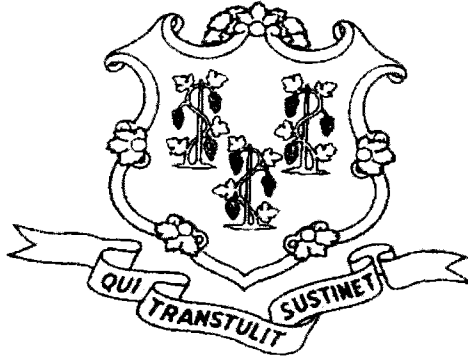


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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

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 9/30/2018	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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Lynn Iverson			Printed Name (Owner) Russell R. Barksdale, Jr. (Eff. 11/1/18)		
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 10/1/2017	To 9/30/2018
Address of Facility 3 Farm Road, New Canaan, CT 06840				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/2/2019	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-594-5200	Report for Year Ended 9/30/2018	Page 2	of 37
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Name of Facility (as shown on license) Wavy 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.
---	---------------------------	-------------------------------------	--------------------------

Administrator		
Name of Administrator Lynn Iverson	Nursing Home Administrator's License No.:	1428

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name N/A	License No.:

2018 BOARD OF DIRECTORS

Officers

Tom Ferguson, Chairman

Richard Bierman, Vice Chairman

Douglas Gillespie, Secretary

Richard Townsend, Treasurer

Directors

Julius Alexander

Tiffany Begoon

Richard Bourgeois

Kathleen Corbet

Richard DePatie

Tracey Hamill

Todd Lampert

Victor Liss

1st Selectman Kevin Moynihan

Dr. David Reed

Rev. Peter Walsh

General Information and Questionnaire
Related Parties*

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2018	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 checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

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 Waveny Care Center, Inc.			License No. 942-C	Report for Year Ended 9/30/2018			Page 6	of 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	4,094		4,094	
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***	4,094

* 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 9/30/2018	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	\$ 56,705
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 56,705

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 Mitchell & Sheahan P.C. 4 Updike, Kelly & Spellacy, P.C. 5 Probate Court	Telephone Number 860-275-8200 203-498-4400 203-873-0240 860-548-2600
--	--

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 80 Ferry Blvd., Suite 216, Stratford, CT 06615
 4 100 Pearl Street, Hartford, CT 06130
 5

Services Provided by This Firm (*describe fully*)

1 Employee matters, 403b, self-insurance matters	\$ 47,842
2 Resident/employee/general matters, collections (Disallowed \$4,786 on Pg. 28)	\$ 10,242
3 Employee matters	\$ 1,718
4 Line of credit refinance (Disallowed on page 28)	\$ 627
5 Probate (Disallowed on page 28)	\$ 124
	Charge for Services Provided \$ 60,553

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 9/30/2018				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	76	76			76	76			76	76			
B. On last day of THIS report period	76	76			76	76			76	76			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	69	69			69	69			68	68			
B. As of midnight of THIS report period	68	68			68	68			68	68			
3. Total Number of Days Care Provided During Period													
A. Medicare	6,008	6,008			4,482	4,482			1,526	1,526			
B. Medicaid (Conn.)	15,546	15,546			11,691	11,691			3,855	3,855			
C. Medicaid (other states)													
D. Private Pay	4,608	4,608			3,517	3,517			1,091	1,091			
E. State SSI for RCH													
F. Other (Specify) Insurance	396	396			253	253			143	143			
G. Total Care Days During Period (3A thru F)	26,558	26,558			19,943	19,943			6,615	6,615			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	26,558	26,558			19,943	19,943			6,615	6,615			

Schedule of Resident Statistics (Cont'd)

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2018	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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	16	37		15				
Per Diem Rate								
a. One bed rm.	Various	254.84		597.00				
b. Two bed rms.	Various	254.84		550.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	339	339		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	28,690	28,690		
D. Total Physical Therapy Treatments	29,029	29,029		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	86	86		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	992	992		
D. Total Speech Therapy Treatments	1,078	1,078		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	384	384		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	16,518	16,518		
D. Total Occupational Therapy Treatments	16,902	16,902		

Report of Expenditures - Salaries & Wages

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2018	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	192,866	893				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	160,604	2,140				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	413,044	12,714				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	443,115	26,551				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	182,058	13,542				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	40,412	1,034				
b. Other Maintenance Workers	71,900	3,501				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	113,493	912				
b. Other Accountants	153,375	4,530				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	133,941	2,120				
b. RN						
1. Direct Care	794,356	19,497				
2. Administrative**	456,474	12,495				
c. LPN						
1. Direct Care	736,502	22,979				
2. Administrative**						
d. Aides and Attendants	1,422,050	81,165				
e. Physical Therapists	44,869	2,167				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	171,896	8,652				
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	111,454	3,559				
n. Marketing	68,545	1,799				
o. Other (Specify) See Attached Schedule	513,388	15,059				
<i>A-13. Total Salary Expenditures</i>	<i>6,224,342</i>	<i>235,309</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 of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Wages - Scheduling	\$ 25,881	1,449				
Wages - Medical Records	4,869	305				
Wages - Director of Volunteers	40,181	1,028				
Wages - VP of Development	143,577	2,270				
Wages - Director of Development	92,990	2,108				
Wages - Other Development	48,676	1,969				
Wages - Director of Spiritual Services	30,837	914				
Wages - Admissions	126,377	5,016				
Total	\$ 513,388	15,059	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Outpatient Therapies (See page 28a)	\$ 290,336	4,629				
Post Acute Cardiology	6,260	31				
Rehab MD	6,000	96				
Total	\$ 302,596	4,756	\$ -	-	\$ -	-

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

Name of Facility Waveny Care Center, Inc.				License No. 942-C	Report for Year Ended 9/30/2018			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
William Piper (10/1/2017 - 10/31/2018) Salary represents 12 months	192,866			Non Discrim	CEO of Waveny Life Care Network	893	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	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Lynn Iverson	160,604			Non Discrim	Administrator	2,140	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	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	26,623	603				
2. Dentist	8,431	104				
3. Pharmacist	12,513	184				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	314,583	5,540				
b. Other						
6. Social Worker	854	N/A				
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	43,000	719				
b. Other						
10. Occupational Therapist						
a. Resident Care	311,472	6,063				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	2,826	23				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	1,474	54				
d. Other						
12. Other (Specify) See Attached Schedule	302,596	4,756				
B-13 Total Fees Paid in Lieu of Salaries	1,050,172	18,150				

* 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 9/30/2018	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	
Alliance Solutions Group	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	
Waveny at Home, Inc., 3 Farm Road, New Canaan, CT 06840	CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Part of Waveny LifeCare Network, Inc.	
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	
Claudio R. Petrillo M.D	Rehab MD	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 159,716	159,716		
2. Disability Insurance	\$ 71,351	71,351		
3. Unemployment Insurance	\$ 76,994	76,994		
4. Social Security (F.I.C.A.)	\$ 502,855	502,855		
5. Health Insurance	\$ 1,181,757	1,181,757		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 222,259	222,259		
8. Uniform Allowance	\$ 19,574	19,574		
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*	\$ 516,630	516,630		
d. Accounting and Auditing	\$ 56,705	56,705		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 60,553	60,553		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 67,895	67,895		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,321	8,321		
2. Cellular Phones	\$ 10,004	10,004		
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	\$ 425,045	425,045		
Subtotal	\$ 3,379,659	3,379,659		

* 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	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	3,379,659	3,379,659		
i. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$	4,050	4,050	
4. Employee Travel	\$	3,942	3,942	
5. Education Expenses Related to Seminars and Conventions	\$	13,449	13,449	
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>)	\$	83,851	83,851	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$	4,811	4,811	
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	129,650	129,650	
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)***	\$	31,009	31,009	
7. Postage	\$	9,693	9,693	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	10,988	10,988	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	393	393	
9. Subscriptions	\$	2,934	2,934	
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>)	\$	166,414	166,414	
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$	451,966	451,966	
C-14 Total Administrative & General Expenditures	\$	4,292,809	4,292,809	

* 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 Relations	\$ 2,019		
Donor Cultivation	2,595		
Annual Appeal	1,230		
Dedication/Recognition/Signage	7,899		
Golf Special Events Offset	20,498		
Communications/Donor Publication	2,659		
Capital Campaign	3,320		
Donor Recognition Event	11,907		
Advertising	48,121		
Promotional Materials	10,971		
Special Marketing Events	213		
Website/SEO/SEM	18,218		
Total Other Advertising	\$ 129,650	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
NEADHVS Dues (Disallowed)	\$ 64		
ALTCFM Dues	36		
SHRM Dues	81		
American Purchasing Society Dues	111		
Rotary Club New Haven Dues (Disallowed)	1,300		
NEAHP Dues (Disallowed)	125		
Leading Age Dues	9,231		
Infection Control Nurses of CT Dues	40		
Total Dues	\$ 10,988	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Departmental Guest Meals	\$ 1,456		
Licenses & Permits	27,911		
Fines & Citations	11,011		
Com Rel - Volunteer Recog	5,732		
Bank Charges	7,019		
Credit Card Processing Fees	46,102		
Annual Report	8,559		
Investment Manager Fees	54,895		
Assets Released Expense	277,418		
Endow Assist - Inpatient	8,663		
Food (Employees)	1,072		
Co-insurance Write-off	2,128		
Total Other Administrative and General	\$ 451,966	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Morrison's Management Specialists, PO Box 102289, Atlanta, GA 30368	126,295	Management of Dietary Services, company provides as part of the Director of Dining Services and an Executive Chef	Page 20 / Line 5k

*** 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 Waveny Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 357,210	357,210		
2.	Non-Food Supplies	\$ 47,104	47,104		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (Specify) _____ Other Dietary Supplies					
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 404,314	404,314		
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.

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 9/30/2018	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)	\$	130,094	130,094		
c. Other (Specify)	\$				
3D. Total Laundry Expenditures (3a + b + c)	\$	130,094	130,094		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Waveny Care Center, Inc.		942-C	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	31,882	31,882			
b. Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced					
(<i>Complete Schedule C-2 att. Page 21</i>)	by Personnel					
	Amt. \$					
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$	31,882	31,882		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from	\$	440,127	440,127			
b. Medicine Cabinet Drugs	\$	169,377	169,377			
c. Medical and Therapeutic Supplies	\$					
d. Ambulance/Limousine***	\$					
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	22,860	22,860			
f. X-rays and Related Radiological Procedures***	\$	20,920	20,920			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	56,247	56,247			
i. Recreation	\$	64,480	64,480			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$	126,295	126,295			
l. Other (Specify)**** See Attached Schedule	\$	33,938	33,938			
5M. Total Resident Care Expenditures (5a - 5j)		\$	934,244	934,244		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Operational Supplies	\$ 3,988		
Nursing Equipment	7,954		
Machine & Equip Rental (as needed, not leased)	9,949		
Operational Supplies	2,664		
Prosthetic/Orthotic	1,617		
Other Diagnostic Svcs	7,613		
Other Therapeutic Service	113		
Misc Ancillary Chgs	40		
Total Other Resident Care	\$ 33,938	\$ -	\$ -

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

Name of Facility Waveny Care Center, Inc.			License No. 942-C	Report for Year Ended 9/30/2018	Page 21	of 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	PO Box 9001006, Louisville, KY 40290	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll processing	41,339			16	m11
The Giving Collaborative LLC	53 Morgan Avenue, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fundraising	95,107			16/20	m11/5
Point Click Care	Suite 155, Bloomington, Minnesota 55431	<input type="radio"/>	<input checked="" type="radio"/>	N/A	G/L and billing software	19,003			16	m11
Unitex	Pkwy., Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry processing	78,851			19	4b
Magic Touch Cleaners	48 Division Ave, Levittown, NY 11756	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry processing	33,600			19	4b
Kyocers Document Solutions of New England	225 Sand Road, Fairfield, NJ 07004	<input type="radio"/>	<input checked="" type="radio"/>	N/A	maintenance and usage charges	10,806			22	6f
Brian Capone Landscaping Services	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	11,702			22	6f
ison's Management Specialists	PO Box 102289, Atlanta, GA 30368	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary services management	126,295			20	5k
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Waveny Care Center, Inc.	942-C	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 54,093	54,093				
b. Heat	\$ 58,143	58,143				
c. Light & Power	\$ 125,864	125,864				
d. Water	\$ 22,952	22,952				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,094	4,094				
f. Other (<i>itemize</i>)	\$ 85,922	85,922				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 351,068	351,068				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 24,486	24,486				
b. Building & Building Improvements	\$ 167,398	167,398				
c. Non-Movable Equipment	\$ 102,829	102,829				
d. Movable Equipment	\$ 162,075	162,075				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 456,788	456,788				
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	\$ 4,515	4,515				
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)	\$ 461,303	461,303				

* 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	\$ 85,922		
Total Other Repairs and Maintenance	\$ 85,922	\$ -	\$ -

Depreciation Schedule

Name of Facility Waveny Care Center, Inc.		License No. 942-C		Report for Year Ended 9/30/2018			Page 23	of 37					
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period		269,046		269,046	105,104	S/L	Various	16,288					
2. Disposals (attach schedule)		(3,942)		(3,942)	(3,942)	S/L	10 Yrs						
3. Acquired during this report period (attach schedule)		131,161		131,161		S/L	8 Yrs	8,198					
A-4. Subtotal									24,486				
B. Building and Building Improvements													
1. Acquired prior to this report period		8,477,703		8,477,703	4,266,754	S/L	Various	165,770					
2. Disposals (attach schedule)		(132,962)		(132,962)	(132,962)	S/L	Various						
3. Acquired during this report period (attach schedule)		37,484		37,484		S/L	Various	1,628					
B-4. Subtotal									167,398				
C. Non-Movable Equipment													
1. Acquired prior to this report period		3,327,638		3,327,638	2,491,034	S/L	Various	102,556					
2. Disposals (attach schedule)		(435,516)		(435,516)	(430,734)	S/L	Various						
3. Acquired during this report period (attach schedule)		2,727		2,727		S/L	5 Yrs	273					
C-4. Subtotal									102,829				
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Dodge Van / Ford Coach		X		Var	Var	74,071		74,071	74,071	S/L	Various		
b. Snow Plow Equipment SNF Truck			X	2	2001	2,383		2,383	2,383	S/L	5		
c. Snow Plow Blade			X	9	2006	847		847	847	S/L	5		
d. 2007 Ford Pickup		X		7	2009	21,187		21,187	21,187	S/L	5		
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	3,368,085		3,368,085	2,987,170	S/L	Various	152,120	
b. Disposals (attach schedule)				Var	Var	(694,822)		(694,822)	(685,364)	S/L	Various		
c. Acquired during this report period (attach schedule)				Var	Var	130,441		130,441		S/L	Various	9,955	
D-3. Subtotal													162,075
E. Total Depreciation													456,788

Waveny Care Center, Inc.
9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See Attached	See attached	\$ 131,161	8	\$ 8,198
Total additions for Land Improvements		\$ 131,161		\$ 8,198 *
Deletions:				
See Attached	See attached	\$ (3,942)	10	\$ -
Total deletions for Land Improvements		\$ (3,942)		\$ - **

*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:				
See Attached	See attached	\$ 37,484	Various	\$ 1,628
Total additions for Building Improvements		\$ 37,484		\$ 1,628 *
Deletions:				
See Attached	See attached	\$ (132,962)	Various	\$ -
Total deletions for Building Improvements		\$ (132,962)		\$ - **

*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:				
See Attached	See attached	\$ 2,727	5	\$ 273
Total additions for Non-Movable Equipment		\$ 2,727		\$ 273 *
Deletions:				
See Attached	See attached	\$ (432,763)	Various	\$ -
See Attached	See attached	(2,228)	Various	-
See Attached	See attached	(525)	Various	-
Total deletions for Non-Movable Equipment		\$ (435,516)		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See Attached	See attached	\$ 130,441	Various	\$ 9,955
Total additions for Movable Equipment		\$ 130,441		\$ 9,955 *
Deletions:				
See Attached	See attached	\$ (614,130)	Various	\$ -
See Attached	See attached	(6,622)	Various	-
See Attached	See attached (Automotive)	(74,070)	Various	-
Total deletions for Movable Equipment		\$ (694,822)		\$ - **

*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

Amortization Schedule*

Name of Facility Wavy Care Center, Inc.			License No. 942-C		Report for Year Ended 9/30/2018			Page 24	of 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.

WAVENY CARE CENTER
DEPRECIATION SCHEDULE
9/30/2018

LAND IMPROVEMENTS

Date of Acquisition	Description	Cost	Depr Method	Life	2017 Depr	Accum Depr @9/17	2018 Depr	Accum Depr @9/18	NAV @9/18
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	4,546	29,548	4,546	34,094	56,821
Total 2012 and Prior Acquisitions		138,519			4,546	77,152	4,546	81,698	56,821
2013 Acquisitions									
300006 7/1/2013	Paving of Sidewalks	14,700	S/L	8	1,838	8,270	1,838	10,108	4,592
Total 2013 Acquisitions		14,700			1,838	8,270	1,838	10,108	4,592
2014 Acquisitions									
5/14	Courtyard patio and Drainage	19,837	S/L	10	1,984	7,936	1,984	9,920	9,917
Total 2014 Acquisitions		19,837			1,984	7,936	1,984	9,920	9,917
2016 Acquisitions									
10/21/2015	Concrete slab for statue	1,200	S/L	15	80	160	80	240	960
9/16	Capone- Fencing Split with WCCHS	25,720	S/L	8	3,215	6,430	3,215	9,645	16,075
Total 2016 Acquisitions		26,920			3,295	6,590	3,295	9,885	17,035
2017 Acquisitions									
7/1/2017	WCC- Patio & Therapeutic Walkways	69,378	S/L	15	4,625	4,625	4,625	9,250	60,128
11/27/2016	BOA- Pull Credit	(308)	S/L	N/A	(308)	(308)	-	(308)	-
Total 2017 Acquisitions		69,070			4,317	4,317	4,625	8,942	60,128
2018 Acquisitions & Disposals									
4/30/2018	Parking Lot Transfer from CIP	131,161	S/L	8	-	-	8,198	8,198	122,963
12/1/2004	2 Sets Custom Aluminum Signs	(1,734)	S/L	10	-	-	-	(1,734)	-
11/1/2005	Refurbish Irrigation System	(2,208)	S/L	10	-	-	-	(2,208)	-
Total 2018 Acquisitions & Disposals		127,220			-	-	8,198	4,257	122,963
Total Land Improvements		396,265			15,980	104,265	24,486	124,809	271,456

BUILDING

Date of Acquisition	Description	Cost	Depr Method	Life	2017 Depr	Accum Depr @9/17	2018 Depr	Accum Depr @9/18	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	780	12,084	780	12,864	2,727
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	333	9,980	-	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	46	667	23	690	-
8/3	Door Opening Basement	4,446	S/L	15	296	4,295	151	4,446	-
10/03 - 9/04	Physical Therapy Expansion	276,145	S/L	20	13,807	186,397	13,807	200,204	75,941
2/4	2nd Floor Remodeling	6,754	S/L	20	338	4,560	338	4,898	1,856
7/4	Interior Refurbishing	29,000	S/L	20	1,450	19,575	1,450	21,025	7,975
9/4	Furnish & Install ice water shield	8,320	S/L	15	555	7,489	555	8,044	276
11/04 - 9/05	Crafts Room	247,392	S/L	20	12,370	156,683	12,370	169,053	78,339
12/4	Interior Refurbishing	10,900	S/L	20	500	7,000	500	7,500	2,500
7/05 - 9/05	New Roof	118,680	S/L	20	5,934	77,142	5,934	83,076	35,604
11/5	New Roof Main Dining Room	8,320	S/L	20	416	4,784	416	5,200	3,120
5/6	Ice & Water Shields - Roof	5,874	S/L	20	294	3,378	294	3,672	2,202
12/7	Skybridge	232,311	S/L	30	7,744	73,566	7,744	81,310	151,001
2/9	Elevator - Care Center	81,758	S/L	25	3,270	27,797	3,270	31,067	50,691
9/9	Ceiling in Care Center	74,244	S/L	15	4,950	42,073	4,950	47,023	27,221
3/10	Renovate Dirty Utility Room	13,701	S/L	25	548	4,110	548	4,658	9,043
3/10	Renovate Clean Utility Room	7,611	S/L	25	304	2,282	304	2,586	5,025
3/10	Renovate two bathrooms	4,254	S/L	25	170	1,276	170	1,446	2,809
8/10	Refurbish two Nourishment rooms	45,856	S/L	25	1,834	13,756	1,834	15,590	30,266
9/11	Care Center Renovations	832,042	S/L	25	33,282	216,332	33,282	249,614	582,428
1/12	Renovations 1st floor dining room	141,736	S/L	25	5,669	31,181	5,669	36,850	104,886
Total 2012 and Prior Acquisitions		5,919,301			94,890	4,651,003	94,389	4,745,391	1,173,910
2014 Acquisitions									
5/14	Emergency Generator	1,914	S/L	5	383	1,532	382	1,914	-
8/14	Water Main	14,049	S/L	20	702	2,808	702	3,510	10,539
6/16	Roof	23,950	S/L	20	1,198	4,792	1,198	5,990	17,960
9/14	Front Septic whid	4,358	S/L	20	218	872	218	1,090	3,268
9/14	Care Center Renovations	695,125	S/L	25	27,805	111,220	27,805	139,025	556,100
9/14	Wallpaper CEO Office	5,064	S/L	5	1,013	4,052	1,012	5,064	-
9/14	New Cast Iron Waste Pipe	6,617	S/L	20	331	1,324	331	1,655	4,962
9/14	Water Meter/ Isolation Valves	3,537	S/L	10	354	1,416	354	1,770	1,767
Total 2014 Acquisitions		754,612			32,004	128,016	32,002	160,018	594,595
2015 Acquisitions & Disposals									
10/1	Water main	1,784	S/L	20	89	267	89	356	1,428
10/1	Replace sewage pump discharge lines	3,045	S/L	10	305	915	305	1,220	1,825
12/1	Loading Dock	4,175	S/L	10	418	1,254	418	1,672	2,503
3/1	Water main	615	S/L	20	31	93	31	124	491
3/1	Bathrooms	27,305	S/L	25	1,092	3,276	1,092	4,368	22,937
5/1	Water main	410	S/L	20	21	63	21	84	326
6/1	Slanted Roof replacement	12,600	S/L	20	630	1,890	630	2,520	10,080
6/1	Window Replacement	8,000	S/L	20	400	1,200	400	1,600	6,400
7/1	Window Replacement	11,451	S/L	20	573	1,719	573	2,292	9,159
7/1	Water main - AJ Penna	30,000	S/L	20	1,500	4,500	1,500	6,000	24,000
7/1	Window Replacement	23,400	S/L	20	1,170	3,510	1,170	4,680	18,720
8/1	Fire Door	1,255	S/L	15	84	252	84	336	919
8/1	Water main - AJ Penna	35,280	S/L	20	1,764	5,292	1,764	7,056	28,224
8/1	Window Replacement	11,451	S/L	20	573	1,719	573	2,292	9,159
8/1	King's Roofing	17,500	S/L	20	875	2,625	875	3,500	14,000
9/1	King's Roofing	17,500	S/L	20	875	2,625	875	3,500	14,000
9/1	Bathrooms (Trsf frm CIP)	3,953	S/L	25	158	474	158	632	3,321
9/1	Water main - AJ Penna	20,100	S/L	20	1,005	2,010	1,005	3,015	17,085

9/1	Water Main	(14,049)	S/L	20	(702)	(2,106)	(702)	(2,808)	(11,241)
9/1	Water Meter/ Isolation Valves	(3,537)	S/L	10	(354)	(1,062)	(354)	(1,416)	(2,121)
9/1	Water main	(1,784)	S/L	20	(89)	(223)	(89)	(312)	(1,472)
9/1	Water main	(615)	S/L	20	(31)	(77)	(31)	(108)	(507)
9/1	Water main	(410)	S/L	20	(21)	(52)	(21)	(73)	(337)

Total 2015 Acquisitions & Disposals 209,429 10,366 30,164 10,366 40,530 168,899

2016 Acquisitions & Disposals

2016	Window Replacement	3,238	S/L	20	162	324	162	486	2,752
2016	Office/Bathroom/Basement+Data	73,277	S/L	25	2,931	5,862	2,931	8,793	64,484
2016	General contracting Wall Repair 2nd Floor	4,518	S/L	15	301	602	301	903	3,615
2016	Alarm/Raintech Sound	3,650	S/L	15	243	486	243	729	2,921
2016	Lighting Project	59,377	S/L	10	5,938	11,876	5,938	17,814	41,563
2016	Landsiedel Constuc/Laundry room doors	6,350	S/L	15	423	846	423	1,269	5,081
2016	Santella Electric/Laundry	4,215	S/L	20	211	422	211	633	3,582
2016	King's Roofing	161,700	S/L	20	8,085	16,170	8,085	24,255	137,445
2016	Aluminum Retrodrain	2,892	S/L	20	145	290	145	435	2,457
2016	JH Barlow pump/repair main water	7,477	S/L	20	374	748	374	1,122	6,355
2016	Trench for sewer pump	3,556	S/L	20	178	356	178	534	3,022
2016	Coastal Mechanical/AC Basement	8,021	S/L	10	802	1,604	802	2,406	5,615
2016	Laundry room from CIP	22,100	S/L	20	1,105	2,210	1,105	3,315	18,785
2016	Reclash Roof from CIP - Infrared Survey	1,500	S/L	20	75	150	75	225	1,275
9/1	Disposal - Water main - AJ Penna	(20,100)	S/L	20	-	(1,005)	(2,010)	(3,015)	(17,085)

Total 2016 Acquisitions & Disposals 341,771 20,973 40,941 18,963 59,904 281,867

2017 Acquisitions

2017	Basement Pump	3,390	S/L	15	226	226	226	452	2,938
2017	Integrated Security Sys	1,216	S/L	15	81	81	81	162	1,054
2017	New Carpet Care Center #45	1,845	S/L	5	369	369	369	738	1,107
2017	New Carpet Care Center #33	1,495	S/L	5	299	299	299	598	897

Total 2017 Acquisitions 7,946 975 975 975 1,950 5,996

2018 Acquisitions & Disposals

2018	Replace Window Tempered Glass	2,800	S/L	20	-	-	70	70	2,730
2018	Building Improvements	1,860	S/L	15	-	-	62	62	1,798
2018	Fire Doors 3	3,203	S/L	15	-	-	107	107	3,096
2018	Medical Room Refurbishment	4,639	S/L	15	-	-	155	155	4,484
2018	Fire Doors CareCenter Stairwell & adj Hall. Bic	4,860	S/L	15	-	-	162	162	4,698
2018	Roll up Fire Door Kitchen	11,650	S/L	10	-	-	583	583	11,067
2018	Connect Fire alarm to release roll down Fire Doe	3,467	S/L	10	-	-	173	173	3,294
2018	Carpeting HR Offices	1,120	S/L	5	-	-	112	112	1,008
2018	Circuits 20AMP Dietary	1,085	S/L	20	-	-	27	27	1,058
2018	Circuits for the Roll up Door Kitchen	1,380	S/L	20	-	-	35	35	1,345
2018	Carpeting Room #31	1,420	S/L	5	-	-	142	142	1,278
5/1/2002	Telecommunications Project	(88)	S/L	5	-	-	-	(88)	-
7/05 - 9/05	New Roof	(118,680)	S/L	20	-	-	-	(118,680)	-
11/1/2005	New Roof Main Dining Room	(8,320)	S/L	20	-	-	-	(8,320)	-
5/1/2006	Ice & Water Shields - Roof	(5,874)	S/L	20	-	-	-	(5,874)	-

Total 2018 Acquisitions & Disposals (95,478) - - 1,628 (131,334) 35,856

Building ADP

Date of Acquisition	Description	Cost	Depr Method	Life	2017 Depr	2018 Depr	Accum Depr @9/17	Accum Depr @9/18	NAV @9/17
Prior to 10/1/01		363,043	S/L	40	9,076	291,010	9,076	300,086	62,957
Total 2012 and Prior Acquisitions		363,043			9,076	291,010	9,076	300,086	62,957
Total Building + Building ADP		7,500,624			168,284	5,142,108	167,398	5,176,545	2,324,078

Fixed Equipment

Asset #	Date of Acquisition	Description	Cost	Depr Method	Life	2017 Depr	2018 Depr	Accum Depr @9/17	Accum Depr @9/18	NAV @9/17
400001	Prior to 10/1/01		1,157,984	S/L	Various	-	-	1,157,984	-	-
400002	10/1	Install Tanks	4,330	S/L	10	-	-	4,330	-	-
400003	12/1	Kitchen Equipment	70,000	S/L	10	-	-	70,000	-	-
400004	1/2	Ceiling Heaters Shower Room	2,701	S/L	10	-	-	2,701	-	-
400005	1/2	Fire Door	4,767	S/L	20	238	238	3,931	3,931	836
400006	1/2	Flourescent Lighting	2,426	S/L	5	-	-	2,426	-	-
400007	6/2	Intercom Nurses Station	556	S/L	5	-	-	556	-	-
400008	6/2	2 Cubicle Curtains & Ceiling Tracks	2,806	S/L	10	-	-	2,806	-	-
400009	7/2	Telephone System	17,528	S/L	10	-	-	17,528	-	-
400010	9/2	Renovation Phase 11	28	S/L	20	1	1	21	21	6
400011	9/2	Repro Graphics-Plots	197	S/L	20	10	10	163	163	34
400012	9/2	Telephone Cabling	1,948	S/L	10	-	-	1,948	-	-
400013	10/2	Flooring Rooms 35 & 21	1,600	S/L	20	80	80	1,240	1,240	360
400014	10/02 -2/03	Dish, Equipment & installation	5,447	S/L	10	-	-	5,447	-	-
400015	11/2	2 Door Closers	1,575	S/L	10	-	-	1,575	-	-
400016	12/2	Outside & Basement Outlets	423	S/L	10	-	-	423	-	-
400017	12/2	11 Building Signs	3,450	S/L	10	-	-	3,450	-	-
400018	1/3	Wall Mounted Eye Wash Station	269	S/L	10	-	-	269	-	-
400019	1/3	RPD Device	461	S/L	10	-	-	461	-	-
400020	2/3	Stainless Steel Backsplash	885	S/L	10	-	-	885	-	-
400021	2/3	2 Ice Machines/Water Dispenser	6,550	S/L	10	-	-	6,550	-	-
400022	2/3	Physical Therapy Room	1,963	S/L	10	-	-	1,963	-	-
400023	2/3	TR Room Carpeting	1,090	S/L	10	-	-	1,090	-	-
400024	4/3	Installed 2 Recessed Lights	433	S/L	10	-	-	433	-	-
400025	4/3	PT Expansion	1,798	S/L	10	-	-	1,798	-	-
400026	4/3	Garbage Disposal & Installation	2,279	S/L	10	-	-	2,279	-	-
400027	4/3	Furnish & Install Carpet	944	S/L	10	-	-	944	-	-
400028	6/3	Flagpole Installation	1,580	S/L	20	79	79	1,225	1,225	356
400029	6/3	Exhaust System	1,547	S/L	15	103	52	1,547	-	-
400030	6/3	Security System	28,272	S/L	10	-	-	28,272	-	-
400031	6/3	Carpet & Installation	922	S/L	10	-	-	922	-	-
400032	7/3	Pushbutton Lock installed	765	S/L	15	51	26	765	-	-
400033	8/3	Stainless Steel Shelving	1,016	S/L	20	51	51	788	788	228
400034	8/3	Chain Link Fence	1,450	S/L	15	97	47	1,450	-	-
400035	9/3	Call Bell System	35,341	S/L	10	-	-	35,341	-	-
400036	9/3	Carpet & Installation	655	S/L	10	-	-	655	-	-
400037	11/3	Call Bell System	1,474	S/L	10	-	-	1,474	-	-
400038	11/3	Tank Monitor Leak Detection	11,950	S/L	15	797	797	11,553	11,553	397
400039	11/3	Call Bell System	721	S/L	10	-	-	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	132	1,778	132	1,910	64
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	Potioo 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	53	667	53	720	82
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	18	221	18	239	24
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	305	3,809	305	4,114	456
400087	9/5	Outside Junction Box & Wiring	2,947	S/L	20	147	1,841	147	1,988	959
400088	9/5	Antennas/Programming/Ritron Units	7,326	S/L	10	-	7,326	-	7,326	-
400089	9/5	Prefinish Fire Wood Door	2,579	S/L	15	172	2,149	172	2,321	258
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	466	5,357	466	5,823	1,163
400094	12/5	Supplies for new Septic Pump	324	S/L	15	22	249	22	271	52
400095	12/5	Wiring Septic Pump	952	S/L	15	63	728	63	791	161
400096	12/5	New Door Dirty Utility Room	648	S/L	15	43	496	43	539	109
400097	1/6	Garbage Disposal	1,230	S/L	10	-	1,230	-	1,230	-
400098	1/6	Refurbish Special Care Dining 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	197	2,263	197	2,460	490
400103	4/6	Tiling Room 107	2,300	S/L	10	-	2,300	-	2,300	-
400104	4/6	Reblli Cooling Tower Fan Mechanism	2,465	S/L	10	-	2,465	-	2,465	-
400105	6/6	Awning	4,200	S/L	15	280	3,220	280	3,500	700
400106	6/6	Hot Water Booster	2,073	S/L	10	-	2,073	-	2,073	-
400107	7/6	Awning Installation	370	S/L	15	25	285	25	310	60
400108	8/6	Wiring Awning	600	S/L	15	40	460	40	500	100
400109	8/6	3 steel emergency exit doors	10,347	S/L	20	517	5,948	517	6,465	3,882
400110	9/6	Tile Main Vestibule	1,287	S/L	20	64	739	64	803	484
400111	9/6	Automatic Doors Front Vestibule	13,590	S/L	10	-	13,590	-	13,590	-
400112	10/6	4 VAV motor assemblies	3,750	S/L	10	188	3,750	-	3,750	-
400113	1/7	New Carpeting - Volunteer Office	2,840	S/L	10	142	2,840	-	2,840	-
400114	1/7	Satellite TV wiring	8,500	S/L	15	567	5,951	567	6,518	1,982
400115	2/7	New Shaft & Blower wheels A/C unit	7,635	S/L	10	381	7,635	-	7,635	-
400116	2/7	New Satellite TV System	12,000	S/L	15	800	8,400	800	9,200	2,800
400117	3/7	Refurbish Volunteer & Schd. Office	1,505	S/L	10	74	1,505	-	1,505	-
400118	3/7	Heat Exchanger	9,431	S/L	15	629	6,603	629	7,232	2,200
400119	5/7	Tray line shelf - Staff dining area	3,165	S/L	10	157	3,165	-	3,165	-
400120	6/7	Replacement piping Sprinkler system	3,140	S/L	15	209	2,197	209	2,406	734
400121	7/7	Garbage Disposal	2,347	S/L	10	117	2,347	-	2,347	-
400122	8/7	Insinkerator	1,290	S/L	10	65	1,290	-	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	2,622	24,912	2,622	27,534	11,802
400125	12/7	Exterior Fencing	24,651	S/L	15	1,643	15,611	1,643	17,254	7,397
400126	1/8	Photo cells parking lot, heater	1,800	S/L	10	180	1,710	90	1,800	-
400127	1/8	Compressor computer room A/C	1,881	S/L	10	188	1,786	94	1,881	-
400128	2/8	Renovate Car Wash room (Kitchen)	10,650	S/L	15	710	6,745	710	7,455	3,195
400129	2/8	Hot Water Heater	9,859	S/L	10	986	9,366	492	9,859	-
400130	4/8	Chiller	138,464	S/L	20	6,923	65,770	6,923	72,693	65,771
400131	4/8	Elect. outlets for beauty shop & UPS	1,877	S/L	15	125	1,189	125	1,314	564
400132	8/8	Backflow Preventer	4,424	S/L	10	442	4,202	222	4,424	-
400133	1/8	Parking lot light	1,500	S/L	10	150	1,275	150	1,425	75
400134	2/9	Hot Water Heater	12,291	S/L	15	819	6,964	819	7,783	4,508
400135	3/10	1st floor Nurses Station	32,842	S/L	20	1,642	12,315	1,642	13,957	18,884
400136	5/11	New Transfer Switch - Generator	7,258	S/L	10	726	4,718	726	5,444	1,813
400137	6/11	New Pump Sewer system	6,554	S/L	15	437	2,840	437	3,277	3,277
400138	1/12	Wiring & Installation - Cable TV	1,845	S/L	15	123	677	123	800	1,046
400139	1/12	Carpeting 1st floor dining room	6,325	S/L	15	422	2,320	422	2,742	3,583
400140	2/12	Carpeting Care Center	120,475	S/L	15	8,032	44,175	8,032	52,207	68,268
400141	4/12	Installation of Back Flow preventer	3,105	S/L	10	310	1,706	310	2,016	1,089
400142	5/12	Back Flow preventer valve	1,454	S/L	10	145	799	145	944	511
Total 2012 and Prior Acquisitions			2,387,209			34,004	2,144,593	31,858	2,176,451	210,759
2013 Acquisitions										
400143	5/21	Door for Volunteer Office	1,600	S/L	15	107	481	107	588	1,012
400144	5/29	Pumping Equipment	30,473	S/L	10	3,047	13,712	3,047	16,759	13,714

400144	5/14	Add On to Sewer pumps	976	S/L	10	98	440	98	538	438	
400144	6/10	Add On to Sewer pumps	3,375	S/L	10	338	1,520	338	1,858	1,517	
Total 2013 Acquisitions			36,424			3,590	16,154	3,590	19,744	16,681	
2014 Acquisitions											
11/13		Fish tank Countertop	2,600	S/L	15	173	692	173	865	1,735	
11/13		Carpeting	9,870	S/L	15	658	2,632	658	3,290	6,580	
11/13		Fire Alarm System	81,678	S/L	10	8,168	32,672	8,168	40,840	40,838	
1/14		Aquarium Installation	7,164	S/L	15	478	1,912	478	2,390	4,774	
2/14		Carved sign Panel	775	S/L	5	155	620	155	775	-	
3/14		Straight Track	13,390	S/L	10	1,339	5,356	1,339	6,695	6,695	
4/14		Mixing Valve	4,139	S/L	10	414	1,656	414	2,070	2,069	
5/14		Carpet, Tile, Admin Wing-Main Lobby	18,780	S/L	15	1,252	5,008	1,252	6,260	12,520	
6/14		Entrance & Parking lot signs	10,738	S/L	10	1,074	4,296	1,074	5,370	5,368	
6/14		Nurse Call System	41,394	S/L	10	4,139	16,556	4,139	20,695	20,699	
9/14		Generator	668,151	S/L	20	33,408	133,632	33,408	167,040	501,111	
9/14		Lighting	3,660	S/L	10	366	1,464	366	1,830	1,830	
Total 2014 Acquisitions			862,339			51,624	206,496	51,624	258,120	604,219	
2015 Acquisitions											
5/1		Air conditioner for Data Room	2,890	S/L	10	289	867	289	1,156	1,734	
6/1		Dishwasher, Equipment & installation	55,146	S/L	10	5,515	16,545	5,515	22,060	33,086	
8/1		Air Conditioner for Data Room	2,280	S/L	10	228	684	228	912	1,368	
9/1		Electrical for Dishwasher	1,330	S/L	10	133	399	133	532	798	
12/1		Carved Sign Panel	(775)	S/L	5	(155)	(465)	(155)	(620)	(155)	
Total 2015 Acquisitions			60,871			6,010	18,030	6,010	24,040	36,831	
2016 Acquisitions											
2016		Data Room/AC/Fire	16,336	S/L	10	1,634	3,268	1,634	4,902	11,434	
2016		Sewer Pump	17,725	S/L	10	1,773	3,546	1,773	5,319	12,406	
2016		Refrigerator	2,765	S/L	10	277	554	277	831	1,934	
2016		Water Heaters/Exhaust	51,628	S/L	10	5,163	10,326	5,163	15,489	36,139	
Total 2016 Acquisitions			88,454			8,847	17,694	8,847	26,541	61,913	
2017 Acquisitions											
2017		Emergency Generator Stop	1,306	S/L	12	109	109	109	218	1,088	
2017		Heated Pellet Dispenser	5,184	S/L	10	518	518	518	1,036	4,148	
Total 2017 Acquisitions			6,490			627	627	627	1,254	5,236	
2018 Acquisitions & Disposals											
2/9/2018		Voltage Regulator Generator	2,727	S/L	5	-	-	273	273	2,454	
6/02		2 Cubicle Curtains & Coiling Tracks	(2,806)	S/L	10	-	-	-	(2,806)	-	
7/02		Telephone System	(17,528)	S/L	10	-	-	-	(17,528)	-	
10/02 -2/03		Dish, Equipment & installation	(5,447)	S/L	10	-	-	-	(5,447)	-	
12/02		11 Building Signs	(3,450)	S/L	10	-	-	-	(3,450)	-	
2/03		2 Ice Machines/Water Dispenser	(6,550)	S/L	10	-	-	-	(6,550)	-	
2/03		TR Room Carpeting	(1,090)	S/L	10	-	-	-	(1,090)	-	
4/03		Furnish & Install Carpet	(944)	S/L	10	-	-	-	(944)	-	
6/03		Carpet & Installation	(922)	S/L	10	-	-	-	(922)	-	
8/03		Chain Link Fence	(1,450)	S/L	15	-	-	-	(1,450)	-	
9/03		Carpet & Installation	(655)	S/L	10	-	-	-	(655)	-	
11/03		PA System/Satellite Dish	(1,645)	S/L	10	-	-	-	(1,645)	-	
12/03		Phone System	(3,510)	S/L	10	-	-	-	(3,510)	-	
1/04		Software	(600)	S/L	5	-	-	-	(600)	-	
1/04		Phone System	(3,474)	S/L	10	-	-	-	(3,474)	-	
1/04		Emergency Receptacles	(10,100)	S/L	10	-	-	-	(10,100)	-	
2/04		Windows Software Upgrade	(3,723)	S/L	5	-	-	-	(3,723)	-	
2/04		Phone System	(196,990)	S/L	10	-	-	-	(196,990)	-	
6/04		Pro Clinical & Acets Rec. Training	(1,055)	S/L	5	-	-	-	(1,055)	-	
7/04		Carpeting	(86,600)	S/L	10	-	-	-	(86,600)	-	
7/04		Motorized Shades-Window Treats.	(3,286)	S/L	10	-	-	-	(3,286)	-	
12/04		Drapes & Cornice	(1,188)	S/L	10	-	-	-	(1,188)	-	
1/05		Carpeting	(32,751)	S/L	10	-	-	-	(32,751)	-	
8/05		Drapes & Cornice	(2,254)	S/L	10	-	-	-	(2,254)	-	
9/05		Carpeting	(3,639)	S/L	10	-	-	-	(3,639)	-	
9/05		Phone System	(930)	S/L	10	-	-	-	(930)	-	
9/05		Antennas/Programming/Ritron Units	(7,326)	S/L	10	-	-	-	(7,326)	-	
2/06		Install Outlet for Pellet Warmer	(365)	S/L	10	-	-	-	(365)	-	
4/06		Tiling Room 107	(2,300)	S/L	10	-	-	-	(2,300)	-	
1/07		New Carpeting - Volunteer Office	(2,840)	S/L	10	-	-	-	(2,840)	-	
1/07		Satellite TV wiring	(8,500)	S/L	15	-	-	-	(6,518)	(1,982)	
2/07		New Satellite TV System	(12,000)	S/L	15	-	-	-	(9,200)	(2,800)	
5/07		Tray line shelf - Staff dining area	(3,165)	S/L	10	-	-	-	(3,165)	-	
1/08		Photo cells parking lot, heater	(1,800)	S/L	10	-	-	-	(1,800)	-	
1/08		Compressor computer room A/C	(1,881)	S/L	10	-	-	-	(1,881)	-	
Total 2018 Acquisitions & Disposals			(430,036)			-	-	273	(427,708)	(2,328)	
Total Fixed Equipment			3,011,752			104,702	2,403,594	102,829	2,078,442	933,311	
Fixed Equipment ADP											
	<u>Date of Acquisition</u>		<u>Cost</u>	<u>Depr Method</u>	<u>Useful Life</u>	<u>2017 Depr</u>	<u>Accum Depr @9/17</u>	<u>2018 Depr</u>	<u>Accum Depr @9/18</u>	<u>NAV @9/17</u>	
	Prior to 10/1/01		2,228			-	2,228	-	2,228	-	
	2018 Disposal		(2,228)			-	-	-	(2,228)	-	
Total Fixed Equipment ADP			-			-	2,228	-	-	-	
Fixed Equipment Geriatric											
	<u>Date of Acquisition</u>		<u>Cost</u>	<u>Depr Method</u>	<u>Useful Life</u>	<u>2017 Depr</u>	<u>Accum Depr @9/17</u>	<u>2018 Depr</u>	<u>Accum Depr @9/18</u>	<u>NAV @9/17</u>	
	Prior to 10/1/01		525			-	525	-	525	-	
	2018 Disposal		(525)			-	-	-	(525)	-	
Total Fixed Equipment - Geriatric			-			-	525	-	-	-	
Total Fixed Equip + ADP + Geriatric			3,011,752			104,702	2,406,347	102,829	2,078,442	933,311	
Movable Equipment											
	<u>Asset #</u>	<u>Date of Acquisition</u>	<u>Description</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Useful Life</u>	<u>2017 Depr</u>	<u>Accum Depr @9/17</u>	<u>2018 Depr</u>	<u>Accum Depr @9/18</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	37	569	37	606	127
	500003	10/1	Storage Cabinet	338	S/L	15	10	338	-	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	163	2,526	163	2,689	570
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 Enhancer 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	56	1,694	-	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	Enhancer Cushion	299	S/L	10	-	299	-	299	-
500024	4/2	Ergolift Scale	1,700	S/L	15	57	1,700	-	1,700	-
500025	4/2	2 File Cabinets	884	S/L	15	29	884	-	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	77	2,309	-	2,309	-
500030	5/2	Rovic (Correction)	(85)	S/L	1	85	(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	34	522	34	556	116
500039	7/2	Artwork Hallway Employee Lounge	1,635	S/L	15	55	1,635	-	1,635	-
500040	7/2	File Cabinets PT Room	1,698	S/L	15	57	1,698	-	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	51	743	51	794	232
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	519	7,528	260	7,788	-
500089	5/3	Safety Cabinet	506	S/L	15	34	490	16	506	-
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	570	8,262	570	8,832	2,563
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	23	312	23	335	130	-
500122	1/4	5 Framed Prints	1,000	S/L	15	67	901	67	968	32	-
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	1,661	22,426	1,661	24,087	832	-
500131	3/4	Draperies	10,370	S/L	5	-	10,370	-	10,370	-	-
500132	4/4	Chairs	4,260	S/L	15	284	3,834	284	4,118	142	-
500133	4/4	Tracers & Recliners	6,049	S/L	10	-	6,049	-	6,049	-	-
500134	4/4	Corian Table	1,595	S/L	15	106	1,435	106	1,541	54	-
500135	4/4	Furniture	11,281	S/L	15	752	10,153	752	10,905	376	-
500136	4/4	Mats	2,737	S/L	5	-	2,737	-	2,737	-	-
500137	5/4	Chair & Table	2,246	S/L	15	150	2,022	150	2,172	74	-
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	19	256	19	275	9	-
500143	6/4	Furniture	16,302	S/L	15	1,087	14,672	1,087	15,759	542	-
500144	6/4	Draperies	1,188	S/L	5	-	1,188	-	1,188	-	-
500145	6/4	Lobby Furniture	3,000	S/L	15	200	2,700	200	2,900	100	-
500146	6/4	Reception Desk	450	S/L	15	30	405	30	435	15	-
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	2,656	35,850	2,656	38,506	1,328	-
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	30	405	30	435	15	-
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	119	1,605	119	1,724	59	-
500160	9/4	Ergohlt	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	976	9,269	976	10,245	1,462	-
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	223	2,791	223	3,014	337	-
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	280	3,500	280	3,780	420	-
500174	3/5	Furniture Cnfls room	6,702	S/L	10	-	6,702	-	6,702	-	-
500175	3/5	Framing, Prints & Mirror	2,311	S/L	15	154	1,925	154	2,079	231	-
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	369	4,982	369	5,351	185	-
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	154	2,234	77	2,311	-	-
500182	5/5	Furniture Library	4,346	S/L	15	290	3,622	290	3,912	434	-
500183	5/5	Framing, Prints & Mirror	695	S/L	15	46	578	46	624	71	-
500184	6/5	Lumex Low Bed	1,344	S/L	15	90	1,121	90	1,211	133	-
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	13	166	13	179	21	-
500189	7/5	Computer Equipment	3,675	S/L	5	-	3,675	-	3,675	-	-
500190	8/5	Furniture	4,606	S/L	12	192	4,606	-	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	Draps 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 (w/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	43	491	43	534	104
500233	8/6	Artwork	3,764	S/L	20	188	2,164	188	2,352	1,412
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	35	717	-	717	-
500254	1/7	Drapes - dining room	7,608	S/L	10	380	7,608	-	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. Roc. office	19,978	S/L	10	999	19,978	-	19,978	-
500258	3/7	Nu Step Recumbent Cross Trainer	3,946	S/L	10	197	3,946	-	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	144	2,905	-	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	30	608	-	608	-
500265	5/7	3 Televisions	853	S/L	5	-	853	-	853	-
500266	5/7	Piano Dolly	514	S/L	10	26	514	-	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	157	3,165	-	3,165	-
500273	8/7	Lakeside Cart	625	S/L	5	-	625	-	625	-
500274	8/7	60 Inch Television	2,500	S/L	10	125	2,500	-	2,500	-
500275	9/7	TV Cabinet	470	S/L	10	23	470	-	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	832	7,905	832	8,737	3,745
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	385	3,658	193	3,850	-
500288	12/7	Balance System Machine	10,361	S/L	10	1,036	9,843	518	10,361	-
500289	1/8	2 Dry Vacuum Cleaners	800	S/L	5	-	800	-	800	-
500290	1/8	Phones & wall brackets	18,997	S/L	10	1,900	18,048	949	18,997	-
500291	1/8	Window Treatments	4,514	S/L	10	451	4,287	227	4,514	-
500292	1/8	Shutters	1,864	S/L	10	186	1,770	94	1,864	-
500293	1/8	20 Overbed tables	1,790	S/L	10	179	1,701	90	1,790	-
500294	2/8	5 Storage Cabinets	500	S/L	10	50	475	25	500	-
500295	2/8	20 Chairs	4,900	S/L	10	490	4,655	245	4,900	-
500296	2/8	Barracuda 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	185	1,755	185	1,940	829
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	330	3,132	163	3,295	-
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	87	826	43	870	-
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	285	2,423	285	2,708	143
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	438	3,723	438	4,161	219
500323	2/9	BP/Oxim Vital sign machines	4,332	S/L	10	433	3,682	433	4,115	217
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	294	4,117	-	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	495	3,818	495	4,313	636
500343	12/9	Reupholster lobby Furniture	2,500	S/L	10	250	1,875	250	2,125	375
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	155	2,159	-	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	678	5,086	678	5,764	1,018
500348	2/10	TV - Patient Lounge	700	S/L	5	-	700	-	700	-
500349	2/10	Patient Scale	1,806	S/L	10	181	1,394	181	1,575	231
500350	3/10	2 Privacy Chart Racks	2,902	S/L	10	290	2,176	290	2,466	436
500351	3/10	Recumbent Stationary Bike	3,935	S/L	7	281	3,935	-	3,935	-
500352	3/10	Pulse Oximeter	902	S/L	7	64	902	-	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	166	2,319	-	2,319	-
500355	5/10	4 Electric Low Beds	4,789	S/L	12	399	3,135	399	3,534	1,254
500356	7/10	Pod Alert, Digital Hand Eval Gauge	1,820	S/L	7	130	1,820	-	1,820	-
500357	8/10	2 Personal Computers - Kitchen	1,202	S/L	5	-	1,202	-	1,202	-
500358	8/10	BMTX board for HVAC system	8,010	S/L	7	573	8,010	-	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	867	5,637	867	6,504	2,171
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	1,532	9,958	1,532	11,490	3,830
500377	8/11	Color Printer	3,257	S/L	5	-	3,257	-	3,257	-
500378	8/11	2 Laptops, screens & 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	Soissor Lift	4,640	S/L	5	-	4,640	-	4,640	-
500381	9/11	Chiller Pump	2,432	S/L	10	243	1,580	243	1,823	609
500382	10/11	Air Mattress	1,124	S/L	5	112	1,124	-	1,124	-
500383	10/11	Desk Unit	1,407	S/L	10	141	775	141	916	492
500384	11/11	Sand & Salt Spreader	4,478	S/L	5	447	4,478	-	4,478	-
500385	11/11	2 Ipeds	1,360	S/L	5	136	1,360	-	1,360	-
500386	12/11	Carpet Steam Cleaner	1,850	S/L	5	185	1,850	-	1,850	-
500387	1/12	8 Overbed Tables	1,360	S/L	10	136	748	136	884	476
500388	1/12	2 Hoyer lift w scale attachments	4,478	S/L	10	448	2,464	448	2,912	1,567
500389	2/12	Equipment Design Plan P. O. Service	6,230	S/L	15	415	2,283	415	2,698	3,532
500390	2/12	1st floor point of service Equipment	47,140	S/L	15	3,143	17,286	3,143	20,429	26,712
500391	3/12	10 Overbed Tables	1,700	S/L	10	170	935	170	1,105	595
500392	3/12	6 Overbed Tables	1,020	S/L	10	102	561	102	663	357
500393	3/12	8 Beepers & upgrade to nurse call sys	2,981	S/L	5	299	2,981	-	2,981	-
500394	4/12	WiFi Care Center	6,403	S/L	5	640	6,403	-	6,403	-
500395	4/12	Ice Machine/Maker	3,549	S/L	5	355	3,549	-	3,549	-
500396	4/12	Heated Dining Cabinet	3,634	S/L	10	363	1,998	363	2,361	1,274
500397	4/12	Point of Service Equipment	50,227	S/L	10	5,023	27,626	5,023	32,649	17,578
500398	5/12	5 Melyx software licenses	1,150	S/L	5	115	1,150	-	1,150	-
500399	5/12	Recumbent Bike	4,230	S/L	5	423	4,230	-	4,230	-
500400	5/12/14	Additional memory PC's	2,061	S/L	5	206	2,061	-	2,061	-
500401	5/12/14	3 APM Pressure Mattresses	3,576	S/L	5	358	3,576	-	3,576	-
500402	6/12/14	Caretaker interface software	5,000	S/L	5	500	5,000	-	5,000	-
500403	6/12/14	Hoyer Lift/ scale attachment returned	(2,234)	S/L	10	223	(2,234)	-	(2,234)	-
500404	9/12/14	Security Camera and Installation	20,311	S/L	10	2,031	11,171	2,031	13,202	7,109
500405	9/12/14	UPS Battery Backup system	1,399	S/L	5	140	1,399	-	1,399	-
500406	9/12/14	Virtual Server & Peripherals	57,984	S/L	10	5,798	43,487	5,798	49,285	8,699
Total 2012 and Prior Acquisitions			2,615,874			49,925	2,481,155	38,490	2,519,645	96,229

2013 Acquisitions

500407	10/12	Hoyer Lift	3,545	S/L	5	709	3,191	355	3,545	-
500408	11/12	ADP - Enterprise Ettime software	12,400	S/L	5	2,480	11,160	1,240	12,400	-
500404	11/12	Additional security camera	583	S/L	10	58	261	58	319	263
500410	1/18	Color printers	1,287	S/L	5	257	1,157	130	1,287	-
500412	2/13	Span America Mattress	1,389	S/L	5	278	1,251	138	1,389	-
500413	3/11	Shredder	1,790	S/L	5	358	1,611	179	1,790	-
500414	4/11	Rehab Equipment	4,398	S/L	5	880	3,959	439	4,398	-
500415	4/16	Chair	874	S/L	5	175	787	87	874	-
500416	5/21	Scale	759	S/L	5	152	684	75	759	-
500416	5/21	Scale	307	S/L	5	61	275	32	307	-
500417	6/20	Core Alignment Kit	3,052	S/L	5	610	2,746	306	3,052	-
500418	6/21	Scale	2,135	S/L	5	427	1,922	214	2,135	-
500419	6/26	Copier	12,259	S/L	5	2,452	11,034	1,225	12,259	-
500420	1/9	Laptop	1,204	S/L	3	-	1,204	-	1,204	-
500421	7/23	Food Processor	1,482	S/L	5	296	1,333	150	1,482	-
500422	7/24	Wheelchair Washer	10,000	S/L	8	1,250	5,625	1,250	6,875	3,125
500423	6/6	Patient Lift	2,797	S/L	5	559	2,516	281	2,797	-
500424	6/7	Carpet Cleaner	4,455	S/L	5	891	4,010	446	4,455	-
500425	8/9	Refrigerated Display Case	1,865	S/L	8	233	1,049	233	1,282	583
500426	7/31	Ice Dispenser	3,455	S/L	8	432	1,944	432	2,376	1,079
500427	7/3	Auto Scrubber	8,270	S/L	8	1,034	4,653	1,034	5,687	2,583

500428	8/27	Printer	1,249	S/L	5	250	1,125	124	1,249	-
500429	8/1	Micosoft Software	2,477	S/L	3	-	2,477	-	2,477	-
500430	6/11	Specialty Mattress	4,415	S/L	5	883	3,974	442	4,415	-
500431	9/24	Bed - Elec	1,655	S/L	12	138	621	138	759	896
500432	9/30	Aquarium	1,119	S/L	5	224	1,008	111	1,119	-
Total 2013 Acquisitions			89,221			15,087	71,573	9,118	80,691	8,530
2014 Acquisitions										
10/31		Marketing Complete Software	6,080	S/L	5	1,216	4,864	1,216	6,080	-
11/13		Printer, Computers	3,006	S/L	5	601	2,404	602	3,006	-
10/13		2 Loveseats	1,818	S/L	12	152	608	152	760	1,058
1/14		Pill Shedder	2,706	S/L	5	541	2,164	542	2,706	-
2/14		Imprinter Machine	9,732	S/L	10	973	3,892	973	4,865	4,867
3/14		Computer Upgrade	256,757	S/L	5	51,351	205,404	51,353	256,757	-
4/14		Furniture	40,000	S/L	10	4,000	16,000	4,000	20,000	20,000
4/14		8 Recliners	4,895	S/L	15	326	1,304	326	1,630	3,265
6/14		Marketing Software	1,818	S/L	5	364	1,456	362	1,818	-
7/14		Office Furniture	1,322	S/L	15	88	352	88	440	882
8/14		2 Washer, Dryer	3,676	S/L	10	368	1,472	368	1,840	1,836
3/14		Printer, Computers	2,010	S/L	5	402	1,608	402	2,010	-
Total 2014 Acquisitions			333,819			60,382	241,528	60,383	301,911	31,908
2015 Acquisitions										
10/14		Tilting Kettle	19,506	S/L	15	1,300	3,900	1,300	5,200	14,306
11/14		Tractor with snowblower (dep)	675	S/L	10	68	204	68	272	403
12/14		Tractor with snowblower	5,236	S/L	10	524	1,572	524	2,096	3,140
12/14		Tractor with snowblower	925	S/L	10	93	279	93	372	553
2/15		Mattress	1,222	S/L	5	244	732	244	976	246
2/15		Black out curtains	6,000	S/L	5	1,200	3,600	1,200	4,800	1,200
3/15		Freezer	1,227	S/L	10	123	369	123	492	735
3/15		Wheelchairs	1,046	S/L	10	105	315	105	420	626
3/15		Computer network	14,108	S/L	5	2,822	8,466	2,822	11,288	2,820
3/15		Refrigerator Reach in	2,752	S/L	10	275	825	275	1,100	1,652
3/15		Steamer	18,941	S/L	10	1,894	5,682	1,894	7,576	11,365
4/15		Cisco Catalyst/Smartnet	6,505	S/L	5	1,301	3,903	1,301	5,204	1,301
4/15		Whiteboard	1,094	S/L	5	219	657	219	876	218
6/15		Kangaroo Pump Feeding	1,494	S/L	10	149	447	149	596	898
6/15		Southbend ranges	2,171	S/L	10	217	651	217	868	1,303
6/15		ECG CP 150	2,915	S/L	7	416	1,248	416	1,664	1,251
6/15		Biosway 12.1 LCD balance system	2,775	S/L	10	278	834	278	1,112	1,663
9/15		48 chairs	22,817	S/L	15	1,521	4,563	1,521	6,084	16,733
7/15		Backup battery for network	3,980	S/L	5	796	2,388	796	3,184	796
7/15		Reach in refrigerator	2,752	S/L	10	275	825	275	1,100	1,652
7/15		Ice Cuber	3,620	S/L	10	362	1,086	362	1,448	2,172
8/15		Black out curtains	3,915	S/L	5	783	2,349	783	3,132	783
8/15		Air Pressurized Mattress	2,308	S/L	5	462	1,386	462	1,848	460
9/15		Black out curtains	4,330	S/L	5	866	2,598	866	3,464	866
9/15		AV Audio Visuals	1,972	S/L	5	394	1,182	394	1,576	396
9/15		Digital Scale	2,159	S/L	10	216	648	216	864	1,295
9/15		Computer Memory	1,464	S/L	5	293	879	293	1,172	292
9/15		Black out curtains	486	S/L	5	97	291	97	388	98
Total 2015 Acquisitions			138,395			17,293	51,879	17,293	69,172	69,223
2016 Acquisitions										
2016		AV Audio Visuals - Screens w/Electric	2,905	S/L	10	290	580	290	870	2,035
2016		Promevo - Acer Chromebooks	3,502	S/L	5	700	1,400	700	2,100	1,402
2016		Reach In Fridge - WSF	2,395	S/L	10	240	480	240	720	1,675
2016		Sander/Salter Maintenance	5,000	S/L	10	500	1,000	500	1,500	3,500
2016		Avtech- IT Alert System	1,000	S/L	10	100	200	100	300	700
2016		TriMark - Bussing Cabinet Dietary	2,569	S/L	7	367	734	367	1,101	1,468
2016		McKesson - Wheelchairs	1,267	S/L	5	253	506	253	759	508
2016		McKesson - Shower Chairs	995	S/L	10	100	200	100	300	695
2016		McKesson - Chairs - Recliners	7,193	S/L	10	719	1,438	719	2,157	5,036
2016		McKesson - Air Mattresses	3,396	S/L	5	679	1,358	679	2,037	1,359
2016		Atlantix Global - Monitors and Phones	4,333	S/L	5	867	1,734	867	2,601	1,732
2016		Ipads	8,720	S/L	5	1,744	3,488	1,744	5,232	3,488
2016		Wescom - PCC	37,876	S/L	5	7,575	15,150	7,575	22,725	15,151
2016		WB Mason - Furniture	11,462	S/L	7	1,637	3,274	1,637	4,911	6,551
2016		Yankee - washers/dryers	19,040	S/L	10	1,904	3,808	1,904	5,712	13,328
2016		McKesson - Treatment Cart	1,310	S/L	7	187	374	187	561	749
2016		Sandros - Shades	2,300	S/L	5	460	920	460	1,380	920
2016		Hobart planetary mixer	4,999	S/L	10	500	1,000	500	1,500	3,499
Total 2016 Acquisitions			120,262			18,822	37,644	18,822	56,466	63,796
2017 Acquisitions										
2017		Extractor- Carpet	2,468	S/L	5	494	494	494	988	1,480
2017		Outpatient Therapy Software-Upgrade	1,033	S/L	5	207	207	207	414	619
2017		McKesson - Air Mattress 35X80X7 QTY 3	3,410	S/L	5	682	682	682	1,364	2,046
2017		2 Allo Sham Combi Oven LP gas	35,826	S/L	10	3,583	3,583	3,583	7,166	28,660
2017		Cisco Switch	4,696	S/L	5	939	939	939	1,878	2,818
2017		Badge Maker Human Resources	5,462	S/L	5	1,092	1,092	1,092	2,184	3,278
2017		True 1 Section S/S Refrig 7 Undercounter	3,513	S/L	10	351	351	351	702	2,811
2017		Invacare Lift	1,696	S/L	10	170	170	170	340	1,356
2017		1300 pound stainless stell Winch System for pun	2,365	S/L	15	158	158	158	316	2,049
2017		Vertical File Cabinet 22" Putty	1,014	S/L	15	68	68	68	136	878
2017		Metro Holding Proofing Cabinet Gray	2,699	S/L	10	270	270	270	540	2,159
Total 2017 Acquisitions			64,182			8,014	8,014	8,014	16,028	48,154
2018 Acquisitions & Disposals										
10/17/2017		Air Mattress- Qty 10	11,105	S/L	5	-	-	1,111	1,111	9,994
11/13/2017		Robot Coupe Blender- Mixer 7 Qt	3,487	S/L	10	-	-	174	174	3,313
11/10/2017		Cisco IP Phone 7821 Qty 12	1,414	S/L	5	-	-	141	141	1,273
10/13/2017		Expert Pro Vinyl Cutter	1,335	S/L	10	-	-	67	67	1,268
12/7/2017		Scanner Bladder	6,461	S/L	7	-	-	462	462	5,999
1/15/2018		Sweeper S9 Battery Walk Behind	3,676	S/L	5	-	-	368	368	3,308
1/8/2018		Bladder Scanner Cart	586	S/L	10	-	-	29	29	557
1/25/2018		Recumbent Cross Trainer	6,507	S/L	10	-	-	325	325	6,182
1/12/2018		Acer Chromebook Laptops 4	1,229	S/L	3	-	-	205	205	1,024
2/1/2018		Mobile Mirror 72X24X18 In patient Rehab	426	S/L	7	-	-	30	30	396
3/13/2018		4 Acer ChromeBook State Survey	1,120	S/L	3	-	-	187	187	933
3/1/2018		IT Project Transfer into Service 3/1	28,089	S/L	5	-	-	2,809	2,809	25,280
3/1/2018		IT Project Transfer into Service 3/1	3,224	S/L	3	-	-	537	537	2,687
5/7/2018		12 GEO Max, 8 Geo wings, 1 GEO Large- matre	6,074	S/L	5	-	-	607	607	5,467
5/14/2018		Gas Countertop Griddle & Stand	3,696	S/L	10	-	-	185	185	3,511
5/31/2018		20 Electric Bed, HD/FT Board, Side Rail	29,194	S/L	12	-	-	1,216	1,216	27,978
5/30/2018		Refrigerator T84513F17	3,636	S/L	10	-	-	182	182	3,454
6/1/2018		IT Project 2nd Half of labor Billing	6,294	S/L	5	-	-	629	629	5,665

7/26/2018	Hoshizaki Nugger Ice Maker Dispenser	3,710	S/L	10	-	-	186	186	3,524
7/30/2018	Air Condition Compressor	5,220	S/L	15	-	-	174	174	5,046
8/29/2018	Monitors	1,164	S/L	5	-	-	116	116	1,048
9/21/2018	Sandros - Cushions TR Patio	1,495	S/L	5	-	-	150	150	1,345
9/28/2018	APW Toaster Conveyor 3" High opening 2 Slic	1,299	S/L	10	-	-	65	65	1,234
11/01	3 Vacuum Cleaners	(1,085)	S/L	5	-	-	-	(1,085)	-
11/01	Envelope feeder	(242)	S/L	5	-	-	-	(242)	-
12/01	4 RCA 20" TV's	(1,402)	S/L	5	-	-	-	(1,402)	-
1/02	4 Monitors & Configuration	(4,266)	S/L	10	-	-	-	(4,266)	-
1/02	Posts & Caps	(1,213)	S/L	10	-	-	-	(1,213)	-
1/02	Food Processor	(799)	S/L	5	-	-	-	(799)	-
2/02	2 Enhanser Cushions	(629)	S/L	10	-	-	-	(629)	-
3/02	Copier	(1,745)	S/L	5	-	-	-	(1,745)	-
3/02	PC Modems	(170)	S/L	5	-	-	-	(170)	-
4/02	Ergolift Scale	(1,694)	S/L	15	-	-	-	(1,694)	-
4/02	Chem Craft Caps for Posts	(202)	S/L	10	-	-	-	(202)	-
4/02	Computer Equipment	(4,409)	S/L	5	-	-	-	(4,409)	-
4/02	Enhanser Cushion	(299)	S/L	10	-	-	-	(299)	-
4/02	Ergolift Scale	(1,700)	S/L	15	-	-	-	(1,700)	-
5/02	Copier Nurses office	(4,080)	S/L	5	-	-	-	(4,080)	-
5/02	Lap Top	(2,343)	S/L	5	-	-	-	(2,343)	-
5/02	2 Zaam Mattresses	(2,400)	S/L	10	-	-	-	(2,400)	-
6/02	Multimedia Plasma Monitor	(4,542)	S/L	7	-	-	-	(4,542)	-
6/02	Keyboard	(211)	S/L	5	-	-	-	(211)	-
6/02	Cables (5)	(106)	S/L	10	-	-	-	(106)	-
6/02	4 Zaam Mattresses	(4,800)	S/L	10	-	-	-	(4,800)	-
8/02	6 Recliners	(6,535)	S/L	10	-	-	-	(6,535)	-
8/02	Credit IBM	35	S/L	5	-	-	-	35	-
9/02	Walkie Talkies	(1,968)	S/L	5	-	-	-	(1,968)	-
9/02	Litter Receptacle with stone	(2,446)	S/L	10	-	-	-	(2,446)	-
9/02	Portable PA System	(426)	S/L	10	-	-	-	(426)	-
10/02	Color TV & VCR	(592)	S/L	5	-	-	-	(592)	-
10/02	Cover PA System	(42)	S/L	5	-	-	-	(42)	-
10/02	SYM PROCOMM V4.8 CD	(134)	S/L	5	-	-	-	(134)	-
10/02	Digital Camera	(513)	S/L	5	-	-	-	(513)	-
11/02	Leaf Blower	(450)	S/L	5	-	-	-	(450)	-
11/02	Telephones CAT5e	(1,262)	S/L	10	-	-	-	(1,262)	-
12/02	Super Coach Vacuum/Attachments	(445)	S/L	10	-	-	-	(445)	-
12/02	Vacuum Cleaners	(1,800)	S/L	8	-	-	-	(1,800)	-
12/02	Computer Software	(360)	S/L	5	-	-	-	(360)	-
12/02	Vacuum	(633)	S/L	8	-	-	-	(633)	-
12/02	10 Pentium 4 Computers	(6,120)	S/L	5	-	-	-	(6,120)	-
1/03	Copier	(18,795)	S/L	5	-	-	-	(18,795)	-
1/03	Scanner, CDRW Memory	(593)	S/L	5	-	-	-	(593)	-
1/03	Surge Protector Outlets Time Clock	(574)	S/L	10	-	-	-	(574)	-
2/03	Payroll System	(6,950)	S/L	5	-	-	-	(6,950)	-
2/03	2 Headsets & Cordless Base	(683)	S/L	5	-	-	-	(683)	-
2/03	Gerichair	(186)	S/L	10	-	-	-	(186)	-
2/03	Addressograph Machine	(495)	S/L	5	-	-	-	(495)	-
2/03	3 Phone Cables	(545)	S/L	10	-	-	-	(545)	-
2/03	Phone Lines & Cables	(1,552)	S/L	10	-	-	-	(1,552)	-
3/03	Computer Equipment	(513)	S/L	5	-	-	-	(513)	-
3/03	Computer Equipment	(344)	S/L	5	-	-	-	(344)	-
3/03	Fax Machine	(1,179)	S/L	3	-	-	-	(1,179)	-
3/03	16 Monitors	(2,146)	S/L	5	-	-	-	(2,146)	-
3/03	Pallet Hand Truck	(505)	S/L	10	-	-	-	(505)	-
3/03	Computer XP Upgrade	(1,192)	S/L	5	-	-	-	(1,192)	-
3/03	2 Low Profile Cushion	(608)	S/L	10	-	-	-	(608)	-
4/03	Reclining Chair	(2,000)	S/L	10	-	-	-	(2,000)	-
4/03	Foot Pillows	(233)	S/L	5	-	-	-	(233)	-
4/03	Phone lines & Cable	(1,025)	S/L	10	-	-	-	(1,025)	-
5/03	Mini Spotter Kit/Extractor	(3,398)	S/L	5	-	-	-	(3,398)	-
5/03	Heel Elevating Cushion	(232)	S/L	5	-	-	-	(232)	-
5/03	Computer Equipment	(1,269)	S/L	5	-	-	-	(1,269)	-
7/03	Refrigerator	(5,300)	S/L	10	-	-	-	(5,300)	-
7/03	3 TV's	(1,034)	S/L	5	-	-	-	(1,034)	-
8/03	Computers	(6,641)	S/L	5	-	-	-	(6,641)	-
9/03	Fax Machine	(715)	S/L	3	-	-	-	(715)	-
9/03	Fish Tank	(1,205)	S/L	10	-	-	-	(1,205)	-
9/03	Sound Baffles	(225)	S/L	10	-	-	-	(225)	-
10/03	Convalescent Recliner	(457)	S/L	10	-	-	-	(457)	-
11/03	Recliner Wheelchair	(564)	S/L	5	-	-	-	(564)	-
11/03	Recliner	(1,341)	S/L	10	-	-	-	(1,341)	-
11/03	Microwave/Stainless steel shelf	(700)	S/L	10	-	-	-	(700)	-
12/03	2 Beds w/frames	(2,693)	S/L	10	-	-	-	(2,693)	-
12/03	Cuisinart DLC Plus	(800)	S/L	5	-	-	-	(800)	-
1/04	Vacuum Cleaner	(317)	S/L	8	-	-	-	(317)	-
1/04	13 Computers	(9,218)	S/L	5	-	-	-	(9,218)	-
1/04	Television	(500)	S/L	5	-	-	-	(500)	-
1/04	Automatic Sweeper	(3,056)	S/L	5	-	-	-	(3,056)	-
1/04	Snow Blower	(1,299)	S/L	5	-	-	-	(1,299)	-
2/04	Extractor	(5,804)	S/L	5	-	-	-	(5,804)	-
3/04	Computer Engraver	(1,922)	S/L	5	-	-	-	(1,922)	-
3/04	Draperies	(10,370)	S/L	5	-	-	-	(10,370)	-
4/04	Tracers & Recliners	(6,049)	S/L	10	-	-	-	(6,049)	-
4/04	Mats	(2,737)	S/L	5	-	-	-	(2,737)	-
5/04	Computers	(1,109)	S/L	5	-	-	-	(1,109)	-
5/04	Vapor Blitz Steamer	(2,108)	S/L	5	-	-	-	(2,108)	-
6/04	Computers	(3,655)	S/L	5	-	-	-	(3,655)	-
6/04	Draperies	(1,188)	S/L	5	-	-	-	(1,188)	-
7/04	Draperies	(10,370)	S/L	5	-	-	-	(10,370)	-
7/04	Portable Radio	(1,458)	S/L	10	-	-	-	(1,458)	-
7/04	55 Gal. Fish Tank Complete	(600)	S/L	10	-	-	-	(600)	-
9/04	Hammock Slings	(621)	S/L	10	-	-	-	(621)	-
9/04	Equipment System for MDS	(5,500)	S/L	5	-	-	-	(5,500)	-
10/04	Computers	(2,789)	S/L	5	-	-	-	(2,789)	-
10/04	Power Shredder	(1,200)	S/L	5	-	-	-	(1,200)	-
11/04	Auto Display Pager	(374)	S/L	10	-	-	-	(374)	-
2/05	Blackberry	(318)	S/L	5	-	-	-	(318)	-
2/05	Bariatric Bed & Side rails	(4,200)	S/L	15	-	-	-	(3,780)	(420)
3/05	Copier	(18,495)	S/L	5	-	-	-	(18,495)	-
3/05	Blade for Cisco 6500 Series	(4,820)	S/L	5	-	-	-	(4,820)	-
3/05	Medline Software for Tracking	(2,250)	S/L	5	-	-	-	(2,250)	-
3/05	New File Server	(5,351)	S/L	15	-	-	-	(5,351)	(185)
4/05	5 Zenith TV's	(1,614)	S/L	5	-	-	-	(1,614)	-
6/05	Lumex Low Bed	(1,344)	S/L	15	-	-	-	(1,211)	(133)
6/05	42" TV	(1,500)	S/L	5	-	-	-	(1,500)	-

7/05	TV Stand	(200)	S/L	15	-	-	-	(179)	(21)
7/05	Computer Equipment	(3,675)	S/L	5	-	-	-	(3,675)	-
9/05	Cuisinart DLC	(799)	S/L	10	-	-	-	(799)	-
9/05	Copier	(4,815)	S/L	5	-	-	-	(4,815)	-
9/05	Computer Equipment	(4,458)	S/L	5	-	-	-	(4,458)	-
9/05	Computer	(1,200)	S/L	5	-	-	-	(1,200)	-
9/05	Marketing Software	(860)	S/L	5	-	-	-	(860)	-
1/06	Carpet Cleaner	(3,198)	S/L	5	-	-	-	(3,198)	-
1/06	Resident Bed	(1,528)	S/L	5	-	-	-	(1,528)	-
2/06	3 Personal Computers	(2,136)	S/L	5	-	-	-	(2,136)	-
2/06	2 Flat Panel Monitors	(798)	S/L	5	-	-	-	(798)	-
2/06	Win SQL Server Agent Box	(709)	S/L	5	-	-	-	(709)	-
3/06	42" DLP TV	(1,710)	S/L	5	-	-	-	(1,710)	-
3/06	Printer	(382)	S/L	5	-	-	-	(382)	-
4/06	Vacuum Cleaner	(589)	S/L	5	-	-	-	(589)	-
4/06	Xerox Printer	(1,648)	S/L	5	-	-	-	(1,648)	-
4/06	12 Recliners	(15,391)	S/L	10	-	-	-	(15,391)	-
5/06	Fax Machine	(1,849)	S/L	5	-	-	-	(1,849)	-
6/06	Cable Machine	(915)	S/L	10	-	-	-	(915)	-
8/06	Low Air alternating mattress	(699)	S/L	5	-	-	-	(699)	-
9/06	Copy Machine	(6,295)	S/L	5	-	-	-	(6,295)	-
9/06	Hi-Lo Bed	(1,525)	S/L	5	-	-	-	(1,525)	-
10/06	Barnouda Spam Firewall	(2,693)	S/L	5	-	-	-	(2,693)	-
11/06	5 TV's & 10 remotes	(2,205)	S/L	5	-	-	-	(2,205)	-
11/06	Hi-Lo Bed	(1,518)	S/L	5	-	-	-	(1,518)	-
11/06	Motorolo 5 way Radio	(727)	S/L	5	-	-	-	(727)	-
11/06	Vacuum Cleaner	(356)	S/L	5	-	-	-	(356)	-
11/06	Vacuum Cleaner	(558)	S/L	5	-	-	-	(558)	-
11/06	Laser Jet Printer	(361)	S/L	5	-	-	-	(361)	-
12/06	Washing Machine	(335)	S/L	5	-	-	-	(335)	-
1/07	Personal Computer	(1,152)	S/L	5	-	-	-	(1,152)	-
1/07	HP Laser Jet Printer	(450)	S/L	5	-	-	-	(450)	-
2/07	Hi-Lo Bed	(1,515)	S/L	5	-	-	-	(1,515)	-
2/07	W.B. Mason	(419)	S/L	5	-	-	-	(419)	-
3/07	Nu Slep Recumbent Cross Trainer	(3,946)	S/L	10	-	-	-	(3,946)	-
3/07	2 IBM PC's & 1 Monitor	(1,675)	S/L	5	-	-	-	(1,675)	-
3/07	HP Laser Jet Printer	(370)	S/L	5	-	-	-	(370)	-
3/07	2 PC'S and attachments	(2,018)	S/L	5	-	-	-	(2,018)	-
3/07	Ice Maker	(2,905)	S/L	10	-	-	-	(2,905)	-
5/07	HP Printer/Envelope feeder	(1,136)	S/L	5	-	-	-	(1,136)	-
5/07	3 Televisions	(853)	S/L	5	-	-	-	(853)	-
5/07	Mini Floor Machine	(686)	S/L	5	-	-	-	(686)	-
6/07	5 20" Resident room T.V.'s	(1,792)	S/L	5	-	-	-	(1,792)	-
6/07	4 Vacuum Cleaners	(1,608)	S/L	5	-	-	-	(1,608)	-
6/07	Porta-Washer	(2,193)	S/L	5	-	-	-	(2,193)	-
7/07	Mattress	(405)	S/L	5	-	-	-	(405)	-
8/07	Vapor Cleaning Machine	(3,165)	S/L	10	-	-	-	(3,165)	-
8/07	Lakeside Cart	(625)	S/L	5	-	-	-	(625)	-
8/07	60 Inch Television	(2,500)	S/L	10	-	-	-	(2,500)	-
9/07	TV Cabinet	(470)	S/L	10	-	-	-	(470)	-
9/07	DVD/VCR Player	(360)	S/L	5	-	-	-	(360)	-
10/07	4 Hair Dryers - Beauty Salon	(1,100)	S/L	5	-	-	-	(1,100)	-
10/07	2 Wii Systems	(550)	S/L	5	-	-	-	(550)	-
10/07	2 Portable A/Cond units	(682)	S/L	5	-	-	-	(682)	-
10/07	Cuisinart - Food Processor	(795)	S/L	5	-	-	-	(795)	-
11/07	Wheelchair Scale	(2,059)	S/L	5	-	-	-	(2,059)	-
11/07	3 Copies Adobe Acrobat	(625)	S/L	5	-	-	-	(625)	-
11/07	Dry Vacuum Cleaner	(417)	S/L	5	-	-	-	(417)	-
12/07	Christmas Train Set	(1,000)	S/L	5	-	-	-	(1,000)	-
12/07	Sender for Pickup Truck	(3,850)	S/L	10	-	-	-	(3,850)	-
1/08	2 Dry Vacuum Cleaners	(800)	S/L	5	-	-	-	(800)	-
1/08	Phones & wall brackets	(18,997)	S/L	10	-	-	-	(18,997)	-
1/08	Window Treatments	(4,514)	S/L	10	-	-	-	(4,514)	-
1/08	Shutters	(1,864)	S/L	10	-	-	-	(1,864)	-
2/08	Baracuda software	(2,490)	S/L	3	-	-	-	(2,490)	-
2/08	2 Two way radios(Housekeeping)	(1,508)	S/L	5	-	-	-	(1,508)	-
2/08	UPS, Firewall for Server	(720)	S/L	5	-	-	-	(720)	-
3/08	Fax Machine	(925)	S/L	5	-	-	-	(925)	-
4/08	5 20" Hospital TV's (Residents)	(1,784)	S/L	5	-	-	-	(1,784)	-
4/08	P C, Monitor, Memory	(767)	S/L	5	-	-	-	(767)	-
4/08	Entrance way mat	(1,060)	S/L	5	-	-	-	(1,060)	-
5/08	Auto Sweeper	(3,993)	S/L	5	-	-	-	(3,993)	-
5/08	Carpet Extractor	(3,915)	S/L	5	-	-	-	(3,915)	-
5/08	2 Two way radios(Maintenance)	(1,508)	S/L	5	-	-	-	(1,508)	-
6/08	Putting Green - Rehab	(3,295)	S/L	10	-	-	-	(3,295)	-
6/08	HP Printer	(1,059)	S/L	5	-	-	-	(1,059)	-
6/08	3 Flat screen monitors	(640)	S/L	5	-	-	-	(640)	-
6/08	15 20" Hospital TV's	(6,165)	S/L	5	-	-	-	(6,165)	-
7/08	Server	(4,015)	S/L	5	-	-	-	(4,015)	-
9/08	15 Mattresses	(3,148)	S/L	5	-	-	-	(3,148)	-
11/08	Washer & Dryer	(688)	S/L	5	-	-	-	(688)	-
12/08	Digital Camera	(653)	S/L	5	-	-	-	(653)	-
12/08	2 H200 hand devices	(11,190)	S/L	5	-	-	-	(11,190)	-
2/09	Copy Machine	(16,295)	S/L	7	-	-	-	(16,295)	-
2/09	50 Battery UPS Backups	(2,350)	S/L	5	-	-	-	(2,350)	-
3/09	3 PC's and monitors, maintenance	(2,418)	S/L	5	-	-	-	(2,418)	-
3/09	2 Alternating pressure mattresses	(1,226)	S/L	5	-	-	-	(1,226)	-
4/09	Backup system software	(4,076)	S/L	5	-	-	-	(4,076)	-
6/09	2 Laptops	(1,408)	S/L	5	-	-	-	(1,408)	-
6/09	2 PC's	(1,594)	S/L	5	-	-	-	(1,594)	-
7/09	2 Blood Pressure Monitors	(4,117)	S/L	7	-	-	-	(4,117)	-
7/09	Bladderscan	(11,962)	S/L	7	-	-	-	(11,962)	-
10/09	Plasma TV and wireless connection	(1,042)	S/L	5	-	-	-	(1,042)	-
11/09	Plasma TV and DVD	(620)	S/L	5	-	-	-	(620)	-
11/09	Projector	(768)	S/L	5	-	-	-	(768)	-
2/10	TV - Patient Lounge	(700)	S/L	5	-	-	-	(700)	-
8/10	2 Personal Computers - Kitchen	(1,202)	S/L	5	-	-	-	(1,202)	-
1/11	12 resident rooms floor lamps	(1,127)	S/L	5	-	-	-	(1,127)	-
1/11	Care Tracker system	(9,725)	S/L	5	-	-	-	(9,725)	-
1/11	3 personal computers	(2,052)	S/L	5	-	-	-	(2,052)	-
1/11	20 Bulletin Boards Patient rooms	(1,260)	S/L	5	-	-	-	(1,260)	-
2/11	Personal Computer	(509)	S/L	5	-	-	-	(509)	-
2/11	Copier & Printer	(2,026)	S/L	5	-	-	-	(2,026)	-
4/11	Copier - Accounting	(4,328)	S/L	5	-	-	-	(4,328)	-
5/11	2 Personal computers	(1,037)	S/L	5	-	-	-	(1,037)	-
6/11	Laptop - Administrator	(957)	S/L	5	-	-	-	(957)	-
7/11	6 Care Traker Kiosk's	(10,347)	S/L	5	-	-	-	(10,347)	-

8/11	Color Printer	(3,257)	S/L	5	-	-	-	(3,257)	-
8/11	2 Laptops, screens & Keyboards	(2,315)	S/L	5	-	-	-	(2,315)	-
8/11	Cables for Care Tracker system	(728)	S/L	5	-	-	-	(728)	-
11/11	Sand & Salt Spreader	(4,478)	S/L	5	-	-	-	(4,478)	-
11/11	2 Ipads	(1,360)	S/L	5	-	-	-	(1,360)	-
4/12	WiFi Care Center	(6,403)	S/L	5	-	-	-	(6,403)	-
4/12	Ice Machine/Maker	(3,549)	S/L	5	-	-	-	(3,549)	-
5/12	Additional memory PC's	(2,061)	S/L	5	-	-	-	(2,061)	-
6/12	Caretraker interface software	(5,000)	S/L	5	-	-	-	(5,000)	-
9/12	UPS Battery Backup system	(1,399)	S/L	5	-	-	-	(1,399)	-
9/12	Virtual Server & Peripherals	(57,984)	S/L	5	-	-	-	(49,285)	(8,699)
1/18/2013	Color printers	(1,287)	S/L	5	-	-	-	(1,287)	-
3/11/2013	Shredder	(1,790)	S/L	5	-	-	-	(1,790)	-
6/26/2013	Copier	(12,259)	S/L	5	-	-	-	(12,259)	-
1/9/2013	Laptop	(1,204)	S/L	3	-	-	-	(1,204)	-
8/27/2013	Printer	(1,249)	S/L	5	-	-	-	(1,249)	-
8/1/2013	Microsoft Software	(2,477)	S/L	3	-	-	-	(2,477)	-
Total 2018 Acquisitions		(483,689)					9,955	(594,717)	111,028

Total Movable Equipment 2,878,063 169,523 2,891,792 162,075 2,449,196 428,867

Movable Equipment ADP	Cost	Depr Method	Life	2017 Depr	Accum Depr @9/17	2018 Depr	Accum Depr @9/18	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	2017 Depr	Accum Depr @9/17	2018 Depr	Accum Depr @9/18	NAV @9/17
Date of Acquisition Prior to 10/1/01	6,622	S/L	Various	-	6,622	-	6,622	-
2018 Disposal	(6,622)			-	-	-	(6,622)	-
Total 2012 and Prior Acquisitions	-				6,622		-	

Automotive	Cost	Depr Method	Life	2017 Depr	Accum Depr @9/17	2018 Depr	Accum Depr @9/18	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)	-
Prior to 10/1/01	(74,070)	S/L	5yrs	-	-	-	(74,070)	-
Total Total Automotive	24,417				98,487		24,417	

Grand Total Movable Equipment 2,937,117 169,523 3,031,539 162,075 2,508,250 428,867

Cost Report vs Trial Balance Net Book Value Variance

Total Land Improvements	396,265			15,980	104,265	24,486	124,809	271,456
Variance	-			-	(840)	-	(840)	840
Cost Report Total	396,265			15,980	105,104	24,486	125,648	270,617
Per Trial Balance	396,264						119,853	276,411
CR vs TB Variance	1			15,980	105,104	24,486	5,795	(5,794)

Total Building + Building ADP	7,500,624			168,284	5,144,239	167,398	5,176,545	2,324,078
Variance	(881,601)			-	877,485	-	877,485	(1,759,086)
Cost Report Total	8,382,225			168,284	4,266,754	167,398	4,301,190	4,081,035
Per Trial Balance	7,500,624					453,641	5,182,611	2,318,013
CR vs TB Variance	881,601			168,284	4,266,754	(286,243)	(881,421)	1,763,022

Total Fixed Equip + ADP + Geriatric	3,011,752			104,702	2,406,502	102,829	2,078,442	933,311
Variance	116,903			-	(84,532)	-	(84,532)	201,435
Cost Report Total	2,894,849			104,702	2,491,034	102,829	2,163,129	731,720
Per Trial Balance	3,011,752						2,044,569	967,183
CR vs TB Variance	(116,903)			104,702	2,491,034	102,829	118,560	(235,463)

Grand Total Movable Equipment	2,937,117			169,523	3,031,539	162,075	2,508,250	428,867
Variance	34,925			-	(54,119)	-	(54,119)	89,044
Cost Report Total	2,902,192			169,523	3,085,658	162,075	2,562,369	339,823
Per Trial Balance	2,937,120						2,457,738	479,382
CR vs TB Variance	(34,928)			169,523	3,085,658	162,075	104,631	(139,559)
Total CR vs TB NBV Variance	729,771			458,489	9,948,550	3,147	(652,435)	1,382,206

F/S vs C/R NBV Pg. 31 / Line B9 (1,382,206)
F/S vs C/R Dep. Pg. 36 / Line F1 (3,147)

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

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2018	Page 25	of 37
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11. Property Questionnaire

Part A

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

Yes No

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

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

Description	Total			
1. Date Land Purchased	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)				
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		4,515

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	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Waveny Care Center, Inc.		942-C		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) LOC & Notes Payable				\$	33,529	33,529	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	33,529	33,529	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,165	14,165	
b. Insurance on Automobiles				\$	4,144	4,144	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	32,718	32,718	
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Liability / Fidelity Bond Insurance				\$	20,911	20,911	
14d. Total Insurance Expenditures (14a + b + c)				\$	71,938	71,938	
15. Total All Expenditures (A-13 thru C-14)				\$	13,985,695	13,985,695	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.				942-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 424,592	424,592		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 311,472	311,472		
7.			Other - See attached Schedule	\$ 297,450	297,450		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 516,630	516,630		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 5,537	5,537		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 8,924	8,924		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 774	774		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 3,974	3,974		
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	\$ 2,858	2,858		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 134,461	134,461		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 31,009	31,009		
23.			Other - See attached Schedule	\$ 706,407	706,407		
Page 18 - Dietary Expenditures							
24.	See	29d	Meals to employees, guests and others who are not residents	\$ 86,520	86,520		
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)				\$ 2,530,608	2,530,608		

* 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	\$ 68,545		
10	5c	Meals on Wheels Wages (See attached)	39,967		
10	12o	VP of Development	143,577		
10	12o	Director of Development Wages	92,990		
10	12o	Other Development Wages	48,676		
10	12o	Director of Spiritual Services Wages	30,837		
Total Other Salaries Adjustment			\$ 424,592	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B6	Social Worker (WHH)	\$ 854		
13	B12	Outpatient Therapies	290,336		
13	B12	Post Acute Cardiology	6,260		
Total Other Fees Adjustments			\$ 297,450	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Meals on Wheels Benefits Disallowances (See attached)	\$ 29,825		
15	Var	Non-Allowable Salaries Benefits Disallowances (See attached)	136,869		
22	Var	Meals on Wheels Overhead Disallowances (See attached)	7,224		
22	Var	Outpatient Therapies Overhead Disallowances (See attached)	3,977		
15	1g	Operational Supplies - Meals on Wheels	10,077		
15	1g	Operational Supplies - Spiritual Services	604		
15	1g	Operational Supplies - Development	1,123		
15	1g	Office Supplies - Development	388		
15	1g	Operational Supplies - Marketing	2,091		
15	1g	Office Supplies - Marketing	161		
16	m7	Postage - Development	1,341		
16	m7	Postage - Marketing	207		
16	m8	NEADHVS Dues (Disallowed)	64		
16	m8	Rotary Club New Haven Dues (Disallowed)	1,300		
16	m8	NEAHP Dues (Disallowed)	125		
16	m8a	Chamber of Commerce Dues	393		
16	m9	Books, Publications, Video - Development	146		
16	m9	Books, Publications, Video - Marketing	24		
16	m11	Purchased Services - Place for Mom	7,932		
16	m11	Purchased Services - Medicare Review	2,024		
16	m11	Purchased Services - Fundraising	81,192		
16	m11	Audit Service CRC (Medicare)	4,500		
16	m13	Department Guest Meals	1,456		
16	m13	Fines & Citations	11,011		
16	m13	Non-Allowable Bank Charges	3,516		
16	m13	Credit Card Processing Fees	46,102		
16	m13	Annual Report - Development	8,559		
16	m13	Investment Manager Fees	54,895		
16	m13	Assets Released Expense	277,418		
16	m13	Endowment Assistance - Inpatient	8,663		
16	m13	Food (Employees)	1,072		
16	m13	Co-insurance Write-off	2,128		
Total Other A&G Adjustments			\$ 706,407	\$ -	\$ -

Waveny Care Center, Inc.
Disallowance Schedule for Cell Phones
September 30, 2018

	<u>Amount</u>
Total Cell Phone Expense	10,004 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	<u>\$ 1,080</u>
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 8,924</u></u>

**Waveny Cost Report
September 30, 2018
Benefits Disallowance**

Pg. 28c

Non-Allowable Wages

Marketing Wages	68,545	TB Linked
VP of Development Wages	143,577	TB Linked
Director of Development Wages	92,990	TB Linked
Other Development Wages	48,676	TB Linked
Director of Spiritual Services Wages	30,837	TB Linked
Total Non-Allowable Wages	<u>384,625</u>	
Total Salaries	<u>6,224,342</u>	TB Linked
Percent to Total Salaries	6.18%	
Total Benefits (Pg 15, Line 1a1 - 1a7)	2,214,932	TB Linked
Non-Allowable Benefits Disallowed	136,869	Page 28 attachment

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	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,530,608	2,530,608		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 440,127	440,127		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 20,920	20,920		
30.	20	5h	Laboratory	\$ 56,247	56,247		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 22,860	22,860		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 46,916	46,916		
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	\$ 457	457		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 61,602	61,602		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 3,179,737	3,179,737		

*** 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.
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Consulting Services - Development Fundraising Costs	\$ 13,915		
20	5i	Consulting Services - Placement Fee (Village)	3,612		
20	5i	Satellite/Cable TV in Excess (See attached)	9,346		
20	5i	Machine & Equipment Rental (as needed, not leased)	9,949		
20	5i	Prosthetic/Orthotic	1,617		
20	5i	Other Diagnostic Svcs	7,613		
20	5i	Other Therapeutic Service	113		
20	5i	Misc Ancillary Charges	40		
20	5i	Operational Supplies: Outpatient Therapies Disallowance (See attached)	711		
Total Other Ancillary Costs			\$ 46,916	\$ -	\$ -

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)	\$ 295		
27	14a	Building Insurance: Outpatient Therapies Disallowance (See attached)	162		
Total Other Property Adjustments			\$ 457	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Line of Credit Interest	\$ 22,052		
30	IV 8	Meals - Non-Patient	34,728		
30	IV 8	Non-Patient Meals Private	3,829		
30	IV 8	Medical Record Fee	993		
Total Other Adjustments			\$ 61,602	\$ -	\$ -

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, 2018

Pg. 29b

Total Cable Tv Expense	\$ 12,946	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	<u>12</u>	
Total Allowable Expense	\$ 3,600	
Disallowed Expense	<u><u>\$ 9,346</u></u>	{a}

Tickmark

{a}

Ties to page 29a

Waveny Care Center, Inc.
 Out Patient Overhead Disallowance
 September 30, 2018

Pg. 29c

Building Sq. ft. 54,509 Total Treatments 47,009

Therapy Type	Total In & Out Patient		Out Patient Treatments		Total Out Patient Sq. Footage
	Sq. Footage	Percentage	Treatments	Percentages	
PT	2,059	3.78%	12,227	26.01%	<u>1.15%</u>
OT	98	0.18%	107	0.23%	
ST	184	0.34%	213	0.45%	
Total Therapies	<u>2,341</u>	<u>4.29%</u>	<u>12,547</u>	<u>26.69%</u>	

A&G: Overhead Disallowance

	Amount Per TB	Out Patient %	Amount to be Disallowed
Repairs and Maintenance	54,093	1.15%	620
Heat	58,143	1.15%	666
Light and Power	125,864	1.15%	1,443
Water	22,952	1.15%	263
Contracted Maintenance	85,922	1.15%	985
Total	<u>346,974</u>		<u>3,977</u> See page 28a

Capital: Building Insurance Disallowance

Property Insurance	14,165	1.15%	162
Total	<u>14,165</u>		<u>162</u> See page 29a

Direct: Supplies Related to Therapies

Operational Therapy Supplies	2,664	26.69%	711
Total	<u>2,664</u>		<u>711</u> See page 29a

<u>Type</u>	D.01 <u>Number of MOW Meals Served</u>	D.01 <u>Total Meals Served</u>	<u>Percentage of Meals</u>
Meals on Wheels	13,979	93,552	14.94%

<u>Salaries Disallowances</u>	<u>Amount per TB</u>	
Dietary Salaries	39,967	See page 28a
Total	39,967	

<u>Expenditures Disallowance</u>			
Dietary Expenses Per Pg. 18	404,314		
Dietary Management Fee	213,262		
Less: Rev Self Disallowed Pg. 29a	(34,728)		
Less: Rev Self Disallowed Pg. 29a	(3,829)		
Adjusted Dietary Expenditures	579,019	14.94%	86,520 See page 28

<u>Type</u>	<u>MOW Salary</u>	<u>Total Salaries</u>	<u>Percentage of Total Salaries</u>
Meals on Wheels	39,967	6,224,342	0.64%

<u>Benefits Disallowance</u>	<u>Amount per TB</u>	<u>Percentage of Total Salaries</u>	<u>Disallowance</u>
Workmen's Compensation	331,823	0.64%	2,131
Disability Insurance	148,239	0.64%	952
Unemployment Insurance	159,961	0.64%	1,027
Social Security (FICA)	1,044,725	0.64%	6,708
Health Insurance	2,455,200	0.64%	15,765
Life Insurance	0	0.64%	0
Pensions	461,762	0.64%	2,965
Uniform Allowance	23,943	0.64%	154
Other	19,095	0.64%	123
Total	4,644,748		29,825 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	13,979	93,552	14.94%	7,595	54,509	13.93%	2.08%

<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	54,093	2.08%	1,126
Heat	58,143	2.08%	1,211
Light and Power	125,864	2.08%	2,620
Water	22,952	2.08%	478
Contracted Maintenance	85,922	2.08%	1,789
Total	362,249		7,224 See page 28a

<u>Building Insurance Disallowance</u>			
Property Insurance	14,165	2.08%	295
Total	14,165		295 See page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Waveny Care Center, Inc.	942-C	9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,481,472	8,481,472				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,606,744)	(4,606,744)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,441,796	3,441,796				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 3,019,120	3,019,120				
b. Private-Pay Room and Board Contractual Allowance **	\$ (106,406)	(106,406)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 73,114	73,114				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 11,656	11,656				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 8,247	8,247				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,028,240	1,028,240				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 136,150	136,150				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 121,680	121,680				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 3,630	3,630				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 668,300	668,300				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 335,589	335,589				
c. Occupational Therapy - Non-Medicare	\$ 45,677	45,677				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,399,167)	(1,399,167)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (57,643)	(57,643)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,204,711	11,204,711				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 1,991	1,991				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 20,133	20,133				
8. Other (<i>Specify</i>)	\$ 2,180,534	2,180,534				
V. Total Other Revenue (1 thru 8)	\$ 2,202,658	2,202,658				
VI. Total All Revenue (III +V)	\$ 13,407,369	13,407,369				

* 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	\$ 556,490		
30 II 6a	X-Ray Medicare	20,449		
30 II 6a	Labratory - Medicare	50,447		
30 II 6a	Oxygen Therapy Medicare Part A	12,541		
30 II 6a	Diagnostic Services-Medicare	1,768		
30 II 6a	Third Pty Adj Thrpy - MCare	(1,387,470)		
30 II 6a	Third Pty Adj Ancil - MCare	(653,392)		
	Total Other Resident Revenue - Medicare	\$ (1,399,167)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	X-Ray & Lab Private	\$ 653		
30 II 6b	Xray & Lab - Commr Ins	1,582		
30 II 6b	X-Ray & Lab Medicaid	79		
30 II 6b	Oxygen Therapy Private	310		
30 II 6b	Oxygen - Comm Insurance	2,395		
30 II 6b	Oxygen Therapy Medicaid	6,429		
30 II 6b	Third Pty Adj Thrpy - Comm Ins	(1,590)		
30 II 6b	Third Pty Adj Thrpy - MCAid	(8,998)		
30 II 6b	Third Pty Adj Ancil - MCAid	(58,503)		
	Total Other Resident Revenue	\$ (57,643)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income - Bank Accounts	Various	\$ 41		
30 IV 5	Interest Income - Money Market Accounts	Various	1,948		
30 IV 5	Interest Income - A/R	N/A	2		
	Total Interest Income		\$ 1,991	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Meals - Non-patient	\$ 34,728		
30 IV 8	Non-Patient Meals Private	3,829		
30 IV 8	Annual Appeal	226,889		
30 IV 8	Contrib Rev - Temp Restricted	2,320		
30 IV 8	Memorial Giving	2,940		
30 IV 8	Unsolicited Gifts	277		
30 IV 8	Special Events - Temp Restrict	82,810		
30 IV 8	Grants - Temp Restricted	6,596		
30 IV 8	Special Events - Unrestricted	20		
30 IV 8	Pledge Revenue-Unrestrict	368,221		
30 IV 8	Pledge Revenue Temp Restricted	492,543		
30 IV 8	Pledge Revenue Perm Restricted	64,390		
30 IV 8	Pledge Revenue Discount	(31,799)		
30 IV 8	Gain/Loss on Disposal	(80,750)		
30 IV 8	Investment Income-Common Fund	204,079		
30 IV 8	Investment Income Bauer Fund	27,466		
30 IV 8	Investment Income Anderson	13,073		
30 IV 8	Investment Income Capital Camp	2,029		
30 IV 8	ST Cap Gain FC	6,583		
30 IV 8	Investment Income FC	10,628		
30 IV 8	Unrealized Gain/Loss	440,176		
30 IV 8	Unrealized Gain/Loss- Bauer	39,034		
30 IV 8	Unrealized Gain/Loss-Anderson	15,352		
30 IV 8	Unrealized Gain/Loss-Capital	4,122		
30 IV 8	Unrealized Gain/Loss FC	(10,828)		
30 IV 8	Medical Record Copy Fee	993		
30 IV 8	Meals on Wheels-Meals	99,927		
30 IV 8	Assets Released Restr-Op	71,343		
30 IV 8	Assets Released non operating	83,543		
	Total Other Revenue	\$ 2,180,534	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	701,996
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,094,303
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	240,750
4 Inventories			\$	
5. Prepaid Expenses			\$	29,621
a. Prepaid Insurance	1,367			
b. Prepaid Rent	5,257			
c. Prepaid Expenses	22,997			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	48,226
Exchange - Salaries	3,235			
Workers Comp Recovery	44,991			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,114,896
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	396,265		
	Accum. Depreciation	125,648	Net	\$ 270,617
3. Buildings	*Historical Cost	8,382,225		
	Accum. Depreciation	4,301,190	Net	\$ 4,081,035
4. Leasehold Improvements	*Historical Cost			
	Accum. Depreciation		Net	\$
5. Non-Movable Equipment	*Historical Cost	2,894,849		
	Accum. Depreciation	2,163,129	Net	\$ 731,720
6. Movable Equipment	*Historical Cost	2,877,774		
	Accum. Depreciation	2,537,951	Net	\$ 339,823
7. Motor Vehicles	*Historical Cost	24,417		
	Accum. Depreciation	24,417	Net	\$
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(1,382,206)
F/S vs C/R NBV		(1,382,206)		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,040,989

* 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	9/30/2018	32	37	
Account				Amount		
Total Brought Forward:				\$	7,155,885	
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 Total Leasehold or Like Properties (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 (itemize)						
First County Investments				380,162		
Common Fund Investments				12,492,193		
				\$		
6. Loans to Owners or Related Parties (itemize)						
				\$		
Name and Address		Amount	Loan Date			
WCHS / WHHC		2,351,448				
7. Other Assets (itemize)						
Non-current pledges receivable				304,028		
See Schedule						
				\$		
D-8. Total Investments and Other Assets (Lines D1 thru 7)						
				\$		
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)						
				\$		

* 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 Waveny Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2018	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,778,414
2. Notes Payable (<i>itemize</i>)				\$	51,867
Note Payable Peoples Bank-Current					51,867
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	476,496
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	42,097
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>)				\$	896,849
Due to Patient Trust		12,954	Accrued CT SNF User T	104,342	
Tax Sheltered Annuity		40,081	Workers Comp Reserve	44,991	
Supplemental Life Ins./AFLAC Insu		(520)	Line of Credit Peoples B:	700,000	
FSA Deduction		(4,999)	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,245,723

* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,245,723	
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>)				\$ 4,184,238	
Name and Address of Lender	Amount	Loan Date			
WCCHS (NCI)	3,825,368				
WAH	358,870				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 185,588	
Loan Payable-Peoples Bank LT		185,588			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 4,369,826	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,615,549	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (Itemize) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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


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

Name of Facility	License No.	Report for Year Ended	Page	of
Wavney Care Center, Inc.	942-C	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
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			\$	15,643,346
6. Gain or Loss for Period			\$	(575,179)
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	15,068,167
C. Total Reserves and Net Worth			\$	15,068,167
D. Total Liabilities, Reserves, and Net Worth			\$	22,683,716

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	16,108,720
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,407,369
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,982,548
D. Net Income or Deficit			\$	(575,179)
E. Balance			\$	15,533,541
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27 \$13,985,695				
F/S vs C/R Depreciaton (3,147)				
Total Expenses Per F/S \$13,982,548				
2. Other <i>(itemize)</i>				
CJE Subsequent to PY Filing (300,000)				
TRNA Released for PP&E (165,372)				
Rounding (2)				
F-3. Total Additions			\$	(465,374)
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			\$	15,068,167
				09/30/18

I. Preparer's/Reviewer's Certification

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/7/19		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Richard Nankee		Phone Number 203-594-5417		
Annual Report Contact Email Address rnankee@waveny.org				

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, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 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 7, 2019



MARCUMGROUP
MEMBER

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

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

Facility Name 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 prior year? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

Were all discrepancies on the Error Page addressed?

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Wavny Cost Report**
 Engagement: **Medicaid - Wavny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
100100-01	Cash-Bank of America	2,785.00			2,785.00
100101-01	Cash-Bank of New Canaan	1,695.00			1,695.00
100102-01	Cash - Peoples Bank	667,407.00			667,407.00
100105-01	Cash - Peoples Bank - Savings	3,416.00			3,416.00
100108-01	First County Money Market	2,881.00			2,881.00
100109-01	First County Checking	10,021.00			10,021.00
100115-01	First County Brokerage Account	380,162.00			380,162.00
101103-01	Cash Patient Trust	12,947.00			12,947.00
105100-01	Investments - Common	10,098,490.00			10,098,490.00
105101-01	Investments-The Bauer Fund	1,523,530.00			1,523,530.00
105102-01	Investments-The Anderson Fund	826,638.00			826,638.00
105103-01	Investments-Capital Campaign	43,535.00			43,535.00
105300-01	Bankwell -Money Market	144.00			144.00
106100-01	Contra Restricted Assets Temp	(827,757.00)			(827,757.00)
106200-01	Contra Restricted Assets Perm	(2,350,168.00)			(2,350,168.00)
115000-01	Petty Cash	700.00			700.00
120010-01	Receivable - Private	769,638.00			769,638.00
120020-01	AR - Private Insurance	697,410.00			697,410.00
120030-01	Receivable - Medicare	425,254.00			425,254.00
120035-01	Receivable - Medicare B	133,654.00			133,654.00
120040-01	Receivable - Medicaid	1,307,734.00			1,307,734.00
120075-01	AR - Medicaid Pending	(75,000.00)			(75,000.00)
130081-01	Pledges Receivable	304,028.00			304,028.00
140000-01	Due from Wavny Health Sv	2,126,909.00			2,126,909.00
140030-01	Due From NCI	(3,825,368.00)			(3,825,368.00)
140040-01	Due From Wavny Home Healthca	224,539.00			224,539.00
140060-01	Due From Wavny At Home	(358,870.00)			(358,870.00)
140900-01	Allowance For Doubtful	(1,164,387.00)			(1,164,387.00)
150500-01	Prepaid Insurance	1,367.00			1,367.00
150510-01	Prepaid Rent	5,257.00			5,257.00
150520-01	Prepaid Expenses	22,997.00			22,997.00
160501-01	Exchange - Salaries	3,235.00			3,235.00
172000-01	Land Improvements	396,264.00			396,264.00
173000-01	Buildings	7,137,581.00			7,137,581.00
173500-01	Buildings - ADP	363,043.00			363,043.00
174000-01	Fixed Equipment	3,011,752.00			3,011,752.00
175000-01	Moveable Equipment	2,878,064.00			2,878,064.00
175500-01	Moveable Equipment - ADP	34,638.00			34,638.00
176000-01	Automotive	24,418.00			24,418.00
182000-01	Accum Depr-Land Improv	(119,853.00)			(119,853.00)
183000-01	Accum Depr-Buildings	(4,882,525.00)			(4,882,525.00)
183500-01	Accum Depr-Buildings-ADP	(300,086.00)			(300,086.00)
184000-01	Accum Depr-Fixed Equip	(2,044,569.00)			(2,044,569.00)
185000-01	Accum Depr-Moveable Equip	(2,398,683.00)			(2,398,683.00)
185500-01	Accum Depr-Move Equip-ADP	(34,638.00)			(34,638.00)
186000-01	Accum Depr-Automotive	(24,417.00)			(24,417.00)
198100-01	Donor Restricted Assets Temp	827,757.00			827,757.00
198200-01	Donor Restricted Assets Perm	2,350,168.00			2,350,168.00
200000-01	Accounts Payable	(1,467,282.00)			(1,467,282.00)
200200-01	Due to Patient Trust	(12,954.00)			(12,954.00)
200500-01	Refunds Payable	(27,303.00)			(27,303.00)
200501-01	Note Payable Peoples Bank-Cur	(51,867.00)			(51,867.00)
200502-01	Line of Credit Peoples Bank	(700,000.00)			(700,000.00)
210200-01	Social Security Taxes	(42,097.00)			(42,097.00)
220100-01	Accrued Payroll	(339,072.00)			(339,072.00)
220200-01	Accrued Vacation	(135,624.00)			(135,624.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
220300-01	Accrued Sick Time Bonus	(1,800.00)			(1,800.00)
230100-01	Tax Sheltered Annuity	(40,081.00)			(40,081.00)
230300-01	Supplemental Life Ins.	(259.00)			(259.00)
230700-01	AFLAC Insurance Deduction	779.00			779.00
230800-01	FSA Deduction	4,999.00			4,999.00
240100-01	Accrued Expenses Payable	(283,829.00)			(283,829.00)
240400-01	Accrued CT SNF User Tax	(104,342.00)			(104,342.00)
250100-01	Loan Payable-Peoples Bank LT	(185,588.00)			(185,588.00)
350000-01	Retained Earnings	(12,465,421.00)			(12,465,421.00)
350200-01	NA-Temporarily Restricted	(827,757.00)			(827,757.00)
350300-01	Net Assets Perm Restricted	(2,350,168.00)			(2,350,168.00)
401010-01	Private Room and Board	(2,820,615.00)			(2,820,615.00)
401020-01	Room & Board - Other Ins.	(198,505.00)			(198,505.00)
401030-01	Medicare Room and Board	(3,441,796.00)			(3,441,796.00)
401040-01	Medicaid Room and Board	(8,481,472.00)			(8,481,472.00)
402020-01	Pharmacy - Comm Ins	(14,986.00)			(14,986.00)
402030-01	Pharmacy Medicare Part A	(556,490.00)			(556,490.00)
402040-01	Pharmacy Medicaid	(58,128.00)			(58,128.00)
403010-01	M & S Supplies Private	(1,541.00)			(1,541.00)
403020-01	M & S Supplies-Comm Ins.	(112.00)			(112.00)
403030-01	M & S Supplies Medicare Part A	(11,656.00)			(11,656.00)
403040-01	M & S Supplies Medicaid	(4,766.00)			(4,766.00)
403910-01	Complex Med Equip-Private	(1,828.00)			(1,828.00)
404010-01	X-Ray & Lab Private	(653.00)			(653.00)
404020-01	Xray & Lab - Commr Ins.	(1,582.00)			(1,582.00)
404030-01	X-Ray Medicare	(20,449.00)			(20,449.00)
404035-01	Labratory - Medicare	(50,447.00)			(50,447.00)
404040-01	X-Ray & Lab Medicaid	(79.00)			(79.00)
405010-01	Physical Therapy Private	(40,525.00)			(40,525.00)
405020-01	Physical Thrpy - Comm Ins.	(95,625.00)			(95,625.00)
405030-01	Physical Therapy Medicare Par	(997,150.00)			(997,150.00)
405035-01	Physical Therapy Medicare Par	(31,090.00)			(31,090.00)
406010-01	Occupational Therapy Private	(3,805.00)			(3,805.00)
406020-01	Occup Therapy - Comm Ins.	(40,290.00)			(40,290.00)
406030-01	Occupational Therapy Medicare	(667,175.00)			(667,175.00)
406035-01	Occupational Therapy Medicare	(1,125.00)			(1,125.00)
406040-01	Occupational Therapy Medicaid	(380.00)			(380.00)
407010-01	Speech Therapy Private	(280.00)			(280.00)
407020-01	Speech Therapy - Comm Ins	(3,600.00)			(3,600.00)
407030-01	Speech Therapy Medicare Part A	(98,490.00)			(98,490.00)
407035-01	Speech Therapy Medicare Part B	(23,190.00)			(23,190.00)
407040-01	Speech Therapy Medicaid	250.00			250.00
409010-01	Oxygen Therapy Private	(310.00)			(310.00)
409020-01	Oxygen - Comm Insurance	(2,395.00)			(2,395.00)
409030-01	Oxygen Therapy Medicare Part A	(12,541.00)			(12,541.00)
409040-01	Oxygen Therapy Medicaid	(6,429.00)			(6,429.00)
413030-01	Diagnostic Services-Medicare	(1,768.00)			(1,768.00)
420000-01	Meals - Non-patient	(34,728.00)			(34,728.00)
420010-01	Non-Patient Meals Private	(3,829.00)			(3,829.00)
423010-01	Beauty/Barber	(20,133.00)			(20,133.00)
425010-01	O.T. Supplies	(1,202.00)			(1,202.00)
450010-01	Private Contractual	12,806.00			12,806.00
450020-01	Comm Insurance Contractual	93,003.00			93,003.00
450030-01	Medicare Part A Contractual	(459,153.00)			(459,153.00)
450040-01	Medicaid Contractual	4,606,744.00			4,606,744.00
450120-01	Third Pty Adj Thrpy - Comm Ins	1,590.00			1,590.00
450130-01	Third Pty Adj Thrpy - MCAre	1,387,470.00			1,387,470.00
450135-01	Third Pty Adj Thrpy - Med B	123,564.00			123,564.00
450140-01	Third Pty Adj Thrpy - MCAid	8,998.00			8,998.00
450230-01	Third Pty Adj Ancil - MCAre	653,392.00			653,392.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
450240-01	Third Pty Adj Ancil - MCaid	58,503.00			58,503.00
450600-01	SNF Discount	597.00			597.00
471080-01	Annual Appeal	(226,889.00)			(226,889.00)
471081-01	Contrib Rev - Temp Restricted	(2,320.00)			(2,320.00)
471082-01	Memorial Giving	(2,940.00)			(2,940.00)
471083-01	Unsolicited Gifts	(277.00)			(277.00)
471086-01	Special Events - Temp Restrict	(82,810.00)			(82,810.00)
471087-01	Grants - Temp Restricted	(6,596.00)			(6,596.00)
471088-01	Special Events - Urestricted	(20.00)			(20.00)
472080-01	Pledge Revenue-Unrestrict	(368,221.00)			(368,221.00)
472081-01	Pledge Revenue Temp Restricted	(492,543.00)			(492,543.00)
472082-01	Pledge Revenue Perm Restricted	(64,390.00)			(64,390.00)
472083-01	Pledge Revenue Discount	31,799.00			31,799.00
475000-01	Gain/Loss on Disposal	80,750.00			80,750.00
482000-01	Interest Income	(1,991.00)			(1,991.00)
483005-01	Investment Income-Common Fund	(204,079.00)			(204,079.00)
483101-01	Investment Income Bauer Fund	(27,466.00)			(27,466.00)
483102-01	Investment Income Anderson	(13,073.00)			(13,073.00)
483103-01	Investment Income Capital Camp	(2,029.00)			(2,029.00)
483105-01	ST Cap Gain FC	(6,583.00)			(6,583.00)
483110-01	Investment Income FC	(10,628.00)			(10,628.00)
483505-01	Unrealized Gain/Loss	(440,176.00)			(440,176.00)
483506-01	Unrealized Gain/Loss- Bauer	(39,034.00)			(39,034.00)
483507-01	Unrealized Gain/Loss-Anderson	(15,352.00)			(15,352.00)
483508-01	Unrealized Gain/Loss-Capital	(4,122.00)			(4,122.00)
483551-01	Unrealized Gain/Loss FC	10,828.00			10,828.00
490010-01	Medical Record Copy Fee	(993.00)			(993.00)
490071-01	Meals on Wheels-Meals	(99,927.00)			(99,927.00)
490500-01	Assets Released Restr-Op	(71,343.00)			(71,343.00)
490501-01	Assets Released non operating	(83,543.00)			(83,543.00)
500010-01	Salaries-Dir. of Nursing	133,941.00			133,941.00
500020-01	Wages - RN	679,886.00			679,886.00
500021-01	Wages - RN OT	114,470.00			114,470.00
500030-01	Wages - LPN	646,893.00			646,893.00
500031-01	Wages - LPN OT	89,609.00			89,609.00
500040-01	Wages - CNA	1,262,294.00			1,262,294.00
500041-01	Wages - CNA OT	159,756.00			159,756.00
500050-01	Wages - Unit Clerk	40,728.00			40,728.00
500051-01	Wages - Unit Clerk - OT	106.00			106.00
500055-01	Wages - Scheduling	25,564.00			25,564.00
500056-01	Wages - Scheduling - OT	317.00			317.00
500060-01	Salaries - RN Special	414,229.00			414,229.00
500061-01	Salaries - RN Special - OT	1,411.00			1,411.00
500070-01	Wages - Medical Records	4,277.00			4,277.00
500071-01	Wages - Medical Records - OT	592.00			592.00
501000-01	Seminar, Workshop, Lectur	3,981.00			3,981.00
502000-01	Operational Supplies	3,988.00			3,988.00
502010-01	Nursing Supplies	169,377.00			169,377.00
502020-01	Nursing Equipment	7,954.00			7,954.00
502030-01	Drugs	20,438.00			20,438.00
502060-01	Purchased Services	26,137.00		(26,137.00)	0.00
			RJE - 9	(22,277.00)	
			RJE - 10	(3,860.00)	
502070-01	Office Supplies	3,126.00			3,126.00
502080-01	Books, Publication, Video	234.00			234.00
503000-01	Food	28,020.00			28,020.00
503020-01	Departmental Guest Meals	807.00			807.00
504020-01	Uniforms	14,375.00			14,375.00
507000-01	Machine & Equip Rental	9,949.00			9,949.00
507030-01	Nursing Services	1,474.00			1,474.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
507040-01	Consulting Services	26,099.00		(13,586.00)	12,513.00
			RJE - 4	(13,586.00)	
508020-01	Membership in Prof Organi	9,271.00			9,271.00
520010-01	Salaries- Dir. of TR	61,749.00		(28,992.00)	32,757.00
			RJE - 1	(28,992.00)	
520050-01	Wages - Other	261,426.00		(122,741.00)	138,685.00
			RJE - 1	(122,741.00)	
520051-01	Wages - Other OT	855.00		(401.00)	454.00
			RJE - 1	(401.00)	
521080-01	Music Therapy	49,108.00		(22,659.00)	26,449.00
			RJE - 1	(23,057.00)	
			RJE - 9	398.00	
522000-01	Operational Supplies	9,089.00		(4,267.00)	4,822.00
			RJE - 1	(4,267.00)	
522060-01	Purchased Services	5,908.00		(3,172.00)	2,736.00
			RJE - 1	(2,774.00)	
			RJE - 9	(398.00)	
522070-01	Office Supplies	105.00		(49.00)	56.00
			RJE - 1	(49.00)	
522080-01	Books, Publication, Video	2,566.00		(1,205.00)	1,361.00
			RJE - 1	(1,205.00)	
523000-01	Food	7,303.00		(3,429.00)	3,874.00
			RJE - 1	(3,429.00)	
523020-01	Departmental Guest Meals	30.00		(14.00)	16.00
			RJE - 1	(14.00)	
528010-01	Licenses & Permits	1,507.00		(708.00)	799.00
			RJE - 1	(708.00)	
529090-01	COST ALLOCATION TO WCCHS	(187,637.00)		187,637.00	0.00
			RJE - 1	187,637.00	
530050-01	Wages - Other	42,617.00			42,617.00
530051-01	Wages - Other OT	2,252.00			2,252.00
532000-01	Operational Supplies	2,664.00			2,664.00
532060-01	Purchased Services	6,000.00			6,000.00
537042-01	Physical Therapy Services	314,583.00			314,583.00
537043-01	Occupational Therapy Serv	311,472.00			311,472.00
537044-01	Speech Therapy Services	43,000.00			43,000.00
537142-01	Out Patient Physical Ther	277,536.00		(277,536.00)	0.00
			RJE - 8	(277,536.00)	
537143-01	Out Patient Occupational	4,827.00		(4,827.00)	0.00
			RJE - 8	(4,827.00)	
537144-01	Out Patient Speech Therap	7,973.00		(7,973.00)	0.00
			RJE - 8	(7,973.00)	
542051-01	Barber/Beauty Charges	31,009.00			31,009.00
542740-01	Prosthetic/Orthotic	1,617.00			1,617.00
543250-01	Pharmacy	419,689.00			419,689.00
543279-01	Oxygen	22,860.00			22,860.00
543300-01	Laboratory	52,387.00		3,860.00	56,247.00
			RJE - 10	3,860.00	
543320-01	Radiology	20,920.00			20,920.00
543920-01	Other Diagnostic Svcs	7,613.00			7,613.00
543940-01	Other Therapeutic Service	113.00			113.00
543999-01	Misc Anillary Chgs	40.00			40.00
547045-01	Dental Services	8,431.00			8,431.00
550010-01	Salaries-Dir of Soc Work	74,896.00			74,896.00
550050-01	Wages - Other	36,558.00			36,558.00
551000-01	Seminars, Workshop, Lectu	249.00			249.00
552000-01	Operational Supplies	187.00			187.00
553000-01	Food	61.00			61.00
557010-01	Temporary Manpower	854.00			854.00
590050-01	Wages - Other	125,046.00			125,046.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
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590051-01	Wages - Other OT	1,331.00			1,331.00
591000-01	Seminar, Workshop, Lectur	265.00			265.00
591050-01	Travel	180.00			180.00
592000-01	Operational Supplies	4,597.00			4,597.00
593020-01	Departmental Guest Meals	279.00			279.00
596050-01	Contracted Maintenance	3,728.00			3,728.00
600010-01	Salaries-Dir.of Eng.Svc	82,257.00		(41,845.00)	40,412.00
			RJE - 1	(41,845.00)	
600050-01	Wages - Other	133,816.00		(68,074.00)	65,742.00
			RJE - 1	(68,074.00)	
600051-01	Wages - Other OT	12,535.00		(6,377.00)	6,158.00
			RJE - 1	(6,377.00)	
601000-01	Seminars, Workshops, Lect	59.00		(30.00)	29.00
			RJE - 1	(30.00)	
602000-01	Operational Supplies	25,220.00		(12,830.00)	12,390.00
			RJE - 1	(12,830.00)	
602070-01	Office Supplies	169.00		(86.00)	83.00
			RJE - 1	(86.00)	
603000-01	Food	248.00		(126.00)	122.00
			RJE - 1	(126.00)	
603020-01	Departmental Guest Meals	318.00		(162.00)	156.00
			RJE - 1	(162.00)	
604020-01	Uniforms	515.00		(262.00)	253.00
			RJE - 1	(262.00)	
605020-01	Gasoline & Oil	406.00		(206.00)	200.00
			RJE - 1	(206.00)	
605030-01	Propane	19,837.00		(10,091.00)	9,746.00
			RJE - 1	(10,091.00)	
605040-01	Fuel Oil	74,193.00		(37,743.00)	36,450.00
			RJE - 1	(37,743.00)	
605050-01	Electricity	256,191.00		(130,327.00)	125,864.00
			RJE - 1	(130,327.00)	
605060-01	Water	46,717.00		(23,765.00)	22,952.00
			RJE - 1	(23,765.00)	
605070-01	Satellite TV	26,350.00		(13,404.00)	12,946.00
			RJE - 1	(13,404.00)	
606000-01	Maint & Repairs-Equipment	42,669.00		(21,706.00)	20,963.00
			RJE - 1	(21,706.00)	
606010-01	Maint & Repairs-Building	32,878.00		(16,726.00)	16,152.00
			RJE - 1	(16,726.00)	
606050-01	Contracted Maintenance	110,145.00		(56,032.00)	54,113.00
			RJE - 1	(56,032.00)	
606070-01	House & Grounds	21,205.00		(10,787.00)	10,418.00
			RJE - 1	(10,787.00)	
608010-01	Licenses & Permits	420.00		(214.00)	206.00
			RJE - 1	(214.00)	
609090-01	COST ALLOCATION TO WCCHS	(450,793.00)		450,793.00	0.00
			RJE - 1	450,793.00	
610050-01	Wages - Other	343,929.00		(174,961.00)	168,968.00
			RJE - 1	(174,961.00)	
610051-01	Wages - Other OT	26,645.00		(13,555.00)	13,090.00
			RJE - 1	(13,555.00)	
612000-01	Housekeeping Supplies	64,895.00		(33,013.00)	31,882.00
			RJE - 1	(33,013.00)	
613020-01	Departmental Guest Meals	38.00		(19.00)	19.00
			RJE - 1	(19.00)	
614000-01	Laundry/Dry Cleaning	130,094.00			130,094.00
614020-01	Uniforms	4,133.00		(2,102.00)	2,031.00
			RJE - 1	(2,102.00)	
616000-01	Maint & Repairs-Equipment	773.00		(393.00)	380.00

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			RJE - 1	(393.00)	
619090-01	COST ALLOCATION TO WCCHS	(224,043.00)		224,043.00	0.00
			RJE - 1	224,043.00	
620050-01	Salaries & Wages - Other	659,671.00		(269,010.00)	390,661.00
			RJE - 1	(269,010.00)	
620051-01	Sal & Wages - Other OT	21,086.00		(8,599.00)	12,487.00
			RJE - 1	(8,599.00)	
621000-01	Seminar, Workshop, Lectur	1,793.00		(731.00)	1,062.00
			RJE - 1	(731.00)	
621050-01	Travel	903.00		(368.00)	535.00
			RJE - 1	(368.00)	
622000-01	Dietary Operational Supplies	71,058.00		(28,977.00)	42,081.00
			RJE - 1	(28,977.00)	
622070-01	Office Supplies	3,569.00		(1,455.00)	2,114.00
			RJE - 1	(1,455.00)	
623000-01	Food	445,935.00		(181,849.00)	264,086.00
			RJE - 1	(181,849.00)	
623010-01	Glassware, Dishes, Silver	8,482.00		(3,459.00)	5,023.00
			RJE - 1	(3,459.00)	
624020-01	Uniforms	4,901.00		(1,998.00)	2,903.00
			RJE - 1	(1,998.00)	
625030-01	Propane	19,837.00		(8,090.00)	11,747.00
			RJE - 1	(8,090.00)	
626000-01	Maint & Repairs-Equipment	10,435.00		(4,255.00)	6,180.00
			RJE - 1	(4,255.00)	
626050-01	Contracted Maintenance	8,885.00		(3,623.00)	5,262.00
			RJE - 1	(3,623.00)	
627020-01	Management Fee	213,262.00		(86,967.00)	126,295.00
			RJE - 1	(86,967.00)	
627040-01	Consulting Services	44,956.00		(18,333.00)	26,623.00
			RJE - 1	(18,333.00)	
628010-01	Licenses & Permits	425.00		(173.00)	252.00
			RJE - 1	(173.00)	
629090-01	COST ALLOCATION TO WCCHS	(617,887.00)		617,887.00	0.00
			RJE - 1	617,887.00	
630050-01	Wages - Other	39,814.00			39,814.00
630051-01	Wages - Other OT	153.00			153.00
632000-01	Operational Supplies	10,077.00			10,077.00
633000-01	Food	52,930.00			52,930.00
660010-01	Salaries-SNF Administrato	160,604.00			160,604.00
661000-01	Seminars and Education	205.00		700.00	905.00
			RJE - 2	700.00	
662000-01	Operational Supplies	7.00			7.00
663020-01	Dept Guest Meals	6.00			6.00
667040-01	Consulting Services	25,800.00			25,800.00
668010-01	Licenses & Permits	150.00			150.00
668020-01	Memberships in Prof Org.	700.00		(700.00)	0.00
			RJE - 2	(700.00)	
668030-01	Fines & Citations	11,011.00			11,011.00
669000-01	CT SNF User Tax	425,045.00			425,045.00
680050-01	Gen & Admin Wages	236,295.00		(85,667.00)	150,628.00
			RJE - 1	(85,667.00)	
680051-01	Gen & Admin Wages OT	1,010.00		(366.00)	644.00
			RJE - 1	(366.00)	
682000-01	Operational Supplies	1,941.00		(704.00)	1,237.00
			RJE - 1	(704.00)	
682070-01	Office Supplies	21,480.00		(7,787.00)	13,693.00
			RJE - 1	(7,787.00)	
683000-01	Food	1,101.00		(399.00)	702.00
			RJE - 1	(399.00)	

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
683020-01	Dept Guest Meals	21.00		(8.00)	13.00
			RJE - 1	(8.00)	
686050-01	Contracted Maintenance	33,327.00		(12,082.00)	21,245.00
			RJE - 1	(12,082.00)	
687000-01	Machine & Equipment Renta	6,422.00		(2,328.00)	4,094.00
			RJE - 1	(2,328.00)	
688050-01	Postage	12,777.00		(4,632.00)	8,145.00
			RJE - 1	(4,632.00)	
700010-01	Salaries-Executive Dir.	449,093.00		(256,227.00)	192,866.00
			RJE - 1	(256,227.00)	
700050-01	Wages - Other	143,770.00		(82,027.00)	61,743.00
			RJE - 1	(82,027.00)	
701000-01	Seminar, Workshop, Lectur	262.00		(150.00)	112.00
			RJE - 1	(150.00)	
701050-01	Travel	237.00		(135.00)	102.00
			RJE - 1	(135.00)	
702000-01	Operational Supplies	2,040.00		(1,164.00)	876.00
			RJE - 1	(1,164.00)	
702060-01	Purchased Services	24,100.00		(13,750.00)	10,350.00
			RJE - 1	(13,750.00)	
702070-01	Office Supplies	0.00		1,941.00	1,941.00
			RJE - 7	1,941.00	
702080-01	Books, Publication, Video	55.00		(31.00)	24.00
			RJE - 1	(31.00)	
703000-01	Food	540.00		(308.00)	232.00
			RJE - 1	(308.00)	
707040-01	Consulting Services	40,813.00		(23,286.00)	17,527.00
			RJE - 1	(23,286.00)	
707060-01	Legal Fees	141,000.00		(80,447.00)	60,553.00
			RJE - 1	(80,447.00)	
708000-01	Insurance	167,509.00		(167,509.00)	0.00
			RJE - 1	(95,571.00)	
			RJE - 6	(71,938.00)	
708010-01	Licenses & Permits	1,025.00		(585.00)	440.00
			RJE - 1	(585.00)	
708040-01	Public & Community Relati	648.00		(370.00)	278.00
			RJE - 1	(370.00)	
708060-01	Rent-Land	10,513.00		(5,998.00)	4,515.00
			RJE - 1	(5,998.00)	
709020-01	Interest Expense	33,529.00			33,529.00
709090-01	COST ALLOCATION TO WCCHS	(560,883.00)		560,883.00	0.00
			RJE - 1	560,883.00	
709091-01	COST ALLOCATION TO HOME CARE	(113,139.00)		113,139.00	0.00
			RJE - 1	113,139.00	
710010-01	Salaries-Dir.of Volunteer	63,034.00		(22,853.00)	40,181.00
			RJE - 1	(22,853.00)	
711000-01	Seminar, Workshop, lectur	225.00		(82.00)	143.00
			RJE - 1	(82.00)	
711050-01	Travel	102.00		(37.00)	65.00
			RJE - 1	(37.00)	
712000-01	Operational Supplies	1,362.00		(494.00)	868.00
			RJE - 1	(494.00)	
713000-01	Food	67.00		(24.00)	43.00
			RJE - 1	(24.00)	
713020-01	Department Guest Meals	6.00		(2.00)	4.00
			RJE - 1	(2.00)	
714020-01	Uniforms - Volunteers	19.00		(7.00)	12.00
			RJE - 1	(7.00)	
718020-01	Mbshp In Pro Organization	100.00		(36.00)	64.00
			RJE - 1	(36.00)	

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
718043-01	Com Rel - Volunteer Recog	8,992.00		(3,260.00)	5,732.00
			RJE - 1	(3,260.00)	
719090-01	COST ALLOCATION TO WCCHS	(26,795.00)		26,795.00	0.00
			RJE - 1	26,795.00	
720010-01	Salaries-Chief Fin.Off.	264,271.00		(150,778.00)	113,493.00
			RJE - 1	(150,778.00)	
720050-01	Salaries & Wages - Other	357,041.00		(203,707.00)	153,334.00
			RJE - 1	(203,707.00)	
720051-01	Salaries & Wages-Other OT	96.00		(55.00)	41.00
			RJE - 1	(55.00)	
721050-01	Travel	136.00		(78.00)	58.00
			RJE - 1	(78.00)	
722000-01	Operational Supplies	18,433.00		(10,517.00)	7,916.00
			RJE - 1	(10,517.00)	
722060-01	Purchased Services	23,213.00		(13,673.00)	9,540.00
			RJE - 1	(13,244.00)	
			RJE - 9	(429.00)	
727020-01	Accounting Services (P/R)	96,259.00		(54,920.00)	41,339.00
			RJE - 1	(54,920.00)	
727050-01	Accounting & Audit Fees	132,039.00		(75,334.00)	56,705.00
			RJE - 1	(75,334.00)	
728020-01	Mbshp In Pro Organization	85.00		(49.00)	36.00
			RJE - 1	(49.00)	
729000-01	Bank Charges	16,345.00		(9,326.00)	7,019.00
			RJE - 1	(9,326.00)	
729010-01	Cr Card Processing Fee	99,758.00		(56,916.00)	42,842.00
			RJE - 1	(56,916.00)	
729090-01	COST ALLOCATION TO WCCHS	(458,780.00)		458,780.00	0.00
			RJE - 1	458,780.00	
729091-01	COST ALLOCATION TO HOME CARE	(116,144.00)		116,144.00	0.00
			RJE - 1	116,144.00	
730010-01	Salaries-Dir.of H.Resourc	132,818.00		(75,779.00)	57,039.00
			RJE - 1	(75,779.00)	
730050-01	Salaries & Wages - Other	154,263.00		(88,014.00)	66,249.00
			RJE - 1	(88,014.00)	
730051-01	Salaries & Wages - Other OT	995.00		(567.00)	428.00
			RJE - 1	(567.00)	
731050-01	Travel	86.00		(49.00)	37.00
			RJE - 1	(49.00)	
732000-01	Operational Supplies	6,919.00		(3,947.00)	2,972.00
			RJE - 1	(3,947.00)	
732060-01	Purchased Services	1,142.00		(652.00)	490.00
			RJE - 1	(652.00)	
732070-01	Office Supplies	166.00		(100.00)	66.00
			RJE - 1	(100.00)	
732080-01	Books, Publication, Video	2,665.00		(1,520.00)	1,145.00
			RJE - 1	(1,520.00)	
733000-01	Food	13,810.00		(7,879.00)	5,931.00
			RJE - 1	(7,879.00)	
733020-01	Departmental Guest Meals	21.00		(12.00)	9.00
			RJE - 1	(12.00)	
738020-01	Mbshp In Pro Organization	189.00		(108.00)	81.00
			RJE - 1	(108.00)	
738030-01	Recruitment	195,247.00		(127,282.00)	67,965.00
			RJE - 1	(111,396.00)	
			RJE - 5	(15,886.00)	
739090-01	COST ALLOCATION TO WCCHS	(231,434.00)		231,434.00	0.00
			RJE - 1	231,434.00	
739091-01	COST ALLOCATION TO HOME CARE	(58,589.00)		58,589.00	0.00
			RJE - 1	58,589.00	

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
740090-01	State Unemployment Tax	159,961.00		(82,967.00)	76,994.00
			RJE - 1	(82,967.00)	
740095-01	Social Security Taxes	1,044,725.00		(541,870.00)	502,855.00
			RJE - 1	(541,870.00)	
740100-01	Health Ins Benefits	2,349,249.00		(1,218,489.00)	1,130,760.00
			RJE - 1	(1,218,489.00)	
740200-01	Dental Insurance	105,951.00		(54,954.00)	50,997.00
			RJE - 1	(54,954.00)	
740300-01	Life/LTD Ins Benefits	148,239.00		(76,888.00)	71,351.00
			RJE - 1	(76,888.00)	
740500-01	Retirement Plan	461,762.00		(239,503.00)	222,259.00
			RJE - 1	(239,503.00)	
740700-01	Employee Benefits-Other	19,095.00		(19,095.00)	0.00
			RJE - 1	(9,904.00)	
			RJE - 7	(9,191.00)	
740750-01	Tuition Reimbursement	5,272.00		(2,734.00)	2,538.00
			RJE - 1	(2,734.00)	
748005-01	Worker's Compensation	331,823.00		(172,107.00)	159,716.00
			RJE - 1	(172,107.00)	
749090-01	COST ALLOCATION TO WCCHS	(1,823,920.00)		1,823,920.00	0.00
			RJE - 1	1,823,920.00	
749091-01	COST ALLOCATION TO HOME CARE	(575,496.00)		575,496.00	0.00
			RJE - 1	575,496.00	
750050-01	Salaries & Wages - Other	74,660.00		(42,597.00)	32,063.00
			RJE - 1	(42,597.00)	
751000-01	Seminar, Workshop, Lectures	60.00		(34.00)	26.00
			RJE - 1	(34.00)	
751050-01	Travel	248.00		(141.00)	107.00
			RJE - 1	(141.00)	
752000-01	Operational Supplies	1,522.00		(869.00)	653.00
			RJE - 1	(869.00)	
752070-01	Office Supplies	6.00		(4.00)	2.00
			RJE - 1	(4.00)	
758020-01	Mbshp in Pro Organization	258.00		(147.00)	111.00
			RJE - 1	(147.00)	
759090-01	COST ALLOCATION TO WCCHS	(34,945.00)		34,945.00	0.00
			RJE - 1	34,945.00	
759091-01	COST ALLOCATION TO HOME CARE	(8,847.00)		8,847.00	0.00
			RJE - 1	8,847.00	
769030-01	Provision for Bad Debts	516,630.00			516,630.00
770050-01	Salaries & Wages - Other	103,037.00		(58,787.00)	44,250.00
			RJE - 1	(58,787.00)	
772000-01	Operational Supplies	1,554.00		(887.00)	667.00
			RJE - 1	(887.00)	
775010-01	Telephone	42,671.00		(34,350.00)	8,321.00
			RJE - 1	(24,346.00)	
			RJE - 3	(10,004.00)	
778010-01	Licenses and Permits	58,362.00		(33,298.00)	25,064.00
			RJE - 1	(33,298.00)	
779090-01	COST ALLOCATION TO WCCHS	(93,618.00)		93,618.00	0.00
			RJE - 1	93,618.00	
779091-01	COST ALLOCATION TO HOME CARE	(23,700.00)		23,700.00	0.00
			RJE - 1	23,700.00	
780010-01	Salaries-Dir of Spiritual Serv	71,805.00		(40,968.00)	30,837.00
			RJE - 1	(40,968.00)	
781000-01	Seminars, Workshops, Lectures	630.00		(359.00)	271.00
			RJE - 1	(359.00)	
781050-01	Travel	1,721.00		(982.00)	739.00
			RJE - 1	(982.00)	
782000-01	Operational Supplies	1,407.00		(803.00)	604.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
783000-01	Food	311.00	RJE - 1	(803.00)	134.00
				(177.00)	
789090-01	COST ALLOCATION TO WCCHS	(34,544.00)	RJE - 1	(177.00)	0.00
				34,544.00	
789091-01	COST ALLOCATION TO HOME CARE	(8,745.00)	RJE - 1	34,544.00	0.00
				8,745.00	
800001-01	Salary VP	143,577.00	RJE - 1	8,745.00	143,577.00
800010-01	Salaries Director of Developme	92,990.00			92,990.00
800050-01	Wages - Other	48,251.00			48,251.00
800051-01	Wages - Other OT	88.00			88.00
800052-01	Salaries - Development Events	337.00			337.00
801000-01	Seminar, Workshop, Lectur	1,150.00			1,150.00
801050-01	Travel	324.00			324.00
802000-01	Operational Supplies	1,123.00			1,123.00
802070-01	Office Supplies	388.00			388.00
802080-01	Books, Publication, Video	146.00			146.00
803000-01	Food	399.00			399.00
803020-01	Departmental Guest Meals	123.00			123.00
806050-01	Contracted Maintenance	1,574.00			1,574.00
807040-01	Consulting Services	81,192.00			81,192.00
808020-01	Membership in Prof Org	1,425.00			1,425.00
808040-01	Public & Community Relati	4.00			4.00
808050-01	Postage	1,341.00			1,341.00
808070-01	Donor Cultivation Events	2,595.00			2,595.00
808071-01	Annual Appeal	1,230.00			1,230.00
808072-01	Dedication/Recognition/Signage	7,899.00			7,899.00
808073-01	Golf Special Events Offset	20,498.00			20,498.00
808075-01	Communications/Donor Publicati	2,659.00			2,659.00
808080-01	Capital Campaign	3,320.00			3,320.00
808081-01	Donor Recognition Event	11,907.00			11,907.00
808082-01	Annual Report	8,559.00			8,559.00
809010-01	Cr Card Processing Fees	3,260.00			3,260.00
810010-01	Salaries - Dir of Mrkting	99,596.00		(56,824.00)	42,772.00
			RJE - 1	(56,824.00)	
810050-01	Wages Other - Marketing	60,014.00		(34,241.00)	25,773.00
			RJE - 1	(34,241.00)	
811000-01	Seminars and Education	35.00		(20.00)	15.00
			RJE - 1	(20.00)	
811050-01	Travel	4,181.00		(2,386.00)	1,795.00
			RJE - 1	(2,386.00)	
812000-01	Operational Supplies	4,869.00		(2,778.00)	2,091.00
			RJE - 1	(2,778.00)	
812070-01	Office Supplies	374.00		(213.00)	161.00
			RJE - 1	(213.00)	
812080-01	Books and Publications	55.00		(31.00)	24.00
			RJE - 1	(31.00)	
813000-01	Food	1,574.00		(898.00)	676.00
			RJE - 1	(898.00)	
813020-01	Dept. Guest Meals	56.00		(32.00)	24.00
			RJE - 1	(32.00)	
818020-01	Mbshp in Prof Organization	915.00		(915.00)	0.00
			RJE - 1	(522.00)	
			RJE - 2	(393.00)	
818040-01	Public & Community Relati	4,043.00		(2,306.00)	1,737.00
			RJE - 1	(2,306.00)	
818050-01	Postage	481.00		(274.00)	207.00
			RJE - 1	(274.00)	
818070-01	Advertising	123,253.00		(75,132.00)	48,121.00
			RJE - 1	(70,321.00)	

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
			RJE - 5	(4,811.00)	
818071-01	Promotional Materials	25,547.00		(14,576.00)	10,971.00
			RJE - 1	(14,576.00)	
818073-01	Special Marketing Events	496.00		(283.00)	213.00
			RJE - 1	(283.00)	
818075-01	Website/SEO/SEM	42,421.00		(24,203.00)	18,218.00
			RJE - 1	(24,203.00)	
819090-01	COST ALLOCATION TO WCCHS	(167,503.00)		167,503.00	0.00
			RJE - 1	167,503.00	
819091-01	COST ALLOCATION TO HOME CARE	(42,405.00)		42,405.00	0.00
			RJE - 1	42,405.00	
859090-01	Depreciation Expense	453,641.00			453,641.00
909005-01	Managers Fees Common Fund	42,826.00			42,826.00
909006-01	Manager Fees - Bauer Fund	5,499.00			5,499.00
909007-01	Manager Fees Anderson Fund	2,597.00			2,597.00
909008-01	Manager Fees Capital Campaign	423.00			423.00
909060-01	Assets Released-Expense	277,418.00			277,418.00
909065-01	Endow Assist - Inpatient	8,663.00			8,663.00
909103-01	Managers Fees FC	3,550.00			3,550.00
Marcum 101	Advertising - Directory	0.00		4,811.00	4,811.00
			RJE - 5	4,811.00	
Marcum 102	Advertising - Help Wanted	0.00		15,886.00	15,886.00
			RJE - 5	15,886.00	
Marcum 105	Audit Service CRC	0.00		4,500.00	4,500.00
			RJE - 4	4,500.00	
Marcum 106	Gifts	0.00		4,050.00	4,050.00
			RJE - 7	4,050.00	
Marcum 107	Party	0.00			0.00
			RJE - 7	0.00	
Marcum 108	Food (Employees)	0.00		1,072.00	1,072.00
			RJE - 7	1,072.00	
Marcum 109	Co-Insurance Write-off	0.00		2,128.00	2,128.00
			RJE - 7	2,128.00	
Marcum 114	Cell Phone	0.00		10,004.00	10,004.00
			RJE - 3	10,004.00	
Marcum 115	Out Patient Therapies	0.00		290,336.00	290,336.00
			RJE - 8	290,336.00	
Marcum 116	Auto Insurance	0.00		4,144.00	4,144.00
			RJE - 6	4,144.00	
Marcum 117	Property Insurance	0.00		14,165.00	14,165.00
			RJE - 6	14,165.00	
Marcum 118	Umbrella Insurance	0.00		20,123.00	20,123.00
			RJE - 6	20,123.00	
Marcum 119	General Liability	0.00		19,462.00	19,462.00
			RJE - 6	19,462.00	
Marcum 120	Dir. & Officers Insurance	0.00		12,595.00	12,595.00
			RJE - 6	12,595.00	
Marcum 121	Fidelity Bond Insurance	0.00		1,449.00	1,449.00
			RJE - 6	1,449.00	
Marcum 123	MDS Software	0.00			0.00
			RJE - 9	0.00	
Marcum 127	Other Consultant - Post Acute Cardiology	0.00		6,260.00	6,260.00
			RJE - 4	6,260.00	
Marcum 128	Licenses	0.00		1,000.00	1,000.00
			RJE - 9	1,000.00	
Marcum 131	Contracted Svcs - RN Admin	0.00		2,826.00	2,826.00
			RJE - 4	2,826.00	
Marcum 132	Chamber of Commerce Dues	0.00		393.00	393.00
			RJE - 2	393.00	
Marcum 134	PCC Support	0.00		19,003.00	19,003.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
			RJE - 9	19,003.00	
Marcum 135	In services / Nurse Education	0.00		2,703.00	2,703.00
			RJE - 9	2,703.00	
MARCUM-02	Workers Comp Recovery	44,991.00			44,991.00
MARCUM-03	Workers Comp Reserve	(44,991.00)			(44,991.00)
MARCUM-05	Pledges Receivable - Current	240,750.00			240,750.00
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Waverly Cost Report**
 Engagement: **Medicaid - Waverly 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
700010-01	Salaries-Executive Dir.	449,093.00		(256,227.00)	192,866.00
			RJE - 1	(256,227.00)	
Subtotal [1] Operators/Owners		449,093.00		(256,227.00)	192,866.00
Subgroup : [2] Administrators					
660010-01	Salaries-SNF Administrato	160,604.00		0.00	160,604.00
Subtotal [2] Administrators		160,604.00		0.00	160,604.00
Subgroup : [4] Other Administrative Salaries					
680050-01	Gen & Admin Wages	236,295.00		(85,667.00)	150,628.00
680051-01	Gen & Admin Wages OT	1,010.00	RJE - 1	(366.00)	644.00
700050-01	Wages - Other	143,770.00	RJE - 1	(82,027.00)	61,743.00
730010-01	Salaries-Dir. of H.Resourc	132,818.00	RJE - 1	(75,779.00)	57,039.00
730050-01	Salaries & Wages - Other	154,263.00	RJE - 1	(88,014.00)	66,249.00
730051-01	Salaries & Wages - Other OT	995.00	RJE - 1	(567.00)	428.00
750050-01	Salaries & Wages - Other	74,660.00	RJE - 1	(42,597.00)	32,063.00
770050-01	Salaries & Wages - Other	103,037.00	RJE - 1	(58,787.00)	44,250.00
Subtotal [4] Other Administrative Salaries		846,848.00		(433,804.00)	413,044.00
Subgroup : [5C] Dietary Workers					
620050-01	Salaries & Wages - Other	659,671.00		(269,010.00)	390,661.00
620051-01	Sal & Wages - Other OT	21,086.00	RJE - 1	(8,599.00)	12,487.00
630050-01	Wages - Other	39,814.00	RJE - 1	0.00	39,814.00
630051-01	Wages - Other OT	153.00		0.00	153.00
Subtotal [5C] Dietary Workers		720,724.00		(277,609.00)	443,115.00
Subgroup : [6B] Other Housekeeping Workers					
610050-01	Wages - Other	343,929.00		(174,961.00)	168,968.00
610051-01	Wages - Other OT	26,645.00	RJE - 1	(13,555.00)	13,090.00
Subtotal [6B] Other Housekeeping Workers		370,574.00		(188,516.00)	182,058.00
Subgroup : [7A] Engineer or Chief of Maintenance					
600010-01	Salaries-Dir. of Eng. Svc	82,257.00		(41,845.00)	40,412.00
Subtotal [7A] Engineer or Chief of Maintenance		82,257.00		(41,845.00)	40,412.00
Subgroup : [7B] Other Maintenance Workers					
600050-01	Wages - Other	133,816.00		(68,074.00)	65,742.00
600051-01	Wages - Other OT	12,535.00	RJE - 1	(6,377.00)	6,158.00
Subtotal [7B] Other Maintenance Workers		146,351.00		(74,451.00)	71,900.00
Subgroup : [11A] Head Accountant					
720010-01	Salaries-Chief Fin. Off.	264,271.00		(150,778.00)	113,493.00
Subtotal [11A] Head Accountant		264,271.00		(150,778.00)	113,493.00
Subgroup : [11B] Other Accountants					
720050-01	Salaries & Wages - Other	357,041.00		(203,707.00)	153,334.00
720051-01	Salaries & Wages-Other OT	96.00	RJE - 1	(55.00)	41.00
Subtotal [11B] Other Accountants		357,137.00		(203,762.00)	153,375.00
Subgroup : [12A] Director of Nurses/Assistant Director					
500010-01	Salaries-Dir. of Nursing	133,941.00		0.00	133,941.00
Subtotal [12A] Director of Nurses/Assistant Director		133,941.00		0.00	133,941.00
Subgroup : [12B1] RNs - Direct Care					
500020-01	Wages - RN	679,886.00		0.00	679,886.00
500021-01	Wages - RN OT	114,470.00		0.00	114,470.00
Subtotal [12B1] RNs - Direct Care		794,356.00		0.00	794,356.00
Subgroup : [12B2] RNs - Administrative					
500050-01	Wages - Unit Clerk	40,728.00		0.00	40,728.00
500051-01	Wages - Unit Clerk - OT	106.00		0.00	106.00
500060-01	Salaries - RN Special	414,229.00		0.00	414,229.00
500061-01	Salaries - RN Special - OT	1,411.00		0.00	1,411.00
Subtotal [12B2] RNs - Administrative		456,474.00		0.00	456,474.00
Subgroup : [12C1] LPNs - Direct Care					
500030-01	Wages - LPN	646,893.00		0.00	646,893.00
500031-01	Wages - LPN OT	89,609.00		0.00	89,609.00
Subtotal [12C1] LPNs - Direct Care		736,502.00		0.00	736,502.00
Subgroup : [12D] Aides and Attendants					
500040-01	Wages - CNA	1,262,294.00		0.00	1,262,294.00
500041-01	Wages - CNA OT	159,756.00		0.00	159,756.00
Subtotal [12D] Aides and Attendants		1,422,050.00		0.00	1,422,050.00
Subgroup : [12E] Physical Therapists					
530050-01	Wages - Other	42,617.00		0.00	42,617.00
530051-01	Wages - Other OT	2,252.00		0.00	2,252.00
Subtotal [12E] Physical Therapists		44,869.00		0.00	44,869.00
Subgroup : [12H] Recreation Workers					
520010-01	Salaries-Dir. of TR	61,749.00		(28,992.00)	32,757.00
520050-01	Wages - Other	261,426.00	RJE - 1	(122,741.00)	138,685.00
520051-01	Wages - Other OT	855.00	RJE - 1	(401.00)	454.00
Subtotal [12H] Recreation Workers		324,030.00		(152,134.00)	171,896.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [12M] Social Workers/Case Management					
550010-01	Salaries-Dir of Soc Work	74,896.00		0.00	74,896.00
550050-01	Wages - Other	36,558.00		0.00	36,558.00
Subtotal [12M] Social Workers/Case Management		111,454.00		0.00	111,454.00
Subgroup : [12N] Marketing					
810010-01	Salaries - Dir of Mktng	99,596.00		(56,824.00)	42,772.00
810050-01	Wages Other - Marketing	60,014.00	RJE - 1	(56,824.00)	25,773.00
			RJE - 1	(34,241.00)	
Subtotal [12N] Marketing		159,610.00		(91,065.00)	68,545.00
Subgroup : [12O] Other					
500055-01	Wages - Scheduling	25,564.00		0.00	25,564.00
500056-01	Wages - Scheduling - OT	317.00		0.00	317.00
500070-01	Wages - Medical Records	4,277.00		0.00	4,277.00
500071-01	Wages - Medical Records - OT	592.00		0.00	592.00
590050-01	Wages - Other	125,046.00		0.00	125,046.00
590051-01	Wages - Other OT	1,331.00		0.00	1,331.00
710010-01	Salaries-Dir of Volunteer	63,034.00		(22,853.00)	40,181.00
780010-01	Salaries-Dir of Spiritual Serv	71,805.00	RJE - 1	(22,853.00)	30,837.00
			RJE - 1	(40,968.00)	
800001-01	Salary VP	143,577.00		0.00	143,577.00
800010-01	Salaries Director of Developme	92,990.00		0.00	92,990.00
800050-01	Wages - Other	48,251.00		0.00	48,251.00
800051-01	Wages - Other OT	88.00		0.00	88.00
800052-01	Salaries - Development Events	337.00		0.00	337.00
Subtotal [12O] Other		577,209.00		(63,821.00)	513,388.00
Total [10-A] Salaries and Wages		8,158,354.00		(1,934,012.00)	6,224,342.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
627040-01	Consulting Services	44,956.00		(18,333.00)	26,623.00
			RJE - 1	(18,333.00)	
Subtotal [1] Dietitian		44,956.00		(18,333.00)	26,623.00
Subgroup : [2] Dentist					
547045-01	Dental Services	8,431.00		0.00	8,431.00
Subtotal [2] Dentist		8,431.00		0.00	8,431.00
Subgroup : [3] Pharmacist					
507040-01	Consulting Services	26,099.00		(13,586.00)	12,513.00
			RJE - 4	(13,586.00)	
Subtotal [3] Pharmacist		26,099.00		(13,586.00)	12,513.00
Subgroup : [5A] PT - Resident Care					
537042-01	Physical Therapy Services	314,583.00		0.00	314,583.00
537142-01	Out Patient Physical Ther	277,536.00		(277,536.00)	0.00
			RJE - 8	(277,536.00)	
Subtotal [5A] PT - Resident Care		592,119.00		(277,536.00)	314,583.00
Subgroup : [6] Social Worker					
557010-01	Temporary Manpower	854.00		0.00	854.00
Subtotal [6] Social Worker		854.00		0.00	854.00
Subgroup : [8A] Medical Director					
687040-01	Consulting Services	25,800.00		0.00	25,800.00
Subtotal [8A] Medical Director		25,800.00		0.00	25,800.00
Subgroup : [9A] ST - Resident Care					
537044-01	Speech Therapy Services	43,000.00		0.00	43,000.00
537144-01	Out Patient Speech Therap	7,973.00		(7,973.00)	0.00
			RJE - 8	(7,973.00)	
Subtotal [9A] ST - Resident Care		50,973.00		(7,973.00)	43,000.00
Subgroup : [10A] OT - Resident Care					
537043-01	Occupational Therapy Serv	311,472.00		0.00	311,472.00
537143-01	Out Patient Occupational	4,827.00		(4,827.00)	0.00
			RJE - 8	(4,827.00)	
Subtotal [10A] OT - Resident Care		316,299.00		(4,827.00)	311,472.00
Subgroup : [11A2] RN's - Administrative					
Marcum 131	Contracted Svcs - RN Admin	0.00		2,826.00	2,826.00
			RJE - 4	2,826.00	
Subtotal [11A2] RN's - Administrative		0.00		2,826.00	2,826.00
Subgroup : [11C] Aides					
507030-01	Nursing Services	1,474.00		0.00	1,474.00
Subtotal [11C] Aides		1,474.00		0.00	1,474.00
Subgroup : [12] Other					
532080-01	Purchased Services	6,000.00		0.00	6,000.00
Marcum 115	Out Patient Therapies	0.00		290,336.00	290,336.00
			RJE - 8	290,336.00	
Marcum 127	Other Consultant - Post Acute Cardiology	0.00		6,260.00	6,260.00
			RJE - 4	6,260.00	
Subtotal [12] Other		6,000.00		296,596.00	302,596.00
Total [13-B] Professional Fees		1,073,005.00		(22,833.00)	1,050,172.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
748005-01	Worker's Compensation	331,823.00		(172,107.00)	159,716.00
			RJE - 1	(172,107.00)	
Subtotal [1A1] Workmen's Compensation		331,823.00		(172,107.00)	159,716.00
Subgroup : [1A2] Disability Insurance					
740300-01	Life/LTD Ins Benefits	148,239.00		(76,888.00)	71,351.00
			RJE - 1	(76,888.00)	
Subtotal [1A2] Disability Insurance		148,239.00		(76,888.00)	71,351.00
Subgroup : [1A3] Unemployment Insurance					
740090-01	State Unemployment Tax	159,961.00		(82,967.00)	76,994.00
			RJE - 1	(82,967.00)	
Subtotal [1A3] Unemployment Insurance		159,961.00		(82,967.00)	76,994.00
Subgroup : [1A4] Social Security (FICA)					
740095-01	Social Security Taxes	1,044,725.00		(541,870.00)	502,855.00

Client: **Wavny Cost Report**
 Engagement: **Medicaid - Wavny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subtotal [1A4] Social Security (FICA)		1,044,725.00	RJE - 1	(541,870.00)	502,855.00
Subgroup : [1A5] Health Insurance					
740100-01	Health Ins Benefits	2,349,249.00		(1,218,489.00)	1,130,760.00
740200-01	Dental Insurance	105,951.00	RJE - 1	(54,954.00)	50,997.00
Subtotal [1A5] Health Insurance		2,455,200.00	RJE - 1	(1,273,443.00)	1,181,757.00
Subgroup : [1A7] Pensions					
740500-01	Retirement Plan	461,762.00		(239,503.00)	222,259.00
Subtotal [1A7] Pensions		461,762.00	RJE - 1	(239,503.00)	222,259.00
Subgroup : [1A8] Uniform Allowance					
504020-01	Uniforms	14,375.00		0.00	14,375.00
604020-01	Uniforms	515.00		(262.00)	253.00
614020-01	Uniforms	4,133.00	RJE - 1	(262.00)	2,031.00
624020-01	Uniforms	4,901.00	RJE - 1	(2,102.00)	2,903.00
714020-01	Uniforms - Volunteers	19.00	RJE - 1	(1,998.00)	12.00
Subtotal [1A8] Uniform Allowance		23,943.00	RJE - 1	(7.00)	19,574.00
Subgroup : [1A9] Other					
740700-01	Employee Benefits-Other	19,095.00		(19,095.00)	0.00
Subtotal [1A9] Other		19,095.00	RJE - 1	(9,904.00)	9,191.00
			RJE - 7	(9,191.00)	0.00
Subgroup : [1C] Bad Debts					
769030-01	Provision for Bad Debts	516,630.00		0.00	516,630.00
Subtotal [1C] Bad Debts		516,630.00		0.00	516,630.00
Subgroup : [1D] Accounting and Auditing					
727050-01	Accounting & Audit Fees	132,039.00		(75,334.00)	56,705.00
Subtotal [1D] Accounting and Auditing		132,039.00	RJE - 1	(75,334.00)	56,705.00
Subgroup : [1E] Legal					
707060-01	Legal Fees	141,000.00		(80,447.00)	60,553.00
Subtotal [1E] Legal		141,000.00	RJE - 1	(80,447.00)	60,553.00
Subgroup : [1G] Office Supplies					
502070-01	Office Supplies	3,126.00		0.00	3,126.00
522070-01	Office Supplies	105.00		(49.00)	56.00
552000-01	Operational Supplies	187.00	RJE - 1	(49.00)	187.00
592000-01	Operational Supplies	4,597.00		0.00	4,597.00
602000-01	Operational Supplies	25,220.00		(12,830.00)	12,390.00
602070-01	Office Supplies	169.00	RJE - 1	(12,830.00)	83.00
622070-01	Office Supplies	3,569.00	RJE - 1	(86.00)	2,114.00
632000-01	Operational Supplies	10,077.00	RJE - 1	(86.00)	10,077.00
682000-01	Operational Supplies	7.00	RJE - 1	(1,455.00)	7.00
682000-01	Operational Supplies	1,941.00	RJE - 1	(1,455.00)	1,237.00
682070-01	Office Supplies	21,480.00	RJE - 1	(704.00)	13,693.00
702000-01	Operational Supplies	2,040.00	RJE - 1	(7,787.00)	876.00
702070-01	Office Supplies	0.00	RJE - 1	(1,164.00)	1,941.00
712000-01	Operational Supplies	1,362.00	RJE - 7	1,941.00	868.00
722000-01	Operational Supplies	18,433.00	RJE - 1	(494.00)	7,916.00
732000-01	Operational Supplies	6,919.00	RJE - 1	(10,517.00)	2,972.00
732070-01	Office Supplies	166.00	RJE - 1	(3,947.00)	66.00
752000-01	Operational Supplies	1,522.00	RJE - 1	(100.00)	653.00
752070-01	Office Supplies	6.00	RJE - 1	(869.00)	2.00
772000-01	Operational Supplies	1,554.00	RJE - 1	(4.00)	667.00
782000-01	Operational Supplies	1,407.00	RJE - 1	(887.00)	604.00
802000-01	Operational Supplies	1,123.00	RJE - 1	(803.00)	1,123.00
802070-01	Office Supplies	388.00		0.00	388.00
812000-01	Operational Supplies	4,869.00		0.00	2,091.00
812070-01	Office Supplies	374.00	RJE - 1	(2,778.00)	161.00
Subtotal [1G] Office Supplies		110,641.00	RJE - 1	(213.00)	67,895.00
Subgroup : [1H1] Telephone and Telegraph					
775010-01	Telephone	42,671.00		(34,350.00)	8,321.00
Subtotal [1H1] Telephone and Telegraph		42,671.00	RJE - 1	(24,346.00)	8,321.00
			RJE - 3	(10,004.00)	
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 114	Cell Phone	0.00		10,004.00	10,004.00
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 3	10,004.00	10,004.00
Subgroup : [1K3] Resident Day User Fee					
669000-01	CT SNF User Tax	425,045.00		0.00	425,045.00
Subtotal [1K3] Resident Day User Fee		425,045.00		0.00	425,045.00
Total [15] Expenditures Other than Salaries		6,012,774.00		(2,633,115.00)	3,379,659.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
Marcum 107	Party	0.00		0.00	0.00
			RJE - 7	(0.00)	
Subtotal [2] Holiday Parties for Staff		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [3]	Gifts to Staff and Residents				
Marcum 106	Gifts	0.00		4,050.00	4,050.00
			RJE - 7	4,050.00	
Subtotal [3] Gifts to Staff and Residents		<u>0.00</u>		<u>4,050.00</u>	<u>4,050.00</u>
Subgroup : [4]	Employee Travel				
591050-01	Travel	180.00		0.00	180.00
621050-01	Travel	903.00		(368.00)	535.00
			RJE - 1	(368.00)	
701050-01	Travel	237.00		(135.00)	102.00
			RJE - 1	(135.00)	
711050-01	Travel	102.00		(37.00)	65.00
			RJE - 1	(37.00)	
721050-01	Travel	136.00		(78.00)	58.00
			RJE - 1	(78.00)	
731050-01	Travel	86.00		(49.00)	37.00
			RJE - 1	(49.00)	
751050-01	Travel	248.00		(141.00)	107.00
			RJE - 1	(141.00)	
781050-01	Travel	1,721.00		(982.00)	739.00
			RJE - 1	(982.00)	
801050-01	Travel	324.00		0.00	324.00
811050-01	Travel	4,181.00		(2,386.00)	1,795.00
			RJE - 1	(2,386.00)	
Subtotal [4] Employee Travel		<u>8,118.00</u>		<u>(4,176.00)</u>	<u>3,942.00</u>
Subgroup : [5]	Education Expense				
501000-01	Seminar, Workshop, Lector	3,981.00		0.00	3,981.00
551000-01	Seminars, Workshop, Lectu	249.00		0.00	249.00
591000-01	Seminar, Workshop, Lector	265.00		0.00	265.00
601000-01	Seminars, Workshops, Lect	59.00		(30.00)	29.00
			RJE - 1	(30.00)	
621000-01	Seminar, Workshop, Lector	1,793.00		(731.00)	1,062.00
			RJE - 1	(731.00)	
661000-01	Seminars and Education	205.00		700.00	905.00
			RJE - 2	700.00	
701000-01	Seminar, Workshop, Lector	262.00		(150.00)	112.00
			RJE - 1	(150.00)	
711000-01	Seminar, Workshop, lectur	225.00		(82.00)	143.00
			RJE - 1	(82.00)	
740750-01	Tuition Reimbursement	5,272.00		(2,734.00)	2,538.00
			RJE - 1	(2,734.00)	
751000-01	Seminar, Workshop, Lectures	60.00		(34.00)	26.00
			RJE - 1	(34.00)	
781000-01	Seminars,Workshops,Lectures	630.00		(359.00)	271.00
			RJE - 1	(359.00)	
801000-01	Seminar, Workshop, Lector	1,150.00		0.00	1,150.00
811000-01	Seminars and Education	35.00		(20.00)	15.00
			RJE - 1	(20.00)	
Marcum 135	In services / Nurse Education	0.00		2,703.00	2,703.00
			RJE - 9	2,703.00	
Subtotal [5] Education Expense		<u>14,186.00</u>		<u>(737.00)</u>	<u>13,449.00</u>
Subgroup : [M1]	Advertising Help Wanted				
738030-01	Recruitment	195,247.00		(127,282.00)	67,965.00
			RJE - 1	(111,396.00)	
			RJE - 5	(15,886.00)	
Marcum 102	Advertising - Help Wanted	0.00		15,886.00	15,886.00
			RJE - 5	15,886.00	
Subtotal [M1] Advertising Help Wanted		<u>195,247.00</u>		<u>(111,396.00)</u>	<u>83,851.00</u>
Subgroup : [M2]	Advertising Telephone Directory				
Marcum 101	Advertising - Directory	0.00		4,811.00	4,811.00
			RJE - 5	4,811.00	
Subtotal [M2] Advertising Telephone Directory		<u>0.00</u>		<u>4,811.00</u>	<u>4,811.00</u>
Subgroup : [M3]	Advertising Other				
708040-01	Public & Community Relati	648.00		(370.00)	278.00
			RJE - 1	(370.00)	
808040-01	Public & Community Relati	4.00		0.00	4.00
808070-01	Donor Cultivation Events	2,595.00		0.00	2,595.00
808071-01	Annual Appeal	1,230.00		0.00	1,230.00
808072-01	Dedication/Recognition/Signage	7,899.00		0.00	7,899.00
808073-01	Golf Special Events Offset	20,498.00		0.00	20,498.00
808075-01	Communications/Donor Publicati	2,859.00		0.00	2,859.00
808080-01	Capital Campaign	3,320.00		0.00	3,320.00
808081-01	Donor Recognition Event	11,907.00		0.00	11,907.00
818040-01	Public & Community Relati	4,043.00		(2,306.00)	1,737.00
			RJE - 1	(2,306.00)	
818070-01	Advertising	123,253.00		(75,132.00)	48,121.00
			RJE - 1	(70,321.00)	
			RJE - 5	(4,811.00)	
818071-01	Promotional Materials	25,547.00		(14,576.00)	10,971.00
			RJE - 1	(14,576.00)	
818073-01	Special Marketing Events	496.00		(283.00)	213.00
			RJE - 1	(283.00)	
818075-01	Website/SEO/SEM	42,421.00		(24,203.00)	18,218.00
			RJE - 1	(24,203.00)	
Subtotal [M3] Advertising Other		<u>246,520.00</u>		<u>(116,870.00)</u>	<u>129,650.00</u>
Subgroup : [M6]	Barber and Beauty Supplies				
542051-01	Barber/Beauty Charges	31,009.00		0.00	31,009.00
Subtotal [M6] Barber and Beauty Supplies		<u>31,009.00</u>		<u>0.00</u>	<u>31,009.00</u>
Subgroup : [M7]	Postage				
688050-01	Postage	12,777.00		(4,632.00)	8,145.00
			RJE - 1	(4,632.00)	
808050-01	Postage	1,341.00		0.00	1,341.00
818050-01	Postage	481.00		(274.00)	207.00
			RJE - 1	(274.00)	
Subtotal [M7] Postage		<u>14,599.00</u>		<u>(4,906.00)</u>	<u>9,693.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
508020-01	Membership in Prof Organi	9,271.00		0.00	9,271.00
686020-01	Memberships in Prof Org	700.00		(700.00)	0.00
			RJE - 2	(700.00)	
718020-01	Mbshp In Pro Organization	100.00		(36.00)	64.00
			RJE - 1	(36.00)	
728020-01	Mbshp In Pro Organization	85.00		(49.00)	36.00
			RJE - 1	(49.00)	
738020-01	Mbshp In Pro Organization	189.00		(108.00)	81.00
			RJE - 1	(108.00)	
758020-01	Mbshp in Pro Organization	258.00		(147.00)	111.00
			RJE - 1	(147.00)	
808020-01	Membership in Prof Org	1,425.00		0.00	1,425.00
818020-01	Mbshp in Prof Organization	915.00		(915.00)	0.00
			RJE - 1	(522.00)	
			RJE - 2	(393.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		12,943.00		(1,955.00)	10,988.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 132	Chamber of Commerce Dues	0.00		393.00	393.00
			RJE - 2	393.00	
Subtotal [M8A] Dues to Chamber of Commerce		0.00		393.00	393.00
Subgroup : [M9] Subscriptions					
502080-01	Books, Publication, Video	234.00		0.00	234.00
522080-01	Books, Publication, Video	2,566.00		(1,205.00)	1,361.00
			RJE - 1	(1,205.00)	
702080-01	Books, Publication, Video	55.00		(31.00)	24.00
			RJE - 1	(31.00)	
732080-01	Books, Publication, Video	2,665.00		(1,520.00)	1,145.00
			RJE - 1	(1,520.00)	
802080-01	Books, Publication, Video	146.00		0.00	146.00
812080-01	Books and Publications	55.00		(31.00)	24.00
			RJE - 1	(31.00)	
Subtotal [M9] Subscriptions		5,721.00		(2,787.00)	2,934.00
Subgroup : [M11] Services Provided by Contract					
702060-01	Purchased Services	24,100.00		(13,750.00)	10,350.00
			RJE - 1	(13,750.00)	
722060-01	Purchased Services	23,213.00		(13,673.00)	9,540.00
			RJE - 1	(13,244.00)	
			RJE - 9	(429.00)	
727020-01	Accounting Services (P/R)	96,259.00		(54,920.00)	41,339.00
			RJE - 1	(54,920.00)	
732060-01	Purchased Services	1,142.00		(652.00)	490.00
			RJE - 1	(652.00)	
807040-01	Consulting Services	81,192.00		0.00	81,192.00
Marcum 105	Audit Service CRC	0.00		4,500.00	4,500.00
			RJE - 4	4,500.00	
Marcum 123	MDS Software	0.00		0.00	0.00
			RJE - 9	(0.00)	
Marcum 134	PCC Support	0.00		19,003.00	19,003.00
			RJE - 9	19,003.00	
Subtotal [M11] Services Provided by Contract		225,906.00		(59,492.00)	166,414.00
Subgroup : [M13] Other					
503020-01	Departmental Guest Meals	807.00		0.00	807.00
523020-01	Departmental Guest Meals	30.00		(14.00)	16.00
			RJE - 1	(14.00)	
528010-01	Licenses & Permits	1,507.00		(708.00)	799.00
			RJE - 1	(708.00)	
593020-01	Departmental Guest Meals	279.00		0.00	279.00
603020-01	Departmental Guest Meals	318.00		(162.00)	156.00
			RJE - 1	(162.00)	
608010-01	Licenses & Permits	420.00		(214.00)	206.00
			RJE - 1	(214.00)	
613020-01	Departmental Guest Meals	38.00		(19.00)	19.00
			RJE - 1	(19.00)	
628010-01	Licenses & Permits	425.00		(173.00)	252.00
			RJE - 1	(173.00)	
663020-01	Dept Guest Meals	6.00		0.00	6.00
668010-01	Licenses & Permits	150.00		0.00	150.00
668030-01	Fines & Citations	11,011.00		0.00	11,011.00
683020-01	Dept Guest Meals	21.00		(8.00)	13.00
			RJE - 1	(8.00)	
708010-01	Licenses & Permits	1,025.00		(585.00)	440.00
			RJE - 1	(585.00)	
713020-01	Department Guest Meals	6.00		(2.00)	4.00
			RJE - 1	(2.00)	
718043-01	Com Rel - Volunteer Recog	8,992.00		(3,260.00)	5,732.00
			RJE - 1	(3,260.00)	
729000-01	Bank Charges	16,345.00		(9,326.00)	7,019.00
			RJE - 1	(9,326.00)	
729010-01	Cr Card Processing Fee	99,758.00		(56,916.00)	42,842.00
			RJE - 1	(56,916.00)	
733020-01	Departmental Guest Meals	21.00		(12.00)	9.00
			RJE - 1	(12.00)	
778010-01	Licenses and Permits	58,362.00		(33,298.00)	25,064.00
			RJE - 1	(33,298.00)	
803020-01	Departmental Guest Meals	123.00		0.00	123.00
808082-01	Annual Report	8,559.00		0.00	8,559.00
809010-01	Cr Card Processing Fees	3,260.00		0.00	3,260.00
813020-01	Dept. Guest Meals	56.00		(32.00)	24.00
			RJE - 1	(32.00)	
909005-01	Managers Fees Common Fund	42,826.00		0.00	42,826.00
909006-01	Manager Fees - Bauer Fund	5,499.00		0.00	5,499.00
909007-01	Manager Fees Anderson Fund	2,597.00		0.00	2,597.00
909008-01	Manager Fees Capital Campaign	423.00		0.00	423.00
909060-01	Assets Released-Expense	277,418.00		0.00	277,418.00
909065-01	Endow Assist - Inpatient	8,663.00		0.00	8,663.00
909103-01	Managers Fees FC	3,550.00		0.00	3,550.00
Marcum 108	Food (Employees)	0.00		1,072.00	1,072.00
			RJE - 7	1,072.00	
Marcum 109	Co-Insurance Write-off	0.00		2,128.00	2,128.00
			RJE - 7	2,128.00	
Marcum 128	Licenses	0.00		1,000.00	1,000.00
			RJE - 9	1,000.00	
Subtotal [M13] Other		552,495.00		(100,529.00)	451,966.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,306,744.00		(393,594.00)	913,150.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
503000-01	Food	28,020.00		0.00	28,020.00
523000-01	Food	7,303.00		(3,429.00)	3,874.00
			RJE - 1	(3,429.00)	
553000-01	Food	61.00		0.00	61.00
603000-01	Food	248.00		(126.00)	122.00
			RJE - 1	(126.00)	
623000-01	Food	445,935.00		(181,849.00)	264,086.00
			RJE - 1	(181,849.00)	
633000-01	Food	52,930.00		0.00	52,930.00
683000-01	Food	1,101.00		(399.00)	702.00
			RJE - 1	(399.00)	
703000-01	Food	540.00		(308.00)	232.00
			RJE - 1	(308.00)	
713000-01	Food	67.00		(24.00)	43.00
			RJE - 1	(24.00)	
733000-01	Food	13,810.00		(7,879.00)	5,931.00
			RJE - 1	(7,879.00)	
783000-01	Food	311.00		(177.00)	134.00
			RJE - 1	(177.00)	
803000-01	Food	399.00		0.00	399.00
813000-01	Food	1,574.00		(898.00)	676.00
			RJE - 1	(898.00)	
Subtotal [2A1] Raw Food		552,299.00		(195,089.00)	357,210.00
Subgroup : [2A2]	Non-Food Supplies				
622000-01	Dietary Operational Supplies	71,058.00		(28,977.00)	42,081.00
			RJE - 1	(28,977.00)	
623010-01	Glassware, Dishes, Silver	8,482.00		(3,459.00)	5,023.00
			RJE - 1	(3,459.00)	
Subtotal [2A2] Non-Food Supplies		79,540.00		(32,436.00)	47,104.00
Total [18] Dietary Basis for Allocation of Costs		631,839.00		(227,525.00)	404,314.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
614000-01	Laundry/Dry Cleaning	130,094.00		0.00	130,094.00
Subtotal [3B] Purchased Services		130,094.00		0.00	130,094.00
Total [19] Laundry-Basis for Allocation of Costs		130,094.00		0.00	130,094.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
612000-01	Housekeeping Supplies	64,895.00		(33,013.00)	31,882.00
			RJE - 1	(33,013.00)	
Subtotal [4A1] In-House Care Supplies		64,895.00		(33,013.00)	31,882.00
Subgroup : [5A2]	Purchased from				
502030-01	Drugs	20,438.00		0.00	20,438.00
543250-01	Pharmacy	419,689.00		0.00	419,689.00
Subtotal [5A2] Purchased from		440,127.00		0.00	440,127.00
Subgroup : [5B]	Medicine Cabinet Drugs				
502010-01	Nursing Supplies	169,377.00		0.00	169,377.00
Subtotal [5B] Medicine Cabinet Drugs		169,377.00		0.00	169,377.00
Subgroup : [5E2]	Oxygen - Other				
543279-01	Oxygen	22,860.00		0.00	22,860.00
Subtotal [5E2] Oxygen - Other		22,860.00		0.00	22,860.00
Subgroup : [5F]	X-Rays and related radiological				
543320-01	Radiology	20,920.00		0.00	20,920.00
Subtotal [5F] X-Rays and related radiological		20,920.00		0.00	20,920.00
Subgroup : [5H]	Laboratory				
543300-01	Laboratory	52,387.00		3,860.00	56,247.00
			RJE - 10	3,860.00	
Subtotal [5H] Laboratory		52,387.00		3,860.00	56,247.00
Subgroup : [5I]	Recreation				
521080-01	Music Therapy	49,108.00		(22,659.00)	26,449.00
			RJE - 1	(23,057.00)	
522000-01	Operational Supplies	9,089.00		398.00	4,822.00
			RJE - 9	398.00	
522060-01	Purchased Services	5,908.00		(4,267.00)	2,736.00
			RJE - 1	(4,267.00)	
605070-01	Satellite TV	26,350.00		(3,172.00)	12,946.00
			RJE - 1	(2,774.00)	
707040-01	Consulting Services	40,813.00		(398.00)	17,527.00
			RJE - 9	(398.00)	
			RJE - 1	(13,404.00)	
			RJE - 1	(13,404.00)	
			RJE - 1	(23,286.00)	
			RJE - 1	(23,286.00)	
Subtotal [5I] Recreation		131,268.00		(66,788.00)	64,480.00
Subgroup : [5K]	Management fee Indirect				
627020-01	Management Fee	213,262.00		(86,967.00)	126,295.00
			RJE - 1	(86,967.00)	
Subtotal [5K] Management fee indirect		213,262.00		(86,967.00)	126,295.00
Subgroup : [5L]	Other				
502000-01	Operational Supplies	3,988.00		0.00	3,988.00
502020-01	Nursing Equipment	7,954.00		0.00	7,954.00
502060-01	Purchased Services	26,137.00		(26,137.00)	0.00
			RJE - 9	(22,277.00)	
			RJE - 10	(3,860.00)	
507000-01	Machine & Equip Rental	9,949.00		0.00	9,949.00
532000-01	Operational Supplies	2,664.00		0.00	2,664.00
542740-01	Prosthetic/Orthotic	1,617.00		0.00	1,617.00
543920-01	Other Diagnostic Svcs	7,613.00		0.00	7,613.00
543940-01	Other Therapeutic Service	113.00		0.00	113.00
543999-01	Misc Anillary Chgs	40.00		0.00	40.00
Subtotal [5L] Other		80,075.00		(26,137.00)	33,938.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,175,171.00		(209,045.00)	966,126.00
Group : [22]	Maintenance and Property				
Subgroup : [8A]	Repairs and Maintenance				
606000-01	Maint & Repairs-Equipment	42,669.00		(21,706.00)	20,963.00
			RJE - 1	(21,706.00)	
606010-01	Maint & Repairs-Building	32,878.00		(16,726.00)	16,152.00
			RJE - 1	(16,726.00)	

Client: **Waverly Cost Report**
 Engagement: **Medicaid - Waverly 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
606070-01	House & Grounds	21,205.00		(10,787.00)	10,418.00
			RJE - 1	(10,787.00)	
616000-01	Maint & Repairs-Equipment	773.00		(393.00)	380.00
			RJE - 1	(393.00)	
628000-01	Maint & Repairs-Equipment	10,435.00		(4,255.00)	6,180.00
			RJE - 1	(4,255.00)	
Subtotal [6A] Repairs and Maintenance		107,960.00		(53,867.00)	54,093.00
Subgroup : [6B] Heat					
605020-01	Gasoline & Oil	406.00		(206.00)	200.00
			RJE - 1	(206.00)	
605030-01	Propane	19,837.00		(10,091.00)	9,746.00
			RJE - 1	(10,091.00)	
605040-01	Fuel Oil	74,193.00		(37,743.00)	36,450.00
			RJE - 1	(37,743.00)	
625030-01	Propane	19,837.00		(8,090.00)	11,747.00
			RJE - 1	(8,090.00)	
Subtotal [6B] Heat		114,273.00		(66,130.00)	58,143.00
Subgroup : [6C] Light & Power					
605050-01	Electricity	256,191.00		(130,327.00)	125,864.00
			RJE - 1	(130,327.00)	
Subtotal [6C] Light & Power		256,191.00		(130,327.00)	125,864.00
Subgroup : [6D] Water					
605060-01	Water	46,717.00		(23,765.00)	22,952.00
			RJE - 1	(23,765.00)	
Subtotal [6D] Water		46,717.00		(23,765.00)	22,952.00
Subgroup : [6E] Equipment Lease					
687000-01	Machine & Equipment Renta	6,422.00		(2,328.00)	4,094.00
			RJE - 1	(2,328.00)	
Subtotal [6E] Equipment Lease		6,422.00		(2,328.00)	4,094.00
Subgroup : [6F] Other					
596050-01	Contracted Maintenance	3,728.00		0.00	3,728.00
606050-01	Contracted Maintenance	110,145.00		(56,032.00)	54,113.00
			RJE - 1	(56,032.00)	
626050-01	Contracted Maintenance	8,885.00		(3,623.00)	5,262.00
			RJE - 1	(3,623.00)	
686050-01	Contracted Maintenance	33,327.00		(12,082.00)	21,245.00
			RJE - 1	(12,082.00)	
806050-01	Contracted Maintenance	1,574.00		0.00	1,574.00
Subtotal [6F] Other		157,659.00		(71,737.00)	85,922.00
Subgroup : [6C] Leasehold Improvements					
859080-01	Depreciation Expense	453,641.00		0.00	453,641.00
Subtotal [6C] Leasehold Improvements		453,641.00		0.00	453,641.00
Subgroup : [9] Rental Payments					
708060-01	Rent-Land	10,513.00		(5,998.00)	4,515.00
			RJE - 1	(5,998.00)	
Subtotal [9] Rental Payments		10,513.00		(5,998.00)	4,515.00
Total [22] Maintenance and Property		1,153,376.00		(344,152.00)	809,224.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
709020-01	Interest Expense	33,529.00		0.00	33,529.00
Subtotal [12D] Other Interest Expense		33,529.00		0.00	33,529.00
Subgroup : [14A] Insurance on Property					
708000-01	Insurance	167,509.00		(167,509.00)	0.00
			RJE - 1	(167,509.00)	
Marcum 117	Property Insurance	0.00		(95,571.00)	14,165.00
			RJE - 6	(71,938.00)	
			RJE - 6	14,165.00	
Subtotal [14A] Insurance on Property		167,509.00		(153,344.00)	14,165.00
Subgroup : [14B] Insurance of Automobiles					
Marcum 116	Auto Insurance	0.00		4,144.00	4,144.00
			RJE - 6	4,144.00	
Subtotal [14B] Insurance of Automobiles		0.00		4,144.00	4,144.00
Subgroup : [14C1] Umbrella					
Marcum 118	Umbrella Insurance	0.00		20,123.00	20,123.00
			RJE - 6	20,123.00	
Marcum 120	Dir. & Officers Insurance	0.00		12,595.00	12,595.00
			RJE - 6	12,595.00	
Subtotal [14C1] Umbrella		0.00		32,718.00	32,718.00
Subgroup : [14C3] Other					
Marcum 119	General Liability	0.00		19,462.00	19,462.00
			RJE - 6	19,462.00	
Marcum 121	Fidelity Bond Insurance	0.00		1,449.00	1,449.00
			RJE - 6	1,449.00	
Subtotal [14C3] Other		0.00		20,911.00	20,911.00
Total [27] Interest and Insurance		201,038.00		(95,571.00)	105,467.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
401040-01	Medicaid Room and Board	(8,481,472.00)		0.00	(8,481,472.00)
Subtotal [1A] Medicaid Residents (CT only)		(8,481,472.00)		0.00	(8,481,472.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
450040-01	Medicaid Contractual	4,606,744.00		0.00	4,606,744.00
Subtotal [1B] Medicaid room and board contractual allowance		4,606,744.00		0.00	4,606,744.00
Subgroup : [3A] Medicare Residents (All inclusive)					
401030-01	Medicare Room and Board	(3,441,796.00)		0.00	(3,441,796.00)
Subtotal [3A] Medicare Residents (All inclusive)		(3,441,796.00)		0.00	(3,441,796.00)
Subgroup : [4A] Private-pay residents and other					
401010-01	Private Room and Board	(2,820,615.00)		0.00	(2,820,615.00)
401020-01	Room & Board - Other Ins	(198,505.00)		0.00	(198,505.00)
Subtotal [4A] Private-pay residents and other		(3,019,120.00)		0.00	(3,019,120.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
450010-01	Private Contractual	12,806.00		0.00	12,806.00
450020-01	Comm Insurance Contractual	93,003.00		0.00	93,003.00

Client: **Waverly Cost Report**
 Engagement: **Medicaid - Waverly 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
450600-01	SNF Discount	597.00		0.00	597.00
Subtotal [4B] Private-pay room and board contractual allowance		106,406.00		0.00	106,406.00
Subgroup : [5C] Prescription Drugs - Non-medicare					
402020-01	Pharmacy - Comm Ins	(14,986.00)		0.00	(14,986.00)
402040-01	Pharmacy Medicaid	(58,128.00)		0.00	(58,128.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(73,114.00)		0.00	(73,114.00)
Subgroup : [6A] Medical Supplies - Medicare					
403030-01	M & S Supplies Medicare Part A	(11,656.00)		0.00	(11,656.00)
Subtotal [6A] Medical Supplies - Medicare		(11,656.00)		0.00	(11,656.00)
Subgroup : [6C] Medical Supplies - Non-medicare					
403010-01	M & S Supplies Private	(1,541.00)		0.00	(1,541.00)
403020-01	M & S Supplies-Comm Ins	(112.00)		0.00	(112.00)
403040-01	M & S Supplies Medicaid	(4,766.00)		0.00	(4,766.00)
403910-01	Complex Med Equip-Private	(1,828.00)		0.00	(1,828.00)
Subtotal [6C] Medical Supplies - Non-medicare		(8,247.00)		0.00	(8,247.00)
Subgroup : [7A] Physical Therapy - Medicare					
405030-01	Physical Therapy Medicare Par	(997,150.00)		0.00	(997,150.00)
405035-01	Physical Therapy Medicare Par	(31,090.00)		0.00	(31,090.00)
Subtotal [7A] Physical Therapy - Medicare		(1,028,240.00)		0.00	(1,028,240.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
405010-01	Physical Therapy Private	(40,525.00)		0.00	(40,525.00)
405020-01	Physical Thrpy - Comm Ins	(95,625.00)		0.00	(95,625.00)
Subtotal [7C] Physical Therapy - Non-medicare		(136,150.00)		0.00	(136,150.00)
Subgroup : [8A] Speech Therapy - Medicare					
407030-01	Speech Therapy Medicare Part A	(98,490.00)		0.00	(98,490.00)
407035-01	Speech Therapy Medicare Part B	(23,190.00)		0.00	(23,190.00)
Subtotal [8A] Speech Therapy - Medicare		(121,680.00)		0.00	(121,680.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
407010-01	Speech Therapy Private	(280.00)		0.00	(280.00)
407020-01	Speech Therapy - Comm Ins	(3,600.00)		0.00	(3,600.00)
407040-01	Speech Therapy Medicaid	250.00		0.00	250.00
Subtotal [8C] Speech Therapy - Non-medicare		(3,630.00)		0.00	(3,630.00)
Subgroup : [9A] Occupational Therapy - Medicare					
406030-01	Occupational Therapy Medicare	(667,175.00)		0.00	(667,175.00)
406035-01	Occupational Therapy Medicare	(1,125.00)		0.00	(1,125.00)
Subtotal [9A] Occupational Therapy - Medicare		(668,300.00)		0.00	(668,300.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
450030-01	Medicare Part A Contractual	(459,153.00)		0.00	(459,153.00)
450135-01	Third Pty Adj Thrpy - Med B	123,564.00		0.00	123,564.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(335,589.00)		0.00	(335,589.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
406010-01	Occupational Therapy Private	(3,805.00)		0.00	(3,805.00)
406020-01	Occup Therpy - Comm Ins	(40,290.00)		0.00	(40,290.00)
406040-01	Occupational Therapy Medicaid	(380.00)		0.00	(380.00)
425010-01	O.T. Supplies	(1,202.00)		0.00	(1,202.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(45,677.00)		0.00	(45,677.00)
Subgroup : [10A] Other - Medicare					
402030-01	Pharmacy Medicare Part A	(556,490.00)		0.00	(556,490.00)
404030-01	X-Ray Medicare	(20,449.00)		0.00	(20,449.00)
404035-01	Labratory - Medicare	(50,447.00)		0.00	(50,447.00)
409030-01	Oxygen Therapy Medicare Part A	(12,541.00)		0.00	(12,541.00)
413030-01	Diagnostic Services-Medicare	(1,788.00)		0.00	(1,788.00)
450130-01	Third Pty Adj Thrpy - MCAre	1,387,470.00		0.00	1,387,470.00
450230-01	Third Pty Adj Ancil - MCAre	653,392.00		0.00	653,392.00
Subtotal [10A] Other - Medicare		1,399,167.00		0.00	1,399,167.00
Subgroup : [10B] Other - Non-medicare					
404010-01	X-Ray & Lab Private	(653.00)		0.00	(653.00)
404020-01	Xray & Lab - Commr Ins	(1,582.00)		0.00	(1,582.00)
404040-01	X-Ray & Lab Medicaid	(79.00)		0.00	(79.00)
409010-01	Oxygen Therapy Private	(310.00)		0.00	(310.00)
409020-01	Oxygen - Comm Insurance	(2,395.00)		0.00	(2,395.00)
409040-01	Oxygen Therapy Medicaid	(6,429.00)		0.00	(6,429.00)
450120-01	Third Pty Adj Thrpy - Comm Ins	1,590.00		0.00	1,590.00
450140-01	Third Pty Adj Thrpy - MCAid	8,998.00		0.00	8,998.00
450240-01	Third Pty Adj Ancil - MCAid	58,503.00		0.00	58,503.00
Subtotal [10B] Other - Non-medicare		57,643.00		0.00	57,643.00
Subgroup : [15] Interest Income					
482000-01	Interest Income	(1,991.00)		0.00	(1,991.00)
Subtotal [15] Interest Income		(1,991.00)		0.00	(1,991.00)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
423010-01	Beauty/Barber	(20,133.00)		0.00	(20,133.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(20,133.00)		0.00	(20,133.00)
Subgroup : [18] Other Revenue					
420000-01	Meats - Non-patient	(34,728.00)		0.00	(34,728.00)
420010-01	Non-Patient Meals Private	(3,829.00)		0.00	(3,829.00)
471080-01	Annual Appeal	(226,889.00)		0.00	(226,889.00)
471081-01	Contrib Rev - Temp Restricted	(2,320.00)		0.00	(2,320.00)
471082-01	Memorial Giving	(2,940.00)		0.00	(2,940.00)
471083-01	Unsolicited Gifts	(277.00)		0.00	(277.00)
471086-01	Special Events - Temp Restrict	(82,810.00)		0.00	(82,810.00)
471087-01	Grants - Temp Restricted	(6,596.00)		0.00	(6,596.00)
471088-01	Special Events - Unrestricted	(20.00)		0.00	(20.00)
472080-01	Pledge Revenue-Unrestrict	(368,221.00)		0.00	(368,221.00)
472081-01	Pledge Revenue Temp Restricted	(492,543.00)		0.00	(492,543.00)
472082-01	Pledge Revenue Perm Restricted	(64,390.00)		0.00	(64,390.00)
472089-01	Pledge Revenue Discount	31,799.00		0.00	31,799.00
475000-01	Gain/Loss on Disposal	80,750.00		0.00	80,750.00
483005-01	Investment Income-Common Fund	(204,079.00)		0.00	(204,079.00)
483101-01	Investment Income Bauer Fund	(27,466.00)		0.00	(27,466.00)
483102-01	Investment Income Anderson	(13,073.00)		0.00	(13,073.00)
483103-01	Investment Income Capital Camp	(2,029.00)		0.00	(2,029.00)
483105-01	ST Cap Gain FC	(6,583.00)		0.00	(6,583.00)
483110-01	Investment Income FC	(10,628.00)		0.00	(10,628.00)
483505-01	Unrealized Gain/Loss	(440,176.00)		0.00	(440,176.00)

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2018</u>			<u>9/30/2018</u>
483506-01	Unrealized Gain/Loss- Bauer	(39,034.00)		0.00	(39,034.00)
483507-01	Unrealized Gain/Loss-Anderson	(15,352.00)		0.00	(15,352.00)
483508-01	Unrealized Gain/Loss-Capital	(4,122.00)		0.00	(4,122.00)
483551-01	Unrealized Gain/Loss FC	10,828.00		0.00	10,828.00
490010-01	Medical Record Copy Fee	(993.00)		0.00	(993.00)
490071-01	Meals on Wheels-Meals	(99,927.00)		0.00	(99,927.00)
490500-01	Assets Released Restr-Op	(71,343.00)		0.00	(71,343.00)
490501-01	Assets Released non operating	(83,543.00)		0.00	(83,543.00)
	Subtotal [18] Other Revenue	<u>(2,180,534.00)</u>		<u>0.00</u>	<u>(2,180,534.00)</u>
	Total [30] Statement of Revenue	<u>(13,407,369.00)</u>		<u>0.00</u>	<u>(13,407,369.00)</u>
Group : [31] Current Assets					
Subgroup : [A1] Cash					
100100-01	Cash-Bank of America	2,785.00		0.00	2,785.00
100101-01	Cash-Bank of New Canaan	1,695.00		0.00	1,695.00
100102-01	Cash - Peoples Bank	667,407.00		0.00	667,407.00
100105-01	Cash - Peoples Bank - Savings	3,416.00		0.00	3,416.00
100108-01	First County Money Market	2,881.00		0.00	2,881.00
100109-01	First County Checking	10,021.00		0.00	10,021.00
101103-01	Cash Patient Trust	12,947.00		0.00	12,947.00
105300-01	Bankwell -Money Market	144.00		0.00	144.00
115000-01	Petty Cash	700.00		0.00	700.00
	Subtotal [A1] Cash	<u>701,696.00</u>		<u>0.00</u>	<u>701,696.00</u>
Subgroup : [A2] Accounts Receivable					
120010-01	Receivable - Private	769,638.00		0.00	769,638.00
120020-01	AR - Private Insurance	697,410.00		0.00	697,410.00
120030-01	Receivable - Medicare	425,254.00		0.00	425,254.00
120035-01	Receivable - Medicare B	133,654.00		0.00	133,654.00
120040-01	Receivable - Medicaid	1,307,734.00		0.00	1,307,734.00
120075-01	AR - Medicaid Pending	(75,000.00)		0.00	(75,000.00)
140900-01	Allowance For Doubtful	(1,164,387.00)		0.00	(1,164,387.00)
	Subtotal [A2] Accounts Receivable	<u>2,094,303.00</u>		<u>0.00</u>	<u>2,094,303.00</u>
Subgroup : [A3] Other Accounts Receivable					
MARCUM-05	Pledges Receivable - Current	240,750.00		0.00	240,750.00
	Subtotal [A3] Other Accounts Receivable	<u>240,750.00</u>		<u>0.00</u>	<u>240,750.00</u>
Subgroup : [A5] Prepaid Expenses					
150500-01	Prepaid Insurance	1,367.00		0.00	1,367.00
150510-01	Prepaid Rent	5,257.00		0.00	5,257.00
150520-01	Prepaid Expenses	22,997.00		0.00	22,997.00
	Subtotal [A5] Prepaid Expenses	<u>29,621.00</u>		<u>0.00</u>	<u>29,621.00</u>
Subgroup : [A8] Other Current Assets					
160501-01	Exchange - Salaries	3,235.00		0.00	3,235.00
MARCUM-02	Workers Comp Recovery	44,991.00		0.00	44,991.00
	Subtotal [A8] Other Current Assets	<u>48,226.00</u>		<u>0.00</u>	<u>48,226.00</u>
	Total [31] Current Assets	<u>3,114,896.00</u>		<u>0.00</u>	<u>3,114,896.00</u>
Group : [31 - 32] Non-Current Assets					
Subgroup : [B2] Land Improvements					
172000-01	Land Improvements	396,264.00		0.00	396,264.00
182000-01	Accum Depr-Land Improv	(119,853.00)		0.00	(119,853.00)
	Subtotal [B2] Land Improvements	<u>276,411.00</u>		<u>0.00</u>	<u>276,411.00</u>
Subgroup : [B3] Buildings					
173000-01	Buildings	7,137,581.00		0.00	7,137,581.00
173500-01	Buildings - ADP	363,043.00		0.00	363,043.00
183000-01	Accum Depr-Buildings	(4,882,525.00)		0.00	(4,882,525.00)
183500-01	Accum Depr-Buildings-ADP	(300,086.00)		0.00	(300,086.00)
	Subtotal [B3] Buildings	<u>2,318,013.00</u>		<u>0.00</u>	<u>2,318,013.00</u>
Subgroup : [B5] Non-Movable Equipment					
174000-01	Fixed Equipment	3,011,752.00		0.00	3,011,752.00
184000-01	Accum Depr-Fixed Equip	(2,044,569.00)		0.00	(2,044,569.00)
	Subtotal [B5] Non-Movable Equipment	<u>967,183.00</u>		<u>0.00</u>	<u>967,183.00</u>
Subgroup : [B6] Movable Equipment					
175000-01	Movable Equipment	2,878,064.00		0.00	2,878,064.00
175500-01	Movable Equipment - ADP	34,838.00		0.00	34,838.00
185000-01	Accum Depr-Movable Equip	(2,398,683.00)		0.00	(2,398,683.00)
185500-01	Accum Depr-Move Equip-ADP	(34,638.00)		0.00	(34,638.00)
	Subtotal [B6] Movable Equipment	<u>479,381.00</u>		<u>0.00</u>	<u>479,381.00</u>
Subgroup : [B7] Motor Vehicles					
176000-01	Automotive	24,418.00		0.00	24,418.00
186000-01	Accum Depr-Automotive	(24,417.00)		0.00	(24,417.00)
	Subtotal [B7] Motor Vehicles	<u>1.00</u>		<u>0.00</u>	<u>1.00</u>
Subgroup : [D5] Investments Related to Resident Care					
100115-01	First County Brokerage Account	380,162.00		0.00	380,162.00
105100-01	Investments - Common	10,098,490.00		0.00	10,098,490.00
105101-01	Investments-The Bauer Fund	1,523,530.00		0.00	1,523,530.00
105102-01	Investments-The Anderson Fund	826,638.00		0.00	826,638.00
105103-01	Investments-Capital Campaign	43,535.00		0.00	43,535.00
106100-01	Contra Restricted Assets Temp	(827,757.00)		0.00	(827,757.00)
106200-01	Contra Restricted Assets Perm	(2,350,168.00)		0.00	(2,350,168.00)
198100-01	Donor Restricted Assets Temp	827,757.00		0.00	827,757.00
198200-01	Donor Restricted Assets Perm	2,350,168.00		0.00	2,350,168.00
	Subtotal [D5] Investments Related to Resident Care	<u>12,872,355.00</u>		<u>0.00</u>	<u>12,872,355.00</u>
Subgroup : [D6] Loans to Owners of Related Parties					
140000-01	Due from Waveny Health Sv	2,126,909.00		0.00	2,126,909.00
140040-01	Due From Waveny Home Healthca	224,539.00		0.00	224,539.00
	Subtotal [D6] Loans to Owners of Related Parties	<u>2,351,448.00</u>		<u>0.00</u>	<u>2,351,448.00</u>
Subgroup : [D7] Other Assets					
130081-01	Pledges Receivable	304,028.00		0.00	304,028.00
	Subtotal [D7] Other Assets	<u>304,028.00</u>		<u>0.00</u>	<u>304,028.00</u>
	Total [31 - 32] Non-Current Assets	<u>19,568,820.00</u>		<u>0.00</u>	<u>19,568,820.00</u>
Group : [33] Current Liabilities					
Subgroup : [A1] Accounts Payable					
200000-01	Accounts Payable	(1,467,282.00)		0.00	(1,467,282.00)
200500-01	Refunds Payable	(27,303.00)		0.00	(27,303.00)
240100-01	Accrued Expenses Payable	(283,829.00)		0.00	(283,829.00)
	Subtotal [A1] Accounts Payable	<u>(1,778,414.00)</u>		<u>0.00</u>	<u>(1,778,414.00)</u>

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [A2] Notes Payable					
200501-01	Note Payable Peoples Bank-Cur	(51,867.00)		0.00	(51,867.00)
Subtotal [A2] Notes Payable		(51,867.00)		0.00	(51,867.00)
Subgroup : [A4] Accrued Payroll					
220100-01	Accrued Payroll	(339,072.00)		0.00	(339,072.00)
220200-01	Accrued Vacation	(135,624.00)		0.00	(135,624.00)
220300-01	Accrued Sick Time Bonus	(1,800.00)		0.00	(1,800.00)
Subtotal [A4] Accrued Payroll		(476,496.00)		0.00	(476,496.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
210200-01	Social Security Taxes	(42,097.00)		0.00	(42,097.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(42,097.00)		0.00	(42,097.00)
Subgroup : [A12] Other Current Liabilities					
200200-01	Due to Patient Trust	(12,954.00)		0.00	(12,954.00)
200502-01	Line of Credit Peoples Bank	(700,000.00)		0.00	(700,000.00)
230100-01	Tax Sheltered Annuity	(40,081.00)		0.00	(40,081.00)
230300-01	Supplemental Life Ins.	(259.00)		0.00	(259.00)
230700-01	AFLAC Insurance Deduction	779.00		0.00	779.00
230800-01	FSA Deduction	4,999.00		0.00	4,999.00
240400-01	Accrued CT SNF User Tax	(104,342.00)		0.00	(104,342.00)
MARCUM-03	Workers Comp Reserve	(44,991.00)		0.00	(44,991.00)
Subtotal [A12] Other Current Liabilities		(896,849.00)		0.00	(896,849.00)
Total [33] Current Liabilities		(3,245,723.00)		0.00	(3,245,723.00)
Group : [34] Non-Current Liabilities					
Subgroup : [B3] Loans from Owners or Related Parties					
140030-01	Due From NCI	(3,825,368.00)		0.00	(3,825,368.00)
140060-01	Due From Waveny At Home	(358,870.00)		0.00	(358,870.00)
Subtotal [B3] Loans from Owners or Related Parties		(4,184,238.00)		0.00	(4,184,238.00)
Subgroup : [B4] Other Long-Term Liabilities					
250100-01	Loan Payable-Peoples Bank LT	(185,588.00)		0.00	(185,588.00)
Subtotal [B4] Other Long-Term Liabilities		(185,588.00)		0.00	(185,588.00)
Total [34] Non-Current Liabilities		(4,369,826.00)		0.00	(4,369,826.00)
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
350000-01	Retained Earnings	(12,465,421.00)		0.00	(12,465,421.00)
350200-01	NA-Temporarily Restricted	(827,757.00)		0.00	(827,757.00)
350300-01	Net Assets Perm Restricted	(2,350,168.00)		0.00	(2,350,168.00)
Subtotal [B5] Cumulated Earnings		(15,643,346.00)		0.00	(15,643,346.00)
Total [35] Equity		(15,643,346.00)		0.00	(15,643,346.00)
Group : [0] Net to Zero					
Subgroup : None					
529090-01	COST ALLOCATION TO WCCHS	(187,637.00)	RJE - 1	187,637.00	0.00
609090-01	COST ALLOCATION TO WCCHS	(450,793.00)	RJE - 1	450,793.00	0.00
619090-01	COST ALLOCATION TO WCCHS	(224,043.00)	RJE - 1	224,043.00	0.00
629090-01	COST ALLOCATION TO WCCHS	(617,887.00)	RJE - 1	617,887.00	0.00
709090-01	COST ALLOCATION TO WCCHS	(560,883.00)	RJE - 1	560,883.00	0.00
709091-01	COST ALLOCATION TO HOME CARE	(113,139.00)	RJE - 1	113,139.00	0.00
719090-01	COST ALLOCATION TO WCCHS	(26,795.00)	RJE - 1	26,795.00	0.00
729090-01	COST ALLOCATION TO WCCHS	(458,780.00)	RJE - 1	458,780.00	0.00
729091-01	COST ALLOCATION TO HOME CARE	(116,144.00)	RJE - 1	116,144.00	0.00
739090-01	COST ALLOCATION TO WCCHS	(231,434.00)	RJE - 1	231,434.00	0.00
739091-01	COST ALLOCATION TO HOME CARE	(58,589.00)	RJE - 1	58,589.00	0.00
749090-01	COST ALLOCATION TO WCCHS	(1,823,920.00)	RJE - 1	1,823,920.00	0.00
749091-01	COST ALLOCATION TO HOME CARE	(575,496.00)	RJE - 1	575,496.00	0.00
759090-01	COST ALLOCATION TO WCCHS	(34,945.00)	RJE - 1	34,945.00	0.00
759091-01	COST ALLOCATION TO HOME CARE	(8,847.00)	RJE - 1	8,847.00	0.00
779090-01	COST ALLOCATION TO WCCHS	(93,618.00)	RJE - 1	93,618.00	0.00
779091-01	COST ALLOCATION TO HOME CARE	(23,700.00)	RJE - 1	23,700.00	0.00
789090-01	COST ALLOCATION TO WCCHS	(34,544.00)	RJE - 1	34,544.00	0.00
789091-01	COST ALLOCATION TO HOME CARE	(8,745.00)	RJE - 1	8,745.00	0.00
819090-01	COST ALLOCATION TO WCCHS	(167,503.00)	RJE - 1	167,503.00	0.00
819091-01	COST ALLOCATION TO HOME CARE	(42,405.00)	RJE - 1	42,405.00	0.00
Subtotal : None		(5,859,847.00)		5,859,847.00	0.00
Total [0] Net to Zero		(5,859,847.00)		5,859,847.00	0.00
Sum of Account Groups		(575,179.00)		0.00	(575,179.00)
Net (Income) Loss		0.00		0.00	0.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 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		D.01 - Allocated Balances		
To eliminate cost allocation accounts				
529090-01	COST ALLOCATION TO WCCHS		187,637.00	
609090-01	COST ALLOCATION TO WCCHS		450,793.00	
619090-01	COST ALLOCATION TO WCCHS		224,043.00	
629090-01	COST ALLOCATION TO WCCHS		617,887.00	
709090-01	COST ALLOCATION TO WCCHS		560,883.00	
709091-01	COST ALLOCATION TO HOME CARE		113,139.00	
719090-01	COST ALLOCATION TO WCCHS		26,795.00	
729090-01	COST ALLOCATION TO WCCHS		458,780.00	
729091-01	COST ALLOCATION TO HOME CARE		116,144.00	
739090-01	COST ALLOCATION TO WCCHS		231,434.00	
739091-01	COST ALLOCATION TO HOME CARE		58,589.00	
749090-01	COST ALLOCATION TO WCCHS		1,823,920.00	
749091-01	COST ALLOCATION TO HOME CARE		575,496.00	
759090-01	COST ALLOCATION TO WCCHS		34,945.00	
759091-01	COST ALLOCATION TO HOME CARE		8,847.00	
779090-01	COST ALLOCATION TO WCCHS		93,618.00	
779091-01	COST ALLOCATION TO HOME CARE		23,700.00	
789090-01	COST ALLOCATION TO WCCHS		34,544.00	
789091-01	COST ALLOCATION TO HOME CARE		8,745.00	
819090-01	COST ALLOCATION TO WCCHS		167,503.00	
819091-01	COST ALLOCATION TO HOME CARE		42,405.00	
520010-01	Salaries- Dir. of TR			28,992.00
520050-01	Wages - Other			122,741.00
520051-01	Wages - Other OT			401.00
521080-01	Music Therapy			23,057.00
522000-01	Operational Supplies			4,267.00
522060-01	Purchased Services			2,774.00
522070-01	Office Supplies			49.00
522080-01	Books, Publication, Video			1,205.00
523000-01	Food			3,429.00
523020-01	Departmental Guest Meals			14.00
528010-01	Licenses & Permits			708.00
600010-01	Salaries-Dir.of Eng.Svc			41,845.00
600050-01	Wages - Other			68,074.00
600051-01	Wages - Other OT			6,377.00
601000-01	Seminars, Workshops, Lect			30.00
602000-01	Operational Supplies			12,830.00
602070-01	Office Supplies			86.00
603000-01	Food			126.00
603020-01	Departmental Guest Meals			162.00
604020-01	Uniforms			262.00
605020-01	Gasoline & Oil			206.00
605030-01	Propane			10,091.00
605040-01	Fuel Oil			37,743.00
605050-01	Electricity			130,327.00
605060-01	Water			23,765.00
605070-01	Satellite TV			13,404.00
606000-01	Maint & Repairs-Equipment			21,706.00
606010-01	Maint & Repairs-Building			16,726.00
606050-01	Contracted Maintenance			56,032.00
606070-01	House & Grounds			10,787.00
608010-01	Licenses & Permits			214.00
610050-01	Wages - Other			174,961.00
610051-01	Wages - Other OT			13,555.00
612000-01	Housekeeping Supplies			33,013.00
613020-01	Departmental Guest Meals			19.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
614020-01	Uniforms			2,102.00
616000-01	Maint & Repairs-Equipment			393.00
620050-01	Salaries & Wages - Other			269,010.00
620051-01	Sal & Wages - Other OT			8,599.00
621000-01	Seminar, Workshop, Lectur			731.00
621050-01	Travel			368.00
622000-01	Dietary Operational Supplies			28,977.00
622070-01	Office Supplies			1,455.00
623000-01	Food			181,849.00
623010-01	Glassware, Dishes, Silver			3,459.00
624020-01	Uniforms			1,998.00
625030-01	Propane			8,090.00
626000-01	Maint & Repairs-Equipment			4,255.00
626050-01	Contracted Maintenance			3,623.00
627020-01	Management Fee			86,967.00
627040-01	Consulting Services			18,333.00
628010-01	Licenses & Permits			173.00
680050-01	Gen & Admin Wages			85,667.00
680051-01	Gen & Admin Wages OT			366.00
682000-01	Operational Supplies			704.00
682070-01	Office Supplies			7,787.00
683000-01	Food			399.00
683020-01	Dept Guest Meals			8.00
686050-01	Contracted Maintenance			12,082.00
687000-01	Machine & Equipment Renta			2,328.00
688050-01	Postage			4,632.00
700010-01	Salaries-Executive Dir.			256,227.00
700050-01	Wages - Other			82,027.00
701000-01	Seminar, Workshop, Lectur			150.00
701050-01	Travel			135.00
702000-01	Operational Supplies			1,164.00
702060-01	Purchased Services			13,750.00
702080-01	Books, Publication, Video			31.00
703000-01	Food			308.00
707040-01	Consulting Services			23,286.00
707060-01	Legal Fees			80,447.00
708000-01	Insurance			95,571.00
708010-01	Licenses & Permits			585.00
708040-01	Public & Community Relati			370.00
708060-01	Rent-Land			5,998.00
710010-01	Salaries-Dir.of Volunteer			22,853.00
711000-01	Seminar, Workshop, lectur			82.00
711050-01	Travel			37.00
712000-01	Operational Supplies			494.00
713000-01	Food			24.00
713020-01	Department Guest Meals			2.00
714020-01	Uniforms - Volunteers			7.00
718020-01	Mbshp In Pro Organization			36.00
718043-01	Com Rel - Volunteer Recog			3,260.00
720010-01	Salaries-Chief Fin.Off.			150,778.00
720050-01	Salaries & Wages - Other			203,707.00
720051-01	Salaries & Wages-Other OT			55.00
721050-01	Travel			78.00
722000-01	Operational Supplies			10,517.00
722060-01	Purchased Services			13,244.00
727020-01	Accounting Services (P/R)			54,920.00
727050-01	Accounting & Audit Fees			75,334.00
728020-01	Mbshp In Pro Organization			49.00
729000-01	Bank Charges			9,326.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
729010-01	Cr Card Processing Fee			56,916.00
730010-01	Salaries-Dir. of H.Resourc			75,779.00
730050-01	Salaries & Wages - Other			88,014.00
730051-01	Salaries & Wages - Other OT			567.00
731050-01	Travel			49.00
732000-01	Operational Supplies			3,947.00
732060-01	Purchased Services			652.00
732070-01	Office Supplies			100.00
732080-01	Books, Publication, Video			1,520.00
733000-01	Food			7,879.00
733020-01	Departmental Guest Meals			12.00
738020-01	Mbshp In Pro Organization			108.00
738030-01	Recruitment			111,396.00
740090-01	State Unemployment Tax			82,967.00
740095-01	Social Security Taxes			541,870.00
740100-01	Health Ins Benefits			1,218,489.00
740200-01	Dental Insurance			54,954.00
740300-01	Life/LTD Ins Benefits			76,888.00
740500-01	Retirement Plan			239,503.00
740700-01	Employee Benefits-Other			9,904.00
740750-01	Tuition Reimbursement			2,734.00
748005-01	Worker's Compensation			172,107.00
750050-01	Salaries & Wages - Other			42,597.00
751000-01	Seminar, Workshop, Lectures			34.00
751050-01	Travel			141.00
752000-01	Operational Supplies			869.00
752070-01	Office Supplies			4.00
758020-01	Mbshp in Pro Organization			147.00
770050-01	Salaries & Wages - Other			58,787.00
772000-01	Operational Supplies			887.00
775010-01	Telephone			24,346.00
778010-01	Licenses and Permits			33,298.00
780010-01	Salaries-Dir of Spiritual Serv			40,968.00
781000-01	Seminars,Workshops,Lectures			359.00
781050-01	Travel			982.00
782000-01	Operational Supplies			803.00
783000-01	Food			177.00
810010-01	Salaries - Dir of Mrkting			56,824.00
810050-01	Wages Other - Marketing			34,241.00
811000-01	Seminars and Education			20.00
811050-01	Travel			2,386.00
812000-01	Operational Supplies			2,778.00
812070-01	Office Supplies			213.00
812080-01	Books and Publications			31.00
813000-01	Food			898.00
813020-01	Dept. Guest Meals			32.00
818020-01	Mbshp in Prof Organization			522.00
818040-01	Public & Community Relati			2,306.00
818050-01	Postage			274.00
818070-01	Advertising			70,321.00
818071-01	Promotional Materials			14,576.00
818073-01	Special Marketing Events			283.00
818075-01	Website/SEO/SEM			24,203.00
Total			5,859,847.00	5,859,847.00

Reclassifying Journal Entries JE # 2
 To reclass chamber dues to the correct line of the cost report

D.01 - Dues

661000-01 Seminars and Education 700.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Marcum 132	Chamber of Commerce Dues		393.00	
668020-01	Memberships in Prof Org.			700.00
818020-01	Mbshp in Prof Organization			393.00
Total			1,093.00	1,093.00
Reclassifying Journal Entries JE # 3		D.02 - Telephone		
PBC - To reclass cell phone expense				
Marcum 114	Cell Phone		10,004.00	
775010-01	Telephone			10,004.00
Total			10,004.00	10,004.00
Reclassifying Journal Entries JE # 4		D.02 - Other Page 13		
PBC - Reclass from consulting				
Marcum 105	Audit Service CRC		4,500.00	
Marcum 127	Other Consultant - Post Acute Cardiology		6,260.00	
Marcum 131	Contracted Svcs - RN Admin		2,826.00	
507040-01	Consulting Services			13,586.00
Total			13,586.00	13,586.00
Reclassifying Journal Entries JE # 5		D.01 - Adv Help Wanted		
PBC - To reclass advertising				
Marcum 101	Advertising - Directory		4,811.00	
Marcum 102	Advertising - Help Wanted		15,886.00	
738030-01	Recruitment			15,886.00
818070-01	Advertising			4,811.00
Total			20,697.00	20,697.00
Reclassifying Journal Entries JE # 6		D.01 - AJE's		
PBC - Reclass Insurance Expense				
Marcum 116	Auto Insurance		4,144.00	
Marcum 117	Property Insurance		14,165.00	
Marcum 118	Umbrella Insurance		20,123.00	
Marcum 119	General Liability		19,462.00	
Marcum 120	Dir. & Officers Insurance		12,595.00	
Marcum 121	Fidelity Bond Insurance		1,449.00	
708000-01	Insurance			71,938.00
Total			71,938.00	71,938.00
Reclassifying Journal Entries JE # 7		D.01 - Employee Benefits		
PBC - To reclass Employee Benefits Other				
702070-01	Office Supplies		1,941.00	
Marcum 106	Gifts		4,050.00	
Marcum 108	Food (Employees)		1,072.00	
Marcum 109	Co-Insurance Write-off		2,128.00	
740700-01	Employee Benefits-Other			9,191.00
Marcum 107	Party			
Total			9,191.00	9,191.00
Reclassifying Journal Entries JE # 8		A.03		
To reclass outpatient therapies				
Marcum 115	Out Patient Therapies		290,336.00	
537142-01	Out Patient Physical Ther			277,536.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
537143-01	Out Patient Occupational			4,827.00
537144-01	Out Patient Speech Therap			7,973.00
Total			290,336.00	290,336.00

Reclassifying Journal Entries JE # 9 D.02 - P/S
 To reclass purchased service expenses to correct line

521080-01	Music Therapy		398.00	
Marcum 128	Licenses		1,000.00	
Marcum 134	PCC Support		19,003.00	
Marcum 135	In services / Nurse Education		2,703.00	
502060-01	Purchased Services			22,277.00
522060-01	Purchased Services			398.00
722060-01	Purchased Services			429.00
Marcum 123	MDS Software			
Total			23,104.00	23,104.00

Reclassifying Journal Entries JE # 10 N.01a
 To reclass lab services

543300-01	Laboratory		3,860.00	
502060-01	Purchased Services			3,860.00
Total			3,860.00	3,860.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/28/2019
 Run Date: 1/28/2019

Provider Name: Waveny Care Center, Inc.
 Provider Number: 9423
 Period Ended: 9/30/18

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: