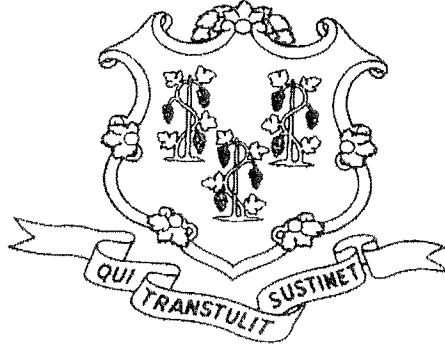


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Healthcare Visions, Inc. d/b/a Beechwood	
Address (No. & Street, City, State, Zip Code) 31 Vauxhall Street, New London, CT 06320	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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

Medicaid Provider Numbers:	CCNH 6221	RHNS	ICF-IID
----------------------------	--------------	------	---------

For Department Use Only

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

Table of Contents

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

General Information

Name of Facility (as licensed) Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2017	Page 1	of 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, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

{b} Bill White Jr. signing on behalf of Kathryn Lasewicz as Kathryn, who was the Administrator as of 09/30/17, is no longer with the Facility.

Signed (Administrator)		Date	Signed (Owner)		Date
{b}					
Printed Name (Administrator) Bill White Jr.			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Healthcare Visions, Inc. d/b/a Beechwood		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 31 Vauxhall Street, New London, CT 06320				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/15/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-442-4363		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Healthcare Visions, Inc. d/b/a Beechwood		Address (No. & Street, City, State, Zip) 31 Vauxhall Street, New London, CT 06320		
License Numbers:	CCNH 2077-C	RHNS (Specify)	Medicare Provider No. 07-5335	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Bill White Jr.		Nursing Home Administrator's License No.:	1539	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

Annual Report of Long-Term Care Facility

CSP-3A Rev. 10/2005

**General Information and Questionnaire
Corporate Owners**

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Healthcare Visions, Inc. d/b/a Beechwood	31 Vauxhall Street, New London, CT 06320	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
William G. White	31 Vauxhall Street, New London, CT 06320	CEO	100	
Diane H. White	31 Vauxhall Street, New London, CT 06320	Secretary		
Bill White Jr.	31 Vauxhall Street, New London, CT 06320	President		
Names of Stockholders Owning at Least 10% of Shares				
William G. White	31 Vauxhall Street, New London, CT 06320	CEO	100	

**General Information and Questionnaire
 Related Parties***

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2017	Page 4	of 37
--	-----------------------	------------------------------------	-----------	----------

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

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Victorian Management, Inc.	31 Vauxhall Street, New London, CT 06320	<input type="radio"/>	<input checked="" type="radio"/>		Rental of Building	Pg. 22 / Line 9	480,275	480,275
Diane H. White	31 Vauxhall Street, New London, CT 06320	<input type="radio"/>	<input checked="" type="radio"/>		Rental of Parking Lot	Pg. 22 / Line 9	10,650	10,650
Victorian Management, Inc.	31 Vauxhall Street, New London, CT 06320	<input type="radio"/>	<input checked="" type="radio"/>		Building Depreciation	Pg. 22 / Line 7b	168,521	168,521
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2017	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - Only one level of care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A - Only one level of care				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of	
Healthcare Visions, Inc. d/b/a Beechwood			2077-C	9/30/2017			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
Accelerated Care Plus (ACP) 13828 Collections Center Drive, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	Rehab Equipment	06/10/09	Open Ended	8,996		8,996	
Wells Fargo	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machine	05/01/04	Assumed from GE	10,162		10,162	
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input type="radio"/> No	Total ***	19,158

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

General Information and Questionnaire
Accounting Basis

Name of Facility Healthcare Visions, Inc. d/b/a Beec	License No. 2077-C	Report for Year Ended 9/30/2017	Page 7	of 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.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Lond Wharf Drive, New Haven, CT 06511		
2 Whittlesey & Hadley, P.C.		One Hamden Center, 2319 Whitney Ave, Suite 2A, Hamden, Connecticut 0		
3 Danielle Choate		61 Pine Knob Drive, South Windsor, CT 06074		
4 Laura Daniels		7 Fencove Court, Old Saybrook, CT 06475		
Services Provided by This Firm (<i>describe fully</i>)				
1 Preparation of Medicaid and Medicare cost reports		\$ 8,982		
2 Review of financial statements, preparation of tax returns, HUD refinance		\$ 40,348		
3 Month End Closing		\$ 3,980		
4 Month End Closing		\$ 375		
			Charge for Services Provided	
			\$ 53,685	
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, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Murtha Cullina LLP			860-240-6000	
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 PO Box 150435, Hartford, CT 06115				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 General matters and collection fees (Disallowed \$41004.10 on Pg. 28)		\$ 53,173		
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$ 53,173	
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, Line 1e				

Schedule of Resident Statistics

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood			License No. 2077-C		Report for Year Ended 9/30/2017				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	60	60			60	60			60	60			
B. On last day of THIS report period	60	60			60	60			60	60			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	49	49			49	49			56	56			
B. As of midnight of THIS report period	59	59			56	56			59	59			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,726	4,726			3,783	3,783			943	943			
B. Medicaid (Conn.)	9,497	9,497			7,016	7,016			2,481	2,481			
C. Medicaid (other states)													
D. Private Pay	4,048	4,048			2,824	2,824			1,224	1,224			
E. State SSI for RCH													
F. Other (Specify)	130	130							130	130			
G. Total Care Days During Period (3A thru F)	18,401	18,401			13,623	13,623			4,778	4,778			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	10	10							10	10			
B. Other Bed Reserve Days	42	42			27	27			15	15			
5. Total Resident Days (3G + 4A + 4B)	18,453	18,453			13,650	13,650			4,803	4,803			

Schedule of Resident Statistics (Cont'd)

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood			License No. 2077-C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No										If "YES", provide the following information:			
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	10	31		18									
Per Diem Rate													
a. One bed rm.	Various	240.39		430.00									
b. Two bed rms.	Various	240.39		390.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										3,579	3,579		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										150	150		
2. Restorative Treatments													
C. Other										14,806	14,806		
D. Total Physical Therapy Treatments										18,535	18,535		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										1,030	1,030		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										46	46		
2. Restorative Treatments													
C. Other										2,816	2,816		
D. Total Speech Therapy Treatments										3,892	3,892		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										3,867	3,867		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										215	215		
2. Restorative Treatments													
C. Other										19,533	19,533		
D. Total Occupational Therapy Treatments										23,615	23,615		

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	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	92,695	Disallowed				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	91,321	2,050				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	347,007	10,849				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	254,967	15,559				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	155,681	10,411				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	102,189	4,951				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	27,708	2,142				
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	94,740	2,080				
b. RN						
1. Direct Care	508,522	13,927				
2. Administrative**	207,957	6,111				
c. LPN						
1. Direct Care	543,470	18,444				
2. Administrative**						
d. Aides and Attendants	906,070	56,649				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	50,511	2,737				
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	51,328	1,022				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	52,067	1,099				
<i>A-13. Total Salary Expenditures</i>	3,486,233	148,031				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
President	\$ 52,067	1,099				
Total	\$ 52,067	1,099	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
MDS Consultants	\$ 17,803	60				
Total	\$ 17,803	60	\$ -	-	\$ -	-

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

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood				License No. 2077-C		Report for Year Ended 9/30/2017			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
William G. White (Disallowed)	92,695			See Page 28	Rental Office, CEO/President	Disallowed	A4			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

Annual Report of Long-Term Care Facility

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Healthcare Visions, Inc. d/b/a Beechwood				2077-C		9/30/2017			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Kathryn Lasewicz	91,321			Group Benefits	Administrator	2,050	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	26,415	454				
2. Dentist	4,536	Monthly				
3. Pharmacist	6,765	97				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	323,931	4,635				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	53,500	246				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Physiatrist	17,513	118				
9. Speech Therapist						
a. Resident Care	66,644	975				
b. Other						
10. Occupational Therapist						
a. Resident Care	347,405	5,080				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	8,825	118				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	17,803	60				
B-13 Total Fees Paid in Lieu of Salaries	873,337	11,783				

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

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

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

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

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077-C		Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Ellen Smith, 9 Sunrise Lane, Madison, CT 06443	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental Group, 888 Worcester Street, Ste 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, LLC, 507 East Main St. STE308, Torrington, CT 06790	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All Star Therapy, 21 Waterville Rd, Avon, CT 06001	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IPC Hospitalists of New England, P.C., PO Box 92284, Los Angeles, CA 90009	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
L&M Physician Association, Inc., 365 Montauk Avenue, New London, CT 06320	Physiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Access Capital, 405 Park Avenue, New York, NY 10022	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Mystic Geriatrics, 3 Heron Rd, Mystic CT 06355	Physiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX Dysphagia Experts, 21 Waterville Road, Avon, CT 06001	Speech/Language Pathology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hansen Hunter & Co. P.C., 8930 SW Gemini Drive, Beaverton, OR 97008	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HealthPro, 307 International Cir #100, Hunt Valley, MD 21030	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input 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 type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 166,015	166,015		
2. Disability Insurance	\$ 8,315	8,315		
3. Unemployment Insurance	\$ 65,690	65,690		
4. Social Security (F.I.C.A.)	\$ 255,742	255,742		
5. Health Insurance	\$ 289,975	289,975		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,594	3,594		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$ 4,208	4,208		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 13,372	13,372		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 133,276	133,276		
d. Accounting and Auditing	\$ 53,685	53,685		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 53,173	53,173		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 87,802	87,802		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,045	13,045		
2. Cellular Phones	\$ 5,814	5,814		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 2,436	2,436		
3. Resident Day User Fee	\$ 298,485	298,485		
Subtotal	\$ 1,454,627	1,454,627		

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

(Carry Subtotals forward to next page)

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

Healthcare Visions, Inc. d/b/a Beechwood
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Employee Benefits	\$ 8,935		
Employee Relations	\$ 4,437		
Total	\$ 13,372	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Motor Vehicle Tax	\$ 2,436		
Total	\$ 2,436	\$ -	\$ -

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	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,454,627	1,454,627		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 15,074	15,074		
3. Gifts to Staff and Residents	\$ 2,109	2,109		
4. Employee Travel	\$ 12,851	12,851		
5. Education Expenses Related to Seminars and Conventions	\$ 7,628	7,628		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 8,184	8,184		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 6,607	6,607		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 2,880	2,880		
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 37,353	37,353		
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)***	\$ 7,459	7,459		
7. Postage	\$			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,734	4,734		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$ 3,050	3,050		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 59,746	59,746		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 25,389	25,389		
C-14 Total Administrative & General Expenditures	\$ 1,647,691	1,647,691		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Advertising Other	\$ 37,353		
Total Other Advertising	\$ 37,353	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	(0)		
CT ACHCA	\$ 205		
ALTCFM	\$ 85		
CAHCF	\$ 4,094		
Mutual Aid	\$ 350		
Total Dues	\$ 4,734	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Donations	\$ 3,050		
Total Contributions	\$ 3,050	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Pre-Employment Expenses	\$ 6,343		
Licensing Fees (A)	\$ 725		
Employee Physicals	\$ 180		
Bank Charges (A)	\$ 12,894		
Miscellaneous Expense - Unknown Payroll Tax	\$ 538		
Fines	\$ 4,156		
Admissions Events	\$ 335		
Collection Fees	\$ 218		
Total Other Administrative and General	\$ 25,389	\$ -	\$ -

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	130,429	130,429		
2. Non-Food Supplies	\$	14,993	14,993		
3. Other (Specify) _____ Dietary Supplies	\$	6,043	6,043		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Management Services**					
d. Other (Specify) _____					
2E. Total Dietary Expenditures (2a + b + c + d)		\$	151,465	151,465	
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
I. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input checked="" type="radio"/> Yes <input type="radio"/> No		If yes, specify cost.	
L. Is any revenue collected from these people?		<input checked="" type="radio"/> Yes <input type="radio"/> No		If yes, specify amt. \$7	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Pg. 30, Line IV 1	
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?		<input checked="" type="radio"/> Yes <input type="radio"/> No		If yes, specify cost.	
O. Is any revenue collected from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.	
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood		2077-C	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	669	669	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	10,323	10,323	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	10,992	10,992	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

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

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Healthcare Visions, Inc. d/b/a Beechwood		2077-C	9/30/2017		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced				
a.	In-House Care	by Personnel				
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	25,578	25,578		
b.	Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced				
	(<i>Complete Schedule C-2 att. Page 21</i>)	by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	25,578	25,578		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Partners Pharmacy	\$	215,000	215,000		
b.	Medicine Cabinet Drugs	\$	49,306	49,306		
c.	Medical and Therapeutic Supplies	\$	90,588	90,588		
d.	Ambulance/Limousine****	\$	2,730	2,730		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other****	\$	10,483	10,483		
f.	X-rays and Related Radiological Procedures***	\$	6,148	6,148		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	13,238	13,238		
i.	Recreation	\$	10,142	10,142		
j.	Other (Specify)**** See Attached Schedule	\$	17,635	17,635		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	415,270	415,270		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Equipment Rental Nursing	\$ 1,075		
Supplies - Rehab	\$ 2,482		
Private Medical/Nursing Supplies	\$ 903		
Medical Rental--Med A (D)	\$ 1,938		
Medical Rental--Managed Care	\$ 128		
Oxygen Rental--Managed Care	\$ 333		
Oxygen Rental--MRA	\$ 5,775		
Oxygen Rental--House	\$ 2,067		
Title 19 Oxygen Rental	\$ 1,000		
T19 Medical Rental	\$ 106		
Title 19 Medical Supply	\$ 110		
Splint/Brace Supplies	\$ 780		
W/C - Parts	\$ 186		
W/C Cushions	\$ 752		
Total Other Resident Care	\$ 17,635	\$ -	\$ -

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		9/30/2017			21	37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Strategic Health Care Solutions	2-8 Forest Glenn Circle, Middletown, CT 06457	<input type="radio"/>	<input checked="" type="radio"/>	None	Strategic Contracts Negotiation	22,333			16	m11
Complete Payroll Solutions	1 Carando Dr, Springfield, MA 01104	<input type="radio"/>	<input checked="" type="radio"/>	None	Payroll Services	13,387			16	m11
Data Integrity	267 North Road, Hopkinton, RI 02833	<input type="radio"/>	<input checked="" type="radio"/>	None	Computer Contract Services	23,576			16	m11
ProCaire, LLC	P.O. Box 801, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	None	Oxygen Company	10,483			20	5E2
Yale New Haven Health	P.O. Box 120019, Stamford, CT 06912	<input type="radio"/>	<input checked="" type="radio"/>	None	Laboratory	13,238			20	5h
Partners Pharmacy of CT	P.O. Box 9689, Uniondale, NY 11555	<input type="radio"/>	<input checked="" type="radio"/>	None	Pharmacist	215,000			20	5a2
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Healthcare Visions, Inc. d/b/a Beechwood	2077-C	9/30/2017			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	29,177	29,177			
b. Heat	\$	42,756	42,756			
c. Light & Power	\$	84,241	84,241			
d. Water	\$	22,449	22,449			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	19,158	19,158			
f. Other (<i>itemize</i>)	\$	9,956	9,956			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	207,737	207,737			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	168,521	168,521			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	60,033	60,033			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	228,554	228,554			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	4,881	4,881			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	4,881	4,881			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	490,925	490,925			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	9,313	9,313			
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	733,673	733,673			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Waste Disposal	\$ 9,956		
Total Other Repairs and Maintenance	\$ 9,956	\$ -	\$ -

Depreciation Schedule

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood			License No. 2077-C		Report for Year Ended 9/30/2017			Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
A-4. Subtotal											
B. Building and Building Improvements											
1. Acquired prior to this report period	5,055,638		5,055,638	3,785,238	S/L	30 Yrs	168,521				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
B-4. Subtotal								168,521			
C. Non-Movable Equipment											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
C-4. Subtotal											
	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year							
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)											
a. Various Vehicles (See listing attache											
			Var	Var	234,263	234,263	129,719	S/L	5 Years	15,914	
			6	2017	36,980	36,980		S/L	5 Years	1,849	
			6	2017	(47,578)	(47,578)	(31,719)	S/L	5 Years		
			7	2017	(51,208)	(51,208)	(34,138)	S/L	5 Years		
2. Movable Equipment											
a. Acquired prior to this report period											
			Var	Var	371,641	371,641	271,239	S/L	Various	39,115	
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)											
			Var	Var	31,587	31,587		S/L	Various	3,155	
D-3. Subtotal											60,033
E. Total Depreciation											228,554

Healthcare Visions, Inc. d/b/a Beechwood
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/17/2017	Dell Computers	\$ 3,245	5	\$ 433
1/1/2017	Dining Table and Chirs	\$ 9,572	5	\$ 1,436
2/10/2017	Electric Stand	\$ 3,711	5	\$ 495
3/1/2017	Sit and Stand Lift	\$ 2,986	5	\$ 348
6/9/2017	Office Printer	\$ 585	5	\$ 39
7/6/2017	Office Printer	\$ 585	5	\$ 29
6/28/2017	Monitor	\$ 1,080	5	\$ 54
8/1/2017	Digital Lift Scale	\$ 796	5	\$ 27
9/1/2017	Dining Table and Chirs	\$ 5,271	5	\$ 88
9/1/2017	Dining Table and Chirs	\$ 1,379	5	\$ 23
6/29/2017	Digital Chair Scale	\$ 1,101	5	\$ 55
3/27/2017	Tablets	\$ 1,276	5	\$ 128
Total additions for Movable Equipment		\$ 31,587		\$ 3,155
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvement		\$ -		\$ -
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Beechwood Rehab 2017 Cost Report
 Depreciation Schedule
 September 30, 2017

PROPERTY CATEGORY	Acquisition Year	Historical Costs	Cost to Be Depreciated	Life	Method Life	Accum per Day	Number of Days per Year	2016 Accum Deprec.	2017 Deprec.	2017 Accum Deprec.	NBV
Movable Equipment											
Acquired in 2017											
Dell Computers	1/17/2017	3,245	3,245	5	S/L	1.78	256	-	433	433	2,812
Total CY Computers		3,245	3,245					-	433	433	2,812
Acquired in 2017											
Dining Table and Chirs	1/1/2017	9,572	9,572	5	S/L	5.23	272	-	1,436	1,436	8,136
Electric Stand	2/10/2017	3,711	3,711	5	S/L	2.03	232	-	495	495	3,216
Sit and Stand Lift	3/1/2017	2,986	2,986	5	S/L	1.63	213	-	348	348	2,638
Office Printer	6/9/2017	585	585	5	S/L	0.32	113	-	39	39	546
Office Printer	7/6/2017	585	585	5	S/L	0.32	86	-	29	29	556
Monitor	6/28/2017	1,080	1,080	5	S/L	0.59	94	-	54	54	1,026
Digital Lift Scale	8/1/2017	796	796	5	S/L	0.43	60	-	27	27	769
Dining Table and Chirs	9/1/2017	5,271	5,271	5	S/L	2.88	29	-	88	88	5,183
Dining Table and Chirs	9/1/2017	1,379	1,379	5	S/L	0.75	29	-	23	23	1,356
Digital Chair Scale	6/29/2017	1,101	1,101	5	S/L	0.60	93	-	55	55	1,046
Tablets	3/27/2017	1,276	1,276	5	S/L	0.70	187	-	128	128	1,148
Total CY Equipment		28,342	28,342					-	2,722	2,722	25,620
Total CY Movable Equipment		31,587	31,587					-	3,155	3,155	28,432
Total Computers (PY + CY)		121,974						96,963	16,132	113,095	8,879
Total Equipment (PY + CY)		281,253						174,275	26,138	200,413	80,840
Total Vehicles (PY + CY)		172,456						63,862	17,763	81,625	90,831
Total Movable Equipment (PY + CY)		575,683						335,100	60,033	395,133	180,550
Less: CY Movable Equipment		(31,587)						-	(3,155)	(3,155)	(28,432)
Total PY Movable Equipment		544,096						335,100	56,878	391,978	152,118

Total Depreciation Expense Per TB	80,586
Movable Equip Dep Expense Per Dep Report	(60,033)
Total Leashold Depreciation Per Dep Report	(4,881)
Total Buiding Depreciation (Page 23)	(168,521)
Depreciation C/R vs F/S	(152,849)

Page 36, Line F1 on BS tab

Acct #	Description	Per TB	Per Dep Report	Variance
1500-01	Cost - LHI	74,540	74,015	525
1500-02	Accum Deprec - Leasehold Imp	(55,657)	(55,657)	-
1510-00	Computers- Other	121,975		
1520-00	Equipment- Other	127,129	403,228	(74)
1530-02	Cost Equipment	154,050		
1510-01	Accumulated Deprec Computers	(113,096)	(313,509)	(1)
1520-01	Accum Deprec - Equipment	(200,414)		
1530-05	Cost - Silverado	26,690		
1530-07	Cost - Eclipse	29,214		
1530-08	Cost - Audi	0		
1530-09	Cost - Toyota Truck	0	172,457	(1)
1530-10	Cost 2013 Audi Q7	0		
1530-11	Cost 2016 Subaru Outback	31,131		
1530-12	Cost 2016 Honda Pilot	48,441		
1530-13	Cost 2017 Honda crv	36,980		
1530-01	Accum Deprec - Automobile	(81,625)	(81,625)	-

Total 199,358 198,909 449 Page 31, B9 on BS tab

Beechwood Rehabilitation & Nursing Center
 Detail of Vehicles
 September 30, 2017

	<u>Date of Acquisition</u>	<u>Historical Cost</u>	<u>Asset Life</u>	<u>Depreciation Method</u>	<u>2016 Accumulated Depreciation</u>	<u>2016 Depreciation Expense</u>	<u>2017 Accumulated Depreciation</u>	<u>NBV</u>
Chevy Silverado	4/1/2000	\$ 26,690	5	SL	\$ 26,690	\$ -	\$ 26,690	\$ -
Mits Eclipse	4/1/2000	29,214	5	SL	29,214	-	29,214	-
Audi Q7	3/1/2013	68,937	5	SL	42,511	13,787	56,298	12,639
Toyota Tundra	5/1/2013	51,208	5	SL	34,138	10,242	44,380	6,828
Audi Q5	6/1/2013	47,578	5	SL	31,719	9,516	41,235	6,343
2016 Subaru Outback	3/31/2016	31,131	5	SL	3,113	6,226	9,339	21,792
2016 Honda Pilot	3/29/2016	48,441	5	SL	4,844	9,688	14,532	33,909
Disposal: Audi Q7	3/1/2013	(68,937)	5	SL	(42,511)	(13,787)	(56,298)	(12,639)
2017 Honda CRV	6/24/2017	36,980	5	SL	-	1,849	1,849	35,131
Disposal: Audi Q5	6/24/2017	(47,578)	5	SL	(31,719)	(9,516)	(41,235)	(6,343)
Disposal: Toyota Tundra	7/31/2017	(51,208)	5	SL	(34,138)	(10,242)	(44,380)	(6,828)
Total Per TB		<u>\$ 172,456</u>			<u>\$ 63,861</u>	<u>\$ 17,763</u>	<u>\$ 81,624</u>	<u>\$ 90,832</u>
Total Per Cost Report		<u>172,457</u>			<u>\$ 63,862</u>	<u>\$ 17,763</u>	<u>\$ 81,621</u>	<u>\$ 90,836</u>
Variance		<u>\$ (1)</u>			<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ (4)</u>

* Schedule ties to page 23 of the cost report.

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Healthcare Visions, Inc. d/b/a Beechwood			2077-C		9/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	74,015	50,776	S/L	Var	4,881	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									4,881
D. Total Amortization									4,881

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Healthcare Visions, Inc. d/b/a Beechw	License No. 2077-C	Report for Year Ended 9/30/2017	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		01/01/55		
2. Date Structure Completed		01/01/55		
3. If NOT Original Owner, Date of Purchase		03/08/93		
4. Date of Initial Licensure		04/01/91		
5. Total Licensed Bed Capacity		60		
6. Square Footage		47,000		
7. Acquisition Cost				
a. Land		10,466		
b. Building		17,785		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		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 9/30/2017		3,472,321		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Healthcare Visions, Inc. d/b/a Beech		2077-C	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

Annual Report of Long-Term Care Facility

CSP-27 Rev. 6/95

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

Name of Facility		License No.		Report for Year Ended		Page	of
Healthcare Visions, Inc. d/b/a Bee		2077-C		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	15,606	15,606	
Interest Expense							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	15,606	15,606	
14. Insurance							
a. Insurance on Property (buildings only)				\$	17,878	17,878	
b. Insurance on Automobiles				\$	12,979	12,979	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$	32,788	32,788	
3. Other (Specify)				\$	16,141	16,141	
Director Liability & Private Cyber Liability							
14d. Total Insurance Expenditures (14a + b + c)				\$	79,786	79,786	
15. Total All Expenditures (A-13 thru C-14)				\$	7,647,368	7,647,368	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Healthcare Visions, Inc. d/b/a Beechwood			2077-C	9/30/2017	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 92,695	92,695		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 133,276	133,276		
10.	15	1e	Accounting & Legal	\$ 41,004	41,004		
11.			Telephone	\$			
12.	15	1H1	Cellular Telephone	\$ 4,734	4,734		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 2,109	2,109		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,593	2,593		
17.	16	L3	Automobile Expense (e.g. personal use)	\$ 8,184	8,184		
18.	16	m2/3	Unallowable Advertising *	\$ 40,233	40,233		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 3,050	3,050		
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 7,459	7,459		
23.			Other - See attached Schedule	\$ 50,424	50,424		
Page 18 - Dietary Expenditures							
24.	30	11	Meals to employees, guests and others who are not residents	\$ 7	7		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 385,768	385,768		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A1	Bill White's Salary	\$ 92,695		
Total Other Salaries Adjustment			\$ 92,695	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Owner Benefits	\$ 9,505		
15	1g	Office Supplies	\$ 17,570		
16	m13	Fines	\$ 4,156		
16	m13	Collection Fees	\$ 218		
16	m13	Bank Charges Related to Credit Cards, LOC, & Bounced Checks	\$ 11,550		
15	1A9	Employee Relations	\$ 4,437		
15	1K2	Motor Vehicles Taxes	\$ 2,436		
16	m13	Miscellaneous Expense - Payroll Tax Unknown	\$ 552		
Total Other A&G Adjustments			\$ 50,424	\$ -	\$ -

**Beechwood Rehab 2017 Cost Report
Disallowance Schedule for Cell Phones
September 30, 2017**

	<u>Amount</u>
Total Cell Phone Exp acct #4100-21	5,814 TB Linked
Cell Phone Allowed Based on Bed Capacity	3
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 1,080</u>
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 4,734</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwood				2077-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 385,768	385,768		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 215,000	215,000		
28.	20	5d	Ambulance/Limousine	\$ 2,730	2,730		
29.	20	5f	X-rays, etc	\$ 6,148	6,148		
30.	20	5h	Laboratory	\$ 13,238	13,238		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 10,483	10,483		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 19,152	19,152		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 23,802	23,802		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	15	1K2	Unallowable Property and Real Estate Taxes	\$ 1,338	1,338		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 12,979	12,979		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14C3	Property Insurance	\$ 23,387	23,387		
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 12,353	12,353		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 726,378	726,378		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Healthcare Visions, Inc. d/b/a Beechwood
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Equipment Rental Nursing	\$ 1,075		
20	5j	Oxygen Rental -- MRA	\$ 5,775		
20	5j	Medical Rental -- Med A (D)	\$ 1,938		
20	5j	Private Medical/Nursing Supplies	\$ 903		
20	5j	Oxygen Rental Managed Care	\$ 333		
20	5j	Medical Rental- Managed Care	\$ 128		
20	5j	Oxygen Rental -- House	\$ 2,067		
20	5j	T19 Medical Rental	\$ 106		
20	5j	Supplies - Rehab	\$ 2,482		
20	5j	Splint/Brace Supplies	\$ 780		
20	5j	W/C - Parts	\$ 186		
20	5j	W/C Cushions	\$ 752		
20	5j	Services Contract - Cable (See Attached)	\$ 2,627		
Total Other Ancillary Costs			\$ 19,152	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
31	B7	Disallowed Motor Vehicle Depreciation	\$ 23,802		
Total Excess Movable Equipment Depreciation			\$ 23,802	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Auto Insurance	\$ 12,979		
Total Other Property Adjustments			\$ 12,979	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Gain on Disposition of Asset	\$ 8,343		
30	IV 8	Other Income - Navigator Raw Food	\$ 840		
30	IV 8	Other Income - Shipping Reimbursement	\$ 122		
30	IV 8	Other Income	\$ 3,014		
30	IV 8	Outpatient - Overhead	\$ 8		
30	IV 8	Outpatient - Building Depreciation	\$ 7		
30	IV 8	Outpatient - Rent Expense	\$ 19		
30	IV 8	Outpatient - Property Insurance	\$ 1		
Total Other Adjustments			\$ 12,353	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Beechwood Rehabilitation & Nursing Center
 Outpatient Disallowances
 September 30, 2017

Rehab Portion of Facility

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

Outpatient Portion of Therapies

Total Therapy Treatments (Page 9)	46,042	[C]	Calculated
Total Outpatient Therapy Treatments	41		W/P D.01a
Total Therapies	46,083	[C]	W/P D.01a
Outpatient % to Total Therapies	0.09%		

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.00%
-----------------------	-------

Disallowance

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
Maint & Op Expenses (Pg 22 line 6g)	207,737	8	29a
Depreciation - Building (Pg 22 line 7b)	168,521	7	29a
Rent (Pg 22 line 9)	490,925	19	29a
Real Estate Taxes (Pg 22 line 10b)	9,313	-	29a
Property Insurance (Pg 27 line 14a)	17,878	1	29a
		<u>35</u>	

[a] Amount ties to page 29 without exception.

[b] Amounts provided by Client.

[c] Amounts provided by Client

**Beechwood Rehab 2017 Cost Report
Disallowance Schedule for Cable TV
September 30, 2017**

Pg 29c

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

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

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Healthcare Visions, Inc. d/b/a Beechwooc 2077-C		9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 3,221,731	3,221,731			
b. Medicaid Room and Board Contractual Allowance **	\$ (990,378)	(990,378)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,876,046	1,876,046			
b. Medicare Room and Board Contractual Allowance **	\$ 1,030,970	1,030,970			
4. a. Private-Pay Residents and Other	\$ 1,865,464	1,865,464			
b. Private-Pay Room and Board Contractual Allowance **	\$ (4,862)	(4,862)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 477,357	477,357			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 61,255	61,255			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 21,636	21,636			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 1,205	1,205			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 1,534,081	1,534,081			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 164,550	164,550			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 124,900	124,900			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 18,200	18,200			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,775,730	1,775,730			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 151,240	151,240			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ (3,649,284)	(3,649,284)			
b. Other (Specify) - Non-Medicare	\$ (417,141)	(417,141)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,262,700	7,262,700			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 7	7			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 4	4			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 7,290	7,290			
8. Other (Specify)	\$ 12,318	12,318			
V. Total Other Revenue (1 thru 8)	\$ 19,619	19,619			
VI. Total All Revenue (III +V)	\$ 7,282,319	7,282,319			

* 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)
		0		
30 10A	Laboratory - Med A	\$ 17,861		
30 10A	Contract Allow - Ancillary - MCR	\$ (3,289,208)		
30 10A	Radiology - MCR	\$ 15,299		
30 10A	Contract Allowance Ancillaries - MED B	\$ (412,949)		
30 10A	Equipment Rental - Med A	\$ 16,667		
30 10A	Other Services - MCR	\$ 6,721		
30 10A	Med B C/A 2% Sequestration	\$ (3,675)		
Total Other Resident Revenue - Medicare		\$ (3,649,284)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 10B	Oxygen Supplies & Rentals	\$ 1,299		
30 10B	Equipment Rental - MCD	\$ 5,297		
30 10B	Contract Allow - MCD Ancillary	\$ (34,764)		
30 10B	Equipment Rental - MGD	\$ 956		
30 10B	Laboratory - MGD	\$ 1,705		
30 10B	Contract Allowance - Ancillary - MGD	\$ (365,848)		
30 10B	Radiology - MGD	\$ 775		
30 10B	Managed Medicare Part B	\$ 67,225		
30 10B	Managed Medicare B Contratual Allowance	\$ (44,414)		
30 10B	Contract Allowance - Ancillary - Hospic	\$ (757)		
30 10B	Equipment Rental - Hospic	\$ 265		
30 10B	Hospice - Medical Supplies	\$ 130		
30 10B	Insurance - Lab	\$ 38		
30 10B	Insurance - C/A Ancillaries	\$ (13)		
30 10B	Out Patient Therapy	\$ 47,842		
30 10B	Cont. Adjustment Outpatient Therapy	\$ (96,942)		
30 10B	Outpt 2% C/A	\$ (108)		
30 10B	Guest Meal	\$ 173		
Total Other Resident Revenue		\$ (417,141)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Webster Savings	1,009	\$ 1		
30 IV 5	Webster Escrow	2,002	\$ 1		
30 IV 5	Webster Money Market	2,307	\$ 1		
30 IV 5	Chelsea	273	\$ 1		
Total Interest Income			\$ 4	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Gain on Disposal of Asset	\$ 8,343		
30 IV 8	Other Income	\$ 961		
30 IV 8	Other Income	\$ 3,014		
Total Other Revenue		\$ 12,318	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwo	2077-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	45,808
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,081,512
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,827
4. Inventories			\$	
5. Prepaid Expenses			\$	57,959
a. Prepaid Expenses	966			
b. Prepaid Insurance	14,253			
c. Prepaid Sub S Federal Taxes	42,178			
d. Prepaid Professional Leg/Acct	562			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,811
Patient Refunds	2,811			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,190,917
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>		\$	18,358
	Accum. Depreciation <u>55,657</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>403,228</u>		\$	89,719
	Accum. Depreciation <u>313,509</u>	Net		
7. Motor Vehicles	*Historical Cost <u>172,457</u>		\$	90,832
	Accum. Depreciation <u>81,625</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	449
F/S vs C/R NBV	449			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	199,358

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechwo	2077-C	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,390,275
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 3,953,759	Net
			\$	1,101,879
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	1,101,879
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	

7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,492,154

* 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	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	408,797
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	63,311
Name of Lender		Purpose	Amount	Date Due	
		Subaru Outback Loan	22,437		
		Honda Pilot/CRV Loa	40,874		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	74,165
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	398,159
Patient Rec Fund		2,925	Provider Tax Payable	80,002	
Suspense- Flexible Spending		(9,488)	Accrued Benefits	3,106	
401(k) Payable		1,122	Line of Credit	305,007	
Customer Deposits		15,485			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	944,432

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood		License No. 2077-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				944,432	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$
C. Total All Liabilities (Lines A-13 + B-5)					\$ 944,432

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

Name of Facility	License No.	Report for Year Ended	Page	of
Healthcare Visions, Inc. d/b/a Beechw	2077-C	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	1,101,879
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,101,879
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	657,043
6. Gain or Loss for Period	10/1/2016	thru 9/30/2017	\$	(212,200)
7. Total Net Worth			\$	445,843
C. Total Reserves and Net Worth			\$	1,547,722
D. Total Liabilities, Reserves, and Net Worth			\$	2,492,154

Annual Report of Long-Term Care Facility

CSP-36 Rev. 6/95

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	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	1,193,405
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	7,282,319
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	7,494,519
D. Net Income or Deficit			\$	(212,200)
E. Balance			\$	981,205
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Pg. 27			\$7,647,368	
F/S vs C/R Depreciation			(152849)	
Total Expenses Per F/S			\$7,494,519	
2. Other (<i>itemize</i>)				
Prior Period Adjustment			(417,667)	
F-3. Total Additions			\$	(417,667)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	117,695
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
Distributions to Stockholders			117,695	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	117,695
H. Balance at End of Period			\$	445,843
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Healthcare Visions, Inc. d/b/a Beechwood	License No. 2077-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/29/18		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Healthcare Visions, Inc. d/b/a Beechwood for the year ended September 30, 2017, 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
January 29, 2018



Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

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

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
1103-00	Checking- Webster New	14,714.00			14,714.00			14,714.00
1103-01	Webster Resident Trust	25,490.00			25,490.00			25,490.00
1103-02	Webster Savings Account	1,009.00			1,009.00			1,009.00
1103-03	Webster Money Market	2,307.00			2,307.00			2,307.00
1103-04	Cash on Hand Operation	13.00			13.00			13.00
1103-05	Chelsea Money Market	273.00			273.00			273.00
1103-06	Webster Escrow	2,002.00			2,002.00			2,002.00
1310-01	Accts Rec Xover MCR	9,620.00			9,620.00			9,620.00
1310-03	Accts Rec. Xover - Med B	8,600.00			8,600.00			8,600.00
1310-05	A/R Resident	200,210.00			200,210.00			200,210.00
1310-06	A/R Medicaid	(27,134.00)			(27,134.00)			(27,134.00)
1310-08	A/R - Outpatient Part B	28,003.00			28,003.00			28,003.00
1310-09	A/R Medicare	245,920.00			245,920.00			245,920.00
1310-10	A/R MGD Care	216,472.00			216,472.00			216,472.00
1310-11	A/R Hospice	38,108.00			38,108.00			38,108.00
1310-12	A/R Olther	(12,347.00)			(12,347.00)			(12,347.00)
1310-13	A/R Medicare B	70,508.00			70,508.00			70,508.00
1310-14	A/R Insurance	135,850.00			135,850.00			135,850.00
1311-00	Patient Refunds	2,811.00			2,811.00			2,811.00
1400-02	Accts Rec Due from VMI	247,702.00			247,702.00			247,702.00
1400-03	Loans to Employees	2,827.00			2,827.00			2,827.00
1400-05	Accts Rec Allow for Bad Debt	(80,000.00)			(80,000.00)			(80,000.00)
1400-06	Prepaid Expenses	966.00			966.00			966.00
1400-07	Prepaid Insurance	14,253.00			14,253.00			14,253.00
1400-10	Prepaid Sub S Federal Taxes	42,178.00			42,178.00			42,178.00
1400-13	Prepaid Professional Leg/Acct	562.00			562.00			562.00
1500-01	Leasehold Improvements	74,540.00			74,540.00			74,540.00
1500-02	AccumDepr Leasehold Improvements	(55,657.00)			(55,657.00)			(55,657.00)
1510-00	Computers	121,975.00			121,975.00			121,975.00
1510-01	Accumulated Depr Computers	(113,096.00)			(113,096.00)			(113,096.00)
1520-00	Equipment	127,129.00			127,129.00			127,129.00
1520-01	Accumulated Depr Equipment	(200,414.00)			(200,414.00)			(200,414.00)
1530-01	Accumulated Depr Motor Vehicles	(81,625.00)			(81,625.00)			(81,625.00)
1530-02	Cost Equip	154,050.00			154,050.00			154,050.00
1530-05	Cost Silverado	26,690.00			26,690.00			26,690.00
1530-07	Cost - Eclipse	29,214.00			29,214.00			29,214.00
1530-11	Cost 2016 Subaru Outback	31,131.00			31,131.00			31,131.00
1530-12	Cost 2016 Honda Pilot	48,441.00			48,441.00			48,441.00
1530-13	Cost 2017 Honda CRV	36,980.00			36,980.00			36,980.00
2100-02	Line of Credit Webster	(305,007.00)			(305,007.00)			(305,007.00)
2100-04	Patient Rec Fund	(2,925.00)			(2,925.00)			(2,925.00)
2100-05	Suspense- Flexible Spending	9,488.00			9,488.00			9,488.00
2100-07	401(k) Payable	(1,122.00)			(1,122.00)			(1,122.00)
2100-09	Customer Deposits	(15,485.00)			(15,485.00)			(15,485.00)
2100-13	Provider Tax Payable	(80,002.00)			(80,002.00)			(80,002.00)
2101-04	Accounts Payable - Trade	(408,797.00)			(408,797.00)			(408,797.00)
2400-01	Accrued Salaries & Wages	(74,165.00)			(74,165.00)			(74,165.00)
2400-07	Accrued Benefits	(3,106.00)			(3,106.00)			(3,106.00)
2400-14	Auto Loan--2016 KL Subaru Outback	(22,437.00)			(22,437.00)			(22,437.00)
2400-15	Auto Loan-WGW 2016 Honda Pilot	(24,352.00)			(24,352.00)			(24,352.00)
2400-16	Auto Loan DW 2017 Honda CRV	(16,522.00)			(16,522.00)			(16,522.00)
2501-00	Retained Earnings	(774,738.00)			(774,738.00)			(774,738.00)
2503-00	Distribution of Stockholder	117,695.00			117,695.00			117,695.00
2504-00	Common Stock	(1,000.00)			(1,000.00)			(1,000.00)
3501-01	Room Sales Private	(1,480,444.00)			(1,480,444.00)			(1,480,444.00)
3501-03	Pharmacy - Private	(57.00)			(57.00)			(57.00)
3501-04	Oxygen Supplies & Rentals - Private	(1,299.00)			(1,299.00)			(1,299.00)
3501-06	Physical Therapy - Private	(5,750.00)			(5,750.00)			(5,750.00)
3501-10	Olther Services - Private	(7.00)			(7.00)			(7.00)
3501-11	Bed Hold - Private	(2,400.00)			(2,400.00)			(2,400.00)
3501-12	Room Differential - Private	(8,840.00)			(8,840.00)			(8,840.00)
3502-01	Room Sales - Title XIX	(3,221,731.00)			(3,221,731.00)			(3,221,731.00)
3502-02	Contract Allowance - Title XIX	990,378.00			990,378.00			990,378.00
3502-03	Medical Supplies - MCD	(4,214.00)			(4,214.00)			(4,214.00)
3502-04	Pharmacy - MCD	(5,813.00)			(5,813.00)			(5,813.00)
3502-07	Physical Therapy - MCD	(17,700.00)			(17,700.00)			(17,700.00)
3502-08	Speech Therapy - MCD	(1,500.00)			(1,500.00)			(1,500.00)
3502-09	Occupational Therapy - MCD	2,060.00			2,060.00			2,060.00
3502-10	Equipment Rental - MCD	(5,297.00)			(5,297.00)			(5,297.00)
3502-12	Contract Allow - MCD Ancillary	34,764.00			34,764.00			34,764.00
3503-01	Room Sales Medicare	(1,876,046.00)			(1,876,046.00)			(1,876,046.00)

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
3503-02	Contract Allowance - MED A	(1,083,846.00)			(1,083,846.00)			(1,083,846.00)
3503-03	Medical Supplies Med A	(21,636.00)			(21,636.00)			(21,636.00)
3503-04	Pharmacy - Med A	(477,357.00)			(477,357.00)			(477,357.00)
3503-06	Laboratory - Med A	(17,861.00)			(17,861.00)			(17,861.00)
3503-07	Physical Therapy - Med A	(1,261,280.00)			(1,261,280.00)			(1,261,280.00)
3503-08	Occupational Therapy - Med A	(1,384,340.00)			(1,384,340.00)			(1,384,340.00)
3503-09	Speech Therapy - Med A	(88,000.00)			(88,000.00)			(88,000.00)
3503-10	Equipment Rental - Med A	(16,667.00)			(16,667.00)			(16,667.00)
3503-11	Other Services - MCR	(6,721.00)			(6,721.00)			(6,721.00)
3503-12	Contract Allow - Ancillary - MCR	3,289,208.00			3,289,208.00			3,289,208.00
3503-13	Radiology - MCR	(15,299.00)			(15,299.00)			(15,299.00)
3503-14	Med A C/A 2% Sequestration	52,876.00			52,876.00			52,876.00
3504-01	Room Sales - Managed Care	(258,780.00)			(258,780.00)			(258,780.00)
3504-02	Contract Allow - Managed Care	(32,488.00)			(32,488.00)			(32,488.00)
3504-03	Medical Supplies - MGD	(421.00)			(421.00)			(421.00)
3504-04	Pharmacy - MGD	(54,375.00)			(54,375.00)			(54,375.00)
3504-06	Equipmnet Rental - MGD	(956.00)			(956.00)			(956.00)
3504-07	Laboratory - MGD	(1,705.00)			(1,705.00)			(1,705.00)
3504-08	Physical Therapy - MGD	(139,400.00)			(139,400.00)			(139,400.00)
3504-09	Speech Therapy - MGD	(16,700.00)			(16,700.00)			(16,700.00)
3504-10	Occupational Therapy - MGD	(151,200.00)			(151,200.00)			(151,200.00)
3504-12	Contract Allowance - Ancillary - MGD	365,848.00			365,848.00			365,848.00
3504-13	Radiology - MGD	(775.00)			(775.00)			(775.00)
3504-14	Managed Medicare Part B	(67,225.00)			(67,225.00)			(67,225.00)
3504-15	Managed Medicare B Contratual Allowance	44,414.00			44,414.00			44,414.00
3505-01	Room Sales - Hospice	(112,270.00)			(112,270.00)			(112,270.00)
3505-02	Contract Allowance - Hospice	36,560.00			36,560.00			36,560.00
3505-03	Pharmacy - Hospice	(401.00)			(401.00)			(401.00)
3505-05	Contract Allowance - Ancillaries - Hospic	757.00			757.00			757.00
3505-06	Equipment Rental - Hospice	(265.00)			(265.00)			(265.00)
3505-07	Hospice - Medical Supplies	(130.00)			(130.00)			(130.00)
3506-01	Room Sales - Insurance	(2,730.00)			(2,730.00)			(2,730.00)
3506-02	Contract Allowance - Insurance	790.00			790.00			790.00
3506-03	Insurance - Pharmace	(609.00)			(609.00)			(609.00)
3506-05	Insurance - Lab	(38.00)			(38.00)			(38.00)
3506-06	Insurance - Physical Therapy	(1,700.00)			(1,700.00)			(1,700.00)
3506-08	Insurance - Occupational Therapy	(2,100.00)			(2,100.00)			(2,100.00)
3506-10	Insurance Medical Supplies	3,430.00			3,430.00			3,430.00
3506-11	Insurance - C/A Ancillaries	13.00			13.00			13.00
3510-01	Physical Therapy - MCR B	(272,801.00)			(272,801.00)			(272,801.00)
3510-02	Speech Therapy - MCR B	(36,900.00)			(36,900.00)			(36,900.00)
3510-03	Occupational Therapy - Med B	(391,390.00)			(391,390.00)			(391,390.00)
3510-05	Contract Allowance Ancillaries - MED B	412,949.00			412,949.00			412,949.00
3510-06	Med B C/A 2% Sequestration	3,675.00			3,675.00			3,675.00
3511-02	Other Income	(3,014.00)			(3,014.00)			(3,014.00)
3540-00	Out Patient Therapy	(47,842.00)			(47,842.00)			(47,842.00)
3541-00	Cont. Adjustment Outpatient Therapy	96,942.00			96,942.00			96,942.00
3541-01	Outpt 2% C/A	108.00			108.00			108.00
3550-00	Guest Meal	(173.00)			(173.00)			(173.00)
3560-00	Beauty Shop	(7,290.00)			(7,290.00)			(7,290.00)
4000-01	Salaries-Administrator	91,321.00			91,321.00			91,321.00
4000-02	Salaries-Office	306,701.00			306,701.00			306,701.00
4000-03	Payroll Taxes-Office	15.00			15.00			15.00
4000-04	Salaries - Asst Administrative	0.00			0.00		(92,695.00)	(92,695.00)
4000-05	Salaries-MDS Coordinators	158,777.00			158,777.00			158,777.00
4000-06	President	52,067.00			52,067.00			52,067.00
4075-00	Director & Officer Liablittly Insurance	23,387.00			23,387.00		(11,998.25)	11,998.25
4100-01	Insurance- Property (A)	17,878.00			17,878.00			17,878.00
4100-02	Insurance- Life & AD&D	3,594.00			3,594.00			3,594.00
4100-03	Insurance- Health/Dental	289,975.00			289,975.00			289,975.00
4100-04	Insurance- Workers Compensation	154,626.00			154,626.00			154,626.00
4100-05	Insurance- Liability	32,788.00			32,788.00			32,788.00
4100-07	Insurance-Short Term Disability (A)	8,315.00			8,315.00			8,315.00
4100-08	Employee Benefits	8,935.00			8,935.00			8,935.00
4100-10	Pre Employment Expenses	6,343.00			6,343.00			6,343.00
4100-11	Employee Relations	4,437.00			4,437.00			4,437.00
4100-12	Legal Fees A&D	52,820.00			52,820.00			52,820.00
4100-13	Accounting Fees A&D	53,685.00			53,685.00			53,685.00
4100-14	Payroll Service	13,837.00			13,837.00			13,837.00
4100-15	Patient Relations (D)	2,109.00			2,109.00			2,109.00
4100-16	Licensing Fees (A)	725.00			725.00			725.00
4100-17	Uniform Allowance	4,208.00			4,208.00			4,208.00
4100-18	Admin-Education Exp (A)	4,998.00			4,998.00			4,998.00
4100-19	Phones-Pay (A)	936.00			936.00			936.00
4100-20	Office Expense (A)	36,028.00			36,028.00			36,028.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
4100-21	Phones- CELL	5,814.00			5,814.00			5,814.00
4100-22	Office Expense (D)	17,570.00			17,570.00			17,570.00
4100-24	Cable-Service Contract	6,227.00			6,227.00			6,227.00
4100-25	Employee Physicals	180.00			180.00			180.00
4100-26	Bank Charges (A)	12,894.00			12,894.00			12,894.00
4100-27	Business Phone (A)	12,109.00			12,109.00			12,109.00
4100-28	Computer Software Lease (A)	4,157.00			4,157.00			4,157.00
4100-29	Computer Hardware (A)	320.00			320.00			320.00
4100-30	Computer Contract Labor	23,576.00			23,576.00			23,576.00
4100-31	Software Maintenance Expense	29,727.00			29,727.00			29,727.00
4100-32	Collection Fee	353.00			353.00			353.00
4100-33	Training/Seminars-Admin	2,630.00			2,630.00			2,630.00
4100-34	Travel-Administrative (A)	10,258.00			10,258.00			10,258.00
4100-35	Travel (D)	2,593.00			2,593.00			2,593.00
4100-37	Dues (A)	4,734.00			4,734.00			4,734.00
4100-38	Gifts-Christmas Party (A)	15,074.00			15,074.00			15,074.00
4100-39	Advertising-Classified (A)	6,607.00			6,607.00			6,607.00
4100-40	Auto (D)	8,184.00			8,184.00			8,184.00
4100-43	Rent (A)	480,275.00			480,275.00			480,275.00
4100-44	Rent (D) D. White	10,650.00			10,650.00			10,650.00
4100-45	FICA Expense-Employers	255,727.00			255,727.00			255,727.00
4100-46	FUTA	4,524.00			4,524.00			4,524.00
4100-47	SUTA	61,166.00			61,166.00			61,166.00
4100-50	Provider User Tax-State	298,485.00			298,485.00			298,485.00
4100-53	Miscellaneous Expense	2,267.00			2,267.00		(1,729.33)	537.67
4100-54	Interest Expense	15,606.00			15,606.00			15,606.00
4100-55	Donations	3,050.00			3,050.00			3,050.00
4100-56	Fines	4,156.00			4,156.00			4,156.00
4100-61	Private Cyber Liability	4,143.00			4,143.00			4,143.00
4130	Insurance - Workman's Comp (A)	0.00			0.00		11,388.75	11,388.75
4291-00	Bad Debt Expense	133,276.00			133,276.00			133,276.00
5100-02	Salaries DNS	94,740.00			94,740.00			94,740.00
5100-03	Salaries Registered Nurses	508,522.00			508,522.00			508,522.00
5100-04	Salaries LPN	543,470.00			543,470.00			543,470.00
5100-05	Salaries CNA	906,070.00			906,070.00			906,070.00
5100-06	Salaries Nursing Other (A)	49,180.00			49,180.00			49,180.00
5100-07	Salaries Pool Nurses	8,825.00			8,825.00			8,825.00
5100-08	X-Rays Med A Tech Component (D)	914.00			914.00			914.00
5100-09	X-Rays (D) Managed	248.00			248.00			248.00
5100-12	X-Rays (A) Medicare	4,986.00			4,986.00			4,986.00
5100-13	Prescript Drugs MC & Medicare	215,000.00			215,000.00			215,000.00
5100-14	HouseStock Drug Supplies	49,306.00			49,306.00			49,306.00
5100-17	Ambulance/Transport	2,730.00			2,730.00			2,730.00
5100-19	Oxygen Med A (D)	153.00			153.00			153.00
5100-20	Nursing Supplies Nursing	55,808.00			55,808.00			55,808.00
5100-21	Attends (A)	23,808.00			23,808.00			23,808.00
5100-23	Medicare A--Laboratory (D)	12,580.00			12,580.00			12,580.00
5100-24	Managed Care--Laboratory	643.00			643.00			643.00
5100-25	Med A Medical Supplies	10,972.00			10,972.00			10,972.00
5100-28	Equipment Rental Nursing	1,075.00			1,075.00			1,075.00
5100-29	Title 19 Medical Supply	110.00			110.00			110.00
5100-30	Oxygen Rental--MRA	5,775.00			5,775.00			5,775.00
5100-31	Medical Rental--Med A (D)	1,938.00			1,938.00			1,938.00
5100-32	Liquid Oxygen	7,093.00			7,093.00			7,093.00
5100-33	Managed Care Oxygen (D)	34.00			34.00			34.00
5100-34	Private Medical/Nursing Supplies	903.00			903.00			903.00
5100-36	Insurance--Lab	15.00			15.00			15.00
5100-39	Oxygen Rental--Managed Care	333.00			333.00			333.00
5100-42	Medical Rental- Managed Care	128.00			128.00			128.00
5100-45	Title 19 Oxygen Rental	1,000.00			1,000.00			1,000.00
5100-46	Oxygen Supply	3,169.00			3,169.00			3,169.00
5100-47	Title 19 Oxygen	34.00			34.00			34.00
5100-49	Oxygen Rental--House	2,067.00			2,067.00			2,067.00
5100-50	T19 Medical Rental	106.00			106.00			106.00
5500-01	Admissions Salaries	72,677.00			72,677.00			72,677.00
5500-02	Admissions Food	1,427.00			1,427.00			1,427.00
5500-03	Admissions Promotional	2,959.00			2,959.00			2,959.00
5500-04	Admissions Other	2,662.00			2,662.00			2,662.00
5500-05	Admissions Events	335.00			335.00			335.00
5500-07	Advertising Radio	20,800.00			20,800.00			20,800.00
5500-08	Advertising Yellow/White Pages	2,880.00			2,880.00			2,880.00
5500-09	Advertising Print (D)	9,505.00			9,505.00			9,505.00
6000-01	Recreation Salaries	50,511.00			50,511.00			50,511.00
6000-02	Recreation Entertainment	2,447.00			2,447.00			2,447.00
6000-04	Books/Magazines/Periodicals	153.00			153.00			153.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
6000-05	Patient Outings	383.00			383.00			383.00
6000-06	Recreation Supplies	716.00			716.00			716.00
6000-08	Recreation Food	216.00			216.00			216.00
6120a	Salaries - Owner	0.00			0.00		92,695.00	92,695.00
6420	Utilities - Electric	0.00			0.00		1,729.33	1,729.33
6500-01	Dietary Salaries	254,967.00			254,967.00			254,967.00
6500-02	Food (A)	4,204.00			4,204.00			4,204.00
6500-04	Dietician	26,415.00			26,415.00			26,415.00
6500-05	Dietary Supplies (A)	8,536.00			8,536.00			8,536.00
6500-06	Raw Food Other	86,459.00			86,459.00			86,459.00
6500-07	Breads	4,720.00			4,720.00			4,720.00
6500-08	Dairy Products Exp	21,097.00			21,097.00			21,097.00
6500-09	Fruit/Produce (A)	16,631.00			16,631.00			16,631.00
6500-10	Dietary Paper Supplies	6,457.00			6,457.00			6,457.00
6500-13	Supplements A	432.00			432.00			432.00
6500-14	Thickened Liquids	1,090.00			1,090.00			1,090.00
6500-17	Emergency Supply	1,839.00			1,839.00			1,839.00
7500-02	Salaries - Housekeeping	155,681.00			155,681.00			155,681.00
7500-04	Supplies - Housekeeping	25,578.00			25,578.00			25,578.00
8000-01	Salaries - Laundry	27,708.00			27,708.00			27,708.00
8000-03	Linen and Bedding	669.00			669.00			669.00
8000-04	Supplies - Laundry	10,323.00			10,323.00			10,323.00
8491	Outside Labor-Speech Therapy	0.00			0.00		65,640.80	65,640.80
8500-01	Salaries - Maintenance	102,189.00			102,189.00			102,189.00
8500-03	Maintenance Supplies	7,544.00			7,544.00			7,544.00
8500-04	Maintenance - Purchased Services	12,292.00			12,292.00			12,292.00
8500-05	Equipment Repairs and Maintenance	9,341.00			9,341.00			9,341.00
8500-06	Utilities Water & Sewer	22,449.00			22,449.00			22,449.00
8500-07	Utilities Electric	82,512.00			82,512.00			82,512.00
8500-08	Utilities - Gas and Oil	42,756.00			42,756.00			42,756.00
8500-09	Waste Disposal	9,956.00			9,956.00			9,956.00
8500-10	Fire-City of NL	623.00			623.00			623.00
8500-11	Insurance Vehicles	12,979.00			12,979.00			12,979.00
8500-12	Depreciation	80,586.00			80,586.00			80,586.00
8500-13	Property Taxes	8,690.00			8,690.00			8,690.00
8500-14	Equipment Lease	10,162.00			10,162.00			10,162.00
8500-17	Motor Vehicles Taxes	2,436.00			2,436.00			2,436.00
9000-02	Salaries OT	720.00			720.00		(720.00)	0.00
9000-05	Outside Labor ST	283.00			283.00		720.00	1,003.00
9000-08	Supplies - Rehab	2,482.00			2,482.00			2,482.00
9000-12	Splint/Brace Supplies	780.00			780.00			780.00
9000-13	OT - Pool	0.00			0.00		347,404.74	347,404.74
9000-14	W/C - Parts	186.00			186.00			186.00
9000-16	W/C Cushions	752.00			752.00			752.00
9000-25	Rehab Lease Equipment	8,996.00			8,996.00			8,996.00
9000-26	Contract-Rehab Management	736,977.00			736,977.00		(413,045.54)	323,931.46
9500-01	Salaries-Social Services	51,328.00			51,328.00			51,328.00
9600-01	IT-Computers Salaries	60,324.00			60,324.00			60,324.00
9800-01	Pharmacy Consultant	6,765.00			6,765.00			6,765.00
9800-03	MDS Consultant	17,803.00			17,803.00			17,803.00
9800-04	Medical Director	53,500.00			53,500.00			53,500.00
9800-05	Beauty Shop	7,459.00			7,459.00			7,459.00
9800-06	Physiatrist	17,513.00			17,513.00			17,513.00
9800-07	Dentist	4,536.00			4,536.00			4,536.00
9800-08	Strategic	22,333.00			22,333.00			22,333.00
9806-01	Interest Income	(4.00)			(4.00)			(4.00)
9806-03	Other income	(961.00)			(961.00)			(961.00)
9806-04	Gain/Loss Disposition of Asset	(8,343.00)			(8,343.00)			(8,343.00)
9807-08	Collection fees	218.00			218.00			218.00
Total		0.00		0.00	0.00		0.00	0.00
Net (Income) Loss		212,200.00		0.00	212,200.00		0.00	212,200.00

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A,01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
Group : [10-A] Salaries and Wages						
Subgroup : [1] Operators/Owners						
6120a	Salaries - Owner	0.00		92,695.00	92,695.00	94,477.00
			RJE - 1	92,695.00		
Subtotal [1] Operators/Owners		<u>0.00</u>		<u>92,695.00</u>	<u>92,695.00</u>	<u>94,477.00</u>
Subgroup : [2] Administrators						
4000-01	Salaries-Administrator	91,321.00		0.00	91,321.00	106,533.00
Subtotal [2] Administrators		<u>91,321.00</u>		<u>0.00</u>	<u>91,321.00</u>	<u>106,533.00</u>
Subgroup : [4] Other Administrative Salaries						
4000-02	Salaries-Office	306,701.00		0.00	306,701.00	155,757.00
4000-04	Salaries - Asst Administrative	0.00		(92,695.00)	(92,695.00)	45,456.00
			RJE - 1	(92,695.00)		
5500-01	Admissions Salaries	72,677.00		0.00	72,677.00	71,829.00
9600-01	IT-Computers Salaries	60,324.00		0.00	60,324.00	59,603.00
Subtotal [4] Other Administrative Salaries		<u>439,702.00</u>		<u>(92,695.00)</u>	<u>347,007.00</u>	<u>332,645.00</u>
Subgroup : [5C] Dietary Workers						
6500-01	Dietary Salaries	254,967.00		0.00	254,967.00	258,310.00
Subtotal [5C] Dietary Workers		<u>254,967.00</u>		<u>0.00</u>	<u>254,967.00</u>	<u>258,310.00</u>
Subgroup : [6B] Other Housekeeping Workers						
7500-02	Salaries - Housekeeping	155,681.00		0.00	155,681.00	141,554.00
Subtotal [6B] Other Housekeeping Workers		<u>155,681.00</u>		<u>0.00</u>	<u>155,681.00</u>	<u>141,554.00</u>
Subgroup : [7B] Other Maintenance Workers						
8500-01	Salaries - Maintenance	102,189.00		0.00	102,189.00	115,535.00
Subtotal [7B] Other Maintenance Workers		<u>102,189.00</u>		<u>0.00</u>	<u>102,189.00</u>	<u>115,535.00</u>
Subgroup : [8B] Other Laundry Workers						
8000-01	Salaries - Laundry	27,708.00		0.00	27,708.00	39,530.00
Subtotal [8B] Other Laundry Workers		<u>27,708.00</u>		<u>0.00</u>	<u>27,708.00</u>	<u>39,530.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director						
5100-02	Salaries DNS	94,740.00		0.00	94,740.00	91,014.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>94,740.00</u>		<u>0.00</u>	<u>94,740.00</u>	<u>91,014.00</u>
Subgroup : [12B1] RNs - Direct Care						
5100-03	Salaries Registered Nurses	508,522.00		0.00	508,522.00	545,074.00
Subtotal [12B1] RNs - Direct Care		<u>508,522.00</u>		<u>0.00</u>	<u>508,522.00</u>	<u>545,074.00</u>
Subgroup : [12B2] RNs - Administrative						
4000-05	Salaries-MDS Coordinators	158,777.00		0.00	158,777.00	151,953.00
5100-06	Salaries Nursing Other (A)	49,180.00		0.00	49,180.00	63,422.00
Subtotal [12B2] RNs - Administrative		<u>207,957.00</u>		<u>0.00</u>	<u>207,957.00</u>	<u>215,375.00</u>
Subgroup : [12C1] LPNs - Direct Care						
5100-04	Salaries LPN	543,470.00		0.00	543,470.00	488,986.00
Subtotal [12C1] LPNs - Direct Care		<u>543,470.00</u>		<u>0.00</u>	<u>543,470.00</u>	<u>488,986.00</u>
Subgroup : [12D] Aides and Attendants						
5100-05	Salaries CNA	906,070.00		0.00	906,070.00	905,902.00
Subtotal [12D] Aides and Attendants		<u>906,070.00</u>		<u>0.00</u>	<u>906,070.00</u>	<u>905,902.00</u>
Subgroup : [12G] Occupational Therapists						
9000-02	Salaries OT	720.00		(720.00)	0.00	0.00
			RJE - 5	(720.00)		
Subtotal [12G] Occupational Therapists		<u>720.00</u>		<u>(720.00)</u>	<u>0.00</u>	<u>0.00</u>
Subgroup : [12H] Recreation Workers						
6000-01	Recreation Salaries	50,511.00		0.00	50,511.00	47,747.00
Subtotal [12H] Recreation Workers		<u>50,511.00</u>		<u>0.00</u>	<u>50,511.00</u>	<u>47,747.00</u>
Subgroup : [12M] Social Workers/Case Management						
9500-01	Salaries-Social Services	51,328.00		0.00	51,328.00	56,569.00
Subtotal [12M] Social Workers/Case Management		<u>51,328.00</u>		<u>0.00</u>	<u>51,328.00</u>	<u>56,569.00</u>
Subgroup : [120] Other						
4000-06	President	52,067.00		0.00	52,067.00	25,120.00
Subtotal [120] Other		<u>52,067.00</u>		<u>0.00</u>	<u>52,067.00</u>	<u>25,120.00</u>
Total [10-A] Salaries and Wages		<u>3,486,953.00</u>		<u>(720.00)</u>	<u>3,486,233.00</u>	<u>3,464,371.00</u>
Group : [13-B] Professional Fees						
Subgroup : [1] Dietitian						
6500-04	Dietician	26,415.00		0.00	26,415.00	26,822.00
Subtotal [1] Dietitian		<u>26,415.00</u>		<u>0.00</u>	<u>26,415.00</u>	<u>26,822.00</u>
Subgroup : [2] Dentist						

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A,01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
9800-07	Dentist	4,536.00		0.00	4,536.00	4,203.00
Subtotal [2] Dentist		4,536.00		0.00	4,536.00	4,203.00
Subgroup : [3] Pharmacist						
9800-01	Pharmacy Consultant	6,765.00		0.00	6,765.00	7,760.00
Subtotal [3] Pharmacist		6,765.00		0.00	6,765.00	7,760.00
Subgroup : [5A] PT - Resident Care						
9000-26	Contract-Rehab Management	736,977.00		(413,045.54)	323,931.46	436,897.00
			RJE - 3	(65,640.80)		
			RJE - 4	(347,404.74)		
Subtotal [5A] PT - Resident Care		736,977.00		(413,045.54)	323,931.46	436,897.00
Subgroup : [8A] Medical Director						
9800-04	Medical Director	53,500.00		0.00	53,500.00	48,000.00
Subtotal [8A] Medical Director		53,500.00		0.00	53,500.00	48,000.00
Subgroup : [8E] Other						
9800-06	Physiatrist	17,513.00		0.00	17,513.00	17,775.00
Subtotal [8E] Other		17,513.00		0.00	17,513.00	17,775.00
Subgroup : [9A] ST - Resident Care						
8491	Outside Labor-Speech Therapy	0.00		65,640.80	65,640.80	30,088.00
			RJE - 3	65,640.80		
9000-05	Outside Labor ST	283.00		720.00	1,003.00	2,880.00
			RJE - 5	720.00		
Subtotal [9A] ST - Resident Care		283.00		66,360.80	66,643.80	32,968.00
Subgroup : [10A] OT - Resident Care						
9000-13	OT - Pool	0.00		347,404.74	347,404.74	228,017.00
			RJE - 4	347,404.74		
Subtotal [10A] OT - Resident Care		0.00		347,404.74	347,404.74	228,017.00
Subgroup : [11A1] RN's - Direct Care						
5100-07	Salaries Pool Nurses	8,825.00		0.00	8,825.00	0.00
Marcum 103	Nurse Pool - RN	0.00		0.00	0.00	23,296.00
Subtotal [11A1] RN's - Direct Care		8,825.00		0.00	8,825.00	23,296.00
Subgroup : [11B1] LPN's - Direct Care						
Marcum 104	Nurse Pool - LPN	0.00		0.00	0.00	32,997.00
Subtotal [11B1] LPN's - Direct Care		0.00		0.00	0.00	32,997.00
Subgroup : [12] Other						
9800-03	MDS Consultant	17,803.00		0.00	17,803.00	24,838.00
Subtotal [12] Other		17,803.00		0.00	17,803.00	24,838.00
Total [13-B] Professional Fees		872,817.00		720.00	873,337.00	883,573.00
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
4100-04	Insurance- Workers Compensation	154,626.00		0.00	154,626.00	122,276.00
4130	Insurance - Workman's Comp (A)	0.00		11,388.75	11,388.75	0.00
			RJE - 7	11,388.75		
Subtotal [1A1] Workmen's Compensation		154,626.00		11,388.75	166,014.75	122,276.00
Subgroup : [1A2] Disability Insurance						
4100-07	Insurance-Short Term Disability (A)	8,315.00		0.00	8,315.00	7,300.00
Subtotal [1A2] Disability Insurance		8,315.00		0.00	8,315.00	7,300.00
Subgroup : [1A3] Unemployment Insurance						
4100-46	FUTA	4,524.00		0.00	4,524.00	22,149.00
4100-47	SUTA	61,166.00		0.00	61,166.00	63,933.00
Subtotal [1A3] Unemployment Insurance		65,690.00		0.00	65,690.00	86,082.00
Subgroup : [1A4] Social Security (FICA)						
4000-03	Payroll Taxes-Office	15.00		0.00	15.00	(214.00)
4100-45	FICA Expense-Employers	255,727.00		0.00	255,727.00	256,261.00
Subtotal [1A4] Social Security (FICA)		255,742.00		0.00	255,742.00	256,047.00
Subgroup : [1A5] Health Insurance						
4100-03	Insurance- Health/Dental	289,975.00		0.00	289,975.00	272,098.00
Subtotal [1A5] Health Insurance		289,975.00		0.00	289,975.00	272,098.00
Subgroup : [1A6] Life Insurance						
4100-02	Insurance- Life & AD&D	3,594.00		0.00	3,594.00	3,603.00
Subtotal [1A6] Life Insurance		3,594.00		0.00	3,594.00	3,603.00
Subgroup : [1A8] Uniform Allowance						
4100-17	Uniform Allowance	4,208.00		0.00	4,208.00	5,163.00
Subtotal [1A8] Uniform Allowance		4,208.00		0.00	4,208.00	5,163.00

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Subgroup : [1A9] Other						
4100-08	Employee Benefits	8,935.00		0.00	8,935.00	8,308.00
4100-11	Employee Relations	4,437.00		0.00	4,437.00	6,493.00
Subtotal [1A9] Other		13,372.00		0.00	13,372.00	14,801.00
Subgroup : [1C] Bad Debts						
4291-00	Bad Debt Expense	133,276.00		0.00	133,276.00	13,140.00
Subtotal [1C] Bad Debts		133,276.00		0.00	133,276.00	13,140.00
Subgroup : [1D] Accounting and Auditing						
4100-13	Accounting Fees A&D	53,685.00		0.00	53,685.00	74,314.00
Subtotal [1D] Accounting and Auditing		53,685.00		0.00	53,685.00	74,314.00
Subgroup : [1E] Legal						
4100-12	Legal Fees A&D	52,820.00		0.00	52,820.00	21,854.00
4100-32	Collection Fee	353.00		0.00	353.00	701.00
Subtotal [1E] Legal		53,173.00		0.00	53,173.00	22,555.00
Subgroup : [1G] Office Supplies						
4100-20	Office Expense (A)	36,028.00		0.00	36,028.00	33,002.00
4100-22	Office Expense (D)	17,570.00		0.00	17,570.00	9,454.00
4100-28	Computer Software Lease (A)	4,157.00		0.00	4,157.00	3,022.00
4100-29	Computer Hardware (A)	320.00		0.00	320.00	1,046.00
4100-31	Software Maintenance Expense	29,727.00		0.00	29,727.00	22,670.00
Subtotal [1G] Office Supplies		87,802.00		0.00	87,802.00	69,194.00
Subgroup : [1H1] Telephone and Telegraph						
4100-19	Phones-Pay (A)	936.00		0.00	936.00	1,014.00
4100-27	Business Phone (A)	12,109.00		0.00	12,109.00	11,684.00
Subtotal [1H1] Telephone and Telegraph		13,045.00		0.00	13,045.00	12,678.00
Subgroup : [1H2] Cellular Phones and Beepers						
4100-21	Phones- CELL	5,814.00		0.00	5,814.00	5,354.00
Subtotal [1H2] Cellular Phones and Beepers		5,814.00		0.00	5,814.00	5,354.00
Subgroup : [1J] Corporation Business Taxes						
4100-51	State of CT Business Tax	0.00		0.00	0.00	300.00
Subtotal [1J] Corporation Business Taxes		0.00		0.00	0.00	300.00
Subgroup : [1K2] Other						
4100-48	Sales Tax	0.00		0.00	0.00	3,187.00
8500-17	Motor Vehicles Taxes	2,436.00		0.00	2,436.00	1,137.00
Subtotal [1K2] Other		2,436.00		0.00	2,436.00	4,324.00
Subgroup : [1K3] Resident Day User Fee						
4100-50	Provider User Tax-State	298,485.00		0.00	298,485.00	306,470.00
Subtotal [1K3] Resident Day User Fee		298,485.00		0.00	298,485.00	306,470.00
Total [15] Expenditures Other than Salaries		1,443,238.00		11,388.75	1,454,626.75	1,275,699.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [2] Holiday Parties for Staff						
4100-38	Gifts-Christmas Party (A)	15,074.00		0.00	15,074.00	16,058.00
Subtotal [2] Holiday Parties for Staff		15,074.00		0.00	15,074.00	16,058.00
Subgroup : [3] Gifts to Staff and Residents						
4100-15	Patient Relations (D)	2,109.00		0.00	2,109.00	1,482.00
4265	Gifts - Misc. (D)	0.00		0.00	0.00	447.00
Subtotal [3] Gifts to Staff and Residents		2,109.00		0.00	2,109.00	1,929.00
Subgroup : [4] Employee Travel						
4100-34	Travel-Administrative (A)	10,258.00		0.00	10,258.00	6,212.00
4100-35	Travel (D)	2,593.00		0.00	2,593.00	6,541.00
Subtotal [4] Employee Travel		12,851.00		0.00	12,851.00	12,753.00
Subgroup : [5] Education Expense						
4100-18	Admin-Education Exp (A)	4,998.00		0.00	4,998.00	10,145.00
4100-33	Training/Seminars-Admin	2,630.00		0.00	2,630.00	40.00
5100-15	Nursing Education Exp	0.00		0.00	0.00	1,378.00
6000-03	Recreation Education Expense	0.00		0.00	0.00	205.00
6500-16	Dietary - Education Exp (A)	0.00		0.00	0.00	200.00
Subtotal [5] Education Expense		7,628.00		0.00	7,628.00	11,968.00
Subgroup : [6] Automobile Expense						
4100-40	Auto (D)	8,184.00		0.00	8,184.00	10,038.00
Subtotal [6] Automobile Expense		8,184.00		0.00	8,184.00	10,038.00
Subgroup : [M1] Advertising Help Wanted						
4100-39	Advertising-Classified (A)	6,607.00		0.00	6,607.00	8,810.00
Subtotal [M1] Advertising Help Wanted		6,607.00		0.00	6,607.00	8,810.00

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A,01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Subgroup : [M2]	Advertising Telephone Directory					
5500-08	Advertising Yellow/White Pages	2,880.00		0.00	2,880.00	2,999.00
Subtotal [M2]	Advertising Telephone Directory	<u>2,880.00</u>		<u>0.00</u>	<u>2,880.00</u>	<u>2,999.00</u>
Subgroup : [M3]	Advertising Other					
5500-02	Admissions Food	1,427.00		0.00	1,427.00	652.00
5500-03	Admissions Promotional	2,959.00		0.00	2,959.00	2,605.00
5500-04	Admissions Other	2,662.00		0.00	2,662.00	2,763.00
5500-07	Advertising Radio	20,800.00		0.00	20,800.00	21,000.00
5500-09	Advertising Print (D)	9,505.00		0.00	9,505.00	8,994.00
Subtotal [M3]	Advertising Other	<u>37,353.00</u>		<u>0.00</u>	<u>37,353.00</u>	<u>36,014.00</u>
Subgroup : [M6]	Barber and Beauty Supplies					
9800-05	Beauty Shop	7,459.00		0.00	7,459.00	10,671.00
Subtotal [M6]	Barber and Beauty Supplies	<u>7,459.00</u>		<u>0.00</u>	<u>7,459.00</u>	<u>10,671.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
4100-37	Dues (A)	4,734.00		0.00	4,734.00	4,979.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	<u>4,734.00</u>		<u>0.00</u>	<u>4,734.00</u>	<u>4,979.00</u>
Subgroup : [M10]	Contributions					
4100-55	Donations	3,050.00		0.00	3,050.00	4,699.00
Subtotal [M10]	Contributions	<u>3,050.00</u>		<u>0.00</u>	<u>3,050.00</u>	<u>4,699.00</u>
Subgroup : [M11]	Services Provided by Contract					
4100-14	Payroll Service	13,837.00		0.00	13,837.00	13,410.00
4100-30	Computer Contract Labor	23,576.00		0.00	23,576.00	22,535.00
9800-08	Strategic	22,333.00		0.00	22,333.00	23,264.00
Subtotal [M11]	Services Provided by Contract	<u>59,746.00</u>		<u>0.00</u>	<u>59,746.00</u>	<u>59,209.00</u>
Subgroup : [M13]	Other					
4100-10	Pre Employment Expenses	6,343.00		0.00	6,343.00	4,325.00
4100-16	Licensing Fees (A)	725.00		0.00	725.00	3,486.00
4100-25	Employee Physicals	180.00		0.00	180.00	2,115.00
4100-26	Bank Charges (A)	12,894.00		0.00	12,894.00	17,121.00
4100-52	Late Fees Expense	0.00		0.00	0.00	4,441.00
4100-53	Miscellaneous Expense	2,267.00		(1,729.33)	537.67	7,407.00
			RJE - 6	(1,729.33)		
4100-56	Fines	4,156.00		0.00	4,156.00	0.00
4100-58	Real Estate Reduction Fee	0.00		0.00	0.00	7,373.00
5500-05	Admissions Events	335.00		0.00	335.00	0.00
9807-08	Collection fees	218.00		0.00	218.00	0.00
Subtotal [M13]	Other	<u>27,118.00</u>		<u>(1,729.33)</u>	<u>25,388.67</u>	<u>46,268.00</u>
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	<u>194,793.00</u>		<u>(1,729.33)</u>	<u>193,063.67</u>	<u>226,395.00</u>
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
6500-06	Raw Food Other	86,459.00		0.00	86,459.00	87,255.00
6500-07	Breads	4,720.00		0.00	4,720.00	5,132.00
6500-08	Dairy Products Exp	21,097.00		0.00	21,097.00	20,610.00
6500-09	Fruit/Produce (A)	16,831.00		0.00	16,831.00	16,026.00
6500-13	Supplements A	432.00		0.00	432.00	754.00
6500-14	Thickened Liquids	1,090.00		0.00	1,090.00	1,122.00
Subtotal [2A1]	Raw Food	<u>130,429.00</u>		<u>0.00</u>	<u>130,429.00</u>	<u>130,899.00</u>
Subgroup : [2A2]	Non-Food Supplies					
6500-05	Dietary Supplies (A)	8,536.00		0.00	8,536.00	6,886.00
6500-10	Dietary Paper Supplies	6,457.00		0.00	6,457.00	6,740.00
Subtotal [2A2]	Non-Food Supplies	<u>14,993.00</u>		<u>0.00</u>	<u>14,993.00</u>	<u>13,626.00</u>
Subgroup : [2A3]	Other					
6500-02	Food (A)	4,204.00		0.00	4,204.00	2,918.00
6500-17	Emergency Supply	1,839.00		0.00	1,839.00	0.00
Subtotal [2A3]	Other	<u>6,043.00</u>		<u>0.00</u>	<u>6,043.00</u>	<u>2,918.00</u>
Total [18]	Dietary Basis for Allocation of Costs	<u>151,465.00</u>		<u>0.00</u>	<u>151,465.00</u>	<u>147,443.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
8000-03	Linens and Bedding	669.00		0.00	669.00	3,226.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	<u>669.00</u>		<u>0.00</u>	<u>669.00</u>	<u>3,226.00</u>
Subgroup : [3D]	Other					
8000-04	Supplies - Laundry	10,323.00		0.00	10,323.00	5,148.00
Subtotal [3D]	Other	<u>10,323.00</u>		<u>0.00</u>	<u>10,323.00</u>	<u>5,148.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u>10,992.00</u>		<u>0.00</u>	<u>10,992.00</u>	<u>8,374.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
7500-04	Supplies - Housekeeping	25,578.00		0.00	25,578.00	29,790.00
Subtotal [4A1]	In-House Care Supplies	<u>25,578.00</u>		<u>0.00</u>	<u>25,578.00</u>	<u>29,790.00</u>

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Subgroup : [5A2] Purchased from						
5100-13	Prescript Drugs MC & Medicare	215,000.00		0.00	215,000.00	236,287.00
Subtotal [5A2] Purchased from		215,000.00		0.00	215,000.00	236,287.00
Subgroup : [5B] Medicine Cabinet Drugs						
5100-14	HouseStock Drug Supplies	49,306.00		0.00	49,306.00	51,575.00
Subtotal [5B] Medicine Cabinet Drugs		49,306.00		0.00	49,306.00	51,575.00
Subgroup : [5C] Medical and Therapeutic Supplies						
5100-20	Nursing Supplies Nursing	55,808.00		0.00	55,808.00	767.00
5100-21	Attends (A)	23,808.00		0.00	23,808.00	23,971.00
5100-25	Med A Medical Supplies	10,972.00		0.00	10,972.00	221,764.00
5100-26	Managed Care-Medical Supplies	0.00		0.00	0.00	(152,431.00)
Subtotal [5C] Medical and Therapeutic Supplies		90,588.00		0.00	90,588.00	94,071.00
Subgroup : [5D] Ambulance/Limousine						
5100-17	Ambulance/Transport	2,730.00		0.00	2,730.00	1,686.00
Subtotal [5D] Ambulance/Limousine		2,730.00		0.00	2,730.00	1,686.00
Subgroup : [5E2] Oxygen - Other						
5100-19	Oxygen Med A (D)	153.00		0.00	153.00	0.00
5100-32	Liquid Oxygen	7,093.00		0.00	7,093.00	7,695.00
5100-33	Managed Care Oxygen (D)	34.00		0.00	34.00	0.00
5100-46	Oxygen Supply	3,169.00		0.00	3,169.00	0.00
5100-47	Title 19 Oxygen	34.00		0.00	34.00	0.00
Subtotal [5E2] Oxygen - Other		10,483.00		0.00	10,483.00	7,695.00
Subgroup : [5F] X-Rays and related radiological						
5100-08	X-Rays Med A Tech Component (D)	914.00		0.00	914.00	1,139.00
5100-09	X-Rays (D) Managed	248.00		0.00	248.00	1,037.00
5100-12	X-Rays (A) Medicare	4,986.00		0.00	4,986.00	7,295.00
Subtotal [5F] X-Rays and related radiological		6,148.00		0.00	6,148.00	9,471.00
Subgroup : [5H] Laboratory						
5100-23	Medicare A--Laboratory (D)	12,580.00		0.00	12,580.00	25,680.00
5100-24	Managed Care--Laboratory	643.00		0.00	643.00	5,221.00
5100-36	Insurance--Lab	15.00		0.00	15.00	0.00
Subtotal [5H] Laboratory		13,238.00		0.00	13,238.00	30,901.00
Subgroup : [5I] Recreation						
4100-24	Cable-Service Contract	6,227.00		0.00	6,227.00	6,227.00
6000-02	Recreation Entertainment	2,447.00		0.00	2,447.00	2,463.00
6000-04	Books/Magazines/Periodicals	153.00		0.00	153.00	488.00
6000-05	Patient Outings	383.00		0.00	383.00	0.00
6000-06	Recreation Supplies	716.00		0.00	716.00	517.00
6000-08	Recreation Food	216.00		0.00	216.00	79.00
Subtotal [5I] Recreation		10,142.00		0.00	10,142.00	9,774.00
Subgroup : [5J] Other						
5100-28	Equipment Rental Nursing	1,075.00		0.00	1,075.00	0.00
5100-29	Title 19 Medical Supply	110.00		0.00	110.00	0.00
5100-30	Oxygen Rental--MRA	5,775.00		0.00	5,775.00	14,286.00
5100-31	Medical Rental--Med A (D)	1,938.00		0.00	1,938.00	1,676.00
5100-34	Private Medical/Nursing Supplies	903.00		0.00	903.00	0.00
5100-39	Oxygen Rental--Managed Care	333.00		0.00	333.00	0.00
5100-42	Medical Rental- Managed Care	128.00		0.00	128.00	0.00
5100-45	Title 19 Oxygen Rental	1,000.00		0.00	1,000.00	0.00
5100-49	Oxygen Rental--House	2,067.00		0.00	2,067.00	0.00
5100-50	T19 Medical Rental	106.00		0.00	106.00	0.00
9000-08	Supplies - Rehab	2,482.00		0.00	2,482.00	3,407.00
9000-12	Splint/Brace Supplies	780.00		0.00	780.00	54.00
9000-14	W/C - Parts	186.00		0.00	186.00	47.00
9000-16	W/C Cushions	752.00		0.00	752.00	0.00
Subtotal [5J] Other		17,635.00		0.00	17,635.00	19,470.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		440,848.00		0.00	440,848.00	490,720.00
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
8500-03	Maintenance Supplies	7,544.00		0.00	7,544.00	38,851.00
8500-04	Maintenance - Purchased Services	12,292.00		0.00	12,292.00	16,641.00
8500-05	Equipment Repairs and Maintenance	9,341.00		0.00	9,341.00	14,035.00
Subtotal [6A] Repairs and Maintenance		29,177.00		0.00	29,177.00	69,527.00
Subgroup : [6B] Heat						
8500-08	Utilities - Gas and Oil	42,756.00		0.00	42,756.00	28,077.00
Subtotal [6B] Heat		42,756.00		0.00	42,756.00	28,077.00
Subgroup : [6C] Light & Power						
6420	Utilities - Electric	0.00		1,729.33	1,729.33	0.00

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A,01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
8500-07	Utilities Electric	82,512.00	RJE - 6	1,729.33	82,512.00	92,412.00
				0.00		
Subtotal [6C] Light & Power		82,512.00		1,729.33	84,241.33	92,412.00
Subgroup : [6D] Water						
8500-06	Utilities Water & Sewer	22,449.00		0.00	22,449.00	28,017.00
Subtotal [6D] Water		22,449.00		0.00	22,449.00	28,017.00
Subgroup : [6E] Equipment Lease						
8500-14	Equipment Lease	10,162.00		0.00	10,162.00	10,726.00
9000-25	Rehab Lease Equipment	8,996.00		0.00	8,996.00	9,591.00
Subtotal [6E] Equipment Lease		19,158.00		0.00	19,158.00	20,317.00
Subgroup : [6F] Other						
8500-09	Waste Disposal	9,956.00		0.00	9,956.00	11,078.00
Subtotal [6F] Other		9,956.00		0.00	9,956.00	11,078.00
Subgroup : [7B] Building & Building Improvements						
8500-12	Depreciation	80,586.00		0.00	80,586.00	97,462.00
Subtotal [7B] Building & Building Improvements		80,586.00		0.00	80,586.00	97,462.00
Subgroup : [9] Rental Payments						
4100-43	Rent (A)	480,275.00		0.00	480,275.00	365,517.00
4100-44	Rent (D) D. White	10,650.00		0.00	10,650.00	9,600.00
Subtotal [9] Rental Payments		490,925.00		0.00	490,925.00	375,117.00
Subgroup : [10B] Real estate taxes paid by lessor						
8500-10	Fire-City of NL	623.00		0.00	623.00	810.00
8500-13	Property Taxes	8,690.00		0.00	8,690.00	89,725.00
Subtotal [10B] Real estate taxes paid by lessor		9,313.00		0.00	9,313.00	90,535.00
Total [22] Maintenance and Property		786,832.00		1,729.33	788,561.33	812,542.00
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						
4100-54	Interest Expense	15,606.00		0.00	15,606.00	15,269.00
Subtotal [12D] Other Interest Expense		15,606.00		0.00	15,606.00	15,269.00
Subgroup : [14A] Insurance on Property						
4100-01	Insurance- Property (A)	17,878.00		0.00	17,878.00	18,737.00
Subtotal [14A] Insurance on Property		17,878.00		0.00	17,878.00	18,737.00
Subgroup : [14B] Insurance of Automobiles						
8500-11	Insurance Vehicles	12,979.00		0.00	12,979.00	13,220.00
Subtotal [14B] Insurance of Automobiles		12,979.00		0.00	12,979.00	13,220.00
Subgroup : [14C2] Fire and Extended Coverage						
4100-05	Insurance- Liability	32,788.00		0.00	32,788.00	37,208.00
Subtotal [14C2] Fire and Extended Coverage		32,788.00		0.00	32,788.00	37,208.00
Subgroup : [14C3] Other						
4075-00	Director & Officer Liability Insurance	23,387.00	RJE - 7	(11,388.75)	11,998.25	11,996.00
				(11,388.75)		
4100-61	Private Cyber Liability	4,143.00		0.00	4,143.00	0.00
Subtotal [14C3] Other		27,530.00		(11,388.75)	16,141.25	11,996.00
Total [27] Interest and Insurance		106,781.00		(11,388.75)	95,392.25	96,430.00
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
3502-01	Room Sales - Title XIX	(3,221,731.00)		0.00	(3,221,731.00)	(3,156,743.00)
Subtotal [1A] Medicaid Residents (CT only)		(3,221,731.00)		0.00	(3,221,731.00)	(3,156,743.00)
Subgroup : [1B] Medicaid room and board contractual allowance						
3502-02	Contract Allowance - Title XIX	990,378.00		0.00	990,378.00	949,592.00
Subtotal [1B] Medicaid room and board contractual allowance		990,378.00		0.00	990,378.00	949,592.00
Subgroup : [3A] Medicare Residents (All inclusive)						
3503-01	Room Sales Medicare	(1,876,046.00)		0.00	(1,876,046.00)	(1,966,212.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,876,046.00)		0.00	(1,876,046.00)	(1,966,212.00)
Subgroup : [3B] Medicare room and board contractual allowance						
3503-02	Contract Allowance - MED A	(1,083,846.00)		0.00	(1,083,846.00)	(1,061,032.00)
3503-14	Med A C/A 2% Sequestration	52,876.00		0.00	52,876.00	53,268.00
Subtotal [3B] Medicare room and board contractual allowance		(1,030,970.00)		0.00	(1,030,970.00)	(1,007,764.00)
Subgroup : [4A] Private-pay residents and other						
3501-01	Room Sales Private	(1,480,444.00)		0.00	(1,480,444.00)	(1,371,352.00)
3501-11	Bed Hold - Private	(2,400.00)		0.00	(2,400.00)	(1,639.00)
3501-12	Room Differential - Private	(8,840.00)		0.00	(8,840.00)	(15,984.00)
3504-01	Room Sales - Managed Care	(258,780.00)		0.00	(258,780.00)	(483,964.00)
3505-01	Room Sales - Hospice	(112,270.00)		0.00	(112,270.00)	(321,652.00)

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
3506-01	Room Sales - Insurance	(2,730.00)		0.00	(2,730.00)	(11,186.00)
Marcum 108	Workers Comp Profit Share	0.00		0.00	0.00	(1,851.00)
Subtotal [4A] Private-pay residents and other		(1,865,464.00)		0.00	(1,865,464.00)	(2,207,628.00)
Subgroup : [4B] Private-pay room and board contractual allowance						
3504-02	Contract Allow - Managed Care	(32,488.00)		0.00	(32,488.00)	(45,008.00)
3505-02	Contract Allowance - Hospice	36,560.00		0.00	36,560.00	102,060.00
3506-02	Contract Allowance - Insurance	790.00		0.00	790.00	48.00
Subtotal [4B] Private-pay room and board contractual allowance		4,862.00		0.00	4,862.00	57,100.00
Subgroup : [5A] Prescription Drugs - Medicare						
3503-04	Pharmacy - Med A	(477,357.00)		0.00	(477,357.00)	(462,189.00)
Subtotal [5A] Prescription Drugs - Medicare		(477,357.00)		0.00	(477,357.00)	(462,189.00)
Subgroup : [5C] Prescription Drugs - Non-medicare						
3501-03	Pharmacy - Private	(57.00)		0.00	(57.00)	0.00
3502-04	Pharmacy - MCD	(5,813.00)		0.00	(5,813.00)	(4,829.00)
3504-04	Pharmacy - MGD	(54,375.00)		0.00	(54,375.00)	(123,329.00)
3505-03	Pharmacy - Hospice	(401.00)		0.00	(401.00)	(623.00)
3506-03	Insurance - Pharmace	(609.00)		0.00	(609.00)	(3,313.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(61,255.00)		0.00	(61,255.00)	(132,094.00)
Subgroup : [6A] Medical Supplies - Medicare						
3503-03	Medical Supplies Med A	(21,636.00)		0.00	(21,636.00)	(8,891.00)
Subtotal [6A] Medical Supplies - Medicare		(21,636.00)		0.00	(21,636.00)	(8,891.00)
Subgroup : [6C] Medical Supplies - Non-medicare						
3502-03	Medical Supplies - MCD	(4,214.00)		0.00	(4,214.00)	(1,149.00)
3504-03	Medical Supplies - MGD	(421.00)		0.00	(421.00)	(1,830.00)
3506-10	Insurance Medical Supplies	3,430.00		0.00	3,430.00	0.00
Subtotal [6C] Medical Supplies - Non-medicare		(1,205.00)		0.00	(1,205.00)	(2,979.00)
Subgroup : [7A] Physical Therapy - Medicare						
3503-07	Physical Therapy - Med A	(1,261,280.00)		0.00	(1,261,280.00)	(1,284,440.00)
3510-01	Physical Therapy - MCR B	(272,801.00)		0.00	(272,801.00)	(125,209.00)
Subtotal [7A] Physical Therapy - Medicare		(1,534,081.00)		0.00	(1,534,081.00)	(1,409,649.00)
Subgroup : [7C] Physical Therapy - Non-medicare						
3501-06	Physical Therapy - Private	(5,750.00)		0.00	(5,750.00)	(4,300.00)
3502-07	Physical Therapy - MCD	(17,700.00)		0.00	(17,700.00)	(22,200.00)
3504-08	Physical Therapy - MGD	(139,400.00)		0.00	(139,400.00)	(259,240.00)
3506-06	Insurance - Physical Therapy	(1,700.00)		0.00	(1,700.00)	(8,900.00)
Subtotal [7C] Physical Therapy - Non-medicare		(164,550.00)		0.00	(164,550.00)	(294,640.00)
Subgroup : [8A] Speech Therapy - Medicare						
3503-09	Speech Therapy - Med A	(88,000.00)		0.00	(88,000.00)	(70,900.00)
3510-02	Speech Therapy - MCR B	(36,900.00)		0.00	(36,900.00)	(13,420.00)
Subtotal [8A] Speech Therapy - Medicare		(124,900.00)		0.00	(124,900.00)	(84,320.00)
Subgroup : [8C] Speech Therapy - Non-medicare						
3502-08	Speech Therapy - MCD	(1,500.00)		0.00	(1,500.00)	(480.00)
3504-09	Speech Therapy - MGD	(16,700.00)		0.00	(16,700.00)	(12,100.00)
Subtotal [8C] Speech Therapy - Non-medicare		(18,200.00)		0.00	(18,200.00)	(12,580.00)
Subgroup : [9A] Occupational Therapy - Medicare						
3503-08	Occupational Therapy - Med A	(1,384,340.00)		0.00	(1,384,340.00)	(1,463,550.00)
3510-03	Occupational Therapy - Med B	(391,390.00)		0.00	(391,390.00)	(170,040.00)
Subtotal [9A] Occupational Therapy - Medicare		(1,775,730.00)		0.00	(1,775,730.00)	(1,633,590.00)
Subgroup : [9C] Occupational Therapy - Non-medicare						
3502-09	Occupational Therapy - MCD	2,060.00		0.00	2,060.00	(2,300.00)
3504-10	Occupational Therapy - MGD	(151,200.00)		0.00	(151,200.00)	(289,130.00)
3506-08	Insurance - Occupational Therapy	(2,100.00)		0.00	(2,100.00)	(9,120.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(151,240.00)		0.00	(151,240.00)	(300,550.00)
Subgroup : [10A] Other - Medicare						
3503-06	Laboratory - Med A	(17,861.00)		0.00	(17,861.00)	(64,196.00)
3503-10	Equipment Rental - Med A	(16,667.00)		0.00	(16,667.00)	0.00
3503-11	Other Services - MCR	(6,721.00)		0.00	(6,721.00)	0.00
3503-12	Contract Allow - Ancillary - MCR	3,289,208.00		0.00	3,289,208.00	3,372,079.00
3503-13	Radiology - MCR	(15,299.00)		0.00	(15,299.00)	(17,914.00)
3510-05	Contract Allowance Ancillaries - MED B	412,949.00		0.00	412,949.00	197,056.00
3510-06	Med B C/A 2% Sequestration	3,675.00		0.00	3,675.00	1,112.00
Subtotal [10A] Other - Medicare		3,649,284.00		0.00	3,649,284.00	3,488,137.00
Subgroup : [10B] Other - Non-medicare						
3501-04	Oxygen Supplies & Rentals - Private	(1,299.00)		0.00	(1,299.00)	(4,216.00)
3502-10	Equipment Rental - MCD	(5,297.00)		0.00	(5,297.00)	0.00
3502-12	Contract Allow - MCD Ancillary	34,764.00		0.00	34,764.00	29,557.00
3504-06	Equipmnet Rental - MGD	(956.00)		0.00	(956.00)	0.00

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
3504-07	Laboratory - MGD	(1,705.00)		0.00	(1,705.00)	(13,057.00)
3504-12	Contract Allowance - Ancillary - MGD	365,848.00		0.00	365,848.00	706,158.00
3504-13	Radiology - MGD	(775.00)		0.00	(775.00)	(2,593.00)
3504-14	Managed Medicare Part B	(67,225.00)		0.00	(67,225.00)	(34,900.00)
3504-15	Managed Medicare B Contratual Allowance	44,414.00		0.00	44,414.00	19,451.00
3505-05	Contract Allowance - Ancillaries - Hospic	757.00		0.00	757.00	703.00
3505-06	Equipment Rental - Hospice	(265.00)		0.00	(265.00)	0.00
3505-07	Hospice - Medical Supplies	(130.00)		0.00	(130.00)	0.00
3506-05	Insurance - Lab	(38.00)		0.00	(38.00)	(21.00)
3506-11	Insurance - C/A Ancillaries	13.00		0.00	13.00	0.00
3540-00	Out Patient Therapy	(47,842.00)		0.00	(47,842.00)	(33,364.00)
3541-00	Cont. Adjustment Outpatient Therapy	96,942.00		0.00	96,942.00	41,566.00
3541-01	Outpt 2% C/A	108.00		0.00	108.00	105.00
3550-00	Guest Meal	(173.00)		0.00	(173.00)	0.00
3570-00	Flu Shots	0.00		0.00	0.00	(935.00)
Subtotal [10B] Other - Non-medicare		417,141.00		0.00	417,141.00	708,454.00
Subgroup : [11] Meals sold to guests, employees, and others						
3501-10	Other Services - Private	(7.00)		0.00	(7.00)	(600.00)
Subtotal [11] Meals sold to guests, employees, and others		(7.00)		0.00	(7.00)	(600.00)
Subgroup : [15] Interest Income						
3590-00	Interest Income - Acct. Rec.	0.00		0.00	0.00	(115.00)
9806-01	Interest Income	(4.00)		0.00	(4.00)	(54.00)
Subtotal [15] Interest Income		(4.00)		0.00	(4.00)	(169.00)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops						
3560-00	Beauty Shop	(7,290.00)		0.00	(7,290.00)	(10,454.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(7,290.00)		0.00	(7,290.00)	(10,454.00)
Subgroup : [18] Other Revenue						
3511-02	Other Income	(3,014.00)		0.00	(3,014.00)	(19,044.00)
9806-03	Other income	(961.00)		0.00	(961.00)	(3,655.00)
9806-04	Gain/Loss Disposition of Asset	(8,343.00)		0.00	(8,343.00)	(12,574.00)
Subtotal [18] Other Revenue		(12,318.00)		0.00	(12,318.00)	(35,273.00)
Total [30] Statement of Revenue		(7,282,319.00)		0.00	(7,282,319.00)	(7,523,042.00)
Group : [31 - 32] Assets						
Subgroup : [A1] Cash on Hand						
1103-00	Checking- Webster New	14,714.00		0.00	14,714.00	(5,180.00)
1103-01	Webster Resident Trust	25,490.00		0.00	25,490.00	13,997.00
1103-02	Webster Savings Account	1,009.00		0.00	1,009.00	1,008.00
1103-03	Webster Money Market	2,307.00		0.00	2,307.00	986.00
1103-04	Cash on Hand Operation	13.00		0.00	13.00	13.00
1103-05	Chelsea Money Market	273.00		0.00	273.00	1,312.00
1103-06	Webster Escrow	2,002.00		0.00	2,002.00	1,001.00
Subtotal [A1] Cash on Hand		45,808.00		0.00	45,808.00	13,137.00
Subgroup : [A2] Resident A/R						
1310	Accounts Receivable-Customer Deposits	0.00		0.00	0.00	218,399.00
1310-01	Accts Rec Xover MCR	9,620.00		0.00	9,620.00	13,115.00
1310-03	Accts Rec. Xover - Med B	8,600.00		0.00	8,600.00	4,573.00
1310-05	A/R Resident	200,210.00		0.00	200,210.00	222,644.00
1310-06	A/R Medicaid	(27,134.00)		0.00	(27,134.00)	421,324.00
1310-08	A/R - Outpatient Part B	28,003.00		0.00	28,003.00	24,220.00
1310-09	A/R Medicare	245,920.00		0.00	245,920.00	268,820.00
1310-10	A/R MGD Care	216,472.00		0.00	216,472.00	77,699.00
1310-11	A/R Hospice	38,108.00		0.00	38,108.00	45,875.00
1310-12	A/R Other	(12,347.00)		0.00	(12,347.00)	(10.00)
1310-13	A/R Medicare B	70,508.00		0.00	70,508.00	24,709.00
1310-14	A/R Insurance	135,850.00		0.00	135,850.00	110,137.00
1400-02	Accts Rec Due from VMI	247,702.00		0.00	247,702.00	257,362.00
1400-05	Accts Rec Allow for Bad Debt	(80,000.00)		0.00	(80,000.00)	(41,000.00)
Subtotal [A2] Resident A/R		1,081,512.00		0.00	1,081,512.00	1,647,867.00
Subgroup : [A3] Other A/R						
1400-03	Loans to Employees	2,827.00		0.00	2,827.00	4,263.00
Subtotal [A3] Other A/R		2,827.00		0.00	2,827.00	4,263.00
Subgroup : [A5] Prepaid Expenses						
1400-06	Prepaid Expenses	966.00		0.00	966.00	39,901.00
1400-07	Prepaid Insurance	14,253.00		0.00	14,253.00	18,181.00
1400-10	Prepaid Sub S Federal Taxes	42,178.00		0.00	42,178.00	63,474.00
1400-13	Prepaid Professional Leg/Acct	562.00		0.00	562.00	1,163.00
Subtotal [A5] Prepaid Expenses		57,959.00		0.00	57,959.00	122,719.00
Subgroup : [A8] Other Current Assets						
1311-00	Patient Refunds	2,811.00		0.00	2,811.00	1,471.00
Subtotal [A8] Other Current Assets		2,811.00		0.00	2,811.00	1,471.00
Subgroup : [B4] Leasehold Improvements						

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **=WPNAME()**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
1500-01	Leasehold Improvements	74,540.00		0.00	74,540.00	74,540.00
1500-02	AccumDepr Leasehold Improvements	(55,657.00)		0.00	(55,657.00)	(50,776.00)
Subtotal [B4] Leasehold Improvements		18,883.00		0.00	18,883.00	23,764.00
Subgroup : [B6] Movable Equipment						
1510-00	Computers	121,975.00		0.00	121,975.00	118,729.00
1510-01	Accumulated Depr Computers	(113,096.00)		0.00	(113,096.00)	(96,965.00)
1520-00	Equipment	127,129.00		0.00	127,129.00	98,787.00
1520-01	Accumulated Depr Equipment	(200,414.00)		0.00	(200,414.00)	(174,275.00)
1530-02	Cost Equip	154,050.00		0.00	154,050.00	154,050.00
Subtotal [B6] Movable Equipment		89,644.00		0.00	89,644.00	100,326.00
Subgroup : [B7] Motor Vehicles						
1530-01	Accumulated Depr Motor Vehicles	(81,625.00)		0.00	(81,625.00)	(129,718.00)
1530-05	Cost Silverado	26,690.00		0.00	26,690.00	26,690.00
1530-07	Cost - Eclipse	29,214.00		0.00	29,214.00	29,214.00
1530-08	Cost-Audi	0.00		0.00	0.00	47,578.00
1530-09	Cost-Toyota Truck	0.00		0.00	0.00	51,208.00
1530-11	Cost 2016 Subaru Outback	31,131.00		0.00	31,131.00	31,131.00
1530-12	Cost 2016 Honda Pilot	48,441.00		0.00	48,441.00	48,441.00
1530-13	Cost 2017 Honda CRV	36,980.00		0.00	36,980.00	0.00
Subtotal [B7] Motor Vehicles		90,831.00		0.00	90,831.00	104,544.00
Total [31 - 32] Assets		1,390,275.00		0.00	1,390,275.00	2,018,091.00
Group : [33 - 34] Liabilities						
Subgroup : [A1] Accounts Payable						
2101-04	Accounts Payable - Trade	(408,797.00)		0.00	(408,797.00)	(126,114.00)
Subtotal [A1] Accounts Payable		(408,797.00)		0.00	(408,797.00)	(126,114.00)
Subgroup : [A4] Accrued Payroll						
2400-01	Accrued Salaries & Wages	(74,165.00)		0.00	(74,165.00)	(57,690.00)
Subtotal [A4] Accrued Payroll		(74,165.00)		0.00	(74,165.00)	(57,690.00)
Subgroup : [A12] Other Current Liabilities						
2100-02	Line of Credit Webster	(305,007.00)		0.00	(305,007.00)	(272,135.00)
2100-04	Patient Rec Fund	(2,925.00)		0.00	(2,925.00)	(2,476.00)
2100-05	Suspense- Flexible Spending	9,488.00		0.00	9,488.00	8,573.00
2100-07	401(k) Payable	(1,122.00)		0.00	(1,122.00)	(560.00)
2100-08	HUD Suspense Account	0.00		0.00	0.00	6,248.00
2100-09	Customer Deposits	(15,485.00)		0.00	(15,485.00)	(225,271.00)
2100-13	Provider Tax Payable	(80,002.00)		0.00	(80,002.00)	(76,324.00)
2284	Auto Loans - CP	0.00		0.00	0.00	(23,411.00)
2400-07	Accrued Benefits	(3,106.00)		0.00	(3,106.00)	(4,157.00)
2400-13	Auto Loan-DW 2013 Audi	0.00		0.00	0.00	(4,771.00)
Subtotal [A12] Other Current Liabilities		(398,159.00)		0.00	(398,159.00)	(594,284.00)
Subgroup : [B1] Loans Payable Equipment						
2400-14	Auto Loan--2016 KL Subaru Outback	(22,437.00)		0.00	(22,437.00)	(22,333.00)
2400-15	Auto Loan-WGW 2016 Honda Pilot	(24,352.00)		0.00	(24,352.00)	(24,265.00)
2400-16	Auto Loan DW 2017 Honda CRV	(16,522.00)		0.00	(16,522.00)	0.00
Subtotal [B1] Loans Payable Equipment		(63,311.00)		0.00	(63,311.00)	(46,598.00)
Total [33 - 34] Liabilities		(944,432.00)		0.00	(944,432.00)	(824,686.00)
Group : [35] Equity						
Subgroup : [B2] Capital Stock						
2504-00	Common Stock	(1,000.00)		0.00	(1,000.00)	(1,000.00)
Subtotal [B2] Capital Stock		(1,000.00)		0.00	(1,000.00)	(1,000.00)
Subgroup : [B5] Cumulated Earnings						
2501-00	Retained Earnings	(774,738.00)		0.00	(774,738.00)	(1,245,084.00)
2503-00	Distribution of Stockholder	117,695.00		0.00	117,695.00	170,174.00
Subtotal [B5] Cumulated Earnings		(657,043.00)		0.00	(657,043.00)	(1,074,910.00)
Total [35] Equity		(658,043.00)		0.00	(658,043.00)	(1,075,910.00)
Sum of Account Groups		0.00		0.00	0.00	0.00
Net (Income) Loss		212,200.00		0.00	212,200.00	(117,495.00)

Client: **Beechwood Rehabilitation & Nursing Center**
 Engagement: **Medicaid - Beechwood Rehab 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01a		
Reclassify Mr. White's Salary to proper account				
6120a	Salaries - Owner		92,695.00	
4000-04	Salaries - Asst Administrative			92,695.00
Total			92,695.00	92,695.00
Reclassifying Journal Entries JE # 3		D.01b		
Reclassify Speech Therapy From PT				
8491	Outside Labor-Speech Therapy		65,640.80	
9000-26	Contract-Rehab Management			65,640.80
Total			65,640.80	65,640.80
Reclassifying Journal Entries JE # 4		D.01b		
Reclassify Occupational Therapy from PT				
9000-13	OT - Pool		347,404.74	
9000-26	Contract-Rehab Management			347,404.74
Total			347,404.74	347,404.74
Reclassifying Journal Entries JE # 5		D.01b		
Reclass Salaries OT to OT Labor Fees				
9000-05	Outside Labor ST		720.00	
9000-02	Salaries OT			720.00
Total			720.00	720.00
Reclassifying Journal Entries JE # 6		D.01b		
Reclass Misc. Expense "energy" to Utilities				
6420	Utilities - Electric		1,729.33	
4100-53	Miscellaneous Expense			1,729.33
Total			1,729.33	1,729.33
Reclassifying Journal Entries JE # 7		N.03		
To reclassify worker's comp insurance out of Director & Officer Insurance				
4130	Insurance - Workman's Comp (A)		11,388.75	
4075-00	Director & Officer Liability Insurance			11,388.75
Total			11,388.75	11,388.75



MYERS AND STAUFFER
CPA FIDELITY INVEST ACCOUNTING

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/29/2018
 Run Date: 1/29/2018

Provider Name: Beechwood Rehabilitation & Nursing Center
 Provider Number: 6221
 Period Ended: 9/30/17

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: