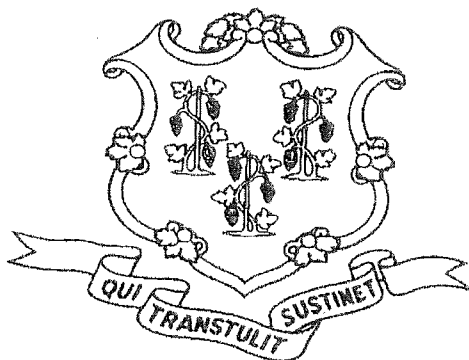


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 1157 Enfield Street, Enfield, CT 06082	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2435	RHNS	(Specify)	Medicare Provider 07-5195
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Medicaid Provider Numbers:	CCNH 9597	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway P	License No. 2435	Report for Year Ended 9/30/2019	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Scott Bullock			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 WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 1157 Enfield Street, Enfield, CT 06082				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/13/2020	
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 860-745-1641		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion I			Address (No. & Street, City, State, Zip) 1157 Enfield Street, Enfield, CT 06082		
License Numbers:	CCNH 2435	RHNS	(Specify)	Medicare Provider No. 07-5195	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
N/A					
Administrator					
Name of Administrator Scott Bullock			Nursing Home Administrator's License No.:	001486	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name N/A			License No.:		

General Information and Questionnaire Corporate Owners

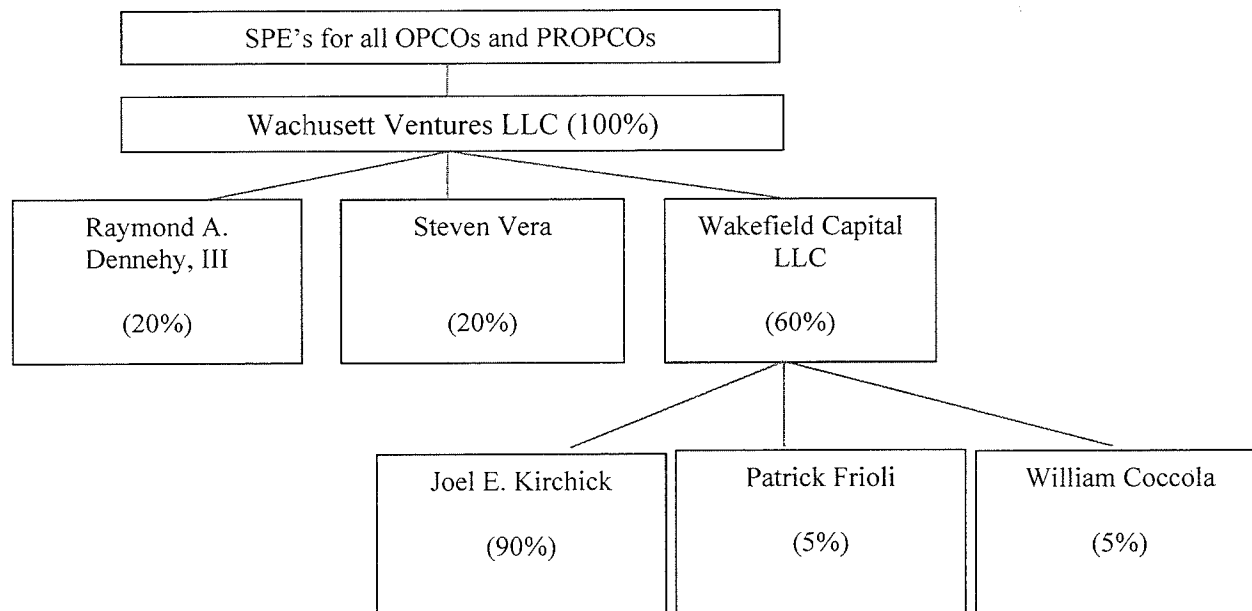
Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a P&	License No. 2435	Report for Year Ended 9/30/2019	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
N/A			



**General Information and Questionnaire
Related Parties***

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pa	License No. 2435	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Wachusett Ventures, LLC	36 Washington St., Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg. 16 / Line m12	677,488	608,164
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Park	2435	9/30/2019	5	37

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

N/A

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

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes 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	
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion			2435	9/30/2019			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							
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno NV 89502	<input type="radio"/>	<input checked="" type="radio"/>	Lease contract service fee, Omnisound 300 E, Omnicosound 500 Pro OmniStim FX2 Pro etc.	06/01/15	Monthly as need	17,175	17,175		
Mail Finance, 478 Wheelers Farm Rd., Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	02/05/15	Monthly as need	1,121	1,121		
First Data	<input type="radio"/>	<input checked="" type="radio"/>	Credit Card Machine	05/01/16	36 Months / Mthly	677	677		
Ecolab, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Dish Machine	11/01/14	24 Months / Mnthly	4,515	4,515		
Xerox Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	03/27/19	39 Months	4,886	4,886		
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***	28,374

* 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.

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

**General Information and Questionnaire
Accounting Basis**

Name of Facility WV-Parkway Pavilion of Enfield, C	License No. 2435	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Warf Drive, New Haven, CT 06511
2 CliftonLarsonAllen	300 Crown Colony Plaza, Ste 310, Quincy, MA 02169
3	
4	

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation, Advisory Reimbursement Services, A/P Processing	\$ 14,685
2 Assurance Services	\$ 8,400
3	\$
4	\$
	Charge for Services Provided
	\$ 23,085

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Town of Enfield Probate Court	860-253-6305
2 Siegel, O'Connor, O'Donnell & Beck, P.C.	860-727-8900
3 State Marshall - Grant Carragher	860-688-3468
4 CT Corporation	
5 State Marshall - Sharon Uhlman	860-306-5067

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

- 1 820 Enfield St, Enfield, CT 06511
- 2 150 Trumbull St., Hartford, CT 06103
- 3 340 Broad St., Windsor, CT 06095
- 4 PO Box 4349, Carol Stream, IL 60197
- 5 23 Hillcrest Dr, Strafford Springs, CT 06076

Services Provided by This Firm (*describe fully*)

1 Collections / Probate Court (Disallow)	\$ 450
2 General Matters Relating to Employees	\$ 964
3 Conservatorship (Disallow)	\$ 86
4 Domestic Representation	\$ 150
5 Conservatorship (Disallow)	\$ 79
	Charge for Services Provided
	\$ 1,729

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

Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &		2435			9/30/2019				8	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	130	130			130	130			130	130			
B. On last day of THIS report period	130	130			130	130			130	130			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	121	121			121	121			124	124			
B. As of midnight of THIS report period	117	117			124	124			117	117			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,625	4,625			3,600	3,600			1,025	1,025			
B. Medicaid (Conn.)	28,165	28,165			21,026	21,026			7,139	7,139			
C. Medicaid (other states)													
D. Private Pay	6,915	6,915			4,825	4,825			2,090	2,090			
E. State SSI for RCH													
F. Other (Specify) Mgd Carem Hospice, Insurance	3,604	3,604			2,662	2,662			942	942			
G. Total Care Days During Period (3A thru F)	43,309	43,309			32,113	32,113			11,196	11,196			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	438	438			304	304			134	134			
B. Other Bed Reserve Days	15	15			14	14			1	1			
5. Total Resident Days (3G + 4A + 4B)	43,762	43,762			32,431	32,431			11,331	11,331			

Schedule of Resident Statistics (Cont'd)

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a P	License No. 2435	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	13	75		29				
Per Diem Rate								
a. One bed rm.	Various	206.06		431.00				
b. Two bed rms.	Various	206.06		431.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,025	5,025		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,535	1,535		
2. Restorative Treatments				
C. Other	18,543	18,543		
D. Total Physical Therapy Treatments	25,103	25,103		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	853	853		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	225	225		
2. Restorative Treatments				
C. Other	3,555	3,555		
D. Total Speech Therapy Treatments	4,633	4,633		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,855	3,855		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,415	1,415		
2. Restorative Treatments				
C. Other	19,307	19,307		
D. Total Occupational Therapy Treatments	24,577	24,577		

Report of Expenditures - Salaries & Wages

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilio	License No. 2435	Report for Year Ended 9/30/2019	Page 10	of 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)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	170,384	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	187,318	7,615				
5. Dietary Service						
a. Head Dietitian	42,157	1,047				
b. Food Service Supervisor	56,821	1,872				
c. Dietary Workers	318,176	21,323				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	7,403	280				
b. Other Maintenance Workers	7,398	453				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	212,929	3,582				
b. RN						
1. Direct Care	686,440	17,493				
2. Administrative**	238,611	7,948				
c. LPN						
1. Direct Care	1,125,833	38,443				
2. Administrative**						
d. Aides and Attendants	1,621,065	89,606				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	134,940	6,109				
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	191,643	5,730				
n. Marketing	8,501	208				
o. Other (Specify)						
See Attached Schedule	40,395	1,824				
<i>A-13. Total Salary Expenditures</i>	5,050,014	205,613				

* 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					
Medical Record Assistant	\$ 33,513	1,585				
Respiratory Therapist	\$ 6,882	239				
Total	\$ 40,395	1,824	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Medical Service	\$ 24,700	Monthly				
Psychological Services	\$ 1,000	No Hours				
IV Consulting	\$ 28,260	Monthly				
Nurse Consultant	\$ 12,919	Monthly				
Total	\$ 66,879	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health				2435	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
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.

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	
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &				2435	9/30/2019			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***										
Scott Bullock	170,384			Non Discrim	Administrator	2,080	2			
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.

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway	2435	9/30/2019	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						
2. Dentist	11,746	Monthly				
3. Pharmacist	20,929	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	435,221	6,144				
b. Other						
6. Social Worker	12,300	164				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	19,800	154				
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)						
9. Speech Therapist						
a. Resident Care	89,489	1,158				
b. Other						
10. Occupational Therapist						
a. Resident Care	426,399	6,144				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	17,378	267				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	11,970	443				
d. Other						
12. Other (Specify) See Attached Schedule	66,879					
B-13 Total Fees Paid in Lieu of Salaries	1,112,111	14,474				

* 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		License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pav		2435	9/30/2019		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Paragon Rehabilitation, 303 N Hurstbourne Pkwy, Louisville, KY 40222	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Therapy, 850 Silas Deane Highway 2nd Floor, Wethersfield, CT 06109	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, 507 East Main St, Ste 308, Torrington, CT 06790	Nurse Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Darshan J. Shah, MD LLC, 139 Hazard Ave, Bldg 4 Suite 14, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Younus F. Masih MD, 15 Palomba Drive, Suite 7, Enfield, CT 06082	Medical Service	<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		
Pharmerica, PO Box 409251, Atlanta, GA 30384	Pharmacist / IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
William H. Johnson, INC. PO Box 1354, Belchertown	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ReadyNurse Staffing Services	Nursing PS	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services, Inc.	Nursing PS	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Worldwide Staffing, 175 Dwight Road, Suite 202, Longmeadow, MA 01106	Nursing PS	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC, 405 Park Avenue, New York, NY 10022	Nursing PS	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkw	2435	9/30/2019		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 153,212	153,212			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 395,275	395,275			
5. Health Insurance	\$ 327,342	327,342			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 1,697	1,697			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 9,213	9,213			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 634,270	634,270			
d. Accounting and Auditing	\$ 23,085	23,085			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 1,158	1,158			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 41,569	41,569			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 21,530	21,530			
2. Cellular Phones	\$ 4,938	4,938			
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*	\$ 61,185	61,185			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 250	250			
3. Resident Day User Fee	\$ 771,014	771,014			
Subtotal	\$ 2,445,738	2,445,738			

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Emp Ben-Other	\$ 231		
Emp Ben-Empl Hlth & Welfare	\$ 944		
Emp Ben-Employee Background Chk	\$ 7,092		
Emp Ben-Employee Drug Screen	\$ 946		
Total	\$ 9,213	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Taxes (CBT)	\$ 250		
Total	\$ 250	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pa	2435	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,445,738	2,445,738			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 4,781	4,781			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 1,846	1,846			
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 8,984	8,984			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 3,046	3,046			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 6,475	6,475			
4. Fund-Raising***	\$				
5. Medical Records	\$ 4,990	4,990			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,743	2,743			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 7,440	7,440			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 7,153	7,153			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 325,172	325,172			
12. Administrative Management Services**	\$ 677,488	677,488			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 149,157	149,157			
C-14 Total Administrative & General Expenditures	\$ 3,645,013	3,645,013			

* 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		
Marketing	\$ 1,136		
Advertising	\$ 70		
Public Relations	\$ 3,380		
Marketing	\$ 1,889		
Total Other Advertising	\$ 6,475	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CT Association of Healthcare Facilities	\$ 7,440		
Total Dues	\$ 7,440	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Storage Fees	\$ 2,383		
Employee Expense	\$ (175)		
Travel/Hotel	\$ 395		
Utilities - Internet	\$ 2,030		
Licenses & Permits	\$ 1,766		
Bank Service Charge	\$ 46,455		
Fines & Penalties	\$ 70,450		
Software	\$ 550		
Contract Buyout	\$ 13,000		
Contract Buyout	\$ 6,000		
Contract Buyout	\$ 2,500		
Fin Charges-Unused Line Fee	\$ 5,818		
Ask my Accountant	\$ (2,015)		
Total Other Administrative and General	\$ 149,157	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
WV-Parkway Pavilion of Enfield, CT d/b/	2435	9/30/2019	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Wachusett Ventures, LLC	677,488	Management Company	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pa		2435	9/30/2019		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 272,038	272,038				
2. Non-Food Supplies	\$ 75,973	75,973				
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 596	596				
c. Other (Specify) _____ Other Dietary Supplies	\$ 1,382	1,382				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 349,989	349,989				
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
F. Resident Meals: Total no. of meals served per day:*						
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No				
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pav		2435	9/30/2019	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. \$				
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)	\$	182,928	182,928		
c. Other (Specify)	\$				
3D. Total Laundry Expenditures (3a + b + c)	\$	182,928	182,928		
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Park		2435	9/30/2019		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	203	203		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	272,323	272,323		
C. Other (<i>Specify</i>)		\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	272,526	272,526		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	297,249	297,249		
b.	Medicine Cabinet Drugs	\$	29,921	29,921		
c.	Medical and Therapeutic Supplies	\$	91,253	91,253		
d.	Ambulance/Limousine***	\$	7,296	7,296		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	46,753	46,753		
f.	X-rays and Related Radiological Procedures***	\$	16,278	16,278		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	53,032	53,032		
i.	Recreation	\$	22,495	22,495		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	126,907	126,907		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	691,184	691,184		

* 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		
Food Purch - Tube Feeding (Disallow)	\$ 972		
Supp - Wound Care (Disallow)	\$ 15,379		
Supp - Prosthetic Device (Disallow)	\$ 3,153		
Supp - Respiratory Supplies (Disallow)	\$ 6,400		
Medical Equip Lease (Disallow)	\$ 3,219		
Supp - Phys Therapy	\$ 67		
Supp - Routine Hygiene	\$ 9,701		
Supp - Incontinent Supplies	\$ 60,229		
Bariatric Equipment (Disallow)	\$ 387		
Wound Vacs (Disallow)	\$ 2,448		
Specialty Beds (Disallow)	\$ 2,693		
Air Mattresses (Disallow)	\$ 1,215		
Nursing Equip (Disallow)	\$ 60		
Low Airloss Mattress (Disallow)	\$ 6,853		
Alt Press Air Mattress (Disallow)	\$ 13		
Wheelchairs (Disallow)	\$ 2,204		
Replace of Res. Personal Prop. (Disallow)	\$ 1,846		
Food Purch - Tube Feeding (Disallow)	\$ 2,279		
Supp - IV (Disallow)	\$ 1,603		
Supp-Pharmacy (Disallow)	\$ 2,547		
Med Equip - Pharmacy (Disallow)	\$ 576		
Supp - Physical Therapy	\$ 994		
Supp - Occupational Therapy (Disallow)	\$ 2,069		
Total Other Resident Care	\$ 126,907	\$ -	\$ -

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

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Reh				License No. 2435	Report for Year Ended 9/30/2019	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
PointClickCare	PO Box 674802 Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software/Monthly Billing	22,579			15	9b
VCPI	111 W. Michigan St. Milwaukee, WI 53203	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	25,367			16	m11
Asentis Solutions	201, Jacksonville, FL 32256	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	30,484			16	m11
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	182,928			19	3b
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	272,323			20	4b
Bill's Landscaping LLC	275 Brainard Rd, Enfield, CT 06082	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	33,814			22	6f
USA Waste and Recycling	16 Shoham Rd, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	35,981			22	6f
Smartlinx	111 S. Wood Ave., Ste 400, Iselin, NJ 08830	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	26,914			16	m11
Facilities Compliance Services, LLC	2210 West Main St., Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	101,126			22	6f
William H. Johnson	PO Box 1354, Belchertwon, MA 01007	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Social Services	12,300			13	B6
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Pa	2435	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 26,419	26,419				
b. Heat	\$ 25,754	25,754				
c. Light & Power	\$ 138,878	138,878				
d. Water	\$ 64,137	64,137				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 28,374	28,374				
f. Other (<i>itemize</i>)	\$ 264,965	264,965				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 548,527	548,527				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 57,627	57,627				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 53,972	53,972				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 111,599	111,599				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 3,783	3,783				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 3,783	3,783				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,265,229	1,265,229				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 235,670	235,670				
c. Personal property taxes	\$ 8,714	8,714				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,624,995	1,624,995				

* 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		
Pro Fees- Maintenance	\$ 117,929		
Supp-Maintenance	\$ 22,511		
Minor Equip Purchase	\$ 22		
R&M-Building	\$ 19,867		
R&M-Garbage	\$ 37,869		
R&M-Pest Control	\$ 2,239		
R&M-Hazardous Waste	\$ 1,259		
R&M-Maintenance Contracts	\$ 62,626		
Supp-Forms	\$ 643		
Total Other Repairs and Maintenance	\$ 264,965	\$ -	\$ -

Depreciation Schedule

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &				License No. 2435		Report for Year Ended 9/30/2019			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	922,452		922,452	179,546	S/L	Various	57,627					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal								57,627				
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.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	472,654		472,654	151,287	S/L	Various	50,383	
b. Disposals (attach schedule)												
			Var	Var	(17,944)				S/L	Various	(1,794)	
c. Acquired during this report period (attach schedule)												
			Var	Var	57,264		57,264		S/L	Various	5,383	
D-3. Subtotal												53,972
E. Total Depreciation												111,599

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:				
	Laptops	\$ 1,940		\$ 388
	Timeclock	\$ 3,078		\$ 308
	Hot Water Tanks	\$ 8,211		\$ 821
	5 Ton RTU Replacement	\$ 13,762		\$ 1,376
	Thermostats, Etc.	\$ 1,349		\$ 135
	Generator Muffler	\$ 3,071		\$ 408
	Electric Bed Frames	\$ 3,175		\$ 371
	Wander Guard/Bracelets	\$ 6,461		\$ 646
	Bixer/RoboCoupe	\$ 3,848		\$ 385
	Replacement Compressor	\$ 3,602		\$ 300
	Badge Machine	\$ 2,453		\$ 245
	Washer	\$ 6,314		0
	Total additions for Movable Equipment	\$ 57,264		\$ 5,383 *
Deletions:				
	Various Asset Disposals FY19	\$ (17,944)		\$ (1,794)
	Total deletions for Movable Equipment	\$ (17,944)		\$ (1,794) **

*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:				
	HVAC Work	\$ 3,041		\$ 203
	Door Renovations	\$ 2,325		\$ 233
	Door Renovations	\$ 2,620		0
	Total additions for Leasehold Improvement	\$ 7,986		\$ 436 *
Deletions:				
	120 Gallon Hot Water Tank	\$ (1,695)		
	PTAC Heat Pump Unit	\$ (669)		
	Repairs to Roof	\$ (2,475)		
	Total deletions for Leasehold Improvement	\$ (4,839)		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion			2435		9/30/2019			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	39,685	3,485	S/L	Var	3,347	
2. Disposals (attach schedule)	Var	Var	Various	(4,839)		S/L	Var		
3. Acquired during this report period (attach schedule)	Var	Var	Various	7,986		S/L	Var	436	
C-4. Subtotal									3,783
D. Total Amortization									3,783

* 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.

Parkway Pavilion Health & Rehabilitation Center
 Depreciation Schedule
 September 30, 2019

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>2017 Accum Depr.</u>	<u>2018 Depreciation</u>	<u>2018 Accum Depr.</u>	<u>2019 Depreciation</u>	<u>2019 Accum Depr.</u>	<u>NBV</u>
Leasehold Improvements											
<u>2015 Additions</u>											
10350346	PPE - Leasehold Improvements	120 Gallon Hot Water Tank	7/31/2015	1,695	10	511	170	681	-	-	-
22961970	PPE - Leasehold Improvements	PTAC Heat Pump Unit	8/31/2015	669	10	202	67	269	-	-	-
10358665	PPE - Leasehold Improvements	Repairs to Roof	2/28/2015	2,475	10	746	248	994	-	-	-
Total Additions 2015				4,839		1,459	485	1,944	-	-	-
<u>2019 Disposals</u>											
	PPE - Leasehold Improvements	Asset Disposals		(4,839)				(1,944)			
<u>2017 Additions</u>											
16205	PPE - Leasehold Improvements	Installed New Double Doors	1/11/2017	1,496	20	75	75	150	75	225	1,271
16205	PPE - Leasehold Improvements	Installed New Double Doors	1/12/2017	1,268	20	63	63	126	63	189	1,079
Total Additions 2017				2,764		138	138	276	138	414	2,350
<u>2018 Additions</u>											
	PPE - Leasehold Improvements	SPRINKLER INSTALL	6/7/2017	2,500	10	-	250	250	250	500	2,000
	PPE - Leasehold Improvements	Door	11/3/2017	3,500	10	-	350	350	350	700	2,800
	PPE - Leasehold Improvements	Boiler work	12/31/2017	7,588	10	-	759	759	759	1,518	6,070
	PPE - Leasehold Improvements	Boiler work	2/19/2018	8,356	10	-	836	836	836	1,672	6,684
	PPE - Leasehold Improvements	Replace heat exchange (roof top)	4/13/2018	4,500	10	-	450	450	450	900	3,600
	PPE - Leasehold Improvements	Metal doors	5/17/2018	4,513	10	-	451	451	451	902	3,611
	PPE - Leasehold Improvements	Replace back flow	6/6/2018	1,125	10	-	113	113	113	226	899
Total Additions 2018				32,082		-	3,209	3,209	3,209	6,418	25,664
<u>2019 Additions</u>											
	PPE - Leasehold Improvements	HVAC Work	4/30/2019	3,041	15				203	203	2,838
	PPE - Leasehold Improvements	Door Renovations	4/10/2019	2,325	10				233	233	2,093
	PPE - Leasehold Improvements	Door Renovations	8/1/2019	2,620	10				-	-	2,620
Total Additions 2019				7,986		-	-	-	435	435	7,551
Total Leasehold Improvements				42,832		1,597	3,832	3,485	3,782	7,267	35,565
Movable Equipment											
<u>2015 Additions</u>											
10277345	PPE - Information Technology	4 Computers	12/31/2014	3,569	5	2,150	714	2,864	705	3,569	-
10277345	PPE - Information Technology	4 Computers	12/31/2014	2,324	5	1,400	465	1,865	459	2,324	-
10229699	PPE - Information Technology	Check Scanner for Facility	11/30/2014	691	5	416	138	554	137	691	-
10297162	PPE - Information Technology	Cisco Catalyst	2/28/2015	3,405	5	2,050	681	2,731	674	3,405	-
22853873	PPE - Furniture & Equipment	Digital Life Scale - 600lb	6/30/2015	715	10	216	72	288	72	360	355
10267501	PPE - Furniture & Equipment	Time Clock	12/31/2014	5,965	10	1,797	597	2,394	597	2,991	2,974
Total Additions 2015				16,669		8,029	2,667	10,696	2,644	13,340	3,329
<u>2016 Additions</u>											
23199318	PPE - Furniture & Equipment	Tray & silverware cart	10/29/2015	1,250	10	251	125	376	125	501	749
23191761	PPE - Furniture & Equipment	Digital lift scale	10/26/2015	715	10	144	72	216	72	288	427

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
23193625	PPE - Furniture & Equipment	Food processor continous feed	10/27/2015	4,282	10	861	428	1,289	428	1,717	2,565
Total Additions 2016				6,247		1,256	625	1,881	625	2,506	3,741
<u>2018 Additions</u>											
	PPE - Furniture & Equipment	Bladder Machine		8,322	5	-	1,664	1,664	1,664	3,328	4,994
	PPE - Furniture & Equipment	Generator work		3,151	5	-	630	630	630	1,260	1,891
	PPE - Furniture & Equipment	Washer repair		2,529	5	-	506	506	506	1,012	1,517
	PPE - Furniture & Equipment	Misc. Equipment		6,290	5	-	1,258	1,258	1,258	2,516	3,774
Total Additions 2017				20,292		-	4,058	4,058	4,058	8,116	12,176
<u>2019 Additions</u>											
	PPE - Furniture & Equipment	Laptops	10/31/2018	1,940	5				388	388	1,552
	PPE - Furniture & Equipment	Timeclock	11/15/2018	3,078	10				308	308	2,770
	PPE - Furniture & Equipment	Hot Water Tanks	2/28/2019	8,211	10				821	821	7,390
	PPE - Furniture & Equipment	5 Ton RTU Replacement	1/31/2019	13,762	10				1,376	1,376	12,386
	PPE - Furniture & Equipment	Thermostats, Etc.	1/31/2019	1,349	10				135	135	1,214
	PPE - Furniture & Equipment	Generator Muffler	2/1/2019	3,071					408	408	2,663
	PPE - Furniture & Equipment	Electric Bed Frames	3/18/2019	3,175					371	371	2,804
	PPE - Furniture & Equipment	Wander Guard/Bracelets	5/16/2019	6,461	10				646	646	5,815
	PPE - Furniture & Equipment	Blixer/RoboCoupe	7/19/2019	3,848	10				385	385	3,463
	PPE - Furniture & Equipment	Replace Compressor	7/23/2019	3,602	12				300	300	3,302
	PPE - Furniture & Equipment	Badge Machine	8/27/2019	2,453	10				245	245	2,208
	PPE - Furniture & Equipment	Washer	9/6/2019	6,314	10				-	-	6,314
				57,264		-	-	-	5,383	5,383	51,881
<u>2019 Disposal</u>											
	PPE - Furniture & Equipment	Various Asset Disposals FY19		(17,944)	10				(1,794.40)	(1,794)	(16,150)
Total Movable Equipment				82,528		9,285	7,350	16,635	10,916	27,551	54,977
Per Cost Report				125,360		10,882	11,182	20,120	14,698	34,818	90,542
Per Trial Balance				125,360		-	-	-	14,180	19,665	105,695
Variance				-		10,882	11,182	20,120	518	15,153	(15,153)

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
Realty Entity - Building Improvements											
<i>2015 Additions</i>											
N/A	Realty - Building Improvements	Doors/Door Hardware	9/30/2015	51,881	15	7,816	3,459	11,275	3,459	14,734	37,147
N/A	Realty - Building Improvements	Windows	9/30/2015	12,604	20	1,476	630	2,106	630	2,736	9,868
N/A	Realty - Building Improvements	Shower Rooms	9/30/2015	24,613	20	2,883	1,231	4,114	1,231	5,345	19,268
N/A	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	22,926	20	2,685	1,146	3,831	1,146	4,977	17,949
N/A	Realty - Building Improvements	Exterior Repair	9/30/2015	2,475	20	290	124	414	124	538	1,937
N/A	Realty - Building Improvements	HVAC/Ductwork	9/30/2015	19,812	15	2,984	1,321	4,305	1,321	5,626	14,186
N/A	Realty - Building Improvements	Site Cost	9/30/2015	12,070	20	1,414	604	2,018	604	2,622	9,448
N/A	Realty - Building Improvements	Paint	9/30/2015	90,000	10	19,589	9,000	28,589	9,000	37,589	52,411
N/A	Realty - Building Improvements	Flooring	9/30/2015	43,816	15	6,600	2,921	9,521	2,921	12,442	31,374
N/A	Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	18,809	20	2,203	940	3,143	940	4,083	14,726
N/A	Realty - Building Improvements	General Conditions	9/30/2015	3,266	20	382	163	545	163	708	2,558
N/A	Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	61,954	20	7,257	3,098	10,355	3,098	13,453	48,501
<i>2016 Additions</i>											
N/A	Realty - Building Improvements	Ceilings	9/30/2016	408	20	41	20	61	20	81	327
N/A	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2016	3,044	20	306	152	458	152	610	2,434
N/A	Realty - Building Improvements	Exterior Repair	9/30/2016	6,694	20	673	335	1,008	335	1,343	5,351
N/A	Realty - Building Improvements	Paint	9/30/2016	19,843	10	3,990	1,984	5,974	1,984	7,958	11,885
N/A	Realty - Building Improvements	Flooring	9/30/2016	243	15	32	16	48	16	64	179
N/A	Realty - Building Improvements	Millwork	9/30/2016	49,959	20	5,023	2,498	7,521	2,498	10,019	39,940
N/A	Realty - Building Improvements	Signage	9/30/2016	93	10	18	9	27	9	36	57
N/A	Realty - Building Improvements	General Conditions	9/30/2016	11,996	20	1,206	600	1,806	600	2,406	9,590
N/A	Realty - Building Improvements	CO # 2 Additional Flooring Work	9/30/2016	11,394	20	1,146	570	1,716	570	2,286	9,108
N/A	Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	10,360	20	1,042	518	1,560	518	2,078	8,282
N/A	Realty - Building Improvements	SL Fee 18%	9/30/2016	55,012	20	5,532	2,751	8,283	2,751	11,034	43,978
N/A	Realty - Building Improvements	Windows	9/30/2016	4,019	20	404	201	605	201	806	3,213
N/A	Realty - Building Improvements	Ceilings	9/30/2016	5,981	20	601	299	900	299	1,199	4,782
N/A	Realty - Building Improvements	Shower Rooms	9/30/2016	3,450	20	347	173	520	173	693	2,757
N/A	Realty - Building Improvements	Exterior Repair	9/30/2016	8,759	20	881	438	1,319	438	1,757	7,002
N/A	Realty - Building Improvements	Paint	9/30/2016	22,767	10	4,579	2,277	6,856	2,277	9,133	13,634
N/A	Realty - Building Improvements	Flooring	9/30/2016	117,565	15	15,761	7,838	23,599	7,838	31,437	86,128
N/A	Realty - Building Improvements	Millwork	9/30/2016	102,000	20	10,256	5,100	15,356	5,100	20,456	81,544
N/A	Realty - Building Improvements	Hand Rail / Corner Guards	9/30/2016	12,604	10	2,534	1,260	3,794	1,260	5,054	7,550
N/A	Realty - Building Improvements	Signage	9/30/2016	6,989	10	1,406	699	2,105	699	2,804	4,185
N/A	Realty - Building Improvements	General Conditions	9/30/2016	20,065	20	2,017	1,003	3,020	1,003	4,023	16,042
N/A	Realty - Building Improvements	Contingency	9/30/2016	3,200	20	322	160	482	160	642	2,558
N/A	Realty - Building Improvements	SL Fee 18%	9/30/2016	81,781	20	8,223	4,089	12,312	4,089	16,401	65,380
Total Additions				922,452		121,919	57,627	179,546	57,627	237,173	685,279

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
Realty Entity - Movable Equipment											
<i>2015 Additions</i>											
N/A	Realty - Movable Equip	FF&E	9/30/2015	75,896	10	20,323	7,590	27,913	7,590	35,503	40,393
N/A	Realty - Movable Equip	Soft Goods	9/30/2015	6,764	10	1,472	676	2,148	676	2,824	3,940
<i>2016 Additions</i>											
N/A	Realty - Movable Equip	Soft Goods	9/30/2016	98,340	10	19,775	9,834	29,609	9,834	39,443	58,897
N/A	Realty - Movable Equip	FF&E	9/30/2016	69,427	10	13,962	6,943	20,905	6,943	27,848	41,579
N/A	Realty - Movable Equip	FF&E	9/30/2016	129,528	10	26,047	12,953	39,000	12,953	51,953	77,575
N/A	Realty - Movable Equip	CO # 1 Dressers Add	9/30/2016	49,012	10	9,856	4,901	14,757	4,901	19,658	29,354
<i>2017 Additions</i>											
N/A	Deferred Lease Cost	Leased Equipment	10/31/2016	285	3	95	95	190	95	285	-
N/A	Deferred Lease Cost	Leased Equipment	2/28/2017	98	3	33	33	66	32	98	-
N/A	Deferred Lease Cost	Leased Equipment	3/31/2017	96	3	32	32	64	32	96	-
Total Additions				429,446		91,595	43,057	134,652	43,056	177,708	251,738
Total Realty Entity Assets				1,351,898		213,514	100,684	314,198	100,683	414,881	937,017
Total Assets				1,477,258		224,396	111,866	334,318	115,381	449,699	1,027,559

F/S vs C/R NBV - Page 31, Line B9 15,153
F/S vs C/R Depreciation - Page 36, Line F1 (101,201)
Reserve For Leasehold Properties - Page 35, Line A4 937,017

Page 23 & 24							
Building	922,452	121,919	57,627	179,546	57,627	237,173	685,279
Movable	511,974	100,880	50,407	151,287	53,972	205,259	306,715
Leasehold	42,832	1,597	3,832	3,485	3,782	7,267	35,565
Page 31							
Leasehold	42,832	1,597	3,832	3,485	3,782	7,267	35,565
Movable	82,528	9,285	7,350	16,635	10,916	27,551	54,977
Page 32							
Building	922,452	121,919	57,627	179,546	57,627	237,173	685,279
Movable	429,446	91,595	43,057	134,652	43,056	177,708	251,738

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT		2435	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, C		2435		9/30/2019		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 (<i>Specify</i>)				\$			
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 (<i>Specify</i>) Loan Interest/Other Interest				\$	199,123	199,123	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	199,123	199,123	
14. Insurance							
a. Insurance on Property (buildings only)				\$	37,810	37,810	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (<i>Blanket Coverage</i>)				\$	95,948	95,948	
2. Fire and Extended Coverage				\$			
3. Other (<i>Specify</i>) Cyber Ins/D&O Ins				\$	6,265	6,265	
14d. Total Insurance Expenditures (14a + b + c)				\$	140,023	140,023	
15. Total All Expenditures (A-13 thru C-14)				\$	13,816,433	13,816,433	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion I				2435	9/30/2019	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	\$ 15,383	15,383		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 29,260	29,260		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 634,270	634,270		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 615	615		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,498	3,498		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 6,475	6,475		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$ 342,407	342,407		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 98,163	98,163		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
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)				\$ 1,130,071	1,130,071		

* All except "Help Wanted".

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

(Carry Subtotal forward to next page)

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary	\$ 8,501		
10	12o	Respiratory Therapist Salary	\$ 6,882		
Total Other Salaries Adjustment			\$ 15,383	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Psychological Services	\$ 1,000		
13	B12	IV Consulting	\$ 28,260		
Total Other Fees Adjustments			\$ 29,260	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines & Penalties	\$ 70,450		
16	m13	Fin Charges-Unused Line Fee	\$ 5,818		
16	m13	Contract Buyout	\$ 13,000		
16	m13	Contract Buyout	\$ 6,000		
16	m13	Contract Buyout	\$ 2,500		
16	m13	Travel/Hotel	\$ 395		
Total Other A&G Adjustments			\$ 98,163	\$ -	\$ -

**Parkway Pavilion Health & Rehabilitation Center
Disallowance Schedule for Cell Phones
September 30, 2019**

	<u>Amount</u>	
Total Cell Phone Expense	4,938	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,440	
Days in Cost Report 365 / 365 Days	<u>100.00%</u>	
Revised Total Allowable Cost	\$ 1,440	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 3,498</u></u>	

**Parkway Pavilion Health & Rehabilitation Center
 Calculation of Allowable Management Fee
 September 30, 2019**

<u>Description</u>	<u>Amount</u>
Management fees Charged	677,488
Patient Days	43,762 Page 8 of C/R
Imputed Days - 90% Occupancy	42,705 Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 15.48
PPD Allowance Per Rate Agreement	7.58 J.01a
2019 CPI Increase - 1.0140%	<u>1.0140% J.01b</u>
PPD Allowance 9/30/2019	<u>7.66</u>
Amount over (Under)	\$ 7.8243
Total Days	43,762 Page 9 of C/R
Disallowed Management Fee	<u>\$ 342,407</u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion			2435	9/30/2019	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,130,071	1,130,071		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 297,249	297,249		
28.	20	5d	Ambulance/Limousine	\$ 7,296	7,296		
29.	20	5f	X-rays, etc	\$ 16,278	16,278		
30.	20	5h	Laboratory	\$ 53,032	53,032		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 46,753	46,753		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 71,234	71,234		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 6,238	6,238		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,628,151	1,628,151		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Food Purch - Tube Feeding	\$ 972		
20	51	Supp - Wound Care	\$ 15,379		
20	51	Supp - Prosthetic Device	\$ 3,153		
20	51	Supp - Respiratory Supplies	\$ 6,400		
20	51	Medical Equip Lease	\$ 3,219		
20	51	Bariatric Equipment	\$ 387		
20	51	Wound Vacs	\$ 2,448		
20	51	Specialty Beds	\$ 2,693		
20	51	Air Mattresses	\$ 1,215		
20	51	Nursing Equip	\$ 60		
20	51	Low Airloss Mattress	\$ 6,853		
20	51	Alt Press Air Mattress	\$ 13		
20	51	Wheelchairs	\$ 2,204		
20	51	Replace of Res. Personal Prop.	\$ 1,846		
20	51	Food Purch - Tube Feeding	\$ 2,279		
20	51	Supp - IV	\$ 1,603		
20	51	Supp-Pharmacy	\$ 2,547		
20	51	Med Equip - Pharmacy	\$ 576		
20	51	Supp - Occupational Therapy	\$ 2,069		
20	51	Cable TV Disallowance (See Attached)	\$ 15,318		
Total Other Ancillary Costs			\$ 71,234	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Liability Insurance	\$ 4,470		
30	IV 8	Medical Records Revenue	\$ 1,314		
30	IV 8	Other Revenue	\$ 175		
30	IV 8	Miscellaneous Revenue	\$ 279		
Total Other Adjustments			\$ 6,238	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Parkway Pavilion Health & Rehabilitation Center
Disallowance Schedule for Cable TV
September 30, 2019**

	<u>Amount</u>	
Total Cable TV Expense 6950120000 & 6950120	Account #	\$ 18,918 TB Linked
Monthly Allowable amount		\$ 300
Months in Cost Report Year		<u>12</u>
Total Allowable Cost		\$ 3,600
Days in Cost Report 365 / 365 Days		<u>100.00%</u>
Revised Total Allowable Cost		\$ 3,600
Disallowed Cable TV		<u><u>\$ 15,318</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
WV-Parkway Pavilion of Enfield, CT	d/b 2435	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,093,270	6,093,270				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,732,658	2,732,658				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 3,967,706	3,967,706				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 180,685	180,685				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (180,685)	(180,685)				
c. Prescription Drugs - Non-Medicare	\$ 131,169	131,169				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (127,600)	(127,600)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 572,245	572,245				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (419,371)	(419,371)				
c. Physical Therapy - Non-Medicare	\$ 248,217	248,217				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (223,077)	(223,077)				
4. a. Speech Therapy - Medicare	\$ 149,303	149,303				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (112,524)	(112,524)				
c. Speech Therapy - Non-Medicare	\$ 79,016	79,016				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (66,227)	(66,227)				
5. a. Occupational Therapy - Medicare	\$ 604,288	604,288				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (477,739)	(477,739)				
c. Occupational Therapy - Non-Medicare	\$ 270,021	270,021				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (248,039)	(248,039)				
6. a. Other (<i>Specify</i>) - Medicare	\$ (7,462)	(7,462)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 1,298	1,298				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,167,152	13,167,152				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ (73)	(73)				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ (1,282,330)	(1,282,330)				
V. Total Other Revenue (1 thru 8)	\$ (1,282,403)	(1,282,403)				
VI. Total All Revenue (III + V)	\$ 11,884,749	11,884,749				

* 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		
II 6a	Oxygen Revenue-Medicare A	\$ 3,879		
II 6a	Oxygen - C/A - Medicare A	\$ (6,030)		
II 6a	Lab - Medicare A	\$ 21,841		
II 6a	Lab - C/A - Medicare A	\$ (21,841)		
II 6a	X-Ray - Medicare A	\$ 8,532		
II 6a	X - Ray - C/A Medicare A	\$ (8,532)		
II 6a	IV Charges - Medicare A	\$ 5,096		
II 6a	IV Charges - C/A - Medicare A	\$ (5,096)		
II 6a	MCR - B 2% Sequestration	\$ (5,311)		
	Total Other Resident Revenue - Medicare	\$ (7,462)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
II 6b	Oxygen Medicaid	\$ 17,054		
II 6b	Oxygen HMO	\$ 3,293		
II 6b	Oxygen - Comm Ins	\$ 520		
II 6b	Oxygen - C/A - Medicaid	\$ (14,903)		
II 6b	Oxygen - C/A - HMO	\$ (3,293)		
II 6b	Oxygen - C/A - Comm Ins	\$ (520)		
II 6b	Lab - Medicaid	\$ 1,424		
II 6b	Lab - HMO	\$ 8,708		
II 6b	Lab - Private	\$ 708		
II 6b	Lab - Comm Ins	\$ 615		
II 6b	Lab - C/A - Medicaid	\$ (1,424)		
II 6b	Lab - C/A - HMO	\$ (8,708)		
II 6b	Lab - C/A - Comm Ins	\$ (615)		
II 6b	X-Ray - Medicaid	\$ 951		
II 6b	X-Ray - HMO	\$ 6,619		
II 6b	X-ray Private Pay	\$ 390		
II 6b	X-Ray -Comm Ins	\$ (951)		
II 6b	X-Ray- C/A - Medicaid	\$ (6,619)		
II 6b	X-Ray- C/A- HMO	\$ (390)		
II 6b	X-Ray - C/A- Comm Ins	\$ 4,351		
II 6b	IV Charges - Medicaid	\$ 1,978		
II 6b	IV Charges - HMO	\$ 41		
II 6b	IV Charges C/A - Medicaid	\$ (4,351)		
II 6b	IV Charges C/A - HMO	\$ (1,978)		
II 6b	IV Charges-C/A-Comm Ins	\$ (41)		
II 6b	MCB Rplmnt 2% Sequestration	\$ (1,561)		
	Total Other Resident Revenue	\$ 1,298	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
IV 5	Inc-AR Account	N/A	\$ (73)		
	Total Interest Income		\$ (73)	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
IV 8	Prior Period Adjustment	\$ 157,050		
IV 8	Prior Year Revenue Adjustment	\$ 233,527		
IV 8	Discount Total	\$ (6,358)		
IV 8	Medical Records Revenue (Disallow)	\$ 1,314		
IV 8	Other Revenue (Disallow)	\$ 175		
IV 8	Miscellaneous Revenue (Disallow)	\$ 279		
IV 8	Gain/Loss on Restructuring	\$ (1,668,317)		
	Total Other Revenue	\$ (1,282,330)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/	2435	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	114,479
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	948,219
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	78,379
a. Prepaid Insurance	58,056			
b. Prepaid Expenses	20,323			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	6,037
Due from Others	6,037			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,147,114
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	42,832	\$	35,564
	Accum. Depreciation	7,268	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	82,528	\$	54,977
	Accum. Depreciation	27,551	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	15,154
F/S vs C/R NBV	15,153			
See Schedule	1			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	105,695

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
		Rounding	\$ 1
Total Other Fixed Assets (Itemize)			\$ 1

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
		Union Dues	\$ 3,216
		Escrow Liability	\$ 35,953
		Exchange	\$ (78)
Total Other Current Liabilities (Itemize)			\$ 39,091

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

Page Ref	Line Ref	Description	
		Accrued Interest LT-Sabra-PPL	\$ 45,080
		Accrued Interest LT-Sabra-PPR	\$ 44,832
Total Other Long-Term Liabilities (Itemize)			\$ 89,912

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/	2435	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	1,252,809
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	922,452		
	Accum. Depreciation	237,173	Net	\$ 685,279
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	429,446		
	Accum. Depreciation	177,708	Net	\$ 251,738
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	937,017
D. Investment and Other Assets				
1. Deferred Deposits				
\$ 1,450				
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>)				
\$ 1,198,728				
Name and Address		Amount	Loan Date	
		1,198,728		
7. Other Assets (<i>itemize</i>)				
\$				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,200,178
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,390,004

* 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
WV-Parkway Pavilion of Enfield, CT d/b/a Par		2435	9/30/2019	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	473,905
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	261,090
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	9,793
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>)				\$	782,536
Medicaid Settlement		(38) UNM Life	85		
Accrued Rent		370,067	AFLAC Disability and L	796	
Accrued Provider Tax		277,784	Deferred Rent	84,889	
Accrued Expenses		9,862	See Schedule	39,091	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,527,324

* 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 WV-Parkway Pavilion of Enfield, CT d/b/a		License No. 2435	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,527,324	
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>)					
\$ 36,710					
Name and Address of Lender	Amount	Loan Date			
	36,710				
4. Other Long-Term Liabilities (<i>itemize</i>)					
N/P-SABRA/CCP		832,283			
N/P-SABRA DIP		748,913			
N/P-SABRA Deferred Rent		763,625			
See Schedule		89,912			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,471,443	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,998,767	

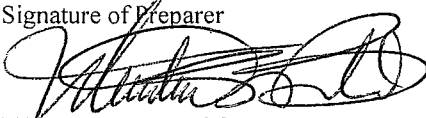
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT	2435	9/30/2019	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			\$	937,017
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	937,017
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	284,702
6. Gain or Loss for Period			\$	(1,830,482)
	10/1/2018	thru	9/30/2019	
7. Total Net Worth			\$	(1,545,780)
C. Total Reserves and Net Worth			\$	(608,763)
D. Total Liabilities, Reserves, and Net Worth			\$	3,390,004

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/	2435	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	293,804
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,884,749
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,715,231
D. Net Income or Deficit			\$	(1,830,482)
E. Balance			\$	(1,536,678)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expense Per pg. 27	\$13,816,433			
F/S vs C/R Depreciation	\$(101,201)			
Rounding	\$(1)			
Expenses Per F/S	\$13,715,231			
2. Other <i>(itemize)</i>				
Prior Period Adjustments		(9,102)		
F-3. Total Additions			\$	(9,102)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(1,545,780)
	09/30/19			

I. Preparer's/Reviewer's Certification

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a		License No. 2435	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/6/20	
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Steven Vera				Phone Number 781-943-3104	
Contact Email Address Svera@wachusetthc.com					

Client: *Wachusetts Cost Reports*
 Engagement: *Medicaid - Parkway Pavilion Health & Rehabilitation Center*
 Period Ending: *9/30/2019*
 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		I.01		
To allocate employee benefit accounts related to salaries				
2050401	Payroll - Business Office Manag Total		553.00	
2050403	P/R - Billing/ AR/ Assistant BO Total		188.00	
2050404	Payroll - Payroll Benefit Coord Total		122.00	
2050405	Payroll - Receptionist Total		127.00	
2050805	Payroll - Administrator Total		900.00	
1050001	Payroll - RN Total			
1050002	Payroll - RN Supervisor Total			
1050011	Payroll - Holiday Worked			
1050111	Payroll - LPN Total			
1050112	Payroll - Central Supply Total			
1050113	CNA Total			
1052001	Emp Ben - Vacation			
1052002	Emp Ben - Sick			
1052004	Emp Ben - Holiday			
1052013	Emp Ben - Bonuses - Other			
1052022	Emp Ben - Other			
1150011	Payroll - Holiday Worked			
1150127	P/R - SDC- RN Total			
1150133	P/R - Staff Coordinator Total			
1150141	Payroll - MDS RN Coordinator Total			
1150144	Payroll-MDS Director Total			
1150151	P/R - DON Total			
1150155	P/R - ADON Total			
1152002	Emp Ben - Sick			
1152004	Emp Ben - Holiday			
1152005	Emp Ben - Personal Days			
1152013	Emp Ben - Bonuses - Other			
2050806	Payroll - HR Coordinator Total			
2050807	Payroll - Exec Director / NHA Total			
2052002	Emp Ben - Sick			
2052004	Emp Ben - Holiday			
2052013	Emp Ben - Bonuses - Other			
2052099	Employee Benefits - Other Total			1,890.00
3050011	Payroll - Holiday Worked			
3050252	P/R - Registered Dietitian Total			
3050253	P/R - Food Service Manager Total			
3050255	P/R - Dietary Aide Total			
3050256	P/R - Cook Total			
3052002	Emp Ben - Sick			
3052004	Emp Ben - Holiday			
3052013	Emp Ben - Bonuses - Other			
3052022	Emp Ben - Other			
3450011	Payroll - Holiday Worked			
3450601	P/R - Maintenance Director Total			
3450602	P/R - Maintenance Technician Total			
3452002	Emp Ben - Sick			
3452004	Emp Ben - Holiday			
3452013	Emp Ben - Bonuses - Other			
Total			<u><u>1,890.00</u></u>	<u><u>1,890.00</u></u>
Reclassifying Journal Entries JE # 2		E.04		
Reclass expenses from account 2064099				
Marcum 101	Dentist		11,746.00	
2064098	Pro Fees - Payroll / HR Total			
2064099	Pro Fees - Other Total			11,746.00
2067501	Information Technology Total			
2069701	Bank Service Charges Total			
Marcum 109	Professional Fees - Eye Services			
Marcum 110	Professional Fees - Podiatrist			
Total			<u><u>11,746.00</u></u>	<u><u>11,746.00</u></u>
Reclassifying Journal Entries JE # 3		D.02		
To reclass lab fees				

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Account	Description	W/P Ref	Debit	Credit
5264099	Pro Fees - Other Total			
5462601	Anc Serv - Lab Fees Total			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 4		D.02		
Reclass lab services				
5460502	Anc Serv - Ther - MCR A NonRhb Total			
5462601	Anc Serv - Lab Fees Total			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 5		E.02		
To allocate therapy mgmt fee costs				
2064029	Management Fee			
Marcum 111	PT Mgmt Fee			
Marcum 112	ST Mgmt Fee			
Marcum 113	OT Mgmt Fee			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 6		D.02		
To reclass expenses that are no related to dues				
1069001	Dues - Dues & Subscriptions Total			
Marcum 103	Subscriptions			
Marcum 114	Training & Education			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 7		E.08		
To reclass expenses not related to dues				
Marcum 103	Subscriptions		7,153.00	
2067002	Ins - General			
2069001	Dues - Dues & Subscriptions Total			7,153.00
Marcum 104	Chamber of Commerce Dues			
Total			<u>7,153.00</u>	<u>7,153.00</u>
Reclassifying Journal Entries JE # 8		D.02		
To reclass expenses not related to dues				
3069001	Dues - Dues & Subscriptions Total			
Marcum 103	Subscriptions			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 9		D.02/E.05		
Reclass expenses from professional fees				
2064000	Professional Fees Total			
5462601	Anc Serv - Lab Fees Total			
Marcum 108	Accounting Fees			
Marcum 115	Doctor Claim			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 10		E.03		
To reclass real estate taxes from rent expense				
5660025	Rent Expense Total			
Marcum 116	Real Estate Taxes			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 11		D.04 - 2062111 & N.02a		
To reclass leased equipment				
2071003	Lease - Equipment Total		699.00	
3062199	Supp-Other Total		212.00	
2062109	Supp-Postage Total			699.00
3071102	Lease - Minor Equip Total			212.00
Total			<u>911.00</u>	<u>911.00</u>

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Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 12		G.01		
To reclass direct expenses from Mgmt fee expense				
5660010	Management Fee Total			
Marcum 108	Accounting Fees			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 13		D.02		
To reclass Payroll-Business Development and Payroll - Admission Director				
2150864	Payroll - Admission Director Total		13,077.00	
2550863	Payroll- Business Development Total			13,077.00
Total			<u>13,077.00</u>	<u>13,077.00</u>
Reclassifying Journal Entries JE # 14		N.01a		
To reclass dues for medicaid reporting				
1062002	Supp - Nursing Total		110.61	
1069001	Dues - Dues & Subscriptions Total			110.61
Total			<u>110.61</u>	<u>110.61</u>
Reclassifying Journal Entries JE # 15		N.01a		
Reclass entry for Medicaid Reporting Purposes				
2069701	Bank Service Charges Total		1,008.00	
3461201	Pro Fees - Maintenance Total		2,365.00	
2064099	Pro Fees - Other Total			1,008.00
2064099	Pro Fees - Other Total			2,365.00
Total			<u>3,373.00</u>	<u>3,373.00</u>