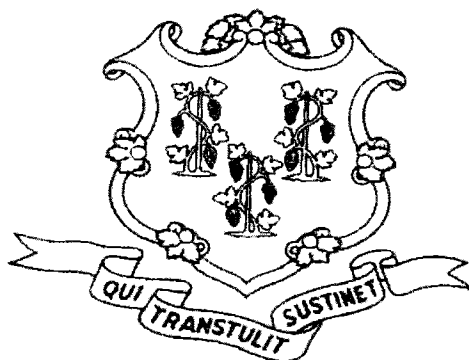


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2435	RHNS	(Specify)	Medicare Provider 07-5195
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 9597	RHNS	ICF-IID
----------------------------	--------------	------	---------

For Department Use Only

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

Table of Contents

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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pa	2435	9/30/2018	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		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 10/1/2017	To 9/30/2018
Address of Facility 1157 Enfield Street, Enfield, CT 06082				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/2/2019	
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 9/30/2018	Page 2	of 37
---------------------------------------	------------------------------------	-----------	----------

Name of Facility (as shown on license) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion H	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)	

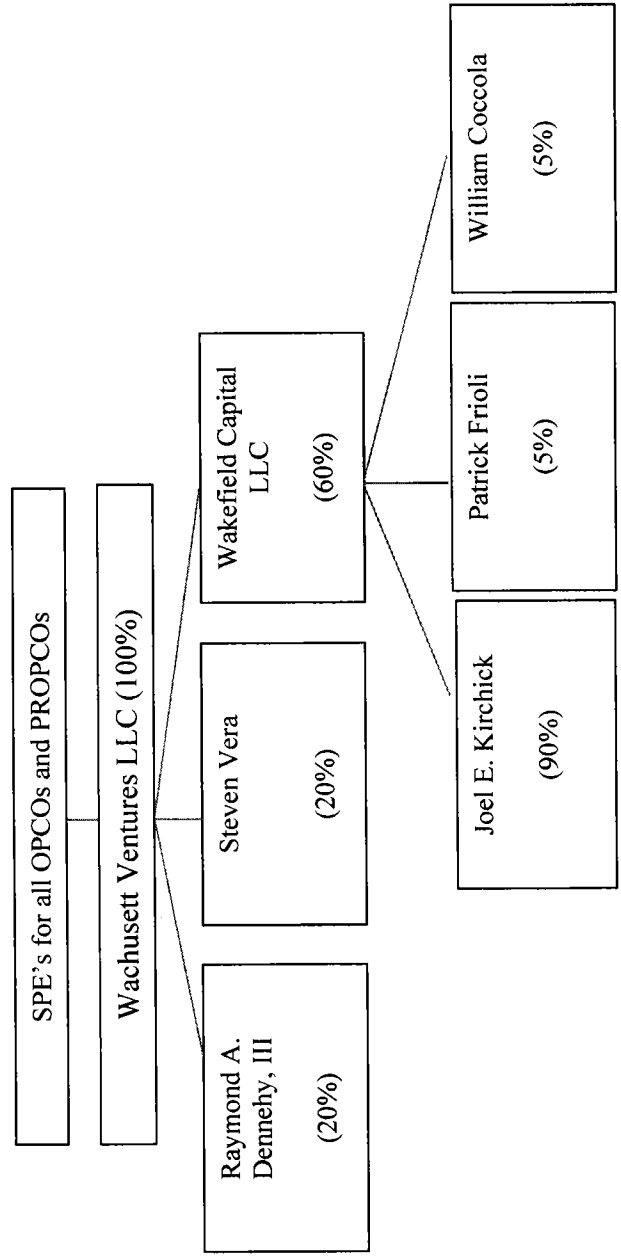
Type of Ownership (Check appropriate box)						
<input type="radio"/> Proprietorship	<input checked="" type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.	<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust

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.
---	---------------------------	-------------------------------------	--------------------------

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 Related Parties*

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pa	License No. 2435	Report for Year Ended 9/30/2018	Page 4	of 37
---	---------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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

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	621,038	646,896
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>	A/P Processing	Pg. 15 / Line 1d	27,428	27,428
		<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.
 ** 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	9/30/2018	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
Accounting Basis**

Name of Facility WV-Parkway Pavilion of Enfield, C	License No. 2435	Report for Year Ended 9/30/2018	Page 7	of 37
---	---------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 12th floor, New Haven, CT 06511
---	--

Services Provided by This Firm (<i>describe fully</i>)	
1 Cost Report Preparation, Reimbursement Advisory Services, A/P Processing	\$ 34,644
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 34,644

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Town of Enfield Probate Court 2 Morrison Mahoney LLP 3 State Marshall - Grant Carragher 4 CT Corporation 5	Telephone Number 860-253-6305 617-439-7500 860-688-3468
--	--

Address (<i>No. & Street, City, State, Zip Code</i>)	
1 820 Enfield Street, Enfield, CT 06511	
2 250 Summer Street, Boston, MA 02210	
3 340 Broad Street, Windsor, CT 06095	
4 PO Box 4349, Carol Stream, IL 60197	
5	

Services Provided by This Firm (<i>describe fully</i>)	
1 Collections/Probate Court (Disallowed on Pg. 28)	\$ 675
2 General Legal Services	\$ 1,492
3 Conservatorship (Disallowed on Pg. 28)	\$ 70
4 Domestic Representation	\$ 116
5	\$
	Charge for Services Provided
	\$ 2,353

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				
	2435		9/30/2018									
	WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30							
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	Total (Specify)	
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	130	130				130		130	130			
B. On last day of THIS report period	130	130				130		130	130			
2. Number of Residents												
A. As of midnight of PREVIOUS report period	121					121		117	117			
B. As of midnight of THIS report period	121					117		121	121			
3. Total Number of Days Care Provided During Period												
A. Medicare	4,907	4,907				3,427		1,480	1,480			
B. Medicaid (Conn.)	28,024	28,024				20,693		7,331	7,331			
C. Medicaid (other states)												
D. Private Pay	4,172	4,172				3,043		1,129	1,129			
E. State SSI for RCH												
F. Other (Specify) Hospice, Connecticut, BCBS, I	5,597	5,597				4,584		1,013	1,013			
G. Total Care Days During Period (3A thru F)	42,700	42,700				31,747		10,953	10,953			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	514	514				410		104	104			
B. Other Bed Reserve Days	5	5				5						
5. Total Resident Days (3G + 4A + 4B)	43,219	43,219				32,162		11,057	11,057			

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 9/30/2018	Page 9	of 37
--	---------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	14		84		23				
Per Diem Rate									
a. One bed rm.									
b. Two bed rms.	Various		206.06		431.00				
c. Three or more bed rms.	Various		206.06		431.00				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	6,405	6,405		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,259	1,259		
2. Restorative Treatments				
C. Other	20,179	20,179		
D. Total Physical Therapy Treatments	27,843	27,843		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	682	682		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	90	90		
2. Restorative Treatments	2,521	2,521		
C. Other				
D. Total Speech Therapy Treatments	3,293	3,293		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	4,340	4,340		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,064	1,064		
2. Restorative Treatments				
C. Other	19,527	19,527		
D. Total Occupational Therapy Treatments	24,931	24,931		

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 9/30/2018	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)	147,586	2,120				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	172,541	7,168				
5. Dietary Service						
a. Head Dietitian	39,046	965				
b. Food Service Supervisor	55,620	2,064				
c. Dietary Workers	293,513	20,780				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	47,660	1,952				
b. Other Maintenance Workers	17,769	1,069				
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	193,306	3,124				
b. RN						
1. Direct Care	766,522	18,690				
2. Administrative**	236,603	6,504				
c. LPN						
1. Direct Care	1,140,666	39,642				
2. Administrative**						
d. Aides and Attendants	1,577,750	84,931				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	143,520	6,286				
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	161,527	4,881				
n. Marketing	28,712	703				
o. Other (Specify) See Attached Schedule	41,008	1,870				
<i>A-13. Total Salary Expenditures</i>	5,063,349	202,749				

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

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health		License No. 2435		Report for Year Ended 9/30/2018		Page 11	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
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 & Wellness		2435		9/30/2018		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***									
Robert W. Whitten (10/1/2017 - 6/1/2018)	100,790		Non Discrim	Administrator	1,400	A2			
Jona Tarnowicz (6/1/2018 - 9/28/2018)	43,710		Non Discrim	Administrator	680	A2			
Scott Bullock (9/29/2018 - 9/30/2018)	3,086		Non Discrim	Administrator	40	A2			
Section IV - Assistant Administrators									

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

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

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

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	9/30/2018	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	14,208	Monthly				
3. Pharmacist	12,244	Monthly				
4. Podiatrist	25	Monthly				
5. Physical Therapy						
a. Resident Care	544,788	7,126				
b. Other						
6. Social Worker	6,000	64				
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	102,816	1,278				
b. Other						
10. Occupational Therapist						
a. Resident Care	471,998	8,514				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,266	43				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	80,393	3,090				
d. Other						
12. Other (Specify) See Attached Schedule	37,698	120				
B-13 Total Fees Paid in Lieu of Salaries	1,291,236	20,389				

* 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	9/30/2018		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
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		
Healthdrive Podiatry Group, 888 Worcester Street, Wellesley, MA 02482	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Therapy Solutions, 850 Silas Deane Highway 2nd Floor, Wethersfield, CT 06109	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
William H. Johnson, INC. PO Box 1354, Belchertown, MA 01007	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Darshan J Shah, 139 Hazard Ave, Bldg 4 Suite 14, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WorldWide Staffing, 175 Dwight Road, Suite 202, Longmeadow, MA 01106	RNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Geriatric Medical, PO BOX 2503, Woburn, MA 01888	RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Favorite Healthcare Staffing, PO Box 803356	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC, 405 Park Avenue, New York, NY 10022	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Younus F. Masih, 15 Palomba Drive, Suite 7, Enfield, CT 06082	Pulmonologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Valley Psychiatry, 542 Hopemeadow Street, PMB 138, Simsbury, CT 06070	Psychological Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Eye Care Group, 888 Worcester Street, Wellesley, MA 02482	Eye Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkw	2435	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 119,855	119,855		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 7,065	7,065		
4. Social Security (F.I.C.A.)	\$ 448,147	448,147		
5. Health Insurance	\$ 246,788	246,788		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 532	532		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 9,226	9,226		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 678,019	678,019		
d. Accounting and Auditing	\$ 34,644	34,644		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 2,353	2,353		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 13,983	13,983		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 25,634	25,634		
2. Cellular Phones	\$ 2,742	2,742		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ (258)	(258)		
3. Resident Day User Fee	\$ 739,153	739,153		
Subtotal	\$ 2,327,883	2,327,883		

* 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**

WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Attachment Page 15
9/30/2018

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Emp Ben - Empl Hlth & Welfare	\$ 670		
Emp Ben - Employee Bckgrnd Chk	2,750		
Emp Ben - Employee Drug Screen	5,806		
Total	\$ 9,226	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales & Use Tax	\$ (258)		
Total	\$ (258)	\$ -	\$ -

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	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,327,883	2,327,883			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 250	250			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 804	804			
5. Education Expenses Related to Seminars and Conventions	\$ 1,407	1,407			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 1,251	1,251			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 189	189			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 75	75			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 4,063	4,063			
4. Fund-Raising***	\$				
5. Medical Records	\$ 10,943	10,943			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 27	27			
7. Postage	\$ 3,829	3,829			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 5,125	5,125			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,250	1,250			
9. Subscriptions	\$ 3,906	3,906			
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>)	\$ 456,988	456,988			
12. Administrative Management Services**	\$ 621,038	621,038			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 145,969	145,969			
C-14 Total Administrative & General Expenditures	\$ 3,584,997	3,584,997			

* 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)
	-		
Meals & Entertainment	\$ 189		
Total Other Travel and Entertainment	\$ 189	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Other	\$ 378		
Marketing	2,951		
Public Relations	734		
Total Other Advertising	\$ 4,063	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 5,125		
Total Dues	\$ 5,125	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses & Permits	\$ 258		
Storage Fees	2,412		
Employee Expenses	4,839		
Internet Services	4,663		
Licenses & Permits	2,712		
Bank Service Charges	26,176		
Fines & Penalties	55,253		
Serving Fee	37,818		
Fin Charges - Unused Line Fee	11,838		
Total Other Administrative and General	\$ 145,969	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/	License No. 2435	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Wachusett Ventures, LLC	621,038	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	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 270,729	270,729			
2. Non-Food Supplies	\$ 59,877	59,877			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 498	498			
c. Other (Specify) _____ Minor Equipment and other expenses	\$ 730	730			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 331,834	331,834			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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	9/30/2018	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. \$	245	245	
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)		\$	180,957	180,957	
c. Other (Specify) Laundry Supplies		\$	663	663	
3D. Total Laundry Expenditures (3a + b + c)		\$	181,865	181,865	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

*** 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	9/30/2018		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. \$	285	285		
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. \$	265,467	265,467		
	C. Other (<i>Specify</i>)		\$			
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 265,752	265,752		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Pharmerica		\$ 433,573	433,573		
b.	Medicine Cabinet Drugs		\$ 31,187	31,187		
c.	Medical and Therapeutic Supplies		\$ 86,582	86,582		
d.	Ambulance/Limousine***		\$ 29,704	29,704		
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 52,493	52,493		
f.	X-rays and Related Radiological Procedures***		\$ 11,363	11,363		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 32,512	32,512		
i.	Recreation		\$ 24,577	24,577		
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other (Specify)**** See Attached Schedule		\$ 103,502	103,502		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 805,493	805,493		

* 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)
	-		
Food Purch - Tube Feeding	\$ (555)		
Supp - Wound Care	25,634		
Supp - Prosthetic Device	10,838		
Supp - Respiratory Supplies	2,995		
Supp - IV	157		
Supp - Phys Therapy	250		
Supp - Routine Hygiene	11,124		
Supp - Incontinent Supplies	44,959		
Supp-Nursing	555		
Bariatric Equipment	2,496		
Wound Vacs	11,566		
Specialty Beds	1,180		
Air Mattresses	191		
Bar Low Airloss Mattress	4,567		
Low Airloss Mattress	26,244		
Alt Press Air Mattress	4,539		
Wheelchairs	1,419		
Walkers	659		
Nursing Equipment	(4,508)		
Replace of Res. Personal Prop.	1,572		
Food Purch - Tube Feeding	5,020		
Supp - IV	(57,131)		
Supp-Pharmacy	16		
Med Equip - Pharmacy	1,223		
Supp - Physical Therapy	6,430		
Supp - Speech Therapy	(42)		
Respiratory Supplies	1,835		
Respiratory Equip	247		
Doctor Claim	22		
Total Other Resident Care	\$ 103,502	\$ -	\$ -

**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 9/30/2018	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Bottom Line Collections	Wappingers Falls, NY 12590	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medicare Collections	17,701				16 m11
Ascentis Solutions	201, Jacksonville, FL 32256	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	25,272				16 m11
VCPI	111 W Michigan St, Milwaukee, WI 53203	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	21,307				16 m11
PointClickCare	P.O.Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Monthly Billing	18,756				16 m11
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Service	180,957				19 3b
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	264,467				20 4b
USA Waste and Recycling	16 Shoham Road, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	23,247				22 6f
Frank's Landscaping Construction LLC	P.O. Box 881 Somers, CT 06071	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	16,734				22 6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Pa	2435	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 18,416	18,416				
b. Heat	\$ 26,455	26,455				
c. Light & Power	\$ 172,495	172,495				
d. Water	\$ 65,279	65,279				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 27,286	27,286				
f. Other (<i>itemize</i>)	\$ 105,452	105,452				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 415,383	415,383				
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	\$ 50,407	50,407				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 108,034	108,034				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 3,832	3,832				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 3,832	3,832				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,439,072	1,439,072				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 108,433	108,433				
c. Personal property taxes	\$ 3,760	3,760				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,663,131	1,663,131				

* 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)
	-		
Supp - Maintenance	\$ 6,069		
Minor Equip Purch	233		
R&M-Building	13,327		
R&M - Garbage	23,247		
R&M - Pest Control	580		
R&M - Hazardous Waste	499		
R&M - Maintenance Contracts	53,465		
R&M - Garbage	7,287		
R&M - Pest Control	447		
R&M - Hazardous Waste	298		
Total Other Repairs and Maintenance	\$ 105,452	\$ -	\$ -

Depreciation Schedule

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &		License No. 2435	Report for Year Ended 9/30/2018				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	121,919	S/L	Various	57,627				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)								57,627			
B-4. Subtotal											
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											
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)	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								
a.											
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period			452,362	452,362	S/L	Various	100,880			46,349	
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)								S/L	5 Yrs	4,058	
D-3. Subtotal											50,407
E. Total Depreciation											
											108,034

WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center
9/30/2018

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:				
See Attached	See Attached	\$ 20,292	5	\$ 4,058
Total additions for Movable Equipment		\$ 20,292		\$ 4,058 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See Attached	See Attached	\$ 32,082	10	\$ 3,209
Total additions for Leasehold Improvement		\$ 32,082		\$ 3,209 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion	Date of Acquisition		Length of Amortization	License No. 2435	Report for Year Ended 9/30/2018		Page 24	of 37
	Month	Year			Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
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		7,603	1,597	S/L	623
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	Var	Var	Various		32,082		S/L	3,209
C-4. Subtotal								
D. Total Amortization								3,832
								3,832

* 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, 2018

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>NBV</u>
						<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	
Leasehold Improvements									
<i>2015 Additions</i>									
10350346	PPE - Leasehold Improvements	120 Gallon Hot Water Tank	7/31/2015	1,695	10	511	170	681	1,014
22961970	PPE - Leasehold Improvements	PTAC Heat Pump Unit	8/31/2015	669	10	202	67	269	400
10358665	PPE - Leasehold Improvements	Repairs to Roof	2/28/2015	2,475	10	746	248	994	1,481
	Total Additions 2015			4,839		1,459	485	1,944	2,895
<i>2017 Additions</i>									
16205	PPE - Leasehold Improvements	Installed New Double Doors	1/11/2017	1,496	20	75	75	150	1,346
16205	PPE - Leasehold Improvements	Installed New Double Doors	1/12/2017	1,268	20	63	63	126	1,142
	Total Additions 2017			2,764		138	138	276	2,488
<i>2018 Additions</i>									
	PPE - Leasehold Improvements	SPRINKLER INSTALL	6/7/2017	2,500	10	-	250	250	2,250
	PPE - Leasehold Improvements	Door	11/3/2017	3,500	10	-	350	350	3,150
	PPE - Leasehold Improvements	Boiler work	12/31/2017	7,588	10	-	759	759	6,829
	PPE - Leasehold Improvements	Boiler work	2/19/2018	8,356	10	-	836	836	7,520
	PPE - Leasehold Improvements	Replace heat exchange (roof top)	4/13/2018	4,500	10	-	450	450	4,050
	PPE - Leasehold Improvements	Metal doors	5/17/2018	4,513	10	-	451	451	4,062
	PPE - Leasehold Improvements	Replace back flow	6/6/2018	1,125	10	-	113	113	1,012
				32,082		-	3,209	3,209	28,873
	Total Leasehold Improvements			39,685		1,597	3,832	5,429	34,256
Movable Equipment									
<i>2015 Additions</i>									
10277345	PPE - Information Technology	4 Computers	12/31/2014	3,569	5	2,150	714	2,864	705
10277345	PPE - Information Technology	4 Computers	12/31/2014	2,324	5	1,400	465	1,865	459
10229699	PPE - Information Technology	Check Scanner for Facility	11/30/2014	691	5	416	138	554	137
10297162	PPE - Information Technology	Cisco Catalyst	2/28/2015	3,405	5	2,050	681	2,731	674
22853873	PPE - Furniture & Equipment	Digital Life Scale - 600lb	6/30/2015	715	10	216	72	288	427
10267501	PPE - Furniture & Equipment	Time Clock	12/31/2014	5,965	10	1,797	597	2,394	3,571
	Total Additions 2015			16,669		8,029	2,667	10,696	5,973
<i>2016 Additions</i>									
23199318	PPE - Furniture & Equipment	Tray & silverware cart	10/29/2015	1,250	10	251	125	376	874
23191761	PPE - Furniture & Equipment	Digital lift scale	10/26/2015	715	10	144	72	216	499
23193625	PPE - Furniture & Equipment	Food processor continuous feed	10/27/2015	4,282	10	861	428	1,289	2,993
	Total Additions 2016			6,247		1,256	625	1,881	4,366

<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>NBV</u>
<i>2018 Additions</i>									
	PPE - Furniture & Equipment	Bladder Machine		8,322	5	-	1,664	1,664	6,658
	PPE - Furniture & Equipment	Generator work		3,151	5	-	630	630	2,521
	PPE - Furniture & Equipment	Washer repair		2,529	5	-	506	506	2,023
	PPE - Furniture & Equipment	Misc. Equipment		6,290	5	-	1,258	1,258	5,032
				<u>20,292</u>		-	<u>4,058</u>	<u>4,058</u>	<u>16,234</u>
				43,208		9,285	7,350	16,635	26,573
				82,893		10,882	11,182	22,064	60,829
				<u>58,328</u>		-	<u>5,485</u>	<u>5,485</u>	<u>52,843</u>
				24,565		10,882	5,697	16,579	7,986

Total Movable Equipment

Per Cost Report
Per Trial Balance
Variance

<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>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	40,606
N/A	Realty - Building Improvements	Windows	9/30/2015	12,604	20	1,476	630	2,106	10,498
N/A	Realty - Building Improvements	Shower Rooms	9/30/2015	24,613	20	2,883	1,231	4,114	20,499
N/A	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	22,926	20	2,685	1,146	3,831	19,095
N/A	Realty - Building Improvements	Exterior Repair	9/30/2015	2,475	20	290	124	414	2,061
N/A	Realty - Building Improvements	HVAC/Ductwork	9/30/2015	19,812	15	2,984	1,321	4,305	15,507
N/A	Realty - Building Improvements	Site Cost	9/30/2015	12,070	20	1,414	604	2,018	10,052
N/A	Realty - Building Improvements	Paint	9/30/2015	90,000	10	19,589	9,000	28,589	61,411
N/A	Realty - Building Improvements	Flooring	9/30/2015	43,816	15	6,600	2,921	9,521	34,295
N/A	Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	18,809	20	2,203	940	3,143	15,666
N/A	Realty - Building Improvements	General Conditions	9/30/2015	3,266	20	382	163	545	2,721
N/A	Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	61,954	20	7,257	3,098	10,355	51,599
<i>2016 Additions</i>									
N/A	Realty - Building Improvements	Ceilings	9/30/2016	408	20	41	20	61	347
N/A	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2016	3,044	20	306	152	458	2,586
N/A	Realty - Building Improvements	Exterior Repair	9/30/2016	6,694	20	673	335	1,008	5,686
N/A	Realty - Building Improvements	Paint	9/30/2016	19,843	10	3,990	1,984	5,974	13,869
N/A	Realty - Building Improvements	Flooring	9/30/2016	243	15	32	16	48	195
N/A	Realty - Building Improvements	Millwork	9/30/2016	49,959	20	5,023	2,498	7,521	42,438
N/A	Realty - Building Improvements	Signage	9/30/2016	93	10	18	9	27	66
N/A	Realty - Building Improvements	General Conditions	9/30/2016	11,996	20	1,206	600	1,806	10,190
N/A	Realty - Building Improvements	CO # 2 Additional Flooring Wor	9/30/2016	11,394	20	1,146	570	1,716	9,678
N/A	Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	10,360	20	1,042	518	1,560	8,800
N/A	Realty - Building Improvements	SL Fee 18%	9/30/2016	55,012	20	5,532	2,751	8,283	46,729
N/A	Realty - Building Improvements	Windows	9/30/2016	4,019	20	404	201	605	3,414
N/A	Realty - Building Improvements	Ceilings	9/30/2016	5,981	20	601	299	900	5,081
N/A	Realty - Building Improvements	Shower Rooms	9/30/2016	3,450	20	347	173	520	2,930
N/A	Realty - Building Improvements	Exterior Repair	9/30/2016	8,759	20	881	438	1,319	7,440
N/A	Realty - Building Improvements	Paint	9/30/2016	22,767	10	4,579	2,277	6,856	15,911
N/A	Realty - Building Improvements	Flooring	9/30/2016	117,565	15	15,761	7,838	23,599	93,966
N/A	Realty - Building Improvements	Millwork	9/30/2016	102,000	20	10,256	5,100	15,356	86,644
N/A	Realty - Building Improvements	Hand Rail / Corner Guards	9/30/2016	12,604	10	2,534	1,260	3,794	8,810
N/A	Realty - Building Improvements	Signage	9/30/2016	6,989	10	1,406	699	2,105	4,884
N/A	Realty - Building Improvements	General Conditions	9/30/2016	20,065	20	2,017	1,003	3,020	17,045
N/A	Realty - Building Improvements	Contingency	9/30/2016	3,200	20	322	160	482	2,718
N/A	Realty - Building Improvements	SL Fee 18%	9/30/2016	81,781	20	8,223	4,089	12,312	69,469
Total Additions				922,452		121,919	57,627	179,546	742,906

<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>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	47,983
N/A	Realty - Movable Equip	Soft Goods	9/30/2015	6,764	10	1,472	676	2,148	4,616
<i>2016 Additions</i>									
N/A	Realty - Movable Equip	Soft Goods	9/30/2016	98,340	10	19,775	9,834	29,609	68,731
N/A	Realty - Movable Equip	FF&E	9/30/2016	69,427	10	13,962	6,943	20,905	48,522
N/A	Realty - Movable Equip	FF&E	9/30/2016	129,528	10	26,047	12,953	39,000	90,528
N/A	Realty - Movable Equip	CO # 1 Dressers Add	9/30/2016	49,012	10	9,856	4,901	14,757	34,255
<i>2017 Additions</i>									
N/A	Deferred Lease Cost	Leased Equipment	10/31/2016	285	3	95	95	190	95
N/A	Deferred Lease Cost	Leased Equipment	2/28/2017	98	3	33	33	66	32
N/A	Deferred Lease Cost	Leased Equipment	3/31/2017	96	3	32	32	64	32
	Total Additions			429,446		91,595	43,057	134,652	294,794
	Total Realty Entity Assets			1,351,898		213,514	100,684	314,198	1,037,700
	Total Assets			1,434,791		224,396	111,866	336,262	1,098,529

F/S vs C/R NBV - Page 31, Line B9
 F/S vs C/R Depreciation - Page 36, Line F1
 Reserve For Leasehold Properties - Page 35, Line A4

(7,986)
 (106,381)
 1,037,700

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

Name of Facility WV-Parkway Pavilion of Enfield, CT	License No. 2435	Report for Year Ended 9/30/2018	Page 25	of 37
--	---------------------	------------------------------------	------------	----------

11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

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

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	130			
6. Square Footage	27,228			
7. Acquisition Cost				
a. Land				
b. Building				

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

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

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Sabra, 18500 Von Karman Avenue, Suite 550, Irvine, CA 92612	Building & Equipment	03/01/16	10	1,439,072

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT		2435	9/30/2018		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		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Late Interest = \$963 / LOC Interest = \$49,971				\$	50,934	50,934	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	50,934	50,934	
14. Insurance							
a. Insurance on Property (buildings only)				\$	17,218	17,218	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	86,656	86,656	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Cyber, Hired, D&O, Bond Insurance				\$	641	641	
14d. Total Insurance Expenditures (14a + b + c)				\$	104,515	104,515	
15. Total All Expenditures (A-13 thru C-14)				\$	13,758,489	13,758,489	

Annual Report of Long-Term Care Facility

CSP-28 Rev. 9/2002

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 H				2435	9/30/2018	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	\$ 39,212	39,212		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 471,998	471,998		
7.			Other - See attached Schedule	\$ 13,123	13,123		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 678,019	678,019		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 745	745		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,302	1,302		
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 *	\$ 4,063	4,063		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 293,600	293,600		
22.	16	m6	Barber and Beauty	\$ 27	27		
23.			Other - See attached Schedule	\$ 466,836	466,836		
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)				\$ 1,968,925	1,968,925		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary	\$ 28,712		
10	12o	Respiratory Therapist Salary	10,500		
Total Other Salaries Adjustment			\$ 39,212	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B4	Podiatrist	\$ 25		
13	B12	Psychological Services - Meeting	250		
13	B12	IV Consultant	12,748		
13	B12	Eye Service	100		
Total Other Fees Adjustments			\$ 13,123	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a3	Respiratory Therapist - SUTA	\$ 107		
15	1a4	Marketing - FICA	237		
15	1a4	Respiratory Therapist - FICA	210		
16	L7	Meals & Entertainment	189		
16	m8a	Chamber of Commerce Dues	1,250		
16	m11	Pro Fees - Restructuring	232,617		
16	m11	Pro Fees - Restructuring - Comm	65,833		
16	m11	Pro Fees - Restruc. - US Trustee	44,430		
16	m11	Medicare Collections	(647)		
16	m11	Medicare Collections	17,701		
16	m13	Fines & Penalties	55,253		
16	m13	Serving Fee	37,818		
16	m13	Fin Charges - Unused Line Fee	11,838		
Total Other A&G Adjustments			\$ 466,836	\$ -	\$ -

**Parkway Pavilion Health & Rehabilitation Center
 Disallowance Schedule for Cell Phones
 September 30, 2018**

	<u>Amount</u>	
Total Cell Phone Expense	2,742	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 1,440</u>	
Days in Cost Report 365 / 365 Days	100.00%	
Revised Total Allowable Cost	<u>\$ 1,440</u>	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,302</u></u>	

**Parkway Pavilion Health & Rehabilitation Center
 Calculation of Allowable Management Fee
 September 30, 2018**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	621,038	
Patient Days	43,219	Page 9 of C/R
Imputed Days - 90% Occupancy	42,705	Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 14.37	
PPD Allowance Per Rate Agreement	7.50	J.01a
2018 CPI Increase - 1.0178%	1.0178%	J.01b
PPD Allowance 9/30/2018	7.58	
Amount over (Under)	\$ 6.7933	
Total Days	43,219	Page 9 of C/R
Disallowed Management Fee	\$ 293,600	

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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,968,925	1,968,925		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 433,573	433,573		
28.	20	5d	Ambulance/Limousine	\$ 29,704	29,704		
29.	20	5f	X-rays, etc	\$ 11,363	11,363		
30.	20	5h	Laboratory	\$ 32,512	32,512		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 52,493	52,493		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 58,031	58,031		
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	\$ 33,121	33,121		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 7			
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,619,722	2,619,722		

*** 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.

WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See attached)	\$ 17,805		
20	5l	Food Purch - Tube Feeding	(555)		
20	5l	Supp - Wound Care	25,634		
20	5l	Supp - Prosthetic Device	10,838		
20	5l	Supp - Respiratory Supplies	2,995		
20	5l	Supp - IV	157		
20	5l	Bariatric Equipment	2,496		
20	5l	Wound Vacs	11,566		
20	5l	Specialty Beds	1,180		
20	5l	Air Mattresses	191		
20	5l	Bar Low Airloss Mattress	4,567		
20	5l	Low Airloss Mattress	26,244		
20	5l	Alt Press Air Mattress	4,539		
20	5l	Wheelchairs	1,419		
20	5l	Walkers	659		
20	5l	Nursing Equipment	(4,508)		
20	5l	Replace of Res. Personal Prop.	1,572		
20	5l	Food Purch - Tube Feeding	5,020		
20	5l	Supp - IV	(57,131)		
20	5l	Supp-Pharmacy	16		
20	5l	Med Equip - Pharmacy	1,223		
20	5l	Respiratory Supplies	1,835		
20	5l	Respiratory Equip	247		
20	5l	Doctor Claim	22		
Total Other Ancillary Costs			\$ 58,031	\$ -	\$ -

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			\$	-	\$	-	\$	-

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Liability Insurance	\$ 1,290		
30	IV 8	Patient Refunds	30,316		
30	IV 8	Medical Records Revenue	533		
30	IV 8	Other Revenue	67		
30	IV 8	Miscellaneous Revenue	915		
Total Other Adjustments			\$ 33,121	\$ -	\$ -

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, 2018**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense Account # 6950120000 & 6950120	\$ 21,405 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>\$ 17,805</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	9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,302,789	7,302,789				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,404,332)	(1,404,332)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,602,355	2,602,355				
b. Medicare Room and Board Contractual Allowance **	\$ 186,595	186,595				
4. a. Private-Pay Residents and Other	\$ 3,874,451	3,874,451				
b. Private-Pay Room and Board Contractual Allowance **	\$ (28,636)	(28,636)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 216,928	216,928				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (216,928)	(216,928)				
c. Prescription Drugs - Non-Medicare	\$ 165,328	165,328				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (165,589)	(165,589)				
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	\$ 623,696	623,696				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (442,629)	(442,629)				
c. Physical Therapy - Non-Medicare	\$ 368,974	368,974				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (337,969)	(337,969)				
4. a. Speech Therapy - Medicare	\$ 154,740	154,740				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (111,283)	(111,283)				
c. Speech Therapy - Non-Medicare	\$ 97,124	97,124				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (78,538)	(78,538)				
5. a. Occupational Therapy - Medicare	\$ 585,685	585,685				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (470,729)	(470,729)				
c. Occupational Therapy - Non-Medicare	\$ 375,677	375,677				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (339,980)	(339,980)				
6. a. Other (<i>Specify</i>) - Medicare	\$ (5,346)	(5,346)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (1,626)	(1,626)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,950,757	12,950,757				
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>)	\$ 417	417				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 225,048	225,048				
V. Total Other Revenue (1 thru 8)	\$ 225,465	225,465				
VI. Total All Revenue (III +V)	\$ 13,176,222	13,176,222				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Oxygen Revenue-Medicare A	\$ 2,368		
30 II 6a	Oxygen - C/A - Medicare A	(2,368)		
30 II 6a	Lab - Medicare A	21,737		
30 II 6a	Lab - C/A - Medicare A	(21,737)		
30 II 6a	X-Ray - Medicare A	7,308		
30 II 6a	X - Ray - C/A Medicare A	(7,308)		
30 II 6a	IV Charges - Medicare A	2,993		
30 II 6a	IV Charges - C/A - Medicare A	(2,993)		
30 II 6a	MCR- B 2% Sequestration	(5,346)		
	Total Other Resident Revenue - Medicare	\$ (5,346)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Oxygen Medicaid	\$ 7,093		
30 II 6b	Oxygen HMO	1,490		
30 II 6b	Oxygen - Comm Ins	45		
30 II 6b	Oxygen - C/A - Medicaid	(7,093)		
30 II 6b	Oxygen - C/A - HMO	(1,490)		
30 II 6b	Oxygen - C/A - Comm Ins	(45)		
30 II 6b	Lab - Medicaid	175		
30 II 6b	Lab - HMO	9,527		
30 II 6b	Lab - Private	80		
30 II 6b	Lab - Comm Ins	900		
30 II 6b	Lab - C/A - Medicaid	(175)		
30 II 6b	Lab - C/A - HMO	(9,527)		
30 II 6b	Lab - C/A - Comm Ins	(900)		
30 II 6b	X-Ray - Medicaid	1,072		
30 II 6b	X-Ray - HMO	3,579		
30 II 6b	X-ray Private Pay	285		
30 II 6b	X-Ray -Comm Ins	756		
30 II 6b	X-Ray- C/A - Medicaid	(1,072)		
30 II 6b	X-Ray- C/A - HMO	(3,579)		
30 II 6b	X-Ray - C/A - Comm Ins	(756)		
30 II 6b	IV Charges - Medicaid	3,513		
30 II 6b	IV Charges - HMO	(1,800)		
30 II 6b	IV Charges C/A - Medicaid	(3,513)		
30 II 6b	IV Charges C/A - HMO	1,800		
30 II 6b	MCB Rplmnt 2% Sequestration	(1,991)		
	Total Other Resident Revenue	\$ (1,626)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income - A/R Accounts	N/A	\$ 417		
	Total Interest Income		\$ 417	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Prior Period Adjustments	\$ 1,536		
30 IV 8	Prior Year Revenue Adjustment	200,954		
30 IV 8	Discounts	(9,273)		
30 IV 8	Patient Refunds	30,316		
30 IV 8	Medical Records Revenue	533		
30 IV 8	Other Revenue	67		
30 IV 8	Miscellaneous Revenue	915		
	Total Other Revenue	\$ 225,048	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/	2435	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (on hand and in banks)			\$	44,480
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,459,069
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	40,000
4 Inventories			\$	
5. Prepaid Expenses			\$	90,179
a. Prepaid Insurance	79,065			
b. Prepaid Expenses	11,114			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	169,509
CAP EX Reserve	105,960			
Insurance Reserve	63,549			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,803,237
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>39,685</u>		\$	34,256
	Accum. Depreciation <u>5,429</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>43,208</u>		\$	26,573
	Accum. Depreciation <u>16,635</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	(7,986)
F/S vs C/R NBV	(7,986)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	52,843

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/	2435	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	1,856,080
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	179,546	Net	\$ 742,906
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	429,446		
	Accum. Depreciation	134,652	Net	\$ 294,794
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	1,037,700
D. Investment and Other Assets				
1. Deferred Deposits			\$	41,952
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>)			\$	5,374,833
Name and Address		Amount	Loan Date	
Owners, Denmar, Walden, West, WV		5,374,833		
7. Other Assets (<i>itemize</i>)			\$	9,411
Due from Others				9,411

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	5,426,196
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,319,976

* 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	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,623,819
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>)				\$	200,608
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	7,703
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>)				\$	1,450,198
Medicaid Settlement	16,516	UNUM Life	(74)		
Accrued Rent	773,283	AFLAC Disability and L	49		
Accrued Provider Tax	263,175	AFLAC Supplemental In	3,941		
Accrued Expenses	387,789	See Schedule	5,519		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,282,328

* 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		License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a		2435	9/30/2018	34	37
Account				Amount	
Total Brought Forward:				4,282,328	
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>)				\$ 1,911,993	
Name and Address of Lender	Amount	Loan Date			
East, Brockton, Quincy	1,905,502				
Intercompany Transfers	6,491				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 794,151	
N/P - Sabra		794,151			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,706,144	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,988,472	

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	
31	B9	Rounding	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Union Withholding - PAC	\$ 4,844
33	A12	Union Dues Withholding	(2,298)
33	A12	Exchange	2,973
Total Other Current Liabilities (Itemize)			\$ 5,519

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

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

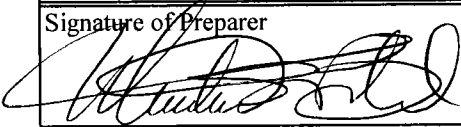
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT	2435	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	1,037,700
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,037,700
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	769,690
6. Gain or Loss for Period			\$	(475,886)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	293,804
C. Total Reserves and Net Worth			\$	1,331,504
D. Total Liabilities, Reserves, and Net Worth			\$	8,319,976

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	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	789,228
B. Total Revenue (From Statement of Revenue Page 30)			\$	13,176,222
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	13,652,108
D. Net Income or Deficit			\$	(475,886)
E. Balance			\$	313,342
F. Additions				
1. Additional Capital Contributed (itemize)				
Expenses Per pg. 27			\$13,758,489	
F/S vs C/R Depreciation			(106,381)	
Expenses Per F/S			\$13,652,108	
2. Other (itemize)				
Prior Period Adjustments			(19,538)	
F-3. Total Additions			\$	(19,538)
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawings (Specify)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	293,804
				09/30/18

I. Preparer's/Reviewer's Certification

Name of Facility WV-Parkway Pavilion of Enfield, CT		License No. 2435	Report for Year Ended 9/30/2018	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 2/8/19	
Printed Name of Preparer Matthew S. Bavolack					
Address: Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Annual Report Contact Steven Vera				Phone Number 781-943-3104	
Annual Report Contact Email Address Svera@wachusetthc.com					

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 8, 2019



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

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

Facility Name WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

Were all discrepancies on the Error Page addressed?

-

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
10005	Petty Cash	500.00			500.00
10020	Cash- Operating	3,200.00			3,200.00
10025	Congressional Bank Acct	40,780.00			40,780.00
1050001	Payroll - RN	366,779.00		12,025.00	378,804.00
			RJE - 1	12,025.00	
1050002	Payroll - RN Supervisor	375,410.00		12,308.00	387,718.00
			RJE - 1	12,308.00	
1050011	Payroll - Holiday Worked	34,452.00		(34,452.00)	0.00
			RJE - 1	(34,452.00)	
1050111	Payroll - LPN	1,104,458.00		36,208.00	1,140,666.00
			RJE - 1	36,208.00	
1050112	Payroll - Central Supply	19,854.00		651.00	20,505.00
			RJE - 1	651.00	
1050113	CNA	1,525,715.00		52,035.00	1,577,750.00
			RJE - 1	50,020.00	
			RJE - 12	2,015.00	
1051001	PR Tax -FICA	56,840.00			56,840.00
1051003	PR Tax - FUTA	171.00			171.00
1051004	PR Tax - SUTA	4,239.00			4,239.00
1052001	Emp Ben - Vacation	0.00			0.00
			RJE - 1	0.00	
1052002	Emp Ben - Sick	6,266.00		(6,266.00)	0.00
			RJE - 1	(6,266.00)	
1052004	Emp Ben - Holiday	22,996.00		(22,996.00)	0.00
			RJE - 1	(22,996.00)	
1052013	Emp Ben - Bonuses - Other	46,051.00		(46,051.00)	0.00
			RJE - 1	(46,051.00)	
1052022	Emp Ben - Other	1,447.00		(1,447.00)	0.00
			RJE - 1	(1,447.00)	
1060001	Temp Help - RN	1,266.00			1,266.00
1060003	Temp Help - Aides	80,393.00			80,393.00
1061503	Food Purch - Tube Feeding	(555.00)			(555.00)
1061504	Food Purch - Supplements	(2,125.00)			(2,125.00)
1062001	Supp - Medical	38,640.00		1,201.00	39,841.00
			RJE - 11	1,201.00	
1062002	Supp - Nursing	12,672.00			12,672.00
1062003	Supp - Universal Precaution	17,626.00			17,626.00
1062004	Supp - Wound Care	25,634.00			25,634.00
1062005	Supp - Prosthetic Device	10,838.00			10,838.00
1062006	Supp - Respiratory Supplies	2,995.00			2,995.00
1062007	Supp - Oxygen Gas	52,493.00			52,493.00
1062008	Supp - Enteral	4,968.00			4,968.00
1062009	Supp - IV	157.00			157.00
1062010	Supp - Phys Therapy	250.00			250.00
1062013	Supp - Routine Hygiene	11,124.00			11,124.00
1062014	Supp - Incontinent Supplies	44,959.00			44,959.00
1062108	Supp-Office	16.00			16.00
1062109	Supp-Postage	16.00			16.00
1062110	Supp-Forms	103.00			103.00
1062199	Supp-Other	555.00			555.00
1062515	Rx Drugs - OTC	971.00			971.00
1063502	ME Lease - Bariatric Equipment	2,496.00			2,496.00
1063503	ME Lease - Wound Vacs	11,566.00			11,566.00
1063504	ME Lease - Specialty Beds	1,180.00			1,180.00
1063505	ME Lease - Air Mattresses	191.00			191.00
1063507	MEL - Bar Low Airloss Mattress	4,567.00			4,567.00
1063508	MEL - Low Airloss Mattress	26,244.00			26,244.00
1063509	MEL - Alt Press Air Mattress	4,539.00			4,539.00
1063511	ME Lease - Wheelchairs	1,419.00			1,419.00
1063513	ME Lease - Walkers	659.00			659.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
1063514	ME Lease - Other	(4,508.00)			(4,508.00)
1063551	Minor Equip Purch	5,406.00			5,406.00
1063553	Med Equip Purch	5,875.00			5,875.00
1064501	Travel Meet - Sem & Conf Fees	384.00			384.00
1069001	Dues - Dues & Subscriptions	3,286.00		(3,286.00)	0.00
			RJE - 6	(3,286.00)	
1069101	Licenses & Permits	258.00			258.00
1080001	Education	0.00		1,000.00	1,000.00
			RJE - 11	1,000.00	
11001	Accounts Receivable	2,126,658.00			2,126,658.00
11002	A/R - Quality Rehab	40,000.00			40,000.00
11032	Medicaid Settlement	(16,516.00)			(16,516.00)
11101	Allowance for Bad Debts	(667,589.00)			(667,589.00)
11150	CAP EX Reserve	105,960.00			105,960.00
11175	Insurance Reserve	63,549.00			63,549.00
1150011	Payroll - Holiday Worked	0.00			0.00
			RJE - 1	0.00	
1150127	P/R - Staff Dev Coordinator	30,195.00		364.00	30,559.00
			RJE - 1	364.00	
1150133	P/R - Staff Coordinator	50,421.00		607.00	51,028.00
			RJE - 1	607.00	
1150141	Payroll-MDS Coordinator	102,739.00		1,237.00	103,976.00
			RJE - 1	1,237.00	
1150144	Payroll-MDS Director	30,171.00		364.00	30,535.00
			RJE - 1	364.00	
1150151	P/R - DON	132,855.00		1,601.00	134,456.00
			RJE - 1	1,601.00	
1150155	P/R - ADON	58,149.00		701.00	58,850.00
			RJE - 1	701.00	
1151001	PR Tax -FICA	5,272.00			5,272.00
1151003	PR Tax - FUTA	1.00			1.00
1151004	PR Tax - SUTA	95.00			95.00
1152002	Emp Ben - Sick	2,668.00		(2,668.00)	0.00
			RJE - 1	(2,668.00)	
1152004	Emp Ben - Holiday	2,206.00		(2,206.00)	0.00
			RJE - 1	(2,206.00)	
1152005	Emp Ben - Personal Days	0.00			0.00
			RJE - 1	0.00	
1152013	Emp Ben - Bonuses - Other	0.00			0.00
			RJE - 1	0.00	
12001	Due From Others	9,411.00			9,411.00
12003	Due from Owners	2,825.00			2,825.00
12011	Prepaid Insurance	79,065.00			79,065.00
1250121	Payroll -Medical Records Assist	29,762.00			29,762.00
1251001	PR Tax -FICA	538.00			538.00
1252002	Emp Ben - Sick	448.00			448.00
1252004	Emp Ben - Holiday	149.00			149.00
1252022	Emp Ben - Other	149.00			149.00
13000	Utility - Deposits	41,952.00			41,952.00
15000	Furniture & Equipment	23,482.00			23,482.00
15001	Leasehold Improvements	34,846.00			34,846.00
16205	A/D - Leasehold Improvements	(2,719.00)			(2,719.00)
16206	A/D - Furniture & Equipment	(2,766.00)			(2,766.00)
20001	A/P - Trade	(2,623,819.00)			(2,623,819.00)
2050401	Payroll - Business Office Manag	102,384.00		1,307.00	103,691.00
			RJE - 1	1,307.00	
2050403	P/R - Billing/ AR/ Assistant BO	12,183.00		155.00	12,338.00
			RJE - 1	155.00	
2050404	Payroll - Payroll Benefit Coord	28,587.00		365.00	28,952.00
			RJE - 1	365.00	
2050405	Payroll - Receptionist	18,512.00		236.00	18,748.00
			RJE - 1	236.00	
2050805	Payroll - Administrator	145,726.00		1,860.00	147,586.00
			RJE - 1	1,860.00	

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
2050806	Payroll - HR Coordinator	8,757.00		112.00	8,869.00
			RJE - 1	112.00	
2050807	Payroll - Exec Director / NHA	(56.00)		(1.00)	(57.00)
			RJE - 1	(1.00)	
2051000	Payroll Taxes	368,958.00			368,958.00
2051001	PR Tax -FICA	4,631.00			4,631.00
2051003	PR Tax - FUTA	42.00			42.00
2051004	PR Tax - SUTA	585.00			585.00
2052002	Emp Ben - Sick	809.00		(809.00)	0.00
			RJE - 1	(809.00)	
2052004	Emp Ben - Holiday	2,664.00		(2,664.00)	0.00
			RJE - 1	(2,664.00)	
2052013	Emp Ben - Bonuses - Other	0.00			0.00
			RJE - 1	0.00	
2052031	Emp Ben - Health Insurance	337,722.00			337,722.00
2052033	Emp Ben - Life Insurance	532.00			532.00
2052034	Emp Ben - Dental Insurance	26,435.00			26,435.00
2052036	Emp Ben Vision Insurance	2,697.00			2,697.00
2052041	Emp Ben - Empl Hlth & Welfare	670.00			670.00
2052046	EMP BEN-Hlth INS.Emp Withholding	(99,281.00)			(99,281.00)
2052047	EMP BEN- DEN INS.Emp Withholding	(17,838.00)			(17,838.00)
2052048	Emp Ben - Vision Ins. Emp WT	(2,947.00)			(2,947.00)
2052081	Emp Ben - Employee Bckgrnd Chk	2,750.00			2,750.00
2052084	Emp Ben - Employee Drug Screen	5,806.00			5,806.00
2052099	Emp Ben - Other	0.00			0.00
			RJE - 1	(561.00)	
			RJE - 11	561.00	
2061501	Food Purch - Raw	36.00			36.00
2062101	Supp - Storage Fees	2,412.00			2,412.00
2062108	Supp-Office	8,908.00		656.00	9,564.00
			RJE - 11	656.00	
2062109	Supp-Postage	3,782.00		31.00	3,813.00
			RJE - 11	31.00	
2062110	Supp-Forms	635.00			635.00
2062111	Supp-Copying	6,387.00		(4,057.00)	2,330.00
			RJE - 14	(4,057.00)	
2062113	Supp-Software	739.00			739.00
2062199	Supp - Other	314.00			314.00
2063514	ME Lease - Other	194.00			194.00
2063551	Minor Equip Purch	27.00			27.00
2064000	Professional Fees	21,657.00		(3,956.00)	17,701.00
			RJE - 9	(3,956.00)	
2064020	Pro Fees - Legal - General	116.00			116.00
2064021	Pro Fees - Legal - AR Collect	2,237.00			2,237.00
2064023	Pro Fees - Accounting	3,623.00			3,623.00
2064024	Pro Fees - Restructuring	232,617.00			232,617.00
2064025	Pro Fees - Restructuring - Comm	65,833.00			65,833.00
2064026	PRO FEES - RESTRUC.- US TRUSTEE	44,430.00			44,430.00
2064027	Pro Fees-Medicare Billing Fees	(647.00)			(647.00)
2064029	Management Fee	1,896.00		(1,896.00)	0.00
			RJE - 5	(1,896.00)	
2064098	Pro Fees - Payroll / HR	25,575.00		11,459.00	37,034.00
			RJE - 2	11,459.00	
2064099	Pro Fees - Other	39,952.00		(27,930.00)	12,022.00
			RJE - 2	(27,930.00)	
2064200	Compliance Hotline	125.00			125.00
2064500	Employee Expenses	12,228.00		(7,389.00)	4,839.00
			RJE - 11	(7,389.00)	
2064501	Travel Meet - Sem & Conf Fees	420.00			420.00
2064506	Meals & Ent - Employees	0.00		189.00	189.00
			RJE - 11	189.00	
2064551	Auto & Truck - Mileage	358.00		393.00	751.00
			RJE - 11	393.00	
2065001	Advert - Help Wanted	75.00			75.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
2065005	Advert - Other	378.00			378.00
2065501	R&M - Equipment	1.00			1.00
2066501	Utilities - Telephone	23,218.00			23,218.00
2066502	Utilities - Telephone Maint	2,416.00			2,416.00
2066503	Utilities - Mobile & Pagers	2,742.00			2,742.00
2066504	Utilities - Internet Services	4,663.00			4,663.00
2066995	Ins - Workmen's Comp	119,855.00			119,855.00
2066996	Ins- Cyber	(1,198.00)			(1,198.00)
2066997	Ins- Hired/ Non Auto	(176.00)			(176.00)
2066998	Ins - Umbrella	25,804.00			25,804.00
2066999	Ins - Property	17,218.00			17,218.00
2067002	Ins - General	600.00		(600.00)	0.00
			RJE - 7	(600.00)	
2067004	Ins - D & O Liability	1,290.00			1,290.00
2067008	Ins - GLPL	60,852.00			60,852.00
2067010	Ins GÇô Bond	725.00			725.00
2067501	Information Technology	46,140.00		1,733.00	47,873.00
			RJE - 2	1,733.00	
2068002	Taxes - Personal Property	3,760.00			3,760.00
2068099	Taxes - Other	(258.00)			(258.00)
2069001	Dues - Dues & Subscriptions	5,977.00		(852.00)	5,125.00
			RJE - 7	(852.00)	
2069101	Licenses & Permits	2,712.00			2,712.00
2069501	TV & Radio	21,405.00			21,405.00
2069701	Bank Service Charges	25,771.00		405.00	26,176.00
			RJE - 2	405.00	
2069721	Replace of Res. Personal Prop.	1,572.00			1,572.00
2069911	NAC - FINES & PENALTIES	55,253.00			55,253.00
2071002	Lease - Land	900.00			900.00
2071003	Lease - Equipment	1,964.00			1,964.00
2071101	Automobile Exp - Employees	500.00			500.00
2150864	Payroll - Admission Director	60,403.00			60,403.00
2151001	PR Tax -FICA	653.00			653.00
2151003	PR Tax - FUTA	8.00			8.00
2151004	PR Tax - SUTA	43.00			43.00
2152004	Emp Ben - Holiday	281.00			281.00
2162108	Supp-Office	61.00			61.00
22000	Accrued Rent				
22050	Accrued Provider Tax	(773,283.00)			(773,283.00)
22100	Due from Wachusett Ventures	(263,175.00)			(263,175.00)
22101	Prepaid Expenses	4,862,032.00			4,862,032.00
24001	Accrued Payroll	11,114.00			11,114.00
24002	Accrued Payroll Taxes	(111,487.00)			(111,487.00)
24003	Accrued PTO	(7,703.00)			(7,703.00)
24005	Accrued Expenses	(89,121.00)			(89,121.00)
24006	UNUM Life	(387,789.00)			(387,789.00)
24007	UNUM Life	74.00			74.00
24007	AFLAC Disability and Life	(49.00)			(49.00)
24008	AFLAC Supplemental Insurance	(3,941.00)			(3,941.00)
24009	Union Withholding - PAC	(4,844.00)			(4,844.00)
24010	Union Dues Withholding	2,298.00			2,298.00
24500	Due To/From East	2,298.00			2,298.00
24533	Due To/From Brockton	(827,642.00)			(827,642.00)
24535	Due To/From Quincy	(641,194.00)			(641,194.00)
24536	Due To/From Denmar	(436,666.00)			(436,666.00)
24537	Due To/From Walden	158,744.00			158,744.00
24550	Due To/From West	120,927.00			120,927.00
2550863	Payroll- Business Development	230,305.00			230,305.00
2551001	PR Tax -FICA	28,712.00			28,712.00
2562114	Supp-Marketing	237.00			237.00
		2,668.00		283.00	2,951.00
			RJE - 11	283.00	
2565008	Advert - Public Relations	734.00			734.00
26000	Intercompany TRF	(6,491.00)			(6,491.00)
27000	N/P - SABRA/CCP	(794,151.00)			(794,151.00)
3050011	Payroll - Holiday Worked	20.00		(20.00)	0.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
			RJE - 1	(20.00)	
3050252	P/R - Registered Dietitian	38,564.00		482.00	39,046.00
			RJE - 1	482.00	
3050253	P/R - Food Service Manager	54,933.00		687.00	55,620.00
			RJE - 1	687.00	
3050255	P/R - Dietary Aide	210,104.00		2,627.00	212,731.00
			RJE - 1	2,627.00	
3050256	P/R - Cook	79,784.00		998.00	80,782.00
			RJE - 1	998.00	
3051001	PR Tax -FICA	6,275.00			6,275.00
3051003	PR Tax - FUTA	74.00			74.00
3051004	PR Tax - SUTA	1,459.00			1,459.00
3052002	Emp Ben - Sick	600.00		(600.00)	0.00
			RJE - 1	(600.00)	
3052004	Emp Ben - Holiday	3,744.00		(3,744.00)	0.00
			RJE - 1	(3,744.00)	
3052013	Emp Ben - Bonuses - Other	0.00			0.00
			RJE - 1	0.00	
3052022	Emp Ben - Other	430.00		(430.00)	0.00
			RJE - 1	(430.00)	
3061211	Pro Fees - Food Service	498.00			498.00
3061501	Food Purch - Raw	268,487.00			268,487.00
3061502	Food Purch - Resident Activity	951.00			951.00
3061503	Food Purch - Tube Feeding	5,020.00			5,020.00
3061504	Food Purch - Supplements	22,485.00			22,485.00
3061505	Food Purch - Thickeners	1,527.00			1,527.00
3061506	Food Purch - Employee H&W	1,255.00			1,255.00
3062102	Supp - Activities	72.00			72.00
3062103	Supp - Dietary	37,959.00		31.00	37,990.00
			RJE - 11	31.00	
3063551	Minor Equip Purch	155.00			155.00
3066501	R&M-Equipment	824.00			824.00
3069001	Dues - Dues & Subscriptions	825.00		(825.00)	0.00
			RJE - 8	(825.00)	
3069101	Licenses & Permits	575.00			575.00
3071102	Lease - Minor Equip	2,980.00			2,980.00
3150011	Payroll - Holiday Worked	61.00			61.00
3150301	Payroll - Activity Director	63,119.00			63,119.00
3150302	Payroll - Activity Assistant	78,813.00			78,813.00
3151001	PR Tax -FICA	1,932.00			1,932.00
3151003	PR Tax - FUTA	(1.00)			(1.00)
3151004	PR Tax - SUTA	91.00			91.00
3152002	Emp Ben - Sick	525.00			525.00
3152004	Emp Ben - Holiday	1,002.00			1,002.00
3162102	Supp - Activities	3,002.00			3,002.00
3164007	Pro Fees - Activities	98.00			98.00
32000	Retained Earnings	(769,690.00)			(769,690.00)
3261201	Pro Fees - Contr Housekeeping	265,467.00			265,467.00
3262104	Supp - Housekeeping	285.00			285.00
3361202	Pro Fees - Contracted Laundry	195,548.00		(14,591.00)	180,957.00
			RJE - 15	(14,591.00)	
3362105	Supp - Laundry	(13,928.00)		14,591.00	663.00
			RJE - 15	14,591.00	
3362106	Supp - Linen	245.00			245.00
3365501	R&M - Equipment	533.00			533.00
3450011	Payroll - Holiday Worked	0.00			0.00
			RJE - 1	0.00	
3450601	P/R - Maintenance Director	47,369.00		291.00	47,660.00
			RJE - 1	291.00	
3450602	P/R - Maintenance Technician	17,660.00		109.00	17,769.00
			RJE - 1	109.00	
3451001	PR Tax -FICA	1,166.00			1,166.00
3451003	PR Tax - FUTA	23.00			23.00
3451004	PR Tax - SUTA	128.00			128.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
3452002	Emp Ben - Sick	0.00			0.00
			RJE - 1	0.00	
3452004	Emp Ben - Holiday	400.00		(400.00)	0.00
			RJE - 1	(400.00)	
3452013	Emp Ben - Bonuses - Other	0.00			0.00
			RJE - 1	0.00	
3462107	Supp - Maintenance	3,300.00		2,769.00	6,069.00
			RJE - 11	2,769.00	
3463551	Minor Equip Purch	233.00			233.00
3465501	R&M - Equipment	16,783.00		275.00	17,058.00
			RJE - 11	275.00	
3465502	R&M-Building	13,327.00			13,327.00
3465505	R&M - Garbage	23,247.00			23,247.00
3465506	R&M - Pest Control	580.00			580.00
3465507	R&M - Hazardous Waste	499.00			499.00
3465509	R&M - Maintenance Contracts	53,465.00			53,465.00
3565505	R&M - Garbage	7,287.00			7,287.00
3565506	R&M - Pest Control	447.00			447.00
3565507	R&M - Hazardous Waste	298.00			298.00
3566511	Utilities - Electricity	172,495.00			172,495.00
3566512	Utilities - Water	65,279.00			65,279.00
3566514	Utilities - Gas	26,455.00			26,455.00
3750701	P/R - Social Service Director	66,769.00			66,769.00
3750702	P/R - Social Service Assistant	33,272.00			33,272.00
3751001	PR Tax -FICA	1,435.00			1,435.00
3752002	Emp Ben - Sick	290.00			290.00
3752004	Emp Ben - Holiday	512.00			512.00
3761101	Pro Fees - Social Service	6,000.00			6,000.00
3864002	Pro Fees - Med Director	19,800.00			19,800.00
3864003	Pro Fees - Medical Service	24,600.00			24,600.00
3864008	Pro Fees - Psychological Svcs	250.00			250.00
40001	Contractual Allow- Med A R & B	(11,817.00)			(11,817.00)
4062008	Supp-External	194.00			194.00
4062009	Supp - IV	(57,131.00)			(57,131.00)
4062199	Supp-Other	16.00			16.00
4062500	Rx Drugs	70,577.00			70,577.00
4062501	Rx Drugs - Medicare	181,823.00			181,823.00
4062502	Rx Drugs - Managed Care-HMO	80,490.00			80,490.00
4062503	Rx Drugs - Medicaid	19,527.00			19,527.00
4062505	Rx Drugs - Stock	28,502.00			28,502.00
4062506	Rx Drugs - Med D Noncovered	12,535.00			12,535.00
4062508	Rx Drugs - Res Vaccinations	774.00			774.00
4062511	Rx Drugs - IV Medicare	19,236.00			19,236.00
4062512	Rx Drugs - IV HMO	8,171.00			8,171.00
4062513	Rx Drugs - IV Medicaid	11,938.00			11,938.00
4062515	Rx Drugs - OTC	30,216.00			30,216.00
4063512	Med Equip Lease	1,223.00			1,223.00
4064004	Pro Fees - Pharm Consultant	12,244.00			12,244.00
4064005	Pro Fees - Consulting-IV	12,748.00			12,748.00
4064010	Pro Fees - Medical Records	10,943.00			10,943.00
41020	Room & Board - Medicare A	(2,650,578.00)			(2,650,578.00)
41025	Contractual Allow - Medicare A	(174,778.00)			(174,778.00)
41989	Medicare A - Sequestration	48,223.00			48,223.00
42003	Medicaid	(6,978,655.00)			(6,978,655.00)
42005	Contra Allow - Medicaid	1,404,332.00			1,404,332.00
42010	Medicaid Pending	(324,134.00)			(324,134.00)
43001	Private Pay	(1,815,441.00)			(1,815,441.00)
44001	Commercial Insurance	(1,281,739.00)			(1,281,739.00)
44003	Contra Allow - Comm Ins	14,792.00			14,792.00
44005	Commercial Ins Pays at Level	(9,702.00)			(9,702.00)
44007	Contra Allow - Comm Levels	3,212.00			3,212.00
45001	Room and Board - HMO	(386,842.00)			(386,842.00)
45011	HMO - MCR Rep Sequestration	198.00			198.00
45012	Contra Allow - Medicare HMO	(107,231.00)			(107,231.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
45501	Hospice	(380,925.00)			(380,925.00)
45505	Contra Allow - Hospice	117,863.00			117,863.00
45599	Prior Period Adjustments	(1,536.00)			(1,536.00)
46001	Pharmacy Rx - Medicare A	(215,561.00)			(215,561.00)
46003	Pharmacy Rx - Medicaid	(55,275.00)			(55,275.00)
46004	Pharmacy Rx - HMO	(93,443.00)			(93,443.00)
46005	Pharmacy Rx - Private	(333.00)			(333.00)
46007	Pharmacy Rx - Comm Ins	(13,082.00)			(13,082.00)
46008	Pharmacy Rx - Hospice	(1,533.00)			(1,533.00)
46011	Pharmacy Rx - C/A - Medicare A	215,561.00			215,561.00
46013	Pharmacy Rx - C/A - Medicaid	55,275.00			55,275.00
46014	Pharmacy Rx - C/A - HMO	93,443.00			93,443.00
46017	Pharmacy Rx - C/A - Comm Ins	13,082.00			13,082.00
46018	Pharmacy Rx - C/A - Hospice	1,533.00			1,533.00
46101	Pharm OTC - Medicare A	(1,367.00)			(1,367.00)
46103	Pharm OTC - Medicaid	(1,700.00)			(1,700.00)
46104	Pharm OTC - HMO	(366.00)			(366.00)
46105	Pharm OTC - Private	594.00			594.00
46107	Pharm - OTC - Comm Ins	(170.00)			(170.00)
46108	Pharm OTC - Hospice	(20.00)			(20.00)
46111	Pharm OTC - C/A - Medicare A	1,367.00			1,367.00
46113	Pharm OTC - C/A - Medicaid	1,700.00			1,700.00
46114	Pharm OTC - C/A - HMO	366.00			366.00
46117	Pharm -OTC - C/A - Comm Ins	170.00			170.00
46118	Pharm OTC - C/A - Hospice	20.00			20.00
46601	Phys Ther - Medicare A	(415,483.00)			(415,483.00)
46602	Phys Ther - Medicare B	(208,213.00)			(208,213.00)
46603	Phys Ther - Medicaid	(41,180.00)			(41,180.00)
46604	Phys Ther - HMO	(311,666.00)			(311,666.00)
46607	Phys Ther - Comm Ins	(16,128.00)			(16,128.00)
46611	Phys Ther - C/A - Medicare A	415,483.00			415,483.00
46612	Phys Ther - C/A - Medicare B	27,146.00			27,146.00
46613	Phys Ther - C/A - Medicaid	41,180.00			41,180.00
46614	Phys Ther - C/A - HMO	280,661.00			280,661.00
46617	Phys Ther - C/A - Comm Ins	16,128.00			16,128.00
46701	Speech Ther - Medicare A	(110,361.00)			(110,361.00)
46702	Speech Ther - Medicare B	(44,379.00)			(44,379.00)
46703	Speech Ther - Medicaid	(6,057.00)			(6,057.00)
46704	Speech Therapy - HMO	(89,052.00)			(89,052.00)
46707	Speech Ther - Comm Ins	(2,015.00)			(2,015.00)
46711	Speech Ther - C/A - Medicare A	110,361.00			110,361.00
46712	Speech Ther - C/A - Medicare B	922.00			922.00
46713	Speech Ther - C/A - Medicaid	3,804.00			3,804.00
46714	Speech Therapy - C/A - HMO	71,970.00			71,970.00
46717	Speech Ther - C/A - Comm Ins	2,764.00			2,764.00
46801	Occ Therapy - Medicare A	(447,422.00)			(447,422.00)
46802	Occ Therapy - Medicare B	(138,263.00)			(138,263.00)
46803	Occ Therapy - Medicaid	(42,821.00)			(42,821.00)
46804	Occ Therapy - HMO	(313,632.00)			(313,632.00)
46807	Occ Therapy - Comm Ins	(19,224.00)			(19,224.00)
46811	Occ Therapy - C/A - Medicare A	447,422.00			447,422.00
46812	Occ Therapy - C/A - Medicare B	23,307.00			23,307.00
46813	Occ Therapy - C/A - Medicaid	42,821.00			42,821.00
46814	Occ Therapy - C/A - HMO	277,935.00			277,935.00
46817	Occ Therapy - C/A - Comm Ins	19,224.00			19,224.00
47001	Oxygen Revenue-Medicare A	(2,368.00)			(2,368.00)
47003	Oxygen Medicaid	(7,093.00)			(7,093.00)
47004	Oxygen HMO	(1,490.00)			(1,490.00)
47007	Oxygen - Comm Ins	(45.00)			(45.00)
47011	Oxygen - C/A - Medicare A	2,368.00			2,368.00
47013	Oxygen - C/A - Medicaid	7,093.00			7,093.00
47014	Oxygen - C/A - HMO	1,490.00			1,490.00
47017	Oxygen - C/A - Comm Ins	45.00			45.00
47501	Lab - Medicare A	(21,737.00)			(21,737.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
47503	Lab - Medicaid	(175.00)			(175.00)
47504	Lab - HMO	(9,527.00)			(9,527.00)
47505	Lab - Private	(80.00)			(80.00)
47507	Lab - Comm Ins	(900.00)			(900.00)
47511	Lab - C/A - Medicare A	21,737.00			21,737.00
47513	Lab - C/A - Medicaid	175.00			175.00
47514	Lab - C/A - HMO	9,527.00			9,527.00
47517	Lab - C/A - Comm Ins	900.00			900.00
47601	X-Ray - Medicare A	(7,308.00)			(7,308.00)
47603	X-Ray - Medicaid	(1,072.00)			(1,072.00)
47604	X-Ray - HMO	(3,579.00)			(3,579.00)
47605	X-ray Private Pay	(285.00)			(285.00)
47607	X-Ray -Comm Ins	(756.00)			(756.00)
47611	X - Ray - C/A Medicare A	7,308.00			7,308.00
47613	X-Ray- C/A - Medicaid	1,072.00			1,072.00
47614	X-Ray- C/A- HMO	3,579.00			3,579.00
47617	X-Ray - C/A- Comm Ins	756.00			756.00
47651	IV Charges - Medicare A	(2,993.00)			(2,993.00)
47653	IV Charges - Medicaid	(3,513.00)			(3,513.00)
47654	IV Charges - HMO	1,800.00			1,800.00
47661	IV Charges - C/A - Medicare A	2,993.00			2,993.00
47663	IV Charges C/A - Medicaid	3,513.00			3,513.00
47664	IV Charges C/A - HMO	(1,800.00)			(1,800.00)
47998	MCB Rplmt 2% Sequestration	1,991.00			1,991.00
47999	MCR - B 2% Sequestration	5,346.00			5,346.00
49000	Prior Year Revenue Adjustment	(200,954.00)			(200,954.00)
49005	Discounts	9,273.00			9,273.00
49007	Patient Refunds	(30,316.00)			(30,316.00)
49402	Medical Records Revenue	(533.00)			(533.00)
49901	Other Revenue	(67.00)			(67.00)
49902	Miscellaneous Revenue	(915.00)			(915.00)
5060501	Anc Serv - Ther -MCR A	199,899.00			199,899.00
5060502	Anc Serv - Ther - MCR A NonRhb	2,891.00			2,891.00
5060503	Anc Serv - Ther - Medicare	140,555.00			140,555.00
5060504	Anc Serv - Ther - Medicaid	24,980.00			24,980.00
5060505	Anc Serv - Ther - HMO	115,010.00			115,010.00
5060506	Anc Serv - Ther - HMO Part	27,517.00			27,517.00
5060507	Anc Serv - Ther - Private	1,940.00			1,940.00
5060509	Anc Serv - Ther - Comms Ins	17,387.00			17,387.00
5060510	Anc Serv - Ther - Hosp & Oth	12,584.00			12,584.00
5060511	Anc Serv - Ther - Non Cov Serv	183.00			183.00
5062010	Supp - Phys Therapy	6,430.00			6,430.00
5063514	ME Lease - Other	18,044.00			18,044.00
5064099	Pro Fees - Other	920.00			920.00
5071102	Lease - Minor Equip	241.00		4,057.00	4,298.00
			RJE - 14	4,057.00	
5160501	Anc Serv - Ther -MCR A	199,790.00			199,790.00
5160502	Anc Serv - Ther - MCR A NonRhb	3,222.00			3,222.00
5160503	Anc Serv - Ther - Medicare B	86,783.00			86,783.00
5160504	Anc Serv - Ther - Medicaid	22,707.00			22,707.00
5160505	Anc Serv - Ther - HMO	107,526.00			107,526.00
5160506	Anc Serv - Ther - HMO Part B	19,841.00			19,841.00
5160507	Anc Serv - Ther - Private	2,051.00			2,051.00
5160508	Anc Serv - Ther - VA	515.00			515.00
5160509	Anc Serv - Ther - Comms Ins	17,492.00			17,492.00
5160510	Anc Serv - Ther - Hosp & Oth	11,114.00			11,114.00
5160511	Anc Serv - Ther - Non Cov Serv	158.00			158.00
5260501	Anc Serv - Ther -MCR A	30,045.00			30,045.00
5260502	Anc Serv - Ther - MCR A NonRhb	2,357.00			2,357.00
5260503	Anc Serv - Ther - Medicare	30,921.00			30,921.00
5260504	Anc Serv - Ther - Medicaid	1,277.00			1,277.00
5260505	Anc Serv - Ther - HMO	18,733.00			18,733.00
5260506	Anc Serv - Ther - HMO Part	10,963.00			10,963.00
5260507	Anc Serv - Ther - Private	339.00			339.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
5260508	Anc Serv - Ther - VA	95.00			95.00
5260509	Anc Serv - Ther - Comm Ins	2,206.00			2,206.00
5260510	Anc Serv - Ther - Hosp & Oth	5,705.00			5,705.00
5262010	Supp - Phys Therapy	(42.00)			(42.00)
5264099	Pro Fees - Other	104.00		(104.00)	0.00
			RJE - 3	(104.00)	
5350011	HOLIDAY WORKED	135.00			135.00
5350751	P/R- Respiratory Therapist	10,275.00			10,275.00
5351001	PR Tax -FICA	210.00			210.00
5351004	PR Tax - SUTA	107.00			107.00
5352002	Emp Ben - Sick	90.00			90.00
5362006	Supp - Respiratory Supplies	1,835.00			1,835.00
5363501	ME Lease - Respiratory Equip	247.00			247.00
5460502	Anc Serv - Ther - MCR A NonRhb	440.00		(440.00)	0.00
			RJE - 4	(440.00)	
5462601	Anc Serv - Lab Fees	31,627.00		885.00	32,512.00
			RJE - 3	104.00	
			RJE - 4	440.00	
			RJE - 9	341.00	
5462602	Anc Serv - X-Ray	11,363.00			11,363.00
5463001	Barber & Beauty Expense	27.00			27.00
5463012	Patient Med Trans - Non-Amb	250.00			250.00
5463013	Patient Med Trans - Ambulance	29,704.00			29,704.00
5660000	Interest Expense	50,934.00			50,934.00
5660001	Serving Fee	37,818.00			37,818.00
5660010	Management Fee	648,466.00		(27,428.00)	621,038.00
			RJE - 16	(27,428.00)	
5660020	Bad Debt Expense	675,400.00			675,400.00
5660025	Rent Expense	1,546,605.00		(108,433.00)	1,438,172.00
			RJE - 10	(108,433.00)	
5660030	Provider Tax	739,153.00			739,153.00
5666205	Depreciation Exp - Leasehold Im	2,719.00			2,719.00
5666206	Depreciation Exp - Equipment	2,766.00			2,766.00
5676999	Fin Charges-Unused Line Fee	11,838.00			11,838.00
66005	BD - Non-dually Elig T18 BD	2,619.00			2,619.00
77001	Int Inc - Bank Accts	(52.00)			(52.00)
77002	Int Inc - AR Accounts	(365.00)			(365.00)
9999	Ask my accountant	2,015.00		(2,015.00)	0.00
			RJE - 12	(2,015.00)	
99999	Exchange	(2,973.00)			(2,973.00)
Marcum 101	Dentist	0.00		14,208.00	14,208.00
			RJE - 2	14,208.00	
Marcum 103	Subscriptions	0.00		3,906.00	3,906.00
			RJE - 6	2,879.00	
			RJE - 7	202.00	
			RJE - 8	825.00	
Marcum 104	Chamber of Commerce Dues	0.00		1,250.00	1,250.00
			RJE - 7	1,250.00	
Marcum 108	Accounting Fees	0.00		31,021.00	31,021.00
			RJE - 9	3,593.00	
			RJE - 16	27,428.00	
Marcum 109	Professional Fees - Eye Services	0.00		100.00	100.00
			RJE - 2	100.00	
Marcum 110	Professional Fees - Podiatrist	0.00		25.00	25.00
			RJE - 2	25.00	
Marcum 111	PT Mgmt Fee	0.00		922.00	922.00
			RJE - 5	922.00	
Marcum 112	ST Mgmt Fee	0.00		175.00	175.00
			RJE - 5	175.00	
Marcum 113	OT Mgmt Fee	0.00		799.00	799.00
			RJE - 5	799.00	
Marcum 114	Training & Education	0.00		407.00	407.00
			RJE - 6	407.00	
Marcum 115	Doctor Claim	0.00		22.00	22.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
			RJE - 9	22.00	
Marcum 116	Real Estate Taxes	0.00		108,433.00	108,433.00
			RJE - 10	108,433.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
2050805	Payroll - Administrator	145,726.00		1,860.00	147,586.00
			RJE - 1	1,860.00	
		<u>145,726.00</u>		<u>1,860.00</u>	<u>147,586.00</u>
Subtotal [2] Administrators					
Subgroup : [4] Other Administrative Salaries					
2050401	Payroll - Business Office Manag	102,384.00		1,307.00	103,691.00
			RJE - 1	1,307.00	
2050403	P/R - Billing/ AR/ Assistant BO	12,183.00		155.00	12,338.00
			RJE - 1	155.00	
2050404	Payroll - Payroll Benefit Coord	28,587.00		365.00	28,952.00
			RJE - 1	365.00	
2050405	Payroll - Receptionist	18,512.00		236.00	18,748.00
			RJE - 1	236.00	
2050806	Payroll - HR Coordinator	8,757.00		112.00	8,869.00
			RJE - 1	112.00	
2050807	Payroll - Exec Director / NHA	(56.00)		(1.00)	(57.00)
			RJE - 1	(1.00)	
2052002	Emp Ben - Sick	809.00		(809.00)	0.00
			RJE - 1	(809.00)	
2052004	Emp Ben - Holiday	2,664.00		(2,664.00)	0.00
			RJE - 1	(2,664.00)	
2052013	Emp Ben - Bonuses - Other	0.00		0.00	0.00
			RJE - 1	(0.00)	
2052099	Emp Ben - Other	0.00		(561.00)	0.00
			RJE - 1	(561.00)	
			RJE - 11	561.00	
		<u>173,840.00</u>		<u>(1,299.00)</u>	<u>172,541.00</u>
Subtotal [4] Other Administrative Salaries					
Subgroup : [5A] Head Dietitian					
3050252	P/R - Registered Dietitian	38,564.00		482.00	39,046.00
			RJE - 1	482.00	
		<u>38,564.00</u>		<u>482.00</u>	<u>39,046.00</u>
Subtotal [5A] Head Dietitian					
Subgroup : [5B] Food Service Supervisor					
3050253	P/R - Food Service Manager	54,933.00		687.00	55,620.00
			RJE - 1	687.00	
		<u>54,933.00</u>		<u>687.00</u>	<u>55,620.00</u>
Subtotal [5B] Food Service Supervisor					
Subgroup : [5C] Dietary Workers					
3050011	Payroll - Holiday Worked	20.00		(20.00)	0.00
			RJE - 1	(20.00)	
3050255	P/R - Dietary Aide	210,104.00		2,627.00	212,731.00
			RJE - 1	2,627.00	
3050256	P/R - Cook	79,784.00		998.00	80,782.00
			RJE - 1	998.00	
3052002	Emp Ben - Sick	600.00		(600.00)	0.00
			RJE - 1	(600.00)	
3052004	Emp Ben - Holiday	3,744.00		(3,744.00)	0.00
			RJE - 1	(3,744.00)	
3052013	Emp Ben - Bonuses - Other	0.00		0.00	0.00
			RJE - 1	(0.00)	
3052022	Emp Ben - Other	430.00		(430.00)	0.00
			RJE - 1	(430.00)	
		<u>294,682.00</u>		<u>(1,169.00)</u>	<u>293,513.00</u>
Subtotal [5C] Dietary Workers					
Subgroup : [7A] Engineer or Chief of Maintenance					
3450601	P/R - Maintenance Director	47,369.00		291.00	47,660.00
			RJE - 1	291.00	
		<u>47,369.00</u>		<u>291.00</u>	<u>47,660.00</u>
Subtotal [7A] Engineer or Chief of Maintenance					
Subgroup : [7B] Other Maintenance Workers					
3450011	Payroll - Holiday Worked	0.00		0.00	0.00
			RJE - 1	(0.00)	
3450602	P/R - Maintenance Technician	17,660.00		109.00	17,769.00
			RJE - 1	109.00	
3452002	Emp Ben - Sick	0.00		0.00	0.00
			RJE - 1	(0.00)	
3452004	Emp Ben - Holiday	400.00		(400.00)	0.00
			RJE - 1	(400.00)	
3452013	Emp Ben - Bonuses - Other	0.00		0.00	0.00
			RJE - 1	(0.00)	
		<u>18,060.00</u>		<u>(291.00)</u>	<u>17,769.00</u>
Subtotal [7B] Other Maintenance Workers					
Subgroup : [12A] Director of Nurses/Assistant Director					
1150011	Payroll - Holiday Worked	0.00		0.00	0.00
			RJE - 1	(0.00)	
1150151	P/R - DON	132,855.00		1,601.00	134,456.00
			RJE - 1	1,601.00	
1150155	P/R - ADON	58,149.00		701.00	58,850.00
			RJE - 1	701.00	
1152002	Emp Ben - Sick	2,668.00		(2,668.00)	0.00
			RJE - 1	(2,668.00)	
1152004	Emp Ben - Holiday	2,206.00		(2,206.00)	0.00
			RJE - 1	(2,206.00)	
1152005	Emp Ben - Personal Days	0.00		0.00	0.00
			RJE - 1	(0.00)	
1152013	Emp Ben - Bonuses - Other	0.00		0.00	0.00
			RJE - 1	(0.00)	
		<u>195,878.00</u>		<u>(2,572.00)</u>	<u>193,306.00</u>
Subtotal [12A] Director of Nurses/Assistant Director					

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Subgroup : [12B1] RNs - Direct Care					
1050001	Payroll - RN	366,779.00		12,025.00	378,804.00
			RJE - 1	12,025.00	
1050002	Payroll - RN Supervisor	375,410.00		12,308.00	387,718.00
			RJE - 1	12,308.00	
1050011	Payroll - Holiday Worked	34,452.00		(34,452.00)	0.00
			RJE - 1	(34,452.00)	
1052001	Emp Ben - Vacation	0.00		0.00	0.00
			RJE - 1	(0.00)	
1052002	Emp Ben - Sick	6,266.00		(6,266.00)	0.00
			RJE - 1	(6,266.00)	
1052004	Emp Ben - Holiday	22,996.00		(22,996.00)	0.00
			RJE - 1	(22,996.00)	
1052013	Emp Ben - Bonuses - Other	46,051.00		(46,051.00)	0.00
			RJE - 1	(46,051.00)	
1052022	Emp Ben - Other	1,447.00		(1,447.00)	0.00
			RJE - 1	(1,447.00)	
	Subtotal [12B1] RNs - Direct Care	853,401.00		(86,879.00)	766,522.00
Subgroup : [12B2] RNs - Administrative					
1050112	Payroll - Central Supply	19,854.00		651.00	20,505.00
			RJE - 1	651.00	
1150127	P/R - Staff Dev Coordinator	30,195.00		364.00	30,559.00
			RJE - 1	364.00	
1150133	P/R - Staff Coordinator	50,421.00		607.00	51,028.00
			RJE - 1	607.00	
1150141	Payroll-MDS Coordinator	102,739.00		1,237.00	103,976.00
			RJE - 1	1,237.00	
1150144	Payroll-MDS Director	30,171.00		364.00	30,535.00
			RJE - 1	364.00	
	Subtotal [12B2] RNs - Administrative	233,380.00		3,223.00	236,603.00
Subgroup : [12C1] LPNs - Direct Care					
1050111	Payroll - LPN	1,104,458.00		36,208.00	1,140,666.00
			RJE - 1	36,208.00	
	Subtotal [12C1] LPNs - Direct Care	1,104,458.00		36,208.00	1,140,666.00
Subgroup : [12D] Aides and Attendants					
1050113	CNA	1,525,715.00		52,035.00	1,577,750.00
			RJE - 1	50,020.00	
			RJE - 12	2,015.00	
	Subtotal [12D] Aides and Attendants	1,525,715.00		52,035.00	1,577,750.00
Subgroup : [12H] Recreation Workers					
3150011	Payroll - Holiday Worked	61.00		0.00	61.00
3150301	Payroll - Activity Director	63,119.00		0.00	63,119.00
3150302	Payroll - Activity Assistant	78,813.00		0.00	78,813.00
3152002	Emp Ben - Sick	525.00		0.00	525.00
3152004	Emp Ben - Holiday	1,002.00		0.00	1,002.00
	Subtotal [12H] Recreation Workers	143,520.00		0.00	143,520.00
Subgroup : [12M] Social Workers/Case Management					
2150864	Payroll - Admission Director	60,403.00		0.00	60,403.00
2152004	Emp Ben - Holiday	281.00		0.00	281.00
3750701	P/R - Social Service Director	66,769.00		0.00	66,769.00
3750702	P/R - Social Service Assistant	33,272.00		0.00	33,272.00
3752002	Emp Ben - Sick	290.00		0.00	290.00
3752004	Emp Ben - Holiday	512.00		0.00	512.00
	Subtotal [12M] Social Workers/Case Management	161,527.00		0.00	161,527.00
Subgroup : [12N] Marketing					
2550863	Payroll- Business Development	28,712.00		0.00	28,712.00
	Subtotal [12N] Marketing	28,712.00		0.00	28,712.00
Subgroup : [12O] Other					
1250121	Payroll -Medical Records Assist	29,762.00		0.00	29,762.00
1252002	Emp Ben - Sick	448.00		0.00	448.00
1252004	Emp Ben - Holiday	149.00		0.00	149.00
1252022	Emp Ben - Other	149.00		0.00	149.00
5350011	HOLIDAY WORKED	135.00		0.00	135.00
5350751	P/R- Respiratory Therapist	10,275.00		0.00	10,275.00
5352002	Emp Ben - Sick	90.00		0.00	90.00
	Subtotal [12O] Other	41,008.00		0.00	41,008.00
	Total [10-A] Salaries and Wages	5,060,773.00		2,576.00	5,063,349.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
Marcum 101	Dentist	0.00		14,208.00	14,208.00
			RJE - 2	14,208.00	
	Subtotal [2] Dentist	0.00		14,208.00	14,208.00
Subgroup : [3] Pharmacist					
4064004	Pro Fees - Pharm Consultant	12,244.00		0.00	12,244.00
	Subtotal [3] Pharmacist	12,244.00		0.00	12,244.00
Subgroup : [4] Podiatrist					
Marcum 110	Professional Fees - Podiatrist	0.00		25.00	25.00
			RJE - 2	25.00	
	Subtotal [4] Podiatrist	0.00		25.00	25.00
Subgroup : [5A] PT - Resident Care					

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavillon Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2018</u>			<u>9/30/2018</u>
5060501	Anc Serv - Ther - MCR A	199,899.00		0.00	199,899.00
5060502	Anc Serv - Ther - MCR A NonRhb	2,891.00		0.00	2,891.00
5060503	Anc Serv - Ther - Medicare	140,555.00		0.00	140,555.00
5060504	Anc Serv - Ther - Medicaid	24,980.00		0.00	24,980.00
5060505	Anc Serv - Ther - HMO	115,010.00		0.00	115,010.00
5060506	Anc Serv - Ther - HMO Part	27,517.00		0.00	27,517.00
5060507	Anc Serv - Ther - Private	1,940.00		0.00	1,940.00
5060509	Anc Serv - Ther - Comms Ins	17,387.00		0.00	17,387.00
5060510	Anc Serv - Ther - Hosp & Oth	12,584.00		0.00	12,584.00
5060511	Anc Serv - Ther - Non Cov Serv	183.00		0.00	183.00
5064099	Pro Fees - Other	920.00		0.00	920.00
Marcum 111	PT Mgmt Fee	0.00		922.00	922.00
			RJE - 5	<u>922.00</u>	
Subtotal [5A] PT - Resident Care		<u>543,865.00</u>		<u>922.00</u>	<u>544,788.00</u>
Subgroup : [6] Social Worker					
3761101	Pro Fees - Social Service	6,000.00		0.00	6,000.00
Subtotal [6] Social Worker		<u>6,000.00</u>		<u>0.00</u>	<u>6,000.00</u>
Subgroup : [8A] Medical Director					
3864002	Pro Fees - Med Director	19,800.00		0.00	19,800.00
Subtotal [8A] Medical Director		<u>19,800.00</u>		<u>0.00</u>	<u>19,800.00</u>
Subgroup : [9A] ST - Resident Care					
5260501	Anc Serv - Ther - MCR A	30,045.00		0.00	30,045.00
5260502	Anc Serv - Ther - MCR A NonRhb	2,357.00		0.00	2,357.00
5260503	Anc Serv - Ther - Medicare	30,921.00		0.00	30,921.00
5260504	Anc Serv - Ther - Medicaid	1,277.00		0.00	1,277.00
5260505	Anc Serv - Ther - HMO	18,733.00		0.00	18,733.00
5260506	Anc Serv - Ther - HMO Part	10,963.00		0.00	10,963.00
5260507	Anc Serv - Ther - Private	339.00		0.00	339.00
5260508	Anc Serv - Ther - VA	95.00		0.00	95.00
5260509	Anc Serv - Ther - Comm Ins	2,206.00		0.00	2,206.00
5260510	Anc Serv - Ther - Hosp & Oth	5,705.00		0.00	5,705.00
5264099	Pro Fees - Other	104.00		(104.00)	0.00
			RJE - 3	<u>(104.00)</u>	
Marcum 112	ST Mgmt Fee	0.00		175.00	175.00
			RJE - 5	<u>175.00</u>	
Subtotal [9A] ST - Resident Care		<u>102,745.00</u>		<u>71.00</u>	<u>102,816.00</u>
Subgroup : [10A] OT - Resident Care					
5160501	Anc Serv - Ther - MCR A	199,790.00		0.00	199,790.00
5160502	Anc Serv - Ther - MCR A NonRhb	3,222.00		0.00	3,222.00
5160503	Anc Serv - Ther - Medicare B	86,783.00		0.00	86,783.00
5160504	Anc Serv - Ther - Medicaid	22,707.00		0.00	22,707.00
5160505	Anc Serv - Ther - HMO	107,526.00		0.00	107,526.00
5160506	Anc Serv - Ther - HMO Part B	19,841.00		0.00	19,841.00
5160507	Anc Serv - Ther - Private	2,051.00		0.00	2,051.00
5160508	Anc Serv - Ther - VA	515.00		0.00	515.00
5160509	Anc Serv - Ther - Comms Ins	17,492.00		0.00	17,492.00
5160510	Anc Serv - Ther - Hosp & Oth	11,114.00		0.00	11,114.00
5160511	Anc Serv - Ther - Non Cov Serv	158.00		0.00	158.00
Marcum 113	OT Mgmt Fee	0.00		799.00	799.00
			RJE - 5	<u>799.00</u>	
Subtotal [10A] OT - Resident Care		<u>471,199.00</u>		<u>799.00</u>	<u>471,998.00</u>
Subgroup : [11A1] RN's - Direct Care					
1060001	Temp Help - RN	1,266.00		0.00	1,266.00
Subtotal [11A1] RN's - Direct Care		<u>1,266.00</u>		<u>0.00</u>	<u>1,266.00</u>
Subgroup : [11C] Aides					
1060003	Temp Help - Aides	80,393.00		0.00	80,393.00
Subtotal [11C] Aides		<u>80,393.00</u>		<u>0.00</u>	<u>80,393.00</u>
Subgroup : [12] Other					
2064029	Management Fee	1,896.00		(1,896.00)	0.00
			RJE - 5	<u>(1,896.00)</u>	
3864003	Pro Fees - Medical Service	24,600.00		0.00	24,600.00
3864008	Pro Fees - Psychological Svcs	250.00		0.00	250.00
4064005	Pro Fees - Consulting-IV	12,748.00		0.00	12,748.00
5460502	Anc Serv - Ther - MCR A NonRhb	440.00		(440.00)	0.00
			RJE - 4	<u>(440.00)</u>	
Marcum 109	Professional Fees - Eye Services	0.00		100.00	100.00
			RJE - 2	<u>100.00</u>	
Subtotal [12] Other		<u>39,934.00</u>		<u>(2,236.00)</u>	<u>37,698.00</u>
Total [13-B] Professional Fees		<u>1,277,447.00</u>		<u>13,789.00</u>	<u>1,291,236.00</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
2066995	Ins - Workmen's Comp	119,855.00		0.00	119,855.00
Subtotal [1A1] Workmen's Compensation		<u>119,855.00</u>		<u>0.00</u>	<u>119,855.00</u>
Subgroup : [1A3] Unemployment Insurance					
1051003	PR Tax - FUTA	171.00		0.00	171.00
1051004	PR Tax - SUTA	4,239.00		0.00	4,239.00
1151003	PR Tax - FUTA	1.00		0.00	1.00
1151004	PR Tax - SUTA	95.00		0.00	95.00
2051003	PR Tax - FUTA	42.00		0.00	42.00
2051004	PR Tax - SUTA	585.00		0.00	585.00
2151003	PR Tax - FUTA	8.00		0.00	8.00
2151004	PR Tax - SUTA	43.00		0.00	43.00
3051003	PR Tax - FUTA	74.00		0.00	74.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavillon Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
3051004	PR Tax - SUTA	1,459.00		0.00	1,459.00
3151003	PR Tax - FUTA	(1.00)		0.00	(1.00)
3151004	PR Tax - SUTA	91.00		0.00	91.00
3451003	PR Tax - FUTA	23.00		0.00	23.00
3451004	PR Tax - SUTA	128.00		0.00	128.00
5351004	PR Tax - SUTA	107.00		0.00	107.00
Subtotal [1A3] Unemployment Insurance		7,065.00		0.00	7,065.00
Subgroup : [1A4] Social Security (FICA)					
1051001	PR Tax -FICA	56,840.00		0.00	56,840.00
1151001	PR Tax -FICA	5,272.00		0.00	5,272.00
1251001	PR Tax -FICA	538.00		0.00	538.00
2051000	Payroll Taxes	368,958.00		0.00	368,958.00
2051001	PR Tax -FICA	4,631.00		0.00	4,631.00
2151001	PR Tax -FICA	653.00		0.00	653.00
2551001	PR Tax -FICA	237.00		0.00	237.00
3051001	PR Tax -FICA	6,275.00		0.00	6,275.00
3151001	PR Tax -FICA	1,932.00		0.00	1,932.00
3451001	PR Tax -FICA	1,166.00		0.00	1,166.00
3751001	PR Tax -FICA	1,435.00		0.00	1,435.00
5351001	PR Tax -FICA	210.00		0.00	210.00
Subtotal [1A4] Social Security (FICA)		448,147.00		0.00	448,147.00
Subgroup : [1A5] Health Insurance					
2052031	Emp Ben - Health Insurance	337,722.00		0.00	337,722.00
2052034	Emp Ben - Dental Insurance	26,435.00		0.00	26,435.00
2052036	Emp Ben Vision Insurance	2,697.00		0.00	2,697.00
2052046	EMP BEN-Hlth INS Emp Witholding	(99,281.00)		0.00	(99,281.00)
2052047	EMP BEN- DEN INS.Emp Witholding	(17,838.00)		0.00	(17,838.00)
2052048	Emp Ben - Vision Ins. Emp WT	(2,947.00)		0.00	(2,947.00)
Subtotal [1A5] Health Insurance		246,788.00		0.00	246,788.00
Subgroup : [1A6] Life Insurance					
2052033	Emp Ben - Life Insurance	532.00		0.00	532.00
Subtotal [1A6] Life Insurance		532.00		0.00	532.00
Subgroup : [1A9] Other					
2052041	Emp Ben - Empl Hlth & Welfare	670.00		0.00	670.00
2052081	Emp Ben - Employee Bckgrnd Chk	2,750.00		0.00	2,750.00
2052084	Emp Ben - Employee Drug Screen	5,806.00		0.00	5,806.00
Subtotal [1A9] Other		9,226.00		0.00	9,226.00
Subgroup : [1C] Bad Debts					
5660020	Bad Debt Expense	675,400.00		0.00	675,400.00
66005	BD - Non-dually Elig T18 BD	2,619.00		0.00	2,619.00
Subtotal [1C] Bad Debts		678,019.00		0.00	678,019.00
Subgroup : [1D] Accounting and Auditing					
2064023	Pro Fees - Accounting	3,623.00		0.00	3,623.00
Marcum 108	Accounting Fees	0.00		31,021.00	31,021.00
			RJE - 9	3,593.00	
			RJE - 16	27,428.00	
Subtotal [1D] Accounting and Auditing		3,623.00		31,021.00	34,644.00
Subgroup : [1E] Legal					
2064020	Pro Fees - Legal - General	116.00		0.00	116.00
2064021	Pro Fees - Legal - AR Collect	2,237.00		0.00	2,237.00
Subtotal [1E] Legal		2,353.00		0.00	2,353.00
Subgroup : [1G] Office Supplies					
1062108	Supp-Office	16.00		0.00	16.00
1062110	Supp-Forms	103.00		0.00	103.00
2062108	Supp-Office	8,908.00		656.00	9,564.00
			RJE - 11	656.00	
2062110	Supp-Forms	635.00		0.00	635.00
2062111	Supp-Copying	6,387.00		(4,057.00)	2,330.00
			RJE - 14	(4,057.00)	
2062113	Supp-Software	739.00		0.00	739.00
2062199	Supp - Other	314.00		0.00	314.00
2063514	ME Lease - Other	194.00		0.00	194.00
2063551	Minor Equip Purch	27.00		0.00	27.00
2162108	Supp-Office	61.00		0.00	61.00
Subtotal [1G] Office Supplies		17,384.00		(3,401.00)	13,983.00
Subgroup : [1H1] Telephone and Telegraph					
2066501	Utilities - Telephone	23,218.00		0.00	23,218.00
2066502	Utilities - Telephone Maint	2,416.00		0.00	2,416.00
Subtotal [1H1] Telephone and Telegraph		25,634.00		0.00	25,634.00
Subgroup : [1H2] Cellular Phones and Beepers					
2066503	Utilities - Mobile & Pagers	2,742.00		0.00	2,742.00
Subtotal [1H2] Cellular Phones and Beepers		2,742.00		0.00	2,742.00
Subgroup : [1K2] Other					
2068099	Taxes - Other	(258.00)		0.00	(258.00)
Subtotal [1K2] Other		(258.00)		0.00	(258.00)
Subgroup : [1K3] Resident Day User Fee					
5660030	Provider Tax	739,153.00		0.00	739,153.00
Subtotal [1K3] Resident Day User Fee		739,153.00		0.00	739,153.00
Total [15] Expenditures Other than Salaries		2,300,263.00		27,620.00	2,327,883.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1]	Resident Travel and Entertainment				
5463012	Patient Med Trans - Non-Amb	250.00		0.00	250.00
Subtotal [1] Resident Travel and Entertainment		250.00		0.00	250.00
Subgroup : [4]	Employee Travel				
1064501	Travel Meet - Sem & Conf Fees	384.00		0.00	384.00
2064501	Travel Meet - Sem & Conf Fees	420.00		0.00	420.00
Subtotal [4] Employee Travel		804.00		0.00	804.00
Subgroup : [5]	Education Expense				
1080001	Education	0.00	RJE - 11	1,000.00	1,000.00
Marcum 114	Training & Education	0.00	RJE - 6	407.00	407.00
Subtotal [5] Education Expense		0.00		1,407.00	1,407.00
Subgroup : [6]	Automobile Expense				
2064551	Auto & Truck - Mileage	358.00	RJE - 11	393.00	751.00
2071101	Automobile Exp - Employees	500.00		0.00	500.00
Subtotal [6] Automobile Expense		858.00		393.00	1,251.00
Subgroup : [7]	Other				
2064506	Meals & Ent - Employees	0.00	RJE - 11	189.00	189.00
Subtotal [7] Other		0.00		189.00	189.00
Subgroup : [M1]	Advertising Help Wanted				
2065001	Advert - Help Wanted	75.00		0.00	75.00
Subtotal [M1] Advertising Help Wanted		75.00		0.00	75.00
Subgroup : [M3]	Advertising Other				
2065005	Advert - Other	378.00		0.00	378.00
2562114	Supp-Marketing	2,668.00	RJE - 11	283.00	2,951.00
2565008	Advert - Public Relations	734.00		0.00	734.00
Subtotal [M3] Advertising Other		3,780.00		283.00	4,063.00
Subgroup : [M5]	Medical Records				
4064010	Pro Fees - Medical Records	10,943.00		0.00	10,943.00
Subtotal [M5] Medical Records		10,943.00		0.00	10,943.00
Subgroup : [M6]	Barber and Beauty Supplies				
5463001	Barber & Beauty Expense	27.00		0.00	27.00
Subtotal [M6] Barber and Beauty Supplies		27.00		0.00	27.00
Subgroup : [M7]	Postage				
1062109	Supp-Postage	16.00		0.00	16.00
2062109	Supp-Postage	3,762.00	RJE - 11	31.00	3,813.00
Subtotal [M7] Postage		3,798.00		31.00	3,829.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
1069001	Dues - Dues & Subscriptions	3,286.00	RJE - 6	(3,286.00)	0.00
2069001	Dues - Dues & Subscriptions	5,977.00	RJE - 7	(852.00)	5,125.00
3069001	Dues - Dues & Subscriptions	825.00	RJE - 8	(825.00)	0.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		10,088.00		(4,963.00)	5,125.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 104	Chamber of Commerce Dues	0.00	RJE - 7	1,250.00	1,250.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		1,250.00	1,250.00
Subgroup : [M9]	Subscriptions				
Marcum 103	Subscriptions	0.00	RJE - 6	3,906.00	3,906.00
Subtotal [M9] Subscriptions		0.00	RJE - 7	2,879.00	
			RJE - 8	202.00	
				825.00	
				3,906.00	3,906.00
Subgroup : [M11]	Services Provided by Contract				
2064000	Professional Fees	21,657.00	RJE - 9	(3,956.00)	17,701.00
2064024	Pro Fees - Restructuring	232,617.00		(3,956.00)	232,617.00
2064025	Pro Fees - Restructuring - Comm	65,833.00		0.00	65,833.00
2064026	PRO FEES - RESTRUC - US TRUSTEE	44,430.00		0.00	44,430.00
2064027	Pro Fees-Medicare Billing Fees	(647.00)		0.00	(647.00)
2064098	Pro Fees - Payroll / HR	25,575.00	RJE - 2	11,459.00	37,034.00
2064099	Pro Fees - Other	39,952.00	RJE - 2	(27,930.00)	12,022.00
2064200	Compliance Hotline	125.00	RJE - 2	(27,930.00)	125.00
2067501	Information Technology	46,140.00	RJE - 2	1,733.00	47,873.00
Subtotal [M11] Services Provided by Contract		475,682.00		(18,694.00)	456,988.00
Subgroup : [M12]	Administrative Management Services				
5660010	Management Fee	648,466.00		(27,428.00)	621,038.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subtotal [M12] Administrative Management Services		648,466.00	RJE - 16	(27,428.00)	621,038.00
Subgroup : [M13] Other					
1069101	Licenses & Permits	258.00		0.00	258.00
2062101	Supp - Storage Fees	2,412.00		0.00	2,412.00
2064500	Employee Expenses	12,228.00		(7,389.00)	4,839.00
2066504	Utilities - Internet Services	4,663.00	RJE - 11	(7,389.00)	4,663.00
2069101	Licenses & Permits	2,712.00		0.00	2,712.00
2069701	Bank Service Charges	25,771.00		405.00	26,176.00
2069911	NAC - FINES & PENALTIES	55,253.00	RJE - 2	405.00	55,253.00
5660001	Serving Fee	37,818.00		0.00	37,818.00
5676999	Fin Charges-Unused Line Fee	11,838.00		0.00	11,838.00
9999	Ask my accountant	2,015.00		(2,015.00)	0.00
Subtotal [M13] Other		154,968.00	RJE - 12	(2,015.00)	145,969.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,309,739.00		(52,625.00)	1,257,114.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
2061501	Food Purch - Raw	36.00		0.00	36.00
3061501	Food Purch - Raw	268,487.00		0.00	268,487.00
3061502	Food Purch - Resident Activity	951.00		0.00	951.00
3061506	Food Purch - Employee H&W	1,255.00		0.00	1,255.00
Subtotal [2A1] Raw Food		270,729.00		0.00	270,729.00
Subgroup : [2A2] Non-Food Supplies					
1061504	Food Purch - Supplements	(2,125.00)		0.00	(2,125.00)
3061504	Food Purch - Supplements	22,485.00		0.00	22,485.00
3061505	Food Purch - Thickeners	1,527.00		0.00	1,527.00
3062103	Supp - Dietary	37,959.00		31.00	37,990.00
Subtotal [2A2] Non-Food Supplies		59,846.00	RJE - 11	31.00	59,877.00
Subgroup : [2B] Purchased Services					
3061211	Pro Fees - Food Service	498.00		0.00	498.00
Subtotal [2B] Purchased Services		498.00		0.00	498.00
Subgroup : [2C] Other					
3063551	Minor Equip Purch	155.00		0.00	155.00
3069101	Licenses & Permits	575.00		0.00	575.00
Subtotal [2C] Other		730.00		0.00	730.00
Total [18] Dietary Basis for Allocation of Costs		331,803.00		31.00	331,834.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
3362106	Supp - Linen	245.00		0.00	245.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		245.00		0.00	245.00
Subgroup : [3B] Purchased Services					
3361202	Pro Fees - Contracted Laundry	195,548.00		(14,591.00)	180,957.00
Subtotal [3B] Purchased Services		195,548.00	RJE - 15	(14,591.00)	180,957.00
Subgroup : [3C] Other					
3362105	Supp - Laundry	(13,928.00)		14,591.00	663.00
Subtotal [3C] Other		(13,928.00)	RJE - 15	14,591.00	663.00
Total [19] Laundry-Basis for Allocation of Costs		181,865.00		0.00	181,865.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
3262104	Supp - Housekeeping	285.00		0.00	285.00
Subtotal [4A1] In-House Care Supplies		285.00		0.00	285.00
Subgroup : [4B] Purchased Services					
3261201	Pro Fees - Contr Housekeeping	265,467.00		0.00	265,467.00
Subtotal [4B] Purchased Services		265,467.00		0.00	265,467.00
Subgroup : [5A2] Purchased from					
4062500	Rx Drugs	70,577.00		0.00	70,577.00
4062501	Rx Drugs - Medicare	181,823.00		0.00	181,823.00
4062502	Rx Drugs - Managed Care-HMO	80,490.00		0.00	80,490.00
4062503	Rx Drugs - Medicaid	19,527.00		0.00	19,527.00
4062505	Rx Drugs - Stock	28,502.00		0.00	28,502.00
4062506	Rx Drugs - Med D Noncovered	12,535.00		0.00	12,535.00
4062508	Rx Drugs - Res Vaccinations	774.00		0.00	774.00
4062511	Rx Drugs - IV Medicare	19,236.00		0.00	19,236.00
4062512	Rx Drugs - IV HMO	8,171.00		0.00	8,171.00
4062513	Rx Drugs - IV Medicaid	11,938.00		0.00	11,938.00
Subtotal [5A2] Purchased from		433,573.00		0.00	433,573.00
Subgroup : [5B] Medicine Cabinet Drugs					
1062515	Rx Drugs - OTC	971.00		0.00	971.00
4062515	Rx Drugs - OTC	30,216.00		0.00	30,216.00
Subtotal [5B] Medicine Cabinet Drugs		31,187.00		0.00	31,187.00
Subgroup : [5C] Medical and Therapeutic Supplies					
1062001	Supp - Medical	38,640.00		1,201.00	39,841.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
1062002	Supp - Nursing	12,672.00	RJE - 11	1,201.00	12,672.00
1062003	Supp - Universal Precaution	17,626.00		0.00	17,626.00
1062008	Supp - Enteral	4,968.00		0.00	4,968.00
1063551	Minor Equip Purch	5,406.00		0.00	5,406.00
1063553	Med Equip Purch	5,875.00		0.00	5,875.00
4062008	Supp-Enteral	194.00		0.00	194.00
Subtotal [5C] Medical and Therapeutic Supplies		85,381.00		1,201.00	86,582.00
Subgroup : [5D] Ambulance/Limousine					
5463013	Patient Med Trans - Ambulance	29,704.00		0.00	29,704.00
Subtotal [5D] Ambulance/Limousine		29,704.00		0.00	29,704.00
Subgroup : [5E2] Oxygen - Other					
1062007	Supp - Oxygen Gas	52,493.00		0.00	52,493.00
Subtotal [5E2] Oxygen - Other		52,493.00		0.00	52,493.00
Subgroup : [5F] X-Rays and related radiological					
5462602	Anc Serv - X-Ray	11,363.00		0.00	11,363.00
Subtotal [5F] X-Rays and related radiological		11,363.00		0.00	11,363.00
Subgroup : [5H] Laboratory					
5462601	Anc Serv - Lab Fees	31,627.00		885.00	32,512.00
			RJE - 3	104.00	
			RJE - 4	440.00	
			RJE - 9	341.00	
Subtotal [5H] Laboratory		31,627.00		885.00	32,512.00
Subgroup : [5I] Recreation					
2069501	TV & Radio	21,405.00		0.00	21,405.00
3062102	Supp - Activities	72.00		0.00	72.00
3162102	Supp - Activities	3,002.00		0.00	3,002.00
3164007	Pro Fees - Activities	98.00		0.00	98.00
Subtotal [5I] Recreation		24,577.00		0.00	24,577.00
Subgroup : [5L] Other					
1061503	Food Purch - Tube Feeding	(555.00)		0.00	(555.00)
1062004	Supp - Wound Care	25,634.00		0.00	25,634.00
1062005	Supp - Prosthetic Device	10,838.00		0.00	10,838.00
1062006	Supp - Respiratory Supplies	2,995.00		0.00	2,995.00
1062009	Supp - IV	157.00		0.00	157.00
1062010	Supp - Phys Therapy	250.00		0.00	250.00
1062013	Supp - Routine Hygiene	11,124.00		0.00	11,124.00
1062014	Supp - Incontinent Supplies	44,959.00		0.00	44,959.00
1062199	Supp-Other	555.00		0.00	555.00
1063502	ME Lease - Bariatric Equipment	2,496.00		0.00	2,496.00
1063503	ME Lease - Wound Vacs	11,566.00		0.00	11,566.00
1063504	ME Lease - Specialty Beds	1,180.00		0.00	1,180.00
1063505	ME Lease - Air Mattresses	191.00		0.00	191.00
1063507	MEL - Bar Low Airlross Mattress	4,567.00		0.00	4,567.00
1063508	MEL - Low Airlross Mattress	26,244.00		0.00	26,244.00
1063509	MEL - Air Press Air Mattress	4,539.00		0.00	4,539.00
1063511	ME Lease - Wheelchairs	1,419.00		0.00	1,419.00
1063513	ME Lease - Walkers	659.00		0.00	659.00
1063514	ME Lease - Other	(4,508.00)		0.00	(4,508.00)
2069721	Replace of Res. Personal Prop.	1,572.00		0.00	1,572.00
3061503	Food Purch - Tube Feeding	5,020.00		0.00	5,020.00
4062009	Supp - IV	(57,131.00)		0.00	(57,131.00)
4062199	Supp-Other	16.00		0.00	16.00
4063512	Med Equip Lease	1,223.00		0.00	1,223.00
5062010	Supp - Phys Therapy	6,430.00		0.00	6,430.00
5282010	Supp - Phys Therapy	(42.00)		0.00	(42.00)
5362006	Supp - Respiratory Supplies	1,835.00		0.00	1,835.00
5363501	ME Lease - Respiratory Equip	247.00		0.00	247.00
Marcum 115	Doctor Claim	0.00		22.00	22.00
			RJE - 9	22.00	
Subtotal [5L] Other		103,480.00		22.00	103,502.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,069,137.00		2,108.00	1,071,245.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
2065501	R&M - Equipment	1.00		0.00	1.00
3066501	R&M-Equipment	824.00		0.00	824.00
3365501	R&M - Equipment	533.00		0.00	533.00
3465501	R&M - Equipment	16,783.00		275.00	17,058.00
			RJE - 11	275.00	
Subtotal [6A] Repairs and Maintenance		18,141.00		275.00	18,416.00
Subgroup : [6B] Heat					
3566514	Utilities - Gas	26,455.00		0.00	26,455.00
Subtotal [6B] Heat		26,455.00		0.00	26,455.00
Subgroup : [6C] Light & Power					
3566511	Utilities - Electricity	172,495.00		0.00	172,495.00
Subtotal [6C] Light & Power		172,495.00		0.00	172,495.00
Subgroup : [6D] Water					
3566512	Utilities - Water	65,279.00		0.00	65,279.00
Subtotal [6D] Water		65,279.00		0.00	65,279.00
Subgroup : [6E] Equipment Lease					
2071003	Lease - Equipment	1,964.00		0.00	1,964.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
3071102	Lease - Minor Equip	2,980.00		0.00	2,980.00
5063514	ME Lease - Other	18,044.00		0.00	18,044.00
5071102	Lease - Minor Equip	241.00		4,057.00	4,298.00
	Subtotal [6E] Equipment Lease	23,229.00	RJE - 14	4,057.00	27,286.00
Subgroup : [6F] Other					
3462107	Supp - Maintenance	3,300.00	RJE - 11	2,769.00	6,069.00
3463551	Minor Equip Purch	233.00		0.00	233.00
3465502	R&M-Building	13,327.00		0.00	13,327.00
3465505	R&M - Garbage	23,247.00		0.00	23,247.00
3465506	R&M - Pest Control	580.00		0.00	580.00
3465507	R&M - Hazardous Waste	499.00		0.00	499.00
3465509	R&M - Maintenance Contracts	53,465.00		0.00	53,465.00
3565505	R&M - Garbage	7,287.00		0.00	7,287.00
3565506	R&M - Pest Control	447.00		0.00	447.00
3565507	R&M - Hazardous Waste	298.00		0.00	298.00
	Subtotal [6F] Other	102,683.00		2,769.00	105,452.00
Subgroup : [7D] Movable Equipment					
5666206	Depreciation Exp - Equipment	2,766.00		0.00	2,766.00
	Subtotal [7D] Movable Equipment	2,766.00		0.00	2,766.00
Subgroup : [8C] Leasehold Improvements					
5666205	Depreciation Exp - Leasehold Im	2,719.00		0.00	2,719.00
	Subtotal [8C] Leasehold Improvements	2,719.00		0.00	2,719.00
Subgroup : [9] Rental Payments					
2071002	Lease - Land	900.00		0.00	900.00
5660025	Rent Expense	1,546,605.00	RJE - 10	(108,433.00)	1,438,172.00
	Subtotal [9] Rental Payments	1,547,505.00		(108,433.00)	1,439,072.00
Subgroup : [10B] Real estate taxes paid by lessor					
Marcum 116	Real Estate Taxes	0.00	RJE - 10	108,433.00	108,433.00
	Subtotal [10B] Real estate taxes paid by lessor	0.00		108,433.00	108,433.00
Subgroup : [10C] Personal property taxes					
2068002	Taxes - Personal Property	3,760.00		0.00	3,760.00
	Subtotal [10C] Personal property taxes	3,760.00		0.00	3,760.00
	Total [22] Maintenance and Property	1,965,032.00		7,101.00	1,972,133.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
5660000	Interest Expense	50,934.00		0.00	50,934.00
	Subtotal [12D] Other Interest Expense	50,934.00		0.00	50,934.00
Subgroup : [14A] Insurance on Property					
2066999	Ins - Property	17,218.00		0.00	17,218.00
	Subtotal [14A] Insurance on Property	17,218.00		0.00	17,218.00
Subgroup : [14C1] Umbrella					
2066998	Ins - Umbrella	25,804.00		0.00	25,804.00
2067002	Ins - General	600.00	RJE - 7	(600.00)	0.00
2067008	Ins - GLPL	60,852.00		0.00	60,852.00
	Subtotal [14C1] Umbrella	87,256.00		(600.00)	86,656.00
Subgroup : [14C3] Other					
2066996	Ins - Cyber	(1,198.00)		0.00	(1,198.00)
2066997	Ins - Hired/ Non Auto	(176.00)		0.00	(176.00)
2067004	Ins - D & O Liability	1,290.00		0.00	1,290.00
2067010	Ins GÇô Bond	725.00		0.00	725.00
	Subtotal [14C3] Other	641.00		0.00	641.00
	Total [27] Interest and Insurance	156,049.00		(600.00)	155,449.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
42003	Medicaid	(6,978,655.00)		0.00	(6,978,655.00)
42010	Medicaid Pending	(324,134.00)		0.00	(324,134.00)
	Subtotal [1A] Medicaid Residents (CT only)	(7,302,789.00)		0.00	(7,302,789.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
42005	Contra Allow - Medicaid	1,404,332.00		0.00	1,404,332.00
	Subtotal [1B] Medicaid room and board contractual allowance	1,404,332.00		0.00	1,404,332.00
Subgroup : [3A] Medicare Residents (All Inclusive)					
41020	Room & Board - Medicare A	(2,650,578.00)		0.00	(2,650,578.00)
41989	Medicare A - Sequestration	48,223.00		0.00	48,223.00
	Subtotal [3A] Medicare Residents (All Inclusive)	(2,602,355.00)		0.00	(2,602,355.00)
Subgroup : [3B] Medicare room and board contractual allowance					
40001	Contractual Allow - Med A R & B	(11,817.00)		0.00	(11,817.00)
41025	Contractual Allow - Medicare A	(174,778.00)		0.00	(174,778.00)
	Subtotal [3B] Medicare room and board contractual allowance	(186,595.00)		0.00	(186,595.00)
Subgroup : [4A] Private-pay residents and other					
43001	Private Pay	(1,815,441.00)		0.00	(1,815,441.00)
44001	Commercial Insurance	(1,281,739.00)		0.00	(1,281,739.00)
44005	Commercial Ins Pays at Level	(9,702.00)		0.00	(9,702.00)

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
45001	Room and Board - HMO	(386,842.00)		0.00	(386,842.00)
45011	HMO - MCR Rep Sequestration	198.00		0.00	198.00
45501	Hospice	(380,925.00)		0.00	(380,925.00)
Subtotal [4A] Private-pay residents and other		(3,874,451.00)		0.00	(3,874,451.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
44003	Contra Allow - Comm Ins	14,792.00		0.00	14,792.00
44007	Contra Allow - Comm Levels	3,212.00		0.00	3,212.00
45012	Contra Allow - Medicare HMO	(107,231.00)		0.00	(107,231.00)
45505	Contra Allow - Hospice	117,863.00		0.00	117,863.00
Subtotal [4B] Private-pay room and board contractual allowance		28,636.00		0.00	28,636.00
Subgroup : [5A] Prescription Drugs - Medicare					
46001	Pharmacy Rx - Medicare A	(215,561.00)		0.00	(215,561.00)
46101	Pharm OTC - Medicare A	(1,367.00)		0.00	(1,367.00)
Subtotal [5A] Prescription Drugs - Medicare		(216,928.00)		0.00	(216,928.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance					
46011	Pharmacy Rx - C/A - Medicare A	215,561.00		0.00	215,561.00
46111	Pharm OTC - C/A - Medicare A	1,367.00		0.00	1,367.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		216,928.00		0.00	216,928.00
Subgroup : [5C] Prescription Drugs - Non-medicare					
46003	Pharmacy Rx - Medicaid	(55,275.00)		0.00	(55,275.00)
46004	Pharmacy Rx - HMO	(93,443.00)		0.00	(93,443.00)
46005	Pharmacy Rx - Private	(333.00)		0.00	(333.00)
46007	Pharmacy Rx - Comm Ins	(13,082.00)		0.00	(13,082.00)
46008	Pharmacy Rx - Hospice	(1,533.00)		0.00	(1,533.00)
46103	Pharm OTC - Medicaid	(1,700.00)		0.00	(1,700.00)
46104	Pharm OTC - HMO	(366.00)		0.00	(366.00)
46105	Pharm OTC - Private	594.00		0.00	594.00
46107	Pharm - OTC - Comm Ins	(170.00)		0.00	(170.00)
46108	Pharm OTC - Hospice	(20.00)		0.00	(20.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(165,328.00)		0.00	(165,328.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance					
46013	Pharmacy Rx - C/A - Medicaid	55,275.00		0.00	55,275.00
46014	Pharmacy Rx - C/A - HMO	93,443.00		0.00	93,443.00
46017	Pharmacy Rx - C/A - Comm Ins	13,082.00		0.00	13,082.00
46018	Pharmacy Rx - C/A - Hospice	1,533.00		0.00	1,533.00
46113	Pharm OTC - C/A - Medicaid	1,700.00		0.00	1,700.00
46114	Pharm OTC - C/A - HMO	366.00		0.00	366.00
46117	Pharm - OTC - C/A - Comm Ins	170.00		0.00	170.00
46118	Pharm OTC - C/A - Hospice	20.00		0.00	20.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		165,589.00		0.00	165,589.00
Subgroup : [7A] Physical Therapy - Medicare					
46601	Phys Ther - Medicare A	(415,483.00)		0.00	(415,483.00)
46602	Phys Ther - Medicare B	(208,213.00)		0.00	(208,213.00)
Subtotal [7A] Physical Therapy - Medicare		(623,696.00)		0.00	(623,696.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance					
46611	Phys Ther - C/A - Medicare A	415,483.00		0.00	415,483.00
46612	Phys Ther - C/A - Medicare B	27,146.00		0.00	27,146.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		442,629.00		0.00	442,629.00
Subgroup : [7C] Physical Therapy - Non-medicare					
46603	Phys Ther - Medicaid	(41,180.00)		0.00	(41,180.00)
46604	Phys Ther - HMO	(311,666.00)		0.00	(311,666.00)
46607	Phys Ther - Comm Ins	(16,128.00)		0.00	(16,128.00)
Subtotal [7C] Physical Therapy - Non-medicare		(368,974.00)		0.00	(368,974.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
46613	Phys Ther - C/A - Medicaid	41,180.00		0.00	41,180.00
46614	Phys Ther - C/A - HMO	280,661.00		0.00	280,661.00
46617	Phys Ther - C/A - Comm Ins	16,128.00		0.00	16,128.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		337,969.00		0.00	337,969.00
Subgroup : [8A] Speech Therapy - Medicare					
46701	Speech Ther - Medicare A	(110,361.00)		0.00	(110,361.00)
46702	Speech Ther - Medicare B	(44,379.00)		0.00	(44,379.00)
Subtotal [8A] Speech Therapy - Medicare		(154,740.00)		0.00	(154,740.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
46711	Speech Ther - C/A - Medicare A	110,361.00		0.00	110,361.00
46712	Speech Ther - C/A - Medicare B	922.00		0.00	922.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		111,283.00		0.00	111,283.00
Subgroup : [8C] Speech Therapy - Non-medicare					
46703	Speech Ther - Medicaid	(6,057.00)		0.00	(6,057.00)
46704	Speech Therapy - HMO	(89,052.00)		0.00	(89,052.00)
46707	Speech Ther - Comm Ins	(2,015.00)		0.00	(2,015.00)
Subtotal [8C] Speech Therapy - Non-medicare		(97,124.00)		0.00	(97,124.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
46713	Speech Ther - C/A - Medicaid	3,804.00		0.00	3,804.00
46714	Speech Therapy - C/A - HMO	71,970.00		0.00	71,970.00
46717	Speech Ther - C/A - Comm Ins	2,764.00		0.00	2,764.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		78,538.00		0.00	78,538.00
Subgroup : [9A] Occupational Therapy - Medicare					
46801	Occ Therapy - Medicare A	(447,422.00)		0.00	(447,422.00)

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
46802	Occ Therapy - Medicare B	(138,263.00)		0.00	(138,263.00)
Subtotal [9A] Occupational Therapy - Medicare		(585,685.00)		0.00	(585,685.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
46811	Occ Therapy - C/A - Medicare A	447,422.00		0.00	447,422.00
46812	Occ Therapy - C/A - Medicare B	23,307.00		0.00	23,307.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		470,729.00		0.00	470,729.00
Subgroup : [9C] Occupational Therapy - Non-medicare					
46803	Occ Therapy - Medicaid	(42,821.00)		0.00	(42,821.00)
46804	Occ Therapy - HMO	(313,632.00)		0.00	(313,632.00)
46807	Occ Therapy - Comm Ins	(19,224.00)		0.00	(19,224.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(375,677.00)		0.00	(375,677.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance					
46813	Occ Therapy - C/A - Medicaid	42,821.00		0.00	42,821.00
46814	Occ Therapy - C/A - HMO	277,935.00		0.00	277,935.00
46817	Occ Therapy - C/A - Comm Ins	19,224.00		0.00	19,224.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		339,980.00		0.00	339,980.00
Subgroup : [10A] Other - Medicare					
47001	Oxygen Revenue-Medicare A	(2,368.00)		0.00	(2,368.00)
47011	Oxygen - C/A - Medicare A	2,368.00		0.00	2,368.00
47501	Lab - Medicare A	(21,737.00)		0.00	(21,737.00)
47511	Lab - C/A - Medicare A	21,737.00		0.00	21,737.00
47601	X-Ray - Medicare A	(7,308.00)		0.00	(7,308.00)
47611	X - Ray - C/A Medicare A	7,308.00		0.00	7,308.00
47651	IV Charges - Medicare A	(2,993.00)		0.00	(2,993.00)
47661	IV Charges - C/A - Medicare A	2,993.00		0.00	2,993.00
47999	MCR - B 2% Sequestration	5,346.00		0.00	5,346.00
Subtotal [10A] Other - Medicare		5,346.00		0.00	5,346.00
Subgroup : [10B] Other - Non-medicare					
47003	Oxygen Medicaid	(7,093.00)		0.00	(7,093.00)
47004	Oxygen HMO	(1,490.00)		0.00	(1,490.00)
47007	Oxygen - Comm Ins	(45.00)		0.00	(45.00)
47013	Oxygen - C/A - Medicaid	7,093.00		0.00	7,093.00
47014	Oxygen - C/A - HMO	1,490.00		0.00	1,490.00
47017	Oxygen - C/A - Comm Ins	45.00		0.00	45.00
47503	Lab - Medicaid	(175.00)		0.00	(175.00)
47504	Lab - HMO	(9,527.00)		0.00	(9,527.00)
47505	Lab - Private	(80.00)		0.00	(80.00)
47507	Lab - Comm Ins	(900.00)		0.00	(900.00)
47513	Lab - C/A - Medicaid	175.00		0.00	175.00
47514	Lab - C/A - HMO	9,527.00		0.00	9,527.00
47517	Lab - C/A - Comm Ins	900.00		0.00	900.00
47603	X-Ray - Medicaid	(1,072.00)		0.00	(1,072.00)
47604	X-Ray - HMO	(3,579.00)		0.00	(3,579.00)
47605	X-ray Private Pay	(285.00)		0.00	(285.00)
47607	X-Ray -Comm Ins	(756.00)		0.00	(756.00)
47613	X-Ray - C/A - Medicaid	1,072.00		0.00	1,072.00
47614	X-Ray - C/A - HMO	3,579.00		0.00	3,579.00
47617	X-Ray - C/A - Comm Ins	756.00		0.00	756.00
47653	IV Charges - Medicaid	(3,513.00)		0.00	(3,513.00)
47654	IV Charges - HMO	1,800.00		0.00	1,800.00
47663	IV Charges C/A - Medicaid	3,513.00		0.00	3,513.00
47664	IV Charges C/A - HMO	(1,800.00)		0.00	(1,800.00)
47998	MCB Rplmnt 2% Sequestration	1,991.00		0.00	1,991.00
Subtotal [10B] Other - Non-medicare		1,626.00		0.00	1,626.00
Subgroup : [15] Interest Income					
77001	Int Inc - Bank Accts	(52.00)		0.00	(52.00)
77002	Int Inc - AR Accounts	(365.00)		0.00	(365.00)
Subtotal [15] Interest Income		(417.00)		0.00	(417.00)
Subgroup : [18] Other Revenue					
45599	Prior Period Adjustments	(1,536.00)		0.00	(1,536.00)
49000	Prior Year Revenue Adjustment	(200,954.00)		0.00	(200,954.00)
49005	Discounts	9,273.00		0.00	9,273.00
49007	Patient Refunds	(30,316.00)		0.00	(30,316.00)
49402	Medical Records Revenue	(533.00)		0.00	(533.00)
49901	Other Revenue	(67.00)		0.00	(67.00)
49902	Miscellaneous Revenue	(915.00)		0.00	(915.00)
Subtotal [18] Other Revenue		(225,048.00)		0.00	(225,048.00)
Total [30] Statement of Revenue		(13,176,222.00)		0.00	(13,176,222.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
10005	Petty Cash	500.00		0.00	500.00
10020	Cash- Operating	3,200.00		0.00	3,200.00
10025	Congressional Bank Acct	40,780.00		0.00	40,780.00
Subtotal [A1] Cash		44,480.00		0.00	44,480.00
Subgroup : [A2] Resident Accounts Receivable					
11001	Accounts Receivable	2,126,658.00		0.00	2,126,658.00
11101	Allowance for Bad Debts	(667,589.00)		0.00	(667,589.00)
Subtotal [A2] Resident Accounts Receivable		1,459,069.00		0.00	1,459,069.00
Subgroup : [A3] Other Accounts Receivable					
11002	A/R - Quality Rehab	40,000.00		0.00	40,000.00
Subtotal [A3] Other Accounts Receivable		40,000.00		0.00	40,000.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [A5] Prepaid Expenses					
12011	Prepaid Insurance	79,065.00		0.00	79,065.00
22101	Prepaid Expenses	11,114.00		0.00	11,114.00
Subtotal [A5] Prepaid Expenses		90,179.00		0.00	90,179.00
Subgroup : [A8] Other Current Assets					
11150	CAP EX Reserve	105,960.00		0.00	105,960.00
11175	Insurance Reserve	63,549.00		0.00	63,549.00
Subtotal [A8] Other Current Assets		169,509.00		0.00	169,509.00
Subgroup : [B4] Leasehold Improvements					
15001	Leasehold Improvements	34,846.00		0.00	34,846.00
16205	A/D - Leasehold Improvements	(2,719.00)		0.00	(2,719.00)
Subtotal [B4] Leasehold Improvements		32,127.00		0.00	32,127.00
Subgroup : [B6] Movable Equipment					
15000	Furniture & Equipment	23,482.00		0.00	23,482.00
16206	A/D - Furniture & Equipment	(2,766.00)		0.00	(2,766.00)
Subtotal [B6] Movable Equipment		20,716.00		0.00	20,716.00
Subgroup : [D1] Deferred Deposits					
13000	Utility - Deposits	41,952.00		0.00	41,952.00
Subtotal [D1] Deferred Deposits		41,952.00		0.00	41,952.00
Subgroup : [D6] Loans to Owners or Related Parties					
12003	Due from Owners	2,825.00		0.00	2,825.00
22100	Due from Wachusett Ventures	4,862,032.00		0.00	4,862,032.00
24536	Due To/From Denmar	158,744.00		0.00	158,744.00
24537	Due To/From Walden	120,927.00		0.00	120,927.00
24550	Due To/From West	230,305.00		0.00	230,305.00
Subtotal [D6] Loans to Owners or Related Parties		5,374,833.00		0.00	5,374,833.00
Subgroup : [D7] Other Assets					
12001	Due From Others	9,411.00		0.00	9,411.00
Subtotal [D7] Other Assets		9,411.00		0.00	9,411.00
Total [31-32] Assets		7,282,276.00		0.00	7,282,276.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
20001	A/P - Trade	(2,623,819.00)		0.00	(2,623,819.00)
Subtotal [A1] Trade Accounts Payable		(2,623,819.00)		0.00	(2,623,819.00)
Subgroup : [A4] Accrued Payroll					
24001	Accrued Payroll	(111,487.00)		0.00	(111,487.00)
24003	Accrued PTO	(89,121.00)		0.00	(89,121.00)
Subtotal [A4] Accrued Payroll		(200,608.00)		0.00	(200,608.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
24002	Accrued Payroll Taxes	(7,703.00)		0.00	(7,703.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(7,703.00)		0.00	(7,703.00)
Subgroup : [A12] Other Current Liabilities					
11032	Medicaid Settlement	(16,516.00)		0.00	(16,516.00)
22000	Accrued Rent	(773,283.00)		0.00	(773,283.00)
22050	Accrued Provider Tax	(263,175.00)		0.00	(263,175.00)
24005	Accrued Expenses	(387,789.00)		0.00	(387,789.00)
24006	UNUM Life	74.00		0.00	74.00
24007	AFLAC Disability and Life	(49.00)		0.00	(49.00)
24008	AFLAC Supplemental Insurance	(3,941.00)		0.00	(3,941.00)
24009	Union Withholding - PAC	(4,844.00)		0.00	(4,844.00)
24010	Union Dues Withholding	2,298.00		0.00	2,298.00
99999	Exchange	(2,973.00)		0.00	(2,973.00)
Subtotal [A12] Other Current Liabilities		(1,450,198.00)		0.00	(1,450,198.00)
Subgroup : [B3] Loans from Owners or Related Parties					
24500	Due To/From East	(827,642.00)		0.00	(827,642.00)
24533	Due To/From Brockton	(641,194.00)		0.00	(641,194.00)
24535	Due To/From Quincy	(436,666.00)		0.00	(436,666.00)
26000	Intercompany TRF	(6,491.00)		0.00	(6,491.00)
Subtotal [B3] Loans from Owners or Related Parties		(1,911,993.00)		0.00	(1,911,993.00)
Subgroup : [B4] Other Long-Term Liabilities					
27000	N/P - SABRA/CCP	(794,151.00)		0.00	(794,151.00)
Subtotal [B4] Other Long-Term Liabilities		(794,151.00)		0.00	(794,151.00)
Total [33-34] Liabilities		(6,988,472.00)		0.00	(6,988,472.00)
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
32000	Retained Earnings	(769,690.00)		0.00	(769,690.00)
Subtotal [B5] Cumulated Earnings		(769,690.00)		0.00	(769,690.00)
Total [35] Equity		(769,690.00)		0.00	(769,690.00)
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Wachusets Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 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				
1050001	Payroll - RN		12,025.00	
1050002	Payroll - RN Supervisor		12,308.00	
1050111	Payroll - LPN		36,208.00	
1050112	Payroll - Central Supply		651.00	
1050113	CNA		50,020.00	
1150127	P/R - Staff Dev Coordinator		364.00	
1150133	P/R - Staff Coordinator		607.00	
1150141	Payroll-MDS Coordinator		1,237.00	
1150144	Payroll-MDS Director		364.00	
1150151	P/R - DON		1,601.00	
1150155	P/R - ADON		701.00	
2050401	Payroll - Business Office Manag		1,307.00	
2050403	P/R - Billing/ AR/ Assistant BO		155.00	
2050404	Payroll - Payroll Benefit Coord		365.00	
2050405	Payroll - Receptionist		236.00	
2050805	Payroll - Administrator		1,860.00	
2050806	Payroll - HR Coordinator		112.00	
3050252	P/R - Registered Dietitian		482.00	
3050253	P/R - Food Service Manager		687.00	
3050255	P/R - Dietary Aide		2,627.00	
3050256	P/R - Cook		998.00	
3450601	P/R - Maintenance Director		291.00	
3450602	P/R - Maintenance Technician		109.00	
1050011	Payroll - Holiday Worked			34,452.00
1052001	Emp Ben - Vacation			6,266.00
1052002	Emp Ben - Sick			22,996.00
1052004	Emp Ben - Holiday			46,051.00
1052013	Emp Ben - Bonuses - Other			1,447.00
1052022	Emp Ben - Other			2,668.00
1150011	Payroll - Holiday Worked			2,206.00
1152002	Emp Ben - Sick			1.00
1152004	Emp Ben - Holiday			809.00
1152005	Emp Ben - Personal Days			2,664.00
1152013	Emp Ben - Bonuses - Other			561.00
2050807	Payroll - Exec Director / NHA			20.00
2052002	Emp Ben - Sick			600.00
2052004	Emp Ben - Holiday			3,744.00
2052013	Emp Ben - Bonuses - Other			430.00
2052099	Emp Ben - Other			400.00
3050011	Payroll - Holiday Worked			
3052002	Emp Ben - Sick			
3052004	Emp Ben - Holiday			
3052013	Emp Ben - Bonuses - Other			
3052022	Emp Ben - Other			
3450011	Payroll - Holiday Worked			
3452002	Emp Ben - Sick			
3452004	Emp Ben - Holiday			
3452013	Emp Ben - Bonuses - Other			
Total			125,315.00	125,315.00
Reclassifying Journal Entries JE # 2		E.04		
Reclass expenses from account 2064099				
2064098	Pro Fees - Payroll / HR		11,459.00	
2067501	Information Technology		1,733.00	
2069701	Bank Service Charges		405.00	
Marcum 101	Dentist		14,208.00	
Marcum 109	Professional Fees - Eye Services		100.00	
Marcum 110	Professional Fees - Podiatrist		25.00	
2064099	Pro Fees - Other			27,930.00
Total			27,930.00	27,930.00
Reclassifying Journal Entries JE # 3		D.02		
To reclass lab fees				

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
5462601	Anc Serv - Lab Fees		104.00	
5264099	Pro Fees - Other			104.00
Total			104.00	104.00
Reclassifying Journal Entries JE # 4		D.02		
Reclass lab services				
5462601	Anc Serv - Lab Fees		440.00	
5460502	Anc Serv - Ther - MCR A NonRhb			440.00
Total			440.00	440.00
Reclassifying Journal Entries JE # 5		E.02		
To allocate therapy mgmt fee costs				
Marcum 111	PT Mgmt Fee		922.00	
Marcum 112	ST Mgmt Fee		175.00	
Marcum 113	OT Mgmt Fee		799.00	
2064029	Management Fee			1,896.00
Total			1,896.00	1,896.00
Reclassifying Journal Entries JE # 6		D.02		
To reclass expenses that are no related to dues				
Marcum 103	Subscriptions		2,879.00	
Marcum 114	Training & Education		407.00	
1069001	Dues - Dues & Subscriptions			3,286.00
Total			3,286.00	3,286.00
Reclassifying Journal Entries JE # 7		E.08		
To reclass expenses not related to dues				
Marcum 103	Subscriptions		202.00	
Marcum 104	Chamber of Commerce Dues		1,250.00	
2067002	Ins - General			600.00
2069001	Dues - Dues & Subscriptions			852.00
Total			1,452.00	1,452.00
Reclassifying Journal Entries JE # 8		D.02		
To reclass expenses not related to dues				
Marcum 103	Subscriptions		825.00	
3069001	Dues - Dues & Subscriptions			825.00
Total			825.00	825.00
Reclassifying Journal Entries JE # 9		D.02/E.05		
Reclass expenses from professional fees				
5462601	Anc Serv - Lab Fees		341.00	
Marcum 108	Accounting Fees		3,593.00	
Marcum 115	Doctor Claim		22.00	
2064000	Professional Fees			3,956.00
Total			3,956.00	3,956.00
Reclassifying Journal Entries JE # 10		E.03		
To reclass real estate taxes from rent expense				
Marcum 116	Real Estate Taxes		108,433.00	
5660025	Rent Expense			108,433.00
Total			108,433.00	108,433.00
Reclassifying Journal Entries JE # 11		H.02		
PBC journal entry				
1062001	Supp - Medical		1,201.00	
1080001	Education		1,000.00	
2052099	Emp Ben - Other		561.00	
2062108	Supp-Office		656.00	
2062109	Supp-Postage		31.00	
2064506	Meals & Ent - Employees		189.00	

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
2064551	Auto & Truck - Mileage		393.00	
2562114	Supp-Marketing		283.00	
3062103	Supp - Dietary		31.00	
3462107	Supp - Maintenance		2,769.00	
3465501	R&M - Equipment		275.00	
2064500	Employee Expenses			7,389.00
Total			7,389.00	7,389.00
Reclassifying Journal Entries JE # 12		N.01		
To reclass CNA salaries per PBC note				
1050113	CNA		2,015.00	
9999	Ask my accountant			2,015.00
Total			2,015.00	2,015.00
Reclassifying Journal Entries JE # 14		D.04 - 2062111		
To reclass leased equipment				
5071102	Lease - Minor Equip		4,057.00	
2062111	Supp-Copying			4,057.00
Total			4,057.00	4,057.00
Reclassifying Journal Entries JE # 15		N.01		
To reclass laundry expenses to appropriate account				
3362105	Supp - Laundry		14,591.00	
3361202	Pro Fees - Contracted Laundry			14,591.00
Total			14,591.00	14,591.00
Reclassifying Journal Entries JE # 16		G.01		
To reclass direct expenses from Mgmt fee expense				
Marcum 108	Accounting Fees		27,428.00	
5660010	Management Fee			27,428.00
Total			27,428.00	27,428.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/29/2019
 Run Date: 1/29/2019

Provider Name: WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Ctr
 Provider Number: 2395
 Period Ended: 9/30/18

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: