

February 2, 2022

Marisa Jones  
Administrator  
Parkway Pavilion Health & Rehabilitation Center  
1157 Enfield Street  
Enfield, CT 06082

Dear Ms. Jones,

Enclosed is one copy of WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center's Annual Report of Long-Term Care Facility for the period ended September 30, 2021, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LC's web based submission portal no later than February 15, 2022. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2022 through Myers and Stauffer, LC's web based portal.
  - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
  - B. A completed Vehicle Compliance Checklist (see attached), if applicable
  - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
  - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
  - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

Marisa Jones

Parkway Pavilion Health & Rehabilitation Center

January 31, 2022

Page 2

- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
  - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all television additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<u>Direct</u>	<u>Indirect</u>	<u>A&amp;G</u>	<u>Capital</u>
Cost PPD*	\$111.85	\$78.54	\$50.98	\$27.06

*\*Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

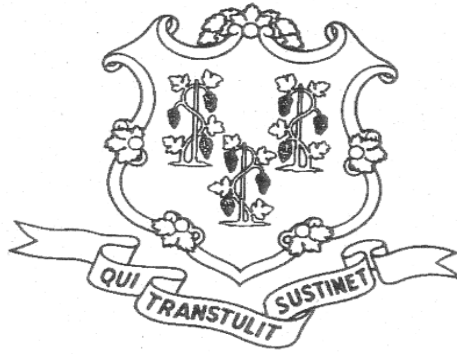
Very truly yours,



MARCUM LLP  
Matthew S. Bovolack  
Principal  
Healthcare Services Leader

**WV - PARKWAY PAVILION OF ENFIELD, CT D/B/A PARKWAY PAVILION  
HEALTH & REHABILITATION CENTER  
ANNUAL REPORT OF LONG TERM CARE FACILITY  
FYE SEPTEMBER 30, 2021  
CLIENT COPY**

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 1157 Enfield Street, Enfield, CT 06082	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

**General Information**

Name of Facility (as licensed) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway P	License No. 2435	Report for Year Ended 9/30/2021	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, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 1157 Enfield Street, Enfield, CT 06082				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/2/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

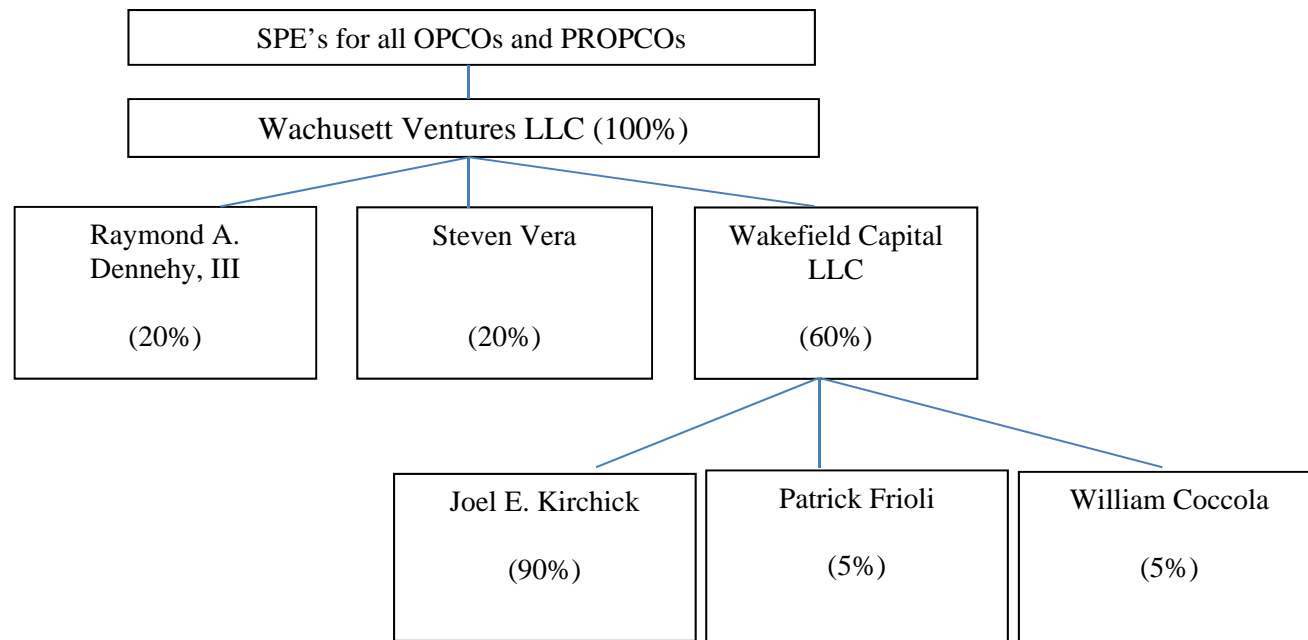
**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-745-1641		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion		Address (No. & Street, City, State, Zip ) 1157 Enfield Street, Enfield, CT 06082		
License Numbers:	CCNH 2435	RHNS (Specify)	Medicare Provider No. 07-5195	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No         If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
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		License No.:		
N/A				







## 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 9/30/2021	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	
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 Parkwa	2435	9/30/2021	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 9/30/2021	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	11 Mayor Thomas J. McGrath Hwy, Quincy, MA 02169	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg. 16 / Line m12	628,490	491,652
		<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 WV-Parkway Pavilion of Enfield, CT d/b/a Park	License No. 2435	Report for Year Ended 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilio			2435	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno NV 89502	<input type="radio"/>	<input checked="" type="radio"/>	Lease contract service fee, Omnisound 300 E, Omnisound 500 Pro OmniStim FX2 Pro etc.	06/01/15	Monthly as needed	16,928		16,928
Quadient, 478 Wheelers Farms rd, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	11/28/19	63 Months	1,570		1,570
First Data	<input type="radio"/>	<input checked="" type="radio"/>	Credit Card Machine	05/01/16	Mthly thereafter	806		806
Ecolab, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Dish Machine	11/01/14	Mnthly thereafter	4,177		4,177
Xerox Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	03/27/19	39 Months	8,601		8,601
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	32,082

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

No

**Total \*\*\***

32,082

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

\*\* Attach copies of newly acquired leases.

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

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

Name of Facility WV-Parkway Pavilion of Enfield, C	License No. 2435	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 CliftonLarsonAllen 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Warf Drive, New Haven, CT 06511 4 Batterymarch Park Suite 100, Quincy, MA 02169
---	--

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation, Advisory Reimbursement Services, Tax	\$ 14,380
2 Assurance Services	\$ 9,339
3	\$
4	\$
	Charge for Services Provided
	\$ 23,719

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 See Attached 2 3 4 5	Telephone Number See Attached
--	----------------------------------

Address (*No. & Street, City, State, Zip Code*)  
 1 See Attached  
 2  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 See Attached	\$ See Attached
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

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



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

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2021	Page 7a	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.				
0				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1				
2				
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1		\$		
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ -	
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				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 SIEGEL, O'CONNOR, O'DONNELL & BECK, P.C.			860-727-8900	
2 Ford Harrison			860-740-1355	
3 State Marshall - Grant Carragher			860-688-3468	
4 Treasurer, State of CT Probate			860-253-6305	
5 LAW OFFICE OF JASON G. DEGENARO, LLC			203-453-4101	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 150 Trumbull St. Hartford, CT 06103				
2 185 Asylum St, Ste 610, Hartford, CT 06103				
3 340 Broad St., Windsor, CT 06095				
4 820 Enfield St., Enfield, CT 06511				
5 29 Water St., Guilford, CT 06437				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Union Related Matters.		\$ 8,431		
2 Conservatorship (Disallow page 28)		\$ 825		
3 Collections / Probate Court/ Conservatorship (Disallow page 28)		\$ 2,004		
4 Collections (Disallow page 28)		\$ 2,768		
			Charge for Services Provided	
			\$ 14,028	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility				License No.		Report for Year Ended				Page		of	
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &				2435		9/30/2021				8		37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	130	130			130	130							
B. On last day of THIS report period	130	130							130	130			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	112	112			112	112							
B. As of midnight of THIS report period	120	120							120	120			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,875	2,875			1,788	1,788			1,087	1,087			
B. Medicaid (Conn.)	28,270	28,270			21,209	21,209			7,061	7,061			
C. Medicaid (other states)													
D. Private Pay	5,009	5,009			3,961	3,961			1,048	1,048			
E. State SSI for RCH													
F. Other (Specify) Mgd Care, Hospice, Insurance	4,978	4,978			3,664	3,664			1,314	1,314			
G. Total Care Days During Period (3A thru F)	41,132	41,132			30,622	30,622			10,510	10,510			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	364	364			234	234			130	130			
B. Other Bed Reserve Days	23	23			15	15			8	8			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	41,519	41,519			30,871	30,871			10,648	10,648			

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

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Pa			License No. 2435			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	16		76			28							
Per Diem Rate													
a. One bed rm.	Various		250.67			446.00							
b. Two bed rms.	Various		216.70			372.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									115,308	115,308			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									10,172	10,172			
2. Restorative Treatments													
C. Other									145,908	145,908			
D. <b>Total Physical Therapy Treatments</b>									271,388	271,388			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									19,588	19,588			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,421	1,421			
2. Restorative Treatments													
C. Other									36,631	36,631			
D. <b>Total Speech Therapy Treatments</b>									57,640	57,640			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									107,583	107,583			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									7,433	7,433			
2. Restorative Treatments													
C. Other									113,237	113,237			
D. <b>Total Occupational Therapy Treatments</b>									228,253	228,253			

**Annual Report of Long-Term Care Facility**

CSP-10 Rev. 9/2002

**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	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	152,091	2,215				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	159,583	4,629				
5. Dietary Service						
a. Head Dietitian	32,556	822				
b. Food Service Supervisor	40,973	1,392				
c. Dietary Workers	342,700	21,336				
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	226,532	4,099				
b. RN						
1. Direct Care	683,220	15,584				
2. Administrative**	320,574	8,513				
c. LPN						
1. Direct Care	1,044,800	34,746				
2. Administrative**	5,738	111				
d. Aides and Attendants	1,336,462	72,936				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	144,488	6,162				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	161,794	5,025				
n. Marketing	5,407	131				
o. Other (Specify)						
See Attached Schedule	39,150	2,027				
<i>A-13. Total Salary Expenditures</i>	4,696,068	179,728				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Central Supply	\$ 16,932	687				
Medical Records	\$ 22,218	1,340				
<b>Total</b>	\$ 39,150	2,027	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Pro Fees - Consulting - IV	\$ 22,954	Monthly				
Pro Fees - Other - Ancillary	\$ 74	N/A				
<b>Total</b>	\$ 23,028	-	\$ -	-	\$ -	-

**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	9/30/2021				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)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &				2435	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Douglas Melanson 10/1/2020-12/6/2020	39,660			Non Discrim	Administrator	551	A2			
Sylvia Szlesynski 12/7/2020-6/4/2021	64,835			Non Discrim	Administrator	1,064	A2			
Marisa Jones 6/5/2021-9/30/2021	47,596			Non Discrim	Administrator	600	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway	2435	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	14,145	Monthly				
3. Pharmacist	18,417	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	362,122	6,918				
b. Other						
6. Social Worker	6,600	96				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	44,400	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	103,933	1,130				
b. Other						
10. Occupational Therapist						
a. Resident Care	293,753	4,414				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	46,605	436				
2. Administrative***						
b. LPN						
1. Direct Care	119,864	1,786				
2. Administrative***						
c. Aides	229,261	6,169				
d. Other						
12. Other (Specify) See Attached Schedule	23,028					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,262,128</b>	<b>20,949</b>				

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

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

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



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

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pav		2435	9/30/2021	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Paragon Rehabilitation, 303 N Hurstbourne Pkwy, Louisville, KY 40222	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Intelycare, Inc.	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Darshan J. Shah, MD LLC, 139 Hazard Ave, Bldg 4 Suite 14, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Younus F. Masih MD, 15 Palomba Drive, Suite 7, Enfield, CT 06082	Medical Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Dental Group, 888 Worcester Street, STE 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pharmerica, PO Box 409251, Atlanta, GA 30384	Pharmacist / IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
William H. Johnson, INC. PO Box 1354, Belchertown	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services, Inc.	Nursing PS, RNs, LPNS, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Professional Nursing Service	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maxim Healthcare Staffing	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Norton & Associates, Inc.	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Worldwide Staffing	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"/>		

\* 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	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 132,517	132,517			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 380,737	380,737			
5. Health Insurance	\$ 279,316	279,316			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,914	3,914			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 22,412	22,412			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 156,908	156,908			
d. Accounting and Auditing	\$ 23,719	23,719			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 14,028	14,028			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 64,440	64,440			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 26,749	26,749			
2. Cellular Phones	\$ 4,419	4,419			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$				
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 767,987	767,987			
<b>Subtotal</b>	\$ 1,877,146	1,877,146			

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Employee Background Check	\$ 11,671		
Nurses/ Nursing Home week expenses (Disallow page 28)	\$ 4,703		
Employee recognition (Disallow page 28)	\$ 2,585		
Thanksgiving meals for employees (Disallow page 28)	\$ 3,453		
<b>Total</b>	\$ 22,412	\$ -	\$ -

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
<b>Total</b>	\$ -	\$ -	\$ -

**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	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	1,877,146	1,877,146			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,300	1,300			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 3,243	3,243			
5. Education Expenses Related to Seminars and Conventions	\$ 722	722			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 10,422	10,422			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 15,807	15,807			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 4,585	4,585			
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	\$ 3,932	3,932			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 11,010	11,010			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 625	625			
9. Subscriptions	\$ 16,738	16,738			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 59,035	59,035			
12. Administrative Management Services**	\$ 628,490	628,490			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 52,750	52,750			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,685,805	2,685,805			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Public Relations (Disallow page 28)	\$ 2,342		
Marketing - Supplies (Disallow page 28)	\$ 2,243		
<b>Total Other Advertising</b>	\$ 4,585	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Healthcare Facilities	\$ 9,710		
American Health Care Association	\$ 1,300		
<b>Total Dues</b>	\$ 11,010	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Minor Equip Purch - A&G	874		
Storage Fees	1,322		
Routine Bank Charges	4,279		
Licenses & Permits - A&G	1,180		
Miscellaneous Expense (Disallow page 28)	376		
Meals - Marketing (Disallow page 28)	300		
Finance Charges	214		
Fines & Penalties (Disallow page 28)	7,966		
Credit Card Fees (Disallow page 28)	36,239		
<b>Total Other Administrative and General</b>	\$ 52,750	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
WV-Parkway Pavilion of Enfield, CT d/b/	2435	9/30/2021	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	628,490	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 P		2435	9/30/2021	18	37
Item		Total	CCNH	RHNS	(Specify)
<b>2. Dietary</b>					
<b>a. In-House Preparation &amp; Service</b>					
1. Raw Food	\$	265,811	265,811		
2. Non-Food Supplies	\$	51,330	51,330		
3. Other ( <i>Specify</i> ) _____	\$				
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>					
	\$	1,536	1,536		
<b>c. Other (<i>Specify</i>) _____</b>					
Other Dietary Supplies	\$	412	412		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$	319,089	319,089	
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pav		2435	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*	Lbs.					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	194,393	194,393			
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 ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$					
c. Other ( <i>Specify</i> )	\$	27	27			
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	194,420	194,420			
<b>3E. Laundry Questionnaire</b>						
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	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
	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. \$	292,470	292,470		
	C. Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	292,470	292,470		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Healthcare Services Group	\$	240,648	240,648		
	b. Medicine Cabinet Drugs	\$				
	c. Medical and Therapeutic Supplies	\$	195,058	195,058		
	d. Ambulance/Limousine***	\$	50,873	50,873		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	18,994	18,994		
	f. X-rays and Related Radiological Procedures***	\$	23,710	23,710		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	29,423	29,423		
	i. Recreation	\$	27,631	27,631		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	107,667	107,667		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	694,004	694,004		

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

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

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

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

## Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Supplies - Wound Care (Disallow Page 29)	\$ 8,777		
Supplies - Prosthetic Device (Disallow Page 29)	\$ 1,382		
Supplies - Routine Hygiene	\$ 8,870		
ME Lease (Disallow Page 29)	\$ 2,181		
ME Lease - Bariatric Equipment (Disallow Page 29)	\$ 3,449		
ME Lease - Specialty Beds (Disallow Page 29)	\$ 2,757		
ME Lease - Air Mattresses (Disallow Page 29)	\$ 7,736		
Replace of Res. Personal Prop. (Disallow Page 29)	\$ 2,102		
Pharmacy Supplies - Medical (Disallow Page 29)	\$ 856		
Pharmacy Supplies - IV (Disallow Page 29)	\$ 3,085		
Pharmacy Supplies - Forms (Disallow Page 29)	\$ 675		
Pharmacy Purchases Discount (Disallow Page 29)	\$ (3,434)		
Rx Drugs - IV Medicare (Disallow Page 29)	\$ 6,235		
Rx Drugs - IV Medicaid (Disallow Page 29)	\$ 3,433		
Rx Drugs - IV Managed (Disallow Page 29)	\$ 36,272		
Rx Drugs - Medicaid Noncovered	\$ 5,632		
ME Lease - Respiratory (Disallow Page 29)	\$ 4,806		
ME Lease - Pharmacy (Disallow Page 29)	\$ 2,688		
Medical Records - Pharmacy (Disallow Page 29)	\$ 3,423		
Supplies - PT	\$ 957		
Supplies - Respiratory (Disallow Page 29)	\$ 4,242		
ME Lease - Wound Vacs (Disallow Page 29)	\$ 1,543		
<b>Total Other Resident Care</b>	\$ 107,667	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page of				
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Reh				2435	9/30/2021	21	37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
PointClickCare	PO Box 674802 Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software / monthly billing	35,374			15	1g
Careworx		<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	51,285			16	m11
Smartlinx Solutions	111 S. Wood Ave., Ste 400, Iselin, NJ 08830	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	29,708			16	m11
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Services/Housekeeping Services	468,892			Var	Var
Bill's Landscaping, LLC	275 Brainard Rd, Enfield, CT 06082	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	33,828			22	6f
USA Waste and Recycling	16 Shoham Rd, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	36,253			22	6f
Allied Rehabilitation Center	3 Pearson Way, Enfield, CT 06082	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Transportation	20,540			20	5d
Facilities Compliance Fire Protection	201 Christian Ln, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Inspections	49,812			22	6f
Facilities Compliance Services, LLC	2210 West Main St., Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	170,859			22	6f
Ace Taxi Services	134 East Center St., Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Transportation	20,110			20	5d
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Pa	2435	9/30/2021			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	4,002	4,002			
b. Heat	\$	26,478	26,478			
c. Light & Power	\$	148,388	148,388			
d. Water	\$	65,988	65,988			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$	32,082	32,082			
f. Other ( <i>itemize</i> )	\$	400,301	400,301			
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$</b>	<b>677,239</b>	<b>677,239</b>			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	57,627	57,627			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	36,288	36,288			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$</b>	<b>93,915</b>	<b>93,915</b>			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	11,410	11,410			
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>	<b>11,410</b>	<b>11,410</b>			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	1,356,332	1,356,332			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	119,076	119,076			
c. Personal property taxes	\$	7,655	7,655			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$</b>	<b>1,588,388</b>	<b>1,588,388</b>			

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

## Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Purchased Srvc - Maintenance	\$ 148,681		
Pro Fees - Maintenance	\$ 24,406		
Supplies & Exp - Maintenance	\$ 58,314		
R&M - Equipment	\$ 52,936		
R&M - Building	\$ 10,728		
Garbage	\$ 40,420		
Hazardous Waste	\$ 1,228		
Pest Control	\$ 2,162		
Snow Removal	\$ 29,214		
Maintenance Contracts	\$ 14,003		
Groundskeeping	\$ 18,209		
<b>Total Other Repairs and Maintenance</b>	\$ 400,301	\$ -	\$ -

### Depreciation Schedule

Name of Facility				License No.			Report for Year Ended			Page	of		
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & F				2435			9/30/2021			23	37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>A-4. Subtotal</b>													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period				922,452		922,452	294,800	S/L	Various	57,627			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>B-4. Subtotal</b>											57,627		
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>C-4. Subtotal</b>													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year										
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	563,607		563,607	225,240	S/L	Various	19,981	
b. Disposals (attach schedule)				Var	Var								
c. Acquired during this report period (attach schedule)				Var	Var	94,516		94,516		S/L	Various	16,307	
<b>D-3. Subtotal</b>													36,288
<b>E. Total Depreciation</b>													93,915

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Var	See Attached	\$ 94,516	Var	\$ 16,307
<b>Total additions for Movable Equipmen</b>		\$ 94,516		\$ 16,307 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Var	See Attached	\$ 44,286	10	\$ 4,429
<b>Total additions for Leasehold Improvemen</b>		\$ 44,286		\$ 4,429 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



**Parkway Pavilion Health & Rehabilitation Center  
 Depreciation Schedule  
 September 30, 2021**

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>2020 Depreciation</u>	<u>2020 Accum Depr.</u>	<u>2021 Depreciation</u>	<u>2021 Accum Depr.</u>	<u>NBV</u>
<b>Leasehold Improvements</b>										
<i>2015 Additions</i>										
10350346	PPE - Leasehold Improvements	120 Gallon Hot Water Tank	7/31/2015	1,695	10	170	1,021	170	1,191	504
22961970	PPE - Leasehold Improvements	PTAC Heat Pump Unit	8/31/2015	669	10	67	403	67	470	199
10358665	PPE - Leasehold Improvements	Repairs to Roof	2/28/2015	2,475	10	248	1,490	248	1,738	737
<b>Total Additions 2015</b>				<b>4,839</b>		<b>485</b>	<b>2,914</b>	<b>485</b>	<b>3,399</b>	<b>1,440</b>
<i>2019 Disposals</i>										
	PPE - Leasehold Improvements	Asset Disposals		<b>(4,839)</b>		<b>(466)</b>	<b>(4,839)</b>	<b>(466)</b>	<b>(5,305)</b>	<b>466</b>
<i>2017 Additions</i>										
16205	PPE - Leasehold Improvements	Installed New Double Doors	1/11/2017	1,496	20	75	300	75	375	1,121
16205	PPE - Leasehold Improvements	Installed New Double Doors	1/12/2017	1,268	20	63	252	63	315	953
<b>Total Additions 2017</b>				<b>2,764</b>		<b>138</b>	<b>552</b>	<b>138</b>	<b>690</b>	<b>2,074</b>
<i>2018 Additions</i>										
	PPE - Leasehold Improvements	SPRINKLER INSTALL	6/7/2017	2,500	10	250	750	250	1,000	1,500
	PPE - Leasehold Improvements	Door	11/3/2017	3,500	10	350	1,050	350	1,400	2,100
	PPE - Leasehold Improvements	Boiler work	12/31/2017	7,588	10	759	2,277	759	3,036	4,552
	PPE - Leasehold Improvements	Boiler work	2/19/2018	8,356	10	836	2,508	836	3,344	5,012
	PPE - Leasehold Improvements	Replace heat exchange (roof top)	4/13/2018	4,500	10	450	1,350	450	1,800	2,700
	PPE - Leasehold Improvements	Metal doors	5/17/2018	4,513	10	451	1,353	451	1,804	2,709
	PPE - Leasehold Improvements	Replace back flow	6/6/2018	1,125	10	113	339	113	452	673
				<b>32,082</b>		<b>3,209</b>	<b>9,627</b>	<b>3,209</b>	<b>12,836</b>	<b>19,246</b>
<i>2019 Additions</i>										
	PPE - Leasehold Improvements	HVAC Work	4/30/2019	3,041	15	203	406	203	609	2,432
	PPE - Leasehold Improvements	Door Renovations	4/10/2019	2,325	10	233	466	233	699	1,627
	PPE - Leasehold Improvements	Door Renovations	8/1/2019	2,620	10	262	262	262	524	2,096
				<b>7,986</b>		<b>698</b>	<b>1,133</b>	<b>698</b>	<b>1,831</b>	<b>6,155</b>
<i>2020 Additions</i>										
	PPE - Leasehold Improvements	Hartford Elevator, LLC	10/7/2019	1,759	10	176	176	176	352	1,407
	PPE - Leasehold Improvements	Hartford Elevator, LLC	10/8/2019	4,041	10	404	404	404	808	3,233
	PPE - Leasehold Improvements	S&S Wired Systems	10/29/2019	3,233	10	323	323	323	646	2,587
	PPE - Leasehold Improvements	S&S Wired Systems	10/29/2019	1,196	10	120	120	120	240	956
	PPE - Leasehold Improvements	Assa Abloy	5/29/2019	4,364	10	436	436	436	872	3,492
	PPE - Leasehold Improvements	Assa Abloy	5/29/2019	1,307	10	131	131	131	262	1,045
	PPE - Leasehold Improvements	Mechanical & Pump Services	9/30/2020	8,611	10	861	861	861	1,722	6,889
				<b>24,511</b>		<b>2,451</b>	<b>2,451</b>	<b>2,451</b>	<b>4,902</b>	<b>19,609</b>

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
<i>2021 Additions</i>										
	PPE - Leasehold Improvements	Pipe work	12/4/2020	6,251	10	-	-	625	625	5,626
	PPE - Leasehold Improvements	Fire sprinkler repair	1/29/2021	3,368	10	-	-	337	337	3,031
	PPE - Leasehold Improvements	Backflow Repair	1/8/2021	3,062	10	-	-	306	306	2,756
	PPE - Leasehold Improvements	Fire sprinkler repair	4/2/2021	14,215	10	-	-	1,422	1,422	12,793
	PPE - Leasehold Improvements	Fire sprinkler repair	4/18/2021	1,675	10	-	-	168	168	1,507
	PPE - Leasehold Improvements	Plumbing repairs	4/9/2021	2,193	10	-	-	219	219	1,974
	PPE - Leasehold Improvements	Plumbing repairs	5/7/2021	9,299	10	-	-	930	930	8,369
	PPE - Leasehold Improvements	Plumbing repairs	6/1/2021	1,583	10	-	-	158	158	1,425
	PPE - Leasehold Improvements	Plumbing repairs	6/1/2021	1,532	10	-	-	153	153	1,379
	PPE - Leasehold Improvements	Electrical repairs	6/18/2021	1,108	10	-	-	111	111	997
				<b>44,286</b>		-	-	<b>4,429</b>	<b>4,429</b>	<b>39,857</b>
<b>Total Leasehold Improvements</b>				<b>111,629</b>		<b>6,981</b>	<b>11,838</b>	<b>10,944</b>	<b>22,782</b>	<b>88,846</b>

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
<b>Movable Equipment</b>										
<u>2015 Additions</u>										
10277345	PPE - Information Technology	4 Computers	12/31/2014	3,569	5	714	4,283	714	4,997	(1,428)
10277345	PPE - Information Technology	4 Computers	12/31/2014	2,324	5	465	2,789	465	3,254	(930)
10229699	PPE - Information Technology	Check Scanner for Facility	11/30/2014	691	5	138	829	138	967	(276)
10297162	PPE - Information Technology	Cisco Catalyst	2/28/2015	3,405	5	681	4,086	681	4,767	(1,362)
22853873	PPE - Furniture & Equipment	Digital Life Scale - 600lb	6/30/2015	715	10	72	432	72	504	211
10267501	PPE - Furniture & Equipment	Time Clock	12/31/2014	5,965	10	597	3,588	597	4,185	1,780
<b>Total Additions 2015</b>				<b>16,669</b>		<b>2,667</b>	<b>16,007</b>	<b>2,667</b>	<b>18,674</b>	<b>(2,005)</b>
<u>2016 Additions</u>										
23199318	PPE - Furniture & Equipment	Tray & silverware cart	10/29/2015	1,250	10	125	626	125	751	499
23191761	PPE - Furniture & Equipment	Digital lift scale	10/26/2015	715	10	72	360	72	432	283
23193625	PPE - Furniture & Equipment	Food processor continous feed	10/27/2015	4,282	10	428	2,145	428	2,573	1,709
<b>Total Additions 2016</b>				<b>6,247</b>		<b>625</b>	<b>3,131</b>	<b>625</b>	<b>3,756</b>	<b>2,491</b>
<u>2018 Additions</u>										
	PPE - Furniture & Equipment	Bladder Machine		8,322	5	1,664	4,992	1,664	6,656	1,666
	PPE - Furniture & Equipment	Generator work		3,151	5	630	1,890	630	2,520	631
	PPE - Furniture & Equipment	Washer repair		2,529	5	506	1,518	506	2,024	505
	PPE - Furniture & Equipment	Misc. Equipment		6,290	5	1,258	3,774	1,258	5,032	1,258
<b>Total Additions 2017</b>				<b>20,292</b>		<b>4,058</b>	<b>12,174</b>	<b>4,058</b>	<b>16,232</b>	<b>4,060</b>
<u>2019 Additions</u>										
	PPE - Furniture & Equipment	Laptops	10/31/2018	1,940	5	388	776	388	1,164	776
	PPE - Furniture & Equipment	Timeclock	11/15/2018	3,078	10	308	616	308	924	2,154
	PPE - Furniture & Equipment	Hot Water Tanks	2/28/2019	8,211	10	821	1,642	821	2,463	5,748
	PPE - Furniture & Equipment	Electric Bed Frames	3/18/2019	3,175	10	371	742	371	1,113	2,062
	PPE - Furniture & Equipment	Wander Guard/Bracelets	5/16/2019	6,461	10	646	1,292	646	1,938	4,523
	PPE - Furniture & Equipment	Blixer/RoboCoupe	7/19/2019	3,848	10	385	770	385	1,155	2,693
	PPE - Furniture & Equipment	Replace Compressor	7/23/2019	3,602	12	300	600	300	900	2,702
	PPE - Furniture & Equipment	Badge Machine	8/27/2019	2,453	10	245	490	245	735	1,718
	PPE - Furniture & Equipment	Washer	9/6/2019	6,314	10	631	631	631	1,262	5,052
				<b>39,082</b>		<b>4,095</b>	<b>7,559</b>	<b>4,095</b>	<b>11,654</b>	<b>27,428</b>
<u>2019 Disposal</u>										
	PPE - Furniture & Equipment	Various Asset Disposals FY19		(17,944)	10	(1,794)	(1,794)	(1,794)	(3,588)	(14,356)
<u>2020 Additions</u>										
	PPE - Furniture & Equipment	Washer	9/6/2019	6,409	5	1,282	1,282	1,282	2,564	3,845
	PPE - Furniture & Equipment	TV / Mount	9/20/2019	243	5	49	49	49	98	145
	PPE - Furniture & Equipment	TV	10/3/2019	190	5	38	38	38	76	114
	PPE - Furniture & Equipment	TV (2)	10/9/2019	338	5	68	68	68	136	202
	PPE - Furniture & Equipment	Careworx	10/24/2019	2,879	5	576	576	576	1,152	1,727
	PPE - Furniture & Equipment	Careworx	11/14/2019	1,829	5	366	366	366	732	1,097
	PPE - Furniture & Equipment	TV	11/26/2019	236	5	47	47	47	94	142
	PPE - Furniture & Equipment	Kraft Power Corporation	12/13/2019	5,878	5	1,176	1,176	1,176	2,352	3,526
	PPE - Furniture & Equipment	Kraft Power Corporation	12/19/2019	1,839	5	368	368	368	736	1,103
	PPE - Furniture & Equipment	TV (2)	1/10/2020	616	5	123	123	123	246	370

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
	PPE - Furniture & Equipment	TV	1/16/2020	343	5	69	69	69	138	205
	PPE - Furniture & Equipment	TV (2)	1/23/2020	393	5	79	79	79	158	235
	PPE - Furniture & Equipment	TV/ Mount	2/3/2020	382	5	76	76	76	152	230
	PPE - Furniture & Equipment	TV (2)	2/6/2020	442	5	88	88	88	176	266
	PPE - Furniture & Equipment	Heat Exchanger	2/7/2020	3,314	5	663	663	663	1,326	1,988
	PPE - Furniture & Equipment	TV	2/11/2020	447	5	89	89	89	178	269
	PPE - Furniture & Equipment	TV	2/12/2020	499	5	100	100	100	200	299
	PPE - Furniture & Equipment	TV	2/14/2020	213	5	43	43	43	86	127
	PPE - Furniture & Equipment	TV	2/18/2020	235	5	47	47	47	94	141
	PPE - Furniture & Equipment	TV (2)	2/20/2020	483	5	97	97	97	194	289
	PPE - Furniture & Equipment	TV (2)	2/21/2020	425	5	85	85	85	170	255
	PPE - Furniture & Equipment	Beds (2)	3/19/2020	2,516	5	503	503	503	1,006	1,510
	PPE - Furniture & Equipment	Beds (3)	3/21/2020	2,761	5	552	552	552	1,104	1,657
	PPE - Furniture & Equipment	Front Door Repairs	5/21/2020	3,003	5	601	601	601	1,202	1,801
	PPE - Furniture & Equipment	TV - 1	6/30/2020	286	5	57	57	57	114	172
	PPE - Furniture & Equipment	TV - 2	6/30/2020	425	5	85	85	85	170	255
	PPE - Furniture & Equipment	TV Remotes	6/30/2020	396	5	79	79	79	158	238
	PPE - Furniture & Equipment	TV - 1	6/30/2020	236	5	47	47	47	94	142
	PPE - Furniture & Equipment	Nurse call stations - 2	6/30/2020	487	5	97	97	97	194	293
	PPE - Furniture & Equipment	Nurse call stations - 1	6/30/2020	243	5	49	49	49	98	145
	PPE - Furniture & Equipment	Phone	6/30/2020	318	5	64	64	64	128	190
	PPE - Furniture & Equipment	TV - 1	6/30/2020	213	5	43	43	43	86	127
	PPE - Furniture & Equipment	Nurse Call stations - 3	6/30/2020	455	5	91	91	91	182	273
	PPE - Furniture & Equipment	Fans	7/31/2020	255	5	51	51	51	102	153
	PPE - Furniture & Equipment	AV Patient Stations	7/31/2020	375	5	75	75	75	150	225
	PPE - Furniture & Equipment	TV - 2	7/31/2020	393	5	79	79	79	158	235
	PPE - Furniture & Equipment	TV - 2	7/31/2020	393	5	79	79	79	158	235
	PPE - Furniture & Equipment	Nurse call stations - 1	7/31/2020	187	5	37	37	37	74	113
	PPE - Furniture & Equipment	AV Patient Stations	7/31/2020	332	5	66	66	66	132	200
	PPE - Furniture & Equipment	AC Repairs	7/31/2020	510	5	102	102	102	204	306
	PPE - Furniture & Equipment	AC Repairs	7/31/2020	645	5	129	129	129	258	387
	PPE - Furniture & Equipment	AC Repairs	7/31/2020	1,120	5	224	224	224	448	672
	PPE - Furniture & Equipment	AC Repairs	7/31/2020	1,120	5	224	224	224	448	672
	PPE - Furniture & Equipment	AC Repairs	7/31/2020	315	5	63	63	63	126	189
	PPE - Furniture & Equipment	AC Repairs	7/31/2020	660	5	132	132	132	264	396
	PPE - Furniture & Equipment	AC Repairs	7/31/2020	524	5	105	105	105	210	314
	PPE - Furniture & Equipment	AC Repairs	7/31/2020	464	5	93	93	93	186	278
	PPE - Furniture & Equipment	AC Repairs	7/31/2020	599	5	120	120	120	240	359
	PPE - Furniture & Equipment	AC Repairs	7/31/2020	720	5	144	144	144	288	432
	PPE - Furniture & Equipment	AV Patient Stations	8/31/2020	498	5	100	100	100	200	298
	PPE - Furniture & Equipment	AV Patient Stations	8/31/2020	372	5	74	74	74	148	224
	PPE - Furniture & Equipment	TV - 3	8/31/2020	658	5	132	132	132	264	394
	PPE - Furniture & Equipment	TV - 2	9/2/2020	425	5	85	85	85	170	255
	PPE - Furniture & Equipment	TV - 2	9/11/2020	425	5	85	85	85	170	255
	PPE - Furniture & Equipment	TV - 3	9/21/2020	460	5	92	92	92	184	276
	PPE - Furniture & Equipment	Laptop	9/21/2020	1,052	5	210	210	210	420	632

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
	PPE - Furniture & Equipment	Nurse call station	9/21/2021	159	5	32	32	32	64	95
				<b>51,633</b>		<b>10,330</b>	<b>10,330</b>	<b>10,330</b>	<b>20,660</b>	<b>30,973</b>
<i>2021 Additions</i>										
	PPE - Furniture & Equipment	Dryer Motor	10/1/2020	1,519	5	-	-	304	304	1,215
	PPE - Furniture & Equipment	Kitchen A/C Units	10/1/2020	9,758	10	-	-	976	976	8,782
	PPE - Furniture & Equipment	PTAC	10/1/2020	1,276	5	-	-	255	255	1,021
	PPE - Furniture & Equipment	Nurse call stations	10/1/2020	487	5	-	-	97	97	390
	PPE - Furniture & Equipment	PTAC	10/7/2020	1,276	5	-	-	255	255	1,021
	PPE - Furniture & Equipment	Hospital bed	10/13/2020	470	5	-	-	94	94	376
	PPE - Furniture & Equipment	TV - 2	10/15/2020	425	5	-	-	85	85	340
	PPE - Furniture & Equipment	Vital signs spot monitors	11/18/2020	9,795	5	-	-	1,959	1,959	7,836
	PPE - Furniture & Equipment	Laptop	11/6/2020	926	5	-	-	185	185	741
	PPE - Furniture & Equipment	Hospital bed	10/12/2020	835	5	-	-	167	167	668
	PPE - Furniture & Equipment	Hospital bed	10/6/2020	595	5	-	-	119	119	476
	PPE - Furniture & Equipment	Tablet	12/16/2020	1,580	5	-	-	316	316	1,264
	PPE - Furniture & Equipment	Laptop	12/31/2020	1,051	5	-	-	210	210	841
	PPE - Furniture & Equipment	Desktop	12/31/2020	947	5	-	-	189	189	758
	PPE - Furniture & Equipment	Plate warmer	1/13/2021	1,253	5	-	-	251	251	1,002
	PPE - Furniture & Equipment	Desktop	1/14/2021	947	5	-	-	189	189	758
	PPE - Furniture & Equipment	Compressor - walkin cooler	4/30/2021	4,425	10	-	-	443	443	3,982
	PPE - Furniture & Equipment	Laptop	5/28/2021	1,049	5	-	-	210	210	839
	PPE - Furniture & Equipment	Laptop	5/31/2021	1,102	5	-	-	220	220	882
	PPE - Furniture & Equipment	Bed System Measurement Device	5/20/2021	1,329	5	-	-	266	266	1,063
	PPE - Furniture & Equipment	Meal Carts (3)	6/24/2021	5,832	5	-	-	1,166	1,166	4,666
	PPE - Furniture & Equipment	Chairs (13)	5/24/2021	1,382	5	-	-	276	276	1,106
	PPE - Furniture & Equipment	Computers (2)	9/9/2021	2,000	5	-	-	400	400	1,600
	PPE - Furniture & Equipment	POC Kisoks (9)	12/10/2020	13,379	5	-	-	2,676	2,676	10,703
	PPE - Furniture & Equipment	Washing Machine	9/7/2021	11,760	10	-	-	1,176	1,176	10,584
	PPE - Furniture & Equipment	Vital Signs Monitors (5)	4/30/2021	19,116	5	-	-	3,823	3,823	15,293
				<b>94,516</b>		<b>-</b>	<b>-</b>	<b>16,307</b>	<b>16,307</b>	<b>78,209</b>
<b>Total Movable Equipment</b>				<b>210,495</b>		<b>19,981</b>	<b>47,407</b>	<b>36,288</b>	<b>83,695</b>	<b>126,800</b>
<b>Per Cost Report</b>				<b>322,123</b>		<b>26,962</b>	<b>59,246</b>	<b>47,232</b>	<b>106,478</b>	<b>215,646</b>
<b>Per Trial Balance</b>				<b>322,124</b>		<b>22,775</b>	<b>42,440</b>	<b>44,962</b>	<b>87,402</b>	<b>234,722</b>
<b>Variance</b>				(1)		4,187	16,806	2,270	19,076	(19,076)
						-	-	-	-	-

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
								-	-	-
<b>Realty Entity - Building Improvements</b>										
<i>2015 Additions</i>										
N/A	Realty - Building Improvements	Doors/Door Hardware	9/30/2015	51,881	15	3,459	18,193	3,459	21,652	30,229
N/A	Realty - Building Improvements	Windows	9/30/2015	12,604	20	630	3,366	630	3,996	8,608
N/A	Realty - Building Improvements	Shower Rooms	9/30/2015	24,613	20	1,231	6,576	1,231	7,807	16,806
N/A	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	22,926	20	1,146	6,123	1,146	7,269	15,657
N/A	Realty - Building Improvements	Exterior Repair	9/30/2015	2,475	20	124	662	124	786	1,689
N/A	Realty - Building Improvements	HVAC/Ductwork	9/30/2015	19,812	15	1,321	6,947	1,321	8,268	11,544
N/A	Realty - Building Improvements	Site Cost	9/30/2015	12,070	20	604	3,226	604	3,830	8,240
N/A	Realty - Building Improvements	Paint	9/30/2015	90,000	10	9,000	46,589	9,000	55,589	34,411
N/A	Realty - Building Improvements	Flooring	9/30/2015	43,816	15	2,921	15,363	2,921	18,284	25,532
N/A	Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	18,809	20	940	5,023	940	5,963	12,846
N/A	Realty - Building Improvements	General Conditions	9/30/2015	3,266	20	163	871	163	1,034	2,232
N/A	Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	61,954	20	3,098	16,551	3,098	19,649	42,305
<i>2016 Additions</i>										
N/A	Realty - Building Improvements	Ceilings	9/30/2016	408	20	20	101	20	121	287
N/A	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2016	3,044	20	152	762	152	914	2,130
N/A	Realty - Building Improvements	Exterior Repair	9/30/2016	6,694	20	335	1,678	335	2,013	4,681
N/A	Realty - Building Improvements	Paint	9/30/2016	19,843	10	1,984	9,942	1,984	11,926	7,917
N/A	Realty - Building Improvements	Flooring	9/30/2016	243	15	16	80	16	96	147
N/A	Realty - Building Improvements	Millwork	9/30/2016	49,959	20	2,498	12,517	2,498	15,015	34,944
N/A	Realty - Building Improvements	Signage	9/30/2016	93	10	9	45	9	54	39
N/A	Realty - Building Improvements	General Conditions	9/30/2016	11,996	20	600	3,006	600	3,606	8,390
N/A	Realty - Building Improvements	CO # 2 Additional Flooring Wor	9/30/2016	11,394	20	570	2,856	570	3,426	7,968
N/A	Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	10,360	20	518	2,596	518	3,114	7,246
N/A	Realty - Building Improvements	SL Fee 18%	9/30/2016	55,012	20	2,751	13,785	2,751	16,536	38,476
N/A	Realty - Building Improvements	Windows	9/30/2016	4,019	20	201	1,007	201	1,208	2,811
N/A	Realty - Building Improvements	Ceilings	9/30/2016	5,981	20	299	1,498	299	1,797	4,184
N/A	Realty - Building Improvements	Shower Rooms	9/30/2016	3,450	20	173	866	173	1,039	2,411
N/A	Realty - Building Improvements	Exterior Repair	9/30/2016	8,759	20	438	2,195	438	2,633	6,126
N/A	Realty - Building Improvements	Paint	9/30/2016	22,767	10	2,277	11,410	2,277	13,687	9,080
N/A	Realty - Building Improvements	Flooring	9/30/2016	117,565	15	7,838	39,275	7,838	47,113	70,452
N/A	Realty - Building Improvements	Millwork	9/30/2016	102,000	20	5,100	25,556	5,100	30,656	71,344
N/A	Realty - Building Improvements	Hand Rail / Corner Guards	9/30/2016	12,604	10	1,260	6,314	1,260	7,574	5,030
N/A	Realty - Building Improvements	Signage	9/30/2016	6,989	10	699	3,503	699	4,202	2,787
N/A	Realty - Building Improvements	General Conditions	9/30/2016	20,065	20	1,003	5,026	1,003	6,029	14,036
N/A	Realty - Building Improvements	Contingency	9/30/2016	3,200	20	160	802	160	962	2,238
N/A	Realty - Building Improvements	SL Fee 18%	9/30/2016	81,781	20	4,089	20,490	4,089	24,579	57,202
<b>Total Additions</b>				<b>922,452</b>		<b>57,627</b>	<b>294,800</b>	<b>57,627</b>	<b>352,427</b>	<b>570,025</b>
								-	-	-

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
<b>Realty Entity - Movable Equipment</b>										
<i>2015 Additions</i>										
N/A	Realty - Movable Equip	FF&E	9/30/2015	75,896	10	7,590	43,093	7,590	50,683	25,213
N/A	Realty - Movable Equip	Soft Goods	9/30/2015	6,764	10	676	3,500	676	4,176	2,588
<i>2016 Additions</i>										
N/A	Realty - Movable Equip	Soft Goods	9/30/2016	98,340	10	9,834	49,277	9,834	59,111	39,229
N/A	Realty - Movable Equip	FF&E	9/30/2016	69,427	10	6,943	34,791	6,943	41,734	27,693
N/A	Realty - Movable Equip	FF&E	9/30/2016	129,528	10	12,953	64,906	12,953	77,859	51,669
N/A	Realty - Movable Equip	CO # 1 Dressers Add	9/30/2016	49,012	10	4,901	24,559	4,901	29,460	19,552
<i>2017 Additions</i>										
N/A	Deferred Lease Cost	Leased Equipment	10/31/2016	285	3	-	285	-	285	-
N/A	Deferred Lease Cost	Leased Equipment	2/28/2017	98	3	-	98	-	98	-
N/A	Deferred Lease Cost	Leased Equipment	3/31/2017	96	3	-	96	-	96	-
<i>2019 Additions</i>										
	PPE - Furniture & Equipment	5 Ton RTU Replacement	1/31/2019	13,762	10	1,376	2,752	1,376	4,128	9,634
	PPE - Furniture & Equipment	Thermostats, Etc.	1/31/2019	1,349	10	135	270	135	405	944
	PPE - Furniture & Equipment	Generator Muffler	2/1/2019	3,071		408	816	408	1,224	1,847
<i>2020 Additions</i>										
	PPE - Furniture & Equipment	All Time Manufacturing	2/12/2020	3,080	10	308	308	308	616	2,464
<b>Total Additions</b>				<b>450,708</b>		<b>45,124</b>	<b>224,751</b>	<b>45,124</b>	<b>269,875</b>	<b>180,833</b>
<b>Total Realty Entity Assets</b>				<b>1,373,160</b>		<b>102,751</b>	<b>519,551</b>	<b>102,751</b>	<b>622,302</b>	<b>750,858</b>
<b>Total Assets</b>				<b>1,695,283</b>		<b>129,713</b>	<b>578,797</b>	<b>149,983</b>	<b>728,780</b>	<b>966,504</b>

F/S vs C/R NBV - Page 31, Line B9 **19,076**  
F/S vs C/R Depreciation - Page 36, Line F1 **(105,021)**  
Reservse For Leasehold Properties - Page 35, Line A4 **750,858**

<b>Page 23 &amp; 24</b>					
Building		922,452	57,627	294,800	570,025
Movable		661,203	65,105	272,158	307,632
Leasehold		111,629	6,981	11,838	88,846

<b>Page 31</b>					
Leasehold		111,629	6,981	11,838	88,846
Movable		210,495	19,981	47,407	126,800

<b>Page 32</b>				
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<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
		Building		922,452		57,627	294,800			570,025
		Movable		450,708		45,124	224,751			180,833



**Annual Report of Long-Term Care Facility**

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion			2435		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	67,343	14,249	S/L	Var	6,981	
2. Disposals (attach schedule)	Var	Var	Various						
3. Acquired during this report period (attach schedule)	Var	Var	Various	44,286		S/L	Var	4,429	
C-4. Subtotal									11,410
<b>D. Total Amortization</b>									11,410

\* 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 9/30/2021	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No
			If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> 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				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd 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				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Sabra, 18500 Von Karman Avenue, Suite 550, Irvine, CA 92612	Building & Equipment	03/01/16	10	1,356,332

**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	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (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	9/30/2021	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify) Loan Interest/Other Interest	\$	114,143	114,143	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$	114,143	114,143	
14. Insurance				
a. Insurance on Property (buildings only)	\$	18,129	18,129	
b. Insurance on Automobiles	\$	351	351	
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$	132,066	132,066	
2. Fire and Extended Coverage	\$			
3. Other (Specify) Cyber Ins/D&O Ins	\$	9,806	9,806	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$	160,352	160,352	
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$	12,684,106	12,684,106	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion H				2435	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 5,407	5,407		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 293,753	293,753		
7.			Other - See attached Schedule	\$ 22,954	22,954		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 156,908	156,908		
10.			Accounting	\$			
10a.			Legal	\$ 5,597	5,597		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,979	2,979		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 4,585	4,585		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 294,596	294,596		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 55,836	55,836		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 842,615	842,615		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary	\$ 5,407		
<b>Total Other Salaries Adjustment</b>			\$ 5,407	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Pro Fees - Consulting - IV	\$ 22,954		
<b>Total Other Fees Adjustments</b>			\$ 22,954	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Nurses/ Nursing Home week expenses	\$ 4,703		
15	1a9	Employee recognition	\$ 2,585		
15	1a9	Thankgiving meals for employees	\$ 3,453		
16	m13	Miscellaneous Expense	\$ 376		
16	m13	Meals - Marketing	\$ 300		
16	m13	Finance Charges	\$ 214		
16	m13	Fines & Penalties	\$ 7,966		
16	m13	Credit Card Fees	\$ 36,239		
<b>Total Other A&amp;G Adjustments</b>			\$ 55,836	\$ -	\$ -

**Parkway Pavilion Health & Rehabilitation Center  
Disallowance Schedule for Cell Phones  
September 30, 2021**

	<u>Amount</u>
Total Cell Phone Expense	4,419
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 1,440
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 2,979</u></u>

**Parkway Pavilion Health & Rehabilitation Center  
 Calculation of Allowable Management Fee  
 September 30, 2021**

<u>Description</u>	<u>Amount</u>
Management fees Charged	628,490
Patient Days	41,678 <a href="#">Page 8 of C/R</a>
Imputed Days - 90% Occupancy	42,705 <a href="#">Calculation</a>
<b>Amount Per Patient Day (Greater of 90% or Actual Days)</b>	<b>\$ 14.72</b>
PPD Allowance Per Rate Agreement	7.74
2021 CPI Increase - 1.0150%	1.0150%
PPD Allowance 9/30/2021	7.82
<b>Amount over (Under)</b>	<b>\$ 6.8984</b>
Total Days	42,705 <a href="#">Page 9 of C/R</a>
<b>Disallowed Management Fee</b>	<b>\$ 294,596</b>



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

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion				2435	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 842,615	842,615		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 240,648	240,648		
28.	20	5d	Ambulance/Limousine	\$ 50,873	50,873		
29.	20	5f	X-rays, etc	\$ 23,710	23,710		
30.	20	5h	Laboratory	\$ 29,423	29,423		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 18,994	18,994		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 112,398	112,398		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 8,783	8,783		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,327,444	1,327,444		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV	\$ 20,190		
20	51	Supplies - Wound Care	\$ 8,777		
20	51	Supplies - Prosthetic Device	\$ 1,382		
20	51	ME Lease	\$ 2,181		
20	51	ME Lease - Bariatric Equipment	\$ 3,449		
20	51	ME Lease - Specialty Beds	\$ 2,757		
20	51	ME Lease - Air Mattresses	\$ 7,736		
20	51	Replace of Res. Personal Prop.	\$ 2,102		
20	51	Pharmacy Supplies - Medical	\$ 856		
20	51	Pharmacy Supplies - IV	\$ 3,085		
20	51	Pharmacy Supplies - Forms	\$ 675		
20	51	Pharmacy Purchases Discount	\$ (3,434)		
20	51	Rx Drugs - IV Medicare	\$ 6,235		
20	51	Rx Drugs - IV Medicaid	\$ 3,433		
20	51	Rx Drugs - IV Managed	\$ 36,272		
20	51	ME Lease - Respiratory	\$ 4,806		
20	51	ME Lease - Pharmacy	\$ 2,688		
20	51	Medical Records - Pharmacy	\$ 3,423		
20	51	Supplies - Respiratory	\$ 4,242		
20	51	ME Lease - Wound Vacs	\$ 1,543		
<b>Total Other Ancillary Costs</b>			\$ 112,398	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

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

## Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Revenue - Medical Records	\$ 653		
30	IV 8	Revenue - Miscellaneous	\$ 1,989		
27	14c3	D&O Insurance	\$ 6,141		
<b>Total Other Adjustments</b>			\$ 8,783	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Parkway Pavilion Health & Rehabilitation Center  
Disallowance Schedule for Cable TV  
September 30, 2021**

	<u>Amount</u>
Total Cable TV Expense      Account # 6950120000 & 6950120	\$    23,790
Monthly Allowable amount	\$        300
Months in Cost Report Year	<u>          12</u>
Total Allowable Cost	\$    3,600
Days in Cost Report 365 / 365 Days	<u>          100.00%</u>
Revised Total Allowable Cost	\$    3,600
 <b>Disallowed Cable TV</b>	 <u><u>\$    20,190</u></u>

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Sequestration - Med B	38		
30 II 6a	Sequestration - Med B Replmnt	(51)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (13)	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	X-Ray - Medicaid	1,699		
30 II 6b	X-Ray - HMO	10,354		
30 II 6b	X-Ray - Medicaid - C/A	(1,699)		
30 II 6b	X-Ray - HMO - C/A	(10,354)		
30 II 6b	Lab - Medicaid	2,530		
30 II 6b	Lab - HMO	9,712		
30 II 6b	Lab - Private	27		
30 II 6b	Lab - Hospice	46		
30 II 6b	Lab - Medicaid - C/A	(2,530)		
30 II 6b	Lab - HMO - C/A	(9,712)		
30 II 6b	Lab - Hospice - C/A	(46)		
30 II 6b	IV - Medicaid	3,624		
30 II 6b	IV - HMO	7,710		
30 II 6b	IV - Medicaid - C/A	(3,624)		
30 II 6b	IV - HMO - C/A	(7,710)		
30 II 6b	Oxygen - Medicaid	3,782		
30 II 6b	Oxygen - HMO	794		
30 II 6b	Oxygen - Hospice	73		
30 II 6b	Oxygen - Medicaid - C/A	(3,782)		
30 II 6b	Oxygen - HMO - C/A	(794)		
30 II 6b	Oxygen - Hospice - C/A	(73)		
30 II 6b	Medical Equip - Med A	1,631		
30 II 6b	Medical Equip - Medicaid	1,479		
30 II 6b	Medical Equip - HMO	477		
30 II 6b	Medical Equip - Hospice	17		
30 II 6b	Medical Equip - Med A - C/A	(1,631)		
30 II 6b	Medical Equip - Medicaid - C/A	(1,479)		
30 II 6b	Medical Equip - HMO - C/A	(477)		
30 II 6b	Medical Equip - Hospice - C/A	(17)		
<b>Total Other Resident Revenue</b>		\$ 27	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income	N/A	\$ 259		
<b>Total Interest Income</b>			\$ 259	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Prior Period Adjustments-Rates	\$ 1,081		
30 IV 8	Prior Period Adjustments	\$ 42,847		
30 IV 8	COVID Relief Funds - State	\$ (39,706)		
30 IV 8	COVID Relief Funds - Federal	\$ 512,511		
30 IV 8	Revenue - Medical Records (Disallow Page 29)	\$ 653		
30 IV 8	Revenue - Discounts	\$ (2,168)		
30 IV 8	Revenue - Miscellaneous (Disallow Page 29)	\$ 1,989		
<b>Total Other Revenue</b>		\$ 517,207	\$ -	\$ -

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT	d/b/2435	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 6,935,094	6,935,094			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,491,394	2,491,394			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 2,746,038	2,746,038			
b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 130,278	130,278			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (130,278)	(130,278)			
c. Prescription Drugs - Non-Medicare	\$ 157,313	157,313			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (152,722)	(152,722)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 1,467	1,467			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (1,467)	(1,467)			
3. a. Physical Therapy - Medicare	\$ 297,330	297,330			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (174,710)	(174,710)			
c. Physical Therapy - Non-Medicare	\$ 347,981	347,981			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (242,017)	(242,017)			
4. a. Speech Therapy - Medicare	\$ 95,657	95,657			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (64,914)	(64,914)			
c. Speech Therapy - Non-Medicare	\$ 107,536	107,536			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (98,669)	(98,669)			
5. a. Occupational Therapy - Medicare	\$ 285,454	285,454			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (192,817)	(192,817)			
c. Occupational Therapy - Non-Medicare	\$ 267,752	267,752			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (247,135)	(247,135)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (13)	(13)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 27	27			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 12,558,579	12,558,579			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 259	259			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 517,207	517,207			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 517,466	517,466			
<b>VI. Total All Revenue</b> (III +V)	\$ 13,076,045	13,076,045			

\* 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.

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d	2435	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	309,443
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,530,429
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	92,730
a. Prepaid Insurance	73,840			
b. Prepaid Expenses	18,890			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,932,602
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>111,629</u>		\$	88,847
	Accum. Depreciation <u>22,782</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>210,495</u>		\$	126,800
	Accum. Depreciation <u>83,695</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	19,076
F/S vs. C/R	19,076			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	234,723

\* 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	
<b>Total Prepaid Expenses</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Fixed Assets (Itemize)</b>			\$ -

## Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Rounding	\$ (1)
		Construction in Progress	\$ 181,095
		Other Assets	\$ 19,200
<b>Total Other Assets</b>			\$ 200,294

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

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

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

Page Ref	Line Ref	Description	
33	A12	Reserve for Bad Debts	\$ 282,132
33	A12	Exchange	\$ (10,465)
33	A12	Accrued Expenses	\$ 79,669
33	A12	Accrued Provider Tax/User Fees	\$ 266,223
33	A12	Accrued Management Fees	\$ 69,110
33	A12	Accrued Rent	\$ 370,067
33	A12	Deferred Rent - S.L. Portion	\$ 178,045
<b>Total Other Current Liabilities (Itemize)</b>			\$ 1,234,781

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

Page Ref	Line Ref	Description	
34	B4	Due Medicaid	\$ 197,743
34	B4	Due Medicare	\$ 923,444
34	B4	N/P - SABRA - PPR	\$ 763,625
34	B4	N/P - SABRA - PPL	\$ 755,672
34	B4	Accrued Interest LT -Sabra-PPR	\$ 136,590
34	B4	Accrued Interest LT -Sabra-PPL	\$ (4,293)
<b>Total Other Current Liabilities (Itemize)</b>			\$ 2,772,781



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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d	2435	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	2,167,325
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	922,452		
	Accum. Depreciation	352,427	Net	\$ 570,025
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	450,708		
	Accum. Depreciation	269,875	Net	\$ 180,833
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	750,858
D. Investment and Other Assets				
1. Deferred Deposits			\$	1,450
2. Escrow Deposits			\$	76,219
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care <i>(itemize)</i>				\$
_____				
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	1,995,625
Name and Address	Amount	Loan Date		
	1,995,625			
7. Other Assets <i>(itemize)</i>			\$	200,294
_____				
See Schedule				200,294
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	2,273,588
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	5,191,771

\* 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	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	589,047
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> )				\$	215,692
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	5,012
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,234,781
_____					
_____					
_____					
See Schedule				1,234,781	
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				\$	<b>2,044,532</b>

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

(Carry Total forward to next page)

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

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a I		License No. 2435	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,044,532	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 44,235	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 2,772,781	
_____					
_____					
See Schedule					
				2,772,781	
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,817,016	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,861,548	


**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	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	750,858
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	750,858
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(872,937)
6. Gain or Loss for Period			\$	452,302
	10/1/2020	thru	9/30/2021	
7. Total Net Worth			\$	(420,635)
<b>C. Total Reserves and Net Worth</b>			\$	330,223
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,191,771

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/t	2435	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(872,821)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,076,045
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,623,743
D. Net Income or Deficit			\$	452,302
E. Balance			\$	(420,519)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expense Per Page 27	\$12,684,106			
F/S vs C/R Depreciation	\$(105,021)			
Expenses Per F/S	\$12,601,556			
2. Other <i>(itemize)</i>				
Prior Year Adjustment		(116)		
F-3. Total Additions			\$	(116)
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. <b>Balance at End of Period</b>			\$	(420,635)
	09/30/21			

### 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 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/2/22	
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Steven Vera				Phone Number 781-943-3104	
Contact Email Address svera@wachusetthe.com					

## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

***MARCUM LLP***

New Haven, CT  
January 31, 2022



Provider Name: WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Ctr  
 Provider Number: 2395  
 Period Ended: 9/30/21

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: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
01-1010	Cash - Operating	225,490.00			225,490.00	364,411.00
01-1012	Cash - Depository - Other	83,453.00			83,453.00	12,496.00
01-1020	Cash - Petty Cash	500.00			500.00	1,000.00
01-1060	Accounts Receivable	1,530,429.00			1,530,429.00	1,029,271.00
01-1140	Reserve for Bad Debts	(282,132.00)			(282,132.00)	(219,897.00)
01-1280	Prepaid Insurance	73,840.00			73,840.00	74,744.00
01-1300	Prepaid Expense	18,890.00			18,890.00	19,755.00
01-1320	Escrow - RE Tax	76,219.00			76,219.00	22,640.00
01-1626	Leasehold Improvements	111,630.00			111,630.00	67,344.00
01-1627	A/D - Leasehold Improvements	(21,728.00)			(21,728.00)	(12,625.00)
01-1651	Equipment	210,494.00			210,494.00	115,978.00
01-1652	A/D - Equipment	(65,674.00)			(65,674.00)	(29,815.00)
01-1960	Utility Deposits	1,450.00			1,450.00	1,450.00
01-1979	Construction in Progress	181,095.00			181,095.00	11,249.00
01-1980	Other Assets	19,200.00			19,200.00	0.00
01-1999	Exchange	10,465.00			10,465.00	108.00
02-2020	Accounts Payable	(589,047.00)			(589,047.00)	(529,112.00)
02-2030	Accrued Expenses	(79,669.00)			(79,669.00)	26,420.00
02-2031	Accrued Provider Tax/User Fees	(266,223.00)			(266,223.00)	(252,266.00)
02-2033	Accrued Management Fees	(69,110.00)			(69,110.00)	(53,289.00)
02-2040	Due Medicaid	(197,743.00)			(197,743.00)	(59,797.00)
02-2045	Due Medicare	(923,444.00)			(923,444.00)	(1,252,388.00)
02-2190	Accrued Payroll	(150,182.00)			(150,182.00)	(151,174.00)
02-2191	Accrued PTO	(65,510.00)			(65,510.00)	(79,304.00)
02-2200	Accrued Payroll Taxes	(5,012.00)			(5,012.00)	(6,067.00)
02-2221	Payroll W/H - Union	0.00			0.00	(692.00)
02-2222	Payroll W/H - AFLAC	0.00			0.00	1,096.00
02-2310	N/P - SABRA - PPR	(763,625.00)			(763,625.00)	(763,625.00)
02-2311	N/P - SABRA - PPL	(755,672.00)			(755,672.00)	(832,283.00)
02-2312	N/P - SABRA - DIP	0.00			0.00	(477,420.00)
02-2320	Accrued Interest LT -Sabra-PPR	(136,590.00)			(136,590.00)	(90,774.00)
02-2321	Accrued Interest LT -Sabra-PPL	4,293.00			4,293.00	(45,083.00)
02-2340	Accrued Rent	(370,067.00)			(370,067.00)	(370,067.00)
02-2341	Deferred Rent - S.L. Portion	(178,045.00)			(178,045.00)	(144,409.00)
02-2400	Intercompany Exchange	(24,735.00)			(24,735.00)	(1,095.00)
02-2401	Due To/From Wachusett Ventures	1,995,625.00			1,995,625.00	2,807,685.00
02-2402	Due To/From Crossings East	6,925.00			6,925.00	(21,859.00)
02-2405	Due To/From Quincy	1,111.00			1,111.00	(17,695.00)
02-2406	Due To/From Rockport	(27,536.00)			(27,536.00)	(17,732.00)
03-3000	Members' Equity (Deficit)	872,937.00			872,937.00	1,508,948.00
04-4001	R&B - Medicare A	(1,830,983.00)			(1,830,983.00)	(3,488,603.00)
04-4003	Sequestration - Medicare A	101.00			101.00	30,735.00
04-4011	R&B - Medicaid	(6,496,768.00)			(6,496,768.00)	(5,353,799.00)
04-4021	R&B - Medicaid Pending	(438,326.00)			(438,326.00)	(314,493.00)
04-4031	R&B - Private Pay	(1,963,842.00)			(1,963,842.00)	(2,300,221.00)
04-4041	R&B - Insurance / HMO	(582,927.00)			(582,927.00)	(80,785.00)
04-4051	R&B - Managed Medicare	(660,512.00)			(660,512.00)	(1,063,708.00)
04-4071	R&B - Hospice	(199,269.00)			(199,269.00)	(211,457.00)
04-4098	Prior Period Adjustments-Rates	(1,081.00)			(1,081.00)	(242.00)
04-4099	Prior Period Adjustments	(42,847.00)			(42,847.00)	(15,390.00)
04-4201	X-Ray - Med A	(9,120.00)			(9,120.00)	(14,744.00)
04-4203	X-Ray - Medicaid	(1,699.00)			(1,699.00)	(1,010.00)
04-4204	X-Ray - HMO	(10,354.00)			(10,354.00)	(6,911.00)
04-4207	X-Ray - Insurance	0.00			0.00	(572.00)
04-4211	X-Ray - Med A - C/A	9,120.00			9,120.00	14,744.00
04-4213	X-Ray - Medicaid - C/A	1,699.00			1,699.00	1,010.00
04-4214	X-Ray - HMO - C/A	10,354.00			10,354.00	6,911.00
04-4217	X-Ray - Insurance - C/A	0.00			0.00	572.00
04-4221	Lab - Med A	(10,352.00)			(10,352.00)	(11,785.00)
04-4223	Lab - Medicaid	(2,530.00)			(2,530.00)	(2,837.00)
04-4224	Lab - HMO	(9,712.00)			(9,712.00)	(1,567.00)
04-4225	Lab - Private	(27.00)			(27.00)	708.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
04-4226	Lab - Hospice	(46.00)			(46.00)	(47.00)
04-4227	Lab - Insurance	0.00			0.00	(54.00)
04-4231	Lab - Med A - C/A	10,352.00			10,352.00	11,785.00
04-4233	Lab - Medicaid - C/A	2,530.00			2,530.00	2,837.00
04-4234	Lab - HMO - C/A	9,712.00			9,712.00	1,567.00
04-4236	Lab - Hospice - C/A	46.00			46.00	47.00
04-4237	Lab - Insurance - C/A	0.00			0.00	54.00
04-4241	IV - Med A	(4,020.00)			(4,020.00)	(6,142.00)
04-4243	IV - Medicaid	(3,624.00)			(3,624.00)	(2,349.00)
04-4244	IV - HMO	(7,710.00)			(7,710.00)	(952.00)
04-4246	IV - Hospice	0.00			0.00	(51.00)
04-4251	IV - Med A - C/A	4,020.00			4,020.00	6,142.00
04-4253	IV - Medicaid - C/A	3,624.00			3,624.00	2,349.00
04-4254	IV - HMO - C/A	7,710.00			7,710.00	952.00
04-4256	IV - Hospice - C/A	0.00			0.00	51.00
04-4261	Oxygen - Med A	(196.00)			(196.00)	(3,218.00)
04-4263	Oxygen - Medicaid	(3,782.00)			(3,782.00)	(7,791.00)
04-4264	Oxygen - HMO	(794.00)			(794.00)	(1,851.00)
04-4266	Oxygen - Hospice	(73.00)			(73.00)	(170.00)
04-4267	Oxygen - Insurance	0.00			0.00	(180.00)
04-4271	Oxygen - Med A - C/A	196.00			196.00	3,218.00
04-4273	Oxygen - Medicaid - C/A	3,782.00			3,782.00	7,791.00
04-4274	Oxygen - HMO - C/A	794.00			794.00	1,851.00
04-4276	Oxygen - Hospice - C/A	73.00			73.00	170.00
04-4277	Oxygen - Insurance - C/A	0.00			0.00	180.00
04-4281	Phys Therapy - Med A	(162,499.00)			(162,499.00)	(221,729.00)
04-4282	Phys Therapy - Med B	(134,831.00)			(134,831.00)	(238,663.00)
04-4283	Phys Therapy - Medicaid	(36,149.00)			(36,149.00)	(36,574.00)
04-4284	Phys Therapy - HMO	(307,756.00)			(307,756.00)	(189,365.00)
04-4285	Phys Therapy - Private	(2,507.00)			(2,507.00)	(1,499.00)
04-4286	Phys Therapy - Hospice	(76.00)			(76.00)	0.00
04-4287	Phys Therapy - Insurance	(1,493.00)			(1,493.00)	(10,178.00)
04-4291	Phys Therapy - Med A - C/A	162,499.00			162,499.00	221,729.00
04-4292	Phys Therapy - Med B - C/A	12,211.00			12,211.00	27,359.00
04-4293	Phys Therapy - Medicaid - C/A	36,149.00			36,149.00	36,574.00
04-4294	Phys Therapy - HMO - C/A	204,299.00			204,299.00	158,254.00
04-4296	Phys Therapy - Hospice - C/A	76.00			76.00	0.00
04-4297	Phys Therapy - Insurance - C/A	1,493.00			1,493.00	10,178.00
04-4301	Occ Therapy - Med A	(175,136.00)			(175,136.00)	(226,483.00)
04-4302	Occ Therapy - Med B	(110,318.00)			(110,318.00)	(183,243.00)
04-4303	Occ Therapy - Medicaid	(24,439.00)			(24,439.00)	(38,512.00)
04-4304	Occ Therapy - HMO	(241,525.00)			(241,525.00)	(182,782.00)
04-4307	Occ Therapy - Insurance	(1,788.00)			(1,788.00)	(10,075.00)
04-4311	Occ Therapy - Med A - C/A	175,136.00			175,136.00	226,483.00
04-4312	Occ Therapy - Med B - C/A	17,681.00			17,681.00	29,757.00
04-4313	Occ Therapy - Medicaid - C/A	24,439.00			24,439.00	38,512.00
04-4314	Occ Therapy - HMO - C/A	220,908.00			220,908.00	151,634.00
04-4317	Occ Therapy - Insurance - C/A	1,788.00			1,788.00	10,075.00
04-4321	Speech Therapy - Med A	(63,518.00)			(63,518.00)	(94,716.00)
04-4322	Speech Therapy - Med B	(32,139.00)			(32,139.00)	(37,273.00)
04-4323	Speech Therapy - Medicaid	(6,514.00)			(6,514.00)	(5,655.00)
04-4324	Speech Therapy - HMO	(101,022.00)			(101,022.00)	(75,098.00)
04-4325	Speech Therapy - Private	0.00			0.00	(648.00)
04-4327	Speech Therapy - Insurance	0.00			0.00	(1,576.00)
04-4331	Speech Therapy - Med A - C/A	63,518.00			63,518.00	94,716.00
04-4332	Speech Therapy - Med B - C/A	1,396.00			1,396.00	(252.00)
04-4333	Speech Therapy - Medicaid - C/A	6,514.00			6,514.00	5,655.00
04-4334	Speech Therapy - HMO - C/A	92,155.00			92,155.00	63,298.00
04-4337	Speech Therapy - Insurance C/A	0.00			0.00	1,576.00
04-4343	Medical Supp - Medicaid	(16.00)			(16.00)	0.00
04-4344	Medical Supp - HMO	(1,451.00)			(1,451.00)	0.00
04-4353	Medical Supp - Medicaid - C/A	16.00			16.00	0.00
04-4354	Medical Supp - HMO - C/A	1,451.00			1,451.00	0.00
04-4361	Pharmacy - Med A	(130,278.00)			(130,278.00)	(219,858.00)
04-4363	Pharmacy - Medicaid	(33,045.00)			(33,045.00)	(25,989.00)
04-4364	Pharmacy - HMO	(116,412.00)			(116,412.00)	(97,522.00)

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
04-4365	Pharmacy - Private	(4,591.00)			(4,591.00)	(2,594.00)
04-4366	Pharmacy - Hospice	(379.00)			(379.00)	(514.00)
04-4367	Pharmacy - Insurance	(2,886.00)			(2,886.00)	(11,742.00)
04-4371	Pharmacy - Med A - C/A	130,278.00			130,278.00	219,858.00
04-4373	Pharmacy - Medicaid - C/A	33,045.00			33,045.00	25,989.00
04-4374	Pharmacy - HMO - C/A	116,412.00			116,412.00	97,522.00
04-4376	Pharmacy - Hospice - C/A	379.00			379.00	514.00
04-4377	Pharmacy - Insurance - C/A	2,886.00			2,886.00	11,742.00
04-4381	Medical Equip - Med A	(1,631.00)			(1,631.00)	(709.00)
04-4383	Medical Equip - Medicaid	(1,479.00)			(1,479.00)	(245.00)
04-4384	Medical Equip - HMO	(477.00)			(477.00)	(57.00)
04-4386	Medical Equip - Hospice	(17.00)			(17.00)	(21.00)
04-4391	Medical Equip - Med A - C/A	1,631.00			1,631.00	709.00
04-4393	Medical Equip - Medicaid - C/A	1,479.00			1,479.00	245.00
04-4394	Medical Equip - HMO - C/A	477.00			477.00	57.00
04-4396	Medical Equip - Hospice - C/A	17.00			17.00	21.00
04-4498	Sequestration - Med B	(38.00)			(38.00)	4,249.00
04-4499	Sequestration - Med B Replmnt	51.00			51.00	366.00
04-5001	COVID Relief Funds - State	39,706.00			39,706.00	(282,779.00)
04-5002	COVID Relief Funds - Federal	(512,511.00)			(512,511.00)	0.00
04-6002	Revenue - Interest-AR Accounts	(259.00)			(259.00)	(267.00)
04-6402	Revenue - Medical Records	(653.00)			(653.00)	(4.00)
04-6403	Revenue - Discounts	2,168.00			2,168.00	13,794.00
04-9999	Revenue - Miscellaneous	(1,989.00)			(1,989.00)	(1,728.00)
10-1001	P/R - RN	398,478.00			398,478.00	461,467.00
10-1002	P/R - RN Supervisor	284,742.00			284,742.00	337,054.00
10-1003	P/R - LPN	1,044,800.00			1,044,800.00	1,071,355.00
10-1005	P/R - CNA	1,329,908.00			1,329,908.00	1,602,865.00
10-1006	P/R - Hospitality Aide	6,554.00			6,554.00	9,206.00
10-1007	P/R - Central Supply	16,932.00			16,932.00	8,728.00
10-1101	Purchased Srvc - RN	46,605.00			46,605.00	1,046.00
10-1103	Purchased Srvc - LPN	119,864.00			119,864.00	2,937.00
10-1105	Purchased Srvc - CNA	229,261.00			229,261.00	3,489.00
10-1162	Pro Fees - Nurse Consultant	0.00			0.00	21,596.00
10-1201	Minor Equip Purch - Nursing	6,420.00			6,420.00	4,132.00
10-1202	Supplies - Medical	20,731.00			20,731.00	28,741.00
10-1203	Supplies - Nursing	19,798.00			19,798.00	37,436.00
10-1204	Supplies - UniversalPrecaution	71,293.00			71,293.00	64,403.00
10-1205	Supplies - Wound Care	8,777.00			8,777.00	11,598.00
10-1206	Supplies - Prosthetic Device	1,382.00			1,382.00	28.00
10-1207	Supplies - Enteral	1,888.00			1,888.00	105.00
10-1209	Supplies - Routine Hygiene	8,870.00			8,870.00	9,635.00
10-1210	Supplies - Incontinence	49,959.00			49,959.00	53,884.00
10-1211	Supplies - Other	1,391.00			1,391.00	345.00
10-1212	Supplies - Supplements	22,854.00			22,854.00	2,880.00
10-1213	Supplies - Tube Feeding	46.00			46.00	0.00
10-1222	Supplies - Forms - Nursing	678.00			678.00	622.00
10-1234	Supplies - Drugs OTC	20,541.00			20,541.00	0.00
10-1251	ME Lease	2,181.00			2,181.00	1,463.00
10-1252	ME Lease - Bariatric Equipment	3,449.00			3,449.00	(262.00)
10-1253	ME Lease - Wound Vacs	1,543.00			1,543.00	0.00
10-1254	ME Lease - Specialty Beds	2,757.00			2,757.00	4,663.00
10-1255	ME Lease - Air Mattresses	7,736.00			7,736.00	1,836.00
10-1401	Education - Nursing	722.00			722.00	800.00
10-1406	Auto Mileage - Nursing	5,381.00			5,381.00	892.00
10-1407	Auto Expense - Nursing	94.00			94.00	0.00
10-1409	Dues - Associations - Nursing	0.00			0.00	180.00
10-1410	Subscriptions - Nursing	984.00			984.00	0.00
11-1001	P/R - DON	125,277.00			125,277.00	123,945.00
11-1002	P/R - ADON	101,255.00			101,255.00	83,520.00
11-1003	P/R - Staff Dev Coord - RN	83,370.00			83,370.00	69,608.00
11-1005	P/R - Staff Coordinator	60,808.00			60,808.00	54,595.00
11-1006	P/R - MDS Coordinator - RN	176,396.00			176,396.00	109,851.00
11-1007	P/R - MDS Coordinator - LPN	1,569.00			1,569.00	14,162.00
11-1008	P/R - MMQ Coordinator - LPN	4,169.00			4,169.00	0.00
11-1402	Sem & Conf Fees - NursingAdmin	0.00			0.00	408.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
11-1404	Hotels - Nursing Admin	1,908.00			1,908.00	980.00
11-1405	Meals - Nursing Admin	94.00			94.00	80.00
11-1406	Auto Mileage - Nursing Admin	0.00			0.00	900.00
11-1407	Auto Expense - Nursing Admin	0.00			0.00	123.00
11-1408	Mobile Phones - Nursing Admin	750.00			750.00	900.00
12-1001	P/R - Medical Records	22,218.00			22,218.00	28,698.00
20-1002	P/R - Administrator	152,091.00			152,091.00	154,598.00
20-1003	P/R - Business Office Manager	59,678.00			59,678.00	78,580.00
20-1004	P/R - Assistant BOM	0.00			0.00	29,591.00
20-1005	P/R - PR Benefit Coordinator	39,941.00			39,941.00	47,738.00
20-1006	P/R - Receptionist	20,899.00			20,899.00	42,394.00
20-1007	P/R - Regional AR Specialist	39,065.00			39,065.00	17,887.00
20-1150	Legal	8,431.00			8,431.00	1,716.00
20-1151	Legal - Collections	5,597.00			5,597.00	2,206.00
20-1154	Accounting	23,719.00			23,719.00	16,526.00
20-1166	Pro Fees - Restructuring	0.00			0.00	31,936.00
20-1171	Payroll Bookkeeping Service	31,348.00			31,348.00	32,039.00
20-1172	Information Technology	27,537.00			27,537.00	30,505.00
20-1173	Software	51,316.00			51,316.00	33,572.00
20-1201	Minor Equip Purch - A&G	874.00			874.00	0.00
20-1202	Supplies - Office	10,136.00			10,136.00	12,368.00
20-1203	Supplies - Forms - A&G	421.00			421.00	463.00
20-1204	Supplies - Copying	2,567.00			2,567.00	4,538.00
20-1205	Supplies - Postage	3,932.00			3,932.00	4,598.00
20-1206	Supplies - Other	0.00			0.00	15.00
20-1207	Storage Fees	1,322.00			1,322.00	402.00
20-1221	Advertising - Help Wanted	15,807.00			15,807.00	9,105.00
20-1222	Employee Background Check	11,671.00			11,671.00	8,442.00
20-1223	Compliance Hotline	150.00			150.00	150.00
20-1231	Utilities - TV & Radio	23,790.00			23,790.00	18,837.00
20-1232	Utilities - Telephone	26,749.00			26,749.00	22,070.00
20-1233	Utilities - Internet Services	3,831.00			3,831.00	3,390.00
20-1234	Utilities - Telephone Maint	0.00			0.00	371.00
20-1251	Lease - Land	612.00			612.00	440.00
20-1252	Lease - Equipment A&G	10,977.00			10,977.00	10,510.00
20-1281	Bank Service Charges	40,518.00			40,518.00	36,805.00
20-1282	Replace of Res. Personal Prop.	2,102.00			2,102.00	4,088.00
20-1402	Sem & Conf Fees - A&G	176.00			176.00	450.00
20-1404	Hotels - A&G	393.00			393.00	146.00
20-1405	Meals - A&G	672.00			672.00	263.00
20-1406	Auto Mileage - A&G	2,137.00			2,137.00	561.00
20-1407	Auto Expense - A&G	0.00			0.00	286.00
20-1408	Mobile Phones - A&G	3,119.00			3,119.00	3,510.00
20-1409	Dues - Associations - A&G	11,010.00			11,010.00	9,122.00
20-1410	Subscriptions - A&G	15,754.00			15,754.00	16,762.00
20-1411	Licenses & Permits - A&G	1,180.00			1,180.00	265.00
20-1412	Dues - Chamber of Commerce	625.00			625.00	0.00
20-9998	Purchases Discount	(3,434.00)			(3,434.00)	0.00
20-9999	Miscellaneous Expense	376.00			376.00	0.00
21-2101	Payroll Taxes	352,060.00			352,060.00	419,204.00
21-2102	Payroll Taxes - Unemployment	28,677.00			28,677.00	0.00
21-2104	Ins - Workers' Compensation	132,517.00			132,517.00	154,105.00
21-2110	Employee Benefits	146.00			0.00	0.00
			RJE - 1	(146.00)	(146.00)	
21-2111	Emp Ben - Health Insurance	390,544.00			390,544.00	497,252.00
21-2112	Emp Ben - Dental Insurance	19,910.00			19,910.00	25,520.00
21-2113	Emp Ben - Vision Insurance	3,040.00			3,040.00	3,985.00
21-2114	Emp Ben - Life Insurance	16,521.00			16,521.00	8,116.00
21-2121	Emp Ben - Health Ins. Emp W/H	(115,059.00)			(115,059.00)	(157,094.00)
21-2122	Emp Ben - Dental Ins. Emp W/H	(18,681.00)			(18,681.00)	(22,582.00)
21-2123	Emp Ben - Vision Ins. Emp W/H	(3,018.00)			(3,018.00)	(3,803.00)
21-2124	Emp Ben - Life Ins. Emp W/H	(12,607.00)			(12,607.00)	(1,497.00)
21-2131	Emp Ben - Emp Hlth & Welfare	2,434.00			146.00	1,797.00
			RJE - 1	146.00	146.00	
21-2132	Emp Ben - Other	10,741.00			10,741.00	5,606.00
21-2133	Emp Ben - Holiday Parties	1,300.00			1,300.00	1,775.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
22-2201	Ins - GLPL	132,066.00			132,066.00	95,332.00
22-2202	Ins - Umbrella	0.00			0.00	1,389.00
22-2203	Ins - D & O Liability	6,141.00			6,141.00	5,543.00
22-2204	Ins - Cyber	2,332.00			2,332.00	1,989.00
22-2205	Ins - Auto	351.00			351.00	836.00
22-2207	Ins - Bond	1,333.00			1,333.00	636.00
23-2301	Rent Expense	1,322,084.00			1,322,084.00	1,294,688.00
23-2302	Rent Expense - S.L. Deferral	33,636.00			33,636.00	59,520.00
23-2311	Ins - Property	18,129.00			18,129.00	18,481.00
23-2321	Taxes - Real Estate	119,076.00			119,076.00	106,200.00
23-2322	Taxes - Personal Property	7,655.00			7,655.00	7,567.00
23-2331	Depr Exp - Leasehold Imprvmnts	9,103.00			9,103.00	6,175.00
23-2332	Depr Exp - Equipment	35,859.00			35,859.00	16,600.00
25-1001	P/R - Business Development	5,407.00			5,407.00	7,394.00
25-1202	Supplies - Marketing	2,342.00			2,342.00	602.00
25-1203	Advertising - Public Relations	2,243.00			2,243.00	1,948.00
25-1405	Meals - Marketing	300.00			300.00	0.00
25-1406	Auto Mileage - Marketing	1,706.00			1,706.00	1,397.00
25-1407	Auto Expense - Marketing	0.00			0.00	25.00
25-1408	Mobile Phones - Marketing	150.00			150.00	100.00
26-1001	P/R - Admissions Director	56,364.00			56,364.00	60,567.00
26-1406	Auto Mileage - Admissions	0.00			0.00	37.00
26-1408	Mobile Phones - Admissions	400.00			400.00	0.00
30-1001	P/R - Registered Dietician	32,556.00			32,556.00	43,532.00
30-1002	P/R - Food Service Manager	40,973.00			40,973.00	64,450.00
30-1003	P/R - Cook	105,224.00			105,224.00	93,708.00
30-1004	P/R - Dietary Aide	237,476.00			237,476.00	223,375.00
30-1101	Purchased Srvc - Dietician	1,185.00			1,185.00	0.00
30-1161	Pro Fees - Dietary	351.00			351.00	449.00
30-1201	Minor Equip Purch - Dietary	412.00			412.00	2,575.00
30-1202	Supplies & Exp - Dietary	32,597.00			32,597.00	35,616.00
30-1203	Supplies - Forms - Dietary	2,193.00			2,193.00	0.00
30-1204	Software - Dietary	553.00			553.00	365.00
30-1205	Lease - Equipment Dietary	4,177.00			4,177.00	1,941.00
30-1301	Food Purch - Raw	265,804.00			265,804.00	258,885.00
30-1302	Food Purch - Supplements	2,554.00			2,554.00	27,899.00
30-1303	Food Purch - Thickeners	13,125.00			13,125.00	10,044.00
30-1304	Food Purch - Tube Feeding	0.00			0.00	817.00
30-1306	Food Purch - Employee H&W	7.00			7.00	43.00
30-1307	Food Purch - Marketing	0.00			0.00	36.00
30-1411	Licenses & Permits - Dietary	308.00			308.00	400.00
31-1001	P/R - Activities Director	61,383.00			61,383.00	56,639.00
31-1002	P/R - Activities Assistant	83,105.00			83,105.00	82,969.00
31-1202	Supplies & Exp - Activities	10.00			10.00	1,219.00
32-1101	Purchased Srvc - Housekeeping	292,470.00			292,470.00	287,421.00
33-1101	Purchased Srvc - Laundry	193,925.00			193,925.00	193,258.00
33-1202	Supplies & Exp - Laundry	27.00			27.00	0.00
33-1203	Linen & Bedding	468.00			468.00	197.00
34-1101	Purchased Srvc - Maintenance	148,681.00			148,681.00	150,525.00
34-1161	Pro Fees - Maintenance	24,406.00			24,406.00	43,444.00
34-1201	Minor Equip Purch -Maintenance	4,002.00			4,002.00	15,376.00
34-1202	Supplies & Exp - Maintenance	58,314.00			58,314.00	22,551.00
34-1203	R&M - Equipment	52,936.00			52,936.00	46,257.00
34-1204	R&M - Building	10,728.00			10,728.00	15,331.00
34-1205	Garbage	40,420.00			40,420.00	38,932.00
34-1206	Hazardous Waste	1,228.00			1,228.00	1,239.00
34-1207	Pest Control	2,162.00			2,162.00	2,441.00
34-1208	Snow Removal	29,214.00			29,214.00	20,605.00
34-1209	Maintenance Contracts	14,003.00			14,003.00	28,054.00
34-1210	Groundskeeping	18,209.00			18,209.00	0.00
35-3501	Utilities - Electricity	148,388.00			148,388.00	148,982.00
35-3502	Utilities - Gas	26,478.00			26,478.00	24,624.00
35-3503	Utilities - Water & Sewer	65,988.00			65,988.00	63,601.00
35-3504	Utilities - Fuel	1,104.00			1,104.00	1,413.00
37-1001	P/R - Social Service Director	74,385.00			74,385.00	69,643.00
37-1002	P/R - Social Service Assistant	31,045.00			31,045.00	33,372.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
37-1161	Pro Fees - Social Service	6,600.00			6,600.00	3,000.00
38-3801	Medical Director	44,400.00			44,400.00	44,400.00
38-3802	Advisory Physician	0.00			0.00	100.00
38-3804	Dentist	14,145.00			14,145.00	14,612.00
38-3806	Psychological Services	0.00			0.00	250.00
38-3807	Physician Services - Other	0.00			0.00	100.00
40-4001	Pharmacy Supplies - Medical	856.00			856.00	8,374.00
40-4002	Pharmacy Supplies - Enteral	2,216.00			2,216.00	0.00
40-4003	Pharmacy Supplies - IV	3,085.00			3,085.00	501.00
40-4004	Pharmacy Supplies - Forms	675.00			675.00	510.00
40-4011	Drugs/IV - Medicare	111,204.00			111,204.00	167,875.00
40-4014	Drugs/IV - Medicaid	74,548.00			74,548.00	99,886.00
40-4015	Drugs/IV - Managed	5,873.00			5,873.00	4,957.00
40-4021	Rx Drugs - IV Medicare	6,235.00			6,235.00	50,016.00
40-4024	Rx Drugs - IV Medicaid	3,433.00			3,433.00	1,493.00
40-4025	Rx Drugs - IV Managed	36,272.00			36,272.00	5,961.00
40-4031	Rx Drugs - Medicaid Noncovered	5,632.00			5,632.00	2,242.00
40-4032	Med D Non-Covered	4,358.00			4,358.00	2,328.00
40-4033	House Stock	19,874.00			19,874.00	16,116.00
40-4034	Drugs OTC	2,034.00			2,034.00	6,509.00
40-4041	ME Lease - Pharmacy	2,688.00			2,688.00	0.00
40-4042	ME Lease - IV Pump	0.00			0.00	136.00
40-4052	Resident Vaccination	0.00			0.00	4,503.00
40-4161	Pro Fees - Consulting - Pharm	18,417.00			18,417.00	26,360.00
40-4162	Pro Fees - Consulting - IV	22,954.00			22,954.00	19,019.00
40-4163	Medical Records - Pharmacy	3,423.00			3,423.00	3,666.00
50-1101	Anc Serv - PT - MCR A	97,717.00			97,717.00	167,716.00
50-1102	Anc Serv - PT - MCR A NonRhb	0.00			0.00	453.00
50-1103	Anc Serv - PT - Medicare B	108,117.00			108,117.00	174,707.00
50-1104	Anc Serv - PT - Medicaid	9,663.00			9,663.00	15,416.00
50-1105	Anc Serv - PT - HMO	65,233.00			65,233.00	41,577.00
50-1106	Anc Serv - PT - HMO Part B	80,917.00			80,917.00	45,640.00
50-1107	Anc Serv - PT - Private	112.00			112.00	1,438.00
50-1108	Anc Serv - PT - Hospice	62.00			62.00	0.00
50-1202	Supplies - PT	957.00			957.00	525.00
50-1251	ME Lease - PT	16,928.00			16,928.00	16,676.00
50-1300	Purchased Srvc - PT / PTA	0.00			0.00	6,797.00
51-1101	Anc Serv - OT - MCR A	91,209.00			91,209.00	150,826.00
51-1103	Anc Serv - OT - Medicare B	78,026.00			78,026.00	129,135.00
51-1104	Anc Serv - OT - Medicaid	7,061.00			7,061.00	15,767.00
51-1105	Anc Serv - OT - HMO	65,501.00			65,501.00	40,987.00
51-1106	Anc Serv - OT - HMO Part B	52,117.00			52,117.00	28,739.00
51-1107	Anc Serv - OT - Private	(223.00)			(223.00)	129.00
51-1108	Anc Serv - OT - Hospice	62.00			62.00	0.00
51-1300	Purchased Srvc - OT / OTA	0.00			0.00	830.00
52-1101	Anc Serv - ST - MCR A	37,831.00			37,831.00	55,047.00
52-1102	Anc Serv - ST - MCR A NonRhb	2,105.00			2,105.00	0.00
52-1103	Anc Serv - ST - Medicare B	23,607.00			23,607.00	28,116.00
52-1104	Anc Serv - ST - Medicaid	1,350.00			1,350.00	2,202.00
52-1105	Anc Serv - ST - HMO	17,206.00			17,206.00	8,830.00
52-1106	Anc Serv - ST - HMO Part B	21,297.00			21,297.00	7,817.00
52-1107	Anc Serv - ST - Private	164.00			164.00	338.00
52-1108	Anc Serv - ST - Hospice	68.00			68.00	0.00
52-1109	Anc Serv - ST - Comm Ins	131.00			131.00	0.00
52-1202	Supplies - ST	174.00			174.00	0.00
53-1161	Pro Fees - Other - Respiratory	0.00			0.00	225.00
53-1202	Supplies - Oxygen	18,994.00			18,994.00	34,497.00
53-1203	Supplies - Respiratory	4,242.00			4,242.00	1,747.00
53-1251	ME Lease - Respiratory	4,806.00			4,806.00	0.00
54-1161	Pro Fees - Other - Ancillary	74.00			74.00	182.00
54-1202	Anc Serv - Lab Fees	29,423.00			29,423.00	24,726.00
54-1203	Anc Serv - X-Ray	23,710.00			23,710.00	22,561.00
54-1204	Patient Med Trans - Non-Amb	42,912.00			42,912.00	7,196.00
54-1205	Patient Med Trans - Ambulance	6,230.00			6,230.00	0.00
54-1206	Anc Serv - Other	301.00			301.00	3,335.00
54-1207	Ptnt Med Trans-Ambulance-PartA	1,731.00			1,731.00	9,384.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
60-6001	Interest Expense	2,315.00			2,315.00	5,514.00
60-6002	Interest Expense - DIP Loan	15,784.00			15,784.00	40,921.00
60-6003	Interest Expense - PPL	50,228.00			50,228.00	50,767.00
60-6004	Interest Expense - PPR	45,816.00			45,816.00	45,942.00
60-6005	Finance Charges	214.00			214.00	0.00
60-6102	Taxes - State Income	0.00			0.00	8,085.00
60-6201	Management Fees	628,490.00			628,490.00	665,283.00
60-6301	Bad Debt Expense	156,908.00			156,908.00	202,246.00
60-6401	Provider Tax / User Fees	767,987.00			767,987.00	689,981.00
60-6501	Fines & Penalties	7,966.00			7,966.00	22,996.00
Marcum 104	Chamber of Commerce Dues	0.00			0.00	625.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
<b>Group : [10-A] Salaries and Wages</b>						
<b>Subgroup : [2] Administrators</b>						
20-1002	P/R - Administrator	152,091.00		0.00	152,091.00	154,598.00
<b>Subtotal [2] Administrators</b>		<b>152,091.00</b>		<b>0.00</b>	<b>152,091.00</b>	<b>154,598.00</b>
<b>Subgroup : [4] Other Administrative Salaries</b>						
20-1003	P/R - Business Office Manager	59,678.00		0.00	59,678.00	78,580.00
20-1004	P/R - Assistant BCM	0.00		0.00	0.00	29,591.00
20-1005	P/R - PR Benefit Coordinator	39,941.00		0.00	39,941.00	47,738.00
20-1006	P/R - Receptionist	20,899.00		0.00	20,899.00	42,394.00
20-1007	P/R - Regional AR Specialist	39,065.00		0.00	39,065.00	17,887.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>159,583.00</b>		<b>0.00</b>	<b>159,583.00</b>	<b>216,190.00</b>
<b>Subgroup : [5A] Head Dietitian</b>						
30-1001	P/R - Registered Dietician	32,556.00		0.00	32,556.00	43,532.00
<b>Subtotal [5A] Head Dietitian</b>		<b>32,556.00</b>		<b>0.00</b>	<b>32,556.00</b>	<b>43,532.00</b>
<b>Subgroup : [5B] Food Service Supervisor</b>						
30-1002	P/R - Food Service Manager	40,973.00		0.00	40,973.00	64,450.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>40,973.00</b>		<b>0.00</b>	<b>40,973.00</b>	<b>64,450.00</b>
<b>Subgroup : [5C] Dietary Workers</b>						
30-1003	P/R - Cook	105,224.00		0.00	105,224.00	93,708.00
30-1004	P/R - Dietary Aide	237,476.00		0.00	237,476.00	223,375.00
<b>Subtotal [5C] Dietary Workers</b>		<b>342,700.00</b>		<b>0.00</b>	<b>342,700.00</b>	<b>317,083.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>						
11-1001	P/R - DON	125,277.00		0.00	125,277.00	123,945.00
11-1002	P/R - ADON	101,255.00		0.00	101,255.00	83,520.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>226,532.00</b>		<b>0.00</b>	<b>226,532.00</b>	<b>207,465.00</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>						
10-1001	P/R - RN	398,478.00		0.00	398,478.00	461,467.00
10-1002	P/R - RN Supervisor	284,742.00		0.00	284,742.00	337,054.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>683,220.00</b>		<b>0.00</b>	<b>683,220.00</b>	<b>798,521.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>						
11-1003	P/R - Staff Dev Coord - RN	83,370.00		0.00	83,370.00	69,608.00
11-1005	P/R - Staff Coordinator	60,808.00		0.00	60,808.00	54,595.00
11-1006	P/R - MDS Coordinator - RN	176,396.00		0.00	176,396.00	109,851.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>320,574.00</b>		<b>0.00</b>	<b>320,574.00</b>	<b>234,054.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>						
10-1003	P/R - LPN	1,044,800.00		0.00	1,044,800.00	1,071,355.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,044,800.00</b>		<b>0.00</b>	<b>1,044,800.00</b>	<b>1,071,355.00</b>
<b>Subgroup : [12C2] LPNs - Administrative</b>						
11-1007	P/R - MDS Coordinator - LPN	1,569.00		0.00	1,569.00	14,162.00
11-1008	P/R - MMQ Coordinator - LPN	4,169.00		0.00	4,169.00	0.00
<b>Subtotal [12C2] LPNs - Administrative</b>		<b>5,738.00</b>		<b>0.00</b>	<b>5,738.00</b>	<b>14,162.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>						
10-1005	P/R - CNA	1,329,908.00		0.00	1,329,908.00	1,602,865.00
10-1006	P/R - Hospitality Aide	6,554.00		0.00	6,554.00	9,206.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,336,462.00</b>		<b>0.00</b>	<b>1,336,462.00</b>	<b>1,612,071.00</b>
<b>Subgroup : [12H] Recreation Workers</b>						
31-1001	P/R - Activities Director	61,383.00		0.00	61,383.00	56,639.00
31-1002	P/R - Activities Assistant	83,105.00		0.00	83,105.00	82,869.00
<b>Subtotal [12H] Recreation Workers</b>		<b>144,488.00</b>		<b>0.00</b>	<b>144,488.00</b>	<b>139,508.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>						
26-1001	P/R - Admissions Director	56,364.00		0.00	56,364.00	60,567.00
37-1001	P/R - Social Service Director	74,385.00		0.00	74,385.00	69,643.00
37-1002	P/R - Social Service Assistant	31,045.00		0.00	31,045.00	33,372.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>161,794.00</b>		<b>0.00</b>	<b>161,794.00</b>	<b>163,582.00</b>
<b>Subgroup : [12N] Marketing</b>						
25-1001	P/R - Business Development	5,407.00		0.00	5,407.00	7,394.00
<b>Subtotal [12N] Marketing</b>		<b>5,407.00</b>		<b>0.00</b>	<b>5,407.00</b>	<b>7,394.00</b>
<b>Subgroup : [12O] Other</b>						
10-1007	P/R - Central Supply	16,932.00		0.00	16,932.00	8,728.00
12-1001	P/R - Medical Records	22,218.00		0.00	22,218.00	28,698.00
<b>Subtotal [12O] Other</b>		<b>39,150.00</b>		<b>0.00</b>	<b>39,150.00</b>	<b>37,426.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>4,696,068.00</b>		<b>0.00</b>	<b>4,696,068.00</b>	<b>5,081,491.00</b>
<b>Group : [13-B] Professional Fees</b>						
<b>Subgroup : [2] Dentist</b>						
38-3804	Dentist	14,145.00		0.00	14,145.00	14,612.00
<b>Subtotal [2] Dentist</b>		<b>14,145.00</b>		<b>0.00</b>	<b>14,145.00</b>	<b>14,612.00</b>
<b>Subgroup : [3] Pharmacist</b>						
40-4161	Pro Fees - Consulting - Pharm	18,417.00		0.00	18,417.00	26,360.00
<b>Subtotal [3] Pharmacist</b>		<b>18,417.00</b>		<b>0.00</b>	<b>18,417.00</b>	<b>26,360.00</b>
<b>Subgroup : [5A] PT - Resident Care</b>						
50-1101	Anc Serv - PT - MCR A	97,717.00		0.00	97,717.00	167,716.00
50-1102	Anc Serv - PT - MCR A NonRhb	0.00		0.00	0.00	453.00
50-1103	Anc Serv - PT - Medicare B	108,117.00		0.00	108,117.00	174,707.00
50-1104	Anc Serv - PT - Medicaid	9,663.00		0.00	9,663.00	15,416.00
50-1105	Anc Serv - PT - HMO	65,233.00		0.00	65,233.00	41,577.00
50-1106	Anc Serv - PT - HMO Part B	80,917.00		0.00	80,917.00	45,640.00
50-1107	Anc Serv - PT - Private	112.00		0.00	112.00	1,438.00
50-1108	Anc Serv - PT - Hospice	62.00		0.00	62.00	0.00
50-1300	Purchased Svc - PT / PTA	0.00		0.00	0.00	6,797.00
54-1206	Anc Serv - Other	301.00		0.00	301.00	3,335.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>362,122.00</b>		<b>0.00</b>	<b>362,122.00</b>	<b>457,079.00</b>
<b>Subgroup : [6] Social Worker</b>						
37-1161	Pro Fees - Social Service	6,600.00		0.00	6,600.00	3,000.00
<b>Subtotal [6] Social Worker</b>		<b>6,600.00</b>		<b>0.00</b>	<b>6,600.00</b>	<b>3,000.00</b>
<b>Subgroup : [8A] Medical Director</b>						
38-3801	Medical Director	44,400.00		0.00	44,400.00	44,400.00
38-3802	Advisory Physician	0.00		0.00	0.00	100.00



Client: **Wachussetts Cost Reports**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subtotal [8A] Medical Director</b>		<b>44,400.00</b>		<b>0.00</b>	<b>44,400.00</b>	<b>44,500.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>						
52-1101	Anc Serv - ST - MCR A	37,831.00		0.00	37,831.00	55,047.00
52-1102	Anc Serv - ST - MCR A NonRhb	2,105.00		0.00	2,105.00	0.00
52-1103	Anc Serv - ST - Medicare B	23,607.00		0.00	23,607.00	28,116.00
52-1104	Anc Serv - ST - Medicaid	1,350.00		0.00	1,350.00	2,202.00
52-1105	Anc Serv - ST - HMO	17,206.00		0.00	17,206.00	8,830.00
52-1106	Anc Serv - ST - HMO Part B	21,297.00		0.00	21,297.00	7,817.00
52-1107	Anc Serv - ST - Private	164.00		0.00	164.00	338.00
52-1108	Anc Serv - ST - Hospice	68.00		0.00	68.00	0.00
52-1109	Anc Serv - ST - Comm Ins	131.00		0.00	131.00	0.00
52-1202	Supplies - ST	174.00		0.00	174.00	0.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>103,933.00</b>		<b>0.00</b>	<b>103,933.00</b>	<b>102,350.00</b>
<b>Subgroup : [10A] OT - Resident Care</b>						
51-1101	Anc Serv - OT - MCR A	91,209.00		0.00	91,209.00	150,826.00
51-1103	Anc Serv - OT - Medicare B	78,026.00		0.00	78,026.00	129,135.00
51-1104	Anc Serv - OT - Medicaid	7,061.00		0.00	7,061.00	15,767.00
51-1105	Anc Serv - OT - HMO	65,501.00		0.00	65,501.00	40,987.00
51-1106	Anc Serv - OT - HMO Part B	52,117.00		0.00	52,117.00	28,739.00
51-1107	Anc Serv - OT - Private	(223.00)		0.00	(223.00)	129.00
51-1108	Anc Serv - OT - Hospice	62.00		0.00	62.00	0.00
51-1300	Purchased Srvc - OT / OTA	0.00		0.00	0.00	830.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>293,753.00</b>		<b>0.00</b>	<b>293,753.00</b>	<b>366,413.00</b>
<b>Subgroup : [11A1] RN's - Direct Care</b>						
10-1101	Purchased Srvc - RN	46,605.00		0.00	46,605.00	1,046.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>46,605.00</b>		<b>0.00</b>	<b>46,605.00</b>	<b>1,046.00</b>
<b>Subgroup : [11B1] LPN's - Direct Care</b>						
10-1103	Purchased Srvc - LPN	119,864.00		0.00	119,864.00	2,937.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>119,864.00</b>		<b>0.00</b>	<b>119,864.00</b>	<b>2,937.00</b>
<b>Subgroup : [11C] Aides</b>						
10-1105	Purchased Srvc - CNA	229,261.00		0.00	229,261.00	3,489.00
<b>Subtotal [11C] Aides</b>		<b>229,261.00</b>		<b>0.00</b>	<b>229,261.00</b>	<b>3,489.00</b>
<b>Subgroup : [12] Other</b>						
10-1162	Pro Fees - Nurse Consultant	0.00		0.00	0.00	21,596.00
38-3806	Psychological Services	0.00		0.00	0.00	250.00
38-3807	Physician Services - Other	0.00		0.00	0.00	100.00
40-4162	Pro Fees - Consulting - IV	22,954.00		0.00	22,954.00	19,019.00
53-1161	Pro Fees - Other - Respiratory	0.00		0.00	0.00	225.00
54-1161	Pro Fees - Other - Ancillary	74.00		0.00	74.00	182.00
<b>Subtotal [12] Other</b>		<b>23,028.00</b>		<b>0.00</b>	<b>23,028.00</b>	<b>41,372.00</b>
<b>Total [13-B] Professional Fees</b>		<b>1,262,128.00</b>		<b>0.00</b>	<b>1,262,128.00</b>	<b>1,063,158.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>						
<b>Subgroup : [1A1] Workmen's Compensation</b>						
21-2104	Ins - Workers' Compensation	132,517.00		0.00	132,517.00	154,105.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>132,517.00</b>		<b>0.00</b>	<b>132,517.00</b>	<b>154,105.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>						
21-2101	Payroll Taxes	352,060.00		0.00	352,060.00	419,204.00
21-2102	Payroll Taxes - Unemployment	28,677.00		0.00	28,677.00	0.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>380,737.00</b>		<b>0.00</b>	<b>380,737.00</b>	<b>419,204.00</b>
<b>Subgroup : [1A5] Health Insurance</b>						
21-2111	Emp Ben - Health Insurance	390,544.00		0.00	390,544.00	497,252.00
21-2112	Emp Ben - Dental Insurance	19,910.00		0.00	19,910.00	25,520.00
21-2113	Emp Ben - Vision Insurance	3,940.00		0.00	3,940.00	3,985.00
21-2121	Emp Ben - Health Ins. Emp W/H	(115,059.00)		0.00	(115,059.00)	(157,094.00)
21-2122	Emp Ben - Dental Ins. Emp W/H	(18,881.00)		0.00	(18,881.00)	(22,582.00)
21-2123	Emp Ben - Vision Ins. Emp W/H	(3,018.00)		0.00	(3,018.00)	(3,803.00)
21-2131	Emp Ben - Emp Hlth & Welfare	2,434.00		146.00	2,580.00	1,797.00
			RJE - 1	146.00		
<b>Subtotal [1A5] Health Insurance</b>		<b>279,170.00</b>		<b>146.00</b>	<b>279,316.00</b>	<b>345,075.00</b>
<b>Subgroup : [1A6] Life Insurance</b>						
21-2114	Emp Ben - Life Insurance	16,521.00		0.00	16,521.00	8,116.00
21-2124	Emp Ben - Life Ins. Emp W/H	(12,607.00)		0.00	(12,607.00)	(1,497.00)
<b>Subtotal [1A6] Life Insurance</b>		<b>3,914.00</b>		<b>0.00</b>	<b>3,914.00</b>	<b>6,619.00</b>
<b>Subgroup : [1A9] Other</b>						
20-1222	Employee Background Check	11,671.00		0.00	11,671.00	8,442.00
21-2110	Employee Benefits	146.00		(146.00)	0.00	0.00
			RJE - 1	(146.00)		
21-2132	Emp Ben - Other	10,741.00		0.00	10,741.00	5,606.00
<b>Subtotal [1A9] Other</b>		<b>22,558.00</b>		<b>(146.00)</b>	<b>22,412.00</b>	<b>14,048.00</b>
<b>Subgroup : [1C] Bad Debts</b>						
60-6301	Bad Debt Expense	156,908.00		0.00	156,908.00	202,246.00
<b>Subtotal [1C] Bad Debts</b>		<b>156,908.00</b>		<b>0.00</b>	<b>156,908.00</b>	<b>202,246.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>						
20-1154	Accounting	23,719.00		0.00	23,719.00	16,526.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>23,719.00</b>		<b>0.00</b>	<b>23,719.00</b>	<b>16,526.00</b>
<b>Subgroup : [1E] Legal</b>						
20-1150	Legal	8,431.00		0.00	8,431.00	1,716.00
20-1151	Legal - Collections	5,597.00		0.00	5,597.00	2,206.00
<b>Subtotal [1E] Legal</b>		<b>14,028.00</b>		<b>0.00</b>	<b>14,028.00</b>	<b>3,922.00</b>
<b>Subgroup : [1G] Office Supplies</b>						
20-1173	Software	51,316.00		0.00	51,316.00	33,672.00
20-1202	Supplies - Office	10,136.00		0.00	10,136.00	12,368.00
20-1203	Supplies - Forms - A&G	421.00		0.00	421.00	463.00
20-1204	Supplies - Copying	2,567.00		0.00	2,567.00	4,538.00
20-1206	Supplies - Other	0.00		0.00	0.00	15.00
<b>Subtotal [1G] Office Supplies</b>		<b>64,440.00</b>		<b>0.00</b>	<b>64,440.00</b>	<b>50,956.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>						
20-1232	Utilities - Telephone	26,749.00		0.00	26,749.00	22,070.00
20-1234	Utilities - Telephone Maint	0.00		0.00	0.00	371.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>26,749.00</b>		<b>0.00</b>	<b>26,749.00</b>	<b>22,441.00</b>

Client: **Wachusett's Cost Reports**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>						
11-1408	Mobile Phones - Nursing Admin	750.00		0.00	750.00	900.00
20-1408	Mobile Phones - A&G	3,119.00		0.00	3,119.00	3,510.00
25-1408	Mobile Phones - Marketing	150.00		0.00	150.00	100.00
26-1408	Mobile Phones - Admissions	400.00		0.00	400.00	0.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>4,419.00</b>		<b>0.00</b>	<b>4,419.00</b>	<b>4,510.00</b>
<b>Subgroup : [1K1] Other Taxes - Income</b>						
60-6102	Taxes - State Income	0.00		0.00	0.00	8,085.00
<b>Subtotal [1K1] Other Taxes - Income</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>8,085.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>						
60-6401	Provider Tax / User Fees	767,987.00		0.00	767,987.00	689,981.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>767,987.00</b>		<b>0.00</b>	<b>767,987.00</b>	<b>689,981.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>1,877,146.00</b>		<b>0.00</b>	<b>1,877,146.00</b>	<b>1,937,718.00</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>						
<b>Subgroup : [2] Holiday Parties for Staff</b>						
21-2133	Emp Ben - Holiday Parties	1,300.00		0.00	1,300.00	1,775.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>1,300.00</b>		<b>0.00</b>	<b>1,300.00</b>	<b>1,775.00</b>
<b>Subgroup : [4] Employee Travel</b>						
11-1402	Sem & Conf Fees - NursingAdmin	0.00		0.00	0.00	408.00
11-1404	Hotels - Nursing Admin	1,908.00		0.00	1,908.00	980.00
11-1405	Meals - Nursing Admin	94.00		0.00	94.00	80.00
20-1402	Sem & Conf Fees - A&G	176.00		0.00	176.00	450.00
20-1404	Hotels - A&G	393.00		0.00	393.00	146.00
20-1405	Meals - A&G	672.00		0.00	672.00	263.00
30-1307	Food Purch - Marketing	0.00		0.00	0.00	36.00
<b>Subtotal [4] Employee Travel</b>		<b>3,243.00</b>		<b>0.00</b>	<b>3,243.00</b>	<b>2,363.00</b>
<b>Subgroup : [5] Education Expense</b>						
10-1401	Education - Nursing	722.00		0.00	722.00	800.00
<b>Subtotal [5] Education Expense</b>		<b>722.00</b>		<b>0.00</b>	<b>722.00</b>	<b>800.00</b>
<b>Subgroup : [6] Automobile Expense</b>						
10-1406	Auto Mileage - Nursing	5,381.00		0.00	5,381.00	892.00
10-1407	Auto Expense - Nursing	94.00		0.00	94.00	0.00
11-1406	Auto Mileage - Nursing Admin	0.00		0.00	0.00	900.00
11-1407	Auto Expense - Nursing Admin	0.00		0.00	0.00	123.00
20-1406	Auto Mileage - A&G	2,137.00		0.00	2,137.00	561.00
20-1407	Auto Expense - A&G	0.00		0.00	0.00	286.00
25-1406	Auto Mileage - Marketing	1,706.00		0.00	1,706.00	1,397.00
25-1407	Auto Expense - Marketing	0.00		0.00	0.00	25.00
26-1406	Auto Mileage - Admissions	0.00		0.00	0.00	37.00
35-3504	Utilities - Fuel	1,104.00		0.00	1,104.00	1,413.00
<b>Subtotal [6] Automobile Expense</b>		<b>10,422.00</b>		<b>0.00</b>	<b>10,422.00</b>	<b>5,634.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>						
20-1221	Advertising - Help Wanted	15,807.00		0.00	15,807.00	9,105.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>15,807.00</b>		<b>0.00</b>	<b>15,807.00</b>	<b>9,105.00</b>
<b>Subgroup : [M3] Advertising Other</b>						
25-1202	Supplies - Marketing	2,342.00		0.00	2,342.00	602.00
25-1203	Advertising - Public Relations	2,243.00		0.00	2,243.00	1,948.00
<b>Subtotal [M3] Advertising Other</b>		<b>4,585.00</b>		<b>0.00</b>	<b>4,585.00</b>	<b>2,550.00</b>
<b>Subgroup : [M7] Postage</b>						
20-1205	Supplies - Postage	3,932.00		0.00	3,932.00	4,598.00
<b>Subtotal [M7] Postage</b>		<b>3,932.00</b>		<b>0.00</b>	<b>3,932.00</b>	<b>4,598.00</b>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>						
10-1409	Dues - Associations - Nursing	0.00		0.00	0.00	180.00
20-1409	Dues - Associations - A&G	11,010.00		0.00	11,010.00	9,122.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>11,010.00</b>		<b>0.00</b>	<b>11,010.00</b>	<b>9,302.00</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>						
20-1412	Dues - Chamber of Commerce	625.00		0.00	625.00	0.00
Marcum 104	Chamber of Commerce Dues	0.00		0.00	0.00	625.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>625.00</b>		<b>0.00</b>	<b>625.00</b>	<b>625.00</b>
<b>Subgroup : [M9] Subscriptions</b>						
10-1410	Subscriptions - Nursing	984.00		0.00	984.00	0.00
20-1410	Subscriptions - A&G	15,754.00		0.00	15,754.00	16,762.00
<b>Subtotal [M9] Subscriptions</b>		<b>16,738.00</b>		<b>0.00</b>	<b>16,738.00</b>	<b>16,762.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>						
20-1166	Pro Fees - Restructuring	0.00		0.00	0.00	31,936.00
20-1171	Payroll Bookkeeping Service	31,348.00		0.00	31,348.00	32,039.00
20-1172	Information Technology	27,537.00		0.00	27,537.00	30,505.00
20-1223	Compliance Hotline	150.00		0.00	150.00	150.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>59,035.00</b>		<b>0.00</b>	<b>59,035.00</b>	<b>94,630.00</b>
<b>Subgroup : [M12] Administrative Management Services</b>						
60-6201	Management Fees	628,490.00		0.00	628,490.00	665,283.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>628,490.00</b>		<b>0.00</b>	<b>628,490.00</b>	<b>665,283.00</b>
<b>Subgroup : [M13] Other</b>						
20-1201	Minor Equip Purch - A&G	874.00		0.00	874.00	0.00
20-1207	Storage Fees	1,322.00		0.00	1,322.00	402.00
20-1281	Bank Service Charges	40,518.00		0.00	40,518.00	36,805.00
20-1411	Licenses & Permits - A&G	1,180.00		0.00	1,180.00	265.00
20-9999	Miscellaneous Expense	376.00		0.00	376.00	0.00
25-1405	Meals - Marketing	300.00		0.00	300.00	0.00
60-6005	Finance Charges	214.00		0.00	214.00	0.00
60-6501	Fines & Penalties	7,968.00		0.00	7,968.00	22,996.00
<b>Subtotal [M13] Other</b>		<b>52,750.00</b>		<b>0.00</b>	<b>52,750.00</b>	<b>60,468.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>808,659.00</b>		<b>0.00</b>	<b>808,659.00</b>	<b>873,895.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>						
<b>Subgroup : [2A1] Raw Food</b>						
30-1301	Food Purch - Raw	265,804.00		0.00	265,804.00	258,885.00
30-1304	Food Purch - Tube Feeding	0.00		0.00	0.00	817.00
30-1306	Food Purch - Employee H&W	7.00		0.00	7.00	43.00
<b>Subtotal [2A1] Raw Food</b>		<b>265,811.00</b>		<b>0.00</b>	<b>265,811.00</b>	<b>259,745.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>						

Client: **Wachussetts Cost Reports**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
30-1202	Supplies & Exp - Dietary	32,597.00		0.00	32,597.00	35,616.00
30-1203	Supplies - Forms - Dietary	2,193.00		0.00	2,193.00	0.00
30-1204	Software - Dietary	553.00		0.00	553.00	365.00
30-1302	Food Purch - Supplements	2,554.00		0.00	2,554.00	27,899.00
30-1303	Food Purch - Thickeners	13,125.00		0.00	13,125.00	10,044.00
30-1411	Licenses & Permits - Dietary	308.00		0.00	308.00	400.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>51,330.00</b>		<b>0.00</b>	<b>51,330.00</b>	<b>74,324.00</b>
<b>Subgroup : [2B] Purchased Services</b>						
30-1101	Purchased Srv - Dietician	1,185.00		0.00	1,185.00	0.00
30-1161	Pro Fees - Dietary	351.00		0.00	351.00	449.00
<b>Subtotal [2B] Purchased Services</b>		<b>1,536.00</b>		<b>0.00</b>	<b>1,536.00</b>	<b>449.00</b>
<b>Subgroup : [2C] Other</b>						
30-1201	Minor Equip Purch - Dietary	412.00		0.00	412.00	2,575.00
<b>Subtotal [2C] Other</b>		<b>412.00</b>		<b>0.00</b>	<b>412.00</b>	<b>2,575.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>319,089.00</b>		<b>0.00</b>	<b>319,089.00</b>	<b>337,093.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>						
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>						
33-1101	Purchased Srv - Laundry	193,925.00		0.00	193,925.00	193,258.00
33-1203	Linen & Bedding	468.00		0.00	468.00	197.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>194,393.00</b>		<b>0.00</b>	<b>194,393.00</b>	<b>193,455.00</b>
<b>Subgroup : [3C] Other</b>						
33-1202	Supplies & Exp - Laundry	27.00		0.00	27.00	0.00
<b>Subtotal [3C] Other</b>		<b>27.00</b>		<b>0.00</b>	<b>27.00</b>	<b>0.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>194,420.00</b>		<b>0.00</b>	<b>194,420.00</b>	<b>193,455.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>						
<b>Subgroup : [4B] Purchased Services</b>						
32-1101	Purchased Srv - Housekeeping	292,470.00		0.00	292,470.00	287,421.00
<b>Subtotal [4B] Purchased Services</b>		<b>292,470.00</b>		<b>0.00</b>	<b>292,470.00</b>	<b>287,421.00</b>
<b>Subgroup : [5A2] Purchased from</b>						
10-1234	Supplies - Drugs OTC	20,541.00		0.00	20,541.00	0.00
40-4002	Pharmacy Supplies - Enteral	2,216.00		0.00	2,216.00	0.00
40-4011	Drugs/IV - Medicare	111,204.00		0.00	111,204.00	167,875.00
40-4014	Drugs/IV - Medicaid	74,548.00		0.00	74,548.00	99,886.00
40-4015	Drugs/IV - Managed	5,873.00		0.00	5,873.00	4,957.00
40-4032	Med D Non-Covered	4,358.00		0.00	4,358.00	2,328.00
40-4033	House Stock	19,874.00		0.00	19,874.00	16,116.00
40-4034	Drugs OTC	2,034.00		0.00	2,034.00	6,509.00
<b>Subtotal [5A2] Purchased from</b>		<b>240,648.00</b>		<b>0.00</b>	<b>240,648.00</b>	<b>297,671.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>						
10-1201	Minor Equip Purch - Nursing	6,420.00		0.00	6,420.00	4,132.00
10-1202	Supplies - Medical	20,731.00		0.00	20,731.00	28,741.00
10-1203	Supplies - Nursing	19,798.00		0.00	19,798.00	37,436.00
10-1204	Supplies - UniversalPrecaution	71,293.00		0.00	71,293.00	64,403.00
10-1207	Supplies - Enteral	1,888.00		0.00	1,888.00	105.00
10-1210	Supplies - Incontinence	49,959.00		0.00	49,959.00	53,884.00
10-1211	Supplies - Other	1,391.00		0.00	1,391.00	345.00
10-1212	Supplies - Supplements	22,854.00		0.00	22,854.00	2,880.00
10-1213	Supplies - Tube Feeding	46.00		0.00	46.00	0.00
10-1222	Supplies - Forms - Nursing	678.00		0.00	678.00	622.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>195,058.00</b>		<b>0.00</b>	<b>195,058.00</b>	<b>192,548.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>						
54-1204	Patient Med Trans - Non-Amb	42,912.00		0.00	42,912.00	7,196.00
54-1205	Patient Med Trans - Ambulance	6,230.00		0.00	6,230.00	0.00
54-1207	Ptnt Med Trans-Ambulance-PartA	1,731.00		0.00	1,731.00	9,384.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>50,873.00</b>		<b>0.00</b>	<b>50,873.00</b>	<b>16,580.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>						
53-1202	Supplies - Oxygen	18,994.00		0.00	18,994.00	34,497.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>18,994.00</b>		<b>0.00</b>	<b>18,994.00</b>	<b>34,497.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>						
54-1203	Anc Serv - X-Ray	23,710.00		0.00	23,710.00	22,561.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>23,710.00</b>		<b>0.00</b>	<b>23,710.00</b>	<b>22,561.00</b>
<b>Subgroup : [5H] Laboratory</b>						
54-1202	Anc Serv - Lab Fees	29,423.00		0.00	29,423.00	24,726.00
<b>Subtotal [5H] Laboratory</b>		<b>29,423.00</b>		<b>0.00</b>	<b>29,423.00</b>	<b>24,726.00</b>
<b>Subgroup : [5I] Recreation</b>						
20-1231	Utilities - TV & Radio	23,790.00		0.00	23,790.00	18,837.00
20-1233	Utilities - Internet Services	3,831.00		0.00	3,831.00	3,390.00
31-1202	Supplies & Exp - Activities	10.00		0.00	10.00	1,219.00
<b>Subtotal [5I] Recreation</b>		<b>27,631.00</b>		<b>0.00</b>	<b>27,631.00</b>	<b>23,446.00</b>
<b>Subgroup : [5L] Other</b>						
10-1205	Supplies - Wound Care	8,777.00		0.00	8,777.00	11,598.00
10-1206	Supplies - Prosthetic Device	1,382.00		0.00	1,382.00	28.00
10-1209	Supplies - Routine Hygiene	8,870.00		0.00	8,870.00	9,635.00
10-1251	ME Lease	2,181.00		0.00	2,181.00	1,463.00
10-1252	ME Lease - Bariatric Equipment	3,449.00		0.00	3,449.00	(262.00)
10-1253	ME Lease - Wound Vacs	1,543.00		0.00	1,543.00	0.00
10-1254	ME Lease - Specialty Beds	2,757.00		0.00	2,757.00	4,663.00
10-1255	ME Lease - Air Mattresses	7,736.00		0.00	7,736.00	1,836.00
20-1282	Replace of Res. Personal Prop.	2,102.00		0.00	2,102.00	4,088.00
20-9998	Purchases Discount	(3,434.00)		0.00	(3,434.00)	0.00
40-4001	Pharmacy Supplies - Medical	856.00		0.00	856.00	8,374.00
40-4003	Pharmacy Supplies - IV	3,085.00		0.00	3,085.00	501.00
40-4004	Pharmacy Supplies - Forms	875.00		0.00	875.00	510.00
40-4021	Rx Drugs - IV Medicare	6,235.00		0.00	6,235.00	50,016.00
40-4024	Rx Drugs - IV Medicaid	3,433.00		0.00	3,433.00	1,493.00
40-4025	Rx Drugs - IV Managed	36,272.00		0.00	36,272.00	5,961.00
40-4031	Rx Drugs - Medicaid Noncovered	5,632.00		0.00	5,632.00	2,242.00
40-4041	ME Lease - Pharmacy	2,688.00		0.00	2,688.00	0.00
40-4042	ME Lease - IV Pump	0.00		0.00	0.00	136.00
40-4052	Resident Vaccination	0.00		0.00	0.00	4,503.00
40-4163	Medical Records - Pharmacy	3,423.00		0.00	3,423.00	3,666.00
50-1202	Supplies - PT	957.00		0.00	957.00	525.00
53-1203	Supplies - Respiratory	4,242.00		0.00	4,242.00	1,747.00
53-1251	ME Lease - Respiratory	4,806.00		0.00	4,806.00	0.00

Client: **Wachusetts Cost Reports**  
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 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<u>9/30/2021</u>			<u>9/30/2021</u>	<u>9/30/2020</u>
<b>Subtotal [5L] Other</b>		<b>107,667.00</b>		<b>0.00</b>	<b>107,667.00</b>	<b>112,723.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>986,474.00</b>		<b>0.00</b>	<b>986,474.00</b>	<b>1,012,173.00</b>
<b>Group : [22] Maintenance and Property</b>						
<b>Subgroup : [6A] Repairs and Maintenance</b>						
34-1201	Minor Equip Purch -Maintenance	4,002.00		0.00	4,002.00	15,376.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>4,002.00</b>		<b>0.00</b>	<b>4,002.00</b>	<b>15,376.00</b>
<b>Subgroup : [6B] Heat</b>						
35-3502	Utilities - Gas	26,478.00		0.00	26,478.00	24,624.00
<b>Subtotal [6B] Heat</b>		<b>26,478.00</b>		<b>0.00</b>	<b>26,478.00</b>	<b>24,624.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>						
35-3501	Utilities - Electricity	148,388.00		0.00	148,388.00	148,982.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>148,388.00</b>		<b>0.00</b>	<b>148,388.00</b>	<b>148,982.00</b>
<b>Subgroup : [6D] Water</b>						
35-3503	Utilities - Water & Sewer	65,988.00		0.00	65,988.00	63,601.00
<b>Subtotal [6D] Water</b>		<b>65,988.00</b>		<b>0.00</b>	<b>65,988.00</b>	<b>63,601.00</b>
<b>Subgroup : [6E] Equipment Lease</b>						
20-1252	Lease - Equipment A&G	10,977.00		0.00	10,977.00	10,510.00
30-1205	Lease - Equipment Dietary	4,177.00		0.00	4,177.00	1,941.00
50-1251	ME Lease - PT	16,928.00		0.00	16,928.00	16,676.00
<b>Subtotal [6E] Equipment Lease</b>		<b>32,082.00</b>		<b>0.00</b>	<b>32,082.00</b>	<b>29,127.00</b>
<b>Subgroup : [6F] Other</b>						
34-1101	Purchased Svc - Maintenance	148,681.00		0.00	148,681.00	150,525.00
34-1161	Pro Fees - Maintenance	24,406.00		0.00	24,406.00	43,444.00
34-1202	Supplies & Exp - Maintenance	58,314.00		0.00	58,314.00	22,651.00
34-1203	R&M - Equipment	52,936.00		0.00	52,936.00	46,257.00
34-1204	R&M - Building	10,728.00		0.00	10,728.00	15,331.00
34-1205	Garbage	40,420.00		0.00	40,420.00	38,932.00
34-1206	Hazardous Waste	1,228.00		0.00	1,228.00	1,239.00
34-1207	Pest Control	2,162.00		0.00	2,162.00	2,441.00
34-1208	Snow Removal	29,214.00		0.00	29,214.00	20,605.00
34-1209	Maintenance Contracts	14,003.00		0.00	14,003.00	28,054.00
34-1210	Groundskeeping	18,209.00		0.00	18,209.00	0.00
<b>Subtotal [6F] Other</b>		<b>400,301.00</b>		<b>0.00</b>	<b>400,301.00</b>	<b>369,379.00</b>
<b>Subgroup : [7D] Movable Equipment</b>						
23-2332	Depr Exp - Equipment	35,859.00		0.00	35,859.00	16,600.00
<b>Subtotal [7D] Movable Equipment</b>		<b>35,859.00</b>		<b>0.00</b>	<b>35,859.00</b>	<b>16,600.00</b>
<b>Subgroup : [8C] Leasehold Improvements</b>						
23-2331	Depr Exp - Leasehold Imprmnts	9,103.00		0.00	9,103.00	6,175.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>9,103.00</b>		<b>0.00</b>	<b>9,103.00</b>	<b>6,175.00</b>
<b>Subgroup : [9] Rental Payments</b>						
20-1251	Lease - Land	612.00		0.00	612.00	440.00
23-2301	Rent Expense	1,322,084.00		0.00	1,322,084.00	1,294,688.00
23-2302	Rent Expense - S.L. Deferral	33,636.00		0.00	33,636.00	59,520.00
<b>Subtotal [9] Rental Payments</b>		<b>1,356,332.00</b>		<b>0.00</b>	<b>1,356,332.00</b>	<b>1,354,648.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>						
23-2321	Taxes - Real Estate	119,076.00		0.00	119,076.00	106,200.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>119,076.00</b>		<b>0.00</b>	<b>119,076.00</b>	<b>106,200.00</b>
<b>Subgroup : [10C] Personal property taxes</b>						
23-2322	Taxes - Personal Property	7,655.00		0.00	7,655.00	7,567.00
<b>Subtotal [10C] Personal property taxes</b>		<b>7,655.00</b>		<b>0.00</b>	<b>7,655.00</b>	<b>7,567.00</b>
<b>Total [22] Maintenance and Property</b>		<b>2,205,264.00</b>		<b>0.00</b>	<b>2,205,264.00</b>	<b>2,142,279.00</b>
<b>Group : [27] Interest and Insurance</b>						
<b>Subgroup : [12D] Other Interest Expense</b>						
60-6001	Interest Expense	2,315.00		0.00	2,315.00	5,514.00
60-6002	Interest Expense - DIP Loan	15,784.00		0.00	15,784.00	40,921.00
60-6003	Interest Expense - PPL	50,228.00		0.00	50,228.00	50,767.00
60-6004	Interest Expense - PPR	45,816.00		0.00	45,816.00	45,942.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>114,143.00</b>		<b>0.00</b>	<b>114,143.00</b>	<b>143,144.00</b>
<b>Subgroup : [14A] Insurance on Property</b>						
23-2311	Ins - Property	18,129.00		0.00	18,129.00	18,481.00
<b>Subtotal [14A] Insurance on Property</b>		<b>18,129.00</b>		<b>0.00</b>	<b>18,129.00</b>	<b>18,481.00</b>
<b>Subgroup : [14B] Insurance of Automobiles</b>						
22-2205	Ins - Auto	351.00		0.00	351.00	836.00
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>351.00</b>		<b>0.00</b>	<b>351.00</b>	<b>836.00</b>
<b>Subgroup : [14C1] Umbrella</b>						
22-2201	Ins - GLPL	132,066.00		0.00	132,066.00	95,332.00
22-2202	Ins - Umbrella	0.00		0.00	0.00	1,389.00
<b>Subtotal [14C1] Umbrella</b>		<b>132,066.00</b>		<b>0.00</b>	<b>132,066.00</b>	<b>96,721.00</b>
<b>Subgroup : [14C3] Other</b>						
22-2203	Ins - D & O Liability	6,141.00		0.00	6,141.00	5,543.00
22-2204	Ins - Cyber	2,332.00		0.00	2,332.00	1,989.00
22-2207	Ins - Bond	1,333.00		0.00	1,333.00	636.00
<b>Subtotal [14C3] Other</b>		<b>9,806.00</b>		<b>0.00</b>	<b>9,806.00</b>	<b>8,168.00</b>
<b>Total [27] Interest and Insurance</b>		<b>274,495.00</b>		<b>0.00</b>	<b>274,495.00</b>	<b>267,350.00</b>
<b>Group : [30] Statement of Revenue</b>						
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>						
04-4011	R&B - Medicaid	(6,496,768.00)		0.00	(6,496,768.00)	(5,353,799.00)
04-4021	R&B - Medicaid Pending	(438,326.00)		0.00	(438,326.00)	(314,493.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(6,935,094.00)</b>		<b>0.00</b>	<b>(6,935,094.00)</b>	<b>(5,668,292.00)</b>
<b>Subgroup : [3A] Medicare Residents (All inclusive)</b>						
04-4001	R&B - Medicare A	(1,830,983.00)		0.00	(1,830,983.00)	(3,488,603.00)
04-4003	Sequestration - Medicare A	101.00		0.00	101.00	30,735.00
04-4051	R&B - Managed Medicare	(660,512.00)		0.00	(660,512.00)	(1,063,708.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(2,491,394.00)</b>		<b>0.00</b>	<b>(2,491,394.00)</b>	<b>(4,521,576.00)</b>
<b>Subgroup : [4A] Private-pay residents and other</b>						
04-4031	R&B - Private Pay	(1,963,842.00)		0.00	(1,963,842.00)	(2,300,221.00)
04-4041	R&B - Insurance / HMO	(582,927.00)		0.00	(582,927.00)	(80,785.00)
04-4071	R&B - Hospice	(199,269.00)		0.00	(199,269.00)	(211,457.00)

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Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(2,746,038.00)</b>		<b>0.00</b>	<b>(2,746,038.00)</b>	<b>(2,592,463.00)</b>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>						
04-4361 Pharmacy - Med A		(130,278.00)		0.00	(130,278.00)	(219,858.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(130,278.00)</b>		<b>0.00</b>	<b>(130,278.00)</b>	<b>(219,858.00)</b>
<b>Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance</b>						
04-4371 Pharmacy - Med A - C/A		130,278.00		0.00	130,278.00	219,858.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>130,278.00</b>		<b>0.00</b>	<b>130,278.00</b>	<b>219,858.00</b>
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>						
04-4363 Pharmacy - Medicaid		(33,045.00)		0.00	(33,045.00)	(25,989.00)
04-4364 Pharmacy - HMO		(116,412.00)		0.00	(116,412.00)	(97,522.00)
04-4365 Pharmacy - Private		(4,591.00)		0.00	(4,591.00)	(2,594.00)
04-4366 Pharmacy - Hospice		(379.00)		0.00	(379.00)	(514.00)
04-4367 Pharmacy - Insurance		(2,886.00)		0.00	(2,886.00)	(11,742.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(157,313.00)</b>		<b>0.00</b>	<b>(157,313.00)</b>	<b>(138,361.00)</b>
<b>Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>						
04-4373 Pharmacy - Medicaid - C/A		33,045.00		0.00	33,045.00	25,989.00
04-4374 Pharmacy - HMO - C/A		116,412.00		0.00	116,412.00	97,522.00
04-4376 Pharmacy - Hospice - C/A		379.00		0.00	379.00	514.00
04-4377 Pharmacy - Insurance - C/A		2,886.00		0.00	2,886.00	11,742.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>152,722.00</b>		<b>0.00</b>	<b>152,722.00</b>	<b>135,767.00</b>
<b>Subgroup : [6C] Medical Supplies - Non-medicare</b>						
04-4343 Medical Supp - Medicaid		(16.00)		0.00	(16.00)	0.00
04-4344 Medical Supp - HMO		(1,451.00)		0.00	(1,451.00)	0.00
<b>Subtotal [6C] Medical Supplies - Non-medicare</b>		<b>(1,467.00)</b>		<b>0.00</b>	<b>(1,467.00)</b>	<b>0.00</b>
<b>Subgroup : [6D] Medical Supplies - Non-medicare Contractual Allowance</b>						
04-4353 Medical Supp - Medicaid - C/A		16.00		0.00	16.00	0.00
04-4354 Medical Supp - HMO - C/A		1,451.00		0.00	1,451.00	0.00
<b>Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance</b>		<b>1,467.00</b>		<b>0.00</b>	<b>1,467.00</b>	<b>0.00</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>						
04-4281 Phys Therapy - Med A		(162,499.00)		0.00	(162,499.00)	(221,729.00)
04-4282 Phys Therapy - Med B		(134,831.00)		0.00	(134,831.00)	(238,663.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(297,330.00)</b>		<b>0.00</b>	<b>(297,330.00)</b>	<b>(460,392.00)</b>
<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>						
04-4291 Phys Therapy - Med A - C/A		162,499.00		0.00	162,499.00	221,729.00
04-4292 Phys Therapy - Med B - C/A		12,211.00		0.00	12,211.00	27,359.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>174,710.00</b>		<b>0.00</b>	<b>174,710.00</b>	<b>249,088.00</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>						
04-4283 Phys Therapy - Medicaid		(36,149.00)		0.00	(36,149.00)	(36,574.00)
04-4284 Phys Therapy - HMO		(307,756.00)		0.00	(307,756.00)	(189,365.00)
04-4285 Phys Therapy - Private		(2,507.00)		0.00	(2,507.00)	(1,499.00)
04-4286 Phys Therapy - Hospice		(76.00)		0.00	(76.00)	0.00
04-4287 Phys Therapy - Insurance		(1,493.00)		0.00	(1,493.00)	(10,178.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(347,981.00)</b>		<b>0.00</b>	<b>(347,981.00)</b>	<b>(237,616.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>						
04-4293 Phys Therapy - Medicaid - C/A		36,149.00		0.00	36,149.00	36,574.00
04-4294 Phys Therapy - HMO - C/A		204,299.00		0.00	204,299.00	158,254.00
04-4296 Phys Therapy - Hospice - C/A		76.00		0.00	76.00	0.00
04-4297 Phys Therapy - Insurance - C/A		1,493.00		0.00	1,493.00	10,178.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>242,017.00</b>		<b>0.00</b>	<b>242,017.00</b>	<b>205,006.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>						
04-4321 Speech Therapy - Med A		(63,518.00)		0.00	(63,518.00)	(94,716.00)
04-4322 Speech Therapy - Med B		(32,139.00)		0.00	(32,139.00)	(37,273.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(95,657.00)</b>		<b>0.00</b>	<b>(95,657.00)</b>	<b>(131,989.00)</b>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>						
04-4331 Speech Therapy - Med A - C/A		63,518.00		0.00	63,518.00	94,716.00
04-4332 Speech Therapy - Med B - C/A		1,396.00		0.00	1,396.00	(252.00)
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>64,914.00</b>		<b>0.00</b>	<b>64,914.00</b>	<b>94,464.00</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>						
04-4323 Speech Therapy - Medicaid		(6,514.00)		0.00	(6,514.00)	(5,655.00)
04-4324 Speech Therapy - HMO		(101,022.00)		0.00	(101,022.00)	(75,098.00)
04-4325 Speech Therapy - Private		0.00		0.00	0.00	(648.00)
04-4327 Speech Therapy - Insurance		0.00		0.00	0.00	(1,576.00)
04-4337 Speech Therapy - Insurance C/A		0.00		0.00	0.00	1,576.00
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(107,536.00)</b>		<b>0.00</b>	<b>(107,536.00)</b>	<b>(81,401.00)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>						
04-4333 Speech Therapy - Medicaid - C/A		6,514.00		0.00	6,514.00	5,655.00
04-4334 Speech Therapy - HMO - C/A		92,155.00		0.00	92,155.00	63,298.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>98,669.00</b>		<b>0.00</b>	<b>98,669.00</b>	<b>68,953.00</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>						
04-4301 Occ Therapy - Med A		(175,136.00)		0.00	(175,136.00)	(226,483.00)
04-4302 Occ Therapy - Med B		(110,318.00)		0.00	(110,318.00)	(183,243.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(285,454.00)</b>		<b>0.00</b>	<b>(285,454.00)</b>	<b>(409,726.00)</b>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>						
04-4311 Occ Therapy - Med A - C/A		175,136.00		0.00	175,136.00	226,483.00
04-4312 Occ Therapy - Med B - C/A		17,681.00		0.00	17,681.00	29,757.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>192,817.00</b>		<b>0.00</b>	<b>192,817.00</b>	<b>256,240.00</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>						
04-4303 Occ Therapy - Medicaid		(24,439.00)		0.00	(24,439.00)	(38,512.00)
04-4304 Occ Therapy - HMO		(241,525.00)		0.00	(241,525.00)	(182,782.00)
04-4307 Occ Therapy - Insurance		(1,788.00)		0.00	(1,788.00)	(10,075.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(267,752.00)</b>		<b>0.00</b>	<b>(267,752.00)</b>	<b>(231,369.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>						
04-4313 Occ Therapy - Medicaid - C/A		24,439.00		0.00	24,439.00	38,512.00
04-4314 Occ Therapy - HMO - C/A		220,908.00		0.00	220,908.00	151,634.00
04-4317 Occ Therapy - Insurance - C/A		1,788.00		0.00	1,788.00	10,075.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>247,135.00</b>		<b>0.00</b>	<b>247,135.00</b>	<b>200,221.00</b>
<b>Subgroup : [10A] Other - Medicare</b>						
04-4201 X-Ray - Med A		(9,120.00)		0.00	(9,120.00)	(14,744.00)

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
04-4211	X-Ray - Med A - C/A	9,120.00		0.00	9,120.00	14,744.00
04-4221	Lab - Med A	(10,352.00)		0.00	(10,352.00)	(11,785.00)
04-4231	Lab - Med A - C/A	10,352.00		0.00	10,352.00	11,785.00
04-4241	IV - Med A	(4,020.00)		0.00	(4,020.00)	(6,142.00)
04-4251	IV - Med A - C/A	4,020.00		0.00	4,020.00	6,142.00
04-4261	Oxygen - Med A	(196.00)		0.00	(196.00)	(3,218.00)
04-4271	Oxygen - Med A - C/A	196.00		0.00	196.00	3,218.00
04-4498	Sequestration - Med B	(38.00)		0.00	(38.00)	4,249.00
04-4499	Sequestration - Med B Replmnt	51.00		0.00	51.00	366.00
<b>Subtotal [10A] Other - Medicare</b>		<b>13.00</b>		<b>0.00</b>	<b>13.00</b>	<b>4,615.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>						
04-4203	X-Ray - Medicaid	(1,699.00)		0.00	(1,699.00)	(1,010.00)
04-4204	X-Ray - HMO	(10,354.00)		0.00	(10,354.00)	(6,911.00)
04-4207	X-Ray - Insurance	0.00		0.00	0.00	(572.00)
04-4213	X-Ray - Medicaid - C/A	1,699.00		0.00	1,699.00	1,010.00
04-4214	X-Ray - HMO - C/A	10,354.00		0.00	10,354.00	6,911.00
04-4217	X-Ray - Insurance - C/A	0.00		0.00	0.00	572.00
04-4223	Lab - Medicaid	(2,530.00)		0.00	(2,530.00)	(2,837.00)
04-4224	Lab - HMO	(9,712.00)		0.00	(9,712.00)	(1,567.00)
04-4225	Lab - Private	(27.00)		0.00	(27.00)	708.00
04-4226	Lab - Hospice	(46.00)		0.00	(46.00)	(47.00)
04-4227	Lab - Insurance	0.00		0.00	0.00	(54.00)
04-4233	Lab - Medicaid - C/A	2,530.00		0.00	2,530.00	2,837.00
04-4234	Lab - HMO - C/A	9,712.00		0.00	9,712.00	1,567.00
04-4236	Lab - Hospice - C/A	46.00		0.00	46.00	47.00
04-4237	Lab - Insurance - C/A	0.00		0.00	0.00	54.00
04-4243	IV - Medicaid	(3,624.00)		0.00	(3,624.00)	(2,349.00)
04-4244	IV - HMO	(7,710.00)		0.00	(7,710.00)	(952.00)
04-4246	IV - Hospice	0.00		0.00	0.00	(51.00)
04-4253	IV - Medicaid - C/A	3,624.00		0.00	3,624.00	2,349.00
04-4254	IV - HMO - C/A	7,710.00		0.00	7,710.00	952.00
04-4256	IV - Hospice - C/A	0.00		0.00	0.00	51.00
04-4263	Oxygen - Medicaid	(3,782.00)		0.00	(3,782.00)	(7,791.00)
04-4264	Oxygen - HMO	(794.00)		0.00	(794.00)	(1,851.00)
04-4266	Oxygen - Hospice	(73.00)		0.00	(73.00)	(170.00)
04-4267	Oxygen - Insurance	0.00		0.00	0.00	(180.00)
04-4273	Oxygen - Medicaid - C/A	3,782.00		0.00	3,782.00	7,791.00
04-4274	Oxygen - HMO - C/A	794.00		0.00	794.00	1,851.00
04-4276	Oxygen - Hospice - C/A	73.00		0.00	73.00	170.00
04-4277	Oxygen - Insurance - C/A	0.00		0.00	0.00	180.00
04-4381	Medical Equip - Med A	(1,631.00)		0.00	(1,631.00)	(709.00)
04-4383	Medical Equip - Medicaid	(1,479.00)		0.00	(1,479.00)	(245.00)
04-4384	Medical Equip - HMO	(477.00)		0.00	(477.00)	(57.00)
04-4386	Medical Equip - Hospice	(17.00)		0.00	(17.00)	(21.00)
04-4391	Medical Equip - Med A - C/A	1,631.00		0.00	1,631.00	709.00
04-4393	Medical Equip - Medicaid - C/A	1,479.00		0.00	1,479.00	245.00
04-4394	Medical Equip - HMO - C/A	477.00		0.00	477.00	57.00
04-4396	Medical Equip - Hospice - C/A	17.00		0.00	17.00	21.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(27.00)</b>		<b>0.00</b>	<b>(27.00)</b>	<b>708.00</b>
<b>Subgroup : [15] Interest Income</b>						
04-6002	Revenue - Interest-AR Accounts	(259.00)		0.00	(259.00)	(267.00)
<b>Subtotal [15] Interest Income</b>		<b>(259.00)</b>		<b>0.00</b>	<b>(259.00)</b>	<b>(267.00)</b>
<b>Subgroup : [18] Other Revenue</b>						
04-4098	Prior Period Adjustments-Rates	(1,081.00)		0.00	(1,081.00)	(242.00)
04-4099	Prior Period Adjustments	(42,847.00)		0.00	(42,847.00)	(15,390.00)
04-5001	COVID Relief Funds - State	39,706.00		0.00	39,706.00	(282,779.00)
04-5002	COVID Relief Funds - Federal	(512,511.00)		0.00	(512,511.00)	0.00
04-6402	Revenue - Medical Records	(653.00)		0.00	(653.00)	(4.00)
04-6403	Revenue - Discounts	2,168.00		0.00	2,168.00	13,794.00
04-9999	Revenue - Miscellaneous	(1,989.00)		0.00	(1,989.00)	(1,728.00)
<b>Subtotal [18] Other Revenue</b>		<b>(517,207.00)</b>		<b>0.00</b>	<b>(517,207.00)</b>	<b>(286,349.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(13,076,045.00)</b>		<b>0.00</b>	<b>(13,076,045.00)</b>	<b>(13,544,739.00)</b>
<b>Group : [31-32] Assets</b>						
<b>Subgroup : [A1] Cash</b>						
01-1010	Cash - Operating	225,490.00		0.00	225,490.00	364,411.00
01-1012	Cash - Depository - Other	83,453.00		0.00	83,453.00	12,496.00
01-1020	Cash - Petty Cash	500.00		0.00	500.00	1,000.00
<b>Subtotal [A1] Cash</b>		<b>309,443.00</b>		<b>0.00</b>	<b>309,443.00</b>	<b>377,907.00</b>
<b>Subgroup : [A2] Resident Accounts Receivable</b>						
01-1060	Accounts Receivable	1,530,429.00		0.00	1,530,429.00	1,029,271.00
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>1,530,429.00</b>		<b>0.00</b>	<b>1,530,429.00</b>	<b>1,029,271.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>						
01-1280	Prepaid Insurance	73,840.00		0.00	73,840.00	74,744.00
01-1300	Prepaid Expense	18,890.00		0.00	18,890.00	19,755.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>92,730.00</b>		<b>0.00</b>	<b>92,730.00</b>	<b>94,499.00</b>
<b>Subgroup : [B4] Leasehold Improvements</b>						
01-1626	Leasehold Improvements	111,630.00		0.00	111,630.00	67,344.00
01-1627	A/D - Leasehold Improvements	(21,728.00)		0.00	(21,728.00)	(12,625.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>89,902.00</b>		<b>0.00</b>	<b>89,902.00</b>	<b>54,719.00</b>
<b>Subgroup : [B6] Movable Equipment</b>						
01-1651	Equipment	210,494.00		0.00	210,494.00	115,978.00
01-1652	A/D - Equipment	(65,674.00)		0.00	(65,674.00)	(29,815.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>144,820.00</b>		<b>0.00</b>	<b>144,820.00</b>	<b>86,163.00</b>
<b>Subgroup : [B9] Other Fixed Assets</b>						
01-1979	Construction In Progress	181,095.00		0.00	181,095.00	11,249.00
<b>Subtotal [B9] Other Fixed Assets</b>		<b>181,095.00</b>		<b>0.00</b>	<b>181,095.00</b>	<b>11,249.00</b>
<b>Subgroup : [D1] Deferred Deposits</b>						
01-1960	Utility Deposits	1,450.00		0.00	1,450.00	1,450.00
<b>Subtotal [D1] Deferred Deposits</b>		<b>1,450.00</b>		<b>0.00</b>	<b>1,450.00</b>	<b>1,450.00</b>
<b>Subgroup : [D2] Escrow Deposits</b>						
01-1320	Escrow - RE Tax	76,219.00		0.00	76,219.00	22,640.00
<b>Subtotal [D2] Escrow Deposits</b>		<b>76,219.00</b>		<b>0.00</b>	<b>76,219.00</b>	<b>22,640.00</b>
<b>Subgroup : [D6] Loans to Owners or Related Parties</b>						
02-2401	Due To/From Wachusett Ventures	1,995,625.00		0.00	1,995,625.00	2,807,685.00
<b>Subtotal [D6] Loans to Owners or Related Parties</b>		<b>1,995,625.00</b>		<b>0.00</b>	<b>1,995,625.00</b>	<b>2,807,685.00</b>

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subgroup : [D7] Other Assets</b>						
01-1980 Other Assets		19,200.00		0.00	19,200.00	0.00
<b>Subtotal [D7] Other Assets</b>		<b>19,200.00</b>		<b>0.00</b>	<b>19,200.00</b>	<b>0.00</b>
<b>Total [31-32] Assets</b>		<b>4,440,913.00</b>		<b>0.00</b>	<b>4,440,913.00</b>	<b>4,485,583.00</b>
<b>Group : [33-34] Liabilities</b>						
<b>Subgroup : [A1] Trade Accounts Payable</b>						
02-2020 Accounts Payable		(589,047.00)		0.00	(589,047.00)	(529,112.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(589,047.00)</b>		<b>0.00</b>	<b>(589,047.00)</b>	<b>(529,112.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>						
02-2190 Accrued Payroll		(150,182.00)		0.00	(150,182.00)	(151,174.00)
02-2191 Accrued PTO		(65,510.00)		0.00	(65,510.00)	(79,304.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(215,692.00)</b>		<b>0.00</b>	<b>(215,692.00)</b>	<b>(230,478.00)</b>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>						
02-2200 Accrued Payroll Taxes		(5,012.00)		0.00	(5,012.00)	(6,067.00)
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<b>(5,012.00)</b>		<b>0.00</b>	<b>(5,012.00)</b>	<b>(6,067.00)</b>
<b>Subgroup : [A12] Other Current Liabilities</b>						
01-1140 Reserve for Bad Debts		(282,132.00)		0.00	(282,132.00)	(219,897.00)
01-1999 Exchange		10,465.00		0.00	10,465.00	108.00
02-2030 Accrued Expenses		(79,669.00)		0.00	(79,669.00)	26,420.00
02-2031 Accrued Provider Tax/User Fees		(266,223.00)		0.00	(266,223.00)	(252,266.00)
02-2033 Accrued Management Fees		(69,110.00)		0.00	(69,110.00)	(53,289.00)
02-2221 Payroll W/H - Union		0.00		0.00	0.00	(692.00)
02-2222 Payroll W/H - AFLAC		0.00		0.00	0.00	1,098.00
02-2340 Accrued Rent		(370,067.00)		0.00	(370,067.00)	(370,067.00)
02-2341 Deferred Rent - S.L. Portion		(178,045.00)		0.00	(178,045.00)	(144,409.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(1,234,781.00)</b>		<b>0.00</b>	<b>(1,234,781.00)</b>	<b>(1,012,996.00)</b>
<b>Subgroup : [B3] Loans from Owners or Related Parties</b>						
02-2400 Intercompany Exchange		(24,735.00)		0.00	(24,735.00)	(1,095.00)
02-2402 Due To/From Crossings East		6,925.00		0.00	6,925.00	(21,859.00)
02-2405 Due To/From Quincy		1,111.00		0.00	1,111.00	(17,695.00)
02-2406 Due To/From Rockport		(27,536.00)		0.00	(27,536.00)	(17,732.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(44,235.00)</b>		<b>0.00</b>	<b>(44,235.00)</b>	<b>(58,381.00)</b>
<b>Subgroup : [B4] Other Long-Term Liabilities</b>						
02-2040 Due Medicaid		(197,743.00)		0.00	(197,743.00)	(59,797.00)
02-2045 Due Medicare		(923,444.00)		0.00	(923,444.00)	(1,252,388.00)
02-2310 N/P - SABRA - PPR		(763,625.00)		0.00	(763,625.00)	(763,625.00)
02-2311 N/P - SABRA - PPL		(755,672.00)		0.00	(755,672.00)	(832,283.00)
02-2312 N/P - SABRA - DIP		0.00		0.00	0.00	(477,420.00)
02-2320 Accrued Interest LT - Sabra-PPR		(136,590.00)		0.00	(136,590.00)	(90,774.00)
02-2321 Accrued Interest LT - Sabra-PPL		4,293.00		0.00	4,293.00	(45,083.00)
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<b>(2,772,781.00)</b>		<b>0.00</b>	<b>(2,772,781.00)</b>	<b>(3,521,370.00)</b>
<b>Total [33-34] Liabilities</b>		<b>(4,861,548.00)</b>		<b>0.00</b>	<b>(4,861,548.00)</b>	<b>(5,358,404.00)</b>
<b>Group : [35] Equity</b>						
<b>Subgroup : [B5] Cumulated Earnings</b>						
03-3000 Members' Equity (Deficit)		872,937.00		0.00	872,937.00	1,508,948.00
<b>Subtotal [B5] Cumulated Earnings</b>		<b>872,937.00</b>		<b>0.00</b>	<b>872,937.00</b>	<b>1,508,948.00</b>
<b>Total [35] Equity</b>		<b>872,937.00</b>		<b>0.00</b>	<b>872,937.00</b>	<b>1,508,948.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Wachusets Cost Reports**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>N.01a</b>		
To reclass employee benefits to Emp Ben - Emp Hlth & Welfare.				
21-2131	Emp Ben - Emp Hlth & Welfare		146.00	
21-2110	Employee Benefits			146.00
<b>Total</b>			<u><u>146.00</u></u>	<u><u>146.00</u></u>