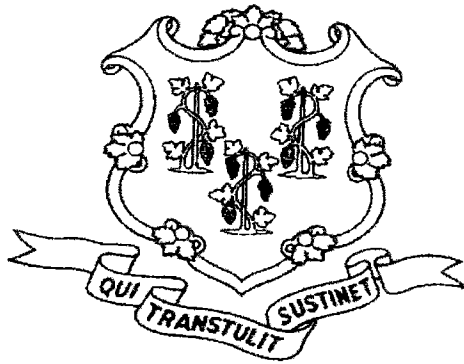


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Waveny Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 3 Farm Road, New Canaan, CT 06840	
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 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 942-C	RHNS	(Specify)	Medicare Provider 07-5361
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Medicaid Provider Numbers:	CCNH 9423	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2017	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 Waveny Care Center, Inc. [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Waveny Care Center, Inc.	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 3 Farm Road, New Canaan, CT 06840				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/3/2018		
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 203-594-5200	Report for Year Ended 9/30/2017	Page 2	of 37
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Name of Facility (as shown on license) Waveny Care Center, Inc.	Address (No. & Street, City, State, Zip) 3 Farm Road, New Canaan, CT 06840
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License Numbers:	CCNH 942-C	RHNS (Specify)	Medicare Provider No. 07-5361
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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 type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.	<input checked="" 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.
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Administrator

Name of Administrator Lynn Iverson	Nursing Home Administrator's License No.:	1428
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Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name N/A	License No.:	

**WAVENY LIFECARE NETWORK, INC.
WAVENY CARE CENTER, INC.
WAVENY CARE CENTER HEALTH SERVICES, INC.
WAVENY HOME HEALTHCARE, INC.
WAVENY AT HOME, INC.**

3 Farm Road
New Canaan, CT

2017 OFFICERS AND BOARD OF DIRECTORS

OFFICERS

**Mr. Todd Lampert, Chairman
Mr. Thomas S. Ferguson, Vice Chairman
Mrs. Kathryn Whitehead Tohir, Secretary
Mr. Richard Bierman, Treasurer**

BOARD OF DIRECTORS

**Mr. Julius Alexander
Ms. Tiffany Begoon
Mr. Richard P. Bourgeois
Mr. Richard (Dick) J. DePatie
Mr. Douglas Gillespie
Ms. Caroline Gillespie Greer
Mrs. Tracey Hamill
Mr. Victor S. Liss
First Selectman Robert Mallozzi
Dr. David M. Reed
Ms. Sharon L. Stevenson
Mr. Richard J. Townsend
Rev. Peter Walsh (Jennifer)
Mr. William C. Piper
Mr. Shaun Powell**

General Information and Questionnaire Individual Proprietorship

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2017	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2017	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	%**				
Waveny Care Center Health Services, Inc. (WCCHS)	3 Farm Road, New Canaan, CT 06840	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses with Waveny Care Center,	Various		
Waveny Home Health Care, Inc. (WHHC)	3 Farm Road, New Canaan, CT 06840	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses with Waveny Care Center,	Various		
Waveny at Home, Inc. (WAH)	3 Farm Road, New Canaan, CT 06840	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses with Waveny Care Center,	Various		
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

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

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
Wavny Care Center, Inc.			942-C	9/30/2017			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						
Pitney Bowes Global Financial Services, PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Postage meter & mai folding machine	10/11/07	Ongoing Lease	4,269	4,269	
TB&A Hospital Television, Inc., 20 Pinview Drive, Amherst, NY 14228	<input type="radio"/>	<input checked="" type="radio"/>	76 LG 22" Hospital Grade LCD televisions for resident rooms in the care center	11/03/11	5 Years	5,035	5,035	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No **Total ***** 9,304

* 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 Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2017	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 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (describe fully)

1 Audit, Tax return, Medicaid & Medicare cost report	\$ 52,839
2	\$
3	\$
4	\$
Charge for Services Provided	
	\$ 52,839

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 Robinson & Cole LLP 2 Wiggin & Dana LLP 3 4 5	Telephone Number 860-275-8200 203-498-4400
---	--

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

1 280 Trumbull Street, Hartford, CT 06103-3597
2 PO Box 1832, New Haven, CT 06508-1832
3
4
5

Services Provided by This Firm (describe fully)

1 Employee matters, 403b issue	\$ 31,715
2 Resident/general matters, bad debt, citations, settlement Paid (Disallowed \$14,963 on Pg. 28)	\$ 23,118
3	\$
4	\$
5	\$
Charge for Services Provided	
	\$ 54,833

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

Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2017				Page 8	of 37						
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30									
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)			Total	CCNH	RHNS	(Specify)		
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period		76	76							76	76		
B. On last day of THIS report period		76	76							76	76		
2. Number of Residents													
A. As of midnight of PREVIOUS report period		74	74							73	73		
B. As of midnight of THIS report period		69	69							69	69		
3. Total Number of Days Care Provided During Period													
A. Medicare		4,687	4,687							1,132	1,132		
B. Medicaid (Conn.)		16,518	16,518							4,387	4,387		
C. Medicaid (other states)													
D. Private Pay		5,514	5,514							1,177	1,177		
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)		26,719	26,719							6,696	6,696		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days		73	73							6	6		
B. Other Bed Reserve Days		70	70							9	9		
5. Total Resident Days (3C + 4A + 4B)		26,862	26,862							6,711	6,711		

Schedule of Resident Statistics (Cont'd)

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	14		43		12				
Per Diem Rate									
a. One bed rm.	Various		255.80		582.00				
b. Two bed rms.	Various		255.80		536.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	687	687		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	26,053	26,053		
D. Total Physical Therapy Treatments	26,740	26,740		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	304	304		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	988	988		
D. Total Speech Therapy Treatments	1,292	1,292		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	859	859		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	14,336	14,336		
D. Total Occupational Therapy Treatments	15,195	15,195		

Report of Expenditures - Salaries & Wages

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2017	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	208,138	947				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	150,081	2,120				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	410,888	12,139				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	484,815	29,505				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	167,625	11,912				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	37,986	1,023				
b. Other Maintenance Workers	90,204	4,331				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	105,324	944				
b. Other Accountants	166,022	4,531				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	182,697	2,514				
b. RN						
1. Direct Care	597,930	15,321				
2. Administrative**	487,120	13,584				
c. LPN						
1. Direct Care	773,265	24,765				
2. Administrative**						
d. Aides and Attendants	1,399,268	80,841				
e. Physical Therapists	42,365	2,108				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	169,780	8,549				
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	102,234	3,320				
n. Marketing	66,995	1,863				
o. Other (Specify) See Attached Schedule	449,323	14,593				
<i>A-13. Total Salary Expenditures</i>	<i>6,092,060</i>	<i>234,910</i>				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

Name of Facility Wavy Care Center, Inc.		License No. 942-C		Report for Year Ended 9/30/2017		Page 11	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
William Piper	208,138		Non Discrim	CEO of Waveny Life Care Network	947	A1			
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		
Waveny Care Center, Inc.		942-C		9/30/2017		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***									
Michael Chiappinelli (10/1/2016 - 12/6/2016)	16,153		Non Discrim	Administrator	280	A2			
Lynn Iverson (12/7/2016 - Present)	133,928		Non Discrim	Administrator	1,840	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		
Waveny Care Center, Inc.	942-C	9/30/2017	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	32,079	741				
2. Dentist	8,254	104				
3. Pharmacist	12,642	219				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	275,858	3,716				
b. Other						
6. Social Worker	6,250	125				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	25,800	104				
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	57,434	585				
b. Other						
10. Occupational Therapist						
a. Resident Care	284,817	3,767				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	55,511	686				
2. Administrative***	10,814	84				
b. LPN						
1. Direct Care	17,261	386				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	312,642	3,556				
B-13 Total Fees Paid in Lieu of Salaries	1,099,362	14,073				

* 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 Waveny Care Center, Inc.		License No. 942-C		Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Joan Danford, New Canaan, CT	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lynn Holmberg, MS Rd, 148 East Ave, Norwalk, CT 06851	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HealthDrive Dental Group, 25 Needham St., Newton, MA 02461	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hancocks Pharmacy, 840 E Main Street, Meridan, CT 06450	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Therapy, 850 Silas Deane Hwy, Wethersfield, CT 06109	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX, 21 Waterville Road, Avon, CT 06840	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Sharon Coffey	Contract Social Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. John Svogun M.D.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Access Capital, c/o The Nurse Network, 405 Park Avenue, New York, NY 10022	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ProCare, PO Box 646 Oxford, CT 06478 Nursing Agency	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Post Acute Consulting	MDS	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Post Acute Cardiology Care, LLC, 15 Half Mile Road, Darien, CT 06820	Cardiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Rehab Consultants Box 3150 Westport CT 06880	Rehab MD	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input 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
Waveny Care Center, Inc.	942-C	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 208,836	208,836			
2. Disability Insurance	\$ 67,484	67,484			
3. Unemployment Insurance	\$ 74,472	74,472			
4. Social Security (F.I.C.A.)	\$ 492,541	492,541			
5. Health Insurance	\$ 1,178,332	1,178,332			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 213,078	213,078			
8. Uniform Allowance	\$ 6,958	6,958			
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 360,000	360,000			
d. Accounting and Auditing	\$ 52,839	52,839			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 54,833	54,833			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 93,960	93,960			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 9,037	9,037			
2. Cellular Phones	\$ 11,153	11,153			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 466,365	466,365			
Subtotal	\$ 3,289,888	3,289,888			

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	3,289,888	3,289,888		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 1,422	1,422		
3. Gifts to Staff and Residents	\$ 6,129	6,129		
4. Employee Travel	\$ 3,254	3,254		
5. Education Expenses Related to Seminars and Conventions	\$ 7,301	7,301		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 55,980	55,980		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 4,733	4,733		
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 110,584	110,584		
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)***	\$ 37,490	37,490		
7. Postage	\$ 15,521	15,521		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,067	11,067		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 407	407		
9. Subscriptions	\$ 5,564	5,564		
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>)	\$ 307,558	307,558		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 421,372	421,372		
C-14 Total Administrative & General Expenditures	\$ 4,278,270	4,278,270		

* 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)
	-		
Public & Community Relati	\$ 6,055		
Machine & Equip. Rental	1,202		
Golf Special Events Offset	6,497		
Advertising	66,332		
Promotional Materials	8,904		
Special Marketing Events	1,193		
Website/SEO/SEM	20,401		
Total Other Advertising	\$ 110,584	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
Leading Age Dues	9,079		
State of CT Dues	195		
CAHCF Dues	350		
ALTCFM	38		
SHRM Dues	90		
Infection Control Nurses of CT Dues	40		
National Post Acute Care Continuum Dues (Disallowed on Pg 28)	23		
Association of Fundraising Dues (Disallowed on Pg. 28a)	300		
Association of Professional Chaplains Dues (Disallowed on Pg. 28a)	110		
Board of Chaplaincy Certification, Inc. Dues (Disallowed on Pg. 28a)	192		
Rotary Club New Canaan Dues (Disallowed on Pg. 28a)	650		
Total Dues	\$ 11,067	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Department Guest Meals	\$ 1,242		
Licenses & Permits	22,739		
Com Rel - Volunteer Recognition	4,414		
Bank Charges	3,907		
Credit Card Processing Fee	44,865		
Manager Fees - Common Fund	41,948		
Assets Released Expense	296,385		
Manager Fees FC	2,470		
Food (Employees)	396		
Co-Insurance Write-offs	1,769		
Licenses: Social Services	1,237		
Total Other Administrative and General	\$ 421,372	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Wavny Care Center, Inc.	942-C	9/30/2017	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 #
Morrison's Management Specialists, PO Box 102289, Atlanta, GA 30368	144,131	Management of Dietary Services, company provides as part of the Director of Dining Services and an Executive Chef	Page 18 / Line 2c

* 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
Waveny Care Center, Inc.	942-C	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 395,791	395,791		
2. Non-Food Supplies	\$ 54,695	54,695		
3. Other (<i>Specify</i>) _____	\$ _____			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$ _____			
c. Management Services**	\$ 144,131	144,131		
d. Other (<i>Specify</i>) _____	\$ _____			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 594,617	594,617		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No				
I. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				30 IV 8
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				30 IV 8
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility Waveny Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 111,438	111,438		
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$ 111,438	111,438		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

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

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

*** 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
Waveny Care Center, Inc.		942-C	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	35,763	35,763		
	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. \$				
	c. Management Services*	\$				
	d. Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	35,763	35,763		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmacy	\$	290,732	290,732		
	b. Medicine Cabinet Drugs	\$	180,123	180,123		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$	2,654	2,654		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	19,454	19,454		
	f. X-rays and Related Radiological Procedures***	\$	17,055	17,055		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	29,566	29,566		
	i. Recreation	\$	48,454	48,454		
	j. Other (Specify)**** See Attached Schedule	\$	36,170	36,170		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	624,208	624,208		

* 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.

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

Name of Facility	License No.	Report for Year Ended		Page	of
Waveny Care Center, Inc.	942-C	9/30/2017		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 47,561	47,561			
b. Heat	\$ 58,580	58,580			
c. Light & Power	\$ 125,868	125,868			
d. Water	\$ 20,995	20,995			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,304	9,304			
f. Other (<i>itemize</i>)	\$ 98,200	98,200			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 360,508	360,508			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$ 15,980	15,980			
b. Building & Building Improvements	\$ 168,284	168,284			
c. Non-Movable Equipment	\$ 104,702	104,702			
d. Movable Equipment	\$ 169,523	169,523			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 458,489	458,489			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 4,741	4,741			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$				
c. Personal property taxes	\$				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 463,230	463,230			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contracted Maintenance	\$ 98,200		
Total Other Repairs and Maintenance	\$ 98,200	\$ -	\$ -

Wavny Care Center, Inc.
9/30/2017

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/1/2017	WCC- Patio & Therapeutic Walkways	\$ 69,378	15	\$ 4,625
11/27/2016	BOA- Pull Credit	(308)	N/A	(308)
Total additions for Land Improvements				
		\$ 69,070		\$ 4,317 *
Deletions:				
Total deletions for Land Improvements				
		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2017	Basement Pump	\$ 3,390	15	\$ 226
2017	Integrated Security Sys	1,216	15	81
2017	New Carpet Care Center #45	1,845	5	369
2017	New Carpet Care Center #33	1,495	5	299
Total additions for Building Improvements				
		\$ 7,946		\$ 975 *
Deletions:				
Total deletions for Building Improvements				
		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2017	Emergency Generator Stop	\$ 1,306	12	\$ 109
2017	Heated Pellet Dispenser	5,184	10	518
Total additions for Non-Movable Equipment				
		\$ 6,490		\$ 627 *
Deletions:				
Total deletions for Non-Movable Equipment				
		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2017	Extractor- Carpet	\$ 2,468	5	\$ 494
2017	Outpatient Therapy Software- Upgrade	1,033	5	207
2017	McKesson - Air Mattress 35X80X7 QTY 3	3,410	5	682
2017	2 Alto Shaam Combi Oven LP gas	35,826	10	3,583
2017	Cisco Switch	4,696	5	939
2017	Badge Maker Human Resources	5,462	5	1,092
2017	True 1 Section S/S Refrig 7 Undercounter	3,513	10	351
2017	Invacare Lift	1,696	10	170
2017	1300 pound stainless stell Winch System for pumps	2,365	15	158
2017	Vertical File Cabisnet 22" Putty	1,014	15	68
2017	Metro Holding Proofing Cabinet Gray	2,699	10	270
Total additions for Movable Equipment		\$ 64,182		\$ 8,014
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

WAVENY CARE CENTER
DEPRECIATION SCHEDULE
9/30/2017

LAND IMPROVEMENTS

Date of Acquisition	Description	Cost	Depr Method	Life	Accum Depr @9/16	2017 Depr	Accum Depr @9/17	NAV @9/17
300001 Prior to 10/1/01		40,567	S/L	Various	40,567	-	40,567	-
300002 12/4	2 Sets Custom Aluminum Signs	1,734	S/L	10	1,734	-	1,734	-
300003 9/5	Planting of Shrubs	3,095	S/L	5	3,095	-	3,095	-
300004 11/5	Refurbish Irrigation System	2,208	S/L	10	2,208	-	2,208	-
300005 12/10	Sewer Force/FOGS drainage systems	90,915	S/L	20	25,002	4,546	29,548	61,367
Total 2012 and Prior Acquisitions		138,519			72,606	4,546	77,152	61,367
2013 Acquisitions								
300006 7/1/2013	Paving of Sidewalks	14,700	S/L	8	6,432	1,838	8,270	6,430
Total 2013 Acquisitions		14,700			6,432	1,838	8,270	6,430
2014 Acquisitions								
5/14	Courtyard patio and Drainage	19,837	S/L	10	5,952	1,984	7,936	11,901
Total 2014 Acquisitions		19,837			5,952	1,984	7,936	11,901
2016 Acquisitions								
10/21/2015	Concrete slab for statue	1,200	S/L	15	80	80	160	1,040
9/16	Capone- Fencing Split with WCCHS	25,720	S/L	8	3,215	3,215	6,430	19,290
Total 2016 Acquisitions		26,920			3,295	3,295	6,590	20,330
2017 Acquisitions								
7/1/2017	WCC- Patio & Therapeutic Walkways	69,378	S/L	15	-	4,625	4,625	64,753
11/27/2016	BOA- Pull Credit	(308)	S/L	N/A	-	(308)	(308)	-
Total 2017 Acquisitions		69,070			-	4,317	4,317	64,753
Total Land Improvements		269,046			88,285	15,980	104,265	164,781

BUILDING

Date of Acquisition	Description	Cost	Depr Method	Life	Accum Depr @9/16	2017 Depr	Accum Depr @9/17	NAV @9/17
Prior to 10/1/01		3,735,540	S/L	Various	3,735,540	-	3,735,540	-
10/01-6/02	Renovations ReHab & Recreation	15,591	S/L	20	11,304	780	12,084	3,507
5/2	New Outpatient Area	836	S/L	10	836	-	836	-
5/2	Telecommunications Project	88	S/L	5	88	-	88	-
6/2	Add'l work Flower Room	9,980	S/L	15	9,646	333	9,980	-
9/2	Fountain	1,993	S/L	10	1,993	-	1,993	-
4/3	Ceiling in Kitchen	6,140	S/L	10	6,140	-	6,140	-
6/3	Install outside flag pole lights	690	S/L	15	621	46	667	23
8/3	Door Opening Basement	4,446	S/L	15	3,999	296	4,295	151
10/03 - 9/04	Physical Therapy Expansion	276,145	S/L	20	172,590	13,807	186,397	89,748
2/4	2nd Floor Remodeling	6,754	S/L	20	4,222	338	4,560	2,194
7/4	Interior Refurbishing	29,000	S/L	20	18,125	1,450	19,575	9,425
9/4	Furnish & Install ice water shield	8,320	S/L	15	6,934	555	7,489	831
11/04 - 9/05	Crafts Room	247,392	S/L	20	144,313	12,370	156,683	90,709
12/4	Interior Refurbishing	10,000	S/L	20	6,500	500	7,000	3,000
7/05 - 9/05	New Roof	118,680	S/L	20	71,208	5,934	77,142	41,538
11/5	New Roof Main Dining Room	8,320	S/L	20	4,368	416	4,784	3,536
5/6	Ice & Water Shields - Roof	5,874	S/L	20	3,084	294	3,378	2,496
12/7	Skybridge	232,311	S/L	30	65,822	7,744	73,566	158,745
2/9	Elevator - Care Center	81,758	S/L	25	24,527	3,270	27,797	53,961
9/9	Ceiling in Care Center	74,244	S/L	15	37,123	4,950	42,073	32,171
3/10	Renovate Dirty Utility Room	13,701	S/L	25	3,562	548	4,110	9,591
3/10	Renovate Clean Utility Room	7,611	S/L	25	1,978	304	2,282	5,329
3/10	Renovate two bathrooms	4,254	S/L	25	1,106	170	1,276	2,979
8/10	Refurbish two Nourishment rooms	45,856	S/L	25	11,922	1,834	13,756	32,100
9/11	Care Center Renovations	832,042	S/L	25	183,050	33,282	216,332	615,710
1/12	Renovations 1st floor dining room	141,736	S/L	25	25,512	5,669	31,181	110,555
Total 2012 and Prior Acquisitions		5,919,301			4,556,112	94,890	4,651,003	1,268,298
2014 Acquisitions								
5/14	Emergency Generator	1,914	S/L	5	1,149	383	1,532	382
8/14	Water Main	14,049	S/L	20	2,106	702	2,808	11,241
6/16	Roof	23,950	S/L	20	3,594	1,198	4,792	19,158
9/14	Front Septic wlid	4,358	S/L	20	654	218	872	3,486
9/14	Care Center Renovations	695,125	S/L	25	83,415	27,805	111,220	583,905
9/14	Wallpaper CEO Office	5,064	S/L	5	3,039	1,013	4,052	1,012
9/14	New Cast Iron Waste Pipe	6,617	S/L	20	993	331	1,324	5,293
9/14	Water Meter/ Isolation Valves	3,537	S/L	10	1,062	354	1,416	2,121
Total 2014 Acquisitions		754,612			96,012	32,004	128,016	626,596

2015 Acquisitions & Disposals

10/1	Water main	1,784	S/L	20	178	89	267	1,517
10/1	Replace sewage pump discharge lines	3,045	S/L	10	610	305	915	2,130
12/1	Loading Dock	4,175	S/L	10	836	418	1,254	2,921
3/1	Water main	615	S/L	20	62	31	93	522
3/1	Bathrooms	27,305	S/L	25	2,184	1,092	3,276	24,029
5/1	Water main	410	S/L	20	42	21	63	347
6/1	Slanted Roof replacement	12,600	S/L	20	1,260	630	1,890	10,710
6/1	Window Replacement	8,000	S/L	20	800	400	1,200	6,800
7/1	Window Replacement	11,451	S/L	20	1,146	573	1,719	9,732
7/1	Water main - AJ Penna	30,000	S/L	20	3,000	1,500	4,500	25,500
7/1	Window Replacement	23,400	S/L	20	2,340	1,170	3,510	19,890
8/1	Fire Door	1,255	S/L	15	168	84	252	1,003
8/1	Water main - AJ Penna	35,280	S/L	20	3,528	1,764	5,292	29,988
8/1	Window Replacement	11,451	S/L	20	1,146	573	1,719	9,732
8/1	King's Roofing	17,500	S/L	20	1,750	875	2,625	14,875
9/1	King's Roofing	17,500	S/L	20	1,750	875	2,625	14,875
9/1	Bathrooms (Trsf frm CIP)	3,953	S/L	25	316	158	474	3,479
9/1	Water main - AJ Penna	20,100	S/L	20	1,005	1,005	2,010	18,090
9/1	Water Main	(14,049)	S/L	20	(1,404)	(702)	(2,106)	(11,943)
9/1	Water Meter/ Isolation Valves	(3,537)	S/L	10	(708)	(354)	(1,062)	(2,475)
9/1	Water main	(1,784)	S/L	20	(134)	(89)	(223)	(1,561)
9/1	Water main	(615)	S/L	20	(46)	(31)	(77)	(538)
9/1	Water main	(410)	S/L	20	(31)	(21)	(52)	(358)
Total 2015 Acquisitions & Disposals		209,429			19,798	10,366	30,164	179,265

2016 Acquisitions & Disposals

2016	Window Replacement	3,238	S/L	20	162	162	324	2,914
2016	Office/Bathroom/Basement+Data	73,277	S/L	25	2,931	2,931	5,862	67,415
2016	General contracting Wall Repair 2nd Floor	4,518	S/L	15	301	301	602	3,916
2016	Alarm/Raintech Sound	3,650	S/L	15	243	243	486	3,164
2016	Lighting Project	59,377	S/L	10	5,938	5,938	11,876	47,501
2016	Landsiedel Constuc/Laundry room doors	6,350	S/L	15	423	423	846	5,504
2016	Santella Electric/Laundry	4,215	S/L	20	211	211	422	3,793
2016	King's Roofing	161,700	S/L	20	8,085	8,085	16,170	145,530
2016	Aluminum Retrodrain	2,892	S/L	20	145	145	290	2,602
2016	JH Barlow pump/repair main water	7,477	S/L	20	374	374	748	6,729
2016	Trench for sewer pump	3,556	S/L	20	178	178	356	3,200
2016	Coastal Mechanical/AC Basement	8,021	S/L	10	802	802	1,604	6,417
2016	Laundry room from CIP	22,100	S/L	20	1,105	1,105	2,210	19,890
2016	Reclass Roof from CIP - Infrared Survey	1,500	S/L	20	75	75	150	1,350
9/1	Disposal - Water main - AJ Penna	(20,100)	S/L	20	(1,005)	-	(1,005)	(19,095)
Total 2016 Acquisitions & Disposals		341,771			19,968	20,973	40,941	300,830

2017 Acquisitions

2017	Basement Pump	3,390	S/L	15	-	226	226	3,164
2017	Integrated Security Sys	1,216	S/L	15	-	81	81	1,135
2017	New Carpet Care Center #45	1,845	S/L	5	-	369	369	1,476
2017	New Carpet Care Center #33	1,495	S/L	5	-	299	299	1,196
Total 2017 Acquisitions		7,946			-	975	975	6,971

Building ADP

Date of Acquisition	Description	Cost	Depr Method	Life				
Prior to 10/1/01		363,043	S/L	40	281,934	9,076	291,010	72,033
Total 2012 and Prior Acquisitions		363,043			281,934	9,076	291,010	72,033
Total Building + Building ADP		7,596,101			4,973,824	168,284	5,142,108	2,453,993

Fixed Equipment

Asset #	Date of Acquisition	Description	n	Cost	Depr Method	Life	Accum Depr @9/16	2017 Depr	Accum Depr @9/17	NAV @9/17
400001	Prior to 10/1/01			1,157,984	S/L	Various	1,157,984	-	1,157,984	-
400002	10/1	Install Tanks		4,330	S/L	10	4,330	-	4,330	-
400003	12/1	Kitchen Equipment		70,000	S/L	10	70,000	-	70,000	-
400004	1/2	Ceiling Heaters Shower Room		2,701	S/L	10	2,701	-	2,701	-
400005	1/2	Fire Door		4,767	S/L	20	3,455	238	3,693	1,074
400006	1/2	Flourescent Lighting		2,426	S/L	5	2,426	-	2,426	-
400007	6/2	Intercom Nurses Station		556	S/L	5	556	-	556	-
400008	6/2	2 Cubicle Curtains & Ceiling Tracks		2,806	S/L	10	2,806	-	2,806	-
400009	7/2	Telephone System		17,528	S/L	10	17,528	-	17,528	-
400010	9/2	Renovation Phase 11		28	S/L	20	19	1	20	7
400011	9/2	Repro Graphics-Plots		197	S/L	20	143	10	153	44

400012	9/2	Telephone Cabling	1,948	S/L	10	1,948	-	1,948	-
400013	10/2	Flooring Rooms 35 & 21	1,600	S/L	20	1,080	80	1,160	440
400014	10/02 -2/03	Dish, Equipment & installation	5,447	S/L	10	5,447	-	5,447	-
400015	11/2	2 Door Closers	1,575	S/L	10	1,575	-	1,575	-
400016	12/2	Outside & Basement Outlets	423	S/L	10	423	-	423	-
400017	12/2	11 Building Signs	3,450	S/L	10	3,450	-	3,450	-
400018	1/3	Wall Mounted Eye Wash Station	269	S/L	10	269	-	269	-
400019	1/3	RPD Device	461	S/L	10	461	-	461	-
400020	2/3	Stainless Steel Backsplash	885	S/L	10	885	-	885	-
400021	2/3	2 Ice Machines/Water Dispenser	6,550	S/L	10	6,550	-	6,550	-
400022	2/3	Physical Therapy Room	1,963	S/L	10	1,963	-	1,963	-
400023	2/3	TR Room Carpeting	1,090	S/L	10	1,090	-	1,090	-
400024	4/3	Installed 2 Recessed Lights	433	S/L	10	433	-	433	-
400025	4/3	PT Expansion	1,798	S/L	10	1,798	-	1,798	-
400026	4/3	Garbage Disposal & Installation	2,279	S/L	10	2,279	-	2,279	-
400027	4/3	Furnish & Install Carpet	944	S/L	10	944	-	944	-
400028	6/3	Flagpole Installation	1,580	S/L	20	1,067	79	1,146	435
400029	6/3	Exhaust System	1,547	S/L	15	1,392	103	1,495	52
400030	6/3	Security System	28,272	S/L	10	28,272	-	28,272	-
400031	6/3	Carpet & Installation	922	S/L	10	922	-	922	-
400032	7/3	Pushbutton Lock installed	765	S/L	15	689	51	740	26
400033	8/3	Stainless Steel Shelving	1,016	S/L	20	686	51	737	279
400034	8/3	Chain Link Fence	1,450	S/L	15	1,306	97	1,403	47
400035	9/3	Call Bell System	35,341	S/L	10	35,341	-	35,341	-
400036	9/3	Carpet & Installation	655	S/L	10	655	-	655	-
400037	11/3	Call Bell System	1,474	S/L	10	1,474	-	1,474	-
400038	11/3	Tank Monitor Leak Detection	11,950	S/L	15	9,959	797	10,756	1,194
400039	11/3	Call Bell System	721	S/L	10	721	-	721	-
400040									
400041	11/3	PA System/Satellite Dish	1,645	S/L	10	1,645	-	1,645	-
400042	11/3	Fax Line	170	S/L	10	170	-	170	-
400043	11/3	Communication Cabling	1,633	S/L	10	1,633	-	1,633	-
400044	12/3	Call Bell System	808	S/L	10	808	-	808	-
400045	12/3	Phone System	3,510	S/L	10	3,510	-	3,510	-
400046	1/4	Software	600	S/L	5	600	-	600	-
400047	1/4	Phone System	3,474	S/L	10	3,474	-	3,474	-
400048	1/4	Emergency Receptacles	10,100	S/L	10	10,100	-	10,100	-
400049	1/4	Scotchint Film 6 PT Lights	966	S/L	10	966	-	966	-
400050	1/4	Kitchen Emergency Lighting	900	S/L	10	900	-	900	-
400051	2/4	Call Bell System	14,978	S/L	10	14,978	-	14,978	-
400052	2/4	Windows Software Upgrade	3,723	S/L	5	3,723	-	3,723	-
400053	2/4	Phone System	196,990	S/L	10	196,990	-	196,990	-
400054	3/4	Install 4 Quads Basement	640	S/L	10	640	-	640	-
400055	3/4	Install Quad outlets 1st fl Nursing	374	S/L	10	374	-	374	-
400056	3/4	Software	7,448	S/L	5	7,448	-	7,448	-
400057	4/4	Melyx Pro Licenses & Installation	2,797	S/L	5	2,797	-	2,797	-
400058	6/4	Painting	14,500	S/L	10	14,500	-	14,500	-
400059	6/4	Control Unit w/Nurse call ports	2,417	S/L	10	2,417	-	2,417	-
400060	6/4	Pro Clinical & Accts Rec. Training	1,055	S/L	5	1,055	-	1,055	-
400061	6/4	Lot Wood Doors	1,974	S/L	15	1,646	132	1,778	196
400062	7/4	Carpeting	86,600	S/L	10	86,600	-	86,600	-
400063	7/4	Motorized Shades-Window Treats.	3,286	S/L	10	3,286	-	3,286	-
400064	7/4	Ice Bin Door	562	S/L	10	562	-	562	-
400065	7/4	Wallpaper	993	S/L	5	993	-	993	-
400066	7/4	Software Agreement	4,348	S/L	5	4,348	-	4,348	-
400067	8/4	Wallpaper	195	S/L	5	195	-	195	-
400068	9/4	On Site Training -Melyx	2,004	S/L	5	2,004	-	2,004	-
400069	9/4	Glass Replacement	3,250	S/L	10	3,250	-	3,250	-
400070	9/4	Potico Repairs & Painting	9,202	S/L	10	9,202	-	9,202	-
400071	9/4	Microwave Motion Sensor	1,838	S/L	10	1,838	-	1,838	-
400072	9/4	Lot Finishing Hardware	729	S/L	10	729	-	729	-
400073	12/4	Drapes & Cornice	1,188	S/L	10	1,188	-	1,188	-
400074	1/5	Magnetic Door Holder	802	S/L	15	614	53	667	135
400075	1/5	Carpeting	32,751	S/L	10	32,751	-	32,751	-
400076	1/5	Call Bell System Crafts Room	1,520	S/L	10	1,520	-	1,520	-
400077	1/5	Boards Reception Desk	263	S/L	15	203	18	221	42
400078	2/5	Sliding Door & Installation	9,225	S/L	10	9,225	-	9,225	-
400079	8/5	Drapes & Cornice	2,254	S/L	10	2,254	-	2,254	-
400080	8/5	Edge of Docklever	1,450	S/L	10	1,450	-	1,450	-
400081	9/5	Carpeting	3,639	S/L	10	3,639	-	3,639	-
400082	9/5	Phone System	930	S/L	10	930	-	930	-
400083	9/5	Ice & Water Machine	4,680	S/L	10	4,680	-	4,680	-
400084	9/5	Install 2 Magnetic Door Holders	1,567	S/L	15	1,567	-	1,567	-
400085	9/5	Install Insulated Glass	2,114	S/L	10	2,114	-	2,114	-
400086	9/5	Awning	4,570	S/L	15	3,504	305	3,809	761
400087	9/5	Outside Junction Box & Wiring	2,947	S/L	20	1,694	147	1,841	1,106
400088	9/5	Antennas/Programing/Ritron Units	7,326	S/L	10	7,326	-	7,326	-
400089	9/5	Prefinish Fire Wood Door	2,579	S/L	15	1,977	172	2,149	430
400090	11/5	Wallpapering Library	810	S/L	10	810	-	810	-
400091	11/5	Wallpapering Library	336	S/L	10	336	-	336	-

400092	11/5	3 Emergency Switches Furnace	889	S/L	10	889	-	889	-
400093	11/5	New Septic Pump & Control Panel	6,986	S/L	15	4,891	466	5,357	1,629
400094	12/5	Supplies for new Septic Pump	324	S/L	15	227	22	249	74
400095	12/5	Wiring Septic Pump	952	S/L	15	665	63	728	224
400096	12/5	New Door Dirty Utility Room	648	S/L	15	453	43	496	152
400097	1/6	Garbage Disposal	1,230	S/L	10	1,230	-	1,230	-
400098	1/6	Refurbish Special Care Dinig Room	1,735	S/L	10	1,735	-	1,735	-
400099	2/6	Install Outlet for Pellet Warmer	365	S/L	10	365	-	365	-
400100	2/6	Installation Garbage Disposal	382	S/L	10	382	-	382	-
400101	3/6	Security System	2,900	S/L	10	2,900	-	2,900	-
400102	4/6	New Piping Mechanical Room	2,950	S/L	15	2,066	197	2,263	687
400103	4/6	Tiling Room 107	2,300	S/L	10	2,300	-	2,300	-
400104	4/6	Reblt Cooling Tower Fan Mechanism	2,465	S/L	10	2,465	-	2,465	-
400105	6/6	Awning	4,200	S/L	15	2,940	280	3,220	980
400106	6/6	Hot Water Booster	2,073	S/L	10	2,073	-	2,073	-
400107	7/6	Awning Installation	370	S/L	15	260	25	285	85
400108	8/6	Wiring Awning	600	S/L	15	420	40	460	140
400109	8/6	3 steel emergency exit doors	10,347	S/L	20	5,431	517	5,948	4,399
400110	9/6	Tile Main Vestibule	1,287	S/L	20	675	64	739	548
400111	9/6	Automatic Doors Front Vestible	13,590	S/L	10	13,590	-	13,590	-
400112	10/6	4 VAV motor assemblies	3,750	S/L	10	3,563	188	3,750	-
400113	1/7	New Carpeting - Volunteer Office	2,840	S/L	10	2,698	142	2,840	-
400114	1/7	Satellite TV wiring	8,500	S/L	15	5,384	567	5,951	2,549
400115	2/7	New Shaft & Blower wheels A/C unit	7,635	S/L	10	7,254	381	7,635	-
400116	2/7	New Satellite TV System	12,000	S/L	15	7,600	800	8,400	3,600
400117	3/7	Refurbish Volunteer & Schd. Office	1,505	S/L	10	1,431	74	1,505	-
400118	3/7	Heat Exchanger	9,431	S/L	15	5,974	629	6,603	2,829
400119	5/7	Tray line shelf - Staff dining area	3,165	S/L	10	3,008	157	3,165	-
400120	6/7	Replacement piping Spinkler system	3,140	S/L	15	1,988	209	2,197	943
400121	7/7	Garbage Disposal	2,347	S/L	10	2,230	117	2,347	-
400122	8/7	Insinkerator	1,290	S/L	10	1,226	65	1,290	-
400123	9/7	78 Breakaway Cords	3,638	S/L	5	3,638	-	3,638	-
400124	10/7	Wanderguard additions - SNF	39,336	S/L	15	22,290	2,622	24,912	14,424
400125	12/7	Exterior Fencing	24,651	S/L	15	13,968	1,643	15,611	9,040
400126	1/8	Photo cells parking lot. heater	1,800	S/L	10	1,530	180	1,710	90
400127	1/8	Compressor computer room A/C	1,881	S/L	10	1,598	188	1,786	94
400128	2/8	Renovate Cart Wash room (Kitchen)	10,650	S/L	15	6,035	710	6,745	3,905
400129	2/8	Hot Water Heater	9,859	S/L	10	8,380	986	9,366	492
400130	4/8	Chiller	138,464	S/L	20	58,847	6,923	65,770	72,694
400131	4/8	Elect. outlets for beauty shop & UPS	1,877	S/L	15	1,064	125	1,189	689
400132	8/8	Backflow Preventer	4,424	S/L	10	3,760	442	4,202	222
400133	11/8	Parking lot light	1,500	S/L	10	1,125	150	1,275	225
400134	2/9	Hot Water Heater	12,291	S/L	15	6,145	819	6,964	5,327
400135	3/10	1st floor Nurses Station	32,842	S/L	20	10,673	1,642	12,315	20,526
400136	5/11	New Transfer Switch - Generator	7,258	S/L	10	3,992	726	4,718	2,539
400137	6/11	New Pump Sewer system	6,554	S/L	15	2,403	437	2,840	3,714
400138	1/12	Wiring & Installation - Cable TV	1,845	S/L	15	554	123	677	1,169
400139	1/12	Carpeting 1st floor dining room	6,325	S/L	15	1,898	422	2,320	4,005
400140	2/12	Carpeting Care Center	120,475	S/L	15	36,143	8,032	44,175	76,300
400141	4/12	Installation of Back Flow preventer	3,105	S/L	10	1,396	310	1,706	1,399
400142	5/12	Back Flow preventor valve	1,454	S/L	10	654	145	799	656
Total 2012 and Prior Acquisitions			2,387,209			2,110,589	34,004	2,144,593	242,616
2013 Acquisitions									
400143	5/21	Door for Volunteer Office	1,600	S/L	15	374	107	481	1,119
400144	5/29	Pumping Equipment	30,473	S/L	10	10,665	3,047	13,712	16,761
400144	5/14	Add On to Sewer pumps	976	S/L	10	342	98	440	536
400144	6/10	Add On to Sewer pumps	3,375	S/L	10	1,182	338	1,520	1,855
Total 2013 Acquisitions			36,424			12,564	3,590	16,154	20,271
2014 Acquisitions									
11/13		Fish tank Countertop	2,600	S/L	15	519	173	692	1,908
11/13		Carpeting	9,870	S/L	15	1,974	658	2,632	7,238
11/13		Fire Alarm System	81,678	S/L	10	24,504	8,168	32,672	49,006
1/14		Aquarium Installation	7,164	S/L	15	1,434	478	1,912	5,252
2/14		Carved sign Panel	775	S/L	5	465	155	620	155
3/14		Straight Track	13,390	S/L	10	4,017	1,339	5,356	8,034
4/14		Mixing Valve	4,139	S/L	10	1,242	414	1,656	2,483
5/14		Carpet, Tile, Admin Wing-Main Lobby	18,780	S/L	15	3,756	1,252	5,008	13,772
6/14		Entrance & Parking lot signs	10,738	S/L	10	3,222	1,074	4,296	6,442
6/14		Nurse Call System	41,394	S/L	10	12,417	4,139	16,556	24,838
9/14		Generator	668,151	S/L	20	100,224	33,408	133,632	534,519
9/14		Lighting	3,660	S/L	10	1,098	366	1,464	2,196
Total 2014 Acquisitions			862,339			154,872	51,624	206,496	655,843
2015 Acquisitions									
5/1		Air conditioner for Data Room	2,890	S/L	10	578	289	867	2,023
6/1		Dishwasher, Equipment & installation	55,146	S/L	10	11,030	5,515	16,545	38,601
8/1		Air Conditioner for Data Room	2,280	S/L	10	456	228	684	1,596
9/1		Electrical for Dishwasher	1,330	S/L	10	266	133	399	931

12/1	Carved Sign Panel	(775)	S/L	5	(310)	(155)	(465)	(310)
Total 2015 Acquisitions		60,871			12,020	6,010	18,030	42,841
2016 Acquisitions								
2016	Data Room/AC/Fire	16,336	S/L	10	1,634	1,634	3,268	13,068
2016	Sewer Pump	17,725	S/L	10	1,773	1,773	3,546	14,179
2016	Refrigerator	2,765	S/L	10	277	277	554	2,211
2016	Water Heaters/Exhaust	51,628	S/L	10	5,163	5,163	10,326	41,302
Total 2016 Acquisitions		88,454			8,847	8,847	17,694	70,760
2017 Acquisitions								
2017	Emergency Generator Stop	1,306	S/L	12	-	109	109	1,197
2017	Heated Pellet Dispenser	5,184	S/L	10	-	518	518	4,666
Total 2017 Acquisitions		6,490			-	627	627	5,863
Total Fixed Equipment		3,441,788			2,298,892	104,702	2,403,594	1,038,195
Fixed Equipment ADP								
	<u>Date of Acquisition</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Useful Life</u>	<u>Accum Depr @9/16</u>	<u>2017 Depr</u>	<u>Accum Depr @9/17</u>	<u>NAV @9/17</u>
	Prior to 10/1/01	2,228			2,228	-	2,228	-
Total Fixed Equipment ADP		2,228			2,228	-	2,228	-
Fixed Equipment Geriatric								
	<u>Date of Acquisition</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Useful Life</u>	<u>Accum Depr @9/16</u>	<u>2017 Depr</u>	<u>Accum Depr @9/17</u>	<u>NAV @9/17</u>
	Prior to 10/1/01	525			525	-	525	-
Total Fixed Equipment - Geriatric		525			525	-	525	-
Total Fixed Equip + ADP + Geriatric		3,444,542			2,301,645	104,702	2,406,347	1,038,195

Movable Equipment										
<u>Asset #</u>	<u>Date of Acquisition</u>	<u>Description</u>	<u>n</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Life</u>	<u>Accum Depr @9/16</u>	<u>2017 Depr</u>	<u>Accum Depr @9/17</u>	<u>NAV @9/17</u>
500001	Prior to 10/1/01			1,209,778			1,209,778	-	1,209,778	-
500002	10/1	Tables Employee Lounge		732	S/L	20	532	37	569	164
500003	10/1	Storage Cabinet		338	S/L	15	328	10	338	-
500004	10/1	Chair		375	S/L	10	375	-	375	-
500005	11/1	Refrigerator		1,313	S/L	10	1,313	-	1,313	-
500006	11/1	Stainless Steel Stand		300	S/L	10	300	-	300	-
500007	11/1	4 Janitor Carts		1,256	S/L	10	1,256	-	1,256	-
500008	11/1	Shelves		3,260	S/L	20	2,363	163	2,526	733
500009	11/1	3 Vacuum Cleaners		1,085	S/L	5	1,085	-	1,085	-
500010	11/1	Bunn Hot Water Machine		1,100	S/L	5	1,100	-	1,100	-
500011	11/1	Envelope feeder		242	S/L	5	242	-	242	-
500012	12/1	4 RCA 20" TV's		1,402	S/L	5	1,402	-	1,402	-
500013	12/1	Reupholster 20 Chairs		3,890	S/L	10	3,890	-	3,890	-
500014	1/2	4 Monitors & Configuration		4,266	S/L	10	4,266	-	4,266	-
500015	1/2	Posts & Caps		1,213	S/L	10	1,213	-	1,213	-
500016	1/2	Food Processor		799	S/L	5	799	-	799	-
500017	2/2	2 Enhanser Cushions		629	S/L	10	629	-	629	-
500018	3/2	Copier		1,745	S/L	5	1,745	-	1,745	-
500019	3/2	PC Modems		170	S/L	5	170	-	170	-
500020	4/2	Ergolift Scale		1,694	S/L	15	1,637	56	1,694	-
500021	4/2	Chem Craft Caps for Posts		202	S/L	10	202	-	202	-
500022	4/2	Computer Equipment		4,409	S/L	5	4,409	-	4,409	-
500023	4/2	Enhanser Cushion		299	S/L	10	299	-	299	-
500024	4/2	Ergolift Scale		1,700	S/L	15	1,642	57	1,700	-
500025	4/2	2 File Cabinets		884	S/L	15	855	29	884	-
500026	4/2	10 Gal Extractor		2,071	S/L	5	2,071	-	2,071	-
500027	5/2	Copier Nurses office		4,080	S/L	5	4,080	-	4,080	-
500028	5/2	Lap Top		2,343	S/L	5	2,343	-	2,343	-
500029	5/2	File Cabinets		2,309	S/L	15	2,232	77	2,309	-
500030	5/2	Rovic (Correction)		(85)	S/L	1	(170)	85	(85)	-
500031	5/2	2 Zaam Mattresses		2,400	S/L	10	2,400	-	2,400	-
500032	6/2	Multimedia Plasma Monitor		4,542	S/L	7	4,542	-	4,542	-
500033	6/2	Keyboard		211	S/L	5	211	-	211	-
500034	6/2	Cables (5)		106	S/L	10	106	-	106	-
500035	6/2	4 Zaam Mattresses		4,800	S/L	10	4,800	-	4,800	-
500036	6/2	Altadyne		2,295	S/L	10	2,295	-	2,295	-
500037	7/2	Physical Therapy Equipment		60,227	S/L	10	60,227	-	60,227	-
500038	7/2	Resident Education Desk Design		672	S/L	20	488	34	522	150
500039	7/2	Artwork Hallway Employee Lounge		1,635	S/L	15	1,581	55	1,635	-
500040	7/2	File Cabinets PT Room		1,698	S/L	15	1,641	57	1,698	-

500041	8/2	Chairs	488	S/L	10	488	-	488	-
500042	8/2	Viewsonic	776	S/L	5	776	-	776	-
500043	8/2	6 Recliners	6,535	S/L	10	6,535	-	6,535	-
500044	8/2	Credit IBM	(35)	S/L	5	(35)	-	(35)	-
500045	9/2	Walkie Talkies	1,968	S/L	5	1,968	-	1,968	-
500046	9/2	Litter Receptacle with stone	2,446	S/L	10	2,446	-	2,446	-
500047	9/2	Portable PA System	426	S/L	10	426	-	426	-
500048	10/2	Color TV & VCR	592	S/L	5	592	-	592	-
500049	10/2	Cover PA System	42	S/L	5	42	-	42	-
500050	10/2	SYM PROCOMM V4.8 CD	134	S/L	5	134	-	134	-
500051	10/2	Digital Camera	513	S/L	5	513	-	513	-
500052	10/2	File Cabinet & Chair	215	S/L	10	215	-	215	-
500053	10/2	2 Ergolifts	8,764	S/L	10	8,764	-	8,764	-
500054	11/2	Desk	1,027	S/L	20	692	51	743	283
500055	11/2	Chrome Wire Shelves & Casters	8,957	S/L	10	8,957	-	8,957	-
500056	11/2	Leaf Blower	450	S/L	5	450	-	450	-
500057	11/2	Water Cooler	1,500	S/L	10	1,500	-	1,500	-
500058	11/2	Telephones CAT5e	1,262	S/L	10	1,262	-	1,262	-
500059	12/2	Super Coach Vacuum/Attachments	445	S/L	10	445	-	445	-
500060	12/2	Vacuum Cleaners	1,800	S/L	8	1,800	-	1,800	-
500061	12/2	Computer Software	360	S/L	5	360	-	360	-
500062	12/2	Vacuum	633	S/L	8	633	-	633	-
500063	12/2	10 Pentium 4 Computers	6,120	S/L	5	6,120	-	6,120	-
500064	1/3	Copier	18,795	S/L	5	18,795	-	18,795	-
500065	1/3	Furniture	7,755	S/L	10	7,755	-	7,755	-
500066	1/3	Shade & Valance Conference Room	695	S/L	10	695	-	695	-
500067	1/3	Scanner, CDRW Memory	593	S/L	5	593	-	593	-
500068	1/3	Surge Protector Outlets Time Clock	574	S/L	10	574	-	574	-
500069	2/3	Payroll System	6,950	S/L	5	6,950	-	6,950	-
500070	2/3	2 Headsets & Cordless Base	683	S/L	5	683	-	683	-
500071	2/3	Gerichair	186	S/L	10	186	-	186	-
500072	2/3	Addressograph Machine	495	S/L	5	495	-	495	-
500073	2/3	3 Phone Cables	545	S/L	10	545	-	545	-
500074	2/3	Phone Lines & Cables	1,552	S/L	10	1,552	-	1,552	-
500075	3/3	Computer Equipment	513	S/L	5	513	-	513	-
500076	3/3	Computer Equipment	344	S/L	5	344	-	344	-
500077	3/3	Fax Machine	1,179	S/L	3	1,179	-	1,179	-
500078	3/3	16 Monitors	2,146	S/L	5	2,146	-	2,146	-
500079	3/3	Pallet Hand Truck	505	S/L	10	505	-	505	-
500080	3/3	Computer XP Upgrade	1,192	S/L	5	1,192	-	1,192	-
500081	3/3	2 Low Profile Cushion	608	S/L	10	608	-	608	-
500082	4/3	Reclining Chair	2,000	S/L	10	2,000	-	2,000	-
500083	4/3	Cabinets & Overhead Storage	8,562	S/L	10	8,562	-	8,562	-
500084	4/3	Foot Pillows	233	S/L	5	233	-	233	-
500085	4/3	Phone lines & Cable	1,025	S/L	10	1,025	-	1,025	-
500086	5/3	Mini Spotter Kit/Extractor	3,398	S/L	5	3,398	-	3,398	-
500087	5/3	Heel Elevating Cushion	232	S/L	5	232	-	232	-
500088	5/3	Nurses Station	7,788	S/L	15	7,009	519	7,528	260
500089	5/3	Safety Cabinet	506	S/L	15	456	34	490	16
500090	5/3	9 Chairs	3,607	S/L	10	3,607	-	3,607	-
500091	5/3	Computer Equipment	1,269	S/L	5	1,269	-	1,269	-
500092	6/3	Wheeled Stretchers	743	S/L	10	743	-	743	-
500093	7/3	Refrigerator	5,300	S/L	10	5,300	-	5,300	-
500094	7/3	3 TV's	1,034	S/L	5	1,034	-	1,034	-
500095	8/3	Computers	6,641	S/L	5	6,641	-	6,641	-
500096	9/3	Piano	11,395	S/L	20	7,692	570	8,262	3,133
500097	9/3	Fax Machine	715	S/L	3	715	-	715	-
500098	9/3	Fish Tank	1,205	S/L	10	1,205	-	1,205	-
500099	9/3	Sound Baffles	225	S/L	10	225	-	225	-
500100	10/3	Convalescent Recliner	457	S/L	10	457	-	457	-
500101	11/3	Recliner Wheelchair	564	S/L	5	564	-	564	-
500102	11/3	Recliner	1,341	S/L	10	1,341	-	1,341	-
500103	11/3	Microwave/Stainless steel shelf	700	S/L	10	700	-	700	-
500104	11/3	PT Equipment	2,011	S/L	10	2,011	-	2,011	-
500105	11/3	ColPac Cooling Unit/Optiflex CPM	3,859	S/L	10	3,859	-	3,859	-
500106	11/3	Staircase/Stool	1,109	S/L	10	1,109	-	1,109	-
500107	11/3	3 Therapy Bars/Ring Toss	124	S/L	10	124	-	124	-
500108	11/3	Ergolift Scale	3,420	S/L	10	3,420	-	3,420	-
500109	11/3	Mobile Cart	333	S/L	10	333	-	333	-
500110	11/3	Sport Cycle	742	S/L	10	742	-	742	-
500111	12/3	Chairs/File Cabinets	4,603	S/L	5	4,603	-	4,603	-
500112	12/3	2 Beds w/frames	2,693	S/L	10	2,693	-	2,693	-
500113	12/3	Chair	486	S/L	10	486	-	486	-
500114	12/3	Donor Board	1,284	S/L	10	1,284	-	1,284	-
500115	12/3	PT Equipment	14,631	S/L	10	14,631	-	14,631	-
500116	12/3	Cuisinart DLC Plus	800	S/L	5	800	-	800	-
500117	1/4	Vacuum Cleaner	317	S/L	8	317	-	317	-
500118	1/4	13 Computers	9,218	S/L	5	9,218	-	9,218	-
500119	1/4	Television	500	S/L	5	500	-	500	-
500120	1/4	Automatic Sweeper	3,056	S/L	5	3,056	-	3,056	-

500121	1/4	Chrome Wire Shelves	465	S/L	20	289	23	312	153
500122	1/4	5 Framed Prints	1,000	S/L	15	834	67	901	99
500123	1/4	PT Equipment	6,124	S/L	10	6,124	-	6,124	-
500124	1/4	Burnisher w/Pad Holder	856	S/L	10	856	-	856	-
500125	1/4	Snow Blower	1,299	S/L	5	1,299	-	1,299	-
500126	2/4	PT Equipment	4,945	S/L	10	4,945	-	4,945	-
500127	2/4	Extractor	5,804	S/L	5	5,804	-	5,804	-
500128	2/4	2 Donor Board Frames	1,750	S/L	10	1,750	-	1,750	-
500129	3/4	Computer Engraver	1,922	S/L	5	1,922	-	1,922	-
500130	3/4	Furniture for Offices	24,919	S/L	15	20,765	1,661	22,426	2,493
500131	3/4	Draperies	10,370	S/L	5	10,370	-	10,370	-
500132	4/4	Chairs	4,260	S/L	15	3,550	284	3,834	426
500133	4/4	Tracers & Recliners	6,049	S/L	10	6,049	-	6,049	-
500134	4/4	Corian Table	1,595	S/L	15	1,329	106	1,435	160
500135	4/4	Furniture	11,281	S/L	15	9,401	752	10,153	1,128
500136	4/4	Mats	2,737	S/L	5	2,737	-	2,737	-
500137	5/4	Chair & Table	2,246	S/L	15	1,872	150	2,022	224
500138	5/4	Lift Chair	1,659	S/L	10	1,659	-	1,659	-
500139	5/4	Computers	1,109	S/L	5	1,109	-	1,109	-
500140	5/4	Vapor Blitz Steamer	2,108	S/L	5	2,108	-	2,108	-
500141	6/4	Computers	3,655	S/L	5	3,655	-	3,655	-
500142	6/4	Chair	285	S/L	15	237	19	256	28
500143	6/4	Furniture	16,302	S/L	15	13,585	1,087	14,672	1,629
500144	6/4	Draperies	1,188	S/L	5	1,188	-	1,188	-
500145	6/4	Lobby Furniture	3,000	S/L	15	2,500	200	2,700	300
500146	6/4	Reception Desk	450	S/L	15	375	30	405	45
500147	7/4	2 Lift Chairs	1,106	S/L	10	1,106	-	1,106	-
500148	7/4	Draperies	10,370	S/L	5	10,370	-	10,370	-
500149	7/4	Portable Radio	1,458	S/L	10	1,458	-	1,458	-
500150	7/4	55 Gal. Fish Tank Complete	600	S/L	10	600	-	600	-
500151	8/4	Benches Reupholstered & Woodwork	3,630	S/L	10	3,630	-	3,630	-
500152	8/4	Glass Wood Lounge	325	S/L	10	325	-	325	-
500153	8/4	Furniture	39,833	S/L	15	33,194	2,656	35,850	3,984
500154	8/4	Textiles	535	S/L	5	535	-	535	-
500155	9/4	Hammock Slings	621	S/L	10	621	-	621	-
500156	9/4	Wheelchair Scale	2,400	S/L	10	2,400	-	2,400	-
500157	9/4	Reception Desk	450	S/L	15	375	30	405	45
500158	9/4	Equipment System for MDS	5,500	S/L	5	5,500	-	5,500	-
500159	9/4	Furniture	1,783	S/L	15	1,486	119	1,605	178
500160	9/4	Ergolift	300	S/L	5	300	-	300	-
500161	10/4	Computers	2,789	S/L	5	2,789	-	2,789	-
500162	10/4	Power Shredder	1,200	S/L	5	1,200	-	1,200	-
500163	10/4	Upholster Chairs/Refinish wood frame	3,500	S/L	7	3,500	-	3,500	-
500164	11/4	Auto Display Pager	374	S/L	10	374	-	374	-
500165	11/4	Lakeside Kitchen Cart	370	S/L	10	370	-	370	-
500166	12/4	New File Server	5,588	S/L	5	5,588	-	5,588	-
500167	12/4	Furniture	11,708	S/L	12	8,293	976	9,269	2,438
500168	12/4	Patient Lift	2,400	S/L	10	2,400	-	2,400	-
500169	12/4	Reupholster/refinish Furniture	3,500	S/L	7	3,500	-	3,500	-
500170	1/5	Furniture	3,351	S/L	15	2,568	223	2,791	560
500171	1/5	Reupholster 14 chairs refinish wood	3,500	S/L	7	3,500	-	3,500	-
500172	2/5	Blackberry	318	S/L	5	318	-	318	-
500173	2/5	Bariatric Bed & Side rails	4,200	S/L	15	3,220	280	3,500	700
500174	3/5	Furniture Crafts room	6,702	S/L	10	6,702	-	6,702	-
500175	3/5	Framing, Prints & Mirror	2,311	S/L	15	1,771	154	1,925	385
500176	3/5	Copier	18,495	S/L	5	18,495	-	18,495	-
500177	3/5	Blade for Cisco 6500 Series	4,820	S/L	5	4,820	-	4,820	-
500178	3/5	Medline Software for Tracking	2,250	S/L	5	2,250	-	2,250	-
500179	3/5	New File Server	5,536	S/L	15	4,613	369	4,982	554
500180	4/5	5 Zenith TV's	1,614	S/L	5	1,614	-	1,614	-
500181	4/5	Framing, Prints & Mirror	2,311	S/L	15	2,080	154	2,234	77
500182	5/5	Furniture Library	4,346	S/L	15	3,332	290	3,622	724
500183	5/5	Framing, Prints & Mirror	695	S/L	15	532	46	578	117
500184	6/5	Lunex Low Bed	1,344	S/L	15	1,031	90	1,121	223
500185	6/5	42" TV	1,500	S/L	5	1,500	-	1,500	-
500186	6/5	Refinish Furniture	2,900	S/L	7	2,900	-	2,900	-
500187	7/5	Lamps & Shades	561	S/L	10	561	-	561	-
500188	7/5	TV Stand	200	S/L	15	153	13	166	34
500189	7/5	Computer Equipment	3,675	S/L	5	3,675	-	3,675	-
500190	8/5	Furniture	4,606	S/L	12	4,414	192	4,606	-
500191	9/5	Refinish Furniture	4,360	S/L	7	4,360	-	4,360	-
500192	9/5	Robot Coupe w/ mixer	900	S/L	10	900	-	900	-
500193	9/5	Cuisinart DLC	799	S/L	10	799	-	799	-
500194	9/5	Copier	4,815	S/L	5	4,815	-	4,815	-
500195	9/5	Mobile Tool Cart	660	S/L	10	660	-	660	-
500196	9/5	Pallet Truck	562	S/L	10	562	-	562	-
500197	9/5	Computer Equipment	4,458	S/L	5	4,458	-	4,458	-
500198	9/5	Computer	1,200	S/L	5	1,200	-	1,200	-
500199	9/5	Refinish & reupholster Furniture	3,060	S/L	7	3,060	-	3,060	-
500200	9/5	Marketing Software	860	S/L	5	860	-	860	-

500201	10/5	2 Brighton vertical blinds	1,283	S/L	10	1,283	-	1,283	-
500202	11/5	Lined Drapes & Hardware lounges	5,238	S/L	10	5,238	-	5,238	-
500203	11/5	Refinish Two Tables	800	S/L	7	800	-	800	-
500204	11/5	Refinish & Reupholster nine chairs	2,295	S/L	7	2,295	-	2,295	-
500205	11/5	DVR Recorder for surveillance system	887	S/L	5	887	-	887	-
500206	1/6	Deposit 2 Side Boards for day Room	355	S/L	10	355	-	355	-
500207	1/6	Deposit 13 Tables	3,016	S/L	10	3,016	-	3,016	-
500208	1/6	Carpet Cleaner	3,198	S/L	5	3,198	-	3,198	-
500209	1/6	Resident Bed	1,528	S/L	5	1,528	-	1,528	-
500210	2/6	Software, A/P, G/L and fixed assets	8,445	S/L	5	8,445	-	8,445	-
500211	2/6	Work Surface Station (Dietary)	1,181	S/L	10	1,181	-	1,181	-
500212	2/6	3 Personal Computers	2,136	S/L	5	2,136	-	2,136	-
500213	2/6	2 Flat Panel Monitors	798	S/L	5	798	-	798	-
500214	2/6	1 Base Dispenser, 2 Delivery Carts	11,473	S/L	10	11,473	-	11,473	-
500215	2/6	Drapes 2nd floor lounge	853	S/L	10	853	-	853	-
500216	2/6	Win SQL Server Agent Box	709	S/L	5	709	-	709	-
500217	3/6	42" DLP TV	1,710	S/L	5	1,710	-	1,710	-
500218	3/6	2 Side Boards	915	S/L	10	915	-	915	-
500219	3/6	Sheet Pan Rack	485	S/L	10	485	-	485	-
500220	3/6	Printer	382	S/L	5	382	-	382	-
500221	4/6	Vacuum Cleaner	589	S/L	5	589	-	589	-
500222	4/6	Xerox Printer	1,648	S/L	5	1,648	-	1,648	-
500223	4/6	12 Recliners	15,391	S/L	10	15,391	-	15,391	-
500224	5/6	New Motor & Steam Trap Cov. Oven	1,072	S/L	10	1,072	-	1,072	-
500225	5/6	Software Installation (a/p, g/l, f/a)	1,520	S/L	5	1,520	-	1,520	-
500226	5/6	13 Tables	2,675	S/L	10	2,675	-	2,675	-
500227	5/6	Fax Machine	1,849	S/L	5	1,849	-	1,849	-
500228	6/6	Work Surface Station (Bal Due)	1,181	S/L	10	1,181	-	1,181	-
500229	6/6	Cable Machine	915	S/L	10	915	-	915	-
500230	6/6	Electric Hi-Lo Stand In Table	3,430	S/L	10	3,430	-	3,430	-
500231	7/6	Overhead Table	186	S/L	10	186	-	186	-
500232	7/6	Safe	638	S/L	15	448	43	491	147
500233	8/6	Artwork	3,764	S/L	20	1,976	188	2,164	1,600
500234	8/6	Low Air alternating mattress	699	S/L	5	699	-	699	-
500235	9/6	3 Mobile book carts	3,078	S/L	10	3,078	-	3,078	-
500236	9/6	3 Overbed Tables	558	S/L	5	558	-	558	-
500237	9/6	Copy Machine	6,295	S/L	5	6,295	-	6,295	-
500238	9/6	Hi-Low Bed	1,525	S/L	5	1,525	-	1,525	-
500239	10/6	2 Adobe Software	1,675	S/L	5	1,675	-	1,675	-
500240	10/6	Development Software	900	S/L	5	900	-	900	-
500241	10/6	2 Hand Adaptive Devices	14,930	S/L	5	14,930	-	14,930	-
500242	10/6	Barracuda Spam Firewall	2,693	S/L	5	2,693	-	2,693	-
500243	11/6	5 TV's & 10 remotes	2,205	S/L	5	2,205	-	2,205	-
500244	11/6	Hi-Lo Bed	1,518	S/L	5	1,518	-	1,518	-
500245	11/6	Motorolo 5 way Radio	727	S/L	5	727	-	727	-
500246	11/6	Vacuum Cleaner	356	S/L	5	356	-	356	-
500247	11/6	Vacuum Cleaner	558	S/L	5	558	-	558	-
500248	11/6	Laser Jet Printer	361	S/L	5	361	-	361	-
500249	12/6	Washing Machine	335	S/L	5	335	-	335	-
500250	12/6	ColPac Freezer	634	S/L	5	634	-	634	-
500251	1/7	Personal Computer	1,152	S/L	5	1,152	-	1,152	-
500252	1/7	HP Laser Jet Printer	450	S/L	5	450	-	450	-
500253	1/7	Reupholster 2 chairs	717	S/L	10	681	35	717	-
500254	1/7	Drapes - dining room	7,608	S/L	10	7,228	380	7,608	-
500255	2/7	Hi-Lo Bed	1,515	S/L	5	1,515	-	1,515	-
500256	2/7	W.B. Mason	419	S/L	5	419	-	419	-
500257	2/7	Furniture - Vol. & Med. Rec. office	19,978	S/L	10	18,980	999	19,978	-
500258	3/7	Nu Step Recumbent Cross Trainer	3,946	S/L	10	3,750	197	3,946	-
500259	3/7	2 IBM PC's & 1 Monitor	1,675	S/L	5	1,675	-	1,675	-
500260	3/7	HP Laser Jet Printer	370	S/L	5	370	-	370	-
500261	3/7	2 PC'S and attachments	2,018	S/L	5	2,018	-	2,018	-
500262	3/7	Ice Maker	2,905	S/L	10	2,761	144	2,905	-
500263	5/7	HP Printer/Envelope feeder	1,136	S/L	5	1,136	-	1,136	-
500264	5/7	Task Chair	608	S/L	10	578	30	608	-
500265	5/7	3 Televisions	853	S/L	5	853	-	853	-
500266	5/7	Piano Dolly	514	S/L	10	487	26	514	-
500267	5/7	Mini Floor Machine	686	S/L	5	686	-	686	-
500268	6/7	5 20" Resident room T.V.'s	1,792	S/L	5	1,792	-	1,792	-
500269	6/7	4 Vacuum Cleaners	1,608	S/L	5	1,608	-	1,608	-
500270	6/7	Porta-Washer	2,193	S/L	5	2,193	-	2,193	-
500271	7/7	Mattress	405	S/L	5	405	-	405	-
500272	8/7	Vapor Cleaning Machine	3,165	S/L	10	3,008	157	3,165	-
500273	8/7	Lakeside Cart	625	S/L	5	625	-	625	-
500274	8/7	60 Inch Television	2,500	S/L	10	2,375	125	2,500	-
500275	9/7	TV Cabinet	470	S/L	10	446	23	470	-
500276	9/7	DVD/VCR Player	360	S/L	5	360	-	360	-
500277	10/7	4 Hair Dryers - Beauty Salon	1,100	S/L	5	1,100	-	1,100	-
500278	10/7	Bioness L300 Leg Device	15,330	S/L	5	15,330	-	15,330	-
500279	10/7	2 WII Systems	550	S/L	5	550	-	550	-
500280	10/7	2 Portable A/Cond units	682	S/L	5	682	-	682	-

500281	10/7	Furniture CEO's office	12,482	S/L	15	7,073	832	7,905	4,577
500282	10/7	Cuisinart - Food Processor	795	S/L	5	795	-	795	-
500283	11/7	Wheelchair Scale	2,059	S/L	5	2,059	-	2,059	-
500284	11/7	3 Copies Adobe Acrobat	625	S/L	5	625	-	625	-
500285	11/7	Dry Vacuum Cleaner	417	S/L	5	417	-	417	-
500286	12/7	Christmas Train Set	1,000	S/L	5	1,000	-	1,000	-
500287	12/7	Sander for Pickup Truck	3,850	S/L	10	3,273	385	3,658	193
500288	12/7	Balance System Machine	10,361	S/L	10	8,807	1,036	9,843	518
500289	1/8	2 Dry Vacuum Cleaners	800	S/L	5	800	-	800	-
500290	1/8	Phones & wall brackets	18,997	S/L	10	16,148	1,900	18,048	949
500291	1/8	Window Treatments	4,514	S/L	10	3,836	451	4,287	227
500292	1/8	Shutters	1,864	S/L	10	1,584	186	1,770	94
500293	1/8	20 Overbed tables	1,790	S/L	10	1,522	179	1,701	90
500294	2/8	5 Storage Cabinets	500	S/L	10	425	50	475	25
500295	2/8	20 Chairs	4,900	S/L	10	4,165	490	4,655	245
500296	2/8	Baracuda software	2,490	S/L	3	2,490	-	2,490	-
500297	2/8	2 Two way radios(Housekeeping)	1,508	S/L	5	1,508	-	1,508	-
500298	2/8	UPS, Firewall for Server	720	S/L	5	720	-	720	-
500299	3/8	Furniture HR Office	2,769	S/L	15	1,570	185	1,755	1,014
500300	3/8	Fax Machine	925	S/L	5	925	-	925	-
500301	4/8	5 20" Hospital TV's (Residents)	1,784	S/L	5	1,784	-	1,784	-
500302	4/8	New Control for Hot Water Heater	1,300	S/L	5	1,300	-	1,300	-
500303	4/8	P C, Monitor, Memory	767	S/L	5	767	-	767	-
500304	4/8	Entrance way mat	1,060	S/L	5	1,060	-	1,060	-
500305	5/8	Auto Sweeper	3,993	S/L	5	3,993	-	3,993	-
500306	5/8	Carpet Extractor	3,915	S/L	5	3,915	-	3,915	-
500307	5/8	2 Two way radios(Maintenance)	1,508	S/L	5	1,508	-	1,508	-
500308	5/8	Scale & Patient Lift	2,240	S/L	5	2,240	-	2,240	-
500309	5/8	12 Chairs & dolly	611	S/L	5	611	-	611	-
500310	6/8	Putting Green - Rehab	3,295	S/L	10	2,802	330	3,132	163
500311	6/8	HP Printer	1,059	S/L	5	1,059	-	1,059	-
500312	6/8	3 Flat screen monitors	640	S/L	5	640	-	640	-
500313	6/8	15 20" Hospital TV's	6,165	S/L	5	6,165	-	6,165	-
500314	7/8	Server	4,015	S/L	5	4,015	-	4,015	-
500315	7/8	File Cabinet	870	S/L	10	739	87	826	43
500316	8/8	Shelving	656	S/L	5	656	-	656	-
500317	9/8	15 Mattresses	3,148	S/L	5	3,148	-	3,148	-
500318	10/8	3 sets of drapes Admin. Offices	2,850	S/L	10	2,138	285	2,423	428
500319	11/8	Washer & Dryer	688	S/L	5	688	-	688	-
500320	12/8	Digital Camera	653	S/L	5	653	-	653	-
500321	12/8	2 H200 hand devices	11,190	S/L	5	11,190	-	11,190	-
500322	12/8	Refurbish 8 chairs	4,380	S/L	10	3,285	438	3,723	657
500323	2/9	BP/Oxim Vital sign machines	4,332	S/L	10	3,249	433	3,682	650
500324	2/9	Copy Machine	16,295	S/L	7	16,295	-	16,295	-
500325	2/9	50 Battery UPS Backups	2,350	S/L	5	2,350	-	2,350	-
500326	3/9	3 PC's and monitors, maintenance	2,418	S/L	5	2,418	-	2,418	-
500327	3/9	5 - Hi-Low Electric Beds	6,440	S/L	5	6,440	-	6,440	-
500328	3/9	2 Alternating pressure mattresses	1,226	S/L	5	1,226	-	1,226	-
500329	4/9	Backup system software	4,076	S/L	5	4,076	-	4,076	-
500330	4/9	12 Mattresses	3,055	S/L	5	3,055	-	3,055	-
500331	5/9	2 Dry Vacuum Machines	856	S/L	5	856	-	856	-
500332	6/9	2 Laptops	1,408	S/L	5	1,408	-	1,408	-
500333	6/9	2 PC's	1,594	S/L	5	1,594	-	1,594	-
500334	6/9	Cuisinart Food Processor	795	S/L	5	795	-	795	-
500335	7/9	2 Blood Pressure Monitors	4,117	S/L	7	3,823	294	4,117	-
500336	7/9	Bladderscan	11,962	S/L	7	11,962	-	11,962	-
500337	9/9	Redesign Accounting Office Cubical	1,369	S/L	5	1,369	-	1,369	-
500338	10/9	Plasma TV and wireless connection	1,042	S/L	5	1,042	-	1,042	-
500339	11/9	Plasma TV and DVD	620	S/L	5	620	-	620	-
500340	11/9	Floor Scrubber	2,834	S/L	5	2,834	-	2,834	-
500341	11/9	Projector	768	S/L	5	768	-	768	-
500342	12/9	Lakeside cart	4,949	S/L	10	3,323	495	3,818	1,131
500343	12/9	Reupholster lobby Furniture	2,500	S/L	10	1,625	250	1,875	625
500344	1/10	13 Mattresses	5,771	S/L	5	5,771	-	5,771	-
500345	1/10	Vital Sign Monitoring Machine	2,159	S/L	7	2,004	155	2,159	-
500346	1/10	Deluxe Air Mattress	1,417	S/L	5	1,417	-	1,417	-
500347	2/10	Ceiling Patient Lift	6,782	S/L	10	4,408	678	5,086	1,696
500348	2/10	TV - Patient Lounge	700	S/L	5	700	-	700	-
500349	2/10	Patient Scale	1,806	S/L	10	1,213	181	1,394	412
500350	3/10	2 Privacy Chart Racks	2,902	S/L	10	1,886	290	2,176	726
500351	3/10	Recumbent Stationery Bike	3,935	S/L	7	3,654	281	3,935	-
500352	3/10	Pulse Oximeter	902	S/L	7	838	64	902	-
500353	4/10	8 Wheelchairs	1,533	S/L	5	1,533	-	1,533	-
500354	4/10	3 HIP Patient chairs	2,319	S/L	7	2,152	166	2,319	-
500355	5/10	4 Electric Low Beds	4,789	S/L	12	2,736	399	3,135	1,653
500356	7/10	Ped Alert, Digital Hand Eval Guage	1,820	S/L	7	1,690	130	1,820	-
500357	8/10	2 Personal Computers - Kitchen	1,202	S/L	5	-	-	1,202	-
500358	8/10	BMTX board for HVAC system	8,010	S/L	7	7,437	573	8,010	-
500359	1/11	12 resident rooms floor lamps	1,127	S/L	5	1,127	-	1,127	-
500360	1/11	Care Tracker system	9,725	S/L	5	9,725	-	9,725	-

500361	1/11	6 Heavy Duty Linen Hampers	1,719	S/L	5	1,719	-	1,719	-
500362	1/11	3 personal computers	2,052	S/L	5	2,052	-	2,052	-
500363	1/11	20 Bulletin Boards Patient rooms	1,260	S/L	5	1,260	-	1,260	-
500364	2/11	Personal Computer	509	S/L	5	509	-	509	-
500365	2/11	2 Mattresses	2,496	S/L	5	2,496	-	2,496	-
500366	2/11	Copier & Printer	2,026	S/L	5	2,026	-	2,026	-
500367	2/11	20 Mattresses	5,517	S/L	5	5,517	-	5,517	-
500368	4/11	Copier - Accounting	4,328	S/L	5	4,328	-	4,328	-
500369	4/11	6 Hampers	1,103	S/L	5	1,103	-	1,103	-
500370	5/11	2 Personal computers	1,037	S/L	5	1,037	-	1,037	-
500371	5/11	Ceiling Patient Lift	8,675	S/L	10	4,770	867	5,637	3,038
500372	6/11	Laptop - Administrator	957	S/L	5	957	-	957	-
500373	6/11	Power Washer	1,099	S/L	5	1,099	-	1,099	-
500374	7/11	2 Optiflex CPM machines	4,803	S/L	5	4,803	-	4,803	-
500375	7/11	6 Care Traker Kiosk's	10,347	S/L	5	10,347	-	10,347	-
500376	8/11	Cleveland Steamer	15,320	S/L	10	8,426	1,532	9,958	5,362
500377	8/11	Color Printer	3,257	S/L	5	3,257	-	3,257	-
500378	8/11	2 Laptops, screems & Keyboards	2,315	S/L	5	2,315	-	2,315	-
500379	8/11	Cables for Care Tracker system	728	S/L	5	728	-	728	-
500380	9/11	Scissor Lift	4,640	S/L	5	4,640	-	4,640	-
500381	9/11	Chiller Pump	2,432	S/L	10	1,337	243	1,580	852
500382	10/11	Air Mattress	1,124	S/L	5	1,012	112	1,124	-
500383	10/11	Desk Unit	1,407	S/L	10	634	141	775	633
500384	11/11	Sand & Salt Spreader	4,478	S/L	5	4,031	447	4,478	-
500385	11/11	2 Ipads	1,360	S/L	5	1,224	136	1,360	-
500386	12/11	Carpet Steam Cleaner	1,850	S/L	5	1,665	185	1,850	-
500387	1/12	8 Overbed Tables	1,360	S/L	10	612	136	748	612
500388	1/12	2 Hoyer lifts w scale attachments	4,478	S/L	10	2,016	448	2,464	2,015
500389	2/12	Equipment Design Plan P.O.Service	6,230	S/L	15	1,868	415	2,283	3,947
500390	2/12	1st floor point of service Equipment	47,140	S/L	15	14,143	3,143	17,286	29,855
500391	3/12	10 Overbed Tables	1,700	S/L	10	765	170	935	765
500392	3/12	6 Overbed Tables	1,020	S/L	10	459	102	561	459
500393	3/12	8 Beepers & upgrade to nurse call sys	2,981	S/L	5	2,683	299	2,981	-
500394	4/12	WiFi Care Center	6,403	S/L	5	5,764	640	6,403	-
500395	4/12	Ice Machine/Maker	3,549	S/L	5	3,195	355	3,549	-
500396	4/12	Heated Dining Cabinet	3,634	S/L	10	1,635	363	1,998	1,637
500397	4/12	Point of Service Equipment	50,227	S/L	10	22,603	5,023	27,626	22,601
500398	5/12	5 Melyx software licenses	1,150	S/L	5	1,035	115	1,150	-
500399	5/12	Recumbant Bike	4,230	S/L	5	3,807	423	4,230	-
500400	5/12/14	Additional memory PC's	2,061	S/L	5	1,854	206	2,061	-
500401	5/12/14	3 APM Pressure Mattresses	3,576	S/L	5	3,218	358	3,576	-
500402	6/12/14	Caretraker interface software	5,000	S/L	5	4,500	500	5,000	-
500403	6/12/14	Hoyer Lift/ scale attachment returned	(2,234)	S/L	10	(2,457)	223	(2,234)	-
500404	9/12/14	Security Camera and Installation	20,311	S/L	10	9,140	2,031	11,171	9,140
500405	9/12/14	UPS Battery Backup system	1,399	S/L	5	1,260	140	1,399	-
500406	9/12/14	Virtual Server & Peripherals	57,984	S/L	10	37,689	5,798	43,487	14,497
Total 2012 and Prior Acquisitions			2,615,874			2,431,230	49,925	2,481,155	134,719

2013 Acquisitions

500407	10/12	Hoyer Lift	3,545	S/L	5	2,482	709	3,191	355
500408	11/12	ADP - Enterprise Etime software	12,400	S/L	5	8,680	2,480	11,160	1,240
500404	11/12	Additional security camera	583	S/L	10	203	58	261	321
500410	1/18	Color printers	1,287	S/L	5	900	257	1,157	130
500412	2/13	Span America Mattress	1,389	S/L	5	973	278	1,251	138
500413	3/11	Shredder	1,790	S/L	5	1,253	358	1,611	179
500414	4/11	Rehab Equipment	4,398	S/L	5	3,079	880	3,959	439
500415	4/16	Chair	874	S/L	5	612	175	787	87
500416	5/21	Scale	759	S/L	5	532	152	684	75
500416	5/21	Scale	307	S/L	5	214	61	275	32
500417	6/20	Core Alignment Kit	3,052	S/L	5	2,136	610	2,746	306
500418	6/21	Scale	2,135	S/L	5	1,495	427	1,922	214
500419	6/26	Copier	12,259	S/L	5	8,582	2,452	11,034	1,225
500420	1/9	Laptop	1,204	S/L	3	1,204	-	1,204	-
500421	7/23	Food Processor	1,482	S/L	5	1,037	296	1,333	150
500422	7/24	Wheelchair Washer	10,000	S/L	8	4,375	1,250	5,625	4,375
500423	6/6	Patient Lift	2,797	S/L	5	1,957	559	2,516	281
500424	6/7	Carpet Cleaner	4,455	S/L	5	3,119	891	4,010	446
500425	8/9	Refrigerated Display Case	1,865	S/L	8	816	233	1,049	816
500426	7/31	Ice Dispenser	3,455	S/L	8	1,512	432	1,944	1,511
500427	7/3	Auto Scrubber	8,270	S/L	8	3,619	1,034	4,653	3,617
500428	8/27	Printer	1,249	S/L	5	875	250	1,125	124
500429	8/1	Micosoft Software	2,477	S/L	3	2,477	-	2,477	-
500430	6/11	Specialty Mattress	4,415	S/L	5	3,091	883	3,974	442
500431	9/24	Bed - Elec	1,655	S/L	12	483	138	621	1,034
500432	9/30	Aquarium	1,119	S/L	5	784	224	1,008	111
Total 2013 Acquisitions			89,221			56,486	15,087	71,573	17,648

2014 Acquisitions

10/31	Marketing Complete Software	6,080	S/L	5	3,648	1,216	4,864	1,216
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11/13	Printer, Computers	3,006	S/L	5	1,803	601	2,404	602
10/13	2 Loveseats	1,818	S/L	12	456	152	608	1,210
1/14	Pill Shedder	2,706	S/L	5	1,623	541	2,164	542
2/14	Imprinter Machine	9,732	S/L	10	2,919	973	3,892	5,840
3/14	Computer Upgrade	256,757	S/L	5	154,053	51,351	205,404	51,353
4/14	Furniture	40,000	S/L	10	12,000	4,000	16,000	24,000
4/14	8 Recliners	4,895	S/L	15	978	326	1,304	3,591
6/14	Marketing Software	1,818	S/L	5	1,092	364	1,456	362
7/14	Office Furniture	1,322	S/L	15	264	88	352	970
8/14	2 Washer, Dryer	3,676	S/L	10	1,104	368	1,472	2,204
3/14	Printer, Computers	2,010	S/L	5	1,206	402	1,608	402
Total 2014 Acquisitions		333,819			181,146	60,382	241,528	92,291
2015 Acquisitions								
10/14	Tilting Kettle	19,506	S/L	15	2,600	1,300	3,900	15,606
11/14	Tractor with snowblower (dep)	675	S/L	10	136	68	204	471
12/14	Tractor with snowblower	5,236	S/L	10	1,048	524	1,572	3,664
12/14	Tractor with snowblower	925	S/L	10	186	93	279	646
2/15	Mattress	1,222	S/L	5	488	244	732	490
2/15	Black out curtains	6,000	S/L	5	2,400	1,200	3,600	2,400
3/15	Freezer	1,227	S/L	10	246	123	369	858
3/15	Wheelchairs	1,046	S/L	10	210	105	315	731
3/15	Computer network	14,108	S/L	5	5,644	2,822	8,466	5,642
3/15	Refrigerator Reach in	2,752	S/L	10	550	275	825	1,927
3/15	Steamer	18,941	S/L	10	3,788	1,894	5,682	13,259
4/15	Cisco Catalyst/Smartnet	6,505	S/L	5	2,602	1,301	3,903	2,602
4/15	WhiteBoard	1,094	S/L	5	438	219	657	437
6/15	Kangaroo Pump Feeding	1,494	S/L	10	298	149	447	1,047
6/15	Southbend ranges	2,171	S/L	10	434	217	651	1,520
6/15	ECG CP 150	2,915	S/L	7	832	416	1,248	1,667
6/15	Biosway 12.1 LCD balance system	2,775	S/L	10	556	278	834	1,941
9/15	48 chairs	22,817	S/L	15	3,042	1,521	4,563	18,254
7/15	Backup battery for network	3,980	S/L	5	1,592	796	2,388	1,592
7/15	Reach in refrigerator	2,752	S/L	10	550	275	825	1,927
7/15	Ice Cuber	3,620	S/L	10	724	362	1,086	2,534
8/15	Black out curtains	3,915	S/L	5	1,566	783	2,349	1,566
8/15	Air Pressurized Mattress	2,308	S/L	5	924	462	1,386	922
9/15	Black out curtains	4,330	S/L	5	1,732	866	2,598	1,732
9/15	AV Audio Visuals	1,972	S/L	5	788	394	1,182	790
9/15	Digital Scale	2,159	S/L	10	432	216	648	1,511
9/15	Computer Memory	1,464	S/L	5	586	293	879	585
9/15	Black out curtains	486	S/L	5	194	97	291	195
Total 2015 Acquisitions		138,395			34,586	17,293	51,879	86,516
2016 Acquisitions								
2016	AV Audio Visuals - Screens w/Electric	2,905	S/L	10	290	290	580	2,325
2016	Promevo - Acer Chromebooks	3,502	S/L	5	700	700	1,400	2,102
2016	Reach In Fridge - WSF	2,395	S/L	10	240	240	480	1,915
2016	Sander/Salter Maintenance	5,000	S/L	10	500	500	1,000	4,000
2016	Avtech- IT Alert System	1,000	S/L	10	100	100	200	800
2016	TriMark - Bussing Cabinet Dietary	2,569	S/L	7	367	367	734	1,835
2016	McKesson - Wheelchairs	1,267	S/L	5	253	253	506	761
2016	McKesson - Shower Chairs	995	S/L	10	100	100	200	795
2016	McKesson - Chairs - Recliners	7,193	S/L	10	719	719	1,438	5,755
2016	McKesson - Air Mattresses	3,396	S/L	5	679	679	1,358	2,038
2016	Atlantix Global - Monitors and Phones	4,333	S/L	5	867	867	1,734	2,599
2016	Ipads	8,720	S/L	5	1,744	1,744	3,488	5,232
2016	Wescom - PCC	37,876	S/L	5	7,575	7,575	15,150	22,726
2016	WB Mason - Furniture	11,462	S/L	7	1,637	1,637	3,274	8,188
2016	Yankee - washers/dryers	19,040	S/L	10	1,904	1,904	3,808	15,232
2016	McKesson - Treatment Cart	1,310	S/L	7	187	187	374	936
2016	Sandros - Shades	2,300	S/L	5	460	460	920	1,380
2016	Hobart planetary mixer	4,999	S/L	10	500	500	1,000	3,999
Total 2016 Acquisitions		120,262			18,822	18,822	37,644	82,618
2017 Acquisitions								
2017	Extractor- Carpet	2,468	S/L	5	-	494	494	1,974
2017	Outpatient Therapy Software- Upgrade	1,033	S/L	5	-	207	207	826
2017	McKesson - Air Mattress 35X80X7 QTY 3	3,410	S/L	5	-	682	682	2,728
2017	2 Alto Shaam Combi Oven LP gas	35,826	S/L	10	-	3,583	3,583	32,243
2017	Cisco Switch	4,696	S/L	5	-	939	939	3,757
2017	Badge Maker Human Resources	5,462	S/L	5	-	1,092	1,092	4,370
2017	True 1 Section S/S Refrig 7 Undercounter	3,513	S/L	10	-	351	351	3,162
2017	Invacare Lift	1,696	S/L	10	-	170	170	1,526
2017	1300 pound stainless stell Winch System for	2,365	S/L	15	-	158	158	2,207
2017	Vertical File Cabinet 22" Putty	1,014	S/L	15	-	68	68	946
2017	Metro Holding Proofing Cabinet Gray	2,699	S/L	10	-	270	270	2,429
Total 2017 Acquisitions		64,182			-	8,014	8,014	56,168
Total Movable Equipment		3,361,752			2,722,269	169,523	2,891,792	469,960

Movable Equipment ADP	Cost	Depr Method	Life	Accum Depr @9/16	2017 Depr	Accum Depr @9/17	NAV @9/17
Date of Acquisition Prior to 10/1/01	34,638	S/L	Various	34,638	-	34,638	-
2012 and Prior Acquisitions	34,638			34,638	-	34,638	-

Movable Equipment Geriatric	Cost	Depr Method	Life	Accum Depr @9/16	2017 Depr	Accum Depr @9/17	NAV @9/17
Date of Acquisition Prior to 10/1/01	6,622	S/L	Various	6,622	-	6,622	-
Total 2012 and Prior Acquisitions	6,622			6,622	-	6,622	-

Automotive	Cost	Depr Method	Life	Accum Depr @9/16	2017 Depr	Accum Depr @9/17	NAV @9/17
Date of Acquisition Prior to 10/1/01	74,070	S/L	5yrs	74,070	-	74,070	-
2/01	23,377	S/L	5yrs	23,377	-	23,377	-
2/01	2,383	S/L	5yrs	2,383	-	2,383	-
9/06	847	S/L	5 yrs	847	-	847	-
7/09	21,187	S/L	5 yrs	21,187	-	21,187	-
2/01	(23,377)	S/L	5yrs	(23,377)	-	(23,377)	-
Total Total Automotive	98,487			98,487	-	98,487	-

Grand Total Movable Equipment 3,501,499 2,862,016 169,523 3,031,539 469,960

Cost Report vs Trial Balance Net Book Value Variance

Total Land Improvements	269,046	88,285	15,980	104,265	164,781
Variance	-	(840)	-	(840)	840
Cost Report Total	269,046	89,124	15,980	105,104	163,942
Per Trial Balance	269,045			99,310	169,735
CR vs TB Variance	1	89,124	15,980	5,794	(5,793)

Total Building + Building ADP	7,596,101	4,975,955	168,284	5,144,239	2,451,862
	(881,602)	877,485	-	877,485	(1,759,087)
Cost Report Total	8,477,703	4,098,470	168,284	4,266,754	4,210,949
Per Trial Balance	7,596,102		449,015	5,103,319	2,492,783
CR vs TB Variance	881,601	4,098,470	(280,731)	(836,565)	1,718,166

Total Fixed Equip + ADP + Geriatric	3,444,542	2,301,800	104,702	2,406,502	1,038,040
	116,904	(84,532)	-	(84,532)	201,436
Cost Report Total	3,327,638	2,386,332	104,702	2,491,034	836,604
Per Trial Balance	3,444,541			2,372,371	1,072,170
CR vs TB Variance	(116,903)	2,386,332	104,702	118,663	(235,566)

Grand Total Movable Equipment	3,501,499	2,862,016	169,523	3,031,539	469,960
	34,926	(54,119)	-	(54,119)	89,045
Cost Report Total	3,466,573	2,916,135	169,523	3,085,658	380,915
Per Trial Balance	3,501,501			2,994,678	506,823
CR vs TB Variance	(34,928)	2,916,135	169,523	90,980	(125,908)
Total CR vs TB NBV Variance	729,771	9,490,061	9,474	(621,128)	1,350,899

F/S vs C/R NBV Pg. 31 / Line B9 (1,350,899)
 F/S vs C/R Dep. Pg. 36 / Line F1 (9,474)

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Wavney Care Center, Inc.		942-C		9/30/2017		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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* 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 Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2017	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	Leased: Town of New Canaan				
2. Date Structure Completed	04/01/75				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	76				
6. Square Footage	54,509				
7. Acquisition Cost					
a. Land	Leased: Town of New Canaan				
b. Building	2,630,266				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		N/A			
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	
Town of New Canaan	Land Lease	04/01/75		4,741	

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
Waveny Care Center, Inc.		942-C	9/30/2017		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
Wavny Care Center, Inc.		942-C		9/30/2017		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) LOC & Notes Payable				\$	14,599	14,599	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	14,599	14,599	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,243	14,243	
b. Insurance on Automobiles				\$	4,013	4,013	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	22,491	22,491	
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Liability / Fidelity Bond				\$	20,715	20,715	
14d. Total Insurance Expenditures (14a + b + c)				\$	61,462	61,462	
15. Total All Expenditures (A-13 thru C-14)				\$	13,735,517	13,735,517	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.				942-C	9/30/2017	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	\$ 346,475	346,475		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 284,817	284,817		
7.			Other - See attached Schedule	\$ 308,142	308,142		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 360,000	360,000		
10.	15	1e	Accounting & Legal	\$ 14,963	14,963		
11.			Telephone	\$			
12.			Cellular Telephone	\$ 10,073	10,073		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 6,129	6,129		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 4,221	4,221		
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,412	2,412		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 115,317	115,317		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 37,490	37,490		
23.			Other - See attached Schedule	\$ 823,920	823,920		
Page 18 - Dietary Expenditures							
24.	See	29d	Meals to employees, guests and others who are not residents	\$ 84,860	84,860		
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)				\$ 2,398,819	2,398,819		

* 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 Wages	\$ 66,995		
10	5c	Meals on Wheels Wages (See Attached)	42,400		
10	12o	Director of Development Wages	93,850		
10	12o	Other Development Wages	112,691		
10	12o	Director of Spiritual Services Wages	30,539		
Total Other Salaries Adjustment			\$ 346,475	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Outpatient Therapies	\$ 306,092		
13	B12	Post Acute Cardiology	2,050		
Total Other Fees Adjustments			\$ 308,142	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1g	Operational Supplies - Meals on Wheels	\$ 6,012		
15	1g	Operational Supplies - Spiritual Services	1,459		
15	1g	Operational Supplies - Business Development	36,604		
15	1g	Office Supplies - Business Development	656		
15	1g	Operational Supplies - Marketing	1,423		
15	1g	Office Supplies - Marketing	204		
16	m7	Postage - Business Development	3,661		
16	m7	Postage - Marketing	384		
16	m8	Association of Professional Chaplains Dues	110		
16	m8	Board of Chaplaincy Certification, Inc. Dues	192		
16	m8	Association of Fundraising Dues	300		
16	m8	Rotary Club New Canaan Dues	650		
16	m8	National Post Acute Care Continuum Dues	23		
16	m8a	Chamber of Commerce Dues	407		
16	m9	Books, Publication, Video - Business Development	2,674		
16	m9	Books and Publications - Marketing	20		
16	m11	Purchased Services - Medicare Review	1,722		
16	m11	Purchased Services - Place for Mom	3,893		
16	m11	Purchased Services - Business Development	20,955		
16	m11	Consulting Services - Business Development	191,086		
16	m11	Audit Service CRC (Medicare)	7,813		
16	m13	Department Guest Meals	1,242		
16	m13	Credit Card Processing Fees	44,865		
16	m13	Investment Managers	44,418		
16	m13	Assets Released Expense	296,385		
16	m13	Food (Employees)	396		
16	m13	Co-Insurance Write-off	1,769		
15	Var	Non-Allowable Salaries Benefits Disallowance (See Attached)	111,543		
15	Var	A&G Meals on Wheels Benefits Disallowance (See Attached)	31,092		
22	Var	A&G Meals on Wheels Overhead Disallowance (See Attached)	7,445		
22	Var	A&G Meals on Outpatient Therapies Overhead Disallowance (See Attached)	4,517		
Total Other A&G Adjustments			\$ 823,920	\$ -	\$ -

Waveny Care Center, Inc.
Disallowance Schedule for Cell Phones
September 30, 2017

	<u>Amount</u>	
Total Cell Phone Expense	11,153	TB Linked
Cell Phone Allowed Based on Bed Capacity	3	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,080	

Disallowed Cell Phone (Page 28, Line 12)

\$ 10,073

**Waveny Cost Report
September 30, 2017
Benefits Disallowance**

Pg. 28c

Non-Allowable Wages

Marketing Wages	66,995	TB Linked
Director of Development Wages	93,850	TB Linked
Other Development Wages	112,691	TB Linked
Director of Spiritual Services Wages	30,539	TB Linked
Total Non-Allowable Wages	<u>304,075</u>	

Total Salaries	<u>6,092,060</u>	TB Linked
Percent to Total Salaries	4.99%	

Total Benefits (Pg 15, Line 1a1 - 1a7)	2,234,743	TB Linked
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Non-Allowable Benefits Disallowed	111,543	Page 28 attachment
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D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility				License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.				942-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,398,819	2,398,819		
Page 20 - Resident Care Supplies ***							
27.	20	5a2	Prescription Drugs	\$ 290,732	290,732		
28.	20	5d	Ambulance/Limousine	\$ 2,654	2,654		
29.	20	5f	X-rays, etc	\$ 17,055	17,055		
30.	20	5h	Laboratory	\$ 29,566	29,566		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 19,454	19,454		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 34,002	34,002		
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	\$ 485	485		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 45,310	45,310		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 2,838,077	2,838,077		

*** 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.

Waveny Care Center, Inc.
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Satellite/Cable TV in Excess (See Attached)	\$ 7,646		
20	5i	Resident Education	4,284		
20	5j	Purchased Service - Sitter Expense	1,895		
20	5j	Machine & Equipment Rental (as needed, not leased)	9,262		
20	5j	Prosthetic/Orthotic Supplies	1,475		
20	5j	Administration IV Therapy	1,079		
20	5j	Other Diagnostic Svcs	8,093		
20	5j	Other Therapeutic Service	202		
20	5j	Operational Supplies: Outpatient Therapies Disallowance (See attached)	66		
Total Other Ancillary Costs			\$ 34,002	\$ -	\$ -

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)
27	14a	Building Insurance: Meals on Wheels Disallowance (See attached)	\$ 302		
27	14a	Building Insurance: Outpatient Therapies Disallowance (See attached)	183		
Total Other Property Adjustments			\$ 485	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Line of Credit Interest	\$ 8,114		
30	IV 8	Meals - Non-Patient	33,722		
30	IV 8	Non-Patient Meals Private	3,078		
30	IV 8	Transportation	70		
30	IV 8	Medical Record Copy Fee	326		
Total Other Adjustments			\$ 45,310	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Waveny Care Center, Inc.
Cable TV Disallowance
September 30, 2017

Total Cable Tv Expense	\$ 11,246	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	\$ 3,600	
Disallowed Expense	<u>\$ 7,646</u>	{a}

Tickmark

{a}

Ties to page 29a

Therapy Type	Building Sq. ft.		Total Treatments		Total Out Patient Sq. Footage
	Total In & Out Patient		Out Patient Treatments		
	Sq. Footage	Percentage	Treatments	Percentages	
PT	2,059	3.78%	12,278	28.40%	<u>1.29%</u>
OT	98	0.18%	470	1.09%	
ST	184	0.34%	198	0.46%	
Total Therapies	2,341	4.29%	12,946	29.95%	

<u>A&G: Overhead Disallowance</u>	Amount Per TB	Out Patient %	Amount to be Disallowed
Repairs and Maintenance	47,561	1.29%	612
Heat	58,580	1.29%	753
Light and Power	125,868	1.29%	1,619
Water	20,995	1.29%	270
Contracted Maintenance	98,200	1.29%	1,263
Total	351,204		4,517 See page 28a

<u>Capital: Building Insurance Disallowance</u>			
Property Insurance	14,243	1.29%	183
Total	14,243		183 See page 29a

<u>Direct: Supplies Related to Therapies</u>			
Operational Therapy Supplies	5,167	1.29%	66
Total	5,167		66 See page 29a

<u>Type</u>	D.04a <u>Number of MOW Meals Served</u>	D.04a <u>Total Meals Served</u>	<u>Percentage of Meals</u>
Meals on Wheels	14,448	94,972	15.21%

<u>Salaries Disallowances</u>	<u>Amount per TB</u>	
Dietary Salaries	42,400	
Total	42,400	See page 28a

<u>Expenditures Disallowance</u>			
Dietary Expenses Per Pg. 18	594,617		
Less: Rev Self Disallowed Pg. 29a	(33,722)		
Less: Rev Self Disallowed Pg. 29a	(3,078)		
Adjusted Dietary Expenditures	557,817	15.21%	84,860 See page 28

<u>Type</u>	<u>MOW Salary</u>	<u>Total Salaries</u>	<u>Percentage of Total Salaries</u>
Meals on Wheels	42,400	6,092,060	0.70%

<u>Benefits Disallowance</u>	<u>Amount per TB</u>	<u>Percentage of Total Salaries</u>	<u>Disallowance</u>
Workmen's Compensation	414,782	0.70%	2,887
Disability Insurance	134,034	0.70%	933
Unemployment Insurance	147,911	0.70%	1,029
Social Security (FICA)	978,264	0.70%	6,809
Health Insurance	2,340,355	0.70%	16,289
Life Insurance	0	0.70%	0
Pensions	423,207	0.70%	2,945
Uniform Allowance	10,786	0.70%	75
Other	18,024	0.70%	125
Total	4,467,363		31,092 See page 28a

<u>Type</u>	<u>Number of Meals Served</u>	<u>Total Meals Served</u>	<u>Percentage of Meals</u>	<u>Dietary Sq. Footage</u>	<u>Total Sq. Footage</u>	<u>Dietary Percentage</u>	<u>Percentage of MOW Related to Dietary</u>
Meals on Wheels	14,448	94,972	15.21%	7,595	54,509	13.93%	2.12%

<u>A&G Overhead Disallowance</u>	<u>Amount per TB</u>	<u>Percentage of MOW Related to Dietary</u>	<u>MOW Disallowance</u>
Repairs and Maintenance	47,561	2.12%	1,008
Heat	58,580	2.12%	1,242
Light and Power	125,868	2.12%	2,668
Water	20,995	2.12%	445
Contracted Maintenance	98,200	2.12%	2,082
Total	362,249		7,445 See page 28a

<u>Building Insurance Disallowance</u>			
Property Insurance	14,243	2.12%	302
Total	14,243		302 See page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Waveny Care Center, Inc.	942-C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 8,966,172	8,966,172				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,672,524)	(4,672,524)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 2,676,487	2,676,487				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 3,153,416	3,153,416				
b. Private-Pay Room and Board Contractual Allowance **	\$ (73,716)	(73,716)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 82,430	82,430				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 23,901	23,901				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 13,263	13,263				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 966,794	966,794				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 120,375	120,375				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 136,820	136,820				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 12,400	12,400				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 595,220	595,220				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 322,347	322,347				
c. Occupational Therapy - Non-Medicare	\$ 40,669	40,669				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (1,191,490)	(1,191,490)				
b. Other (Specify) - Non-Medicare	\$ (82,349)	(82,349)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,090,215	11,090,215				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 2,484	2,484				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 22,269	22,269				
8. Other (Specify)	\$ 4,714,378	4,714,378				
V. Total Other Revenue (1 thru 8)	\$ 4,739,131	4,739,131				
VI. Total All Revenue (III + V)	\$ 15,829,346	15,829,346				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Pharmacy Medicare Part A	\$ 342,338		
30 II 6a	X-Ray Medicare	15,075		
30 II 6a	Labratory - Medicare	11,557		
30 II 6a	Oxygen Therapy Medicare Part A	12,950		
30 II 6a	Cardiology - Medicare	7		
30 II 6a	Diagnostic Services-Medicare	3,719		
30 II 6a	Third Pty Adj Thrpy-MCare	(1,181,405)		
30 II 6a	Third Pty Adj Ancil-MCare	(395,731)		
Total Other Resident Revenue - Medicare		\$ (1,191,490)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Xray & Lab - Commr Ins.	\$ 463		
30 II 6b	Oxygen - Comm Insurance	150		
30 II 6b	Oxygen Therapy Medicaid	3,617		
30 II 6b	Third Pty Adj Thrpy - ins	(532)		
30 II 6b	Third Pty Adj Ancil-MCaid	(86,047)		
Total Other Resident Revenue		\$ (82,349)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income		\$ 2,484		
Total Interest Income			\$ 2,484	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Meals - Non-patient	\$ 33,722		
30 IV 8	Non-Patient Meals Private	3,078		
30 IV 8	Transporation	70		
30 IV 8	Annual Appeal	285,399		
30 IV 8	Contrib Rev - Temp Restricted	6,806		
30 IV 8	Memorial Giving	8,750		
30 IV 8	Unsolicited Gifts	37,786		
30 IV 8	Special Events - Temp Restrict	112,225		
30 IV 8	Grants - Temp Restricted	27,500		
30 IV 8	Pledge Revenue-Unrestrict	674,669		
30 IV 8	Pledge Revenue Temp Restricted	21,000		
30 IV 8	Pledge Revenue Perm Restricted	2,250,000		
30 IV 8	Pledge Revenue Discount	(82,142)		
30 IV 8	Investment Income-Common Fund	185,894		
30 IV 8	ST Cap Gain FC	4,438		
30 IV 8	Investment Income FC	7,321		
30 IV 8	Unrealized Gain/Loss	1,007,716		
30 IV 8	Unrealized Gain/Loss FC	12,960		
30 IV 8	Medical Record Copy Fee	326		
30 IV 8	Meals on Wheels-Meals	102,671		
30 IV 8	Assets Released Restr-Op	14,189		
Total Other Revenue		\$ 4,714,378	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Wavyne Care Center, Inc.	942-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,675,546
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,036,965
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	353,304
4. Inventories			\$	
5. Prepaid Expenses			\$	47,925
a. Prepaid Rent	5,256			
b. Prepaid Expenses	42,669			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	58,035
Exchange - Salaries	4,378			
Workers Comp Recovery	53,657			
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,171,775
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	269,046	\$	163,942
	Accum. Depreciation	105,104		Net
3. Buildings	*Historical Cost	8,477,703	\$	4,210,949
	Accum. Depreciation	4,266,754		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	3,327,638	\$	836,604
	Accum. Depreciation	2,491,034		Net
6. Movable Equipment	*Historical Cost	3,368,085	\$	380,915
	Accum. Depreciation	2,987,170		Net
7. Motor Vehicles	*Historical Cost	98,488	\$	
	Accum. Depreciation	98,488		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(1,299,189)
Construction in Progress	51,710			
F/S vs C/R NBV	(1,350,899)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,293,221

* 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
Waveny Care Center, Inc.	942-C	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	8,464,996
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <i>Total Leasehold or Like Properties</i> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	12,477,923
First County Brokerage / Investments - Common		9,602,525		
Donor Restricted Assets		2,875,398		
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	1,369,302
Name and Address		Amount	Loan Date	
WHS / WHH		1,369,302		
7. Other Assets (<i>itemize</i>)			\$	
			\$	
D-8. <i>Total Investments and Other Assets</i> (Lines D1 thru 7)			\$	13,847,225
D-9. <i>Total All Assets</i> (Lines A9 + B10 + C8 + D8)			\$	22,312,221

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.		942-C	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	758,078
2. Notes Payable (<i>itemize</i>)				\$	50,191
Notes Payable People's Bank - Current					50,191
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>)				\$	408,667
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	37,871
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>)				\$	183,830
Due to Patient Trust		10,165	AFLAC Insurance Deduc	907	
Resident Council Fund		1,242	FSA Deduction	1,094	
Tax Sheltered Annuity		(301)	Accrued CT SNF User T	116,808	
Supplemental Life Ins.		258	Workers Comp Reserve	53,657	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,438,637

* 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 Waveny Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,438,637	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$ 4,127,497
Name and Address of Lender	Amount	Loan Date			
NCI / WAH	4,127,497				
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 637,367
Line of Credit Peoples Bank		400,000			
Loan Payable-Peoples Bank LT		237,367			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 4,764,864
C. Total All Liabilities (Lines A-13 + B-5)					\$ 6,203,501

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

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2017	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			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	14,005,417
6. Gain or Loss for Period			\$	2,103,303
				10/1/2016 thru 9/30/2017
7. Total Net Worth			\$	16,108,720
C. Total Reserves and Net Worth			\$	16,108,720
D. Total Liabilities, Reserves, and Net Worth			\$	22,312,221

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	14,005,418
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	15,829,346
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	13,726,043
D. Net Income or Deficit			\$	2,103,303
E. Balance			\$	16,108,721
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Page 27			\$13,735,517	
F/S vs C/R Depreciation			(9,474)	
Total Expenses Per F/S			\$13,726,043	
2. Other (<i>itemize</i>)				
Rounding Variance				(1)
F-3. Total Additions			\$	(1)
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		09/30/17	\$	16,108,720

I. Preparer's/Reviewer's Certification

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2017	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	Date Signed		
Printed Name of Preparer				
Matthew S. Bavalack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Waveny Care Center, Inc. for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Waveny Care Center, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Waveny Care Center, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 6, 2018

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name Waveny Care Center, Inc.

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
100100-01	Cash-Bank of America	6,996.00			6,996.00
100101-01	Cash-Bank of New Canaan	7,902.00			7,902.00
100102-01	Cash - Peoples Bank	209,865.00			209,865.00
100103-01	Cash Peoples Escrow Account	0.00			0.00
100105-01	Cash - Peoples Bank - Savings	726,334.00			726,334.00
100108-01	First County Money Market	5,030.00			5,030.00
100109-01	First County Checking	87,512.00			87,512.00
100115-01	First County Brokerage Account	319,716.00			319,716.00
101103-01	Cash Patient Trust	10,158.00			10,158.00
105100-01	Investments - Common	9,282,809.00			9,282,809.00
105300-01	Bankwell -Money Market	621,049.00			621,049.00
105500-01	Investments-Goldman Sachs	0.00			0.00
105501-01	Investments - TIFF	0.00			0.00
115000-01	Petty Cash	700.00			700.00
120010-01	Receivable - Private	486,263.00			486,263.00
120020-01	AR - Private Insurance	639,675.00			639,675.00
120030-01	Receivable - Medicare	271,382.00			271,382.00
120035-01	Receivable - Medicare B	27,270.00			27,270.00
120040-01	Receivable - Medicaid	1,193,911.00			1,193,911.00
120060-01	AR - Outpatient	116,797.00			116,797.00
120075-01	AR - Medicaid Pending	0.00			0.00
130081-01	Pledges Receivable	264,858.00			264,858.00
140000-01	Due from Waveny Health Sv	1,035,749.00			1,035,749.00
140030-01	Due From NCI	(3,746,660.00)			(3,746,660.00)
140040-01	Due From Waveny Home Healthca	333,553.00			333,553.00
140060-01	Due From Waveny At Home	(380,837.00)			(380,837.00)
140100-01	Misc Receivables	88,446.00			88,446.00
140900-01	Allowance For Doubtful	(698,333.00)			(698,333.00)
150500-01	Prepaid Insurance	0.00			0.00
150505-01	W/C Insurance Prepaid	0.00			0.00
150510-01	Prepaid Rent	5,256.00			5,256.00
150520-01	Prepaid Expenses	42,669.00			42,669.00
160500-01	Exchange	0.00			0.00
160501-01	Exchange - Salaries	4,378.00			4,378.00
172000-01	Land Improvements	269,045.00			269,045.00
173000-01	Buildings	7,233,059.00			7,233,059.00
173500-01	Buildings - ADP	363,043.00			363,043.00
173550-01	Construction-in-Progress	51,710.00			51,710.00
174000-01	Fixed Equipment	3,441,788.00			3,441,788.00
174500-01	Fixed Equipment - ADP	2,228.00			2,228.00
174600-01	Fixed Equipment - Geriatr	525.00			525.00
175000-01	Moveable Equipment	3,361,753.00			3,361,753.00
175500-01	Moveable Equipment - ADP	34,638.00			34,638.00
175600-01	Moveable Equipment - Geri	6,622.00			6,622.00
176000-01	Automotive	98,488.00			98,488.00
182000-01	Accum Depr-Land Improv	(99,310.00)			(99,310.00)
183000-01	Accum Depr-Buildings	(4,812,309.00)			(4,812,309.00)
183500-01	Accum Depr-Buildings-ADP	(291,010.00)			(291,010.00)
184000-01	Accum Depr-Fixed Equip	(2,369,618.00)			(2,369,618.00)
184500-01	Accum Depr-Fixed Equip-ADP	(2,228.00)			(2,228.00)
184600-01	Accum Depr-Fixed Equip-Ger	(525.00)			(525.00)
185000-01	Accum Depr-Moveable Equip	(2,854,931.00)			(2,854,931.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
185500-01	Accum Depr-Move Equip-ADP	(34,638.00)			(34,638.00)
185600-01	Accum Depr-Move Equip-Ger	(6,622.00)			(6,622.00)
186000-01	Accum Depr-Automotive	(98,487.00)			(98,487.00)
195000-01	Unrlzd Gain on TIFF Inv	0.00			0.00
195500-01	Unrlzd on Goldman Sachs	0.00			0.00
197000-01	Board Designated for Endowment	0.00			0.00
198000-01	Donor Restricted Assets	2,875,398.00			2,875,398.00
200000-01	Accounts Payable	(448,564.00)			(448,564.00)
200100-01	AP - Other Companies	(150.00)			(150.00)
200200-01	Due to Patient Trust	(10,165.00)			(10,165.00)
200300-01	Resident Council Fund	(1,242.00)			(1,242.00)
200500-01	Refunds Payable	0.00			0.00
200501-01	Note Payable Peoples Bank-Cur	(50,191.00)			(50,191.00)
200502-01	Line of Credit Peoples Bank	(400,000.00)			(400,000.00)
210100-01	Fed Income Taxes Withheld	0.00			0.00
210200-01	Social Security Taxes	(37,871.00)			(37,871.00)
210300-01	CT Income Taxes Withheld	0.00			0.00
210400-01	State Unemployment Taxes	0.00			0.00
220100-01	Accrued Payroll	(298,226.00)			(298,226.00)
220200-01	Accrued Vacation	(108,941.00)			(108,941.00)
220300-01	Accrued Sick Time Bonus	(1,500.00)			(1,500.00)
230100-01	Tax Sheltered Annuity	301.00			301.00
230300-01	Supplemental Life Ins.	(258.00)			(258.00)
230400-01	American Funds Svc Co	0.00			0.00
230700-01	AFLAC Insurance Deduction	(907.00)			(907.00)
230800-01	FSA Deduction	(1,094.00)			(1,094.00)
240100-01	Accrued Expenses Payable	(309,364.00)			(309,364.00)
240110-01	Accrued Health Ins Payabl	0.00			0.00
240400-01	Accrued CT SNF User Tax	(116,808.00)			(116,808.00)
250100-01	Loan Payable-Peoples Bank LT	(237,367.00)			(237,367.00)
270100-01	Employee Fund	0.00			0.00
280000-01	Deferred Revenue	0.00			0.00
350000-01	Retained Earnings	(11,130,019.00)			(11,130,019.00)
350100-01	NA-Unrestrict Bd Designat	0.00			0.00
350200-01	NA-Temporarily Restricted	(625,398.00)			(625,398.00)
350300-01	Net Assets Perm Restricted	(2,250,000.00)			(2,250,000.00)
401010-01	Private Room and Board	(3,089,690.00)			(3,089,690.00)
401020-01	Room & Board - Other Ins.	(63,726.00)			(63,726.00)
401030-01	Medicare Room and Board	(2,676,487.00)			(2,676,487.00)
401040-01	Medicaid Room and Board	(8,966,172.00)			(8,966,172.00)
402010-01	Pharmacy Private	(1,682.00)			(1,682.00)
402020-01	Pharmacy - Comm Ins	(2,237.00)			(2,237.00)
402030-01	Pharmacy Medicare Part A	(342,338.00)			(342,338.00)
402040-01	Pharmacy Medicaid	(78,511.00)			(78,511.00)
402230-01	IV Therapy - Medicare	0.00			0.00
403010-01	M & S Supplies Private	(6,785.00)			(6,785.00)
403020-01	M & S Supplies-Comm Ins.	(2,394.00)			(2,394.00)
403030-01	M & S Supplies Medicare Part A	(24,001.00)			(24,001.00)
403040-01	M & S Supplies Medicaid	(3,792.00)			(3,792.00)
403901-01	Complex Md Equip - Priv	0.00			0.00
403910-01	Complex Med Equip-Private	(292.00)			(292.00)
403930-01	Complex Med Equip-Medicare	100.00			100.00
403940-01	Complex Med Equip-Medicaid	0.00			0.00
404010-01	X-Ray & Lab Private	0.00			0.00
404020-01	Xray & Lab - Commr Ins.	(463.00)			(463.00)
404030-01	X-Ray Medicare	(15,075.00)			(15,075.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
404035-01	Labratory - Medicare	(11,557.00)			(11,557.00)
404230-01	Ambulance Medicare	0.00			0.00
405010-01	Physical Therapy Private	(50,270.00)			(50,270.00)
405020-01	Physical Thrpy - Comm Ins.	(68,165.00)			(68,165.00)
405030-01	Physical Therapy Medicare Par	(927,233.00)			(927,233.00)
405035-01	Physical Therapy Medicare Par	(39,561.00)			(39,561.00)
405040-01	Physical Therapy Medicaid	(1,940.00)			(1,940.00)
406010-01	Occupational Therapy Private	(13,345.00)			(13,345.00)
406020-01	Occup Therapy - Comm Ins.	(24,645.00)			(24,645.00)
406030-01	Occupational Therapy Medicare	(587,805.00)			(587,805.00)
406035-01	Occupational Therapy Medicare	(7,415.00)			(7,415.00)
406040-01	Occupational Therapy Medicaid	(1,125.00)			(1,125.00)
407010-01	Speech Therapy Private	(4,410.00)			(4,410.00)
407020-01	Speech Therapy - Comm Ins	(7,460.00)			(7,460.00)
407030-01	Speech Therapy Medicare Part A	(86,150.00)			(86,150.00)
407035-01	Speech Therapy Medicare Part B	(50,670.00)			(50,670.00)
407040-01	Speech Therapy Medicaid	(530.00)			(530.00)
409010-01	Oxygen Therapy Private	0.00			0.00
409020-01	Oxygen - Comm Insurance	(150.00)			(150.00)
409030-01	Oxygen Therapy Medicare Part A	(12,950.00)			(12,950.00)
409040-01	Oxygen Therapy Medicaid	(3,617.00)			(3,617.00)
412030-01	Cardiology - Medicare	(7.00)			(7.00)
413030-01	Diagnostic Services-Medicare	(3,719.00)			(3,719.00)
420000-01	Meals - Non-patient	(33,722.00)			(33,722.00)
420010-01	Non-Patient Meals Private	(3,078.00)			(3,078.00)
420050-01	Non-patient Meals - ADP	0.00			0.00
423010-01	Beauty/Barber	(22,269.00)			(22,269.00)
424010-01	Notions	0.00			0.00
425000-01	O.T. Supplies	0.00			0.00
425010-01	O.T. Supplies	(1,554.00)			(1,554.00)
427010-01	Massage Therapy Private	0.00			0.00
432010-01	Transporation	(70.00)			(70.00)
440500-01	Medical Services	0.00			0.00
450010-01	Private Insurance Contractual	73,716.00			73,716.00
450020-01	Third Party Adj Rm - Ins	0.00			0.00
450030-01	Medicare Part A Contractual	(476,996.00)			(476,996.00)
450040-01	Medicaid Contractual	4,672,524.00			4,672,524.00
450120-01	Third Pty Adj Thrpy - Ins	532.00			532.00
450130-01	Third Pty Adj Thrpy-MCare	1,181,405.00			1,181,405.00
450135-01	Medicare Part B Contractual	154,649.00			154,649.00
450230-01	Third Pty Adj Ancil-MCare	395,731.00			395,731.00
450240-01	Third Pty Adj Ancil-MCaid	86,047.00			86,047.00
471080-01	Annual Appeal	(285,399.00)			(285,399.00)
471081-01	Contrib Rev - Temp Restricted	(6,806.00)			(6,806.00)
471082-01	Memorial Giving	(8,750.00)			(8,750.00)
471083-01	Unsolicited Gifts	(37,786.00)			(37,786.00)
471085-01	Grants	0.00			0.00
471086-01	Special Events - Temp Restrict	(112,225.00)			(112,225.00)
471087-01	Grants - Temp Restricted	(27,500.00)			(27,500.00)
471088-01	Special Events - Urestricted	0.00			0.00
472080-01	Pledge Revenue-Unrestrict	(674,669.00)			(674,669.00)
472081-01	Pledge Revenue Temp Restricted	(21,000.00)			(21,000.00)
472082-01	Pledge Revenue Perm Restricted	(2,250,000.00)			(2,250,000.00)
472083-01	Pledge Revenue Discount	82,142.00			82,142.00
475000-01	Gain/Loss on Disposal	0.00			0.00
482000-01	Interest Income	(2,484.00)			(2,484.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
483000-01	Interest Income - TIFF	0.00			0.00
483002-01	Dividend Income - TIFF	0.00			0.00
483003-01	LT Capital Gain-TIFF Inv	0.00			0.00
483004-01	ST Capital Gain-TIFF	0.00			0.00
483005-01	Investment Income-Common Fund	(185,894.00)			(185,894.00)
483008-01	Interest Income-Goldman	0.00			0.00
483009-01	Dividend Income-Goldman	0.00			0.00
483010-01	ST Capital Gain/Loss-GS	0.00			0.00
483011-01	LT Capital Gain/Loss-GS	0.00			0.00
483105-01	ST Cap Gain FC	(4,438.00)			(4,438.00)
483110-01	Investment Income FC	(7,321.00)			(7,321.00)
483415-01	Unrealized Gain First County	0.00			0.00
483500-01	Unrealized Gain/Loss-Inv GS	0.00			0.00
483501-01	Unrealized Gain/Loss-Inv TIFF	0.00			0.00
483505-01	Unrealized Gain/Loss	(1,007,716.00)			(1,007,716.00)
483551-01	Unrealized Gain/Loss FC	(12,960.00)			(12,960.00)
490000-01	Miscellaneous Income	0.00			0.00
490010-01	Medical Record Copy Fee	(326.00)			(326.00)
490045-01	Rebates	0.00			0.00
490071-01	Meals on Wheels-Meals	(102,671.00)			(102,671.00)
490500-01	Assets Released Restr-Op	(14,189.00)			(14,189.00)
490501-01	Assets Released non operating	0.00			0.00
500010-01	Salaries-Dir. of Nursing	182,697.00			182,697.00
500020-01	Wages - RN	517,191.00			517,191.00
500021-01	Wages - RN OT	80,739.00			80,739.00
500030-01	Wages - LPN	705,440.00			705,440.00
500031-01	Wages - LPN OT	67,825.00			67,825.00
500040-01	Wages - CNA	1,247,205.00			1,247,205.00
500041-01	Wages - CNA OT	152,063.00			152,063.00
500050-01	Wages - Unit Clerk	41,046.00			41,046.00
500051-01	Wages - Unit Clerk - OT	348.00			348.00
500055-01	Wages - Scheduling	37,271.00			37,271.00
500056-01	Wages - Scheduling - OT	483.00			483.00
500060-01	Salaries - RN Special	441,721.00			441,721.00
500061-01	Salaries - RN Special - OT	4,005.00			4,005.00
500070-01	Wages - Medical Records	11,274.00			11,274.00
500071-01	Wages - Medical Records - OT	287.00			287.00
501000-01	Seminar, Workshop, Lectur	1,963.00			1,963.00
501050-01	Travel	0.00			0.00
502000-01	Operational Supplies	4,005.00			4,005.00
502010-01	Nursing Supplies	180,123.00			180,123.00
502020-01	Nursing Equipment	4,992.00			4,992.00
502030-01	Drugs	6,923.00			6,923.00
502060-01	Purchased Services	32,320.00		(30,425.00)	1,895.00
502070-01	Office Supplies	4,558.00			4,558.00
502080-01	Books, Publication, Video	0.00			0.00
503000-01	Food	23,355.00			23,355.00
503020-01	Departmental Guest Meals	565.00			565.00
504020-01	Uniforms	1,625.00			1,625.00
506000-01	Maint & Repair-Equipment	772.00			772.00
506050-01	Contracted Maintenance	0.00			0.00
507000-01	Machine & Equip Rental	9,262.00			9,262.00
507001-01	Wound Vac Rental	0.00			0.00
507002-01	IV Program expenses	0.00			0.00
507030-01	Nursing Services	72,772.00		(55,511.00)	17,261.00
507040-01	Consulting Services	41,819.00		(29,177.00)	12,642.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
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508020-01	Membership in Prof Organi	9,119.00			9,119.00
512010-01	Nursing Supplies	0.00			0.00
520010-01	Salaries- Dir. of TR	49,414.00		(22,340.00)	27,074.00
520050-01	Wages - Other	257,488.00		(116,406.00)	141,082.00
520051-01	Wages - Other OT	2,965.00		(1,341.00)	1,624.00
521000-01	Seminar, Workshop, Lectur	0.00			0.00
521050-01	Travel	73.00		(33.00)	40.00
521080-01	Music Therapy	42,928.00		(19,307.00)	23,621.00
522000-01	Operational Supplies	11,766.00		(5,319.00)	6,447.00
522060-01	Purchased Services	5,213.00		(2,357.00)	2,856.00
522080-01	Books, Publication, Video	2,929.00		(1,324.00)	1,605.00
523000-01	Food	6,924.00		(3,130.00)	3,794.00
523020-01	Departmental Guest Meals	25.00		(11.00)	14.00
528010-01	Licenses & Permits	1,463.00		(661.00)	802.00
529090-01	COST ALLOCATION TO WCCHS	(212,384.00)		212,384.00	0.00
530010-01	Salaries- Dir. of Rehab	0.00			0.00
530050-01	Wages - Other	42,358.00			42,358.00
530051-01	Wages - Other OT	7.00			7.00
531000-01	Seminar, Lectures, Worksh	0.00			0.00
531050-01	Travel	53.00			53.00
532000-01	Operational Supplies	5,167.00			5,167.00
532060-01	Purchased Services	4,500.00			4,500.00
533000-01	Food	29.00			29.00
533020-01	Departmental Guest Meals	0.00			0.00
534020-01	Uniforms	(225.00)			(225.00)
536000-01	Maint & Repair-Equipment	0.00			0.00
537042-01	Physical Therapy Services	275,858.00			275,858.00
537043-01	Occupational Therapy Serv	284,817.00			284,817.00
537044-01	Speech Therapy Services	57,434.00			57,434.00
537045-01	Massage Therapy	0.00			0.00
537142-01	Out Patient Physical Ther	283,520.00		(283,520.00)	0.00
537143-01	Out Patient Occupational	7,815.00		(7,815.00)	0.00
537144-01	Out Patient Speech Therap	14,757.00		(14,757.00)	0.00
542051-01	Barber/Beauty Charges	37,490.00			37,490.00
542740-01	Prosthetic/Orthotic	1,475.00			1,475.00
543250-01	Pharmacy	283,809.00			283,809.00
543260-01	Administration IV Therapy	1,079.00			1,079.00
543270-01	Medical/Surgical Supplies	0.00			0.00
543279-01	Oxygen	19,454.00			19,454.00
543290-01	Durable Medical Equipment	0.00			0.00
543300-01	Laboratory	29,566.00			29,566.00
543320-01	Radiology	17,055.00			17,055.00
543540-01	Ambulance	2,654.00			2,654.00
543920-01	Other Diagnostic Svcs	8,093.00			8,093.00
543940-01	Other Therapeutic Service	202.00			202.00
547045-01	Dental Services	8,254.00			8,254.00
550010-01	Salaries-Dir of Soc Work	68,428.00			68,428.00
550050-01	Wages - Other	33,806.00			33,806.00
550100-01	Emp. Health Ins. Benefits	0.00			0.00
551000-01	Seminars, Workshop, Lectu	54.00			54.00
552000-01	Operational Supplies	455.00			455.00
553000-01	Food	14.00			14.00
553020-01	Departmental Guest Meals	12.00			12.00
557010-01	Temporary Manpower	6,250.00			6,250.00
557040-01	Consulting Services	0.00			0.00
558020-01	Membership in Prof Organi	195.00			195.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
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590010-01	Director of Admissions	0.00			0.00
590050-01	Wages - Other	119,075.00			119,075.00
590051-01	Wages - Other OT	527.00			527.00
591000-01	Seminar, Workshop, Lectur	122.00			122.00
591050-01	Travel	76.00			76.00
592000-01	Operational Supplies	5,142.00			5,142.00
592070-01	Office Supplies	0.00			0.00
593020-01	Departmental Guest Meals	201.00			201.00
596050-01	Contracted Maintenance	5,570.00			5,570.00
597010-01	Temporary Manpower	0.00			0.00
598074-01	Admissions - Special events	0.00			0.00
600010-01	Salaries-Dir.of Eng.Svc	77,320.00		(39,334.00)	37,986.00
600050-01	Wages - Other	160,223.00		(81,507.00)	78,716.00
600051-01	Wages - Other OT	23,383.00		(11,895.00)	11,488.00
601000-01	Seminars, Workshops, Lect	418.00		(213.00)	205.00
601050-01	Travel	0.00			0.00
602000-01	Operational Supplies	11,766.00		(5,986.00)	5,780.00
602060-01	Purchased Services	0.00			0.00
602070-01	Office Supplies	0.00			0.00
602080-01	Books, Publication, Video	87.00		(44.00)	43.00
603000-01	Food	34.00		(17.00)	17.00
603020-01	Departmental Guest Meals	274.00		(139.00)	135.00
604020-01	Uniforms	429.00		(218.00)	211.00
605010-01	Telephone	0.00			0.00
605020-01	Gasoline & Oil	3,740.00		(1,903.00)	1,837.00
605030-01	Propane	15,383.00		(7,826.00)	7,557.00
605040-01	Fuel Oil	79,672.00		(40,530.00)	39,142.00
605050-01	Electricity	256,200.00		(130,332.00)	125,868.00
605060-01	Water	42,735.00		(21,740.00)	20,995.00
605070-01	Satellite TV	22,891.00		(11,645.00)	11,246.00
606000-01	Maint & Repairs-Equipment	38,022.00		(19,342.00)	18,680.00
606010-01	Maint & Repairs-Building	44,417.00		(22,595.00)	21,822.00
606050-01	Contracted Maintenance	122,693.00		(62,415.00)	60,278.00
606070-01	House & Grounds	11,166.00		(5,681.00)	5,485.00
607000-01	Machine & Equipment Renta	10,248.00		(5,213.00)	5,035.00
608010-01	Licenses & Permits	1,849.00		(941.00)	908.00
609090-01	COST ALLOCATION TO WCCHS	(469,516.00)		469,516.00	0.00
609091-01	COST ALLOCATION TO HOME CARE	0.00			0.00
610050-01	Wages - Other	325,491.00		(165,581.00)	159,910.00
610051-01	Wages - Other OT	15,704.00		(7,989.00)	7,715.00
611000-01	Seminar,Workshop,Lecture	0.00			0.00
611050-01	Travel - Housekeeping	0.00			0.00
612000-01	Housekeeping Supplies	72,795.00		(37,032.00)	35,763.00
613020-01	Departmental Guest Meals	35.00		(18.00)	17.00
614000-01	Laundry/Dry Cleaning	111,438.00			111,438.00
614020-01	Uniforms	2,947.00		(1,499.00)	1,448.00
616000-01	Maint & Repairs-Equipment	522.00		(265.00)	257.00
616050-01	Contracted Maintenance	0.00			0.00
618020-01	Mrshp In Pro Organization	0.00			0.00
619090-01	COST ALLOCATION TO WCCHS	(172,329.00)		172,329.00	0.00
619091-01	COST ALLOCATION TO HOME CARE	0.00			0.00
620050-01	Salaries & Wages - Other	661,105.00		(232,242.00)	428,863.00
620051-01	Sal & Wages - Other OT	20,890.00		(7,338.00)	13,552.00
621000-01	Seminar, Workshop, Lectur	505.00		(177.00)	328.00
621050-01	Travel	61.00		(22.00)	39.00
622000-01	Dietary Operational Supplies	78,025.00		(27,410.00)	50,615.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
622060-01	Purchased Services	0.00			0.00
622070-01	Office Supplies	4,068.00		(1,429.00)	2,639.00
623000-01	Food	453,535.00		(159,324.00)	294,211.00
623010-01	Glassware, Dishes, Silver	6,289.00		(2,209.00)	4,080.00
624000-01	Laundry/Dry Cleaning	0.00			0.00
624020-01	Uniforms	6,010.00		(2,111.00)	3,899.00
625030-01	Propane	15,484.00		(5,440.00)	10,044.00
626000-01	Maint & Repairs-Equipment	840.00		(295.00)	545.00
626050-01	Contracted Maintenance	13,578.00		(4,770.00)	8,808.00
626050-30	Contracted Maintenance	0.00			0.00
627020-01	Management Fee	222,182.00		(78,051.00)	144,131.00
627040-01	Consulting Services	49,450.00		(17,371.00)	32,079.00
628010-01	Licenses & Permits	425.00		(149.00)	276.00
629090-01	COST ALLOCATION TO WCCHS	(538,338.00)		538,338.00	0.00
630050-01	Wages - Other	42,400.00			42,400.00
632000-01	Operational Supplies	6,012.00			6,012.00
633000-01	Food	54,180.00			54,180.00
660010-01	Salaries-SNF Administrato	150,081.00			150,081.00
661000-01	Seminars and Education	0.00			0.00
661050-01	Travel	0.00			0.00
662000-01	Operational Supplies	379.00			379.00
662080-01	Books and Publications	0.00			0.00
663000-01	Food	544.00			544.00
663020-01	Dept Guest Meals	15.00			15.00
667040-01	Consulting Services	25,800.00			25,800.00
668010-01	Licenses & Permits	0.00			0.00
668020-01	Memberships in Prof Org.	350.00			350.00
669000-01	CT SNF User Tax	466,365.00			466,365.00
680050-01	Gen & Admin Wages	236,368.00		(81,789.00)	154,579.00
680051-01	Gen & Admin Wages OT	2,459.00		(851.00)	1,608.00
681000-01	Seminar, Workshop, Lecture	274.00		(95.00)	179.00
681050-01	Travel	0.00			0.00
682000-01	Operational Supplies	306.00		(106.00)	200.00
682070-01	Office Supplies	21,833.00		(7,555.00)	14,278.00
683000-01	Food	468.00		(162.00)	306.00
683020-01	Dept Guest Meals	48.00		(17.00)	31.00
685010-01	Telephone	0.00		(11,153.00)	(11,153.00)
686000-01	Maint & Repairs Equipment	0.00			0.00
686050-01	Contracted Maintenance	33,594.00		(11,624.00)	21,970.00
687000-01	Machine & Equipment Renta	6,528.00		(2,259.00)	4,269.00
688010-01	Licenses & Permits	0.00			0.00
688050-01	Postage	17,548.00		(6,072.00)	11,476.00
700010-01	Salaries-Executive Dir.	461,562.00		(253,424.00)	208,138.00
700050-01	Wages - Other	142,458.00		(78,217.00)	64,241.00
701000-01	Seminar, Workshop, Lectur	347.00		(190.00)	157.00
701050-01	Travel	807.00		(443.00)	364.00
702000-01	Operational Supplies	1,342.00		(737.00)	605.00
702060-01	Purchased Services	12,451.00		(6,836.00)	5,615.00
702070-01	Office Supplies	0.00			0.00
702080-01	Books, Publication, Video	45.00		(25.00)	20.00
703000-01	Food	1,609.00		(883.00)	726.00
703020-01	Departmental Guest Meals	0.00			0.00
705010-01	Telephone	523.00		(287.00)	236.00
706000-01	Maint & Repairs-Equipment	0.00			0.00
706050-01	Contracted Maintenance	0.00			0.00
707000-01	Machine & Equipment Renta	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
707040-01	Consulting Services	9,500.00		(5,216.00)	4,284.00
707060-01	Legal Fees	121,597.00		(66,764.00)	54,833.00
708000-01	Insurance	136,297.00		(136,297.00)	0.00
708010-01	Licenses & Permits	500.00		(275.00)	225.00
708020-01	Membership in Prof Organi	0.00			0.00
708040-01	Public & Community Relati	500.00		(275.00)	225.00
708050-01	Postage	0.00			0.00
708060-01	Rent-Land	10,513.00		(5,772.00)	4,741.00
708074-01	Special Events	0.00			0.00
709000-01	Bank Charges	0.00			0.00
709020-01	Interest Expense	32,375.00		(17,776.00)	14,599.00
709025-01	Personal Property Tax	0.00			0.00
709090-01	COST ALLOCATION TO WCCHS	(517,501.00)		517,501.00	0.00
709091-01	COST ALLOCATION TO HOME CARE	(104,984.00)		104,984.00	0.00
709099-01	Miscellaneous	0.00			0.00
710010-01	Salaries-Dir.of Volunteer	65,526.00		(22,674.00)	42,852.00
710050-01	Wages - Other	459.00		(159.00)	300.00
710051-01	Wages - Other OT	266.00		(92.00)	174.00
712000-01	Operational Supplies	1,909.00		(661.00)	1,248.00
713000-01	Food	2,708.00		(937.00)	1,771.00
713020-01	Department Guest Meals	0.00			0.00
714020-01	Uniforms - Volunteers	0.00			0.00
718040-01	Public & Community Relati	0.00			0.00
718043-01	Com Rel - Volunteer Recog	6,750.00		(2,336.00)	4,414.00
719090-01	COST ALLOCATION TO WCCHS	(26,858.00)		26,858.00	0.00
720010-01	Salaries-Chief Fin.Off.	233,563.00		(128,239.00)	105,324.00
720050-01	Salaries & Wages - Other	366,296.00		(201,117.00)	165,179.00
720051-01	Salaries & Wages-Other OT	1,869.00		(1,026.00)	843.00
721000-01	Seminar, Workshop, lectur	100.00		(55.00)	45.00
721050-01	Travel	66.00		(36.00)	30.00
722000-01	Operational Supplies	18,028.00		(9,905.00)	8,123.00
722060-01	Purchased Services	7,602.00		(4,174.00)	3,428.00
722070-01	Office Supplies	0.00			0.00
723000-01	Food	0.00			0.00
723020-01	Departmental Guest Meals	4.00		(2.00)	2.00
726050-01	Contracted Maintenance	0.00			0.00
727020-01	Accounting Services (P/R)	85,023.00		(46,682.00)	38,341.00
727040-01	Consulting Services	0.00			0.00
727050-01	Accounting & Audit Fees	117,175.00		(64,336.00)	52,839.00
728020-01	Mbshp In Pro Organization	85.00		(47.00)	38.00
729000-01	Bank Charges	8,663.00		(4,756.00)	3,907.00
729010-01	Cr Card Processing Fee	93,068.00		(51,100.00)	41,968.00
729020-01	Cr Card Finance Chgs	0.00			0.00
729030-01	Provision for Bad Debts	0.00			0.00
729090-01	COST ALLOCATION TO WCCHS	(406,590.00)		406,590.00	0.00
729091-01	COST ALLOCATION TO HOME CARE	(104,885.00)		104,885.00	0.00
729099-01	Miscellaneous	0.00			0.00
730010-01	Salaries-Dir.of H.Resourc	129,424.00		(71,061.00)	58,363.00
730050-01	Salaries & Wages - Other	125,020.00		(68,643.00)	56,377.00
730051-01	Salaries & Wages - Other OT	266.00		(146.00)	120.00
730100-01	Emp. Health Ins. Benefits	0.00			0.00
730700-01	Employee Benefits	0.00			0.00
731000-01	Seminar, Workshop, Lectur	0.00			0.00
731050-01	Travel	177.00		(97.00)	80.00
732000-01	Operational Supplies	4,506.00		(2,474.00)	2,032.00
732060-01	Purchased Services	2,309.00		(1,268.00)	1,041.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
732070-01	Office Supplies	0.00			0.00
732080-01	Books, Publication, Video	2,665.00		(1,463.00)	1,202.00
733000-01	Food	10,367.00		(5,692.00)	4,675.00
733020-01	Departmental Guest Meals	0.00			0.00
737010-01	Temporary Help - HR	0.00			0.00
738010-01	Licenses & Permits	0.00			0.00
738020-01	Mbshp In Pro Organization	199.00		(109.00)	90.00
738030-01	Recruitment	124,139.00		(82,438.00)	41,701.00
739090-01	COST ALLOCATION TO WCCHS	(174,181.00)		174,181.00	0.00
739091-01	COST ALLOCATION TO HOME CARE	(44,932.00)		44,932.00	0.00
740090-01	State Unemployment Tax	147,911.00		(73,439.00)	74,472.00
740095-01	Social Security Taxes	978,264.00		(485,723.00)	492,541.00
740100-01	Health Ins Benefits	2,235,766.00		(1,110,093.00)	1,125,673.00
740200-01	Dental Insurance	104,589.00		(51,930.00)	52,659.00
740300-01	Life/LTD Ins Benefits	134,034.00		(66,550.00)	67,484.00
740500-01	Retirement Plan	423,207.00		(210,129.00)	213,078.00
740700-01	Employee Benefits-Other	18,024.00		(18,024.00)	0.00
740750-01	Tuition Reimbursement	7,887.00		(3,916.00)	3,971.00
748005-01	Worker's Compensation	414,782.00		(205,946.00)	208,836.00
749090-01	COST ALLOCATION TO WCCHS	(1,855,181.00)		1,855,181.00	0.00
749091-01	COST ALLOCATION TO HOME CARE	(361,495.00)		361,495.00	0.00
750050-01	Salaries & Wages - Other	73,557.00		(40,387.00)	33,170.00
751000-01	Seminar, Workshop, Lectures	60.00		(33.00)	27.00
751050-01	Travel	355.00		(195.00)	160.00
752000-01	Operational Supplies	1,695.00		(930.00)	765.00
752070-01	Office Supplies	0.00			0.00
758020-01	Mbshp in Pro Organization	0.00			0.00
759090-01	COST ALLOCATION TO WCCHS	(33,026.00)		33,026.00	0.00
759091-01	COST ALLOCATION TO HOME CARE	(8,519.00)		8,519.00	0.00
760050-01	IT Salaries	0.00			0.00
769030-01	Provision for Bad Debts	360,000.00			360,000.00
770050-01	Salaries & Wages - Other	94,091.00		(51,661.00)	42,430.00
772000-01	Operational Supplies	3,100.00		(1,702.00)	1,398.00
772070-01	Office Supplies	0.00			0.00
775010-01	Telephone	44,249.00		(24,295.00)	19,954.00
777040-01	IT Consultants	3,750.00		(2,059.00)	1,691.00
778010-01	Licenses and Permits	45,523.00		(24,995.00)	20,528.00
779090-01	COST ALLOCATION TO WCCHS	(83,239.00)		83,239.00	0.00
779091-01	COST ALLOCATION TO HOME CARE	(21,473.00)		21,473.00	0.00
780010-01	Salaries-Dir of Spiritual Serv	67,722.00		(37,183.00)	30,539.00
781000-01	Seminars,Workshops,Lectures	555.00		(305.00)	250.00
781050-01	Travel	1,291.00		(709.00)	582.00
782000-01	Operational Supplies	3,236.00		(1,777.00)	1,459.00
783000-01	Food	49.00		(27.00)	22.00
788020-01	Membership in Prof Org	670.00		(368.00)	302.00
789090-01	COST ALLOCATION TO WCCHS	(32,090.00)		32,090.00	0.00
789091-01	COST ALLOCATION TO HOME CARE	(8,278.00)		8,278.00	0.00
800010-01	Salaries Director of Developme	93,850.00			93,850.00
800050-01	Wages - Other	111,559.00			111,559.00
800051-01	Wages - Other OT	443.00			443.00
800052-01	Salaries - Development Events	689.00			689.00
801050-01	Travel	258.00			258.00
802000-01	Operational Supplies	36,604.00			36,604.00
802060-01	Purchased Services	20,955.00			20,955.00
802070-01	Office Supplies	656.00			656.00
802080-01	Books, Publication, Video	2,674.00			2,674.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
802090-01	Flowers	641.00			641.00
803000-01	Food	11,092.00			11,092.00
803020-01	Departmental Guest Meals	218.00			218.00
806050-01	Contracted Maintenance	1,574.00			1,574.00
806070-01	Flowers	0.00			0.00
807000-01	Machine & Equip. Rental	1,202.00			1,202.00
807040-01	Consulting Services	191,086.00			191,086.00
808020-01	Membership in Prof Org	950.00			950.00
808040-01	Public & Community Relati	4,285.00			4,285.00
808050-01	Postage	3,661.00			3,661.00
808073-01	Golf Special Events Offset	6,497.00			6,497.00
809010-01	Cr Card Processing Fees	2,407.00			2,407.00
809050-01	Credit Card Fees	490.00			490.00
809090-01	COST ALLOCATION TO WCCHS	0.00			0.00
810010-01	Salaries - Dir of Mrkting	88,153.00		(48,401.00)	39,752.00
810050-01	Wages Other - Marketing	60,412.00		(33,169.00)	27,243.00
810051-01	Wages - Other OT	0.00			0.00
811050-01	Travel	3,486.00		(1,914.00)	1,572.00
812000-01	Operational Supplies	3,155.00		(1,732.00)	1,423.00
812060-01	Purchased Services	0.00			0.00
812070-01	Office Supplies	453.00		(249.00)	204.00
812080-01	Books and Publications	45.00		(25.00)	20.00
813000-01	Food	2,340.00		(1,285.00)	1,055.00
813020-01	Dept. Guest Meals	71.00		(39.00)	32.00
818020-01	Mbshp in Prof Organization	953.00		(930.00)	23.00
818040-01	Public & Community Relati	3,425.00		(1,880.00)	1,545.00
818050-01	Postage	850.00		(466.00)	384.00
818070-01	Advertising	157,592.00		(91,260.00)	66,332.00
818071-01	Promotional Materials	19,746.00		(10,842.00)	8,904.00
818073-01	Special Marketing Events	2,645.00		(1,452.00)	1,193.00
818075-01	Website/SEO/SEM	45,242.00		(24,841.00)	20,401.00
819090-01	COST ALLOCATION TO WCCHS	(169,596.00)		169,596.00	0.00
819091-01	COST ALLOCATION TO HOME CARE	(43,749.00)		43,749.00	0.00
859090-01	Depreciation Expense	449,015.00			449,015.00
909000-01	Managers Fees - TIFF	0.00			0.00
909002-01	Managers Fees - Goldman S	0.00			0.00
909005-01	Managers Fees Common Fund	41,948.00			41,948.00
909060-01	Assets Released-Expense	296,385.00			296,385.00
909065-01	Endow Assist - Inpatient	0.00			0.00
909103-01	Managers Fees FC	2,470.00			2,470.00
Marcum 101	Advertising - Directory	0.00		4,733.00	4,733.00
Marcum 102	Advertising - Help Wanted	0.00		14,279.00	14,279.00
Marcum 103	RN Direct Care	0.00		55,511.00	55,511.00
Marcum 104	Respiratory Therapy	0.00			0.00
Marcum 105	Audit Service CRC	0.00		7,813.00	7,813.00
Marcum 106	Gifts	0.00		5,488.00	5,488.00
Marcum 107	Party	0.00		1,422.00	1,422.00
Marcum 108	Food (Employees)	0.00		396.00	396.00
Marcum 109	Co-Insurance Write-off	0.00		1,769.00	1,769.00
Marcum 110	Land Improvements Depreciation	0.00			0.00
Marcum 111	Building & Building Imporvements Depreciation	0.00			0.00
Marcum 112	Non-Movable Equipment Depreciation	0.00			0.00
Marcum 113	Movable Equipment Depreciation	0.00			0.00
Marcum 114	Cell Phone	0.00		11,153.00	11,153.00
Marcum 115	Out Patient Therapies	0.00		306,092.00	306,092.00
Marcum 116	Auto Insurance	0.00		4,013.00	4,013.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Marcum 117	Property Insurance	0.00		14,243.00	14,243.00
Marcum 118	Umbrella Insurance	0.00		14,334.00	14,334.00
Marcum 119	General Liability	0.00		20,421.00	20,421.00
Marcum 120	Dir. & Officers Insurance	0.00		8,157.00	8,157.00
Marcum 121	Fidelity Bond Insurance	0.00		294.00	294.00
Marcum 122	Contracted Svcs - CNAs	0.00			0.00
Marcum 123	MDS Software	0.00		13,104.00	13,104.00
Marcum 124	Computer Support	0.00			0.00
Marcum 125	Non-allowable Consultant	0.00			0.00
Marcum 126	Purchased Service - Cornerstone Accting	0.00			0.00
Marcum 127	Other Consultant - Post Acute Cardiology	0.00		2,050.00	2,050.00
Marcum 128	Licenses	0.00		1,237.00	1,237.00
Marcum 129	Billing Support	0.00			0.00
Marcum 130	Record Storage	0.00			0.00
Marcum 131	Contracted Svcs - RN Admin	0.00		10,814.00	10,814.00
Marcum 132	Chamber of Commerce Dues	0.00		407.00	407.00
Marcum 133	Wages - Director of Spiritual Services	0.00			0.00
Marcum 134	PCC Support	0.00		24,484.00	24,484.00
MARCUM-02	Workers Comp Recovery	53,657.00			53,657.00
MARCUM-03	Workers Comp Reserve	(53,657.00)			(53,657.00)
Marcum-04	Related Party AP	0.00			0.00
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
700010-01	Salaries-Executive Dir.	461,562.00		(253,424.00)	208,138.00
			RJE - 1	(253,424.00)	
		<u>461,562.00</u>		<u>(253,424.00)</u>	<u>208,138.00</u>
Subtotal [1] Operators/Owners					
Subgroup : [2] Administrators					
660010-01	Salaries-SNF Administrato	150,081.00		0.00	150,081.00
				0.00	
		<u>150,081.00</u>		<u>0.00</u>	<u>150,081.00</u>
Subtotal [2] Administrators					
Subgroup : [4] Other Administrative Salaries					
680050-01	Gen & Admin Wages	236,368.00		(81,789.00)	154,579.00
			RJE - 1	(81,789.00)	
680051-01	Gen & Admin Wages OT	2,459.00		(851.00)	1,608.00
			RJE - 1	(851.00)	
700050-01	Wages - Other	142,458.00		(78,217.00)	64,241.00
			RJE - 1	(78,217.00)	
730010-01	Salaries-Dir.of H.Resourc	129,424.00		(71,061.00)	58,363.00
			RJE - 1	(71,061.00)	
730050-01	Salaries & Wages - Other	125,020.00		(68,643.00)	56,377.00
			RJE - 1	(68,643.00)	
730051-01	Salaries & Wages - Other OT	268.00		(146.00)	120.00
			RJE - 1	(146.00)	
750050-01	Salaries & Wages - Other	73,557.00		(40,387.00)	33,170.00
			RJE - 1	(40,387.00)	
770050-01	Salaries & Wages - Other	94,091.00		(51,661.00)	42,430.00
			RJE - 1	(51,661.00)	
		<u>803,643.00</u>		<u>(382,755.00)</u>	<u>410,888.00</u>
Subtotal [4] Other Administrative Salaries					
Subgroup : [5C] Dietary Workers					
620050-01	Salaries & Wages - Other	661,105.00		(232,242.00)	428,863.00
			RJE - 1	(232,242.00)	
620051-01	Sal & Wages - Other OT	20,890.00		(7,338.00)	13,552.00
			RJE - 1	(7,338.00)	
630050-01	Wages - Other	42,400.00		0.00	42,400.00
		<u>724,395.00</u>		<u>(239,580.00)</u>	<u>484,815.00</u>
Subtotal [5C] Dietary Workers					
Subgroup : [6B] Other Housekeeping Workers					
610050-01	Wages - Other	325,491.00		(165,581.00)	159,910.00
			RJE - 1	(165,581.00)	
610051-01	Wages - Other OT	15,704.00		(7,989.00)	7,715.00
			RJE - 1	(7,989.00)	
		<u>341,195.00</u>		<u>(173,570.00)</u>	<u>167,625.00</u>
Subtotal [6B] Other Housekeeping Workers					
Subgroup : [7A] Engineer or Chief of Maintenance					
600010-01	Salaries-Dir of Eng.Svc	77,320.00		(39,334.00)	37,986.00
			RJE - 1	(39,334.00)	
		<u>77,320.00</u>		<u>(39,334.00)</u>	<u>37,986.00</u>
Subtotal [7A] Engineer or Chief of Maintenance					
Subgroup : [7B] Other Maintenance Workers					
600050-01	Wages - Other	160,223.00		(81,507.00)	78,716.00
			RJE - 1	(81,507.00)	
600051-01	Wages - Other OT	23,383.00		(11,895.00)	11,488.00
			RJE - 1	(11,895.00)	
		<u>183,606.00</u>		<u>(93,402.00)</u>	<u>90,204.00</u>
Subtotal [7B] Other Maintenance Workers					
Subgroup : [11A] Head Accountant					
720010-01	Salaries-Chief Fin Off	233,563.00		(128,239.00)	105,324.00
			RJE - 1	(128,239.00)	
		<u>233,563.00</u>		<u>(128,239.00)</u>	<u>105,324.00</u>
Subtotal [11A] Head Accountant					
Subgroup : [11B] Other Accountants					
720050-01	Salaries & Wages - Other	366,296.00		(201,117.00)	165,179.00
			RJE - 1	(201,117.00)	
720051-01	Salaries & Wages-Other OT	1,869.00		(1,028.00)	843.00
			RJE - 1	(1,028.00)	
		<u>368,165.00</u>		<u>(202,143.00)</u>	<u>166,022.00</u>
Subtotal [11B] Other Accountants					
Subgroup : [12A] Director of Nurses/Assistant Director					
500010-01	Salaries-Dir. of Nursing	182,697.00		0.00	182,697.00
				0.00	
		<u>182,697.00</u>		<u>0.00</u>	<u>182,697.00</u>
Subtotal [12A] Director of Nurses/Assistant Director					
Subgroup : [12B1] RNs - Direct Care					
500020-01	Wages - RN	517,191.00		0.00	517,191.00
				0.00	
500021-01	Wages - RN OT	80,739.00		0.00	80,739.00
				0.00	
		<u>597,930.00</u>		<u>0.00</u>	<u>597,930.00</u>
Subtotal [12B1] RNs - Direct Care					
Subgroup : [12B2] RNs - Administrative					
500050-01	Wages - Unit Clerk	41,046.00		0.00	41,046.00
				0.00	
500051-01	Wages - Unit Clerk - OT	348.00		0.00	348.00
				0.00	
500060-01	Salaries - RN Special	441,721.00		0.00	441,721.00
				0.00	
500061-01	Salaries - RN Special - OT	4,005.00		0.00	4,005.00
				0.00	
		<u>487,120.00</u>		<u>0.00</u>	<u>487,120.00</u>
Subtotal [12B2] RNs - Administrative					
Subgroup : [12C1] LPNs - Direct Care					
500030-01	Wages - LPN	705,440.00		0.00	705,440.00
				0.00	
500031-01	Wages - LPN OT	67,825.00		0.00	67,825.00
				0.00	
		<u>773,265.00</u>		<u>0.00</u>	<u>773,265.00</u>
Subtotal [12C1] LPNs - Direct Care					
Subgroup : [12D] Aides and Attendants					
500040-01	Wages - CNA	1,247,205.00		0.00	1,247,205.00
				0.00	
500041-01	Wages - CNA OT	152,063.00		0.00	152,063.00
				0.00	
		<u>1,399,268.00</u>		<u>0.00</u>	<u>1,399,268.00</u>
Subtotal [12D] Aides and Attendants					
Subgroup : [12E] Physical Therapists					
530050-01	Wages - Other	42,358.00		0.00	42,358.00
				0.00	
530051-01	Wages - Other OT	7.00		0.00	7.00
				0.00	
		<u>42,365.00</u>		<u>0.00</u>	<u>42,365.00</u>
Subtotal [12E] Physical Therapists					
Subgroup : [12H] Recreation Workers					
520010-01	Salaries- Dir of TR	49,414.00		(22,340.00)	27,074.00
			RJE - 1	(22,340.00)	
520050-01	Wages - Other	257,488.00		(116,406.00)	141,082.00
			RJE - 1	(116,406.00)	
520051-01	Wages - Other OT	2,965.00		(1,341.00)	1,624.00
			RJE - 1	(1,341.00)	
		<u>309,867.00</u>		<u>(140,087.00)</u>	<u>169,780.00</u>
Subtotal [12H] Recreation Workers					
Subgroup : [12M] Social Workers/Case Management					
550010-01	Salaries-Dir of Soc Work	68,428.00		0.00	68,428.00
				0.00	
550050-01	Wages - Other	33,806.00		0.00	33,806.00
				0.00	

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
Subtotal [12M] Social Workers/Case Management		<u>9/30/2017</u> <u>102,234.00</u>		<u>0.00</u>	<u>9/30/2017</u> <u>102,234.00</u>
Subgroup : [12N] Marketing					
810010-01	Salaries - Dir of Mktng	88,153.00		(48,401.00)	39,752.00
810050-01	Wages Other - Marketing	60,412.00	RJE - 1	(48,401.00)	27,243.00
810051-01	Wages - Other OT	0.00	RJE - 1	(33,169.00)	0.00
			RJE - 1	0.00	
			RJE - 1	(0.00)	
Subtotal [12N] Marketing		<u>148,565.00</u>		<u>(81,570.00)</u>	<u>66,995.00</u>
Subgroup : [12O] Other					
500055-01	Wages - Scheduling	37,271.00		0.00	37,271.00
500056-01	Wages - Scheduling - OT	483.00		0.00	483.00
500070-01	Wages - Medical Records	11,274.00		0.00	11,274.00
500071-01	Wages - Medical Records - OT	287.00		0.00	287.00
590050-01	Wages - Other	119,075.00		0.00	119,075.00
590051-01	Wages - Other OT	527.00		0.00	527.00
710010-01	Salaries-Dir.of Volunteer	65,526.00		(22,674.00)	42,852.00
710050-01	Wages - Other	459.00	RJE - 1	(22,674.00)	300.00
710051-01	Wages - Other OT	266.00	RJE - 1	(159.00)	174.00
780010-01	Salaries-Dir.of Spiritual Serv	67,722.00	RJE - 1	(92.00)	30,539.00
800010-01	Salaries Director of Developme	93,850.00	RJE - 1	(37,183.00)	93,850.00
800050-01	Wages - Other	111,559.00		0.00	111,559.00
800051-01	Wages - Other OT	443.00		0.00	443.00
800052-01	Salaries - Development Events	689.00		0.00	689.00
Subtotal [12O] Other		<u>509,431.00</u>		<u>(60,108.00)</u>	<u>449,323.00</u>
Total [10-A] Salaries and Wages		<u>7,896,272.00</u>		<u>(1,804,212.00)</u>	<u>6,092,060.00</u>
Group : [13-B] Professional Fees					
Subgroup : [11] Dietitian					
627040-01	Consulting Services	49,450.00		(17,371.00)	32,079.00
Subtotal [11] Dietitian		<u>49,450.00</u>	RJE - 1	<u>(17,371.00)</u>	<u>32,079.00</u>
Subgroup : [2] Dentist					
547045-01	Dental Services	8,254.00		0.00	8,254.00
Subtotal [2] Dentist		<u>8,254.00</u>		<u>0.00</u>	<u>8,254.00</u>
Subgroup : [3] Pharmacist					
507040-01	Consulting Services	41,819.00		(29,177.00)	12,642.00
Subtotal [3] Pharmacist		<u>41,819.00</u>	RJE - 4	<u>(29,177.00)</u>	<u>12,642.00</u>
Subgroup : [5A] PT - Resident Care					
537042-01	Physical Therapy Services	275,858.00		0.00	275,858.00
537142-01	Out Patient Physical Ther	283,520.00		(283,520.00)	0.00
Subtotal [5A] PT - Resident Care		<u>559,378.00</u>	RJE - 8	<u>(283,520.00)</u>	<u>275,858.00</u>
Subgroup : [6] Social Worker					
557010-01	Temporary Manpower	6,250.00		0.00	6,250.00
Subtotal [6] Social Worker		<u>6,250.00</u>		<u>0.00</u>	<u>6,250.00</u>
Subgroup : [8A] Medical Director					
667040-01	Consulting Services	25,800.00		0.00	25,800.00
Subtotal [8A] Medical Director		<u>25,800.00</u>		<u>0.00</u>	<u>25,800.00</u>
Subgroup : [9A] ST - Resident Care					
537044-01	Speech Therapy Services	57,434.00		0.00	57,434.00
537144-01	Out Patient Speech Therap	14,757.00		(14,757.00)	0.00
Subtotal [9A] ST - Resident Care		<u>72,191.00</u>	RJE - 8	<u>(14,757.00)</u>	<u>57,434.00</u>
Subgroup : [10A] OT - Resident Care					
537043-01	Occupational Therapy Serv	284,817.00		0.00	284,817.00
537143-01	Out Patient Occupational	7,815.00		(7,815.00)	0.00
Subtotal [10A] OT - Resident Care		<u>292,632.00</u>	RJE - 8	<u>(7,815.00)</u>	<u>284,817.00</u>
Subgroup : [11A1] RN's - Direct Care					
Marcum 103	RN Direct Care	0.00		55,511.00	55,511.00
Subtotal [11A1] RN's - Direct Care		<u>0.00</u>	RJE - 9	<u>55,511.00</u>	<u>55,511.00</u>
Subgroup : [11A2] RN's - Administrative					
Marcum 131	Contracted Svcs - RN Admin	0.00		10,814.00	10,814.00
Subtotal [11A2] RN's - Administrative		<u>0.00</u>	RJE - 4	<u>10,814.00</u>	<u>10,814.00</u>
Subgroup : [11B1] LPN's - Direct Care					
507030-01	Nursing Services	72,772.00		(55,511.00)	17,261.00
Subtotal [11B1] LPN's - Direct Care		<u>72,772.00</u>	RJE - 9	<u>(55,511.00)</u>	<u>17,261.00</u>
Subgroup : [12] Other					
532060-01	Purchased Services	4,500.00		0.00	4,500.00
Marcum 115	Out Patient Therapies	0.00		306,092.00	306,092.00
Marcum 127	Other Consultant - Post Acute Cardiology	0.00		306,092.00	2,050.00
Subtotal [12] Other		<u>4,500.00</u>	RJE - 8	<u>2,050.00</u>	<u>312,642.00</u>
Total [13-B] Professional Fees		<u>1,133,046.00</u>	RJE - 4	<u>308,142.00</u>	<u>1,099,362.00</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
748005-01	Worker's Compensation	414,782.00		(205,946.00)	208,836.00
Subtotal [1A1] Workmen's Compensation		<u>414,782.00</u>	RJE - 1	<u>(205,946.00)</u>	<u>208,836.00</u>
Subgroup : [1A2] Disability Insurance					
740300-01	Life/LD Ins Benefits	134,034.00		(66,550.00)	67,484.00
Subtotal [1A2] Disability Insurance		<u>134,034.00</u>	RJE - 1	<u>(66,550.00)</u>	<u>67,484.00</u>
Subgroup : [1A3] Unemployment Insurance					
740060-01	State Unemployment Tax	147,911.00		(73,439.00)	74,472.00

Client: **Wavely Cost Report**
 Engagement: **Medicaid - Wavely 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal [1A3] Unemployment Insurance		147,911.00	RJE - 1	(73,439.00)	74,472.00
Subgroup : [1A4] Social Security (FICA)					
740095-01 Social Security Taxes		978,264.00		(485,723.00)	492,541.00
Subtotal [1A4] Social Security (FICA)		978,264.00	RJE - 1	(485,723.00)	492,541.00
Subgroup : [1A5] Health Insurance					
740100-01 Health Ins Benefits		2,235,768.00		(1,110,093.00)	1,125,673.00
740200-01 Dental Insurance		104,589.00	RJE - 1	(1,110,093.00)	52,659.00
Subtotal [1A5] Health Insurance		2,340,355.00	RJE - 1	(51,930.00)	1,178,332.00
Subgroup : [1A7] Pensions					
740500-01 Retirement Plan		423,207.00		(210,129.00)	213,078.00
Subtotal [1A7] Pensions		423,207.00	RJE - 1	(210,129.00)	213,078.00
Subgroup : [1A8] Uniform Allowance					
504020-01 Uniforms		1,625.00		0.00	1,625.00
534020-01 Uniforms		(225.00)		0.00	(225.00)
604020-01 Uniforms		429.00		(218.00)	211.00
614020-01 Uniforms		2,947.00	RJE - 1	(218.00)	1,448.00
624020-01 Uniforms		6,010.00	RJE - 1	(1,499.00)	3,899.00
Subtotal [1A8] Uniform Allowance		10,786.00	RJE - 1	(2,111.00)	6,958.00
Subgroup : [1A9] Other					
740700-01 Employee Benefits-Other		18,024.00		(18,024.00)	0.00
Subtotal [1A9] Other		18,024.00	RJE - 1	(8,949.00)	
			RJE - 7	(9,075.00)	0.00
Subgroup : [1C] Bad Debts					
769030-01 Provision for Bad Debts		360,000.00		0.00	360,000.00
Subtotal [1C] Bad Debts		360,000.00		0.00	360,000.00
Subgroup : [1D] Accounting and Auditing					
727050-01 Accounting & Audit Fees		117,175.00		(64,336.00)	52,839.00
Subtotal [1D] Accounting and Auditing		117,175.00	RJE - 1	(64,336.00)	52,839.00
Subgroup : [1E] Legal					
707060-01 Legal Fees		121,597.00		(66,764.00)	54,833.00
Subtotal [1E] Legal		121,597.00	RJE - 1	(66,764.00)	54,833.00
Subgroup : [1G] Office Supplies					
502070-01 Office Supplies		4,558.00		0.00	4,558.00
552000-01 Operational Supplies		455.00		0.00	455.00
592000-01 Operational Supplies		5,142.00		0.00	5,142.00
602000-01 Operational Supplies		11,766.00		(5,986.00)	5,780.00
622070-01 Office Supplies		4,068.00	RJE - 1	(5,986.00)	2,639.00
632000-01 Operational Supplies		6,012.00	RJE - 1	(1,429.00)	6,012.00
662000-01 Operational Supplies		379.00		0.00	379.00
682000-01 Operational Supplies		306.00		(106.00)	200.00
682070-01 Office Supplies		21,833.00	RJE - 1	(106.00)	14,278.00
702000-01 Operational Supplies		1,342.00	RJE - 1	(7,555.00)	605.00
702070-01 Office Supplies		0.00	RJE - 1	(737.00)	0.00
712000-01 Operational Supplies		1,909.00	RJE - 1	(737.00)	0.00
722000-01 Operational Supplies		18,028.00	RJE - 1	(0.00)	1,248.00
732000-01 Operational Supplies		4,506.00	RJE - 1	(661.00)	8,123.00
752000-01 Operational Supplies		1,695.00	RJE - 1	(9,905.00)	2,032.00
752070-01 Office Supplies		0.00	RJE - 1	(2,474.00)	765.00
772000-01 Operational Supplies		3,100.00	RJE - 1	(830.00)	0.00
782000-01 Operational Supplies		3,236.00	RJE - 1	(830.00)	1,398.00
802000-01 Operational Supplies		36,604.00	RJE - 1	(0.00)	1,459.00
802070-01 Office Supplies		656.00	RJE - 1	(1,777.00)	36,604.00
812000-01 Operational Supplies		3,155.00	RJE - 1	(1,732.00)	656.00
812070-01 Office Supplies		453.00	RJE - 1	(1,732.00)	1,423.00
Subtotal [1G] Office Supplies		129,203.00	RJE - 1	(249.00)	93,960.00
Subgroup : [1H1] Telephone and Telegraph					
685010-01 Telephone		0.00		(11,153.00)	(11,153.00)
705010-01 Telephone		523.00	RJE - 3	(11,153.00)	236.00
775010-01 Telephone		44,249.00	RJE - 1	(287.00)	19,954.00
Subtotal [1H1] Telephone and Telegraph		44,772.00	RJE - 1	(24,295.00)	9,037.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 114 Cell Phone		0.00		11,153.00	11,153.00
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 3	11,153.00	11,153.00
Subgroup : [1K3] Resident Day User Fee					
669000-01 CT SNF User Tax		466,365.00		0.00	466,365.00
Subtotal [1K3] Resident Day User Fee		466,365.00		0.00	466,365.00
Total [15] Expenditures Other than Salaries		5,705,475.00		(2,416,587.00)	3,289,888.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Marcum 107	Party	0.00		1,422.00	1,422.00
			RJE - 7	1,422.00	
		<u>0.00</u>		<u>1,422.00</u>	<u>1,422.00</u>
Subtotal [2] Holiday Parties for Staff					
Subgroup : [3]	Gifts to Staff and Residents				
802090-01	Flowers	641.00		0.00	641.00
Marcum 106	Gifts	0.00		5,488.00	5,488.00
			RJE - 7	5,488.00	
		<u>641.00</u>		<u>5,488.00</u>	<u>6,129.00</u>
Subtotal [3] Gifts to Staff and Residents					
Subgroup : [4]	Employee Travel				
521050-01	Travel	73.00		(33.00)	40.00
			RJE - 1	(33.00)	
531050-01	Travel	53.00		0.00	53.00
591050-01	Travel	76.00		0.00	76.00
621050-01	Travel	61.00		(22.00)	39.00
			RJE - 1	(22.00)	
701050-01	Travel	807.00		(443.00)	364.00
			RJE - 1	(443.00)	
721050-01	Travel	66.00		(36.00)	30.00
			RJE - 1	(36.00)	
731050-01	Travel	177.00		(97.00)	80.00
			RJE - 1	(97.00)	
751050-01	Travel	355.00		(195.00)	160.00
			RJE - 1	(195.00)	
781050-01	Travel	1,291.00		(709.00)	582.00
			RJE - 1	(709.00)	
801050-01	Travel	258.00		0.00	258.00
811050-01	Travel	3,486.00		(1,914.00)	1,572.00
			RJE - 1	(1,914.00)	
		<u>6,703.00</u>		<u>(3,448.00)</u>	<u>3,254.00</u>
Subtotal [4] Employee Travel					
Subgroup : [5]	Education Expense				
501000-01	Seminar, Workshop, Lectur	1,963.00		0.00	1,963.00
521000-01	Seminar, Workshop, Lectur	0.00		0.00	0.00
			RJE - 1	(0.00)	
551000-01	Seminars, Workshop, Lectu	54.00		0.00	54.00
591000-01	Seminar, Workshop, Lectur	122.00		0.00	122.00
601000-01	Seminars, Workshops, Lect	418.00		(213.00)	205.00
			RJE - 1	(213.00)	
621000-01	Seminar, Workshop, Lectur	505.00		(177.00)	328.00
			RJE - 1	(177.00)	
681000-01	Seminar, Workshop, Lecture	274.00		(95.00)	179.00
			RJE - 1	(95.00)	
701000-01	Seminar, Workshop, Lectur	347.00		(190.00)	157.00
			RJE - 1	(190.00)	
721000-01	Seminar, Workshop, lectur	100.00		(55.00)	45.00
			RJE - 1	(55.00)	
740750-01	Tuition Reimbursement	7,887.00		(3,916.00)	3,971.00
			RJE - 1	(3,916.00)	
751000-01	Seminar, Workshop, Lectures	60.00		(33.00)	27.00
			RJE - 1	(33.00)	
781000-01	Seminars Workshops, Lectures	555.00		(305.00)	250.00
			RJE - 1	(305.00)	
		<u>12,285.00</u>		<u>(4,984.00)</u>	<u>7,301.00</u>
Subtotal [5] Education Expense					
Subgroup : [M1]	Advertising Help Wanted				
738030-01	Recruitment	124,139.00		(82,438.00)	41,701.00
			RJE - 1	(82,438.00)	
			RJE - 1	(68,159.00)	
			RJE - 5	(0.00)	
			RJE - 5	(14,279.00)	
Marcum 102	Advertisng - Help Wanted	0.00		14,279.00	14,279.00
			RJE - 5	14,279.00	
		<u>124,139.00</u>		<u>(68,159.00)</u>	<u>55,980.00</u>
Subtotal [M1] Advertising Help Wanted					
Subgroup : [M2]	Advertising Telephone Directory				
Marcum 101	Advertising - Directory	0.00		4,733.00	4,733.00
			RJE - 5	4,733.00	
		<u>0.00</u>		<u>4,733.00</u>	<u>4,733.00</u>
Subtotal [M2] Advertising Telephone Directory					
Subgroup : [M3]	Advertising Other				
708040-01	Public & Community Relati	500.00		(275.00)	225.00
			RJE - 1	(275.00)	
807000-01	Machine & Equip. Rental	1,202.00		0.00	1,202.00
808040-01	Public & Community Relati	4,285.00		0.00	4,285.00
808073-01	Golf Special Events Offset	6,497.00		0.00	6,497.00
818040-01	Public & Community Relati	3,425.00		(1,880.00)	1,545.00
			RJE - 1	(1,880.00)	
818070-01	Advertisng	157,592.00		(91,260.00)	66,332.00
			RJE - 1	(91,260.00)	
			RJE - 1	(86,527.00)	
			RJE - 5	(4,733.00)	
818071-01	Promotional Materials	19,746.00		(10,842.00)	8,904.00
			RJE - 1	(10,842.00)	
818073-01	Special Marketing Events	2,645.00		(1,452.00)	1,193.00
			RJE - 1	(1,452.00)	
818075-01	Website/SEO/SEM	45,242.00		(24,841.00)	20,401.00
			RJE - 1	(24,841.00)	
		<u>241,134.00</u>		<u>(130,550.00)</u>	<u>110,584.00</u>
Subtotal [M3] Advertising Other					
Subgroup : [M6]	Barber and Beauty Supplies				
542051-01	Barber/Beauty Charges	37,490.00		0.00	37,490.00
		<u>37,490.00</u>		<u>0.00</u>	<u>37,490.00</u>
Subtotal [M6] Barber and Beauty Supplies					
Subgroup : [M7]	Postage				
688050-01	Postage	17,548.00		(6,072.00)	11,476.00
			RJE - 1	(6,072.00)	
808050-01	Postage	3,661.00		0.00	3,661.00
818050-01	Postage	850.00		(486.00)	364.00
			RJE - 1	(486.00)	
		<u>22,059.00</u>		<u>(6,538.00)</u>	<u>15,521.00</u>
Subtotal [M7] Postage					
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
508020-01	Membership in Prof Organi	9,119.00		0.00	9,119.00
558020-01	Membership in Prof Organi	195.00		0.00	195.00
618020-01	Mbrshp In Pro Organization	0.00		0.00	0.00
			RJE - 1	(0.00)	
688020-01	Memberships in Prof Org	350.00		0.00	350.00
728020-01	Mbrshp In Pro Organization	85.00		(47.00)	38.00
			RJE - 1	(47.00)	
738020-01	Mbrshp In Pro Organization	199.00		(109.00)	90.00
			RJE - 1	(109.00)	
788020-01	Membership in Prof Org	670.00		(368.00)	302.00
			RJE - 1	(368.00)	

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
808020-01	Membership in Prof Org	950.00	RJE - 1	(368.00)	950.00
818020-01	Mbshp in Prof Organization	953.00		0.00	23.00
				(830.00)	
			RJE - 1	(523.00)	
			RJE - 2	(407.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		12,521.00		(1,454.00)	11,067.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 132	Chamber of Commerce Dues	0.00	RJE - 2	407.00	407.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		407.00	407.00
Subgroup : [M9] Subscriptions					
522080-01	Books, Publication, Video	2,929.00		(1,324.00)	1,605.00
602080-01	Books, Publication, Video	87.00	RJE - 1	(1,324.00)	43.00
702080-01	Books, Publication, Video	45.00	RJE - 1	(44.00)	20.00
732080-01	Books, Publication, Video	2,665.00	RJE - 1	(44.00)	1,202.00
802080-01	Books, Publication, Video	2,674.00	RJE - 1	(25.00)	2,674.00
812080-01	Books and Publications	45.00	RJE - 1	(25.00)	20.00
Subtotal [M9] Subscriptions		8,445.00		(2,881.00)	5,564.00
Subgroup : [M11] Services Provided by Contract					
702060-01	Purchased Services	12,451.00	RJE - 1	(6,836.00)	5,615.00
722060-01	Purchased Services	7,602.00	RJE - 1	(6,836.00)	3,428.00
727020-01	Accounting Services (P/R)	85,023.00	RJE - 1	(4,174.00)	38,341.00
732060-01	Purchased Services	2,309.00	RJE - 1	(46,682.00)	1,041.00
777040-01	IT Consultants	3,750.00	RJE - 1	(1,268.00)	1,691.00
802060-01	Purchased Services	20,955.00	RJE - 1	(2,059.00)	20,955.00
807040-01	Consulting Services	191,086.00	RJE - 1	(2,059.00)	191,086.00
Marcum 105	Audit Service CRC	0.00	RJE - 4	7,813.00	7,813.00
Marcum 123	MDS Software	0.00	RJE - 10	7,813.00	13,104.00
Marcum 134	PCC Support	0.00	RJE - 10	13,104.00	24,484.00
			RJE - 4	24,484.00	
			RJE - 10	8,500.00	
			RJE - 10	15,984.00	
Subtotal [M11] Services Provided by Contract		323,176.00		(15,618.00)	307,558.00
Subgroup : [M13] Other					
503020-01	Departmental Guest Meals	565.00		0.00	565.00
523020-01	Departmental Guest Meals	25.00		(11.00)	14.00
528010-01	Licenses & Permits	1,463.00	RJE - 1	(11.00)	802.00
553020-01	Departmental Guest Meals	12.00	RJE - 1	(661.00)	12.00
593020-01	Departmental Guest Meals	201.00		(661.00)	201.00
603020-01	Departmental Guest Meals	274.00		0.00	135.00
608010-01	Licenses & Permits	1,849.00	RJE - 1	(139.00)	908.00
613020-01	Departmental Guest Meals	35.00	RJE - 1	(139.00)	17.00
626010-01	Licenses & Permits	425.00	RJE - 1	(941.00)	276.00
663020-01	Dept Guest Meals	15.00	RJE - 1	(18.00)	15.00
683020-01	Dept Guest Meals	48.00	RJE - 1	(17.00)	31.00
688010-01	Licenses & Permits	0.00	RJE - 1	(17.00)	0.00
703020-01	Departmental Guest Meals	0.00	RJE - 1	(0.00)	0.00
708010-01	Licenses & Permits	500.00	RJE - 1	(0.00)	225.00
718043-01	Com Rel - Volunteer Recoq	6,750.00	RJE - 1	(275.00)	4,414.00
723020-01	Departmental Guest Meals	4.00	RJE - 1	(275.00)	2.00
729000-01	Bank Charges	8,663.00	RJE - 1	(2.00)	3,907.00
729010-01	Cr Card Processing Fee	93,068.00	RJE - 1	(4,756.00)	41,968.00
729099-01	Miscellaneous	0.00	RJE - 1	(4,756.00)	0.00
778010-01	Licenses and Permits	45,523.00	RJE - 1	(51,100.00)	20,528.00
803020-01	Departmental Guest Meals	218.00	RJE - 1	(51,100.00)	218.00
809010-01	Cr Card Processing Fees	2,407.00		0.00	2,407.00
809050-01	Credit Card Fees	490.00		0.00	490.00
813020-01	Dept. Guest Meals	71.00	RJE - 1	(39.00)	32.00
909005-01	Managers Fees Common Fund	41,948.00		(39.00)	41,948.00
909060-01	Assets Released-Expense	296,385.00		0.00	296,385.00
909103-01	Managers Fees FC	2,470.00		0.00	2,470.00
Marcum 108	Food (Employees)	0.00	RJE - 7	396.00	396.00
Marcum 109	Co-insurance Write-off	0.00	RJE - 7	396.00	1,769.00
Marcum 128	Licenses	0.00	RJE - 7	1,769.00	1,237.00
			RJE - 2	1,237.00	
			RJE - 10	(0.00)	
Subtotal [M13] Other		503,409.00		(82,037.00)	421,372.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,292,002.00		(303,620.00)	988,382.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
503000-01	Food	23,355.00		0.00	23,355.00
523000-01	Food	6,924.00	RJE - 1	(3,130.00)	3,794.00
533000-01	Food	29.00		0.00	29.00
553000-01	Food	14.00		0.00	14.00
603000-01	Food	34.00	RJE - 1	(17.00)	17.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2017</u>			<u>9/30/2017</u>
623000-01	Food	453,535.00		(159,324.00)	294,211.00
			RJE - 1	(159,324.00)	
630000-01	Food	54,180.00		0.00	54,180.00
683000-01	Food	544.00		0.00	544.00
683000-01	Food	468.00		(162.00)	306.00
			RJE - 1	(162.00)	
703000-01	Food	1,609.00		(883.00)	726.00
			RJE - 1	(883.00)	
713000-01	Food	2,708.00		(937.00)	1,771.00
			RJE - 1	(937.00)	
733000-01	Food	10,367.00		(5,692.00)	4,675.00
			RJE - 1	(5,692.00)	
783000-01	Food	49.00		(27.00)	22.00
			RJE - 1	(27.00)	
803000-01	Food	11,092.00		0.00	11,092.00
813000-01	Food	2,340.00		(1,285.00)	1,055.00
			RJE - 1	(1,285.00)	
Subtotal [2A1] Raw Food		<u>567,248.00</u>		<u>(171,457.00)</u>	<u>395,791.00</u>
Subgroup : [2A2] Non-Food Supplies					
622000-01	Dietary Operational Supplies	78,025.00		(27,410.00)	50,615.00
			RJE - 1	(27,410.00)	
623010-01	Glassware, Dishes, Silver	6,289.00		(2,209.00)	4,080.00
			RJE - 1	(2,209.00)	
Subtotal [2A2] Non-Food Supplies		<u>84,314.00</u>		<u>(29,619.00)</u>	<u>54,695.00</u>
Subgroup : [2B] Purchased Services					
622060-01	Purchased Services	0.00		0.00	0.00
			RJE - 1	(0.00)	
Subtotal [2B] Purchased Services		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [2C] Management Services					
627020-01	Management Fee	222,182.00		(78,051.00)	144,131.00
			RJE - 1	(78,051.00)	
Subtotal [2C] Management Services		<u>222,182.00</u>		<u>(78,051.00)</u>	<u>144,131.00</u>
Total [16] Dietary Basis for Allocation of Costs		<u>873,744.00</u>		<u>(279,127.00)</u>	<u>594,617.00</u>
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3B] Purchased Services					
614000-01	Laundry/Dry Cleaning	111,438.00		0.00	111,438.00
624000-01	Laundry/Dry Cleaning	0.00		0.00	0.00
			RJE - 1	(0.00)	
Subtotal [3B] Purchased Services		<u>111,438.00</u>		<u>0.00</u>	<u>111,438.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>111,438.00</u>		<u>0.00</u>	<u>111,438.00</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
612000-01	Housekeeping Supplies	72,795.00		(37,032.00)	35,763.00
			RJE - 1	(37,032.00)	
Subtotal [4A1] In-House Care Supplies		<u>72,795.00</u>		<u>(37,032.00)</u>	<u>35,763.00</u>
Subgroup : [5A2] Purchased from					
502030-01	Drugs	6,923.00		0.00	6,923.00
543250-01	Pharmacy	283,809.00		0.00	283,809.00
Subtotal [5A2] Purchased from		<u>290,732.00</u>		<u>0.00</u>	<u>290,732.00</u>
Subgroup : [5B] Medicine Cabinet Drugs					
502010-01	Nursing Supplies	180,123.00		0.00	180,123.00
Subtotal [5B] Medicine Cabinet Drugs		<u>180,123.00</u>		<u>0.00</u>	<u>180,123.00</u>
Subgroup : [5D] Ambulance/Limousine					
543540-01	Ambulance	2,654.00		0.00	2,654.00
Subtotal [5D] Ambulance/Limousine		<u>2,654.00</u>		<u>0.00</u>	<u>2,654.00</u>
Subgroup : [5E2] Oxygen - Other					
543279-01	Oxygen	19,454.00		0.00	19,454.00
Subtotal [5E2] Oxygen - Other		<u>19,454.00</u>		<u>0.00</u>	<u>19,454.00</u>
Subgroup : [5F] X-Rays and related radiological					
543320-01	Radiology	17,055.00		0.00	17,055.00
Subtotal [5F] X-Rays and related radiological		<u>17,055.00</u>		<u>0.00</u>	<u>17,055.00</u>
Subgroup : [5H] Laboratory					
543300-01	Laboratory	29,566.00		0.00	29,566.00
Subtotal [5H] Laboratory		<u>29,566.00</u>		<u>0.00</u>	<u>29,566.00</u>
Subgroup : [5I] Recreation					
521080-01	Recreation Music Therapy	42,928.00		(19,307.00)	23,621.00
			RJE - 1	(19,307.00)	
522000-01	Operational Supplies	11,766.00		100.00	6,447.00
			RJE - 10	100.00	
522060-01	Purchased Services	5,213.00		(5,319.00)	2,856.00
			RJE - 1	(5,319.00)	
605070-01	Satellite TV	22,891.00		(2,357.00)	11,246.00
			RJE - 1	(2,357.00)	
707040-01	Consulting Services	9,500.00		(11,645.00)	4,264.00
			RJE - 1	(11,645.00)	
			RJE - 1	(5,216.00)	
Subtotal [5I] Recreation		<u>92,298.00</u>		<u>(43,844.00)</u>	<u>48,454.00</u>
Subgroup : [5J] Other					
502000-01	Operational Supplies	4,005.00		0.00	4,005.00
502020-01	Nursing Equipment	4,992.00		0.00	4,992.00
502060-01	Purchased Services	32,320.00		(30,425.00)	1,895.00
			RJE - 10	(30,425.00)	
507000-01	Machine & Equip Rental	9,262.00		0.00	9,262.00
532000-01	Operational Supplies	5,167.00		0.00	5,167.00
542740-01	Prosthetic/Orthotic	1,475.00		0.00	1,475.00
543350-01	Administration IV Therapy	1,079.00		0.00	1,079.00
543920-01	Other Diagnostic Svcs	8,093.00		0.00	8,093.00
543940-01	Other Therapeutic Service	202.00		0.00	202.00
Subtotal [5J] Other		<u>66,595.00</u>		<u>(30,425.00)</u>	<u>36,170.00</u>
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		<u>771,272.00</u>		<u>(111,301.00)</u>	<u>659,971.00</u>
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
506000-01	Maint & Repair-Equipment	772.00		0.00	772.00
606000-01	Maint & Repairs-Equipment	38,022.00		(19,342.00)	18,680.00
			RJE - 1	(19,342.00)	
606010-01	Maint & Repairs-Building	44,417.00		(22,595.00)	21,822.00
			RJE - 1	(22,595.00)	

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
606070-01	House & Grounds	11,166.00		(5,681.00)	5,485.00
616000-01	Maint & Repairs-Equipment	522.00	RJE - 1	(5,681.00)	257.00
626000-01	Maint & Repairs-Equipment	840.00	RJE - 1	(265.00)	545.00
				(295.00)	
	Subtotal [6A] Repairs and Maintenance	95,739.00		(48,178.00)	47,561.00
	Subgroup : [6B] Heat				
605020-01	Gasoline & Oil	3,740.00	RJE - 1	(1,903.00)	1,837.00
605030-01	Propane	15,383.00	RJE - 1	(1,903.00)	7,557.00
605040-01	Fuel Oil	79,672.00	RJE - 1	(7,826.00)	39,142.00
625030-01	Propane	15,484.00	RJE - 1	(40,530.00)	10,044.00
				(5,440.00)	
	Subtotal [6B] Heat	114,279.00		(55,699.00)	58,580.00
	Subgroup : [6C] Light & Power				
605050-01	Electricity	256,200.00	RJE - 1	(130,332.00)	125,868.00
				(130,332.00)	
	Subtotal [6C] Light & Power	256,200.00		(130,332.00)	125,868.00
	Subgroup : [6D] Water				
605060-01	Water	42,735.00	RJE - 1	(21,740.00)	20,995.00
				(21,740.00)	
	Subtotal [6D] Water	42,735.00		(21,740.00)	20,995.00
	Subgroup : [6E] Equipment Lease				
607000-01	Machine & Equipment Renta	10,248.00	RJE - 1	(5,213.00)	5,035.00
687000-01	Machine & Equipment Renta	6,528.00	RJE - 1	(5,213.00)	4,269.00
				(2,259.00)	
	Subtotal [6E] Equipment Lease	16,776.00		(7,472.00)	9,304.00
	Subgroup : [6F] Other				
595050-01	Contracted Maintenance	5,570.00		0.00	5,570.00
606050-01	Contracted Maintenance	122,693.00	RJE - 1	(62,415.00)	60,278.00
616050-01	Contracted Maintenance	0.00	RJE - 1	(62,415.00)	0.00
626050-01	Contracted Maintenance	13,578.00	RJE - 1	0.00	8,808.00
666050-01	Contracted Maintenance	33,594.00	RJE - 1	(4,770.00)	21,970.00
806050-01	Contracted Maintenance	1,574.00	RJE - 1	(11,624.00)	1,574.00
				(11,624.00)	
	Subtotal [6F] Other	177,009.00		(78,809.00)	98,200.00
	Subgroup : [8C] Leasehold Improvements				
859090-01	Depreciation Expense	449,015.00		0.00	449,015.00
	Subtotal [8C] Leasehold Improvements	449,015.00		0.00	449,015.00
	Subgroup : [9] Rental Payments				
708060-01	Rent-Land	10,513.00	RJE - 1	(5,772.00)	4,741.00
				(5,772.00)	
	Subtotal [9] Rental Payments	10,513.00		(5,772.00)	4,741.00
	Total [22] Maintenance and Property	1,162,266.00		(348,002.00)	814,264.00
	Group : [27] Interest and Insurance				
	Subgroup : [12D] Other Interest Expense				
709020-01	Interest Expense	32,375.00	RJE - 1	(17,776.00)	14,599.00
				(17,776.00)	
	Subtotal [12D] Other Interest Expense	32,375.00		(17,776.00)	14,599.00
	Subgroup : [14A] Insurance on Property				
708000-01	Insurance	136,297.00	RJE - 1	(136,297.00)	0.00
Marcum 117	Property Insurance	0.00	RJE - 6	(74,835.00)	14,243.00
				(61,462.00)	
				14,243.00	
	Subtotal [14A] Insurance on Property	136,297.00		(122,054.00)	14,243.00
	Subgroup : [14B] Insurance of Automobiles				
Marcum 116	Auto Insurance	0.00	RJE - 6	4,013.00	4,013.00
				4,013.00	
	Subtotal [14B] Insurance of Automobiles	0.00		4,013.00	4,013.00
	Subgroup : [14C1] Umbrella				
Marcum 118	Umbrella Insurance	0.00	RJE - 6	14,334.00	14,334.00
Marcum 120	Dir. & Officers Insurance	0.00	RJE - 6	14,334.00	8,157.00
				8,157.00	
	Subtotal [14C1] Umbrella	0.00		22,491.00	22,491.00
	Subgroup : [14C3] Other				
Marcum 119	General Liability	0.00	RJE - 6	20,421.00	20,421.00
Marcum 121	Fidelity Bond Insurance	0.00	RJE - 6	20,421.00	294.00
				294.00	
	Subtotal [14C3] Other	0.00		20,715.00	20,715.00
	Total [27] Interest and Insurance	168,672.00		(92,611.00)	76,061.00
	Group : [30] Statement of Revenue				
	Subgroup : [1A] Medicaid Residents (CT only)				
401040-01	Medicaid Room and Board	(8,966,172.00)		0.00	(8,966,172.00)
	Subtotal [1A] Medicaid Residents (CT only)	(8,966,172.00)		0.00	(8,966,172.00)
	Subgroup : [1B] Medicaid room and board contractual allowance				
450040-01	Medicaid Contractual	4,672,524.00		0.00	4,672,524.00
	Subtotal [1B] Medicaid room and board contractual allowance	4,672,524.00		0.00	4,672,524.00
	Subgroup : [3A] Medicare Residents (All inclusive)				
401030-01	Medicare Room and Board	(2,676,487.00)		0.00	(2,676,487.00)
	Subtotal [3A] Medicare Residents (All inclusive)	(2,676,487.00)		0.00	(2,676,487.00)
	Subgroup : [4A] Private-pay residents and other				
401010-01	Private Room and Board	(3,089,690.00)		0.00	(3,089,690.00)
401020-01	Room & Board - Other Ins.	(63,726.00)		0.00	(63,726.00)
	Subtotal [4A] Private-pay residents and other	(3,153,416.00)		0.00	(3,153,416.00)

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [4B] Private-pay room and board contractual allowance					
450010-01 Private Insurance Contractual		73,716.00		0.00	73,716.00
Subtotal [4B] Private-pay room and board contractual allowance		<u>73,716.00</u>		<u>0.00</u>	<u>73,716.00</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
402010-01 Pharmacy Private		(1,682.00)		0.00	(1,682.00)
402020-01 Pharmacy - Comm Ins		(2,237.00)		0.00	(2,237.00)
402040-01 Pharmacy Medicaid		(78,511.00)		0.00	(78,511.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(82,430.00)</u>		<u>0.00</u>	<u>(82,430.00)</u>
Subgroup : [6A] Medical Supplies - Medicare					
403030-01 M & S Supplies Medicare Part A		(24,001.00)		0.00	(24,001.00)
403930-01 Complex Med Equip-Medicare		100.00		0.00	100.00
Subtotal [6A] Medical Supplies - Medicare		<u>(23,901.00)</u>		<u>0.00</u>	<u>(23,901.00)</u>
Subgroup : [6C] Medical Supplies - Non-medicare					
403010-01 M & S Supplies Private		(6,785.00)		0.00	(6,785.00)
403020-01 M & S Supplies-Comm Ins		(2,394.00)		0.00	(2,394.00)
403040-01 M & S Supplies Medicaid		(3,792.00)		0.00	(3,792.00)
403910-01 Complex Med Equip-Private		(292.00)		0.00	(292.00)
Subtotal [6C] Medical Supplies - Non-medicare		<u>(13,263.00)</u>		<u>0.00</u>	<u>(13,263.00)</u>
Subgroup : [7A] Physical Therapy - Medicare					
405030-01 Physical Therapy Medicare Par		(927,233.00)		0.00	(927,233.00)
405035-01 Physical Therapy Medicare Par		(39,561.00)		0.00	(39,561.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(966,794.00)</u>		<u>0.00</u>	<u>(966,794.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
405010-01 Physical Therapy Private		(50,270.00)		0.00	(50,270.00)
405020-01 Physical Thrapy - Comm Ins.		(68,165.00)		0.00	(68,165.00)
405040-01 Physical Therapy Medicaid		(1,940.00)		0.00	(1,940.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(120,375.00)</u>		<u>0.00</u>	<u>(120,375.00)</u>
Subgroup : [8A] Speech Therapy - Medicare					
407030-01 Spsesch Therapy Medicare Part A		(86,150.00)		0.00	(86,150.00)
407035-01 Speech Therapy Medicare Part B		(50,670.00)		0.00	(50,670.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(136,820.00)</u>		<u>0.00</u>	<u>(136,820.00)</u>
Subgroup : [8C] Speech Therapy - Non-medicare					
407010-01 Speech Therapy Private		(4,410.00)		0.00	(4,410.00)
407020-01 Speech Therapy - Comm Ins		(7,460.00)		0.00	(7,460.00)
407040-01 Speech Therapy Medicaid		(530.00)		0.00	(530.00)
Subtotal [8C] Speech Therapy - Non-medicare		<u>(12,400.00)</u>		<u>0.00</u>	<u>(12,400.00)</u>
Subgroup : [9A] Occupational Therapy - Medicare					
406030-01 Occupational Therapy Medicare		(587,805.00)		0.00	(587,805.00)
406035-01 Occupational Therapy Medicare		(7,415.00)		0.00	(7,415.00)
Subtotal [9A] Occupational Therapy - Medicare		<u>(595,220.00)</u>		<u>0.00</u>	<u>(595,220.00)</u>
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
450030-01 Medicare Part A Contractual		(476,996.00)		0.00	(476,996.00)
450135-01 Medicare Part B Contractual		154,649.00		0.00	154,649.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		<u>(322,347.00)</u>		<u>0.00</u>	<u>(322,347.00)</u>
Subgroup : [9C] Occupational Therapy - Non-medicare					
406010-01 Occupational Therapy Private		(13,345.00)		0.00	(13,345.00)
406020-01 Occup Therapy - Comm Ins.		(24,645.00)		0.00	(24,645.00)
406040-01 Occupational Therapy Medicaid		(1,125.00)		0.00	(1,125.00)
425010-01 O T Supplies		(1,554.00)		0.00	(1,554.00)
Subtotal [9C] Occupational Therapy - Non-medicare		<u>(40,669.00)</u>		<u>0.00</u>	<u>(40,669.00)</u>
Subgroup : [10A] Other - Medicare					
402030-01 Pharmacy Medicare Part A		(342,338.00)		0.00	(342,338.00)
404030-01 X-Ray Medicare		(15,075.00)		0.00	(15,075.00)
404035-01 Laboratory - Medicare		(11,857.00)		0.00	(11,857.00)
409030-01 Oxygen Therapy Medicare Part A		(12,950.00)		0.00	(12,950.00)
412030-01 Cardiology - Medicare		(7.00)		0.00	(7.00)
413030-01 Diagnostic Services-Medicare		(3,719.00)		0.00	(3,719.00)
450130-01 Third Pty Adj Thrpy-MCare		1,181,405.00		0.00	1,181,405.00
450230-01 Third Pty Adj Ancil-MCare		395,731.00		0.00	395,731.00
Subtotal [10A] Other - Medicare		<u>1,191,490.00</u>		<u>0.00</u>	<u>1,191,490.00</u>
Subgroup : [10B] Other - Non-medicare					
404020-01 Xray & Lab - Commr Ins		(463.00)		0.00	(463.00)
409020-01 Oxygen - Comm Insurance		(150.00)		0.00	(150.00)
409040-01 Oxygen Therapy Medicaid		(3,817.00)		0.00	(3,817.00)
450120-01 Third Pty Adj Thrpy - Ins		532.00		0.00	532.00
450240-01 Third Pty Adj Ancil-MCaid		86,047.00		0.00	86,047.00
Subtotal [10B] Other - Non-medicare		<u>82,349.00</u>		<u>0.00</u>	<u>82,349.00</u>
Subgroup : [15] Interest Income					
482000-01 Interest Income		(2,484.00)		0.00	(2,484.00)
Subtotal [15] Interest Income		<u>(2,484.00)</u>		<u>0.00</u>	<u>(2,484.00)</u>
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
423010-01 Beauty/Barber		(22,269.00)		0.00	(22,269.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		<u>(22,269.00)</u>		<u>0.00</u>	<u>(22,269.00)</u>
Subgroup : [18] Other Revenue					
420000-01 Meals - Non-patient		(33,722.00)		0.00	(33,722.00)
420010-01 Non-Patient Meals Private		(3,078.00)		0.00	(3,078.00)
432010-01 Transporation		(70.00)		0.00	(70.00)
471080-01 Annual Appeal		(285,399.00)		0.00	(285,399.00)
471081-01 Contrib Rev - Temp Restricted		(6,806.00)		0.00	(6,806.00)
471082-01 Memorial Gwino		(8,750.00)		0.00	(8,750.00)
471083-01 Unsolicited Gifts		(37,786.00)		0.00	(37,786.00)
471085-01 Special Events - Tempo Restrict		(112,225.00)		0.00	(112,225.00)
471087-01 Grants - Tempo Restricted		(27,500.00)		0.00	(27,500.00)
472080-01 Pledge Revenue-Unrestrict		(674,869.00)		0.00	(674,869.00)
472081-01 Pledge Revenue Temp Restricted		(21,000.00)		0.00	(21,000.00)
472082-01 Pledge Revenue Perm Restricted		(2,250,000.00)		0.00	(2,250,000.00)
472083-01 Pledge Revenue Discount		82,142.00		0.00	82,142.00
483005-01 Investment Income-Common Fund		(185,894.00)		0.00	(185,894.00)
483105-01 ST Cap Gain FC		(4,438.00)		0.00	(4,438.00)
483110-01 Investment Income FC		(7,321.00)		0.00	(7,321.00)
483505-01 Unrealized Gain/Loss		(1,007,716.00)		0.00	(1,007,716.00)
483551-01 Unrealized Gain/Loss FC		(12,960.00)		0.00	(12,960.00)
490010-01 Medical Record Copy Fee		(326.00)		0.00	(326.00)
490071-01 Meals on Wheels-Meals		(102,871.00)		0.00	(102,871.00)
490500-01 Assets Released Restr-Op		(14,189.00)		0.00	(14,189.00)
Subtotal [18] Other Revenue		<u>(4,714,378.00)</u>		<u>0.00</u>	<u>(4,714,378.00)</u>
Total [30] Statement of Revenue		<u>(15,829,346.00)</u>		<u>0.00</u>	<u>(15,829,346.00)</u>

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Group : [31]	Current Assets				
Subgroup : [A1]	Cash				
100100-01	Cash-Bank of America	6,996.00		0.00	6,996.00
100101-01	Cash-Bank of New Canaan	7,902.00		0.00	7,902.00
100102-01	Cash - Peoples Bank	209,865.00		0.00	209,865.00
100105-01	Cash - Peoples Bank - Savings	726,334.00		0.00	726,334.00
100109-01	First County Money Market	5,030.00		0.00	5,030.00
100109-01	First County Checking	87,512.00		0.00	87,512.00
101103-01	Cash Patient Trust	10,158.00		0.00	10,158.00
105300-01	Bankwell -Money Market	621,049.00		0.00	621,049.00
115000-01	Petty Cash	700.00		0.00	700.00
Subtotal [A1] Cash		1,675,548.00		0.00	1,675,548.00
Subgroup : [A2]	Accounts Receivable				
120010-01	Receivable - Private	486,263.00		0.00	486,263.00
120020-01	AR - Private Insurance	639,675.00		0.00	639,675.00
120030-01	Receivable - Medicare	271,382.00		0.00	271,382.00
120035-01	Receivable - Medicare B	27,270.00		0.00	27,270.00
120040-01	Receivable - Medicaid	1,193,911.00		0.00	1,193,911.00
120060-01	AR - Outpatient	116,797.00		0.00	116,797.00
140900-01	Allowance For Doubtful	(698,333.00)		0.00	(698,333.00)
Subtotal [A2] Accounts Receivable		2,036,965.00		0.00	2,036,965.00
Subgroup : [A3]	Other Accounts Receivable				
130081-01	Pledges Receivable	264,858.00		0.00	264,858.00
140100-01	Misc Receivables	88,446.00		0.00	88,446.00
Subtotal [A3] Other Accounts Receivable		353,304.00		0.00	353,304.00
Subgroup : [A5]	Prepaid Expenses				
150510-01	Prepaid Rent	5,256.00		0.00	5,256.00
150520-01	Prepaid Expenses	42,669.00		0.00	42,669.00
Subtotal [A5] Prepaid Expenses		47,925.00		0.00	47,925.00
Subgroup : [A8]	Other Current Assets				
160501-01	Exchange - Salaries	4,378.00		0.00	4,378.00
MARCLUM-02	Workers Comp Recovery	53,657.00		0.00	53,657.00
Subtotal [A8] Other Current Assets		58,035.00		0.00	58,035.00
Total [31] Current Assets		4,171,775.00		0.00	4,171,775.00
Group : [31 - 32]	Non-Current Assets				
Subgroup : [B2]	Land Improvements				
172000-01	Land Improvements	269,045.00		0.00	269,045.00
182000-01	Accum Depr-Land Improv	(99,310.00)		0.00	(99,310.00)
Subtotal [B2] Land Improvements		169,735.00		0.00	169,735.00
Subgroup : [B3]	Buildings				
173000-01	Buildings	7,233,059.00		0.00	7,233,059.00
173500-01	Buildings - ADP	363,043.00		0.00	363,043.00
183000-01	Accum Depr-Buildings	(4,812,309.00)		0.00	(4,812,309.00)
183500-01	Accum Depr-Buildings-ADP	(291,010.00)		0.00	(291,010.00)
Subtotal [B3] Buildings		2,492,783.00		0.00	2,492,783.00
Subgroup : [B5]	Non-Movable Equipment				
174000-01	Fixed Equipment	3,441,788.00		0.00	3,441,788.00
174500-01	Fixed Equipment - ADP	2,228.00		0.00	2,228.00
174600-01	Fixed Equipment - Geriatr	525.00		0.00	525.00
184000-01	Accum Depr-Fixed Equip	(2,369,618.00)		0.00	(2,369,618.00)
184500-01	Accum Depr-Fixed Equip-ADP	(2,228.00)		0.00	(2,228.00)
184600-01	Accum Depr-Fixed Equip-Ger	(525.00)		0.00	(525.00)
Subtotal [B5] Non-Movable Equipment		1,072,170.00		0.00	1,072,170.00
Subgroup : [B6]	Movable Equipment				
175000-01	Moveable Equipment	3,361,753.00		0.00	3,361,753.00
175500-01	Moveable Equipment - ADP	34,638.00		0.00	34,638.00
175600-01	Moveable Equipment - Geri	6,622.00		0.00	6,622.00
185000-01	Accum Depr-Moveable Equip	(2,854,931.00)		0.00	(2,854,931.00)
185500-01	Accum Depr-Move Equip-ADP	(34,638.00)		0.00	(34,638.00)
185600-01	Accum Depr-Move Equip-Ger	(6,822.00)		0.00	(6,822.00)
Subtotal [B6] Movable Equipment		506,822.00		0.00	506,822.00
Subgroup : [B7]	Motor Vehicles				
176000-01	Automotive	98,488.00		0.00	98,488.00
186000-01	Accum Depr-Automotive	(98,487.00)		0.00	(98,487.00)
Subtotal [B7] Motor Vehicles		1.00		0.00	1.00
Subgroup : [B9]	Other Fixed Assets				
173550-01	Construction-in-Progress	51,710.00		0.00	51,710.00
Subtotal [B9] Other Fixed Assets		51,710.00		0.00	51,710.00
Subgroup : [D5]	Investments Related to Resident Care				
100115-01	First County Brokerage Account	319,716.00		0.00	319,716.00
105100-01	Investments - Common	9,282,809.00		0.00	9,282,809.00
198000-01	Donor Restricted Assets	2,875,398.00		0.00	2,875,398.00
Subtotal [D5] Investments Related to Resident Care		12,477,923.00		0.00	12,477,923.00
Subgroup : [D6]	Loans to Owners of Related Parties				
140000-01	Due from Waveny Health Sv	1,035,749.00		0.00	1,035,749.00
140040-01	Due From Waveny Home Healthca	333,553.00		0.00	333,553.00
Subtotal [D6] Loans to Owners of Related Parties		1,369,302.00		0.00	1,369,302.00
Total [31 - 32] Non-Current Assets		18,140,446.00		0.00	18,140,446.00
Group : [33]	Current Liabilities				
Subgroup : [A1]	Accounts Payable				
200000-01	Accounts Payable	(448,564.00)		0.00	(448,564.00)
200100-01	AP - Other Companies	(150.00)		0.00	(150.00)
240100-01	Accrued Expenses Payable	(309,364.00)		0.00	(309,364.00)
Subtotal [A1] Accounts Payable		(758,078.00)		0.00	(758,078.00)
Subgroup : [A2]	Notes Payable				
200501-01	Note Payable Peoples Bank-Cur	(50,191.00)		0.00	(50,191.00)
Subtotal [A2] Notes Payable		(50,191.00)		0.00	(50,191.00)
Subgroup : [A4]	Accrued Payroll				
220100-01	Accrued Payroll	(298,226.00)		0.00	(298,226.00)
220200-01	Accrued Vacation	(108,941.00)		0.00	(108,941.00)
220300-01	Accrued Sick Time Bonus	(1,500.00)		0.00	(1,500.00)
Subtotal [A4] Accrued Payroll		(408,667.00)		0.00	(408,667.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
210200-01	Social Security Taxes	(37,871.00)		0.00	(37,871.00)

Client **Waveny Cost Report**
 Engagement **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
Subtotal [A6] Accrued Payroll Taxes Payable		<u>9/30/2017</u> <u>(37,871.00)</u>		<u>0.00</u>	<u>9/30/2017</u> <u>(37,871.00)</u>
Subgroup : [A12] Other Current Liabilities					
200200-01	Due to Pabent Trust	(10,165.00)		0.00	(10,165.00)
200300-01	Resident Council Fund	(1,242.00)		0.00	(1,242.00)
230100-01	Tax Sheltered Annuity	301.00		0.00	301.00
230300-01	Supplemental Life Ins.	(258.00)		0.00	(258.00)
230700-01	AFLAC Insurance Deduction	(907.00)		0.00	(907.00)
230800-01	FSA Deduction	(1,094.00)		0.00	(1,094.00)
240400-01	Accrued CT SNF User Tax	(116,808.00)		0.00	(116,808.00)
MARCUM-03	Workers Comp Reserve	(53,657.00)		0.00	(53,657.00)
Subtotal [A12] Other Current Liabilities		<u>(183,830.00)</u>		<u>0.00</u>	<u>(183,830.00)</u>
Total [33] Current Liabilities		<u>(1,438,637.00)</u>		<u>0.00</u>	<u>(1,438,637.00)</u>
Group : [34] Non-Current Liabilities					
Subgroup : [B3] Loans from Owners or Related Parties					
140030-01	Due From NCI	(3,746,660.00)		0.00	(3,746,660.00)
140060-01	Due From Waveny At Home	(380,837.00)		0.00	(380,837.00)
Subtotal [B3] Loans from Owners or Related Parties		<u>(4,127,497.00)</u>		<u>0.00</u>	<u>(4,127,497.00)</u>
Subgroup : [B4] Other Long-Term Liabilities					
200502-01	Line of Credit Peoples Bank	(400,000.00)		0.00	(400,000.00)
250100-01	Loan Payable-Peoples Bank LT	(237,367.00)		0.00	(237,367.00)
Subtotal [B4] Other Long-Term Liabilities		<u>(637,367.00)</u>		<u>0.00</u>	<u>(637,367.00)</u>
Total [34] Non-Current Liabilities		<u>(4,764,864.00)</u>		<u>0.00</u>	<u>(4,764,864.00)</u>
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
350000-01	Retained Earnings	(11,130,019.00)		0.00	(11,130,019.00)
350200-01	NA-Temporarily Restricted	(625,398.00)		0.00	(625,398.00)
350300-01	Net Assets Perm Restricted	(2,250,000.00)		0.00	(2,250,000.00)
Subtotal [B5] Cumulated Earnings		<u>(14,005,417.00)</u>		<u>0.00</u>	<u>(14,005,417.00)</u>
Total [35] Equity		<u>(14,005,417.00)</u>		<u>0.00</u>	<u>(14,005,417.00)</u>
Group : [0] Net to Zero					
Subgroup : None					
529090-01	COST ALLOCATION TO WCCHS	(212,384.00)		212,384.00	0.00
609090-01	COST ALLOCATION TO WCCHS	(469,516.00)	RJE - 1	212,384.00	0.00
619090-01	COST ALLOCATION TO WCCHS	(172,329.00)	RJE - 1	469,516.00	0.00
629090-01	COST ALLOCATION TO WCCHS	(538,338.00)	RJE - 1	172,329.00	0.00
709090-01	COST ALLOCATION TO WCCHS	(517,501.00)	RJE - 1	538,338.00	0.00
709091-01	COST ALLOCATION TO HOME CARE	(104,984.00)	RJE - 1	517,501.00	0.00
719090-01	COST ALLOCATION TO WCCHS	(26,858.00)	RJE - 1	104,984.00	0.00
729090-01	COST ALLOCATION TO WCCHS	(406,590.00)	RJE - 1	26,858.00	0.00
729091-01	COST ALLOCATION TO HOME CARE	(104,885.00)	RJE - 1	406,590.00	0.00
739090-01	COST ALLOCATION TO WCCHS	(174,181.00)	RJE - 1	104,885.00	0.00
739091-01	COST ALLOCATION TO HOME CARE	(44,932.00)	RJE - 1	174,181.00	0.00
749090-01	COST ALLOCATION TO WCCHS	(1,855,181.00)	RJE - 1	44,932.00	0.00
749091-01	COST ALLOCATION TO HOME CARE	(361,495.00)	RJE - 1	1,855,181.00	0.00
759090-01	COST ALLOCATION TO WCCHS	(33,026.00)	RJE - 1	361,495.00	0.00
759091-01	COST ALLOCATION TO HOME CARE	(8,519.00)	RJE - 1	33,026.00	0.00
779090-01	COST ALLOCATION TO WCCHS	(83,239.00)	RJE - 1	8,519.00	0.00
779091-01	COST ALLOCATION TO HOME CARE	(21,473.00)	RJE - 1	83,239.00	0.00
789090-01	COST ALLOCATION TO WCCHS	(32,090.00)	RJE - 1	21,473.00	0.00
789091-01	COST ALLOCATION TO HOME CARE	(8,278.00)	RJE - 1	32,090.00	0.00
809090-01	COST ALLOCATION TO WCCHS	0.00	RJE - 1	8,278.00	0.00
819090-01	COST ALLOCATION TO WCCHS	(169,596.00)	RJE - 1	0.00	0.00
819091-01	COST ALLOCATION TO HOME CARE	(43,749.00)	RJE - 1	169,596.00	0.00
Subtotal : None		<u>(5,389,144.00)</u>		<u>5,389,144.00</u>	<u>0.00</u>
Total [0] Net to Zero		<u>(5,389,144.00)</u>		<u>5,389,144.00</u>	<u>0.00</u>
Sum of Account Groups		2,103,303.00		0.00	2,103,303.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.01		
To eliminate cost allocation accounts				
529090-01	COST ALLOCATION TO WCCHS		212,384.00	
609090-01	COST ALLOCATION TO WCCHS		469,516.00	
619090-01	COST ALLOCATION TO WCCHS		172,329.00	
629090-01	COST ALLOCATION TO WCCHS		538,338.00	
709090-01	COST ALLOCATION TO WCCHS		517,501.00	
709091-01	COST ALLOCATION TO HOME CARE		104,984.00	
719090-01	COST ALLOCATION TO WCCHS		26,858.00	
729090-01	COST ALLOCATION TO WCCHS		406,590.00	
729091-01	COST ALLOCATION TO HOME CARE		104,885.00	
739090-01	COST ALLOCATION TO WCCHS		174,181.00	
739091-01	COST ALLOCATION TO HOME CARE		44,932.00	
749090-01	COST ALLOCATION TO WCCHS		1,855,181.00	
749091-01	COST ALLOCATION TO HOME CARE		361,495.00	
759090-01	COST ALLOCATION TO WCCHS		33,026.00	
759091-01	COST ALLOCATION TO HOME CARE		8,519.00	
779090-01	COST ALLOCATION TO WCCHS		83,239.00	
779091-01	COST ALLOCATION TO HOME CARE		21,473.00	
789090-01	COST ALLOCATION TO WCCHS		32,090.00	
789091-01	COST ALLOCATION TO HOME CARE		8,278.00	
819090-01	COST ALLOCATION TO WCCHS		169,596.00	
819091-01	COST ALLOCATION TO HOME CARE		43,749.00	
520010-01	Salaries- Dir. of TR			22,340.00
520050-01	Wages - Other			116,406.00
520051-01	Wages - Other OT			1,341.00
521000-01	Seminar, Workshop, Lectur			
521050-01	Travel			33.00
521080-01	Music Therapy			19,407.00
522000-01	Operational Supplies			5,319.00
522060-01	Purchased Services			2,357.00
522080-01	Books, Publication, Video			1,324.00
523000-01	Food			3,130.00
523020-01	Departmental Guest Meals			11.00
528010-01	Licenses & Permits			661.00
600010-01	Salaries-Dir.of Eng.Svc			39,334.00
600050-01	Wages - Other			81,507.00
600051-01	Wages - Other OT			11,895.00
601000-01	Seminars, Workshops, Lect			213.00
602000-01	Operational Supplies			5,986.00
602080-01	Books, Publication, Video			44.00
603000-01	Food			17.00
603020-01	Departmental Guest Meals			139.00
604020-01	Uniforms			218.00
605020-01	Gasoline & Oil			1,903.00
605030-01	Propane			7,826.00
605040-01	Fuel Oil			40,530.00
605050-01	Electricity			130,332.00
605060-01	Water			21,740.00
605070-01	Satellite TV			11,645.00
606000-01	Maint & Repairs-Equipment			19,342.00
606010-01	Maint & Repairs-Building			22,595.00
606050-01	Contracted Maintenance			62,415.00
606070-01	House & Grounds			5,681.00
607000-01	Machine & Equipment Renta			5,213.00
608010-01	Licenses & Permits			941.00
610050-01	Wages - Other			165,581.00
610051-01	Wages - Other OT			7,989.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
612000-01	Housekeeping Supplies			37,032.00
613020-01	Departmental Guest Meals			18.00
614020-01	Uniforms			1,499.00
616000-01	Maint & Repairs-Equipment			265.00
616050-01	Contracted Maintenance			
618020-01	MrsHP In Pro Organization			
620050-01	Salaries & Wages - Other			232,242.00
620051-01	Sal & Wages - Other OT			7,338.00
621000-01	Seminar, Workshop, Lectur			177.00
621050-01	Travel			22.00
622000-01	Dietary Operational Supplies			27,410.00
622060-01	Purchased Services			
622070-01	Office Supplies			1,429.00
623000-01	Food			159,324.00
623010-01	Glassware, Dishes, Silver			2,209.00
624000-01	Laundry/Dry Cleaning			
624020-01	Uniforms			2,111.00
625030-01	Propane			5,440.00
626000-01	Maint & Repairs-Equipment			295.00
626050-01	Contracted Maintenance			4,770.00
627020-01	Management Fee			78,051.00
627040-01	Consulting Services			17,371.00
628010-01	Licenses & Permits			149.00
680050-01	Gen & Admin Wages			81,789.00
680051-01	Gen & Admin Wages OT			851.00
681000-01	Seminar, Workshop, Lecture			95.00
682000-01	Operational Supplies			106.00
682070-01	Office Supplies			7,555.00
683000-01	Food			162.00
683020-01	Dept Guest Meals			17.00
686050-01	Contracted Maintenance			11,624.00
687000-01	Machine & Equipment Renta			2,259.00
688010-01	Licenses & Permits			
688050-01	Postage			6,072.00
700010-01	Salaries-Executive Dir.			253,424.00
700050-01	Wâges - Other			78,217.00
701000-01	Seminar, Workshop, Lectur			190.00
701050-01	Travel			443.00
702000-01	Operational Supplies			737.00
702060-01	Purchased Services			6,836.00
702070-01	Office Supplies			
702080-01	Books, Publication, Video			25.00
703000-01	Food			883.00
703020-01	Departmental Guest Meals			
705010-01	Telephone			287.00
707040-01	Consulting Services			5,216.00
707060-01	Legal Fees			66,764.00
708000-01	Insurance			74,835.00
708010-01	Licenses & Permits			275.00
708040-01	Public & Community Relati			275.00
708060-01	Rent-Land			5,772.00
709020-01	Interest Expense			17,776.00
710010-01	Salaries-Dir. of Volunteer			22,674.00
710050-01	Wages - Other			159.00
710051-01	Wages - Other OT			92.00
712000-01	Operational Supplies			661.00
713000-01	Food			937.00
718043-01	Com Rel - Volunteer Recog			2,336.00
720010-01	Salaries-Chief Fin.Off.			128,239.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
720050-01	Salaries & Wages - Other			201,117.00
720051-01	Salaries & Wages-Other OT			1,026.00
721000-01	Seminar, Workshop, lectur			55.00
721050-01	Travel			36.00
722000-01	Operational Supplies			9,905.00
722060-01	Purchased Services			4,174.00
723020-01	Departmental Guest Meals			2.00
727020-01	Accounting Services (P/R)			46,682.00
727050-01	Accounting & Audit Fees			64,336.00
728020-01	Mbshp In Pro Organization			47.00
729000-01	Bank Charges			4,756.00
729010-01	Cr Card Processing Fee			51,100.00
729099-01	Miscellaneous			
730010-01	Salaries-Dir. of H.Resourc			71,061.00
730050-01	Salaries & Wages - Other			68,643.00
730051-01	Salaries & Wages - Other OT			146.00
731050-01	Travel			97.00
732000-01	Operational Supplies			2,474.00
732060-01	Purchased Services			1,268.00
732080-01	Books, Publication, Video			1,463.00
733000-01	Food			5,692.00
738020-01	Mbshp In Pro Organization			109.00
738030-01	Recruitment			68,159.00
738030-01	Recruitment			
740090-01	State Unemployment Tax			73,439.00
740095-01	Social Security Taxes			485,723.00
740100-01	Health Ins Benefits			1,110,093.00
740200-01	Dental Insurance			51,930.00
740300-01	Life/LTD Ins Benefits			66,550.00
740500-01	Retirement Plan			210,129.00
740700-01	Employee Benefits-Other			8,949.00
740750-01	Tuition Reimbursement			3,916.00
748005-01	Worker's Compensation			205,946.00
750050-01	Salaries & Wages - Other			40,387.00
751000-01	Seminar, Workshop, Lectures			33.00
751050-01	Travel			195.00
752000-01	Operational Supplies			930.00
752070-01	Office Supplies			
770050-01	Salaries & Wages - Other			51,661.00
772000-01	Operational Supplies			1,702.00
775010-01	Telephone			24,295.00
777040-01	IT Consultants			2,059.00
778010-01	Licenses and Permits			24,995.00
780010-01	Salaries-Dir of Spiritual Serv			37,183.00
781000-01	Seminars,Workshops,Lectures			305.00
781050-01	Travel			709.00
782000-01	Operational Supplies			1,777.00
783000-01	Food			27.00
788020-01	Membership in Prof Org			368.00
809090-01	COST ALLOCATION TO WCCHS			
810010-01	Salaries - Dir of Mrkting			48,401.00
810050-01	Wages Other - Marketing			33,169.00
810051-01	Wages - Other OT			
811050-01	Travel			1,914.00
812000-01	Operational Supplies			1,732.00
812070-01	Office Supplies			249.00
812080-01	Books and Publications			25.00
813000-01	Food			1,285.00
813020-01	Dept. Guest Meals			39.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
818020-01	Mbshp in Prof Organization			523.00
818040-01	Public & Community Relati			1,880.00
818050-01	Postage			466.00
818070-01	Advertising			86,527.00
818071-01	Promotional Materials			10,842.00
818073-01	Special Marketing Events			1,452.00
818075-01	Website/SEO/SEM			24,841.00
Total			5,389,144.00	5,389,144.00

Reclassifying Journal Entries JE # 2

D.02 - Dues

To reclass chamber dues to the correct line of the cost report

Marcum 132	Chamber of Commerce Dues		407.00	
818020-01	Mbshp in Prof Organization			407.00
Marcum 128	Licenses			
Total			407.00	407.00

Reclassifying Journal Entries JE # 3

D.02 - Telephone

PBC - To reclass cell phone expense

Marcum 114	Cell Phone		11,153.00	
685010-01	Telephone			11,153.00
Total			11,153.00	11,153.00

Reclassifying Journal Entries JE # 4

D.02 - Other Page 13

PBC - Reclass from consulting

Marcum 105	Audit Service CRC		7,813.00	
Marcum 127	Other Consultant - Post Acute Cardiology		2,050.00	
Marcum 131	Contracted Svcs - RN Admin		10,814.00	
Marcum 134	PCC Support		8,500.00	
507040-01	Consulting Services			29,177.00
Total			29,177.00	29,177.00

Reclassifying Journal Entries JE # 5

D.02 - AJE's

PBC - To reclass advertising

Marcum 101	Advertising - Directory		4,733.00	
Marcum 102	Advertising - Help Wanted		14,279.00	
738030-01	Recruitment			14,279.00
818070-01	Advertising			4,733.00
Total			19,012.00	19,012.00

Reclassifying Journal Entries JE # 6

N.02

PBC - Reclass Insurance Expense

Marcum 116	Auto Insurance		4,013.00	
Marcum 117	Property Insurance		14,243.00	
Marcum 118	Umbrella Insurance		14,334.00	
Marcum 119	General Liability		20,421.00	
Marcum 120	Dir. & Officers Insurance		8,157.00	
Marcum 121	Fidelity Bond Insurance		294.00	
708000-01	Insurance			61,462.00
Total			61,462.00	61,462.00

Reclassifying Journal Entries JE # 7

D.02 - Employee Benefits

PBC - To reclass Employee Benefits Other

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2017 Medicaid Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Marcum 106	Gifts		5,488.00	
Marcum 107	Party		1,422.00	
Marcum 108	Food (Employees)		396.00	
Marcum 109	Co-Insurance Write-off		1,769.00	
740700-01	Employee Benefits-Other			9,075.00
Total			9,075.00	9,075.00
Reclassifying Journal Entries JE # 8			D.02 - Therapy	
To reclass outpatient therapies				
Marcum 115	Out Patient Therapies		306,092.00	
537142-01	Out Patient Physical Ther			283,520.00
537143-01	Out Patient Occupational			7,815.00
537144-01	Out Patient Speech Therap			14,757.00
Total			306,092.00	306,092.00
Reclassifying Journal Entries JE # 9			D.02 - Nursing Agency	
To reclass contracted nursing to the correct lines of the cost report				
Marcum 103	RN Direct Care		55,511.00	
507030-01	Nursing Services			55,511.00
Total			55,511.00	55,511.00
Reclassifying Journal Entries JE # 10			D.02 - P/S	
To reclass purchased service expenses to correct line				
521080-01	Music Therapy		100.00	
Marcum 123	MDS Software		13,104.00	
Marcum 128	Licenses		1,237.00	
Marcum 134	PCC Support		15,984.00	
502060-01	Purchased Services			30,425.00
Total			30,425.00	30,425.00



Provider Name: Waveny Care Center, Inc.
 Provider Number: 9423
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: