0.00	(3,007.00)
2400-11	Auto Loan WGWS-2013 Audi	(17,208.00)		0.00	(17,208.00)
2400-12	Auto Loan - 2013 Toyota	(3,776.00)		0.00	(3,776.00)
2400-13	Auto Loan-DW 2013 Audi	(11,818.00)		0.00	(11,818.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<u>(298,058.00)</u>		<u>0.00</u>	<u>(298,058.00)</u>
<b>Subgroup : [B4] Other Long-Term Liabilities</b>					
2100-02	Line of Credit Webster	(279,559.00)		0.00	(279,559.00)
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<u>(279,559.00)</u>		<u>0.00</u>	<u>(279,559.00)</u>
<b>Total [33 - 34] Liabilities</b>		<u>(805,863.00)</u>		<u>0.00</u>	<u>(805,863.00)</u>
Group : [35]	Equity				
<b>Subgroup : [B2] Capital Stock</b>					
2504-00	Common Stock	(1,000.00)		0.00	(1,000.00)
<b>Subtotal [B2] Capital Stock</b>		<u>(1,000.00)</u>		<u>0.00</u>	<u>(1,000.00)</u>
<b>Subgroup : [B5] Cumulated Earnings</b>					
2501-00	Retained Earnings	(1,476,378.00)		0.00	(1,476,378.00)
2503-00	Distribution of Stockholder	176,073.00		0.00	176,073.00
<b>Subtotal [B5] Cumulated Earnings</b>		<u>(1,300,305.00)</u>		<u>0.00</u>	<u>(1,300,305.00)</u>
<b>Total [35] Equity</b>		<u>(1,301,305.00)</u>		<u>0.00</u>	<u>(1,301,305.00)</u>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>55,222.00</b>		<b>0.00</b>	<b>55,222.00</b>

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
<b>Reclassifying Journal Entries JE # 1</b>		<b>E.08</b>		
To reclass LPN"s from RN"s				
Marcum 103	Nurse Pool - RN		2,341.00	
Marcum 104	Nurse Pool - LPN		882.00	
5100-07	Salaries Pool Nurses			3,223.00
<b>Total</b>			<b><u>3,223.00</u></b>	<b><u>3,223.00</u></b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.03</b>		
To reclass OT & ST from Rehab Contract Management account				
8491	Outside Labor-		20,733.00	
9000-13	OT - Pool		338,709.00	
9000-26	Contract-			359,442.00
<b>Total</b>			<b><u>359,442.00</u></b>	<b><u>359,442.00</u></b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>I.01</b>		
To reclass salaries to the appropriate lines				
6120a	Salaries -		92,670.00	
4000-02	Salaries-Office			44,412.00
5100-06	Salaries			48,258.00
<b>Total</b>			<b><u>92,670.00</u></b>	<b><u>92,670.00</u></b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2

Prepared By:

Reviewed By:

Workpaper Date: 1/19/2016

Run Date: 1/19/2016

Provider Name: Beechwood Rehabilitation & Nursing Center

Provider Number: 6221

Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**