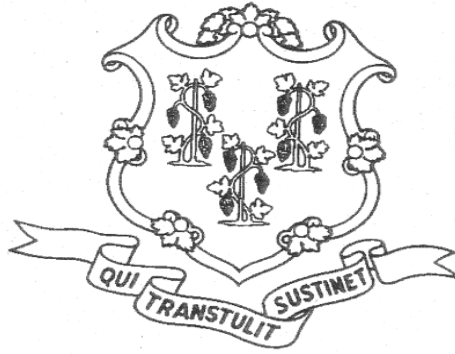


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Healthcare Visions, Inc. d/b/a Beechwood	
Address (No. & Street, City, State, Zip Code) 31 Vauxhall Street, New London, CT 06320	
Type of Facility <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 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2077-C	RHNS	(Specify)	Medicare Provider 07-5335
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Medicaid Provider Numbers:	CCNH 6221	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2020	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, 2019 and ending September 30, 2020, 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.

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.

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

(Notary Seal)

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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 10/1/2019	To 9/30/2020	
Address of Facility 31 Vauxhall Street, New London, CT 06320				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/25/2021		
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 9/30/2020	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 Vauxhall Street, New London, CT 06320		
License Numbers:	CCNH 2077-C	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="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If "Yes," explain fully.
N/A				
<b>Administrator</b>				
Name of Administrator William E. White		Nursing Home Administrator's License No.:	1539	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				



**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Healthcare Visions, Inc. d/b/a Beechwood	31 Vauxhall Street, New London, CT 06320	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
William G. White	31 Vauxhall Street, New London, CT 06320	CEO	100	
Diane H. White	31 Vauxhall Street, New London, CT 06320	Secretary		
William E. White	31 Vauxhall Street, New London, CT 06320	President		
Names of Stockholders Owning at Least 10% of Shares				
William G. White	31 Vauxhall Street, New London, CT 06320	CEO	100	







**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2020	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				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Healthcare Visions, Inc. d/b/a Beechwood			2077-C	9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Accelerated Care Plus (ACP), 13828 Collection Center, Chicago, Ill	<input type="radio"/>	<input checked="" type="radio"/>	Rehab Equipment	06/10/09	Open Ended	5,061	5,061	
Elm City	<input type="radio"/>	<input checked="" type="radio"/>	Copiers		Open Ended	6,666	6,666	
Aztec, 31 Vauxhall St, New London, CT 06320	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	06/26/18	60 Months	3,448	3,448	
Jeep	<input type="radio"/>	<input checked="" type="radio"/>	Car Lease	01/13/20	36 Months	3,372	3,372	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							18,547	

\* 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. 2077-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Laura Daniels	7 Fencove Ct, Old Saybrook, CT 06475
3 Whittlesey & Hadley, P.C.	1 Hamden Center, 2319 Whitney Ave, Suite 2a, Hamden, CT
4	

Services Provided by This Firm (*describe fully*)

1 Preparation of Medicaid and Medicare Cost Reports, Assistance with PPP and COVID Funding	\$ 14,193
2 Month End Closings	\$ 4,400
3 Review of Financial Statements and Preparation of Tax Returns	\$ 28,687
4	\$
	<b>Charge for Services Provided</b>
	\$ 47,280

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina	860-240-6000
2 Stotler Hayes Group	843-235-9871
3	
4	
5	

Address (*No. & Street, City, State, Zip Code*)  
 1 PO Box 150435, Hartford, CT 06115  
 2 Georgetown S. Carolina  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 General Coperate Matters	\$ 1,891
2 Collection fees (Disallowed)	\$ 26,569
3	\$
4	\$
5	\$
	<b>Charge for Services Provided</b>
	\$ 28,460

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

### Schedule of Resident Statistics

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood			License No. 2077-C		Report for Year Ended 9/30/2020				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	60	60			60	60							
B. On last day of THIS report period	60	60							60	60			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	57	57			57	57							
B. As of midnight of THIS report period	55	55							55	55			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,863	2,863			2,071	2,071			792	792			
B. Medicaid (Conn.)	12,672	12,672			9,509	9,509			3,163	3,163			
C. Medicaid (other states)													
D. Private Pay	3,600	3,600			2,892	2,892			708	708			
E. State SSI for RCH													
F. Other (Specify)	139	139			91	91			48	48			
G. Total Care Days During Period (3A thru F)	19,274	19,274			14,563	14,563			4,711	4,711			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	7	7			7	7							
5. <b>Total Resident Days (3G + 4A + 4B)</b>	19,281	19,281			14,570	14,570			4,711	4,711			

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

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?       Yes       No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	11	35		9				
Per Diem Rate								
a. One bed rm.	Various	275.13		455.00				
b. Two bed rms.	Various	275.13		395.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,794	2,794		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	255	255		
2. Restorative Treatments				
C. Other	7,491	7,491		
<b>D. Total Physical Therapy Treatments</b>	<b>10,540</b>	<b>10,540</b>		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	414	414		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	72	72		
2. Restorative Treatments				
C. Other	1,334	1,334		
<b>D. Total Speech Therapy Treatments</b>	<b>1,820</b>	<b>1,820</b>		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,163	2,163		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	306	306		
2. Restorative Treatments				
C. Other	6,895	6,895		
<b>D. Total Occupational Therapy Treatments</b>	<b>9,364</b>	<b>9,364</b>		

## Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2020	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)	94,477	Disallowed				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	100,682	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	267,063	10,772				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	295,506	15,353				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	188,597	11,469				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	109,049	4,709				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	33,710	2,169				
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	118,825	2,080				
b. RN						
1. Direct Care	598,943	14,793				
2. Administrative**	218,902	6,390				
c. LPN						
1. Direct Care	598,788	19,740				
2. Administrative**						
d. Aides and Attendants	1,114,985	58,672				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	83,760	4,348				
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	68,011	2,080				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	3,891,298	154,654				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Respiratory Therapy	260	3				
<b>Total</b>	\$ 260	3	\$ -	-	\$ -	-



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

Name of Facility				License No.	Report for Year Ended			Page	of	
Healthcare Visions, Inc. d/b/a Beechwood				2077-C	9/30/2020			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)	94,477			See Page 28	Rental Office/CEO, President	N/A	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)				License No.	Report for Year Ended			Page	of	
Healthcare Visions, Inc. d/b/a Beechwood				2077-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
William E. White	100,682			Group Benefits	Administrator	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	2077-C	9/30/2020	13	37		
Total Cost and Hours						
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	25,162	446				
2. Dentist	4,158	Monthly				
3. Pharmacist	6,052	96				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	229,289	2,643				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	29,000	188				
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	10,575	72				
9. Speech Therapist						
a. Resident Care	39,592	457				
b. Other						
10. Occupational Therapist						
a. Resident Care	203,705	2,344				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	4,095	27				
2. Administrative***						
b. LPN						
1. Direct Care	1,131	25				
2. Administrative***						
c. Aides	15	1				
d. Other						
12. Other (Specify) See Attached Schedule	260	3				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>553,034</b>	<b>6,303</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. 2077-C		Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
HealthPro Management Services, LLC 307 International Circle, Suite 100, Hunt Valley	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procaire, PO Box 801, Tolland, CT 06084	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Partners Pharmacy, 50 Lawrence Road, Springfield Township, New Jersey 07081	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Yale NewHaven Health, PO Box 9403, New Haven, CT 06534	Physiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Mystic Geriatric, 3 Heron Road Mystic, CT 06355	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ellen Smith, 9 Sunrise Lane, Madison, CT 06443	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Career Staff Unlimited, PO Box 3010756 Dallas TX	Contracted Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American, 494 Broad St, Newark NJ	Contracted Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Access Capital 405 Park Avenue NY	Contracted Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Care At Home Old Saybrook	Contracted Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Kathleen La Bella, Old Saybrook	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Health Drive	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 96,264	96,264		
2. Disability Insurance	\$ 7,036	7,036		
3. Unemployment Insurance	\$ 65,088	65,088		
4. Social Security (F.I.C.A.)	\$ 284,149	284,149		
5. Health Insurance	\$ 298,617	298,617		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,147	3,147		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 19,460	19,460		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 213	213		
d. Accounting and Auditing	\$ 47,280	47,280		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 28,460	28,460		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 100,035	100,035		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,752	8,752		
2. Cellular Phones	\$ 1,509	1,509		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 121	121		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 603	603		
3. Resident Day User Fee	\$ 343,824	343,824		
<b>Subtotal</b>	\$ 1,304,558	1,304,558		

\* 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**

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Employee Benefits	12,999		
Employee Relations	\$ 3,424		
EAP Employee Assistance Program	\$ 764		
401 K Fee	\$ 2,273		
<b>Total</b>	\$ 19,460	\$ -	\$ -

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**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Motor Vehicle Taxes	603		
<b>Total</b>	\$ 603	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	1,304,558	1,304,558			
<b>i. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 16,398	16,398			
3. Gifts to Staff and Residents	\$ 2,275	2,275			
4. Employee Travel	\$ 2,350	2,350			
5. Education Expenses Related to Seminars and Conventions	\$ 915	915			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 5,672	5,672			
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> )	\$ 3,610	3,610			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 7,634	7,634			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$				
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 6,437	6,437			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 526	526			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 38,559	38,559			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 16,210	16,210			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,405,144	1,405,144			

\* 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)
	0		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional Advertising (Disallowed)	7,634		
<b>Total Other Advertising</b>	\$ 7,634	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	4,923		
ICNC	\$ 40		
AHCA (Disallowed) PAC	\$ 600		
Mutual Aid	\$ 350		
Chamber Dues (Disallowed)	\$ 524		
<b>Total Dues</b>	\$ 6,437	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations (Disallowed)	526		
<b>Total Contributions</b>	\$ 526	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Pre Employment Expenses	5,408		
Licensing	\$ 2,925		
Bank Charges Routine	\$ 2,400		
Bank Charges Credit Card Fees (Disallowed)	\$ 5,263		
Other Bank Charges (Disallowed)	\$ 215		
<b>Total Other Administrative and General</b>	\$ 16,210	\$ -	\$ -



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

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2020	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood		2077-C	9/30/2020	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 165,850	165,850			
2. Non-Food Supplies	\$ 15,199	15,199			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____				
c. Other (Specify) _____ Other Dietary Supplies	\$ 1,174	1,174			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 182,223</b>	<b>182,223</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected 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)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Healthcare Visions, Inc. d/b/a Beechwood		2077-C	9/30/2020		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	5,033	5,033		
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. Other (Specify) Supplies		\$	5,573	5,573		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	10,606	10,606		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	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 3D.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Healthcare Visions, Inc. d/b/a Beechwood		2077-C	9/30/2020		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. \$	33,635	33,635		
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.	Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	33,635	33,635		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Partner's Pharmacy	\$	110,870	110,870		
b.	Medicine Cabinet Drugs	\$	37,771	37,771		
c.	Medical and Therapeutic Supplies	\$	158,978	158,978		
d.	Ambulance/Limousine***	\$	9,286	9,286		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	6,639	6,639		
f.	X-rays and Related Radiological Procedures***	\$	4,160	4,160		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	12,490	12,490		
i.	Recreation	\$	6,607	6,607		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	12,972	12,972		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	359,773	359,773		

\* 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)
Equipment Rental Nursing	5,829		
Title 19 Medical Supply	\$ 322		
Oxygen Rental MRA (Disallowed)	\$ 868		
Medical Rental -Med A (Disallowed)	\$ 495		
Oxygen Rental Managed Care (Disallowed)	\$ 411		
Title 19 Oxygen Rental (Disallowed)	\$ 752		
Oxygen Rental House (Disallowed)	\$ 1,521		
Supplies Rehab	\$ 1,893		
Splint Brace Supplies (Disallowed)	\$ 184		
W/C Parts (Disallowed)	\$ 491		
W/C Cushions (Disallowed)	\$ 61		
Medical Rental Managed Care (Disallowed)	\$ 145		
<b>Total Other Resident Care</b>	\$ 12,972	\$ -	\$ -

**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. 2077-C		Report for Year Ended 9/30/2020			Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Strategic Health Care Solutions	2-8 Forest Glen Circle, Middletown, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Insurance Contractor	21,403			16	M11
Procure, LLC	P.O. Box 801 Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Oxygen Company	10,191			20	5E2/5
Partners Pharmacy	P.O. Box 9689 Uniondale, NY 11555	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Pharmacy	110,870			20	5A2
American Health Tech	P.O. Box 936171 Atlanta GA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electronic Health Records	56,683			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* 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	2077-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 113,237	113,237				
b. Heat	\$ 39,579	39,579				
c. Light & Power	\$ 69,520	69,520				
d. Water	\$ 33,687	33,687				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 18,547	18,547				
f. Other ( <i>itemize</i> )	\$ 13,134	13,134				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 287,704</b>	<b>287,704</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	\$ 38,165	38,165				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 206,686</b>	<b>206,686</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 2,428	2,428				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 2,428</b>	<b>2,428</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 434,341	434,341				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 96,734	96,734				
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 740,189</b>	<b>740,189</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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Contracted Service	850		
Waster Disposal	\$ 12,284		
<b>Total Other Repairs and Maintenance</b>	\$ 13,134	\$ -	\$ -

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### Depreciation Schedule

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood				License No. 2077-C			Report for Year Ended 9/30/2020			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<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				5,055,638		5,055,638	4,290,801	S/L	Various	168,521			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal											168,521		
<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													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year										
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Various Vehicles (See attached)				Var	Var	128,364		128,364	94,336	S/L	Various	14,420	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	199,544		199,544	126,020	S/L	Various	22,124	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						18,528		18,528		S/L	Various	1,621	
D-3. Subtotal													38,165
<b>E. Total Depreciation</b>													206,686

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 Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</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 Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</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>				
Various	See Attached Schedule	\$ 18,528	Various	\$ 1,621
<b>Total additions for Movable Equipmen</b>		\$ 18,528		\$ 1,621 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</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 Improvemer</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemer</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Healthcare Visions, Inc. d/b/a Beechwood			2077-C		9/30/2020			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	Var	Various	74,015	64,321	S/L	Varior	2,428	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									2,428
<b>D. Total Amortization</b>									2,428

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

Beechwood Rehab 2020 Cost Report  
 Depreciation Schedule  
 September 30, 2020

<u>PROPERTY CATEGORY</u>	<u>Acquisition Year</u>	<u>Historical Costs</u>	<u>Cost to Be Depreciated</u>	<u>Life</u>	<u>Method Life</u>	<u>Number of Days per Year</u>	<u>2019 Accum Deprec.</u>	<u>2020 Deprec.</u>	<u>2020 Accum Deprec.</u>	<u>NBV</u>
<b>Movable Equipment</b>										
<u>Acquired in 2020</u>		18,528	18,528	5	S/L		-	1,621	1,621	16,907
<b>Total CY Computers</b>		<b>18,528</b>	<b>18,528</b>				-	-	-	<b>16,907</b>
<u>N/A</u>			-					-	-	
<b>Total CY Equipment</b>		<b>-</b>	<b>-</b>				-	-	-	<b>-</b>
<b>Total CY Movable Equipment</b>		<b>18,528</b>	<b>18,528</b>				-	-	-	<b>16,907</b>
Total Computers (PY + CY)		15,500					6,664	2,370	9,034	6,466
Total Equipment (PY + CY)		202,572					119,356	21,375	140,731	61,841
Total Vehicles (PY + CY)		128,364					94,336	14,420	108,756	19,608
Total Leasehold		74,015					64,321	2,428	66,749	7,266
Historical Variance										
Total Movable Equipment (PY + CY)		346,436					-	284,677	40,593	325,270

Total Depreciation Expense Per TB	40,591
Movable Equip Dep Expense Per Dep Report	(38,165)
Total Leasehold Depreciation Per Dep Report	(2,428)
Total Buiding Depreciation (Page 23)	(168,521)
Depreciation C/R vs F/S	(168,523)

Page 36, Line F1 on BS tab

<b>Total</b>	<b>NVB Trial Balance</b>	<b>89,465</b>	<b>(5,716)</b>	<b>Page 31, B9 on BS tab</b>
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**C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire**

Name of Facility Healthcare Visions, Inc. d/b/a Beechw	License No. 2077-C	Report for Year Ended 9/30/2020	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		01/01/55		
2. Date Structure Completed		01/01/55		
3. If <b>NOT</b> 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		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	04/21/16			
c. Interest Rate for the Cost Year	3.83%			
d. Term of Mortgage (number of years)	18			
e. Amount of Principal Borrowed	3,659,568			
f. Principal balance outstanding as of 9/30/20	3,014,420			
<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				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Healthcare Visions, Inc. d/b/a Beechw		2077-C	9/30/2020			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)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Healthcare Visions, Inc. d/b/a Beech		2077-C		9/30/2020		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) Interest Expense				\$	25,389	25,389	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	25,389	25,389	
14. Insurance							
a. Insurance on Property (buildings only)				\$	20,857	20,857	
b. Insurance on Automobiles				\$	9,971	9,971	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$	36,108	36,108	
3. Other (Specify) Director Ins \$12,644 (Disallowed) Cyber Liability \$4,14				\$	16,787	16,787	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	83,723	83,723	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	7,572,718	7,572,718	



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood				2077-C	9/30/2020	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.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 94,477	94,477		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 203,705	203,705		
7.			Other - See attached Schedule	\$ 260	260		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 213	213		
10.			Accounting	\$			
10a.			Legal	\$ 26,569	26,569		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 429	429		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	l3	Gifts, flowers and coffee shops	\$ 2,275	2,275		
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	\$ 1,498	1,498		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 7,634	7,634		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 526	526		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 38,595	38,595		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<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)				\$ 376,181	376,181		

\* All except "Help Wanted".

(Carry Subtotal forward to next page )

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A1	Owners Salary	\$ 94,477		
<b>Total Other Salaries Adjustment</b>			\$ 94,477	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Respiratory Therapy	260		
<b>Total Other Fees Adjustments</b>			\$ 260	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Bank Charges Credit Card Fees (Disallowed)	\$ 5,477		
15	1k2	Motor Vehicle Taxes	\$ 603		
16	L6	Auto Expenses	\$ 5,672		
15	1g	Office Supplies	\$ 13,072		
15	Various	Owner's Benefits	\$ 10,347		
15	1a9	Employee Relations	3,424		
<b>Total Other A&amp;G Adjustments</b>			\$ 38,595	\$ -	\$ -

**Beechwood Rehab 2020 Cost Report  
Disallowance Schedule for Cell Phones  
September 30, 2020**

Total Cell Phone Exp acct #4100-21	<u>Amount</u> 1,509	<a href="#">TB Linked</a>
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	

**Disallowed Cell Phone (Page 28, Line 12)** \$ 429

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

Name of Facility				License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood				2077-C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 376,181	376,181		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 110,870	110,870		
28.	20	5d	Ambulance/Limousine	\$ 9,286	9,286		
29.	20	5f	X-rays, etc	\$ 4,160	4,160		
30.	20	5h	Laboratory	\$ 12,490	12,490		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,639	6,639		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 5,659	5,659		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 7,024	7,024		
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	\$ 25,987	25,987		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 3,001	3,001		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 561,297	561,297		

\*\*\* 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.

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Oxygen Rental MRA (Disallowed)	\$ 868		
20	5j	Medical Rental -Med A (Disallowed)	\$ 495		
20	5j	Oxygen Rental Managed Care (Disallowed)	\$ 411		
20	5j	Title 19 Oxygen Rental (Disallowed)	\$ 752		
20	5j	Oxygen Rental House (Disallowed)	\$ 1,521		
20	5j	Splint Brace Supplies (Disallowed)	\$ 184		
20	5j	W/C Parts (Disallowed)	\$ 491		
20	5j	W/C Cushions (Disallowed)	\$ 61		
20	5j	Medical Rental Managed Care (Disallowed)	\$ 145		
20	5i	Cable TV Disallowance Attached	\$ 731		
<b>Total Other Ancillary Costs</b>			<b>\$ 5,659</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	B7	Motor Vehicle Depreciation Disallowance	\$ 7,024		
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 7,024</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c	Directors and Owners Insurance	\$ 12,644		
22	6e	Auto Lease	\$ 3,372		
27	14b	Auto Insurance	\$ 9,971		
<b>Total Other Property Adjustments</b>			<b>\$ 25,987</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Income (See Page 29a)	\$ 197		
30	IV 8	Misc Expenses (Disallowed)	\$ 2,540		
22	6G	Outpatient Overhead (See attached)	\$ 187		
22	10b	Outpatient Taxes (See attached)	\$ 63		
27	14a	Outpatient Property Insurance (See attached)	\$ 14		
<b>Total Other Adjustments</b>			\$ 3,001	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Beechwood Rehab 2020 Cost Report  
Disallowance Schedule for Cable TV  
September 30, 2020**

Total Cable TV Expense acct #4100-24	<u>Amount</u> 4,331 <a href="#">TB Linked</a>
Monthly Allowable amount	300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 3,600</u>
<b>Disallowed Cable TV (Page 29a)</b>	<u><u>\$ 731</u></u>

Beechwood Rehabilitation & Nursing Center  
 Outpatient Disallowances  
 September 30, 2020

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)	21,724	[C]	W/P B.01
Total Outpatient Therapy Treatments	329		W/P D.04
Total Therapies	22,053	[C]	Calculated
Outpatient % to Total Therapies	1.49%		

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.07%
-----------------------	-------

Disallowance

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
Maint & Op Expenses (Pg 22 line 6g)	287,704	187	29a
Depreciation - Building (Pg 22 line 7b)	168,521	110	N/A
Rent (Pg 22 line 9)	434,341	282	N/A
Real Estate Taxes (Pg 22 line 10b)	96,734	63	29a
Property Insurance (Pg 27 line 14a)	20,857	14	29a
		<u>656</u>	

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



## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2020			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> )	\$ 4,836,805	4,836,805				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,645,490)	(1,645,490)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 658,775	658,775				
b. Medicare Room and Board Contractual Allowance **	\$ 368,032	368,032				
4. a. Private-Pay Residents and Other	\$ 2,057,197	2,057,197				
b. Private-Pay Room and Board Contractual Allowance **	\$ (75,983)	(75,983)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 61,223	61,223				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 57,556	57,556				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 596	596				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 453	453				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 263,436	263,436				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 140,715	140,715				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 52,974	52,974				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 29,088	29,088				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 274,780	274,780				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 167,612	167,612				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (456,984)	(456,984)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (147,802)	(147,802)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 6,642,983	6,642,983				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 1,273	1,273				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 1,788	1,788				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 588,026	588,026				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 591,087	591,087				
<b>VI. Total All Revenue</b> (III +V)	\$ 7,234,070	7,234,070				

\* 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 II6a	Laboratory Med A	6,295		
30 II6a	Equipment Rental Med A	\$ 1,255		
30 II6a	Other Services MCR	\$ 17,827		
30 II6a	Contract Allow-Ancillary	\$ (434,171)		
30 II6a	Radiology MCR	\$ 2,346		
30 II6a	Contract All Ancillaire Med B	\$ (47,865)		
30 II6a	Med B C/A 2% Sequestration	\$ (2,671)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (456,984)</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II6b	Oxygen Supply Private	(106)		
30 II6b	Oxygen Supply Rental XIX	5,309		
30 II6b	Lab MCD	19		
30 II6b	Equip Rental MCD	72		
30 II6b	CA MCD Ancillary	(11,996)		
30 II6b	CA MCD Ancillary	375		
30 II6b	Equipment Rental MGD	559		
30 II6b	Lab MGD	3,683		
30 II6b	Other Services MGD	1,892		
30 II6b	CA MGD	(204,734)		
30 II6b	Radiology MGD	1,505		
30 II6b	Managed Medicare Part B	\$ 64,620		
30 II6b	Managed Medicare Part B CA	\$ (19,609)		
30 II6b	CA Anc Hospice	\$ (156)		
30 II6b	Equipment Rental Hospice	\$ 156		
30 II6b	OutPatient Therapy	\$ 12,434		
30 II6b	Cont. Adjustment Outpatient Th	\$ (1,825)		
<b>Total Other Resident Revenue</b>		<b>\$ (147,802)</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV5	Interest Income Accts Rec	955,960	13		
30 IV5	Interest Income		\$ 1,775		
<b>Total Interest Income</b>			<b>\$ 1,788</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	Late Fee Income	7,296		
30 IV8	Class Action Suit (Pharmacy and Med B Supplies already self disallowed)	\$ 82		
30 IV8	HHS Income	\$ 568,791		
30 IV8	Misc Expenses (Disallowed)	\$ 2,540		
30 IV8	Recovery of Bad Debt	\$ 440		
30 IV8	Other Income (See Page 29a)	\$ 197		
30 IV8	Gain/Loss Disposition of Assets	\$ 8,680		
<b>Total Other Revenue</b>		<b>\$ 588,026</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	2077-C	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	834,755
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	955,960
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	11,012
4. Inventories			\$	
5. Prepaid Expenses			\$	65,490
a. Prepaid Expenses	41,938			
b. Prepaid Sub S Fed Taxes	16,872			
c. Prepaid State Corp Taxes	6,680			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	(4,499)
Patient Refund	(6,898)			
Exchange Account	2,399			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,862,718
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>74,015</u>		\$	7,266
	Accum. Depreciation <u>66,749</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>218,072</u>		\$	68,307
	Accum. Depreciation <u>149,765</u>	Net		
7. Motor Vehicles	*Historical Cost <u>128,364</u>		\$	19,608
	Accum. Depreciation <u>108,756</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(5,716)
FS vs CR NBV	(5,716)			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	89,465

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
33	A12	Provider Tax Payable	\$ 81,095
33	A12	Auto Loans CP	\$ 4,039
33	A12	Accrued Expenses	\$ 20,857
33	A12	Accrued Benefits	\$ 2,856
Total Other Current Liabilities (Itemize)			\$ 108,847

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	1,952,183
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
3. Buildings			*Historical Cost <u>5,055,638</u>	
Accum. Depreciation <u>4,459,322</u> Net			\$	596,316
4. Non-Movable Equipment			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
5. Movable Equipment			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
6. Motor Vehicles			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	596,316
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
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> )			\$	
_____				
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	2,548,499

\* 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 Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				693,199	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	22,769
Name of Lender		Purpose	Amount	Date Due	
Auto Loan			22,769		
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> )					
Term Loan CP			147,029		
Loan Payable Liberty Bank			170,559		
PPP Stimulus Loan			778,896		
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	1,119,253
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	1,812,452

**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 Beechwood	2077-C	9/30/2020	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			\$	596,316
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	596,316
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	308,856
6. Gain or Loss for Period			\$	(170,125)
	10/1/2019	thru	9/30/2020	
7. Total Net Worth			\$	139,731
<b>C. Total Reserves and Net Worth</b>			\$	736,047
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,548,499



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2020	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	432,274
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	7,234,070
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	7,404,195
D. Net Income or Deficit			\$	(170,125)
E. Balance			\$	262,149
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses per Page 27 \$ 7,572,718				
CR vs FS Depreciation (168,523)				
Total FS Expenses \$ 7,404,795				
2. Other <i>(itemize)</i>				
				(2,541)
F-3. Total Additions			\$	(2,541)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	119,877
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Distribution Stockholders			119,877	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	119,877
H. <b>Balance at End of Period</b>			\$	139,731
				09/30/20

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

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2020	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		Date Signed
Printed Name of Preparer				
Matthew S. Bavolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Bill White			860-442-4363	
Contact Email Address				
Facebook.com/BeechwoodRehav/				

## **ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Healthcare Visions, Inc. d/b/a Beechwood for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Healthcare Visions, Inc. d/b/a Beechwood. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

***MARCUM LLP***

New Haven, CT

June 17, 2021

# Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

This checklist is not required to be submitted with the Annual Report

**Facility Name** Beechwood Rehab

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 prior year? 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, 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 the prior cost year?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

18. Were all discrepancies on the Error Page addressed?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2020 Cost Report**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
1103-04	Cash on Hand Operation	13.00			13.00	13.00
1103-07	Liberty Operating	83,593.00			83,593.00	45,987.00
1103-08	Liberty Savings	724,914.00			724,914.00	159,239.00
1103-10	Liberty Resident Trust Savings	17,434.00			17,434.00	17,434.00
1103-11	Liberty Resident Trust Unallocated	8,801.00			8,801.00	8,801.00
1310	Accounts Receivable-Customer Deposits	211,043.00			211,043.00	0.00
1310-01	Accts Rec Xover MCR	(1,310.00)			(1,310.00)	208.00
1310-03	Accts Rec. Xover - Med B	1,475.00			1,475.00	3,472.00
1310-05	A/R Resident	118,661.00			118,661.00	95,486.00
1310-06	A/R Medicaid	79,993.00			79,993.00	311,358.00
1310-07	A/R Medicaid Pending	21,196.00			21,196.00	17,652.00
1310-08	A/R - Outpatient Part B	26,810.00			26,810.00	29,607.00
1310-09	A/R Medicare	112,536.00			112,536.00	176,883.00
1310-10	A/R MGD Care	188,348.00			188,348.00	114,681.00
1310-11	A/R Hospice	33,851.00			33,851.00	40,327.00
1310-12	A/R Other	(18,347.00)			(18,347.00)	(18,347.00)
1310-13	A/R Medicare B	32,634.00			32,634.00	47,339.00
1310-14	A/R Insurance	10,928.00			10,928.00	37,462.00
1311-00	Patient Refunds	(6,898.00)			(6,898.00)	(7,159.00)
1400-02	Accts Rec Due from VMI	193,142.00			193,142.00	193,142.00
1400-03	Loans to Employees	11,012.00			11,012.00	6,937.00
1400-05	Accts Rec Allow for Bad Debt	(55,000.00)			(55,000.00)	(55,000.00)
1400-06	Prepaid Expenses	41,938.00			41,938.00	0.00
1400-10	Prepaid Sub S Federal Taxes	16,872.00			16,872.00	0.00
1400-14	Prepaid Utilities	0.00			0.00	8,834.00
1401-00	Exchange Account	2,399.00			2,399.00	0.00
1500-01	Leasehold Improvements	74,540.00			74,540.00	74,540.00
1500-02	AccumDepr Leasehold Improveme	(66,748.00)			(66,748.00)	(64,321.00)
1500-14	Cost 2019 Ram Truck	35,480.00			35,480.00	0.00
1510-00	Computers	15,500.00			15,500.00	15,500.00
1510-01	Accumulated Depr Computers	(10,768.00)			(10,768.00)	(8,398.00)
1520-00	Equipment	48,447.00			48,447.00	29,919.00
1520-01	Accumulated Depr Equipment	(167,475.00)			(167,475.00)	(146,100.00)
1530	Prepaid State Corp Taxes	6,680.00			6,680.00	0.00
1530-01	Accumulated Depr Motor Vehicl	(59,755.00)			(59,755.00)	(94,336.00)
1530-02	Cost Equip	154,050.00			154,050.00	154,050.00
1530-05	Cost Silverado	0.00			0.00	26,690.00
1530-07	Cost-Eclipse	29,214.00			29,214.00	29,214.00
1530-11	Cost 2016 Subaru Outback	0.00			0.00	31,131.00
1530-13	Cost 2017 Honda CRV	36,980.00			36,980.00	36,980.00
2100-00	Current Liabilities	0.00			0.00	7,530.00
2100-03	Patient Deposits	4,087.00			4,087.00	4,087.00
2100-04	Patient Rec Fund	(2,328.00)			(2,328.00)	(2,328.00)
2100-05	Suspense- Flexible Spending	13,004.00			13,004.00	12,336.00
2100-06	Payroll Clearing	0.00			0.00	290.00
2100-07	401(k) Payable	1,337.00			1,337.00	(847.00)
2100-08	HUD Suspense Account	22,396.00			22,396.00	25,518.00
2100-09	Customer Deposits	(226,528.00)			(226,528.00)	(15,485.00)
2100-10	State Sales Tax	250.00			250.00	250.00
2100-13	Provider Tax Payable	(81,095.00)			(81,095.00)	(89,776.00)
2101-04	Accounts Payable - Trade	(259,193.00)			(259,193.00)	(379,203.00)
2284	Auto Loans - CP	(4,039.00)			(4,039.00)	0.00
2284-01	Term Loan - CP	(147,029.00)			(147,029.00)	0.00
2303	Accrued Expenses	(20,857.00)			(20,857.00)	0.00
2400-00	Medicare Settlement	(2,041.00)			(2,041.00)	(4,419.00)
2400-01	Accrued Salaries & Wages	(132,437.00)			(132,437.00)	(100,674.00)
2400-07	Accrued Benefits	(2,856.00)			(2,856.00)	(3,748.00)
2400-14	Auto Loan--2016 KL Subaru Out	0.00			0.00	(9,981.00)
2400-16	Auto Loan DW 2017 Honda CRV	0.00			0.00	(7,914.00)
2400-18	Auto Loan 2019 Ram Truck	(22,769.00)			(22,769.00)	0.00
2451-00	Loan Payable Liberty Bank	(170,559.00)			(170,559.00)	(319,688.00)



Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
2452-00	PPP Stimulus Loan	(778,896.00)			(778,896.00)	0.00
2500-00	Medicaid Settlement	(2,899.00)			(2,899.00)	(2,899.00)
2501-00	Retained Earnings	(428,733.00)			(428,733.00)	(512,716.00)
2503-00	Distribution of Stockholder	119,877.00			119,877.00	54,110.00
2504-00	Common Stock	(1,000.00)			(1,000.00)	(1,000.00)
3501-01	Room Sales Private	(1,444,681.00)			(1,444,681.00)	(1,509,587.00)
3501-02	Medical Supplies-Private	(453.00)			(453.00)	0.00
3501-03	Pharmacy-Private	(7.00)			(7.00)	(25.00)
3501-04	Oxygen Sup & rentals- Private	106.00			106.00	(106.00)
3501-06	Physical Therapy-Private	273.00			273.00	(2,405.00)
3501-08	Occupational Therapy-Private	0.00			0.00	(89.00)
3501-10	Other Services-Private	(1,273.00)			(1,273.00)	0.00
3501-12	Room Differential-Private	(10,040.00)			(7,380.00)	(17,420.00)
			RJE - 4	(7,380.00)		(14,040.00)
3502-01	Room Sales-Title XIX	(4,836,805.00)			(4,836,805.00)	(4,333,295.00)
3502-02	Contract Allowance-Title XIX	1,645,490.00			1,645,490.00	1,449,386.00
3502-04	Pharmacy-MCD	(5,391.00)			(5,391.00)	(4,723.00)
3502-05	Oxygen Sup & Rental-Title XIX	(5,309.00)			(5,309.00)	(5,620.00)
3502-06	Laboratory-MCD	(19.00)			(19.00)	0.00
3502-07	Physical Therapy-MCD	(11,327.00)			(11,327.00)	(10,346.00)
3502-08	Speech Therapy-MCD	(3,496.00)			(3,496.00)	0.00
3502-09	Occupational Therapy-MCD	(13,040.00)			(13,040.00)	(7,382.00)
3502-10	Equipment Rental-MCD	(72.00)			(72.00)	(180.00)
3502-12	Contract Allow-MCD Ancillary	11,996.00			11,996.00	3,375.00
3502-14	Contract.Allow.-MCD-Ancillary	(375.00)			(375.00)	0.00
3503-01	Room Sales-Medicare	(658,775.00)			(658,775.00)	(1,261,985.00)
3503-02	Contract Allowance-Med A	(381,306.00)			(381,306.00)	(746,518.00)
3503-03	Medical Supplies- Med A	(596.00)			(596.00)	(451.00)
3503-04	Pharmacy-Med A	(61,223.00)			(61,223.00)	(141,692.00)
3503-05	Oxygen Supplies& Rentals-Med A	0.00			0.00	(265.00)
3503-06	Laboratory-Med A	(6,295.00)			(6,295.00)	(4,074.00)
3503-07	Physical Therapy-Med A	(147,912.00)			(147,912.00)	(380,106.00)
3503-08	Occupational Therapy-Med A	(161,935.00)			(161,935.00)	(451,295.00)
3503-09	Speech Therapy-Med A	(35,445.00)			(35,445.00)	(44,295.00)
3503-10	Equipment Rental-Med A	(1,255.00)			(1,255.00)	(6,293.00)
3503-11	Other Services-MCR	(17,827.00)			(17,827.00)	(1,314.00)
3503-12	Contract Allow-Ancillary-MCR	434,171.00			434,171.00	1,038,659.00
3503-13	Radiology-MCR	(2,346.00)			(2,346.00)	(8,212.00)
3503-14	Med A C/A 25 Sequestration	13,274.00			13,274.00	36,599.00
3504-01	Room Sales-Managed Care	(591,387.00)			(591,387.00)	(421,630.00)
3504-02	Contract Allow-Managed Care	76,609.00			76,609.00	13,245.00
3504-04	Pharmacy-MGD	(50,521.00)			(1,537.00)	(52,058.00)
			RJE - 4	(1,537.00)		(25,692.00)
3504-06	Equip Rental-MGD	(559.00)			(559.00)	(113.00)
3504-07	Laboratory-MGD	(3,683.00)			(3,683.00)	(710.00)
3504-08	Physical Therapy-MGD	(129,661.00)			(129,661.00)	(59,035.00)
3504-09	Speech Therapy-MGD	(25,592.00)			(25,592.00)	(9,312.00)
3504-10	Occupational Therapy-MGD	(154,572.00)			(154,572.00)	(63,059.00)
3504-11	Other Services - MGD	(1,892.00)			(1,892.00)	0.00
3504-12	Contact Allowance-Ancillary-MG	204,734.00			204,734.00	13,560.00
3504-13	Radiology-MGD	(1,505.00)			(1,505.00)	(444.00)
3504-14	Managed Medicare Part B	(64,620.00)			(64,620.00)	(42,097.00)
3504-15	Managed Medicare B Contract Al	19,609.00			19,609.00	390.00
3505-01	Room Sales-Hospice	(3,709.00)			(3,709.00)	(18,293.00)
3505-02	Contract Allowance-Hospice	(1,231.00)			(1,231.00)	(15.00)
3505-05	Contract. Allow. Anc.-Hospice	156.00			156.00	0.00
3505-06	Equipment Rental- Hospice	(156.00)			(156.00)	0.00
3506-01	Room Sales-Insurance	0.00			0.00	(3,480.00)
3506-02	Contract Allowance-Insurance	605.00			605.00	1,433.00
3506-03	Insurance - Pharmacy	(100.00)			(100.00)	0.00
3506-06	Insurance-Physical Therapy	0.00			0.00	(776.00)
3506-08	Insurance-Occupational Therapy	0.00			0.00	(729.00)
3510-01	Physical Therapy-MCR B	(115,524.00)			(115,524.00)	(49,913.00)
3510-02	Speech Therapy-MCR B	(17,529.00)			(17,529.00)	(8,683.00)
3510-03	Occupational Therapy-Med B	(112,845.00)			(112,845.00)	(58,518.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
3510-05	Contract All Ancillarie-Med B	47,865.00			47,865.00	25,717.00
3510-06	Med B C/A 2% Sequestration	2,671.00			2,671.00	1,736.00
3511-01	Late Fees	(7,296.00)			(7,296.00)	(1,954.00)
3511-02	Other Income	(8,999.00)		8,917.00	(82.00)	(36,886.00)
			RJE - 4	8,917.00		
3511-03	HHS Income	(568,791.00)			(568,791.00)	0.00
3540-00	Out Patient Therapy	(12,434.00)			(12,434.00)	(52,373.00)
3541-00	Cont. Adjustment Outpatient Th	1,825.00			1,825.00	1,117.00
3541-01	Outpt 2% C/A	0.00			0.00	36.00
3590-00	Interest Income-Accts. Rec	(13.00)			(13.00)	(42.00)
4000-01	Salaries-Administrator	100,682.00			100,682.00	98,119.00
4000-02	Salaries-Office	302,502.00		(94,477.00)	208,025.00	215,573.00
			RJE - 1	(94,477.00)		
4000-03	Payroll Taxes-Office	(3,987.00)			(3,987.00)	0.00
4000-05	Salaries-MDS Coordinators	163,737.00			163,737.00	161,309.00
4075-00	Director & Officer Liability	12,644.00			12,644.00	18,190.00
4100-01	Insurance - Property (A)	20,857.00			20,857.00	17,882.00
4100-02	Insurance- Life & AD&D	3,147.00			3,147.00	3,346.00
4100-03	Insurance- Health	287,588.00			287,588.00	279,726.00
4100-04	Insurance- Workers Compensati	96,264.00			96,264.00	115,654.00
4100-05	Insurance - Liability (A)	36,108.00			36,108.00	31,970.00
4100-07	Insurance-Short Term Disabili	7,036.00			7,036.00	6,927.00
4100-08	Employee Benefits	12,999.00			12,999.00	9,579.00
4100-09	Contract Labor	850.00			850.00	190.00
4100-10	Pre Employment Expenses	5,408.00			5,408.00	4,854.00
4100-11	Employee Relations	3,424.00			3,424.00	7,182.00
4100-12	Legal Fees A&D	1,891.00			1,891.00	7,341.00
4100-13	Accounting Fees A&D	47,280.00			47,280.00	37,581.00
4100-14	Payroll Service	17,156.00			17,156.00	18,183.00
4100-15	Patient Relations (D)	2,275.00			2,275.00	8,204.00
4100-16	Licensing Fees (A)	2,925.00			2,925.00	687.00
4100-17	Uniform Allowance	0.00			0.00	(1,408.00)
4100-18	Admin-Education Exp (A)	1,141.00			1,141.00	505.00
4100-19	Phones-Pay (A)	936.00			936.00	936.00
4100-20	Office Expense (A)	18,759.00			18,759.00	21,749.00
4100-21	Phones- CELL	1,509.00			1,509.00	1,721.00
4100-22	Office Expense (D)	13,072.00			13,072.00	13,565.00
4100-23	Equipment Rental	0.00			0.00	318.00
4100-24	Cable-Service Contract	4,331.00			4,331.00	16,900.00
4100-25	Employee Physicals	0.00			0.00	65.00
4100-26	Bank Charges (A)	7,877.00			7,877.00	15,124.00
4100-27	Business Phone (A)	7,816.00			7,816.00	5,223.00
4100-28	Computer Software Lease (A)	0.00			0.00	9,855.00
4100-29	Computer Hardware (A)	3,369.00			3,369.00	1,259.00
4100-30	Computer Contract Labor	0.00			0.00	4,545.00
4100-31	Software Maintenance Expense	56,316.00			56,316.00	41,662.00
4100-32	Collection Fee	26,569.00			26,569.00	56.00
4100-33	Training/Seminars-Admin	(226.00)			(226.00)	4,362.00
4100-34	Travel-Adminstrative (A)	852.00			852.00	1,356.00
4100-35	Travel (D)	1,498.00			1,498.00	2,070.00
4100-36	Dues (D)	0.00			0.00	85.00
4100-37	Dues (A)	6,437.00			6,437.00	4,794.00
4100-38	Gifts-Christmas Party (A)	16,398.00			16,398.00	8,372.00
4100-39	Advertising-Classified (A)	3,610.00			3,610.00	2,326.00
4100-40	Auto (D)	5,672.00			5,672.00	6,076.00
4100-43	Rent (A)	422,941.00			422,941.00	365,839.00
4100-44	Rent (D) D. White	11,400.00			11,400.00	11,400.00
4100-45	FICA Expense-Employers	288,040.00			288,040.00	270,149.00
4100-46	FUTA	4,479.00			4,479.00	4,881.00
4100-47	SUTA	60,609.00			60,609.00	73,871.00
4100-48	Sales Tax	0.00			0.00	229.00
4100-50	Provider User Tax-State	343,824.00			343,824.00	334,575.00
4100-51	State of CT Business Tax	121.00			121.00	129.00
4100-53	Miscellaneous Expense	(2,540.00)			(2,540.00)	0.00
4100-54	Interest Expense	25,389.00			25,389.00	25,088.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
4100-55	Donations	526.00			526.00	4,007.00
4100-56	Fines	0.00			0.00	17,345.00
4100-61	Private Cyber Liability	4,143.00			4,143.00	4,296.00
4100-62	Dental Insurance	10,899.00			10,899.00	10,911.00
4100-63	Internet Service	8,519.00			8,519.00	11,735.00
4100-64	Vision Insurance	130.00			130.00	96.00
4100-65	EAP-Employee Assistance Progr	764.00			764.00	884.00
4100-67	Sponsorship	0.00			0.00	150.00
4100-68	Car Lease expense	3,372.00			3,372.00	0.00
4100-69	401K Fees	2,273.00			2,273.00	0.00
4291-00	Bad Debt Expense	213.00			213.00	92,617.00
5100-02	Salaries DNS	118,825.00			118,825.00	99,075.00
5100-03	Salaries Registered Nurses	598,943.00			598,943.00	555,140.00
5100-04	Salaries LPN	598,788.00			598,788.00	556,054.00
5100-05	Salaries CNA	1,114,985.00			1,114,985.00	1,045,379.00
5100-06	Salaries Nursing Other (A)	55,165.00			55,165.00	51,339.00
5100-07	Salaries Pool Nurses	5,241.00			4,095.00	4,940.00
			RJE - 2	(1,146.00)		
5100-08	X-Rays Med A Tech Component (	32.00			32.00	551.00
5100-09	X-Rays (D) Managed	1,629.00			1,629.00	837.00
5100-12	X-Rays (A) Medicare	2,499.00			2,499.00	7,547.00
5100-13	Prescript Drugs MC & Medicare	107,787.00			107,787.00	166,276.00
5100-14	HouseStock Drug Supplies	37,771.00			37,771.00	42,082.00
5100-15	Nursing Education Exp	0.00			0.00	2,068.00
5100-17	Ambulance/Transport	9,286.00			9,286.00	6,540.00
5100-20	Nursing Supplies Nursing	130,719.00			130,719.00	76,828.00
5100-21	Attends (A)	24,993.00			24,993.00	25,390.00
5100-23	Medicare A--Laboratory (D)	9,037.00			9,037.00	3,717.00
5100-24	Managed Care--Laboratory	3,453.00			3,453.00	562.00
5100-25	Med A Medical Supplies	3,266.00			3,266.00	691.00
5100-28	Equipment Rental Nursing	5,829.00			5,829.00	6,060.00
5100-29	Title 19 Medical Supply	322.00			322.00	0.00
5100-30	Oxygen Rental-MRA	868.00			868.00	3,180.00
5100-31	Medical Rental--Med A (D)	495.00			495.00	2,627.00
5100-32	Liquid Oxygen	4,055.00			4,055.00	3,878.00
5100-39	Oxygen Rental--Managed Care	411.00			411.00	823.00
5100-42	Medical Rental- Managed Care	145.00			145.00	72.00
5100-45	Title 19 Oxygen Rental	752.00			752.00	0.00
5100-46	Oxygen Supply	2,584.00			2,584.00	3,736.00
5100-49	Oxygen Rental--House	1,521.00			1,521.00	1,537.00
5100-50	T19 Medical Rental	0.00			0.00	125.00
5100-51	Pnu/FLU vaccines residents	3,083.00			3,083.00	0.00
5500-01	Admissions Salaries	59,038.00			59,038.00	72,241.00
5500-03	Admissions Promotional	1,598.00			1,598.00	1,945.00
5500-04	Admissions Other	1,809.00			1,809.00	963.00
5500-05	Admissions Events	0.00			0.00	70.00
5500-07	Advertising Radio	2,250.00			2,250.00	975.00
5500-09	Advertising Print (D)	1,977.00			1,977.00	11,062.00
6000-01	Recreation Salaries	83,760.00			83,760.00	59,242.00
6000-02	Recreation Entertainment	1,689.00			1,689.00	3,590.00
6000-03	Recreation Education Expense	0.00			0.00	180.00
6000-04	Books/Magazines/Periodicals	455.00			455.00	34.00
6000-06	Recreation Supplies	132.00			132.00	702.00
6120a	Salaries - Owner	0.00			94,477.00	92,695.00
			RJE - 1	94,477.00		
6500-01	Dietary Salaries	295,506.00			295,506.00	275,869.00
6500-02	Food (A)	121.00			121.00	159.00
6500-04	Dietician	25,162.00			25,162.00	27,325.00
6500-05	Dietary Supplies (A)	8,384.00			8,384.00	7,219.00
6500-06	Raw Food Other	109,934.00			109,934.00	94,596.00
6500-07	Breads	7,349.00			7,349.00	7,802.00
6500-08	Dairy Products Exp	21,715.00			21,715.00	21,915.00
6500-09	Fruit/Produce (A)	18,558.00			18,558.00	19,534.00
6500-10	Dietary Paper Supplies	6,815.00			6,815.00	7,267.00
6500-12	Replacement Expense	1,174.00			1,174.00	0.00

Account	Description	UNADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
6500-13	Supplements A	5,334.00			5,334.00	3,924.00
6500-14	Thickened Liquids	2,839.00			2,839.00	3,838.00
7500-00	Housekeeping	0.00			0.00	194.00
7500-02	Salaries - Housekeeping	188,597.00			188,597.00	169,206.00
7500-03	Payroll Taxes Housekeeping	96.00			96.00	0.00
7500-04	Supplies - Housekeeping	33,635.00			33,635.00	30,448.00
8000-01	Salaries - Laundry	33,710.00			33,710.00	30,394.00
8000-03	Linen and Bedding	5,033.00			5,033.00	3,557.00
8000-04	Supplies - Laundry	5,573.00			5,573.00	6,872.00
8491	Outside Labor-Speech Therapy	0.00			39,592.00	25,118.00
			RJE - 3	39,592.00		
8500-01	Salaries - Maintenance	109,049.00			109,049.00	102,675.00
8500-03	Maintenance Supplies	18,041.00			18,041.00	20,092.00
8500-04	Maintenance - Purchased Servi	15,625.00			15,625.00	16,103.00
8500-05	Equipment Repairs and Mainten	79,571.00			79,571.00	4,856.00
8500-06	Utilities Water & Sewer	33,687.00			33,687.00	29,510.00
8500-07	Utilities Electric	69,520.00			69,520.00	74,885.00
8500-08	Utilities - Gas and Oil	39,579.00			39,579.00	35,291.00
8500-09	Waste Disposal	12,284.00			12,284.00	14,491.00
8500-11	Insurance Vehicles	9,971.00			9,971.00	14,177.00
8500-12	Depreciation Expense	40,591.00			40,591.00	46,110.00
8500-13	Property Taxes	96,734.00			96,734.00	99,059.00
8500-14	Equipment Lease	10,114.00			10,114.00	10,602.00
8500-17	Motor Vehicles Taxes	603.00			603.00	730.00
8600-00	Non Deductible Penalty	0.00			0.00	1,637.00
9000-05	Outside Labor ST	1,890.00			0.00	0.00
			RJE - 3	(1,890.00)		
9000-08	Supplies - Rehab	1,893.00			1,893.00	4,053.00
9000-10	ADL Supplies	0.00			0.00	3,280.00
9000-12	Splint/Brace Supplies	184.00			184.00	39.00
9000-13	OT - Pool	0.00			203,705.00	263,305.00
			RJE - 3	203,705.00		
9000-14	W/C - Parts	491.00			491.00	252.00
9000-16	W/C Cushions	61.00			61.00	383.00
9000-17	Walking Devices	0.00			0.00	40.00
9000-25	Rehab Lease Equipment	5,061.00			5,061.00	8,853.00
9000-26	Contract-Rehab Management	470,696.00			229,289.00	238,887.00
			RJE - 3	(241,407.00)		
9000-29	Resp Assessment	260.00			260.00	480.00
9500-01	Salaries-Social Services	68,011.00			68,011.00	64,017.00
9500-06	Outside Contract Social Work	0.00			0.00	870.00
9800-01	Pharmacy Consultant	6,052.00			6,052.00	6,240.00
9800-04	Medical Director	29,000.00			29,000.00	47,000.00
9800-06	Physiatrist	10,575.00			10,575.00	15,413.00
9800-07	Dentist	4,158.00			4,158.00	4,536.00
9800-08	Strategic	21,403.00			21,403.00	20,472.00
9800-11	Other Services	0.00			0.00	1,065.00
9806-01	Interest Income	(1,775.00)			(1,775.00)	(662.00)
9806-02	Recovery of Bad Debt	(440.00)			(440.00)	(580.00)
9806-03	Other Income	(197.00)			(197.00)	0.00
9806-04	Gain/Loss Disposition of Asset	(8,680.00)			(8,680.00)	0.00
Marcum 104	Nurse Pool - LPN	0.00			1,131.00	3,765.00
			RJE - 2	1,131.00		
Marcum 110	Nurse Pool - CNA	0.00			15.00	0.00
			RJE - 2	15.00		
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>170,125.00</b>		<b>0.00</b>	<b>170,125.00</b>	<b>27,332.00</b>

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2020 Cost Report**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper:

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
<b>Group : [10-A] Salaries and Wages</b>						
<b>Subgroup : [1] Operators/Owners</b>						
6120a	Salaries - Owner	0.00		94,477.00	94,477.00	92,695.00
			RJE - 1	94,477.00		
<b>Subtotal [1] Operators/Owners</b>		<b>0.00</b>		<b>94,477.00</b>	<b>94,477.00</b>	<b>92,695.00</b>
<b>Subgroup : [2] Administrators</b>						
4000-01	Salaries-Administrator	100,682.00		0.00	100,682.00	98,119.00
<b>Subtotal [2] Administrators</b>		<b>100,682.00</b>		<b>0.00</b>	<b>100,682.00</b>	<b>98,119.00</b>
<b>Subgroup : [4] Other Administrative Salaries</b>						
4000-02	Salaries-Office	302,502.00		(94,477.00)	208,025.00	215,573.00
			RJE - 1	(94,477.00)		
5500-01	Admissions Salaries	59,038.00		0.00	59,038.00	72,241.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>361,540.00</b>		<b>(94,477.00)</b>	<b>267,063.00</b>	<b>287,814.00</b>
<b>Subgroup : [5C] Dietary Workers</b>						
6500-01	Dietary Salaries	295,506.00		0.00	295,506.00	275,869.00
<b>Subtotal [5C] Dietary Workers</b>		<b>295,506.00</b>		<b>0.00</b>	<b>295,506.00</b>	<b>275,869.00</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>						
7500-02	Salaries - Housekeeping	188,597.00		0.00	188,597.00	169,206.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>188,597.00</b>		<b>0.00</b>	<b>188,597.00</b>	<b>169,206.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>						
8500-01	Salaries - Maintenance	109,049.00		0.00	109,049.00	102,675.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>109,049.00</b>		<b>0.00</b>	<b>109,049.00</b>	<b>102,675.00</b>
<b>Subgroup : [8B] Other Laundry Workers</b>						
8000-01	Salaries - Laundry	33,710.00		0.00	33,710.00	30,394.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>33,710.00</b>		<b>0.00</b>	<b>33,710.00</b>	<b>30,394.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>						
5100-02	Salaries DNS	118,825.00		0.00	118,825.00	99,075.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>118,825.00</b>		<b>0.00</b>	<b>118,825.00</b>	<b>99,075.00</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>						
5100-03	Salaries Registered Nurses	598,943.00		0.00	598,943.00	555,140.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>598,943.00</b>		<b>0.00</b>	<b>598,943.00</b>	<b>555,140.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>						
4000-05	Salaries-MDS Coordinators	163,737.00		0.00	163,737.00	161,309.00
5100-06	Salaries Nursing Other (A)	55,165.00		0.00	55,165.00	51,339.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>218,902.00</b>		<b>0.00</b>	<b>218,902.00</b>	<b>212,648.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>						
5100-04	Salaries LPN	598,788.00		0.00	598,788.00	556,054.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>598,788.00</b>		<b>0.00</b>	<b>598,788.00</b>	<b>556,054.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>						
5100-05	Salaries CNA	1,114,985.00		0.00	1,114,985.00	1,045,379.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,114,985.00</b>		<b>0.00</b>	<b>1,114,985.00</b>	<b>1,045,379.00</b>
<b>Subgroup : [12H] Recreation Workers</b>						
6000-01	Recreation Salaries	83,760.00		0.00	83,760.00	59,242.00
<b>Subtotal [12H] Recreation Workers</b>		<b>83,760.00</b>		<b>0.00</b>	<b>83,760.00</b>	<b>59,242.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>						
9500-01	Salaries-Social Services	68,011.00		0.00	68,011.00	64,017.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>68,011.00</b>		<b>0.00</b>	<b>68,011.00</b>	<b>64,017.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>3,891,298.00</b>		<b>0.00</b>	<b>3,891,298.00</b>	<b>3,648,327.00</b>
<b>Group : [13-B] Professional Fees</b>						
<b>Subgroup : [1] Dietitian</b>						
6500-04	Dietician	25,162.00		0.00	25,162.00	27,325.00
<b>Subtotal [1] Dietitian</b>		<b>25,162.00</b>		<b>0.00</b>	<b>25,162.00</b>	<b>27,325.00</b>
<b>Subgroup : [2] Dentist</b>						
9800-07	Dentist	4,158.00		0.00	4,158.00	4,536.00
<b>Subtotal [2] Dentist</b>		<b>4,158.00</b>		<b>0.00</b>	<b>4,158.00</b>	<b>4,536.00</b>

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		9/30/2020			9/30/2020	9/30/2019
<b>Subgroup : [3] Pharmacist</b>						
9800-01	Pharmacy Consultant	6,052.00		0.00	6,052.00	6,240.00
<b>Subtotal [3] Pharmacist</b>		<b>6,052.00</b>		<b>0.00</b>	<b>6,052.00</b>	<b>6,240.00</b>
<b>Subgroup : [5A] PT - Resident Care</b>						
9000-26	Contract-Rehab Management	470,696.00		(241,407.00)	229,289.00	238,887.00
			RJE - 3	(241,407.00)		
<b>Subtotal [5A] PT - Resident Care</b>		<b>470,696.00</b>		<b>(241,407.00)</b>	<b>229,289.00</b>	<b>238,887.00</b>
<b>Subgroup : [6] Social Worker</b>						
9500-06	Outside Contract Social Work	0.00		0.00	0.00	870.00
9800-11	Other Services	0.00		0.00	0.00	1,065.00
<b>Subtotal [6] Social Worker</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>1,935.00</b>
<b>Subgroup : [8A] Medical Director</b>						
9800-04	Medical Director	29,000.00		0.00	29,000.00	47,000.00
<b>Subtotal [8A] Medical Director</b>		<b>29,000.00</b>		<b>0.00</b>	<b>29,000.00</b>	<b>47,000.00</b>
<b>Subgroup : [8E] Other</b>						
9800-06	Physiatrist	10,575.00		0.00	10,575.00	15,413.00
<b>Subtotal [8E] Other</b>		<b>10,575.00</b>		<b>0.00</b>	<b>10,575.00</b>	<b>15,413.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>						
8491	Outside Labor-Speech Therapy	0.00		39,592.00	39,592.00	25,118.00
			RJE - 3	39,592.00		
9000-05	Outside Labor ST	1,890.00		(1,890.00)	0.00	0.00
			RJE - 3	(1,890.00)		
<b>Subtotal [9A] ST - Resident Care</b>		<b>1,890.00</b>		<b>37,702.00</b>	<b>39,592.00</b>	<b>25,118.00</b>
<b>Subgroup : [10A] OT - Resident Care</b>						
9000-13	OT - Pool	0.00		203,705.00	203,705.00	263,305.00
			RJE - 3	203,705.00		
<b>Subtotal [10A] OT - Resident Care</b>		<b>0.00</b>		<b>203,705.00</b>	<b>203,705.00</b>	<b>263,305.00</b>
<b>Subgroup : [11A1] RN's - Direct Care</b>						
5100-07	Salaries Pool Nurses	5,241.00		(1,146.00)	4,095.00	4,940.00
			RJE - 2	(1,146.00)		
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>5,241.00</b>		<b>(1,146.00)</b>	<b>4,095.00</b>	<b>4,940.00</b>
<b>Subgroup : [11B1] LPN's - Direct Care</b>						
Marcum 104	Nurse Pool - LPN	0.00		1,131.00	1,131.00	3,765.00
			RJE - 2	1,131.00		
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>0.00</b>		<b>1,131.00</b>	<b>1,131.00</b>	<b>3,765.00</b>
<b>Subgroup : [11C] Aides</b>						
Marcum 110	Nurse Pool - CNA	0.00		15.00	15.00	0.00
			RJE - 2	15.00		
<b>Subtotal [11C] Aides</b>		<b>0.00</b>		<b>15.00</b>	<b>15.00</b>	<b>0.00</b>
<b>Subgroup : [12] Other</b>						
9000-29	Resp Assessment	260.00		0.00	260.00	480.00
<b>Subtotal [12] Other</b>		<b>260.00</b>		<b>0.00</b>	<b>260.00</b>	<b>480.00</b>
<b>Total [13-B] Professional Fees</b>		<b>553,034.00</b>		<b>0.00</b>	<b>553,034.00</b>	<b>638,944.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>						
<b>Subgroup : [1A1] Workmen's Compensation</b>						
4100-04	Insurance- Workers Compensati	96,264.00		0.00	96,264.00	115,654.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>96,264.00</b>		<b>0.00</b>	<b>96,264.00</b>	<b>115,654.00</b>
<b>Subgroup : [1A2] Disability Insurance</b>						
4100-07	Insurance-Short Term Disabili	7,036.00		0.00	7,036.00	6,927.00
<b>Subtotal [1A2] Disability Insurance</b>		<b>7,036.00</b>		<b>0.00</b>	<b>7,036.00</b>	<b>6,927.00</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>						
4100-46	FUTA	4,479.00		0.00	4,479.00	4,881.00
4100-47	SUTA	60,609.00		0.00	60,609.00	73,871.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>65,088.00</b>		<b>0.00</b>	<b>65,088.00</b>	<b>78,752.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>						
4000-03	Payroll Taxes-Office	(3,987.00)		0.00	(3,987.00)	0.00

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4100-45	FICA Expense-Employers	288,040.00		0.00	288,040.00	270,149.00
7500-03	Payroll Taxes Housekeeping	96.00		0.00	96.00	0.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<u>284,149.00</u>		<u>0.00</u>	<u>284,149.00</u>	<u>270,149.00</u>
<b>Subgroup : [1A5] Health Insurance</b>						
4100-03	Insurance- Health	287,588.00		0.00	287,588.00	279,726.00
4100-62	Dental Insurance	10,899.00		0.00	10,899.00	10,911.00
4100-64	Vision Insurance	130.00		0.00	130.00	96.00
<b>Subtotal [1A5] Health Insurance</b>		<u>298,617.00</u>		<u>0.00</u>	<u>298,617.00</u>	<u>290,733.00</u>
<b>Subgroup : [1A6] Life Insurance</b>						
4100-02	Insurance- Life & AD&D	3,147.00		0.00	3,147.00	3,346.00
<b>Subtotal [1A6] Life Insurance</b>		<u>3,147.00</u>		<u>0.00</u>	<u>3,147.00</u>	<u>3,346.00</u>
<b>Subgroup : [1A8] Uniform Allowance</b>						
4100-17	Uniform Allowance	0.00		0.00	0.00	(1,408.00)
<b>Subtotal [1A8] Uniform Allowance</b>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>(1,408.00)</u>
<b>Subgroup : [1A9] Other</b>						
4100-08	Employee Benefits	12,999.00		0.00	12,999.00	9,579.00
4100-11	Employee Relations	3,424.00		0.00	3,424.00	7,182.00
4100-65	EAP-Employee Assistance Progr	764.00		0.00	764.00	884.00
4100-69	401K Fees	2,273.00		0.00	2,273.00	0.00
<b>Subtotal [1A9] Other</b>		<u>19,460.00</u>		<u>0.00</u>	<u>19,460.00</u>	<u>17,645.00</u>
<b>Subgroup : [1C] Bad Debts</b>						
4291-00	Bad Debt Expense	213.00		0.00	213.00	92,617.00
<b>Subtotal [1C] Bad Debts</b>		<u>213.00</u>		<u>0.00</u>	<u>213.00</u>	<u>92,617.00</u>
<b>Subgroup : [1D] Accounting and Auditing</b>						
4100-13	Accounting Fees A&D	47,280.00		0.00	47,280.00	37,581.00
<b>Subtotal [1D] Accounting and Auditing</b>		<u>47,280.00</u>		<u>0.00</u>	<u>47,280.00</u>	<u>37,581.00</u>
<b>Subgroup : [1E] Legal</b>						
4100-12	Legal Fees A&D	1,891.00		0.00	1,891.00	7,341.00
4100-32	Collection Fee	26,569.00		0.00	26,569.00	56.00
<b>Subtotal [1E] Legal</b>		<u>28,460.00</u>		<u>0.00</u>	<u>28,460.00</u>	<u>7,397.00</u>
<b>Subgroup : [1G] Office Supplies</b>						
4100-20	Office Expense (A)	18,759.00		0.00	18,759.00	21,749.00
4100-22	Office Expense (D)	13,072.00		0.00	13,072.00	13,565.00
4100-28	Computer Software Lease (A)	0.00		0.00	0.00	9,855.00
4100-29	Computer Hardware (A)	3,369.00		0.00	3,369.00	1,259.00
4100-31	Software Maintenance Expense	56,316.00		0.00	56,316.00	41,662.00
4100-63	Internet Service	8,519.00		0.00	8,519.00	11,735.00
<b>Subtotal [1G] Office Supplies</b>		<u>100,035.00</u>		<u>0.00</u>	<u>100,035.00</u>	<u>99,825.00</u>
<b>Subgroup : [1H1] Telephone and Telegraph</b>						
4100-19	Phones-Pay (A)	936.00		0.00	936.00	936.00
4100-27	Business Phone (A)	7,816.00		0.00	7,816.00	5,223.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>8,752.00</u>		<u>0.00</u>	<u>8,752.00</u>	<u>6,159.00</u>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>						
4100-21	Phones- CELL	1,509.00		0.00	1,509.00	1,721.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>1,509.00</u>		<u>0.00</u>	<u>1,509.00</u>	<u>1,721.00</u>
<b>Subgroup : [1J] Corporation Business Taxes</b>						
4100-51	State of CT Business Tax	121.00		0.00	121.00	129.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<u>121.00</u>		<u>0.00</u>	<u>121.00</u>	<u>129.00</u>
<b>Subgroup : [1K2] Other</b>						
4100-48	Sales Tax	0.00		0.00	0.00	229.00
8500-17	Motor Vehicles Taxes	603.00		0.00	603.00	730.00
<b>Subtotal [1K2] Other</b>		<u>603.00</u>		<u>0.00</u>	<u>603.00</u>	<u>959.00</u>
<b>Subgroup : [1K3] Resident Day User Fee</b>						
4100-50	Provider User Tax-State	343,824.00		0.00	343,824.00	334,575.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>343,824.00</u>		<u>0.00</u>	<u>343,824.00</u>	<u>334,575.00</u>
<b>Total [15] Expenditures Other than Salaries</b>		<u>1,304,558.00</u>		<u>0.00</u>	<u>1,304,558.00</u>	<u>1,362,761.00</u>

Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General

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		9/30/2020			9/30/2020	9/30/2019
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>					
4100-38	Gifts-Christmas Party (A)	16,398.00		0.00	16,398.00	8,372.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>16,398.00</b>		<b>0.00</b>	<b>16,398.00</b>	<b>8,372.00</b>
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>					
4100-15	Patient Relations (D)	2,275.00		0.00	2,275.00	8,204.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>2,275.00</b>		<b>0.00</b>	<b>2,275.00</b>	<b>8,204.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>					
4100-34	Travel-Administrative (A)	852.00		0.00	852.00	1,356.00
4100-35	Travel (D)	1,498.00		0.00	1,498.00	2,070.00
<b>Subtotal [4] Employee Travel</b>		<b>2,350.00</b>		<b>0.00</b>	<b>2,350.00</b>	<b>3,426.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>					
4100-18	Admin-Education Exp (A)	1,141.00		0.00	1,141.00	505.00
4100-33	Training/Seminars-Admin	(226.00)		0.00	(226.00)	4,362.00
5100-15	Nursing Education Exp	0.00		0.00	0.00	2,068.00
6000-03	Recreation Education Expense	0.00		0.00	0.00	180.00
<b>Subtotal [5] Education Expense</b>		<b>915.00</b>		<b>0.00</b>	<b>915.00</b>	<b>7,115.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>					
4100-40	Auto (D)	5,672.00		0.00	5,672.00	6,076.00
<b>Subtotal [6] Automobile Expense</b>		<b>5,672.00</b>		<b>0.00</b>	<b>5,672.00</b>	<b>6,076.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>					
4100-39	Advertising-Classified (A)	3,610.00		0.00	3,610.00	2,326.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>3,610.00</b>		<b>0.00</b>	<b>3,610.00</b>	<b>2,326.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>					
5500-03	Admissions Promotional	1,598.00		0.00	1,598.00	1,945.00
5500-04	Admissions Other	1,809.00		0.00	1,809.00	963.00
5500-07	Advertising Radio	2,250.00		0.00	2,250.00	975.00
5500-09	Advertising Print (D)	1,977.00		0.00	1,977.00	11,062.00
<b>Subtotal [M3] Advertising Other</b>		<b>7,634.00</b>		<b>0.00</b>	<b>7,634.00</b>	<b>14,945.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>					
4100-36	Dues (D)	0.00		0.00	0.00	85.00
4100-37	Dues (A)	6,437.00		0.00	6,437.00	4,794.00
<b>Subtotal [M8] Dues and Membership Fees to Professional A</b>		<b>6,437.00</b>		<b>0.00</b>	<b>6,437.00</b>	<b>4,879.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>					
4100-55	Donations	526.00		0.00	526.00	4,007.00
4100-67	Sponsorship	0.00		0.00	0.00	150.00
<b>Subtotal [M10] Contributions</b>		<b>526.00</b>		<b>0.00</b>	<b>526.00</b>	<b>4,157.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>					
4100-14	Payroll Service	17,156.00		0.00	17,156.00	18,183.00
4100-30	Computer Contract Labor	0.00		0.00	0.00	4,545.00
9800-08	Strategic	21,403.00		0.00	21,403.00	20,472.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>38,559.00</b>		<b>0.00</b>	<b>38,559.00</b>	<b>43,200.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>					
4100-10	Pre Employment Expenses	5,408.00		0.00	5,408.00	4,854.00
4100-16	Licensing Fees (A)	2,925.00		0.00	2,925.00	687.00
4100-23	Equipment Rental	0.00		0.00	0.00	318.00
4100-25	Employee Physicals	0.00		0.00	0.00	65.00
4100-26	Bank Charges (A)	7,877.00		0.00	7,877.00	15,124.00
4100-56	Fines	0.00		0.00	0.00	17,345.00
5500-05	Admissions Events	0.00		0.00	0.00	70.00
8600-00	Non Deductible Penalty	0.00		0.00	0.00	1,637.00
<b>Subtotal [M13] Other</b>		<b>16,210.00</b>		<b>0.00</b>	<b>16,210.00</b>	<b>40,100.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin</b>		<b>100,586.00</b>		<b>0.00</b>	<b>100,586.00</b>	<b>142,800.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>					
6500-02	Food (A)	121.00		0.00	121.00	159.00
6500-06	Raw Food Other	109,934.00		0.00	109,934.00	94,596.00
6500-07	Breads	7,349.00		0.00	7,349.00	7,802.00
6500-08	Dairy Products Exp	21,715.00		0.00	21,715.00	21,915.00
6500-09	Fruit/Produce (A)	18,558.00		0.00	18,558.00	19,534.00
6500-13	Supplements A	5,334.00		0.00	5,334.00	3,924.00



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6500-14	Thickened Liquids	2,839.00		0.00	2,839.00	3,838.00
<b>Subtotal [2A1] Raw Food</b>		<u><b>165,850.00</b></u>		<u><b>0.00</b></u>	<u><b>165,850.00</b></u>	<u><b>151,768.00</b></u>
<b>Subgroup : [2A2] Non-Food Supplies</b>						
6500-05	Dietary Supplies (A)	8,384.00		0.00	8,384.00	7,219.00
6500-10	Dietary Paper Supplies	6,815.00		0.00	6,815.00	7,267.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<u><b>15,199.00</b></u>		<u><b>0.00</b></u>	<u><b>15,199.00</b></u>	<u><b>14,486.00</b></u>
<b>Subgroup : [2C] Other</b>						
6500-12	Replacement Expense	1,174.00		0.00	1,174.00	0.00
<b>Subtotal [2C] Other</b>		<u><b>1,174.00</b></u>		<u><b>0.00</b></u>	<u><b>1,174.00</b></u>	<u><b>0.00</b></u>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<u><u><b>182,223.00</b></u></u>		<u><u><b>0.00</b></u></u>	<u><u><b>182,223.00</b></u></u>	<u><u><b>166,254.00</b></u></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	5,033.00		0.00	5,033.00	3,557.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<u><b>5,033.00</b></u>		<u><b>0.00</b></u>	<u><b>5,033.00</b></u>	<u><b>3,557.00</b></u>
<b>Subgroup : [3C] Other</b>						
8000-04	Supplies - Laundry	5,573.00		0.00	5,573.00	6,872.00
<b>Subtotal [3C] Other</b>		<u><b>5,573.00</b></u>		<u><b>0.00</b></u>	<u><b>5,573.00</b></u>	<u><b>6,872.00</b></u>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<u><u><b>10,606.00</b></u></u>		<u><u><b>0.00</b></u></u>	<u><u><b>10,606.00</b></u></u>	<u><u><b>10,429.00</b></u></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	33,635.00		0.00	33,635.00	30,448.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<u><b>33,635.00</b></u>		<u><b>0.00</b></u>	<u><b>33,635.00</b></u>	<u><b>30,448.00</b></u>
<b>Subgroup : [4C] Other</b>						
7500-00	Housekeeping	0.00		0.00	0.00	194.00
<b>Subtotal [4C] Other</b>		<u><b>0.00</b></u>		<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>194.00</b></u>
<b>Subgroup : [5A2] Purchased from</b>						
5100-13	Prescript Drugs MC & Medicare	107,787.00		0.00	107,787.00	166,276.00
5100-51	Pnu/FLU vaccines residents	3,083.00		0.00	3,083.00	0.00
<b>Subtotal [5A2] Purchased from</b>		<u><b>110,870.00</b></u>		<u><b>0.00</b></u>	<u><b>110,870.00</b></u>	<u><b>166,276.00</b></u>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>						
5100-14	HouseStock Drug Supplies	37,771.00		0.00	37,771.00	42,082.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<u><b>37,771.00</b></u>		<u><b>0.00</b></u>	<u><b>37,771.00</b></u>	<u><b>42,082.00</b></u>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>						
5100-20	Nursing Supplies Nursing	130,719.00		0.00	130,719.00	76,828.00
5100-21	Attends (A)	24,993.00		0.00	24,993.00	25,390.00
5100-25	Med A Medical Supplies	3,266.00		0.00	3,266.00	691.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<u><b>158,978.00</b></u>		<u><b>0.00</b></u>	<u><b>158,978.00</b></u>	<u><b>102,909.00</b></u>
<b>Subgroup : [5D] Ambulance/Limousine</b>						
5100-17	Ambulance/Transport	9,286.00		0.00	9,286.00	6,540.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<u><b>9,286.00</b></u>		<u><b>0.00</b></u>	<u><b>9,286.00</b></u>	<u><b>6,540.00</b></u>
<b>Subgroup : [5E2] Oxygen - Other</b>						
5100-32	Liquid Oxygen	4,055.00		0.00	4,055.00	3,878.00
5100-46	Oxygen Supply	2,584.00		0.00	2,584.00	3,736.00
<b>Subtotal [5E2] Oxygen - Other</b>		<u><b>6,639.00</b></u>		<u><b>0.00</b></u>	<u><b>6,639.00</b></u>	<u><b>7,614.00</b></u>
<b>Subgroup : [5F] X-Rays and related radiological</b>						
5100-08	X-Rays Med A Tech Component (	32.00		0.00	32.00	551.00
5100-09	X-Rays (D) Managed	1,629.00		0.00	1,629.00	837.00
5100-12	X-Rays (A) Medicare	2,499.00		0.00	2,499.00	7,547.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<u><b>4,160.00</b></u>		<u><b>0.00</b></u>	<u><b>4,160.00</b></u>	<u><b>8,935.00</b></u>
<b>Subgroup : [5H] Laboratory</b>						
5100-23	Medicare A--Laboratory (D)	9,037.00		0.00	9,037.00	3,717.00
5100-24	Managed Care--Laboratory	3,453.00		0.00	3,453.00	562.00
<b>Subtotal [5H] Laboratory</b>		<u><b>12,490.00</b></u>		<u><b>0.00</b></u>	<u><b>12,490.00</b></u>	<u><b>4,279.00</b></u>
<b>Subgroup : [5I] Recreation</b>						
4100-24	Cable-Service Contract	4,331.00		0.00	4,331.00	16,900.00
6000-02	Recreation Entertainment	1,689.00		0.00	1,689.00	3,590.00
6000-04	Books/Magazines/Periodicals	455.00		0.00	455.00	34.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
6000-06	Recreation Supplies	132.00		0.00	132.00	702.00
<b>Subtotal [5I] Recreation</b>		<b>6,607.00</b>		<b>0.00</b>	<b>6,607.00</b>	<b>21,226.00</b>
<b>Subgroup : [5L] Other</b>						
5100-28	Equipment Rental Nursing	5,829.00		0.00	5,829.00	6,060.00
5100-29	Title 19 Medical Supply	322.00		0.00	322.00	0.00
5100-30	Oxygen Rental-MRA	868.00		0.00	868.00	3,180.00
5100-31	Medical Rental--Med A (D)	495.00		0.00	495.00	2,627.00
5100-39	Oxygen Rental--Managed Care	411.00		0.00	411.00	823.00
5100-42	Medical Rental- Managed Care	145.00		0.00	145.00	72.00
5100-45	Title 19 Oxygen Rental	752.00		0.00	752.00	0.00
5100-49	Oxygen Rental--House	1,521.00		0.00	1,521.00	1,537.00
5100-50	T19 Medical Rental	0.00		0.00	0.00	125.00
9000-08	Supplies - Rehab	1,893.00		0.00	1,893.00	4,053.00
9000-10	ADL Supplies	0.00		0.00	0.00	3,280.00
9000-12	Splint/Brace Supplies	184.00		0.00	184.00	39.00
9000-14	W/C - Parts	491.00		0.00	491.00	252.00
9000-16	W/C Cushions	61.00		0.00	61.00	383.00
9000-17	Walking Devices	0.00		0.00	0.00	40.00
<b>Subtotal [5L] Other</b>		<b>12,972.00</b>		<b>0.00</b>	<b>12,972.00</b>	<b>22,471.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Alloca</b>		<b>393,408.00</b>		<b>0.00</b>	<b>393,408.00</b>	<b>412,974.00</b>
<b>Group : [22] Maintenance and Property</b>						
<b>Subgroup : [6A] Repairs and Maintenance</b>						
8500-03	Maintenance Supplies	18,041.00		0.00	18,041.00	20,092.00
8500-04	Maintenance - Purchased Servi	15,625.00		0.00	15,625.00	16,103.00
8500-05	Equipment Repairs and Mainten	79,571.00		0.00	79,571.00	4,856.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>113,237.00</b>		<b>0.00</b>	<b>113,237.00</b>	<b>41,051.00</b>
<b>Subgroup : [6B] Heat</b>						
8500-08	Utilities - Gas and Oil	39,579.00		0.00	39,579.00	35,291.00
<b>Subtotal [6B] Heat</b>		<b>39,579.00</b>		<b>0.00</b>	<b>39,579.00</b>	<b>35,291.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>						
8500-07	Utilities Electric	69,520.00		0.00	69,520.00	74,885.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>69,520.00</b>		<b>0.00</b>	<b>69,520.00</b>	<b>74,885.00</b>
<b>Subgroup : [6D] Water</b>						
8500-06	Utilities Water & Sewer	33,687.00		0.00	33,687.00	29,510.00
<b>Subtotal [6D] Water</b>		<b>33,687.00</b>		<b>0.00</b>	<b>33,687.00</b>	<b>29,510.00</b>
<b>Subgroup : [6E] Equipment Lease</b>						
4100-68	Car Lease expense	3,372.00		0.00	3,372.00	0.00
8500-14	Equipment Lease	10,114.00		0.00	10,114.00	10,602.00
9000-25	Rehab Lease Equipment	5,061.00		0.00	5,061.00	8,853.00
<b>Subtotal [6E] Equipment Lease</b>		<b>18,547.00</b>		<b>0.00</b>	<b>18,547.00</b>	<b>19,455.00</b>
<b>Subgroup : [6F] Other</b>						
4100-09	Contract Labor	850.00		0.00	850.00	190.00
8500-09	Waste Disposal	12,284.00		0.00	12,284.00	14,491.00
<b>Subtotal [6F] Other</b>		<b>13,134.00</b>		<b>0.00</b>	<b>13,134.00</b>	<b>14,681.00</b>
<b>Subgroup : [7B] Building &amp; Building Improvements</b>						
8500-12	Depreciation Expense	40,591.00		0.00	40,591.00	46,110.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>40,591.00</b>		<b>0.00</b>	<b>40,591.00</b>	<b>46,110.00</b>
<b>Subgroup : [9] Rental Payments</b>						
4100-43	Rent (A)	422,941.00		0.00	422,941.00	365,839.00
4100-44	Rent (D) D. White	11,400.00		0.00	11,400.00	11,400.00
<b>Subtotal [9] Rental Payments</b>		<b>434,341.00</b>		<b>0.00</b>	<b>434,341.00</b>	<b>377,239.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>						
8500-13	Property Taxes	96,734.00		0.00	96,734.00	99,059.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>96,734.00</b>		<b>0.00</b>	<b>96,734.00</b>	<b>99,059.00</b>
<b>Total [22] Maintenance and Property</b>		<b>859,370.00</b>		<b>0.00</b>	<b>859,370.00</b>	<b>737,281.00</b>
<b>Group : [27] Interest and Insurance</b>						
<b>Subgroup : [12D] Other Interest Expense</b>						
4100-54	Interest Expense	25,389.00		0.00	25,389.00	25,088.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>25,389.00</b>		<b>0.00</b>	<b>25,389.00</b>	<b>25,088.00</b>

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
<b>Subgroup : [14A] Insurance on Property</b>						
4100-01	Insurance - Property (A)	20,857.00		0.00	20,857.00	17,882.00
<b>Subtotal [14A] Insurance on Property</b>		<b>20,857.00</b>		<b>0.00</b>	<b>20,857.00</b>	<b>17,882.00</b>
<b>Subgroup : [14B] Insurance of Automobiles</b>						
8500-11	Insurance Vehicles	9,971.00		0.00	9,971.00	14,177.00
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>9,971.00</b>		<b>0.00</b>	<b>9,971.00</b>	<b>14,177.00</b>
<b>Subgroup : [14C2] Fire and Extended Coverage</b>						
4100-05	Insurance - Liability (A)	36,108.00		0.00	36,108.00	31,970.00
<b>Subtotal [14C2] Fire and Extended Coverage</b>		<b>36,108.00</b>		<b>0.00</b>	<b>36,108.00</b>	<b>31,970.00</b>
<b>Subgroup : [14C3] Other</b>						
4075-00	Director & Officer Liability	12,644.00		0.00	12,644.00	18,190.00
4100-61	Private Cyber Liability	4,143.00		0.00	4,143.00	4,296.00
<b>Subtotal [14C3] Other</b>		<b>16,787.00</b>		<b>0.00</b>	<b>16,787.00</b>	<b>22,486.00</b>
<b>Total [27] Interest and Insurance</b>		<b>109,112.00</b>		<b>0.00</b>	<b>109,112.00</b>	<b>111,603.00</b>
<b>Group : [30] Statement of Revenue</b>						
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>						
3502-01	Room Sales-Title XIX	(4,836,805.00)		0.00	(4,836,805.00)	(4,333,295.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(4,836,805.00)</b>		<b>0.00</b>	<b>(4,836,805.00)</b>	<b>(4,333,295.00)</b>
<b>Subgroup : [1B] Medicaid room and board contractual allowance</b>						
3502-02	Contract Allowance-Title XIX	1,645,490.00		0.00	1,645,490.00	1,449,386.00
<b>Subtotal [1B] Medicaid room and board contractual allowan</b>		<b>1,645,490.00</b>		<b>0.00</b>	<b>1,645,490.00</b>	<b>1,449,386.00</b>
<b>Subgroup : [3A] Medicare Residents (All inclusive)</b>						
3503-01	Room Sales-Medicare	(658,775.00)		0.00	(658,775.00)	(1,261,985.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(658,775.00)</b>		<b>0.00</b>	<b>(658,775.00)</b>	<b>(1,261,985.00)</b>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>						
3503-02	Contract Allowance-Med A	(381,306.00)		0.00	(381,306.00)	(746,518.00)
3503-14	Med A C/A 25 Sequestration	13,274.00		0.00	13,274.00	36,599.00
<b>Subtotal [3B] Medicare room and board contractual allowan</b>		<b>(368,032.00)</b>		<b>0.00</b>	<b>(368,032.00)</b>	<b>(709,919.00)</b>
<b>Subgroup : [4A] Private-pay residents and other</b>						
3501-01	Room Sales Private	(1,444,681.00)		0.00	(1,444,681.00)	(1,509,587.00)
3501-12	Room Differential-Private	(10,040.00)		(7,380.00)	(17,420.00)	(14,040.00)
3504-01	Room Sales-Managed Care	(591,387.00)	RJE - 4	(7,380.00)	(591,387.00)	(421,630.00)
3505-01	Room Sales-Hospice	(3,709.00)		0.00	(3,709.00)	(18,293.00)
3506-01	Room Sales-Insurance	0.00		0.00	0.00	(3,480.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(2,049,817.00)</b>		<b>(7,380.00)</b>	<b>(2,057,197.00)</b>	<b>(1,967,030.00)</b>
<b>Subgroup : [4B] Private-pay room and board contractual allowance</b>						
3504-02	Contract Allow-Managed Care	76,609.00		0.00	76,609.00	13,245.00
3505-02	Contract Allowance-Hospice	(1,231.00)		0.00	(1,231.00)	(15.00)
3506-02	Contract Allowance-Insurance	605.00		0.00	605.00	1,433.00
<b>Subtotal [4B] Private-pay room and board contractual allow:</b>		<b>75,983.00</b>		<b>0.00</b>	<b>75,983.00</b>	<b>14,663.00</b>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>						
3503-04	Pharmacy-Med A	(61,223.00)		0.00	(61,223.00)	(141,692.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(61,223.00)</b>		<b>0.00</b>	<b>(61,223.00)</b>	<b>(141,692.00)</b>
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>						
3501-03	Pharmacy-Private	(7.00)		0.00	(7.00)	(25.00)
3502-04	Pharmacy-MCD	(5,391.00)		0.00	(5,391.00)	(4,723.00)
3504-04	Pharmacy-MGD	(50,521.00)		(1,537.00)	(52,058.00)	(25,692.00)
3506-03	Insurance - Pharmacy	(100.00)	RJE - 4	(1,537.00)	(100.00)	0.00
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(56,019.00)</b>		<b>(1,537.00)</b>	<b>(57,556.00)</b>	<b>(30,440.00)</b>
<b>Subgroup : [6A] Medical Supplies - Medicare</b>						
3503-03	Medical Supplies- Med A	(596.00)		0.00	(596.00)	(451.00)
<b>Subtotal [6A] Medical Supplies - Medicare</b>		<b>(596.00)</b>		<b>0.00</b>	<b>(596.00)</b>	<b>(451.00)</b>
<b>Subgroup : [6C] Medical Supplies - Non-medicare</b>						
3501-02	Medical Supplies-Private	(453.00)		0.00	(453.00)	0.00
<b>Subtotal [6C] Medical Supplies - Non-medicare</b>		<b>(453.00)</b>		<b>0.00</b>	<b>(453.00)</b>	<b>0.00</b>

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		9/30/2020			9/30/2020	9/30/2019
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>					
3503-07	Physical Therapy-Med A	(147,912.00)		0.00	(147,912.00)	(380,106.00)
3510-01	Physical Therapy-MCR B	(115,524.00)		0.00	(115,524.00)	(49,913.00)
	<b>Subtotal [7A] Physical Therapy - Medicare</b>	<b>(263,436.00)</b>		<b>0.00</b>	<b>(263,436.00)</b>	<b>(430,019.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>					
3501-06	Physical Therapy-Private	273.00		0.00	273.00	(2,405.00)
3502-07	Physical Therapy-MCD	(11,327.00)		0.00	(11,327.00)	(10,346.00)
3504-08	Physical Therapy-MGD	(129,661.00)		0.00	(129,661.00)	(59,035.00)
3506-06	Insurance-Physical Therapy	0.00		0.00	0.00	(776.00)
	<b>Subtotal [7C] Physical Therapy - Non-medicare</b>	<b>(140,715.00)</b>		<b>0.00</b>	<b>(140,715.00)</b>	<b>(72,562.00)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>					
3503-09	Speech Therapy-Med A	(35,445.00)		0.00	(35,445.00)	(44,295.00)
3510-02	Speech Therapy-MCR B	(17,529.00)		0.00	(17,529.00)	(8,683.00)
	<b>Subtotal [8A] Speech Therapy - Medicare</b>	<b>(52,974.00)</b>		<b>0.00</b>	<b>(52,974.00)</b>	<b>(52,978.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>					
3502-08	Speech Therapy-MCD	(3,496.00)		0.00	(3,496.00)	0.00
3504-09	Speech Therapy-MGD	(25,592.00)		0.00	(25,592.00)	(9,312.00)
	<b>Subtotal [8C] Speech Therapy - Non-medicare</b>	<b>(29,088.00)</b>		<b>0.00</b>	<b>(29,088.00)</b>	<b>(9,312.00)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>					
3503-08	Occupational Therapy-Med A	(161,935.00)		0.00	(161,935.00)	(451,295.00)
3510-03	Occupational Therapy-Med B	(112,845.00)		0.00	(112,845.00)	(58,518.00)
	<b>Subtotal [9A] Occupational Therapy - Medicare</b>	<b>(274,780.00)</b>		<b>0.00</b>	<b>(274,780.00)</b>	<b>(509,813.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>					
3501-08	Occupational Therapy-Private	0.00		0.00	0.00	(89.00)
3502-09	Occupational Therapy-MCD	(13,040.00)		0.00	(13,040.00)	(7,382.00)
3504-10	Occupational Therapy-MGD	(154,572.00)		0.00	(154,572.00)	(63,059.00)
3506-08	Insurance-Occupational Therapy	0.00		0.00	0.00	(729.00)
	<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>	<b>(167,612.00)</b>		<b>0.00</b>	<b>(167,612.00)</b>	<b>(71,259.00)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>					
3503-06	Laboratory-Med A	(6,295.00)		0.00	(6,295.00)	(4,074.00)
3503-10	Equipment Rental-Med A	(1,255.00)		0.00	(1,255.00)	(6,293.00)
3503-11	Other Services-MCR	(17,827.00)		0.00	(17,827.00)	(1,314.00)
3503-12	Contract Allow-Ancillary-MCR	434,171.00		0.00	434,171.00	1,038,659.00
3503-13	Radiology-MCR	(2,346.00)		0.00	(2,346.00)	(8,212.00)
3510-05	Contract All Ancillarie-Med B	47,865.00		0.00	47,865.00	25,717.00
3510-06	Med B C/A 2% Sequestration	2,671.00		0.00	2,671.00	1,736.00
	<b>Subtotal [10A] Other - Medicare</b>	<b>456,984.00</b>		<b>0.00</b>	<b>456,984.00</b>	<b>1,046,219.00</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>					
3501-04	Oxygen Sup & rentals- Private	106.00		0.00	106.00	(106.00)
3502-05	Oxygen Sup & Rental-Title XIX	(5,309.00)		0.00	(5,309.00)	(5,620.00)
3502-06	Laboratory-MCD	(19.00)		0.00	(19.00)	0.00
3502-10	Equipment Rental-MCD	(72.00)		0.00	(72.00)	(180.00)
3502-12	Contract Allow-MCD Ancillary	11,996.00		0.00	11,996.00	3,375.00
3502-14	Contract.Allow.-MCD-Ancillary	(375.00)		0.00	(375.00)	0.00
3503-05	Oxygen Supplies& Rentals-Med A	0.00		0.00	0.00	(265.00)
3504-06	Equip Rental-MGD	(559.00)		0.00	(559.00)	(113.00)
3504-07	Laboratory-MGD	(3,683.00)		0.00	(3,683.00)	(710.00)
3504-11	Other Services - MGD	(1,892.00)		0.00	(1,892.00)	0.00
3504-12	Contact Allowance-Ancillary-MG	204,734.00		0.00	204,734.00	13,560.00
3504-13	Radiology-MGD	(1,505.00)		0.00	(1,505.00)	(444.00)
3504-14	Managed Medicare Part B	(64,620.00)		0.00	(64,620.00)	(42,097.00)
3504-15	Managed Medicare B Contract AI	19,609.00		0.00	19,609.00	390.00
3505-05	Contract. Allow. Anc.-Hospice	156.00		0.00	156.00	0.00
3505-06	Equipment Rental- Hospice	(156.00)		0.00	(156.00)	0.00
3540-00	Out Patient Therapy	(12,434.00)		0.00	(12,434.00)	(52,373.00)
3541-00	Cont. Adjustment Outpatient Th	1,825.00		0.00	1,825.00	1,117.00
3541-01	Outpt 2% C/A	0.00		0.00	0.00	36.00
	<b>Subtotal [10B] Other - Non-medicare</b>	<b>147,802.00</b>		<b>0.00</b>	<b>147,802.00</b>	<b>(83,430.00)</b>
<b>Subgroup : [11]</b>	<b>Meals sold to guests, employees, and others</b>					
3501-10	Other Services-Private	(1,273.00)		0.00	(1,273.00)	0.00
	<b>Subtotal [11] Meals sold to guests, employees, and others</b>	<b>(1,273.00)</b>		<b>0.00</b>	<b>(1,273.00)</b>	<b>0.00</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>					

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2020 Cost Report**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper:

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
3590-00	Interest Income-Accts. Rec	(13.00)		0.00	(13.00)	(42.00)
9806-01	Interest Income	(1,775.00)		0.00	(1,775.00)	(662.00)
<b>Subtotal [15] Interest Income</b>		<b>(1,788.00)</b>		<b>0.00</b>	<b>(1,788.00)</b>	<b>(704.00)</b>
<b>Subgroup : [18] Other Revenue</b>						
3511-01	Late Fees	(7,296.00)		0.00	(7,296.00)	(1,954.00)
3511-02	Other Income	(8,999.00)		8,917.00	(82.00)	(36,886.00)
			RJE - 4	8,917.00		
3511-03	HHS Income	(568,791.00)		0.00	(568,791.00)	0.00
4100-53	Miscellaneous Expense	(2,540.00)		0.00	(2,540.00)	0.00
9806-02	Recovery of Bad Debt	(440.00)		0.00	(440.00)	(580.00)
9806-03	Other Income	(197.00)		0.00	(197.00)	0.00
9806-04	Gain/Loss Disposition of Asset	(8,680.00)		0.00	(8,680.00)	0.00
<b>Subtotal [18] Other Revenue</b>		<b>(596,943.00)</b>		<b>8,917.00</b>	<b>(588,026.00)</b>	<b>(39,420.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(7,234,070.00)</b>		<b>0.00</b>	<b>(7,234,070.00)</b>	<b>(7,204,041.00)</b>
<b>Group : [31 - 32] Assets</b>						
<b>Subgroup : [A1] Cash on Hand</b>						
1103-04	Cash on Hand Operation	13.00		0.00	13.00	13.00
1103-07	Liberty Operating	83,593.00		0.00	83,593.00	45,987.00
1103-08	Liberty Savings	724,914.00		0.00	724,914.00	159,239.00
1103-10	Liberty Resident Trust Savings	17,434.00		0.00	17,434.00	17,434.00
1103-11	Liberty Resident Trust Unallocated	8,801.00		0.00	8,801.00	8,801.00
<b>Subtotal [A1] Cash on Hand</b>		<b>834,755.00</b>		<b>0.00</b>	<b>834,755.00</b>	<b>231,474.00</b>
<b>Subgroup : [A2] Resident A/R</b>						
1310	Accounts Receivable-Customer Deposits	211,043.00		0.00	211,043.00	0.00
1310-01	Accts Rec Xover MCR	(1,310.00)		0.00	(1,310.00)	208.00
1310-03	Accts Rec. Xover - Med B	1,475.00		0.00	1,475.00	3,472.00
1310-05	A/R Resident	118,661.00		0.00	118,661.00	95,486.00
1310-06	A/R Medicaid	79,993.00		0.00	79,993.00	311,358.00
1310-07	A/R Medicaid Pending	21,196.00		0.00	21,196.00	17,652.00
1310-08	A/R - Outpatient Part B	26,810.00		0.00	26,810.00	29,607.00
1310-09	A/R Medicare	112,536.00		0.00	112,536.00	176,883.00
1310-10	A/R MGD Care	188,348.00		0.00	188,348.00	114,681.00
1310-11	A/R Hospice	33,851.00		0.00	33,851.00	40,327.00
1310-12	A/R Other	(18,347.00)		0.00	(18,347.00)	(18,347.00)
1310-13	A/R Medicare B	32,634.00		0.00	32,634.00	47,339.00
1310-14	A/R Insurance	10,928.00		0.00	10,928.00	37,462.00
1400-02	Accts Rec Due from VMI	193,142.00		0.00	193,142.00	193,142.00
1400-05	Accts Rec Allow for Bad Debt	(55,000.00)		0.00	(55,000.00)	(55,000.00)
<b>Subtotal [A2] Resident A/R</b>		<b>955,960.00</b>		<b>0.00</b>	<b>955,960.00</b>	<b>994,270.00</b>
<b>Subgroup : [A3] Other A/R</b>						
1400-03	Loans to Employees	11,012.00		0.00	11,012.00	6,937.00
<b>Subtotal [A3] Other A/R</b>		<b>11,012.00</b>		<b>0.00</b>	<b>11,012.00</b>	<b>6,937.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>						
1400-06	Prepaid Expenses	41,938.00		0.00	41,938.00	0.00
1400-10	Prepaid Sub S Federal Taxes	16,872.00		0.00	16,872.00	0.00
1400-14	Prepaid Utilities	0.00		0.00	0.00	8,834.00
1530	Prepaid State Corp Taxes	6,680.00		0.00	6,680.00	0.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>65,490.00</b>		<b>0.00</b>	<b>65,490.00</b>	<b>8,834.00</b>
<b>Subgroup : [A8] Other Current Assets</b>						
1311-00	Patient Refunds	(6,898.00)		0.00	(6,898.00)	(7,159.00)
1401-00	Exchange Account	2,399.00		0.00	2,399.00	0.00
<b>Subtotal [A8] Other Current Assets</b>		<b>(4,499.00)</b>		<b>0.00</b>	<b>(4,499.00)</b>	<b>(7,159.00)</b>
<b>Subgroup : [B4] Leasehold Improvements</b>						
1500-01	Leasehold Improvements	74,540.00		0.00	74,540.00	74,540.00
1500-02	AccumDepr Leasehold Improveme	(66,748.00)		0.00	(66,748.00)	(64,321.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>7,792.00</b>		<b>0.00</b>	<b>7,792.00</b>	<b>10,219.00</b>
<b>Subgroup : [B6] Movable Equipment</b>						
1510-00	Computers	15,500.00		0.00	15,500.00	15,500.00
1510-01	Accumulated Depr Computers	(10,768.00)		0.00	(10,768.00)	(8,398.00)
1520-00	Equipment	48,447.00		0.00	48,447.00	29,919.00
1520-01	Accumulated Depr Equipment	(167,475.00)		0.00	(167,475.00)	(146,100.00)
1530-02	Cost Equip	154,050.00		0.00	154,050.00	154,050.00
<b>Subtotal [B6] Movable Equipment</b>		<b>39,754.00</b>		<b>0.00</b>	<b>39,754.00</b>	<b>44,971.00</b>

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2020 Cost Report**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper:

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
<b>Subgroup : [B7] Motor Vehicles</b>						
1500-14	Cost 2019 Ram Truck	35,480.00		0.00	35,480.00	0.00
1530-01	Accumulated Depr Motor Vehicl	(59,755.00)		0.00	(59,755.00)	(94,336.00)
1530-05	Cost Silverado	0.00		0.00	0.00	26,690.00
1530-07	Cost-Eclipse	29,214.00		0.00	29,214.00	29,214.00
1530-11	Cost 2016 Subaru Outback	0.00		0.00	0.00	31,131.00
1530-13	Cost 2017 Honda CRV	36,980.00		0.00	36,980.00	36,980.00
	<b>Subtotal [B7] Motor Vehicles</b>	<b>41,919.00</b>		<b>0.00</b>	<b>41,919.00</b>	<b>29,679.00</b>
	<b>Total [31 - 32] Assets</b>	<b>1,952,183.00</b>		<b>0.00</b>	<b>1,952,183.00</b>	<b>1,319,225.00</b>
<b>Group : [33 - 34] Liabilities</b>						
<b>Subgroup : [A1] Accounts Payable</b>						
2101-04	Accounts Payable - Trade	(259,193.00)		0.00	(259,193.00)	(379,203.00)
	<b>Subtotal [A1] Accounts Payable</b>	<b>(259,193.00)</b>		<b>0.00</b>	<b>(259,193.00)</b>	<b>(379,203.00)</b>
<b>Subgroup : [A2] Notes Payable</b>						
2284-01	Term Loan - CP	(147,029.00)		0.00	(147,029.00)	0.00
2400-18	Auto Loan 2019 Ram Truck	(22,769.00)		0.00	(22,769.00)	0.00
	<b>Subtotal [A2] Notes Payable</b>	<b>(169,798.00)</b>		<b>0.00</b>	<b>(169,798.00)</b>	<b>0.00</b>
<b>Subgroup : [A4] Accrued Payroll</b>						
2100-06	Payroll Clearing	0.00		0.00	0.00	290.00
2400-01	Accrued Salaries & Wages	(132,437.00)		0.00	(132,437.00)	(100,674.00)
	<b>Subtotal [A4] Accrued Payroll</b>	<b>(132,437.00)</b>		<b>0.00</b>	<b>(132,437.00)</b>	<b>(100,384.00)</b>
<b>Subgroup : [A7] Medicare Final Settlement Payable</b>						
2400-00	Medicare Settlement	(2,041.00)		0.00	(2,041.00)	(4,419.00)
2500-00	Medicaid Settlement	(2,899.00)		0.00	(2,899.00)	(2,899.00)
	<b>Subtotal [A7] Medicare Final Settlement Payable</b>	<b>(4,940.00)</b>		<b>0.00</b>	<b>(4,940.00)</b>	<b>(7,318.00)</b>
<b>Subgroup : [A12] Other Current Liabilities</b>						
2100-00	Current Liabilities	0.00		0.00	0.00	7,530.00
2100-03	Patient Deposits	4,087.00		0.00	4,087.00	4,087.00
2100-04	Patient Rec Fund	(2,328.00)		0.00	(2,328.00)	(2,328.00)
2100-05	Suspense- Flexible Spending	13,004.00		0.00	13,004.00	12,336.00
2100-07	401(k) Payable	1,337.00		0.00	1,337.00	(847.00)
2100-08	HUD Suspense Account	22,396.00		0.00	22,396.00	25,518.00
2100-09	Customer Deposits	(226,528.00)		0.00	(226,528.00)	(15,485.00)
2100-10	State Sales Tax	250.00		0.00	250.00	250.00
2100-13	Provider Tax Payable	(81,095.00)		0.00	(81,095.00)	(89,776.00)
2284	Auto Loans - CP	(4,039.00)		0.00	(4,039.00)	0.00
2303	Accrued Expenses	(20,857.00)		0.00	(20,857.00)	0.00
2400-07	Accrued Benefits	(2,856.00)		0.00	(2,856.00)	(3,748.00)
	<b>Subtotal [A12] Other Current Liabilities</b>	<b>(296,629.00)</b>		<b>0.00</b>	<b>(296,629.00)</b>	<b>(62,463.00)</b>
<b>Subgroup : [B1] Loans Payable Equipment</b>						
2400-14	Auto Loan--2016 KL Subaru Out	0.00		0.00	0.00	(9,981.00)
2400-16	Auto Loan DW 2017 Honda CRV	0.00		0.00	0.00	(7,914.00)
	<b>Subtotal [B1] Loans Payable Equipment</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>(17,895.00)</b>
<b>Subgroup : [B4] Other Long-Term Liabilities</b>						
2451-00	Loan Payable Liberty Bank	(170,559.00)		0.00	(170,559.00)	(319,688.00)
2452-00	PPP Stimulus Loan	(778,896.00)		0.00	(778,896.00)	0.00
	<b>Subtotal [B4] Other Long-Term Liabilities</b>	<b>(949,455.00)</b>		<b>0.00</b>	<b>(949,455.00)</b>	<b>(319,688.00)</b>
	<b>Total [33 - 34] Liabilities</b>	<b>(1,812,452.00)</b>		<b>0.00</b>	<b>(1,812,452.00)</b>	<b>(886,951.00)</b>
<b>Group : [35] Equity</b>						
<b>Subgroup : [B2] Capital Stock</b>						
2504-00	Common Stock	(1,000.00)		0.00	(1,000.00)	(1,000.00)
	<b>Subtotal [B2] Capital Stock</b>	<b>(1,000.00)</b>		<b>0.00</b>	<b>(1,000.00)</b>	<b>(1,000.00)</b>
<b>Subgroup : [B5] Cumulated Earnings</b>						
2501-00	Retained Earnings	(428,733.00)		0.00	(428,733.00)	(512,716.00)
2503-00	Distribution of Stockholder	119,877.00		0.00	119,877.00	54,110.00
	<b>Subtotal [B5] Cumulated Earnings</b>	<b>(308,856.00)</b>		<b>0.00</b>	<b>(308,856.00)</b>	<b>(458,606.00)</b>
	<b>Total [35] Equity</b>	<b>(309,856.00)</b>		<b>0.00</b>	<b>(309,856.00)</b>	<b>(459,606.00)</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Beechwood Rehabilitation & Nursing Center**  
Engagement: **Medicaid - Beechwood Rehab 2020 Cost Report**  
Period Ending: **9/30/2020**  
Trial Balance: **A.01 - TB-CCNH**  
Workpaper:

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
	Net (Income) Loss	170,125.00		0.00	170,125.00	27,332.00

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2020 Cost Report**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>I.01</b>		
To reclass owner salary into correct line of cost report				
6120a	Salaries - Owner		94,477.00	
4000-02	Salaries-Office			94,477.00
<b>Total</b>			<b>94,477.00</b>	<b>94,477.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.01 - Pool Nurses Tab</b>		
To reclass Pool LPN and CNA expense to correct line of cost report				
Marcum 104	Nurse Pool - LPN		1,131.00	
Marcum 110	Nurse Pool - CNA		15.00	
5100-07	Salaries Pool Nurses			1,146.00
<b>Total</b>			<b>1,146.00</b>	<b>1,146.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>H.02</b>		
To reclass ST & OT costs to correct line of cost report				
8491	Outside Labor-Speech Therapy		39,592.00	
9000-13	OT - Pool		203,705.00	
9000-05	Outside Labor ST			1,890.00
9000-26	Contract-Rehab Management			241,407.00
<b>Total</b>			<b>243,297.00</b>	<b>243,297.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>D.01 "Other Income"</b>		
Reclass income to correct cost report lines.				
3511-02	Other Income		8,917.00	
3501-12	Room Differential-Private			7,380.00
3504-04	Pharmacy-MGD			1,537.00
<b>Total</b>			<b>8,917.00</b>	<b>8,917.00</b>





Provider Name: Beechwood Rehabilitation & Nursing Center  
Provider Number: 6221  
Period Ended: 9/30/20

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:**