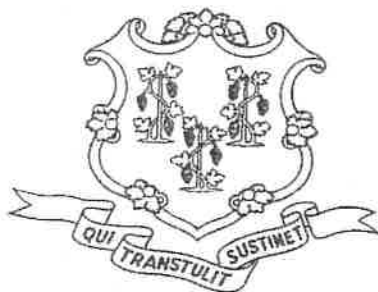


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2435	(Specify)	(Specify)	Medicare Provider 07-5195
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Medicaid Provider Numbers:	CCNH / RHNS 9597	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pav	License No. 2435	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. (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) Marisa Jones			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 10/1/2022	To 9/30/2023
Address of Facility 1157 Enfield Street, Enfield, CT 06082				
Report Prepared By Marcum LLP		Phone Number (203) 781-9680	Date 1/31/2024	
Item	Total	CCNH / RHNS	(Specify)	(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.

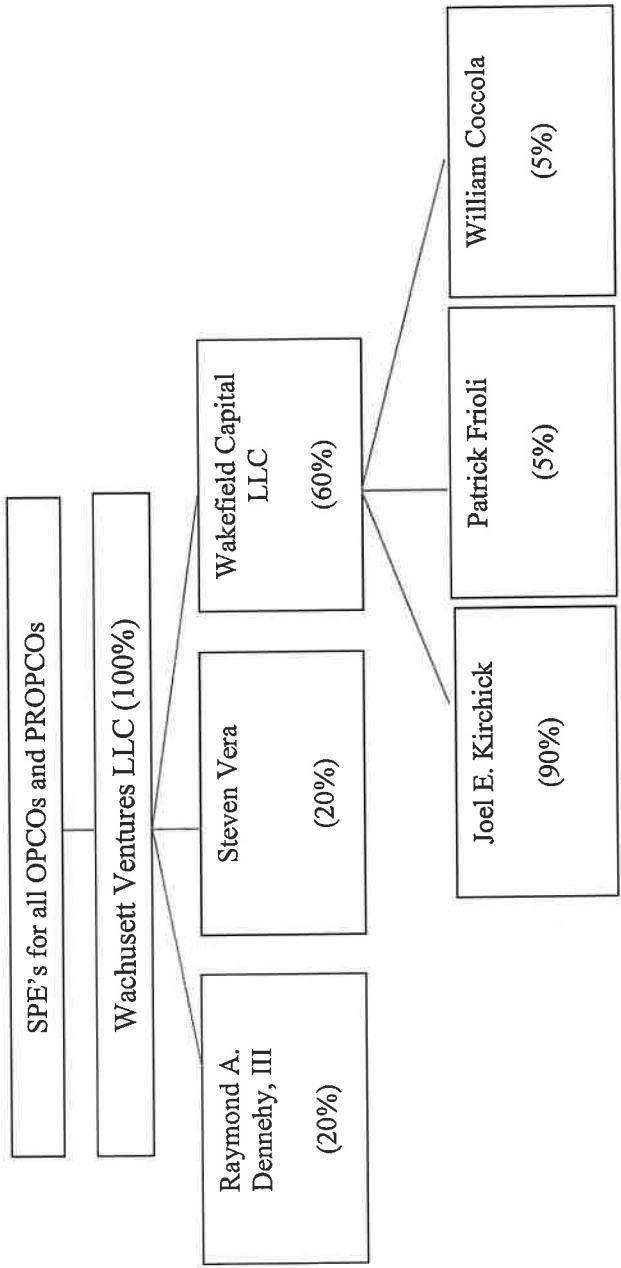
DO NOT include Fringe Benefit Costs.

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General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-745-1641		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion He		Address (No. & Street, City, State, Zip) 1157 Enfield Street, Enfield, CT 06082		
License Numbers:	CCNH / RHNS 2435	(Specify)	(Specify)	Medicare Provider No. 07-5195
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Marisa Jones		Nursing Home Administrator's License No.:	001910	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



General Information and Questionnaire Corporate Owners

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Pa	License No. 2435	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway	2435	9/30/2023	3B	37
If this facility is owned or operated as an individual proprietorship, provide the following information:				
Owner(s) of Facility				
N/A				

General Information and Questionnaire Related Parties*

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pa	License No. 2435	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Wachusett Ventures, LLC	P.O. Box 359, North Easton, MA 02356	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Pg. 16 / Line m12	720,916	553,753
Various	Various	<input type="radio"/>	<input checked="" type="radio"/>	Intercompany Transaction	Page 34 / Line B3		
		<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	9/30/2023	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? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility WV-Parkway Pavilion of Enfield, CT	License No. 2435	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		27,228		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion	2435	9/30/2023	7	37

Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended				Page 8	of 37
	2435		9/30/2023					
	WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & R		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Total	CCNH / RHNS	Total	CCNH / RHNS	(Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	130	130		130				
B. On last day of THIS report period	130	130				130	130	
2. Number of Residents								
A. As of midnight of PREVIOUS report period	113	113		113				
B. As of midnight of THIS report period	114	114				114	114	
3. Total Number of Days Care Provided During Period								
A. Medicare	6,645	6,645		4,996		1,649	1,649	
B. Medicaid (Conn.)	27,050	27,050		20,282		6,768	6,768	
C. Medicaid (other states)								
D. Private Pay	5,871	5,871		4,548		1,323	1,323	
E. State SSI for RCH								
F. Other (Specify)	1,564	1,564		1,198		366	366	
G. Total Care Days During Period (3A thru F)	41,130	41,130		31,024		10,106	10,106	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	271	271		206		65	65	
B. Other Bed Reserve Days	26	26		20		6	6	
5. Total Resident Days (3G + 4A + 4B)	41,427	41,427		31,250		10,177	10,177	

Schedule of Resident Statistics (Cont'd)

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway			License No. 2435			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(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)	(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	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	20	77		17									
Per Diem Rate													
a. One bed rm.	Various	267.61		460.00									
b. Two bed rms.	Various	252.74		420.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					94,656	94,656							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					7,436	7,436							
C. Other					178,377	178,377							
D. Total Physical Therapy Treatments					280,469	280,469							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					62,214	62,214							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					8,060	8,060							
C. Other					180,024	180,024							
D. Total Speech Therapy Treatments					250,298	250,298							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					22,410	22,410							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					1,233	1,233							
C. Other					30,563	30,563							
D. Total Occupational Therapy Treatments					54,206	54,206							

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion	2435	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No						
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	172,956		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	751		15						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	209,495		6,838						
5. Dietary Service									
a. Head Dietitian	40,651		1,067						
b. Food Service Supervisor	56,263		2,040						
c. Dietary Workers	353,585		18,831						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers									
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers									
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	170,393		3,090						
b. RN									
1. Direct Care	554,944		11,262						
2. Administrative**	266,354		6,337						
c. LPN									
1. Direct Care	1,285,504		33,700						
2. Administrative**	20,909		383						
d. Aides and Attendants	1,581,752		72,556						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	143,176		5,901						
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	115,679		3,439						
n. Marketing	10,230	(10,230)	224						
o. Other (Specify)									
See Attached Schedule	88,858		3,347						
A-13. Total Salary Expenditures	5,071,500	(10,230)	171,110						

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Admissions	\$ 65,686		2,136						
Medical Records	\$ 23,172		1,211						
Total	\$ 88,858	\$ -	3,347	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Pulmonologist	\$ 24,600	\$ (24,600)	Monthly						
Respiratory	\$ 923	\$ (923)	12						
Consulting IV	\$ 21,235	\$ (21,235)	Monthly						
Total	\$ 46,758	\$ (46,758)	12	\$ -	\$ -	-	\$ -	\$ -	-

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-11 Rev. 10/2005

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

Name of Facility		License No.		Report for Year Ended		Page	of		
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &		2435		9/30/2023		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &	License No. 2435	Report for Year Ended 9/30/2023		Name and Address of All Other Employment**	Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Page 12	of 37
		CCNH / RHNS (Specify)	Salary Paid (Specify)									
Section III - Administrators***												
Marisa Jones		172,956			2,080	A2		Non Discriminatory	Administrator			
Section IV - Assistant Administrators												
Patrick Cartier (10/02/2023 - 10/15/2022)		751			15	A4		Non Discriminatory	Assistant Administrator			

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended				Page	of		
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway	2435	9/30/2023				13	37		
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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	8,111		Monthly						
3. Pharmacist	23,465		Monthly						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	385,450		6,314						
b. Other									
6. Social Worker	13,880		190						
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	19,800		Monthly						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	89,215		1,044						
b. Other									
10. Occupational Therapist									
a. Resident Care	350,596		4,503						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	160,480		2,392						
2. Administrative***									
b. LPN									
1. Direct Care	533,040		8,776						
2. Administrative***									
c. Aides	569,075		17,244						
d. Other									
12. Other (Specify)									
See Attached Schedule	46,758	(46,758)	12						
B-13 Total Fees Paid in Lieu of Salaries	2,199,870	(46,758)	40,475						

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pav		2435	9/30/2023		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Synchrony Rehab, 303 N Hurstbourne Pkwy Ste, 200, Louisville, KY 40222	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pharmerica, P.O. Box 409251, Atlanta, GA 30384	Pharmacist/ IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental Group, 888 Worcester Street, STE 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
William H. Johnson, INC. PO Box 1354, Belchertown	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Darshan J. Shah, MD LLC, 139 Hazard Ave #4, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Younis Masih, 15 Palomba Dr #7, Enfield, CT 06082	Pulmonologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Intelycare, 1250 Hancick St #501N, Quincy, MA 02169	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<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 Park	2435	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
I. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 94,674	94,674					
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 36,467	36,541	(74)				
4. Social Security (F.I.C.A.)	\$ 384,528	385,305	(777)				
5. Health Insurance	\$ 763,871	763,871					
6. Life Insurance (employees only) (not-owners and not-operators)	\$						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 232,027	232,027					
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 10,153	15,444	(5,291)				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$						
c. Bad Debts*	\$	316,105	(316,105)				
d. Accounting and Auditing	\$ 22,266	22,266					
e. Legal (Services should be fully described on Page 15b)	\$ 8,095	12,427	(4,332)				
f. Insurance on Lives of Owners and Operators (Specify)*	\$						
g. Office Supplies	\$ 82,995	82,995					
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 34,049	34,049					
2. Cellular Phones	\$ 2,880	3,466	(586)				
i. Appraisal (Specify purpose and attach copy)*	\$						
j. Corporation Business Taxes (franchise tax)	\$						
k. Other Taxes (Not related to property - See Page 22)							
1. Income*	\$	166,726	(166,726)				
2. Other (Specify) See Attached Schedule	\$						
3. Resident Day User Fee	\$ 715,941	715,941					
Subtotal	\$ 2,387,946	2,881,837	(493,891)				

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

(Carry Subtotals forward to next page)

General Information and Questionnaire
Accounting Basis

Name of Facility WV-Parkway Pavilion of Enfield, C	License No. 2435	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	555 Long Warf Drive, New Haven, CT 06511		
2	CliftonLarsonAllen	4 Batterymarch Park Suite 100, Quincy, MA 02169		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Cost Report Preparation, Advisory Reimbursement Services, Tax	\$	9,600	
2	Assurance Services	\$	12,666	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	22,266
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Pullman & Comley		203-330-2000	
2	Ford Harrison		860-740-1355	
3	Law Offices of Jason D. DeGenaro, LLC		203-453-4101	
4	CT Coporation			
5	See Attached		See Attached	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	850 Main St., PO Box 7006, Bridgeport, CT 06601			
2	185 Asylum St., Ste 820, Hartford, CT			
3	29 Water Street, Guilford, CT 06437			
4	PO Box 4349, Carol Stream, IL			
5	See Attached			
Services Provided by This Firm (<i>describe fully</i>)				
1	General Matters Relating to Employees / Union Representation	\$	7,909	
2	General Matters Relating to Employees / Union Representation	\$	21	
3	Collections (Disallowed)	\$	2,375	
4	Registered Agent	\$	165	
5	See Attached (Disallowed)	\$	1,957	
			Charge for Services Provided	
			\$	12,427
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

General Information and Questionnaire
Accounting Basis

Name of Facility WV-Parkway Pavilion of Enfield, CT d/	License No. 2435	Report for Year Ended 9/30/2022	Page 15c	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
5 Treasurer, State of CT Probate			(860) 702-3000	
6 State Marshall			(860) 713-5372	
Address (No. & Street, City, State, Zip Code)				
5 165 Capitol Ave Floor 2, Hartford, CT 06106				
6 450 Columbus Boulevard, Suite 1403 Hartford, Connecticut 06103				
Services Provided by This Firm (<i>describe fully</i>)				
5 Collections / Probate Court/ Conservatorship (Disallowed)			\$	1,508
6 Conservatorship (Disallowed)			\$	449
			Charge for Services Provided	
			\$	1,957

**Parkway Pavilion Health & Rehabilitation Center
 Disallowance Schedule for Cell Phones
 September 30, 2023**

	<u>Amount</u>
Total Cell Phone Expense	3,466
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 60
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 2,880
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 2,880
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 586</u></u>

Parkway Pavilion Health & Rehabilitation Center
September 30, 2023
Benefits Disallowance

Marketing Benefits Disallowance

Marketing Salary	10,230	Page 10
Total Salaries	<u>5,071,500</u>	TB Linked
Percent to Total Salaries	0.20%	

Percent to Total Allocation

	Amount	Percentage	Disallowed
Unemployment Insurance	36,541	9%	\$ 74
Social Security (F.I.C.A)	<u>385,305</u>	<u>91%</u>	<u>\$ 777</u>
Total Benefits (Pg 15, Line 1a3 - 1a6)	421,846	100%	\$ 851

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 P		2435	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		2,387,946	2,881,837	(493,891)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$ 605	605						
2. Holiday Parties for Staff	\$ 6,640	6,640						
3. Gifts to Staff and Residents	\$	3,892	(3,892)					
4. Employee Travel	\$ 7,966	7,966						
5. Education Expenses Related to Seminars and Conventions	\$ 16,114	16,114						
6. Automobile Expense (not purchase or depreciation)	\$ 8,048	8,048						
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 33,425	33,425						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$ 1,416	3,893	(2,477)					
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 3,059	3,059						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 9,870	9,870						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	625	(625)					
9. Subscriptions	\$ 10,414	10,414						
10. Contributions*** See Attached Schedule	\$	400	(400)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 88,985	88,985						
12. Administrative Management Services**	\$ 352,022	720,916	(368,894)					
13. Other (Specify) See Attached Schedule	\$ 14,116	82,484	(68,368)					
C-14 Total Administrative & General Expenditures	\$ 2,940,626	3,879,173	(938,547)					

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Supplies - Marketing	\$ 1,166					
Advertising - Public Relations	\$ 1,408	\$ (1,408)				
Sem & Conf Fees - Marketing	\$ 250					
Entertainment - Marketing	\$ 415	\$ (415)				
Hotels - Marketing	\$ 654	\$ (654)				
Total Other Advertising	\$ 3,893	\$ (2,477)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CAHCF	\$ 9,170					
AHCA	\$ 700					
Total Dues	\$ 9,870	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Donations	\$ 400	\$ (400)				
Total Contributions	\$ 400	\$ (400)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Minor Equip Purch - A&G	\$ 680	\$ (680)				
Storage Fees	\$ 7,596					
Bank Service Charges	\$ 71,279	\$ (65,618)				
Entertainment - A&G	\$ 134	\$ (134)				
Licenses & Permits - A&G	\$ 845					
Meals - Marketing	\$ 451	\$ (451)				
Supplies - Admissions	\$ 253					
Finance Charges	\$ 299	\$ (299)				
Fines & Penalties	\$ 947	\$ (947)				
Other Revenue - Medical Records	\$	\$ (239)				
Total Other Administrative and General	\$ 82,484	\$ (68,368)	\$ -	\$ -	\$ -	\$ -

**Parkway Pavilion Health & Rehabilitation Center
 Calculation of Allowable Management Fee
 September 30, 2023**

<u>Description</u>	<u>Amount</u>		
Management fees Charged	720,916		
Patient Days	41,427		
Imputed Days - 90% Occupancy	42,705		
Amount Per Patient Day (Greater of 90% or Actual Days)		\$	16.88
PPD Allowance Per Rate Agreement			7.82
2023 CPI Increase - 5.41%			1.0541
PPD Allowance 9/30/2021			8.24
Amount over (Under)		\$	8.6382
Total Days			42,705
Disallowed Management Fee		\$	368,894

Schedule C-1 - Management Services*

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/	License No. 2435	Report for Year Ended 9/30/2023	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	720,916	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 Pav		2435	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 317,629	317,629						
2. Non-Food Supplies	\$ 65,570	65,570						
3. Other (Specify)	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 489	489						
c. Other (Specify)	\$ 783	783						
Minor Equipment Purchase								
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 384,471	384,471						
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pav		2435	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*	Lbs.							
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	229	229					
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)	\$	194,360	194,360					
c. Other (Specify)	\$							
3D. Total Laundry Expenditures (3a + b + c)	\$	194,589	194,589					
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)							
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)							

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Par		2435	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4. Housekeeping	Sq. Ft. Serviced by Personnel							
a. In-House Care	Amt.	\$						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)								
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.	\$ 309,473	309,473					
c. Other (<i>Specify</i>)		\$						
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 309,473	309,473					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy		\$						
2. Purchased from Pharmacia		\$	272,701	(272,701)				
b. Medicine Cabinet Drugs		\$						
c. Medical and Therapeutic Supplies		\$ 156,442	156,442					
d. Ambulance/Limousine***		\$	21,408	(21,408)				
e. Oxygen								
1. For Emergency Use		\$						
2. Other***		\$	6,952	(6,952)				
f. X-rays and Related Radiological Procedures***		\$	44,487	(44,487)				
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$						
h. Laboratory***		\$	81,486	(81,486)				
i. Recreation		\$ 5,895	5,895					
j. Direct Management Services*		\$						
k. Indirect Management Services*		\$						
l. Cable TV		\$ 7,200	23,929	(16,729)				
m. Other (Specify)**** See Attached Schedule		\$ 11,562	126,646	(115,084)				
n. Physical Therapy Expense		\$						
o. Speech Therapy Expense		\$						
5P. Total Resident Care Expenditures (5a - 5o)		\$ 181,099	739,946	(558,847)				

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

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

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

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

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Supplies - Wound Care	\$ 9,188	\$ (9,188)				
Supplies - Prosthetic Device	\$ 1,747	\$ (1,747)				
Supplies - Routine Hygiene	\$ 9,530					
ME Lease	\$ 2,294	\$ (2,294)				
ME Lease - Wound Vacs	\$ 1,492	\$ (1,492)				
ME Lease - Air Mattresses	\$ 3,873	\$ (3,873)				
Replace of Res. Personal Prop.	\$ 471	\$ (471)				
Purchases Discount	\$ (8,768)	\$ 8,768				
Pharmacy Supplies - IV	\$ 2,088	\$ (2,088)				
Pharmacy Supplies - Forms	\$ 90	\$ (90)				
Rx Drugs - IV Medicare	\$ 26,266	\$ (26,266)				
Rx Drugs - IV Medicaid	\$ 144	\$ (144)				
Rx Drugs - IV Managed	\$ 39,205	\$ (39,205)				
Rx Drugs - Medicaid Noncovered	\$ 3,925	\$ (3,925)				
ME Lease - Pharmacy	\$ 2,032					
ME Lease - IV Pump	\$ 1,392	\$ (1,392)				
Resident Vaccination	\$ 7,433	\$ (7,433)				
Supplies - Respiratory	\$ 1,702	\$ (1,702)				
ME Lease - Respiratory	\$ 22,542	\$ (22,542)				
Total Other Resident Care	\$ 126,646	\$ (115,084)	\$ -	\$ -	\$ -	\$ -

**Parkway Pavilion Health & Rehabilitation Center
Disallowance Schedule for Cable TV
September 30, 2023**

	<u>Amount</u>
Total Cable TV Expense Account # 6950120000 & 6950120	\$ 23,929
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 7,200
 Disallowed Cable TV	 <u><u>\$ 16,729</u></u>

**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 9/30/2023	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)	(Specify)	Pg Line
		Yes	No						
PointClickCare	PO Box 674802 Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software / Monthly Billing	66,093			15 1g
Fully Managed		<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	35,288			16 m11
Smartlinx Solutions	11 S. Wood Ave, Iselin, NJ 08830	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	36,946			16 m11
Healthcare Services Group	3220 Tillman Dr #300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Housekeeping	503,833			Var.
USA Waste and Recycling	16 Shoham Rd, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	47,675			22 6f
The Winterberry Group	2070 West St, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	52,939			22 6f
Facilities Compliance Services, LLC	221 West Main Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	194,081			22 6f
Allied Rehabilitation Center	3 Pearson Way, Enfield, CT 06082	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Transportation	19,075			20 5d
EMCOR Services	5 Gerber Rd E, South Windsor, CT 06074	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	20,860			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"/>						

* 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 Park		2435	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 9,256	9,256						
b. Heat	\$ 22,944	22,944						
c. Light & Power	\$ 152,529	152,529						
d. Water	\$ 70,624	70,624						
e. Equipment Lease (Provide detail on page 22b)	\$ 32,650	32,650						
f. Other (itemize)	\$ 402,620	402,620						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 690,623	690,623						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 57,627	57,627						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 100,591	100,591						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 158,218	158,218						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 48,631	48,631						
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 48,631	48,631						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,371,593	1,371,593						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 87,234	87,234						
c. Personal property taxes	\$ 8,605	8,605						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,674,281	1,674,281						

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Purchased Srvc - Maintenance	\$ 175,981					
Pro Fees - Maintenance	\$ 26,821					
Supplies & Exp - Maintenance	\$ 60,236					
R&M - Equipment	\$ 18,778					
R&M - Building	\$ 5,793					
Garbage	\$ 53,509					
Hazardous Waste	\$ 893					
Pest Control	\$ 2,287					
Snow Removal	\$ 30,578					
Maintenance Contracts	\$ 9,716					
Groundskeeping	\$ 18,028					
Total Other Repairs and Maintenance	\$ 402,620	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended	Page		
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion		2435	9/30/2023	22b 37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno NV 89502	<input type="radio"/>	<input checked="" type="radio"/>	06/01/15	Monthly as needed	16,624	16,624
Quaddent, 478 Wheelers Farms rd, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	11/28/19	63 Months	1,187	1,187
First Data	<input type="radio"/>	<input checked="" type="radio"/>	05/01/16	Mthly thereafter	806	806
Ecolab, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	11/01/14	Mnthly thereafter	5,730	5,730
Xerox Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	03/27/19	39 Months	8,303	8,303
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***	32,650

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

** Attach copies of newly acquired leases.

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

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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
1/31/2023	Compressor	Administrative	\$ 2,933	15	\$ 196
3/31/2023	Bed Light replacement lenses -11	Administrative	\$ 2,071	10	\$ 207
7/17/2023	Sirculator Pump	Administrative	\$ 1,601	10	\$ 160
8/22/2023	Fire Alarm Repair	Administrative	\$ 1,709	15	\$ 114
3/31/2023	Roof top unit	Administrative	\$ 15,793	15	\$ 1,053
8/5/2023	Roof top unit	Administrative	\$ 15,793	5	\$ 3,159
7/1/2023	Roof top unit	Administrative	\$ 3,191	5	\$ 638
2/24/2023	Pumps (3)	Administrative	\$ 2,536	10	\$ 254
5/31/2023	Patient Lifts (500 Lb) - 2	Standard Resident	\$ 6,439	10	\$ 644
8/2/2023	CT Trust Grant	Administrative	\$ (5,377)	5	\$ (1,075)
8/2/2023	Fabric Swivel Task Chair (14)	Administrative	\$ 1,489	10	\$ 149
4/13/2023	Electronic Commerical Dryer	Administrative	\$ 4,000	10	\$ 400
4/17/2023	Installation of new dryer	Administrative	\$ 3,095	10	\$ 310
Total additions for Movable Equipment			\$ 55,273		\$ 6,207 *
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
9/15/2022	Hot Water Storage Tank	\$ 5,062	10	\$ 506
10/31/2022	Plumbing repairs	\$ 1,539	10	\$ 154
11/30/2022	Plumbing repairs	\$ 1,711	10	\$ 171
12/31/2022	Plumbing repairs	\$ 2,116	10	\$ 212
2/17/2023	Boiler Repairs	\$ 1,489	10	\$ 149
5/31/2023	Freezer/boiler/outdoor freezer	\$ 3,599	10	\$ 360
5/1/2023	Sprinkler repair	\$ 3,872	10	\$ 387
5/31/2023	Fire Sprinkler repairs/improvement	\$ 6,920	10	\$ 692
4/24/2023	Fire Sprinkler install	\$ 13,379	10	\$ 1,338
Total additions for Leasehold Improvement		\$ 39,687		\$ 3,969 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

Amortization Schedule*

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion	Date of Acquisition		Length of Amortization	License No. 2435	Report for Year Ended 9/30/2023			Page 24	of 37
	Month	Year			Cost to Be Amortized	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		448,812	69,389	S/L	Various	44,662
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal	Var.	Var.	Various		39,687		S/L	Various	3,969
D. Total Amortization									48,631
									48,631

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

Name of Facility WV-Parkway Pavilion of Enfield, CT	License No. 2435	Report for Year Ended 9/30/2023		Page 25	of 37
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
<small>*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.</small>					
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	1,371,593	

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	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
WV-Parkway Pavilion of Enfield, C		2435	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment			\$						
A. Item	Rate	Amount							
Lender									
Address of Lender									
2. Other (Specify)			\$						
A. Item	Rate	Amount							
Lender									
Address of Lender									
B. Item	Rate	Amount							
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify)			\$	87,494	87,494				
Interest - DIP Loan / PPL / PPR									
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	87,494	87,494				
14. Insurance									
a. Insurance on Property (buildings only)			\$	16,842	16,842				
b. Insurance on Automobiles*			\$	109	109				
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$	130,112	130,112				
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$	5,284	12,507	(7,223)			
Insurance - D&O Liability / Cyber / Bond									
14d. Total Insurance Expenditures (14a + b + c)			\$	152,347	159,570	(7,223)			
15. Total All Expenditures (A-13 thru C-14)			\$	13,829,385	15,390,990	(1,561,605)			

*Does not pertain to a specific vehicle. This is a global insurance policy which pertains to work related employee travel with their own vehicle and insurance.

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT	d/b/2435	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 6,617,659	6,617,659			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 3,616,578	3,616,578			
b. Medicare Room and Board Contractual Allowance **	\$ (50,117)	(50,117)			
4. a. Private-Pay Residents and Other	\$ 3,863,590	3,863,590			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 122,660	122,660			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (122,660)	(122,660)			
c. Prescription Drugs - Non-Medicare	\$ 220,051	220,051			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (218,021)	(218,021)			
2. a. Medical Supplies - Medicare	\$ 661	661			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (661)	(661)			
c. Medical Supplies - Non-Medicare	\$ 9,195	9,195			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (9,195)	(9,195)			
3. a. Physical Therapy - Medicare	\$ 266,548	266,548			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (189,314)	(189,314)			
c. Physical Therapy - Non-Medicare	\$ 442,934	442,934			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (334,429)	(334,429)			
4. a. Speech Therapy - Medicare	\$ 78,039	78,039			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (53,840)	(53,840)			
c. Speech Therapy - Non-Medicare	\$ 86,378	86,378			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (75,084)	(75,084)			
5. a. Occupational Therapy - Medicare	\$ 270,848	270,848			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (211,373)	(211,373)			
c. Occupational Therapy - Non-Medicare	\$ 348,736	348,736			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (319,420)	(319,420)			
6. a. Other (Specify) - Medicare	\$ (2,618)	(2,618)			
b. Other (Specify) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,357,145	14,357,145			
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 (Specify)	\$ 1,188	1,188			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 1,811,871	1,811,871			
V. Total Other Revenue (1 thru 8)	\$ 1,813,059	1,813,059			
VI. Total All Revenue (III +V)	\$ 16,170,204	16,170,204			

* 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)	(Specify)
		0		
30 116a	X-Ray - Med A	\$ 20,338		
30 116a	X-Ray - Med A - C/A	\$ (20,338)		
30 116a	Lab - Med A	\$ 22,638		
30 116a	Lab - Med A - C/A	\$ (22,638)		
30 116a	IV - Med A	\$ 2,635		
30 116a	IV - Med A - C/A	\$ (2,635)		
30 116a	Oxygen - Med A	\$ 1,412		
30 116a	Oxygen - Med A - C/A	\$ (1,412)		
30 116a	Sequestration - Med B	\$ (2,618)		
Total Other Resident Revenue - Medicare		\$ (2,618)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 116b	X-Ray - Medicaid	\$ 554		
30 116b	X-Ray - HMO	\$ 23,053		
30 116b	X-Ray - Insurance	\$ 206		
30 116b	X-Ray - Medicaid - C/A	\$ (554)		
30 116b	X-Ray - HMO - C/A	\$ (23,053)		
30 116b	X-Ray - Insurance - C/A	\$ (206)		
30 116b	Lab - Medicaid	\$ 8,684		
30 116b	Lab - HMO	\$ 30,161		
30 116b	Lab - Hospice	\$ 166		
30 116b	Lab - Insurance	\$ 588		
30 116b	Lab - Medicaid - C/A	\$ (8,684)		
30 116b	Lab - HMO - C/A	\$ (30,161)		
30 116b	Lab - Hospice - C/A	\$ (166)		
30 116b	Lab - Insurance - C/A	\$ (588)		
30 116b	IV - Medicaid	\$ 128		
30 116b	IV - HMO	\$ (986)		
30 116b	IV - Medicaid - C/A	\$ (128)		
30 116b	IV - HMO - C/A	\$ 986		
30 116b	Oxygen - Medicaid	\$ 3,326		
30 116b	Oxygen - HMO	\$ 802		
30 116b	Oxygen - Hospice	\$ 155		
30 116b	Oxygen - Medicaid - C/A	\$ (3,326)		
30 116b	Oxygen - HMO - C/A	\$ (802)		
30 116b	Oxygen - Hospice - C/A	\$ (155)		
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV5	Interest Revenue	N/A	\$ 1,188		
Total Interest Income			\$ 1,188	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 IV8	Prior Period Adjustments*	\$ 37,532		
30 IV8	COVID Relief Funds - Federal	\$ 5,195		
30 IV8	Bad Debt Recovery	\$ 3,276		
30 IV8	Revenue - Medical Records (Disallowed Expense on Page 16 m13)	\$ 239		
30 IV8	Revenue - Discounts	\$ 300		
30 IV8	Employee Retention Credit Income	\$ 101,318		
30 IV8	ERC Refund*	\$ 1,647,398		
30 IV8	OPTUM Reimbursement	\$ 15,930		
30 IV8	Miscellaneous	\$ 183		
Total Other Revenue		\$ 1,811,871	\$ -	\$ -

*No related expense, do not disallow.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/	2435	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	813,751
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	947,137
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(280)
4. Inventories			\$	
5. Prepaid Expenses			\$	99,252
a. Prepaid Insurance	64,835			
b. Prepaid Expenses	34,417			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,136
Exchange	2,136			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,861,996
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>488,499</u>		\$	370,479
	Accum. Depreciation <u>118,020</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>380,875</u>		\$	186,196
	Accum. Depreciation <u>194,679</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	3,750,952
F/S vs C/R NBV	(144,701)			
See Schedule	3,895,653			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,307,627

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (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	Right of Use Asset	\$ 3,894,492
31	B9	Construction In-Progress	\$ 1,162
31	B9	Rounding	\$ (1)
Total Other Fixed Assets (Itemize)			\$ 3,895,653

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	Reserve for Bad Debts	\$ 198,518
33	A12	Accrued Expenses	\$ (8,242)
33	A12	Accrued Provider Tax/User Fees	\$ 180,457
33	A12	Accrued Management Fees	\$ 60,384
33	A12	Other Payroll Liabilities	\$ 237,680
33	A12	Payroll W/H - Union	\$ 913
33	A12	Payroll W/H - AFLAC	\$ (2,385)
33	A12	Accrued Rent	\$ 370,067
33	A12	Lease Liability - ST	\$ 1,174,425
Total Other Current Liabilities (Itemize)			\$ 2,211,617

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

Page Ref	Line Ref	Description	
34	B4	N/P - SABRA - PPR	\$ 763,625
34	B4	N/P - SABRA - PPL	\$ 238,151
34	B4	Accrued Interest LT - Sabra-PPR	\$ 233,251
34	B4	Accrued Interest LT - Sabra-PPL	\$ 1,257
34	B4	Lease Liability - LT	\$ 2,900,803
Total Other Long-Term Liabilities (Itemize)			\$ 4,137,087

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/		2435	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	6,169,623
C. Leasehold or like property recorded for Equity Purposes.					
1. Land				\$	
2. Land Improvements		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
3. Buildings		*Historical Cost <u>922,452</u>	Net	\$	454,771
		Accum. Depreciation <u>467,681</u>			
4. Non-Movable Equipment		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
5. Movable Equipment		*Historical Cost <u>450,708</u>	Net	\$	90,585
		Accum. Depreciation <u>360,123</u>			
6. Motor Vehicles		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
7. Minor Equipment-Not Depreciable				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	545,356
D. Investment and Other Assets					
1. Deferred Deposits				\$	1,450
2. Escrow Deposits				\$	54,030
3. Organization Expense		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care (<i>itemize</i>)				\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)				\$	1,701,909
Name and Address		Amount	Loan Date		
Due To/From Wachusett Ventures & Villa Maria		1,701,909			
7. Other Assets (<i>itemize</i>)				\$	14,769
Deferred Rent - S.L. Portion			14,769		
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	1,772,158
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	8,487,137

* 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 Pa		2435	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	662,067
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>)				\$	72,917
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	5,578
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>)				\$	2,211,617

See Schedule					2,211,617
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,952,179

* 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 P		2435	9/30/2023	34	37
Account				Amount	
Total Brought Forward:				2,952,179	
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>)				\$ 114,891	
Name and Address of Lender	Amount	Loan Date			
Intercompany Exchange & Due To/From Crossings East	114,891				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 4,137,087	

See Schedule				4,137,087	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 4,251,978	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,204,157	

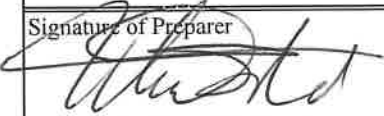
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d	2435	9/30/2023	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			\$	545,356
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	545,356
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(632,673)
6. Gain or Loss for Period			\$	1,370,297
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	737,624
C. Total Reserves and Net Worth			\$	1,282,980
D. Total Liabilities, Reserves, and Net Worth			\$	8,487,137

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	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(60,852)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,170,204
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,799,907
D. Net Income or Deficit			\$	1,370,297
E. Balance			\$	1,309,445
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures per Page 27			\$14,914,141	
F/S vs C/R Depreciation			(114,234)	
Total Expenditures per F/S			\$14,799,907	
2. Other <i>(itemize)</i>				
Prior Period Adjustment			(571,821)	
F-3. Total Additions			\$	(571,821)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	737,624
	09/30/23			

I. Preparer's/Reviewer's Certification

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a		License No. 2435	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined		<input type="checkbox"/> (Specify)		<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 2/5/24	
Printed Name of Preparer Matthew S. Bavalock					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number (203) 781-9680	
Contacted Person Regarding Additional Information Needed Regarding This Report Steven Vera				Phone Number (860) 564-3387	
Contact Email Address svera@wachusetthc.com					



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
Prepared By:
Reviewed By:
Workpaper Date:
Run Date:

Provider Name: WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center
Provider Number: 9597
Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
01-1010	Cash - Operating	0.00			0.00	261,845.00
01-1010-000	Cash - Operating	351,235.00			351,235.00	0.00
01-1012	Cash - Depository - Other	0.00			0.00	827,001.00
01-1012-000	Cash - Depository - Other	462,016.00			462,016.00	0.00
01-1020	Cash - Petty Cash	0.00			0.00	500.00
01-1020-000	Cash - Petty Cash	500.00			500.00	0.00
01-1060	Accounts Receivable	0.00			0.00	1,208,817.00
01-1060-000	Accounts Receivable	947,137.00			947,137.00	0.00
01-1140	Reserve for Bad Debts	0.00			0.00	(267,809.00)
01-1140-000	Reserve for Bad Debts	(198,518.00)			(198,518.00)	0.00
01-1185	Other Receivable	0.00			0.00	4,451.00
01-1185-000	Other Receivable	(280.00)			(280.00)	0.00
01-1280	Prepaid Insurance	0.00			0.00	74,684.00
01-1280-000	Prepaid Insurance	64,835.00			64,835.00	0.00
01-1300	Prepaid Expense	0.00			0.00	43,658.00
01-1300-000	Prepaid Expense	34,417.00			34,417.00	0.00
01-1320	Escrow - RE Tax	0.00			0.00	78,958.00
01-1320-000	Escrow - RE Tax	54,030.00			54,030.00	0.00
01-1626	Leasehold Improvements	0.00			0.00	244,231.00
01-1626-000	Leasehold Improvements	283,918.00			283,918.00	0.00
01-1627	A/D - Leasehold Improvements	0.00			0.00	(38,302.00)
01-1627-000	A/D - Leasehold Improvements	(65,066.00)			(65,066.00)	0.00
01-1651	Equipment	0.00			0.00	325,602.00
01-1651-001	Equipment-Fixed	107,616.00			107,616.00	0.00
01-1651-002	Equipment-Movable	224,788.00			224,788.00	0.00
01-1651-003	Equipment-Computers	48,469.00			48,469.00	0.00
01-1652	A/D - Equipment	0.00			0.00	(121,901.00)
01-1652-001	A/D - Equipment-Fixed	(45,682.00)			(45,682.00)	0.00
01-1652-002	A/D - Equipment-Movable	(117,251.00)			(117,251.00)	0.00
01-1652-003	A/D - Equipment-Computers	(24,819.00)			(24,819.00)	0.00
01-1680-000	Right of Use Asset	3,894,492.00			3,894,492.00	0.00
01-1960	Utility Deposits	0.00			0.00	1,450.00
01-1960-000	Utility Deposits	1,450.00			1,450.00	0.00
01-1979	Construction in Progress	0.00			0.00	6,224.00
01-1979-000	Construction in Progress	1,162.00			1,162.00	0.00
01-1999	Exchange	0.00			0.00	(15,299.00)
01-1999-000	Exchange	2,136.00			2,136.00	0.00
02-2020	Accounts Payable	0.00			0.00	(707,410.00)
02-2020-000	Accounts Payable	(662,067.00)			(662,067.00)	0.00
02-2030	Accrued Expenses	0.00			0.00	(23,837.00)
02-2030-000	Accrued Expenses	8,242.00			8,242.00	0.00
02-2031	Accrued Provider Tax/User Fees	0.00			0.00	(271,352.00)
02-2031-000	Accrued Provider Tax/User Fees	(180,457.00)			(180,457.00)	0.00
02-2033	Accrued Management Fees	0.00			0.00	(53,224.00)
02-2033-000	Accrued Management Fees	(60,384.00)			(60,384.00)	0.00
02-2045	Due Medicare	0.00			0.00	(644.00)
02-2190	Accrued Payroll	0.00			0.00	(197,803.00)
02-2191	Accrued PTO	0.00			0.00	(67,893.00)
02-2191-000	Accrued PTO	(72,917.00)			(72,917.00)	0.00
02-2200	Accrued Payroll Taxes	0.00			0.00	(5,194.00)
02-2200-000	Accrued Payroll Taxes	(5,578.00)			(5,578.00)	0.00
02-2213	Accrued Payroll Tax W/H-UNEMPL	0.00			0.00	(3,643.00)
02-2220	Other Payroll Liabilities	0.00			0.00	(5,763.00)
02-2220-000	Other Payroll Liabilities	(237,680.00)			(237,680.00)	0.00
02-2221-000	Payroll W/H - Union	(913.00)			(913.00)	0.00
02-2222	Payroll W/H - AFLAC	0.00			0.00	869.00
02-2222-000	Payroll W/H - AFLAC	2,585.00			2,585.00	0.00
02-2310	N/P - SABRA - PPR	0.00			0.00	(763,625.00)
02-2310-000	N/P - SABRA - PPR	(763,625.00)			(763,625.00)	0.00
02-2311	N/P - SABRA - PPL	0.00			0.00	(669,866.00)
02-2311-000	N/P - SABRA - PPL	(238,151.00)			(238,151.00)	0.00
02-2320	Accrued Interest LT -Sabra-PPR	0.00			0.00	(186,794.00)
02-2320-000	Accrued Interest LT -Sabra-PPR	(233,251.00)			(233,251.00)	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
02-2321	Accrued Interest LT -Sabra-PPL	0.00			0.00	(3,312.00)
02-2321-000	Accrued Interest LT -Sabra-PPL	(1,257.00)			(1,257.00)	0.00
02-2340	Accrued Rent	0.00			0.00	(370,067.00)
02-2340-000	Accrued Rent	(370,067.00)			(370,067.00)	0.00
02-2341	Deferred Rent - S.L. Portion	0.00			0.00	(185,281.00)
02-2341-000	Deferred Rent - S.L. Portion	14,769.00			14,769.00	0.00
02-2343-001	Lease Liability - ST	(1,174,425.00)			(1,174,425.00)	0.00
02-2343-002	Lease Liability - LT	(2,900,803.00)			(2,900,803.00)	0.00
02-2400	Intercompany Exchange	0.00			0.00	(48,531.00)
02-2400-000	Intercompany Exchange	(107,879.00)			(107,879.00)	0.00
02-2401	Due To/From Wachusett Ventures	0.00			0.00	950,282.00
02-2401-000	Due To/From Wachusett Ventures	1,668,153.00		(476,849.00)	1,191,304.00	0.00
			RJE - 2	(476,849.00)		
02-2402	Due To/From Crossings East	0.00			0.00	16,940.00
02-2402-000	Due To/From Crossings East	(7,012.00)			(7,012.00)	0.00
02-2405	Due To/From Quincy	0.00			0.00	1,644.00
02-2409	Due To/From Villa Maria	0.00			0.00	21,246.00
02-2409-000	Due To/From Villa Maria	33,756.00			33,756.00	0.00
03-3000	Members' Equity (Deficit)	0.00			0.00	420,635.00
03-3000-000	Members' Equity (Deficit)	632,673.00			632,673.00	0.00
03-3010	Drawings	0.00			0.00	252,017.00
04-4001	R&B - Medicare A	0.00			0.00	(2,842,144.00)
04-4001-000	R&B - Medicare A	(2,631,604.00)			(2,631,604.00)	0.00
04-4003	Sequestration - Medicare A	0.00			0.00	23,017.00
04-4003-000	Sequestration - Medicare A	44,722.00			44,722.00	0.00
04-4011	R&B - Medicaid	0.00			0.00	(6,647,718.00)
04-4011-000	R&B - Medicaid	(6,293,472.00)			(6,293,472.00)	0.00
04-4021	R&B - Medicaid Pending	0.00			0.00	(58,434.00)
04-4021-000	R&B - Medicaid Pending	(324,187.00)			(324,187.00)	0.00
04-4031	R&B - Private Pay	0.00			0.00	(2,270,919.00)
04-4031-000	R&B - Private Pay	(2,507,661.00)			(2,507,661.00)	0.00
04-4041	R&B - Insurance / HMO	0.00			0.00	(1,055,060.00)
04-4041-000	R&B - Insurance / HMO	(1,042,091.00)			(1,042,091.00)	0.00
04-4051	R&B - Managed Medicare	0.00			0.00	(671,332.00)
04-4051-000	R&B - Managed Medicare	(984,974.00)			(984,974.00)	0.00
04-4053-000	Sequestration - Mgd Medicare	5,395.00			5,395.00	0.00
04-4071	R&B - Hospice	0.00			0.00	(347,510.00)
04-4071-000	R&B - Hospice	(313,838.00)			(313,838.00)	0.00
04-4099	Prior Period Adjustments	0.00			0.00	(99,113.00)
04-4099-000	Prior Period Adjustments	(37,532.00)			(37,532.00)	0.00
04-4201	X-Ray - Med A	0.00			0.00	(14,003.00)
04-4201-000	X-Ray - Med A	(20,338.00)			(20,338.00)	0.00
04-4203-000	X-Ray - Medicaid	(554.00)			(554.00)	0.00
04-4204	X-Ray - HMO	0.00			0.00	(15,709.00)
04-4204-000	X-Ray - HMO	(23,053.00)			(23,053.00)	0.00
04-4205	X-Ray - Private	0.00			0.00	(25.00)
04-4207	X-Ray - Insurance	0.00			0.00	(456.00)
04-4207-000	X-Ray - Insurance	(206.00)			(206.00)	0.00
04-4211	X-Ray - Med A - C/A	0.00			0.00	14,003.00
04-4211-000	X-Ray - Med A - C/A	20,338.00			20,338.00	0.00
04-4213-000	X-Ray - Medicaid - C/A	554.00			554.00	0.00
04-4214	X-Ray - HMO - C/A	0.00			0.00	15,709.00
04-4214-000	X-Ray - HMO - C/A	23,053.00			23,053.00	0.00
04-4217	X-Ray - Insurance - C/A	0.00			0.00	456.00
04-4217-000	X-Ray - Insurance - C/A	206.00			206.00	0.00
04-4221	Lab - Med A	0.00			0.00	(15,264.00)
04-4221-000	Lab - Med A	(22,638.00)			(22,638.00)	0.00
04-4223	Lab - Medicaid	0.00			0.00	(3,651.00)
04-4223-000	Lab - Medicaid	(8,684.00)			(8,684.00)	0.00
04-4224	Lab - HMO	0.00			0.00	(12,427.00)
04-4224-000	Lab - HMO	(30,161.00)			(30,161.00)	0.00
04-4226-000	Lab - Hospice	(166.00)			(166.00)	0.00
04-4227	Lab - Insurance	0.00			0.00	(987.00)
04-4227-000	Lab - Insurance	(588.00)			(588.00)	0.00
04-4231	Lab - Med A - C/A	0.00			0.00	15,264.00
04-4231-000	Lab - Med A - C/A	22,638.00			22,638.00	0.00
04-4233	Lab - Medicaid - C/A	0.00			0.00	3,651.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
04-4233-000	Lab - Medicaid - C/A	8,684.00			8,684.00	0.00
04-4234	Lab - HMO - C/A	0.00			0.00	12,427.00
04-4234-000	Lab - HMO - C/A	30,161.00			30,161.00	0.00
04-4236-000	Lab - Hospice - C/A	166.00			166.00	0.00
04-4237	Lab -Insurance - C/A	0.00			0.00	987.00
04-4237-000	Lab -Insurance - C/A	588.00			588.00	0.00
04-4241	IV - Med A	0.00			0.00	(3,904.00)
04-4241-000	IV - Med A	(2,635.00)			(2,635.00)	0.00
04-4243	IV - Medicaid	0.00			0.00	(1,090.00)
04-4243-000	IV - Medicaid	(128.00)			(128.00)	0.00
04-4244	IV - HMO	0.00			0.00	(927.00)
04-4244-000	IV - HMO	986.00			986.00	0.00
04-4247	IV - Insurance	0.00			0.00	(646.00)
04-4251	IV - Med A - C/A	0.00			0.00	3,904.00
04-4251-000	IV - Med A - C/A	2,635.00			2,635.00	0.00
04-4253	IV - Medicaid - C/A	0.00			0.00	1,090.00
04-4253-000	IV - Medicaid - C/A	128.00			128.00	0.00
04-4254	IV - HMO - C/A	0.00			0.00	927.00
04-4254-000	IV - HMO - C/A	(986.00)			(986.00)	0.00
04-4257	IV - Insurance - C/A	0.00			0.00	646.00
04-4261	Oxygen - Med A	0.00			0.00	(1,864.00)
04-4261-000	Oxygen - Med A	(1,412.00)			(1,412.00)	0.00
04-4263	Oxygen - Medicaid	0.00			0.00	(4,374.00)
04-4263-000	Oxygen - Medicaid	(3,326.00)			(3,326.00)	0.00
04-4264	Oxygen - HMO	0.00			0.00	(898.00)
04-4264-000	Oxygen - HMO	(802.00)			(802.00)	0.00
04-4265	Oxygen - Private	0.00			0.00	(30.00)
04-4266	Oxygen - Hospice	0.00			0.00	(214.00)
04-4266-000	Oxygen - Hospice	(155.00)			(155.00)	0.00
04-4271	Oxygen - Med A - C/A	0.00			0.00	1,864.00
04-4271-000	Oxygen - Med A - C/A	1,412.00			1,412.00	0.00
04-4273	Oxygen - Medicaid - C/A	0.00			0.00	4,374.00
04-4273-000	Oxygen - Medicaid - C/A	3,326.00			3,326.00	0.00
04-4274	Oxygen - HMO - C/A	0.00			0.00	898.00
04-4274-000	Oxygen - HMO - C/A	802.00			802.00	0.00
04-4276	Oxygen - Hospice - C/A	0.00			0.00	214.00
04-4276-000	Oxygen - Hospice - C/A	155.00			155.00	0.00
04-4281	Phys Therapy - Med A	0.00			0.00	(187,101.00)
04-4281-000	Phys Therapy - Med A	(178,639.00)			(178,639.00)	0.00
04-4282	Phys Therapy - Med B	0.00			0.00	(93,703.00)
04-4282-000	Phys Therapy - Med B	(87,909.00)			(87,909.00)	0.00
04-4283	Phys Therapy - Medicaid	0.00			0.00	(15,646.00)
04-4283-000	Phys Therapy - Medicaid	(19,162.00)			(19,162.00)	0.00
04-4284	Phys Therapy - HMO	0.00			0.00	(353,905.00)
04-4284-000	Phys Therapy - HMO	(423,003.00)			(423,003.00)	0.00
04-4285	Phys Therapy - Private	0.00			0.00	(2,269.00)
04-4286-000	Phys Therapy - Hospice	76.00			76.00	0.00
04-4287	Phys Therapy - Insurance	0.00			0.00	(13,611.00)
04-4287-000	Phys Therapy - Insurance	(845.00)			(845.00)	0.00
04-4291	Phys Therapy - Med A - C/A	0.00			0.00	187,101.00
04-4291-000	Phys Therapy - Med A - C/A	178,639.00			178,639.00	0.00
04-4292	Phys Therapy - Med B - C/A	0.00			0.00	9,505.00
04-4292-000	Phys Therapy - Med B - C/A	10,675.00			10,675.00	0.00
04-4293	Phys Therapy - Medicaid - C/A	0.00			0.00	15,646.00
04-4293-000	Phys Therapy - Medicaid - C/A	19,162.00			19,162.00	0.00
04-4294	Phys Therapy - HMO - C/A	0.00			0.00	253,790.00
04-4294-000	Phys Therapy - HMO - C/A	314,498.00			314,498.00	0.00
04-4296-000	Phys Therapy - Hospice - C/A	(76.00)			(76.00)	0.00
04-4297	Phys Therapy - Insurance- C/A	0.00			0.00	13,611.00
04-4297-000	Phys Therapy - Insurance- C/A	845.00			845.00	0.00
04-4301	Occ Therapy - Med A	0.00			0.00	(204,185.00)
04-4301-000	Occ Therapy - Med A	(202,181.00)			(202,181.00)	0.00
04-4302	Occ Therapy - Med B	0.00			0.00	(69,144.00)
04-4302-000	Occ Therapy - Med B	(68,667.00)			(68,667.00)	0.00
04-4303	Occ Therapy - Medicaid	0.00			0.00	(8,450.00)
04-4303-000	Occ Therapy - Medicaid	(23,638.00)			(23,638.00)	0.00
04-4304	Occ Therapy - HMO	0.00			0.00	(263,908.00)

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04-4304-000	Occ Therapy - HMO	(324,091.00)			(324,091.00)	0.00
04-4305	Occ Therapy - Private	0.00			0.00	(2,352.00)
04-4307	Occ Therapy - Insurance	0.00			0.00	(13,179.00)
04-4307-000	Occ Therapy - Insurance	(1,007.00)			(1,007.00)	0.00
04-4311	Occ Therapy - Med A - C/A	0.00			0.00	204,185.00
04-4311-000	Occ Therapy - Med A - C/A	202,181.00			202,181.00	0.00
04-4312	Occ Therapy - Med B - C/A	0.00			0.00	9,498.00
04-4312-000	Occ Therapy - Med B - C/A	9,192.00			9,192.00	0.00
04-4313	Occ Therapy - Medicaid - C/A	0.00			0.00	8,450.00
04-4313-000	Occ Therapy - Medicaid - C/A	23,638.00			23,638.00	0.00
04-4314	Occ Therapy - HMO - C/A	0.00			0.00	241,698.00
04-4314-000	Occ Therapy - HMO - C/A	294,775.00			294,775.00	0.00
04-4317	Occ Therapy - Insurance - C/A	0.00			0.00	13,179.00
04-4317-000	Occ Therapy - Insurance - C/A	1,007.00			1,007.00	0.00
04-4321	Speech Therapy - Med A	0.00			0.00	(54,848.00)
04-4321-000	Speech Therapy - Med A	(53,334.00)			(53,334.00)	0.00
04-4322	Speech Therapy - Med B	0.00			0.00	(29,609.00)
04-4322-000	Speech Therapy - Med B	(24,705.00)			(24,705.00)	0.00
04-4323	Speech Therapy - Medicaid	0.00			0.00	(3,801.00)
04-4323-000	Speech Therapy - Medicaid	(6,691.00)			(6,691.00)	0.00
04-4324	Speech Therapy - HMO	0.00			0.00	(87,230.00)
04-4324-000	Speech Therapy - HMO	(79,780.00)			(79,780.00)	0.00
04-4325	Speech Therapy - Private	0.00			0.00	(926.00)
04-4326	Speech Therapy - Hospice	0.00			0.00	(93.00)
04-4326-000	Speech Therapy - Hospice	93.00			93.00	0.00
04-4331	Speech Therapy - Med A - C/A	0.00			0.00	54,848.00
04-4331-000	Speech Therapy - Med A - C/A	53,334.00			53,334.00	0.00
04-4332	Speech Therapy - Med B - C/A	0.00			0.00	185.00
04-4332-000	Speech Therapy - Med B - C/A	506.00			506.00	0.00
04-4333	Speech Therapy - Medicaid - C/A	0.00			0.00	3,801.00
04-4333-000	Speech Therapy - Medicaid - C/A	6,691.00			6,691.00	0.00
04-4334	Speech Therapy - HMO - C/A	0.00			0.00	78,579.00
04-4334-000	Speech Therapy - HMO - C/A	68,486.00			68,486.00	0.00
04-4336	Speech Therapy - Hospice - C/A	0.00			0.00	93.00
04-4336-000	Speech Therapy - Hospice - C/A	(93.00)			(93.00)	0.00
04-4341	Medical Supp - Med A	0.00			0.00	(281.00)
04-4341-000	Medical Supp - Med A	(389.00)			(389.00)	0.00
04-4343	Medical Supp - Medicaid	0.00			0.00	(508.00)
04-4343-000	Medical Supp - Medicaid	(1,996.00)			(1,996.00)	0.00
04-4344	Medical Supp - HMO	0.00			0.00	(1,465.00)
04-4344-000	Medical Supp - HMO	(823.00)			(823.00)	0.00
04-4345	Medical Supp - Private	0.00			0.00	(16.00)
04-4346	Medical Supp - Hospice	0.00			0.00	(17.00)
04-4351	Medical Supp - Med A - C/A	0.00			0.00	281.00
04-4351-000	Medical Supp - Med A - C/A	389.00			389.00	0.00
04-4353	Medical Supp - Medicaid - C/A	0.00			0.00	508.00
04-4353-000	Medical Supp - Medicaid - C/A	1,996.00			1,996.00	0.00
04-4354	Medical Supp - HMO - C/A	0.00			0.00	1,465.00
04-4354-000	Medical Supp - HMO - C/A	823.00			823.00	0.00
04-4356	Medical Supp - Hospice - C/A	0.00			0.00	17.00
04-4361	Pharmacy - Med A	0.00			0.00	(123,577.00)
04-4361-000	Pharmacy - Med A	(122,660.00)			(122,660.00)	0.00
04-4363	Pharmacy - Medicaid	0.00			0.00	(15,438.00)
04-4363-000	Pharmacy - Medicaid	(14,838.00)			(14,838.00)	0.00
04-4364	Pharmacy - HMO	0.00			0.00	(137,665.00)
04-4364-000	Pharmacy - HMO	(198,489.00)			(198,489.00)	0.00
04-4365	Pharmacy - Private	0.00			0.00	(1,270.00)
04-4365-000	Pharmacy - Private	(2,030.00)			(2,030.00)	0.00
04-4366	Pharmacy - Hospice	0.00			0.00	(25.00)
04-4366-000	Pharmacy - Hospice	(815.00)			(815.00)	0.00
04-4367	Pharmacy - Insurance	0.00			0.00	(21,702.00)
04-4367-000	Pharmacy - Insurance	(3,879.00)			(3,879.00)	0.00
04-4371	Pharmacy - Med A - C/A	0.00			0.00	123,577.00
04-4371-000	Pharmacy - Med A - C/A	122,660.00			122,660.00	0.00
04-4373	Pharmacy - Medicaid - C/A	0.00			0.00	15,438.00
04-4373-000	Pharmacy - Medicaid - C/A	14,838.00			14,838.00	0.00
04-4374	Pharmacy - HMO - C/A	0.00			0.00	137,665.00

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04-4374-000	Pharmacy - HMO - C/A	198,489.00			198,489.00	0.00
04-4376	Pharmacy - Hospice - C/A	0.00			0.00	25.00
04-4376-000	Pharmacy - Hospice - C/A	815.00			815.00	0.00
04-4377	Pharmacy - Insurance - C/A	0.00			0.00	21,702.00
04-4377-000	Pharmacy - Insurance - C/A	3,879.00			3,879.00	0.00
04-4381	Medical Equip - Med A	0.00			0.00	(1,808.00)
04-4381-000	Medical Equip - Med A	(272.00)			(272.00)	0.00
04-4383	Medical Equip - Medicaid	0.00			0.00	(1,684.00)
04-4383-000	Medical Equip - Medicaid	(4,950.00)			(4,950.00)	0.00
04-4384	Medical Equip - HMO	0.00			0.00	(153.00)
04-4384-000	Medical Equip - HMO	(790.00)			(790.00)	0.00
04-4386-000	Medical Equip - Hospice	(636.00)			(636.00)	0.00
04-4391	Medical Equip - Med A - C/A	0.00			0.00	1,808.00
04-4391-000	Medical Equip - Med A - C/A	272.00			272.00	0.00
04-4393	Medical Equip - Medicaid - C/A	0.00			0.00	1,684.00
04-4393-000	Medical Equip - Medicaid - C/A	4,950.00			4,950.00	0.00
04-4394	Medical Equip - HMO - C/A	0.00			0.00	153.00
04-4394-000	Medical Equip - HMO - C/A	790.00			790.00	0.00
04-4396-000	Medical Equip - Hospice - C/A	636.00			636.00	0.00
04-4498	Sequestration - Med B	0.00			0.00	1,007.00
04-4498-000	Sequestration - Med B	2,618.00			2,618.00	0.00
04-4499	Sequestration - Med B Replmnt	0.00			0.00	(1.00)
04-5001	COVID Relief Funds - State	0.00			0.00	(156,416.00)
04-5002	COVID Relief Funds - Federal	0.00			0.00	(586,870.00)
04-5002-000	COVID Relief Funds - Federal	(5,195.00)			(5,195.00)	0.00
04-6001-000	Revenue - Interest	(101,318.00)			(101,318.00)	0.00
04-6002	Revenue - Interest-AR Accounts	0.00			0.00	(322.00)
04-6002-000	Revenue - Interest-AR Accounts	(1,188.00)			(1,188.00)	0.00
04-6301-000	Bad Debt Recovery	(3,776.00)			(3,776.00)	0.00
04-6402	Revenue - Medical Records	0.00			0.00	(917.00)
04-6402-000	Revenue - Medical Records	(239.00)			(239.00)	0.00
04-6403	Revenue - Discounts	0.00			0.00	399.00
04-6403-000	Revenue - Discounts	(300.00)			(300.00)	0.00
04-9999	Revenue - Miscellaneous	0.00			0.00	(173.00)
04-9999-000	Revenue - Miscellaneous	(1,663,511.00)			(1,663,511.00)	0.00
10-1001	P/R - RN	0.00			0.00	348,733.00
10-1001-000	P/R - RN	198,809.00			198,809.00	0.00
10-1001-001	P/R - RN-OT	1,855.00			1,855.00	0.00
10-1001-002	P/R - RN-PTO	5,025.00			5,025.00	0.00
10-1001-003	P/R - RN-Sick	3,047.00			3,047.00	0.00
10-1001-004	P/R - RN-Holiday	6,662.00			6,662.00	0.00
10-1001-005	P/R - RN-Bonus	938.00			938.00	0.00
10-1002	P/R - RN Supervisor	0.00			0.00	354,410.00
10-1002-000	P/R - RN Supervisor	309,529.00			309,529.00	0.00
10-1002-001	P/R - RN Supervisor-OT	1,359.00			1,359.00	0.00
10-1002-002	P/R - RN Supervisor-PTO	12,894.00			12,894.00	0.00
10-1002-003	P/R - RN Supervisor-Sick	3,011.00			3,011.00	0.00
10-1002-004	P/R - RN Supervisor-Holiday	8,361.00			8,361.00	0.00
10-1002-005	P/R - RN Supervisor-Bonus	1,925.00			1,925.00	0.00
10-1002-006	P/R - RN Supervisor-Other	1,529.00			1,529.00	0.00
10-1003	P/R - LPN	0.00			0.00	910,803.00
10-1003-000	P/R - LPN	1,114,873.00			1,114,873.00	0.00
10-1003-001	P/R - LPN-OT	84,751.00			84,751.00	0.00
10-1003-002	P/R - LPN-PTO	21,289.00			21,289.00	0.00
10-1003-003	P/R - LPN-Sick	15,683.00			15,683.00	0.00
10-1003-004	P/R - LPN-Holiday	46,012.00			46,012.00	0.00
10-1003-005	P/R - LPN-Bonus	2,363.00			2,363.00	0.00
10-1003-006	P/R - LPN-Other	533.00			533.00	0.00
10-1005	P/R - CNA	0.00			0.00	1,602,972.00
10-1005-000	P/R - CNA	1,296,116.00			1,296,116.00	0.00
10-1005-001	P/R - CNA-OT	127,069.00			127,069.00	0.00
10-1005-002	P/R - CNA-PTO	46,532.00			46,532.00	0.00
10-1005-003	P/R - CNA-Sick	21,957.00			21,957.00	0.00
10-1005-004	P/R - CNA-Holiday	61,747.00			61,747.00	0.00
10-1005-005	P/R - CNA-Bonus	21,683.00			21,683.00	0.00
10-1005-006	P/R - CNA-Other	1,459.00			1,459.00	0.00
10-1006	P/R - Hospitality Aide	0.00			0.00	28,353.00

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10-1006-000	P/R - Hospitality Aide	4,166.00			4,166.00	0.00
10-1006-001	P/R - Hospitality Aide-OT	520.00			520.00	0.00
10-1006-004	P/R - Hospitality Aide-Holiday	143.00			143.00	0.00
10-1006-005	P/R - Hospitality Aide-Bonus	360.00			360.00	0.00
10-1007	P/R - Central Supply	0.00			0.00	4,940.00
10-1101	Purchased Srvc - RN	0.00			0.00	44,637.00
10-1101-000	Purchased Srvc - RN	160,480.00			160,480.00	0.00
10-1103	Purchased Srvc - LPN	0.00			0.00	843,689.00
10-1103-000	Purchased Srvc - LPN	533,040.00			533,040.00	0.00
10-1105	Purchased Srvc - CNA	0.00			0.00	545,274.00
10-1105-000	Purchased Srvc - CNA	569,075.00			569,075.00	0.00
10-1201	Minor Equip Purch - Nursing	0.00			0.00	2,115.00
10-1201-000	Minor Equip Purch - Nursing	2,631.00			2,631.00	0.00
10-1202	Supplies - Medical	0.00			0.00	23,384.00
10-1202-000	Supplies - Medical	9,537.00			9,537.00	0.00
10-1203	Supplies - Nursing	0.00			0.00	18,589.00
10-1203-000	Supplies - Nursing	35,662.00			35,662.00	0.00
10-1204	Supplies - UniversalPrecaution	0.00			0.00	37,035.00
10-1204-000	Supplies - UniversalPrecaution	37,290.00			37,290.00	0.00
10-1205	Supplies - Wound Care	0.00			0.00	12,974.00
10-1205-000	Supplies - Wound Care	9,188.00			9,188.00	0.00
10-1206	Supplies - Prosthetic Device	0.00			0.00	2,444.00
10-1206-000	Supplies - Prosthetic Device	1,747.00			1,747.00	0.00
10-1207	Supplies - Enteral	0.00			0.00	3,630.00
10-1207-000	Supplies - Enteral	2,183.00			2,183.00	0.00
10-1208-000	Supplies - IV	430.00			430.00	0.00
10-1209	Supplies - Routine Hygiene	0.00			0.00	8,686.00
10-1209-000	Supplies - Routine Hygiene	9,530.00			9,530.00	0.00
10-1210	Supplies - Incontinence	0.00			0.00	50,390.00
10-1210-000	Supplies - Incontinence	46,887.00			46,887.00	0.00
10-1211	Supplies - Other	0.00			0.00	2,728.00
10-1211-000	Supplies - Other	3,430.00			3,430.00	0.00
10-1212	Supplies - Supplements	0.00			0.00	25,901.00
10-1212-000	Supplies - Supplements	17,055.00			17,055.00	0.00
10-1213	Supplies - Tube Feeding	0.00			0.00	387.00
10-1213-000	Supplies - Tube Feeding	336.00			336.00	0.00
10-1222	Supplies - Forms - Nursing	0.00			0.00	788.00
10-1222-000	Supplies - Forms - Nursing	1,306.00			1,306.00	0.00
10-1234	Supplies - Drugs OTC	0.00			0.00	21,948.00
10-1234-000	Supplies - Drugs OTC	25,498.00			25,498.00	0.00
10-1251	ME Lease	0.00			0.00	(272.00)
10-1251-000	ME Lease	2,294.00			2,294.00	0.00
10-1252	ME Lease - Bariatric Equipment	0.00			0.00	4,824.00
10-1253	ME Lease - Wound Vacs	0.00			0.00	13,331.00
10-1253-000	ME Lease - Wound Vacs	1,492.00			1,492.00	0.00
10-1254	ME Lease - Specialty Beds	0.00			0.00	2,935.00
10-1255	ME Lease - Air Mattresses	0.00			0.00	6,916.00
10-1255-000	ME Lease - Air Mattresses	3,873.00			3,873.00	0.00
10-1400-000	CNA Training	5,975.00			5,975.00	0.00
10-1401	Education - Nursing	0.00			0.00	5,037.00
10-1401-000	Education - Nursing	8,704.00			8,704.00	0.00
10-1405-000	Meals - Nursing	120.00			120.00	0.00
10-1406-000	Auto Mileage - Nursing	200.00			200.00	0.00
10-1410	Subscriptions - Nursing	0.00			0.00	3,527.00
10-1410-000	Subscriptions - Nursing	2,442.00			2,442.00	0.00
10-1411	Licenses & Permits - Nursing	0.00			0.00	888.00
11-1001	P/R - DON	0.00			0.00	114,514.00
11-1001-000	P/R - DON	93,216.00			93,216.00	0.00
11-1001-002	P/R - DON-PTO	5,397.00			5,397.00	0.00
11-1001-003	P/R - DON-Sick	835.00			835.00	0.00
11-1001-004	P/R - DON-Holiday	720.00			720.00	0.00
11-1001-005	P/R - DON-Bonus	8,000.00			8,000.00	0.00
11-1001-006	P/R - DON-Other	1,327.00			1,327.00	0.00
11-1001-007	P/R - DON-Alloc	9,423.00			9,423.00	0.00
11-1002	P/R - ADON	0.00			0.00	44,894.00
11-1002-000	P/R - ADON	42,799.00			42,799.00	0.00
11-1002-002	P/R - ADON-PTO	5,325.00			5,325.00	0.00

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11-1002-003	P/R - ADON-Sick	1,267.00			1,267.00	0.00
11-1002-004	P/R - ADON-Holiday	736.00			736.00	0.00
11-1002-006	P/R - ADON-Other	1,348.00			1,348.00	0.00
11-1003	P/R - Staff Dev Coord - RN	0.00			0.00	125,331.00
11-1003-000	P/R - Staff Dev Coord - RN	69,920.00			69,920.00	0.00
11-1003-001	P/R - SDC - RN-OT	110.00			110.00	0.00
11-1003-002	P/R - SDC - RN-PTO	3,219.00			3,219.00	0.00
11-1003-004	P/R - SDC - RN-Holiday	1,235.00			1,235.00	0.00
11-1003-006	P/R - SDC - RN-Other	310.00			310.00	0.00
11-1005	P/R - Staff Coordinator	0.00			0.00	22,528.00
11-1005-000	P/R - Staff Coordinator	37,969.00			37,969.00	0.00
11-1005-001	P/R - Staff Coord-OT	35.00			35.00	0.00
11-1005-002	P/R - Staff Coord-PTO	1,674.00			1,674.00	0.00
11-1005-003	P/R - Staff Coord-Sick	906.00			906.00	0.00
11-1005-004	P/R - Staff Coord-Holiday	570.00			570.00	0.00
11-1005-006	P/R - Staff Coord-Other	424.00			424.00	0.00
11-1006	P/R - MDS Coordinator - RN	0.00			0.00	81,254.00
11-1006-000	P/R - MDS Coordinator - RN	78,048.00			78,048.00	0.00
11-1006-002	P/R - MDS Coord - RN-PTO	4,255.00			4,255.00	0.00
11-1006-003	P/R - MDS Coord - RN-Sick	1,577.00			1,577.00	0.00
11-1006-004	P/R - MDS Coord - RN-Holiday	2,071.00			2,071.00	0.00
11-1006-006	P/R - MDS Coord - RN-Other	688.00			688.00	0.00
11-1007	P/R - MDS Coordinator - LPN	0.00			0.00	8,524.00
11-1007-000	P/R - MDS Coordinator - LPN	10,757.00			10,757.00	0.00
11-1007-002	P/R - MDS Coord - LPN-PTO	210.00			210.00	0.00
11-1007-003	P/R - MDS Coord - LPN-Sick	105.00			105.00	0.00
11-1007-007	P/R - MDS Coord - LPN-Alloc	8,279.00			8,279.00	0.00
11-1008	P/R - MMQ Coordinator - LPN	0.00			0.00	18,719.00
11-1008-000	P/R - MMQ Coordinator - LPN	1,558.00			1,558.00	0.00
11-1009-007	P/R - Nursing Admin-Alloc	10,903.00			10,903.00	0.00
11-1010	P/R - Infection Control Nurse	0.00			0.00	1,389.00
11-1010-000	P/R - Infection Control Nurse	48,038.00			48,038.00	0.00
11-1010-002	P/R - Infect Cntrl Nrs-PTO	1,694.00			1,694.00	0.00
11-1010-003	P/R - Infect Cntrl Nrs-Sick	740.00			740.00	0.00
11-1010-004	P/R - Infect Cntrl Nrs-Holiday	656.00			656.00	0.00
11-1010-006	P/R - Infect Cntrl Nrs-Other	1,312.00			1,312.00	0.00
11-1404	Hotels - Nursing Admin	0.00			0.00	2,732.00
11-1404-000	Hotels - Nursing Admin	4,270.00			4,270.00	0.00
11-1405	Meals - Nursing Admin	0.00			0.00	34.00
11-1405-000	Meals - Nursing Admin	474.00			474.00	0.00
11-1406	Auto Mileage - Nursing Admin	0.00			0.00	386.00
11-1406-000	Auto Mileage - Nursing Admin	1,282.00			1,282.00	0.00
11-1407-000	Auto Expense - Nursing Admin	82.00			82.00	0.00
11-1408	Mobile Phones - Nursing Admin	0.00			0.00	675.00
11-1408-000	Mobile Phones - Nursing Admin	450.00			450.00	0.00
12-1001	P/R - Medical Records	0.00			0.00	17,704.00
12-1001-000	P/R - Medical Records	20,559.00			20,559.00	0.00
12-1001-002	P/R - Medical Records-PTO	1,053.00			1,053.00	0.00
12-1001-003	P/R - Medical Records-Sick	618.00			618.00	0.00
12-1001-004	P/R - Medical Records-Holiday	486.00			486.00	0.00
12-1001-006	P/R - Medical Records-Other	456.00			456.00	0.00
20-1002	P/R - Administrator	0.00			0.00	172,016.00
20-1002-000	P/R - Administrator	157,650.00			157,650.00	0.00
20-1002-002	P/R - Administrator-PTO	10,114.00			10,114.00	0.00
20-1002-004	P/R - Administrator-Holiday	3,897.00			3,897.00	0.00
20-1002-006	P/R - Administrator-Other	1,295.00			1,295.00	0.00
20-1003	P/R - Business Office Manager	0.00			0.00	80,738.00
20-1003-000	P/R - Business Office Manager	73,968.00			73,968.00	0.00
20-1003-002	P/R -BOM-PTO	5,094.00			5,094.00	0.00
20-1003-003	P/R -BOM-Sick	1,505.00			1,505.00	0.00
20-1003-004	P/R -BOM-Holiday	1,889.00			1,889.00	0.00
20-1003-006	P/R -BOM-Other	1,255.00			1,255.00	0.00
20-1005	P/R - PR Benefit Coordinator	0.00			0.00	59,162.00
20-1005-000	P/R - PR Benefit Coordinator	57,906.00			57,906.00	0.00
20-1005-002	P/R - PBC-PTO	2,492.00			2,492.00	0.00
20-1005-003	P/R - PBC-Sick	235.00			235.00	0.00
20-1005-004	P/R - PBC-Holiday	1,417.00			1,417.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
20-1005-006	P/R - PBC-Other	471.00			471.00	0.00
20-1006	P/R - Receptionist	0.00			0.00	38,689.00
20-1006-000	P/R - Receptionist	36,780.00			36,780.00	0.00
20-1006-001	P/R - Receptionist-OT	1,371.00			1,371.00	0.00
20-1006-002	P/R - Receptionist-PTO	961.00			961.00	0.00
20-1006-003	P/R - Receptionist-Sick	1,019.00			1,019.00	0.00
20-1006-004	P/R - Receptionist-Holiday	899.00			899.00	0.00
20-1006-006	P/R - Receptionist-Other	458.00			458.00	0.00
20-1007	P/R - Regional AR Specialist	0.00			0.00	21,218.00
20-1007-000	P/R - Regional AR Specialist	4,293.00			4,293.00	0.00
20-1007-007	P/R - Reg AR Splist-Alloc	17,482.00			17,482.00	0.00
20-1008	P/R - Assistant Administrator	0.00			0.00	18,481.00
20-1008-000	P/R - Assistant Administrator	751.00			751.00	0.00
20-1150	Legal	0.00			0.00	14,309.00
20-1150-000	Legal	8,095.00			8,095.00	0.00
20-1151	Legal - Collections	0.00			0.00	1,475.00
20-1151-000	Legal - Collections	2,823.00			2,823.00	0.00
20-1151-001	Legal - Conservator	1,509.00			1,509.00	0.00
20-1154	Accounting	0.00			0.00	26,238.00
20-1154-000	Accounting	22,266.00			22,266.00	0.00
20-1161	Pro Fees - Other A&G	0.00			0.00	17,667.00
20-1161-000	Pro Fees - Other A&G	13,667.00			13,667.00	0.00
20-1171	Payroll Bookkeeping Service	0.00			0.00	32,785.00
20-1171-000	Payroll Bookkeeping Service	39,824.00			39,824.00	0.00
20-1172	Information Technology	0.00			0.00	27,651.00
20-1172-000	Information Technology	35,288.00			35,288.00	0.00
20-1173	Software	0.00			0.00	55,627.00
20-1173-000	Software	66,272.00			66,272.00	0.00
20-1201	Minor Equip Purch - A&G	0.00			0.00	738.00
20-1201-000	Minor Equip Purch - A&G	680.00			680.00	0.00
20-1202	Supplies - Office	0.00			0.00	8,880.00
20-1202-000	Supplies - Office	5,201.00			5,201.00	0.00
20-1202-001	Supplies - Office-Paper	2,222.00			2,222.00	0.00
20-1203	Supplies - Forms - A&G	0.00			0.00	484.00
20-1203-000	Supplies - Forms - A&G	301.00			301.00	0.00
20-1204	Supplies - Copying	0.00			0.00	8,137.00
20-1204-000	Supplies - Copying	8,523.00			8,523.00	0.00
20-1204-001	Supplies - Copying-Ink/Toner	476.00			476.00	0.00
20-1205	Supplies - Postage	0.00			0.00	2,948.00
20-1205-000	Supplies - Postage	3,059.00			3,059.00	0.00
20-1206	Supplies - Other	0.00			0.00	199.00
20-1207	Storage Fees	0.00			0.00	1,624.00
20-1207-000	Storage Fees	7,596.00			7,596.00	0.00
20-1221	Advertising - Help Wanted	0.00			0.00	22,619.00
20-1221-000	Advertising - Help Wanted	33,425.00			33,425.00	0.00
20-1222	Employee Background Check	0.00			0.00	7,810.00
20-1222-000	Employee Background Check	10,153.00			10,153.00	0.00
20-1223	Compliance Hotline	0.00			0.00	150.00
20-1223-000	Compliance Hotline	206.00			206.00	0.00
20-1231	Utilities - TV & Radio	0.00			0.00	22,673.00
20-1231-000	Utilities - TV & Radio	23,929.00			23,929.00	0.00
20-1232	Utilities - Telephone	0.00			0.00	27,838.00
20-1232-000	Utilities - Telephone	33,057.00			33,057.00	0.00
20-1233	Utilities - Internet Services	0.00			0.00	4,180.00
20-1233-000	Utilities - Internet Services	4,180.00			4,180.00	0.00
20-1234-000	Utilities - Telephone Maint	992.00			992.00	0.00
20-1251	Lease - Land	0.00			0.00	480.00
20-1251-000	Lease - Land	440.00			440.00	0.00
20-1252	Lease - Equipment A&G	0.00			0.00	11,592.00
20-1252-000	Lease - Equipment A&G	10,296.00			10,296.00	0.00
20-1281	Bank Service Charges	0.00			0.00	53,453.00
20-1281-000	Bank Service Charges	71,279.00			71,279.00	0.00
20-1282	Replace of Res. Personal Prop.	0.00			0.00	238.00
20-1282-000	Replace of Res. Personal Prop.	471.00			471.00	0.00
20-1285-000	Donations	400.00			400.00	0.00
20-1286	Donations - Other	0.00			0.00	2,500.00
20-1400-000	Travel	605.00			605.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
20-1401-000	Education - A&G	104.00			104.00	0.00
20-1402	Sem & Conf Fees - A&G	0.00			0.00	156.00
20-1402-000	Sem & Conf Fees - A&G	1,250.00			1,250.00	0.00
20-1403	Entertainment - A&G	0.00			0.00	60.00
20-1403-000	Entertainment - A&G	134.00			134.00	0.00
20-1404	Hotels - A&G	0.00			0.00	554.00
20-1404-000	Hotels - A&G	2,856.00			2,856.00	0.00
20-1405	Meals - A&G	0.00			0.00	258.00
20-1405-000	Meals - A&G	366.00			366.00	0.00
20-1406	Auto Mileage - A&G	0.00			0.00	1,766.00
20-1406-000	Auto Mileage - A&G	1,271.00			1,271.00	0.00
20-1407	Auto Expense - A&G	0.00			0.00	517.00
20-1407-000	Auto Expense - A&G	476.00			476.00	0.00
20-1408	Mobile Phones - A&G	0.00			0.00	2,525.00
20-1408-000	Mobile Phones - A&G	2,866.00			2,866.00	0.00
20-1409	Dues - Associations - A&G	0.00			0.00	10,686.00
20-1409-000	Dues - Associations - A&G	9,870.00			9,870.00	0.00
20-1410	Subscriptions - A&G	0.00			0.00	7,453.00
20-1410-000	Subscriptions - A&G	7,972.00			7,972.00	0.00
20-1411	Licenses & Permits - A&G	0.00			0.00	1,566.00
20-1411-000	Licenses & Permits - A&G	845.00			845.00	0.00
20-1412	Dues - Chamber of Commerce	0.00			0.00	468.00
20-1412-000	Dues - Chamber of Commerce	625.00			625.00	0.00
20-6410	Supplies - Barber & Beauty	0.00			0.00	298.00
20-9998	Purchases Discount	0.00			0.00	(7,592.00)
20-9998-000	Purchases Discount	(8,768.00)			(8,768.00)	0.00
20-9999	Miscellaneous Expense	0.00			0.00	22,672.00
21-2101	Payroll Taxes	0.00			0.00	352,216.00
21-2101-000	Payroll Taxes	372,125.00			372,125.00	0.00
21-2101-001	Payroll Taxes-Alloc	3,592.00			3,592.00	0.00
21-2102	Payroll Taxes - Unemployment	0.00			0.00	54,900.00
21-2102-000	Payroll Taxes - Unemployment	8,707.00			8,707.00	0.00
21-2102-001	Payroll Taxes - SUTA	31,527.00			31,527.00	0.00
21-2102-002	Payroll Taxes - FUTA	5,014.00			5,014.00	0.00
21-2103-000	Payroll Taxes - Other	881.00			881.00	0.00
21-2104	Ins - Workers' Compensation	0.00			0.00	119,274.00
21-2104-000	Ins - Workers' Compensation	94,674.00			94,674.00	0.00
21-2111	Emp Ben - Health Insurance	0.00			0.00	330,330.00
21-2111-000	Emp Ben - Health Insurance	367,523.00		476,849.00	844,372.00	0.00
			RJE - 2	476,849.00		
21-2112	Emp Ben - Dental Insurance	0.00			0.00	19,286.00
21-2112-000	Emp Ben - Dental Insurance	20,761.00			20,761.00	0.00
21-2113	Emp Ben - Vision Insurance	0.00			0.00	2,907.00
21-2113-000	Emp Ben - Vision Insurance	2,971.00			2,971.00	0.00
21-2114	Emp Ben - Life Insurance	0.00			0.00	15,306.00
21-2114-000	Emp Ben - Life Insurance	11,249.00			11,249.00	0.00
21-2121	Emp Ben - Health Ins. Emp W/H	0.00			0.00	(95,400.00)
21-2121-000	Emp Ben - Health Ins. Emp W/H	(83,774.00)		(545.00)	(84,319.00)	0.00
			RJE - 1	(545.00)		
21-2122	Emp Ben - Dental Ins. Emp W/H	0.00			0.00	(17,655.00)
21-2122-000	Emp Ben - Dental Ins. Emp W/H	(20,700.00)			(20,700.00)	0.00
21-2123	Emp Ben - Vision Ins. Emp W/H	0.00			0.00	(2,801.00)
21-2123-000	Emp Ben - Vision Ins. Emp W/H	(3,093.00)			(3,093.00)	0.00
21-2124	Emp Ben - Life Ins. Emp W/H	0.00			0.00	(13,144.00)
21-2124-000	Emp Ben - Life Ins. Emp W/H	(11,794.00)		545.00	(11,249.00)	0.00
			RJE - 1	545.00		
21-2131	Emp Ben - Emp Hlth & Welfare	0.00			0.00	2,022.00
21-2131-000	Emp Ben - Emp Hlth & Welfare	3,879.00			3,879.00	0.00
21-2132	Emp Ben - Other	0.00			0.00	2,761.00
21-2132-000	Emp Ben - Other	244,433.00		(239,501.00)	4,932.00	0.00
			RJE - 3	(239,501.00)		
21-2133	Emp Ben - Holiday Parties	0.00			0.00	1,300.00
21-2133-000	Emp Ben - Holiday Parties	1,300.00		5,340.00	6,640.00	0.00
			RJE - 3	5,340.00		
21-2134	Emp Ben - Employee Gifts	0.00			0.00	819.00
21-2134-000	Emp Ben - Employee Gifts	1,758.00		2,134.00	3,892.00	0.00
			RJE - 3	2,134.00		

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
22-2201	Ins - GLPL	0.00			0.00	145,833.00
22-2201-000	Ins - GLPL	130,112.00			130,112.00	0.00
22-2203	Ins - D & O Liability	0.00			0.00	6,294.00
22-2203-000	Ins - D & O Liability	7,223.00			7,223.00	0.00
22-2204	Ins - Cyber	0.00			0.00	2,947.00
22-2204-000	Ins - Cyber	3,915.00			3,915.00	0.00
22-2205	Ins - Auto	0.00			0.00	88.00
22-2205-000	Ins - Auto	109.00			109.00	0.00
22-2207	Ins - Bond	0.00			0.00	1,711.00
22-2207-000	Ins - Bond	1,369.00			1,369.00	0.00
23-2301	Rent Expense	0.00			0.00	1,352,509.00
23-2301-000	Rent Expense	1,390,845.00			1,390,845.00	0.00
23-2302	Rent Expense - S.L. Deferral	0.00			0.00	7,236.00
23-2302-000	Rent Expense - S.L. Deferral	(19,692.00)			(19,692.00)	0.00
23-2311	Ins - Property	0.00			0.00	16,350.00
23-2311-000	Ins - Property	16,842.00			16,842.00	0.00
23-2321	Taxes - Real Estate	0.00			0.00	116,506.00
23-2321-000	Taxes - Real Estate	87,234.00			87,234.00	0.00
23-2322	Taxes - Personal Property	0.00			0.00	7,617.00
23-2322-000	Taxes - Personal Property	8,605.00			8,605.00	0.00
23-2331	Depr Exp - Leasehold Imprvmnts	0.00			0.00	16,574.00
23-2331-000	Depr Exp - Leasehold Imprvmnts	26,764.00			26,764.00	0.00
23-2332	Depr Exp - Equipment	0.00			0.00	56,227.00
23-2332-000	Depr Exp - Equipment	16,119.00			16,119.00	0.00
23-2332-001	Depr Exp - Equipment-Fixed	10,819.00			10,819.00	0.00
23-2332-002	Depr Exp - Equipment-Movable	31,650.00			31,650.00	0.00
23-2332-003	Depr Exp - Equipment-Computers	7,263.00			7,263.00	0.00
25-1001	P/R - Business Development	0.00			0.00	24,463.00
25-1001-000	P/R - Business Development	4,384.00			4,384.00	0.00
25-1001-007	P/R - Bus Development-Alloc	5,846.00			5,846.00	0.00
25-1202	Supplies - Marketing	0.00			0.00	606.00
25-1202-000	Supplies - Marketing	1,166.00			1,166.00	0.00
25-1203	Advertising - Public Relations	0.00			0.00	537.00
25-1203-000	Advertising - Public Relations	1,408.00			1,408.00	0.00
25-1402-000	Sem & Conf Fees - Marketing	250.00			250.00	0.00
25-1403-000	Entertainment - Marketing	415.00			415.00	0.00
25-1404	Hotels - Marketing	0.00			0.00	265.00
25-1404-000	Hotels - Marketing	654.00			654.00	0.00
25-1405	Meals - Marketing	0.00			0.00	800.00
25-1405-000	Meals - Marketing	451.00			451.00	0.00
25-1406	Auto Mileage - Marketing	0.00			0.00	3,711.00
25-1406-000	Auto Mileage - Marketing	1,808.00			1,808.00	0.00
25-1408-000	Mobile Phones - Marketing	150.00			150.00	0.00
26-1001	P/R - Admissions Director	0.00			0.00	36,141.00
26-1001-000	P/R - Admissions	49,801.00			49,801.00	0.00
26-1001-002	P/R - Admissions-PTO	2,148.00			2,148.00	0.00
26-1001-003	P/R - Admissions-Sick	1,231.00			1,231.00	0.00
26-1001-004	P/R - Admissions-Holiday	1,240.00			1,240.00	0.00
26-1001-006	P/R - Admissions-Other	744.00			744.00	0.00
26-1001-007	P/R - Admissions-Alloc	10,522.00			10,522.00	0.00
26-1202	Supplies - Admissions	0.00			0.00	299.00
26-1202-000	Supplies - Admissions	253.00			253.00	0.00
26-1405	Meals - Admissions	0.00			0.00	375.00
26-1406-000	Auto Mileage - Admissions	148.00			148.00	0.00
30-1001	P/R - Registered Dietician	0.00			0.00	31,270.00
30-1001-000	P/R - Registered Dietician	47,265.00			47,265.00	0.00
30-1001-002	P/R - Reg Dietician-PTO	2,986.00			2,986.00	0.00
30-1001-003	P/R - Reg Dietician-Sick	1,894.00			1,894.00	0.00
30-1001-004	P/R - Reg Dietician-Holiday	1,409.00			1,409.00	0.00
30-1001-006	P/R - Reg Dietician-Other	312.00			312.00	0.00
30-1001-007	P/R - Reg Dietician-Alloc	(13,215.00)			(13,215.00)	0.00
30-1002	P/R - Food Service Manager	0.00			0.00	54,424.00
30-1002-000	P/R - Food Service Manager	50,903.00			50,903.00	0.00
30-1002-002	P/R - Food Service Mgr-PTO	2,367.00			2,367.00	0.00
30-1002-003	P/R - Food Service Mgr-Sick	1,427.00			1,427.00	0.00
30-1002-004	P/R - Food Service Mgr-Holiday	1,120.00			1,120.00	0.00
30-1002-006	P/R - Food Service Mgr-Other	446.00			446.00	0.00

Account		Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
			9/30/2023			9/30/2023	9/30/2022
			0.00			0.00	151,057.00
30-1003		P/R - Cook					
			120,598.00			120,598.00	0.00
30-1003-000		P/R - Cook					
			27,600.00			27,600.00	0.00
30-1003-001		P/R - Cook-OT					
			2,966.00			2,966.00	0.00
30-1003-002		P/R - Cook-PTO					
			1,031.00			1,031.00	0.00
30-1003-003		P/R - Cook-Sick					
			5,613.00			5,613.00	0.00
30-1003-004		P/R - Cook-Holiday					
			225.00			225.00	0.00
30-1003-006		P/R - Cook-Other					
			0.00			0.00	210,092.00
30-1004		P/R - Dietary Aide					
			177,271.00			177,271.00	0.00
30-1004-000		P/R - Dietary Aide					
			8,314.00			8,314.00	0.00
30-1004-001		P/R - Dietary Aide-OT					
			254.00			254.00	0.00
30-1004-002		P/R - Dietary Aide-PTO					
			1,940.00			1,940.00	0.00
30-1004-003		P/R - Dietary Aide-Sick					
			7,150.00			7,150.00	0.00
30-1004-004		P/R - Dietary Aide-Holiday					
			623.00			623.00	0.00
30-1004-006		P/R - Dietary Aide-Other					
			0.00			0.00	7,584.00
30-1101		Purchased Srvc - Dietician					
			0.00			0.00	314.00
30-1161		Pro Fees - Dietary					
			489.00			489.00	0.00
30-1161-000		Pro Fees - Dietary					
			0.00			0.00	2,051.00
30-1201		Minor Equip Purch - Dietary					
			783.00			783.00	0.00
30-1201-000		Minor Equip Purch - Dietary					
			0.00			0.00	40,974.00
30-1202		Supplies & Exp - Dietary					
			44,307.00			44,307.00	0.00
30-1202-000		Supplies & Exp - Dietary					
			0.00			0.00	630.00
30-1203		Supplies - Forms - Dietary					
			1,171.00			1,171.00	0.00
30-1203-000		Supplies - Forms - Dietary					
			0.00			0.00	558.00
30-1204		Software - Dietary					
			495.00			495.00	0.00
30-1204-000		Software - Dietary					
			0.00			0.00	4,529.00
30-1205		Lease - Equipment Dietary					
			5,730.00			5,730.00	0.00
30-1205-000		Lease - Equipment Dietary					
			0.00			0.00	293,384.00
30-1301		Food Purch - Raw					
			317,601.00			317,601.00	0.00
30-1301-000		Food Purch - Raw					
			0.00			0.00	1,240.00
30-1302		Food Purch - Supplements					
			687.00			687.00	0.00
30-1302-000		Food Purch - Supplements					
			0.00			0.00	16,400.00
30-1303		Food Purch - Thickeners					
			17,978.00			17,978.00	0.00
30-1303-000		Food Purch - Thickeners					
			28.00			28.00	0.00
30-1304-000		Food Purch - Tube Feeding					
			485.00			485.00	0.00
30-1305-000		Food Purch - Resident Activity					
			0.00			0.00	289.00
30-1306		Food Purch - Employee H&W					
			0.00			0.00	375.00
30-1307		Food Purch - Marketing					
			81.00			81.00	0.00
30-1401-000		Education - Dietary					
			0.00			0.00	400.00
30-1411		Licenses & Permits - Dietary					
			447.00			447.00	0.00
30-1411-000		Licenses & Permits - Dietary					
			0.00			0.00	65,075.00
31-1001		P/R - Activities Director					
			47,476.00			47,476.00	0.00
31-1001-000		P/R - Activities Director					
			5,478.00			5,478.00	0.00
31-1001-002		P/R - Activities Dir-PTO					
			212.00			212.00	0.00
31-1001-003		P/R - Activities Dir-Sick					
			1,139.00			1,139.00	0.00
31-1001-004		P/R - Activities Dir-Holiday					
			505.00			505.00	0.00
31-1001-006		P/R - Activities Dir-Other					
			0.00			0.00	79,463.00
31-1002		P/R - Activities Assistant					
			75,097.00			75,097.00	0.00
31-1002-000		P/R - Activities Assistant					
			100.00			100.00	0.00
31-1002-001		P/R - Activities Asst-OT					
			122.00			122.00	0.00
31-1002-002		P/R - Activities Asst-PTO					
			1,069.00			1,069.00	0.00
31-1002-003		P/R - Activities Asst-Sick					
			1,748.00			1,748.00	0.00
31-1002-004		P/R - Activities Asst-Holiday					
			172.00			172.00	0.00
31-1002-005		P/R - Activities Asst-Bonus					
			8,885.00			8,885.00	0.00
31-1003-000		P/R - Therapeutic Rec Director					
			643.00			643.00	0.00
31-1003-002		P/R - Ther Rec Dir-PTO					
			106.00			106.00	0.00
31-1003-003		P/R - Ther Rec Dir-Sick					
			212.00			212.00	0.00
31-1003-004		P/R - Ther Rec Dir-Holiday					
			212.00			212.00	0.00
31-1003-006		P/R - Ther Rec Dir-Other					
			0.00			0.00	1,123.00
31-1202		Supplies & Exp - Activities					
			1,715.00			1,715.00	0.00
31-1202-000		Supplies & Exp - Activities					
			0.00			0.00	3,164.00
31-1203		Transportation - Activities					
			127.00			127.00	0.00
31-1405-000		Meals - Activities					
			0.00			0.00	293,377.00
32-1101		Purchased Srvc - Housekeeping					
			309,473.00			309,473.00	0.00
32-1101-000		Purchased Srvc - Housekeeping					
			0.00			0.00	201,378.00
33-1101		Purchased Srvc - Laundry					
			194,360.00			194,360.00	0.00
33-1101-000		Purchased Srvc - Laundry					
			0.00			0.00	18.00
33-1202		Supplies & Exp - Laundry					

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
33-1203-000	Linen & Bedding	229.00			229.00	0.00
34-1101	Purchased Srvc - Maintenance	0.00			0.00	168,017.00
34-1101-000	Purchased Srvc - Maintenance	175,981.00			175,981.00	0.00
34-1161	Pro Fees - Maintenance	0.00			0.00	21,944.00
34-1161-000	Pro Fees - Maintenance	26,821.00			26,821.00	0.00
34-1201	Minor Equip Purch -Maintenance	0.00			0.00	2,438.00
34-1201-000	Minor Equip Purch -Maintenance	9,256.00			9,256.00	0.00
34-1202	Supplies & Exp - Maintenance	0.00			0.00	106,835.00
34-1202-000	Supplies & Exp - Maintenance	60,236.00			60,236.00	0.00
34-1203	R&M - Equipment	0.00			0.00	27,614.00
34-1203-000	R&M - Equipment	18,778.00			18,778.00	0.00
34-1204	R&M - Building	0.00			0.00	35,973.00
34-1204-000	R&M - Building	5,793.00			5,793.00	0.00
34-1205	Garbage	0.00			0.00	48,546.00
34-1205-000	Garbage	53,509.00			53,509.00	0.00
34-1206	Hazardous Waste	0.00			0.00	778.00
34-1206-000	Hazardous Waste	893.00			893.00	0.00
34-1207	Pest Control	0.00			0.00	1,967.00
34-1207-000	Pest Control	2,287.00			2,287.00	0.00
34-1208	Snow Removal	0.00			0.00	24,593.00
34-1208-000	Snow Removal	30,578.00			30,578.00	0.00
34-1209	Maintenance Contracts	0.00			0.00	14,037.00
34-1209-000	Maintenance Contracts	9,716.00			9,716.00	0.00
34-1210	Groundskeeping	0.00			0.00	12,651.00
34-1210-000	Groundskeeping	18,028.00			18,028.00	0.00
34-1405-000	Meals - Maintenance	112.00			112.00	0.00
34-1406-000	Auto Mileage - Maintenance	142.00			142.00	0.00
34-1407-000	Auto Expense - Maintenance	426.00			426.00	0.00
35-3501	Utilities - Electricity	0.00			0.00	158,115.00
35-3501-000	Utilities - Electricity	152,529.00			152,529.00	0.00
35-3502	Utilities - Gas	0.00			0.00	26,742.00
35-3502-000	Utilities - Gas	22,944.00			22,944.00	0.00
35-3503	Utilities - Water & Sewer	0.00			0.00	75,722.00
35-3503-000	Utilities - Water & Sewer	70,624.00			70,624.00	0.00
35-3504	Utilities - Fuel	0.00			0.00	5,995.00
35-3504-000	Utilities - Fuel	2,213.00			2,213.00	0.00
37-1001	P/R - Social Service Director	0.00			0.00	70,221.00
37-1001-000	P/R - Social Service Director	62,540.00			62,540.00	0.00
37-1001-002	P/R - Social Svc Dir-PTO	2,327.00			2,327.00	0.00
37-1001-003	P/R - Social Svc Dir-Sick	760.00			760.00	0.00
37-1001-004	P/R - Social Svc Dir-Holiday	840.00			840.00	0.00
37-1001-006	P/R - Social Svc Dir-Other	280.00			280.00	0.00
37-1002	P/R - Social Service Assistant	0.00			0.00	45,091.00
37-1002-000	P/R - Social Service Assistant	42,961.00			42,961.00	0.00
37-1002-002	P/R - Social Svc Asst-PTO	2,692.00			2,692.00	0.00
37-1002-003	P/R - Social Svc Asst-Sick	1,585.00			1,585.00	0.00
37-1002-004	P/R - Social Svc Asst-Holiday	1,197.00			1,197.00	0.00
37-1002-006	P/R - Social Svc Asst-Other	497.00			497.00	0.00
37-1161	Pro Fees - Social Service	0.00			0.00	7,560.00
37-1161-000	Pro Fees - Social Service	13,880.00			13,880.00	0.00
38-3801	Medical Director	0.00			0.00	21,850.00
38-3801-000	Medical Director	19,800.00			19,800.00	0.00
38-3803	Pulmonologist	0.00			0.00	22,550.00
38-3803-000	Pulmonologist	24,600.00			24,600.00	0.00
38-3804	Dentist	0.00			0.00	5,883.00
38-3804-000	Dentist	8,111.00			8,111.00	0.00
38-3807	Physician Services - Other	0.00			0.00	3,000.00
40-4003	Pharmacy Supplies - IV	0.00			0.00	4,352.00
40-4003-000	Pharmacy Supplies - IV	2,088.00			2,088.00	0.00
40-4004	Pharmacy Supplies - Forms	0.00			0.00	540.00
40-4004-000	Pharmacy Supplies - Forms	90.00			90.00	0.00
40-4011	Drugs/IV - Medicare	0.00			0.00	98,911.00
40-4011-000	Drugs/IV - Medicare	90,389.00			90,389.00	0.00
40-4014	Drugs/IV - Medicaid	0.00			0.00	32,797.00
40-4014-000	Drugs/IV - Medicaid	2,904.00			2,904.00	0.00
40-4015	Drugs/IV - Managed	0.00			0.00	112,599.00
40-4015-000	Drugs/IV - Managed	125,521.00			125,521.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
40-4021	Rx Drugs - IV Medicare	0.00			0.00	19,335.00
40-4021-000	Rx Drugs - IV Medicare	26,266.00			26,266.00	0.00
40-4024	Rx Drugs - IV Medicaid	0.00			0.00	2,165.00
40-4024-000	Rx Drugs - IV Medicaid	144.00			144.00	0.00
40-4025	Rx Drugs - IV Managed	0.00			0.00	9,528.00
40-4025-000	Rx Drugs - IV Managed	39,205.00			39,205.00	0.00
40-4031	Rx Drugs - Medicaid Noncovered	0.00			0.00	1,285.00
40-4031-000	Rx Drugs - Medicaid Noncovered	3,925.00			3,925.00	0.00
40-4032	Med D Non-Covered	0.00			0.00	4,239.00
40-4032-000	Med D Non-Covered	3,577.00			3,577.00	0.00
40-4033	House Stock	0.00			0.00	18,472.00
40-4033-000	House Stock	23,398.00			23,398.00	0.00
40-4034	Drugs OTC	0.00			0.00	4,617.00
40-4034-000	Drugs OTC	984.00			984.00	0.00
40-4041	ME Lease - Pharmacy	0.00			0.00	1,960.00
40-4041-000	ME Lease - Pharmacy	2,032.00			2,032.00	0.00
40-4042	ME Lease - IV Pump	0.00			0.00	2,232.00
40-4042-000	ME Lease - IV Pump	1,392.00			1,392.00	0.00
40-4052	Resident Vaccination	0.00			0.00	4,848.00
40-4052-000	Resident Vaccination	7,433.00			7,433.00	0.00
40-4161	Pro Fees - Consulting - Pharm	0.00			0.00	17,633.00
40-4161-000	Pro Fees - Consulting - Pharm	23,465.00			23,465.00	0.00
40-4162	Pro Fees - Consulting - IV	0.00			0.00	17,026.00
40-4162-000	Pro Fees - Consulting - IV	21,235.00			21,235.00	0.00
40-4163	Medical Records - Pharmacy	0.00			0.00	3,089.00
50-1101	Anc Serv - PT - MCR A	0.00			0.00	150,108.00
50-1101-000	Anc Serv - PT - MCR A	131,064.00			131,064.00	0.00
50-1103	Anc Serv - PT - Medicare B	0.00			0.00	66,204.00
50-1103-000	Anc Serv - PT - Medicare B	61,604.00			61,604.00	0.00
50-1104	Anc Serv - PT - Medicaid	0.00			0.00	4,444.00
50-1104-000	Anc Serv - PT - Medicaid	7,794.00			7,794.00	0.00
50-1105	Anc Serv - PT - HMO	0.00			0.00	81,339.00
50-1105-000	Anc Serv - PT - HMO	9,033.00			9,033.00	0.00
50-1106	Anc Serv - PT - HMO Part B	0.00			0.00	89,685.00
50-1106-000	Anc Serv - PT - HMO Part B	82,716.00			82,716.00	0.00
50-1107	Anc Serv - PT - Private	0.00			0.00	1,039.00
50-1107-000	Anc Serv - PT - Private	62.00			62.00	0.00
50-1109	Anc Serv - PT - Comm Ins	0.00			0.00	6,707.00
50-1109-000	Anc Serv - PT - Comm Ins	90,774.00			90,774.00	0.00
50-1202	Supplies - PT	0.00			0.00	308.00
50-1251	ME Lease - PT	0.00			0.00	16,812.00
50-1251-000	ME Lease - PT	16,624.00			16,624.00	0.00
51-1101	Anc Serv - OT - MCR A	0.00			0.00	153,436.00
51-1101-000	Anc Serv - OT - MCR A	133,505.00			133,505.00	0.00
51-1103	Anc Serv - OT - Medicare B	0.00			0.00	51,814.00
51-1103-000	Anc Serv - OT - Medicare B	48,636.00			48,636.00	0.00
51-1104	Anc Serv - OT - Medicaid	0.00			0.00	1,286.00
51-1104-000	Anc Serv - OT - Medicaid	8,096.00			8,096.00	0.00
51-1105	Anc Serv - OT - HMO	0.00			0.00	81,833.00
51-1105-000	Anc Serv - OT - HMO	9,359.00			9,359.00	0.00
51-1106	Anc Serv - OT - HMO Part B	0.00			0.00	64,869.00
51-1106-000	Anc Serv - OT - HMO Part B	60,612.00			60,612.00	0.00
51-1107	Anc Serv - OT - Private	0.00			0.00	855.00
51-1109	Anc Serv - OT - Comm Ins	0.00			0.00	7,155.00
51-1109-000	Anc Serv - OT - Comm Ins	90,388.00			90,388.00	0.00
51-1202	Supplies - OT	0.00			0.00	445.00
51-1202-000	Supplies - OT	125.00			125.00	0.00
52-1101	Anc Serv - ST - MCR A	0.00			0.00	36,435.00
52-1101-000	Anc Serv - ST - MCR A	32,499.00			32,499.00	0.00
52-1103	Anc Serv - ST - Medicare B	0.00			0.00	21,495.00
52-1103-000	Anc Serv - ST - Medicare B	17,204.00			17,204.00	0.00
52-1104	Anc Serv - ST - Medicaid	0.00			0.00	896.00
52-1104-000	Anc Serv - ST - Medicaid	1,256.00			1,256.00	0.00
52-1105	Anc Serv - ST - HMO	0.00			0.00	14,949.00
52-1105-000	Anc Serv - ST - HMO	1,013.00			1,013.00	0.00
52-1106	Anc Serv - ST - HMO Part B	0.00			0.00	22,500.00
52-1106-000	Anc Serv - ST - HMO Part B	24,690.00			24,690.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
52-1107	Anc Serv - ST - Private	0.00			0.00	461.00
52-1109	Anc Serv - ST - Comm Ins	0.00			0.00	617.00
52-1109-000	Anc Serv - ST - Comm Ins	12,553.00			12,553.00	0.00
53-1161-000	Pro Fees - Other - Respiratory	923.00			923.00	0.00
53-1202	Supplies - Oxygen	0.00			0.00	17,666.00
53-1202-000	Supplies - Oxygen	6,952.00			6,952.00	0.00
53-1203	Supplies - Respiratory	0.00			0.00	2,736.00
53-1203-000	Supplies - Respiratory	1,702.00			1,702.00	0.00
53-1251	ME Lease - Respiratory	0.00			0.00	12,839.00
53-1251-000	ME Lease - Respiratory	22,542.00			22,542.00	0.00
54-1202	Anc Serv - Lab Fees	0.00			0.00	37,894.00
54-1202-000	Anc Serv - Lab Fees	81,486.00			81,486.00	0.00
54-1203	Anc Serv - X-Ray	0.00			0.00	32,928.00
54-1203-000	Anc Serv - X-Ray	44,487.00			44,487.00	0.00
54-1204	Patient Med Trans - Non-Amb	0.00			0.00	26,534.00
54-1204-000	Patient Med Trans - Non-Amb	19,732.00			19,732.00	0.00
54-1205	Patient Med Trans - Ambulance	0.00			0.00	432.00
54-1205-000	Patient Med Trans - Ambulance	1,676.00			1,676.00	0.00
54-1206	Anc Serv - Other	0.00			0.00	1,928.00
54-1206-000	Anc Serv - Other	2,403.00			2,403.00	0.00
60-6001	Interest Expense	0.00			0.00	2,822.00
60-6001-000	Interest Expense	11,821.00			11,821.00	0.00
60-6003	Interest Expense - PPL	0.00			0.00	44,875.00
60-6003-000	Interest Expense - PPL	29,216.00			29,216.00	0.00
60-6004	Interest Expense - PPR	0.00			0.00	48,520.00
60-6004-000	Interest Expense - PPR	46,457.00			46,457.00	0.00
60-6005	Finance Charges	0.00			0.00	39.00
60-6005-000	Finance Charges	299.00			299.00	0.00
60-6102	Taxes - State Income	0.00			0.00	52,181.00
60-6102-000	Taxes - State Income	166,726.00			166,726.00	0.00
60-6201	Management Fees	0.00			0.00	707,196.00
60-6201-000	Management Fees	720,916.00			720,916.00	0.00
60-6301	Bad Debt Expense	0.00			0.00	210,493.00
60-6301-000	Bad Debt Expense	311,144.00			311,144.00	0.00
60-6302-000	Bad Debt Expense -Reimbursable	4,961.00			4,961.00	0.00
60-6401	Provider Tax / User Fees	0.00			0.00	761,344.00
60-6401-000	Provider Tax / User Fees	715,941.00			715,941.00	0.00
60-6501	Fines & Penalties	0.00			0.00	13,000.00
60-6501-000	Fines & Penalties	947.00			947.00	0.00
Marcum 117	Resident Income	0.00			0.00	(5,780.00)
Marcum 118	Pension	0.00			232,027.00	0.00
			RJE - 3	232,027.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		150,575.00		0.00	150,575.00	133,262.00

Client: **Wachusett Cost Reports**
Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
Period Ending: **9/30/2023**
Trial Balance: **A.01 - TB-CCNH**
Worksheet: **A.01 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
26-1001-003	P/R - Admissions-Sick	1,231.00		0.00	1,231.00	0.00
26-1001-004	P/R - Admissions-Holiday	1,240.00		0.00	1,240.00	0.00
26-1001-006	P/R - Admissions-Other	744.00		0.00	744.00	0.00
26-1001-007	P/R - Admissions-Adcc	10,522.00		0.00	10,522.00	0.00
Subtotal [120] Other		88,858.00		0.00	88,858.00	88,785.00
Total [10-A] Salaries and Wages		5,071,500.00		0.00	5,071,500.00	4,842,569.00
Group : [13-B] Professional Fees						
Subgroup : [1] Dietitian						
30-1101	Purchased Svc - Dietitian	0.00		0.00	0.00	7,584.00
Subtotal [1] Dietitian		0.00		0.00	0.00	7,584.00
Subgroup : [2] Dentist						
38-3804	Dentist	0.00		0.00	0.00	5,883.00
38-3804-000	Dentist	8,111.00		0.00	8,111.00	0.00
Subtotal [2] Dentist		8,111.00		0.00	8,111.00	5,883.00
Subgroup : [3] Pharmacist						
40-4161	Pro Fees - Consulting - Pharm	0.00		0.00	0.00	17,633.00
40-4161-000	Pro Fees - Consulting - Pharm	23,465.00		0.00	23,465.00	0.00
40-4162	Pro Fees - Consulting - IV	0.00		0.00	0.00	17,026.00
Subtotal [3] Pharmacist		23,465.00		0.00	23,465.00	34,659.00
Subgroup : [5A] PT - Resident Care						
50-1101	Anc Serv - PT - MCR A	0.00		0.00	0.00	150,108.00
50-1101-000	Anc Serv - PT - MCR A	131,064.00		0.00	131,064.00	0.00
50-1103	Anc Serv - PT - Medicare B	0.00		0.00	0.00	66,204.00
50-1103-000	Anc Serv - PT - Medicare B	61,604.00		0.00	61,604.00	0.00
50-1104	Anc Serv - PT - Medicaid	0.00		0.00	0.00	4,444.00
50-1104-000	Anc Serv - PT - Medicaid	7,794.00		0.00	7,794.00	0.00
50-1105	Anc Serv - PT - HMO	0.00		0.00	0.00	81,339.00
50-1105-000	Anc Serv - PT - HMO	9,033.00		0.00	9,033.00	0.00
50-1106	Anc Serv - PT - HMO Part B	0.00		0.00	0.00	89,865.00
50-1106-000	Anc Serv - PT - HMO Part B	82,716.00		0.00	82,716.00	0.00
50-1107	Anc Serv - PT - Private	0.00		0.00	0.00	1,039.00
50-1107-000	Anc Serv - PT - Private	62.00		0.00	62.00	0.00
50-1109	Anc Serv - PT - Comm Ins	0.00		0.00	0.00	6,707.00
50-1109-000	Anc Serv - PT - Comm Ins	90,774.00		0.00	90,774.00	0.00
54-1206	Anc Serv - Other	0.00		0.00	0.00	1,928.00
54-1206-000	Anc Serv - Other	7,403.00		0.00	7,403.00	0.00
Subtotal [5A] PT - Resident Care		385,450.00		0.00	385,450.00	481,454.00
Subgroup : [6] Social Worker						
37-1161	Pro Fees - Social Service	0.00		0.00	0.00	7,580.00
37-1161-000	Pro Fees - Social Service	13,880.00		0.00	13,880.00	0.00
Subtotal [6] Social Worker		13,880.00		0.00	13,880.00	7,580.00
Subgroup : [8A] Medical Director						
38-3801	Medical Director	0.00		0.00	0.00	21,850.00
38-3801-000	Medical Director	19,800.00		0.00	19,800.00	0.00
Subtotal [8A] Medical Director		19,800.00		0.00	19,800.00	21,850.00
Subgroup : [9A] ST - Resident Care						
52-1101	Anc Serv - ST - MCR A	0.00		0.00	0.00	36,435.00
52-1101-000	Anc Serv - ST - MCR A	32,499.00		0.00	32,499.00	0.00
52-1103	Anc Serv - ST - Medicare B	0.00		0.00	0.00	21,495.00
52-1103-000	Anc Serv - ST - Medicare B	17,204.00		0.00	17,204.00	0.00
52-1104	Anc Serv - ST - Medicaid	0.00		0.00	0.00	896.00
52-1104-000	Anc Serv - ST - Medicaid	1,256.00		0.00	1,256.00	0.00
52-1105	Anc Serv - ST - HMO	0.00		0.00	0.00	14,949.00
52-1105-000	Anc Serv - ST - HMO	1,013.00		0.00	1,013.00	0.00
52-1106	Anc Serv - ST - HMO Part B	0.00		0.00	0.00	22,500.00
52-1106-000	Anc Serv - ST - HMO Part B	24,690.00		0.00	24,690.00	0.00
52-1107	Anc Serv - ST - Private	0.00		0.00	0.00	461.00
52-1107-000	Anc Serv - ST - Private	0.00		0.00	0.00	617.00
52-1109	Anc Serv - ST - Comm Ins	0.00		0.00	0.00	0.00
52-1109-000	Anc Serv - ST - Comm Ins	12,553.00		0.00	12,553.00	0.00
Subtotal [9A] ST - Resident Care		89,215.00		0.00	89,215.00	87,353.00
Subgroup : [10A] OT - Resident Care						
51-1101	Anc Serv - OT - MCR A	0.00		0.00	0.00	153,436.00
51-1101-000	Anc Serv - OT - MCR A	133,505.00		0.00	133,505.00	0.00
51-1103	Anc Serv - OT - Medicare B	0.00		0.00	0.00	51,814.00
51-1103-000	Anc Serv - OT - Medicare B	48,636.00		0.00	48,636.00	0.00
51-1104	Anc Serv - OT - Medicaid	0.00		0.00	0.00	1,286.00
51-1104-000	Anc Serv - OT - Medicaid	8,096.00		0.00	8,096.00	0.00
51-1105	Anc Serv - OT - HMO	0.00		0.00	0.00	81,833.00
51-1105-000	Anc Serv - OT - HMO	9,359.00		0.00	9,359.00	0.00
51-1106	Anc Serv - OT - HMO Part B	0.00		0.00	0.00	64,869.00
51-1106-000	Anc Serv - OT - HMO Part B	60,612.00		0.00	60,612.00	0.00
51-1107	Anc Serv - OT - Private	0.00		0.00	0.00	855.00
51-1107-000	Anc Serv - OT - Private	0.00		0.00	0.00	7,155.00
51-1109	Anc Serv - OT - Comm Ins	0.00		0.00	0.00	0.00
51-1109-000	Anc Serv - OT - Comm Ins	90,388.00		0.00	90,388.00	0.00
Subtotal [10A] OT - Resident Care		350,896.00		0.00	350,896.00	361,240.00
Subgroup : [11A1] RN's - Direct Care						
10-1101	Purchased Svc - RN	0.00		0.00	0.00	44,637.00
10-1101-000	Purchased Svc - RN	160,480.00		0.00	160,480.00	0.00
Subtotal [11A1] RN's - Direct Care		160,480.00		0.00	160,480.00	44,637.00
Subgroup : [11B1] LPN's - Direct Care						
10-1103	Purchased Svc - LPN	0.00		0.00	0.00	843,689.00
10-1103-000	Purchased Svc - LPN	533,040.00		0.00	533,040.00	0.00
Subtotal [11B1] LPN's - Direct Care		533,040.00		0.00	533,040.00	843,689.00
Subgroup : [11C] Aides						
10-1105	Purchased Svc - CNA	0.00		0.00	0.00	545,274.00
10-1105-000	Purchased Svc - CNA	569,075.00		0.00	569,075.00	0.00
Subtotal [11C] Aides		569,075.00		0.00	569,075.00	545,274.00
Subgroup : [12] Other						
38-3803	Pulmonologist	0.00		0.00	0.00	22,550.00
38-3803-000	Pulmonologist	24,600.00		0.00	24,600.00	0.00
38-3807	Physician Services - Other	0.00		0.00	0.00	3,000.00
40-1152-000	Pro Fees - Consulting - IV	21,235.00		0.00	21,235.00	0.00
53-1161-000	Pro Fees - Other - Respiratory	923.00		0.00	923.00	0.00
Subtotal [12] Other		46,758.00		0.00	46,758.00	25,550.00
Total [10-B] Professional Fees		2,199,870.00		0.00	2,199,870.00	2,396,741.00
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
21-2104	Ins - Workers' Compensation	0.00		0.00	0.00	119,274.00
21-2104-000	Ins - Workers' Compensation	94,674.00		0.00	94,674.00	0.00
Subtotal [1A1] Workmen's Compensation		94,674.00		0.00	94,674.00	119,274.00

Client: **Wachusett Cost Reports**
 Engagement: **Medical - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **5/31/2023**
 Trial Balance: **A.01 - TB-CDNH**
 Worksheet: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		8/31/2023			8/31/2023	8/31/2023
Total [15] Expenditures Other than Salaries		2,412,462.00		469,375.00	2,061,837.00	1,345,325.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [1] Resident Travel and Entertainment						
20-1400-000 Travel		605.00		0.00	605.00	0.00
Subtotal [1] Resident Travel and Entertainment		605.00		0.00	605.00	0.00
Subgroup : [2] Holiday Parties for Staff						
21-2133 Emp Ben - Holiday Parties		0.00		0.00	0.00	1,300.00
21-2133-000 Emp Ben - Holiday Parties		1,300.00		5,340.00	6,640.00	0.00
			RJE - 3	5,340.00		
Subtotal [2] Holiday Parties for Staff		1,300.00		5,340.00	6,640.00	1,300.00
Subgroup : [3] Gifts to Staff and Residents						
21-2134-000 Emp Ben - Employee Gifts		1,758.00		2,134.00	3,892.00	0.00
			RJE - 3	2,134.00		
Subtotal [3] Gifts to Staff and Residents		1,758.00		2,134.00	3,892.00	0.00
Subgroup : [4] Employee Travel						
11-1404 Hotels - Nursing Admin		0.00		0.00	0.00	2,732.00
11-1404-000 Hotels - Nursing Admin		4,270.00		0.00	4,270.00	0.00
11-1405 Meals - Nursing Admin		474.00		0.00	474.00	34.00
11-1405-000 Meals - Nursing Admin		0.00		0.00	0.00	158.00
20-1402 Sem & Conf Fees - A&G		0.00		0.00	0.00	554.00
20-1404 Hotels - A&G		2,856.00		0.00	2,856.00	0.00
20-1405 Meals - A&G		366.00		0.00	366.00	258.00
20-1405-000 Meals - A&G		0.00		0.00	0.00	375.00
30-1307 Food Purch - Marketing		7,966.00		0.00	7,966.00	4,168.00
Subtotal [4] Employee Travel		7,966.00		0.00	7,966.00	4,168.00
Subgroup : [5] Education Expense						
10-1400-000 CNA Training		5,975.00		0.00	5,975.00	0.00
10-1401 Education - Nursing		8,704.00		0.00	8,704.00	0.00
10-1401-000 Education - Nursing		104.00		0.00	104.00	0.00
20-1401-000 Sem & Conf Fees - A&G		1,250.00		0.00	1,250.00	0.00
30-1401-000 Education - Delivery		81.00		0.00	81.00	0.00
Subtotal [5] Education Expense		16,114.00		0.00	16,114.00	5,037.00
Subgroup : [6] Automobile Expense						
10-1406-000 Auto Mileage - Nursing		200.00		0.00	200.00	0.00
11-1406 Auto Mileage - Nursing Admin		0.00		0.00	0.00	385.00
11-1406-000 Auto Mileage - Nursing Admin		1,282.00		0.00	1,282.00	0.00
11-1407-000 Auto Expense - Nursing Admin		82.00		0.00	82.00	0.00
20-1406 Auto Mileage - A&G		1,271.00		0.00	1,271.00	1,765.00
20-1406-000 Auto Mileage - A&G		0.00		0.00	0.00	517.00
20-1407 Auto Expense - A&G		478.00		0.00	478.00	0.00
20-1407-000 Auto Expense - A&G		0.00		0.00	0.00	3,711.00
25-1406 Auto Mileage - Marketing		1,808.00		0.00	1,808.00	0.00
25-1406-000 Auto Mileage - Marketing		148.00		0.00	148.00	0.00
26-1406-000 Auto Mileage - Admissions		142.00		0.00	142.00	0.00
34-1406-000 Auto Mileage - Maintenance		426.00		0.00	426.00	0.00
34-1407-000 Auto Expense - Maintenance		0.00		0.00	0.00	5,995.00
35-3504 Utilities - Fuel		2,213.00		0.00	2,213.00	0.00
35-3504-000 Utilities - Fuel		0.00		0.00	0.00	12,378.00
Subtotal [6] Automobile Expense		8,048.00		0.00	8,048.00	12,378.00
Subgroup : [M1] Advertising Help Wanted						
20-1221 Advertising - Help Wanted		0.00		0.00	0.00	22,618.00
20-1221-000 Advertising - Help Wanted		33,425.00		0.00	33,425.00	0.00
Subtotal [M1] Advertising Help Wanted		33,425.00		0.00	33,425.00	22,618.00
Subgroup : [M3] Advertising Other						
25-1202 Supplies - Marketing		0.00		0.00	0.00	606.00
25-1202-000 Supplies - Marketing		1,186.00		0.00	1,186.00	0.00
25-1203 Advertising - Public Relations		0.00		0.00	0.00	537.00
25-1203-000 Advertising - Public Relations		1,408.00		0.00	1,408.00	0.00
25-1402-000 Sem & Conf Fees - Marketing		250.00		0.00	250.00	0.00
25-1403-000 Entertainment - Marketing		415.00		0.00	415.00	0.00
25-1404 Hotels - Marketing		654.00		0.00	654.00	265.00
25-1404-000 Hotels - Marketing		0.00		0.00	0.00	0.00
Subtotal [M3] Advertising Other		3,893.00		0.00	3,893.00	1,408.00
Subgroup : [M6] Barber and Beauty Supplies						
20-6410 Supplies - Barber & Beauty		0.00		0.00	0.00	298.00
Subtotal [M6] Barber and Beauty Supplies		0.00		0.00	0.00	298.00
Subgroup : [M7] Postage						
20-1205 Supplies - Postage		0.00		0.00	0.00	2,948.00
20-1205-000 Supplies - Postage		3,059.00		0.00	3,059.00	0.00
Subtotal [M7] Postage		3,059.00		0.00	3,059.00	2,948.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
20-1409 Dues - Associations - A&G		0.00		0.00	0.00	10,585.00
20-1409-000 Dues - Associations - A&G		9,870.00		0.00	9,870.00	0.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		9,870.00		0.00	9,870.00	10,585.00
Subgroup : [M8A] Dues to Chamber of Commerce						
20-1412 Dues - Chamber of Commerce		0.00		0.00	0.00	468.00
20-1412-000 Dues - Chamber of Commerce		625.00		0.00	625.00	0.00
Subtotal [M8A] Dues to Chamber of Commerce		625.00		0.00	625.00	468.00
Subgroup : [M8] Subscriptions						
10-1410 Subscriptions - Nursing		0.00		0.00	0.00	3,527.00
10-1410-000 Subscriptions - Nursing		2,442.00		0.00	2,442.00	0.00
20-1410 Subscriptions - A&G		0.00		0.00	0.00	7,453.00
20-1410-000 Subscriptions - A&G		7,872.00		0.00	7,872.00	0.00
Subtotal [M8] Subscriptions		10,414.00		0.00	10,414.00	10,980.00
Subgroup : [M10] Contributions						
20-1285-000 Donations		400.00		0.00	400.00	0.00
20-1285-000 Donations - Other		0.00		0.00	0.00	2,500.00
Subtotal [M10] Contributions		400.00		0.00	400.00	2,500.00
Subgroup : [M11] Services Provided by Contract						
20-1161 Pro Fees - Other A&G		0.00		0.00	0.00	17,667.00
20-1161-000 Pro Fees - Other A&G		13,667.00		0.00	13,667.00	0.00
20-1171 Payroll Bookkeeping Service		0.00		0.00	0.00	32,785.00
20-1171-000 Payroll Bookkeeping Service		39,824.00		0.00	39,824.00	0.00
20-1172 Information Technology		0.00		0.00	0.00	27,651.00
20-1172-000 Information Technology		35,288.00		0.00	35,288.00	0.00
20-1223 Compliance Hotline		0.00		0.00	0.00	150.00
20-1223-000 Compliance Hotline		206.00		0.00	206.00	0.00
Subtotal [M11] Services Provided by Contract		88,985.00		0.00	88,985.00	78,253.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCHH**
 Worksheet: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [M12] Administrative Management Services						
60-6201	Management Fees	0.00		0.00	0.00	707,196.00
60-6201-000	Management Fees	720,916.00		0.00	720,916.00	0.00
	Subtotal [M12] Administrative Management Services	720,916.00		0.00	720,916.00	707,196.00
Subgroup : [M13] Other						
20-1201	Minor Equip Purch - A&G	0.00		0.00	0.00	736.00
20-1201-000	Minor Equip Purch - A&G	680.00		0.00	680.00	0.00
20-1207	Storage Fees	0.00		0.00	0.00	1,624.00
20-1207-000	Storage Fees	7,596.00		0.00	7,596.00	0.00
20-1281	Bank Service Charges	0.00		0.00	0.00	53,453.00
20-1281-000	Bank Service Charges	71,279.00		0.00	71,279.00	0.00
20-1403	Entertainment - A&G	0.00		0.00	0.00	60.00
20-1403-000	Entertainment - A&G	134.00		0.00	134.00	0.00
20-1411	Licenses & Permits - A&G	0.00		0.00	0.00	1,566.00
20-1411-000	Licenses & Permits - A&G	845.00		0.00	845.00	0.00
20-9999	Miscellaneous Expense	0.00		0.00	0.00	22,672.00
25-1405	Meals - Marketing	0.00		0.00	0.00	800.00
25-1405-000	Meals - Marketing	451.00		0.00	451.00	0.00
26-1202-000	Supplies - Admissions	253.00		0.00	253.00	0.00
60-6005	Finance Charges	0.00		0.00	0.00	38.00
60-6005-000	Finance Charges	299.00		0.00	299.00	0.00
60-6501	Fines & Penalties	0.00		0.00	0.00	13,000.00
60-6501-000	Fines & Penalties	947.00		0.00	947.00	0.00
	Subtotal [M13] Other	87,484.00		0.00	87,484.00	93,952.00
	Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General	809,962.00		7,474.00	897,336.00	954,139.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
30-1301	Food Purch - Raw	0.00		0.00	0.00	293,384.00
30-1301-000	Food Purch - Raw	317,601.00		0.00	317,601.00	0.00
30-1304-000	Food Purch - Tube Feeding	28.00		0.00	28.00	0.00
30-1306	Food Purch - Employee H&W	0.00		0.00	0.00	259.00
	Subtotal [2A1] Raw Food	317,629.00		0.00	317,629.00	293,673.00
Subgroup : [2A2] Non-Food Supplies						
30-1202	Supplies & Exp - Dietary	0.00		0.00	0.00	40,974.00
30-1202-000	Supplies & Exp - Dietary	44,307.00		0.00	44,307.00	0.00
30-1203	Supplies - Forms - Dietary	0.00		0.00	0.00	630.00
30-1203-000	Supplies - Forms - Dietary	1,171.00		0.00	1,171.00	0.00
30-1204	Software - Dietary	0.00		0.00	0.00	558.00
30-1204-000	Software - Dietary	495.00		0.00	495.00	0.00
30-1302	Food Purch - Supplements	0.00		0.00	0.00	1,240.00
30-1302-000	Food Purch - Supplements	687.00		0.00	687.00	0.00
30-1303	Food Purch - Thickeners	0.00		0.00	0.00	18,400.00
30-1303-000	Food Purch - Thickeners	17,978.00		0.00	17,978.00	0.00
30-1305-000	Food Purch - Resident Activity	485.00		0.00	485.00	0.00
30-1411	Licenses & Permits - Dietary	0.00		0.00	0.00	400.00
30-1411-000	Licenses & Permits - Dietary	447.00		0.00	447.00	0.00
	Subtotal [2A2] Non-Food Supplies	65,576.00		0.00	65,576.00	60,282.00
Subgroup : [2B] Purchased Services						
30-1161	Pro Fees - Dietary	0.00		0.00	0.00	314.00
30-1161-000	Pro Fees - Dietary	489.00		0.00	489.00	0.00
	Subtotal [2B] Purchased Services	489.00		0.00	489.00	314.00
Subgroup : [2C] Other						
25-1405	Meals - Admissions	0.00		0.00	0.00	375.00
30-1201	Minor Equip Purch - Dietary	0.00		0.00	0.00	2,051.00
30-1201-000	Minor Equip Purch - Dietary	783.00		0.00	783.00	0.00
	Subtotal [2C] Other	783.00		0.00	783.00	2,426.00
	Total [18] Dietary Basis for Allocation of Costs	384,471.00		0.00	384,471.00	356,515.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A1] Bed Linens, etc., washed, ironed..						
33-1203-000	Linen & Bedding	229.00		0.00	229.00	0.00
	Subtotal [3A1] Bed Linens, etc., washed, ironed..	229.00		0.00	229.00	0.00
Subgroup : [3B] Purchased Services						
33-1101	Purchased Svc - Laundry	0.00		0.00	0.00	201,378.00
33-1101-000	Purchased Svc - Laundry	194,369.00		0.00	194,369.00	0.00
	Subtotal [3B] Purchased Services	194,369.00		0.00	194,369.00	201,378.00
Subgroup : [3C] Other						
33-1202	Supplies & Exp - Laundry	0.00		0.00	0.00	16.00
	Subtotal [3C] Other	0.00		0.00	0.00	16.00
	Total [19] Laundry-Basis for Allocation of Costs	194,598.00		0.00	194,599.00	201,394.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4B] Purchased Services						
32-1101	Purchased Svc - Housekeeping	0.00		0.00	0.00	293,377.00
32-1101-000	Purchased Svc - Housekeeping	309,473.00		0.00	309,473.00	0.00
	Subtotal [4B] Purchased Services	309,473.00		0.00	309,473.00	293,377.00
Subgroup : [5A2] Purchased from						
10-1208-000	Supplies - IV	430.00		0.00	430.00	0.00
10-1234	Supplies - Drugs OTC	0.00		0.00	0.00	21,948.00
10-1234-000	Supplies - Drugs OTC	25,498.00		0.00	25,498.00	0.00
40-4011	Drugs/IV - Medicare	0.00		0.00	0.00	98,911.00
40-4011-000	Drugs/IV - Medicare	90,389.00		0.00	90,389.00	0.00
40-4014	Drugs/IV - Medicaid	0.00		0.00	0.00	32,797.00
40-4014-000	Drugs/IV - Medicaid	2,604.00		0.00	2,604.00	0.00
40-4015	Drugs/IV - Managed	0.00		0.00	0.00	112,599.00
40-4015-000	Drugs/IV - Managed	125,521.00		0.00	125,521.00	0.00
40-4032	Med D Non-Covered	0.00		0.00	0.00	4,239.00
40-4032-000	Med D Non-Covered	3,577.00		0.00	3,577.00	0.00
40-4033	House Stock	0.00		0.00	0.00	18,472.00
40-4033-000	House Stock	23,398.00		0.00	23,398.00	0.00
40-4034	Drugs OTC	0.00		0.00	0.00	4,817.00
40-4034-000	Drugs OTC	984.00		0.00	984.00	0.00
	Subtotal [5A2] Purchased from	272,791.00		0.00	272,791.00	293,583.00
Subgroup : [5C] Medical and Therapeutic Supplies						
10-1201	Minor Equip Purch - Nursing	0.00		0.00	0.00	2,115.00
10-1201-000	Minor Equip Purch - Nursing	2,631.00		0.00	2,631.00	0.00
10-1202	Supplies - Medical	0.00		0.00	0.00	23,384.00
10-1202-000	Supplies - Medical	9,537.00		0.00	9,537.00	0.00
10-1203	Supplies - Nursing	0.00		0.00	0.00	18,589.00
10-1203-000	Supplies - Nursing	35,662.00		0.00	35,662.00	0.00
10-1204	Supplies - Universal/Precaution	0.00		0.00	0.00	37,035.00
10-1204-000	Supplies - Universal/Precaution	37,290.00		0.00	37,290.00	0.00
10-1207	Supplies - Enteral	0.00		0.00	0.00	3,630.00
10-1207-000	Supplies - Enteral	2,183.00		0.00	2,183.00	0.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **6/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		6/30/2023			6/30/2023	6/30/2023
Subtotal [6D] Water						
		<u>75,624.00</u>		<u>0.00</u>	<u>75,624.00</u>	<u>75,722.00</u>
Subgroup : [6E] Equipment Lease						
20-1252	Lease - Equipment A&G	10,296.00		0.00	10,296.00	11,592.00
30-1205	Lease - Equipment A&G	0.00		0.00	0.00	0.00
30-1205-000	Lease - Equipment Dietary	5,730.00		0.00	5,730.00	0.00
50-1251	ME Lease - PT	0.00		0.00	0.00	16,812.00
50-1251-000	ME Lease - PT	16,674.00		0.00	16,674.00	0.00
		<u>32,650.00</u>		<u>0.00</u>	<u>32,650.00</u>	<u>32,933.00</u>
Subtotal [6E] Equipment Lease						
Subgroup : [6F] Other						
34-1101	Purchased Srvc - Maintenance	0.00		0.00	0.00	168,017.00
34-1101-000	Purchased Srvc - Maintenance	175,981.00		0.00	175,981.00	0.00
34-1181	Pro Fees - Maintenance	26,821.00		0.00	26,821.00	21,944.00
34-1181-000	Pro Fees - Maintenance	0.00		0.00	0.00	0.00
34-1202	Supplies & Exp - Maintenance	60,236.00		0.00	60,236.00	106,835.00
34-1202-000	Supplies & Exp - Maintenance	0.00		0.00	0.00	0.00
34-1203	R&M - Equipment	18,778.00		0.00	18,778.00	27,614.00
34-1203-000	R&M - Equipment	0.00		0.00	0.00	0.00
34-1204	R&M - Building	5,793.00		0.00	5,793.00	35,873.00
34-1204-000	R&M - Building	0.00		0.00	0.00	0.00
34-1205	Garbage	53,509.00		0.00	53,509.00	48,546.00
34-1205-000	Garbage	0.00		0.00	0.00	0.00
34-1206	Hazardous Waste	893.00		0.00	893.00	778.00
34-1206-000	Hazardous Waste	0.00		0.00	0.00	0.00
34-1207	Pest Control	2,287.00		0.00	2,287.00	1,967.00
34-1207-000	Pest Control	0.00		0.00	0.00	0.00
34-1208	Snow Removal	30,578.00		0.00	30,578.00	24,593.00
34-1208-000	Snow Removal	0.00		0.00	0.00	0.00
34-1209	Maintenance Contracts	9,716.00		0.00	9,716.00	14,037.00
34-1209-000	Maintenance Contracts	0.00		0.00	0.00	0.00
34-1210	Groundskeeping	18,028.00		0.00	18,028.00	12,651.00
34-1210-000	Groundskeeping	0.00		0.00	0.00	0.00
		<u>492,620.00</u>		<u>0.00</u>	<u>492,620.00</u>	<u>462,955.00</u>
Subtotal [6F] Other						
Subgroup : [7D] Movable Equipment						
23-2332	Depr Exp - Equipment	16,119.00		0.00	16,119.00	56,227.00
23-2332-000	Depr Exp - Equipment	10,819.00		0.00	10,819.00	0.00
23-2332-001	Depr Exp - Equipment-Fixed	31,850.00		0.00	31,850.00	0.00
23-2332-002	Depr Exp - Equipment-Movable	7,263.00		0.00	7,263.00	0.00
23-2332-003	Depr Exp - Equipment-Computers	0.00		0.00	0.00	0.00
		<u>65,811.00</u>		<u>0.00</u>	<u>65,811.00</u>	<u>56,227.00</u>
Subtotal [7D] Movable Equipment						
Subgroup : [8C] Leasehold Improvements						
23-2331	Depr Exp - Leasehold Improvmt	26,764.00		0.00	26,764.00	16,574.00
23-2331-000	Depr Exp - Leasehold Improvmt	0.00		0.00	0.00	0.00
		<u>26,764.00</u>		<u>0.00</u>	<u>26,764.00</u>	<u>16,574.00</u>
Subtotal [8C] Leasehold Improvements						
Subgroup : [9] Rental Payments						
23-1251	Lease - Land	440.00		0.00	440.00	480.00
20-1251-000	Lease - Land	0.00		0.00	0.00	0.00
23-2301	Rent Expense	1,390,845.00		0.00	1,390,845.00	1,352,509.00
23-2301-000	Rent Expense	0.00		0.00	0.00	0.00
23-2302	Rent Expense - S.L. Deferral	(19,692.00)		0.00	(19,692.00)	7,236.00
23-2302-000	Rent Expense - S.L. Deferral	0.00		0.00	0.00	0.00
		<u>1,371,593.00</u>		<u>0.00</u>	<u>1,371,593.00</u>	<u>1,360,235.00</u>
Subtotal [9] Rental Payments						
Subgroup : [10B] Real estate taxes paid by lessor						
23-2321	Taxes - Real Estate	87,234.00		0.00	87,234.00	116,506.00
23-2321-000	Taxes - Real Estate	0.00		0.00	0.00	0.00
		<u>87,234.00</u>		<u>0.00</u>	<u>87,234.00</u>	<u>116,506.00</u>
Subtotal [10B] Real estate taxes paid by lessor						
Subgroup : [10C] Personal property taxes						
23-2322	Taxes - Personal Property	8,605.00		0.00	8,605.00	7,617.00
23-2322-000	Taxes - Personal Property	0.00		0.00	0.00	0.00
		<u>8,605.00</u>		<u>0.00</u>	<u>8,605.00</u>	<u>7,617.00</u>
Subtotal [10C] Personal property taxes						
Total [22] Maintenance and Property						
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						
60-6001	Interest Expense	11,821.00		0.00	11,821.00	2,822.00
60-6001-000	Interest Expense	0.00		0.00	0.00	0.00
60-6003	Interest Expense - PPL	29,216.00		0.00	29,216.00	44,875.00
60-6003-000	Interest Expense - PPL	0.00		0.00	0.00	0.00
60-6004	Interest Expense - PPR	46,457.00		0.00	46,457.00	48,520.00
60-6004-000	Interest Expense - PPR	0.00		0.00	0.00	0.00
		<u>87,494.00</u>		<u>0.00</u>	<u>87,494.00</u>	<u>96,217.00</u>
Subtotal [12D] Other Interest Expense						
Subgroup : [14A] Insurance on Property						
23-2311	Ins - Property	16,842.00		0.00	16,842.00	16,350.00
23-2311-000	Ins - Property	0.00		0.00	0.00	0.00
		<u>16,842.00</u>		<u>0.00</u>	<u>16,842.00</u>	<u>16,350.00</u>
Subtotal [14A] Insurance on Property						
Subgroup : [14B] Insurance of Automobiles						
22-2205	Ins - Auto	109.00		0.00	109.00	88.00
22-2205-000	Ins - Auto	0.00		0.00	0.00	0.00
		<u>109.00</u>		<u>0.00</u>	<u>109.00</u>	<u>88.00</u>
Subtotal [14B] Insurance of Automobiles						
Subgroup : [14C1] Umbrella						
22-2201	Ins - GLPL	130,112.00		0.00	130,112.00	145,833.00
22-2201-000	Ins - GLPL	0.00		0.00	0.00	0.00
		<u>130,112.00</u>		<u>0.00</u>	<u>130,112.00</u>	<u>145,833.00</u>
Subtotal [14C1] Umbrella						
Subgroup : [14C3] Other						
22-2203	Ins - D & O Liability	7,223.00		0.00	7,223.00	5,294.00
22-2203-000	Ins - D & O Liability	0.00		0.00	0.00	0.00
22-2204	Ins - Cyber	3,915.00		0.00	3,915.00	2,947.00
22-2204-000	Ins - Cyber	0.00		0.00	0.00	0.00
22-2207	Ins - Bond	1,369.00		0.00	1,369.00	1,711.00
22-2207-000	Ins - Bond	0.00		0.00	0.00	0.00
		<u>12,507.00</u>		<u>0.00</u>	<u>12,507.00</u>	<u>16,952.00</u>
Subtotal [14C3] Other						
Total [27] Interest and Insurance						
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
04-4011	R&B - Medicaid	(6,293,472.00)		0.00	(6,293,472.00)	0.00
04-4011-000	R&B - Medicaid	0.00		0.00	0.00	0.00
04-4021	R&B - Medicaid Pending	(324,187.00)		0.00	(324,187.00)	(58,434.00)
04-4021-000	R&B - Medicaid Pending	0.00		0.00	0.00	0.00
		<u>(6,617,659.00)</u>		<u>0.00</u>	<u>(6,617,659.00)</u>	<u>(6,705,152.00)</u>
Subtotal [1A] Medicaid Residents (CT only)						
Subgroup : [3A] Medicare Residents (All inclusive)						
04-4001	R&B - Medicare A	0.00		0.00	0.00	(2,842,144.00)

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		8/30/2023			8/30/2023	9/30/2023
Subtotal [B9] Other Fixed Assets		3,895,654.00		0.00	3,895,654.00	6,224.00
Subgroup : [D1] Deferred Deposits						
01-1960 Utility Deposits		0.00		0.00	0.00	1,450.00
01-1960-000 Utility Deposits		1,450.00		0.00	1,450.00	0.00
Subtotal [D1] Deferred Deposits		<u>1,450.00</u>		<u>0.00</u>	<u>1,450.00</u>	<u>1,450.00</u>
Subgroup : [D2] Escrow Deposits						
01-1320 Escrow - RE Tax		0.00		0.00	0.00	78,958.00
01-1320-000 Escrow - RE Tax		54,030.00		0.00	54,030.00	0.00
Subtotal [D2] Escrow Deposits		<u>54,030.00</u>		<u>0.00</u>	<u>54,030.00</u>	<u>78,958.00</u>
Subgroup : [D6] Loans to Owners or Related Parties						
02-2401 Due To/From Wachusett Ventures		0.00		0.00	0.00	950,282.00
02-2401-000 Due To/From Wachusett Ventures		1,568,153.00		(476,848.00)	1,191,304.00	0.00
02-2409-000 Due To/From Villa Maria		33,756.00	RJE - 2	0.00	33,756.00	0.00
Subtotal [D6] Loans to Owners or Related Parties		<u>1,791,909.00</u>		<u>(476,848.00)</u>	<u>1,225,066.00</u>	<u>950,282.00</u>
Subgroup : [D7] Other Assets						
02-2341-000 Deferred Rent - S.L. Portion		14,769.00		0.00	14,769.00	0.00
Subtotal [D7] Other Assets		<u>14,769.00</u>		<u>0.00</u>	<u>14,769.00</u>	<u>0.00</u>
Total [31-32] Assets		7,841,781.00		(476,848.00)	7,464,932.00	3,867,690.00
Group : [33-34] Liabilities						
Subgroup : [A1] Trade Accounts Payable						
02-2020 Accounts Payable		0.00		0.00	0.00	(707,410.00)
02-2020-000 Accounts Payable		(662,067.00)		0.00	(662,067.00)	0.00
Subtotal [A1] Trade Accounts Payable		<u>(662,067.00)</u>		<u>0.00</u>	<u>(662,067.00)</u>	<u>(707,410.00)</u>
Subgroup : [A4] Accrued Payroll						
02-2190 Accrued Payroll		0.00		0.00	0.00	(197,803.00)
02-2191 Accrued PTO		0.00		0.00	0.00	(67,893.00)
02-2191-000 Accrued PTO		(72,917.00)		0.00	(72,917.00)	0.00
Subtotal [A4] Accrued Payroll		<u>(72,917.00)</u>		<u>0.00</u>	<u>(72,917.00)</u>	<u>(165,696.00)</u>
Subgroup : [A6] Accrued Payroll Taxes Payable						
02-2200 Accrued Payroll Taxes		0.00		0.00	0.00	(5,194.00)
02-2200-000 Accrued Payroll Taxes		(5,578.00)		0.00	(5,578.00)	0.00
02-2213 Accrued Payroll Tax W/H-UNEMPL		0.00		0.00	0.00	(3,643.00)
02-2220 Other Payroll Liabilities		0.00		0.00	0.00	(5,763.00)
Subtotal [A6] Accrued Payroll Taxes Payable		<u>(5,578.00)</u>		<u>0.00</u>	<u>(5,578.00)</u>	<u>(14,600.00)</u>
Subgroup : [A12] Other Current Liabilities						
01-1140 Reserve for Bad Debts		0.00		0.00	0.00	(267,808.00)
01-1140-000 Reserve for Bad Debts		(188,518.00)		0.00	(188,518.00)	0.00
01-1999 Exchange		0.00		0.00	0.00	(15,296.00)
02-2030 Accrued Expenses		0.00		0.00	0.00	(23,837.00)
02-2030-000 Accrued Expenses		8,242.00		0.00	8,242.00	0.00
02-2031 Accrued Provider Tax/User Fees		0.00		0.00	0.00	(271,352.00)
02-2031-000 Accrued Provider Tax/User Fees		(180,457.00)		0.00	(180,457.00)	0.00
02-2033 Accrued Management Fees		0.00		0.00	0.00	(53,224.00)
02-2033-000 Accrued Management Fees		(60,384.00)		0.00	(60,384.00)	0.00
02-2220-000 Other Payroll Liabilities		(237,680.00)		0.00	(237,680.00)	0.00
02-2221-000 Payroll W/H - Union		(913.00)		0.00	(913.00)	0.00
02-2222 Payroll W/H - AFLAC		0.00		0.00	0.00	869.00
02-2222-000 Payroll W/H - AFLAC		2,585.00		0.00	2,585.00	0.00
02-2340 Accrued Rent		0.00		0.00	0.00	(370,067.00)
02-2340-000 Accrued Rent		(370,067.00)		0.00	(370,067.00)	0.00
02-2341 Deferred Rent - S.L. Portion		0.00		0.00	0.00	(185,281.00)
02-2343-001 Lease Liability - ST		(1,174,425.00)		0.00	(1,174,425.00)	0.00
Subtotal [A12] Other Current Liabilities		<u>(2,211,617.00)</u>		<u>0.00</u>	<u>(2,211,617.00)</u>	<u>(1,186,088.00)</u>
Subgroup : [B3] Loans from Owners or Related Parties						
02-2400 Intercompany Exchange		0.00		0.00	0.00	(48,531.00)
02-2400-000 Intercompany Exchange		(107,879.00)		0.00	(107,879.00)	0.00
02-2402 Due To/From Crossings East		0.00		0.00	0.00	16,940.00
02-2402-000 Due To/From Crossings East		(7,012.00)		0.00	(7,012.00)	0.00
02-2405 Due To/From Quincy		0.00		0.00	0.00	1,644.00
02-2409 Due To/From Villa Maria		0.00		0.00	0.00	21,248.00
Subtotal [B3] Loans from Owners or Related Parties		<u>(114,891.00)</u>		<u>0.00</u>	<u>(114,891.00)</u>	<u>(6,701.00)</u>
Subgroup : [B4] Other Long-Term Liabilities						
02-2310 Due Medicare		0.00		0.00	0.00	(844.00)
02-2310-000 N/P - SABRA - PPR		0.00		0.00	0.00	(783,625.00)
02-2310-000 N/P - SABRA - PPR		(763,625.00)		0.00	(763,625.00)	0.00
02-2311 N/P - SABRA - PPL		0.00		0.00	0.00	(669,866.00)
02-2311-000 N/P - SABRA - PPL		(238,151.00)		0.00	(238,151.00)	0.00
02-2320 Accrued Interest LT - Sabra-PPR		0.00		0.00	0.00	(186,784.00)
02-2320-000 Accrued Interest LT - Sabra-PPR		(233,251.00)		0.00	(233,251.00)	0.00
02-2321 Accrued Interest LT - Sabra-PPL		0.00		0.00	0.00	(3,312.00)
02-2321-000 Accrued Interest LT - Sabra-PPL		(1,257.00)		0.00	(1,257.00)	0.00
02-2343-002 Lease Liability - LT		(2,900,803.00)		0.00	(2,900,803.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		<u>(4,137,087.00)</u>		<u>0.00</u>	<u>(4,137,087.00)</u>	<u>(1,624,241.00)</u>
Total [33-34] Liabilities		(7,204,167.00)		0.00	(7,204,167.00)	(3,816,548.00)
Group : [35] Equity						
Subgroup : [B6] Cumulated Earnings						
03-3000 Members' Equity (Deficit)		0.00		0.00	0.00	420,535.00
03-3000-000 Members' Equity (Deficit)		632,673.00		0.00	632,673.00	0.00
03-3010 Drawings		0.00		0.00	0.00	252,017.00
Subtotal [B6] Cumulated Earnings		<u>632,673.00</u>		<u>0.00</u>	<u>632,673.00</u>	<u>672,552.00</u>
Total [35] Equity		632,673.00		0.00	632,673.00	672,552.00
Sum of Account Groups		150,676.00		0.00	150,676.00	133,262.00
Net (Income) Loss		150,676.00		0.00	150,676.00	133,262.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavillon Health & Rehabilitation Center**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		N.02a		
To net out Life Ins. W/H with Health Ins. W/H				
21-2124-000	Emp Ben - Life Ins. Emp W/H		545.00	
21-2121-000	Emp Ben - Health Ins. Emp W/H			545.00
Total			545.00	545.00
Reclassifying Journal Entries JE # 2		G.01e		
To perform Client AJE				
21-2111-000	Emp Ben - Health Insurance		476,849.00	
02-2401-000	Due To/From Wachusett Ventures			476,849.00
Total			476,849.00	476,849.00
Reclassifying Journal Entries JE # 3		D.01 Tab M		
To reclass Other Benefits into their correct accounts				
21-2133-000	Emp Ben - Holiday Parties		5,340.00	
21-2134-000	Emp Ben - Employee Gifts		2,134.00	
Marcum 118	Pension		232,027.00	
21-2132-000	Emp Ben - Other			239,501.00
Total			239,501.00	239,501.00