

**State of Connecticut**



**Annual Report of Long-Term Care Facility  
Cost Year 2023**

|   |                                     |
|---|-------------------------------------|
| Name of Facility (as licensed)<br>Healthcare Visions, Inc. d/b/a Beechwood  |                                     |
| Address (No. & Street, City, State, Zip Code)<br>31 Vauxhall Street, New London, CT 06320   |                                     |
| Type of Facility<br>Chronic and Convalescent<br><input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other |                                     |
| Report for Year Beginning<br>10/1/2022  | Report for Year Ending<br>9/30/2023 |

|                  |                       |           |       |                              |
|------------------|-----------------------|-----------|-------|------------------------------|
| License Numbers: | CCNH / RHNS<br>2077-C | (Specify) | Other | Medicare Provider<br>07-5335 |
|------------------|-----------------------|-----------|-------|------------------------------|

|                            |                     |           |       |
|----------------------------|---------------------|-----------|-------|
| Medicaid Provider Numbers: | CCNH / RHNS<br>6221 | (Specify) | Other |
|----------------------------|---------------------|-----------|-------|

**General Information**

|  |                       |                                    |           |          |
|--|-----------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed)<br>Healthcare Visions, Inc. d/b/a Beechwood | License No.<br>2077-C | Report for Year Ended<br>9/30/2023 | Page<br>1 | of<br>37 |
|--|-----------------------|------------------------------------|-----------|----------|

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Healthcare Visions, Inc. d/b/a Beechwood [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, 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.

(a) Subject to Desk Audit review

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

(Notary Seal)

## Table of Contents

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

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

| <b>Data Required for Real Wage Adjustment</b>                      |       | Page<br>1A                           | of<br>37           |
|--|-------|--------------------------------------|--------------------|
| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood       |       | Period Covered:<br>From<br>10/1/2022 | To<br>9/30/2023    |
| Address of Facility<br>31 Vauxhall Street, New London, CT 06320    |       |                                      |                    |
| Report Prepared By<br>Marcum LLP                                   |       | Phone Number<br>203-781-9600         | Date<br>2/7/2024   |
| Item   | Total | CCNH /<br>RHNS                       | (Specify)<br>Other |
| 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<br>860-442-4363  |                       | Report for Year Ended<br>9/30/2023   | Page<br>2   | of<br>37                         |
| Name of Facility (as shown on license)<br>Healthcare Visions, Inc. d/b/a Beechwood   |                       | Address (No. & Street, City, State, Zip)<br>31 Vauxhall Street, New London, CT 06320 |             |                                  |
| License Numbers:   | CCNH / RHNS<br>2077-C | (Specify)  | Other       | Medicare Provider No.<br>07-5335 |
| Type of Facility (Check appropriate box(es))<br>Chronic and Convalescent<br><input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other  |                       |  |             |                                  |
| Type of Ownership (Check appropriate box)<br><input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust |                       |  |             |                                  |
| If this facility opened or closed during report year provide:  |                       | Date Opened  | Date Closed |                                  |
| Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If "Yes," explain fully.   |                       |  |             |                                  |
| N/A  |                       |  |             |                                  |
| <b>Administrator</b>   |                       |  |             |                                  |
| Name of Administrator<br>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<br>N/A  |                       | License No.:   |             |                                  |
|  |                       |  |             |                                  |
|  |                       |  |             |                                  |
|  |                       |  |             |                                  |



**General Information and Questionnaire**  
**Corporate Owners**

|  |   |                                    |                         |          |
|--|---|------------------------------------|-------------------------|----------|
| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood                               | License No.<br>2077-C                       | Report for Year Ended<br>9/30/2023 | Page<br>3A              | of<br>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<br>Beechwood  | 31 Vauxhall Street, New London, CT<br>06320 | CT                                 |                         |          |
| Name of Directors, Officers  | Business Address                            | Title                              | No. Shares Held by Each |          |
| William G. White   | 31 Vauxhall Street, New London, CT<br>06320 | CEO                                | 100                     |          |
| William E. White   | 31 Vauxhall Street, New London, CT<br>06320 | President                          |                         |          |
|  |   |                                    |                         |          |
|  |   |                                    |                         |          |
|  |   |                                    |                         |          |
| Names of Stockholders Owning at Least 10%<br>of Shares                                     |   |                                    |                         |          |
| William G. White   | 31 Vauxhall Street, New London, CT<br>06320 | CEO                                | 100                     |          |
|  |   |                                    |                         |          |
|  |   |                                    |                         |          |
|  |   |                                    |                         |          |
|  |   |                                    |                         |          |





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

|  |                       |                                    |           |          |
|--|-----------------------|------------------------------------|-----------|----------|
| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood | License No.<br>2077-C | Report for Year Ended<br>9/30/2023 | Page<br>4 | of<br>37 |
|--|-----------------------|------------------------------------|-----------|----------|

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No  Yes  No  
 If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

| Name of Related Individual or Company | Business Address                         | Also Provides Goods/Services to Non-Related Parties |                                  | Description of Goods/Services Provided | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
|---------------------------------------|--|---|----------------------------------|--|--|---------------|----------------------------------|
|                                       |  | Yes   | No                               |  |  |               |                                  |
| Victorian Management, Inc.            | 31 Vauxhall Street, New London, CT 06320 | <input type="radio"/>                               | <input checked="" type="radio"/> | Rental of Building                     | Page 22 / Line 9   | 416,097       | 205,453                          |
| Diane H. White                        | 31 Vauxhall Street, New London, CT 06320 | <input type="radio"/>                               | <input checked="" type="radio"/> | Rental of Parking Lot                  | Page 22 / Line 9   | 11,400        | 11,400                           |
| Victorian Management, Inc.            | 31 Vauxhall Street, New London, CT 06320 | <input type="radio"/>                               | <input checked="" type="radio"/> | Building Depreciation                  | Page 22 / Line 7b  | 168,521       | 168,521                          |
|                                       |  | <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.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

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

|   |  |                                    |           |          |
|---|--|------------------------------------|-----------|----------|
| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood  | License No.<br>2077-C  | Report for Year Ended<br>9/30/2023 | Page<br>5 | of<br>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.) |  |                                    |           |          |
| <p align="right"><input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.</p>   |  |                                    |           |          |
| N/A   |  |                                    |           |          |

**General Information and Questionnaire**  
**Other Lines of Business**

|  |   |                                    |           |          |
|--|---|------------------------------------|-----------|----------|
| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechv                      | License No.<br>2077-C   | Report for Year Ended<br>9/30/2023 | Page<br>6 | of<br>37 |
| Square footage of entire facility.   |   | 47,526                             |           |          |
| <b>Outpatient Therapy</b>  |   |                                    |           |          |
| Does the Facility provide outpatient therapy services?                         |   | Yes                                |           |          |
| <i>If yes, please complete the following:</i>                                  |   |                                    |           |          |
| 2,071  | Square footage of therapy space.  |                                    |           |          |
| <b>Meals on Wheels</b>   |   |                                    |           |          |
| Does the facility provide Meals on Wheels?                                     |   | No                                 |           |          |
| <i>If yes, please complete the following:</i>                                  |   |                                    |           |          |
|  | Square footage of kitchen   |                                    |           |          |
|  | Number of meals served per week   |                                    |           |          |
| No   | Are meals included in meals served on page 18 of the Annual Report?                 |                                    |           |          |
| No   | Are direct costs included in the Annual Report?                                     |                                    |           |          |
|  | <i>If yes, please state where costs are reported.</i>                               |                                    |           |          |
| No   | Are drivers for the program included in the facility's payroll?                     |                                    |           |          |
|  | <i>If yes, please complete the following:</i>                                       |                                    |           |          |
|  | Amount Reported   |                                    |           |          |
|  | Annual Report page and line   |                                    |           |          |
|  | Please state the salary amounts of specific cooks and/or dietary aides              |                                    |           |          |
|  | Please state where the cooks and/or dietary aides are reported in the Annual Report |                                    |           |          |
| <b>Apartments, Independent Living, Assisted Living</b>                         |   |                                    |           |          |
| Does the facility have apartments, independent living, and/or assisted living? |   | No                                 |           |          |
| <i>If yes, please complete the following:</i>                                  |   |                                    |           |          |
|  | Square footage of apartments  |                                    |           |          |
|  | Square footage of independent living  |                                    |           |          |
|  | Square footage of assisted living   |                                    |           |          |
|  | Please identify the services provided:  |                                    |           |          |
|  |   |                                    |           |          |

**General Information and Questionnaire**  
**Other Lines of Business (Continued)**

|   |   |                                    |           |          |
|---|---|------------------------------------|-----------|----------|
| Name of Facility<br>Healthcare Visions, Inc   | License No.<br>2077-C   | Report for Year Ended<br>9/30/2023 | Page<br>7 | of<br>37 |
| <b>Child Day Care</b>                         |   |                                    |           |          |
| Does the Facility provide Child Day Care?     |   | <input type="checkbox"/> No        |           |          |
| <i>If yes, please complete the following:</i> |   |                                    |           |          |
|   | Square footage of child day care space.                       |                                    |           |          |
|   | Average number of daily participants.                         |                                    |           |          |
|   | Number of meals per day provided to child day care.           |                                    |           |          |
|   | Nature of services provided:                                  |                                    |           |          |
|   |   |                                    |           |          |
| <b>Adult Day Care</b>                         |   |                                    |           |          |
| Does the Facility provide Adult Day Care?     |   | <input type="checkbox"/> No        |           |          |
| <i>If yes, please complete the following:</i> |   |                                    |           |          |
|   | Square footage of adult day care space.                       |                                    |           |          |
|   | Please state where it is located in relation to the facility. |                                    |           |          |
|   | Average number of daily participants.                         |                                    |           |          |
|   | Number of meals per day provided to adult day care.           |                                    |           |          |
|   | Nature of services provided:                                  |                                    |           |          |
|   |   |                                    |           |          |

**Schedule of Resident Statistics**

| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood   | Total All Levels | Total CCNH / RHNS Level | License No.<br>2077-C |             | Report for Year Ended<br>9/30/2023 |                 |                      |                       | Page<br>8 | of<br>37 |
|--|------------------|-------------------------|-----------------------|-------------|------------------------------------|-----------------|----------------------|-----------------------|-----------|----------|
|  |                  |                         | Total                 | Total Other | Period 10/1 Thru 6/30              |                 | Period 7/1 Thru 9/30 |                       |           |          |
|  |                  |                         |                       |             | CCNH / RHNS                        | Other (Specify) | Total                | CCNH / RHNS (Specify) |           |          |
| 1. Certified Bed Capacity  |                  |                         |                       |             |                                    |                 |                      |                       |           |          |
| A. On last day of PREVIOUS report period   | 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  | 56               | 56                      | 56                    |             |                                    |                 |                      |                       |           |          |
| B. As of midnight of THIS report period  | 58               | 58                      |                       |             |                                    | 58              | 58                   |                       |           |          |
| 3. Total Number of Days Care Provided During Period  |                  |                         |                       |             |                                    |                 |                      |                       |           |          |
| A. Medicare  | 2,219            | 2,219                   | 1,757                 | 1,757       | 462                                | 462             | 462                  |                       |           |          |
| B. Medicaid (Conn.)  | 11,370           | 11,370                  | 8,664                 | 8,664       | 2,706                              | 2,706           | 2,706                |                       |           |          |
| C. Medicaid (other states)   |                  |                         |                       |             |                                    |                 |                      |                       |           |          |
| D. Private Pay   | 4,135            | 4,135                   | 2,833                 | 2,833       | 1,302                              | 1,302           | 1,302                |                       |           |          |
| E. State SSI for RCH   |                  |                         |                       |             |                                    |                 |                      |                       |           |          |
| F. Other (Specify) Managed Medicare / Managed Care   | 2,731            | 2,731                   | 1,949                 | 1,949       | 782                                | 782             | 782                  |                       |           |          |
| G. Total Care Days During Period (3A thru F)   | 20,455           | 20,455                  | 15,203                | 15,203      | 5,252                              | 5,252           | 5,252                |                       |           |          |
| 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  |                  |                         |                       |             |                                    |                 |                      |                       |           |          |
| 5. <b>Total Resident Days (3G + 4A + 4B)</b>   | 20,455           | 20,455                  | 15,203                | 15,203      | 5,252                              | 5,252           | 5,252                |                       |           |          |

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

|  |                       |                                    |           |          |
|--|-----------------------|------------------------------------|-----------|----------|
| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood | License No.<br>2077-C | Report for Year Ended<br>9/30/2023 | Page<br>9 | of<br>37 |
|--|-----------------------|------------------------------------|-----------|----------|

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) | Other | Lost           |     |     | Gained |     |     | CCNH / RHNS           | (Specify) | Other |                   |
|                | (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) | Other |
|-------------------------|-------------|-----------|-------|
| 1st change              |             |           |       |
| 2nd change              |             |           |       |
| 3rd change              |             |           |       |
| 4th change              |             |           |       |

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

| Item                      | Medicare    | Medicaid    |           | Self-Pay    |           |       | Other State Assisted |        |
|---------------------------|-------------|-------------|-----------|-------------|-----------|-------|----------------------|--------|
|                           | CCNH / RHNS | CCNH / RHNS | (Specify) | CCNH / RHNS | (Specify) | Other | R.C.H.               | ICF-MR |
| No. of Residents          | 12          | 32          |           | 14          |           |       |                      |        |
| Per Diem Rate             |             |             |           |             |           |       |                      |        |
| a. One bed rm.            | Various     | #####       |           | 500.00      |           |       |                      |        |
| b. Two bed rms.           | Various     | #####       |           | 460.00      |           |       |                      |        |
| c. Three or more bed rms. |             |             |           |             |           |       |                      |        |

7. Total Number of Physical Therapy Treatments

|   | TOTAL | CCNH / RHNS | (Specify) | Outpatient | Other |
|---|-------|-------------|-----------|------------|-------|
| A. Medicare - Part B                        | 756   | 756         |           |            |       |
| B. Medicaid (Exclusive of Part B)           |       |             |           |            |       |
| 1. Maintenance Treatments                   | 27    | 27          |           |            |       |
| 2. Restorative Treatments                   |       |             |           |            |       |
| C. Other                                    | 3,654 | 3,654       |           |            |       |
| D. <b>Total Physical Therapy Treatments</b> | 4,437 | 4,437       |           |            |       |

8. Total Number of Speech Therapy Treatments

|   |     |     |  |  |  |
|---|-----|-----|--|--|--|
| A. Medicare - Part B                      | 96  | 96  |  |  |  |
| B. Medicaid (Exclusive of Part B)         |     |     |  |  |  |
| 1. Maintenance Treatments                 | 6   | 6   |  |  |  |
| 2. Restorative Treatments                 |     |     |  |  |  |
| C. Other                                  | 204 | 204 |  |  |  |
| D. <b>Total Speech Therapy Treatments</b> | 306 | 306 |  |  |  |

9. Total Number of Occupational Therapy Treatments

|   |       |       |  |  |  |
|---|-------|-------|--|--|--|
| A. Medicare - Part B                            | 628   | 628   |  |  |  |
| B. Medicaid (Exclusive of Part B)               |       |       |  |  |  |
| 1. Maintenance Treatments                       | 23    | 23    |  |  |  |
| 2. Restorative Treatments                       |       |       |  |  |  |
| C. Other  | 3,846 | 3,846 |  |  |  |
| D. <b>Total Occupational Therapy Treatments</b> | 4,497 | 4,497 |  |  |  |

**Report of Expenditures - Salaries & Wages**

| Name of Facility   |             | License No. | Report for Year Ended |           | Page       | of    |       |            |       |
|--|-------------|-------------|-----------------------|-----------|------------|-------|-------|------------|-------|
| Healthcare Visions, Inc. d/b/a Beechwood   |             | 2077-C      | 9/30/2023             |           | 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 / RHNS | Adjustment  | Hours                 | (Specify) | Adjustment | Hours | Other | Adjustment | Hours |
| <b>A. Salaries and Wages*</b>  |             |             |                       |           |            |       |       |            |       |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1)  | 92,695      | (92,695)    | Disallowed            |           |            |       |       |            |       |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1)  | 124,210     |             | 2,080                 |           |            |       |       |            |       |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1)  |             |             |                       |           |            |       |       |            |       |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)   | 191,523     |             | 7,873                 |           |            |       |       |            |       |
| 5. Dietary Service   |             |             |                       |           |            |       |       |            |       |
| a. Head Dietitian  |             |             |                       |           |            |       |       |            |       |
| b. Food Service Supervisor   |             |             |                       |           |            |       |       |            |       |
| c. Dietary Workers   | 285,898     |             | 13,620                |           |            |       |       |            |       |
| 6. Housekeeping Service  |             |             |                       |           |            |       |       |            |       |
| a. Head Housekeeper  |             |             |                       |           |            |       |       |            |       |
| b. Other Housekeeping Workers  | 177,964     |             | 9,580                 |           |            |       |       |            |       |
| 7. Repairs & Maintenance Services  |             |             |                       |           |            |       |       |            |       |
| a. Engineer or Chief of Maintenance  |             |             |                       |           |            |       |       |            |       |
| b. Other Maintenance Workers   | 88,424      |             | 3,514                 |           |            |       |       |            |       |
| 8. Laundry Service   |             |             |                       |           |            |       |       |            |       |
| a. Supervisor  |             |             |                       |           |            |       |       |            |       |
| b. Other Laundry Workers   | 32,327      |             | 2,119                 |           |            |       |       |            |       |
| 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  | 123,173     |             | 1,836                 |           |            |       |       |            |       |
| b. RN  |             |             |                       |           |            |       |       |            |       |
| 1. Direct Care   | 699,097     |             | 13,318                |           |            |       |       |            |       |
| 2. Administrative**  | 177,779     |             | 4,767                 |           |            |       |       |            |       |
| c. LPN   |             |             |                       |           |            |       |       |            |       |
| 1. Direct Care   | 380,720     |             | 10,599                |           |            |       |       |            |       |
| 2. Administrative**  |             |             |                       |           |            |       |       |            |       |
| d. Aides and Attendants  | 1,081,435   |             | 47,191                |           |            |       |       |            |       |
| e. Physical Therapists   |             |             |                       |           |            |       |       |            |       |
| f. Speech Therapists   |             |             |                       |           |            |       |       |            |       |
| g. Occupational Therapists   |             |             |                       |           |            |       |       |            |       |
| h. Recreation Workers  | 66,704      |             | 3,065                 |           |            |       |       |            |       |
| 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  | 76,079      |             | 2,080                 |           |            |       |       |            |       |
| n. Marketing   |             |             |                       |           |            |       |       |            |       |
| o. Other (Specify)   |             |             |                       |           |            |       |       |            |       |
| See Attached Schedule  | 71,584      |             | 1,945                 |           |            |       |       |            |       |
| <i>A-13 Total Salary Expenditures</i>  | 3,669,612   | (92,695)    | 123,587               |           |            |       |       |            |       |

\* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

| Position     | CCNH / RHNS |            |       | (Specify) |            |       | Other |            |       |
|--------------|-------------|------------|-------|-----------|------------|-------|-------|------------|-------|
|              | \$          | Adjustment | Hours | \$        | Adjustment | Hours | \$    | Adjustment | Hours |
|              | -           |            |       |           |            |       |       |            |       |
| Admissions   | \$ 71,584   |            | 1,945 |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
| <b>Total</b> | \$ 71,584   | \$ -       | 1,945 | \$ -      | \$ -       | -     | \$ -  | \$ -       | -     |

Schedule of Other Fees (Page 13)

| Service      | CCNH / RHNS |            |       | (Specify) |            |       | Other |            |       |
|--------------|-------------|------------|-------|-----------|------------|-------|-------|------------|-------|
|              | \$          | Adjustment | Hours | \$        | Adjustment | Hours | \$    | Adjustment | Hours |
|              | 0           |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
|              |             |            |       |           |            |       |       |            |       |
| <b>Total</b> | \$ -        | \$ -       | -     | \$ -      | \$ -       | -     | \$ -  | \$ -       | -     |



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

| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood  |                | License No.<br>2077-C |   | Report for Year Ended<br>9/30/2023       |                          | Page<br>11                          | of<br>37                                      |                          |                          |
|---|----------------|-----------------------|---|--|--------------------------|-------------------------------------|---|--------------------------|--------------------------|
| Name  | Salary Paid    |                       | Fringe Benefits<br>and/or Other<br>Payments<br>(describe fully) | Full Description of<br>Services Rendered | Total<br>Hours<br>Worked | Line Where<br>Claimed on<br>Page 10 | Name and Address of All<br>Other Employment** | Total<br>Hours<br>Worked | Compensation<br>Received |
|   | CCNH /<br>RHNS | (Specify)<br>Other    |   |  |                          |                                     |   |                          |                          |
| <b>Section I - Operators/Owners</b>   |                |                       |   |  |                          |                                     |   |                          |                          |
| William G. White  | 92,695         |                       | See disallowance  | Owner/CEO                                |                          | 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)<br>Healthcare Visions, Inc. d/b/a Beechwood | License No.<br>2077-C | Report for Year Ended<br>9/30/2023 |       | 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** | Page | of |
|--|-----------------------|------------------------------------|-------|--|---------------------------------------|--------------------|-------------------------------|--|------|----|
|  |                       | CCNH / RHNS                        | Other |  |                                       |                    |                               |  | 12   | 37 |
| <b>Section III - Administrators***</b>                                     |                       |                                    |       |  |                                       |                    |                               |  |      |    |
| Amy Bentley (10/01/2022-6/30/2023)   |                       | 94,210                             |       | Non-Discriminatory                                     |                                       | 1,560              | A2                            |  |      |    |
| William E. White (07/05/2022-9/30/2023)                                    |                       | 30,000                             |       | Group Benefits   |                                       | 520                | 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           | 9/30/2023             | 13            | 37        |            |       |       |            |       |
| Total Cost and Hours  |                  |                       |               |           |            |       |       |            |       |
| Item  | CCNH / RHNS      | Adjustment            | Hours         | (Specify) | Adjustment | Hours | Other | Adjustment | 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  | 41,238           |                       | 809           |           |            |       |       |            |       |
| 2. Dentist  | 4,536            |                       | Contracted    |           |            |       |       |            |       |
| 3. Pharmacist   | 10,821           |                       | 96            |           |            |       |       |            |       |
| 4. Podiatrist   |                  |                       |               |           |            |       |       |            |       |
| 5. Physical Therapy   |                  |                       |               |           |            |       |       |            |       |
| a. Resident Care  | 202,699          |                       | 2,745         |           |            |       |       |            |       |
| b. Other  |                  |                       |               |           |            |       |       |            |       |
| 6. Social Worker  |                  |                       |               |           |            |       |       |            |       |
| 7. Recreation Worker  |                  |                       |               |           |            |       |       |            |       |
| 8. Physicians   |                  |                       |               |           |            |       |       |            |       |
| a. Medical Director (entire facility)   | 37,500           |                       | 180           |           |            |       |       |            |       |
| 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) Psychiatrist   | 5,213            | (5,213)               | Disallowed    |           |            |       |       |            |       |
| 9. Speech Therapist   |                  |                       |               |           |            |       |       |            |       |
| a. Resident Care  | 14,725           |                       | 197           |           |            |       |       |            |       |
| b. Other  |                  |                       |               |           |            |       |       |            |       |
| 10. Occupational Therapist  |                  |                       |               |           |            |       |       |            |       |
| a. Resident Care  | 205,440          |                       | 2,792         |           |            |       |       |            |       |
| b. Other  |                  |                       |               |           |            |       |       |            |       |
| 11. Nurses and aides and attendants   |                  |                       |               |           |            |       |       |            |       |
| a. RN   |                  |                       |               |           |            |       |       |            |       |
| 1. Direct Care  | 368,964          |                       | 3,983         |           |            |       |       |            |       |
| 2. Administrative***  |                  |                       |               |           |            |       |       |            |       |
| b. LPN  |                  |                       |               |           |            |       |       |            |       |
| 1. Direct Care  | 411,069          |                       | 5,610         |           |            |       |       |            |       |
| 2. Administrative***  |                  |                       |               |           |            |       |       |            |       |
| c. Aides  | 73,075           |                       | 2,068         |           |            |       |       |            |       |
| d. Other  |                  |                       |               |           |            |       |       |            |       |
| 12. Other (Specify) See Attached Schedule   |                  |                       |               |           |            |       |       |            |       |
| <b>B-13 Total Fees Paid in Lieu of Salaries</b>   | <b>1,375,280</b> | <b>(5,213)</b>        | <b>18,480</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 in the Adjustment column.  
 \*\*\* 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<br>Healthcare Visions, Inc. d/b/a Beechwood                     |   | License No.<br>2077-C                    | Report for Year Ended<br>9/30/2023 | Page<br>14                  | of<br>37 |
|--|---|--|------------------------------------|-----------------------------|----------|
| Name & Address of Individual   | Full Explanation of Service               | Related** to Owners, Operators, Officers |                                    | Explanation of Relationship |          |
|  |   | Yes                                      | No                                 |                             |          |
| HealthPro Heritage PO Box 69268, Baltimore MD 21264-9268                         | Physical, Occupational and Speech Therapy | <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                         |          |
| IPC Healthcare, P.O. Box 844929, Los Angeles, CA 90084-4890                      | Medical Director                          | <input type="radio"/>                    | <input checked="" type="radio"/>   | N/A                         |          |
| Kathleen Labella-17 College Street, Old Saybrook Ct                              | Dietician                                 | <input type="radio"/>                    | <input checked="" type="radio"/>   | N/A                         |          |
| Genie Healthcare, 104 Interchange Plaza, Monroe, NJ                              | RN/ LPN/ Aides Pool                       | <input type="radio"/>                    | <input checked="" type="radio"/>   | N/A                         |          |
| All American Healthcare Services, Inc., 494 Broad St 4th Floor, Newark, NJ 07102 | RN Pool                                   | <input type="radio"/>                    | <input checked="" type="radio"/>   | N/A                         |          |
| Synchrony Rehab 2701 Chestnut Station Court, Louisville, KY 40299                | Rehab Company                             | <input type="radio"/>                    | <input checked="" type="radio"/>   | N/A                         |          |
| Intelycare, Pittsburgh, PA   | Nursing Pool                              | <input type="radio"/>                    | <input checked="" type="radio"/>   | N/A                         |          |
| Access Capital, The Nurse Network, New York, NY                                  | Nursing Pool                              | <input type="radio"/>                    | <input checked="" type="radio"/>   | N/A                         |          |
| Sambacare, Lakewood, NJ  | Nursing Pool                              | <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"/>   |                             |          |
|  |   | <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      | 9/30/2023             |            |           |            |       | 15         | 37 |
| Item   | Total       | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | Other | Adjustment |    |
| <b>i. Administrative and General</b>   |             |                       |            |           |            |       |            |    |
| <b>a. Employee Health &amp; Welfare Benefits</b>   |             |                       |            |           |            |       |            |    |
| 1. Workmen's Compensation  | \$ 30,628   | 30,628                |            |           |            |       |            |    |
| 2. Disability Insurance  | \$ 2,040    | 2,040                 |            |           |            |       |            |    |
| 3. Unemployment Insurance  | \$ 33,402   | 33,402                |            |           |            |       |            |    |
| 4. Social Security (F.I.C.A.)  | \$ 258,059  | 258,059               |            |           |            |       |            |    |
| 5. Health Insurance  | \$ 138,429  | 138,429               |            |           |            |       |            |    |
| 6. Life Insurance (employees only)<br>(not-owners and not-operators)   | \$ 3,665    | 3,665                 |            |           |            |       |            |    |
| 7. Pensions (Non-Discriminatory)<br>(not-owners and not-operators)   | \$          |                       |            |           |            |       |            |    |
| 8. Uniform Allowance   | \$          |                       |            |           |            |       |            |    |
| 9. Other (Specify)<br>See Attached Schedule  | \$ 2,792    | 9,194                 | (6,402)    |           |            |       |            |    |
| <b>b. Personal Retirement Plans, Pensions, and<br/>       Profit Sharing Plans for Owners and<br/>       Operators (Discriminatory)*</b> | \$          |                       |            |           |            |       |            |    |
| <b>c. Bad Debts*</b>   | \$          | 9,876                 | (9,876)    |           |            |       |            |    |
| <b>d. Accounting and Auditing</b>  | \$ 59,500   | 59,500                |            |           |            |       |            |    |
| <b>e. Legal (Services should be fully described on Page 15b)</b>   | \$ 37,898   | 45,807                | (7,909)    |           |            |       |            |    |
| <b>f. Insurance on Lives of Owners and<br/>       Operators (Specify)*</b>   | \$          |                       |            |           |            |       |            |    |
| <b>g. Office Supplies</b>  | \$ 89,358   | 107,221               | (17,863)   |           |            |       |            |    |
| <b>h. Telephone and Cellular Phones</b>  |             |                       |            |           |            |       |            |    |
| 1. Telephone & Pagers  | \$ 9,936    | 9,936                 |            |           |            |       |            |    |
| 2. Cellular Phones   | \$ 1,899    | 1,899                 |            |           |            |       |            |    |
| <b>i. Appraisal (Specify purpose and<br/>       attach copy)*</b>  | \$          |                       |            |           |            |       |            |    |
| <b>j. Corporation Business Taxes (franchise tax)</b>   | \$ 250      | 300                   | (50)       |           |            |       |            |    |
| <b>k. Other Taxes (Not related to property - See Page 22)</b>  |             |                       |            |           |            |       |            |    |
| 1. Income*   | \$          |                       |            |           |            |       |            |    |
| 2. Other (Specify)<br>See Attached Schedule  | \$ 27       | 27                    |            |           |            |       |            |    |
| 3. Resident Day User Fee   | \$ 328,616  | 328,616               |            |           |            |       |            |    |
| <b>Subtotal</b>  | \$ 996,499  | 1,038,599             | (42,100)   |           |            |       |            |    |

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

| Description                   | CCNH / RHNS | Adjustment | (Specify) | Adjustment | Other | Adjustment |
|-------------------------------|-------------|------------|-----------|------------|-------|------------|
|                               | -           |            |           |            |       |            |
| Employee Benefits             | \$ 6,621    | \$ (5,825) |           |            |       |            |
| Employee Relations            | 1,152       |            |           |            |       |            |
| EAP-Employee Assistance Progr | 577         | (577)      |           |            |       |            |
| 401K FEES                     | 844         |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
|                               |             |            |           |            |       |            |
| <b>Total</b>                  | \$ 9,194    | \$ (6,402) | \$ -      | \$ -       | \$ -  | \$ -       |

Schedule of Other Taxes

| Description  | CCNH / RHNS | Adjustment | (Specify) | Adjustment | Other | Adjustment |
|--------------|-------------|------------|-----------|------------|-------|------------|
|              | -           |            |           |            |       |            |
| Sales Tax    | \$ 27       |            |           |            |       |            |
|              |             |            |           |            |       |            |
| <b>Total</b> | \$ 27       | \$ -       | \$ -      | \$ -       | \$ -  | \$ -       |

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

|   |  |   |                                     |          |
|---|--|---|-------------------------------------|----------|
| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beech  | License No.<br>2077-C  | Report for Year Ended<br>9/30/2023                      | Page<br>15b                         | of<br>37 |
| The records of this facility for the period covered by this report were maintained on the following basis:  |  |   |                                     |          |
| <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash   |  |   |                                     |          |
| Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain. |  |   |                                     |          |
|   |  |   |                                     |          |
| <b>Independent Accounting Firm</b>  |  |   |                                     |          |
| 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   | Whittlesey & Hadley, P.C.                                      | 1 Hamden Center, 2319 Whitney Ave, Suite 2a, Hamden, CT |                                     |          |
| 3   | Laura Daniels  | 99 Brandford Ave, East Haven, CT 06512                  |                                     |          |
| 4   |  |   |                                     |          |
| Services Provided by This Firm ( <i>describe fully</i> )  |  |   |                                     |          |
| 1   | Medicaid & Medicare Cost Reports, Management Advisory Services | \$  | 15,911                              |          |
| 2   | Month End Closings   | \$  | 2,825                               |          |
| 3   | Review of Financial Statements and Consulting                  | \$  | 40,764                              |          |
| 4   |  | \$  |                                     |          |
|   |  |   | <b>Charge for Services Provided</b> |          |
|   |  |   | \$                                  | 59,500   |
| Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.                                      |  |   |                                     |          |
| <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 1d   |  |   |                                     |          |
| <b>Legal Services Information</b>   |  |   |                                     |          |
| Name of Legal Firm or Independent Attorney  |  |   | Telephone Number                    |          |
| 1   | Murtha Cullina   | (860) 240-6000  |                                     |          |
| 2   | Litchfield Cavo, LLP   | (312) 781-6677  |                                     |          |
| 3   | Various Collection Fees  | Various   |                                     |          |
| 4   |  |   |                                     |          |
| 5   |  |   |                                     |          |
| Address ( <i>No. &amp; Street, City, State, Zip Code</i> )  |  |   |                                     |          |
| 1   | 265 Church Street, New Haven, CT 06510                         |   |                                     |          |
| 2   | 303 W. Madison Street Ste. 300, Chicago, IL 60606-3300         |   |                                     |          |
| 3   | Various  |   |                                     |          |
| 4   |  |   |                                     |          |
| 5   |  |   |                                     |          |
| Services Provided by This Firm ( <i>describe fully</i> )  |  |   |                                     |          |
| 1   | Communications, Conference Calls, Reviews, Emails              | \$  | 22,047                              |          |
| 2   | Legal Personnel Issues   | \$  | 15,851                              |          |
| 3   | Collection fees (Disallowed)                                   | \$  | 7,909                               |          |
| 4   |  | \$  |                                     |          |
| 5   |  | \$  |                                     |          |
|   |  |   | <b>Charge for Services Provided</b> |          |
|   |  |   | \$                                  | 45,807   |
| Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.                                      |  |   |                                     |          |
| <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 1e   |  |   |                                     |          |

**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           | 9/30/2023             |           |            |       | 16         | 37 |
| Item   | Total               | CCNH / RHNS      | Adjustment            | (Specify) | Adjustment | Other | Adjustment |    |
| <b>Subtotals Brought Forward:</b>  |                     |                  | 996,499               | 1,038,599 | (42,100)   |       |            |    |
| <b>i. Travel and Entertainment</b>   |                     |                  |                       |           |            |       |            |    |
| 1. Resident Travel and Entertainment   | \$                  |                  |                       |           |            |       |            |    |
| 2. Holiday Parties for Staff   | \$ 3,357            | 3,357            |                       |           |            |       |            |    |
| 3. Gifts to Staff and Residents  | \$                  | 3,038            | (3,038)               |           |            |       |            |    |
| 4. Employee Travel   | \$                  | 72               | (72)                  |           |            |       |            |    |
| 5. Education Expenses Related to Seminars and Conventions  | \$ 7,263            | 7,263            |                       |           |            |       |            |    |
| 6. Automobile Expense (not purchase or depreciation)   | \$                  | 2,479            | (2,479)               |           |            |       |            |    |
| 7. Other (Specify)<br>See Attached Schedule  | \$                  |                  |                       |           |            |       |            |    |
| <b>m. Other Administrative and General Expenses</b>  |                     |                  |                       |           |            |       |            |    |
| 1. Advertising Help Wanted (all such expenses )  | \$ 3,300            | 3,300            |                       |           |            |       |            |    |
| 2. Advertising Telephone Directory (all such expenses )***   | \$                  |                  |                       |           |            |       |            |    |
| 3. Advertising Other (Specify)***<br>See Attached Schedule   | \$                  | (490)            | 490                   |           |            |       |            |    |
| 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 (Specify)<br>See Attached Schedule                  | \$ 2,047            | 2,047            |                       |           |            |       |            |    |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***  | \$                  | 894              | (894)                 |           |            |       |            |    |
| 9. Subscriptions   | \$ 3,189            | 3,189            |                       |           |            |       |            |    |
| 10. Contributions***<br>See Attached Schedule  | \$                  | 465              | (465)                 |           |            |       |            |    |
| 11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)     | \$ 22,001           | 22,001           |                       |           |            |       |            |    |
| 12. Administrative Management Services**   | \$ 306,587          | 306,587          |                       |           |            |       |            |    |
| 13. Other (Specify)<br>See Attached Schedule   | \$ 8,978            | 41,315           | (32,337)              |           |            |       |            |    |
| <b>C-14 Total Administrative &amp; General Expenditures</b>  | <b>\$ 1,353,221</b> | <b>1,434,116</b> | <b>(80,895)</b>       |           |            |       |            |    |

\* Do not include Subscriptions, which should go in item 9.

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

\*\*\* Facility should self-disallow the expense in the Adjustment column.



## Schedule of Other Travel and Entertainment

| Description                                 | CCNH / RHNS | Adjustment | (Specify) | Adjustment | Other | Adjustment |
|---|-------------|------------|-----------|------------|-------|------------|
|   | -           |            |           |            |       |            |
|   |             |            |           |            |       |            |
|   |             |            |           |            |       |            |
|   |             |            |           |            |       |            |
|   |             |            |           |            |       |            |
| <b>Total Other Travel and Entertainment</b> | \$ -        | \$ -       | \$ -      | \$ -       | \$ -  | \$ -       |

## Schedule of Other Advertising

| Description                    | CCNH / RHNS | Adjustment | (Specify) | Adjustment | Other | Adjustment |
|--------------------------------|-------------|------------|-----------|------------|-------|------------|
|                                | -           |            |           |            |       |            |
| Admissions Other               | \$ (490)    | \$ 490     |           |            |       |            |
|                                |             |            |           |            |       |            |
| <b>Total Other Advertising</b> | \$ (490)    | \$ 490     | \$ -      | \$ -       | \$ -  | \$ -       |

## Schedule of Dues

| Description       | CCNH / RHNS | Adjustment | (Specify) | Adjustment | Other | Adjustment |
|-------------------|-------------|------------|-----------|------------|-------|------------|
|                   | -           |            |           |            |       |            |
| CAHCF dues        | \$ 2,047    |            |           |            |       |            |
|                   |             |            |           |            |       |            |
|                   |             |            |           |            |       |            |
|                   |             |            |           |            |       |            |
|                   |             |            |           |            |       |            |
| <b>Total Dues</b> | \$ 2,047    | \$ -       | \$ -      | \$ -       | \$ -  | \$ -       |

## Schedule of Contributions

| Description                | CCNH / RHNS | Adjustment | (Specify) | Adjustment | Other | Adjustment |
|----------------------------|-------------|------------|-----------|------------|-------|------------|
|                            | -           |            |           |            |       |            |
| Donations                  | \$ 465      | \$ (465)   |           |            |       |            |
|                            |             |            |           |            |       |            |
| <b>Total Contributions</b> | \$ 465      | \$ (465)   | \$ -      | \$ -       | \$ -  | \$ -       |

## Schedule of Other Administrative and General

| Description                                   | CCNH / RHNS | Adjustment  | (Specify) | Adjustment | Other | Adjustment |
|---|-------------|-------------|-----------|------------|-------|------------|
|   | -           |             |           |            |       |            |
| Pre Employment Expenses                       | \$ 2,233    |             |           |            |       |            |
| Licensing Fees (A)                            | 534         |             |           |            |       |            |
| Equipment Rental                              | 1,577       |             |           |            |       |            |
| Bank Charges (A)                              | 5,314       | (621)       |           |            |       |            |
| Late Fees Expense                             | 764         | (764)       |           |            |       |            |
| Fines   | 6,620       | (6,620)     |           |            |       |            |
| Settlement & Penalty Fees                     | 19,249      | (19,249)    |           |            |       |            |
| Covid expense                                 | 200         |             |           |            |       |            |
| Admissions Events                             | 275         | (275)       |           |            |       |            |
| Miscellaneous Expense                         | 4,549       | (4,549)     |           |            |       |            |
| Other Income (Disallowed from Page 30)        |             | (259)       |           |            |       |            |
| <b>Total Other Administrative and General</b> | \$ 41,315   | \$ (32,337) | \$ -      | \$ -       | \$ -  | \$ -       |

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

| Name of Facility  | License No.                | Report for Year Ended                      | Page   | of |
|---|----------------------------|--|--|----|
| Healthcare Visions, Inc. d/b/a Beechwood                  | 2077-C                     | 9/30/2023                                  | 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 # |    |
| Wachusett Consulting                                      | 306,587                    | Management                                 | Page 16 / Line M12   |    |
|   |                            |  |  |    |
|   |                            |  |  |    |
|   |                            |  |  |    |
|   |                            |  |  |    |
|   |                            |  |  |    |
|   |                            |  |  |    |

\* 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                              | 9/30/2023             |           |                       |       | 18         | 37 |
| Item  | Total                     | CCNH / RHNS                         | Adjustment            | (Specify) | Adjustment            | Other | Adjustment |    |
| <b>2. Dietary</b>   |                           |                                     |                       |           |                       |       |            |    |
| a. In-House Preparation & Service   |                           |                                     |                       |           |                       |       |            |    |
| 1. Raw Food   | \$ 166,308                | 166,308                             |                       |           |                       |       |            |    |
| 2. Non-Food Supplies  | \$ 13,882                 | 13,882                              |                       |           |                       |       |            |    |
| 3. Other (Specify) _____<br>Emergency Supply  | \$ 2,574                  | 2,574                               |                       |           |                       |       |            |    |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)                     | \$                        |                                     |                       |           |                       |       |            |    |
| c. Other (Specify) _____  | \$                        |                                     |                       |           |                       |       |            |    |
| <b>2D. Total Dietary Expenditures (2a + b + c + d)</b>  | \$ 182,764                | 182,764                             |                       |           |                       |       |            |    |
| <b>2E. Dietary Questionnaire</b>  | <b>Total</b>              | <b>CCNH / RHNS</b>                  | <b>(Specify)</b>      |           | <b>Other</b>          |       |            |    |
| 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                    | 9/30/2023                           |                       |           |            | 19    | 37         |
| Item  |   | Total                     | CCNH / RHNS                         | Adjustment            | (Specify) | Adjustment | Other | Adjustment |
| 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. \$                   | 5,134                               | 5,134                 |           |            |       |            |
| 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)<br>Laundry Supplies  |   | \$                        | 10,711                              | 10,711                |           |            |       |            |
| 3D. Total Laundry Expenditures (3a + b + c)   |   | \$                        | 15,845                              | 15,845                |           |            |       |            |
| 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      | 9/30/2023             |            |           |            | 20    | 37         |
| Item  |                             | Total       | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | Other | Adjustment |
| 4. Housekeeping   | Sq Ft Serviced by Personnel |             |                       |            |           |            |       |            |
| a. In-House Care  | Amt.                        | \$ 30,006   | 30,006                |            |           |            |       |            |
| 1. Supplies - Cleaning (Mops, pails, brooms, etc.)  |                             |             |                       |            |           |            |       |            |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | Sq Ft Serviced by Personnel |             |                       |            |           |            |       |            |
|   | Amt.                        | \$          |                       |            |           |            |       |            |
| c. Other (Specify)  |                             | \$          |                       |            |           |            |       |            |
| <b>4D. Total Housekeeping Expenditures (4a + b + c)</b>   |                             | \$ 30,006   | 30,006                |            |           |            |       |            |
| 5. Resident Care (Supplies)**   |                             |             |                       |            |           |            |       |            |
| a. Prescription Drugs***  |                             |             |                       |            |           |            |       |            |
| 1. Own Pharmacy   |                             | \$          |                       |            |           |            |       |            |
| 2. Purchased from Pharamerica   |                             | \$          | 211,078               | (211,078)  |           |            |       |            |
| b. Medicine Cabinet Drugs   |                             | \$ 69,452   | 69,452                |            |           |            |       |            |
| c. Medical and Therapeutic Supplies   |                             | \$ 83,282   | 83,282                |            |           |            |       |            |
| d. Ambulance/Limousine***   |                             | \$          | 20,227                | (20,227)   |           |            |       |            |
| e. Oxygen   |                             |             |                       |            |           |            |       |            |
| 1. For Emergency Use  |                             | \$          |                       |            |           |            |       |            |
| 2. Other***   |                             | \$          | 6,487                 | (6,487)    |           |            |       |            |
| f. X-rays and Related Radiological Procedures***  |                             | \$          | 7,162                 | (7,162)    |           |            |       |            |
| g. Dental (Not dentists who should be included under salaries or fees)  |                             | \$          |                       |            |           |            |       |            |
| h. Laboratory***  |                             | \$          | 30,207                | (30,207)   |           |            |       |            |
| i. Recreation   |                             | \$ 3,960    | 3,960                 |            |           |            |       |            |
| j. Direct Management Services*  |                             | \$          |                       |            |           |            |       |            |
| k. Indirect Management Services*  |                             | \$          |                       |            |           |            |       |            |
| l. Cable TV   |                             | \$          |                       |            |           |            |       |            |
| m. Other (Specify)****<br>See Attached Schedule   |                             | \$ 10,046   | 16,108                | (6,062)    |           |            |       |            |
| n. Physical Therapy Expense   |                             | \$          |                       |            |           |            |       |            |
| o. Speech Therapy Expense   |                             | \$          |                       |            |           |            |       |            |
| <b>5P. Total Resident Care Expenditures (5a - 5o)</b>   |                             | \$ 166,740  | 447,963               | (281,223)  |           |            |       |            |

\* 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 in the Adjustment column.  
 \*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

**Beechwood Rehab 2023 Cost Report  
Disallowance Schedule for Cable TV  
September 30, 2023**

|                                      | <u>Amount</u> |                  |
|--------------------------------------|---------------|------------------|
| Total Cable TV Expense acct #4100-24 | -             | <b>TB Linked</b> |

|                            |           |
|----------------------------|-----------|
| Monthly Allowable amount   | 600       |
| Months in Cost Report Year | <u>12</u> |
| Total Allowable Cost       | \$ 7,200  |

|                                       |                    |
|---------------------------------------|--------------------|
| <b>Disallowed Cable TV (Page 29a)</b> | <u><u>\$ -</u></u> |
|---------------------------------------|--------------------|

Schedule of Other Resident Care

| Description                      | CCNH / RHNS | Adjustment | (Specify) | Adjustment | Other | Adjustment |
|----------------------------------|-------------|------------|-----------|------------|-------|------------|
|                                  | -           |            |           |            |       |            |
| Title 19 Medical Supply          | \$ 1,634    |            |           |            |       |            |
| Oxygen Rental-MRA                | 100         | (100)      |           |            |       |            |
| Private Medical/Nursing Suppl    | 175         | (175)      |           |            |       |            |
| Oxygen Rental-Managed Care       | 371         | 371)       |           |            |       |            |
| Medical Rental- Managed Care     | 165         | (165)      |           |            |       |            |
| Medical Rental-Insurance         | (134)       | 134        |           |            |       |            |
| Title 19 Oxygen Rental           | 2,668       |            |           |            |       |            |
| Oxygen Rental-House              | 4,279       | (4,279)    |           |            |       |            |
| Supplies - Rehab                 | 716         |            |           |            |       |            |
| Splint/Brace Supplies            | 63          | (63)       |           |            |       |            |
| W/C - Parts                      | 1,414       | (1,414)    |           |            |       |            |
| Equipment Rental Nursing         | 4,657       |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
|                                  |             |            |           |            |       |            |
| <b>Total Other Resident Care</b> | \$ 16,108   | \$ (6,062) | \$ -      | \$ -       | \$ -  | \$ -       |

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

| Name of Facility                         |   | License No.                               | Report for Year Ended            | Page of                     |                                       |             |                         |       |         |        |
|--|---|---|----------------------------------|-----------------------------|---------------------------------------|-------------|-------------------------|-------|---------|--------|
| Healthcare Visions, Inc. d/b/a Beechwood |   |   |                                  |                             | 2077-C                                | 9/30/2023   | 21 37                   |       |         |        |
| Name of Individual or Company            | Address                                     | Related ** to Owners, Operators, Officers |                                  | Explanation of Relationship | Full Explanation of Service Provided* | CCNH / RHNS | Total Cost/Page Ref.*** |       |         |        |
|  |   | Yes                                       | No                               |                             |                                       |             | (Specify)               | Other | Pg Line |        |
| New England Healthcare Svcs              | Princeton, MA                               | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Contract Labor                        | 50,960      |                         |       |         | 22 6f  |
| Pharmacia                                | Blvd, Uniondale, NY<br>11553                | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Pharmacy                              | 204,393     |                         |       |         | 20 5a2 |
| Wachusett Consulting                     | 128 Bonnydale Road.<br>Leominster, MA 01453 | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Management                            | 306,587     |                         |       |         | 16 m12 |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |             |                         |       |         |        |
|  |   | <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      | 9/30/2023             |            |           |            | 22    | 37         |
| Item   | Total       | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | Other | Adjustment |
| 6. Maintenance & Operation of Plant  |             |                       |            |           |            |       |            |
| a. Repairs & Maintenance   | \$ 33,548   | 46,694                | (13,146)   |           |            |       |            |
| b. Heat  | \$ 50,639   | 50,639                |            |           |            |       |            |
| c. Light & Power   | \$ 88,427   | 88,427                |            |           |            |       |            |
| d. Water   | \$ 34,104   | 34,104                |            |           |            |       |            |
| e. Equipment Lease (Provide detail on page 22b)  | \$ 11,209   | 11,209                |            |           |            |       |            |
| f. Other (itemize)   | \$ 70,536   | 70,536                |            |           |            |       |            |
| See Attached Schedule  |             |                       |            |           |            |       |            |
| <b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>                              | \$ 288,463  | 301,609               | (13,146)   |           |            |       |            |
| 7. Depreciation (complete schedule page 23*)   |             |                       |            |           |            |       |            |
| a. Land Improvements   | \$          |                       |            |           |            |       |            |
| b. Building & Building Improvements  | \$ 161,176  | 168,521               | (7,345)    |           |            |       |            |
| c. Non-Movable Equipment   | \$          |                       |            |           |            |       |            |
| d. Movable Equipment   | \$ 18,494   | 18,494                |            |           |            |       |            |
| <b>*7e. Total Depreciation Costs (7a + b + c + d)</b>                                  | \$ 179,670  | 187,015               | (7,345)    |           |            |       |            |
| 8. Amortization (Complete att. Schedule Page 24*)                                      |             |                       |            |           |            |       |            |
| a. Organization Expense  | \$          |                       |            |           |            |       |            |
| b. Mortgage Expense  | \$          |                       |            |           |            |       |            |
| c. Leasehold Improvements  | \$ 1,359    | 1,359                 |            |           |            |       |            |
| d. Other (Specify)   | \$          |                       |            |           |            |       |            |
| <b>*8e. Total Amortization Costs (8a + b + c + d)</b>                                  | \$ 1,359    | 1,359                 |            |           |            |       |            |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ 408,865  | 427,497               | (18,632)   |           |            |       |            |
| 10. Property Taxes   |             |                       |            |           |            |       |            |
| a. Real estate taxes paid by owner   | \$          |                       |            |           |            |       |            |
| b. Real estate taxes paid by lessor  | \$ 3,138    | 3,281                 | (143)      |           |            |       |            |
| c. Personal property taxes   | \$ 638      | 638                   |            |           |            |       |            |
| <b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>                                  | \$ 593,670  | 619,790               | (26,120)   |           |            |       |            |

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

Schedule of Other Repairs and Maintenance

| Description                                | CCNH / RHNS      | Adjustment  | (Specify)   | Adjustment  | Other       | Adjustment  |
|--|------------------|-------------|-------------|-------------|-------------|-------------|
|  | -                |             |             |             |             |             |
| Contract Labor                             | \$ 52,160        |             |             |             |             |             |
| Waste Disposal                             | 18,376           |             |             |             |             |             |
|  |                  |             |             |             |             |             |
|  |                  |             |             |             |             |             |
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|  |                  |             |             |             |             |             |
|  |                  |             |             |             |             |             |
|  |                  |             |             |             |             |             |
| <b>Total Other Repairs and Maintenance</b> | <b>\$ 70,536</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**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                |                |  |        |
|---|-----------------------------|-----------------------|----------------------------------|------------------------|----------------|--|--------|
|   |                             | 9/30/2023             | 22b                              |                        | 37             |  |        |
| Name and Address of Lessor  | Description of Items Leased | Date of Lease**       | Term of Lease                    | Annual Amount of Lease | Amount Claimed |  |        |
|   |                             |                       |                                  |                        |                | Related * to Owners, Operators, Officers |        |
|   |                             | Yes                   | No                               |                        |                |  |        |
| Healthcare Visions, Inc. d/b/a Beechwood  | 2077-C                      | <input type="radio"/> | <input checked="" type="radio"/> |                        |                |  |        |
| Elm City, P.O. Box 5066, Hartford, CT 06102-5066                                    | Copiers                     | <input type="radio"/> | <input checked="" type="radio"/> | 08/03/18               | Monthly        | 6,944                                    | 6,944  |
| Quadrant Leasing  | Postage Machine             | <input type="radio"/> | <input checked="" type="radio"/> | N/A                    | Monthly        | 1,772                                    | 1,772  |
| Accelerated Care Plus Leasing, Inc. 4999 AirCenter Circle Street 103 Reno, NY 89502 | Rehab Equipment             | <input type="radio"/> | <input checked="" type="radio"/> | 08/01/23               | Monthly        | 2,493                                    | 2,493  |
|   |                             | <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"/> |                        |                |  |        |
|   |                             |                       |                                  | <b>Total ***</b>       |                |  | 11,209 |

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

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

\*\* Attach copies of newly acquired leases.

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



H 4

## SUMMARY OF TERMS

*This page summarizes the key points from the attached Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement ("Agreement"). For further details, please refer to the Lease, which is the formal and definitive contract between the Parties.*

|   |   |
|---|---|
| <b>Lessee:</b>                                | <u>Beechwood Post Acute and Transitional Care</u>   |
| <b>Type of Agreement:</b>                     | Operating Lease Agreement   |
| <b>Termination:</b>                           | Sixty (60) Days' written notice requirement at any time during the Term of the Agreement, terminate for any reason  |
| <b>Clinical Support and Education:</b>        | <u>Gold</u>   |
| <b>Equipment Included:</b>                    | OmniSWD <sup>®</sup> Shortwave Diathermy System<br>OmniVersa <sup>®</sup> Multi-Modality Therapy System<br>5.0 cm <sup>2</sup> Transducer for OmniVersa <sup>®</sup><br>OmniVersa <sup>®</sup> Medical Cart |
| <b>Equipment Maintenance:</b>                 | All service, repairs, preventative maintenance, and annual calibration, included; equipment replaced if non functional  |
| <b>Monthly Rent Payment:</b>                  | *\$670.00 billed prospectively: invoice sent on or before the 10 <sup>th</sup> every month, covering Monthly Rent Payment due for the following month.  |
| <b>Transportation, Shipping and Delivery:</b> | <u>\$360.00*</u>  |
| <b>Initial Start-Up Supplies:</b>             | <u>\$233.35*</u>  |

*\* Amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the federal, state or local governmental agencies.*



## CLINICAL SERVICE AND THERAPEUTIC REHABILITATION EQUIPMENT

### OPERATING LEASE AGREEMENT

This Operating Lease Agreement ("Agreement") is made by and between Accelerated Care Plus Leasing Inc. a Delaware corporation ("Lessor") and Beechwood Post Acute and Transitional Care ("Lessee") (jointly, the "Parties") for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged as follows. It is the intent of the parties that this Agreement, based upon the nature of the equipment, imbedded intellectual property, and responsibilities of the Lessor hereunder, as well as the other terms and conditions, creates a "true lease" and not a security or financing agreement.

#### 1. Clinical Support and Education

Lessor shall provide to Lessee certain evidence-based education programs and training for therapy treatment of the prevalent medical conditions within the Lessee patient population, as well as use of equipment for therapeutic treatment of those conditions ("Clinical Support and Education"). Such integrated clinical programs enable treatment of a broader range of conditions, and include proprietary treatment protocols, advanced therapist on-site Continuing Education Unit ("CEU") approved training, and ongoing support. Clinical training and education materials are also offered on-line for convenient access by Lessee therapy staff, with additional modules/courses added periodically.

In addition to providing the Clinical Support and Education services in-person at Lessee's location, Lessor may provide said services via virtual care technologies, including real-time interactive audio, and audio-video communications between the Lessor licensed clinicians and Lessee's therapy staff.

The role of the Lessor is advisory only, and Lessee understands that its own therapy staff remain ultimately responsible for exercising independent professional judgment regarding all treatment or medical decisions, diagnoses, and other health care services regarding patients.

The Clinical Support and Education provided specifically for the Lessee under this Agreement is specified in Attachment 1.

#### 2. Equipment

Lessor leases to Lessee, under the terms and conditions herein, therapeutic rehabilitation equipment as listed in Attachment 1 ("Equipment").

Lessee may choose to lease from Lessor additional Equipment during the Term of this Agreement. Attachment 2 defines the process for all Equipment added during the Term. Such additional Equipment shall be subject to the terms and conditions of this Agreement.

Lessee shall have no option to purchase Equipment under this Agreement.

#### 3. Supplies

Lessor shall make available for purchase to Lessee the disposable medical and other supplies necessary for use of Equipment ("Supplies").

#### 4. Upgrades

With consent of Lessee, Lessor may periodically alter or replace items of Equipment, separately or collectively, with items of comparable or better quality and function, including, without limitation, updated and/or improved models of Equipment.

#### 5. Lease and Billing Start Dates

The date when the Equipment is installed at Lessee facility, and the effective start of this Agreement (the "Lease Start Date") is: 08/14/2023 (insert date, or mark as "TBD" if not identified at the time of execution of this Agreement). The date for the start of the Monthly Rent Payment (the "Billing Start Date") is: 08/14/2023.

(insert date, or mark as "TBD" if not identified at the time of execution of this Agreement).

If the Lease Start Date and/or Billing Start Date are not identified at the time of execution of this Agreement, or if these dates need to be subsequently changed, then following the execution of this Agreement, Lessor and Lessee shall mutually agree upon and document the Lease Start Date and/or Billing Start Date through an electronic mail (email), per method defined in Attachment 2. This electronic mail, when acknowledged by authorized representatives of both Parties, shall amend and be considered part of this Agreement.

#### 6. Delivery

Lessor shall ensure that the Equipment is available for use at Lessee's facility on or prior to the Lease Start Date. Lessee shall pay all charges in connection with transportation, shipment, and delivery of Equipment at the assigned rate as defined in Attachment 1 within thirty (30) days of the invoice date. An initial start-up Supply package may be included, and if included, it shall be separately billed to Lessee in accordance with pricing reflected in Attachment 1.

#### 7. Maintenance and Service

Lessor shall at its expense maintain Equipment in good repair and operating condition and shall perform maintenance, repair, calibration and safety checks of Equipment in a timely manner and in accordance with all applicable laws and regulations at no additional cost to Lessee. When Lessee identifies a problem with an item of Equipment, Lessor shall repair or replace such Equipment within three (3) business days following telephone, facsimile or written notice from Lessee, with the exception that Equipment requiring special handling and/or ground based shipment may require up to six (6) business days, depending on the location of the facility. For the purposes of this section, 1:00 PM Pacific time shall be considered the cut-off time for notification and delivery of Equipment. Any notification after that time shall be counted for the next business day. If Lessor chooses to replace non-functioning Equipment under the terms of this clause, the Lessee shall, at Lessor's expense, return the non-functioning Equipment to the service center designated by the Lessor within five (5) business days of receiving replacement Equipment. Any Equipment for which a replacement has been sent, that is not shipped to Lessor within the five (5) business days of receipt of replacement Equipment, shall be considered as lost and shall be invoiced as lost Equipment in accordance with Section 8. of this Agreement.

Lessor, its employees, agents and designees may, at reasonable times, and with Lessee consent, enter Lessee's premises where the Equipment is kept to test, inspect and service Equipment.

#### 8. Loss

Lessee shall promptly notify Lessor of any loss, theft, damage or destruction of Equipment, except normal wear and tear from proper use. Lessor shall promptly repair or replace any such lost, stolen, damaged or destroyed Equipment and promptly inform Lessee as to any and all costs and charges related thereto. Lessee shall, within thirty (30) days following invoice date, pay Lessor the lost Equipment fee for any item of Equipment that may become lost, stolen, damaged or destroyed.

#### 9. Returns

Upon termination of this Agreement for any reason, Lessee shall return Equipment to Lessor in "as is" condition. Lessor shall, at no cost to Lessee, ship all required packaging to Lessee to use in return of the Equipment and other materials. Lessee may request additional packaging material, which will be provided by Lessor and invoiced to Lessee at Lessor's then

prevailing price list. Lessee shall be responsible for packaging of the Equipment using the Lessor provided packaging materials and per Lessor's instructions. Return shipment will be at Lessor's cost and expense, but only if the Lessee complies with the requirements of this Section and if the Equipment is shipped to Lessor within 10 days of the termination date. If the Lessee does not allow access to third party shipping companies at the time when there is a prearranged schedule for the return shipment, the Lessor shall invoice Lessee and the Lessee shall pay for any additional third party shipping costs incurred by the Lessor.

Lessee shall return all items provided by Lessor during the Term of this Agreement, including Equipment, and all Written Materials as defined in Section 20 below. The only items not to be returned are Supplies. Upon termination of this Agreement for any reason, Lessor shall be under no obligation to accept return of consumable supplies or to provide any credit, discount or other reduction in price for amounts otherwise due from Lessee to Lessor hereunder, except as otherwise expressly set forth.

If Lessee does not ship the Equipment to Lessor within 10 days of the date of termination, the Equipment will be treated as lost Equipment and Lessor shall have the right to invoice the Lessee as such per Section 8. of this Agreement.

#### 10. Ownership and Use

Equipment shall at all times be the sole and exclusive property of Lessor. Lessee shall have no right, title or interest in Equipment, except possessory and use rights thereto under the terms hereof. Equipment shall be and remain personal property, even if installed on, attached or affixed to real property. Lessor may, in Lessor's sole discretion, and without constituting any admission that this Agreement is not a "true lease," file at its expense in the public records of Lessee's state of incorporation and where the Equipment is located one or more financing statements to evidence and reflect Lessor's interest in the Equipment, even though no filing may be necessary or required under applicable law. Lessee shall not remove, transfer or reinstall Equipment to or at other locations or facilities without prior written consent of Lessor. Lessee shall obtain any and all licenses and permits required for the operation of Equipment. Lessee agrees this Agreement and any attachments and schedules constitute an agreement under Section 365 of Title 11 of the United States Code if not terminated and performance remains due on the part of both parties at the time of commencement of any case by Lessee under Title 11.

#### 11. Patient Information

Lessor shall not, at any time during the Term of this Agreement and thereafter, except with the written consent of the Lessee, disclose any confidential patient information or confidential information relating to Lessee's operations to any person. Lessor and Lessee agree to comply with the provisions of The Health Insurance Portability and Accountability Act of 1996 ("HIPAA") as well as comply with the HIPAA Security and Privacy regulations pursuant to Subtitle D of the Health Information Technology for Economic and Clinical Health Act ("HITECH"), including Sections 164.308, 164.310, 164.312 and 164.316 of Title 45 of the Code of Federal Regulations if, and to the extent applicable. The Parties acknowledge that from time to time, HIPAA and other regulations may require an amendment or modification to the Agreement for compliance purpose, and agree that they will work to promptly effectuate any such required amendment or modification.

#### 12. Documentation

Lessee shall obtain required prescriptive orders for use of Equipment, obtain all necessary authorization and consent from patients and any third parties that may be necessary or advisable on behalf of patients, maintain records related to all Equipment, Supplies and related medical care in accordance with applicable laws, rules, professional practice requirements, accounting standards, and third party payor policies, including without limitation, Medicare.

#### 13. Rent and Charges

Commencing on Billing Start Date Lessee shall pay Lessor monetary amount as specified in Attachment 1 ("Monthly Rent Payment") plus applicable taxes and other charges for use of Equipment, Clinical Support and Education, and other services provided, in advance, during the term hereof in the amount per month, pro-rated for periods of less than one (1) month, commencing with the Billing Start Date and monthly thereafter.

#### 14. Billing and Payment

Within ten (10) days of the start of each month, Lessor shall submit an invoice to Lessee for the total amount of Monthly Rent Payment due for the following month, plus applicable taxes and other charges. The invoice shall be for all Equipment listed in Attachment 1, and for any additional Equipment added to the Agreement using the email process defined in Attachment 2. Lessor shall invoice Supplies furnished, as shipped to Lessee. Lessee shall pay Lessor the amounts invoiced within thirty (30) days of the invoice date, by check, credit card or inter-bank wire transfer to an account designated by Lessor without further invoice or demand for payment. Lessee shall pay interest on any amounts remaining due and outstanding at one and one half (1½%) percent per month, but in no event more than permitted by applicable law. Payments received by Lessor which have not been identified by Lessee as applicable to a specific invoice due, may be applied by Lessor towards any outstanding amount owed to Lessor by Lessee. Lessor reserves the right to suspend any Clinical Education and Support, or other educational and/or service support, as well as not providing Supplies to Lessee during the time the Lessee account is not current. If the Lessor refers Lessee delinquent account to an attorney or collection agency, Lessee agrees to pay all reasonable attorneys' fees, court costs, and other collection costs in connection with Lessor's collection efforts.

#### 15. Use

Lessee shall cause Equipment to be used only as medically necessary and appropriate in the practice of medicine for rehabilitation therapeutic procedures and treatments performed on patients. Lessee shall use Equipment in the normal course of business for the sole purpose of providing therapy and other clinical services in accordance with the terms hereof. Lessee shall use the Equipment in accordance with operating guidelines and infection control procedures as detailed in the user manual and other associated documentation for each item of Equipment. Lessee shall cause Equipment to be operated by competent and qualified personnel in accordance with all laws, regulations and applicable instructions and insurance policies.

#### 16. Insurance

Lessor shall maintain or arrange for Equipment manufacturers to maintain insurance for product liability claims against or related to Equipment, of not less than one million dollars per occurrence and three million dollars in the aggregate. Lessee shall be responsible, at its sole cost, for maintaining comprehensive general liability and professional liability insurance or maintaining self-insurance funds for such coverage as it shall determine to be necessary or desirable to insure Lessee, its employees and agents against liability or damages related to the operation and use of Equipment and Supplies. Lessee shall be responsible, at its sole cost, for maintaining insurance against all risk of loss, theft, damage and destruction of Equipment or maintaining self-insurance funds for such coverage as it shall determine to be necessary or desirable to insure Lessee, its employees and agents against costs related to such loss, theft, damage and destruction of the Equipment.

#### 17. Indemnification

Each Party shall indemnify the other, its managers, members, affiliates, its successors and assignees, and their respective officers, directors, employees and agents, against, and hold the same harmless from, all liability, losses, damages, obligations, judgments, claims, causes of action and expenses associated therewith including, without limitation, settlements, awards, judgments, court costs and attorneys' fees, resulting from

or arising out of, directly or indirectly, any negligent or intentional act or omission or any failure to perform any obligation undertaken in or any covenant under this Agreement. Upon notice, each Party shall resist and defend at its own expense, and by counsel reasonably satisfactory to the other, any such claim or action. The provisions of this section shall survive termination of this Agreement for any reason for five (5) years thereafter or until final resolution of any claim arising under this section following notice within such five (5) year period.

In no event shall either Party be liable to the other for indirect, special, or consequential damages or lost profits arising out of or related to this Agreement or the performance or breach thereof, even if such Party has been advised of the possibility thereof.

#### 18. Taxes and Liens

Lessor shall remit all applicable fees, assessments, charges and taxes to the appropriate authorities, including without limitation, sales, use, excise and personal property taxes imposed by federal, state and local laws relating to ownership, leasing, renting, sale, use or possession of Equipment. Such costs will be added as additional amounts to the Monthly Rent Payment, unless and until such a time as the Lessee provides appropriate tax exemption certification.

Lessor shall be entitled to such deductions, credits and other benefits with respect to Equipment as may be provided to an owner of Equipment by the Internal Revenue Code of 1986, as amended. Lessee shall not incur or suffer to exist any mortgage, lien, pledge, security interest or other encumbrance on Equipment by any third party, provided that Lessor may, in its sole discretion, sell or convey Equipment to one or more third parties without consent of Lessee.

#### 19. Term and Termination

This Agreement shall commence on Lease Start Date, for one (1) year following the Lease Start Date, and shall be automatically renewed thereafter for successive periods of one (1) year unless otherwise terminated as provided herein ("Term").

This Agreement may be terminated by Lessor (i) following ten (10) days' notice to Lessee of its failure to make payment when due of any invoice for Monthly Rent Payment or other amount due and owing to Lessor hereunder; or (ii) following notice of Lessee's material breach and failure to cure within thirty (30) days of any representation or duty to perform any obligation hereunder. This Agreement may be terminated, for any reason, by either Party following receipt by the other Party of sixty (60) days written notice, per notice requirement specified in Section 24. This Agreement may be terminated by either Party immediately upon notice, if the other Party suspends or terminates doing business as a going concern, or the other Party's owners, shareholders or directors vote to liquidate or dissolve the corporation or business entity; provided that any merger, consolidation, reorganization, transfer or sale of stock or ownership by either Party shall not constitute a default or breach in the absence of any failure to perform or other breach hereunder.

Notwithstanding anything herein to the contrary, Lessee may terminate any specific Equipment and/or services under this Agreement following sixty (60) days notice to Lessor per the method defined in Attachment 2. The termination of any specific Equipment and/or services shall not affect the status of other Equipment and/or services under this Agreement.

In all cases, for billing purposes termination shall be effective as of the date the Equipment is shipped from the Lessee facility, or the end of the notice period, whichever date is later.

#### 20. Written Material and Intellectual Property

(a) Written Materials Lessor may provide Lessee with written materials which may include, but not be limited to, clinical training materials, instruction and user manuals, reference materials, patient education materials and desk references ("Written Materials"). The Written Materials are, and will remain the property of Lessor, and shall be returned to Lessor with the Equipment upon the expiration or earlier termination of this

Agreement. Lessee acknowledges that the Written Materials are confidential information of Lessor. Lessee shall not use the Written Materials for any purpose other than for providing clinical services using the Equipment under this Agreement. Lessee shall not modify, improve upon, create derivative works based upon, duplicate, market, sell or exploit the Written Materials in whole or in part during this Agreement, or subsequent to termination of the Agreement. Lessee may only use the Written Materials in those facilities covered by an executed Agreement with the Lessor.

(b) Intellectual Property. Lessee acknowledges that Lessor is the owner and/or has license to use certain trade secrets, patents, trademarks, copyrights and other intellectual property rights relating to the Equipment, Written Materials and their use (the "Intellectual Property"). Lessor grants to Lessee a personal, non-transferable, non-sublicensable, non-exclusive sublicense to use the Intellectual Property only for providing clinical services using the Equipment as contemplated herein. The term of this sublicense shall extend only so long as the Agreement hereunder is in force for an item of Equipment. The costs associated with this sublicense shall be included in the Monthly Rent Payment paid by Lessee hereunder. Nothing in this Agreement shall restrict Lessor from extending similar licenses to any other parties. During the Term of this Agreement and thereafter, Lessee agrees not to use the Intellectual Property in association with Equipment or written materials obtained from other parties and agrees not to use Equipment or written materials obtained from other parties in a manner that would infringe the Intellectual Property.

(c) Electronic Media. Lessor may provide certain Intellectual Property to Lessee in electronic form or as an electronic document, or the Lessee may use certain Written Materials in electronic form (the "Electronic Media"). Such Electronic Media content may be used in either electronic form or as printed output, as follows:

i. Lessee shall be permitted to use the Electronic Media provided all such media and copies of such media are only used in the Lessee facility covered by this Agreement.

ii. Lessee shall be permitted to upload the Electronic Media to Lessee's internal computer network (e.g. intranet, LAN, etc.) provided that such network is only accessible by Lessee personnel at the facility covered by this Agreement.

iii. Upon the expiration or earlier termination of this Agreement, Lessee shall return or destroy all copies of the Electronic Media, whether stored on a disk, tape or uploaded to Lessee's internal computer network.

(d) Marketing Materials. Lessor may make available to the Lessee, for an additional fee, various promotional and informational materials related to the use of the Equipment and its clinical applications (the "Marketing Materials"). Lessee agrees to the following with respect to the use of the Marketing Materials:

i. Lessee shall not modify, duplicate, or copy any portion of the Marketing Materials including its content, images, design or Logos, Copyrights and Trademarks without express written authorization from the Lessor.

ii. Any copies of the Marketing Materials required by the Lessee shall be ordered and purchased from the Lessor.

iii. The Lessee may make the Marketing Materials available only in those facilities which are using Equipment under an executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement with the Lessor.

iv. The Lessee may not use the Marketing Materials in any way following the termination of this Agreement and shall return the unused Marketing Materials to the Lessor within ten business days of termination.

v. The Lessee agrees not to use Marketing Materials in association with equipment or written materials obtained from other parties.

vi. The Lessee acknowledges that by ordering, purchasing and using the Marketing Materials, it has reviewed and accepted them for use by the Lessee and authorizes the distribution of the Marketing Materials within its corporate divisions and facilities

under this Agreement. All Marketing Materials are provided "as is" and without any representation or warranty, express or implied.

The Lessee acknowledges that by receiving and/or purchasing any of the Written Materials and/or Marketing Materials, the Lessee has the rights to use such materials only while under an executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement with the Lessor.

The terms of this Section 20, shall survive the termination of this Agreement between the Parties and shall continue for five (5) years following such termination.

**21. Non-Solicitation**

Unless mutually agreed upon by the Parties, the following applies:

During the Term of this Agreement (including any extensions and/or renewal thereof) and for two (2) years following the date of any termination of this Agreement, either Party shall not, without the other Party's prior written consent, directly or indirectly, knowingly solicit or encourage or attempt to influence any individual who is then an employee of the other Party or any of its affiliates and with whom that Party had regular contact as a result of the transactions provided for by the Agreement, to leave the employment of the other Party or such affiliate of the other Party, as applicable. Nothing in the preceding sentence is meant to prohibit an employee of either Party or its affiliates from becoming employed by another entity, nor shall it apply to solicitation for employment made through publications of general circulation that are not specifically targeted at employees of the other Party or its affiliates.

**22. Force Majeure**

Neither Party shall be deemed in breach hereof if it is, or reasonably determines that it is, prevented from performing any of its duties or obligations hereunder for any reason beyond such Party's control including, without limitation, flood, storm, labor strike, act of God or the public enemy, or statute, ordinance, regulation, rule or action of any applicable government entity.

**23. Amendments**

This Agreement may be amended, altered, waived or terminated in writing, and with mutual agreement of the Parties. Attachment 2 specifies one such process, using electronic mail, the Parties agree may be used to amend this Agreement.

**24. Notices**

Except as otherwise provided herein, all notices, statements, consents, approvals, requests, demands or other communications required or permitted herein shall be in writing, and shall be deemed delivered immediately if by hand, telecopy or other electronic mail transmission, or on the next business day if by nationally recognized overnight courier service, or within three (3) calendar days if by United States mail, postage prepaid, return receipt requested, to the Parties' respective addresses below.

The signee for any such correspondence shall represent that he/she is an officer or representative vested (explicitly, implicitly, or through conduct) authorized to represent and legally bind the company on which behalf the correspondence is being sent.

**25. Fair Market Value**

The amounts to be paid to Lessor hereunder have been determined by the Parties through good faith and arms-length bargaining to be the fair market value of the services to be rendered hereunder. No amount paid or to be paid hereunder is intended to be, nor will it be construed as, an offer, inducement or payment, whether directly or indirectly, overtly or covertly, for the referral of patients by Lessor to Lessee, or by Lessee to Lessor, or for the recommending or arranging of the purchases, lease or order of any item or service. For purposes of this section, Lessor and Lessee will include each such person or entity and any affiliate thereof. No referrals are required under this Agreement.

**26. Elder Justice Act**

The Lessor agrees to comply with Section 1150B of the Social Security Act, as established by Section 6703(b)(3) of the Patient Protection and Affordable Care Act, and all requirements imposed by or pursuant to the regulation of the Department of Health and Human Services issued pursuant to that title, to the end that, the Lessor agrees to report reasonable suspicions of a crime to the Lessee and self-report the suspicion of a crime to the appropriate governing body and local law enforcement. Lessor will not be retaliated against for reporting suspicion of a crime. The Lessor is solely responsible for ensuring that a suspicion of a crime is reported to the Lessee. Further, the Lessor indemnifies and holds harmless the Lessee against all claims, losses and damages arising from or relating to the failure to report a suspicion of a crime pursuant to 1150B of the Social Security Act.

**27. General Provisions**

This Agreement shall be governed by and construed in accordance with the laws of the State in which Lessor is located. This Agreement represents the entire Agreement between the Parties and supersedes all prior agreements, written and oral, with respect to the subject matter hereof. The Agreement shall be binding on and inure to the benefit of the Parties and their respective successors and permitted assigns, provided that, Lessee shall not assign its rights, duties or obligations hereunder, but Lessor may, in its sole discretion, assign its rights, duties and obligations hereunder, or grant a security interest in this Agreement to one or more third parties at any time upon written notice to Lessee (such notice to include the name and address of such assignee or secured party, and whether such secured party must consent to any amendments). The Agreement includes provisions that are severable and to the extent any such provision may be unenforceable or impair the enforcement of any other provision, shall be modified or deleted here from; and may be executed in counterparts. The Parties agree that an electronic copy of this executed Agreement shall be valid for all legal purposes.

Nothing in this Agreement shall be construed as limiting or restricting in any manner Lessor's right to render the same or similar services to other individuals or entities, including but not limited to other Skilled Nursing Facilities, long term care or acute care facilities during or subsequent to the Term of this Agreement. This Agreement shall not create any relationship between the Parties other than that of independent contractors.



**IN WITNESS WHEREOF**, the Parties have executed this Agreement as of the date identified below:

LESSOR: Accelerated Care Plus Leasing Inc.

By:



Signature

Name: Dixon LeGrande

Title: President

Address: 4999 Aircenter Circle Ste 103

City, State, Zip: Reno, NV 89502

Phone: 775-685-4000

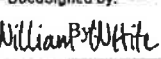
Fax: 775-335-1343

E-Mail: acp-leasing@hanger.com

Date Signed:

2023-08-01

LESSEE: Beechwood Post Acute and Transitional Care



Signature

Name: William White

Title: President

Address: 31 Vauxhall Street

City, State, Zip: New London, CT, 06320

Phone: 860-442-4363

Fax:

E-Mail: bwhite@beechwoodrehab.net

Date Signed:

08/01/2023

**NOTE:** Lessor is required by law to collect applicable Sales Tax on Lessee's invoice, unless a valid Exemption Certificate is obtained. It is the Lessee's responsibility to provide a valid Exemption Certificate to Lessor. Lessor will recognize Lessee's exempt status upon receipt of a valid Exemption Certificate.

Please indicate if your organization is exempt from Sales Tax

NO, we are not exempt from Sales Tax

YES, we are exempt from Sales Tax

Please fax a valid Exemption Certificate to (877) 745-7711 or email to: acp-taxaccounting@hanger.com.



**CLINICAL SERVICE AND EQUIPMENT SCHEDULE  
ATTACHMENT 1**

**LESSOR:**

Accelerated Care Plus Leasing Inc.  
4999 Aircenter Circle Ste 103  
Reno, NV 89502

**LESSEE:**

Equipment Location: Beechwood Post Acute and Transitional Care  
Address: 31 Vauxhall Street  
City: New London State: CT ZIP: 06320

\* **MONTHLY RENT PAYMENT: \$670.00**

| DESCRIPTION                                   | QTY. |
|---|------|
| OmniSWD® Shortwave Diathermy System           | 1    |
| OmniVersa® Multi-Modality Therapy System      | 1    |
| 5.0 cm <sup>2</sup> Transducer for OmniVersa® | 1    |
| OmniVersa® Medical Cart                       | 1    |
|   |      |
|   |      |
|   |      |

***EQUIPMENT MAINTENANCE, SERVICE AND ANNUAL CALIBRATION INCLUDED***

|   |                 |
|---|-----------------|
| *EQUIPMENT TRANSPORTATION, SHIPPING AND DELIVERY: | <u>\$360.00</u> |
| *INITIAL START-UP SUPPLY PACKAGE                  | <u>\$233.35</u> |
| CLINICAL SUPPORT AND EDUCATION:                   | <u>Gold</u>     |



## **CLINICAL SERVICE AND EQUIPMENT SCHEDULE**

### **ATTACHMENT 1**

**(Continued)**

#### **Gold:**

This clinical program package incorporates specialized rehab technologies, pathways, protocols, and advanced clinical training and ongoing support to optimize outcomes in your facility. Includes the following:

#### **Annual Clinical Education & Instruction Services by your Dedicated Clinical Program Consultant**

- Orientation training
- Clinical program instruction and support with a minimum of 2 annual consultative sessions to address identified clinical/operational objectives
- Clinical staff & resident education in-services
- Individual clinician and staff consultation

#### **Exclusive Access to ACP University Powered by CEU360**

- CEU courses with accredited interdisciplinary education for therapists, assistants, nursing staff and administrators
- ACP Clinical Programming resources
- Training, protocols & clinical-regulatory tips

#### **Access to ACP's Exclusive Daily Live Webinars Covering Clinical, Operational, Marketing & Compliance Topics**

#### **Access to On-Demand & After-Hours Clinical Hotline**

- Live support 12 hours/day by expert licensed clinicians

#### **Competitive Marketing Differentiation Tools**

- Co-branded marketing materials to educate referring providers about the positive impacts of an ACP Partnership
- Use dedicated ACP Program Pathways and improved outcomes to build new referral pipelines
- Create marketing opportunities to host open education courses

*\* The amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the Federal, State or Local governmental agencies. All prices are in US dollars.*



**AGREEMENT AMENDMENTS  
ATTACHMENT 2**

In order to facilitate and expedite changes to this Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement (Agreement), the Parties agree to the following process:

- Email may be initiated to change specific requirements of this Agreement. Such email must clearly state the intent to amend the Agreement, by including the following statement:
  - "This email is to confirm that the following changes are being made to the executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement between our two companies:"
- The email must be sent in accordance with the Section 24 notification requirements.
- The email must be acknowledged by the receiving Party, with a reply confirming agreement with the change.
- Once the email was confirmed and accepted by the receiving Party, the Parties agree that the email shall change the requirements of the Agreement and for all purposes, legal and otherwise, will be considered as an Amendment to the Agreement.

\*\*\*\*\*

To: (Lessee/Lessor representative)

Lessee / Facility Name: Beechwood Post Acute and Transitional Care

This email is to confirm that the following changes are being made to the executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement between our two companies:

*(Fully detail the changes to the executed Agreement: what is being changed, effective date, etc.)*

In order to proceed with timely implementation of the changes, please reply to this email confirming the above changes.

Sincerely,

(Lessee/Lessor representative)

Company Name

The signee represents that he/she is an officer or representative vested (explicitly, implicitly, or through conduct) and authorized to represent and legally bind the company on which behalf the email is being sent.

\*\*\*\*\*

**Depreciation Schedule**

| Name of Facility   |                                   | License No.        |                        | Report for Year Ended                                      |                                  |             |                            | Page    | of                               |
|--|-----------------------------------|--------------------|------------------------|--|----------------------------------|-------------|----------------------------|---------|----------------------------------|
| Healthcare Visions, Inc. d/b/a Beechwood                         |                                   | 2077-C             |                        | 9/30/2023  |                                  |             |                            | 23      | 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  |                                  |
|  |                                   |                    |                        |  |                                  |             |                            |         | Is a mileage logbook maintained? |
|  |                                   | Yes                | No                     | Month  | Year                             |             |                            |         |                                  |
| <b>A. Land Improvements</b>                                      |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| 1. Acquired prior to this report period                          |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| 2. Disposals (attach schedule)                                   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| 3. Acquired during this report period (attach schedule)          |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| <b>A-4. Subtotal</b>   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| <b>B. Building and Building Improvements</b>                     |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| 1. Acquired prior to this report period                          |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| 2. Disposals (attach schedule)                                   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| 3. Acquired during this report period (attach schedule)          |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| <b>B-4. Subtotal</b>   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| <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)          |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| <b>C-4. Subtotal</b>   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| <b>D. Movable Equipment</b>                                      |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| 1. Motor Vehicles (Specify name, model and year of each vehicle) |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| a. Various Vehicles (See attached)                               |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| b.   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| c.   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| d.   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| 2. Movable Equipment   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| a. Acquired prior to this report period                          |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| b. Disposals (attach schedule)                                   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| Acquired during this report period (attach schedule):            |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| c. Administrative  |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| d. Standard Resident   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| e. Specialized Resident  |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| Total Acquired during this report period                         |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| <b>D-3. Subtotal</b>   |                                   |                    |                        |  |                                  |             |                            |         |                                  |
| <b>E. Total Depreciation</b>                                     |                                   |                    |                        |  |                                  |             |                            |         |                                  |
|  |                                   |                    |                        |  |                                  |             |                            | 18,494  |                                  |
|  |                                   |                    |                        |  |                                  |             |                            | 187,015 |                                  |

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date                             | Description of Item | Pick One          | Cost     | Useful Life | Depreciation |
|--|---------------------|-------------------|----------|-------------|--------------|
|  |                     | Movable Category  |          |             |              |
| <b>Additions:</b>                            |                     |                   |          |             |              |
| 8/1/2023                                     | Patient Scales      | Standard Resident | \$ 6,559 | 10          | \$ 656       |
|  |                     | PICK A CATEGORY   |          |             |              |
|  |                     | PICK A CATEGORY   |          |             |              |
|  |                     | PICK A CATEGORY   |          |             |              |
|  |                     | PICK A CATEGORY   |          |             |              |
|  |                     | PICK A CATEGORY   |          |             |              |
| <b>Total additions for Movable Equipment</b> |                     |                   | \$ 6,559 |             | \$ 656 *     |
| <b>Deletions:</b>                            |                     |                   |          |             |              |
|  |                     |                   |          |             |              |
|  |                     |                   |          |             |              |
|  |                     |                   |          |             |              |
|  |                     |                   |          |             |              |
|  |                     |                   |          |             |              |
| <b>Total deletions for Movable Equipment</b> |                     |                   | \$ -     |             | \$ - **      |

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-24 Rev. 10/2006

**Amortization Schedule\***

| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood | License No.<br>2077-C             |                        | Report for Year Ended<br>9/30/2023 |  | Page<br>24 | of<br>37 |                                    |        |                            |
|--|-----------------------------------|------------------------|------------------------------------|--|------------|----------|------------------------------------|--------|----------------------------|
|  | Date of Acquisition<br>Month Year | Length of Amortization | Cost to Be Amortized               | Accumulated Amort. to Beginning of Year's Operations |            |          | Basis for Computing Amortization** | Rate % | Amortization for This Year |
| <b>A. Organization Expense</b>                               |                                   |                        |                                    |  |            |          |                                    |        |                            |
| 1.   |                                   |                        |                                    |  |            |          |                                    |        |                            |
| 2.   |                                   |                        |                                    |  |            |          |                                    |        |                            |
| 3.   |                                   |                        |                                    |  |            |          |                                    |        |                            |
| A-4. Subtotal  |                                   |                        |                                    |  |            |          |                                    |        |                            |
| <b>B. Mortgage Expense</b>                                   |                                   |                        |                                    |  |            |          |                                    |        |                            |
| 1.   |                                   |                        |                                    |  |            |          |                                    |        |                            |
| 2.   |                                   |                        |                                    |  |            |          |                                    |        |                            |
| 3.   |                                   |                        |                                    |  |            |          |                                    |        |                            |
| B-4. Subtotal  |                                   |                        |                                    |  |            |          |                                    |        |                            |
| <b>C. Leasehold Improvements and Other</b>                   |                                   |                        |                                    |  |            |          |                                    |        |                            |
| 1. Acquired prior to this report period                      | Var                               | Various                | 74,015                             | 69,467   | S/L        | Various  | 1,359                              |        |                            |
| 2. Disposals (attach schedule)                               |                                   |                        |                                    |  |            |          |                                    |        |                            |
| 3. Acquired during this report period (attach schedule)      |                                   |                        |                                    |  |            |          |                                    |        |                            |
| C-4. Subtotal  |                                   |                        |                                    |  |            |          |                                    |        | 1,359                      |
| <b>D. Total Amortization</b>                                 |                                   |                        |                                    |  |            |          |                                    |        | 1,359                      |

\* Straight-line method must be used.

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

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



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

|   |                       |                                      |                          |   |
|---|-----------------------|--------------------------------------|--------------------------|---|
| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwo  | License No.<br>2077-C | Report for Year Ended<br>9/30/2023   | Page<br>25               | of<br>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 checked="" type="radio"/> Yes | <input type="radio"/> No | If "Yes," complete Part B.<br>If "No," complete Part C. |
| *If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction. |                       |                                      |                          |   |
| Description   |                       | Total                                |                          |   |
| 1. Date Land Purchased  |                       | 01/01/55                             |                          |   |
| 2. Date Structure Completed   |                       | 01/01/55                             |                          |   |
| 3. If NOT Original Owner, Date of Purchase  |                       | 03/08/93                             |                          |   |
| 4. Date of Initial Licensure  |                       | 04/01/91                             |                          |   |
| 5. Total Licensed Bed Capacity  |                       | 60                                   |                          |   |
| 6. Square Footage   |                       | 47,526                               |                          |   |
| 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 9/30/2023  | 2,500,859             |                                      |                          |   |
| <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 Beechwood              |  | 2077-C      | 9/30/2023             |            |           |            | 26    | 37         |
| Item  |  | Total       | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | Other | Adjustment |
| 12. Interest  |  |             |                       |            |           |            |       |            |
| A. Building, Land Improvement & Non-Movable Equipment |  |             |                       |            |           |            |       |            |
| 1. First Mortgage                                     |  | \$          |                       |            |           |            |       |            |
| Name of Lender  |  | Rate        |                       |            |           |            |       |            |
| Address of Lender                                     |  |             |                       |            |           |            |       |            |
| 2. Second Mortgage                                    |  | \$          |                       |            |           |            |       |            |
| Name of Lender  |  | Rate        |                       |            |           |            |       |            |
| Address of Lender                                     |  |             |                       |            |           |            |       |            |
| 3. Third Mortgage                                     |  | \$          |                       |            |           |            |       |            |
| Name of Lender  |  | Rate        |                       |            |           |            |       |            |
| Address of Lender                                     |  |             |                       |            |           |            |       |            |
| 4. Fourth Mortgage                                    |  | \$          |                       |            |           |            |       |            |
| Name of Lender  |  | Rate        |                       |            |           |            |       |            |
| Address of Lender                                     |  |             |                       |            |           |            |       |            |
| B. CHEFA Loan Information                             |  |             |                       |            |           |            |       |            |
| 1. Original Loan Amount                               |  | \$          |                       |            |           |            |       |            |
| 2. Loan Origination Date                              |  |             |                       |            |           |            |       |            |
| 3. Interest Rate %                                    |  |             |                       |            |           |            |       |            |
| 4. Term   |  |             |                       |            |           |            |       |            |
| 5. CHEFA Interest Expense                             |  |             |                       |            |           |            |       |            |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) |  | \$          |                       |            |           |            |       |            |

(Carry Subtotals forward to next page)

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

| Name of Facility   |  | License No. |        | Report for Year Ended |             |            | Page      | of         |       |            |
|--|--|-------------|--------|-----------------------|-------------|------------|-----------|------------|-------|------------|
| Healthcare Visions, Inc. d/b/a Beed  |  | 2077-C      |        | 9/30/2023             |             |            | 27        | 37         |       |            |
| Item   |  |             |        | Total                 | CCNH / RHNS | Adjustment | (Specify) | Adjustment | Other | Adjustment |
| 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                     |  |             |        | \$                    | 5,092       | (5,092)    |           |            |       |            |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D)                           |  |             |        | \$                    | 5,092       | (5,092)    |           |            |       |            |
| 14. Insurance  |  |             |        |                       |             |            |           |            |       |            |
| a. Insurance on Property (buildings only)                                    |  |             |        | \$                    | 21,207      | 22,173     | (966)     |            |       |            |
| b. Insurance on Automobiles  |  |             |        | \$                    | 5,179       | 5,179      |           |            |       |            |
| c. Insurance other than Property (as specified above)                        |  |             |        |                       |             |            |           |            |       |            |
| 1. Umbrella (Blanket Coverage)   |  |             |        | \$                    |             |            |           |            |       |            |
| 2. Fire and Extended Coverage  |  |             |        | \$                    | 52,112      | 52,112     |           |            |       |            |
| 3. Other (Specify) Director & Officer Liability/ Professional Liability/ Cri |  |             |        | \$                    | 928         | 24,456     | (23,528)  |            |       |            |
| 14d. Total Insurance Expenditures (14a + b + c)                              |  |             |        | \$                    | 79,426      | 103,920    | (24,494)  |            |       |            |
| 15. Total All Expenditures (A-13 thru C-14)                                  |  |             |        | \$                    | 7,657,119   | 8,185,997  | (528,878) |            |       |            |

Beechwood Rehabilitation & Nursing Center  
 Outpatient Disallowances  
 September 30, 2023

Rehab Portion of Facility

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

Outpatient Portion of Rehab Facility

|                       |       |
|-----------------------|-------|
| Outpatient % of Rehab | 4.36% |
|-----------------------|-------|

Disallowance

|   | TB Linked    | [a]               |
|---|--------------|-------------------|
|   | <u>Total</u> | <u>Outpatient</u> |
| Maint & Op Expenses (Pg 22 line 6g)     | 301,609      | 13,146            |
| Depreciation - Building (Pg 22 line 7b) | 168,521      | 7,345             |
| Rent (Pg 22 line 9)                     | 427,497      | 18,632            |
| Real Estate Taxes (Pg 22 line 10b)      | 3,281        | 143               |
| Property Insurance (Pg 27 line 14a)     | 22,173       | 966               |
|   |              | <u>40,232</u>     |

[a] Amount ties to page 22 without exception.

[b] Amounts provided by Client.

[c] Amounts provided by Client

**F. Statement of Revenue**

| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood 2077-C |                     | License No.<br>2077-C |           | Report for Year Ended<br>9/30/2023 |  | Page<br>30 | of<br>37 |
|---|---------------------|-----------------------|-----------|------------------------------------|--|------------|----------|
| Item  | Total               | CCNH /<br>RHNS        | (Specify) | Other                              |  |            |          |
| <b>I. Resident Room, Board &amp; Routine Care Revenue</b>           |                     |                       |           |                                    |  |            |          |
| 1. a. Medicaid Residents ( <i>CT only</i> )                         | \$ 4,775,961        | 4,775,961             |           |                                    |  |            |          |
| b. Medicaid Room and Board Contractual Allowance **                 | \$ (1,588,713)      | (1,588,713)           |           |                                    |  |            |          |
| 2. a. Medicaid ( <i>All other states</i> )                          | \$                  |                       |           |                                    |  |            |          |
| b. Other States Room and Board Contractual Allowance **             | \$                  |                       |           |                                    |  |            |          |
| 3. a. Medicare Residents ( <i>all inclusive</i> )                   | \$ 1,064,461        | 1,064,461             |           |                                    |  |            |          |
| b. Medicare Room and Board Contractual Allowance **                 | \$ 412,344          | 412,344               |           |                                    |  |            |          |
| 4. a. Private-Pay Residents and Other                               | \$ 3,033,871        | 3,033,871             |           |                                    |  |            |          |
| b. Private-Pay Room and Board Contractual Allowance **              | \$ 65,176           | 65,176                |           |                                    |  |            |          |
| <b>II. Other Resident Revenue</b>                                   |                     |                       |           |                                    |  |            |          |
| 1. a. Prescription Drugs - Medicare                                 | \$ 74,908           | 74,908                |           |                                    |  |            |          |
| b. Prescription Drugs - Medicare Contractual Allowance **           | \$                  |                       |           |                                    |  |            |          |
| c. Prescription Drugs - Non-Medicare                                | \$ 136,152          | 136,152               |           |                                    |  |            |          |
| d. Prescription Drugs - Non-Medicare Contractual Allowance **       | \$                  |                       |           |                                    |  |            |          |
| 2. a. Medical Supplies - Medicare                                   | \$                  |                       |           |                                    |  |            |          |
| b. Medical Supplies - Medicare Contractual Allowance **             | \$                  |                       |           |                                    |  |            |          |
| c. Medical Supplies - Non-Medicare                                  | \$                  |                       |           |                                    |  |            |          |
| d. Medical Supplies - Non-Medicare Contractual Allowance **         | \$                  |                       |           |                                    |  |            |          |
| 3. a. Physical Therapy - Medicare                                   | \$ 181,330          | 181,330               |           |                                    |  |            |          |
| b. Physical Therapy - Medicare Contractual Allowance **             | \$                  |                       |           |                                    |  |            |          |
| c. Physical Therapy - Non-Medicare                                  | \$ 214,796          | 214,796               |           |                                    |  |            |          |
| d. Physical Therapy - Non-Medicare Contractual Allowance **         | \$                  |                       |           |                                    |  |            |          |
| 4. a. Speech Therapy - Medicare                                     | \$ 28,647           | 28,647                |           |                                    |  |            |          |
| b. Speech Therapy - Medicare Contractual Allowance **               | \$                  |                       |           |                                    |  |            |          |
| c. Speech Therapy - Non-Medicare                                    | \$ 53,804           | 53,804                |           |                                    |  |            |          |
| d. Speech Therapy - Non-Medicare Contractual Allowance **           | \$                  |                       |           |                                    |  |            |          |
| 5. a. Occupational Therapy - Medicare                               | \$ 192,372          | 192,372               |           |                                    |  |            |          |
| b. Occupational Therapy - Medicare Contractual Allowance **         | \$                  |                       |           |                                    |  |            |          |
| c. Occupational Therapy - Non-Medicare                              | \$ 224,510          | 224,510               |           |                                    |  |            |          |
| d. Occupational Therapy - Non-Medicare Contractual Allowance **     | \$                  |                       |           |                                    |  |            |          |
| 6. a. Other ( <i>Specify</i> ) - Medicare                           | \$ (430,393)        | (430,393)             |           |                                    |  |            |          |
| b. Other ( <i>Specify</i> ) - Non-Medicare                          | \$ (523,846)        | (523,846)             |           |                                    |  |            |          |
| <b>III. Total Resident Revenue (Section I. thru Section II.)</b>    | <b>\$ 7,915,380</b> | <b>7,915,380</b>      |           |                                    |  |            |          |
| <b>IV. Other Revenue*</b>   |                     |                       |           |                                    |  |            |          |
| 1. Meals sold to guests, employees & others                         | \$                  |                       |           |                                    |  |            |          |
| 2. Rental of rooms to non-residents                                 | \$                  |                       |           |                                    |  |            |          |
| 3. Telephone  | \$                  |                       |           |                                    |  |            |          |
| 4. Rental of Television and Cable Services                          | \$                  |                       |           |                                    |  |            |          |
| 5. Interest Income ( <i>Specify</i> )                               | \$ 19,672           | 19,672                |           |                                    |  |            |          |
| 6. Private Duty Nurses' Fees  | \$                  |                       |           |                                    |  |            |          |
| 7. Barber, Coffee, Beauty and Gift shops                            | \$                  |                       |           |                                    |  |            |          |
| 8. Other ( <i>Specify</i> )   | \$ 13,947           | 13,947                |           |                                    |  |            |          |
| <b>V. Total Other Revenue (1 thru 8)</b>                            | <b>\$ 33,619</b>    | <b>33,619</b>         |           |                                    |  |            |          |
| <b>VI. Total All Revenue (III + V)</b>                              | <b>\$ 7,948,999</b> | <b>7,948,999</b>      |           |                                    |  |            |          |

\* 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)   | Other       |
|--|-------------------------------------|---------------------|-------------|-------------|
|  |                                     | -                   |             |             |
| 30 II6a  | Laboratory-Med A                    | \$ 9,496            |             |             |
| 30 II6a  | Equipment Rental-Med A              | 333                 |             |             |
| 30 II6a  | Contract Allow-Ancillary-MCR        | (420,227)           |             |             |
| 30 II6a  | Radiology-MCR                       | 2,145               |             |             |
| 30 II6a  | Contract All Ancillarie-Med B       | (15,512)            |             |             |
| 30 II6a  | Prior year revenue adjustment - MCA | (6,628)             |             |             |
| <b>Total Other Resident Revenue - Medicare</b> |                                     | <b>\$ (430,393)</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref                            | Description                    | CCNH / RHNS         | (Specify)   | Other       |
|-------------------------------------|--------------------------------|---------------------|-------------|-------------|
|                                     |                                | -                   |             |             |
| 30 II6b                             | Oxygen Supp & Rental-Title XIX | \$ 1,141            |             |             |
| 30 II6b                             | Laboratory-MCD                 | 198                 |             |             |
| 30 II6b                             | Equipment Rental-MCD           | 15                  |             |             |
| 30 II6b                             | Contract Allow-MCD Ancillary   | (2,880)             |             |             |
| 30 II6b                             | Oxygen Supplies& Rentals-Med A | 176                 |             |             |
| 30 II6b                             | Oxygen Supp& Rentals-MGD       | 294                 |             |             |
| 30 II6b                             | Equip Rental-MGD               | 1,169               |             |             |
| 30 II6b                             | Laboratory-MGD                 | 11,557              |             |             |
| 30 II6b                             | Contact Allowance-Ancillary-MG | (540,349)           |             |             |
| 30 II6b                             | Radiology-MGD                  | 2,841               |             |             |
| 30 II6b                             | Managed Medicare Part B        | 3,754               |             |             |
| 30 II6b                             | Managed Medicare B Contract AI | (1,762)             |             |             |
| <b>Total Other Resident Revenue</b> |                                | <b>\$ (523,846)</b> | <b>\$ -</b> | <b>\$ -</b> |

Interest Income

Account

| Page Ref                     | Account                        | Balance | CCNH / RHNS      | (Specify)   | Other       |
|------------------------------|--------------------------------|---------|------------------|-------------|-------------|
|                              |                                |         | -                |             |             |
| 30 IV5                       | Interest Income-Accts. Rec     | N/A     | \$ 105           |             |             |
| 30 IV5                       | Interest Income - Bank Account | 435,580 | 938              |             |             |
| 30 IV5                       | Interest Income - ERTC         | N/A     | \$ 18,629        |             |             |
| <b>Total Interest Income</b> |                                |         | <b>\$ 19,672</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Revenue

| Page Ref                   | Description                              | CCNH / RHNS      | (Specify)   | Other       |
|----------------------------|--|------------------|-------------|-------------|
|                            |  | -                |             |             |
| 30 IV8                     | Late Fees                                | \$ (1,268)       |             |             |
| 30 IV8                     | Other Income (No disallowance necessary) | 16,047           |             |             |
| 30 IV8                     | Recovery of Bad Debt                     | (1,091)          |             |             |
| 30 IV8                     | Other Income (Disallowed Page 16)        | 259              |             |             |
|                            |  |                  |             |             |
|                            |  |                  |             |             |
|                            |  |                  |             |             |
|                            |  |                  |             |             |
|                            |  |                  |             |             |
|                            |  |                  |             |             |
| <b>Total Other Revenue</b> |  | <b>\$ 13,947</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 Beechwood                           | 2077-C                             | 9/30/2023             | 31     | 37        |
| Account  |                                    |                       | Amount |           |
| <b>Assets</b>  |                                    |                       |        |           |
| A. Current Assets  |                                    |                       |        |           |
| 1. Cash ( <i>on hand and in banks</i> )                            |                                    |                       | \$     | 430,151   |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts)     |                                    |                       | \$     | 920,350   |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) |                                    |                       | \$     | 4,807     |
| 4. Inventories   |                                    |                       | \$     |           |
| 5. Prepaid Expenses  |                                    |                       | \$     | 62,049    |
| a. _____   |                                    |                       |        |           |
| b. _____   |                                    |                       |        |           |
| c. _____   |                                    |                       |        |           |
| d. See Schedule  |                                    | 62,049                |        |           |
| 6. Interest Receivable   |                                    |                       | \$     |           |
| 7. Medicare Final Settlement Receivable                            |                                    |                       | \$     |           |
| 8. Other Current Assets ( <i>itemize</i> )                         |                                    |                       | \$     | (22,148)  |
| _____  |                                    |                       |        |           |
| _____  |                                    |                       |        |           |
| See Schedule   |                                    | (22,148)              |        |           |
| <b>A-9. Total Current Assets</b> (Lines A1 thru 8)                 |                                    |                       | \$     | 1,395,209 |
| 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>     |                       | \$     | 3,189     |
|  | Accum. Depreciation <u>70,826</u>  | Net                   |        |           |
| 5. Non-Movable Equipment   | *Historical Cost _____             |                       | \$     |           |
|  | Accum. Depreciation _____          | Net                   |        |           |
| 6. Movable Equipment   | *Historical Cost <u>202,696</u>    |                       | \$     | 5,903     |
|  | Accum. Depreciation <u>196,793</u> | Net                   |        |           |
| 7. Motor Vehicles  | *Historical Cost <u>35,480</u>     |                       | \$     | 7,687     |
|  | Accum. Depreciation <u>27,793</u>  | Net                   |        |           |
| 8. Minor Equipment-Not Depreciable                                 |                                    |                       | \$     |           |
| 9. Other Fixed Assets ( <i>itemize</i> )                           |                                    |                       | \$     | 8,587     |
| _____  |                                    |                       |        |           |
| See Schedule   |                                    | 8,587                 |        |           |
| <b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)                  |                                    |                       | \$     | 25,366    |

\* 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                 |                  |
|-------------------------------|----------|-----------------------------|------------------|
| 31                            | A5       | Prepaid Insurance           | \$ 51,794        |
| 31                            | A5       | Prepaid Taxes State         | 1,000            |
| 31                            | A5       | Prepaid Sub 5 Federal Taxes | 6,922            |
| 31                            | A5       | Prepaid Utilities           | 2,333            |
|                               |          |                             |                  |
|                               |          |                             |                  |
| <b>Total Prepaid Expenses</b> |          |                             | <b>\$ 62,049</b> |

## Schedule of Other Current Assets (Itemize) Page 31 Line A8

| Page Ref                                    | Line Ref | Description      |                    |
|---|----------|------------------|--------------------|
| 31  | A8       | Patient Refunds  | \$ 7,324           |
| 31  | A8       | Exchange Account | (29,402)           |
|   |          |                  |                    |
|   |          |                  |                    |
|   |          |                  |                    |
| <b>Total Other Current Assets (Itemize)</b> |          |                  | <b>\$ (22,148)</b> |

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

| Page Ref                                  | Line Ref | Description |                 |
|---|----------|-------------|-----------------|
| 31  | B9       | F/S vs CR   | \$ 8,587        |
|   |          |             |                 |
|   |          |             |                 |
| <b>Total Other Fixed Assets (Itemize)</b> |          |             | <b>\$ 8,587</b> |

## Schedule of Other Assets Page 32 Line D7

| Page Ref                  | Line Ref | Description         |                     |
|---------------------------|----------|---------------------|---------------------|
| 32                        | D7       | Rights to Use Asset | \$ 2,920,361        |
|                           |          |                     |                     |
|                           |          |                     |                     |
| <b>Total Other Assets</b> |          |                     | <b>\$ 2,920,361</b> |

## Schedule of Notes Payable (Itemize) Page 33 Line A2

| Page Ref                   | Line Ref | Description |             |
|----------------------------|----------|-------------|-------------|
|                            |          |             |             |
|                            |          |             |             |
|                            |          |             |             |
| <b>Total Notes Payable</b> |          |             | <b>\$ -</b> |

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

| Page Ref   | Line Ref | Description                                |                   |
|--|----------|--|-------------------|
| 33   | A12      | Patient Deposits                           | \$ (4,087)        |
| 33   | A12      | Patient Rec Fund                           | \$ 3,212          |
| 33   | A12      | Stipend - Flexible Spending 401(k) Payable | \$ (16,297)       |
| 33   | A12      | 401 (k) Payable                            | \$ (1,516)        |
| 33   | A12      | HUID Stipend Account                       | \$ (91,067)       |
| 33   | A12      | Customer Deposits                          | \$ 15,485         |
| 33   | A12      | State Sales Tax                            | \$ (250)          |
| 33   | A12      | Provider Tax Payable                       | \$ 84,627         |
| 33   | A12      | Insurance Financing                        | \$ 14,899         |
| 33   | A12      | Accrued Expenses                           | \$ 56,845         |
| 33   | A12      | Accrued Benefits                           | \$ (510)          |
| 33   | A12      | Operating Lease ST                         | \$ 217,375        |
| <b>Total Other Current Liabilities (Itemize)</b> |          |  | <b>\$ 278,714</b> |

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

| Page Ref   | Line Ref | Description        |                     |
|--|----------|--------------------|---------------------|
| 34   | B4       | Operating Lease LT | \$ 2,698,735        |
|  |          |                    |                     |
| <b>Total Other Current Liabilities (Itemize)</b> |          |                    | <b>\$ 2,698,735</b> |



**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      | 9/30/2023             | 32     | 37        |
| Account  |                     |             |                       | Amount |           |
| Total Brought Forward:   |                     |             |                       | \$     | 1,420,575 |
| C. Leasehold or like property recorded for Equity Purposes.      |                     |             |                       |        |           |
| 1. Land  |                     |             |                       |        |           |
| 2. Land Improvements   |                     |             |                       |        |           |
|  | *Historical Cost    |             |                       | \$     |           |
|  | Accum. Depreciation |             | Net                   | \$     |           |
| 3. Buildings   |                     |             |                       |        |           |
|  | *Historical Cost    | 5,055,638   |                       | \$     |           |
|  | Accum. Depreciation | 4,964,885   | Net                   | \$     | 90,753    |
| 4. Non-Movable Equipment   |                     |             |                       |        |           |
|  | *Historical Cost    |             |                       | \$     |           |
|  | Accum. Depreciation |             | Net                   | \$     |           |
| 5. Movable Equipment   |                     |             |                       |        |           |
|  | *Historical Cost    |             |                       | \$     |           |
|  | Accum. Depreciation |             | Net                   | \$     |           |
| 6. Motor Vehicles  |                     |             |                       |        |           |
|  | *Historical Cost    |             |                       | \$     |           |
|  | Accum. Depreciation |             | Net                   | \$     |           |
| 7. Minor Equipment-Not Depreciable                               |                     |             |                       |        |           |
|  |                     |             |                       | \$     |           |
| <b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>        |                     |             |                       | \$     | 90,753    |
| D. Investment and Other Assets                                   |                     |             |                       |        |           |
| 1. Deferred Deposits   |                     |             |                       |        |           |
| 2. Escrow Deposits   |                     |             |                       |        |           |
| 3. Organization Expense  |                     |             |                       |        |           |
|  | *Historical Cost    |             |                       | \$     |           |
|  | Accum. Depreciation |             | Net                   | \$     |           |
| 4. Goodwill (Purchased Only)                                     |                     |             |                       |        |           |
| 5. Investments Related to Resident Care ( <i>itemize</i> )       |                     |             |                       |        |           |
| _____  |                     |             |                       |        |           |
| _____  |                     |             |                       |        |           |
| 6. Loans to Owners or Related Parties ( <i>itemize</i> )         |                     |             |                       |        |           |
| Name and Address   |                     | Amount      | Loan Date             |        |           |
| _____  |                     |             |                       |        |           |
| _____  |                     |             |                       |        |           |
| 7. Other Assets ( <i>itemize</i> )                               |                     |             |                       | \$     | 2,920,361 |
| _____  |                     |             |                       |        |           |
| _____  |                     |             |                       |        |           |
| See Schedule   |                     |             |                       |        | 2,920,361 |
| <b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b> |                     |             |                       | \$     | 2,920,361 |
| <b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>          |                     |             |                       | \$     | 4,431,689 |

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

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

| Name of Facility   |         | License No. | Report for Year Ended | Page   | of             |
|--|---------|-------------|-----------------------|--------|----------------|
| Healthcare Visions, Inc. d/b/a Beechwood                                     |         | 2077-C      | 9/30/2023             | 33     | 37             |
| Account  |         |             |                       | Amount |                |
| <b>Liabilities</b>   |         |             |                       |        |                |
| A. Current Liabilities   |         |             |                       |        |                |
| 1. Trade Accounts Payable  |         |             |                       | \$     | 583,817        |
| 2. Notes Payable ( <i>itemize</i> )  |         |             |                       | \$     |                |
| _____  |         |             |                       |        |                |
| _____  |         |             |                       |        |                |
| See Schedule   |         |             |                       |        |                |
| 3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> ) |         |             |                       | \$     |                |
| Name of Lender   | Purpose | Amount      | Date Due              |        |                |
|  |         |             |                       |        |                |
|  |         |             |                       |        |                |
| 4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )   |         |             |                       | \$     | 61,007         |
| 5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )                |         |             |                       | \$     |                |
| 6. Accrued Payroll Taxes Payable   |         |             |                       | \$     |                |
| 7. Medicare Final Settlement Payable   |         |             |                       | \$     | 60,333         |
| 8. Medicare Current Financing Payable  |         |             |                       | \$     |                |
| 9. Mortgage Payable ( <i>Current Portion</i> )                               |         |             |                       | \$     |                |
| 10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )    |         |             |                       | \$     |                |
| 11. Accrued Income Taxes*  |         |             |                       | \$     |                |
| 12. Other Current Liabilities ( <i>itemize</i> )                             |         |             |                       | \$     | 278,714        |
| _____  |         |             |                       |        |                |
| _____  |         |             |                       |        |                |
| See Schedule   |         |             |                       |        | 278,714        |
| <b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>                    |         |             |                       | \$     | <b>983,871</b> |

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

(Carry Total forward to next page)

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

|  |         |                       |                                    |              |          |
|--|---------|-----------------------|------------------------------------|--------------|----------|
| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood |         | License No.<br>2077-C | Report for Year Ended<br>9/30/2023 | Page<br>34   | of<br>37 |
| Account  |         |                       |                                    | Amount       |          |
| Total Brought Forward:                                       |         |                       |                                    | 983,871      |          |
| <b>Liabilities (cont'd)</b>                                  |         |                       |                                    |              |          |
| B. Long-Term Liabilities                                     |         |                       |                                    |              |          |
| 1. Loans Payable-Equipment ( <i>itemize</i> )                |         |                       |                                    |              |          |
| \$   |         |                       |                                    |              |          |
| Name of Lender   | Purpose | Amount                | Date Due                           |              |          |
|  |         |                       |                                    |              |          |
| 2. Mortgages Payable   |         |                       |                                    | \$           |          |
| 3. Loans from Owners or Related Parties ( <i>itemize</i> )   |         |                       |                                    | \$           |          |
| Name and Address of Lender                                   | Amount  | Loan Date             |                                    |              |          |
|  |         |                       |                                    |              |          |
| 4. Other Long-Term Liabilities ( <i>itemize</i> )            |         |                       |                                    | \$ 2,698,735 |          |
| _____<br>_____<br>See Schedule                               |         |                       |                                    | 2,698,735    |          |
| B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)    |         |                       |                                    | \$ 2,698,735 |          |
| C. <b>Total All Liabilities</b> (Lines A-13 + B-5)           |         |                       |                                    | \$ 3,682,606 |          |

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

| Name of Facility  | License No. | Report for Year Ended | Page   | of        |
|---|-------------|-----------------------|--------|-----------|
| Healthcare Visions, Inc. d/b/a Beechwo  | 2077-C      | 9/30/2023             | 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            |             |                       | \$     | 90,753    |
| 5. Reserve for funds set aside as donor restricted                                      |             |                       | \$     |           |
| 6. Total Reserves   |             |                       | \$     | 90,753    |
| <b>B. Net Worth</b>   |             |                       |        |           |
| 1. Owner's Capital  |             |                       | \$     |           |
| 2. Capital Stock  |             |                       | \$     | 1,000     |
| 3. Paid-in Surplus  |             |                       | \$     |           |
| 4. Treasury Stock   |             |                       | \$     |           |
| 5. Cumulated Earnings   |             |                       | \$     | 719,999   |
| 6. Gain or Loss for Period  | 10/1/2022   | thru 9/30/2023        | \$     | (62,669)  |
| 7. Total Net Worth  |             |                       | \$     | 658,330   |
| <b>C. Total Reserves and Net Worth</b>  |             |                       | \$     | 749,083   |
| <b>D. Total Liabilities, Reserves, and Net Worth</b>                                    |             |                       | \$     | 4,431,689 |

### 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      | 9/30/2023             | 36     | 37        |
| Account   |             |                       | Amount |           |
| A. Balance at End of Prior Period as shown on Report of 09/30/2022    |             |                       | \$     | 889,231   |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i>           |             |                       | \$     | 7,948,999 |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> |             |                       | \$     | 8,011,668 |
| D. Net Income or Deficit  |             |                       | \$     | (62,669)  |
| E. Balance  |             |                       | \$     | 826,562   |
| F. Additions  |             |                       |        |           |
| 1. Additional Capital Contributed <i>(itemize)</i>                    |             |                       |        |           |
| Total Expenses Per page 27  | \$8,185,997 |                       |        |           |
| CR vs FS Depreciation   | (174,329)   |                       |        |           |
| Total FS Expenses   | \$8,011,668 |                       |        |           |
| 2. Other <i>(itemize)</i>   |             |                       |        |           |
| Prior Period Adjustment   |             | (1,157)               |        |           |
| F-3. Total Additions  |             |                       | \$     | (1,157)   |
| G. Deductions   |             |                       |        |           |
| 1. Drawings of Owners/Operators/Partners <i>(Specify)</i>             |             |                       | \$     |           |
| Name and Address <i>(No., City, State, Zip)</i>                       |             | Title                 | Amount |           |
|   |             |                       |        |           |
| 2. Other Withdrawings <i>(Specify)</i>                                |             |                       | \$     | 167,075   |
| Purpose   |             | Amount                |        |           |
| Distributions   |             | 167,075               |        |           |
| 3. Total Deductions   |             |                       | \$     | 167,075   |
| H. <b>Balance at End of Period</b>                                    |             | 09/30/23              | \$     | 658,330   |

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

|  |   |   |            |          |
|--|---|---|------------|----------|
| Name of Facility<br>Healthcare Visions, Inc. d/b/a Beechwood   | License No.<br>2077-C                         | Report for Year Ended<br>9/30/2023        | Page<br>37 | of<br>37 |
| <i>Check appropriate category</i>  |   |   |            |          |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined   | <input checked="" type="checkbox"/> (Specify) | <input checked="" type="checkbox"/> Other |            |          |
| <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. Bivolack  |   |   |            |          |
| 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  |   |   |            |          |
| bwhite@beechwoodrehab.net  |   |   |            |          |

**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, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Healthcare Visions, Inc. d/b/a Beechwood. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

**MARCUM LLP**

New Haven, CT  
February 7, 2024

# Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

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

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

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

Yes No

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

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

Yes No

2. Are the methods of allocating costs consistent with 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 22b 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 15b 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 2018 edition of the American Hospital Association guidelines?

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

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 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 (ensure that the Movable Equipment Category is select for all 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 the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

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

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

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

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2023 Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**

| Account | Description                    | UNADJ        | JE Ref # | RJE | FINAL        | 1st PP-FINAL |
|---------|--------------------------------|--------------|----------|-----|--------------|--------------|
|         |                                | 9/30/2023    |          |     | 9/30/2023    | 9/30/2022    |
| 1103-04 | Cash on Hand Operation         | 13.00        |          |     | 13.00        | 13.00        |
| 1103-07 | Liberty Operating              | (31,677.00)  |          |     | (31,677.00)  | (66,046.00)  |
| 1103-08 | Liberty Savings                | 435,580.00   |          |     | 435,580.00   | 120,354.00   |
| 1103-10 | Liberty Resident Trust Savings | 17,434.00    |          |     | 17,434.00    | 17,434.00    |
| 1103-11 | Liberty Res Trust Unallocated  | 8,801.00     |          |     | 8,801.00     | 8,801.00     |
| 1310-01 | Accts Rec Xover MCR            | 0.00         |          |     | 0.00         | 10,793.00    |
| 1310-03 | Accts Rec. Xover - Med B       | 2,226.00     |          |     | 2,226.00     | 2,545.00     |
| 1310-05 | A/R Resident                   | (22,586.00)  |          |     | (22,586.00)  | 11,863.00    |
| 1310-06 | A/R Medicaid                   | 184,193.00   |          |     | 184,193.00   | 227,472.00   |
| 1310-07 | A/R Medicaid Pending           | 82,439.00    |          |     | 82,439.00    | 5,272.00     |
| 1310-08 | A/R - Outpatient Part B        | 3,297.00     |          |     | 3,297.00     | 4,065.00     |
| 1310-09 | A/R Medicare                   | 110,572.00   |          |     | 110,572.00   | 97,442.00    |
| 1310-10 | A/R MGD Care                   | 259,170.00   |          |     | 259,170.00   | 206,276.00   |
| 1310-11 | A/R Hospice                    | 34,781.00    |          |     | 34,781.00    | 34,781.00    |
| 1310-12 | A/R Other                      | (18,347.00)  |          |     | (18,347.00)  | (18,347.00)  |
| 1310-13 | A/R Medicare B                 | 31,316.00    |          |     | 31,316.00    | 29,609.00    |
| 1310-14 | A/R Insurance                  | 32,129.00    |          |     | 32,129.00    | 17,281.00    |
| 1311-00 | Patient Refunds                | 7,354.00     |          |     | 7,354.00     | 29,232.00    |
| 1400-02 | Accts Rec Due from VMI         | 261,027.00   |          |     | 261,027.00   | 201,553.00   |
| 1400-03 | Loans to Employees             | 4,807.00     |          |     | 4,807.00     | 5,013.00     |
| 1400-04 | Accts Rec Misc                 | 15,133.00    |          |     | 15,133.00    | 0.00         |
| 1400-05 | Accts Rec Allow for Bad Debt   | (55,000.00)  |          |     | (55,000.00)  | (55,000.00)  |
| 1400-07 | Prepaid Insurance              | 51,794.00    |          |     | 51,794.00    | 0.00         |
| 1400-09 | Prepaid Taxes State            | 1,000.00     |          |     | 1,000.00     | 1,000.00     |
| 1400-10 | Prepaid Sub S Federal Taxes    | 6,922.00     |          |     | 6,922.00     | 38,478.00    |
| 1400-14 | Prepaid Utilities              | 2,333.00     |          |     | 2,333.00     | 0.00         |
| 1401-00 | Exchange Account               | (29,502.00)  |          |     | (29,502.00)  | 6,812.00     |
| 1500-01 | Leasehold Improvements         | 74,540.00    |          |     | 74,540.00    | 74,540.00    |
| 1500-02 | AccumDepr Leasehold Improveme  | (68,555.00)  |          |     | (68,555.00)  | (68,337.00)  |
| 1500-14 | Cost 2019 Ram Truck            | 35,480.00    |          |     | 35,480.00    | 35,480.00    |
| 1510-00 | Computers                      | 15,500.00    |          |     | 15,500.00    | 15,500.00    |
| 1510-01 | Accumulated Depr Computers     | (15,500.00)  |          |     | (15,500.00)  | (14,656.00)  |
| 1520-00 | Equipment                      | 33,145.00    |          |     | 33,145.00    | 26,586.00    |
| 1520-01 | Accumulated Depr Equipment     | (175,502.00) |          |     | (175,502.00) | (169,615.00) |
| 1530-01 | Accumulated Depr Motor Vehicl  | (64,772.00)  |          |     | (64,772.00)  | (57,676.00)  |
| 1530-02 | Cost Equip                     | 154,050.00   |          |     | 154,050.00   | 154,050.00   |
| 1530-13 | Cost 2017 Honda CRV            | 36,980.00    |          |     | 36,980.00    | 36,980.00    |
| 1535-00 | ERTC Receivable                | 0.00         |          |     | 0.00         | 908,517.00   |
| 1900-02 | Rights of Use Asset            | 2,920,361.00 |          |     | 2,920,361.00 | 0.00         |
| 2100-00 | Current Liabilities            | 0.00         |          |     | 0.00         | 1,001.00     |
| 2100-02 | Line of Credit Webster         | 0.00         |          |     | 0.00         | (1.00)       |
| 2100-03 | Patient Deposits               | 4,087.00     |          |     | 4,087.00     | 4,087.00     |
| 2100-04 | Patient Rec Fund               | (3,212.00)   |          |     | (3,212.00)   | (3,212.00)   |
| 2100-05 | Suspense- Flexible Spending    | 16,297.00    |          |     | 16,297.00    | 17,221.00    |
| 2100-06 | Payroll Clearing               | (2,954.00)   |          |     | (2,954.00)   | (1,736.00)   |
| 2100-07 | 401(k) Payable                 | 1,516.00     |          |     | 1,516.00     | 1,204.00     |
| 2100-08 | HUD Suspense Account           | 91,067.00    |          |     | 91,067.00    | 53,404.00    |
| 2100-09 | Customer Deposits              | (15,485.00)  |          |     | (15,485.00)  | (15,485.00)  |
| 2100-10 | State Sales Tax                | 250.00       |          |     | 250.00       | 250.00       |
| 2100-13 | Provider Tax Payable           | (84,627.00)  |          |     | (84,627.00)  | (80,254.00)  |
| 2101-04 | Accounts Payable - Trade       | (583,817.00) |          |     | (583,817.00) | (648,112.00) |
| 2102-00 | Insurance Financing            | (14,899.00)  |          |     | (14,899.00)  | 0.00         |
| 2303-01 | Accrued Expenses               | (56,845.00)  |          |     | (56,845.00)  | (24,306.00)  |
| 2400-00 | Medicare Settlement            | (13,546.00)  |          |     | (13,546.00)  | (13,546.00)  |
| 2400-01 | Accrued Salaries & Wages       | (58,053.00)  |          |     | (58,053.00)  | (72,172.00)  |
| 2400-07 | Accrued Benefits               | 510.00       |          |     | 510.00       | (620.00)     |
| 2400-17 | Officer Loan Payable           | 0.00         |          |     | 0.00         | (70,657.00)  |
| 2451-00 | Loan Payable Liberty Bank      | 0.00         |          |     | 0.00         | (89,114.00)  |
| 2500-00 | Medicaid Settlement            | (46,787.00)  |          |     | (46,787.00)  | (46,787.00)  |
| 2501-00 | Retained Earnings              | (887,074.00) |          |     | (887,074.00) | (191,465.00) |
| 2503-00 | Distribution of Stockholder    | 167,075.00   |          |     | 167,075.00   | 0.00         |

| Account | Description                    | UNADJ          | JE Ref # | RJE     | FINAL          | 1st PP-FINAL   |
|---------|--------------------------------|----------------|----------|---------|----------------|----------------|
|         |                                | 9/30/2023      |          |         | 9/30/2023      | 9/30/2022      |
| 2504-00 | Common Stock                   | (1,000.00)     |          |         | (1,000.00)     | (1,000.00)     |
| 2900-01 | Operating Lease ST             | (217,373.00)   |          |         | (217,373.00)   | 0.00           |
| 2900-02 | Operating Lease LT             | (2,698,735.00) |          |         | (2,698,735.00) | 0.00           |
| 3501-01 | Room Sales Private             | (1,774,981.00) |          |         | (1,774,981.00) | (1,799,925.00) |
| 3501-03 | Pharmacy-Private               | (125.00)       |          |         | (125.00)       | (952.00)       |
| 3501-06 | Physical Therapy-Private       | 0.00           |          |         | 0.00           | (236.00)       |
| 3501-10 | Other Services-Private         | 0.00           |          |         | 0.00           | (25.00)        |
| 3501-12 | Room Differential-Private      | 0.00           |          |         | 0.00           | (3,840.00)     |
| 3502-01 | Room Sales-Title XIX           | (4,775,961.00) |          |         | (4,775,961.00) | (4,058,625.00) |
| 3502-02 | Contract Allowance-Title XIX   | 1,588,713.00   |          |         | 1,588,713.00   | 1,262,087.00   |
| 3502-04 | Pharmacy-MCD                   | (1,945.00)     |          |         | (1,945.00)     | (5,974.00)     |
| 3502-05 | Oxygen Sup & Rental-Title XIX  | (1,141.00)     |          |         | (1,141.00)     | (6,767.00)     |
| 3502-06 | Laboratory-MCD                 | (198.00)       |          |         | (198.00)       | 0.00           |
| 3502-07 | Physical Therapy-MCD           | (2,639.00)     |          |         | (2,639.00)     | (8,823.00)     |
| 3502-09 | Occupational Therapy-MCD       | (1,773.00)     |          |         | (1,773.00)     | (9,518.00)     |
| 3502-10 | Equipment Rental-MCD           | (15.00)        |          |         | (15.00)        | 684.00         |
| 3502-12 | Contract Allow-MCD Ancillary   | 2,880.00       |          |         | 2,880.00       | 11,982.00      |
| 3503-01 | Room Sales-Medicare            | (1,064,461.00) |          |         | (1,064,461.00) | (1,049,324.00) |
| 3503-02 | Contract Allowance-Med A       | (440,741.00)   |          |         | (440,741.00)   | (363,418.00)   |
| 3503-03 | Medical Supplies- Med A        | 0.00           |          |         | 0.00           | (110.00)       |
| 3503-04 | Pharmacy-Med A                 | (74,908.00)    |          |         | (74,908.00)    | (65,548.00)    |
| 3503-05 | Oxygen Supplies& Rentals-Med A | (176.00)       |          |         | (176.00)       | 0.00           |
| 3503-06 | Laboratory-Med A               | (9,496.00)     |          |         | (9,496.00)     | (10,472.00)    |
| 3503-07 | Physical Therapy-Med A         | (149,149.00)   |          |         | (149,149.00)   | (163,003.00)   |
| 3503-08 | Occupational Therapy-Med A     | (164,360.00)   |          |         | (164,360.00)   | (180,765.00)   |
| 3503-09 | Speech Therapy-Med A           | (19,911.00)    |          |         | (19,911.00)    | (15,631.00)    |
| 3503-10 | Equipment Rental-Med A         | (333.00)       |          |         | (333.00)       | (1,760.00)     |
| 3503-11 | Other Services-MCR             | 0.00           |          |         | 0.00           | (4,482.00)     |
| 3503-12 | Contract Allow-Ancillary-MCR   | 420,227.00     |          |         | 420,227.00     | 444,339.00     |
| 3503-13 | Radiology-MCR                  | (2,145.00)     |          |         | (2,145.00)     | (2,884.00)     |
| 3503-14 | Med A C/A 25 Sequestration     | 28,397.00      |          |         | 28,397.00      | 7,323.00       |
| 3504-01 | Room Sales-Managed Care        | (1,258,890.00) |          |         | (1,258,890.00) | (1,157,349.00) |
| 3504-02 | Contract Allow-Managed Care    | (71,980.00)    |          |         | (71,980.00)    | (30,211.00)    |
| 3504-04 | Pharmacy-MGD                   | (134,082.00)   |          |         | (134,082.00)   | (113,719.00)   |
| 3504-05 | Oxygen Supp& Rentals-MGD       | (294.00)       |          |         | (294.00)       | 0.00           |
| 3504-06 | Equip Rental-MGD               | (1,169.00)     |          |         | (1,169.00)     | (4,063.00)     |
| 3504-07 | Laboratory-MGD                 | (11,557.00)    |          |         | (11,557.00)    | (12,457.00)    |
| 3504-08 | Physical Therapy-MGD           | (212,157.00)   |          |         | (212,157.00)   | (246,378.00)   |
| 3504-09 | Speech Therapy-MGD             | (53,804.00)    |          |         | (53,804.00)    | (29,721.00)    |
| 3504-10 | Occupational Therapy-MGD       | (222,737.00)   |          |         | (222,737.00)   | (287,792.00)   |
| 3504-11 | Other Services-MGD             | 0.00           |          |         | 0.00           | (570.00)       |
| 3504-12 | Contact Allowance-Ancillary-MG | 540,349.00     |          |         | 540,349.00     | 601,673.00     |
| 3504-13 | Radiology-MGD                  | (2,841.00)     |          |         | (2,841.00)     | (2,752.00)     |
| 3504-14 | Managed Medicare Part B        | (3,754.00)     |          |         | (3,754.00)     | (19,125.00)    |
| 3504-15 | Managed Medicare B Contract AI | 1,762.00       |          |         | 1,762.00       | 7,000.00       |
| 3505-05 | Contract Allowance-Ancil-Hospi | 0.00           |          |         | 0.00           | 34.00          |
| 3505-06 | Equipment Rental-hospice       | 0.00           |          |         | 0.00           | (34.00)        |
| 3506-01 | Room Sales-Insurance           | 0.00           |          |         | 0.00           | (4,895.00)     |
| 3506-02 | Contract Allowance-Insurance   | 6,804.00       |          |         | 6,804.00       | 1,436.00       |
| 3506-06 | Insurance-Physical Therapy     | 0.00           |          |         | 0.00           | (726.00)       |
| 3506-08 | Insurance-Occupational Therapy | 0.00           |          |         | 0.00           | (615.00)       |
| 3510-01 | Physical Therapy-MCR B         | (32,181.00)    |          |         | (32,181.00)    | (36,180.00)    |
| 3510-02 | Speech Therapy-MCR B           | (8,736.00)     |          |         | (8,736.00)     | (7,163.00)     |
| 3510-03 | Occupational Therapy-Med B     | (28,012.00)    |          |         | (28,012.00)    | (18,551.00)    |
| 3510-05 | Contract All Ancillarie-Med B  | 15,512.00      |          |         | 15,512.00      | 12,493.00      |
| 3511-01 | Late Fees                      | 1,268.00       |          |         | 1,268.00       | (3,224.00)     |
| 3511-02 | Other Income                   | (16,047.00)    |          |         | (16,047.00)    | (4,568.00)     |
| 3511-03 | HHS Income                     | 0.00           |          |         | 0.00           | (26,910.00)    |
| 3540-00 | Out Patient Therapy            | 0.00           |          |         | 0.00           | (64.00)        |
| 3541-00 | Cont. Adjustment Outpatient Th | 0.00           |          |         | 0.00           | 1.00           |
| 3590-00 | Interest Income-Accts. Rec     | (105.00)       |          |         | (105.00)       | (19.00)        |
| 3595-00 | ERTC Income                    | 0.00           |          |         | 0.00           | (908,517.00)   |
| 4000-01 | Salaries-Administrator         | 124,210.00     |          |         | 124,210.00     | 120,057.00     |
| 4000-02 | Salaries-Office                | 284,218.00     |          |         | 284,218.00     | 187,259.00     |
|         |                                |                |          | RJE - 9 | (92,695.00)    |                |
|         |                                |                |          |         | (92,695.00)    |                |

| Account | Description                   | UNADJ      | JE Ref # | RJE        | FINAL      | 1st PP-FINAL |
|---------|-------------------------------|------------|----------|------------|------------|--------------|
|         |                               | 9/30/2023  |          |            | 9/30/2023  | 9/30/2022    |
| 4000-05 | Salaries-MDS Coordinators     | 124,009.00 |          |            | 124,009.00 | 215,072.00   |
| 4075-00 | Director & Officer Liability  | 23,528.00  |          |            | 23,528.00  | 23,373.00    |
| 4100-00 | Professional Liability        | 0.00       |          |            | 0.00       | 1,931.00     |
| 4100-01 | Insurance- Property (A)       | 22,173.00  |          |            | 22,173.00  | 35,528.00    |
| 4100-02 | Insurance- Life & AD&D        | 3,665.00   |          |            | 3,665.00   | 2,208.00     |
| 4100-03 | Insurance- Health             | 137,751.00 |          |            | 137,751.00 | 221,738.00   |
| 4100-04 | Insurance- Workers Compensati | 30,628.00  |          |            | 30,628.00  | 55,140.00    |
| 4100-05 | Insurance- Liability          | 52,112.00  |          |            | 52,112.00  | 50,191.00    |
| 4100-07 | Insurance-Short Term Disabili | 2,040.00   |          |            | 2,040.00   | 4,630.00     |
| 4100-08 | Employee Benefits             | 6,621.00   |          |            | 6,621.00   | 7,930.00     |
| 4100-09 | Contract Labor                | 52,160.00  |          |            | 52,160.00  | 9,071.00     |
| 4100-10 | Pre Employment Expenses       | 2,233.00   |          |            | 2,233.00   | 5,424.00     |
| 4100-11 | Employee Relations            | 1,152.00   |          |            | 1,152.00   | 16,448.00    |
| 4100-12 | Legal Fees A&D                | 38,748.00  |          |            | 38,748.00  | 58,276.00    |
| 4100-13 | Accounting Fees A&D           | 59,500.00  |          |            | 59,500.00  | 77,434.00    |
| 4100-14 | Payroll Service               | 20,651.00  |          |            | 20,651.00  | 20,938.00    |
| 4100-15 | Patient Relations (D)         | 3,038.00   |          |            | 3,038.00   | 5,938.00     |
| 4100-16 | Licensing Fees (A)            | 534.00     |          |            | 534.00     | 1,645.00     |
| 4100-18 | Admin-Education Exp (A)       | 552.00     |          |            | 552.00     | 730.00       |
| 4100-19 | Phones-Pay (A)                | 1,034.00   |          |            | 1,034.00   | 1,098.00     |
| 4100-20 | Office Expense (A)            | 12,854.00  |          |            | 15,965.00  | 18,581.00    |
|         |                               |            | RJE - 6  | 3,111.00   |            |              |
| 4100-21 | Phones- CELL                  | 1,899.00   |          |            | 1,899.00   | 1,631.00     |
| 4100-22 | Office Expense (D)            | 17,863.00  |          |            | 17,863.00  | 12,345.00    |
| 4100-23 | Equipment Rental              | 1,577.00   |          |            | 1,577.00   | 0.00         |
| 4100-26 | Bank Charges (A)              | 5,314.00   |          |            | 5,314.00   | 6,131.00     |
| 4100-27 | Business Phone (A)            | 8,902.00   |          |            | 8,902.00   | 7,855.00     |
| 4100-28 | Computer Software Lease (A)   | 99.00      |          |            | 99.00      | 774.00       |
| 4100-29 | Computer Hardware (A)         | 2,781.00   |          |            | 2,781.00   | 2,435.00     |
| 4100-30 | Computer Contract Labor       | 1,350.00   |          |            | 1,350.00   | 1,050.00     |
| 4100-31 | Software Maintenance Expense  | 64,874.00  |          |            | 61,574.00  | 58,297.00    |
|         |                               |            | RJE - 4  | (3,300.00) |            |              |
| 4100-32 | Collection Fee                | 7,059.00   |          |            | 7,059.00   | 8,108.00     |
| 4100-33 | Training/Seminars-Admin       | 2,836.00   |          |            | 2,836.00   | 783.00       |
| 4100-35 | Travel (D)                    | 72.00      |          |            | 72.00      | 0.00         |
| 4100-37 | Dues (A)                      | 4,259.00   |          |            | 2,047.00   | 4,795.00     |
|         |                               |            | RJE - 5  | (2,212.00) |            |              |
| 4100-38 | Gifts-Christmas Party (A)     | 3,357.00   |          |            | 3,357.00   | 2,057.00     |
| 4100-39 | Advertising-Classified (A)    | 25.00      |          |            | 3,300.00   | 7,493.00     |
|         |                               |            | RJE - 4  | 3,300.00   |            |              |
|         |                               |            | RJE - 4  | (25.00)    |            |              |
| 4100-40 | Auto (D)                      | 2,479.00   |          |            | 2,479.00   | 5,964.00     |
| 4100-43 | Rent (A)                      | 416,097.00 |          |            | 416,097.00 | 333,731.00   |
| 4100-44 | Rent (D) D. White             | 11,400.00  |          |            | 11,400.00  | 10,450.00    |
| 4100-45 | FICA Expense-Employers        | 258,100.00 |          |            | 258,100.00 | 279,227.00   |
| 4100-46 | FUTA                          | 6,595.00   |          |            | 6,595.00   | 4,353.00     |
| 4100-47 | SUTA                          | 26,807.00  |          |            | 26,807.00  | 38,159.00    |
| 4100-48 | Sales Tax                     | 27.00      |          |            | 27.00      | 0.00         |
| 4100-50 | Provider User Tax-State       | 328,616.00 |          |            | 328,616.00 | 297,919.00   |
| 4100-51 | State of CT Business Tax      | 300.00     |          |            | 300.00     | 300.00       |
| 4100-52 | Late Fees Expense             | 764.00     |          |            | 764.00     | 0.00         |
| 4100-53 | Miscellaneous Expense         | 4,549.00   |          |            | 4,549.00   | 0.00         |
| 4100-54 | Interest Expense              | 5,092.00   |          |            | 5,092.00   | 11,313.00    |
| 4100-55 | Donations                     | 465.00     |          |            | 465.00     | 660.00       |
| 4100-56 | Fines                         | 6,620.00   |          |            | 6,620.00   | 0.00         |
| 4100-59 | Settlement & Penalty Fees     | 19,249.00  |          |            | 19,249.00  | 0.00         |
| 4100-62 | Dental Insurance              | 541.00     |          |            | 541.00     | 9,400.00     |
| 4100-63 | Internet Service              | 8,939.00   |          |            | 8,939.00   | 9,107.00     |
| 4100-64 | Vision Insurance              | 137.00     |          |            | 137.00     | 597.00       |
| 4100-65 | EAP-Employee Assistance Progr | 577.00     |          |            | 577.00     | 567.00       |
| 4100-68 | Car Lease expense             | 0.00       |          |            | 0.00       | (1.00)       |
| 4100-69 | 401K FEES                     | 844.00     |          |            | 844.00     | 1,145.00     |
| 4100-70 | Covid exp                     | 200.00     |          |            | 200.00     | 10,000.00    |
| 4100-71 | Crime Coverage                | 928.00     |          |            | 928.00     | 0.00         |
| 4291-00 | Bad Debt Expense              | 9,876.00   |          |            | 9,876.00   | 0.00         |

| Account | Description                    | UNADJ        | JE Ref # | RJE          | FINAL        | 1st PP-FINAL |
|---------|--------------------------------|--------------|----------|--------------|--------------|--------------|
|         |                                | 9/30/2023    |          |              | 9/30/2023    | 9/30/2022    |
| 5100-02 | Salaries DNS                   | 123,173.00   |          |              | 123,173.00   | 88,193.00    |
| 5100-03 | Salaries Registered Nurses     | 699,097.00   |          |              | 699,097.00   | 546,797.00   |
| 5100-04 | Salaries LPN                   | 380,720.00   |          |              | 380,720.00   | 547,832.00   |
| 5100-05 | Salaries CNA                   | 1,081,435.00 |          |              | 1,081,435.00 | 1,074,523.00 |
| 5100-06 | Salaries Nursing Other (A)     | 53,770.00    |          |              | 53,770.00    | 55,951.00    |
| 5100-07 | Salaries Pool Nurses/CNA       | 853,742.00   |          | (853,742.00) | 0.00         | 408,844.00   |
|         |                                |              | RJE - 2  | (634.00)     |              |              |
|         |                                |              | RJE - 3  | (853,108.00) |              |              |
| 5100-08 | X-Rays Med A Tech Component (  | 218.00       |          |              | 218.00       | 0.00         |
| 5100-09 | X-Rays (D) Managed             | 2,902.00     |          |              | 2,902.00     | 2,622.00     |
| 5100-12 | X-Rays (A) Medicare            | 4,042.00     |          |              | 4,042.00     | 3,079.00     |
| 5100-13 | Prescript Drugs MC & Medicare  | 204,393.00   |          |              | 204,393.00   | 183,548.00   |
| 5100-14 | HouseStock Drug Supplies       | 69,452.00    |          |              | 69,452.00    | 44,795.00    |
| 5100-15 | Nursing Education Exp          | 3,875.00     |          |              | 3,875.00     | 217.00       |
| 5100-17 | Ambulance/Transport            | 19,593.00    |          | 634.00       | 20,227.00    | 3,288.00     |
|         |                                |              | RJE - 2  | 634.00       |              |              |
| 5100-18 | Dues/Memberships/Subscriptions | 1,871.00     |          | 1,318.00     | 3,189.00     | 0.00         |
|         |                                |              | RJE - 5  | 1,318.00     |              |              |
| 5100-19 | Oxygen Med A (D)               | 0.00         |          |              | 0.00         | 260.00       |
| 5100-20 | Nursing Supplies Nursing       | 55,256.00    |          |              | 55,256.00    | 74,096.00    |
| 5100-21 | Attends (A)                    | 26,300.00    |          |              | 26,300.00    | 26,750.00    |
| 5100-22 | Private--Laboratory            | 146.00       |          |              | 146.00       | 0.00         |
| 5100-23 | Medicare A--Laboratory (D)     | 17,222.00    |          |              | 17,222.00    | 8,918.00     |
| 5100-24 | Managed Care--Laboratory       | 11,131.00    |          |              | 11,131.00    | 8,416.00     |
| 5100-25 | Med A Medical Supplies         | 20.00        |          |              | 20.00        | 1,038.00     |
| 5100-26 | Managed Care-Medical Supplies  | 1,706.00     |          |              | 1,706.00     | 3,764.00     |
| 5100-28 | Equipment Rental Nursing       | 4,657.00     |          |              | 4,657.00     | 6,169.00     |
| 5100-29 | Title 19 Medical Supply        | 1,634.00     |          |              | 1,634.00     | 0.00         |
| 5100-30 | Oxygen Rental-MRA              | 100.00       |          |              | 100.00       | 1,760.00     |
| 5100-32 | Liquid Oxygen                  | 3,042.00     |          |              | 3,042.00     | 6,824.00     |
| 5100-34 | Private Medical/Nursing Suppl  | 175.00       |          |              | 175.00       | 0.00         |
| 5100-39 | Oxygen Rental--Managed Care    | 346.00       |          | 25.00        | 371.00       | 2,390.00     |
|         |                                |              | RJE - 4  | 25.00        |              |              |
| 5100-42 | Medical Rental- Managed Care   | 165.00       |          |              | 165.00       | 479.00       |
| 5100-44 | Medical Rental-Insurance       | (134.00)     |          |              | (134.00)     | 0.00         |
| 5100-45 | Title 19 Oxygen Rental         | 2,668.00     |          |              | 2,668.00     | 0.00         |
| 5100-46 | Oxygen Supply                  | 3,445.00     |          |              | 3,445.00     | 2,663.00     |
| 5100-49 | Oxygen Rental--House           | 4,279.00     |          |              | 4,279.00     | 1,542.00     |
| 5100-51 | Pnu/ FLU vaccines residents    | 6,685.00     |          |              | 6,685.00     | 1,729.00     |
| 5100-52 | Wachusett Consulting           | 306,587.00   |          |              | 306,587.00   | 179,387.00   |
| 5100-53 | Facility Lab cost              | 0.00         |          |              | 0.00         | 157.00       |
| 5100-55 | Prior year lab expense         | 1,708.00     |          |              | 1,708.00     | 0.00         |
| 5500-01 | Admissions Salaries            | 71,584.00    |          |              | 71,584.00    | 66,883.00    |
| 5500-03 | Admissions Promotional         | 0.00         |          |              | 0.00         | 175.00       |
| 5500-04 | Admissions Other               | (490.00)     |          |              | (490.00)     | 248.00       |
| 5500-05 | Admissions Events              | 275.00       |          |              | 275.00       | 425.00       |
| 5500-07 | Advertising Radio              | 0.00         |          |              | 0.00         | 4,900.00     |
| 5500-09 | Advertising Print (D)          | 0.00         |          |              | 0.00         | 634.00       |
| 6000-00 | Recreation                     | 60.00        |          |              | 60.00        | 0.00         |
| 6000-01 | Recreation Salaries            | 66,704.00    |          |              | 66,704.00    | 63,801.00    |
| 6000-02 | Recreation Entertainment       | 2,846.00     |          |              | 2,846.00     | 2,132.00     |
| 6000-04 | Books/Magazines/Periodicals    | 787.00       |          |              | 787.00       | 8.00         |
| 6000-06 | Recreation Supplies            | 267.00       |          |              | 267.00       | 343.00       |
| 6000-08 | Recreation Food                | 0.00         |          |              | 0.00         | 33.00        |
| 6120a   | Salaries - Owner               | 0.00         |          | 92,695.00    | 92,695.00    | 94,477.00    |
|         |                                |              | RJE - 9  | 92,695.00    |              |              |
| 6500-01 | Dietary Salaries               | 285,898.00   |          |              | 285,898.00   | 306,407.00   |
| 6500-02 | Food (A)                       | 0.00         |          |              | 0.00         | 34.00        |
| 6500-04 | Dietician                      | 41,238.00    |          |              | 41,238.00    | 32,358.00    |
| 6500-05 | Dietary Supplies (A)           | 6,979.00     |          |              | 6,979.00     | 10,788.00    |
| 6500-06 | Raw Food Other                 | 106,290.00   |          |              | 106,290.00   | 110,877.00   |
| 6500-07 | Breads                         | 7,932.00     |          |              | 7,932.00     | 6,226.00     |
| 6500-08 | Dairy Products Exp             | 24,573.00    |          |              | 24,573.00    | 22,915.00    |
| 6500-09 | Fruit/Produce (A)              | 19,473.00    |          |              | 19,473.00    | 19,835.00    |
| 6500-10 | Dietary Paper Supplies         | 6,903.00     |          |              | 6,903.00     | 7,130.00     |

| Account                  | Description                   | UNADJ            | JE Ref # | RJE          | FINAL            | 1st PP-FINAL        |
|--------------------------|-------------------------------|------------------|----------|--------------|------------------|---------------------|
|                          |                               | 9/30/2023        |          |              | 9/30/2023        | 9/30/2022           |
| 6500-11                  | Dietary Uniforms              | 0.00             |          |              | 0.00             | 333.00              |
| 6500-13                  | Supplements A                 | 1,748.00         |          |              | 1,748.00         | 795.00              |
| 6500-14                  | Thickened Liquids             | 6,292.00         |          |              | 6,292.00         | 4,973.00            |
| 6500-17                  | Emergency Supply              | 2,574.00         |          |              | 2,574.00         | 1,423.00            |
| 7500-02                  | Salaries - Housekeeping       | 177,964.00       |          |              | 177,964.00       | 174,830.00          |
| 7500-03                  | Payroll Taxes Housekeeping    | (41.00)          |          |              | (41.00)          | 0.00                |
| 7500-04                  | Supplies - Housekeeping       | 30,006.00        |          |              | 30,006.00        | 27,605.00           |
| 8000-00                  | Laundry                       | 138.00           |          |              | 138.00           | 0.00                |
| 8000-01                  | Salaries - Laundry            | 32,327.00        |          |              | 32,327.00        | 29,129.00           |
| 8000-03                  | Linen and Bedding             | 4,996.00         |          |              | 4,996.00         | 3,676.00            |
| 8000-04                  | Supplies - Laundry            | 10,711.00        |          |              | 10,711.00        | 7,741.00            |
| 8500-01                  | Salaries - Maintenance        | 88,424.00        |          |              | 88,424.00        | 108,801.00          |
| 8500-03                  | Maintenance Supplies          | 16,269.00        |          |              | 16,269.00        | 16,459.00           |
| 8500-04                  | Maintenance - Purchased Servi | 19,509.00        |          |              | 19,509.00        | 15,964.00           |
| 8500-05                  | Equipment Repairs and Mainten | 10,916.00        |          |              | 10,916.00        | 3,922.00            |
| 8500-06                  | Utilities Water & Sewer       | 34,104.00        |          |              | 34,104.00        | 26,449.00           |
| 8500-07                  | Utilities Electric            | 88,427.00        |          |              | 88,427.00        | 77,382.00           |
| 8500-08                  | Utilities - Gas and Oil       | 50,639.00        |          |              | 50,639.00        | 40,461.00           |
| 8500-09                  | Waste Disposal                | 18,376.00        |          |              | 18,376.00        | 16,111.00           |
| 8500-11                  | Insurance Vehicles            | 5,179.00         |          |              | 5,179.00         | 6,352.00            |
| 8500-12                  | Depreciation                  | 14,045.00        |          |              | 14,045.00        | 23,022.00           |
| 8500-13                  | Property Taxes                | 3,281.00         |          |              | 3,281.00         | 92,638.00           |
| 8500-14                  | Equipment Lease               | 11,677.00        |          | (2,961.00)   | 8,716.00         | 8,373.00            |
|                          |                               |                  | RJE - 6  | (3,111.00)   |                  |                     |
|                          |                               |                  | RJE - 7  | 150.00       |                  |                     |
| 8500-17                  | Motor Vehicles Taxes          | 638.00           |          |              | 638.00           | 742.00              |
| 9000-05                  | Outside Labor ST              | 746.00           |          | 13,979.00    | 14,725.00        | 25,792.00           |
|                          |                               |                  | RJE - 8  | 13,979.00    |                  |                     |
| 9000-08                  | Supplies - Rehab              | 716.00           |          |              | 716.00           | 3,736.00            |
| 9000-12                  | Splint/Brace Supplies         | 63.00            |          |              | 63.00            | 0.00                |
| 9000-13                  | OT - Pool                     | 0.00             |          | 205,440.00   | 205,440.00       | 222,704.00          |
|                          |                               |                  | RJE - 8  | 205,440.00   |                  |                     |
| 9000-14                  | W/C - Parts                   | 1,414.00         |          |              | 1,414.00         | 273.00              |
| 9000-16                  | W/C Cushions                  | 0.00             |          |              | 0.00             | 545.00              |
| 9000-25                  | Rehab Lease Equipment         | 2,493.00         |          |              | 2,493.00         | 0.00                |
| 9000-26                  | Contract-Rehab Management     | 422,118.00       |          | (219,419.00) | 202,699.00       | 213,303.00          |
|                          |                               |                  | RJE - 8  | (219,419.00) |                  |                     |
| 9500-01                  | Salaries-Social Services      | 76,079.00        |          |              | 76,079.00        | 75,825.00           |
| 9800-01                  | Pharmacy Consultant           | 10,821.00        |          |              | 10,821.00        | 6,604.00            |
| 9800-04                  | Medical Director              | 37,500.00        |          |              | 37,500.00        | 67,500.00           |
| 9800-06                  | Physiatrist                   | 5,213.00         |          |              | 5,213.00         | 6,000.00            |
| 9800-07                  | Dentist                       | 4,536.00         |          |              | 4,536.00         | 5,292.00            |
| 9800-08                  | Strategic                     | 0.00             |          |              | 0.00             | 3,042.00            |
| 9806-01                  | Interest Income               | (19,567.00)      |          |              | (19,567.00)      | (384.00)            |
| 9806-02                  | Recovery of Bad Debt          | 1,091.00         |          |              | 1,091.00         | 0.00                |
| 9806-03                  | Other Income                  | (109.00)         |          | (150.00)     | (259.00)         | 0.00                |
|                          |                               |                  | RJE - 7  | (150.00)     |                  |                     |
| 9807-05                  | Prior year rev adj-MCA        | 6,628.00         |          |              | 6,628.00         | 0.00                |
| Marcum 103               | Nurse Pool - RN               | 0.00             |          | 368,964.00   | 368,964.00       | 0.00                |
|                          |                               |                  | RJE - 3  | 368,964.00   |                  |                     |
| Marcum 104               | Nurse Pool - LPN              | 0.00             |          | 411,069.00   | 411,069.00       | 0.00                |
|                          |                               |                  | RJE - 3  | 411,069.00   |                  |                     |
| Marcum 109               | Chamber Dues                  | 0.00             |          | 894.00       | 894.00           | 510.00              |
|                          |                               |                  | RJE - 5  | 894.00       |                  |                     |
| Marcum 110               | Nurse Pool - CNA              | 0.00             |          | 73,075.00    | 73,075.00        | 0.00                |
|                          |                               |                  | RJE - 3  | 73,075.00    |                  |                     |
| <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>62,669.00</b> |          | <b>0.00</b>  | <b>62,669.00</b> | <b>(696,765.00)</b> |



Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2023 Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS 2**

| Account                  | Description                                  | UNADJ<br>9/30/2023  | FINAL<br>9/30/2023  | 1st PP-FINAL<br>9/30/2022 |
|--------------------------|--|---------------------|---------------------|---------------------------|
| <b>Group : [10-A]</b>    | <b>Salaries and Wages</b>                    |                     |                     |                           |
| <b>Subgroup : [1]</b>    | <b>Operators/Owners</b>                      |                     |                     |                           |
| 6120a                    | Salaries - Owner                             | 0.00                | 92,695.00           | 94,477.00                 |
| <b>Subtotal [1]</b>      | <b>Operators/Owners</b>                      | <b>0.00</b>         | <b>92,695.00</b>    | <b>94,477.00</b>          |
| <b>Subgroup : [2]</b>    | <b>Administrators</b>                        |                     |                     |                           |
| 4000-01                  | Salaries-Administrator                       | 124,210.00          | 124,210.00          | 120,057.00                |
| <b>Subtotal [2]</b>      | <b>Administrators</b>                        | <b>124,210.00</b>   | <b>124,210.00</b>   | <b>120,057.00</b>         |
| <b>Subgroup : [4]</b>    | <b>Other Administrative Salaries</b>         |                     |                     |                           |
| 4000-02                  | Salaries-Office                              | 284,218.00          | 191,523.00          | 187,259.00                |
| <b>Subtotal [4]</b>      | <b>Other Administrative Salaries</b>         | <b>284,218.00</b>   | <b>191,523.00</b>   | <b>187,259.00</b>         |
| <b>Subgroup : [5C]</b>   | <b>Dietary Workers</b>                       |                     |                     |                           |
| 6500-01                  | Dietary Salaries                             | 285,898.00          | 285,898.00          | 306,407.00                |
| <b>Subtotal [5C]</b>     | <b>Dietary Workers</b>                       | <b>285,898.00</b>   | <b>285,898.00</b>   | <b>306,407.00</b>         |
| <b>Subgroup : [6B]</b>   | <b>Other Housekeeping Workers</b>            |                     |                     |                           |
| 7500-02                  | Salaries - Housekeeping                      | 177,964.00          | 177,964.00          | 174,830.00                |
| <b>Subtotal [6B]</b>     | <b>Other Housekeeping Workers</b>            | <b>177,964.00</b>   | <b>177,964.00</b>   | <b>174,830.00</b>         |
| <b>Subgroup : [7B]</b>   | <b>Other Maintenance Workers</b>             |                     |                     |                           |
| 8500-01                  | Salaries - Maintenance                       | 88,424.00           | 88,424.00           | 108,801.00                |
| <b>Subtotal [7B]</b>     | <b>Other Maintenance Workers</b>             | <b>88,424.00</b>    | <b>88,424.00</b>    | <b>108,801.00</b>         |
| <b>Subgroup : [8B]</b>   | <b>Other Laundry Workers</b>                 |                     |                     |                           |
| 8000-01                  | Salaries - Laundry                           | 32,327.00           | 32,327.00           | 29,129.00                 |
| <b>Subtotal [8B]</b>     | <b>Other Laundry Workers</b>                 | <b>32,327.00</b>    | <b>32,327.00</b>    | <b>29,129.00</b>          |
| <b>Subgroup : [12A]</b>  | <b>Director of Nurses/Assistant Director</b> |                     |                     |                           |
| 5100-02                  | Salaries DNS                                 | 123,173.00          | 123,173.00          | 88,193.00                 |
| <b>Subtotal [12A]</b>    | <b>Director of Nurses/Assistant Director</b> | <b>123,173.00</b>   | <b>123,173.00</b>   | <b>88,193.00</b>          |
| <b>Subgroup : [12B1]</b> | <b>RNs - Direct Care</b>                     |                     |                     |                           |
| 5100-03                  | Salaries Registered Nurses                   | 699,097.00          | 699,097.00          | 546,797.00                |
| <b>Subtotal [12B1]</b>   | <b>RNs - Direct Care</b>                     | <b>699,097.00</b>   | <b>699,097.00</b>   | <b>546,797.00</b>         |
| <b>Subgroup : [12B2]</b> | <b>RNs - Administrative</b>                  |                     |                     |                           |
| 4000-05                  | Salaries-MDS Coordinators                    | 124,009.00          | 124,009.00          | 215,072.00                |
| 5100-06                  | Salaries Nursing Other (A)                   | 53,770.00           | 53,770.00           | 55,951.00                 |
| <b>Subtotal [12B2]</b>   | <b>RNs - Administrative</b>                  | <b>177,779.00</b>   | <b>177,779.00</b>   | <b>271,023.00</b>         |
| <b>Subgroup : [12C1]</b> | <b>LPNs - Direct Care</b>                    |                     |                     |                           |
| 5100-04                  | Salaries LPN                                 | 380,720.00          | 380,720.00          | 547,832.00                |
| <b>Subtotal [12C1]</b>   | <b>LPNs - Direct Care</b>                    | <b>380,720.00</b>   | <b>380,720.00</b>   | <b>547,832.00</b>         |
| <b>Subgroup : [12D]</b>  | <b>Aides and Attendants</b>                  |                     |                     |                           |
| 5100-05                  | Salaries CNA                                 | 1,081,435.00        | 1,081,435.00        | 1,074,523.00              |
| <b>Subtotal [12D]</b>    | <b>Aides and Attendants</b>                  | <b>1,081,435.00</b> | <b>1,081,435.00</b> | <b>1,074,523.00</b>       |
| <b>Subgroup : [12H]</b>  | <b>Recreation Workers</b>                    |                     |                     |                           |
| 6000-01                  | Recreation Salaries                          | 66,704.00           | 66,704.00           | 63,801.00                 |
| <b>Subtotal [12H]</b>    | <b>Recreation Workers</b>                    | <b>66,704.00</b>    | <b>66,704.00</b>    | <b>63,801.00</b>          |
| <b>Subgroup : [12M]</b>  | <b>Social Workers/Case Management</b>        |                     |                     |                           |
| 9500-01                  | Salaries-Social Services                     | 76,079.00           | 76,079.00           | 75,825.00                 |

|                          |   |                     |                     |                     |
|--------------------------|---|---------------------|---------------------|---------------------|
| <b>Subtotal [12M]</b>    | <b>Social Workers/Case Management</b>   | <b>76,079.00</b>    | <b>76,079.00</b>    | <b>75,825.00</b>    |
| <b>Subgroup : [120]</b>  | <b>Other</b>                            |                     |                     |                     |
| 5500-01                  | Admissions Salaries                     | 71,584.00           | 71,584.00           | 66,883.00           |
| <b>Subtotal [120]</b>    | <b>Other</b>                            | <b>71,584.00</b>    | <b>71,584.00</b>    | <b>66,883.00</b>    |
| <b>Total [10-A]</b>      | <b>Salaries and Wages</b>               | <b>3,669,612.00</b> | <b>3,669,612.00</b> | <b>3,755,837.00</b> |
| <b>Group : [13-B]</b>    | <b>Professional Fees</b>                |                     |                     |                     |
| <b>Subgroup : [1]</b>    | <b>Dietitian</b>                        |                     |                     |                     |
| 6500-04                  | Dietician                               | 41,238.00           | 41,238.00           | 32,358.00           |
| <b>Subtotal [1]</b>      | <b>Dietitian</b>                        | <b>41,238.00</b>    | <b>41,238.00</b>    | <b>32,358.00</b>    |
| <b>Subgroup : [2]</b>    | <b>Dentist</b>                          |                     |                     |                     |
| 9800-07                  | Dentist                                 | 4,536.00            | 4,536.00            | 5,292.00            |
| <b>Subtotal [2]</b>      | <b>Dentist</b>                          | <b>4,536.00</b>     | <b>4,536.00</b>     | <b>5,292.00</b>     |
| <b>Subgroup : [3]</b>    | <b>Pharmacist</b>                       |                     |                     |                     |
| 9800-01                  | Pharmacy Consultant                     | 10,821.00           | 10,821.00           | 6,604.00            |
| <b>Subtotal [3]</b>      | <b>Pharmacist</b>                       | <b>10,821.00</b>    | <b>10,821.00</b>    | <b>6,604.00</b>     |
| <b>Subgroup : [5A]</b>   | <b>PT - Resident Care</b>               |                     |                     |                     |
| 9000-26                  | Contract-Rehab Management               | 422,118.00          | 202,699.00          | 213,303.00          |
| <b>Subtotal [5A]</b>     | <b>PT - Resident Care</b>               | <b>422,118.00</b>   | <b>202,699.00</b>   | <b>213,303.00</b>   |
| <b>Subgroup : [8A]</b>   | <b>Medical Director</b>                 |                     |                     |                     |
| 9800-04                  | Medical Director                        | 37,500.00           | 37,500.00           | 67,500.00           |
| <b>Subtotal [8A]</b>     | <b>Medical Director</b>                 | <b>37,500.00</b>    | <b>37,500.00</b>    | <b>67,500.00</b>    |
| <b>Subgroup : [8E]</b>   | <b>Other</b>                            |                     |                     |                     |
| 9800-06                  | Physiatrist                             | 5,213.00            | 5,213.00            | 6,000.00            |
| <b>Subtotal [8E]</b>     | <b>Other</b>                            | <b>5,213.00</b>     | <b>5,213.00</b>     | <b>6,000.00</b>     |
| <b>Subgroup : [9A]</b>   | <b>ST - Resident Care</b>               |                     |                     |                     |
| 9000-05                  | Outside Labor ST                        | 746.00              | 14,725.00           | 25,792.00           |
| <b>Subtotal [9A]</b>     | <b>ST - Resident Care</b>               | <b>746.00</b>       | <b>14,725.00</b>    | <b>25,792.00</b>    |
| <b>Subgroup : [10A]</b>  | <b>OT - Resident Care</b>               |                     |                     |                     |
| 9000-13                  | OT - Pool                               | 0.00                | 205,440.00          | 222,704.00          |
| <b>Subtotal [10A]</b>    | <b>OT - Resident Care</b>               | <b>0.00</b>         | <b>205,440.00</b>   | <b>222,704.00</b>   |
| <b>Subgroup : [11A1]</b> | <b>RN's - Direct Care</b>               |                     |                     |                     |
| 5100-07                  | Salaries Pool Nurses/CNA                | 853,742.00          | 0.00                | 408,844.00          |
| Marcum 103               | Nurse Pool - RN                         | 0.00                | 368,964.00          | 0.00                |
| <b>Subtotal [11A1]</b>   | <b>RN's - Direct Care</b>               | <b>853,742.00</b>   | <b>368,964.00</b>   | <b>408,844.00</b>   |
| <b>Subgroup : [11B1]</b> | <b>LPN's - Direct Care</b>              |                     |                     |                     |
| Marcum 104               | Nurse Pool - LPN                        | 0.00                | 411,069.00          | 0.00                |
| <b>Subtotal [11B1]</b>   | <b>LPN's - Direct Care</b>              | <b>0.00</b>         | <b>411,069.00</b>   | <b>0.00</b>         |
| <b>Subgroup : [11C]</b>  | <b>Aides</b>                            |                     |                     |                     |
| Marcum 110               | Nurse Pool - CNA                        | 0.00                | 73,075.00           | 0.00                |
| <b>Subtotal [11C]</b>    | <b>Aides</b>                            | <b>0.00</b>         | <b>73,075.00</b>    | <b>0.00</b>         |
| <b>Total [13-B]</b>      | <b>Professional Fees</b>                | <b>1,375,914.00</b> | <b>1,375,280.00</b> | <b>988,397.00</b>   |
| <b>Group : [15]</b>      | <b>Expenditures Other than Salaries</b> |                     |                     |                     |
| <b>Subgroup : [1A1]</b>  | <b>Workmen's Compensation</b>           |                     |                     |                     |
| 4100-04                  | Insurance- Workers Compensati           | 30,628.00           | 30,628.00           | 55,140.00           |
| <b>Subtotal [1A1]</b>    | <b>Workmen's Compensation</b>           | <b>30,628.00</b>    | <b>30,628.00</b>    | <b>55,140.00</b>    |
| <b>Subgroup : [1A2]</b>  | <b>Disability Insurance</b>             |                     |                     |                     |
| 4100-07                  | Insurance-Short Term Disabili           | 2,040.00            | 2,040.00            | 4,630.00            |
| <b>Subtotal [1A2]</b>    | <b>Disability Insurance</b>             | <b>2,040.00</b>     | <b>2,040.00</b>     | <b>4,630.00</b>     |

|                         |                                    |                   |                   |                   |
|-------------------------|------------------------------------|-------------------|-------------------|-------------------|
| <b>Subgroup : [1A3]</b> | <b>Unemployment Insurance</b>      |                   |                   |                   |
| 4100-46                 | FUTA                               | 6,595.00          | 6,595.00          | 4,353.00          |
| 4100-47                 | SUTA                               | 26,807.00         | 26,807.00         | 38,159.00         |
| <b>Subtotal [1A3]</b>   | <b>Unemployment Insurance</b>      | <b>33,402.00</b>  | <b>33,402.00</b>  | <b>42,512.00</b>  |
| <b>Subgroup : [1A4]</b> | <b>Social Security (FICA)</b>      |                   |                   |                   |
| 4100-45                 | FICA Expense-Employers             | 258,100.00        | 258,100.00        | 279,227.00        |
| 7500-03                 | Payroll Taxes Housekeeping         | (41.00)           | (41.00)           | 0.00              |
| <b>Subtotal [1A4]</b>   | <b>Social Security (FICA)</b>      | <b>258,059.00</b> | <b>258,059.00</b> | <b>279,227.00</b> |
| <b>Subgroup : [1A5]</b> | <b>Health Insurance</b>            |                   |                   |                   |
| 4100-03                 | Insurance- Health                  | 137,751.00        | 137,751.00        | 221,738.00        |
| 4100-62                 | Dental Insurance                   | 541.00            | 541.00            | 9,400.00          |
| 4100-64                 | Vision Insurance                   | 137.00            | 137.00            | 597.00            |
| <b>Subtotal [1A5]</b>   | <b>Health Insurance</b>            | <b>138,429.00</b> | <b>138,429.00</b> | <b>231,735.00</b> |
| <b>Subgroup : [1A6]</b> | <b>Life Insurance</b>              |                   |                   |                   |
| 4100-02                 | Insurance- Life & AD&D             | 3,665.00          | 3,665.00          | 2,208.00          |
| <b>Subtotal [1A6]</b>   | <b>Life Insurance</b>              | <b>3,665.00</b>   | <b>3,665.00</b>   | <b>2,208.00</b>   |
| <b>Subgroup : [1A9]</b> | <b>Other</b>                       |                   |                   |                   |
| 4100-08                 | Employee Benefits                  | 6,621.00          | 6,621.00          | 7,930.00          |
| 4100-11                 | Employee Relations                 | 1,152.00          | 1,152.00          | 16,448.00         |
| 4100-65                 | EAP-Employee Assistance Progr      | 577.00            | 577.00            | 567.00            |
| 4100-69                 | 401K FEES                          | 844.00            | 844.00            | 1,145.00          |
| <b>Subtotal [1A9]</b>   | <b>Other</b>                       | <b>9,194.00</b>   | <b>9,194.00</b>   | <b>26,090.00</b>  |
| <b>Subgroup : [1C]</b>  | <b>Bad Debts</b>                   |                   |                   |                   |
| 4291-00                 | Bad Debt Expense                   | 9,876.00          | 9,876.00          | 0.00              |
| <b>Subtotal [1C]</b>    | <b>Bad Debts</b>                   | <b>9,876.00</b>   | <b>9,876.00</b>   | <b>0.00</b>       |
| <b>Subgroup : [1D]</b>  | <b>Accounting and Auditing</b>     |                   |                   |                   |
| 4100-13                 | Accounting Fees A&D                | 59,500.00         | 59,500.00         | 77,434.00         |
| <b>Subtotal [1D]</b>    | <b>Accounting and Auditing</b>     | <b>59,500.00</b>  | <b>59,500.00</b>  | <b>77,434.00</b>  |
| <b>Subgroup : [1E]</b>  | <b>Legal</b>                       |                   |                   |                   |
| 4100-12                 | Legal Fees A&D                     | 38,748.00         | 38,748.00         | 58,276.00         |
| 4100-32                 | Collection Fee                     | 7,059.00          | 7,059.00          | 8,108.00          |
| <b>Subtotal [1E]</b>    | <b>Legal</b>                       | <b>45,807.00</b>  | <b>45,807.00</b>  | <b>66,384.00</b>  |
| <b>Subgroup : [1G]</b>  | <b>Office Supplies</b>             |                   |                   |                   |
| 4100-20                 | Office Expense (A)                 | 12,854.00         | 15,965.00         | 18,581.00         |
| 4100-22                 | Office Expense (D)                 | 17,863.00         | 17,863.00         | 12,345.00         |
| 4100-28                 | Computer Software Lease (A)        | 99.00             | 99.00             | 774.00            |
| 4100-29                 | Computer Hardware (A)              | 2,781.00          | 2,781.00          | 2,435.00          |
| 4100-31                 | Software Maintenance Expense       | 64,874.00         | 61,574.00         | 58,297.00         |
| 4100-63                 | Internet Service                   | 8,939.00          | 8,939.00          | 9,107.00          |
| <b>Subtotal [1G]</b>    | <b>Office Supplies</b>             | <b>107,410.00</b> | <b>107,221.00</b> | <b>101,539.00</b> |
| <b>Subgroup : [1H1]</b> | <b>Telephone and Telegraph</b>     |                   |                   |                   |
| 4100-19                 | Phones-Pay (A)                     | 1,034.00          | 1,034.00          | 1,098.00          |
| 4100-27                 | Business Phone (A)                 | 8,902.00          | 8,902.00          | 7,855.00          |
| <b>Subtotal [1H1]</b>   | <b>Telephone and Telegraph</b>     | <b>9,936.00</b>   | <b>9,936.00</b>   | <b>8,953.00</b>   |
| <b>Subgroup : [1H2]</b> | <b>Cellular Phones and Beepers</b> |                   |                   |                   |
| 4100-21                 | Phones- CELL                       | 1,899.00          | 1,899.00          | 1,631.00          |
| <b>Subtotal [1H2]</b>   | <b>Cellular Phones and Beepers</b> | <b>1,899.00</b>   | <b>1,899.00</b>   | <b>1,631.00</b>   |
| <b>Subgroup : [1J]</b>  | <b>Corporation Business Taxes</b>  |                   |                   |                   |
| 4100-51                 | State of CT Business Tax           | 300.00            | 300.00            | 300.00            |
| <b>Subtotal [1J]</b>    | <b>Corporation Business Taxes</b>  | <b>300.00</b>     | <b>300.00</b>     | <b>300.00</b>     |
| <b>Subgroup : [1K2]</b> | <b>Other</b>                       |                   |                   |                   |

|                         |   |                     |                     |                     |
|-------------------------|---|---------------------|---------------------|---------------------|
| 4100-48                 | Sales Tax   | 27.00               | 27.00               | 0.00                |
| <b>Subtotal [1K2]</b>   | <b>Other</b>  | <b>27.00</b>        | <b>27.00</b>        | <b>0.00</b>         |
| <b>Subgroup : [1K3]</b> | <b>Resident Day User Fee</b>  |                     |                     |                     |
| 4100-50                 | Provider User Tax-State   | 328,616.00          | 328,616.00          | 297,919.00          |
| <b>Subtotal [1K3]</b>   | <b>Resident Day User Fee</b>  | <b>328,616.00</b>   | <b>328,616.00</b>   | <b>297,919.00</b>   |
| <b>Total [15]</b>       | <b>Expenditures Other than Salaries</b>                               | <b>1,038,788.00</b> | <b>1,038,599.00</b> | <b>1,195,702.00</b> |
| <b>Group : [16]</b>     | <b>Expenditures Other than Salaries (cont'd) - Admin. and General</b> |                     |                     |                     |
| <b>Subgroup : [2]</b>   | <b>Holiday Parties for Staff</b>                                      |                     |                     |                     |
| 4100-38                 | Gifts-Christmas Party (A)   | 3,357.00            | 3,357.00            | 2,057.00            |
| <b>Subtotal [2]</b>     | <b>Holiday Parties for Staff</b>                                      | <b>3,357.00</b>     | <b>3,357.00</b>     | <b>2,057.00</b>     |
| <b>Subgroup : [3]</b>   | <b>Gifts to Staff and Residents</b>                                   |                     |                     |                     |
| 4100-15                 | Patient Relations (D)   | 3,038.00            | 3,038.00            | 5,938.00            |
| <b>Subtotal [3]</b>     | <b>Gifts to Staff and Residents</b>                                   | <b>3,038.00</b>     | <b>3,038.00</b>     | <b>5,938.00</b>     |
| <b>Subgroup : [4]</b>   | <b>Employee Travel</b>  |                     |                     |                     |
| 4100-35                 | Travel (D)  | 72.00               | 72.00               | 0.00                |
| <b>Subtotal [4]</b>     | <b>Employee Travel</b>  | <b>72.00</b>        | <b>72.00</b>        | <b>0.00</b>         |
| <b>Subgroup : [5]</b>   | <b>Education Expense</b>  |                     |                     |                     |
| 4100-18                 | Admin-Education Exp (A)   | 552.00              | 552.00              | 730.00              |
| 4100-33                 | Training/Seminars-Admin   | 2,836.00            | 2,836.00            | 783.00              |
| 5100-15                 | Nursing Education Exp   | 3,875.00            | 3,875.00            | 217.00              |
| <b>Subtotal [5]</b>     | <b>Education Expense</b>  | <b>7,263.00</b>     | <b>7,263.00</b>     | <b>1,730.00</b>     |
| <b>Subgroup : [6]</b>   | <b>Automobile Expense</b>   |                     |                     |                     |
| 4100-40                 | Auto (D)  | 2,479.00            | 2,479.00            | 5,964.00            |
| <b>Subtotal [6]</b>     | <b>Automobile Expense</b>   | <b>2,479.00</b>     | <b>2,479.00</b>     | <b>5,964.00</b>     |
| <b>Subgroup : [M1]</b>  | <b>Advertising Help Wanted</b>  |                     |                     |                     |
| 4100-39                 | Advertising-Classified (A)  | 25.00               | 3,300.00            | 7,493.00            |
| <b>Subtotal [M1]</b>    | <b>Advertising Help Wanted</b>  | <b>25.00</b>        | <b>3,300.00</b>     | <b>7,493.00</b>     |
| <b>Subgroup : [M3]</b>  | <b>Advertising Other</b>  |                     |                     |                     |
| 5500-03                 | Admissions Promotional  | 0.00                | 0.00                | 175.00              |
| 5500-04                 | Admissions Other  | (490.00)            | (490.00)            | 248.00              |
| 5500-07                 | Advertising Radio   | 0.00                | 0.00                | 4,900.00            |
| 5500-09                 | Advertising Print (D)   | 0.00                | 0.00                | 634.00              |
| <b>Subtotal [M3]</b>    | <b>Advertising Other</b>  | <b>(490.00)</b>     | <b>(490.00)</b>     | <b>5,957.00</b>     |
| <b>Subgroup : [M8]</b>  | <b>Dues and Membership Fees to Professional Associations</b>          |                     |                     |                     |
| 4100-37                 | Dues (A)  | 4,259.00            | 2,047.00            | 4,795.00            |
| <b>Subtotal [M8]</b>    | <b>Dues and Membership Fees to Profess</b>                            | <b>4,259.00</b>     | <b>2,047.00</b>     | <b>4,795.00</b>     |
| <b>Subgroup : [M8A]</b> | <b>Dues to Chamber of Commerce</b>                                    |                     |                     |                     |
| Marcum 109              | Chamber Dues  | 0.00                | 894.00              | 510.00              |
| <b>Subtotal [M8A]</b>   | <b>Dues to Chamber of Commerce</b>                                    | <b>0.00</b>         | <b>894.00</b>       | <b>510.00</b>       |
| <b>Subgroup : [M9]</b>  | <b>Subscriptions</b>  |                     |                     |                     |
| 5100-18                 | Dues/Memberships/Subscriptions  | 1,871.00            | 3,189.00            | 0.00                |
| <b>Subtotal [M9]</b>    | <b>Subscriptions</b>  | <b>1,871.00</b>     | <b>3,189.00</b>     | <b>0.00</b>         |
| <b>Subgroup : [M10]</b> | <b>Contributions</b>  |                     |                     |                     |
| 4100-55                 | Donations   | 465.00              | 465.00              | 660.00              |
| <b>Subtotal [M10]</b>   | <b>Contributions</b>  | <b>465.00</b>       | <b>465.00</b>       | <b>660.00</b>       |
| <b>Subgroup : [M11]</b> | <b>Services Provided by Contract</b>                                  |                     |                     |                     |
| 4100-14                 | Payroll Service   | 20,651.00           | 20,651.00           | 20,938.00           |
| 4100-30                 | Computer Contract Labor   | 1,350.00            | 1,350.00            | 1,050.00            |
| 9800-08                 | Strategic   | 0.00                | 0.00                | 3,042.00            |
| <b>Subtotal [M11]</b>   | <b>Services Provided by Contract</b>                                  | <b>22,001.00</b>    | <b>22,001.00</b>    | <b>25,030.00</b>    |

|                         |   |                   |                   |                   |
|-------------------------|---|-------------------|-------------------|-------------------|
| <b>Subgroup : [M12]</b> | <b>Administrative Management Services</b>                           |                   |                   |                   |
| 5100-52                 | Wachusett Consulting  | 306,587.00        | 306,587.00        | 179,387.00        |
| <b>Subtotal [M12]</b>   | <b>Administrative Management Services</b>                           | <b>306,587.00</b> | <b>306,587.00</b> | <b>179,387.00</b> |
| <b>Subgroup : [M13]</b> | <b>Other</b>  |                   |                   |                   |
| 4100-10                 | Pre Employment Expenses   | 2,233.00          | 2,233.00          | 5,424.00          |
| 4100-16                 | Licensing Fees (A)  | 534.00            | 534.00            | 1,645.00          |
| 4100-23                 | Equipment Rental  | 1,577.00          | 1,577.00          | 0.00              |
| 4100-26                 | Bank Charges (A)  | 5,314.00          | 5,314.00          | 6,131.00          |
| 4100-52                 | Late Fees Expense   | 764.00            | 764.00            | 0.00              |
| 4100-53                 | Miscellaneous Expense   | 4,549.00          | 4,549.00          | 0.00              |
| 4100-56                 | Fines   | 6,620.00          | 6,620.00          | 0.00              |
| 4100-59                 | Settlement & Penalty Fees   | 19,249.00         | 19,249.00         | 0.00              |
| 4100-70                 | Covid exp   | 200.00            | 200.00            | 10,000.00         |
| 5500-05                 | Admissions Events   | 275.00            | 275.00            | 425.00            |
| <b>Subtotal [M13]</b>   | <b>Other</b>  | <b>41,315.00</b>  | <b>41,315.00</b>  | <b>23,625.00</b>  |
| <b>Total [16]</b>       | <b>Expenditures Other than Salaries (con</b>                        | <b>392,242.00</b> | <b>395,517.00</b> | <b>263,146.00</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)  | 0.00              | 0.00              | 34.00             |
| 6500-06                 | Raw Food Other  | 106,290.00        | 106,290.00        | 110,877.00        |
| 6500-07                 | Breads  | 7,932.00          | 7,932.00          | 6,226.00          |
| 6500-08                 | Dairy Products Exp  | 24,573.00         | 24,573.00         | 22,915.00         |
| 6500-09                 | Fruit/Produce (A)   | 19,473.00         | 19,473.00         | 19,835.00         |
| 6500-13                 | Supplements A   | 1,748.00          | 1,748.00          | 795.00            |
| 6500-14                 | Thickened Liquids   | 6,292.00          | 6,292.00          | 4,973.00          |
| <b>Subtotal [2A1]</b>   | <b>Raw Food</b>   | <b>166,308.00</b> | <b>166,308.00</b> | <b>165,655.00</b> |
| <b>Subgroup : [2A2]</b> | <b>Non-Food Supplies</b>  |                   |                   |                   |
| 6500-05                 | Dietary Supplies (A)  | 6,979.00          | 6,979.00          | 10,788.00         |
| 6500-10                 | Dietary Paper Supplies  | 6,903.00          | 6,903.00          | 7,130.00          |
| 6500-11                 | Dietary Uniforms  | 0.00              | 0.00              | 333.00            |
| <b>Subtotal [2A2]</b>   | <b>Non-Food Supplies</b>  | <b>13,882.00</b>  | <b>13,882.00</b>  | <b>18,251.00</b>  |
| <b>Subgroup : [2A3]</b> | <b>Other</b>  |                   |                   |                   |
| 6500-17                 | Emergency Supply  | 2,574.00          | 2,574.00          | 1,423.00          |
| <b>Subtotal [2A3]</b>   | <b>Other</b>  | <b>2,574.00</b>   | <b>2,574.00</b>   | <b>1,423.00</b>   |
| <b>Total [18]</b>       | <b>Dietary Basis for Allocation of Costs</b>                        | <b>182,764.00</b> | <b>182,764.00</b> | <b>185,329.00</b> |
| <b>Group : [19]</b>     | <b>Laundry-Basis for Allocation of Costs</b>                        |                   |                   |                   |
| <b>Subgroup : [3A1]</b> | <b>Bed Linens, etc...washed, ironed..</b>                           |                   |                   |                   |
| 8000-00                 | Laundry   | 138.00            | 138.00            | 0.00              |
| 8000-03                 | Linen and Bedding   | 4,996.00          | 4,996.00          | 3,676.00          |
| <b>Subtotal [3A1]</b>   | <b>Bed Linens, etc...washed, ironed..</b>                           | <b>5,134.00</b>   | <b>5,134.00</b>   | <b>3,676.00</b>   |
| <b>Subgroup : [3C]</b>  | <b>Other</b>  |                   |                   |                   |
| 8000-04                 | Supplies - Laundry  | 10,711.00         | 10,711.00         | 7,741.00          |
| <b>Subtotal [3C]</b>    | <b>Other</b>  | <b>10,711.00</b>  | <b>10,711.00</b>  | <b>7,741.00</b>   |
| <b>Total [19]</b>       | <b>Laundry-Basis for Allocation of Costs</b>                        | <b>15,845.00</b>  | <b>15,845.00</b>  | <b>11,417.00</b>  |
| <b>Group : [20]</b>     | <b>Housekeeping and Resident Care Basis for Allocation of Costs</b> |                   |                   |                   |
| <b>Subgroup : [4A1]</b> | <b>In-House Care Supplies</b>                                       |                   |                   |                   |
| 7500-04                 | Supplies - Housekeeping   | 30,006.00         | 30,006.00         | 27,605.00         |
| <b>Subtotal [4A1]</b>   | <b>In-House Care Supplies</b>                                       | <b>30,006.00</b>  | <b>30,006.00</b>  | <b>27,605.00</b>  |
| <b>Subgroup : [5A2]</b> | <b>Purchased from</b>   |                   |                   |                   |
| 5100-13                 | Prescript Drugs MC & Medicare                                       | 204,393.00        | 204,393.00        | 183,548.00        |
| 5100-51                 | Pnu/ FLU vaccines residents   | 6,685.00          | 6,685.00          | 1,729.00          |
| <b>Subtotal [5A2]</b>   | <b>Purchased from</b>   | <b>211,078.00</b> | <b>211,078.00</b> | <b>185,277.00</b> |

|                         |  |                   |                   |                   |
|-------------------------|--|-------------------|-------------------|-------------------|
| <b>Subgroup : [5B]</b>  | <b>Medicine Cabinet Drugs</b>              |                   |                   |                   |
| 5100-14                 | HouseStock Drug Supplies                   | 69,452.00         | 69,452.00         | 44,795.00         |
| <b>Subtotal [5B]</b>    | <b>Medicine Cabinet Drugs</b>              | <b>69,452.00</b>  | <b>69,452.00</b>  | <b>44,795.00</b>  |
| <b>Subgroup : [5C]</b>  | <b>Medical and Therapeutic Supplies</b>    |                   |                   |                   |
| 5100-20                 | Nursing Supplies Nursing                   | 55,256.00         | 55,256.00         | 74,096.00         |
| 5100-21                 | Attends (A)                                | 26,300.00         | 26,300.00         | 26,750.00         |
| 5100-25                 | Med A Medical Supplies                     | 20.00             | 20.00             | 1,038.00          |
| 5100-26                 | Managed Care-Medical Supplies              | 1,706.00          | 1,706.00          | 3,764.00          |
| <b>Subtotal [5C]</b>    | <b>Medical and Therapeutic Supplies</b>    | <b>83,282.00</b>  | <b>83,282.00</b>  | <b>105,648.00</b> |
| <b>Subgroup : [5D]</b>  | <b>Ambulance/Limousine</b>                 |                   |                   |                   |
| 5100-17                 | Ambulance/Transport                        | 19,593.00         | 20,227.00         | 3,288.00          |
| <b>Subtotal [5D]</b>    | <b>Ambulance/Limousine</b>                 | <b>19,593.00</b>  | <b>20,227.00</b>  | <b>3,288.00</b>   |
| <b>Subgroup : [5E2]</b> | <b>Oxygen - Other</b>                      |                   |                   |                   |
| 5100-19                 | Oxygen Med A (D)                           | 0.00              | 0.00              | 260.00            |
| 5100-32                 | Liquid Oxygen                              | 3,042.00          | 3,042.00          | 6,824.00          |
| 5100-46                 | Oxygen Supply                              | 3,445.00          | 3,445.00          | 2,663.00          |
| <b>Subtotal [5E2]</b>   | <b>Oxygen - Other</b>                      | <b>6,487.00</b>   | <b>6,487.00</b>   | <b>9,747.00</b>   |
| <b>Subgroup : [5F]</b>  | <b>X-Rays and related radiological</b>     |                   |                   |                   |
| 5100-08                 | X-Rays Med A Tech Component (              | 218.00            | 218.00            | 0.00              |
| 5100-09                 | X-Rays (D) Managed                         | 2,902.00          | 2,902.00          | 2,622.00          |
| 5100-12                 | X-Rays (A) Medicare                        | 4,042.00          | 4,042.00          | 3,079.00          |
| <b>Subtotal [5F]</b>    | <b>X-Rays and related radiological</b>     | <b>7,162.00</b>   | <b>7,162.00</b>   | <b>5,701.00</b>   |
| <b>Subgroup : [5H]</b>  | <b>Laboratory</b>                          |                   |                   |                   |
| 5100-22                 | Private-Laboratory                         | 146.00            | 146.00            | 0.00              |
| 5100-23                 | Medicare A-Laboratory (D)                  | 17,222.00         | 17,222.00         | 8,918.00          |
| 5100-24                 | Managed Care-Laboratory                    | 11,131.00         | 11,131.00         | 8,416.00          |
| 5100-53                 | Facility Lab cost                          | 0.00              | 0.00              | 157.00            |
| 5100-55                 | Prior year lab expense                     | 1,708.00          | 1,708.00          | 0.00              |
| <b>Subtotal [5H]</b>    | <b>Laboratory</b>                          | <b>30,207.00</b>  | <b>30,207.00</b>  | <b>17,491.00</b>  |
| <b>Subgroup : [5I]</b>  | <b>Recreation</b>                          |                   |                   |                   |
| 6000-00                 | Recreation                                 | 60.00             | 60.00             | 0.00              |
| 6000-02                 | Recreation Entertainment                   | 2,846.00          | 2,846.00          | 2,132.00          |
| 6000-04                 | Books/Magazines/Periodicals                | 787.00            | 787.00            | 8.00              |
| 6000-06                 | Recreation Supplies                        | 267.00            | 267.00            | 343.00            |
| 6000-08                 | Recreation Food                            | 0.00              | 0.00              | 33.00             |
| <b>Subtotal [5I]</b>    | <b>Recreation</b>                          | <b>3,960.00</b>   | <b>3,960.00</b>   | <b>2,516.00</b>   |
| <b>Subgroup : [5M]</b>  | <b>Other</b>                               |                   |                   |                   |
| 5100-28                 | Equipment Rental Nursing                   | 4,657.00          | 4,657.00          | 6,169.00          |
| 5100-29                 | Title 19 Medical Supply                    | 1,634.00          | 1,634.00          | 0.00              |
| 5100-30                 | Oxygen Rental-MRA                          | 100.00            | 100.00            | 1,760.00          |
| 5100-34                 | Private Medical/Nursing Suppl              | 175.00            | 175.00            | 0.00              |
| 5100-39                 | Oxygen Rental-Managed Care                 | 346.00            | 371.00            | 2,390.00          |
| 5100-42                 | Medical Rental- Managed Care               | 165.00            | 165.00            | 479.00            |
| 5100-44                 | Medical Rental-Insurance                   | (134.00)          | (134.00)          | 0.00              |
| 5100-45                 | Title 19 Oxygen Rental                     | 2,668.00          | 2,668.00          | 0.00              |
| 5100-49                 | Oxygen Rental-House                        | 4,279.00          | 4,279.00          | 1,542.00          |
| 9000-08                 | Supplies - Rehab                           | 716.00            | 716.00            | 3,736.00          |
| 9000-12                 | Splint/Brace Supplies                      | 63.00             | 63.00             | 0.00              |
| 9000-14                 | W/C - Parts                                | 1,414.00          | 1,414.00          | 273.00            |
| 9000-16                 | W/C Cushions                               | 0.00              | 0.00              | 545.00            |
| <b>Subtotal [5M]</b>    | <b>Other</b>                               | <b>16,083.00</b>  | <b>16,108.00</b>  | <b>16,894.00</b>  |
| <b>Total [20]</b>       | <b>Housekeeping and Resident Care Basi</b> | <b>477,310.00</b> | <b>477,969.00</b> | <b>418,962.00</b> |
| <b>Group : [22]</b>     | <b>Maintenance and Property</b>            |                   |                   |                   |
| <b>Subgroup : [6A]</b>  | <b>Repairs and Maintenance</b>             |                   |                   |                   |

|                          |   |                   |                   |                   |
|--------------------------|---|-------------------|-------------------|-------------------|
| 8500-03                  | Maintenance Supplies                        | 16,269.00         | 16,269.00         | 16,459.00         |
| 8500-04                  | Maintenance - Purchased Servi               | 19,509.00         | 19,509.00         | 15,964.00         |
| 8500-05                  | Equipment Repairs and Mainten               | 10,916.00         | 10,916.00         | 3,922.00          |
| <b>Subtotal [6A]</b>     | <b>Repairs and Maintenance</b>              | <b>46,694.00</b>  | <b>46,694.00</b>  | <b>36,345.00</b>  |
| <b>Subgroup : [6B]</b>   | <b>Heat</b>                                 |                   |                   |                   |
| 8500-08                  | Utilities - Gas and Oil                     | 50,639.00         | 50,639.00         | 40,461.00         |
| <b>Subtotal [6B]</b>     | <b>Heat</b>                                 | <b>50,639.00</b>  | <b>50,639.00</b>  | <b>40,461.00</b>  |
| <b>Subgroup : [6C]</b>   | <b>Light &amp; Power</b>                    |                   |                   |                   |
| 8500-07                  | Utilities Electric                          | 88,427.00         | 88,427.00         | 77,382.00         |
| <b>Subtotal [6C]</b>     | <b>Light &amp; Power</b>                    | <b>88,427.00</b>  | <b>88,427.00</b>  | <b>77,382.00</b>  |
| <b>Subgroup : [6D]</b>   | <b>Water</b>                                |                   |                   |                   |
| 8500-06                  | Utilities Water & Sewer                     | 34,104.00         | 34,104.00         | 26,449.00         |
| <b>Subtotal [6D]</b>     | <b>Water</b>                                | <b>34,104.00</b>  | <b>34,104.00</b>  | <b>26,449.00</b>  |
| <b>Subgroup : [6E]</b>   | <b>Equipment Lease</b>                      |                   |                   |                   |
| 8500-14                  | Equipment Lease                             | 11,677.00         | 8,716.00          | 8,373.00          |
| 9000-25                  | Rehab Lease Equipment                       | 2,493.00          | 2,493.00          | 0.00              |
| <b>Subtotal [6E]</b>     | <b>Equipment Lease</b>                      | <b>14,170.00</b>  | <b>11,209.00</b>  | <b>8,373.00</b>   |
| <b>Subgroup : [6F]</b>   | <b>Other</b>                                |                   |                   |                   |
| 4100-09                  | Contract Labor                              | 52,160.00         | 52,160.00         | 9,071.00          |
| 8500-09                  | Waste Disposal                              | 18,376.00         | 18,376.00         | 16,111.00         |
| <b>Subtotal [6F]</b>     | <b>Other</b>                                | <b>70,536.00</b>  | <b>70,536.00</b>  | <b>25,182.00</b>  |
| <b>Subgroup : [7B]</b>   | <b>Building &amp; Building Improvements</b> |                   |                   |                   |
| 8500-12                  | Depreciation                                | 14,045.00         | 14,045.00         | 23,022.00         |
| <b>Subtotal [7B]</b>     | <b>Building &amp; Building Improvements</b> | <b>14,045.00</b>  | <b>14,045.00</b>  | <b>23,022.00</b>  |
| <b>Subgroup : [9]</b>    | <b>Rental Payments</b>                      |                   |                   |                   |
| 4100-43                  | Rent (A)                                    | 416,097.00        | 416,097.00        | 333,731.00        |
| 4100-44                  | Rent (D) D. White                           | 11,400.00         | 11,400.00         | 10,450.00         |
| <b>Subtotal [9]</b>      | <b>Rental Payments</b>                      | <b>427,497.00</b> | <b>427,497.00</b> | <b>344,181.00</b> |
| <b>Subgroup : [10B]</b>  | <b>Real estate taxes paid by lessor</b>     |                   |                   |                   |
| 8500-13                  | Property Taxes                              | 3,281.00          | 3,281.00          | 92,638.00         |
| <b>Subtotal [10B]</b>    | <b>Real estate taxes paid by lessor</b>     | <b>3,281.00</b>   | <b>3,281.00</b>   | <b>92,638.00</b>  |
| <b>Subgroup : [10C]</b>  | <b>Personal property taxes</b>              |                   |                   |                   |
| 8500-17                  | Motor Vehicles Taxes                        | 638.00            | 638.00            | 742.00            |
| <b>Subtotal [10C]</b>    | <b>Personal property taxes</b>              | <b>638.00</b>     | <b>638.00</b>     | <b>742.00</b>     |
| <b>Total [22]</b>        | <b>Maintenance and Property</b>             | <b>750,031.00</b> | <b>747,070.00</b> | <b>674,775.00</b> |
| <b>Group : [27]</b>      | <b>Interest and Insurance</b>               |                   |                   |                   |
| <b>Subgroup : [12D]</b>  | <b>Other Interest Expense</b>               |                   |                   |                   |
| 4100-54                  | Interest Expense                            | 5,092.00          | 5,092.00          | 11,313.00         |
| <b>Subtotal [12D]</b>    | <b>Other Interest Expense</b>               | <b>5,092.00</b>   | <b>5,092.00</b>   | <b>11,313.00</b>  |
| <b>Subgroup : [14A]</b>  | <b>Insurance on Property</b>                |                   |                   |                   |
| 4100-01                  | Insurance- Property (A)                     | 22,173.00         | 22,173.00         | 35,528.00         |
| <b>Subtotal [14A]</b>    | <b>Insurance on Property</b>                | <b>22,173.00</b>  | <b>22,173.00</b>  | <b>35,528.00</b>  |
| <b>Subgroup : [14B]</b>  | <b>Insurance of Automobiles</b>             |                   |                   |                   |
| 8500-11                  | Insurance Vehicles                          | 5,179.00          | 5,179.00          | 6,352.00          |
| <b>Subtotal [14B]</b>    | <b>Insurance of Automobiles</b>             | <b>5,179.00</b>   | <b>5,179.00</b>   | <b>6,352.00</b>   |
| <b>Subgroup : [14C2]</b> | <b>Fire and Extended Coverage</b>           |                   |                   |                   |
| 4100-05                  | Insurance- Liability                        | 52,112.00         | 52,112.00         | 50,191.00         |
| <b>Subtotal [14C2]</b>   | <b>Fire and Extended Coverage</b>           | <b>52,112.00</b>  | <b>52,112.00</b>  | <b>50,191.00</b>  |
| <b>Subgroup : [14C3]</b> | <b>Other</b>                                |                   |                   |                   |

|                        |   |                       |                       |                       |
|------------------------|---|-----------------------|-----------------------|-----------------------|
| 4075-00                | Director & Officer Liability                            | 23,528.00             | 23,528.00             | 23,373.00             |
| 4100-00                | Professional Liability                                  | 0.00                  | 0.00                  | 1,931.00              |
| 4100-71                | Crime Coverage  | 928.00                | 928.00                | 0.00                  |
| <b>Subtotal [14C3]</b> | <b>Other</b>  | <b>24,456.00</b>      | <b>24,456.00</b>      | <b>25,304.00</b>      |
| <b>Total [27]</b>      | <b>Interest and Insurance</b>                           | <b>109,012.00</b>     | <b>109,012.00</b>     | <b>128,688.00</b>     |
| <b>Group : [30]</b>    | <b>Statement of Revenue</b>                             |                       |                       |                       |
| <b>Subgroup : [1A]</b> | <b>Medicaid Residents (CT only)</b>                     |                       |                       |                       |
| 3502-01                | Room Sales-Title XIX                                    | (4,775,961.00)        | (4,775,961.00)        | (4,058,625.00)        |
| <b>Subtotal [1A]</b>   | <b>Medicaid Residents (CT only)</b>                     | <b>(4,775,961.00)</b> | <b>(4,775,961.00)</b> | <b>(4,058,625.00)</b> |
| <b>Subgroup : [1B]</b> | <b>Medicaid room and board contractual allowance</b>    |                       |                       |                       |
| 3502-02                | Contract Allowance-Title XIX                            | 1,588,713.00          | 1,588,713.00          | 1,262,087.00          |
| <b>Subtotal [1B]</b>   | <b>Medicaid room and board contractual</b>              | <b>1,588,713.00</b>   | <b>1,588,713.00</b>   | <b>1,262,087.00</b>   |
| <b>Subgroup : [3A]</b> | <b>Medicare Residents (All inclusive)</b>               |                       |                       |                       |
| 3503-01                | Room Sales-Medicare                                     | (1,064,461.00)        | (1,064,461.00)        | (1,049,324.00)        |
| <b>Subtotal [3A]</b>   | <b>Medicare Residents (All inclusive)</b>               | <b>(1,064,461.00)</b> | <b>(1,064,461.00)</b> | <b>(1,049,324.00)</b> |
| <b>Subgroup : [3B]</b> | <b>Medicare room and board contractual allowance</b>    |                       |                       |                       |
| 3503-02                | Contract Allowance-Med A                                | (440,741.00)          | (440,741.00)          | (363,418.00)          |
| 3503-14                | Med A C/A 25 Sequestration                              | 28,397.00             | 28,397.00             | 7,323.00              |
| <b>Subtotal [3B]</b>   | <b>Medicare room and board contractual</b>              | <b>(412,344.00)</b>   | <b>(412,344.00)</b>   | <b>(356,095.00)</b>   |
| <b>Subgroup : [4A]</b> | <b>Private-pay residents and other</b>                  |                       |                       |                       |
| 3501-01                | Room Sales Private                                      | (1,774,981.00)        | (1,774,981.00)        | (1,799,925.00)        |
| 3501-12                | Room Differential-Private                               | 0.00                  | 0.00                  | (3,840.00)            |
| 3504-01                | Room Sales-Managed Care                                 | (1,258,890.00)        | (1,258,890.00)        | (1,157,349.00)        |
| 3506-01                | Room Sales-Insurance                                    | 0.00                  | 0.00                  | (4,895.00)            |
| <b>Subtotal [4A]</b>   | <b>Private-pay residents and other</b>                  | <b>(3,033,871.00)</b> | <b>(3,033,871.00)</b> | <b>(2,966,009.00)</b> |
| <b>Subgroup : [4B]</b> | <b>Private-pay room and board contractual allowance</b> |                       |                       |                       |
| 3504-02                | Contract Allow-Managed Care                             | (71,980.00)           | (71,980.00)           | (30,211.00)           |
| 3506-02                | Contract Allowance-Insurance                            | 6,804.00              | 6,804.00              | 1,436.00              |
| <b>Subtotal [4B]</b>   | <b>Private-pay room and board contractua.</b>           | <b>(65,176.00)</b>    | <b>(65,176.00)</b>    | <b>(28,775.00)</b>    |
| <b>Subgroup : [5A]</b> | <b>Prescription Drugs - Medicare</b>                    |                       |                       |                       |
| 3503-04                | Pharmacy-Med A  | (74,908.00)           | (74,908.00)           | (65,548.00)           |
| <b>Subtotal [5A]</b>   | <b>Prescription Drugs - Medicare</b>                    | <b>(74,908.00)</b>    | <b>(74,908.00)</b>    | <b>(65,548.00)</b>    |
| <b>Subgroup : [5C]</b> | <b>Prescription Drugs - Non-medicare</b>                |                       |                       |                       |
| 3501-03                | Pharmacy-Private  | (125.00)              | (125.00)              | (952.00)              |
| 3502-04                | Pharmacy-MCD  | (1,945.00)            | (1,945.00)            | (5,974.00)            |
| 3504-04                | Pharmacy-MGD  | (134,082.00)          | (134,082.00)          | (113,719.00)          |
| <b>Subtotal [5C]</b>   | <b>Prescription Drugs - Non-medicare</b>                | <b>(136,152.00)</b>   | <b>(136,152.00)</b>   | <b>(120,645.00)</b>   |
| <b>Subgroup : [6A]</b> | <b>Medical Supplies - Medicare</b>                      |                       |                       |                       |
| 3503-03                | Medical Supplies- Med A                                 | 0.00                  | 0.00                  | (110.00)              |
| <b>Subtotal [6A]</b>   | <b>Medical Supplies - Medicare</b>                      | <b>0.00</b>           | <b>0.00</b>           | <b>(110.00)</b>       |
| <b>Subgroup : [7A]</b> | <b>Physical Therapy - Medicare</b>                      |                       |                       |                       |
| 3503-07                | Physical Therapy-Med A                                  | (149,149.00)          | (149,149.00)          | (163,003.00)          |
| 3510-01                | Physical Therapy-MCR B                                  | (32,181.00)           | (32,181.00)           | (36,180.00)           |
| <b>Subtotal [7A]</b>   | <b>Physical Therapy - Medicare</b>                      | <b>(181,330.00)</b>   | <b>(181,330.00)</b>   | <b>(199,183.00)</b>   |
| <b>Subgroup : [7C]</b> | <b>Physical Therapy - Non-medicare</b>                  |                       |                       |                       |
| 3501-06                | Physical Therapy-Private                                | 0.00                  | 0.00                  | (236.00)              |
| 3502-07                | Physical Therapy-MCD                                    | (2,639.00)            | (2,639.00)            | (8,823.00)            |
| 3504-08                | Physical Therapy-MGD                                    | (212,157.00)          | (212,157.00)          | (246,378.00)          |
| 3506-06                | Insurance-Physical Therapy                              | 0.00                  | 0.00                  | (726.00)              |
| <b>Subtotal [7C]</b>   | <b>Physical Therapy - Non-medicare</b>                  | <b>(214,796.00)</b>   | <b>(214,796.00)</b>   | <b>(256,163.00)</b>   |
| <b>Subgroup : [8A]</b> | <b>Speech Therapy - Medicare</b>                        |                       |                       |                       |



|  |   |                     |                     |                     |
|--|---|---------------------|---------------------|---------------------|
| 3503-09  | Speech Therapy-Med A                        | (19,911.00)         | (19,911.00)         | (15,631.00)         |
| 3510-02  | Speech Therapy-MCR B                        | (8,736.00)          | (8,736.00)          | (7,163.00)          |
| <b>Subtotal [8A]</b>   | <b>Speech Therapy - Medicare</b>            | <b>(28,647.00)</b>  | <b>(28,647.00)</b>  | <b>(22,794.00)</b>  |
| <b>Subgroup : [8C] Speech Therapy - Non-medicare</b>               |   |                     |                     |                     |
| 3504-09  | Speech Therapy-MGD                          | (53,804.00)         | (53,804.00)         | (29,721.00)         |
| <b>Subtotal [8C]</b>   | <b>Speech Therapy - Non-medicare</b>        | <b>(53,804.00)</b>  | <b>(53,804.00)</b>  | <b>(29,721.00)</b>  |
| <b>Subgroup : [9A] Occupational Therapy - Medicare</b>             |   |                     |                     |                     |
| 3503-08  | Occupational Therapy-Med A                  | (164,360.00)        | (164,360.00)        | (180,765.00)        |
| 3510-03  | Occupational Therapy-Med B                  | (28,012.00)         | (28,012.00)         | (18,551.00)         |
| <b>Subtotal [9A]</b>   | <b>Occupational Therapy - Medicare</b>      | <b>(192,372.00)</b> | <b>(192,372.00)</b> | <b>(199,316.00)</b> |
| <b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>         |   |                     |                     |                     |
| 3502-09  | Occupational Therapy-MCD                    | (1,773.00)          | (1,773.00)          | (9,518.00)          |
| 3504-10  | Occupational Therapy-MGD                    | (222,737.00)        | (222,737.00)        | (287,792.00)        |
| 3506-08  | Insurance-Occupational Therapy              | 0.00                | 0.00                | (615.00)            |
| <b>Subtotal [9C]</b>   | <b>Occupational Therapy - Non-medicare</b>  | <b>(224,510.00)</b> | <b>(224,510.00)</b> | <b>(297,925.00)</b> |
| <b>Subgroup : [10A] Other - Medicare</b>                           |   |                     |                     |                     |
| 3503-06  | Laboratory-Med A                            | (9,496.00)          | (9,496.00)          | (10,472.00)         |
| 3503-10  | Equipment Rental-Med A                      | (333.00)            | (333.00)            | (1,760.00)          |
| 3503-11  | Other Services-MCR                          | 0.00                | 0.00                | (4,482.00)          |
| 3503-12  | Contract Allow-Ancillary-MCR                | 420,227.00          | 420,227.00          | 444,339.00          |
| 3503-13  | Radiology-MCR                               | (2,145.00)          | (2,145.00)          | (2,884.00)          |
| 3510-05  | Contract All Ancillarie-Med B               | 15,512.00           | 15,512.00           | 12,493.00           |
| 9807-05  | Prior year rev adj-MCA                      | 6,628.00            | 6,628.00            | 0.00                |
| <b>Subtotal [10A]</b>  | <b>Other - Medicare</b>                     | <b>430,393.00</b>   | <b>430,393.00</b>   | <b>437,234.00</b>   |
| <b>Subgroup : [10B] Other - Non-medicare</b>                       |   |                     |                     |                     |
| 3502-05  | Oxygen Sup & Rental-Title XIX               | (1,141.00)          | (1,141.00)          | (6,767.00)          |
| 3502-06  | Laboratory-MCD                              | (198.00)            | (198.00)            | 0.00                |
| 3502-10  | Equipment Rental-MCD                        | (15.00)             | (15.00)             | 684.00              |
| 3502-12  | Contract Allow-MCD Ancillary                | 2,880.00            | 2,880.00            | 11,982.00           |
| 3503-05  | Oxygen Supplies& Rentals-Med A              | (176.00)            | (176.00)            | 0.00                |
| 3504-05  | Oxygen Supp& Rentals-MGD                    | (294.00)            | (294.00)            | 0.00                |
| 3504-06  | Equip Rental-MGD                            | (1,169.00)          | (1,169.00)          | (4,063.00)          |
| 3504-07  | Laboratory-MGD                              | (11,557.00)         | (11,557.00)         | (12,457.00)         |
| 3504-11  | Other Services-MGD                          | 0.00                | 0.00                | (570.00)            |
| 3504-12  | Contact Allowance-Ancillary-MG              | 540,349.00          | 540,349.00          | 601,673.00          |
| 3504-13  | Radiology-MGD                               | (2,841.00)          | (2,841.00)          | (2,752.00)          |
| 3504-14  | Managed Medicare Part B                     | (3,754.00)          | (3,754.00)          | (19,125.00)         |
| 3504-15  | Managed Medicare B Contract AI              | 1,762.00            | 1,762.00            | 7,000.00            |
| 3505-05  | Contract Allowance-Ancil-Hospi              | 0.00                | 0.00                | 34.00               |
| 3505-06  | Equipment Rental-hospice                    | 0.00                | 0.00                | (34.00)             |
| 3541-00  | Cont. Adjustment Outpatient Th              | 0.00                | 0.00                | 1.00                |
| <b>Subtotal [10B]</b>  | <b>Other - Non-medicare</b>                 | <b>523,846.00</b>   | <b>523,846.00</b>   | <b>575,606.00</b>   |
| <b>Subgroup : [11] Meals sold to guests, employees, and others</b> |   |                     |                     |                     |
| 3501-10  | Other Services-Private                      | 0.00                | 0.00                | (25.00)             |
| <b>Subtotal [11]</b>   | <b>Meals sold to guests, employees, and</b> | <b>0.00</b>         | <b>0.00</b>         | <b>(25.00)</b>      |
| <b>Subgroup : [15] Interest Income</b>                             |   |                     |                     |                     |
| 3590-00  | Interest Income-Accts. Rec                  | (105.00)            | (105.00)            | (19.00)             |
| 9806-01  | Interest Income                             | (19,567.00)         | (19,567.00)         | (384.00)            |
| <b>Subtotal [15]</b>   | <b>Interest Income</b>                      | <b>(19,672.00)</b>  | <b>(19,672.00)</b>  | <b>(403.00)</b>     |
| <b>Subgroup : [18] Other Revenue</b>                               |   |                     |                     |                     |
| 3511-01  | Late Fees                                   | 1,268.00            | 1,268.00            | (3,224.00)          |
| 3511-02  | Other Income                                | (16,047.00)         | (16,047.00)         | (4,568.00)          |
| 3511-03  | HHS Income                                  | 0.00                | 0.00                | (26,910.00)         |
| 3540-00  | Out Patient Therapy                         | 0.00                | 0.00                | (64.00)             |
| 3595-00  | ERTC Income                                 | 0.00                | 0.00                | (908,517.00)        |
| 4100-68  | Car Lease expense                           | 0.00                | 0.00                | (1.00)              |

|                          |                                |                       |                       |                       |
|--------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|
| 9806-02                  | Recovery of Bad Debt           | 1,091.00              | 1,091.00              | 0.00                  |
| 9806-03                  | Other Income                   | (109.00)              | (259.00)              | 0.00                  |
| <b>Subtotal [A18]</b>    | <b>Other Revenue</b>           | <b>(13,797.00)</b>    | <b>(13,947.00)</b>    | <b>(943,284.00)</b>   |
| <b>Total [30]</b>        | <b>Statement of Revenue</b>    | <b>(7,948,849.00)</b> | <b>(7,948,999.00)</b> | <b>(8,319,018.00)</b> |
| <b>Group : [31 - 32]</b> | <b>Assets</b>                  |                       |                       |                       |
| <b>Subgroup : [A1]</b>   | <b>Cash on Hand</b>            |                       |                       |                       |
| 1103-04                  | Cash on Hand Operation         | 13.00                 | 13.00                 | 13.00                 |
| 1103-07                  | Liberty Operating              | (31,677.00)           | (31,677.00)           | (66,046.00)           |
| 1103-08                  | Liberty Savings                | 435,580.00            | 435,580.00            | 120,354.00            |
| 1103-10                  | Liberty Resident Trust Savings | 17,434.00             | 17,434.00             | 17,434.00             |
| 1103-11                  | Liberty Res Trust Unallocated  | 8,801.00              | 8,801.00              | 8,801.00              |
| <b>Subtotal [A1]</b>     | <b>Cash on Hand</b>            | <b>430,151.00</b>     | <b>430,151.00</b>     | <b>80,556.00</b>      |
| <b>Subgroup : [A2]</b>   | <b>Resident A/R</b>            |                       |                       |                       |
| 1310-01                  | Accts Rec Xover MCR            | 0.00                  | 0.00                  | 10,793.00             |
| 1310-03                  | Accts Rec. Xover - Med B       | 2,226.00              | 2,226.00              | 2,545.00              |
| 1310-05                  | A/R Resident                   | (22,586.00)           | (22,586.00)           | 11,863.00             |
| 1310-06                  | A/R Medicaid                   | 184,193.00            | 184,193.00            | 227,472.00            |
| 1310-07                  | A/R Medicaid Pending           | 82,439.00             | 82,439.00             | 5,272.00              |
| 1310-08                  | A/R - Outpatient Part B        | 3,297.00              | 3,297.00              | 4,065.00              |
| 1310-09                  | A/R Medicare                   | 110,572.00            | 110,572.00            | 97,442.00             |
| 1310-10                  | A/R MGD Care                   | 259,170.00            | 259,170.00            | 206,276.00            |
| 1310-11                  | A/R Hospice                    | 34,781.00             | 34,781.00             | 34,781.00             |
| 1310-12                  | A/R Other                      | (18,347.00)           | (18,347.00)           | (18,347.00)           |
| 1310-13                  | A/R Medicare B                 | 31,316.00             | 31,316.00             | 29,609.00             |
| 1310-14                  | A/R Insurance                  | 32,129.00             | 32,129.00             | 17,281.00             |
| 1400-02                  | Accts Rec Due from VMI         | 261,027.00            | 261,027.00            | 201,553.00            |
| 1400-04                  | Accts Rec Misc                 | 15,133.00             | 15,133.00             | 0.00                  |
| 1400-05                  | Accts Rec Allow for Bad Debt   | (55,000.00)           | (55,000.00)           | (55,000.00)           |
| <b>Subtotal [A2]</b>     | <b>Resident A/R</b>            | <b>920,350.00</b>     | <b>920,350.00</b>     | <b>775,605.00</b>     |
| <b>Subgroup : [A3]</b>   | <b>Other A/R</b>               |                       |                       |                       |
| 1400-03                  | Loans to Employees             | 4,807.00              | 4,807.00              | 5,013.00              |
| <b>Subtotal [A3]</b>     | <b>Other A/R</b>               | <b>4,807.00</b>       | <b>4,807.00</b>       | <b>5,013.00</b>       |
| <b>Subgroup : [A5]</b>   | <b>Prepaid Expenses</b>        |                       |                       |                       |
| 1400-07                  | Prepaid Insurance              | 51,794.00             | 51,794.00             | 0.00                  |
| 1400-09                  | Prepaid Taxes State            | 1,000.00              | 1,000.00              | 1,000.00              |
| 1400-10                  | Prepaid Sub S Federal Taxes    | 6,922.00              | 6,922.00              | 38,478.00             |
| 1400-14                  | Prepaid Utilities              | 2,333.00              | 2,333.00              | 0.00                  |
| <b>Subtotal [A5]</b>     | <b>Prepaid Expenses</b>        | <b>62,049.00</b>      | <b>62,049.00</b>      | <b>39,478.00</b>      |
| <b>Subgroup : [A8]</b>   | <b>Other Current Assets</b>    |                       |                       |                       |
| 1311-00                  | Patient Refunds                | 7,354.00              | 7,354.00              | 29,232.00             |
| 1401-00                  | Exchange Account               | (29,502.00)           | (29,502.00)           | 6,812.00              |
| 1535-00                  | ERTC Receivable                | 0.00                  | 0.00                  | 908,517.00            |
| <b>Subtotal [A8]</b>     | <b>Other Current Assets</b>    | <b>(22,148.00)</b>    | <b>(22,148.00)</b>    | <b>944,561.00</b>     |
| <b>Subgroup : [B4]</b>   | <b>Leasehold Improvements</b>  |                       |                       |                       |
| 1500-01                  | Leasehold Improvements         | 74,540.00             | 74,540.00             | 74,540.00             |
| 1500-02                  | AccumDepr Leasehold Improveme  | (68,555.00)           | (68,555.00)           | (68,337.00)           |
| <b>Subtotal [B4]</b>     | <b>Leasehold Improvements</b>  | <b>5,985.00</b>       | <b>5,985.00</b>       | <b>6,203.00</b>       |
| <b>Subgroup : [B6]</b>   | <b>Movable Equipment</b>       |                       |                       |                       |
| 1510-00                  | Computers                      | 15,500.00             | 15,500.00             | 15,500.00             |
| 1510-01                  | Accumulated Depr Computers     | (15,500.00)           | (15,500.00)           | (14,656.00)           |
| 1520-00                  | Equipment                      | 33,145.00             | 33,145.00             | 26,586.00             |
| 1520-01                  | Accumulated Depr Equipment     | (175,502.00)          | (175,502.00)          | (169,615.00)          |
| 1530-02                  | Cost Equip                     | 154,050.00            | 154,050.00            | 154,050.00            |
| <b>Subtotal [B6]</b>     | <b>Movable Equipment</b>       | <b>11,693.00</b>      | <b>11,693.00</b>      | <b>11,865.00</b>      |
| <b>Subgroup : [B7]</b>   | <b>Motor Vehicles</b>          |                       |                       |                       |

|                          |  |                       |                       |                     |
|--------------------------|--|-----------------------|-----------------------|---------------------|
| 1500-14                  | Cost 2019 Ram Truck                      | 35,480.00             | 35,480.00             | 35,480.00           |
| 1530-01                  | Accumulated Depr Motor Vehicl            | (64,772.00)           | (64,772.00)           | (57,676.00)         |
| 1530-13                  | Cost 2017 Honda CRV                      | 36,980.00             | 36,980.00             | 36,980.00           |
| <b>Subtotal [B7]</b>     | <b>Motor Vehicles</b>                    | <b>7,688.00</b>       | <b>7,688.00</b>       | <b>14,784.00</b>    |
| <b>Subgroup : [D7]</b>   | <b>Other Assets</b>                      |                       |                       |                     |
| 1900-02                  | Rights of Use Asset                      | 2,920,361.00          | 2,920,361.00          | 0.00                |
| <b>Subtotal [D7]</b>     | <b>Other Assets</b>                      | <b>2,920,361.00</b>   | <b>2,920,361.00</b>   | <b>0.00</b>         |
| <b>Total [31 - 32]</b>   | <b>Assets</b>                            | <b>4,340,936.00</b>   | <b>4,340,936.00</b>   | <b>1,878,065.00</b> |
| <b>Group : [33 - 34]</b> | <b>Liabilities</b>                       |                       |                       |                     |
| <b>Subgroup : [A1]</b>   | <b>Accounts Payable</b>                  |                       |                       |                     |
| 2101-04                  | Accounts Payable - Trade                 | (583,817.00)          | (583,817.00)          | (648,112.00)        |
| <b>Subtotal [A1]</b>     | <b>Accounts Payable</b>                  | <b>(583,817.00)</b>   | <b>(583,817.00)</b>   | <b>(648,112.00)</b> |
| <b>Subgroup : [A4]</b>   | <b>Accrued Payroll</b>                   |                       |                       |                     |
| 2100-06                  | Payroll Clearing                         | (2,954.00)            | (2,954.00)            | (1,736.00)          |
| 2400-01                  | Accrued Salaries & Wages                 | (58,053.00)           | (58,053.00)           | (72,172.00)         |
| <b>Subtotal [A4]</b>     | <b>Accrued Payroll</b>                   | <b>(61,007.00)</b>    | <b>(61,007.00)</b>    | <b>(73,908.00)</b>  |
| <b>Subgroup : [A7]</b>   | <b>Medicare Final Settlement Payable</b> |                       |                       |                     |
| 2400-00                  | Medicare Settlement                      | (13,546.00)           | (13,546.00)           | (13,546.00)         |
| 2500-00                  | Medicaid Settlement                      | (46,787.00)           | (46,787.00)           | (46,787.00)         |
| <b>Subtotal [A7]</b>     | <b>Medicare Final Settlement Payable</b> | <b>(60,333.00)</b>    | <b>(60,333.00)</b>    | <b>(60,333.00)</b>  |
| <b>Subgroup : [A12]</b>  | <b>Other Current Liabilities</b>         |                       |                       |                     |
| 2100-00                  | Current Liabilities                      | 0.00                  | 0.00                  | 1,001.00            |
| 2100-02                  | Line of Credit Webster                   | 0.00                  | 0.00                  | (1.00)              |
| 2100-03                  | Patient Deposits                         | 4,087.00              | 4,087.00              | 4,087.00            |
| 2100-04                  | Patient Rec Fund                         | (3,212.00)            | (3,212.00)            | (3,212.00)          |
| 2100-05                  | Suspense- Flexible Spending              | 16,297.00             | 16,297.00             | 17,221.00           |
| 2100-07                  | 401(k) Payable                           | 1,516.00              | 1,516.00              | 1,204.00            |
| 2100-08                  | HUD Suspense Account                     | 91,067.00             | 91,067.00             | 53,404.00           |
| 2100-09                  | Customer Deposits                        | (15,485.00)           | (15,485.00)           | (15,485.00)         |
| 2100-10                  | State Sales Tax                          | 250.00                | 250.00                | 250.00              |
| 2100-13                  | Provider Tax Payable                     | (84,627.00)           | (84,627.00)           | (80,254.00)         |
| 2102-00                  | Insurance Financing                      | (14,899.00)           | (14,899.00)           | 0.00                |
| 2303-01                  | Accrued Expenses                         | (56,845.00)           | (56,845.00)           | (24,306.00)         |
| 2400-07                  | Accrued Benefits                         | 510.00                | 510.00                | (620.00)            |
| 2900-01                  | Operating Lease ST                       | (217,373.00)          | (217,373.00)          | 0.00                |
| <b>Subtotal [A12]</b>    | <b>Other Current Liabilities</b>         | <b>(278,714.00)</b>   | <b>(278,714.00)</b>   | <b>(46,711.00)</b>  |
| <b>Subgroup : [B4]</b>   | <b>Other Long-Term Liabilities</b>       |                       |                       |                     |
| 2400-17                  | Officer Loan Payable                     | 0.00                  | 0.00                  | (70,657.00)         |
| 2451-00                  | Loan Payable Liberty Bank                | 0.00                  | 0.00                  | (89,114.00)         |
| 2900-02                  | Operating Lease LT                       | (2,698,735.00)        | (2,698,735.00)        | 0.00                |
| <b>Subtotal [B4]</b>     | <b>Other Long-Term Liabilities</b>       | <b>(2,698,735.00)</b> | <b>(2,698,735.00)</b> | <b>(159,771.00)</b> |
| <b>Total [33 - 34]</b>   | <b>Liabilities</b>                       | <b>(3,682,606.00)</b> | <b>(3,682,606.00)</b> | <b>(988,835.00)</b> |
| <b>Group : [35]</b>      | <b>Equity</b>                            |                       |                       |                     |
| <b>Subgroup : [B2]</b>   | <b>Capital Stock</b>                     |                       |                       |                     |
| 2504-00                  | Common Stock                             | (1,000.00)            | (1,000.00)            | (1,000.00)          |
| <b>Subtotal [B2]</b>     | <b>Capital Stock</b>                     | <b>(1,000.00)</b>     | <b>(1,000.00)</b>     | <b>(1,000.00)</b>   |
| <b>Subgroup : [B5]</b>   | <b>Cumulated Earnings</b>                |                       |                       |                     |
| 2501-00                  | Retained Earnings                        | (887,074.00)          | (887,074.00)          | (191,465.00)        |
| 2503-00                  | Distribution of Stockholder              | 167,075.00            | 167,075.00            | 0.00                |
| <b>Subtotal [B5]</b>     | <b>Cumulated Earnings</b>                | <b>(719,999.00)</b>   | <b>(719,999.00)</b>   | <b>(191,465.00)</b> |
| <b>Total [35]</b>        | <b>Equity</b>                            | <b>(720,999.00)</b>   | <b>(720,999.00)</b>   | <b>(192,465.00)</b> |

|                       |                  |                  |                     |
|-----------------------|------------------|------------------|---------------------|
| NET (INCOME) LOSS     | <u>62,669.00</u> | <u>62,669.00</u> | <u>(696,765.00)</u> |
| Sum of Account Groups | 0.00             | 0.00             | 0.00                |

Client: **Beechwood Rehabilitation & Nursing Center**  
 Engagement: **Medicaid - Beechwood Rehab 2023 Cost Report**  
 Period Ending: **9/30/2023**  
 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 # 2</b>  |                                | <b>E.05a</b>    |                   |                   |
| To reclass Ambulance fees to the correct line of the cost report                     |                                |                 |                   |                   |
| 5100-17  | Ambulance/Transport            |                 | 634.00            |                   |
| 5100-07  | Salaries Pool Nurses/CNA       |                 |                   | 634.00            |
| <b>Total</b>   |                                |                 | <b>634.00</b>     | <b>634.00</b>     |
| <b>Reclassifying Journal Entries JE # 3</b>  |                                | <b>H.03</b>     |                   |                   |
| To reclass LPN, CNA, and RN to the correct line of the cost report                   |                                |                 |                   |                   |
| Marcum 103   | Nurse Pool - RN                |                 | 368,964.00        |                   |
| Marcum 104   | Nurse Pool - LPN               |                 | 411,069.00        |                   |
| Marcum 110   | Nurse Pool - CNA               |                 | 73,075.00         |                   |
| 5100-07  | Salaries Pool Nurses/CNA       |                 |                   | 853,108.00        |
| <b>Total</b>   |                                |                 | <b>853,108.00</b> | <b>853,108.00</b> |
| <b>Reclassifying Journal Entries JE # 4</b>  |                                | <b>(M)</b>      |                   |                   |
| PBC - RJE  |                                |                 |                   |                   |
| 4100-39  | Advertising-Classified (A)     |                 | 3,300.00          |                   |
| 5100-39  | Oxygen Rental-Managed Care     |                 | 25.00             |                   |
| 4100-31  | Software Maintenance Expense   |                 |                   | 3,300.00          |
| 4100-39  | Advertising-Classified (A)     |                 |                   | 25.00             |
| <b>Total</b>   |                                |                 | <b>3,325.00</b>   | <b>3,325.00</b>   |
| <b>Reclassifying Journal Entries JE # 5</b>  |                                | <b>D.01 (O)</b> |                   |                   |
| To reclass chamber dues and Education expense to the correct line of the cost report |                                |                 |                   |                   |
| 5100-18  | Dues/Memberships/Subscriptions |                 | 1,318.00          |                   |
| Marcum 109   | Chamber Dues                   |                 | 894.00            |                   |
| 4100-37  | Dues (A)                       |                 |                   | 2,212.00          |
| <b>Total</b>   |                                |                 | <b>2,212.00</b>   | <b>2,212.00</b>   |
| <b>Reclassifying Journal Entries JE # 6</b>  |                                | <b>D.01 (T)</b> |                   |                   |
| To reclass Office Expenses to the correct line of the cost report                    |                                |                 |                   |                   |
| 4100-20  | Office Expense (A)             |                 | 3,111.00          |                   |
| 8500-14  | Equipment Lease                |                 |                   | 3,111.00          |
| <b>Total</b>   |                                |                 | <b>3,111.00</b>   | <b>3,111.00</b>   |
| <b>Reclassifying Journal Entries JE # 7</b>  |                                | <b>D.01 (T)</b> |                   |                   |
| To reclass Reversal in Leased Equipment  |                                |                 |                   |                   |
| 8500-14  | Equipment Lease                |                 | 150.00            |                   |
| 9806-03  | Other Income                   |                 |                   | 150.00            |
| <b>Total</b>   |                                |                 | <b>150.00</b>     | <b>150.00</b>     |
| <b>Reclassifying Journal Entries JE # 8</b>  |                                | <b>D.02</b>     |                   |                   |
| To reclass Therapy Contracted Service to the correct line of the cost report         |                                |                 |                   |                   |
| 9000-05  | Outside Labor ST               |                 | 13,979.00         |                   |
| 9000-13  | OT - Pool                      |                 | 205,440.00        |                   |
| 9000-26  | Contract-Rehab Management      |                 |                   | 219,419.00        |
| <b>Total</b>   |                                |                 | <b>219,419.00</b> | <b>219,419.00</b> |
| <b>Reclassifying Journal Entries JE # 9</b>  |                                | <b>N.02</b>     |                   |                   |
| To reclass Owners Salaries to the correct line of the cost report                    |                                |                 |                   |                   |
| 6120a  | Salaries - Owner               |                 | 92,695.00         |                   |
| 4000-02  | Salaries-Office                |                 |                   | 92,695.00         |

Client: **Beechwood Rehabilitation & Nursing Center**  
Engagement: **Medicaid - Beechwood Rehab 2023 Cost Report**  
Period Ending: **9/30/2023**  
Trial Balance: **A.01 - TB-CCNH**  
Workpaper: **H.01 - Reclassifying Journal Entries Report**

| <b>Account</b> | <b>Description</b> | <b>W/P Ref</b> | <b>Debit</b>     | <b>Credit</b>    |
|----------------|--------------------|----------------|------------------|------------------|
| <b>Total</b>   |                    |                | <b>92,695.00</b> | <b>92,695.00</b> |



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/7/2024  
 Run Date: 2/7/2024

Provider Name: Beechwood Rehabilitation & Nursing Center  
 Provider Number: 6221  
 Period Ended: 9/30/23

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:**