

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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 10/1/2019	Report for Year Ending 9/30/2020

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 9/30/2020	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, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Scott Bullock			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 1157 Enfield Street, Enfield, CT 06082				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/20/2021	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

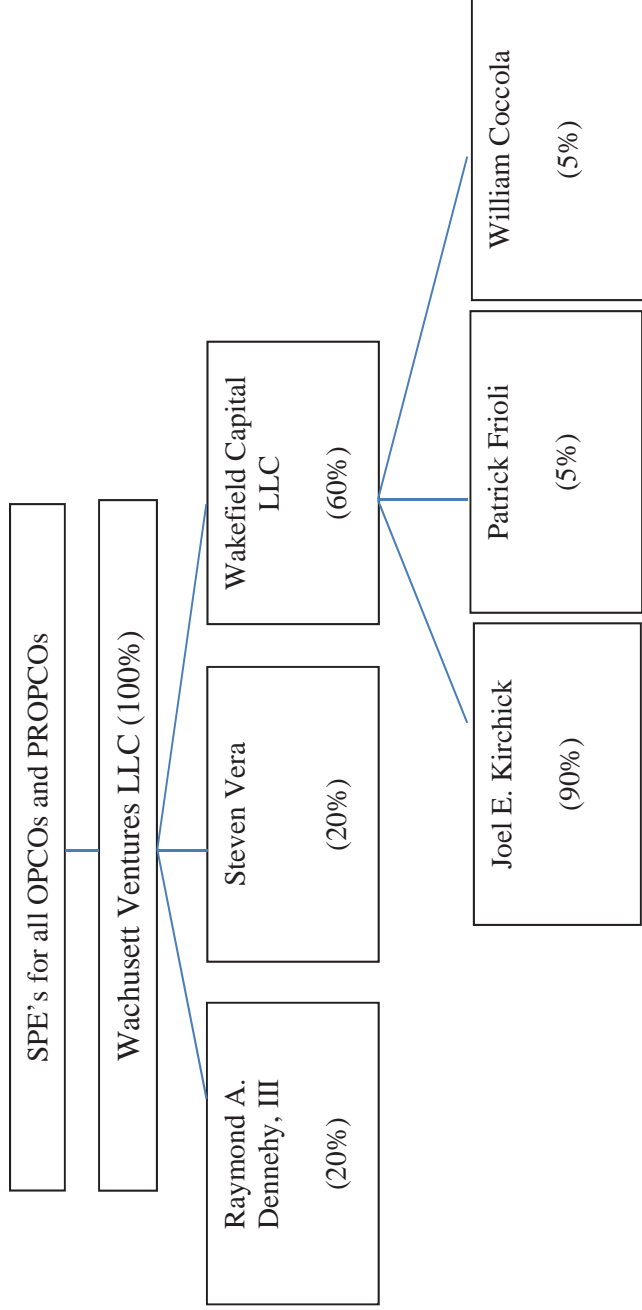
Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-745-1641		Report for Year Ended 9/30/2020	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				
Administrator				
Name of Administrator Douglas Melanson		Nursing Home Administrator's License No.:	001486	
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	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Pa	2435	9/30/2020	3A	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	9/30/2020	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

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**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 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Wachusett Ventures, LLC	36 Washington St., Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg. 16 / Line m12	665,283	401,524
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Park	2435	9/30/2020	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire 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	9/30/2020			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, Omnicsound 500 Pro OmniStim FX2 Pro etc.	06/01/15	Monthly as needed	16,675	16,675
Quadient, 478 Wheelers Farms rd, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	11/28/19	63 Months	796	796
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	1,941	1,941
Xerox Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	03/27/19	39 Months	8,909	8,909
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?							
<input type="radio"/> Yes							
<input checked="" type="radio"/> No							
Total ***						29,127	

* 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 9/30/2020	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 300 Crown Colony Plaza, Ste 310, Quincy, MA 02169
---	--

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation, Advisory Reimbursement Services, Tax	\$ 8,098
2 Assurance Services	\$ 8,428
3	\$
4	\$
	Charge for Services Provided
	\$ 16,526

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

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CSP-7 Rev. 6/95

**General Information and Questionnaire
Accounting Basis**

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2020	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				
Independent Accounting Firm				
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
				\$ 0
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 State Marshall - Grant Carragher			860-688-3468	
2 CT Corporation				
3 Treasurer, State of CT Probate			860-253-6305	
4 SIEGEL, O'CONNOR, O'DONNELL & BECK, P.C.			860-727-8900	
5 LAW OFFICE OF JASON G. DEGENARO, LLC			203-453-4101	
6 NixonPeabody			617-345-1000	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 340 Broad St., Windsor, CT 06095				
2 PO Box 4349, Carol Stream, IL 60197				
3 820 Enfield St., Enfield, CT 06511				
4 150 Trumbull St. Hartford, CT 06103				
5 29 Water St., Guilford, CT 06437				
6 100 Summer St, Boston, MA 02110				
Services Provided by This Firm (<i>describe fully</i>)				
1 Conservatorship (Disallow)		\$ 525		
2 Domestic Representation		\$ 150		
3 Collections / Probate Court/ Conservatorship (Disallow)		\$ 2,006		
4 General Matters Relating to Employees		\$ 2,950		
5 Collections (Disallow)		\$ 2,791		
6 PY accrual adjustment (Disallowed as it related to PY)		\$ (4,500)		
				Charge for Services Provided
				\$ 3,922
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 WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & I				License No. 2435		Report for Year Ended 9/30/2020				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	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	117	117			117	117						
B. As of midnight of THIS report period	112	112							112	112		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,870	5,870			4,844	4,844			1,026	1,026		
B. Medicaid (Conn.)	25,237	25,237			18,838	18,838			6,399	6,399		
C. Medicaid (other states)												
D. Private Pay	5,930	5,930			4,382	4,382			1,548	1,548		
E. State SSI for RCH												
F. Other (Specify) Mgd Care, Hospice, Insurance	4,066	4,066			2,858	2,858			1,208	1,208		
G. Total Care Days During Period (3A thru F)	41,103	41,103			30,922	30,922			10,181	10,181		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	539	539			479	479			60	60		
B. Other Bed Reserve Days	36	36			19	19			17	17		
5. Total Resident Days (3G + 4A + 4B)	41,678	41,678			31,420	31,420			10,258	10,258		

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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 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	7		72			33							
Per Diem Rate													
a. One bed rm.	Various		214.53			431.00							
b. Two bed rms.	Various		214.53			414.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									7,247	7,247			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,051	1,051			
C. Other									12,599	12,599			
D. Total Physical Therapy Treatments									20,897	20,897			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									868	868			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									131	131			
C. Other									3,202	3,202			
D. Total Speech Therapy Treatments									4,201	4,201			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,954	4,954			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,078	1,078			
C. Other									11,508	11,508			
D. Total Occupational Therapy Treatments									17,540	17,540			

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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	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	154,598	2,174				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	216,190	8,866				
5. Dietary Service						
a. Head Dietitian	43,532	1,090				
b. Food Service Supervisor	64,450	2,119				
c. Dietary Workers	317,083	20,418				
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	207,465	4,277				
b. RN						
1. Direct Care	798,521	10,020				
2. Administrative**	234,054	14,442				
c. LPN						
1. Direct Care	1,071,355	35,229				
2. Administrative**	14,162	468				
d. Aides and Attendants	1,612,071	85,166				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	139,608	6,212				
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	163,582	5,170				
n. Marketing	7,394	167				
o. Other (Specify)						
See Attached Schedule	37,426	1,303				
<i>A-13. Total Salary Expenditures</i>	5,081,491	197,121				

* 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	\$ 8,728	371				
Medical Records	\$ 28,698	932				
Total	\$ 37,426	1,303	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Pro Fees - Nurse Consultant	\$ 21,596	Monthly				
Psychological Services	\$ 250	N/A				
Physician Services - Other	\$ 100	N/A				
Pro Fees - Consulting - IV	\$ 19,019	Monthly				
Pro Fees - Other - Respiratory	\$ 225	N/A				
Pro Fees - Other - Ancillary	\$ 182	N/A				
Total	\$ 41,372	-	\$ -	-	\$ -	-

**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	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &				2435	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Douglas Melanson 1/21/2020-9/30/2020	107,160			Non Discrim	Administrator	1,507	A2			
Scott Bullock 10/1/2019-1/20/2020	47,438			Non Discrim	Administrator	667	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway	2435	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	14,612	Monthly				
3. Pharmacist	26,360	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	457,079	5,518				
b. Other						
6. Social Worker	3,000	40				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	44,500	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	102,350	4,570				
b. Other						
10. Occupational Therapist						
a. Resident Care	366,413	1,204				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,046	16				
2. Administrative***						
b. LPN						
1. Direct Care	2,937	60				
2. Administrative***						
c. Aides	3,489	128				
d. Other						
12. Other (Specify) See Attached Schedule	41,372					
B-13 Total Fees Paid in Lieu of Salaries	1,063,158	11,536				

* 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	9/30/2020	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	
Celtic Consulting, 507 East Main St, Ste 308, Torrington, CT 06790	Nurse Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Darshan J. Shah, MD LLC, 139 Hazard Ave, Bldg 4 Suite 14, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Younus F. Masih MD, 15 Palomba Drive, Suite 7, Enfield, CT 06082	Medical Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Dental Group, 888 Worcester Street, STE 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pharmerica, PO Box 409251, Atlanta, GA 30384	Pharmacist / IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
William H. Johnson, INC. PO Box 1354, Belchertown	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services, Inc.	Nursing PS, RNs, LPNS, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* 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 Parky	2435	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 154,105	154,105			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 419,204	419,204			
5. Health Insurance	\$ 345,075	345,075			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,619	6,619			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 14,048	14,048			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 202,246	202,246			
d. Accounting and Auditing	\$ 16,526	16,526			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 3,922	3,922			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 50,956	50,956			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 22,441	22,441			
2. Cellular Phones	\$ 4,510	4,510			
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*	\$ 8,085	8,085			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 689,981	689,981			
Subtotal	\$ 1,937,718	1,937,718			

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Background Check	\$ 8,442		
Nursing Home Week Expenses	\$ 3,519		
Employee Recognition	\$ 2,087		
Total	\$ 14,048	\$ -	\$ -

Schedule of Other Taxes

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

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	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,937,718	1,937,718			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,775	1,775			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 2,363	2,363			
5. Education Expenses Related to Seminars and Conventions	\$ 800	800			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 5,634	5,634			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 9,105	9,105			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 2,550	2,550			
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	\$ 4,598	4,598			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,302	9,302			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 625	625			
9. Subscriptions	\$ 16,762	16,762			
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>)	\$ 94,630	94,630			
12. Administrative Management Services**	\$ 665,283	665,283			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 60,468	60,468			
C-14 Total Administrative & General Expenditures	\$ 2,811,613	2,811,613			

* 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)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Public Relations (Disallow)	\$ 1,948		
Marketing - Supplies (Disallow)	\$ 602		
Total Other Advertising	\$ 2,550	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Healthcare Facilities	\$ 7,822		
CLIA LABORATORY PROGRAM	\$ 180		
American Health Care Association	\$ 1,300		
Total Dues	\$ 9,302	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Storage Fees	\$ 402		
Licenses & Permits - A&G	\$ 265		
Fines & Penalties (Disallow)	\$ 22,996		
Routine Bank Fees	\$ 9,731		
Credit Card Fees (Disallow)	\$ 27,074		
Total Other Administrative and General	\$ 60,468	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/	License No. 2435	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Wachusett Ventures, LLC	665,283	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	9/30/2020	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 259,745	259,745			
2. Non-Food Supplies	\$ 74,324	74,324			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 449	449			
c. Other (Specify) _____ Other Dietary Supplies	\$ 2,575	2,575			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 337,093	337,093			
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	9/30/2020		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. \$	193,455	193,455		
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>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	193,455	193,455		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Par		2435	9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care	Amt. \$					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)						
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt. \$	287,421	287,421			
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 287,421	287,421			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Healthcare Services Group	\$	297,671	297,671			
b. Medicine Cabinet Drugs	\$					
c. Medical and Therapeutic Supplies	\$	192,548	192,548			
d. Ambulance/Limousine***	\$	16,580	16,580			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	34,497	34,497			
f. X-rays and Related Radiological Procedures***	\$	22,561	22,561			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	24,726	24,726			
i. Recreation	\$	23,446	23,446			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	112,723	112,723			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 724,752	724,752			

* 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)	\$ 11,598		
Supplies - Prosthetic Device (Disallow)	\$ 28		
Supplies - Routine Hygiene	\$ 9,635		
ME Lease (Disallow)	\$ 1,463		
ME Lease - Bariatric Equipment (Disallow)	\$ (262)		
ME Lease - Specialty Beds (Disallow)	\$ 4,663		
ME Lease - Air Mattresses (Disallow)	\$ 1,836		
Replace of Res. Personal Prop. (Disallow)	\$ 4,088		
Pharmacy Supplies - Medical (Disallow)	\$ 8,374		
Pharmacy Supplies - IV (Disallow)	\$ 501		
Pharmacy Supplies - Forms (Disallow)	\$ 510		
Rx Drugs - IV Medicare (Disallow)	\$ 50,016		
Rx Drugs - IV Medicaid (Disallow)	\$ 1,493		
Rx Drugs - IV Managed (Disallow)	\$ 5,961		
Rx Drugs - Medicaid Noncovered	\$ 2,242		
ME Lease - IV Pump (Disallow)	\$ 136		
Resident Vaccination (Disallow)	\$ 4,503		
Medical Records - Pharmacy (Disallow)	\$ 3,666		
Supplies - PT	\$ 525		
Supplies - Respiratory (Disallow)	\$ 1,747		
Total Other Resident Care	\$ 112,723	\$ -	\$ -

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	9/30/2020	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	25,870			15	1g
Careworx		<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	30,474			16	m11
Smartlinx Solutions	111 S. Wood Ave., Ste 400, Iselin, NJ 08830	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	32,039			16	m11
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	193,258			19	3A1
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	287,421			20	4B
Bill's Landscaping, LLC	275 Brainard Rd, Enfield, CT 06082	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	31,551			22	6F
USA Waste and Recycling	16 Shoham Rd, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	37,859			22	6F
EMCOR Services	5 Dakota Dr #111, New Hyde Park, NY 11042	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Inspections	12,699			22	6F
Facilities Compliance Fire Protection	201 Christian Ln, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Inspections	11,546			22	Var
Facilities Compliance Services, LLC	2210 West Main St., Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	150,525			22	6F
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 15,376	15,376				
b. Heat	\$ 24,624	24,624				
c. Light & Power	\$ 148,982	148,982				
d. Water	\$ 63,601	63,601				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 29,127	29,127				
f. Other (<i>itemize</i>)	\$ 369,379	369,379				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 651,089	651,089				
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	\$ 65,105	65,105				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 122,732	122,732				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 6,981	6,981				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 6,981	6,981				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,354,648	1,354,648				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 106,200	106,200				
c. Personal property taxes	\$ 7,567	7,567				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,598,128	1,598,128				

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

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 & R				2435			9/30/2020			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		
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period				922,452		922,452	237,173	S/L	Various	57,627			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal											57,627		
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year										
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	511,974		511,974	205,259	S/L	Various	9,651	
b. Disposals (attach schedule)				Var	Var								
c. Acquired during this report period (attach schedule)				Var	Var	51,633		51,633		S/L	Various	10,330	
D-3. Subtotal													19,981
E. Total Depreciation												77,608	

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Total deletions for Movable Equipmen		\$ -		\$ -

**

*Ties to Page 23, Line D2c
 **Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Hartford Elevator, LLC	\$ 1,759	10	\$ 176
	Hartford Elevator, LLC	\$ 4,041	10	\$ 404
	S&S Wired Systems	\$ 3,233	10	\$ 323
	S&S Wired Systems	\$ 1,196	10	\$ 120
	Assa Abloy	\$ 4,364	10	\$ 436
	Assa Abloy	\$ 1,307	10	\$ 131
	Mechanical & Pump Services	\$ 8,611	10	\$ 861
Total additions for Leasehold Improver		\$ 24,511		\$ 2,451
Deletions:				
Total deletions for Leasehold Improver		\$ -		\$ -

*

**

*Ties to Page 24, Line C3
 **Ties to Page 24, Line C2

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		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	42,832	7,268	S/L	Var	4,530	
2. Disposals (attach schedule)	Var	Var	Various						
3. Acquired during this report period (attach schedule)	Var	Var	Various	24,511		S/L	Var	2,451	
C-4. Subtotal									6,981
D. Total Amortization									6,981

* 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 9/30/2020	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No	
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		130			
6. Square Footage		27,228			
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor		Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Sabra, 18500 Von Karman Avenue, Suite 550, Irvine, CA 92612		Building & Equipment	03/01/16	10	1,354,648

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	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, C		2435		9/30/2020		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				\$	143,144	143,144	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	143,144	143,144	
14. Insurance							
a. Insurance on Property (buildings only)				\$	18,481	18,481	
b. Insurance on Automobiles				\$	836	836	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	96,721	96,721	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Cyber Ins/D&O Ins				\$	8,168	8,168	
14d. Total Insurance Expenditures (14a + b + c)				\$	124,206	124,206	
15. Total All Expenditures (A-13 thru C-14)				\$	13,015,550	13,015,550	

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	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 7,394	7,394		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 366,413	366,413		
7.			Other - See attached Schedule	\$ 19,494	19,494		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 202,246	202,246		
10.			Accounting	\$			
10a.			Legal	\$ 822	822		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,070	3,070		
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 *	\$ 2,550	2,550		
19.	15	k1 (N	Income Tax / Corporate Business Tax	\$ 7,835	7,835		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 334,824	334,824		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 50,695	50,695		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 995,343	995,343		

* 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	\$ 7,394		
Total Other Salaries Adjustment			\$ 7,394	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Psychological Services	\$ 250		
13	B12	Pro Fees - Consulting - IV	\$ 19,019		
13	B12	Pro Fees - Other - Respiratory	\$ 225		
Total Other Fees Adjustments			\$ 19,494	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines & Penalties (Disallow)	\$ 22,996		
16	m13	Credit Card Fees (Disallow)	\$ 27,074		
16	m8	Chamber of Commerce Dues	\$ 625		
Total Other A&G Adjustments			\$ 50,695	\$ -	\$ -

**Parkway Pavilion Health & Rehabilitation Center
 Calculation of Allowable Management Fee
 September 30, 2020**

<u>Description</u>	<u>Amount</u>
Management fees Charged	665,283
Patient Days	41,678 Page 8 of C/R
Imputed Days - 90% Occupancy	42,705 Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 15.58
PPD Allowance Per Rate Agreement	7.66
2019 CPI Increase - 1.0140%	1.0210%
PPD Allowance 9/30/2019	7.74
Amount over (Under)	\$ 7.8404
Total Days	42,705 Page 9 of C/R
Disallowed Management Fee	\$ 334,824

**Parkway Pavilion Health & Rehabilitation Center
Disallowance Schedule for Cell Phones
September 30, 2020**

	<u>Amount</u>
Total Cell Phone Expense	4,510
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 3,070</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion				2435	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 995,343	995,343		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 297,671	297,671		
28.	20	5d	Ambulance/Limousine	\$ 16,580	16,580		
29.	20	5f	X-rays, etc	\$ 22,561	22,561		
30.	20	5h	Laboratory	\$ 24,726	24,726		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 34,497	34,497		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 115,558	115,558		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 7,275	7,275		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,514,211	1,514,211		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Supplies - Wound Care (Disallow)	\$ 11,598		
20	51	Supplies - Prosthetic Device (Disallow)	\$ 28		
20	51	ME Lease - Bariatric Equipment (Disallow)	\$ (262)		
20	51	ME Lease - Specialty Beds (Disallow)	\$ 4,663		
20	51	ME Lease - Air Mattresses (Disallow)	\$ 1,836		
20	51	Replace of Res. Personal Prop. (Disallow)	\$ 4,088		
20	51	Pharmacy Supplies - Medical (Disallow)	\$ 8,374		
20	51	Pharmacy Supplies - IV (Disallow)	\$ 501		
20	51	Pharmacy Supplies - Forms (Disallow)	\$ 510		
20	51	Rx Drugs - IV Medicare (Disallow)	\$ 50,016		
20	51	Rx Drugs - IV Medicaid (Disallow)	\$ 1,493		
20	51	Rx Drugs - IV Managed (Disallow)	\$ 5,961		
20	51	ME Lease - IV Pump (Disallow)	\$ 136		
20	51	Resident Vaccination (Disallow)	\$ 4,503		
20	51	Medical Records - Pharmacy (Disallow)	\$ 3,666		
20	51	Supplies - Respiratory (Disallow)	\$ 1,747		
20	51	ME Lease (Disallow)	\$ 1,463		
20	51	Cable TV	\$ 15,237		
Total Other Ancillary Costs			\$ 115,558	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Revenue - Medical Records (Disallow)	\$ 4		
30	IV 8	Revenue - Miscellaneous (Disallow)	\$ 1,728		
27	14c3	D&O Insurance	\$ 5,543		
Total Other Adjustments			\$ 7,275	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT	d/b/2435	9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,668,292	5,668,292			
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>)	\$ 4,521,576	4,521,576			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 2,592,463	2,592,463			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 219,858	219,858			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (219,858)	(219,858)			
c. Prescription Drugs - Non-Medicare	\$ 138,361	138,361			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (135,767)	(135,767)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 460,392	460,392			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (249,088)	(249,088)			
c. Physical Therapy - Non-Medicare	\$ 237,616	237,616			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (205,006)	(205,006)			
4. a. Speech Therapy - Medicare	\$ 131,989	131,989			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (94,464)	(94,464)			
c. Speech Therapy - Non-Medicare	\$ 81,401	81,401			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (68,953)	(68,953)			
5. a. Occupational Therapy - Medicare	\$ 409,726	409,726			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (256,240)	(256,240)			
c. Occupational Therapy - Non-Medicare	\$ 231,369	231,369			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (200,221)	(200,221)			
6. a. Other (<i>Specify</i>) - Medicare	\$ (4,615)	(4,615)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (708)	(708)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,258,123	13,258,123			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 267	267			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 286,349	286,349			
V. Total Other Revenue (1 thru 8)	\$ 286,616	286,616			
VI. Total All Revenue (III +V)	\$ 13,544,739	13,544,739			

* 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	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	377,907
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,029,271
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	94,499
a. Prepaid Insurance	74,744			
b. Prepaid Expenses	19,755			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,501,677
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>67,343</u>		\$	55,505
	Accum. Depreciation <u>11,838</u> Net			
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
6. Movable Equipment	*Historical Cost <u>115,979</u>		\$	68,572
	Accum. Depreciation <u>47,407</u> Net			
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	16,806
F/S vs. C/R	16,806			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	140,883

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d	2435	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	1,642,560
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	294,800	Net	\$ 627,652
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	450,708		
	Accum. Depreciation	224,751	Net	\$ 225,957
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	853,609
D. Investment and Other Assets				
1. Deferred Deposits			\$	1,450
2. Escrow Deposits			\$	22,640
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>			\$	2,807,685
Name and Address	Amount	Loan Date		
	2,807,685			
7. Other Assets <i>(itemize)</i>			\$	11,248
	Contrustion In Progress	11,249		
	Rounding	(1)		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,843,023
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,339,192

* 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 WV-Parkway Pavilion of Enfield, CT d/b/a Pa		License No. 2435	Report for Year Ended 9/30/2020	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	529,112
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>)				\$	230,478
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	6,067
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>)				\$	1,012,996

See Schedule				1,012,996	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,778,653

* 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 F		License No. 2435	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,778,653	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender		Purpose	Amount	Date Due	
2. Mortgages Payable					\$ 58,381
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>)					\$ 3,521,370

See Schedule					3,521,370
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 3,579,751
C. Total All Liabilities (Lines A-13 + B-5)					\$ 5,358,404

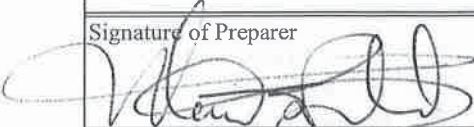
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d	2435	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	853,609
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	853,609
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,508,948)
6. Gain or Loss for Period			\$	636,127
	10/1/2019	thru	9/30/2020	
7. Total Net Worth			\$	(872,821)
C. Total Reserves and Net Worth			\$	(19,212)
D. Total Liabilities, Reserves, and Net Worth			\$	5,339,192

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	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(1,545,780)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,544,739
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,908,612
D. Net Income or Deficit			\$	636,127
E. Balance			\$	(909,653)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expense Per Page 27	\$13,015,550			
F/S vs C/R Depreciation	\$(106,938)			
Expenses Per F/S	\$12,908,612			
2. Other <i>(itemize)</i>				
Prior Year Adjustment		36,832		
F-3. Total Additions			\$	36,832
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(872,821)

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 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/4/21		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Steven Vera		Phone Number 781-943-3104		
Contact Email Address svera@wachusetthc.com				

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
01-1010	Cash - Operating	364,411.00			364,411.00	0.00
01-1012	Cash - Depository - Other	12,496.00			12,496.00	0.00
01-1020	Cash - Petty Cash	1,000.00			1,000.00	0.00
01-1060	Accounts Receivable	1,029,271.00			1,029,271.00	0.00
01-1140	Reserve for Bad Debts	(219,897.00)			(219,897.00)	0.00
01-1280	Prepaid Insurance	74,744.00			74,744.00	0.00
01-1300	Prepaid Expense	19,755.00			19,755.00	0.00
01-1320	Escrow - RE Tax	22,640.00			22,640.00	0.00
01-1626	Leasehold Improvements	67,344.00			67,344.00	0.00
01-1627	A/D - Leasehold Improvements	(12,625.00)			(12,625.00)	0.00
01-1651	Equipment	115,978.00			115,978.00	0.00
01-1652	A/D - Equipment	(29,815.00)			(29,815.00)	0.00
01-1960	Utility Deposits	1,450.00			1,450.00	0.00
01-1979	Construction in Progress	11,249.00			11,249.00	0.00
01-1999	Exchange	108.00			108.00	0.00
02-2020	Accounts Payable	(529,112.00)			(529,112.00)	0.00
02-2030	Accrued Expenses	26,420.00			26,420.00	0.00
02-2031	Accrued Provider Tax/User Fees	(252,266.00)			(252,266.00)	0.00
02-2033	Accrued Management Fees	(53,289.00)			(53,289.00)	0.00
02-2040	Due Medicaid	(59,797.00)			(59,797.00)	0.00
02-2045	Due Medicare	#####			#####	0.00
02-2190	Accrued Payroll	(151,174.00)			(151,174.00)	0.00
02-2191	Accrued PTO	(79,304.00)			(79,304.00)	0.00
02-2200	Accrued Payroll Taxes	(6,067.00)			(6,067.00)	0.00
02-2221	Payroll W/H - Union	(692.00)			(692.00)	0.00
02-2222	Payroll W/H - AFLAC	1,096.00			1,096.00	0.00
02-2310	N/P - SABRA - PPR	(763,625.00)			(763,625.00)	0.00
02-2311	N/P - SABRA - PPL	(832,283.00)			(832,283.00)	0.00
02-2312	N/P - SABRA - DIP	(477,420.00)			(477,420.00)	0.00
02-2320	Accrued Interest LT -Sabra-PPR	(90,774.00)			(90,774.00)	0.00
02-2321	Accrued Interest LT -Sabra-PPL	(45,083.00)			(45,083.00)	0.00
02-2340	Accrued Rent	(370,067.00)			(370,067.00)	0.00
02-2341	Deferred Rent - S.L. Portion	(144,409.00)			(144,409.00)	0.00
02-2400	Intercompany Exchange	(1,095.00)			(1,095.00)	0.00
02-2401	Due To/From Wachusett Ventures	2,807,685.00			2,807,685.00	0.00
02-2402	Due To/From Crossings East	(21,859.00)			(21,859.00)	0.00
02-2405	Due To/From Quincy	(17,695.00)			(17,695.00)	0.00
02-2406	Due To/From Rockport	(17,732.00)			(17,732.00)	0.00
03-3000	Members' Equity (Deficit)	1,508,948.00			1,508,948.00	0.00
04-4001	R&B - Medicare A	#####			#####	0.00
04-4003	Sequestration - Medicare A	30,735.00			30,735.00	0.00
04-4011	R&B - Medicaid	#####			#####	0.00
04-4021	R&B - Medicaid Pending	(314,493.00)			(314,493.00)	0.00
04-4031	R&B - Private Pay	#####			#####	0.00
04-4041	R&B - Insurance / HMO	(80,785.00)			(80,785.00)	0.00
04-4051	R&B - Managed Medicare	#####			#####	0.00
04-4071	R&B - Hospice	(211,457.00)			(211,457.00)	0.00
04-4098	Prior Period Adjustments-Rates	(242.00)			(242.00)	0.00
04-4099	Prior Period Adjustments	(15,390.00)			(15,390.00)	0.00
04-4201	X-Ray - Med A	(14,744.00)			(14,744.00)	0.00
04-4203	X-Ray - Medicaid	(1,010.00)			(1,010.00)	0.00
04-4204	X-Ray - HMO	(6,911.00)			(6,911.00)	0.00
04-4207	X-Ray - Insurance	(572.00)			(572.00)	0.00
04-4211	X-Ray - Med A - C/A	14,744.00			14,744.00	0.00
04-4213	X-Ray - Medicaid - C/A	1,010.00			1,010.00	0.00
04-4214	X-Ray - HMO - C/A	6,911.00			6,911.00	0.00
04-4217	X-Ray - Insurance - C/A	572.00			572.00	0.00
04-4221	Lab - Med A	(11,785.00)			(11,785.00)	0.00
04-4223	Lab - Medicaid	(2,837.00)			(2,837.00)	0.00
04-4224	Lab - HMO	(1,567.00)			(1,567.00)	0.00
04-4225	Lab - Private	708.00			708.00	0.00
04-4226	Lab - Hospice	(47.00)			(47.00)	0.00
04-4227	Lab - Insurance	(54.00)			(54.00)	0.00
04-4231	Lab - Med A - C/A	11,785.00			11,785.00	0.00
04-4233	Lab - Medicaid - C/A	2,837.00			2,837.00	0.00
04-4234	Lab - HMO - C/A	1,567.00			1,567.00	0.00
04-4236	Lab - Hospice - C/A	47.00			47.00	0.00
04-4237	Lab - Insurance - C/A	54.00			54.00	0.00
04-4241	IV - Med A	(6,142.00)			(6,142.00)	0.00
04-4243	IV - Medicaid	(2,349.00)			(2,349.00)	0.00
04-4244	IV - HMO	(952.00)			(952.00)	0.00
04-4246	IV - Hospice	(51.00)			(51.00)	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
04-4251	IV - Med A - C/A	6,142.00			6,142.00	0.00
04-4253	IV - Medicaid - C/A	2,349.00			2,349.00	0.00
04-4254	IV - HMO - C/A	952.00			952.00	0.00
04-4256	IV - Hospice - C/A	51.00			51.00	0.00
04-4261	Oxygen - Med A	(3,218.00)			(3,218.00)	0.00
04-4263	Oxygen - Medicaid	(7,791.00)			(7,791.00)	0.00
04-4264	Oxygen - HMO	(1,851.00)			(1,851.00)	0.00
04-4266	Oxygen - Hospice	(170.00)			(170.00)	0.00
04-4267	Oxygen - Insurance	(180.00)			(180.00)	0.00
04-4271	Oxygen - Med A - C/A	3,218.00			3,218.00	0.00
04-4273	Oxygen - Medicaid - C/A	7,791.00			7,791.00	0.00
04-4274	Oxygen - HMO - C/A	1,851.00			1,851.00	0.00
04-4276	Oxygen - Hospice - C/A	170.00			170.00	0.00
04-4277	Oxygen - Insurance - C/A	180.00			180.00	0.00
04-4281	Phys Therapy - Med A	(221,729.00)			(221,729.00)	0.00
04-4282	Phys Therapy - Med B	(238,663.00)			(238,663.00)	0.00
04-4283	Phys Therapy - Medicaid	(36,574.00)			(36,574.00)	0.00
04-4284	Phys Therapy - HMO	(189,365.00)			(189,365.00)	0.00
04-4285	Phys Therapy - Private	(1,499.00)			(1,499.00)	0.00
04-4287	Phys Therapy - Insurance	(10,178.00)			(10,178.00)	0.00
04-4291	Phys Therapy - Med A - C/A	221,729.00			221,729.00	0.00
04-4292	Phys Therapy - Med B - C/A	27,359.00			27,359.00	0.00
04-4293	Phys Therapy - Medicaid - C/A	36,574.00			36,574.00	0.00
04-4294	Phys Therapy - HMO - C/A	158,254.00			158,254.00	0.00
04-4297	Phys Therapy - Insurance- C/A	10,178.00			10,178.00	0.00
04-4301	Occ Therapy - Med A	(226,483.00)			(226,483.00)	0.00
04-4302	Occ Therapy - Med B	(183,243.00)			(183,243.00)	0.00
04-4303	Occ Therapy - Medicaid	(38,512.00)			(38,512.00)	0.00
04-4304	Occ Therapy - HMO	(182,782.00)			(182,782.00)	0.00
04-4307	Occ Therapy - Insurance	(10,075.00)			(10,075.00)	0.00
04-4311	Occ Therapy - Med A - C/A	226,483.00			226,483.00	0.00
04-4312	Occ Therapy - Med B - C/A	29,757.00			29,757.00	0.00
04-4313	Occ Therapy - Medicaid - C/A	38,512.00			38,512.00	0.00
04-4314	Occ Therapy - HMO - C/A	151,634.00			151,634.00	0.00
04-4317	Occ Therapy - Insurance - C/A	10,075.00			10,075.00	0.00
04-4321	Speech Therapy - Med A	(94,716.00)			(94,716.00)	0.00
04-4322	Speech Therapy - Med B	(37,273.00)			(37,273.00)	0.00
04-4323	Speech Therapy - Medicaid	(5,655.00)			(5,655.00)	0.00
04-4324	Speech Therapy - HMO	(75,098.00)			(75,098.00)	0.00
04-4325	Speech Therapy - Private	(648.00)			(648.00)	0.00
04-4327	Speech Therapy - Insurance	(1,576.00)			(1,576.00)	0.00
04-4331	Speech Therapy - Med A - C/A	94,716.00			94,716.00	0.00
04-4332	Speech Therapy - Med B - C/A	(252.00)			(252.00)	0.00
04-4333	Speech Therapy - Medicaid -C/A	5,655.00			5,655.00	0.00
04-4334	Speech Therapy - HMO - C/A	63,298.00			63,298.00	0.00
04-4337	Speech Therapy - Insurance C/A	1,576.00			1,576.00	0.00
04-4361	Pharmacy - Med A	(219,858.00)			(219,858.00)	0.00
04-4363	Pharmacy - Medicaid	(25,989.00)			(25,989.00)	0.00
04-4364	Pharmacy - HMO	(97,522.00)			(97,522.00)	0.00
04-4365	Pharmacy - Private	(2,594.00)			(2,594.00)	0.00
04-4366	Pharmacy - Hospice	(514.00)			(514.00)	0.00
04-4367	Pharmacy - Insurance	(11,742.00)			(11,742.00)	0.00
04-4371	Pharmacy - Med A - C/A	219,858.00			219,858.00	0.00
04-4373	Pharmacy - Medicaid - C/A	25,989.00			25,989.00	0.00
04-4374	Pharmacy - HMO - C/A	97,522.00			97,522.00	0.00
04-4376	Pharmacy - Hospice - C/A	514.00			514.00	0.00
04-4377	Pharmacy - Insurance - C/A	11,742.00			11,742.00	0.00
04-4381	Medical Equip - Med A	(709.00)			(709.00)	0.00
04-4383	Medical Equip - Medicaid	(245.00)			(245.00)	0.00
04-4384	Medical Equip - HMO	(57.00)			(57.00)	0.00
04-4386	Medical Equip - Hospice	(21.00)			(21.00)	0.00
04-4391	Medical Equip - Med A - C/A	709.00			709.00	0.00
04-4393	Medical Equip - Medicaid - C/A	245.00			245.00	0.00
04-4394	Medical Equip - HMO - C/A	57.00			57.00	0.00
04-4396	Medical Equip - Hospice - C/A	21.00			21.00	0.00
04-4498	Sequestration - Med B	4,249.00			4,249.00	0.00
04-4499	Sequestration - Med B Replmnt	366.00			366.00	0.00
04-5001	COVID Relief Funds - State	(282,779.00)			(282,779.00)	0.00
04-6002	Revenue - Interest-AR Accounts	(267.00)			(267.00)	0.00
04-6402	Revenue - Medical Records	(4.00)			(4.00)	0.00
04-6403	Revenue - Discounts	13,794.00			13,794.00	0.00
04-9999	Revenue - Miscellaneous	(1,728.00)			(1,728.00)	0.00
10-1001	P/R - RN	461,467.00			461,467.00	0.00
10-1002	P/R - RN Supervisor	337,054.00			337,054.00	0.00
10-1003	P/R - LPN	1,071,355.00			1,071,355.00	0.00
10-1005	P/R - CNA	1,602,865.00			1,602,865.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
10-1006	P/R - Hospitality Aide	9,206.00			9,206.00	0.00
10-1007	P/R - Central Supply	8,728.00			8,728.00	0.00
10-1101	Purchased Srvc - RN	1,046.00			1,046.00	0.00
10-1103	Purchased Srvc - LPN	2,937.00			2,937.00	0.00
10-1105	Purchased Srvc - CNA	3,489.00			3,489.00	0.00
10-1162	Pro Fees - Nurse Consultant	21,596.00			21,596.00	0.00
10-1201	Minor Equip Purch - Nursing	4,132.00			4,132.00	0.00
10-1202	Supplies - Medical	28,741.00			28,741.00	0.00
10-1203	Supplies - Nursing	37,436.00			37,436.00	0.00
10-1204	Supplies - UniversalPrecaution	64,403.00			64,403.00	0.00
10-1205	Supplies - Wound Care	11,598.00			11,598.00	0.00
10-1206	Supplies - Prosthetic Device	28.00			28.00	0.00
10-1207	Supplies - Enteral	105.00			105.00	0.00
10-1209	Supplies - Routine Hygiene	9,635.00			9,635.00	0.00
10-1210	Supplies - Incontinence	53,884.00			53,884.00	0.00
10-1211	Supplies - Other	345.00			345.00	0.00
10-1212	Supplies - Supplements	2,880.00			2,880.00	0.00
10-1222	Supplies - Forms - Nursing	622.00			622.00	0.00
10-1251	ME Lease	1,463.00			1,463.00	0.00
10-1252	ME Lease - Bariatric Equipment	(262.00)			(262.00)	0.00
10-1254	ME Lease - Specialty Beds	4,663.00			4,663.00	0.00
10-1255	ME Lease - Air Mattresses	1,836.00			1,836.00	0.00
10-1401	Education - Nursing	800.00			800.00	0.00
10-1406	Auto Mileage - Nursing	892.00			892.00	0.00
10-1409	Dues - Associations - Nursing	180.00			180.00	0.00
10005	Petty Cash	0.00			0.00	500.00
10020	Cash- Operating	0.00			0.00	31,825.00
10025	Congressional Bank Acct	0.00			0.00	82,154.00
1050001	Payroll - RN Total	0.00			0.00	397,493.00
1050002	Payroll - RN Supervisor Total	0.00			0.00	288,947.00
1050111	Payroll - LPN Total	0.00			0.00	1,081,316.00
1050112	Payroll - Central Supply Total	0.00			0.00	6,357.00
1050113	CNA Total	0.00			0.00	1,621,065.00
1060001	Temp Help - RN Total	0.00			0.00	17,378.00
1060003	Temp Help - Aides Total	0.00			0.00	11,970.00
1061102	Pro Fees - Nurse Consultant Total	0.00			0.00	12,919.00
1061503	Food Purch - Tube Feeding Total	0.00			0.00	972.00
1061504	Food Purch - Supplements Total	0.00			0.00	7,903.00
1062001	Supp - Medical Total	0.00			0.00	43,045.00
1062002	Supp - Nursing Total	0.00			0.00	20,859.61
1062003	Supp - Universal Precaution Total	0.00			0.00	22,391.00
1062004	Supp - Wound Care Total	0.00			0.00	15,379.00
1062005	Supp - Prosthetic Device Total	0.00			0.00	3,153.00
1062006	Supp - Respiratory Supplies Total	0.00			0.00	6,400.00
1062007	Supp - Oxygen Gas Total	0.00			0.00	46,753.00
1062008	Supp - Enteral Total	0.00			0.00	1,025.00
1062010	Supp - Phys Therapy Total	0.00			0.00	67.00
1062013	Supp - Routine Hygiene Total	0.00			0.00	9,701.00
1062014	Supp - Incontinent Supplies Total	0.00			0.00	60,229.00
1062515	Rx Drugs - OTC Total	0.00			0.00	24,372.00
1063500	Medical Equipment Lease Total	0.00			0.00	3,219.00
1063502	ME Lease - Bariatric Equipment Total	0.00			0.00	387.00
1063503	ME Lease - Wound Vacs Total	0.00			0.00	2,448.00
1063504	ME Lease - Specialty Beds Total	0.00			0.00	2,693.00
1063505	ME Lease - Air Mattresses Total	0.00			0.00	1,215.00
1063508	MEL - Low Airloss Mattress Total	0.00			0.00	6,853.00
1063509	MEL - Alt Press Air Mattress Total	0.00			0.00	13.00
1063511	ME Lease - Wheelchairs Total	0.00			0.00	2,204.00
1063514	ME Lease - Other Total	0.00			0.00	60.00
1063551	Minor Equip Purch Total	0.00			0.00	3,932.00
1066503	Utilities - Mobile & Pagers Total	0.00			0.00	300.00
1069001	Dues - Dues & Subscriptions Total	0.00			0.00	0.39
11-1001	P/R - DON	123,945.00			123,945.00	0.00
11-1002	P/R - ADON	83,520.00			83,520.00	0.00
11-1003	P/R - Staff Dev Coord - RN	69,608.00			69,608.00	0.00
11-1005	P/R - Staff Coordinator	54,595.00			54,595.00	0.00
11-1006	P/R - MDS Coordinator - RN	109,851.00			109,851.00	0.00
11-1007	P/R - MDS Coordinator - LPN	14,162.00			14,162.00	0.00
11-1402	Sem & Conf Fees - NursingAdmin	408.00			408.00	0.00
11-1404	Hotels - Nursing Admin	980.00			980.00	0.00
11-1405	Meals & Ent. - Nursing Admin	80.00			80.00	0.00
11-1406	Auto Mileage - Nursing Admin	900.00			900.00	0.00
11-1407	Auto Expense - Nursing Admin	123.00			123.00	0.00
11-1408	Mobile Phones - Nursing Admin	900.00			900.00	0.00
11001	Accounts Receivable	0.00			0.00	1,312,047.00
11031	Medicare Settlement	0.00			0.00	(524.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
11032	Medicaid Settlement	0.00			0.00	38.00
11101	Allowance for Bad Debts	0.00			0.00	(363,304.00)
11160	RE Tax Escrow	0.00			0.00	36,831.00
1150127	P/R - SDC- RN Total	0.00			0.00	50,685.00
1150133	P/R - Staff Coordinator Total	0.00			0.00	51,912.00
1150140	Payroll - MDS LPN Coordinator Total	0.00			0.00	44,517.00
1150141	Payroll - MDS RN Coordinator Total	0.00			0.00	131,410.00
1150144	Payroll-MDS Director Total	0.00			0.00	(1,753.00)
1150151	P/R - DON Total	0.00			0.00	138,266.00
1150155	P/R - ADON Total	0.00			0.00	74,663.00
1164551	Auto & Truck - Mileage Total	0.00			0.00	496.00
1166503	Utilities - Mobile & Pagers Total	0.00			0.00	150.00
12-1001	P/R - Medical Records	28,698.00			28,698.00	0.00
12001	Due From Others	0.00			0.00	6,037.00
12005	Due from West	0.00			0.00	541.00
12006	Due from East	0.00			0.00	1,050.00
12007	Due from DenMar	0.00			0.00	623.00
12008	Due from Concord/Walden	0.00			0.00	910.00
12009	Due from Brockton	0.00			0.00	1,009.00
12011	Prepaid Insurance	0.00			0.00	58,056.00
1250121	Payroll -Medical Records Assist Total	0.00			0.00	33,513.00
13000	Utility - Deposits	0.00			0.00	1,450.00
15000	Furniture & Equipment	0.00			0.00	82,528.00
15001	Leasehold Improvements	0.00			0.00	42,832.00
16205	A/D - Leasehold Improvements	0.00			0.00	(6,450.00)
16206	A/D - Furniture & Equipment	0.00			0.00	(13,215.00)
20-1002	P/R - Administrator	154,598.00			154,598.00	0.00
20-1003	P/R - Business Office Manager	78,580.00			78,580.00	0.00
20-1004	P/R - Assistant BOM	29,591.00			29,591.00	0.00
20-1005	P/R - PR Benefit Coordinator	47,738.00			47,738.00	0.00
20-1006	P/R - Receptionist	42,394.00			42,394.00	0.00
20-1007	P/R - Regional AR Specialist	17,887.00			17,887.00	0.00
20-1150	Legal	1,716.00			1,716.00	0.00
20-1151	Legal - Collections	2,206.00			2,206.00	0.00
20-1154	Accounting	16,526.00			16,526.00	0.00
20-1166	Pro Fees - Restructuring	31,936.00			31,936.00	0.00
20-1171	Payroll Bookkeeping Service	32,039.00			32,039.00	0.00
20-1172	Information Technology	30,505.00			30,505.00	0.00
20-1173	Software	33,572.00			33,572.00	0.00
20-1202	Supplies - Office	12,368.00			12,368.00	0.00
20-1203	Supplies - Forms - A&G	463.00			463.00	0.00
20-1204	Supplies - Copying	4,538.00			4,538.00	0.00
20-1205	Supplies - Postage	4,598.00			4,598.00	0.00
20-1206	Supplies - Other	15.00			15.00	0.00
20-1207	Storage Fees	402.00			402.00	0.00
20-1221	Advertising - Help Wanted	9,105.00			9,105.00	0.00
20-1222	Employee Background Check	8,442.00			8,442.00	0.00
20-1223	Compliance Hotline	150.00			150.00	0.00
20-1231	Utilities - TV & Radio	18,837.00			18,837.00	0.00
20-1232	Utilities - Telephone	22,070.00			22,070.00	0.00
20-1233	Utilities - Internet Services	3,390.00			3,390.00	0.00
20-1234	Utilities - Telephone Maint	371.00			371.00	0.00
20-1251	Lease - Land	440.00			440.00	0.00
20-1252	Lease - Equipment A&G	10,510.00			10,510.00	0.00
20-1281	Bank Service Charges	36,805.00			36,805.00	0.00
20-1282	Replace of Res. Personal Prop.	4,088.00			4,088.00	0.00
20-1402	Sem & Conf Fees - A&G	450.00			450.00	0.00
20-1404	Hotels - A&G	146.00			146.00	0.00
20-1405	Meals & Ent. - A&G	263.00			263.00	0.00
20-1406	Auto Mileage - A&G	561.00			561.00	0.00
20-1407	Auto Expense - A&G	286.00			286.00	0.00
20-1408	Mobile Phones - A&G	3,510.00			3,510.00	0.00
20-1409	Dues - Associations - A&G	12,556.00			9,122.00	0.00
				(3,434.00)		
				(3,434.00)		
20-1410	Subscriptions - A&G	13,953.00			2,809.00	0.00
					(625.00)	
					3,434.00	
20-1411	Licenses & Permits - A&G	265.00			265.00	0.00
20001	A/P - Trade	0.00			0.00	(473,905.00)
2050401	Payroll - Business Office Manag Total	0.00			0.00	104,606.00
2050403	P/R - Billing/ AR/ Assistant BO Total	0.00			0.00	35,547.00
2050404	Payroll - Payroll Benefit Coord Total	0.00			0.00	23,008.00
2050405	Payroll - Receptionist Total	0.00			0.00	24,101.00
2050805	Payroll - Administrator Total	0.00			0.00	170,384.00
2050807	Payroll - Exec Director / NHA Total	0.00			0.00	56.00
2051000	Payroll Taxes Total	0.00			0.00	395,275.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
2052022	Emp Ben - Other Total	0.00			0.00	231.00
2052031	Emp Ben - Health Insurance Total	0.00			0.00	495,129.00
2052033	Emp Ben - Life Insurance Total	0.00			0.00	1,697.00
2052034	Emp Ben - Dental Insurance Total	0.00			0.00	26,319.00
2052036	Emp Ben Vision Insurance Total	0.00			0.00	4,057.00
2052041	Emp Ben - Empl Hlth & Welfare Total	0.00			0.00	944.00
2052046	EMP BEN-Hlth INS.Emp Withholding Total	0.00			0.00	(170,969.00)
2052047	EMP BEN- DEN INS.Emp Withholding Total	0.00			0.00	(23,228.00)
2052048	Emp Ben - Vision Ins. Emp WT Total	0.00			0.00	(3,966.00)
2052081	Emp Ben - Employee Bckgrnd Chk Total	0.00			0.00	7,092.00
2052084	Emp Ben - Employee Drug Screen Total	0.00			0.00	946.00
2062101	Supp - Storage Fees Total	0.00			0.00	2,383.00
2062108	Supp-Office Total	0.00			0.00	10,482.00
2062109	Supp-Postage Total	0.00			0.00	2,743.00
2062110	Supp-Forms Total	0.00			0.00	369.00
2062111	Supp-Copying Total	0.00			0.00	2,364.00
2062113	Supp-Software Total	0.00			0.00	26,646.00
2062114	Supp-Marketing Total	0.00			0.00	1,136.00
2063551	Minor Equip Purch Total	0.00			0.00	1,467.00
2064000	Professional Fees Total	0.00			0.00	851.00
2064020	Pro Fees - Legal - General Total	0.00			0.00	847.00
2064021	Pro Fees - Legal - AR Collect Total	0.00			0.00	311.00
2064023	Pro Fees - Accounting Total	0.00			0.00	23,085.00
2064024	Pro Fees - Restructuring Total	0.00			0.00	125,592.00
2064025	Pro Fees - Restructuring - Comm Total	0.00			0.00	57,514.00
2064026	PRO FEES - RESTRUC.- US TRUSTEE Total	0.00			0.00	43,705.00
2064027	Pro Fees-Medicare Billing Fees Total	0.00			0.00	2,047.00
2064098	Pro Fees - Payroll / HR Total	0.00			0.00	57,780.00
2064099	Pro Fees - Other Total	0.00			0.00	3,266.00
2064200	Compliance Hotline Total	0.00			0.00	150.00
2064500	Employee Expenses Total	0.00			0.00	(175.00)
2064501	Travel Meet - Sem & Conf Fees Total	0.00			0.00	1,846.00
2064504	Travel Meet - Hotels Total	0.00			0.00	395.00
2064551	Auto & Truck - Mileage Total	0.00			0.00	1,900.00
2065001	Advert - Help Wanted Total	0.00			0.00	3,046.00
2065005	Advert - Other Total	0.00			0.00	70.00
2066501	Utilities - Telephone Total	0.00			0.00	20,857.00
2066502	Utilities - Telephone Maint Total	0.00			0.00	673.00
2066503	Utilities - Mobile & Pagers Total	0.00			0.00	4,488.00
2066504	Utilities - Internet Services Total	0.00			0.00	2,030.00
2066995	Ins - Workmen's Comp Total	0.00			0.00	153,212.00
2066996	Ins- Cyber Total	0.00			0.00	1,670.00
2066998	Ins - Umbrella Total	0.00			0.00	26,862.00
2066999	Ins - Property Total	0.00			0.00	37,810.00
2067004	Ins - D & O Liability Total	0.00			0.00	4,470.00
2067005	Ins - Auto Total	0.00			0.00	588.00
2067008	Ins - GLPL Total	0.00			0.00	69,086.00
2067010	Ins GÇô Bond Total	0.00			0.00	125.00
2067501	Information Technology Total	0.00			0.00	34,267.00
2068001	Taxes - Real Estate Total	0.00			0.00	198,839.00
2068002	Taxes - Personal Property Total	0.00			0.00	8,714.00
2068099	Taxes - Other Total	0.00			0.00	250.00
2069001	Dues - Dues & Subscriptions Total	0.00			0.00	7,440.00
2069101	Licenses & Permits Total	0.00			0.00	1,766.00
2069501	TV & Radio Total	0.00			0.00	18,918.00
2069701	Bank Service Charges Total	0.00			0.00	46,455.00
2069721	Replace of Res. Personal Prop. Total	0.00			0.00	1,846.00
2069911	NAC - FINES & PENALTIES Total	0.00			0.00	70,450.00
2071002	Lease - Land Total	0.00			0.00	520.00
2071003	Lease - Equipment Total	0.00			0.00	6,684.00
2071101	Automobile Exp - Employees Total	0.00			0.00	6,000.00
2071102	Lease - Minor Equip Total	0.00			0.00	241.00
21-2101	Payroll Taxes	419,204.00			419,204.00	0.00
21-2104	Ins - Workers' Compensation	154,105.00			154,105.00	0.00
21-2111	Emp Ben - Health Insurance	497,252.00			497,252.00	0.00
21-2112	Emp Ben - Dental Insurance	25,520.00			25,520.00	0.00
21-2113	Emp Ben - Vision Insurance	3,985.00			3,985.00	0.00
21-2114	Emp Ben - Life Insurance	8,116.00			8,116.00	0.00
21-2121	Emp Ben - Health Ins. Emp W/H	(157,094.00)			(157,094.00)	0.00
21-2122	Emp Ben - Dental Ins. Emp W/H	(22,582.00)			(22,582.00)	0.00
21-2123	Emp Ben - Vision Ins. Emp W/H	(3,803.00)			(3,803.00)	0.00
21-2124	Emp Ben - Life Ins. Emp W/H	(1,497.00)			(1,497.00)	0.00
21-2131	Emp Ben - Emp Hlth & Welfare	1,797.00			1,797.00	0.00
21-2132	Emp Ben - Other	5,606.00			5,606.00	0.00
21-2133	Emp Ben - Holiday Parties	1,775.00			1,775.00	0.00
2150864	Payroll - Admission Director Total	0.00			0.00	84,380.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
22-2201	Ins - GLPL	95,332.00			95,332.00	0.00
22-2202	Ins - Umbrella	1,389.00			1,389.00	0.00
22-2203	Ins - D & O Liability	5,543.00			5,543.00	0.00
22-2204	Ins - Cyber	1,989.00			1,989.00	0.00
22-2205	Ins - Auto	836.00			836.00	0.00
22-2207	Ins - Bond	636.00			636.00	0.00
22000	Accrued Rent	0.00			0.00	(370,067.00)
22010	Deferred Rent - S.L. Portion	0.00			0.00	(84,889.00)
22050	Accrued Provider Tax	0.00			0.00	(277,784.00)
22100	Due from Wachusett Ventures	0.00			0.00	1,196,622.00
22101	Prepaid Expenses	0.00			0.00	20,323.00
23-2301	Rent Expense	1,294,688.00			1,294,688.00	0.00
23-2302	Rent Expense - S.L. Deferral	59,520.00			59,520.00	0.00
23-2311	Ins - Property	18,481.00			18,481.00	0.00
23-2321	Taxes - Real Estate	106,200.00			106,200.00	0.00
23-2322	Taxes - Personal Property	7,567.00			7,567.00	0.00
23-2331	Depr Exp - Leasehold Imprvmnts	6,175.00			6,175.00	0.00
23-2332	Depr Exp - Equipment	16,600.00			16,600.00	0.00
24001	Accrued Payroll	0.00			0.00	(133,081.00)
24002	Accrued Payroll Taxes	0.00			0.00	(9,793.00)
24003	Accrued PTO	0.00			0.00	(128,009.00)
24005	Accrued Expenses	0.00			0.00	(9,862.00)
24006	UNUM Life	0.00			0.00	(85.00)
24007	AFLAC Disability and Life	0.00			0.00	(796.00)
24020	UNION DUE	0.00			0.00	(3,216.00)
24500	Due To/From East	0.00			0.00	(13,031.00)
24533	Due To/From Brockton	0.00			0.00	(1,009.00)
24535	Due To/From Quincy	0.00			0.00	(9,251.00)
24536	Due To/From Denmar	0.00			0.00	(576.00)
24537	Due To/From Walden	0.00			0.00	(910.00)
24550	Due To/From West	0.00			0.00	(541.00)
25-1001	P/R - Business Development	7,394.00			7,394.00	0.00
25-1202	Supplies - Marketing	602.00			602.00	0.00
25-1203	Advertising - Public Relations	1,948.00			1,948.00	0.00
25-1406	Auto Mileage - Marketing	1,397.00			1,397.00	0.00
25-1407	Auto Expense - Marketing	25.00			25.00	0.00
25-1408	Mobile Phones - Marketing	100.00			100.00	0.00
2550863	Payroll- Business Development Total	0.00			0.00	8,501.00
2562114	Supp-Marketing Total	0.00			0.00	3,380.00
2565008	Advert - Public Relations Total	0.00			0.00	1,889.00
26-1001	P/R - Admissions Director	60,567.00			60,567.00	0.00
26-1406	Auto Mileage - Admissions	37.00			37.00	0.00
26000	Intercompany TRF	0.00			0.00	(13,419.00)
27000	N/P - SABRA/CCP	0.00			0.00	(832,283.00)
27001	N/P - SABRA DIP	0.00			0.00	(748,913.00)
27002	N/P - SABRA Deferred Rent	0.00			0.00	(763,625.00)
27003	Escrow Liability	0.00			0.00	(35,953.00)
27006	Accrued Interest LT - Sabra-PPL	0.00			0.00	(45,080.00)
27007	Accrued Interest LT - Sabra-PPR	0.00			0.00	(44,832.00)
30-1001	P/R - Registered Dietician	43,532.00			43,532.00	0.00
30-1002	P/R - Food Service Manager	64,450.00			64,450.00	0.00
30-1003	P/R - Cook	93,708.00			93,708.00	0.00
30-1004	P/R - Dietary Aide	223,375.00			223,375.00	0.00
30-1161	Pro Fees - Dietary	449.00			449.00	0.00
30-1201	Minor Equip Purch - Dietary	2,575.00			2,575.00	0.00
30-1202	Supplies & Exp - Dietary	35,616.00			35,616.00	0.00
30-1204	Software - Dietary	365.00			365.00	0.00
30-1205	Lease - Equipment Dietary	1,941.00			1,941.00	0.00
30-1301	Food Purch - Raw	258,885.00			258,885.00	0.00
30-1302	Food Purch - Supplements	27,899.00			27,899.00	0.00
30-1303	Food Purch - Thickeners	10,044.00			10,044.00	0.00
30-1304	Food Purch - Tube Feeding	817.00			817.00	0.00
30-1306	Food Purch - Employee H&W	43.00			43.00	0.00
30-1307	Food Purch - Marketing	36.00			36.00	0.00
30-1411	Licenses & Permits - Dietary	400.00			400.00	0.00
3050252	P/R - Registered Dietitian Total	0.00			0.00	42,157.00
3050253	P/R - Food Service Manager Total	0.00			0.00	56,821.00
3050255	P/R - Dietary Aide Total	0.00			0.00	223,602.00
3050256	P/R - Cook Total	0.00			0.00	94,574.00
3061211	Pro Fees - Food Service Total	0.00			0.00	596.00
3061501	Food Purch - Raw Total	0.00			0.00	272,012.00
3061503	Food Purch - Tube Feeding Total	0.00			0.00	2,279.00
3061504	Food Purch - Supplements Total	0.00			0.00	15,973.00
3061505	Food Purch - Thickeners Total	0.00			0.00	9,971.00
3061506	Food Purch - Employee H&W Total	0.00			0.00	26.00
3062103	Supp - Dietary Total	0.00			0.00	41,571.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
3062113	Supp-Software Total	0.00			0.00	550.00
3062199	Supp-Other Total	0.00			0.00	555.00
3063551	Minor Equip Purch Total	0.00			0.00	1,382.00
3071102	Lease - Minor Equip Total	0.00			0.00	4,515.00
31-1001	P/R - Activities Director	56,639.00			56,639.00	0.00
31-1002	P/R - Activities Assistant	82,969.00			82,969.00	0.00
31-1202	Supplies & Exp - Activities	1,219.00			1,219.00	0.00
3150301	Payroll - Activity Director Total	0.00			0.00	61,958.00
3150302	Payroll - Activity Assistant Total	0.00			0.00	72,982.00
3162102	Supp - Activities Total	0.00			0.00	3,577.00
32-1101	Purchased Srvc - Housekeeping	287,421.00			287,421.00	0.00
32000	Retained Earnings	0.00			0.00	(284,702.00)
3261201	Pro Fees - Contr Housekeeping Total	0.00			0.00	272,323.00
3262104	Supp - Housekeeping Total	0.00			0.00	203.00
33-1101	Purchased Srvc - Laundry	193,258.00			193,258.00	0.00
33-1203	Linen & Bedding	197.00			197.00	0.00
3361202	Pro Fees - Contracted Laundry Total	0.00			0.00	182,928.00
3365501	R&M - Equipment Total	0.00			0.00	3,096.00
34-1101	Purchased Srvc - Maintenance	150,525.00			150,525.00	0.00
34-1161	Pro Fees - Maintenance	43,444.00			43,444.00	0.00
34-1201	Minor Equip Purch -Maintenance	15,376.00			15,376.00	0.00
34-1202	Supplies & Exp - Maintenance	22,551.00			22,551.00	0.00
34-1203	R&M - Equipment	46,257.00			46,257.00	0.00
34-1204	R&M - Building	15,331.00			15,331.00	0.00
34-1205	Garbage	38,932.00			38,932.00	0.00
34-1206	Hazardous Waste	1,239.00			1,239.00	0.00
34-1207	Pest Control	2,441.00			2,441.00	0.00
34-1208	Snow Removal	20,605.00			20,605.00	0.00
34-1209	Maintenance Contracts	28,054.00			28,054.00	0.00
3450601	P/R - Maintenance Director Total	0.00			0.00	7,403.00
3450602	P/R - Maintenance Technician Total	0.00			0.00	7,398.00
3461201	Pro Fees - Maintenance Total	0.00			0.00	117,929.00
3462107	Supp - Maintenance Total	0.00			0.00	22,511.00
3463551	Minor Equip Purch Total	0.00			0.00	22.00
3465501	R&M - Equipment Total	0.00			0.00	23,323.00
3465502	R&M-Building Total	0.00			0.00	19,867.00
3465505	R&M - Garbage Total	0.00			0.00	37,869.00
3465506	R&M - Pest Control Total	0.00			0.00	2,239.00
3465507	R&M - Hazardous Waste Total	0.00			0.00	1,259.00
3465509	R&M - Maintenance Contracts Total	0.00			0.00	62,626.00
35-3501	Utilities - Electricity	148,982.00			148,982.00	0.00
35-3502	Utilities - Gas	24,624.00			24,624.00	0.00
35-3503	Utilities - Water & Sewer	63,601.00			63,601.00	0.00
35-3504	Utilities - Fuel	1,413.00			1,413.00	0.00
3566511	Utilities - Electricity Total	0.00			0.00	138,878.00
3566512	Utilities - Water Total	0.00			0.00	64,137.00
3566513	Utilities - Fuel Total	0.00			0.00	821.00
3566514	Utilities - Gas Total	0.00			0.00	24,933.00
37-1001	P/R - Social Service Director	69,643.00			69,643.00	0.00
37-1002	P/R - Social Service Assistant	33,372.00			33,372.00	0.00
37-1161	Pro Fees - Social Service	3,000.00			3,000.00	0.00
3750701	P/R - Social Service Director Total	0.00			0.00	70,501.00
3750702	P/R - Social Service Assistant Total	0.00			0.00	36,762.00
3761101	Pro Fees - Social Service Total	0.00			0.00	12,300.00
38-3801	Medical Director	44,400.00			44,400.00	0.00
38-3802	Advisory Physician	100.00			100.00	0.00
38-3804	Dentist	14,612.00			14,612.00	0.00
38-3806	Psychological Services	250.00			250.00	0.00
38-3807	Physician Services - Other	100.00			100.00	0.00
3864002	Pro Fees - Med Director Total	0.00			0.00	19,800.00
3864003	Pro Fees - Medical Service Total	0.00			0.00	24,700.00
3864008	Pro Fees - Psychological Svcs Total	0.00			0.00	1,000.00
40-4001	Pharmacy Supplies - Medical	8,374.00			8,374.00	0.00
40-4003	Pharmacy Supplies - IV	501.00			501.00	0.00
40-4004	Pharmacy Supplies - Forms	510.00			510.00	0.00
40-4011	Drugs/IV - Medicare	167,875.00			167,875.00	0.00
40-4014	Drugs/IV - Medicaid	99,886.00			99,886.00	0.00
40-4015	Drugs/IV - Managed	4,957.00			4,957.00	0.00
40-4021	Rx Drugs - IV Medicare	50,016.00			50,016.00	0.00
40-4024	Rx Drugs - IV Medicaid	1,493.00			1,493.00	0.00
40-4025	Rx Drugs - IV Managed	5,961.00			5,961.00	0.00
40-4031	Rx Drugs - Medicaid Noncovered	2,242.00			2,242.00	0.00
40-4032	Med D Non-Covered	2,328.00			2,328.00	0.00
40-4033	House Stock	16,116.00			16,116.00	0.00
40-4034	Drugs OTC	6,509.00			6,509.00	0.00
40-4042	ME Lease - IV Pump	136.00			136.00	0.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
40-4052	Resident Vaccination	4,503.00			4,503.00	0.00
40-4161	Pro Fees - Consulting - Pharm	26,360.00			26,360.00	0.00
40-4162	Pro Fees - Consulting - IV	19,019.00			19,019.00	0.00
40-4163	Medical Records - Pharmacy	3,666.00			3,666.00	0.00
4062009	Supplies IV Total	0.00			0.00	1,603.00
4062110	Supp-Forms Total	0.00			0.00	643.00
4062199	Supp-Other Total	0.00			0.00	2,547.00
4062500	Rx Drugs Total	0.00			0.00	(33,218.00)
4062501	Drugs/IV - Medicare Total	0.00			0.00	172,424.00
4062502	Drugs/IV - Managed Total	0.00			0.00	80,633.00
4062503	Drugs/IV - Medicaid Total	0.00			0.00	1,965.00
4062504	Rx Drugs - Medicaid Noncovered Total	0.00			0.00	3,471.00
4062505	House Stock Total	0.00			0.00	11,176.00
4062506	Med D Non-Covered Total	0.00			0.00	11,195.00
4062508	Resident Vaccination Total	0.00			0.00	796.00
4062511	Rx Drugs - IV Medicare Total	0.00			0.00	32,227.00
4062512	Rx Drugs - IV HMO Total	0.00			0.00	19,438.00
4062513	Rx Drugs - IV Medicaid Total	0.00			0.00	613.00
4062515	Drugs OTC Total	0.00			0.00	5,549.00
4063512	Med Equip Lease Total	0.00			0.00	576.00
4064004	Professional Fees - Consulting Total	0.00			0.00	17,458.00
4064005	Pro Fees - Consulting-IV Total	0.00			0.00	28,260.00
4064010	Medical Records Total	0.00			0.00	4,990.00
41020	Room & Board - Medicare A Total	0.00			0.00	#####
41989	Medicare A - Sequestration Total	0.00			0.00	50,214.00
42003	Medicaid Total	0.00			0.00	#####
42010	Medicaid Pending Total	0.00			0.00	(216,394.00)
43001	Private Pay Total	0.00			0.00	#####
44001	Commercial Insurance Total	0.00			0.00	646,928.00
45010	HMO -Managed Care No RUGS Total	0.00			0.00	#####
45501	Hospice Total	0.00			0.00	(202,823.00)
45599	Prior Period Adjustments Total	0.00			0.00	(157,050.00)
46001	Pharmacy Rx - Medicare A Total	0.00			0.00	(179,697.00)
46003	Pharmacy Rx - Medicaid Total	0.00			0.00	(28,347.00)
46004	Pharmacy Rx - HMO Total	0.00			0.00	(90,161.00)
46005	Pharmacy Rx - Private Total	0.00			0.00	(3,566.00)
46007	Pharmacy Rx - Comm Ins Total	0.00			0.00	(7,091.00)
46008	Pharmacy Rx - Hospice Total	0.00			0.00	(279.00)
46011	Pharmacy Rx - C/A - Medicare A Total	0.00			0.00	179,697.00
46013	Pharmacy Rx - C/A - Medicaid Total	0.00			0.00	28,347.00
46014	Pharmacy Rx - C/A - HMO Total	0.00			0.00	90,162.00
46017	Pharmacy Rx - C/A - Comm Ins Total	0.00			0.00	7,091.00
46018	Pharmacy Rx - C/A - Hospice Total	0.00			0.00	279.00
46101	Pharm OTC - Medicare A Total	0.00			0.00	(988.00)
46103	Pharm OTC - Medicaid Total	0.00			0.00	(773.00)
46104	Pharm OTC - HMO Total	0.00			0.00	(811.00)
46105	Pharm OTC - Private Total	0.00			0.00	(4.00)
46108	Pharm OTC - Hospice Total	0.00			0.00	(137.00)
46111	Pharm OTC - C/A - Medicare A Total	0.00			0.00	988.00
46113	Pharm OTC - C/A - Medicaid Total	0.00			0.00	773.00
46114	Pharm OTC - C/A - HMO Total	0.00			0.00	811.00
46118	Pharm OTC - C/A - Hospice Total	0.00			0.00	137.00
46601	Phys Ther - Medicare A Total	0.00			0.00	(397,824.00)
46602	Phys Ther - Medicare B Total	0.00			0.00	(174,421.00)
46603	Phys Ther - Medicaid Total	0.00			0.00	(50,296.00)
46604	Phys Ther - HMO Total	0.00			0.00	(163,546.00)
46605	Phys Ther - Private Total	0.00			0.00	(3,092.00)
46607	Phys Ther - Comm Ins Total	0.00			0.00	(31,283.00)
46611	Phys Ther - C/A - Medicare A Total	0.00			0.00	397,824.00
46612	Phys Ther - C/A - Medicare B Total	0.00			0.00	21,547.00
46613	Phys Ther - C/A - Medicaid Total	0.00			0.00	49,846.00
46614	Phys Ther - C/A - HMO Total	0.00			0.00	161,567.00
46617	Phys Ther - C/A - Comm Ins Total	0.00			0.00	11,664.00
46701	Speech Ther - Medicare A Total	0.00			0.00	(112,260.00)
46702	Speech Ther - Medicare B Total	0.00			0.00	(37,043.00)
46703	Speech Ther - Medicaid Total	0.00			0.00	(12,832.00)
46704	Speech Therapy - HMO Total	0.00			0.00	(62,013.00)
46705	Speech Ther - Private Total	0.00			0.00	(789.00)
46707	Speech Ther - Comm Ins Total	0.00			0.00	(3,382.00)
46711	Speech Ther - C/A - Medicare A Total	0.00			0.00	112,260.00
46712	Speech Ther - C/A - Medicare B Total	0.00			0.00	264.00
46713	Speech Ther - C/A - Medicaid Total	0.00			0.00	12,832.00
46714	Speech Therapy - C/A - HMO Total	0.00			0.00	51,288.00
46717	Speech Ther - C/A - Comm Ins Total	0.00			0.00	2,107.00
46801	Occ Therapy - Medicare A Total	0.00			0.00	(455,700.00)
46802	Occ Therapy - Medicare B Total	0.00			0.00	(148,588.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
46803	Occ Therapy - Medicaid Total	0.00			0.00	(49,609.00)
46804	Occ Therapy - HMO Total	0.00			0.00	(204,867.00)
46805	Occ Therapy - Private Total	0.00			0.00	(1,178.00)
46807	Occ Therapy - Comm Ins Total	0.00			0.00	(14,367.00)
46811	Occ Therapy - C/A - Medicare A Total	0.00			0.00	455,700.00
46812	Occ Therapy - C/A - Medicare B Total	0.00			0.00	22,039.00
46813	Occ Therapy - C/A - Medicaid Total	0.00			0.00	49,609.00
46814	Occ Therapy - C/A - HMO Total	0.00			0.00	184,063.00
46817	Occ Therapy - C/A - Comm Ins Total	0.00			0.00	14,367.00
47001	Oxygen Revenue-Medicare A Total	0.00			0.00	(3,879.00)
47003	Oxygen Medicaid Total	0.00			0.00	(17,054.00)
47004	Oxygen HMO Total	0.00			0.00	(3,293.00)
47006	Oxygen - Hospice Total	0.00			0.00	(299.00)
47007	Oxygen - Comm Ins Total	0.00			0.00	(520.00)
47011	Oxygen - C/A - Medicare A Total	0.00			0.00	6,030.00
47013	Oxygen - C/A - Medicaid Total	0.00			0.00	14,903.00
47014	Oxygen - C/A - HMO Total	0.00			0.00	3,293.00
47016	Oxygen - C/A - Hospice Total	0.00			0.00	299.00
47017	Oxygen - C/A - Comm Ins Total	0.00			0.00	520.00
47501	Lab - Medicare A Total	0.00			0.00	(21,841.00)
47503	Lab - Medicaid Total	0.00			0.00	(1,424.00)
47504	Lab - HMO Total	0.00			0.00	(8,708.00)
47505	Lab - Private Total	0.00			0.00	(708.00)
47507	Lab - Comm Ins Total	0.00			0.00	(615.00)
47511	Lab - C/A - Medicare A Total	0.00			0.00	21,841.00
47513	Lab - C/A - Medicaid Total	0.00			0.00	1,424.00
47514	Lab - C/A - HMO Total	0.00			0.00	8,708.00
47517	Lab - C/A - Comm Ins Total	0.00			0.00	615.00
47601	X-Ray - Medicare A Total	0.00			0.00	(8,532.00)
47603	X-Ray - Medicaid Total	0.00			0.00	(951.00)
47604	X-Ray - HMO Total	0.00			0.00	(6,619.00)
47607	X-Ray -Comm Ins Total	0.00			0.00	(390.00)
47611	X - Ray - C/A Medicare A Total	0.00			0.00	8,532.00
47613	X-Ray- C/A - Medicaid Total	0.00			0.00	951.00
47614	X-Ray- C/A- HMO Total	0.00			0.00	6,619.00
47617	X-Ray - C/A- Comm Ins Total	0.00			0.00	390.00
47651	IV Charges - Medicare A Total	0.00			0.00	(5,096.00)
47653	IV Charges - Medicaid Total	0.00			0.00	(4,351.00)
47654	IV Charges - HMO Total	0.00			0.00	(1,978.00)
47657	IV Charges - Comm Ins. Total	0.00			0.00	(41.00)
47661	IV Charges - C/A - Medicare A Total	0.00			0.00	5,096.00
47663	IV Charges C/A - Medicaid Total	0.00			0.00	4,351.00
47664	IV Charges C/A - HMO Total	0.00			0.00	1,978.00
47667	IV Charges - C/A - Comm Ins Total	0.00			0.00	41.00
47998	MCB Rplmnt 2% Sequestration Total	0.00			0.00	1,561.00
47999	MCR - B 2% Sequestration Total	0.00			0.00	5,311.00
49000	Prior Year Revenue Adjustment Total	0.00			0.00	(233,527.00)
49005	Discounts Total	0.00			0.00	6,358.00
49402	Medical Records Revenue Total	0.00			0.00	(1,314.00)
49901	Other Revenue Total	0.00			0.00	(175.00)
49902	Miscellaneous Revenue Total	0.00			0.00	(279.00)
50-1101	Anc Serv - PT - MCR A	167,716.00			167,716.00	0.00
50-1102	Anc Serv - PT - MCR A NonRhB	453.00			453.00	0.00
50-1103	Anc Serv - PT - Medicare B	174,707.00			174,707.00	0.00
50-1104	Anc Serv - PT - Medicaid	15,416.00			15,416.00	0.00
50-1105	Anc Serv - PT - HMO	41,577.00			41,577.00	0.00
50-1106	Anc Serv - PT - HMO Part B	45,640.00			45,640.00	0.00
50-1107	Anc Serv - PT - Private	1,438.00			1,438.00	0.00
50-1202	Supplies - PT	525.00			525.00	0.00
50-1251	ME Lease - PT	16,676.00			16,676.00	0.00
50-1300	Purchased Svc - PT / PTA	6,797.00			6,797.00	0.00
5060501	Anc Serv - Ther -MCR A Total	0.00			0.00	189,523.00
5060503	Anc Serv - Ther - Medicare Total	0.00			0.00	122,933.00
5060504	Anc Serv - Ther - Medicaid Total	0.00			0.00	23,552.00
5060505	Anc Serv - Ther - HMO Total	0.00			0.00	72,012.00
5060506	Anc Serv - Ther - HMO Part Total	0.00			0.00	15,269.00
5060507	Anc Serv - Ther - Private Total	0.00			0.00	1,793.00
5060509	Anc Serv - Ther - Comms Ins Total	0.00			0.00	2,232.00
5060510	Anc Serv - Ther - Hosp & Oth Total	0.00			0.00	7,882.00
5060511	Anc Serv - Ther - Non Cov Serv Total	0.00			0.00	25.00
5060599	Contract Buyout Total	0.00			0.00	13,000.00
5062010	Supp - Phys Therapy Total	0.00			0.00	525.00
5063514	ME Lease - Other Total	0.00			0.00	17,175.00
51-1101	Anc Serv - OT - MCR A	150,826.00			150,826.00	0.00
51-1103	Anc Serv - OT - Medicare B	129,135.00			129,135.00	0.00
51-1104	Anc Serv - OT - Medicaid	15,767.00			15,767.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
51-1105	Anc Serv - OT - HMO	40,987.00			40,987.00	0.00
51-1106	Anc Serv - OT - HMO Part B	28,739.00			28,739.00	0.00
51-1107	Anc Serv - OT - Private	129.00			129.00	0.00
51-1300	Purchased Svc - OT / OTA	830.00			830.00	0.00
5160501	Anc Serv - Ther -MCR A Total	0.00			0.00	193,119.00
5160503	Anc Serv - Ther - Medicare B Total	0.00			0.00	111,848.00
5160504	Anc Serv - Ther - Medicaid Total	0.00			0.00	22,094.00
5160505	Anc Serv - Ther - HMO Total	0.00			0.00	75,872.00
5160506	Anc Serv - Ther - HMO Part B Total	0.00			0.00	12,979.00
5160507	Anc Serv - Ther - Private Total	0.00			0.00	958.00
5160509	Anc Serv - Ther - Comms Ins Total	0.00			0.00	2,242.00
5160510	Anc Serv - Ther - Hosp & Oth Total	0.00			0.00	7,287.00
5160599	Contract Buyout Total	0.00			0.00	6,000.00
5162012	Supp - Occup Therapy Total	0.00			0.00	2,069.00
52-1101	Anc Serv - ST - MCR A	55,047.00			55,047.00	0.00
52-1103	Anc Serv - ST - Medicare B	28,116.00			28,116.00	0.00
52-1104	Anc Serv - ST - Medicaid	2,202.00			2,202.00	0.00
52-1105	Anc Serv - ST - HMO	8,830.00			8,830.00	0.00
52-1106	Anc Serv - ST - HMO Part B	7,817.00			7,817.00	0.00
52-1107	Anc Serv - ST - Private	338.00			338.00	0.00
5260501	Anc Serv - Ther -MCR A Total	0.00			0.00	33,130.00
5260503	Anc Serv - Ther - Medicare Total	0.00			0.00	29,012.00
5260504	Anc Serv - Ther - Medicaid Total	0.00			0.00	3,589.00
5260505	Anc Serv - Ther - HMO Total	0.00			0.00	15,793.00
5260506	Anc Serv - Ther - HMO Part Total	0.00			0.00	6,370.00
5260507	Anc Serv - Ther - Private Total	0.00			0.00	364.00
5260510	Anc Serv - Ther - Hosp & Oth Total	0.00			0.00	1,231.00
5260599	Contract Buyout Total	0.00			0.00	2,500.00
5262010	Supp - Phys Therapy Total	0.00			0.00	469.00
53-1161	Pro Fees - Other - Respiratory	225.00			225.00	0.00
53-1202	Supplies - Oxygen	34,497.00			34,497.00	0.00
53-1203	Supplies - Respiratory	1,747.00			1,747.00	0.00
5350751	P/R- Respiratory Therapist Total	0.00			0.00	6,882.00
54-1161	Pro Fees - Other - Ancillary	182.00			182.00	0.00
54-1202	Anc Serv - Lab Fees	24,726.00			24,726.00	0.00
54-1203	Anc Serv - X-Ray	22,561.00			22,561.00	0.00
54-1204	Patient Med Trans - Non-Amb	7,196.00			7,196.00	0.00
54-1206	Anc Serv - Other	3,335.00			3,335.00	0.00
54-1207	Ptnt Med Trans-Ambulance-PartA	9,384.00			9,384.00	0.00
5462601	Anc Serv - Lab Fees Total	0.00			0.00	53,032.00
5462602	Anc Serv - X-Ray Total	0.00			0.00	16,278.00
5463012	Patient Med Trans - Non-Amb Total	0.00			0.00	4,781.00
5463013	Patient Med Trans - Ambulance Total	0.00			0.00	7,296.00
5660000	Interest Expense Total	0.00			0.00	63,255.00
5660002	Interest Expense - DIP Loan Total	0.00			0.00	41,656.00
5660003	Interest Expense - PPL Total	0.00			0.00	49,380.00
5660004	Interest Expense - PPR Total	0.00			0.00	44,832.00
5660010	Management Fee Total	0.00			0.00	677,488.00
5660020	Bad Debt Expense Total	0.00			0.00	628,989.00
5660025	Rent Expense Total	0.00			0.00	1,179,820.00
5660026	Rent Expense - S.L. Deferral Total	0.00			0.00	84,889.00
5660030	Provider Tax Total	0.00			0.00	771,014.00
5660040	Income Taxes (State) Total	0.00			0.00	61,185.00
5666205	Depreciation Exp - Leasehold Im Total	0.00			0.00	3,731.00
5666206	Depreciation Exp - Equipment Total	0.00			0.00	10,449.00
5676999	Fin Charges-Unused Line Fee Total	0.00			0.00	5,818.00
5680000	Gain / Loss on Restructuring Total	0.00			0.00	1,668,317.00
60-6001	Interest Expense	5,514.00			5,514.00	0.00
60-6002	Interest Expense - DIP Loan	40,921.00			40,921.00	0.00
60-6003	Interest Expense - PPL	50,767.00			50,767.00	0.00
60-6004	Interest Expense - PPR	45,942.00			45,942.00	0.00
60-6102	Taxes - State Income	8,085.00			8,085.00	0.00
60-6201	Management Fees	665,283.00			665,283.00	0.00
60-6301	Bad Debt Expense	202,246.00			202,246.00	0.00
60-6401	Provider Tax / User Fees	689,981.00			689,981.00	0.00
60-6501	Fines & Penalties	22,996.00			22,996.00	0.00
66005	BD - Non-dually Elig T18 BD Total	0.00			0.00	5,281.00
77002	Int Inc - AR Accounts Total	0.00			0.00	73.00
9999	Ask my accountant Total	0.00			0.00	(2,015.00)
99999	Exchange	0.00			0.00	78.00
Marcum 101	Dentist	0.00			0.00	11,746.00
Marcum 103	Subscriptions	0.00			0.00	7,153.00
Marcum 104	Chamber of Commerce Dues	0.00		625.00	625.00	0.00
			RJE - 1	625.00		
Total		0.00		0.00	0.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
	Net (Income) Loss	0.00		0.00	0.00	0.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Group : [10-A] Salaries and Wages						
Subgroup : [2] Administrators						
20-1002	P/R - Administrator	154,598.00		0.00	154,598.00	0.00
2050805	Payroll - Administrator Total	0.00		0.00	0.00	170,384.00
Subtotal [2] Administrators		154,598.00		0.00	154,598.00	170,384.00
Subgroup : [4] Other Administrative Salaries						
20-1003	P/R - Business Office Manager	78,580.00		0.00	78,580.00	0.00
20-1004	P/R - Assistant BOM	29,591.00		0.00	29,591.00	0.00
20-1005	P/R - PR Benefit Coordinator	47,738.00		0.00	47,738.00	0.00
20-1006	P/R - Receptionist	42,394.00		0.00	42,394.00	0.00
20-1007	P/R - Regional AR Specialist	17,887.00		0.00	17,887.00	0.00
2050401	Payroll - Business Office Manag Total	0.00		0.00	0.00	104,606.00
2050403	P/R - Billing/ AR/ Assistant BO Total	0.00		0.00	0.00	35,547.00
2050404	Payroll - Payroll Benefit Coord Total	0.00		0.00	0.00	23,008.00
2050405	Payroll - Receptionist Total	0.00		0.00	0.00	24,101.00
2050807	Payroll - Exec Director / NHA Total	0.00		0.00	0.00	56.00
Subtotal [4] Other Administrative Salaries		216,190.00		0.00	216,190.00	187,318.00
Subgroup : [5A] Head Dietitian						
30-1001	P/R - Registered Dietician	43,532.00		0.00	43,532.00	0.00
3050252	P/R - Registered Dietitian Total	0.00		0.00	0.00	42,157.00
Subtotal [5A] Head Dietitian		43,532.00		0.00	43,532.00	42,157.00
Subgroup : [5B] Food Service Supervisor						
30-1002	P/R - Food Service Manager	64,450.00		0.00	64,450.00	0.00
3050253	P/R - Food Service Manager Total	0.00		0.00	0.00	56,821.00
Subtotal [5B] Food Service Supervisor		64,450.00		0.00	64,450.00	56,821.00
Subgroup : [5C] Dietary Workers						
30-1003	P/R - Cook	93,708.00		0.00	93,708.00	0.00
30-1004	P/R - Dietary Aide	223,375.00		0.00	223,375.00	0.00
3050255	P/R - Dietary Aide Total	0.00		0.00	0.00	223,602.00
3050256	P/R - Cook Total	0.00		0.00	0.00	94,574.00
Subtotal [5C] Dietary Workers		317,083.00		0.00	317,083.00	318,176.00
Subgroup : [7A] Engineer or Chief of Maintenance						
3450601	P/R - Maintenance Director Total	0.00		0.00	0.00	7,403.00
Subtotal [7A] Engineer or Chief of Maintenance		0.00		0.00	0.00	7,403.00
Subgroup : [7B] Other Maintenance Workers						
3450602	P/R - Maintenance Technician Total	0.00		0.00	0.00	7,398.00
Subtotal [7B] Other Maintenance Workers		0.00		0.00	0.00	7,398.00
Subgroup : [12A] Director of Nurses/Assistant Director						
11-1001	P/R - DON	123,945.00		0.00	123,945.00	0.00
11-1002	P/R - ADON	83,520.00		0.00	83,520.00	0.00
1150151	P/R - DON Total	0.00		0.00	0.00	138,266.00
1150155	P/R - ADON Total	0.00		0.00	0.00	74,663.00
Subtotal [12A] Director of Nurses/Assistant Director		207,465.00		0.00	207,465.00	212,929.00
Subgroup : [12B1] RNs - Direct Care						
10-1001	P/R - RN	461,467.00		0.00	461,467.00	0.00
10-1002	P/R - RN Supervisor	337,054.00		0.00	337,054.00	0.00
1050001	Payroll - RN Total	0.00		0.00	0.00	397,493.00
1050002	Payroll - RN Supervisor Total	0.00		0.00	0.00	288,947.00
Subtotal [12B1] RNs - Direct Care		798,521.00		0.00	798,521.00	686,440.00
Subgroup : [12B2] RNs - Administrative						
1050112	Payroll - Central Supply Total	0.00		0.00	0.00	6,357.00
11-1003	P/R - Staff Dev Coord - RN	69,608.00		0.00	69,608.00	0.00
11-1005	P/R - Staff Coordinator	54,595.00		0.00	54,595.00	0.00
11-1006	P/R - MDS Coordinator - RN	109,851.00		0.00	109,851.00	0.00
1150127	P/R - SDC- RN Total	0.00		0.00	0.00	50,685.00
1150133	P/R - Staff Coordinator Total	0.00		0.00	0.00	51,912.00
1150141	Payroll - MDS RN Coordinator Total	0.00		0.00	0.00	131,410.00
1150144	Payroll-MDS Director Total	0.00		0.00	0.00	(1,753.00)
Subtotal [12B2] RNs - Administrative		234,054.00		0.00	234,054.00	238,611.00
Subgroup : [12C1] LPNs - Direct Care						
10-1003	P/R - LPN	1,071,355.00		0.00	1,071,355.00	0.00
1050111	Payroll - LPN Total	0.00		0.00	0.00	1,081,316.00
1150140	Payroll - MDS LPN Coordinator Total	0.00		0.00	0.00	44,517.00
Subtotal [12C1] LPNs - Direct Care		1,071,355.00		0.00	1,071,355.00	1,125,833.00
Subgroup : [12D] Aides and Attendants						
10-1005	P/R - CNA	1,602,865.00		0.00	1,602,865.00	0.00
10-1006	P/R - Hospitality Aide	9,206.00		0.00	9,206.00	0.00
1050113	CNA Total	0.00		0.00	0.00	1,621,065.00
Subtotal [12D] Aides and Attendants		1,612,071.00		0.00	1,612,071.00	1,621,065.00
Subgroup : [12H] Recreation Workers						
31-1001	P/R - Activities Director	56,639.00		0.00	56,639.00	0.00
31-1002	P/R - Activities Assistant	82,969.00		0.00	82,969.00	0.00
3150301	Payroll - Activity Director Total	0.00		0.00	0.00	61,958.00
3150302	Payroll - Activity Assistant Total	0.00		0.00	0.00	72,982.00
Subtotal [12H] Recreation Workers		139,608.00		0.00	139,608.00	134,940.00
Subgroup : [12M] Social Workers/Case Management						
2150864	Payroll - Admission Director Total	0.00		0.00	0.00	84,380.00
26-1001	P/R - Admissions Director	60,567.00		0.00	60,567.00	0.00
37-1001	P/R - Social Service Director	69,643.00		0.00	69,643.00	0.00
37-1002	P/R - Social Service Assistant	33,372.00		0.00	33,372.00	0.00
3750701	P/R - Social Service Director Total	0.00		0.00	0.00	70,501.00
3750702	P/R - Social Service Assistant Total	0.00		0.00	0.00	36,762.00
Subtotal [12M] Social Workers/Case Management		163,582.00		0.00	163,582.00	191,643.00
Subgroup : [12N] Marketing						
25-1001	P/R - Business Development	7,394.00		0.00	7,394.00	0.00
2550863	Payroll- Business Development Total	0.00		0.00	0.00	8,501.00
Subtotal [12N] Marketing		7,394.00		0.00	7,394.00	8,501.00
Subgroup : [12O] Other						
10-1007	P/R - Central Supply	8,728.00		0.00	8,728.00	0.00
12-1001	P/R - Medical Records	28,698.00		0.00	28,698.00	0.00
1250121	Payroll -Medical Records Assist Total	0.00		0.00	0.00	33,513.00

Client: **Wachussetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
5350751	P/R- Respiratory Therapist Total	0.00		0.00	0.00	6,882.00
Subtotal [120] Other		37,426.00		0.00	37,426.00	40,395.00
Total [10-A] Salaries and Wages		5,067,329.00		0.00	5,067,329.00	5,050,014.00
Group : [13-B] Professional Fees						
Subgroup : [2] Dentist						
38-3804	Dentist	14,612.00		0.00	14,612.00	0.00
Marcum 101	Dentist	0.00		0.00	0.00	11,746.00
Subtotal [2] Dentist		14,612.00		0.00	14,612.00	11,746.00
Subgroup : [3] Pharmacist						
40-4161	Pro Fees - Consulting - Pharm	26,360.00		0.00	26,360.00	0.00
4062504	Rx Drugs - Medicaid Noncovered Total	0.00		0.00	0.00	3,471.00
4064004	Professional Fees - Consulting Total	0.00		0.00	0.00	17,458.00
Subtotal [3] Pharmacist		26,360.00		0.00	26,360.00	20,929.00
Subgroup : [5A] PT - Resident Care						
50-1101	Anc Serv - PT - MCR A	167,716.00		0.00	167,716.00	0.00
50-1102	Anc Serv - PT - MCR A NonRhb	453.00		0.00	453.00	0.00
50-1103	Anc Serv - PT - Medicare B	174,707.00		0.00	174,707.00	0.00
50-1104	Anc Serv - PT - Medicaid	15,416.00		0.00	15,416.00	0.00
50-1105	Anc Serv - PT - HMO	41,577.00		0.00	41,577.00	0.00
50-1106	Anc Serv - PT - HMO Part B	45,640.00		0.00	45,640.00	0.00
50-1107	Anc Serv - PT - Private	1,438.00		0.00	1,438.00	0.00
50-1300	Purchased Srvc - PT / PTA	6,797.00		0.00	6,797.00	0.00
5060501	Anc Serv - Ther -MCR A Total	0.00		0.00	0.00	189,523.00
5060503	Anc Serv - Ther - Medicare Total	0.00		0.00	0.00	122,933.00
5060504	Anc Serv - Ther - Medicaid Total	0.00		0.00	0.00	23,552.00
5060505	Anc Serv - Ther - HMO Total	0.00		0.00	0.00	72,012.00
5060506	Anc Serv - Ther - HMO Part Total	0.00		0.00	0.00	15,269.00
5060507	Anc Serv - Ther - Private Total	0.00		0.00	0.00	1,793.00
5060509	Anc Serv - Ther - Comms Ins Total	0.00		0.00	0.00	2,232.00
5060510	Anc Serv - Ther - Hosp & Oth Total	0.00		0.00	0.00	7,882.00
5060511	Anc Serv - Ther - Non Cov Serv Total	0.00		0.00	0.00	25.00
54-1206	Anc Serv - Other	3,335.00		0.00	3,335.00	0.00
Subtotal [5A] PT - Resident Care		457,079.00		0.00	457,079.00	435,221.00
Subgroup : [6] Social Worker						
37-1161	Pro Fees - Social Service	3,000.00		0.00	3,000.00	0.00
3761101	Pro Fees - Social Service Total	0.00		0.00	0.00	12,300.00
Subtotal [6] Social Worker		3,000.00		0.00	3,000.00	12,300.00
Subgroup : [8A] Medical Director						
38-3801	Medical Director	44,400.00		0.00	44,400.00	0.00
38-3802	Advisory Physician	100.00		0.00	100.00	0.00
3864002	Pro Fees - Med Director Total	0.00		0.00	0.00	19,800.00
Subtotal [8A] Medical Director		44,500.00		0.00	44,500.00	19,800.00
Subgroup : [9A] ST - Resident Care						
52-1101	Anc Serv - ST - MCR A	55,047.00		0.00	55,047.00	0.00
52-1103	Anc Serv - ST - Medicare B	28,116.00		0.00	28,116.00	0.00
52-1104	Anc Serv - ST - Medicaid	2,202.00		0.00	2,202.00	0.00
52-1105	Anc Serv - ST - HMO	8,830.00		0.00	8,830.00	0.00
52-1106	Anc Serv - ST - HMO Part B	7,817.00		0.00	7,817.00	0.00
52-1107	Anc Serv - ST - Private	338.00		0.00	338.00	0.00
5260501	Anc Serv - Ther -MCR A Total	0.00		0.00	0.00	33,130.00
5260503	Anc Serv - Ther - Medicare Total	0.00		0.00	0.00	29,012.00
5260504	Anc Serv - Ther - Medicaid Total	0.00		0.00	0.00	3,589.00
5260505	Anc Serv - Ther - HMO Total	0.00		0.00	0.00	15,793.00
5260506	Anc Serv - Ther - HMO Part Total	0.00		0.00	0.00	6,370.00
5260507	Anc Serv - Ther - Private Total	0.00		0.00	0.00	364.00
5260510	Anc Serv - Ther - Hosp & Oth Total	0.00		0.00	0.00	1,231.00
Subtotal [9A] ST - Resident Care		102,350.00		0.00	102,350.00	89,489.00
Subgroup : [10A] OT - Resident Care						
51-1101	Anc Serv - OT - MCR A	150,826.00		0.00	150,826.00	0.00
51-1103	Anc Serv - OT - Medicare B	129,135.00		0.00	129,135.00	0.00
51-1104	Anc Serv - OT - Medicaid	15,767.00		0.00	15,767.00	0.00
51-1105	Anc Serv - OT - HMO	40,987.00		0.00	40,987.00	0.00
51-1106	Anc Serv - OT - HMO Part B	28,739.00		0.00	28,739.00	0.00
51-1107	Anc Serv - OT - Private	129.00		0.00	129.00	0.00
51-1300	Purchased Srvc - OT / OTA	830.00		0.00	830.00	0.00
5160501	Anc Serv - Ther -MCR A Total	0.00		0.00	0.00	193,119.00
5160503	Anc Serv - Ther - Medicare B Total	0.00		0.00	0.00	111,848.00
5160504	Anc Serv - Ther - Medicaid Total	0.00		0.00	0.00	22,094.00
5160505	Anc Serv - Ther - HMO Total	0.00		0.00	0.00	75,872.00
5160506	Anc Serv - Ther - HMO Part B Total	0.00		0.00	0.00	12,979.00
5160507	Anc Serv - Ther - Private Total	0.00		0.00	0.00	958.00
5160509	Anc Serv - Ther - Comms Ins Total	0.00		0.00	0.00	2,242.00
5160510	Anc Serv - Ther - Hosp & Oth Total	0.00		0.00	0.00	7,287.00
Subtotal [10A] OT - Resident Care		366,413.00		0.00	366,413.00	426,399.00
Subgroup : [11A1] RN's - Direct Care						
10-1101	Purchased Srvc - RN	1,046.00		0.00	1,046.00	0.00
1060001	Temp Help - RN Total	0.00		0.00	0.00	17,378.00
Subtotal [11A1] RN's - Direct Care		1,046.00		0.00	1,046.00	17,378.00
Subgroup : [11B1] LPN's - Direct Care						
10-1103	Purchased Srvc - LPN	2,937.00		0.00	2,937.00	0.00
11-1007	P/R - MDS Coordinator - LPN	14,162.00		0.00	14,162.00	0.00
Subtotal [11B1] LPN's - Direct Care		17,099.00		0.00	17,099.00	0.00
Subgroup : [11C] Aides						
10-1105	Purchased Srvc - CNA	3,489.00		0.00	3,489.00	0.00
1060003	Temp Help - Aides Total	0.00		0.00	0.00	11,970.00
Subtotal [11C] Aides		3,489.00		0.00	3,489.00	11,970.00
Subgroup : [12] Other						
10-1162	Pro Fees - Nurse Consultant	21,596.00		0.00	21,596.00	0.00
1061102	Pro Fees - Nurse Consultant Total	0.00		0.00	0.00	12,919.00
38-3806	Psychological Services	250.00		0.00	250.00	0.00
38-3807	Physician Services - Other	100.00		0.00	100.00	0.00
3864003	Pro Fees - Medical Service Total	0.00		0.00	0.00	24,700.00
3864008	Pro Fees - Psychological Svcs Total	0.00		0.00	0.00	1,000.00
40-4162	Pro Fees - Consulting - IV	19,019.00		0.00	19,019.00	0.00
4064005	Pro Fees - Consulting-IV Total	0.00		0.00	0.00	28,260.00
53-1161	Pro Fees - Other - Respiratory	225.00		0.00	225.00	0.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
54-1161	Pro Fees - Other - Ancillary	182.00		0.00	182.00	0.00
Subtotal [12] Other		41,372.00		0.00	41,372.00	66,879.00
Total [13-B] Professional Fees		1,077,320.00		0.00	1,077,320.00	1,112,111.00
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
2066995	Ins - Workmen's Comp Total	0.00		0.00	0.00	153,212.00
21-2104	Ins - Workers' Compensation	154,105.00		0.00	154,105.00	0.00
Subtotal [1A1] Workmen's Compensation		154,105.00		0.00	154,105.00	153,212.00
Subgroup : [1A4] Social Security (FICA)						
2051000	Payroll Taxes Total	0.00		0.00	0.00	395,275.00
21-2101	Payroll Taxes	419,204.00		0.00	419,204.00	0.00
Subtotal [1A4] Social Security (FICA)		419,204.00		0.00	419,204.00	395,275.00
Subgroup : [1A5] Health Insurance						
2052031	Emp Ben - Health Insurance Total	0.00		0.00	0.00	495,129.00
2052034	Emp Ben - Dental Insurance Total	0.00		0.00	0.00	26,319.00
2052036	Emp Ben Vision Insurance Total	0.00		0.00	0.00	4,057.00
2052046	EMP BEN-Hlth INS.Emp Withholding Total	0.00		0.00	0.00	(170,969.00)
2052047	EMP BEN- DEN INS.Emp Withholding Total	0.00		0.00	0.00	(23,228.00)
2052048	Emp Ben - Vision Ins. Emp WT Total	0.00		0.00	0.00	(3,966.00)
21-2111	Emp Ben - Health Insurance	497,252.00		0.00	497,252.00	0.00
21-2112	Emp Ben - Dental Insurance	25,520.00		0.00	25,520.00	0.00
21-2113	Emp Ben - Vision Insurance	3,985.00		0.00	3,985.00	0.00
21-2121	Emp Ben - Health Ins. Emp W/H	(157,094.00)		0.00	(157,094.00)	0.00
21-2122	Emp Ben - Dental Ins. Emp W/H	(22,582.00)		0.00	(22,582.00)	0.00
21-2123	Emp Ben - Vision Ins. Emp W/H	(3,903.00)		0.00	(3,903.00)	0.00
21-2131	Emp Ben - Emp Hlth & Welfare	1,797.00		0.00	1,797.00	0.00
Subtotal [1A5] Health Insurance		345,075.00		0.00	345,075.00	327,342.00
Subgroup : [1A6] Life Insurance						
2052033	Emp Ben - Life Insurance Total	0.00		0.00	0.00	1,697.00
21-2114	Emp Ben - Life Insurance	8,116.00		0.00	8,116.00	0.00
21-2124	Emp Ben - Life Ins. Emp W/H	(1,497.00)		0.00	(1,497.00)	0.00
Subtotal [1A6] Life Insurance		6,619.00		0.00	6,619.00	1,697.00
Subgroup : [1A9] Other						
20-1222	Employee Background Check	8,442.00		0.00	8,442.00	0.00
2052022	Emp Ben - Other Total	0.00		0.00	0.00	231.00
2052041	Emp Ben - Empl Hlth & Welfare Total	0.00		0.00	0.00	944.00
2052081	Emp Ben - Employee Bckgrnd Chk Total	0.00		0.00	0.00	7,092.00
2052084	Emp Ben - Employee Drug Screen Total	0.00		0.00	0.00	946.00
21-2132	Emp Ben - Other	5,606.00		0.00	5,606.00	0.00
Subtotal [1A9] Other		14,048.00		0.00	14,048.00	9,213.00
Subgroup : [1C] Bad Debts						
5660020	Bad Debt Expense Total	0.00		0.00	0.00	628,989.00
60-6301	Bad Debt Expense	202,246.00		0.00	202,246.00	0.00
66005	BD - Non-dually Elig T18 BD Total	0.00		0.00	0.00	5,281.00
Subtotal [1C] Bad Debts		202,246.00		0.00	202,246.00	634,270.00
Subgroup : [1D] Accounting and Auditing						
20-1154	Accounting	16,526.00		0.00	16,526.00	0.00
2064023	Pro Fees - Accounting Total	0.00		0.00	0.00	23,085.00
Subtotal [1D] Accounting and Auditing		16,526.00		0.00	16,526.00	23,085.00
Subgroup : [1E] Legal						
20-1150	Legal	1,716.00		0.00	1,716.00	0.00
20-1151	Legal - Collections	2,206.00		0.00	2,206.00	0.00
2064020	Pro Fees - Legal - General Total	0.00		0.00	0.00	847.00
2064021	Pro Fees - Legal - AR Collect Total	0.00		0.00	0.00	311.00
Subtotal [1E] Legal		3,922.00		0.00	3,922.00	1,158.00
Subgroup : [1G] Office Supplies						
20-1173	Software	33,572.00		0.00	33,572.00	0.00
20-1202	Supplies - Office	12,368.00		0.00	12,368.00	0.00
20-1203	Supplies - Forms - A&G	463.00		0.00	463.00	0.00
20-1204	Supplies - Copying	4,538.00		0.00	4,538.00	0.00
20-1206	Supplies - Other	15.00		0.00	15.00	0.00
2062108	Supp-Office Total	0.00		0.00	0.00	10,482.00
2062110	Supp-Forms Total	0.00		0.00	0.00	369.00
2062111	Supp-Copying Total	0.00		0.00	0.00	2,364.00
2062113	Supp-Software Total	0.00		0.00	0.00	26,646.00
2063551	Minor Equip Purch Total	0.00		0.00	0.00	1,467.00
2071102	Lease - Minor Equip Total	0.00		0.00	0.00	241.00
Subtotal [1G] Office Supplies		50,956.00		0.00	50,956.00	41,569.00
Subgroup : [1H1] Telephone and Telegraph						
20-1232	Utilities - Telephone	22,070.00		0.00	22,070.00	0.00
20-1234	Utilities - Telephone Maint	371.00		0.00	371.00	0.00
2066501	Utilities - Telephone Total	0.00		0.00	0.00	20,857.00
2066502	Utilities - Telephone Maint Total	0.00		0.00	0.00	673.00
Subtotal [1H1] Telephone and Telegraph		22,441.00		0.00	22,441.00	21,530.00
Subgroup : [1H2] Cellular Phones and Beepers						
1066503	Utilities - Mobile & Pagers Total	0.00		0.00	0.00	300.00
11-1408	Mobile Phones - Nursing Admin	900.00		0.00	900.00	0.00
1166503	Utilities - Mobile & Pagers Total	0.00		0.00	0.00	150.00
20-1408	Mobile Phones - A&G	3,510.00		0.00	3,510.00	0.00
2066503	Utilities - Mobile & Pagers Total	0.00		0.00	0.00	4,488.00
25-1408	Mobile Phones - Marketing	100.00		0.00	100.00	0.00
Subtotal [1H2] Cellular Phones and Beepers		4,510.00		0.00	4,510.00	4,938.00
Subgroup : [1K1] Other Taxes - Income						
5660040	Income Taxes (State) Total	0.00		0.00	0.00	61,185.00
60-6102	Taxes - State Income	8,085.00		0.00	8,085.00	0.00
Subtotal [1K1] Other Taxes - Income		8,085.00		0.00	8,085.00	61,185.00
Subgroup : [1K2] Other						
2068099	Taxes - Other Total	0.00		0.00	0.00	250.00
Subtotal [1K2] Other		0.00		0.00	0.00	250.00
Subgroup : [1K3] Resident Day User Fee						
5660030	Provider Tax Total	0.00		0.00	0.00	771,014.00
60-6401	Provider Tax / User Fees	689,981.00		0.00	689,981.00	0.00
Subtotal [1K3] Resident Day User Fee		689,981.00		0.00	689,981.00	771,014.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Total [15] Expenditures Other than Salaries		1,937,718.00		0.00	1,937,718.00	2,445,738.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [1] Resident Travel and Entertainment						
5463012 Patient Med Trans - Non-Amb Total		0.00		0.00	0.00	4,781.00
Subtotal [1] Resident Travel and Entertainment		0.00		0.00	0.00	4,781.00
Subgroup : [2] Holiday Parties for Staff						
21-2133 Emp Ben - Holiday Parties		1,775.00		0.00	1,775.00	0.00
Subtotal [2] Holiday Parties for Staff		1,775.00		0.00	1,775.00	0.00
Subgroup : [4] Employee Travel						
11-1402 Sem & Conf Fees - NursingAdmin		408.00		0.00	408.00	0.00
11-1404 Hotels - Nursing Admin		980.00		0.00	980.00	0.00
11-1405 Meals & Ent. - Nursing Admin		80.00		0.00	80.00	0.00
20-1402 Sem & Conf Fees - A&G		450.00		0.00	450.00	0.00
20-1404 Hotels - A&G		146.00		0.00	146.00	0.00
20-1405 Meals & Ent. - A&G		263.00		0.00	263.00	0.00
2064501 Travel Meet - Sem & Conf Fees Total		0.00		0.00	0.00	1,846.00
30-1307 Food Purch - Marketing		36.00		0.00	36.00	0.00
Subtotal [4] Employee Travel		2,363.00		0.00	2,363.00	1,846.00
Subgroup : [5] Education Expense						
10-1401 Education - Nursing		800.00		0.00	800.00	0.00
Subtotal [5] Education Expense		800.00		0.00	800.00	0.00
Subgroup : [6] Automobile Expense						
10-1406 Auto Mileage - Nursing		892.00		0.00	892.00	0.00
11-1406 Auto Mileage - Nursing Admin		900.00		0.00	900.00	0.00
11-1407 Auto Expense - Nursing Admin		123.00		0.00	123.00	0.00
1164551 Auto & Truck - Mileage Total		0.00		0.00	0.00	496.00
20-1406 Auto Mileage - A&G		561.00		0.00	561.00	0.00
20-1407 Auto Expense - A&G		286.00		0.00	286.00	0.00
2064551 Auto & Truck - Mileage Total		0.00		0.00	0.00	1,900.00
2067005 Ins - Auto Total		0.00		0.00	0.00	588.00
2071101 Automobile Exp - Employees Total		0.00		0.00	0.00	6,000.00
25-1406 Auto Mileage - Marketing		1,397.00		0.00	1,397.00	0.00
25-1407 Auto Expense - Marketing		25.00		0.00	25.00	0.00
26-1406 Auto Mileage - Admissions		37.00		0.00	37.00	0.00
35-3504 Utilities - Fuel		1,413.00		0.00	1,413.00	0.00
Subtotal [6] Automobile Expense		5,634.00		0.00	5,634.00	8,984.00
Subgroup : [M1] Advertising Help Wanted						
20-1221 Advertising - Help Wanted		9,105.00		0.00	9,105.00	0.00
2065001 Advert - Help Wanted Total		0.00		0.00	0.00	3,046.00
Subtotal [M1] Advertising Help Wanted		9,105.00		0.00	9,105.00	3,046.00
Subgroup : [M3] Advertising Other						
2062114 Supp-Marketing Total		0.00		0.00	0.00	1,136.00
2065005 Advert - Other Total		0.00		0.00	0.00	70.00
25-1202 Supplies - Marketing		602.00		0.00	602.00	0.00
25-1203 Advertising - Public Relations		1,948.00		0.00	1,948.00	0.00
2562114 Supp-Marketing Total		0.00		0.00	0.00	3,380.00
2565008 Advert - Public Relations Total		0.00		0.00	0.00	1,889.00
Subtotal [M3] Advertising Other		2,550.00		0.00	2,550.00	6,475.00
Subgroup : [M5] Medical Records						
4064010 Medical Records Total		0.00		0.00	0.00	4,990.00
Subtotal [M5] Medical Records		0.00		0.00	0.00	4,990.00
Subgroup : [M7] Postage						
20-1205 Supplies - Postage		4,598.00		0.00	4,598.00	0.00
2062109 Supp-Postage Total		0.00		0.00	0.00	2,743.00
Subtotal [M7] Postage		4,598.00		0.00	4,598.00	2,743.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
10-1409 Dues - Associations - Nursing		180.00		0.00	180.00	0.00
1069001 Dues - Dues & Subscriptions Total		0.00		0.00	0.00	0.39
20-1409 Dues - Associations - A&G		12,556.00		(3,434.00)	9,122.00	0.00
2069001 Dues - Dues & Subscriptions Total		0.00	RJE - 1	(3,434.00)	0.00	7,440.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		12,736.00		(3,434.00)	9,302.00	7,440.39
Subgroup : [M8A] Dues to Chamber of Commerce						
Marcum 104 Chamber of Commerce Dues		0.00		625.00	625.00	0.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		625.00	625.00	0.00
Subgroup : [M9] Subscriptions						
20-1410 Subscriptions - A&G		13,953.00		2,809.00	16,762.00	0.00
Marcum 103 Subscriptions		0.00	RJE - 1	3,434.00	0.00	7,153.00
Subtotal [M9] Subscriptions		13,953.00		2,809.00	16,762.00	7,153.00
Subgroup : [M11] Services Provided by Contract						
20-1166 Pro Fees - Restructuring		31,936.00		0.00	31,936.00	0.00
20-1171 Payroll Bookkeeping Service		32,039.00		0.00	32,039.00	0.00
20-1172 Information Technology		30,505.00		0.00	30,505.00	0.00
20-1223 Compliance Hotline		150.00		0.00	150.00	0.00
2064000 Professional Fees Total		0.00		0.00	0.00	851.00
2064024 Pro Fees - Restructuring Total		0.00		0.00	0.00	125,592.00
2064025 Pro Fees - Restructuring - Comm Total		0.00		0.00	0.00	57,514.00
2064026 PRO FEES - RESTRUC - US TRUSTEE Total		0.00		0.00	0.00	43,705.00
2064027 Pro Fees-Medicare Billing Fees Total		0.00		0.00	0.00	2,947.00
2064098 Pro Fees - Payroll / HR Total		0.00		0.00	0.00	57,780.00
2064099 Pro Fees - Other Total		0.00		0.00	0.00	3,266.00
2064200 Compliance Hotline Total		0.00		0.00	0.00	150.00
2067501 Information Technology Total		0.00		0.00	0.00	34,267.00
Subtotal [M11] Services Provided by Contract		94,630.00		0.00	94,630.00	325,172.00
Subgroup : [M12] Administrative Management Services						
5660010 Management Fee Total		0.00		0.00	0.00	677,488.00
60-6201 Management Fees		665,283.00		0.00	665,283.00	0.00
Subtotal [M12] Administrative Management Services		665,283.00		0.00	665,283.00	677,488.00
Subgroup : [M13] Other						

Client: **Wachussetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
20-1207	Storage Fees	402.00		0.00	402.00	0.00
20-1281	Bank Service Charges	36,805.00		0.00	36,805.00	0.00
20-1411	Licenses & Permits - A&G	265.00		0.00	265.00	0.00
2062101	Supp - Storage Fees Total	0.00		0.00	0.00	2,383.00
2064500	Employee Expenses Total	0.00		0.00	0.00	(175.00)
2064504	Travel Meet - Hotels Total	0.00		0.00	0.00	395.00
2066504	Utilities - Internet Services Total	0.00		0.00	0.00	2,030.00
2069101	Licenses & Permits Total	0.00		0.00	0.00	1,766.00
2069701	Bank Service Charges Total	0.00		0.00	0.00	46,455.00
2069911	NAC - FINES & PENALTIES Total	0.00		0.00	0.00	70,450.00
3062113	Supp-Software Total	0.00		0.00	0.00	550.00
5060599	Contract Buyout Total	0.00		0.00	0.00	13,000.00
5160599	Contract Buyout Total	0.00		0.00	0.00	6,000.00
5260599	Contract Buyout Total	0.00		0.00	0.00	2,500.00
5679999	Fin Charges-Unused Line Fee Total	0.00		0.00	0.00	5,818.00
60-6501	Fines & Penalties	22,996.00		0.00	22,996.00	0.00
9999	Ask my accountant Total	0.00		0.00	0.00	(2,015.00)
Subtotal [M13] Other		60,468.00		0.00	60,468.00	149,157.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		873,895.00		0.00	873,895.00	1,199,275.39
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
30-1301	Food Purch - Raw	258,885.00		0.00	258,885.00	0.00
30-1304	Food Purch - Tube Feeding	817.00		0.00	817.00	0.00
30-1306	Food Purch - Employee H&W	43.00		0.00	43.00	0.00
3061501	Food Purch - Raw Total	0.00		0.00	0.00	272,012.00
3061506	Food Purch - Employee H&W Total	0.00		0.00	0.00	26.00
Subtotal [2A1] Raw Food		259,745.00		0.00	259,745.00	272,038.00
Subgroup : [2A2] Non-Food Supplies						
1061504	Food Purch - Supplements Total	0.00		0.00	0.00	7,903.00
30-1202	Supplies & Exp - Dietary	35,616.00		0.00	35,616.00	0.00
30-1204	Software - Dietary	365.00		0.00	365.00	0.00
30-1302	Food Purch - Supplements	27,899.00		0.00	27,899.00	0.00
30-1303	Food Purch - Thickeners	10,044.00		0.00	10,044.00	0.00
30-1411	Licenses & Permits - Dietary	400.00		0.00	400.00	0.00
3061504	Food Purch - Supplements Total	0.00		0.00	0.00	15,973.00
3061505	Food Purch - Thickeners Total	0.00		0.00	0.00	9,971.00
3062103	Supp - Dietary Total	0.00		0.00	0.00	41,571.00
3062199	Supp-Other Total	0.00		0.00	0.00	555.00
Subtotal [2A2] Non-Food Supplies		74,324.00		0.00	74,324.00	75,973.00
Subgroup : [2B] Purchased Services						
30-1161	Pro Fees - Dietary	449.00		0.00	449.00	0.00
3061211	Pro Fees - Food Service Total	0.00		0.00	0.00	596.00
Subtotal [2B] Purchased Services		449.00		0.00	449.00	596.00
Subgroup : [2C] Other						
30-1201	Minor Equip Purch - Dietary	2,575.00		0.00	2,575.00	0.00
3063551	Minor Equip Purch Total	0.00		0.00	0.00	1,382.00
Subtotal [2C] Other		2,575.00		0.00	2,575.00	1,382.00
Total [18] Dietary Basis for Allocation of Costs		337,093.00		0.00	337,093.00	349,989.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A1] Bed Linens, etc...washed, ironed..						
33-1101	Purchased Srvc - Laundry	193,258.00		0.00	193,258.00	0.00
33-1203	Linen & Bedding	197.00		0.00	197.00	0.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		193,455.00		0.00	193,455.00	0.00
Subgroup : [3B] Purchased Services						
3361202	Pro Fees - Contracted Laundry Total	0.00		0.00	0.00	182,928.00
Subtotal [3B] Purchased Services		0.00		0.00	0.00	182,928.00
Total [19] Laundry-Basis for Allocation of Costs		193,455.00		0.00	193,455.00	182,928.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4A1] In-House Care Supplies						
3262104	Supp - Housekeeping Total	0.00		0.00	0.00	203.00
Subtotal [4A1] In-House Care Supplies		0.00		0.00	0.00	203.00
Subgroup : [4B] Purchased Services						
32-1101	Purchased Srvc - Housekeeping	287,421.00		0.00	287,421.00	0.00
3261201	Pro Fees - Contr Housekeeping Total	0.00		0.00	0.00	272,323.00
Subtotal [4B] Purchased Services		287,421.00		0.00	287,421.00	272,323.00
Subgroup : [5A2] Purchased from						
40-4011	Drugs/IV - Medicare	167,875.00		0.00	167,875.00	0.00
40-4014	Drugs/IV - Medicaid	99,886.00		0.00	99,886.00	0.00
40-4015	Drugs/IV - Managed	4,957.00		0.00	4,957.00	0.00
40-4032	Med D Non-Covered	2,328.00		0.00	2,328.00	0.00
40-4033	House Stock	16,116.00		0.00	16,116.00	0.00
40-4034	Drugs OTC	6,509.00		0.00	6,509.00	0.00
4062500	Rx Drugs Total	0.00		0.00	0.00	(33,218.00)
4062501	Drugs/IV - Medicare Total	0.00		0.00	0.00	172,424.00
4062502	Drugs/IV - Medicaid Total	0.00		0.00	0.00	80,633.00
4062503	Drugs/IV - Medicare Total	0.00		0.00	0.00	1,965.00
4062505	House Stock Total	0.00		0.00	0.00	11,176.00
4062506	Med D Non-Covered Total	0.00		0.00	0.00	11,195.00
4062508	Resident Vaccination Total	0.00		0.00	0.00	796.00
4062511	Rx Drugs - IV Medicare Total	0.00		0.00	0.00	32,227.00
4062512	Rx Drugs - IV HMO Total	0.00		0.00	0.00	19,438.00
4062513	Rx Drugs - IV Medicaid Total	0.00		0.00	0.00	613.00
Subtotal [5A2] Purchased from		297,671.00		0.00	297,671.00	297,249.00
Subgroup : [5B] Medicine Cabinet Drugs						
1062515	Rx Drugs - OTC Total	0.00		0.00	0.00	24,372.00
4062515	Drugs OTC Total	0.00		0.00	0.00	5,549.00
Subtotal [5B] Medicine Cabinet Drugs		0.00		0.00	0.00	29,921.00
Subgroup : [5C] Medical and Therapeutic Supplies						
10-1201	Minor Equip Purch - Nursing	4,132.00		0.00	4,132.00	0.00
10-1202	Supplies - Medical	28,741.00		0.00	28,741.00	0.00
10-1203	Supplies - Nursing	37,436.00		0.00	37,436.00	0.00
10-1204	Supplies - UniversalPrecaution	64,403.00		0.00	64,403.00	0.00
10-1207	Supplies - Enteral	105.00		0.00	105.00	0.00
10-1210	Supplies - Incontinence	53,884.00		0.00	53,884.00	0.00
10-1211	Supplies - Other	345.00		0.00	345.00	0.00
10-1212	Supplies - Supplements	2,880.00		0.00	2,880.00	0.00

Client: **Wachusetts Cost Reports**
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 Trial Balance: **A.01 - TB-CCNH**
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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
10-1222	Supplies - Forms - Nursing	622.00		0.00	622.00	0.00
1062001	Supp - Medical Total	0.00		0.00	0.00	43,045.00
1062002	Supp - Nursing Total	0.00		0.00	0.00	20,859.61
1062003	Supp - Universal Precaution Total	0.00		0.00	0.00	22,391.00
1062008	Supp - Enteral Total	0.00		0.00	0.00	1,025.00
1063551	Minor Equip Purch Total	0.00		0.00	0.00	3,932.00
Subtotal [5C] Medical and Therapeutic Supplies		192,548.00		0.00	192,548.00	91,252.61
Subgroup : [5D] Ambulance/Limousine						
54-1204	Patient Med Trans - Non-Amb	7,196.00		0.00	7,196.00	0.00
54-1207	Ptnt Med Trans-Ambulance-PartA	9,384.00		0.00	9,384.00	0.00
5463013	Patient Med Trans - Ambulance Total	0.00		0.00	0.00	7,296.00
Subtotal [5D] Ambulance/Limousine		16,580.00		0.00	16,580.00	7,296.00
Subgroup : [5E2] Oxygen - Other						
1062007	Supp - Oxygen Gas Total	0.00		0.00	0.00	46,753.00
53-1202	Supplies - Oxygen	34,497.00		0.00	34,497.00	0.00
Subtotal [5E2] Oxygen - Other		34,497.00		0.00	34,497.00	46,753.00
Subgroup : [5F] X-Rays and related radiological						
54-1203	Anc Serv - X-Ray	22,561.00		0.00	22,561.00	0.00
5462602	Anc Serv - X-Ray Total	0.00		0.00	0.00	16,278.00
Subtotal [5F] X-Rays and related radiological		22,561.00		0.00	22,561.00	16,278.00
Subgroup : [5H] Laboratory						
54-1202	Anc Serv - Lab Fees	24,726.00		0.00	24,726.00	0.00
5462601	Anc Serv - Lab Fees Total	0.00		0.00	0.00	53,032.00
Subtotal [5H] Laboratory		24,726.00		0.00	24,726.00	53,032.00
Subgroup : [5I] Recreation						
20-1231	Utilities - TV & Radio	18,837.00		0.00	18,837.00	0.00
20-1233	Utilities - Internet Services	3,390.00		0.00	3,390.00	0.00
2069501	TV & Radio Total	0.00		0.00	0.00	18,918.00
31-1202	Supplies & Exp - Activities	1,219.00		0.00	1,219.00	0.00
3162102	Supp - Activities Total	0.00		0.00	0.00	3,577.00
Subtotal [5I] Recreation		23,446.00		0.00	23,446.00	22,495.00
Subgroup : [5L] Other						
10-1205	Supplies - Wound Care	11,598.00		0.00	11,598.00	0.00
10-1206	Supplies - Prosthetic Device	28.00		0.00	28.00	0.00
10-1209	Supplies - Routine Hygiene	9,635.00		0.00	9,635.00	0.00
10-1251	ME Lease	1,463.00		0.00	1,463.00	0.00
10-1252	ME Lease - Bariatric Equipment	(262.00)		0.00	(262.00)	0.00
10-1254	ME Lease - Specialty Beds	4,663.00		0.00	4,663.00	0.00
10-1255	ME Lease - Air Mattresses	1,836.00		0.00	1,836.00	0.00
1061503	Food Purch - Tube Feeding Total	0.00		0.00	0.00	972.00
1062004	Supp - Wound Care Total	0.00		0.00	0.00	15,379.00
1062005	Supp - Prosthetic Device Total	0.00		0.00	0.00	3,153.00
1062006	Supp - Respiratory Supplies Total	0.00		0.00	0.00	6,400.00
1062010	Supp - Phys Therapy Total	0.00		0.00	0.00	67.00
1062013	Supp - Routine Hygiene Total	0.00		0.00	0.00	9,701.00
1062014	Supp - Incontinent Supplies Total	0.00		0.00	0.00	60,229.00
1063500	Medical Equipment Lease Total	0.00		0.00	0.00	3,219.00
1063502	ME Lease - Bariatric Equipment Total	0.00		0.00	0.00	387.00
1063503	ME Lease - Wound Vacs Total	0.00		0.00	0.00	2,448.00
1063504	ME Lease - Specialty Beds Total	0.00		0.00	0.00	2,693.00
1063505	ME Lease - Air Mattresses Total	0.00		0.00	0.00	1,215.00
1063508	MEL - Low Airlross Mattress Total	0.00		0.00	0.00	6,853.00
1063509	MEL - Alt Press Air Mattress Total	0.00		0.00	0.00	13.00
1063511	ME Lease - Wheelchairs Total	0.00		0.00	0.00	2,204.00
1063514	ME Lease - Other Total	0.00		0.00	0.00	60.00
20-1282	Replace of Res. Personal Prop.	4,088.00		0.00	4,088.00	0.00
2069721	Replace of Res. Personal Prop. Total	0.00		0.00	0.00	1,846.00
3061503	Food Purch - Tube Feeding Total	0.00		0.00	0.00	2,279.00
40-4001	Pharmacy Supplies - Medical	8,374.00		0.00	8,374.00	0.00
40-4003	Pharmacy Supplies - IV	501.00		0.00	501.00	0.00
40-4004	Pharmacy Supplies - Forms	510.00		0.00	510.00	0.00
40-4021	Rx Drugs - IV Medicare	50,016.00		0.00	50,016.00	0.00
40-4024	Rx Drugs - IV Medicaid	1,493.00		0.00	1,493.00	0.00
40-4025	Rx Drugs - IV Managed	5,961.00		0.00	5,961.00	0.00
40-4031	Rx Drugs - Medicaid Noncovered	2,242.00		0.00	2,242.00	0.00
40-4042	ME Lease - IV Pump	136.00		0.00	136.00	0.00
40-4052	Resident Vaccination	4,503.00		0.00	4,503.00	0.00
40-4163	Medical Records - Pharmacy	3,666.00		0.00	3,666.00	0.00
4062009	Supplies IV Total	0.00		0.00	0.00	1,603.00
4062199	Supp-Other Total	0.00		0.00	0.00	2,547.00
4063512	Med Equip Lease Total	0.00		0.00	0.00	576.00
50-1202	Supplies - PT	525.00		0.00	525.00	0.00
5062010	Supp - Phys Therapy Total	0.00		0.00	0.00	525.00
5162012	Supp - Occup Therapy Total	0.00		0.00	0.00	2,069.00
5262010	Supp - Phys Therapy Total	0.00		0.00	0.00	469.00
53-1203	Supplies - Respiratory	1,747.00		0.00	1,747.00	0.00
Subtotal [5L] Other		112,723.00		0.00	112,723.00	126,907.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,012,173.00		0.00	1,012,173.00	963,709.61
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
3365501	R&M - Equipment Total	0.00		0.00	0.00	3,096.00
34-1201	Minor Equip Purch -Maintenance	15,376.00		0.00	15,376.00	0.00
3465501	R&M - Equipment Total	0.00		0.00	0.00	23,323.00
Subtotal [6A] Repairs and Maintenance		15,376.00		0.00	15,376.00	26,419.00
Subgroup : [6B] Heat						
35-3502	Utilities - Gas	24,624.00		0.00	24,624.00	0.00
3566513	Utilities - Fuel Total	0.00		0.00	0.00	821.00
3566514	Utilities - Gas Total	0.00		0.00	0.00	24,933.00
Subtotal [6B] Heat		24,624.00		0.00	24,624.00	25,754.00
Subgroup : [6C] Light & Power						
35-3501	Utilities - Electricity	148,982.00		0.00	148,982.00	0.00
3566511	Utilities - Electricity Total	0.00		0.00	0.00	138,878.00
Subtotal [6C] Light & Power		148,982.00		0.00	148,982.00	138,878.00
Subgroup : [6D] Water						
35-3503	Utilities - Water & Sewer	63,601.00		0.00	63,601.00	0.00
3566512	Utilities - Water Total	0.00		0.00	0.00	64,137.00
Subtotal [6D] Water		63,601.00		0.00	63,601.00	64,137.00

Client: **Wachussetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subgroup : [6E] Equipment Lease						
20-1252	Lease - Equipment A&G	10,510.00		0.00	10,510.00	0.00
2071003	Lease - Equipment Total	0.00		0.00	0.00	6,684.00
30-1205	Lease - Equipment Dietary	1,941.00		0.00	1,941.00	0.00
3071102	Lease - Minor Equip Total	0.00		0.00	0.00	4,515.00
50-1251	ME Lease - PT	16,676.00		0.00	16,676.00	0.00
5063514	ME Lease - Other Total	0.00		0.00	0.00	17,175.00
Subtotal [6E] Equipment Lease		29,127.00		0.00	29,127.00	28,374.00
Subgroup : [6F] Other						
34-1101	Purchased Srvc - Maintenance	150,525.00		0.00	150,525.00	0.00
34-1161	Pro Fees - Maintenance	43,444.00		0.00	43,444.00	0.00
34-1202	Supplies & Exp - Maintenance	22,551.00		0.00	22,551.00	0.00
34-1203	R&M - Equipment	46,257.00		0.00	46,257.00	0.00
34-1204	R&M - Building	15,331.00		0.00	15,331.00	0.00
34-1205	Garbage	38,932.00		0.00	38,932.00	0.00
34-1206	Hazardous Waste	1,239.00		0.00	1,239.00	0.00
34-1207	Pest Control	2,441.00		0.00	2,441.00	0.00
34-1208	Snow Removal	20,605.00		0.00	20,605.00	0.00
34-1209	Maintenance Contracts	28,054.00		0.00	28,054.00	0.00
3461201	Pro Fees - Maintenance Total	0.00		0.00	0.00	117,929.00
3462107	Supp - Maintenance Total	0.00		0.00	0.00	22,511.00
3463551	Minor Equip Purch Total	0.00		0.00	0.00	22.00
3465502	R&M-Building Total	0.00		0.00	0.00	19,867.00
3465505	R&M - Garbage Total	0.00		0.00	0.00	37,665.00
3465506	R&M - Pest Control Total	0.00		0.00	0.00	2,239.00
3465507	R&M - Hazardous Waste Total	0.00		0.00	0.00	1,259.00
3465509	R&M - Maintenance Contracts Total	0.00		0.00	0.00	62,626.00
4062110	Supp-Forms Total	0.00		0.00	0.00	643.00
Subtotal [6F] Other		369,379.00		0.00	369,379.00	264,965.00
Subgroup : [7D] Movable Equipment						
23-2332	Depr Exp - Equipment	16,600.00		0.00	16,600.00	0.00
5666206	Depreciation Exp - Equipment Total	0.00		0.00	0.00	10,449.00
Subtotal [7D] Movable Equipment		16,600.00		0.00	16,600.00	10,449.00
Subgroup : [8C] Leasehold Improvements						
23-2331	Depr Exp - Leasehold Imprmnts	6,175.00		0.00	6,175.00	0.00
5666205	Depreciation Exp - Leasehold Im Total	0.00		0.00	0.00	3,731.00
Subtotal [8C] Leasehold Improvements		6,175.00		0.00	6,175.00	3,731.00
Subgroup : [9] Rental Payments						
20-1251	Lease - Land	440.00		0.00	440.00	0.00
2071002	Lease - Land Total	0.00		0.00	0.00	520.00
23-2301	Rent Expense	1,294,688.00		0.00	1,294,688.00	0.00
23-2302	Rent Expense - S.L. Deferral	59,520.00		0.00	59,520.00	0.00
5660025	Rent Expense Total	0.00		0.00	0.00	1,179,820.00
5660026	Rent Expense - S.L. Deferral Total	0.00		0.00	0.00	84,889.00
Subtotal [9] Rental Payments		1,354,648.00		0.00	1,354,648.00	1,265,229.00
Subgroup : [10B] Real estate taxes paid by lessor						
11160	RE Tax Escrow	0.00		0.00	0.00	36,831.00
2068001	Taxes - Real Estate Total	0.00		0.00	0.00	198,839.00
23-2321	Taxes - Real Estate	106,200.00		0.00	106,200.00	0.00
Subtotal [10B] Real estate taxes paid by lessor		106,200.00		0.00	106,200.00	235,670.00
Subgroup : [10C] Personal property taxes						
2068002	Taxes - Personal Property Total	0.00		0.00	0.00	8,714.00
23-2322	Taxes - Personal Property	7,567.00		0.00	7,567.00	0.00
Subtotal [10C] Personal property taxes		7,567.00		0.00	7,567.00	8,714.00
Total [22] Maintenance and Property		2,142,279.00		0.00	2,142,279.00	2,072,320.00
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						
5660000	Interest Expense Total	0.00		0.00	0.00	63,255.00
5660002	Interest Expense - DIP Loan Total	0.00		0.00	0.00	41,656.00
5660003	Interest Expense - PPL Total	0.00		0.00	0.00	49,380.00
5660004	Interest Expense - PPR Total	0.00		0.00	0.00	44,832.00
60-6001	Interest Expense	5,514.00		0.00	5,514.00	0.00
60-6002	Interest Expense - DIP Loan	40,921.00		0.00	40,921.00	0.00
60-6003	Interest Expense - PPL	50,767.00		0.00	50,767.00	0.00
60-6004	Interest Expense - PPR	45,942.00		0.00	45,942.00	0.00
Subtotal [12D] Other Interest Expense		143,144.00		0.00	143,144.00	199,123.00
Subgroup : [14A] Insurance on Property						
2066999	Ins - Property Total	0.00		0.00	0.00	37,810.00
23-2311	Ins - Property	18,481.00		0.00	18,481.00	0.00
Subtotal [14A] Insurance on Property		18,481.00		0.00	18,481.00	37,810.00
Subgroup : [14B] Insurance of Automobiles						
22-2205	Ins - Auto	836.00		0.00	836.00	0.00
Subtotal [14B] Insurance of Automobiles		836.00		0.00	836.00	0.00
Subgroup : [14C1] Umbrella						
2066998	Ins - Umbrella Total	0.00		0.00	0.00	26,862.00
2067008	Ins - GLPL Total	0.00		0.00	0.00	69,086.00
22-2201	Ins - GLPL	95,332.00		0.00	95,332.00	0.00
22-2202	Ins - Umbrella	1,389.00		0.00	1,389.00	0.00
Subtotal [14C1] Umbrella		96,721.00		0.00	96,721.00	95,948.00
Subgroup : [14C3] Other						
2066996	Ins - Cyber Total	0.00		0.00	0.00	1,670.00
2067004	Ins - D & O Liability Total	0.00		0.00	0.00	4,470.00
2067010	Ins G&S Bond Total	0.00		0.00	0.00	125.00
22-2203	Ins - D & O Liability	5,543.00		0.00	5,543.00	0.00
22-2204	Ins - Cyber	1,989.00		0.00	1,989.00	0.00
22-2207	Ins - Bond	636.00		0.00	636.00	0.00
Subtotal [14C3] Other		8,168.00		0.00	8,168.00	6,265.00
Total [27] Interest and Insurance		267,350.00		0.00	267,350.00	339,146.00
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
04-4011	R&B - Medicaid	(5,353,799.00)		0.00	(5,353,799.00)	0.00
04-4021	R&B - Medicaid Pending	(314,493.00)		0.00	(314,493.00)	0.00
42003	Medicaid Total	0.00		0.00	0.00	(5,876,876.00)
42010	Medicaid Pending Total	0.00		0.00	0.00	(216,394.00)

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subtotal [1A] Medicaid Residents (CT only)		(5,668,292.00)		0.00	(5,668,292.00)	(6,093,270.00)
Subgroup : [3A] Medicare Residents (All inclusive)						
04-4001	R&B - Medicare A	(3,488,603.00)		0.00	(3,488,603.00)	0.00
04-4003	Sequestration - Medicare A	30,735.00		0.00	30,735.00	0.00
04-4051	R&B - Managed Medicare	(1,063,708.00)		0.00	(1,063,708.00)	0.00
41020	Room & Board - Medicare A Total	0.00		0.00	0.00	(2,782,872.00)
41989	Medicare A - Sequestration Total	0.00		0.00	0.00	50,214.00
Subtotal [3A] Medicare Residents (All inclusive)		(4,521,576.00)		0.00	(4,521,576.00)	(2,732,658.00)
Subgroup : [4A] Private-pay residents and other						
04-4031	R&B - Private Pay	(2,300,221.00)		0.00	(2,300,221.00)	0.00
04-4041	R&B - Insurance / HMO	(80,785.00)		0.00	(80,785.00)	0.00
04-4071	R&B - Hospice	(211,457.00)		0.00	(211,457.00)	0.00
43001	Private Pay Total	0.00		0.00	0.00	(2,758,450.00)
44001	Commercial Insurance Total	0.00		0.00	0.00	646,828.00
45010	HMO -Managed Care No RUGS Total	0.00		0.00	0.00	(1,653,361.00)
45501	Hospice Total	0.00		0.00	0.00	(202,823.00)
Subtotal [4A] Private-pay residents and other		(2,592,463.00)		0.00	(2,592,463.00)	(3,967,706.00)
Subgroup : [5A] Prescription Drugs - Medicare						
04-4361	Pharmacy - Med A	(219,858.00)		0.00	(219,858.00)	0.00
46001	Pharmacy Rx - Medicare A Total	0.00		0.00	0.00	(179,697.00)
46101	Pharm OTC - Medicare A Total	0.00		0.00	0.00	(988.00)
Subtotal [5A] Prescription Drugs - Medicare		(219,858.00)		0.00	(219,858.00)	(180,685.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance						
04-4371	Pharmacy - Med A - C/A	219,858.00		0.00	219,858.00	0.00
46011	Pharmacy Rx - C/A - Medicare A Total	0.00		0.00	0.00	179,697.00
46111	Pharm OTC - C/A - Medicare A Total	0.00		0.00	0.00	988.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		219,858.00		0.00	219,858.00	180,685.00
Subgroup : [5C] Prescription Drugs - Non-medicare						
04-4363	Pharmacy - Medicaid	(25,989.00)		0.00	(25,989.00)	0.00
04-4364	Pharmacy - HMO	(97,522.00)		0.00	(97,522.00)	0.00
04-4365	Pharmacy - Private	(2,594.00)		0.00	(2,594.00)	0.00
04-4366	Pharmacy - Hospice	(514.00)		0.00	(514.00)	0.00
04-4367	Pharmacy - Insurance	(11,742.00)		0.00	(11,742.00)	0.00
46003	Pharmacy Rx - Medicaid Total	0.00		0.00	0.00	(28,347.00)
46004	Pharmacy Rx - HMO Total	0.00		0.00	0.00	(90,161.00)
46005	Pharmacy Rx - Private Total	0.00		0.00	0.00	(3,566.00)
46007	Pharmacy Rx - Comm Ins Total	0.00		0.00	0.00	(7,091.00)
46008	Pharmacy Rx - Hospice Total	0.00		0.00	0.00	(279.00)
46103	Pharm OTC - Medicaid Total	0.00		0.00	0.00	(773.00)
46104	Pharm OTC - HMO Total	0.00		0.00	0.00	(811.00)
46105	Pharm OTC - Private Total	0.00		0.00	0.00	(4.00)
46108	Pharm OTC - Hospice Total	0.00		0.00	0.00	(137.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(138,361.00)		0.00	(138,361.00)	(131,169.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance						
04-4373	Pharmacy - Medicaid - C/A	25,989.00		0.00	25,989.00	0.00
04-4374	Pharmacy - HMO - C/A	97,522.00		0.00	97,522.00	0.00
04-4376	Pharmacy - Hospice - C/A	514.00		0.00	514.00	0.00
04-4377	Pharmacy - Insurance - C/A	11,742.00		0.00	11,742.00	0.00
46013	Pharmacy Rx - C/A - Medicaid Total	0.00		0.00	0.00	28,347.00
46014	Pharmacy Rx - C/A - HMO Total	0.00		0.00	0.00	90,162.00
46017	Pharmacy Rx - C/A - Comm Ins Total	0.00		0.00	0.00	7,091.00
46018	Pharmacy Rx - C/A - Hospice Total	0.00		0.00	0.00	279.00
46113	Pharm OTC - C/A - Medicaid Total	0.00		0.00	0.00	773.00
46114	Pharm OTC - C/A - HMO Total	0.00		0.00	0.00	811.00
46118	Pharm OTC - C/A - Hospice Total	0.00		0.00	0.00	137.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		135,767.00		0.00	135,767.00	127,600.00
Subgroup : [6A] Medical Supplies - Medicare						
47006	Oxygen - Hospice Total	0.00		0.00	0.00	(299.00)
47016	Oxygen - C/A - Hospice Total	0.00		0.00	0.00	299.00
Subtotal [6A] Medical Supplies - Medicare		0.00		0.00	0.00	0.00
Subgroup : [7A] Physical Therapy - Medicare						
04-4281	Phys Therapy - Med A	(221,729.00)		0.00	(221,729.00)	0.00
04-4282	Phys Therapy - Med B	(238,663.00)		0.00	(238,663.00)	0.00
46601	Phys Ther - Medicare A Total	0.00		0.00	0.00	(397,824.00)
46602	Phys Ther - Medicare B Total	0.00		0.00	0.00	(174,421.00)
Subtotal [7A] Physical Therapy - Medicare		(460,392.00)		0.00	(460,392.00)	(572,245.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance						
04-4291	Phys Therapy - Med A - C/A	221,729.00		0.00	221,729.00	0.00
04-4292	Phys Therapy - Med B - C/A	27,359.00		0.00	27,359.00	0.00
46611	Phys Ther - C/A - Medicare A Total	0.00		0.00	0.00	397,824.00
46612	Phys Ther - C/A - Medicare B Total	0.00		0.00	0.00	21,547.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		249,088.00		0.00	249,088.00	419,371.00
Subgroup : [7C] Physical Therapy - Non-medicare						
04-4283	Phys Therapy - Medicaid	(36,574.00)		0.00	(36,574.00)	0.00
04-4284	Phys Therapy - HMO	(189,365.00)		0.00	(189,365.00)	0.00
04-4285	Phys Therapy - Private	(1,499.00)		0.00	(1,499.00)	0.00
04-4287	Phys Therapy - Insurance	(10,178.00)		0.00	(10,178.00)	0.00
46603	Phys Ther - Medicaid Total	0.00		0.00	0.00	(50,296.00)
46604	Phys Ther - HMO Total	0.00		0.00	0.00	(163,546.00)
46605	Phys Ther - Private Total	0.00		0.00	0.00	(3,092.00)
46607	Phys Ther - Comm Ins Total	0.00		0.00	0.00	(31,283.00)
Subtotal [7C] Physical Therapy - Non-medicare		(237,616.00)		0.00	(237,616.00)	(248,217.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance						
04-4293	Phys Therapy - Medicaid - C/A	36,574.00		0.00	36,574.00	0.00
04-4294	Phys Therapy - HMO - C/A	158,254.00		0.00	158,254.00	0.00
04-4297	Phys Therapy - Insurance- C/A	10,178.00		0.00	10,178.00	0.00
46613	Phys Ther - C/A - Medicaid Total	0.00		0.00	0.00	49,846.00
46614	Phys Ther - C/A - HMO Total	0.00		0.00	0.00	161,567.00
46617	Phys Ther - C/A - Comm Ins Total	0.00		0.00	0.00	11,664.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		205,006.00		0.00	205,006.00	223,077.00
Subgroup : [8A] Speech Therapy - Medicare						
04-4321	Speech Therapy - Med A	(94,716.00)		0.00	(94,716.00)	0.00
04-4322	Speech Therapy - Med B	(37,273.00)		0.00	(37,273.00)	0.00
46701	Speech Ther - Medicare A Total	0.00		0.00	0.00	(112,260.00)
46702	Speech Ther - Medicare B Total	0.00		0.00	0.00	(37,043.00)

Client: **Wachussetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subtotal [8A] Speech Therapy - Medicare		(131,989.00)		0.00	(131,989.00)	(149,303.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance						
04-4331	Speech Therapy - Med A - C/A	94,716.00		0.00	94,716.00	0.00
04-4332	Speech Therapy - Med B - C/A	(252.00)		0.00	(252.00)	0.00
46711	Speech Ther - C/A - Medicare A Total	0.00		0.00	0.00	112,260.00
46712	Speech Ther - C/A - Medicare B Total	0.00		0.00	0.00	264.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		94,464.00		0.00	94,464.00	112,524.00
Subgroup : [8C] Speech Therapy - Non-medicare						
04-4323	Speech Therapy - Medicaid	(5,655.00)		0.00	(5,655.00)	0.00
04-4324	Speech Therapy - HMO	(75,098.00)		0.00	(75,098.00)	0.00
04-4325	Speech Therapy - Private	(648.00)		0.00	(648.00)	0.00
04-4327	Speech Therapy - Insurance	(1,576.00)		0.00	(1,576.00)	0.00
04-4337	Speech Therapy - Insurance C/A	1,576.00		0.00	1,576.00	0.00
46703	Speech Ther - Medicaid Total	0.00		0.00	0.00	(12,832.00)
46704	Speech Therapy - HMO Total	0.00		0.00	0.00	(62,013.00)
46705	Speech Ther - Private Total	0.00		0.00	0.00	(789.00)
46707	Speech Ther - Comm Ins Total	0.00		0.00	0.00	(3,382.00)
Subtotal [8C] Speech Therapy - Non-medicare		(81,401.00)		0.00	(81,401.00)	(79,016.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance						
04-4333	Speech Therapy - Medicaid -C/A	5,655.00		0.00	5,655.00	0.00
04-4334	Speech Therapy - HMO - C/A	63,298.00		0.00	63,298.00	0.00
46713	Speech Ther - C/A - Medicaid Total	0.00		0.00	0.00	12,832.00
46714	Speech Therapy - C/A - HMO Total	0.00		0.00	0.00	51,288.00
46717	Speech Ther - C/A - Comm Ins Total	0.00		0.00	0.00	2,107.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		68,953.00		0.00	68,953.00	66,227.00
Subgroup : [9A] Occupational Therapy - Medicare						
04-4301	Occ Therapy - Med A	(226,483.00)		0.00	(226,483.00)	0.00
04-4302	Occ Therapy - Med B	(183,243.00)		0.00	(183,243.00)	0.00
46801	Occ Therapy - Medicare A Total	0.00		0.00	0.00	(455,700.00)
46802	Occ Therapy - Medicare B Total	0.00		0.00	0.00	(148,588.00)
Subtotal [9A] Occupational Therapy - Medicare		(409,726.00)		0.00	(409,726.00)	(604,288.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance						
04-4311	Occ Therapy - Med A - C/A	226,483.00		0.00	226,483.00	0.00
04-4312	Occ Therapy - Med B - C/A	29,757.00		0.00	29,757.00	0.00
46811	Occ Therapy - C/A - Medicare A Total	0.00		0.00	0.00	455,700.00
46812	Occ Therapy - C/A - Medicare B Total	0.00		0.00	0.00	22,039.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		256,240.00		0.00	256,240.00	477,739.00
Subgroup : [9C] Occupational Therapy - Non-medicare						
04-4303	Occ Therapy - Medicaid	(38,512.00)		0.00	(38,512.00)	0.00
04-4304	Occ Therapy - HMO	(182,782.00)		0.00	(182,782.00)	0.00
04-4307	Occ Therapy - Insurance	(10,075.00)		0.00	(10,075.00)	0.00
46803	Occ Therapy - Medicaid Total	0.00		0.00	0.00	(49,609.00)
46804	Occ Therapy - HMO Total	0.00		0.00	0.00	(204,867.00)
46805	Occ Therapy - Private Total	0.00		0.00	0.00	(1,178.00)
46807	Occ Therapy - Comm Ins Total	0.00		0.00	0.00	(14,367.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(231,369.00)		0.00	(231,369.00)	(270,021.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance						
04-4313	Occ Therapy - Medicaid - C/A	38,512.00		0.00	38,512.00	0.00
04-4314	Occ Therapy - HMO - C/A	151,634.00		0.00	151,634.00	0.00
04-4317	Occ Therapy - Insurance - C/A	10,075.00		0.00	10,075.00	0.00
46813	Occ Therapy - C/A - Medicaid Total	0.00		0.00	0.00	49,609.00
46814	Occ Therapy - C/A - HMO Total	0.00		0.00	0.00	184,063.00
46817	Occ Therapy - C/A - Comm Ins Total	0.00		0.00	0.00	14,367.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		200,221.00		0.00	200,221.00	248,039.00
Subgroup : [10A] Other - Medicare						
04-4201	X-Ray - Med A	(14,744.00)		0.00	(14,744.00)	0.00
04-4211	X-Ray - Med A - C/A	14,744.00		0.00	14,744.00	0.00
04-4221	Lab - Med A	(11,785.00)		0.00	(11,785.00)	0.00
04-4231	Lab - Med A - C/A	11,785.00		0.00	11,785.00	0.00
04-4241	IV - Med A	(6,142.00)		0.00	(6,142.00)	0.00
04-4251	IV - Med A - C/A	6,142.00		0.00	6,142.00	0.00
04-4261	Oxygen - Med A	(3,218.00)		0.00	(3,218.00)	0.00
04-4271	Oxygen - Med A - C/A	3,218.00		0.00	3,218.00	0.00
04-4498	Sequestration - Med B	4,249.00		0.00	4,249.00	0.00
04-4499	Sequestration - Med B Replmnt	366.00		0.00	366.00	0.00
47001	Oxygen Revenue-Medicare A Total	0.00		0.00	0.00	(3,879.00)
47011	Oxygen - C/A - Medicare A Total	0.00		0.00	0.00	6,030.00
47501	Lab - Medicare A Total	0.00		0.00	0.00	(21,841.00)
47511	Lab - C/A - Medicare A Total	0.00		0.00	0.00	21,841.00
47601	X-Ray - Medicare A Total	0.00		0.00	0.00	(8,532.00)
47611	X - Ray - C/A Medicare A Total	0.00		0.00	0.00	8,532.00
47651	IV Charges - Medicare A Total	0.00		0.00	0.00	(5,096.00)
47661	IV Charges - C/A - Medicare A Total	0.00		0.00	0.00	5,096.00
47999	MCR - B 2% Sequestration Total	0.00		0.00	0.00	5,311.00
Subtotal [10A] Other - Medicare		4,615.00		0.00	4,615.00	7,462.00
Subgroup : [10B] Other - Non-medicare						
04-4203	X-Ray - Medicaid	(1,010.00)		0.00	(1,010.00)	0.00
04-4204	X-Ray - HMO	(6,911.00)		0.00	(6,911.00)	0.00
04-4207	X-Ray - Insurance	(572.00)		0.00	(572.00)	0.00
04-4213	X-Ray - Medicaid - C/A	1,010.00		0.00	1,010.00	0.00
04-4214	X-Ray - HMO - C/A	6,911.00		0.00	6,911.00	0.00
04-4217	X-Ray - Insurance - C/A	572.00		0.00	572.00	0.00
04-4223	Lab - Medicaid	(2,837.00)		0.00	(2,837.00)	0.00
04-4224	Lab - HMO	(1,567.00)		0.00	(1,567.00)	0.00
04-4225	Lab - Private	708.00		0.00	708.00	0.00
04-4226	Lab - Hospice	(47.00)		0.00	(47.00)	0.00
04-4227	Lab - Insurance	(54.00)		0.00	(54.00)	0.00
04-4233	Lab - Medicaid - C/A	2,837.00		0.00	2,837.00	0.00
04-4234	Lab - HMO - C/A	1,567.00		0.00	1,567.00	0.00
04-4236	Lab - Hospice - C/A	47.00		0.00	47.00	0.00
04-4237	Lab - Insurance - C/A	54.00		0.00	54.00	0.00
04-4243	IV - Medicaid	(2,349.00)		0.00	(2,349.00)	0.00
04-4244	IV - HMO	(952.00)		0.00	(952.00)	0.00
04-4246	IV - Hospice	(51.00)		0.00	(51.00)	0.00
04-4253	IV - Medicaid - C/A	2,349.00		0.00	2,349.00	0.00
04-4254	IV - HMO - C/A	952.00		0.00	952.00	0.00
04-4256	IV - Hospice - C/A	51.00		0.00	51.00	0.00
04-4263	Oxygen - Medicaid	(7,791.00)		0.00	(7,791.00)	0.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
04-4264	Oxygen - HMO	(1,851.00)		0.00	(1,851.00)	0.00
04-4266	Oxygen - Hospice	(170.00)		0.00	(170.00)	0.00
04-4267	Oxygen - Insurance	(180.00)		0.00	(180.00)	0.00
04-4273	Oxygen - Medicaid - C/A	7,791.00		0.00	7,791.00	0.00
04-4274	Oxygen - HMO - C/A	1,851.00		0.00	1,851.00	0.00
04-4276	Oxygen - Hospice - C/A	170.00		0.00	170.00	0.00
04-4277	Oxygen - Insurance - C/A	180.00		0.00	180.00	0.00
04-4381	Medical Equip - Med A	(709.00)		0.00	(709.00)	0.00
04-4383	Medical Equip - Medicaid	(245.00)		0.00	(245.00)	0.00
04-4384	Medical Equip - HMO	(57.00)		0.00	(57.00)	0.00
04-4386	Medical Equip - Hospice	(21.00)		0.00	(21.00)	0.00
04-4391	Medical Equip - Med A - C/A	709.00		0.00	709.00	0.00
04-4393	Medical Equip - Medicaid - C/A	245.00		0.00	245.00	0.00
04-4394	Medical Equip - HMO - C/A	57.00		0.00	57.00	0.00
04-4396	Medical Equip - Hospice - C/A	21.00		0.00	21.00	0.00
47003	Oxygen Medicaid Total	0.00		0.00	0.00	(17,054.00)
47004	Oxygen HMO Total	0.00		0.00	0.00	(3,293.00)
47007	Oxygen - Comm Ins Total	0.00		0.00	0.00	(520.00)
47013	Oxygen - C/A - Medicaid Total	0.00		0.00	0.00	14,903.00
47014	Oxygen - C/A - HMO Total	0.00		0.00	0.00	3,293.00
47017	Oxygen - C/A - Comm Ins Total	0.00		0.00	0.00	520.00
47503	Lab - Medicaid Total	0.00		0.00	0.00	(1,424.00)
47504	Lab - HMO Total	0.00		0.00	0.00	(8,708.00)
47505	Lab - Private Total	0.00		0.00	0.00	(708.00)
47507	Lab - Comm Ins Total	0.00		0.00	0.00	(615.00)
47513	Lab - C/A - Medicaid Total	0.00		0.00	0.00	1,424.00
47514	Lab - C/A - HMO Total	0.00		0.00	0.00	8,708.00
47517	Lab - C/A - Comm Ins Total	0.00		0.00	0.00	615.00
47603	X-Ray - Medicaid Total	0.00		0.00	0.00	(951.00)
47604	X-Ray - HMO Total	0.00		0.00	0.00	(6,619.00)
47607	X-Ray -Comm Ins Total	0.00		0.00	0.00	(390.00)
47613	X-Ray- C/A - Medicaid Total	0.00		0.00	0.00	951.00
47614	X-Ray- C/A- HMO Total	0.00		0.00	0.00	6,619.00
47617	X-Ray - C/A- Comm Ins Total	0.00		0.00	0.00	390.00
47653	IV Charges - Medicaid Total	0.00		0.00	0.00	(4,351.00)
47654	IV Charges - HMO Total	0.00		0.00	0.00	(1,978.00)
47657	IV Charges - Comm Ins. Total	0.00		0.00	0.00	(41.00)
47663	IV Charges C/A - Medicaid Total	0.00		0.00	0.00	4,351.00
47664	IV Charges C/A - HMO Total	0.00		0.00	0.00	1,978.00
47667	IV Charges - C/A - Comm Ins Total	0.00		0.00	0.00	41.00
47998	MCB Rplmnt 2% Sequestration Total	0.00		0.00	0.00	1,561.00
Subtotal [10B] Other - Non-medicare		708.00		0.00	708.00	(1,298.00)
Subgroup : [15] Interest Income						
04-6002	Revenue - Interest-AR Accounts	(267.00)		0.00	(267.00)	0.00
77002	Int Inc - AR Accounts Total	0.00		0.00	0.00	73.00
Subtotal [15] Interest Income		(267.00)		0.00	(267.00)	73.00
Subgroup : [18] Other Revenue						
04-4098	Prior Period Adjustments-Rates	(242.00)		0.00	(242.00)	0.00
04-4099	Prior Period Adjustments	(15,390.00)		0.00	(15,390.00)	0.00
04-5001	COVID Relief Funds - State	(282,779.00)		0.00	(282,779.00)	0.00
04-6402	Revenue - Medical Records	(4.00)		0.00	(4.00)	0.00
04-6403	Revenue - Discounts	13,794.00		0.00	13,794.00	0.00
04-9999	Revenue - Miscellaneous	(1,728.00)		0.00	(1,728.00)	0.00
45599	Prior Period Adjustments Total	0.00		0.00	0.00	(157,050.00)
49000	Prior Year Revenue Adjustment Total	0.00		0.00	0.00	(233,527.00)
49005	Discounts Total	0.00		0.00	0.00	6,358.00
49402	Medical Records Revenue Total	0.00		0.00	0.00	(1,314.00)
49901	Other Revenue Total	0.00		0.00	0.00	(175.00)
49902	Miscellaneous Revenue Total	0.00		0.00	0.00	(279.00)
5680000	Gain / Loss on Restructuring Total	0.00		0.00	0.00	1,688,317.00
Subtotal [18] Other Revenue		(286,349.00)		0.00	(286,349.00)	1,282,330.00
Total [30] Statement of Revenue		(13,544,739.00)		0.00	(13,544,739.00)	(11,884,749.00)
Group : [31-32] Assets						
Subgroup : [A1] Cash						
01-1010	Cash - Operating	364,411.00		0.00	364,411.00	0.00
01-1012	Cash - Depository - Other	12,496.00		0.00	12,496.00	0.00
01-1020	Cash - Petty Cash	1,000.00		0.00	1,000.00	0.00
10005	Petty Cash	0.00		0.00	0.00	500.00
10020	Cash- Operating	0.00		0.00	0.00	31,825.00
10025	Congressional Bank Acct	0.00		0.00	0.00	82,154.00
Subtotal [A1] Cash		377,907.00		0.00	377,907.00	114,479.00
Subgroup : [A2] Resident Accounts Receivable						
01-1060	Accounts Receivable	1,029,271.00		0.00	1,029,271.00	0.00
11001	Accounts Receivable	0.00		0.00	0.00	1,312,047.00
11031	Medicare Settlement	0.00		0.00	0.00	(524.00)
11101	Allowance for Bad Debts	0.00		0.00	0.00	(383,304.00)
Subtotal [A2] Resident Accounts Receivable		1,029,271.00		0.00	1,029,271.00	948,219.00
Subgroup : [A5] Prepaid Expenses						
01-1280	Prepaid Insurance	74,744.00		0.00	74,744.00	0.00
01-1300	Prepaid Expense	19,755.00		0.00	19,755.00	0.00
12011	Prepaid Insurance	0.00		0.00	0.00	58,056.00
22101	Prepaid Expenses	0.00		0.00	0.00	20,323.00
Subtotal [A5] Prepaid Expenses		94,499.00		0.00	94,499.00	78,379.00
Subgroup : [B4] Leasehold Improvements						
01-1626	Leasehold Improvements	67,344.00		0.00	67,344.00	0.00
01-1627	A/D - Leasehold Improvements	(12,625.00)		0.00	(12,625.00)	0.00
15001	Leasehold Improvements	0.00		0.00	0.00	42,832.00
16205	A/D - Leasehold Improvements	0.00		0.00	0.00	(6,450.00)
Subtotal [B4] Leasehold Improvements		54,719.00		0.00	54,719.00	36,382.00
Subgroup : [B6] Movable Equipment						
01-1651	Equipment	115,978.00		0.00	115,978.00	0.00
01-1652	A/D - Equipment	(29,815.00)		0.00	(29,815.00)	0.00
15000	Furniture & Equipment	0.00		0.00	0.00	82,528.00
16206	A/D - Furniture & Equipment	0.00		0.00	0.00	(13,215.00)
Subtotal [B6] Movable Equipment		86,163.00		0.00	86,163.00	69,313.00
Subgroup : [B9] Other Fixed Assets						
01-1979	Construction in Progress	11,249.00		0.00	11,249.00	0.00
Subtotal [B9] Other Fixed Assets		11,249.00		0.00	11,249.00	0.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subgroup : [D1] Deferred Deposits						
01-1960	Utility Deposits	1,450.00		0.00	1,450.00	0.00
13000	Utility - Deposits	0.00		0.00	0.00	1,450.00
Subtotal [D1] Deferred Deposits		1,450.00		0.00	1,450.00	1,450.00
Subgroup : [D2] Escrow Deposits						
01-1320	Escrow - RE Tax	22,640.00		0.00	22,640.00	0.00
Subtotal [D2] Escrow Deposits		22,640.00		0.00	22,640.00	0.00
Subgroup : [D6] Loans to Owners or Related Parties						
02-2401	Due To/From Wachusett Ventures	2,807,685.00		0.00	2,807,685.00	0.00
12005	Due from West	0.00		0.00	0.00	541.00
12006	Due from East	0.00		0.00	0.00	1,050.00
12007	Due from DenMar	0.00		0.00	0.00	623.00
12008	Due from Concord/Walden	0.00		0.00	0.00	910.00
12009	Due from Brockton	0.00		0.00	0.00	1,009.00
22100	Due from Wachusett Ventures	0.00		0.00	0.00	1,196,622.00
24536	Due To/From Denmar	0.00		0.00	0.00	(576.00)
24537	Due To/From Walden	0.00		0.00	0.00	(910.00)
24550	Due To/From West	0.00		0.00	0.00	(541.00)
Subtotal [D6] Loans to Owners or Related Parties		2,807,685.00		0.00	2,807,685.00	1,198,728.00
Subgroup : [D7] Other Assets						
12001	Due From Others	0.00		0.00	0.00	6,037.00
Subtotal [D7] Other Assets		0.00		0.00	0.00	6,037.00
Total [31-32] Assets		4,485,583.00		0.00	4,485,583.00	2,452,987.00
Group : [33-34] Liabilities						
Subgroup : [A1] Trade Accounts Payable						
02-2020	Accounts Payable	(529,112.00)		0.00	(529,112.00)	0.00
20001	A/P - Trade	0.00		0.00	0.00	(473,905.00)
Subtotal [A1] Trade Accounts Payable		(529,112.00)		0.00	(529,112.00)	(473,905.00)
Subgroup : [A4] Accrued Payroll						
02-2190	Accrued Payroll	(151,174.00)		0.00	(151,174.00)	0.00
02-2191	Accrued PTO	(79,304.00)		0.00	(79,304.00)	0.00
24001	Accrued Payroll	0.00		0.00	0.00	(133,081.00)
24003	Accrued PTO	0.00		0.00	0.00	(128,009.00)
Subtotal [A4] Accrued Payroll		(230,478.00)		0.00	(230,478.00)	(261,090.00)
Subgroup : [A6] Accrued Payroll Taxes Payable						
02-2200	Accrued Payroll Taxes	(6,067.00)		0.00	(6,067.00)	0.00
24002	Accrued Payroll Taxes	0.00		0.00	0.00	(9,793.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(6,067.00)		0.00	(6,067.00)	(9,793.00)
Subgroup : [A12] Other Current Liabilities						
01-1140	Reserve for Bad Debts	(219,897.00)		0.00	(219,897.00)	0.00
01-1999	Exchange	108.00		0.00	108.00	0.00
02-2030	Accrued Expenses	26,420.00		0.00	26,420.00	0.00
02-2031	Accrued Provider Tax/User Fees	(252,266.00)		0.00	(252,266.00)	0.00
02-2033	Accrued Management Fees	(53,289.00)		0.00	(53,289.00)	0.00
02-2221	Payroll W/H - Union	(692.00)		0.00	(692.00)	0.00
02-2222	Payroll W/H - AFLAC	1,096.00		0.00	1,096.00	0.00
02-2340	Accrued Rent	(370,067.00)		0.00	(370,067.00)	0.00
02-2341	Deferred Rent - S.L. Portion	(144,409.00)		0.00	(144,409.00)	0.00
11032	Medicaid Settlement	0.00		0.00	0.00	38.00
22000	Accrued Rent	0.00		0.00	0.00	(370,067.00)
22010	Deferred Rent - S.L. Portion	0.00		0.00	0.00	(84,889.00)
22050	Accrued Provider Tax	0.00		0.00	0.00	(277,784.00)
24005	Accrued Expenses	0.00		0.00	0.00	(9,862.00)
24006	UNUM Life	0.00		0.00	0.00	(85.00)
24007	AFLAC Disability and Life	0.00		0.00	0.00	(796.00)
24020	UNION DUE	0.00		0.00	0.00	(3,216.00)
27003	Escrow Liability	0.00		0.00	0.00	(35,953.00)
99999	Exchange	0.00		0.00	0.00	78.00
Subtotal [A12] Other Current Liabilities		(1,012,996.00)		0.00	(1,012,996.00)	(782,536.00)
Subgroup : [B3] Loans from Owners or Related Parties						
02-2400	Intercompany Exchange	(1,095.00)		0.00	(1,095.00)	0.00
02-2402	Due To/From Crossings East	(21,859.00)		0.00	(21,859.00)	0.00
02-2405	Due To/From Quincy	(17,695.00)		0.00	(17,695.00)	0.00
02-2406	Due To/From Rockport	(17,732.00)		0.00	(17,732.00)	0.00
24500	Due To/From East	0.00		0.00	0.00	(13,031.00)
24533	Due To/From Brockton	0.00		0.00	0.00	(1,009.00)
24535	Due To/From Quincy	0.00		0.00	0.00	(9,251.00)
26000	Intercompany TRF	0.00		0.00	0.00	(13,419.00)
Subtotal [B3] Loans from Owners or Related Parties		(58,381.00)		0.00	(58,381.00)	(36,710.00)
Subgroup : [B4] Other Long-Term Liabilities						
02-2040	Due Medicaid	(59,797.00)		0.00	(59,797.00)	0.00
02-2045	Due Medicare	(1,252,388.00)		0.00	(1,252,388.00)	0.00
02-2310	N/P - SABRA - PPR	(763,625.00)		0.00	(763,625.00)	0.00
02-2311	N/P - SABRA - PPL	(832,283.00)		0.00	(832,283.00)	0.00
02-2312	N/P - SABRA - DIP	(477,420.00)		0.00	(477,420.00)	0.00
02-2320	Accrued Interest LT - Sabra-PPR	(90,774.00)		0.00	(90,774.00)	0.00
02-2321	Accrued Interest LT - Sabra-PPL	(45,083.00)		0.00	(45,083.00)	0.00
27000	N/P - SABRA/CCP	0.00		0.00	0.00	(832,283.00)
27001	N/P - SABRA DIP	0.00		0.00	0.00	(748,913.00)
27002	N/P - SABRA Deferred Rent	0.00		0.00	0.00	(763,625.00)
27006	Accrued Interest LT - Sabra-PPL	0.00		0.00	0.00	(45,080.00)
27007	Accrued Interest LT - Sabra-PPR	0.00		0.00	0.00	(44,832.00)
Subtotal [B4] Other Long-Term Liabilities		(3,521,370.00)		0.00	(3,521,370.00)	(2,434,733.00)
Total [33-34] Liabilities		(5,358,404.00)		0.00	(5,358,404.00)	(3,998,767.00)
Group : [35] Equity						
Subgroup : [B5] Cumulated Earnings						
03-3000	Members' Equity (Deficit)	1,508,948.00		0.00	1,508,948.00	0.00
32000	Retained Earnings	0.00		0.00	0.00	(284,702.00)
Subtotal [B5] Cumulated Earnings		1,508,948.00		0.00	1,508,948.00	(284,702.00)
Total [35] Equity		1,508,948.00		0.00	1,508,948.00	(284,702.00)
Sum of Account Groups		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab Dues		
To reclass Chamber of Commerce from subscriptions				
20-1410	Subscriptions - A&G		3,434.00	
Marcum 104	Chamber of Commerce Dues		625.00	
20-1409	Dues - Associations - A&G			3,434.00
20-1410	Subscriptions - A&G			625.00
Total			<u>4,059.00</u>	<u>4,059.00</u>