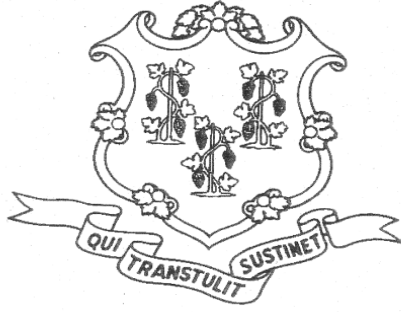


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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

License Numbers:	CCNH / RHNS 942-C	(Specify)	(Specify)	Medicare Provider 07-5361
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Medicaid Provider Numbers:	CCNH / RHNS 9423	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

{a} Subject to desk audit review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Paul Reynolds			Printed Name (Owner) Russell R. Barksdale, Jr.		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Waveny Care Center, Inc.	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 3 Farm Road, New Canaan, CT 06840				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/15/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-594-5200		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Wavy Care Center, Inc.		Address (No. & Street, City, State, Zip) 3 Farm Road, New Canaan, CT 06840		
License Numbers:	CCNH / RHNS 942-C	(Specify)	(Specify)	Medicare Provider No. 07-5361
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input 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.				
N/A				
Administrator				
Name of Administrator Paul Reynolds		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.:		

**Waveny LifeCare Network
2023 Officer and Committee Appointments**

Committee	Officer/Lead	Board Members	End 2nd Term	Other Positions (*non-voting)
	Chair	Leo Karl	2024	
	Vice Chair	K. Rone Baldwin	2025	
	Secretary	Marian Curtis Blair	2025	
	Treasurer	Dave Hunt	2025	
Executive (3x/year)	Chair	Leo Karl	2024	Russ Barksdale (Ex Officio)*
	2	K. Rone Baldwin	2025	
	3	Marian Curtis Blair	2025	
	4	Mary Franco	2025	
Governance (4x/year)	Chair	Barb Achenbaum	2024	Russ Barksdale (Ex Officio)*
	2	Mary Franco	2025	Leo Karl (Ex Officio)
	3	Kathleen A. Corbet	2023	
	4	Nancy Perez	2026	
Audit (2x/year)	Chair	Peter Bridgman	2025	Russ Barksdale (Ex Officio)*
	2	Rick Croarkin	2024	Charles Rose (Ex Officio)*
	3	Dave Hunt	2025	Stephanie Kazmierczak (Ex Officio Controller)*
Finance (6x/year)	Chair	K. Rone Baldwin	2025	Russ Barksdale (Ex Officio)*
	2	Leo Karl	2024	Charles Rose (Ex Officio)*
	3	Peter Bridgman	2025	Stephanie Kazmierczak
	4	Rick Croarkin	2024	(Ex Officio Controller)*
	5	Dave Hunt	2025	
	6	Marian Curtis Blair	2025	
	7	Paul Reiss	2028	
Investment (4x/year)	Chair	Kathleen A. Corbet	2023	Russ Barksdale (Ex Officio)*
	2	Leo Karl	2024	Charles Rose (Ex Officio)*
	3	K. Rone Baldwin	2025	Rich Townsend (Advisor)*
	4	Dave Hunt	2025	
Compensation (2x/year)	Chair	Leo Karl	2024	Russ Barksdale (Ex Officio)*
	2	Craig Olin, MD	2026	
	3	Marian Curtis Blair	2025	
	4	K. Rone Baldwin	2025	
Advancement/ Community Outreach/ Volunteer (11x/year)	Chair	Mary Franco	2025	Russ Barksdale (Ex Officio)*
	2	Leo Karl	2024	Christine Freedman (Ex Officio)*
	3	Nancy Perez	2026	Janet Lebowitz (Advisor)*
	4	Barb Achenbaum	2024	Chris Chivily (Advisor)*
	5	Richard DePatie	2024	Tom Ferguson (Advisor)*
	6	Sharon Bradley	2023	

*Non-voting

Committee	Officer/Lead	Board Members	End 2 nd Term	Other Positions (*non-voting)
Quality/Hospice (4x/year)	Chair	Craig Olin, MD	2026	Russ Barksdale (Ex Officio)*
	2	Jill Sautkulis	2025	Paul Reynolds (Ex Officio)*
	3	Penny Young	2025	Medical Director (Ex Officio)*
	4	Richard DePatie	2024	Carol Smith (Ex Officio)*
	5	Deanna Xistris	2024	Rebecca Albrecht (Ex Officio)*
	6	Sharon Bradley	2023	David Reed, MD (Advisor)* Phyllis Osterman (Advisor)* Jean Hammel, MD (Advisor)* Francoise Michel (Ex Officio)* Claudia Katz (Ex Officio)*
Master Planning (4x/year)	Chair	Leo Karl	2024	Russ Barksdale (Ex Officio)*
	2	Barb Achenbaum	2024	Terry Henry (Ex Officio)*
	3	Kathleen A. Corbet	2023	Carol Smith (Ex Officio)*
	4	Marian Curtis Blair	2025	Tom Ferguson (Advisor)*
	5	Penny Young	2025	
	6	Nancy Perez	2026	
	7	K. Rone Baldwin	2025	
	8	Mary Franco	2025	
IT & Cybersecurity	Chair	Maryne Robin	2025	Russ Barksdale (Ex Officio)*
	2	Jill Sautkulis	2025	Tony Dilorio (Ex Officio)*
	3	Kathleen A. Corbet	2023	Charles Rose (Ex Officio)* Carol Smith (Ex Officio)* Vytas Kisielius (Advisor)*
WHH PAC		Craig Olin, M.D.	2026	<u>Advisors*</u> Dr. J. Diteodoro Diane Corba Dawn Pelazza Kathleen Tetley Jane Ellwanger Suzanne Cleary Rachel Heffner Ellen McMahon Carol Smith RN Lisa Cadrin RN Mary Hines RN Christine Kohut RN
VNHFC PAC		Craig Olin, M.D.	2026	Dominick Agostin, DDS Christine Burns, RN Michael Connor, DPM Bridget DeBartolomeo, RN Ewelina Gibek, RN Helen Goldenberg, O.T.R. Sarah Heath, MSW Lynne S. Lane, ST Kathleen LaVorgna, MD Kathy Leier, RN Russell Levine, R. Ph. Saras Nair, M.D. Mary Ross, RN Barbara Schum, RN

*Non-voting

General Information and Questionnaire Individual Proprietorship

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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, Inc.	N/A*	N/A*	N/A*
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, Inc.	N/A*	N/A*	N/A*
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, Inc.	N/A*	N/A*	N/A*
Visiting Nurse & Hospice of Fairfield County (VNHFC)	22 Danbury Road, Wilton, CT 06897	<input type="radio"/>	<input checked="" type="radio"/>		Shared expenses with Waveny Care Center, Inc.	N/A*	N/A*	N/A*
* Eliminated for cost reporting purposes		<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 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire
Other Lines of Business

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		54,509		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
2,000		Square footage of therapy space.		
Meals on Wheels				
Does the facility provide Meals on Wheels?		Yes		
<i>If yes, please complete the following:</i>				
See disallowance	Square footage of kitchen			
See disallowance	Number of meals served per week			
Disallowance work	Are meals included in meals served on page 18 of the Annual Report?			
Disallowance work	Are direct costs included in the Annual Report?			
See disallowance	<i>If yes, please state where costs are reported.</i>			
Disallowance work	Are drivers for the program included in the facility's payroll?			
	<i>If yes, please complete the following:</i>			
See disallowance	Amount Reported			
	0	Annual Report page and line		
See disallowance	Please state the salary amounts of specific cooks and/or dietary aides			
	0	Please state where the cooks and/or dietary aides are reported in the Annual Report		
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		Yes		
<i>If yes, please complete the following:</i>				
	0	Square footage of apartments		
See below	Square footage of independent living			
See below	Square footage of assisted living			
	Please identify the services provided: Assisted living and independent living			

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Waveny Care Center,	License No. 942-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

Schedule of Resident Statistics

Name of Facility Waveny Care Center, Inc.			License No. 942-C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	76	76			76	76						
B. On last day of THIS report period	76	76							76	76		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	69	69			69	69						
B. As of midnight of THIS report period	70	70							70	70		
3. Total Number of Days Care Provided During Period												
A. Medicare	10,151	10,151			7,616	7,616			2,535	2,535		
B. Medicaid (Conn.)	9,993	9,993			7,441	7,441			2,552	2,552		
C. Medicaid (other states)												
D. Private Pay	4,218	4,218			2,875	2,875			1,343	1,343		
E. State SSI for RCH												
F. Other (Specify) Mgd Care, Comm. Ins.	701	701			523	523			178	178		
G. Total Care Days During Period (3A thru F)	25,063	25,063			18,455	18,455			6,608	6,608		
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)	25,063	25,063			18,455	18,455			6,608	6,608		

Schedule of Resident Statistics (Cont'd)

Name of Facility Waveny Care Center, Inc.			License No. 942-C			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH / RHNS	(Specify)	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	25	27		18									
Per Diem Rate													
a. One bed rm.	Various	308.32		625.00									
b. Two bed rms.	Various	308.32		600.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)					
A. Medicare - Part B				2,039	260		1,779						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				44	44								
2. Restorative Treatments													
C. Other				19,130	18,755		375						
D. Total Physical Therapy Treatments				21,213	19,059		2,154						
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				1,438	1,086		352						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				18	18								
2. Restorative Treatments													
C. Other				4,125	4,020		105						
D. Total Speech Therapy Treatments				5,581	5,124		457						
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				430	395		35						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				46	46								
2. Restorative Treatments													
C. Other				15,481	15,466		15						
D. Total Occupational Therapy Treatments				15,957	15,907		50						

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Waveny Care Center, Inc.	942-C	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	187,532		723						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	197,440		2,367						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	502,907		13,057						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers									
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers									
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	37,756		632						
b. Other Maintenance Workers	94,524		3,407						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers									
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant	186,402		1,487						
b. Other Accountants	122,619		3,792						
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	164,179		2,080						
b. RN									
1. Direct Care	1,469,273		26,529						
2. Administrative**	356,393		10,103						
c. LPN									
1. Direct Care	850,231		21,085						
2. Administrative**									
d. Aides and Attendants	1,527,255		68,998						
e. Physical Therapists	54,211		2,110						
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	166,922		6,613						
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	95,213		2,213						
n. Marketing	178,992	(178,992)	2,855						
o. Other (Specify)									
See Attached Schedule	1,031,529	(814,482)	50,997						
<i>A-13. Total Salary Expenditures</i>	7,223,378	(993,474)	219,048						

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Scheduling	\$ -		1,537						
Director of Volunteers	40,642	(40,642)	729						
VP of Development	171,342	(171,342)	1,672						
Other Development	34,306	(34,306)	966						
Director of Spiritual Services	44,054	(44,054)	1,273						
Admissions	174,405		4,152						
C.N.A. School	524,138	(524,138)	40,668						
Total	\$ 1,031,529	\$ (814,482)	50,997	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Post Acute Cardiology	\$ 7,260	\$ (7,260)	36						
Total	\$ 7,260	\$ (7,260)	36	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility			License No.	Report for Year Ended			Page	of		
Waveny Care Center, Inc.			942-C	9/30/2023			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section I - Operators/Owners										
Russell R. Barksdale, Jr.	187,532			Non discriminatory	President and CEO of WLCN	723	A1	WCCHS, WAH & VNHFC		
Emmy Nteziryayo (10/13/2022 - 11/23/2022)	37,364			Non discriminatory	CFO of WLCN	247	A11a	WCCHS, WAH & VNHFC		
Charles Rose (3/2/2023 - Present)	149,038			Non discriminatory	CFO of WLCN	1,240	A11a	WCCHS, WAH & VNHFC		
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		9/30/2023			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)	(Specify)							
Section III - Administrators***										
Geralyn Hines-Iverson (10/1/2022 - 1/1/2023)	68,062			Non discriminatory	Administrator	651	A2			
Paul Reynolds (12/19/2022 - Present)	129,378			Non discriminatory	Administrator	1,716	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	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	8,254		Monthly						
3. Pharmacist									
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	506,308	(48,190)	5,013						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	72,996		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	188,667	(26,970)	1,273						
b. Other									
10. Occupational Therapist									
a. Resident Care	549,979	(549,979)	4,665						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	1,980		24						
2. Administrative***	68,098		437						
b. LPN									
1. Direct Care	15,341		252						
2. Administrative***									
c. Aides	25,691		734						
d. Other									
12. Other (Specify) See Attached Schedule	7,260	(7,260)	36						
B-13 Total Fees Paid in Lieu of Salaries	1,444,574	(632,399)	12,538						

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

Report of Expenditures

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

Name of Facility Waveny Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
HealthDrive Dental Group, 438 Main St Ste 204 Middletown, CT 06457	Dentist	<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	
Jack Di Teodoro, 90 Morgan St #303, Stamford, CT 06905	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Vicarrah Private Duty Nursing, 941 East Main Street, Bridgeport, CT 06608	RN, LPN and Aides	<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	
MDS Rescue, 339 Main St, Torrington, CT 06790	RN Admin - MDS	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Simonetta Castaneda	RN Admin - MDS	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX, 21 Waterville Road. Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hinkson Clinical Consulting PLLC, 6 Morgan Place Avon, CT 06001	RN Admin - Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* 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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 31,153	36,121	(4,968)					
2. Disability Insurance	\$ 55,534	64,390	(8,856)					
3. Unemployment Insurance	\$ 26,114	30,278	(4,164)					
4. Social Security (F.I.C.A.)	\$ 349,524	405,262	(55,738)					
5. Health Insurance	\$ 596,781	691,949	(95,168)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 41,769	48,430	(6,661)					
8. Uniform Allowance	\$	3,613	(3,613)					
9. Other (<i>Specify</i>) See Attached Schedule	\$ 1,200	1,200						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	(60,073)	60,073					
d. Accounting and Auditing	\$ 66,800	66,800						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 9,052	17,312	(8,260)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 49,465	59,317	(9,852)					
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 7,232	7,232						
2. Cellular Phones	\$ 2,800	6,762	(3,962)					
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	\$ 837	837						
3. Resident Day User Fee	\$ 300,566	300,566						
Subtotal	\$ 1,538,827	1,679,996	(141,169)					

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

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
FSA Benefit	\$ 356					
Cobra	59					
Benefits administration fee	785					
Total	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Other taxes	\$ 837					
Total	\$ 837	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2023	Page 15b	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	\$ 66,800
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 66,800

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 Updike, Kelly & Spellacy, P.C. 4 Cummings & Lockwood LLC 5 CT Secretary of State	Telephone Number 860-275-8200 203-498-4400 203786-8300 203-327-1700
---	---

Address (*No. & Street, City, State, Zip Code*)
 1 280 Trumbull Street, Hartford, CT 06103-3597
 2 PO Box 1832, New Haven, CT 06508-1832
 3 265 Church St. #1001, New Haven, CT 06510
 4 6 Landmark Square, Stamford, CT 06901
 5

Services Provided by This Firm (*describe fully*)

1 Employee matters and collections (\$363 disallowed)	\$ 3,910
2 Corporate matters, employee matters and collections (\$8,404 disallowed)	\$ 12,607
3 Corporate matters	\$ 1,302
4 Corporate matters (\$557) disallowed)	\$ (557)
5 Conservatorship (Disallowed)	\$ 50
	Charge for Services Provided
	\$ 17,312

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

Waveny Care Center, Inc.
Disallowance Schedule for Cell Phones
September 30, 2023

	<u>Amount</u>
Total Cell Phone Expense	6,762 TB Linked
Total Allowable Cost	\$ 2,800
Disallowed Cell Phone (Page 15, Line 1h2)	<u><u>\$ 3,962</u></u>

Non-Allowable Wages

Marketing Wages	178,992	TB Linked
Director of Volunteers	40,642	Page 10/13
VP of Development	171,342	Page 10/13
Other Development Wages	34,306	Page 10/13
Director of Spiritual Services Wages	44,054	Page 10/13
C.N.A. School (Based on disallowance)	524,138	Page 10/13
Total Non-Allowable Wages	993,474	
Total Salaries	7,223,378	TB Linked
Percent to Total Salaries	13.75%	

	<u>Amount</u>	<u>Disallowed</u>	<u>Line</u>
Workmen's Compensation	36,121	4,968	1a1
Disability Insurance	64,390	8,856	1a2
Unemployment Insurance	30,278	4,164	1a3
Social Security (F.I.C.A.)	405,262	55,738	1a4
Health Insurance	691,949	95,168	1a5
Pensions	48,430	6,661	1a7
Total Benefits (Pg 15, Line 1a1 - 1a7)	1,276,430	175,555	

Non-Allowable Benefits Disallowed 175,555 Rx
 - check

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	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:			1,538,827	1,679,996	(141,169)			
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$ 198	198						
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$ 2,905	3,694	(789)					
4. Employee Travel	\$ 1,049	9,538	(8,489)					
5. Education Expenses Related to Seminars and Conventions	\$ 11,636	109,513	(97,877)					
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 53,852	54,172	(320)					
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	45,523	(45,523)					
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)***	\$	8,372	(8,372)					
7. Postage	\$ 779	4,624	(3,845)					
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 5,746	5,746						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	134	(134)					
9. Subscriptions	\$ 13,483	16,461	(2,978)					
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 677,084	679,232	(2,148)					
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 26,809	218,305	(191,496)					
C-14 Total Administrative & General Expenditures	\$ 2,332,368	2,835,508	(503,140)					

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Non-allowable Advertising	\$ 45,523	\$ (45,523)				
Total Other Advertising	\$ 45,523	\$ (45,523)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Leading Age CT	\$ 5,367					
CT Association of Healthcare at Home	379					
Total Dues	\$ 5,746	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Meals and entertainment	\$ 2,777	\$ (2,777)				
Licenses and permits	33,927	(9,470)				
Fines / citations / penalties	8,703	(8,703)				
Processing fees	66,808	(66,808)				
Bank charges	3,249	(867)				
Merchant processing fees	46,084	(46,084)				
Employee relations	4,990	(4,990)				
Investment manager fees	52,994	(52,994)				
Misc. expense	(1,227)	1,227				
Medical record income		(30)				
Total Other Administrative and General	\$ 218,305	\$ (191,496)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Morrison's Management Specialists, PO Box 102289, Atlanta, GA 30368	1,577,647	Management of Dietary & Housekeeping 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	License No.	Report for Year Ended				Page	of
Waveny Care Center, Inc.	942-C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 13,746	13,746					
2. Non-Food Supplies	\$ (1,360)	(1,360)					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____						
c. Other (Specify) _____	\$ _____						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 12,386	12,386					
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)	(Specify)		
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
K. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify amt.	31228	
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						30 IV 8	
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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

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

Name of Facility Waveny Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	80,218	80,218				
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)		\$						
c. Other (Specify)		\$						
3D. Total Laundry Expenditures (3a + b + c)		\$	80,218	80,218				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Waveny Care Center, Inc.		942-C	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt. \$						
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	\$						
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel						
		Amt. \$	13,000	(13,000)				
C.	Other (<i>Specify</i>)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	13,000	(13,000)				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from Procure LTC of CT, LLC	\$	334,721	(334,721)				
b.	Medicine Cabinet Drugs	\$	213,947	215,022	(1,075)			
c.	Medical and Therapeutic Supplies	\$						
d.	Ambulance/Limousine***	\$						
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$	12,301	(12,301)				
f.	X-rays and Related Radiological Procedures***	\$	35,046	(35,046)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$	18,246	(18,246)				
i.	Recreation	\$	18,119	18,119				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$	1,321,876	1,577,647	(255,771)			
l.	Cable TV	\$	7,200	17,537	(10,337)			
m.	Other (Specify)**** See Attached Schedule	\$	15,331	73,597	(58,266)			
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	1,576,473	2,302,236	(725,763)			

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Medical equipment	\$ 3,990	\$ (528)				
Medical equipment - wound care	909	(909)				
Medical equipment - bad & chair sensors	1,141					
Medical equipment - routine non-billable	1,724					
Medical equipment - finance charge	10	(10)				
Cardiology	583	(583)				
Other diagnostic	302	(302)				
Misc. ancillary charges	885	(885)				
Misc. ancillary charges - church supplies	18	(18)				
Audiology exam	47	(47)				
Podiatry services	259	(259)				
Therapy supplies	1,405					
Machine & equipment rental - clinical	24,417	(16,818)				
Machine & equipment rental - clinical	2,891	(2,891)				
Equipment rental	35,016	(35,016)				
Total Other Resident Care	\$ 73,597	\$ (58,266)	\$ -	\$ -	\$ -	\$ -

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Waveny Care Center, Inc.
Cable TV Disallowance
September 30, 2023

Pg. 20b

Total Cable Tv Expense	\$	17,537	TB Linked
Total Monthly Fee Allowed	\$	600	
Total Months		12	
Total Allowable Expense	\$	7,200	
Disallowed Expense	\$	10,337	{a}

Tickmark

{a}

Ties to page 20

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 9/30/2023				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
Ultipro		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll	47,864			16	m11
PointClickCare	Suite 155, Bloomington, Minnesota 55431	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing and A/R Software	45,358			16	m11
Celtic Consulting	Plaza, 507 E Main St #308, Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Consulting Services	463,349			16	m11
Morrison's Management Specialists	PO Box 102289, Atlanta, GA 30368	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Management Services	1,577,647			20	5k
ProCare LTC Pharmacy of CT LLC	1492 Highland Ave, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Drugs	334,721			20	5a2
JKJ Greco Containers LLC	134 Gregory Boulevard, Norwalk, CT 06855	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage service	21,984			22	6f
Unitex Textile Rentals	420 Ledyard St. Hartford, CT 06114	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Bed linens	80,218			19	3a1
Inovalon Provider, Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Admissions software	20,213			16	m11
Sage Intacct		<input type="radio"/>	<input checked="" type="radio"/>	N/A	GL software	17,774			16	m11
		<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	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 43,583	46,508	(2,925)				
b. Heat	\$ 93,722	100,012	(6,290)				
c. Light & Power	\$ 165,427	176,529	(11,102)				
d. Water	\$ 14,156	15,106	(950)				
e. Equipment Lease (Provide detail on page 22b)	\$ 25,867	25,867					
f. Other (itemize) See Attached Schedule	\$ 69,611	74,283	(4,672)				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 412,366	438,305	(25,939)				
7. Depreciation (complete schedule page 23*)							
a. Land Improvements	\$ 32,093	32,093					
b. Building & Building Improvements	\$ 239,814	239,814					
c. Non-Movable Equipment	\$ 108,756	108,756					
d. Movable Equipment	\$ 132,604	132,604					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 513,267	513,267					
8. Amortization (Complete att. Schedule Page 24*)							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$						
d. Other (Specify)	\$						
*8e. Total Amortization Costs (8a + b + c + d)	\$						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 11,451	11,451					
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)	\$ 524,718	524,718					

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Consulting services	\$ 1,250					
Contracted maintenance	72,933					
Machine & equipment rental	100					
Meal on Wheels disallowance (see attached page 28)		(1,946)				
Outpatient therapy disallowance (see attached page 28)		(2,726)				
Total Other Repairs and Maintenance	\$ 74,283	\$ (4,672)	\$ -	\$ -	\$ -	\$ -

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 9/30/2023			Page 22b	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 & mail folding machine	10/11/07	Ongoing Lease	886		886
Ford Motor Credit Company LLC, 1 American Rd, Dearborn, MI 48126 (See attached)	<input type="radio"/>	<input checked="" type="radio"/>	2018 Ford Super Duty F-350 SRW	11/20/18	5 Years	3,165		3,165
De Lage Landen Financial Services, Inc. (See attached)	<input type="radio"/>	<input checked="" type="radio"/>	Copier Leases	Various	Various	230		230
Kyocera Document Solutions	<input type="radio"/>	<input checked="" type="radio"/>	Copier Leases	Various	Various	21,586		21,586
	<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"/>						
							Total ***	25,867

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

* 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.

Depreciation Schedule

Name of Facility Waveny Care Center, Inc.		License No. 942-C		Report for Year Ended 9/30/2023				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		414,515		414,515	256,362	S/L	Various	31,654					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		9,185		9,185		S/L	Various	439					
A-4. Subtotal									32,093				
B. Building and Building Improvements													
1. Acquired prior to this report period		9,012,732		9,012,732	5,073,760	S/L	Various	230,156					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		124,363		124,363		S/L	Various	9,658					
B-4. Subtotal									239,814				
C. Non-Movable Equipment													
1. Acquired prior to this report period		3,150,840		3,150,840	2,576,870	S/L	Various	95,340					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		214,644		214,644		S/L	Various	13,416					
C-4. Subtotal									108,756				
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)		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										
a. Fully Depreciated Vehicles				Var	Var	98,488		98,488	98,488	S/L	5		
b. Tires					2022	1,234		1,234	411	S/L	3	411	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	3,222,759		3,222,759	2,906,936	S/L	Various	105,273	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative				Var	Var	259,005		259,005		S/L	Various	25,808	
d. Standard Resident				Var	Var	24,867		24,867		S/L	Various	1,112	
e. Specialized Resident													
Total Acquired during this report period						283,872		283,872				26,920	
D-3. Subtotal									132,604				
E. Total Depreciation									513,267				

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 9,185	Various	\$ 439
Total additions for Land Improvements		\$ 9,185		\$ 439 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 124,363	Various	\$ 9,658
Total additions for Building Improvements		\$ 124,363		\$ 9,658 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 214,644	Various	\$ 13,416
Total additions for Non-Movable Equipment		\$ 214,644		\$ 13,416 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
See attached	See attached	Administrative	\$ 259,005	Various	\$ 25,808
See attached	See attached	Standard Resident	24,867	Various	\$ 1,112
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 283,872		\$ 26,920 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

WAVENY CARE CENTER
DEPRECIATION SCHEDULE
9/30/2023

LAND IMPROVEMENTS

Date of Acquisition	Description	Cost	Depr Method	Life	2021 Depr	Accum Depr. @9/21	2022 Depr	Accum Depr. @9/22	2023 Depr	Accum Depr. @9/23	NAV @9/23
Prior to 10/1/01		3,735,540	S/L	Various	-	3,735,540	-	3,735,540	-	3,735,540	-
300001	Prior to 10/1/01	40,567	S/L	Various	-	40,567	-	40,567	-	40,567	-
300002	12/4	1,734	S/L	10	-	1,734	-	1,734	-	1,734	-
300003	9/5	3,095	S/L	5	-	3,095	-	3,095	-	3,095	-
300004	11/5	2,208	S/L	10	-	2,208	-	2,208	-	2,208	-
300005	12/10	90,915	S/L	20	4,546	48,571	4,546	53,117	4,546	57,663	33,252
Total 2012 and Prior Acquisitions		138,519			4,546	96,175	4,546	100,721	4,546	105,267	33,252
2013 Acquisitions											
300006	7/1/2013	14,700	S/L	8	916	14,700	-	14,700	-	14,700	-
Total 2013 Acquisitions		14,700			916	14,700	-	14,700	-	14,700	-
2014 Acquisitions											
5/14	Courtyard patio and Drainage	19,837	S/L	10	1,984	15,872	1,984	17,856	1,981	19,837	-
Total 2014 Acquisitions		19,837			1,984	15,872	1,984	17,856	1,981	19,837	-
2016 Acquisitions											
10/21/2015	Concrete slab for statue	1,200	S/L	15	80	480	80	560	80	640	560
9/16	Capone- Fencing Split with WCCHS	25,720	S/L	8	3,215	19,290	3,215	22,505	3,215	25,720	-
Total 2016 Acquisitions		26,920			3,295	19,770	3,295	23,065	3,295	26,360	560
2017 Acquisitions											
7/1/2017	WCC- Patio & Therapeutic Walkways	69,378	S/L	15	4,625	23,125	4,625	27,750	4,625	32,375	37,003
11/27/2016	BOA- Pull Credit	(308)	S/L	N/A	-	(308)	-	(308)	-	(308)	-
Total 2017 Acquisitions		69,070			4,625	22,817	4,625	27,442	4,625	32,067	37,003
2018 Acquisitions & Disposals											
4/30/2018	Parking Lot Transfer from CIP	131,161	S/L	8	16,395	57,383	16,395	73,778	16,395	90,173	40,988
12/1/2004	2 Sets Custom Aluminum Signs	(1,734)	S/L	10	-	(1,734)	-	(1,734)	-	(1,734)	-
11/1/2005	Refurbish Irrigation System	(2,208)	S/L	10	-	(2,208)	-	(2,208)	-	(2,208)	-
Total 2018 Acquisitions & Disposals		127,220			16,395	53,442	16,395	69,837	16,395	86,232	40,988
2019 Acquisitions & Disposals											
10/2/2018	K & J Tree Service	7,200	S/L	20	360	900	360	1,260	360	1,620	5,580
11/30/2018	Brian Capone	10,050	S/L	25	402	1,005	402	1,407	402	1,809	8,241
Total 2019 Acquisitions & Disposals		17,250			762	1,905	762	2,667	762	3,429	13,821
2021 Acquisition											
5/26/2021	Tree Work	1,000	S/L	20	25	25	50	75	50	125	875
Total 2021 Acquisition		1,000			25	25	50	75	50	125	875
2023 Acquisition											
1/1/2023	Light Bollards demo and install	3,852	S/L	15	-	-	-	-	128	128	3,724
1/1/2023	fix parking lot lighting and replace quasi box	883	S/L	5	-	-	-	-	88	88	795
1/1/2023	Courtyard tree trimming	4,450	S/L	10	-	-	-	-	223	223	4,227
Total Land Improvements		423,700			32,548	224,705	31,657	256,362	32,093	288,455	135,245

BUILDING

Date of Acquisition	Description	Cost	Depr Method	Life	2021 Depr	Accum Depr. @9/21	2022 Depr	Accum Depr. @9/22	2023 Depr	Accum Depr. @9/23	NAV @9/23
Prior to 10/1/01		3,735,540	S/L	Various	-	3,735,540	-	3,735,540	-	3,735,540	-
10/01-6/02	Renovations ReHab & Recreation	15,591	S/L	20	780	15,204	387	15,591	-	15,591	-
5/2	New Outpatient Area	836	S/L	10	-	836	-	836	-	836	-
5/2	Telecommunications Project	88	S/L	5	-	88	-	88	-	88	-
6/2	Add'l work Flower Room	9,980	S/L	15	-	9,980	-	9,980	-	9,980	-
9/2	Fountain	1,993	S/L	10	-	1,993	-	1,993	-	1,993	-
4/3	Ceiling in Kitchen	6,140	S/L	10	-	6,140	-	6,140	-	6,140	-
6/3	Install outside flag pole lights	690	S/L	15	-	690	-	690	-	690	-
8/3	Door Opening Basement	4,446	S/L	15	-	4,446	-	4,446	-	4,446	-
10/03 - 9/04	Physical Therapy Expansion	276,145	S/L	20	13,807	241,625	13,807	255,432	13,807	269,239	6,906
2/4	2nd Floor Remodeling	6,754	S/L	20	338	5,912	338	6,250	338	6,588	166
7/4	Interior Refurbishing	29,000	S/L	20	1,450	25,375	1,450	26,825	1,450	28,275	725
9/4	Furnish & Install ice water shield	8,320	S/L	15	0	8,320	-	8,320	-	8,320	-
11/04 - 9/05	Crafts Room	247,392	S/L	20	12,370	206,163	12,370	218,533	12,370	230,903	16,489
12/4	Interior Refurbishing	10,000	S/L	20	500	9,000	500	9,500	500	10,000	-
7/05 - 9/05	New Roof	118,680	S/L	20	5,934	100,878	5,934	106,812	5,934	112,746	5,934
11/5	New Roof Main Dining Room	8,320	S/L	20	416	6,448	416	6,864	416	7,280	1,040
5/6	Ice & Water Shields - Roof	5,874	S/L	20	294	4,554	294	4,848	294	5,142	732
12/7	Skybridge	232,311	S/L	30	7,744	104,542	7,744	112,286	7,744	120,030	112,281
2/9	Elevator - Care Center	81,758	S/L	25	3,270	40,877	3,270	44,147	3,270	47,417	34,341
9/9	Ceiling in Care Center	74,244	S/L	15	4,950	61,873	4,950	66,823	4,950	71,773	2,471
3/10	Renovate Dirty Utility Room	13,701	S/L	25	548	6,302	548	6,850	548	7,398	6,303
3/10	Renovate Clean Utility Room	7,611	S/L	25	304	3,498	304	3,802	304	4,106	3,505
3/10	Renovate two bathrooms	4,254	S/L	25	170	1,956	170	2,126	170	2,296	1,959
8/10	Refurbish two Nourishment rooms	45,856	S/L	25	1,834	21,092	1,834	22,926	1,834	24,760	21,096
9/11	Care Center Renovations	832,042	S/L	25	33,282	349,460	33,282	382,742	33,282	416,024	416,018
1/12	Renovations 1st floor dining room	141,736	S/L	25	5,669	53,857	5,669	59,526	5,669	65,195	76,541
Total 2012 and Prior Acquisitions		5,919,301			93,660	5,026,647	93,267	5,119,914	92,880	5,212,794	706,507
2014 Acquisitions											
5/14	Emergency Generator	1,914	S/L	5	-	1,914	-	1,914	-	1,914	-
8/14	Water Main	14,049	S/L	20	702	5,616	702	6,318	702	7,020	7,029
6/16	Roof	23,950	S/L	20	1,198	9,584	1,198	10,782	1,198	11,980	11,970
9/14	Front Septic wld	4,358	S/L	20	218	1,744	218	1,962	218	2,180	2,178
9/14	Care Center Renovations	695,125	S/L	25	27,805	222,440	27,805	250,245	27,805	278,050	417,075
9/14	Wallpaper CEO Office	5,064	S/L	5	-	5,064	-	5,064	-	5,064	-
9/14	New Cast Iron Waste Pipe	6,617	S/L	20	331	2,648	331	2,979	331	3,310	3,307
9/14	Water Meter/ Isolation Valves	3,537	S/L	10	354	2,832	354	3,186	351	3,537	-
Total 2014 Acquisitions		754,612			30,608	251,842	30,608	282,450	30,605	313,054	441,558
2015 Acquisitions & Disposals											
10/1	Water main	1,784	S/L	20	89	623	89	712	89	801	983
10/1	Replace sewage pump discharge lines	3,045	S/L	10	305	2,135	305	2,440	305	2,745	300
12/1	Loading Dock	4,175	S/L	10	418	2,926	418	3,344	418	3,762	413
3/1	Water main	615	S/L	20	31	217	31	248	31	279	336

4/02	Chem Craft Caps for Posts	(202)	S/L	10	-	(202)	-	(202)	-	(202)	-
4/02	Computer Equipment	(4,409)	S/L	5	-	(4,409)	-	(4,409)	-	(4,409)	-
4/02	Enhanser Cushion	(299)	S/L	10	-	(299)	-	(299)	-	(299)	-
4/02	Ergolift Scale	(1,700)	S/L	15	-	(1,700)	-	(1,700)	-	(1,700)	-
5/02	Copier Nurses office	(4,080)	S/L	5	-	(4,080)	-	(4,080)	-	(4,080)	-
5/02	Lap Top	(2,343)	S/L	5	-	(2,343)	-	(2,343)	-	(2,343)	-
5/02	2 Zaam Mattresses	(2,400)	S/L	10	-	(2,400)	-	(2,400)	-	(2,400)	-
6/02	Multimedia Plasma Monitor	(4,542)	S/L	7	-	(4,542)	-	(4,542)	-	(4,542)	-
6/02	Keyboard	(211)	S/L	5	-	(211)	-	(211)	-	(211)	-
6/02	Cables (5)	(106)	S/L	10	-	(106)	-	(106)	-	(106)	-
6/02	4 Zaam Mattresses	(4,800)	S/L	10	-	(4,800)	-	(4,800)	-	(4,800)	-
8/02	6 Recliners	(6,535)	S/L	10	-	(6,535)	-	(6,535)	-	(6,535)	-
8/02	Credit IBM	35	S/L	5	-	35	-	35	-	35	-
9/02	Walkie Talkies	(1,968)	S/L	5	-	(1,968)	-	(1,968)	-	(1,968)	-
9/02	Litter Receptacle with stone	(2,446)	S/L	10	-	(2,446)	-	(2,446)	-	(2,446)	-
9/02	Portable PA System	(426)	S/L	10	-	(426)	-	(426)	-	(426)	-
10/02	Color TV & VCR	(592)	S/L	5	-	(592)	-	(592)	-	(592)	-
10/02	Cover PA System	(42)	S/L	5	-	(42)	-	(42)	-	(42)	-
10/02	SYM PROCOMM V4.8 CD	(134)	S/L	5	-	(134)	-	(134)	-	(134)	-
10/02	Digital Camera	(513)	S/L	5	-	(513)	-	(513)	-	(513)	-
11/02	Leaf Blower	(450)	S/L	5	-	(450)	-	(450)	-	(450)	-
11/02	Telephones CAT5e	(1,262)	S/L	10	-	(1,262)	-	(1,262)	-	(1,262)	-
12/02	Super Coach Vacuum/Attachments	(445)	S/L	10	-	(445)	-	(445)	-	(445)	-
12/02	Vacuum Cleaners	(1,800)	S/L	8	-	(1,800)	-	(1,800)	-	(1,800)	-
12/02	Computer Software	(360)	S/L	5	-	(360)	-	(360)	-	(360)	-
12/02	Vacuum	(633)	S/L	8	-	(633)	-	(633)	-	(633)	-
12/02	10 Pentium 4 Computers	(6,120)	S/L	5	-	(6,120)	-	(6,120)	-	(6,120)	-
1/03	Copier	(18,795)	S/L	5	-	(18,795)	-	(18,795)	-	(18,795)	-
1/03	Scanner, CDRW Memory	(593)	S/L	5	-	(593)	-	(593)	-	(593)	-
1/03	Surge Protector Outlets Time Clock	(574)	S/L	10	-	(574)	-	(574)	-	(574)	-
2/03	Payroll System	(6,950)	S/L	5	-	(6,950)	-	(6,950)	-	(6,950)	-
2/03	2 Headsets & Cordless Base	(683)	S/L	5	-	(683)	-	(683)	-	(683)	-
2/03	Gerichair	(186)	S/L	10	-	(186)	-	(186)	-	(186)	-
2/03	Addressograph Machine	(495)	S/L	5	-	(495)	-	(495)	-	(495)	-
2/03	3 Phone Cables	(545)	S/L	10	-	(545)	-	(545)	-	(545)	-
2/03	Phone Lines & Cables	(1,552)	S/L	10	-	(1,552)	-	(1,552)	-	(1,552)	-
3/03	Computer Equipment	(513)	S/L	5	-	(513)	-	(513)	-	(513)	-
3/03	Computer Equipment	(344)	S/L	5	-	(344)	-	(344)	-	(344)	-
3/03	Fax Machine	(1,179)	S/L	3	-	(1,179)	-	(1,179)	-	(1,179)	-
3/03	16 Monitors	(2,146)	S/L	5	-	(2,146)	-	(2,146)	-	(2,146)	-
3/03	Pallet Hand Truck	(505)	S/L	10	-	(505)	-	(505)	-	(505)	-
3/03	Computer XP Upgrade	(1,192)	S/L	5	-	(1,192)	-	(1,192)	-	(1,192)	-
3/03	2 Low Profile Cushion	(608)	S/L	10	-	(608)	-	(608)	-	(608)	-
4/03	Reclining Chair	(2,000)	S/L	10	-	(2,000)	-	(2,000)	-	(2,000)	-
4/03	Foot Pillows	(233)	S/L	5	-	(233)	-	(233)	-	(233)	-
4/03	Phone lines & Cable	(1,025)	S/L	10	-	(1,025)	-	(1,025)	-	(1,025)	-
5/03	Mini Spotter Kit/Extractor	(3,398)	S/L	5	-	(3,398)	-	(3,398)	-	(3,398)	-
5/03	Heel Elevating Cushion	(232)	S/L	5	-	(232)	-	(232)	-	(232)	-
5/03	Computer Equipment	(1,269)	S/L	5	-	(1,269)	-	(1,269)	-	(1,269)	-
7/03	Refrigerator	(5,300)	S/L	10	-	(5,300)	-	(5,300)	-	(5,300)	-
7/03	3 TV's	(1,034)	S/L	5	-	(1,034)	-	(1,034)	-	(1,034)	-
8/03	Computers	(6,641)	S/L	5	-	(6,641)	-	(6,641)	-	(6,641)	-
9/03	Fax Machine	(715)	S/L	3	-	(715)	-	(715)	-	(715)	-
9/03	Fish Tank	(1,205)	S/L	10	-	(1,205)	-	(1,205)	-	(1,205)	-
9/03	Sound Baffles	(225)	S/L	10	-	(225)	-	(225)	-	(225)	-
10/03	Convalescent Recliner	(457)	S/L	10	-	(457)	-	(457)	-	(457)	-
11/03	Recliner Wheelchair	(564)	S/L	5	-	(564)	-	(564)	-	(564)	-
11/03	Recliner	(1,341)	S/L	10	-	(1,341)	-	(1,341)	-	(1,341)	-
11/03	Microwave/Stainless steel shelf	(700)	S/L	10	-	(700)	-	(700)	-	(700)	-
12/03	2 Beds w/frames	(2,693)	S/L	10	-	(2,693)	-	(2,693)	-	(2,693)	-
12/03	Cuisinart DLC Plus	(800)	S/L	5	-	(800)	-	(800)	-	(800)	-
1/04	Vacuum Cleaner	(317)	S/L	8	-	(317)	-	(317)	-	(317)	-
1/04	13 Computers	(9,218)	S/L	5	-	(9,218)	-	(9,218)	-	(9,218)	-
1/04	Television	(500)	S/L	5	-	(500)	-	(500)	-	(500)	-
1/04	Automatic Sweeper	(3,056)	S/L	5	-	(3,056)	-	(3,056)	-	(3,056)	-
1/04	Snow Blower	(1,299)	S/L	5	-	(1,299)	-	(1,299)	-	(1,299)	-
2/04	Extractor	(5,804)	S/L	5	-	(5,804)	-	(5,804)	-	(5,804)	-
3/04	Computer Engraver	(1,922)	S/L	5	-	(1,922)	-	(1,922)	-	(1,922)	-
3/04	Draperies	(10,370)	S/L	5	-	(10,370)	-	(10,370)	-	(10,370)	-
4/04	Tracers & Recliners	(6,049)	S/L	10	-	(6,049)	-	(6,049)	-	(6,049)	-
4/04	Mats	(2,737)	S/L	5	-	(2,737)	-	(2,737)	-	(2,737)	-
5/04	Computers	(1,109)	S/L	5	-	(1,109)	-	(1,109)	-	(1,109)	-
5/04	Vapor Blitz Steamer	(2,108)	S/L	5	-	(2,108)	-	(2,108)	-	(2,108)	-
6/04	Computers	(3,655)	S/L	5	-	(3,655)	-	(3,655)	-	(3,655)	-
6/04	Draperies	(1,188)	S/L	5	-	(1,188)	-	(1,188)	-	(1,188)	-
7/04	Draperies	(10,370)	S/L	5	-	(10,370)	-	(10,370)	-	(10,370)	-
7/04	Portable Radio	(1,458)	S/L	10	-	(1,458)	-	(1,458)	-	(1,458)	-
7/04	55 Gal. Fish Tank Complete	(600)	S/L	10	-	(600)	-	(600)	-	(600)	-
9/04	Hammock Slings	(621)	S/L	10	-	(621)	-	(621)	-	(621)	-
9/04	Equipment System for MDS	(5,500)	S/L	5	-	(5,500)	-	(5,500)	-	(5,500)	-
10/04	Computers	(2,789)	S/L	5	-	(2,789)	-	(2,789)	-	(2,789)	-
10/04	Power Shredder	(1,200)	S/L	5	-	(1,200)	-	(1,200)	-	(1,200)	-
11/04	Auto Display Pager	(374)	S/L	10	-	(374)	-	(374)	-	(374)	-
2/05	Blackberry	(318)	S/L	5	-	(318)	-	(318)	-	(318)	-
2/05	Bariatric Bed & Side rails	(4,200)	S/L	15	(140)	(4,200)	-	(4,200)	-	(4,200)	-
3/05	Copier	(18,495)	S/L	5	-	(18,495)	-	(18,495)	-	(18,495)	-
3/05	Blade for Cisco 6500 Series	(4,820)	S/L	5	-	(4,820)	-	(4,820)	-	(4,820)	-
3/05	Medline Software for Tracking	(2,250)	S/L	5	-	(2,250)	-	(2,250)	-	(2,250)	-
3/05	New File Server	(5,536)	S/L	15	184	(5,536)	-	(5,536)	-	(5,536)	-
4/05	5 Zenith TV's	(1,614)	S/L	5	-	(1,614)	-	(1,614)	-	(1,614)	-
6/05	Lumex Low Bed	(1,344)	S/L	15	(43)	(1,344)	-	(1,344)	-	(1,344)	-
6/05	42" TV	(1,500)	S/L	5	-	(1,500)	-	(1,500)	-	(1,500)	-
7/05	TV Stand	(200)	S/L	15	(8)	(200)	-	(200)	-	(200)	-
7/05	Computer Equipment	(3,675)	S/L	5	-	(3,675)	-	(3,675)	-	(3,675)	-
9/05	Cuisinart DLC	(799)	S/L	10	-	(799)	-	(799)	-	(799)	-
9/05	Copier	(4,815)	S/L	5	-	(4,815)	-	(4,815)	-	(4,815)	-
9/05	Computer Equipment	(4,458)	S/L	5	-	(4,458)	-	(4,458)	-	(4,458)	-
9/05	Computer	(1,200)	S/L	5	-	(1,200)	-	(1,200)	-	(1,200)	-
9/05	Marketing Software	(860)	S/L	5	-	(860)	-	(860)	-	(860)	-
1/06	Carpet Cleaner	(3,198)	S/L	5	-	(3,198)	-	(3,198)	-	(3,198)	-
1/06	Resident Bed	(1,528)	S/L	5	-	(1,528)	-	(1,528)	-	(1,528)	-
2/06	3 Personal Computers	(2,136)	S/L	5	-	(2,136)	-	(2,136)	-	(2,136)	-
2/06	2 Flat Panel Monitors	(798)	S/L	5	-	(798)	-	(798)	-	(798)	-
2/06	Win SQL Server Agent Box	(709)	S/L	5	-	(709)	-	(709)	-	(709)	-
3/06	42" DLP TV	(1,710)	S/L	5	-	(1,710)	-	(1,710)	-	(1,710)	-
3/06	Printer	(382)	S/L	5	-	(382)	-	(382)	-	(382)	-
4/06	Vacuum Cleaner	(589)	S/L	5	-	(589)	-	(589)	-	(589)	-

4/06	Xerox Printer	(1,648)	S/L	5	-	(1,648)	-	(1,648)	-	(1,648)	-
4/06	12 Recliners	(15,391)	S/L	10	-	(15,391)	-	(15,391)	-	(15,391)	-
5/06	Fax Machine	(1,849)	S/L	5	-	(1,849)	-	(1,849)	-	(1,849)	-
6/06	Cable Machine	(915)	S/L	10	-	(915)	-	(915)	-	(915)	-
8/06	Low Air alternating mattress	(699)	S/L	5	-	(699)	-	(699)	-	(699)	-
9/06	Copy Machine	(6,295)	S/L	5	-	(6,295)	-	(6,295)	-	(6,295)	-
9/06	Hi-Lo Bed	(1,525)	S/L	5	-	(1,525)	-	(1,525)	-	(1,525)	-
10/06	Barracuda Spam Firewall	(2,693)	S/L	5	-	(2,693)	-	(2,693)	-	(2,693)	-
11/06	5 TV's & 10 remotes	(2,205)	S/L	5	-	(2,205)	-	(2,205)	-	(2,205)	-
11/06	Hi-Lo Bed	(1,518)	S/L	5	-	(1,518)	-	(1,518)	-	(1,518)	-
11/06	Motorolo 5 way Radio	(727)	S/L	5	-	(727)	-	(727)	-	(727)	-
11/06	Vacuum Cleaner	(356)	S/L	5	-	(356)	-	(356)	-	(356)	-
11/06	Vacuum Cleaner	(558)	S/L	5	-	(558)	-	(558)	-	(558)	-
11/06	Laser Jet Printer	(361)	S/L	5	-	(361)	-	(361)	-	(361)	-
12/06	Washing Machine	(335)	S/L	5	-	(335)	-	(335)	-	(335)	-
1/07	Personal Computer	(1,152)	S/L	5	-	(1,152)	-	(1,152)	-	(1,152)	-
1/07	HP Laser Jet Printer	(450)	S/L	5	-	(450)	-	(450)	-	(450)	-
2/07	Hi-Lo Bed	(1,515)	S/L	5	-	(1,515)	-	(1,515)	-	(1,515)	-
2/07	W.B. Mason	(419)	S/L	5	-	(419)	-	(419)	-	(419)	-
3/07	Nu Step Recumbent Cross Trainer	(3,946)	S/L	10	-	(3,946)	-	(3,946)	-	(3,946)	-
3/07	2 IBM PC's & 1 Monitor	(1,675)	S/L	5	-	(1,675)	-	(1,675)	-	(1,675)	-
3/07	HP Laser Jet Printer	(370)	S/L	5	-	(370)	-	(370)	-	(370)	-
3/07	2 PC'S and attachments	(2,018)	S/L	5	-	(2,018)	-	(2,018)	-	(2,018)	-
3/07	Ice Maker	(2,905)	S/L	10	-	(2,905)	-	(2,905)	-	(2,905)	-
5/07	HP Printer/Envelope feeder	(1,136)	S/L	5	-	(1,136)	-	(1,136)	-	(1,136)	-
5/07	3 Televisions	(853)	S/L	5	-	(853)	-	(853)	-	(853)	-
5/07	Mini Floor Machine	(686)	S/L	5	-	(686)	-	(686)	-	(686)	-
6/07	5 20" Resident room T.V.'s	(1,792)	S/L	5	-	(1,792)	-	(1,792)	-	(1,792)	-
6/07	4 Vacuum Cleaners	(1,608)	S/L	5	-	(1,608)	-	(1,608)	-	(1,608)	-
6/07	Porta-Washer	(2,193)	S/L	5	-	(2,193)	-	(2,193)	-	(2,193)	-
7/07	Mattress	(405)	S/L	5	-	(405)	-	(405)	-	(405)	-
8/07	Vapor Cleaning Machine	(3,165)	S/L	10	-	(3,165)	-	(3,165)	-	(3,165)	-
8/07	Lakeside Cart	(625)	S/L	5	-	(625)	-	(625)	-	(625)	-
8/07	60 Inch Television	(2,500)	S/L	10	-	(2,500)	-	(2,500)	-	(2,500)	-
9/07	TV Cabinet	(470)	S/L	10	-	(470)	-	(470)	-	(470)	-
9/07	DVD/VCR Player	(360)	S/L	5	-	(360)	-	(360)	-	(360)	-
10/07	4 Hair Dryers - Beauty Salon	(1,100)	S/L	5	-	(1,100)	-	(1,100)	-	(1,100)	-
10/07	2 Wii Systems	(550)	S/L	5	-	(550)	-	(550)	-	(550)	-
10/07	2 Portable A/Cond units	(682)	S/L	5	-	(682)	-	(682)	-	(682)	-
10/07	Cuisinart - Food Processor	(795)	S/L	5	-	(795)	-	(795)	-	(795)	-
11/07	Wheelchair Scale	(2,059)	S/L	5	-	(2,059)	-	(2,059)	-	(2,059)	-
11/07	3 Copies Adobe Acrobat	(625)	S/L	5	-	(625)	-	(625)	-	(625)	-
11/07	Dry Vacuum Cleaner	(417)	S/L	5	-	(417)	-	(417)	-	(417)	-
12/07	Christmas Train Set	(1,000)	S/L	5	-	(1,000)	-	(1,000)	-	(1,000)	-
12/07	Sander for Pickup Truck	(3,850)	S/L	10	-	(3,850)	-	(3,850)	-	(3,850)	-
1/08	2 Dry Vacuum Cleaners	(800)	S/L	5	-	(800)	-	(800)	-	(800)	-
1/08	Phones & wall brackets	(18,997)	S/L	10	-	(18,997)	-	(18,997)	-	(18,997)	-
1/08	Window Treatments	(4,514)	S/L	10	-	(4,514)	-	(4,514)	-	(4,514)	-
1/08	Shutters	(1,864)	S/L	10	-	(1,864)	-	(1,864)	-	(1,864)	-
2/08	Baracuda software	(2,490)	S/L	3	-	(2,490)	-	(2,490)	-	(2,490)	-
2/08	2 Two way radios(Housekeeping)	(1,508)	S/L	5	-	(1,508)	-	(1,508)	-	(1,508)	-
2/08	UPS, Firewall for Server	(720)	S/L	5	-	(720)	-	(720)	-	(720)	-
3/08	Fax Machine	(925)	S/L	5	-	(925)	-	(925)	-	(925)	-
4/08	5 20" Hospital TV's (Residents)	(1,784)	S/L	5	-	(1,784)	-	(1,784)	-	(1,784)	-
4/08	P.C., Monitor, Memory	(767)	S/L	5	-	(767)	-	(767)	-	(767)	-
4/08	Entrance way mat	(1,060)	S/L	5	-	(1,060)	-	(1,060)	-	(1,060)	-
5/08	Auto Sweeper	(3,993)	S/L	5	-	(3,993)	-	(3,993)	-	(3,993)	-
5/08	Carpet Extractor	(3,915)	S/L	5	-	(3,915)	-	(3,915)	-	(3,915)	-
5/08	2 Two way radios(Maintenance)	(1,508)	S/L	5	-	(1,508)	-	(1,508)	-	(1,508)	-
6/08	Putting Green - Rehab	(3,295)	S/L	10	-	(3,295)	-	(3,295)	-	(3,295)	-
6/08	HP Printer	(1,059)	S/L	5	-	(1,059)	-	(1,059)	-	(1,059)	-
6/08	3 Flat screen monitors	(640)	S/L	5	-	(640)	-	(640)	-	(640)	-
6/08	15 20" Hospital TV's	(6,165)	S/L	5	-	(6,165)	-	(6,165)	-	(6,165)	-
7/08	Server	(4,015)	S/L	5	-	(4,015)	-	(4,015)	-	(4,015)	-
9/08	15 Mattresses	(3,148)	S/L	5	-	(3,148)	-	(3,148)	-	(3,148)	-
11/08	Washer & Dryer	(688)	S/L	5	-	(688)	-	(688)	-	(688)	-
12/08	Digital Camera	(653)	S/L	5	-	(653)	-	(653)	-	(653)	-
12/08	2 H200 hand devices	(11,190)	S/L	5	-	(11,190)	-	(11,190)	-	(11,190)	-
2/09	Copy Machine	(16,295)	S/L	7	-	(16,295)	-	(16,295)	-	(16,295)	-
2/09	50 Battery UPS Backups	(2,350)	S/L	5	-	(2,350)	-	(2,350)	-	(2,350)	-
3/09	3 PC's and monitors, maintenance	(2,418)	S/L	5	-	(2,418)	-	(2,418)	-	(2,418)	-
3/09	2 Alternating pressure mattresses	(1,226)	S/L	5	-	(1,226)	-	(1,226)	-	(1,226)	-
4/09	Backup system software	(4,076)	S/L	5	-	(4,076)	-	(4,076)	-	(4,076)	-
6/09	2 Laptops	(1,408)	S/L	5	-	(1,408)	-	(1,408)	-	(1,408)	-
6/09	2 PC's	(1,594)	S/L	5	-	(1,594)	-	(1,594)	-	(1,594)	-
7/09	2 Blood Pressure Monitors	(4,117)	S/L	7	-	(4,117)	-	(4,117)	-	(4,117)	-
7/09	Bladderscan	(11,962)	S/L	7	-	(11,962)	-	(11,962)	-	(11,962)	-
10/09	Plasma TV and wireless connection	(1,042)	S/L	5	-	(1,042)	-	(1,042)	-	(1,042)	-
11/09	Plasma TV and DVD	(620)	S/L	5	-	(620)	-	(620)	-	(620)	-
11/09	Projector	(768)	S/L	5	-	(768)	-	(768)	-	(768)	-
2/10	TV - Patient Lounge	(700)	S/L	5	-	(700)	-	(700)	-	(700)	-
8/10	2 Personal Computers - Kitchen	(1,202)	S/L	5	-	(1,202)	-	(1,202)	-	(1,202)	-
1/11	12 resident rooms floor lamps	(1,127)	S/L	5	-	(1,127)	-	(1,127)	-	(1,127)	-
1/11	Care Tracker system	(9,725)	S/L	5	-	(9,725)	-	(9,725)	-	(9,725)	-
1/11	3 personal computers	(2,052)	S/L	5	-	(2,052)	-	(2,052)	-	(2,052)	-
1/11	20 Bulletin Boards Patient rooms	(1,260)	S/L	5	-	(1,260)	-	(1,260)	-	(1,260)	-
2/11	Personal Computer	(509)	S/L	5	-	(509)	-	(509)	-	(509)	-
2/11	Copier & Printer	(2,026)	S/L	5	-	(2,026)	-	(2,026)	-	(2,026)	-
4/11	Copier - Accounting	(4,328)	S/L	5	-	(4,328)	-	(4,328)	-	(4,328)	-
5/11	2 Personal computers	(1,037)	S/L	5	-	(1,037)	-	(1,037)	-	(1,037)	-
6/11	Laptop - Administrator	(957)	S/L	5	-	(957)	-	(957)	-	(957)	-
7/11	6 Care Traker Kiosk's	(10,347)	S/L	5	-	(10,347)	-	(10,347)	-	(10,347)	-
8/11	Color Printer	(3,257)	S/L	5	-	(3,257)	-	(3,257)	-	(3,257)	-
8/11	2 Laptops, screens & Keyboards	(2,315)	S/L	5	-	(2,315)	-	(2,315)	-	(2,315)	-
8/11	Cables for Care Tracker system	(728)	S/L	5	-	(728)	-	(728)	-	(728)	-
11/11	Sand & Salt Spreader	(4,478)	S/L	5	-	(4,478)	-	(4,478)	-	(4,478)	-
11/11	2 Ipads	(1,360)	S/L	5	-	(1,360)	-	(1,360)	-	(1,360)	-
4/12	WiFi Care Center	(6,403)	S/L	5	-	(6,403)	-	(6,403)	-	(6,403)	-
4/12	Ice Machine/Maker	(3,549)	S/L	5	-	(3,549)	-	(3,549)	-	(3,549)	-
5/12	Additional memory PC's	(2,061)	S/L	5	-	(2,061)	-	(2,061)	-	(2,061)	-
6/12	Caretraker interface software	(5,000)	S/L	5	-	(5,000)	-	(5,000)	-	(5,000)	-
9/12	UPS Battery Backup system	(1,399)	S/L	5	-	(1,399)	-	(1,399)	-	(1,399)	-
9/12	Virtual Server & Peripherals	(57,984)	S/L	5	2,898	(57,984)	-	(57,984)	-	(57,984)	-
1/18/2013	Color printers	(1,287)	S/L	5	-	(1,287)	-	(1,287)	-	(1,287)	-
3/11/2013	Shredder	(1,790)	S/L	5	-	(1,790)	-	(1,790)	-	(1,790)	-
6/26/2013	Copier	(12,259)	S/L	5	-	(12,259)	-	(12,259)	-	(12,259)	-
1/9/2013	Laptop	(1,204)	S/L	3	-	(1,204)	-	(1,204)	-	(1,204)	-

6/1/2023	Bed Elec MC Advantage, Molded F/Bed	6,531	S/L	12				272	272	6,259
6/1/2023	Overbed Table	131	S/L	12				5	5	126
6/1/2023	Bed Extender Kit	874	S/L	12				36	36	838
6/1/2023	Overbed Table	1,433	S/L	12				60	60	1,373
6/1/2023	Overbed Table	110	S/L	12				5	5	105
6/1/2023	Overbed Table	110	S/L	12				5	5	105
6/30/2023	4k QD Televisions	499	S/L	5				50	50	449
7/1/2023	Blinds	846	S/L	5				85	85	761
7/1/2023	BlindsToGo - Businesscard	272	S/L	5				27	27	245
7/1/2023	Fixtures	100	S/L	5				10	10	90
7/1/2023	CC	(558)	S/L	5				(56)	(56)	(502)
7/1/2023	CC	9,350	S/L	5				935	935	8,415
7/1/2023	Supplies	209	S/L	5				21	21	188
7/28/2023	Supplies	399	S/L	5				40	40	359
7/31/2023	Digital Scale	3,128	S/L	10				156	156	2,972
8/16/2023	Lift, Patient Power	5,400	S/L	10				270	270	5,130
9/1/2023	Leg Slings	511	S/L	10				26	26	485
1/31/2023	This was to be moved to 60200 (Supplies)	340	S/L	5				34	34	306
4/1/2023	This is duplicate of above. This was suppose to recl	340	S/L	5				34	34	306
6/28/2023	Building Renovation Supplies	1,255	S/L	5				126	126	1,129
6/30/2023	Building Renovations	1,991	S/L	5				199	199	1,792
6/30/2023	Laptops & Monitors- Cyber Security	178,215	S/L	5				17,822	17,822	160,393
9/13/2023	Laptops & Monitors- Cyber Security	11,950	S/L	5				1,195	1,195	10,755
7/31/2023	Folding Tables	706	S/L	5				71	71	635
8/31/2023	Barcodes GR ID Products	2,100	S/L	5				210	210	1,890
9/13/2023	Heavy Duty Flag & Thermal image camera	743	S/L	5				74	74	669
9/30/2023	IKEA	1,359	S/L	5				136	136	1,223
5/31/2023	Software Setup&config	13,333.00	S/L	5				1,333	1,333	12,000
7/1/2023	HR Interface Prj	750.00	S/L	5				75	75	675
7/1/2023	Life Ins Configuration Build	2,660.00	S/L	5				266	266	2,394
7/1/2023	UKG,Inc.: Consulting Services	2,660.00	S/L	5				266	266	2,394
7/1/2023	UKG,Inc.: Interface File- Empower Retirement Exj	2,000.00	S/L	5				200	200	1,800
7/1/2023	UKG,Inc.: Interface File Billing	2,000.00	S/L	5				200	200	1,800
7/1/2023	Assistance with set up of Payroll and Time Import	2,000.00	S/L	5				200	200	1,800
7/1/2023	Sage Implementation	12,548.00	S/L	5				1,255	1,255	11,293
7/1/2023	Sage Implementation	3,937.00	S/L	5				394	394	3,543
7/1/2023	Acet 064-219183	3,833.00	S/L	5				383	383	3,450
7/1/2023	Acet 064-219183	1,627.00	S/L	5				163	163	1,464
7/1/2023	Sage Implementation	505.00	S/L	5				51	51	454
9/27/2023	Bit Titan Mailbox Migration Tool	2,268.00	S/L	5				227	227	2,041
9/1/2023	CM#ADFTCN0023671 on Invoice PRINVO30848	(4,000.00)	S/L	5				(400)	(400)	(3,600)
		283,872						26,920	26,920	256,952

Total Movable Equipment 3,580,990 111,155 2,780,119 109,200 2,889,319 132,193 3,021,513 559,477

Movable Equipment ADP	Date of Acquisition	Cost	Depr Method	Life	2021 Depr	Accum Depr. @9/21	2022 Depr	Accum Depr. @9/22	2023 Depr	Accum Depr.	NAV @9/23
Prior to 10/1/01		34,638	S/L	Various	-	34,638	-	34,638	-	34,638	-
2012 and Prior Acquisitions		34,638			-	34,638	-	34,638	-	34,638	-

Automotive	Date of Acquisition	Description	Cost	Depr Method	Life	2021 Depr	Accum Depr. @9/21	2022 Depr	Accum Depr. @9/22	2023 Depr	Accum Depr.	NAV @9/23
Prior to 10/1/01		Truck, Dodge Van, Ford Coach	74,070	S/L	5yrs	-	74,070	-	74,070	-	74,070	-
2/01		Mini Van ADP	23,377	S/L	5yrs	-	23,377	-	23,377	-	23,377	-
2/01		Snow Plow Equipment SNF Truck	2,383	S/L	5yrs	-	2,383	-	2,383	-	2,383	-
9/06		Snow Plow Blade	847	S/L	5 yrs	-	847	-	847	-	847	-
7/09		2007 Ford Pickup	21,187	S/L	5 yrs	-	21,187	-	21,187	-	21,187	-
2/01		Mini Van ADP - Traded in	(23,377)	S/L	5yrs	-	(23,377)	-	(23,377)	-	(23,377)	-
Prior to 10/1/01		Truck, Dodge Van, Ford Coach - Disposal	(74,070)	S/L	5yrs	-	(74,070)	-	(74,070)	-	(74,070)	-
2022		Tires	1,234	S/L	3yrs	-	-	411	411	411	822	412
Total Total Automotive			25,651			-	24,417	411	24,828	411	25,239	412

Grand Total Movable Equipment 3,641,278 111,155 2,839,173 109,611 2,948,784 132,604 3,081,389 559,889

Cost Report vs Trial Balance Net Book Value Variance

Total Land Improvements	423,700	32,548	224,705	31,657	256,362	32,093	288,455	135,245
Cost Report Total	423,700	32,548	224,705	31,657	256,362	32,093	288,455	135,245
Per Trial Balance	423,699	41,626	218,911	31,657	250,568	32,095	282,663	141,036
CR vs TB Variance	1	(9,078)	5,794	-	5,794	(2)	5,792	(5,791)

Total Building + Building ADP	8,255,494	198,128	5,729,943	219,172	5,949,115	239,814	6,188,928	2,066,566
Cost Report Total	9,137,095	198,128	4,854,588	219,172	5,073,760	239,814	5,313,574	3,823,521
Per Trial Balance	8,255,495	174,134	5,700,414	204,778	5,905,192	223,851	6,128,768	2,126,727
CR vs TB Variance	881,600	23,994	(845,826)	14,394	(831,432)	15,963	(815,194)	1,696,794

Total Fixed Equipment	3,276,894	101,144	2,379,241	100,708	2,479,949	108,756	2,588,705	688,190
Cost Report Total	3,365,484	101,144	2,463,929	112,941	2,576,870	108,756	2,685,626	679,858
Per Trial Balance	3,487,664	101,009	2,344,997	115,051	2,460,048	124,915	2,584,869	902,795
CR vs TB Variance	(122,180)	135	118,932	(2,110)	116,822	(16,159)	100,757	(222,937)

Grand Total Movable Equipment 3,641,278 111,155 2,839,173 109,611 2,948,784 132,604 3,081,389 559,889

Cost Report Total	3,606,353	111,155	2,896,224	109,611	3,005,835	132,604	3,138,439	467,914
Per Trial Balance	3,635,469	113,718	2,825,196	110,308	2,935,503	112,830	3,048,702	586,767
CR vs TB Variance	(29,116)	(2,563)	71,028	(697)	70,332	19,774	89,737	(118,853)
Total CR vs TB NBV Variance	730,305	12,488	(650,072)	11,587	(638,484)	19,576	(618,908)	1,349,213

F/S vs C/R NBV Pg. 31 / Line B9 (1,349,213)
F/S vs C/R Dep. Pg. 36 / Line F1 (19,576)

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Waveny Care Center, Inc.			License No. 942-C		Report for Year Ended 9/30/2023			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.

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

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*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)	Fixed			
b. Date Mortgage Obtained	12/21/12			
c. Interest Rate for the Cost Year	3.29%			
d. Term of Mortgage (number of years)	10			
e. Amount of Principal Borrowed	500,000			
f. Principal balance outstanding as of 9/30/2023				
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

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	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$ 528	528					
Name of Lender		Rate						
M&T Bank								
Address of Lender								
95 Main Street, New Canaan, CT 06840								
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)		\$ 528	528					

(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	9/30/2023					27	37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:			528	528					
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) Line of credit interest				210,035	(210,035)				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$ 528	210,563	(210,035)				
14. Insurance									
a. Insurance on Property (buildings only)			\$ 35,191	37,553	(2,362)				
b. Insurance on Automobiles			\$ 3,810	3,810					
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$ 44,790	47,796	(3,006)				
2. Fire and Extended Coverage									
3. Other (Specify) GL, cyber, storage tank, surety bond and ERISA bond i			\$ 69,611	74,282	(4,671)				
14d. Total Insurance Expenditures (14a + b + c)			\$ 153,402	163,441	(10,039)				
15. Total All Expenditures (A-13 thru C-14)			\$ 12,134,538	15,248,327	(3,113,789)				

Waveny Care Center, Inc.
 Meals on Wheels (MOW) Disallowances
 September 30, 2023

<u>Type</u>	<u>D.03</u> <u>Number of MOW</u> <u>Meals Served</u>	<u>D.03</u> <u>Total Meals</u> <u>Served</u>	<u>Percentage</u> <u>of Meals</u>
Meals on Wheels	17,416	92,618	18.80%
<u>Expenditures Disallowance</u>			
Dietary Expenses Per Pg. 18	12,386		
Dietary Management Fee	1,212,958		
Less: Rev Self Disallowed Pg. 20, ln 5k	(31,228)		
Adjusted Dietary Expenditures	<u>1,194,116</u>	18.80%	<u>224,543</u> Disallowed at Pg. 20, line 5k

<u>Type</u>	<u>Number of</u> <u>Meals Served</u>	<u>Total Meals</u> <u>Served</u>	<u>Percentage</u> <u>of Meals</u>	<u>Dietary Sq.</u> <u>Footage</u>	<u>Total Sq.</u> <u>Footage</u>	<u>Dietary</u> <u>Percentage</u>	<u>Percentage of MOW</u> <u>Related to Dietary</u>
Meals on Wheels	17,416	92,618	18.80%	7,595	54,509	13.93%	2.62%

<u>A&G Overhead Disallowance</u>	<u>Amount per TB</u>	<u>Percentage of MOW</u> <u>Related to Dietary</u>	<u>MOW</u> <u>Disallowance</u>
Repairs and Maintenance	46,508	2.62%	1,219 Disallowed at Pg. 22, line 6a
Heat	100,012	2.62%	2,620 Disallowed at Pg. 22, line 6b
Light and Power	176,529	2.62%	4,625 Disallowed at Pg. 22, line 6c
Water	15,106	2.62%	396 Disallowed at Pg. 22, line 6d
Contracted Maintenance	74,283	2.62%	1,946 Disallowed at Pg. 22, line 6f
Total	<u>362,249</u>		<u>10,806</u>

<u>Insurance Disallowance</u>			
Property Insurance	37,553	2.62%	984 Disallowed at Pg. 27, line 14a
Umbrella Insurance	47,796	2.62%	1,252 Disallowed at Pg. 27, line 14c1
Other Insurance	74,282	2.62%	1,946 Disallowed at Pg. 27, line 14c3

Waveny Care Center, Inc.
 Outpatient Therapy Disallowances
 September 30, 2023

<u>Type</u>	<u>Outpatient Therapy Sq / Ft</u>	<u>Total Sq / Ft</u>	<u>Outpatient Therapy %</u>
Meals on Wheels	2,000	54,509	3.67%

<u>A&G Overhead Disallowance</u>	<u>Amount per TB</u>	<u>% of Outpatient Therapy</u>	<u>Outpatient Therapy \$</u>
Repairs and Maintenance	46,508	3.67%	1,706 Disallowed at Pg. 22, line 6a
Heat	100,012	3.67%	3,670 Disallowed at Pg. 22, line 6b
Light and Power	176,529	3.67%	6,477 Disallowed at Pg. 22, line 6c
Water	15,106	3.67%	554 Disallowed at Pg. 22, line 6d
Contracted Maintenance	74,283	3.67%	2,726 Disallowed at Pg. 22, line 6f
Total	<u>362,249</u>		<u>15,133</u>

Building Insurance Disallowance

Property Insurance	37,553	3.67%	1,378 Disallowed at Pg. 27, line 14a
Umbrella Insurance	47,796	3.67%	1,754 Disallowed at Pg. 27, line 14c1
Other Insurance	74,282	3.67%	2,725 Disallowed at Pg. 27, line 14c3

NOTE: There is no disallowance of overhead for the C.N.A school due the space utilized being located within WCCHS (assisted living) building. Therefore, direct expenses were disallowed throughout the cost report.

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Waveny Care Center, Inc.	942-C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,143,756	6,143,756			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,335,363)	(3,335,363)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 6,175,225	6,175,225			
b. Medicare Room and Board Contractual Allowance **	\$ 686,299	686,299			
4. a. Private-Pay Residents and Other	\$ 2,978,315	2,978,315			
b. Private-Pay Room and Board Contractual Allowance **	\$ (159,800)	(159,800)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 259,755	259,755			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 18,240	18,240			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 10,815	10,815			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 9,214	9,214			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 698,900	698,900			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 31,435	31,435			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 263,960	263,960			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 16,590	16,590			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 791,597	791,597			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 44,675	44,675			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,906,050)	(1,906,050)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (8,380)	(8,380)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,719,183	12,719,183			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 31,228	31,228			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 1,261	1,261			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 10,584	10,584			
8. Other (<i>Specify</i>)	\$ 8,807,021	8,807,021			
V. Total Other Revenue (1 thru 8)	\$ 8,850,094	8,850,094			
VI. Total All Revenue (III+V)	\$ 21,569,277	21,569,277			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6a	Radiology-Medicare A-Care Center	\$ 39,498		
30 II 6a	Radiology-Medicare B-Care Center	308,601		
30 II 6a	Oxygen / Inhalation / Respiratory Therapy-Medicare A-Care Center	17,192		
30 II 6a	Therapy Contractual Adjustment-Medicare A-Care Center	(1,572,350)		
30 II 6a	Therapy Contractual Adjustment-Medicare B-Care Center	(18,171)		
30 II 6a	Therapy Contractual Adjustment-Medicare B-Out Patient Therapy	(33,646)		
30 II 6a	Ancillary Contractual Adjustment-Medicare A-Care Center	(647,174)		
Total Other Resident Revenue - Medicare		\$ (1,906,050)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Radiology-Commercial Insurance-Care Center	\$ 478		
30 II 6b	Radiology-Medicaid-Care Center	150		
30 II 6b	Oxygen / Inhalation / Respiratory Therapy-Private Individual-Care Center	50		
30 II 6b	Oxygen / Inhalation / Respiratory Therapy-Medicaid-Care Center	1,760		
30 II 6b	Diagnostic Services-Private Individual-Care Center	236		
30 II 6b	Therapy Supplies-Private Individual-Care Center	1,672		
30 II 6b	Room and Board Contractual Adjustment-Commercial Insurance-Out Patient Therapy	(3,428)		
30 II 6b	Therapy Contractual Adjustment-Commercial Insurance-Care Center	(9,070)		
30 II 6b	Ancillary Contractual Adjustment-Commercial Insurance-Care Center	(228)		
Total Other Resident Revenue		\$ (8,380)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest income		\$ 1,261		
Total Interest Income			\$ 1,261	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Contributions (No associated expenses to disallow)	\$ 479,285		
30 IV 8	Pledge revenue (No disallowance necessary)	150		
30 IV 8	Investment activity (Associated expenses disallowed)	2,745,102		
30 IV 8	Misc. Income	77,328		
30 IV 8	Misc. Income	727		
30 IV 8	Rental income (No disallowance - see outpatient therapy disallowance)	3,871		
30 IV 8	Medical record income (disallowed)	30		
30 IV 8	Employee retention tax credit (No disallowance necessary)	4,798,029		
30 IV 8	Meals on Wheels income (See attachment for disallowance)	123,357		
30 IV 8	Net assets released (No associated expenses)	272,817		
30 IV 8	Net assets released - C.N.A School (Expenses disallowed)	35,000		
30 IV 8	C.N.A School grant income (Expenses are disallowed)	251,325		
30 IV 8	Reversal of PY expenses (No disallowances necessary)	20,000		
Total Other Revenue		\$ 8,807,021	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,271,485
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,199,122
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	109,783
4. Inventories			\$	
5. Prepaid Expenses			\$	82,671
a. Prepaid Insurance	2,001			
b. Prepaid W/C Insurance	(6,379)			
c. Prepaid Rent	2,863			
d. See Schedule	84,186			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	336,980
Accrued Receivables	26,229			
Miscellaneous Receivables	51,178			
Grants Receivable	63,901			
See Schedule	195,672			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,000,041
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	423,700	\$	135,245
	Accum. Depreciation	288,455		Net
3. Buildings	*Historical Cost	9,137,095	\$	3,823,521
	Accum. Depreciation	5,313,574		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	3,365,484	\$	679,858
	Accum. Depreciation	2,685,626		Net
6. Movable Equipment	*Historical Cost	3,506,631	\$	467,502
	Accum. Depreciation	3,039,129		Net
7. Motor Vehicles	*Historical Cost	99,722	\$	412
	Accum. Depreciation	99,310		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(1,178,560)
CR vs CR NBV		(1,349,213)		
See Schedule		170,653		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,927,978

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Service Contracts	\$ 69,113
31	A5	Other Prepaid Expenses	15,073
Total Prepaid Expenses			\$ 84,186

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

Page Ref	Line Ref	Description	
31	A8	Prepaid Workers Comp Recovery	\$ 221,267
31	A8	Clearing / Suspense	(20,899)
31	A8	Payroll Clearing Account	(4,696)
Total Other Current Assets (Itemize)			\$ 195,672

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 170,653
Total Other Other Fixed Assets (Itemize)			\$ 170,653

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	American Funds	\$ (625)
33	A12	AFLAC Insurance Deduction	4,647
33	A12	HSA Deduction	(14,275)
33	A12	FSA Deduction	(31,654)
33	A12	Accrued CT SNF User Tax	82,398
33	A12	Lease Liability - current portion	1,877
Total Other Current Liabilities (Itemize)			\$ 42,368

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	6,928,019
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 (<i>itemize</i>)			\$	23,557,609
Various Investments				23,557,609
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	253,455
Right-of-use asset				253,455
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	23,811,064
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	30,739,083

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.		942-C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,755,564
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	455,002
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	25,674
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	2,851,861
Patient Trust Liability		12,360	Accrued Workers Compe:	221,267	
Resident Council Fund		2,042	Unemployment Insurance	25,418	
Line of Credit - People's 00014 (W)		2,500,000	Retirement Plan	49,929	
Deferred Revenue - Government Stin		(1,523)	See Schedule	42,368	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	5,088,101

* 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 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,088,101	
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>)				\$ 10,362,947	
Name and Address of Lender	Amount	Loan Date			
Inter-company	10,362,947				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 251,578	
Lease liability, less current portion		251,578			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 10,614,525	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 15,702,626	

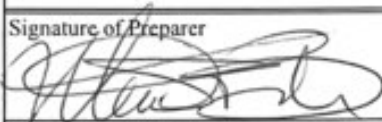
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
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			\$	8,695,931
6. Gain or Loss for Period			\$	6,340,526
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	15,036,457
C. Total Reserves and Net Worth			\$	15,036,457
D. Total Liabilities, Reserves, and Net Worth			\$	30,739,083

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	9,288,215
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	21,569,277
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,228,751
D. Net Income or Deficit			\$	6,340,526
E. Balance			\$	15,628,741
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Pg. 27	\$15,248,327			
CR vs FS	(19,576)			
Expenses Per FS	\$15,228,751			
2. Other <i>(itemize)</i>				
Change in net assets with donor restriction		(592,284)		
F-3. Total Additions			\$	(592,284)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period	09/30/23		\$	15,036,457

I. Preparer's/Reviewer's Certification

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/14/24		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Stephanie Kazmierczak		Phone Number 203-594-5267		
Contact Email Address skazmierczak@waveny.org				



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Amended Annual Report of Long-Term Care Facility (the "Cost Report") for Waveny Care Center, Inc. for the year ended September 30, 2023, 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 15, 2024



Annual Report of Long-Term Care Facility Cost Year 2023 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 22b 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 15b 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 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all 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 the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023
100100	Cash - Clearing	7,735.00			7,735.00
100102	Cash - Peoples/M&T 5832 - Operating	298,282.00			298,282.00
100104	Cash - Peoples/M&T 1489 - Medical Claims	211.00			211.00
100106	Cash - People/M&T 1488 - Payroll	411.00			411.00
100107	Cash - Peoples/M&T 1491 - Restricted Funds	373,732.00			373,732.00
100108	Cash - First County 8175 - Money Market	23,388.00			23,388.00
100109	Cash - First County 8159 - Checking	12,548.00			12,548.00
100111	Cash - Peoples/M&T 1467 - Expensify	2,876.00			2,876.00
100112	Cash - Bankwell 5574 - CCRC Escrow	17.00			17.00
100113	Cash - Bankwell 2872 - FSA	11,809.00			11,809.00
100115	Investments - First County 9262 - Brokerage	1,510,612.00			1,510,612.00
100116	Cash - Vanguard JAH81 Operating Reserve MM ADM	527,036.00			527,036.00
101103	Cash - Bankwell 1899 - Patient Trust	12,620.00			12,620.00
105104	Investments - Vanguard JAGSR - Anderson	1,088,771.00			1,088,771.00
105105	Investments - Vanguard JAGSQ - "Endowment 1"	9,129,520.00			9,129,520.00
105106	Investments - Vanguard JAGSS - Bauer	1,549,195.00			1,549,195.00
105107	Investments - Vanguard JAHSN - "Endowment 2"	4,043,243.00			4,043,243.00
105108	Investments - Vanguard JAHSO - Hospice	2,974,317.00			2,974,317.00
105109	Investments - Vanguard JAHSM - Bauer Cornerstone	292,996.00			292,996.00
105111	Investments - Vanguard JAH8I - Operating Reserve	2,968,955.00			2,968,955.00
105300	Bankwell - MMA - 7829	135.00			135.00
106100	Contra Temporarily Restricted Assets	(167,966.00)			(167,966.00)
106200	Contra Permanently Restricted Assets	(2,500,000.00)			(2,500,000.00)
115000	Petty Cash	685.00			685.00
120000	Accounts Receivable A / R	1,326,226.00			1,326,226.00
120010	Accrued Receivables	26,229.00			26,229.00
120100	Miscellaneous Receivables	51,178.00			51,178.00
120900	Allowance For Doubtful Accounts	(68,032.00)			(68,032.00)
120950	Allowance For Medicaid Pending	(59,072.00)			(59,072.00)
125000	Grants Receivable	63,901.00			63,901.00
130080	Pledges Receivable- Current	109,783.00			109,783.00
140000-100	Due from Entity VNHFC	18,918,335.00			18,918,335.00
140000-200	Due from Entity WAH	3,026,598.00			3,026,598.00
140000-400	Due from Entity WCCHS	14,624,750.00			14,624,750.00
140019	Due From Silver Hill	107,898.00			107,898.00
140020	Due From Village	4,630,100.00			4,630,100.00
140030	Due From The Inn	(2,647,539.00)			(2,647,539.00)
140040	Due From dba Waveny Home Healthcare	1,917,456.00			1,917,456.00
140060	Due From Waveny At Home Entity	(169,467.00)			(169,467.00)
140079	Due From VNH Corp/Overhead	5,653,977.00			5,653,977.00
150500	Prepaid Insurance	2,001.00			2,001.00
150505	Prepaid W/C Insurance	(6,379.00)			(6,379.00)
150510	Prepaid Rent	2,863.00			2,863.00
150513	Prepaid Workers Comp Recovery	221,267.00			221,267.00
150515	Prepaid Service Contracts	69,113.00			69,113.00
150520	Other Prepaid Expenses	15,073.00			15,073.00
160500	Clearing / Suspense	(20,899.00)			(20,899.00)
160501	Payroll Clearing Account	(4,696.00)			(4,696.00)
172000	Land Improvements	423,699.00			423,699.00
173000	Buildings / Building Improvements	8,255,495.00			8,255,495.00
174000	Fixed Equipment	3,487,664.00			3,487,664.00
175000	Moveable Equipment	3,440,612.00			3,440,612.00
176000	Vehicles	25,651.00			25,651.00
176100	Capitalized Software	169,206.00			169,206.00
177000	Construction In Progress	170,653.00			170,653.00
182000	Accum Depr-Land Improvements	(282,663.00)			(282,663.00)
183000	Accum Depr-Buildings / Building Improvements	(6,128,768.00)			(6,128,768.00)
184000	Accum Depr-Fixed Equipment	(2,584,869.00)			(2,584,869.00)
185000	Accum Depr-Moveable Equipment	(2,982,574.00)			(2,982,574.00)
186000	Accum Depr-Vehicles	(24,417.00)			(24,417.00)
186100	Accum Depr-Software	(41,711.00)			(41,711.00)
198100	Donor Temporarily Restricted Assets	167,966.00			167,966.00
198200	Donor Permanently Restricted Assets	2,500,000.00			2,500,000.00
200000	Accounts Payable	(1,295,446.00)			(1,295,446.00)
200019	Due To Silver Hill	13,419.00			13,419.00
200079	Due To VNH Corporate	(20,237,581.00)			(20,237,581.00)
200200	Patient Trust Liability	(12,360.00)			(12,360.00)
200300	Resident Council Fund	(2,042.00)			(2,042.00)
200500	Refunds Payable	9,035.00			9,035.00
200502	Line of Credit - People's 00014 (W)	(2,500,000.00)			(2,500,000.00)
210004	Deferred Revenue - Government Stimulus	1,523.00			1,523.00
210200	FICA Taxes	(25,674.00)			(25,674.00)
210351	Accrued Workers Compensation Reserve	(221,267.00)			(221,267.00)
210400	Unemployment Insurance	(25,418.00)			(25,418.00)
220100	Accrued Payroll	(196,737.00)			(196,737.00)
220200	Accrued Vacation	(258,265.00)			(258,265.00)
230100	Retirement Plan	(49,929.00)			(49,929.00)
230400	American Funds	625.00			625.00
230700	AFLAC Insurance Deduction	(4,647.00)			(4,647.00)
230750	HSA Deduction	14,275.00			14,275.00
230800	FSA Deduction	31,654.00			31,654.00
240000-100	Due to Entity VNHFC	(17,777,015.00)		103,287.00	(17,673,728.00)
240000-200	Due to Entity WAH	(3,284,390.00)	RJE - 3012	103,287.00	(3,276,605.00)
240000-400	Due to Entity WCCHS	(15,276,354.00)	RJE - 3012	7,785.00	(15,250,560.00)
240100	Other Accrued Expenses	(454,153.00)	RJE - 3012	25,794.00	(454,153.00)
240100-01	Accrued Expenses Payable	(15,000.00)			(15,000.00)
240400	Accrued CT SNF User Tax	(82,398.00)			(82,398.00)
350000	Net Assets	(5,812,130.00)			(5,812,130.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
350200-01	NA-Temporarily Restricted	(353,801.00)			(353,801.00)
350300-01	Net Assets Perm Restricted	(2,530,000.00)			(2,530,000.00)
401000-P100-10	Room and Board-Private Individual-Care Center	(2,553,965.00)			(2,553,965.00)
401000-P200-10	Room and Board-Commercial Insurance-Care Center	(424,350.00)			(424,350.00)
401000-P300-10	Room and Board-Medicare A-Care Center	(6,175,225.00)			(6,175,225.00)
401000-P400-10	Room and Board-Medicaid-Care Center	(6,143,756.00)			(6,143,756.00)
402000-500-P300-10	Pharmacy-Clinical Services-Medicare A-Care Center	36.00			36.00
402000-P100-10	Pharmacy-Private Individual-Care Center	(62.00)			(62.00)
402000-P200-10	Pharmacy-Commercial Insurance-Care Center	(10,340.00)			(10,340.00)
402000-P300-10	Pharmacy-Medicare A-Care Center	(259,791.00)			(259,791.00)
402000-P400-10	Pharmacy-Medicaid-Care Center	(7,838.00)			(7,838.00)
403000-P100-10	Medical & Surgical Supplies-Private Individual-Care Center	(3,883.00)			(3,883.00)
403000-P200-10	Medical & Surgical Supplies-Commercial Insurance-Care Center	(3.00)			(3.00)
403000-P300-10	Medical & Surgical Supplies-Medicare A-Care Center	(10,815.00)			(10,815.00)
403000-P400-10	Medical & Surgical Supplies-Medicaid-Care Center	(2,273.00)			(2,273.00)
403900-P100-10	Complex Medical Equipment-Private Individual-Care Center	(3,055.00)			(3,055.00)
404000-P200-10	Radiology-Commercial Insurance-Care Center	(478.00)			(478.00)
404000-P300-10	Radiology-Medicare A-Care Center	(39,498.00)			(39,498.00)
404000-P350-10	Radiology-Medicare B-Care Center	(308,601.00)			(308,601.00)
404000-P400-10	Radiology-Medicaid-Care Center	(150.00)			(150.00)
405000-P100-15	Physical Therapy - OPT-Private Individual-Out Patient Therapy	(1,840.00)			(1,840.00)
405000-P200-15	Physical Therapy - OPT-Commercial Insurance-Out Patient Therapy	(15,345.00)			(15,345.00)
405000-P350-15	Physical Therapy - OPT-Medicare B-Out Patient Therapy	(72,805.00)			(72,805.00)
405005-P100-10	Physical Therapy - IPT-Private Individual-Care Center	(6,010.00)			(6,010.00)
405005-P200-10	Physical Therapy - IPT-Commercial Insurance-Care Center	(6,070.00)			(6,070.00)
405005-P300-10	Physical Therapy - IPT-Medicare A-Care Center	(609,195.00)			(609,195.00)
405005-P350-10	Physical Therapy - IPT-Medicare B-Care Center	(16,900.00)			(16,900.00)
405005-P400-10	Physical Therapy - IPT-Medicaid-Care Center	(2,170.00)			(2,170.00)
406000-P200-15	Occupational Therapy - OPT-Commercial Insurance-Out Patient Therapy	(685.00)			(685.00)
406000-P350-15	Occupational Therapy - OPT-Medicare B-Out Patient Therapy	(1,675.00)			(1,675.00)
406005-P100-10	Occupational Therapy - IPT-Private Individual-Care Center	(3,045.00)			(3,045.00)
406005-P200-10	Occupational Therapy - IPT-Commercial Insurance-Care Center	(38,960.00)			(38,960.00)
406005-P300-10	Occupational Therapy - IPT-Medicare A-Care Center	(778,755.00)			(778,755.00)
406005-P350-10	Occupational Therapy - IPT-Medicare B-Care Center	(11,167.00)			(11,167.00)
406005-P400-10	Occupational Therapy - IPT-Medicaid-Care Center	(1,985.00)			(1,985.00)
407000-P200-15	Speech Therapy - OPT-Commercial Insurance-Out Patient Therapy	(2,740.00)			(2,740.00)
407000-P350-15	Speech Therapy - OPT-Medicare B-Out Patient Therapy	(10,520.00)			(10,520.00)
407005-P100-10	Speech Therapy - IPT-Private Individual-Care Center	(1,720.00)			(1,720.00)
407005-P200-10	Speech Therapy - IPT-Commercial Insurance-Care Center	(11,080.00)			(11,080.00)
407005-P300-10	Speech Therapy - IPT-Medicare A-Care Center	(197,550.00)			(197,550.00)
407005-P350-10	Speech Therapy - IPT-Medicare B-Care Center	(55,890.00)			(55,890.00)
407005-P400-10	Speech Therapy - IPT-Medicaid-Care Center	(1,050.00)			(1,050.00)
409000-P100-10	Oxygen / Inhalation / Respiratory Therapy-Private Individual-Care Center	(50.00)			(50.00)
409000-P300-10	Oxygen / Inhalation / Respiratory Therapy-Medicare A-Care Center	(17,192.00)			(17,192.00)
409000-P400-10	Oxygen / Inhalation / Respiratory Therapy-Medicaid-Care Center	(1,760.00)			(1,760.00)
413000-P100-10	Diagnostic Services-Private Individual-Care Center	(236.00)			(236.00)
420010-P100-10	Guest Meals-Private Individual-Care Center	(239.00)			(239.00)
420010-P900-10	Guest Meals-Not Applicable / Other-Care Center	(30,989.00)			(30,989.00)
423010-P100-10	Barber / Beauty-Private Individual-Care Center	(10,584.00)			(10,584.00)
425010-P100-10	Therapy Supplies-Private Individual-Care Center	(1,672.00)			(1,672.00)
450000-P100-10	Room and Board Contractual Adjustment-Private Individual-Care Center	850.00			850.00
450000-P200-10	Room and Board Contractual Adjustment-Commercial Insurance-Care Center	133,508.00			133,508.00
450000-P200-15	Room and Board Contractual Adjustment-Commercial Insurance-Out Patient Therapy	3,428.00			3,428.00
450000-P300-10	Room and Board Contractual Adjustment-Medicare A-Care Center	(686,299.00)			(686,299.00)
450000-P400-10	Room and Board Contractual Adjustment-Medicaid-Care Center	3,335,363.00			3,335,363.00
450100-P200-10	Therapy Contractual Adjustment-Commercial Insurance-Care Center	9,070.00			9,070.00
450100-P300-10	Therapy Contractual Adjustment-Medicare A-Care Center	1,572,350.00			1,572,350.00
450100-P350-10	Therapy Contractual Adjustment-Medicare B-Care Center	18,171.00			18,171.00
450100-P350-15	Therapy Contractual Adjustment-Medicare B-Out Patient Therapy	33,646.00			33,646.00
450200-P200-10	Ancillary Contractual Adjustment-Commercial Insurance-Care Center	228.00			228.00
450200-P300-10	Ancillary Contractual Adjustment-Medicare A-Care Center	647,174.00			647,174.00
450600-P800-10	Discount-Financial Assistance-Care Center	9,170.00			9,170.00
471034-P900-13	Contributions - Bequests-Not Applicable / Other-WCC Corp/Overhead	(25,000.00)			(25,000.00)
471080-P100-13	Contributions - Annual Appeal-Private Individual-WCC Corp/Overhead	(4,495.00)			(4,495.00)
471080-P900-13	Contributions - Annual Appeal-Not Applicable / Other-WCC Corp/Overhead	(447,311.00)			(447,311.00)
471081-P900-13	Contributions-Not Applicable / Other-WCC Corp/Overhead	(2,479.00)			(2,479.00)
472080-P900-13	Pledge Revenue-Not Applicable / Other-WCC Corp/Overhead	(150.00)			(150.00)
482000-P900-10	Interest & Dividend Income-Not Applicable / Other-Care Center	(466.00)			(466.00)
482000-P900-13	Interest & Dividend Income-Not Applicable / Other-WCC Corp/Overhead	(795.00)			(795.00)
483005-P900-13	Investment Income - "Endowment 1"-Not Applicable / Other-WCC Corp/Overhead	(306,474.00)			(306,474.00)
483101-P900-13	Investment Income - Bauer-Not Applicable / Other-WCC Corp/Overhead	(51,692.00)			(51,692.00)
483102-P900-13	Investment Income - Anderson-Not Applicable / Other-WCC Corp/Overhead	(36,349.00)			(36,349.00)
483105-P900-13	Capital Gain - First County-Not Applicable / Other-WCC Corp/Overhead	(6,267.00)			(6,267.00)
483107-P900-13	Investment Income - "Endowment 2"-Not Applicable / Other-WCC Corp/Overhead	(136,009.00)			(136,009.00)
483108-P900-13	Investment Income - Hospice-Not Applicable / Other-WCC Corp/Overhead	(99,227.00)			(99,227.00)
483109-P900-13	Investment Income - Bauer Cornerstone-Not Applicable / Other-WCC Corp/Overhead	(9,786.00)			(9,786.00)
483110-P900-13	Investment Income - First County-Not Applicable / Other-WCC Corp/Overhead	(41,024.00)			(41,024.00)
483112-P900-13	Investment Income - Operating Reserve-Not Applicable / Other-WCC Corp/Overhead	(113,101.00)			(113,101.00)
483505-P900-13	Unrealized Gain/Loss - "Endowment" 1-Not Applicable / Other-WCC Corp/Overhead	(915,227.00)			(915,227.00)
483506-P900-13	Unrealized Gain/Loss - Bauer-Not Applicable / Other-WCC Corp/Overhead	(154,076.00)			(154,076.00)
483507-P900-13	Unrealized Gain/Loss - Anderson-Not Applicable / Other-WCC Corp/Overhead	(108,073.00)			(108,073.00)
483508-P900-13	Unrealized Gain/Loss - Capital Campaign-Not Applicable / Other-WCC Corp/Overhead	(23,625.00)			(23,625.00)
483509-P900-13	Unrealized Gain / Loss - "Endowment" 2-Not Applicable / Other-WCC Corp/Overhead	(417,399.00)			(417,399.00)
483510-P900-13	Unrealized Gain / Loss - Hospice-Not Applicable / Other-WCC Corp/Overhead	(302,893.00)			(302,893.00)
483511-P900-13	Unrealized Gain / Loss - Bauer Cornerstone-Not Applicable / Other-WCC Corp/Overhead	(29,085.00)			(29,085.00)
483551-P900-13	Unrealized Gain/Loss - First County-Not Applicable / Other-WCC Corp/Overhead	5,205.00			5,205.00
490000-P900-10	Miscellaneous Income-Not Applicable / Other-Care Center	(77,328.00)			(77,328.00)
490000-P900-13	Miscellaneous Income-Not Applicable / Other-WCC Corp/Overhead	(727.00)			(727.00)
490010-P100-15	Rental Income - Real Property-Private Individual-Out Patient Therapy	(3,871.00)			(3,871.00)
490020-P900-10	Medical Record Copy Fee-Not Applicable / Other-Care Center	(30.00)			(30.00)
490030-P900-13	Other Government Relief Revenues-Not Applicable / Other-WCC Corp/Overhead	(4,798,029.00)			(4,798,029.00)
490071-P510-12	Home Delivery Meals-Town of New Canaan-Meals on Wheels	(123,357.00)			(123,357.00)
490500-500-P900-10	Assets Released from Restrictions-Clinical Services-Not Applicable / Other-Care Center	(100.00)			(100.00)
490500-500-P900-13	Assets Released from Restrictions-Clinical Services-Not Applicable / Other-WCC Corp/Overhead	(5,000.00)			(5,000.00)
490500-520-P900-13	Assets Released from Restrictions-Recreation Therapy-Not Applicable / Other-WCC Corp/Overhead	(5,200.00)			(5,200.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
490500-700-P900-13	Assets Released from Restrictions-Management and General-Not Applicable / Other-WCC Corp/Overhead	(7,800.00)			(7,800.00)
490500-710-P900-13	Assets Released from Restrictions-Volunteers-Not Applicable / Other-WCC Corp/Overhead	(43,884.00)			(43,884.00)
490500-720-P900-10	Assets Released from Restrictions-Finance-Financial Assistance-Care Center	(16,272.00)			(16,272.00)
490500-740-P900-13	Assets Released from Restrictions-Benefits-Not Applicable / Other-WCC Corp/Overhead	(1,200.00)			(1,200.00)
490500-780-P900-13	Assets Released from Restrictions-Spiritual-Not Applicable / Other-WCC Corp/Overhead	(63,890.00)			(63,890.00)
490500-850-P900-13	Assets Released from Restrictions-Advancement-Not Applicable / Other-WCC Corp/Overhead	(609,727.00)			(609,727.00)
490500-900-P900-13	Assets Released from Restrictions-Not Applicable / Other-Not Applicable / Other-WCC Corp/Overhead	(1,903.00)			(1,903.00)
490500-900-P900-18	Assets Released from Restrictions-Not Applicable / Other-Not Applicable / Other-CNA School	(35,000.00)			(35,000.00)
490500-P900-10	Assets Released from Restrictions-Not Applicable / Other-Care Center	(127,568.00)			(127,568.00)
490501-850-P900-13	Assets Released from Restrictions - Out-Advancement-Not Applicable / Other-WCC Corp/Overhead	609,727.00			609,727.00
490502-850-P900-18	Grant Income-Advancement-Not Applicable / Other-CNA School	(251,325.00)			(251,325.00)
500010-500-L103-10	Wages-Clinical Services-DON Director of Nursing-Care Center	164,179.00			164,179.00
500010-500-L112-10	Wages-Clinical Services-RN-Care Center	1,276,375.00			1,276,375.00
500010-500-L113-10	Wages-Clinical Services-RN Special-Care Center	245,997.00			245,997.00
500010-500-L125-10	Wages-Clinical Services-LPN-Care Center	799,849.00			799,849.00
500010-500-L128-10	Wages-Clinical Services-CNA-Care Center	1,341,164.00			1,341,164.00
500010-500-L480-10	Wages-Clinical Services-Scheduler-Care Center	42,642.00			42,642.00
500010-500-L500-10	Wages-Clinical Services-Unit Clerk-Care Center	108,847.00			108,847.00
500010-500-L800-18	Wages-Clinical Services-Manual/Admin-CNA School	446,329.00			446,329.00
500010-520-L700-10	Wages-Recreation Therapy-Department Head-Care Center	14,323.00			14,323.00
500010-520-L700-13	Wages-Recreation Therapy-Department Head-WCC Corp/Overhead	57,128.00			57,128.00
500010-520-L800-10	Wages-Recreation Therapy-Manual/Admin-Care Center	118,298.00			118,298.00
500010-530-L800-10	Wages-Rehab Therapy-Manual/Admin-Care Center	52,539.00			52,539.00
500010-550-L700-10	Wages-Social Services-Department Head-Care Center	84,935.00			84,935.00
500010-550-L800-10	Wages-Social Services-Manual/Admin-Care Center	10,278.00			10,278.00
500010-590-L800-10	Wages-Admissions-Manual/Admin-Care Center	174,405.00			174,405.00
500010-600-L700-13	Wages-Engineering / Facilities-Department Head-WCC Corp/Overhead	97,138.00			97,138.00
500010-600-L800-13	Wages-Engineering / Facilities-Manual/Admin-WCC Corp/Overhead	214,509.00			214,509.00
500010-660-L800-10	Wages-Nursing Administration-Manual/Admin-Care Center	68,062.00			68,062.00
500010-680-L800-13	Wages-Administrative Support-Manual/Admin-WCC Corp/Overhead	344,366.00			344,366.00
500010-700-L800-10	Wages-Management and General-Manual/Admin-Care Center	54,379.00		(54,379.00)	0.00
500010-700-L800-13	Wages-Management and General-Manual/Admin-WCC Corp/Overhead	539,391.00	RJE - 3026	(54,379.00)	539,391.00
500010-700-L800-18	Wages-Management and General-Manual/Admin-CNA School	62,282.00			62,282.00
500010-705-L800-13	Wages-Revenue Cycle-Manual/Admin-WCC Corp/Overhead	6,853.00			6,853.00
500010-710-L700-13	Wages-Volunteers-Department Head-WCC Corp/Overhead	115,936.00			115,936.00
500010-720-L800-13	Wages-Finance-Manual/Admin-WCC Corp/Overhead	853,391.00			853,391.00
500010-730-L700-13	Wages-Human Resources-Department Head-WCC Corp/Overhead	201,694.00			201,694.00
500010-730-L800-13	Wages-Human Resources-Manual/Admin-WCC Corp/Overhead	453,323.00			453,323.00
500010-750-L800-13	Wages-Purchasing-Manual/Admin-WCC Corp/Overhead	146,150.00			146,150.00
500010-770-L800-13	Wages-Information Technology-Manual/Admin-WCC Corp/Overhead	151,684.00			151,684.00
500010-780-L700-13	Wages-Spiritual-Department Head-WCC Corp/Overhead	72,088.00			72,088.00
500010-810-L700-13	Wages-Marketing-Department Head-WCC Corp/Overhead	406,558.00			406,558.00
500010-810-L800-13	Wages-Marketing-Manual/Admin-WCC Corp/Overhead	105,978.00			105,978.00
500010-850-L700-13	Wages-Advancement-Department Head-WCC Corp/Overhead	171,342.00			171,342.00
500010-850-L800-13	Wages-Advancement-Manual/Admin-WCC Corp/Overhead	34,300.00			34,300.00
500015-500-L112-10	Wages - Overtime-Clinical Services-RN-Care Center	192,898.00			192,898.00
500015-500-L113-10	Wages - Overtime-Clinical Services-RN Special-Care Center	1,460.00			1,460.00
500015-500-L125-10	Wages - Overtime-Clinical Services-LPN-Care Center	50,382.00			50,382.00
500015-500-L128-10	Wages - Overtime-Clinical Services-CNA-Care Center	186,091.00			186,091.00
500015-500-L500-10	Wages - Overtime-Clinical Services-Unit Clerk-Care Center	89.00			89.00
500015-500-L800-18	Wages - Overtime-Clinical Services-Manual/Admin-CNA School	15,527.00			15,527.00
500015-520-L800-10	Wages - Overtime-Recreation Therapy-Manual/Admin-Care Center	452.00			452.00
500015-530-L800-10	Wages - Overtime-Rehab Therapy-Manual/Admin-Care Center	1,672.00			1,672.00
500015-600-L800-13	Wages - Overtime-Engineering / Facilities-Manual/Admin-WCC Corp/Overhead	28,679.00			28,679.00
500015-680-L800-13	Wages - Overtime-Administrative Support-Manual/Admin-WCC Corp/Overhead	3,248.00			3,248.00
500015-705-L800-13	Wages - Overtime-Revenue Cycle-Manual/Admin-WCC Corp/Overhead	117.00			117.00
500015-720-L800-13	Wages - Overtime-Finance-Manual/Admin-WCC Corp/Overhead	30,458.00			30,458.00
500015-750-L800-13	Wages - Overtime-Purchasing-Manual/Admin-WCC Corp/Overhead	648.00			648.00
500015-850-L800-13	Wages - Overtime-Advancement-Manual/Admin-WCC Corp/Overhead	6.00			6.00
510090-740-10	Employer Payroll Taxes - SUJ	0.00		30,278.00	30,278.00
510090-740-13	Employer Payroll Taxes - SUJ-Benefits-WCC Corp/Overhead	101,673.00	RJE - 3007	30,278.00	101,673.00
510095-740-10	Employer Payroll Taxes - FICA	0.00		405,262.00	405,262.00
510095-740-13	Employer Payroll Taxes - FICA-Benefits-WCC Corp/Overhead	1,360,868.00	RJE - 3007	405,262.00	1,360,868.00
510100-740-10	Employee Benefits - Medical-Benefits-Care Center	(15,027.00)		54,252.00	39,225.00
510100-740-13	Employee Benefits - Medical-Benefits-WCC Corp/Overhead	2,468,046.00	RJE - 3012	50,134.00	2,276,928.00
			RJE - 3013	4,118.00	
			RJE - 3012	(191,118.00)	
			RJE - 3013	(187,000.00)	
			RJE - 3013	(4,118.00)	
510200-740-10	Employee Benefits - Dental	0.00		41,178.00	41,178.00
510200-740-13	Employee Benefits - Dental-Benefits-WCC Corp/Overhead	138,277.00	RJE - 3007	41,178.00	138,277.00
510300-730-10	Employee Benefits - Life / LTD / STD - Human Resources	0.00		121.00	121.00
510300-730-13	Employee Benefits - Life / LTD / STD-Human Resources-WCC Corp/Overhead	356.00	RJE - 3006	121.00	356.00
510300-740-10	Employee Benefits - Life / LTD / STD	0.00		64,269.00	64,269.00
510300-740-13	Employee Benefits - Life / LTD / STD-Benefits-WCC Corp/Overhead	215,815.00	RJE - 3007	64,269.00	215,815.00
510500-740-10	Employee Benefits - Retirement	0.00		48,430.00	48,430.00
510500-740-13	Employee Benefits - Retirement-Benefits-WCC Corp/Overhead	162,629.00	RJE - 3007	48,430.00	162,629.00
510700-700-10	Employee Benefits - Other - Management	0.00		2,905.00	0.00
510700-700-13	Employee Benefits - Other-Management and General-WCC Corp/Overhead	8,359.00	RJE - 3019	(2,905.00)	8,359.00
510700-730-10	Employee Benefits - Other - Human Resources	0.00		158.00	158.00
510700-730-13	Employee Benefits - Other-Human Resources-WCC Corp/Overhead	462.00	RJE - 3006	158.00	462.00
510700-740-10	Employee Benefits - Other	0.00		198.00	198.00
510700-740-13	Employee Benefits - Other-Benefits-WCC Corp/Overhead	666.00	RJE - 3007	198.00	666.00
510700-770-10	Employee Benefits - Other-Information Technology-Care Center	115.00		(115.00)	0.00

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510710-730-10	Benefits Administration Fees - Human Resources	0.00	RJE - 3028	(115.00)	59.00
			RJE - 3006	59.00	59.00
510710-730-13	Benefits Administration Fees-Human Resources-WCC Corp/Overhead	174.00			174.00
510710-740-10	Benefits Administration Fees	0.00		785.00	785.00
			RJE - 3007	785.00	
510710-740-13	Benefits Administration Fees-Benefits-WCC Corp/Overhead	2,635.00			2,635.00
510750-730-10	Tuition Reimbursement-Human Resources-Care Center	2,000.00			2,000.00
510750-740-10	Tuition Reimbursement	0.00		302.00	302.00
			RJE - 3007	302.00	
510750-740-13	Tuition Reimbursement-Benefits-WCC Corp/Overhead	1,013.00			1,013.00
510750-900-13	Tuition Reimbursement-Not Applicable / Other-WCC Corp/Overhead	2,200.00			2,200.00
511000-500-10	Training / Workshops-Clinical Services-Care Center	394.00			394.00
511000-500-18	Training / Workshops-Clinical Services-CNA School	97,833.00			97,833.00
511000-600-10	Training / Workshops-Engineering / Facilities-Care Center	75.00			75.00
511000-700-10	Training / Workshops - Management	0.00		68.00	68.00
			RJE - 3003	68.00	
511000-700-13	Training / Workshops-Management and General-WCC Corp/Overhead	197.00			197.00
511000-730-10	Traning / Workshops - Human Resources	0.00		67.00	67.00
			RJE - 3006	67.00	
511000-730-13	Training / Workshops-Human Resources-WCC Corp/Overhead	197.00			197.00
511000-810-10	Training / Workshops - Marketing	0.00		18.00	18.00
			RJE - 3011	18.00	
511000-810-13	Training / Workshops-Marketing-WCC Corp/Overhead	53.00			53.00
511001-500-10	Seminars / Conventions-Clinical Services-Care Center	2,759.00			2,759.00
511001-700-10	Seminars / Conventions-Management and General-Care Center	602.00		2,274.00	2,876.00
			RJE - 3003	2,274.00	
511001-700-13	Seminars / Conventions-Management and General-WCC Corp/Overhead	6,544.00			6,544.00
511001-705-13	Seminars / Conventions-Revenue Cycle-WCC Corp/Overhead	739.00			739.00
511001-710-10	Seminars / Conventions - Volunteers	0.00		30.00	30.00
			RJE - 3004	30.00	
511001-710-13	Seminars / Conventions-Volunteers-WCC Corp/Overhead	87.00			87.00
511001-730-10	Seminars / Conventions - Human Resources	0.00		65.00	65.00
			RJE - 3006	65.00	
511001-730-13	Seminars / Conventions-Human Resources-WCC Corp/Overhead	190.00			190.00
511001-750-10	Seminars / Conventions - Purchasing	0.00		26.00	26.00
			RJE - 3008	26.00	
511001-750-13	Seminars / Conventions-Purchasing-WCC Corp/Overhead	75.00			75.00
511001-770-10	Seminars / Conventions-Information Technology-Care Center	8.00		27.00	35.00
			RJE - 3009	27.00	
511001-770-13	Seminars / Conventions-Information Technology-WCC Corp/Overhead	75.00			75.00
511001-810-10	Seminars / Conventions - Marketing	0.00		26.00	26.00
			RJE - 3011	26.00	
511001-810-13	Seminars / Conventions-Marketing-WCC Corp/Overhead	75.00			75.00
511050-500-18	Travel and Mileage (Employee)-Clinical Services-CNA School	8,488.00			8,488.00
511050-600-10	Engineering-Travel and Mileage	0.00		104.00	104.00
			RJE - 3001	104.00	
511050-600-13	Travel and Mileage (Employee)-Engineering / Facilities-WCC Corp/Overhead	269.00			269.00
511050-680-10	Travel and Mileage (Employee) - Administration	0.00		0.00	0.00
			RJE - 3002	0.00	
511050-700-10	Travel and Mileage (Employee) - Management	0.00		720.00	720.00
			RJE - 3003	720.00	
511050-700-13	Travel and Mileage (Employee)-Management and General-WCC Corp/Overhead	2,071.00			2,071.00
511050-710-10	Travel and Mileage (Employee) - Volunteers	0.00		117.00	117.00
			RJE - 3004	117.00	
511050-710-13	Travel and Mileage (Employee)-Volunteers-WCC Corp/Overhead	341.00			341.00
511050-730-10	Travel and Mileage (Employee) - Human Resources	0.00		25.00	25.00
			RJE - 3006	25.00	
511050-730-13	Travel and Mileage (Employee)-Human Resources-WCC Corp/Overhead	73.00			73.00
511050-750-10	Travel and Mileage (Employee) - Purchasing	0.00		83.00	83.00
			RJE - 3008	83.00	
511050-750-13	Travel and Mileage (Employee)-Purchasing-WCC Corp/Overhead	238.00			238.00
511050-810-10	Travel and Mileage (Employee) - Marketing	0.00		1.00	1.00
			RJE - 3011	1.00	
511050-810-13	Travel and Mileage (Employee)-Marketing-WCC Corp/Overhead	2.00			2.00
511055-700-10	Meals and Entertainment-Management	0.00		1,900.00	1,900.00
			RJE - 3003	1,900.00	
511055-700-13	Meals and Entertainment-Management and General-WCC Corp/Overhead	5,468.00			5,468.00
511055-720-10	Meals and Entertainment - Finance	0.00		93.00	93.00
			RJE - 3005	93.00	
511055-720-13	Meals and Entertainment-Finance-WCC Corp/Overhead	267.00			267.00
511055-810-10	Meals and Entertainment - Marketing	0.00		173.00	173.00
			RJE - 3011	170.00	
			RJE - 3011	3.00	
511055-810-13	Meals and Entertainment-Marketing-WCC Corp/Overhead	486.00			486.00
511055-850-13	Meals and Entertainment-Advancement-WCC Corp/Overhead	611.00			611.00
518005-740-10	Workers' Compensation	0.00		36,121.00	36,121.00
			RJE - 3007	36,121.00	
518005-740-13	Workers' Compensation-Benefits-WCC Corp/Overhead	121,293.00			121,293.00
521080-520-10	Music Therapy-Recreation Therapy-Care Center	13,793.00			13,793.00
522010-500-10	Medical Supplies-Clinical Services-Care Center	62,472.00			62,472.00
522010-500-P300-10	Medical Supplies-Clinical Services-Medicare A-Care Center	6,685.00			6,685.00
522010-500-P400-10	Medical Supplies-Clinical Services-Medicaid-Care Center	42.00			42.00
522010-520-10	Medical Supplies-Recreation Therapy-Care Center	35.00			35.00
522010-600-10	Medical Supplies-Engineering / Facilities-Care Center	180.00			180.00
522010-700-10	Medical Supplies-Management and General-Care Center	109.00			109.00
522015-500-10	Medical Supplies - Non Billable-Clinical Services-Care Center	144,415.00			144,415.00
522015-500-18	Medical Supplies - Non Billable-Clinical Services-CNA School	1,075.00			1,075.00
522015-530-15	Medical Supplies - Non Billable-Rehab Therapy-Out Patient Therapy	9.00			9.00
522015-700-13	Medical Supplies - Non Billable-Management and General-WCC Corp/Overhead	234.00			234.00
522020-500-10	Medical Equipment-Clinical Services-Care Center	3,990.00			3,990.00
522020-500-P300-10	Medical Equipment-Clinical Services-Medicare A-Care Center	909.00			909.00
522020-600-10	Medical Equipment-Engineering / Facilities-Care Center	1,141.00			1,141.00
522025-500-10	Medical Equipment - Non Billable-Clinical Services-Care Center	1,724.00			1,724.00
522025-500-10-10	Medical Equipment - Non Billable-Clinical Services-Care Center	10.00			10.00

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		9/30/2023			9/30/2023
522025-700-10	Medical Equipment - Non Billable-Management and General-Care Center	1,335.00			1,335.00
522030-500-P900-10	Prescription Drugs-Clinical Services-Not Applicable / Other-Care Center	544.00			544.00
522030-540-P300-10	Prescription Drugs-Ancillary Services-Medicare A-Care Center	149.00			149.00
522030-540-P900-10	Prescription Drugs-Ancillary Services-Not Applicable / Other-Care Center	333,937.00			333,937.00
522030-900-P900-10	Prescription Drugs-Not Applicable / Other-Not Applicable / Other-Care Center	91.00			91.00
522060-500-10	Purchased Services-Clinical Services-Care Center	31,039.00		(31,039.00)	0.00
522060-505-10	Purchased Services-Telehealth-Care Center	(20,000.00)	RJE - 3020	(31,039.00)	0.00
522060-520-10	Purchased Services-Recreation Therapy-Care Center	38.00	RJE - 3027	20,000.00	38.00
522060-590-10	Purchased Services-Admissions-Care Center	24,227.00		20,000.00	24,227.00
522060-610-13	Purchased Services-Housekeeping / Laundry-WCC Corp/Overhead	894,610.00			894,610.00
522060-610-18	Purchased Services-Housekeeping / Laundry-CNA School	13,000.00			13,000.00
522060-620-12	Purchased Services-Dietary-Meals on Wheels	6,533.00			6,533.00
522060-620-13	Purchased Services-Dietary-WCC Corp/Overhead	2,558,720.00			2,558,720.00
522060-680-10	Purchased Services - Administrative	0.00		7,753.00	7,753.00
522060-680-13	Purchased Services-Administrative Support-WCC Corp/Overhead	11,348.00	RJE - 3002	7,753.00	11,348.00
522060-700-10	Purchased Services-Management and General-Care Center	1,601.00		3,934.00	5,535.00
522060-700-13	Purchased Services-Management and General-WCC Corp/Overhead	11,087.00	RJE - 3003	81.00	11,087.00
522060-720-10	Purchased Services-Finance-Care Center	14,309.00	RJE - 3003	3,853.00	4,156.00
522060-720-13	Purchased Services-Finance-WCC Corp/Overhead	64,340.00		(10,153.00)	64,340.00
522060-730-10	Purchased Services - Human Resources	0.00	RJE - 3005	22,329.00	0.00
522060-730-13	Purchased Services-Human Resources-WCC Corp/Overhead	5,647.00	RJE - 3020	(14,309.00)	5,647.00
522060-770-10	Purchased Services-Information Technology-Care Center	195.00	RJE - 3020	(18,173.00)	47,834.00
522060-770-13	Purchased Services-Information Technology-WCC Corp/Overhead	134,198.00	RJE - 3009	47,639.00	134,198.00
522060-810-13	Purchased Services-Marketing-WCC Corp/Overhead	10.00			10.00
522100-500-10	Resident / Patient Transportation (Non Ambulance)-Clinical Services-Care Center	50.00			50.00
523000-500-10	Food-Clinical Services-Care Center	33,963.00			33,963.00
523000-520-10	Food-Recreation Therapy-Care Center	2,693.00			2,693.00
523000-620-10	Food-Dietary-Care Center	(103,595.00)			(103,595.00)
523000-620-12	Food-Dietary-Meals on Wheels	71,863.00			71,863.00
523000-680-10	Food-Administrative Support	0.00		1,674.00	1,674.00
523000-680-13	Food-Administrative Support-WCC Corp/Overhead	2,433.00	RJE - 3002	1,674.00	2,433.00
523000-710-10	Food - Volunteers	0.00		224.00	224.00
523000-710-13	Food-Volunteers-WCC Corp/Overhead	651.00	RJE - 3004	224.00	651.00
523000-730-10	Food - Human Resources	0.00		4,343.00	4,343.00
523000-730-13	Food-Human Resources-WCC Corp/Overhead	12,722.00	RJE - 3006	4,343.00	12,722.00
523000-780-10	Food-Spiritual-Care Center	13.00		356.00	369.00
523000-780-13	Food-Spiritual-WCC Corp/Overhead	577.00	RJE - 3010	356.00	577.00
523000-810-10	Food - Marketing	0.00		1,065.00	1,065.00
523000-810-13	Food-Marketing-WCC Corp/Overhead	3,046.00	RJE - 3011	1,065.00	3,046.00
523000-850-13	Food-Advancement-WCC Corp/Overhead	1,147.00			1,147.00
524020-500-18	Uniforms-Clinical Services-CNA School	2,086.00			2,086.00
524020-850-18	Uniforms-Advancement-CNA School	1,527.00			1,527.00
527030-500-10	Nursing Services-Clinical Services-Care Center	43,012.00		(43,012.00)	0.00
527040-500-10	Consulting Services-Clinical Services-Care Center	135,460.00	RJE - 3030	(43,012.00)	0.00
527040-500-13	Consulting Services-Clinical Services-WCC Corp/Overhead	12,894.00	RJE - 3016	(135,460.00)	12,894.00
527040-600-10	Consulting Services-Engineering / Facilities-Care Center	1,250.00			1,250.00
527040-720-10	Consulting Services-Finance-Care Center	530,149.00		(530,149.00)	0.00
527040-730-10	Consulting Services - Human Resources	0.00	RJE - 3014	(66,800.00)	0.00
527040-730-13	Consulting Services-Human Resources-WCC Corp/Overhead	6,800.00	RJE - 3021	(463,349.00)	6,800.00
527040-900-13	Consulting Services-Not Applicable / Other-WCC Corp/Overhead	184.00			184.00
528090-520-10	Resident Activities-Recreation Therapy-Care Center	1,297.00			1,297.00
528090-720-10	Resident Activities-Finance-Care Center	73.00			73.00
537042-530-P200-L200-10	Physical Therapy Services-Rehab Therapy-Commercial Insurance-Physical Therapy-Care Center	7,303.00			7,303.00
537042-530-P300-L200-10	Physical Therapy Services-Rehab Therapy-Medicare A-Physical Therapy-Care Center	427,411.00			427,411.00
537042-530-P350-L200-10	Physical Therapy Services-Rehab Therapy-Medicare B-Physical Therapy-Care Center	8,395.00			8,395.00
537042-530-P360-L200-10	Physical Therapy Services-Rehab Therapy-Managed Medicare-Physical Therapy-Care Center	12,800.00			12,800.00
537042-530-P400-L200-10	Physical Therapy Services-Rehab Therapy-Medicaid-Physical Therapy-Care Center	2,209.00			2,209.00
537042-530-P900-L200-15	Physical Therapy Services-Rehab Therapy-Not Applicable / Other-Physical Therapy-Out Patient Therapy	48,190.00			48,190.00
537043-530-P200-L210-10	Occupational Therapy Services-Rehab Therapy-Commercial Insurance-Occupational Therapy-Care Center	7,806.00			7,806.00
537043-530-P300-L210-10	Occupational Therapy Services-Rehab Therapy-Medicare A-Occupational Therapy-Care Center	519,523.00			519,523.00
537043-530-P350-L210-10	Occupational Therapy Services-Rehab Therapy-Medicare B-Occupational Therapy-Care Center	10,102.00			10,102.00
537043-530-P360-L210-10	Occupational Therapy Services-Rehab Therapy-Managed Medicare-Occupational Therapy-Care Center	16,022.00			16,022.00
537043-530-P400-L210-10	Occupational Therapy Services-Rehab Therapy-Medicaid-Occupational Therapy-Care Center	2,425.00			2,425.00
537043-530-P900-L210-15	Occupational Therapy Services-Rehab Therapy-Not Applicable / Other-Occupational Therapy-Out Patient Therapy	991.00			991.00
537043-530-P900-L220-15	Occupational Therapy Services-Rehab Therapy-Not Applicable / Other-Speech Therapy-Out Patient Therapy	(6,890.00)			(6,890.00)
537044-530-P200-L220-10	Speech Therapy Services-Rehab Therapy-Commercial Insurance-Speech Therapy-Care Center	1,164.00			1,164.00
537044-530-P300-L220-10	Speech Therapy Services-Rehab Therapy-Medicare A-Speech Therapy-Care Center	106,530.00			106,530.00
537044-530-P350-L220-10	Speech Therapy Services-Rehab Therapy-Medicare B-Speech Therapy-Care Center	29,327.00			29,327.00
537044-530-P360-L220-10	Speech Therapy Services-Rehab Therapy-Managed Medicare-Speech Therapy-Care Center	20,911.00			20,911.00
537044-530-P400-L220-10	Speech Therapy Services-Rehab Therapy-Medicaid-Speech Therapy-Care Center	525.00			525.00
537044-530-P900-L220-10	Speech Therapy Services-Rehab Therapy-Not Applicable / Other-Speech Therapy-Care Center	3,240.00			3,240.00
537044-530-P900-L220-15	Speech Therapy Services-Rehab Therapy-Not Applicable / Other-Speech Therapy-Out Patient Therapy	26,970.00			26,970.00
542051-540-10	Barber / Beauty Services-Ancillary Services-Care Center	8,372.00			8,372.00
543279-540-10	Oxygen-Ancillary Services-Care Center	12,301.00			12,301.00
543300-500-P300-10	Laboratory-Clinical Services-Medicare A-Care Center	15,273.00			15,273.00

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		9/30/2023			9/30/2023
543300-540-P300-10	Laboratory-Ancillary Services-Medicare A-Care Center	3,394.00			3,394.00
543300-540-P900-10	Laboratory-Ancillary Services-Not Applicable / Other-Care Center	(421.00)			(421.00)
543320-500-P300-10	Radiology-Clinical Services-Medicare A-Care Center	28.00			28.00
543320-540-P300-10	Radiology-Ancillary Services-Medicare A-Care Center	11,966.00			11,966.00
543320-540-P900-10	Radiology-Ancillary Services-Not Applicable / Other-Care Center	23,052.00			23,052.00
543330-500-P300-10	Cardiology-Clinical Services-Medicare A-Care Center	485.00			485.00
543330-540-P300-10	Cardiology-Ancillary Services-Medicare A-Care Center	16.00			16.00
543330-540-P900-10	Cardiology-Ancillary Services-Not Applicable / Other-Care Center	82.00			82.00
543920-540-10	Other Diagnostic Services-Ancillary Services-Care Center	158.00			158.00
543920-540-P300-10	Other Diagnostic Services-Ancillary Services-Medicare A-Care Center	144.00			144.00
543999-500-10	Misc Ancillary Charges-Clinical Services-Care Center	145.00		(145.00)	0.00
			RJE - 3018	(145.00)	
543999-500-P300-10	Misc Ancillary Charges-Clinical Services-Medicare A-Care Center	885.00			885.00
543999-540-P900-10	Misc Ancillary Charges-Ancillary Services-Not Applicable / Other-Care Center	3.00		(3.00)	0.00
			RJE - 3018	(3.00)	
543999-780-10	Misc. Ancillary Charges - Spiritual	0.00		18.00	18.00
			RJE - 3010	18.00	
543999-780-13	Misc Ancillary Charges-Spiritual-WCC Corp/Overhead	30.00			30.00
547045-540-10	Dental Services-Ancillary Services-Care Center	8,254.00			8,254.00
547050-500-P300-L100-10	Audiology Services-Clinical Services-Medicare A-Physician-Care Center	47.00			47.00
547055-500-P300-10	Podiatry Services-Clinical Services-Medicare A-Care Center	259.00			259.00
602000-500-10	Supplies-Clinical Services-Care Center	5,593.00			5,593.00
602000-500-13	Supplies-Clinical Services-WCC Corp/Overhead	34.00			34.00
602000-520-10	Supplies-Recreation Therapy-Care Center	880.00			880.00
602000-530-10	Supplies-Rehab Therapy-Care Center	1,745.00			1,745.00
602000-530-13	Supplies-Rehab Therapy-WCC Corp/Overhead	(340.00)		340.00	0.00
			RJE - 3013	340.00	
602000-530-15	Supplies-Rehab Therapy--Out Patient Therapy	0.00		(340.00)	(340.00)
			RJE - 3013	(340.00)	
602000-600-10	Supplies-Engineering / Facilities-Care Center	7,701.00		1,486.00	9,187.00
			RJE - 3001	1,487.00	
			RJE - 3013	(1.00)	
602000-600-13	Supplies-Engineering / Facilities-WCC Corp/Overhead	3,825.00		1.00	3,826.00
			RJE - 3013	1.00	
602000-620-12	Supplies-Dietary-Meals on Wheels	13,422.00			13,422.00
602000-680-10	Supplies-Administrative Support-Care Center	18.00		56.00	74.00
			RJE - 3002	56.00	
602000-680-13	Supplies-Administrative Support-WCC Corp/Overhead	82.00			82.00
602000-700-10	Supplies-Management and General-Care Center	6,003.00		1,545.00	7,548.00
			RJE - 3003	1,545.00	
602000-700-13	Supplies-Management and General-WCC Corp/Overhead	4,445.00			4,445.00
602000-710-10	Supplies-Volunteers-Care Center	14.00		97.00	111.00
			RJE - 3004	97.00	
602000-710-13	Supplies-Volunteers-WCC Corp/Overhead	283.00			283.00
602000-720-10	Supplies-Finance--Care Center	0.00		574.00	574.00
			RJE - 3005	573.00	
			RJE - 3013	1.00	
602000-720-13	Supplies-Finance-WCC Corp/Overhead	1,651.00		(1.00)	1,650.00
			RJE - 3013	(1.00)	
602000-730-10	Supplies - Human Resources	0.00		658.00	658.00
			RJE - 3006	658.00	
602000-730-13	Supplies-Human Resources-WCC Corp/Overhead	1,928.00			1,928.00
602000-750-10	Supplies - Purchasing	0.00		2,295.00	2,295.00
			RJE - 3008	2,294.00	
			RJE - 3013	1.00	
602000-750-13	Supplies-Purchasing-WCC Corp/Overhead	6,559.00		(1.00)	6,558.00
			RJE - 3013	(1.00)	
602000-770-10	Supplies-Information Technology-Care Center	4,257.00		6,198.00	10,455.00
			RJE - 3009	6,197.00	
			RJE - 3013	1.00	
602000-770-13	Supplies-Information Technology-WCC Corp/Overhead	17,456.00		(1.00)	17,455.00
			RJE - 3013	(1.00)	
602000-770-18	Supplies-Information Technology-CNA School	49.00			49.00
602000-780-10	Supplies-Spiritual--Care Center	0.00		23.00	23.00
			RJE - 3010	23.00	
602000-780-13	Supplies-Spiritual-WCC Corp/Overhead	38.00			38.00
602000-810-10	Supplies - Marketing	0.00		542.00	542.00
			RJE - 3011	542.00	
602000-810-13	Supplies-Marketing-WCC Corp/Overhead	1,551.00			1,551.00
602000-850-13	Supplies-Advancement-WCC Corp/Overhead	1,009.00			1,009.00
605020-500-10	Utilities - Gasoline / Oil-Clinical Services-Care Center	150.00			150.00
605020-520-10	Utilities - Gasoline / Oil-Recreation Therapy-Care Center	25.00			25.00
605020-540-10	Utilities - Gasoline / Oil-Ancillary Services-Care Center	42.00			42.00
605020-600-10	Utilities - Gasoline / Oil-Engineering / Facilities-Care Center	130.00		323.00	453.00
			RJE - 3001	323.00	
605020-600-13	Utilities - Gasoline / Oil-Engineering / Facilities-WCC Corp/Overhead	830.00			830.00
605030-600-10	Utilities - Propane-Engineering / Facilities-Care Center	13,103.00			13,103.00
605030-620-10	Utilities - Propane-Dietary-Care Center	8,005.00			8,005.00
605040-500-10	Utilities - Fuel Oil-Clinical Services-Care Center	39.00			39.00
605040-600-10	Utilities - Fuel Oil-Engineering / Facilities-Care Center	78,195.00			78,195.00
605050-600-10	Utilities - Electricity-Engineering / Facilities-Care Center	176,529.00			176,529.00
605060-600-10	Utilities - Water-Engineering / Facilities-Care Center	12,411.00			12,411.00
605070-01	Satellite TV	0.00		17,537.00	17,537.00
			RJE - 3024	17,537.00	
605070-520-10	Utilities - Internet / TV-Recreation Therapy-Care Center	15.00			15.00
605070-600-10	Utilities - Internet / TV-Engineering / Facilities-Care Center	441.00		81.00	522.00
			RJE - 3001	81.00	
605070-600-13	Utilities - Internet / TV-Engineering / Facilities-WCC Corp/Overhead	208.00			208.00
605070-770-10	Utilities - Internet / TV-Information Technology-Care Center	14,010.00		(12,509.00)	1,501.00
			RJE - 3009	5,028.00	
			RJE - 3024	(17,537.00)	
605070-770-13	Utilities - Internet / TV-Information Technology-WCC Corp/Overhead	14,162.00			14,162.00
605080-600-10	Utilities - Sewer-Engineering / Facilities-Care Center	2,695.00			2,695.00
606000-500-10	Maintenance & Repairs - Equipment-Clinical Services-Care Center	4,889.00			4,889.00
606000-520-10	Maintenance & Repairs - Equipment-Recreation Therapy-Care Center	90.00			90.00

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606000-600-10	Maintenance & Repairs - Equipment-Engineering / Facilities-Care Center	10,772.00		910.00	11,682.00
			RJE - 3001	910.00	
606000-600-13	Maintenance & Repairs - Equipment-Engineering / Facilities-WCC Corp/Overhead	2,342.00			2,342.00
606000-620-10	Maintenance & Repairs - Equipment-Dietary-Care Center	1,644.00			1,644.00
606000-770-10	Maintenance & Repairs - Equipment-Information Technology-Care Center	1,077.00			1,077.00
606010-600-10	Maintenance & Repairs - Building-Engineering / Facilities-Care Center	15,128.00		41.00	15,169.00
			RJE - 3001	41.00	
606010-600-13	Maintenance & Repairs - Building-Engineering / Facilities-WCC Corp/Overhead	106.00			106.00
606050-600-10	Contracted Maintenance-Engineering / Facilities-Care Center	66,448.00		349.00	66,797.00
			RJE - 3001	349.00	
606050-600-13	Contracted Maintenance-Engineering / Facilities-WCC Corp/Overhead	898.00			898.00
606050-620-10	Contracted Maintenance-Dietary-Care Center	6,149.00			6,149.00
606050-680-10	Contracted Maintenance - Administrative Support	0.00		(13.00)	(13.00)
			RJE - 3002	21,475.00	
			RJE - 3022	(21,258.00)	
			RJE - 3022	(230.00)	
606050-680-13	Contracted Maintenance-Administrative Support-WCC Corp/Overhead	31,222.00			31,222.00
606050-700-10	Contracted Maintenance - Management	0.00		1.00	1.00
			RJE - 3003	329.00	
			RJE - 3022	(328.00)	
606050-700-13	Contracted Maintenance-Management and General-WCC Corp/Overhead	948.00			948.00
606070-600-10	Maintenance - Grounds-Engineering / Facilities-Care Center	11,663.00			11,663.00
606070-700-10	Maintenance - Grounds-Management and General-Care Center	294.00			294.00
607000-500-10	Machine & Equipment Rental-Clinical Services-Care Center	24,417.00			24,417.00
607000-500-P300-10	Machine & Equipment Rental-Clinical Services-Medicare A-Care Center	2,891.00			2,891.00
607000-600-10	Machine & Equipment Rental-Engineering / Facilities-Care Center	100.00			100.00
			RJE - 3001	3,165.00	
			RJE - 3022	(3,165.00)	
607000-600-13	Machine & Equipment Rental-Engineering / Facilities-WCC Corp/Overhead	8,143.00			8,143.00
607000-680-10	Machine & Equipment Rental - Administrative	0.00		37.00	37.00
			RJE - 3002	37.00	
607000-680-13	Machine & Equipment Rental-Administrative Support-WCC Corp/Overhead	54.00			54.00
614000-610-10	Laundry / Dry Cleaning-Housekeeping / Laundry-Care Center	80,218.00			80,218.00
622000-620-10	Dietary Supplies-Dietary-Care Center	(14,782.00)			(14,782.00)
660010-01	Salaries-SNF Administrato	0.00		129,378.00	129,378.00
			RJE - 3026	74,999.00	
			RJE - 3026	54,379.00	
702070-500-10	Office Supplies-Clinical Services-Care Center	1,209.00			1,209.00
702070-520-10	Office Supplies-Recreation Therapy-Care Center	6.00			6.00
702070-600-10	Engineering-Office supplies	0.00		19.00	19.00
			RJE - 3001	19.00	
702070-600-13	Office Supplies-Engineering / Facilities-WCC Corp/Overhead	48.00			48.00
702070-680-10	Office Supplies-Administrative Support--Care Center	0.00		19.00	19.00
			RJE - 3002	19.00	
702070-680-13	Office Supplies-Administrative Support-WCC Corp/Overhead	28.00			28.00
702070-700-10	Office Supplies-Management and General-Care Center	6,216.00		1,825.00	8,041.00
			RJE - 3003	1,825.00	
702070-700-13	Office Supplies-Management and General-WCC Corp/Overhead	5,252.00			5,252.00
702070-705-13	Office Supplies-Revenue Cycle-WCC Corp/Overhead	378.00			378.00
702070-710-10	Office Supplies - Volunteers	0.00		165.00	165.00
			RJE - 3004	165.00	
702070-710-13	Office Supplies-Volunteers-WCC Corp/Overhead	478.00			478.00
702070-730-10	Office Supplies - Human Resources	0.00		38.00	38.00
			RJE - 3006	37.00	
			RJE - 3013	1.00	
702070-730-13	Office Supplies-Human Resources-WCC Corp/Overhead	108.00		(1.00)	107.00
			RJE - 3013	(1.00)	
702070-750-10	Office Supplies - Purchasing	0.00		593.00	593.00
			RJE - 3008	593.00	
702070-750-13	Office Supplies-Purchasing-WCC Corp/Overhead	1,694.00			1,694.00
702070-780-10	Office Supplies - Spiritual	0.00		56.00	56.00
			RJE - 3010	56.00	
702070-780-13	Office Supplies-Spiritual-WCC Corp/Overhead	91.00			91.00
702070-810-10	Office Supplies - Marketing	0.00		168.00	168.00
			RJE - 3011	168.00	
702070-810-13	Office Supplies-Marketing-WCC Corp/Overhead	481.00			481.00
702072-700-10	Office Equipment-Management and General-Care Center	118.00		55.00	173.00
			RJE - 3003	55.00	
702072-700-13	Office Equipment-Management and General-WCC Corp/Overhead	158.00			158.00
702080-500-10	Books / Publications / Videos-Clinical Services-Care Center	679.00			679.00
702080-520-10	Books / Publications / Videos-Recreation Therapy-Care Center	1,704.00			1,704.00
702080-600-10	Engineering-Books / Permits / Fees	0.00		37.00	37.00
			RJE - 3001	37.00	
702080-600-13	Books / Publications / Videos-Engineering / Facilities-WCC Corp/Overhead	94.00			94.00
702080-700-10	Books / Publications / Videos-Management and General-Care Center	695.00		178.00	873.00
			RJE - 3003	178.00	
702080-700-13	Books / Publications / Videos-Management and General-WCC Corp/Overhead	512.00			512.00
702080-705-13	Books / Publications / Videos-Revenue Cycle-WCC Corp/Overhead	399.00			399.00
702080-730-10	Books / Publications / Videos - Human Resources	0.00		833.00	833.00
			RJE - 3006	833.00	
702080-730-13	Books / Publications / Videos-Human Resources-WCC Corp/Overhead	2,440.00			2,440.00
702080-780-10	Books / Publications / Videos-Spiritual-Care Center	90.00			90.00
702080-810-10	Books / Publications / Videos - Marketing	0.00		1,439.00	1,439.00
			RJE - 3011	1,439.00	
702080-810-13	Books / Publications / Videos-Marketing-WCC Corp/Overhead	4,117.00			4,117.00
702085-590-10	Dues and Subscriptions-Admissions-Care Center	4,110.00			4,110.00
702085-700-10	Dues and Subscriptions - Management	0.00		21.00	21.00
			RJE - 3003	21.00	
702085-700-13	Dues and Subscriptions-Management and General-WCC Corp/Overhead	60.00			60.00
702085-705-13	Dues and Subscriptions-Revenue Cycle-WCC Corp/Overhead	364.00			364.00
702085-720-10	Dues and Subscriptions - Finance	0.00		950.00	950.00
			RJE - 3005	950.00	
702085-720-13	Dues and Subscriptions-Finance-WCC Corp/Overhead	2,736.00			2,736.00
702085-810-10	Dues and Subscriptions - Marketing	0.00		30.00	30.00
			RJE - 3011	30.00	

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		9/30/2023			9/30/2023
702085-810-13	Dues and Subscriptions-Marketing-WCC Corp/Overhead	86.00			86.00
702090-700-10	Flowers - Management	0.00		126.00	126.00
			RJE - 3003	126.00	
702090-700-13	Flowers-Management and General-WCC Corp/Overhead	362.00			362.00
702090-710-10	Flowers - Volunteers	0.00		70.00	70.00
			RJE - 3004	70.00	
702090-710-13	Flowers-Volunteers-WCC Corp/Overhead	202.00			202.00
702090-810-10	Flowers - Marketing	0.00		54.00	54.00
			RJE - 3011	54.00	
702090-810-13	Flowers-Marketing-WCC Corp/Overhead	156.00			156.00
702090-850-13	Flowers-Advancement-WCC Corp/Overhead	41.00			41.00
703000-850-13	CRM Customer Relationship Mgmt-Advancement-WCC Corp/Overhead	2,148.00			2,148.00
705010-600-10	Telephone / Telecommunications-Engineering / Facilities-Care Center	1,090.00		257.00	1,347.00
			RJE - 3001	257.00	
705010-600-13	Telephone / Telecommunications-Engineering / Facilities-WCC Corp/Overhead	661.00			661.00
705010-770-10	Telephone / Telecommunications-Information Technology-Care Center	2,039.00		3,846.00	5,885.00
			RJE - 3009	7,160.00	
			RJE - 3017	(3,314.00)	
705010-770-13	Telephone / Telecommunications-Information Technology-WCC Corp/Overhead	20,171.00			20,171.00
705015-770-10	Cellular Telephone-Information Technology-Care Center	447.00		3,001.00	3,448.00
			RJE - 3009	3,001.00	
705015-770-13	Cellular Telephone-Information Technology-WCC Corp/Overhead	8,454.00			8,454.00
706000-700-10	Rent - Storage Space-Management and General-Care Center	1,701.00			1,701.00
707000-720-10	Software Maintenance Fees - Finance	0.00		69.00	69.00
			RJE - 3005	69.00	
707000-720-13	Software Maintenance Fees-Finance-WCC Corp/Overhead	200.00			200.00
707000-770-10	Software Maintenance Fees - IT	0.00		(131.00)	(131.00)
			RJE - 3009	(131.00)	
707001-770-10	Computer Hardware-Information Technology-Care Center	340.00		346.00	686.00
			RJE - 3009	346.00	
707001-770-13	Computer Hardware-Information Technology-WCC Corp/Overhead	1,703.00			1,703.00
707002-700-10	Computer Software - Management	0.00		60.00	60.00
			RJE - 3003	60.00	
707002-700-13	Computer Software-Management and General-WCC Corp/Overhead	173.00			173.00
707002-710-10	Computer Software - Volunteers	0.00		59.00	59.00
			RJE - 3004	59.00	
707002-710-13	Computer Software-Volunteers-WCC Corp/Overhead	172.00			172.00
707002-720-10	Computer Software - Finance	0.00		203.00	203.00
			RJE - 3005	203.00	
707002-720-13	Computer Software-Finance-WCC Corp/Overhead	586.00			586.00
707002-730-10	Computer Expense - Human Resources	0.00		30.00	30.00
			RJE - 3006	30.00	
707002-730-13	Computer Software-Human Resources-WCC Corp/Overhead	88.00			88.00
707002-770-10	Computer Software - IT	0.00		(1,306.00)	(1,306.00)
			RJE - 3009	(1,306.00)	
707002-770-13	Computer Software-Information Technology-WCC Corp/Overhead	1,304.00			1,304.00
707003-520-10	IT Subscription Expense-Recreation Therapy-Care Center	5.00			5.00
707003-700-10	IT Subscription Expense - Management	0.00		2,104.00	2,104.00
			RJE - 3003	2,104.00	
707003-700-13	IT Subscription Expense-Management and General-WCC Corp/Overhead	6,055.00			6,055.00
707003-770-10	IT Subscription Expense-Information Technology-Care Center	21.00		122.00	143.00
			RJE - 3009	7.00	
			RJE - 3028	115.00	
707003-770-13	IT Subscription Expense-Information Technology-WCC Corp/Overhead	6,389.00			6,389.00
707003-810-10	IT Subscription Expense - Marketing	0.00		134.00	134.00
			RJE - 3011	134.00	
707003-810-13	IT Subscription Expense-Marketing-WCC Corp/Overhead	383.00			383.00
707050-705-13	Legal Expense - Collections-Revenue Cycle-WCC Corp/Overhead	3,229.00			3,229.00
707050-720-10	Legal Expense - Collections - Finance	0.00		413.00	413.00
			RJE - 3005	413.00	
707050-720-13	Legal Expense - Collections-Finance-WCC Corp/Overhead	1,191.00			1,191.00
707060-700-10	Legal Expense-Management and General-Care Center	535.00		(557.00)	(22.00)
			RJE - 3003	(557.00)	
707060-700-13	Legal Expense-Management and General-WCC Corp/Overhead	(1,602.00)			(1,602.00)
707060-705-13	Legal Expense-Revenue Cycle-WCC Corp/Overhead	908.00			908.00
707060-720-10	Legal Expense-Finance-Care Center	3,054.00		5,172.00	8,226.00
			RJE - 3005	5,172.00	
707060-720-13	Legal Expense-Finance-WCC Corp/Overhead	14,902.00			14,902.00
707060-730-10	Legal Expense - Human Resources	0.00		3,477.00	3,477.00
			RJE - 3006	3,477.00	
707060-730-13	Legal Expense-Human Resources-WCC Corp/Overhead	10,185.00			10,185.00
707060-730-18	Legal Expense-Human Resources-CNA School	281.00			281.00
707060-850-18	Legal Expense-Advancement-CNA School	800.00			800.00
708000-700-10	Commercial Insurance - Management	0.00			0.00
			RJE - 3003	163,441.00	
			RJE - 3023	(163,441.00)	
708000-700-13	Commercial Insurance-Management and General-WCC Corp/Overhead	470,258.00			470,258.00
708010-500-10	Licenses / Permits / Fees-Clinical Services-Care Center	888.00			888.00
708010-500-18	Licenses / Permits / Fees-Clinical Services-CNA School	2,118.00			2,118.00
708010-520-10	Licenses / Permits / Fees-Recreation Therapy-Care Center	1,121.00			1,121.00
708010-600-10	Licenses / Permits / Fees-Engineering / Facilities-Care Center	(418.00)		10.00	(408.00)
			RJE - 3001	10.00	
708010-600-13	Licenses / Permits / Fees-Engineering / Facilities-WCC Corp/Overhead	25.00			25.00
708010-620-10	Licenses / Permits / Fees-Dietary-Care Center	390.00			390.00
708010-700-10	Licenses / Permits / Fees-Management and General-Care Center	1,705.00		420.00	2,125.00
			RJE - 3003	420.00	
708010-700-13	Licenses / Permits / Fees-Management and General-WCC Corp/Overhead	1,208.00			1,208.00
708010-720-10	Licenses / Permits / Fees - Finance	0.00		38.00	38.00
			RJE - 3005	38.00	
708010-720-13	Licenses / Permits / Fees-Finance-WCC Corp/Overhead	110.00			110.00
708010-730-10	Licenses / Permits / Fees-Human Resources-Care Center	50.00		152.00	202.00
			RJE - 3006	152.00	
708010-730-13	Licenses / Permits / Fees-Human Resources-WCC Corp/Overhead	446.00			446.00
708010-770-10	Licenses / Permits / Fees - IT	0.00		20,101.00	20,101.00
			RJE - 3009	20,101.00	

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		9/30/2023			9/30/2023
708010-770-13	Licenses / Permits / Fees-Information Technology-WCC Corp/Overhead	44,245.00			44,245.00
708010-810-10	Licenses / Permits / Fees - Marketing	0.00		359.00	359.00
			RJE - 3011	359.00	
708010-810-13	Licenses / Permits / Fees-Marketing-WCC Corp/Overhead	1,026.00			1,026.00
708010-850-13	Licenses / Permits / Fees-Advancement-WCC Corp/Overhead	6,361.00			6,361.00
708010-850-18	Licenses / Permits / Fees-Advancement-CNA School	632.00			632.00
708020-500-13	Memberships in Professional Organizations-Clinical Services-WCC Corp/Overhead	150.00			150.00
708020-520-10	Memberships in Professional Organizations-Recreation Therapy-Care Center	44.00			44.00
708020-590-10	Memberships in Professional Organizations-Admissions-Care Center	337.00			337.00
708020-660-10	Memberships in Professional Organizations-Nursing Administration-Care Center	5,746.00			5,746.00
708020-700-10	Memberships in Professional Organizations-Management and General-Care Center	158.00		224.00	382.00
			RJE - 3003	224.00	
708020-700-13	Memberships in Professional Organizations-Management and General-WCC Corp/Overhead	645.00			645.00
708020-705-13	Memberships in Professional Organizations-Revenue Cycle-WCC Corp/Overhead	265.00			265.00
708020-730-10	Memberships in Professional Organizations - Human Resources	0.00		83.00	83.00
			RJE - 3006	83.00	
708020-730-13	Memberships in Professional Organizations-Human Resources-WCC Corp/Overhead	244.00			244.00
708020-810-10	Memberships in Professional Organizations - Marketing	0.00		699.00	699.00
			RJE - 3011	699.00	
708020-810-13	Memberships in Professional Organizations-Marketing-WCC Corp/Overhead	2,000.00			2,000.00
708020-850-13	Memberships in Professional Organizations-Advancement-WCC Corp/Overhead	720.00			720.00
708021-810-10	Dues to Chamber Commerce - Marketing	0.00		134.00	134.00
			RJE - 3011	134.00	
708021-810-13	Dues to Chamber Commerce, Chaplain Org and Other Non Allowable-Marketing-WCC Corp/Overhead	385.00			385.00
708030-500-13	Fines / Citations / Penalties-Clinical Services-WCC Corp/Overhead	5.00			5.00
708030-600-10	Engineering-Fines / Citations / Penalties	0.00		28.00	28.00
			RJE - 3001	28.00	
708030-600-13	Fines / Citations / Penalties-Engineering / Facilities-WCC Corp/Overhead	75.00			75.00
708030-700-10	Fines / Citations / Penalties-Management and General-Care Center	12.00		50.00	62.00
			RJE - 3003	50.00	
708030-700-13	Fines / Citations / Penalties-Management and General-WCC Corp/Overhead	143.00			143.00
708030-720-10	Fines / Citations / Penalties-Finance-Care Center	8,502.00		71.00	8,573.00
			RJE - 3005	71.00	
708030-720-13	Fines / Citations / Penalties-Finance-WCC Corp/Overhead	204.00			204.00
708030-900-13	Fines / Citations / Penalties-Not Applicable / Other-WCC Corp/Overhead	35.00			35.00
708050-500-10	Postage / Shipping-Clinical Services-Care Center	19.00			19.00
708050-700-10	Postage / Shipping-Management and General-Care Center	1,213.00		(623.00)	590.00
			RJE - 3003	263.00	
			RJE - 3022	(886.00)	
708050-700-13	Postage / Shipping-Management and General-WCC Corp/Overhead	756.00			756.00
708050-720-10	Postage / Shipping - Finance	0.00		84.00	84.00
			RJE - 3005	84.00	
708050-720-13	Postage / Shipping-Finance-WCC Corp/Overhead	243.00			243.00
708050-730-10	Postage / Shipping - Human Resources	0.00		37.00	37.00
			RJE - 3006	37.00	
708050-730-13	Postage / Shipping-Human Resources-WCC Corp/Overhead	107.00			107.00
708050-770-10	Postage / Shipping - IT	0.00		49.00	49.00
			RJE - 3009	49.00	
708050-770-13	Postage / Shipping-Information Technology-WCC Corp/Overhead	70.00			70.00
708050-850-13	Postage / Shipping-Advancement-WCC Corp/Overhead	3,845.00			3,845.00
709000-660-10	CT SNF User Tax-Nursing Administration-Care Center	300,566.00			300,566.00
725909-720-10	Depreciation Expense-Finance-Care Center	349,057.00			0.00
			RJE - 3029	(349,057.00)	
			RJE - 3029	(144,634.00)	
725909-720-13	Depreciation Expense-Finance-WCC Corp/Overhead	144,634.00		(144,634.00)	0.00
			RJE - 3029	(144,634.00)	
727020-720-10	Purchased Services - Payroll-Finance--Care Center	0.00		5.00	5.00
			RJE - 3005	47,869.00	
			RJE - 3014	(47,864.00)	
727020-720-13	Purchased Services - Payroll-Finance-WCC Corp/Overhead	137,933.00			137,933.00
727025-700-10	Purchased Services - Billing-Management and General-Care Center	5,700.00			5,700.00
727050-01	Accounting & Audit Fees	0.00		66,800.00	66,800.00
			RJE - 3014	66,800.00	
727050-720-10	Professional Processing Fees - Finance	0.00		66,808.00	66,808.00
			RJE - 3005	66,808.00	
727050-720-13	Professional Fees - Audit and Accounting-Finance-WCC Corp/Overhead	192,500.00			192,500.00
728060-700-10	Rent Expense - Land and Real Property-Management and General-Care Center	11,451.00			11,451.00
728065-500-10	Rent Expense - Equipment-Clinical Services-Care Center	35,016.00			35,016.00
728065-700-10	Rent Expense - Equipment - Management	0.00		525.00	525.00
			RJE - 3003	525.00	
728065-700-13	Rent Expense - Equipment-Management and General-WCC Corp/Overhead	1,511.00			1,511.00
729000-720-10	Bank Charges - Finance	0.00		3,249.00	3,249.00
			RJE - 3005	3,249.00	
729000-720-13	Bank Charges-Finance-WCC Corp/Overhead	9,363.00			9,363.00
729010-720-10	Merchant Processing Fees - Finance	0.00		45,195.00	45,195.00
			RJE - 3005	45,195.00	
729010-720-13	Merchant Processing Fees-Finance-WCC Corp/Overhead	130,227.00			130,227.00
729010-850-13	Merchant Processing Fees-Advancement-WCC Corp/Overhead	889.00			889.00
729029-720-13	Other Taxes-Finance-WCC Corp/Overhead	837.00			837.00
729030-720-10	Bad Debt Provision-Finance-Care Center	(60,073.00)			(60,073.00)
729040-700-13	Interest Expense-Management and General-WCC Corp/Overhead	210,563.00		(528.00)	210,035.00
			RJE - 3015	(528.00)	
738030-600-10	Engineering-Recruiting - Other	0.00		7.00	7.00
			RJE - 3001	7.00	
738030-600-13	Recruiting - Other-Engineering / Facilities-WCC Corp/Overhead	17.00			17.00
738030-720-10	Recruiting - Other - Finance	0.00		34,618.00	34,618.00
			RJE - 3005	34,618.00	
738030-720-13	Recruiting - Other-Finance-WCC Corp/Overhead	99,750.00			99,750.00
738030-730-10	Recruiting - Other-Human Resources--Care Center	0.00		12,215.00	12,215.00
			RJE - 3006	12,215.00	
738030-730-13	Recruiting - Other-Human Resources-WCC Corp/Overhead	35,784.00			35,784.00
738032-700-10	Recruiting - Background Checks - Management	0.00		12.00	12.00
			RJE - 3003	12.00	
738032-700-13	Recruiting - Background Checks-Management and General-WCC Corp/Overhead	35.00			35.00
738032-710-10	Recruiting - Background Checks - Volunteers	0.00		189.00	189.00
			RJE - 3004	189.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
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738032-710-13	Recruiting - Background Checks-Volunteers-WCC Corp/Overhead	550.00			550.00
738032-720-10	Recruiting - Background Checks - Finance	0.00		481.00	481.00
			RJE - 3005	481.00	
738032-720-13	Recruiting - Background Checks-Finance-WCC Corp/Overhead	1,386.00			1,386.00
738032-730-10	Recruiting - Background Checks	0.00		6,289.00	6,289.00
			RJE - 3006	6,289.00	
738032-730-13	Recruiting - Background Checks-Human Resources-WCC Corp/Overhead	18,424.00			18,424.00
738032-770-10	Bakground checks - IT	0.00		31.00	31.00
			RJE - 3009	31.00	
738032-770-13	Recruiting - Background Checks-Information Technology-WCC Corp/Overhead	86.00			86.00
738034-730-10	Recruiting - Drug Testing and Physicals	0.00		10.00	10.00
			RJE - 3006	10.00	
738034-730-13	Recruiting - Drug Testing and Physicals-Human Resources-WCC Corp/Overhead	29.00			29.00
738034-730-18	Recruiting - Drug Testing and Physicals-Human Resources-CNA School	320.00			320.00
738200-700-10	Employee Relations - Management	0.00		1,062.00	1,062.00
			RJE - 3003	1,062.00	
738200-700-13	Employee Relations / Appreciation-Management and General-WCC Corp/Overhead	3,056.00			3,056.00
738200-705-13	Employee Relations / Appreciation-Revenue Cycle-WCC Corp/Overhead	50.00			50.00
738200-730-10	Employee Relations / Appreciation-Human Resources-Care Center	0.00		32.00	32.00
			RJE - 3006	32.00	
738200-730-13	Employee Relations / Appreciation-Human Resources-WCC Corp/Overhead	95.00			95.00
738200-740-10	Employee Relations / Appreciation	0.00		1,653.00	1,653.00
			RJE - 3007	1,653.00	
738200-740-13	Employee Relations / Appreciation-Benefits-WCC Corp/Overhead	5,550.00			5,550.00
738200-850-13	Employee Relations / Appreciation-Advancement-WCC Corp/Overhead	2,225.00			2,225.00
808072-500-10	Dedication / Recognition / Signage-Clinical Services-Care Center	211.00			211.00
808072-700-10	Dedication / Recognition / Signage-Management and General-Care Center	61.00		194.00	255.00
			RJE - 3003	194.00	
808072-700-13	Dedication / Recognition / Signage-Management and General-WCC Corp/Overhead	559.00			559.00
808073-505-13	Special Events Expense-Telehealth-WCC Corp/Overhead	60.00			60.00
808073-710-10	Special Events - Volunteers	0.00		62.00	62.00
			RJE - 3004	62.00	
808073-710-13	Special Events Expense-Volunteers-WCC Corp/Overhead	179.00			179.00
808073-720-10	Special Events Expense - Finance	0.00		4.00	4.00
			RJE - 3005	4.00	
808073-720-13	Special Events Expense-Finance-WCC Corp/Overhead	13.00			13.00
808073-810-10	Special Events - Marketing	0.00		1,917.00	1,917.00
			RJE - 3011	1,917.00	
808073-810-13	Special Events Expense-Marketing-WCC Corp/Overhead	5,483.00			5,483.00
808073-850-13	Special Events Expense-Advancement-WCC Corp/Overhead	70.00			70.00
808081-850-13	Donor Recognition Events-Advancement-WCC Corp/Overhead	311.00			311.00
818040-700-10	Community Relations - Management	0.00		(59.00)	(59.00)
			RJE - 3003	(59.00)	
818040-700-13	Community Relations-Management and General-WCC Corp/Overhead	(170.00)			(170.00)
818040-710-10	Community Relations - Volunteers	0.00		317.00	317.00
			RJE - 3004	317.00	
818040-710-13	Community Relations-Volunteers-WCC Corp/Overhead	921.00			921.00
818040-810-10	Community Relations - Marketing	0.00		192.00	192.00
			RJE - 3011	192.00	
818040-810-13	Community Relations-Marketing-WCC Corp/Overhead	550.00			550.00
818040-850-10	Community Relations-Advancement-Care Center	500.00			500.00
818040-850-13	Community Relations-Advancement-WCC Corp/Overhead	1,000.00			1,000.00
818070-505-13	Advertising-Telehealth-WCC Corp/Overhead	1,000.00			1,000.00
818070-810-10	Advertising - Marketing	0.00		34,149.00	34,149.00
			RJE - 3011	37,647.00	
			RJE - 3013	(3,498.00)	
818070-810-13	Advertising-Marketing-WCC Corp/Overhead	107,680.00		3,498.00	111,178.00
			RJE - 3013	3,498.00	
818070-850-13	Advertising-Advancement-WCC Corp/Overhead	505.00			505.00
818071-700-10	Promotional Materials - Management	0.00		6.00	6.00
			RJE - 3003	6.00	
818071-700-13	Promotional Materials-Management and General-WCC Corp/Overhead	16.00			16.00
818071-770-10	Promotional Materials-Information Technology-Care Center	1,099.00			1,099.00
818071-810-10	Promotional Materials-Marketing-Care Center	557.00		3,576.00	4,133.00
			RJE - 3011	3,576.00	
818071-810-13	Promotional Materials-Marketing-WCC Corp/Overhead	10,227.00			10,227.00
818071-850-13	Promotional Materials-Advancement-WCC Corp/Overhead	123.00			123.00
818100-550-10	Printing Services-Social Services-Care Center	52.00			52.00
818100-700-10	Printing Services - Management	0.00		1,579.00	1,579.00
			RJE - 3003	1,625.00	
			RJE - 3013	(46.00)	
818100-700-13	Printing Services-Management and General-WCC Corp/Overhead	4,676.00		46.00	4,722.00
			RJE - 3013	46.00	
818100-710-10	Printing Services - Volunteers	0.00		61.00	61.00
			RJE - 3004	61.00	
818100-710-13	Printing Services-Volunteers-WCC Corp/Overhead	178.00			178.00
818100-720-10	Printing Services - Finance	0.00		41.00	41.00
			RJE - 3005	41.00	
818100-720-13	Printing Services-Finance-WCC Corp/Overhead	118.00			118.00
818100-810-10	Printing Services-Marketing-Care Center	0.00		1,063.00	1,063.00
			RJE - 3011	1,063.00	
818100-810-13	Printing Services-Marketing-WCC Corp/Overhead	3,042.00			3,042.00
818100-850-13	Printing Services-Advancement-WCC Corp/Overhead	6,942.00			6,942.00
909005-720-13	Manager Fees - "Endowment 1"-Finance-WCC Corp/Overhead	20,637.00			20,637.00
909006-720-13	Manager Fees - Bauer-Finance-WCC Corp/Overhead	3,508.00			3,508.00
909007-720-13	Manager Fees - Anderson-Finance-WCC Corp/Overhead	2,464.00			2,464.00
909009-720-13	Manager Fees - "Endowment 2"-Finance-WCC Corp/Overhead	9,210.00			9,210.00
909010-720-13	Manager Fees - Hospice-Finance-WCC Corp/Overhead	6,740.00			6,740.00
909011-720-13	Manager Fees - Bauer Cornerstone-Finance-WCC Corp/Overhead	663.00			663.00
909013-720-13	Manager Fees - First County-Finance-WCC Corp/Overhead	1,964.00			1,964.00
909014-720-13	Manager Fees - Operating Reserve-Finance-WCC Corp/Overhead	7,808.00			7,808.00
909065-720-10	Endowment Assistance-Finance-Care Center	16,272.00			16,272.00
971000-680-10	Management Allocation-Administrative Support-Care Center	30,875.00		(30,875.00)	0.00
			RJE - 3002	(30,875.00)	
971000-680-13	Management Allocation-Administrative Support-WCC Corp/Overhead	(45,167.00)			(45,167.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
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971000-680-15	Management Allocation-Administrative Support-Out Patient Therapy	139.00		(139.00)	0.00
971000-680-L800-10	Management Allocation-Administrative Support-Managerial/Admin-Care Center	237,693.00	RJE - 3002	(139.00) (74,999.00)	162,694.00
971000-680-L800-13	Management Allocation-Administrative Support-Managerial/Admin-WCC Corp/Overhead	(347,614.00)			(347,614.00)
971000-680-L800-15	Management Allocation-Administrative Support-Managerial/Admin-Out Patient Therapy	1,448.00			1,448.00
971000-700-10	Management Allocation-Management and General-Care Center	184,209.00		(184,209.00)	0.00
971000-700-13	Management Allocation-Management and General-WCC Corp/Overhead	(533,062.00)			(533,062.00)
971000-700-15	Management Allocation-Management and General-Out Patient Therapy	1,041.00		(1,041.00)	0.00
971000-700-L800-10	Management Allocation-Management and General-Managerial/Admin-Care Center	186,623.00	RJE - 3003	(1,041.00)	186,623.00
971000-700-L800-13	Management Allocation-Management and General-Managerial/Admin-WCC Corp/Overhead	(539,391.00)			(539,391.00)
971000-700-L800-15	Management Allocation-Management and General-Managerial/Admin-Out Patient Therapy	909.00			909.00
971000-720-10	Management Allocation-Finance-Care Center	227,112.00		(227,112.00)	0.00
971000-720-13	Management Allocation-Finance-WCC Corp/Overhead	(657,719.00)			(657,719.00)
971000-720-15	Management Allocation-Finance-Out Patient Therapy	1,148.00		(1,148.00)	0.00
971000-720-L800-10	Management Allocation-Finance-Managerial/Admin-Care Center	307,830.00	RJE - 3025	(186,402.00)	121,428.00
971000-720-L800-13	Management Allocation-Finance-Managerial/Admin-WCC Corp/Overhead	(883,849.00)			(883,849.00)
971000-720-L800-15	Management Allocation-Finance-Managerial/Admin-Out Patient Therapy	1,191.00			1,191.00
971000-730-10	Management Allocation-Human Resources-Care Center	32,735.00		(32,735.00)	0.00
971000-730-13	Management Allocation-Human Resources-WCC Corp/Overhead	(96,498.00)			(96,498.00)
971000-730-15	Management Allocation-Human Resources-Out Patient Therapy	205.00		(205.00)	0.00
971000-730-L700-10	Management Allocation-Human Resources-Department Head-Care Center	69,625.00	RJE - 3006	(205.00)	69,625.00
971000-730-L700-13	Management Allocation-Human Resources-Department Head-WCC Corp/Overhead	(201,694.00)			(201,694.00)
971000-730-L700-15	Management Allocation-Human Resources-Department Head-Out Patient Therapy	372.00			372.00
971000-730-L800-10	Management Allocation-Human Resources-Managerial/Admin-Care Center	157,157.00			157,157.00
971000-730-L800-13	Management Allocation-Human Resources-Managerial/Admin-WCC Corp/Overhead	(453,323.00)			(453,323.00)
971000-730-L800-15	Management Allocation-Human Resources-Managerial/Admin-Out Patient Therapy	803.00			803.00
971000-750-10	Management Allocation-Purchasing-Care Center	2,970.00		(2,970.00)	0.00
971000-750-13	Management Allocation-Purchasing-WCC Corp/Overhead	(8,565.00)			(8,565.00)
971000-750-15	Management Allocation-Purchasing-Out Patient Therapy	26.00		(26.00)	0.00
971000-750-L800-10	Management Allocation-Purchasing-Managerial/Admin-Care Center	50,691.00	RJE - 3008	(26.00)	50,691.00
971000-750-L800-13	Management Allocation-Purchasing-Managerial/Admin-WCC Corp/Overhead	(146,798.00)			(146,798.00)
971000-750-L800-15	Management Allocation-Purchasing-Managerial/Admin-Out Patient Therapy	273.00			273.00
971000-770-10	Management Allocation-Information Technology-Care Center	87,878.00		(87,878.00)	0.00
971000-770-13	Management Allocation-Information Technology-WCC Corp/Overhead	(248,312.00)	RJE - 3009	(87,878.00)	(248,312.00)
971000-770-15	Management Allocation-Information Technology-Out Patient Therapy	271.00		(271.00)	0.00
971000-770-L800-10	Management Allocation-Information Technology-Managerial/Admin-Care Center	52,574.00	RJE - 3009		52,574.00
971000-770-L800-13	Management Allocation-Information Technology-Managerial/Admin-WCC Corp/Overhead	(151,684.00)			(151,684.00)
971000-770-L800-15	Management Allocation-Information Technology-Managerial/Admin-Out Patient Therapy	300.00			300.00
971000-810-10	Management Allocation-Marketing-Care Center	48,972.00		(48,972.00)	0.00
971000-810-13	Management Allocation-Marketing-WCC Corp/Overhead	(140,837.00)	RJE - 3011	(48,972.00)	(140,837.00)
971000-810-15	Management Allocation-Marketing-Out Patient Therapy	265.00		(265.00)	0.00
971000-810-L700-10	Management Allocation-Marketing-Department Head-Care Center	141,359.00	RJE - 3011		141,359.00
971000-810-L700-13	Management Allocation-Marketing-Department Head-WCC Corp/Overhead	(410,058.00)			(410,058.00)
971000-810-L700-15	Management Allocation-Marketing-Department Head-Out Patient Therapy	752.00			752.00
971000-810-L800-10	Management Allocation-Marketing-Managerial/Admin-Care Center	36,688.00			36,688.00
971000-810-L800-13	Management Allocation-Marketing-Managerial/Admin-WCC Corp/Overhead	(105,978.00)			(105,978.00)
971000-810-L800-15	Management Allocation-Marketing-Managerial/Admin-Out Patient Therapy	193.00			193.00
971052-520-L700-10	Recreation Allocation-Recreation Therapy-Department Head-Care Center	33,849.00			33,849.00
971052-520-L700-13	Recreation Allocation-Recreation Therapy-Department Head-WCC Corp/Overhead	(57,128.00)			(57,128.00)
971060-600-10	Engineering Allocation-Engineering / Facilities-Care Center	6,325.00		(6,325.00)	0.00
971060-600-13	Engineering Allocation-Engineering / Facilities-WCC Corp/Overhead	(17,541.00)	RJE - 3001	(6,325.00)	(17,541.00)
971060-600-15	Engineering Allocation-Engineering / Facilities-Out Patient Therapy	232.00		(232.00)	0.00
971060-600-18	Engineering Allocation-Engineering / Facilities-CNA School	261.00	RJE - 3001	(261.00)	0.00
971060-600-L700-10	Engineering Allocation-Engineering / Facilities-Department Head-Care Center	35,028.00			35,028.00
971060-600-L700-13	Engineering Allocation-Engineering / Facilities-Department Head-WCC Corp/Overhead	(97,138.00)			(97,138.00)
971060-600-L700-15	Engineering Allocation-Engineering / Facilities-Department Head-Out Patient Therapy	1,285.00			1,285.00
971060-600-L700-18	Engineering Allocation-Engineering / Facilities-Department Head-CNA School	1,443.00			1,443.00
971060-600-L800-10	Engineering Allocation-Engineering / Facilities-Managerial/Admin-Care Center	87,693.00			87,693.00
971060-600-L800-13	Engineering Allocation-Engineering / Facilities-Managerial/Admin-WCC Corp/Overhead	(243,189.00)			(243,189.00)
971060-600-L800-15	Engineering Allocation-Engineering / Facilities-Managerial/Admin-Out Patient Therapy	3,218.00			3,218.00
971060-600-L800-18	Engineering Allocation-Engineering / Facilities-Managerial/Admin-CNA School	3,613.00			3,613.00
971061-610-10	Housekeeping Allocation-Housekeeping / Laundry-Care Center	351,782.00			351,782.00
971061-610-13	Housekeeping Allocation-Housekeeping / Laundry-WCC Corp/Overhead	(894,610.00)			(894,610.00)
971061-610-15	Housekeeping Allocation-Housekeeping / Laundry-Out Patient Therapy	12,907.00			12,907.00
971062-620-10	Dietary Allocation-Dietary-Care Center	1,206,425.00			1,206,425.00
971062-620-13	Dietary Allocation-Dietary-WCC Corp/Overhead	(2,558,720.00)			(2,558,720.00)
971071-710-10	Volunteers Allocation-Volunteers-Care Center	1,380.00		(1,380.00)	0.00
971071-710-13	Volunteers Allocation-Volunteers-WCC Corp/Overhead	(4,042.00)	RJE - 3004	(1,380.00)	(4,042.00)
971071-710-15	Volunteers Allocation-Volunteers-Out Patient Therapy	11.00		(11.00)	0.00
971071-710-L700-10	Volunteers Allocation-Volunteers-Department Head-Care Center	40,453.00	RJE - 3004		40,453.00
971071-710-L700-13	Volunteers Allocation-Volunteers-Department Head-WCC Corp/Overhead	(115,936.00)			(115,936.00)
971071-710-L700-15	Volunteers Allocation-Volunteers-Department Head-Out Patient Therapy	189.00			189.00
971078-780-10	Spiritual Allocation-Spiritual-Care Center	453.00		(453.00)	0.00
971078-780-13	Spiritual Allocation-Spiritual-WCC Corp/Overhead	(736.00)	RJE - 3010	(453.00)	(736.00)
971078-780-L700-10	Spiritual Allocation-Spiritual-Department Head-Care Center	44,054.00			44,054.00
971078-780-L700-13	Spiritual Allocation-Spiritual-Department Head-WCC Corp/Overhead	(72,088.00)			(72,088.00)
974909-740-10	Non Medical Benefits Allocation-Benefits-Care Center	627,249.00		(627,249.00)	0.00

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974909-740-13	Non Medical Benefits Allocation-Benefits-WCC Corp/Overhead	(2,106,301.00)	RJE - 3007	(627,249.00)	(2,106,301.00)
974929-740-10	Medical Benefits Allocation-Benefits-Care Center	611,546.00			611,546.00
974929-740-13	Medical Benefits Allocation-Benefits-WCC Corp/Overhead	(2,281,046.00)			(2,281,046.00)
Marcum 103	RN Direct Care	0.00		1,980.00	1,980.00
Marcum 106	Gifts	0.00	RJE - 3030	1,980.00	
				2,905.00	2,905.00
Marcum 110	Land Improvements Depreciation	0.00	RJE - 3019	2,905.00	
				32,095.00	32,095.00
Marcum 111	Building & Building Improvements Depreciation	0.00	RJE - 3029	32,095.00	
				223,851.00	223,851.00
Marcum 112	Non-Movable Equipment Depreciation	0.00	RJE - 3029	223,851.00	
				124,915.00	124,915.00
Marcum 113	Movable Equipment Depreciation	0.00	RJE - 3029	124,915.00	
				112,830.00	112,830.00
Marcum 114	Cell Phone	0.00	RJE - 3029	112,830.00	
				3,314.00	3,314.00
Marcum 116	Auto Insurance	0.00	RJE - 3017	3,314.00	
				3,810.00	3,810.00
Marcum 117	Property Insurance	0.00	RJE - 3023	3,810.00	
				37,553.00	37,553.00
Marcum 118	Umbrella Insurance	0.00	RJE - 3023	37,553.00	
				29,599.00	29,599.00
Marcum 119	General Liability	0.00	RJE - 3023	29,599.00	
				69,883.00	69,883.00
Marcum 120	Dir. & Officers Insurance	0.00	RJE - 3023	69,883.00	
				18,197.00	18,197.00
Marcum 122	Contracted Svcs - CNAs	0.00	RJE - 3023	18,197.00	
				25,691.00	25,691.00
Marcum 127	Other Consultant - Post Acute Cardiology	0.00	RJE - 3030	25,691.00	
				7,260.00	7,260.00
Marcum 131	Contracted Svcs - RN Admin	0.00	RJE - 3016	7,260.00	
				55,204.00	55,204.00
Marcum 134	PCC Support	0.00	RJE - 3016	55,204.00	
				1,760.00	
				53,444.00	
				45,747.00	45,747.00
Marcum 137	Reversal related to PY Expenses	0.00	RJE - 3020	31,039.00	
				14,309.00	
				399.00	
				(20,000.00)	(20,000.00)
Marcum 139	Leased Equipment	0.00	RJE - 3023	0.00	
				(20,000.00)	
				22,702.00	22,702.00
Marcum 141	Bond Interest	0.00	RJE - 3022	886.00	
				528.00	528.00
Marcum 142	Resident Travel	0.00	RJE - 3022	21,816.00	
				528.00	528.00
Marcum 143	P/S - Sage Intacct	0.00	RJE - 3015	148.00	148.00
Marcum 145	Ford Lease	0.00	RJE - 3018	145.00	
				3.00	
Marcum 147	Cyber Insurance	0.00	RJE - 3018	17,774.00	17,774.00
Marcum 148	Storage Tank	0.00	RJE - 3020	17,774.00	
				3,165.00	3,165.00
Marcum 149	Surety Bond	0.00	RJE - 3022	3,165.00	
				2,942.00	2,942.00
Marcum 151	Misc. Expense	0.00	RJE - 3023	2,942.00	
				718.00	718.00
Marcum 152	Wages - Head Accountant	0.00	RJE - 3023	718.00	
				679.00	679.00
Marcum 153	P/S - Medical Director	0.00	RJE - 3023	679.00	
				(1,227.00)	(1,227.00)
Marcum 154	P/S - Celtic Consulting	0.00	RJE - 3007	(1,227.00)	
				186,402.00	186,402.00
Marcum 155	P/S - UlitPro	0.00	RJE - 3025	37,364.00	
				149,038.00	
Marcum 156	P/S - LPN Direct Care	0.00	RJE - 3025	72,996.00	72,996.00
Marcum 158	ERISA Bond Insurance	0.00	RJE - 3016	72,996.00	
				463,349.00	463,349.00
Marcum 159	Flood Insurance	0.00	RJE - 3014	0.00	
				463,349.00	
MARCUM-100	Right-of-Use Assets	253,455.00	RJE - 3021	47,864.00	47,864.00
MARCUM-101	Lease Liability - current portion	(1,877.00)	RJE - 3014	47,864.00	
MARCUM-102	Lease Liability - Non-current portion	(251,578.00)	RJE - 3030	15,341.00	15,341.00
				60.00	60.00
				60.00	60.00
				0.00	0.00
				0.00	0.00
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		17,537.00	17,537.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
Group : [10-A]	Salaries and Wages				
Subgroup : [1]	Operators/Owners				
971000-700-L800-10	Management Allocation-Management and General-Managerial/Admin-Care Center	186,623.00		0.00	186,623.00
971000-700-L800-15	Management Allocation-Management and General-Managerial/Admin-Out Patient Therapy	909.00		0.00	909.00
Subtotal [1] Operators/Owners		187,532.00		0.00	187,532.00
Subgroup : [2]	Administrators				
500010-660-L800-10	Wages-Nursing Administration-Managerial/Admin-Care Center	68,062.00		0.00	68,062.00
660010-01	Salaries-SNF Administrato	0.00		129,378.00	129,378.00
			RJE - 3026	54,379.00	
			RJE - 3026	74,999.00	
Subtotal [2] Administrators		68,062.00		129,378.00	197,440.00
Subgroup : [4]	Other Administrative Salaries				
500010-700-L800-10	Wages-Management and General-Managerial/Admin-Care Center	54,379.00		(54,379.00)	0.00
500010-705-L800-13	Wages-Revenue Cycle-Managerial/Admin-WCC Corp/Overhead	6,853.00	RJE - 3026	(54,379.00)	6,853.00
500015-705-L800-13	Wages - Overtime-Revenue Cycle-Managerial/Admin-WCC Corp/Overhead	117.00		0.00	117.00
971000-680-L800-10	Management Allocation-Administrative Support-Managerial/Admin-Care Center	237,693.00		(74,999.00)	162,694.00
971000-680-L800-15	Management Allocation-Administrative Support-Managerial/Admin-Out Patient Therapy	1,448.00	RJE - 3026	(74,999.00)	1,448.00
971000-730-L700-10	Management Allocation-Human Resources-Department Head-Care Center	69,625.00		0.00	69,625.00
971000-730-L700-15	Management Allocation-Human Resources-Department Head-Out Patient Therapy	372.00		0.00	372.00
971000-730-L800-10	Management Allocation-Human Resources-Managerial/Admin-Care Center	157,157.00		0.00	157,157.00
971000-730-L800-15	Management Allocation-Human Resources-Managerial/Admin-Out Patient Therapy	803.00		0.00	803.00
971000-750-L800-10	Management Allocation-Purchasing-Managerial/Admin-Care Center	50,691.00		0.00	50,691.00
971000-750-L800-15	Management Allocation-Purchasing-Managerial/Admin-Out Patient Therapy	273.00		0.00	273.00
971000-770-L800-10	Management Allocation-Information Technology-Managerial/Admin-Care Center	52,574.00		0.00	52,574.00
971000-770-L800-15	Management Allocation-Information Technology-Managerial/Admin-Out Patient Therapy	300.00		0.00	300.00
Subtotal [4] Other Administrative Salaries		632,285.00		(129,378.00)	502,907.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
971060-600-L700-10	Engineering Allocation-Engineering / Facilities-Department Head-Care Center	35,028.00		0.00	35,028.00
971060-600-L700-15	Engineering Allocation-Engineering / Facilities-Department Head-Out Patient Therapy	1,285.00		0.00	1,285.00
971060-600-L700-18	Engineering Allocation-Engineering / Facilities-Department Head-CNA School	1,443.00		0.00	1,443.00
Subtotal [7A] Engineer or Chief of Maintenance		37,756.00		0.00	37,756.00
Subgroup : [7B]	Other Maintenance Workers				
971060-600-L800-10	Engineering Allocation-Engineering / Facilities-Managerial/Admin-Care Center	87,693.00		0.00	87,693.00
971060-600-L800-15	Engineering Allocation-Engineering / Facilities-Managerial/Admin-Out Patient Therapy	3,218.00		0.00	3,218.00
971060-600-L800-18	Engineering Allocation-Engineering / Facilities-Managerial/Admin-CNA School	3,613.00		0.00	3,613.00
Subtotal [7B] Other Maintenance Workers		94,524.00		0.00	94,524.00
Subgroup : [11A]	Head Accountant				
Marcum 152	Wages - Head Accountant	0.00		186,402.00	186,402.00
			RJE - 3025	37,364.00	
			RJE - 3025	149,038.00	
Subtotal [11A] Head Accountant		0.00		186,402.00	186,402.00
Subgroup : [11B]	Other Accountants				
971000-720-L800-10	Management Allocation-Finance-Managerial/Admin-Care Center	307,830.00		(186,402.00)	121,428.00
971000-720-L800-15	Management Allocation-Finance-Managerial/Admin-Out Patient Therapy	1,191.00	RJE - 3025	(186,402.00)	1,191.00
Subtotal [11B] Other Accountants		309,021.00		(186,402.00)	122,619.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
500010-500-L103-10	Wages-Clinical Services-DON Director of Nursing-Care Center	164,179.00		0.00	164,179.00
Subtotal [12A] Director of Nurses/Assistant Director		164,179.00		0.00	164,179.00
Subgroup : [12B1]	RNs - Direct Care				
500010-500-L112-10	Wages-Clinical Services-RN-Care Center	1,276,375.00		0.00	1,276,375.00
500015-500-L112-10	Wages - Overtime-Clinical Services-RN-Care Center	192,898.00		0.00	192,898.00
Subtotal [12B1] RNs - Direct Care		1,469,273.00		0.00	1,469,273.00
Subgroup : [12B2]	RNs - Administrative				
500010-500-L113-10	Wages-Clinical Services-RN Special-Care Center	245,997.00		0.00	245,997.00
500010-500-L500-10	Wages-Clinical Services-Unit Clerk-Care Center	108,847.00		0.00	108,847.00
500015-500-L113-10	Wages - Overtime-Clinical Services-RN Special-Care Center	1,460.00		0.00	1,460.00
500015-500-L500-10	Wages - Overtime-Clinical Services-Unit Clerk-Care Center	89.00		0.00	89.00
Subtotal [12B2] RNs - Administrative		356,393.00		0.00	356,393.00
Subgroup : [12C1]	LPNs - Direct Care				
500010-500-L125-10	Wages-Clinical Services-LPN-Care Center	799,849.00		0.00	799,849.00
500015-500-L125-10	Wages - Overtime-Clinical Services-LPN-Care Center	50,382.00		0.00	50,382.00
Subtotal [12C1] LPNs - Direct Care		850,231.00		0.00	850,231.00
Subgroup : [12D]	Aides and Attendants				
500010-500-L128-10	Wages-Clinical Services-CNA-Care Center	1,341,164.00		0.00	1,341,164.00
500015-500-L128-10	Wages - Overtime-Clinical Services-CNA-Care Center	186,091.00		0.00	186,091.00
Subtotal [12D] Aides and Attendants		1,527,255.00		0.00	1,527,255.00
Subgroup : [12E]	Physical Therapists				
500010-530-L800-10	Wages-Rehab Therapy-Managerial/Admin-Care Center	52,539.00		0.00	52,539.00
500015-530-L800-10	Wages - Overtime-Rehab Therapy-Managerial/Admin-Care Center	1,672.00		0.00	1,672.00
Subtotal [12E] Physical Therapists		54,211.00		0.00	54,211.00
Subgroup : [12H]	Recreation Workers				
500010-520-L700-10	Wages-Recreation Therapy-Department Head-Care Center	14,323.00		0.00	14,323.00
500010-520-L800-10	Wages-Recreation Therapy-Managerial/Admin-Care Center	118,298.00		0.00	118,298.00
500015-520-L800-10	Wages - Overtime-Recreation Therapy-Managerial/Admin-Care Center	452.00		0.00	452.00
971052-520-L700-10	Recreation Allocation-Recreation Therapy-Department Head-Care Center	33,849.00		0.00	33,849.00
Subtotal [12H] Recreation Workers		166,922.00		0.00	166,922.00
Subgroup : [12M]	Social Workers/Case Management				
500010-550-L700-10	Wages-Social Services-Department Head-Care Center	84,935.00		0.00	84,935.00
500010-550-L800-10	Wages-Social Services-Managerial/Admin-Care Center	10,278.00		0.00	10,278.00
Subtotal [12M] Social Workers/Case Management		95,213.00		0.00	95,213.00
Subgroup : [12N]	Marketing				

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
971000-810-L700-10	Management Allocation-Marketing-Department Head-Care Center	141,359.00		0.00	141,359.00
971000-810-L700-15	Management Allocation-Marketing-Department Head-Out Patient Therapy	752.00		0.00	752.00
971000-810-L800-10	Management Allocation-Marketing-Managerial/Admin-Care Center	36,688.00		0.00	36,688.00
971000-810-L800-15	Management Allocation-Marketing-Managerial/Admin-Out Patient Therapy	193.00		0.00	193.00
Subtotal [12N] Marketing		178,992.00		0.00	178,992.00
Subgroup : [12O] Other					
500010-500-L480-10	Wages-Clinical Services-Scheduler-Care Center	42,642.00		0.00	42,642.00
500010-500-L800-18	Wages-Clinical Services-Managerial/Admin-CNA School	446,329.00		0.00	446,329.00
500010-590-L800-10	Wages-Admissions-Managerial/Admin-Care Center	174,405.00		0.00	174,405.00
500010-700-L800-18	Wages-Management and General-Managerial/Admin-CNA School	62,282.00		0.00	62,282.00
500010-850-L700-13	Wages-Advancement-Department Head-WCC Corp/Overhead	171,342.00		0.00	171,342.00
500010-850-L800-13	Wages-Advancement-Managerial/Admin-WCC Corp/Overhead	34,300.00		0.00	34,300.00
500015-500-L800-18	Wages - Overtime-Clinical Services-Managerial/Admin-CNA School	15,527.00		0.00	15,527.00
500015-850-L800-13	Wages - Overtime-Advancement-Managerial/Admin-WCC Corp/Overhead	6.00		0.00	6.00
971071-710-L700-10	Volunteers Allocation-Volunteers-Department Head-Care Center	40,453.00		0.00	40,453.00
971071-710-L700-15	Volunteers Allocation-Volunteers-Department Head-Out Patient Therapy	189.00		0.00	189.00
971078-780-L700-10	Spiritual Allocation-Spiritual-Department Head-Care Center	44,054.00		0.00	44,054.00
Subtotal [12O] Other		1,031,529.00		0.00	1,031,529.00
Total [10-A] Salaries and Wages		7,223,378.00		0.00	7,223,378.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
547045-540-10	Dental Services-Ancillary Services-Care Center	8,254.00		0.00	8,254.00
Subtotal [2] Dentist		8,254.00		0.00	8,254.00
Subgroup : [5A] PT - Resident Care					
537042-530-P200-L200-10	Physical Therapy Services-Rehab Therapy-Commercial Insurance-Physical Therapy-Care C	7,303.00		0.00	7,303.00
537042-530-P300-L200-10	Physical Therapy Services-Rehab Therapy-Medicare A-Physical Therapy-Care Center	427,411.00		0.00	427,411.00
537042-530-P350-L200-10	Physical Therapy Services-Rehab Therapy-Medicare B-Physical Therapy-Care Center	8,395.00		0.00	8,395.00
537042-530-P360-L200-10	Physical Therapy Services-Rehab Therapy-Managed Medicare-Physical Therapy-Care Center	12,800.00		0.00	12,800.00
537042-530-P400-L200-10	Physical Therapy Services-Rehab Therapy-Medicare-Physical Therapy-Care Center	2,209.00		0.00	2,209.00
537042-530-P900-L200-15	Physical Therapy Services-Rehab Therapy-Not Applicable / Other-Physical Therapy-Out Patient	48,190.00		0.00	48,190.00
Subtotal [5A] PT - Resident Care		506,308.00		0.00	506,308.00
Subgroup : [8A] Medical Director					
Marcum 153	P/S - Medical Director	0.00	RJE - 3016	72,996.00	72,996.00
Subtotal [8A] Medical Director		0.00		72,996.00	72,996.00
Subgroup : [9A] ST - Resident Care					
537044-530-P200-L220-10	Speech Therapy Services-Rehab Therapy-Commercial Insurance-Speech Therapy-Care C	1,164.00		0.00	1,164.00
537044-530-P300-L220-10	Speech Therapy Services-Rehab Therapy-Medicare A-Speech Therapy-Care Center	106,530.00		0.00	106,530.00
537044-530-P350-L220-10	Speech Therapy Services-Rehab Therapy-Medicare B-Speech Therapy-Care Center	29,327.00		0.00	29,327.00
537044-530-P360-L220-10	Speech Therapy Services-Rehab Therapy-Managed Medicare-Speech Therapy-Care Center	20,911.00		0.00	20,911.00
537044-530-P400-L220-10	Speech Therapy Services-Rehab Therapy-Medicare-Speech Therapy-Care Center	525.00		0.00	525.00
537044-530-P900-L220-10	Speech Therapy Services-Rehab Therapy-Not Applicable / Other-Speech Therapy-Care Center	3,240.00		0.00	3,240.00
537044-530-P900-L220-15	Speech Therapy Services-Rehab Therapy-Not Applicable / Other-Speech Therapy-Out Patient	26,970.00		0.00	26,970.00
Subtotal [9A] ST - Resident Care		188,667.00		0.00	188,667.00
Subgroup : [10A] OT - Resident Care					
537043-530-P200-L210-10	Occupational Therapy Services-Rehab Therapy-Commercial Insurance-Occupational Therapy-Care C	7,806.00		0.00	7,806.00
537043-530-P300-L210-10	Occupational Therapy Services-Rehab Therapy-Medicare A-Occupational Therapy-Care Center	519,523.00		0.00	519,523.00
537043-530-P350-L210-10	Occupational Therapy Services-Rehab Therapy-Medicare B-Occupational Therapy-Care Center	10,102.00		0.00	10,102.00
537043-530-P360-L210-10	Occupational Therapy Services-Rehab Therapy-Managed Medicare-Occupational Therapy-Care Center	16,022.00		0.00	16,022.00
537043-530-P400-L210-10	Occupational Therapy Services-Rehab Therapy-Medicare-Occupational Therapy-Care Center	2,425.00		0.00	2,425.00
537043-530-P900-L210-15	Occupational Therapy Services-Rehab Therapy-Not Applicable / Other-Occupational Therapy-Care Center	991.00		0.00	991.00
537043-530-P900-L220-15	Occupational Therapy Services-Rehab Therapy-Not Applicable / Other-Speech Therapy-Out Patient	(6,890.00)		0.00	(6,890.00)
Subtotal [10A] OT - Resident Care		549,979.00		0.00	549,979.00
Subgroup : [11A1] RN's - Direct Care					
Marcum 103	RN Direct Care	0.00	RJE - 3030	1,980.00	1,980.00
Subtotal [11A1] RN's - Direct Care		0.00		1,980.00	1,980.00
Subgroup : [11A2] RN's - Administrative					
527040-500-13	Consulting Services-Clinical Services-WCC Corp/Overhead	12,894.00		0.00	12,894.00
Marcum 131	Contracted Svcs - RN Admin	0.00	RJE - 3016	55,204.00	55,204.00
			RJE - 3016	1,760.00	
			RJE - 3016	53,444.00	
Subtotal [11A2] RN's - Administrative		12,894.00		55,204.00	68,098.00
Subgroup : [11B1] LPN's - Direct Care					
Marcum 156	P/S - LPN Direct Care	0.00	RJE - 3030	15,341.00	15,341.00
Subtotal [11B1] LPN's - Direct Care		0.00		15,341.00	15,341.00
Subgroup : [11C] Aides					
Marcum 122	Contracted Svcs - CNAs	0.00	RJE - 3030	25,691.00	25,691.00
Subtotal [11C] Aides		0.00		25,691.00	25,691.00
Subgroup : [12] Other					
522060-505-10	Purchased Services-Telehealth-Care Center	(20,000.00)	RJE - 3027	20,000.00	0.00
527030-500-10	Nursing Services-Clinical Services-Care Center	43,012.00	RJE - 3030	(43,012.00)	0.00
527040-500-10	Consulting Services-Clinical Services-Care Center	135,460.00	RJE - 3016	(135,460.00)	0.00
Marcum 127	Other Consultant - Post Acute Cardiology	0.00	RJE - 3016	7,260.00	7,260.00
Subtotal [12] Other		158,472.00		(151,212.00)	7,260.00
Total [13-B] Professional Fees		1,424,574.00		20,000.00	1,444,574.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
518005-740-10	Workers' Compensation	0.00	RJE - 3007	36,121.00	36,121.00
Subtotal [1A1] Workmen's Compensation		0.00		36,121.00	36,121.00

Client: **Waveny Cost Report**
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 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
Subgroup : [1A2]	Disability Insurance				
510300-730-10	Employee Benefits - Life / LTD / STD - Human Resources	0.00		121.00	121.00
510300-740-10	Employee Benefits - Life / ITD / STD	0.00	RJE - 3006	121.00	
			RJE - 3007	64,269.00	64,269.00
				64,269.00	
	Subtotal [1A2] Disability Insurance	0.00		64,390.00	64,390.00
Subgroup : [1A3]	Unemployment Insurance				
510090-740-10	Employer Payroll Taxes - SUI	0.00		30,278.00	30,278.00
			RJE - 3007	30,278.00	
	Subtotal [1A3] Unemployment Insurance	0.00		30,278.00	30,278.00
Subgroup : [1A4]	Social Security (FICA)				
510095-740-10	Employer Payroll Taxes - FICA	0.00		405,262.00	405,262.00
			RJE - 3007	405,262.00	
	Subtotal [1A4] Social Security (FICA)	0.00		405,262.00	405,262.00
Subgroup : [1A5]	Health Insurance				
510100-740-10	Employee Benefits - Medical-Benefits-Care Center	(15,027.00)		54,252.00	39,225.00
			RJE - 3012	50,134.00	
510200-740-10	Employee Benefits - Dental	0.00	RJE - 3013	4,118.00	
			RJE - 3007	41,178.00	41,178.00
974929-740-10	Medical Benefits Allocation-Benefits-Care Center	611,546.00		0.00	611,546.00
				0.00	
	Subtotal [1A5] Health Insurance	596,519.00		95,430.00	691,949.00
Subgroup : [1A7]	Pensions				
510500-740-10	Employee Benefits - Retirement	0.00		48,430.00	48,430.00
			RJE - 3007	48,430.00	
	Subtotal [1A7] Pensions	0.00		48,430.00	48,430.00
Subgroup : [1A8]	Uniform Allowance				
524020-500-18	Uniforms-Clinical Services-CNA School	2,086.00		0.00	2,086.00
524020-850-18	Uniforms-Advancement-CNA School	1,527.00		0.00	1,527.00
				0.00	
	Subtotal [1A8] Uniform Allowance	3,613.00		0.00	3,613.00
Subgroup : [1A9]	Other				
510700-700-10	Employee Benefits - Other - Management	0.00		0.00	0.00
			RJE - 3003	2,905.00	
510700-730-10	Employee Benefits - Other - Human Resources	0.00	RJE - 3019	(2,905.00)	
			RJE - 3006	158.00	158.00
510700-740-10	Employee Benefits - Other	0.00		158.00	158.00
			RJE - 3007	198.00	
510700-770-10	Employee Benefits - Other-Information Technology-Care Center	115.00		198.00	0.00
			RJE - 3028	(115.00)	
510710-730-10	Benefits Administration Fees - Human Resources	0.00		59.00	59.00
			RJE - 3006	59.00	
510710-740-10	Benefits Administration Fees	0.00		785.00	785.00
			RJE - 3007	785.00	
	Subtotal [1A9] Other	115.00		1,085.00	1,200.00
Subgroup : [1C]	Bad Debts				
729030-720-10	Bad Debt Provision-Finance-Care Center	(60,073.00)		0.00	(60,073.00)
				0.00	
	Subtotal [1C] Bad Debts	(60,073.00)		0.00	(60,073.00)
Subgroup : [1D]	Accounting and Auditing				
727050-01	Accounting & Audit Fees	0.00		66,800.00	66,800.00
			RJE - 3014	66,800.00	
	Subtotal [1D] Accounting and Auditing	0.00		66,800.00	66,800.00
Subgroup : [1E]	Legal				
707050-705-13	Legal Expense - Collections-Revenue Cycle-WCC Corp/Overhead	3,229.00		0.00	3,229.00
707050-720-10	Legal Expense - Collections - Finance	0.00		413.00	413.00
			RJE - 3005	413.00	
707060-700-10	Legal Expense-Management and General-Care Center	535.00		(557.00)	(22.00)
			RJE - 3003	(557.00)	
707060-705-13	Legal Expense-Revenue Cycle-WCC Corp/Overhead	908.00		0.00	908.00
707060-720-10	Legal Expense-Finance-Care Center	3,054.00		5,172.00	8,226.00
			RJE - 3005	5,172.00	
707060-730-10	Legal Expense - Human Resources	0.00		3,477.00	3,477.00
			RJE - 3006	3,477.00	
707060-730-18	Legal Expense-Human Resources-CNA School	281.00		0.00	281.00
707060-850-18	Legal Expense-Advancement-CNA School	800.00		0.00	800.00
				0.00	
	Subtotal [1E] Legal	8,807.00		8,505.00	17,312.00
Subgroup : [1G]	Office Supplies				
602000-500-10	Supplies-Clinical Services-Care Center	5,593.00		0.00	5,593.00
602000-500-13	Supplies-Clinical Services-WCC Corp/Overhead	34.00		0.00	34.00
602000-600-10	Supplies-Engineering / Facilities-Care Center	7,701.00		1,486.00	9,187.00
			RJE - 3001	1,487.00	
			RJE - 3013	(1.00)	
602000-680-10	Supplies-Administrative Support-Care Center	18.00		56.00	74.00
			RJE - 3002	56.00	
602000-700-10	Supplies-Management and General-Care Center	6,003.00		1,545.00	7,548.00
			RJE - 3003	1,545.00	
602000-710-10	Supplies-Volunteers-Care Center	14.00		97.00	111.00
			RJE - 3004	97.00	
602000-720-10	Supplies-Finance-Care Center	0.00		574.00	574.00
			RJE - 3005	573.00	
			RJE - 3013	1.00	
602000-730-10	Supplies - Human Resources	0.00		658.00	658.00
			RJE - 3006	658.00	
602000-750-10	Supplies - Purchasing	0.00		2,295.00	2,295.00
			RJE - 3008	2,294.00	
			RJE - 3013	1.00	
602000-770-10	Supplies-Information Technology-Care Center	4,257.00		6,198.00	10,455.00
			RJE - 3009	6,197.00	
			RJE - 3013	1.00	
602000-770-18	Supplies-Information Technology-CNA School	49.00		0.00	49.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
602000-780-10	Supplies-Spiritual-Care Center	0.00		23.00	23.00
602000-810-10	Supplies - Marketing	0.00	RJE - 3010	23.00	
602000-850-13	Supplies-Advancement-WCC Corp/Overhead	1,009.00		542.00	542.00
607000-680-10	Machine & Equipment Rental - Administrative	0.00	RJE - 3011	542.00	
702070-500-10	Office Supplies-Clinical Services-Care Center	1,209.00		0.00	1,009.00
702070-520-10	Office Supplies-Recreation Therapy-Care Center	6.00		37.00	6.00
702070-600-10	Engineering-Office supplies	0.00	RJE - 3002	37.00	
702070-680-10	Office Supplies-Administrative Support-Care Center	0.00	RJE - 3001	19.00	19.00
702070-700-10	Office Supplies-Management and General-Care Center	6,216.00	RJE - 3002	19.00	
702070-705-13	Office Supplies-Revenue Cycle-WCC Corp/Overhead	378.00	RJE - 3003	1,825.00	8,041.00
702070-710-10	Office Supplies - Volunteers	0.00	RJE - 3003	1,825.00	
702070-730-10	Office Supplies - Human Resources	0.00	RJE - 3004	165.00	378.00
702070-750-10	Office Supplies - Purchasing	0.00	RJE - 3006	38.00	
702070-780-10	Office Supplies - Spiritual	0.00	RJE - 3013	37.00	38.00
702070-810-10	Office Supplies - Marketing	0.00	RJE - 3008	593.00	593.00
702072-700-10	Office Equipment-Management and General-Care Center	118.00	RJE - 3010	593.00	56.00
728065-700-10	Rent Expense - Equipment - Management	0.00	RJE - 3011	56.00	168.00
818100-550-10	Printing Services-Social Services-Care Center	52.00	RJE - 3003	55.00	173.00
818100-700-10	Printing Services - Management	0.00	RJE - 3003	525.00	525.00
818100-710-10	Printing Services - Volunteers	0.00	RJE - 3003	525.00	52.00
818100-720-10	Printing Services - Finance	0.00	RJE - 3013	1,579.00	1,579.00
818100-810-10	Printing Services-Marketing-Care Center	0.00	RJE - 3013	1,625.00	
818100-850-13	Printing Services-Advancement-WCC Corp/Overhead	6,942.00	RJE - 3004	61.00	61.00
Subtotal [1G] Office Supplies		39,599.00	RJE - 3004	61.00	61.00
			RJE - 3005	41.00	41.00
			RJE - 3011	1,063.00	1,063.00
				0.00	6,942.00
				19,718.00	59,317.00
Subgroup : [1H1] Telephone and Telegraph					
705010-600-10	Telephone / Telecommunications-Engineering / Facilities-Care Center	1,090.00	RJE - 3001	257.00	1,347.00
705010-770-10	Telephone / Telecommunications-Information Technology-Care Center	2,039.00	RJE - 3009	257.00	5,885.00
			RJE - 3017	3,846.00	
				7,160.00	
				(3,314.00)	
Subtotal [1H1] Telephone and Telegraph		3,129.00		4,103.00	7,232.00
Subgroup : [1H2] Cellular Phones and Beepers					
705015-770-10	Cellular Telephone-Information Technology-Care Center	447.00	RJE - 3009	3,001.00	3,448.00
Marcum 114	Cell Phone	0.00	RJE - 3017	3,001.00	3,314.00
				3,314.00	
				3,314.00	
Subtotal [1H2] Cellular Phones and Beepers		447.00		6,315.00	6,762.00
Subgroup : [1K2] Other					
729029-720-13	Other Taxes-Finance-WCC Corp/Overhead	837.00		0.00	837.00
Subtotal [1K2] Other		837.00		0.00	837.00
Subgroup : [1K3] Resident Day User Fee					
709000-660-10	CT SNF User Tax-Nursing Administration-Care Center	300,566.00		0.00	300,566.00
Subtotal [1K3] Resident Day User Fee		300,566.00		0.00	300,566.00
Total [15] Expenditures Other than Salaries		893,559.00		786,437.00	1,679,996.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1] Resident Travel and Entertainment					
522100-500-10	Resident / Patient Transportation (Non Ambulance)-Clinical Services-Care Center	50.00		0.00	50.00
Marcum 142	Resident Travel	0.00	RJE - 3018	148.00	148.00
			RJE - 3018	3.00	
				145.00	
Subtotal [1] Resident Travel and Entertainment		50.00		148.00	198.00
Subgroup : [3] Gifts to Staff and Residents					
702090-700-10	Flowers - Management	0.00	RJE - 3003	126.00	126.00
702090-710-10	Flowers - Volunteers	0.00	RJE - 3004	126.00	70.00
702090-810-10	Flowers - Marketing	0.00	RJE - 3011	70.00	54.00
702090-850-13	Flowers-Advancement-WCC Corp/Overhead	41.00		54.00	41.00
738200-730-10	Employee Relations / Appreciation-Human Resources-Care Center	0.00	RJE - 3006	0.00	32.00
808072-500-10	Dedication / Recognition / Signage-Clinical Services-Care Center	211.00		32.00	211.00
808072-700-10	Dedication / Recognition / Signage-Management and General-Care Center	61.00	RJE - 3003	194.00	255.00
Marcum 106	Gifts	0.00	RJE - 3019	194.00	2,905.00
				2,905.00	
Subtotal [3] Gifts to Staff and Residents		313.00		3,381.00	3,694.00
Subgroup : [4] Employee Travel					
511050-500-18	Travel and Mileage (Employee)-Clinical Services-CNA School	8,488.00		0.00	8,488.00
511050-600-10	Engineering-Travel and Mileage	0.00	RJE - 3001	104.00	104.00
511050-680-10	Travel and Mileage (Employee) - Administration	0.00	RJE - 3002	104.00	0.00
511050-700-10	Travel and Mileage (Employee) - Management	0.00		(0.00)	720.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
511050-710-10	Travel and Mileage (Employee) - Volunteers	0.00	RJE - 3003	720.00 117.00	117.00
511050-730-10	Travel and Mileage (Employee) - Human Resources	0.00	RJE - 3004	117.00 25.00	25.00
511050-750-10	Travel and Mileage (Employee) - Purchasing	0.00	RJE - 3006	25.00 83.00	83.00
511050-810-10	Travel and Mileage (Employee) - Marketing	0.00	RJE - 3008	83.00 1.00	1.00
			RJE - 3011	1.00	
Subtotal [4] Employee Travel		8,488.00		1,050.00	9,538.00
Subgroup : [5] Education Expense					
510750-730-10	Tuition Reimbursement-Human Resources-Care Center	2,000.00		0.00	2,000.00
510750-740-10	Tuition Reimbursement	0.00		302.00	302.00
			RJE - 3007	302.00	
510750-900-13	Tuition Reimbursement-Not Applicable / Other-WCC Corp/Overhead	2,200.00		0.00	2,200.00
511000-500-10	Training / Workshops-Clinical Services-Care Center	394.00		0.00	394.00
511000-500-18	Training / Workshops-Clinical Services-CNA School	97,833.00		0.00	97,833.00
511000-600-10	Training / Workshops-Engineering / Facilities-Care Center	75.00		0.00	75.00
511000-700-10	Traning / Workshops - Management	0.00		68.00	68.00
			RJE - 3003	68.00	
511000-730-10	Traning / Workshops - Human Resources	0.00		67.00	67.00
			RJE - 3006	67.00	
511000-810-10	Training / Workshops - Marketing	0.00		18.00	18.00
			RJE - 3011	18.00	
511001-500-10	Seminars / Conventions-Clinical Services-Care Center	2,759.00		0.00	2,759.00
511001-700-10	Seminars / Conventions-Management and General-Care Center	602.00		2,274.00	2,876.00
			RJE - 3003	2,274.00	
511001-705-13	Seminars / Conventions-Revenue Cycle-WCC Corp/Overhead	739.00		0.00	739.00
511001-710-10	Seminars / Conventions - Volunteers	0.00		30.00	30.00
			RJE - 3004	30.00	
511001-730-10	Seminars / Conventions - Human Resources	0.00		65.00	65.00
			RJE - 3006	65.00	
511001-750-10	Seminars / Conventions - Purchasing	0.00		26.00	26.00
			RJE - 3008	26.00	
511001-770-10	Seminars / Conventions-Information Technology-Care Center	8.00		27.00	35.00
			RJE - 3009	27.00	
511001-810-10	Seminars / Conventions - Marketing	0.00		26.00	26.00
			RJE - 3011	26.00	
Subtotal [5] Education Expense		106,610.00		2,903.00	109,513.00
Subgroup : [M1] Advertising Help Wanted					
738030-600-10	Engineering-Recruiting - Other	0.00		7.00	7.00
			RJE - 3001	7.00	
738030-720-10	Recruiting - Other - Finance	0.00		34,618.00	34,618.00
			RJE - 3005	34,618.00	
738030-730-10	Recruiting - Other-Human Resources-Care Center	0.00		12,215.00	12,215.00
			RJE - 3006	12,215.00	
738032-700-10	Recruiting - Background Checks - Management	0.00		12.00	12.00
			RJE - 3003	12.00	
738032-710-10	Recruiting - Background Checks - Volunteers	0.00		189.00	189.00
			RJE - 3004	189.00	
738032-720-10	Recruiting - Background Checks - Finance	0.00		481.00	481.00
			RJE - 3005	481.00	
738032-730-10	Recruiting - Background Checks	0.00		6,289.00	6,289.00
			RJE - 3006	6,289.00	
738032-770-10	Bakground checks - IT	0.00		31.00	31.00
			RJE - 3009	31.00	
738034-730-10	Recruiting - Drug Testing and Physicals	0.00		10.00	10.00
			RJE - 3006	10.00	
738034-730-18	Recruiting - Drug Testing and Physicals-Human Resources-CNA School	320.00		0.00	320.00
Subtotal [M1] Advertising Help Wanted		320.00		53,852.00	54,172.00
Subgroup : [M3] Advertising Other					
707003-810-10	IT Subscription Expense - Marketing	0.00		134.00	134.00
			RJE - 3011	134.00	
808073-505-13	Special Events Expense-Telehealth-WCC Corp/Overhead	60.00		0.00	60.00
808073-710-10	Special Events - Volunteers	0.00		62.00	62.00
			RJE - 3004	62.00	
808073-720-10	Special Events Expense - Finance	0.00		4.00	4.00
			RJE - 3005	4.00	
808073-810-10	Special Events - Marketing	0.00		1,917.00	1,917.00
			RJE - 3011	1,917.00	
808073-850-13	Special Events Expense-Advancement-WCC Corp/Overhead	70.00		0.00	70.00
808081-850-13	Donor Recognition Events-Advancement-WCC Corp/Overhead	311.00		0.00	311.00
818040-700-10	Community Relations - Management	0.00		(59.00)	(59.00)
			RJE - 3003	(59.00)	
818040-710-10	Community Relations - Volunteers	0.00		317.00	317.00
			RJE - 3004	317.00	
818040-810-10	Community Relations - Marketing	0.00		192.00	192.00
			RJE - 3011	192.00	
818040-850-10	Community Relations-Advancement-Care Center	500.00		0.00	500.00
818040-850-13	Community Relations-Advancement-WCC Corp/Overhead	1,000.00		0.00	1,000.00
818070-505-13	Advertising-Telehealth-WCC Corp/Overhead	1,000.00		0.00	1,000.00
818070-810-10	Advertising - Marketing	0.00		34,149.00	34,149.00
			RJE - 3011	37,647.00	
			RJE - 3013	(3,498.00)	
818070-850-13	Advertising-Advancement-WCC Corp/Overhead	505.00		0.00	505.00
818071-700-10	Promotional Materials - Management	0.00		6.00	6.00
			RJE - 3003	6.00	
818071-770-10	Promotional Materials-Information Technology-Care Center	1,099.00		0.00	1,099.00
818071-810-10	Promotional Materials-Marketing-Care Center	557.00		3,576.00	4,133.00
			RJE - 3011	3,576.00	
818071-850-13	Promotional Materials-Advancement-WCC Corp/Overhead	123.00		0.00	123.00
Subtotal [M3] Advertising Other		5,225.00		40,298.00	45,523.00
Subgroup : [M6] Barber and Beauty Supplies					
542051-540-10	Barber / Beauty Services-Ancillary Services-Care Center	8,372.00		0.00	8,372.00
Subtotal [M6] Barber and Beauty Supplies		8,372.00		0.00	8,372.00

Client: **Wavely Cost Report**
 Engagement: **Medicaid - Wavely 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
Subgroup : [M7]	Postage				
708050-500-10	Postage / Shipping-Clinical Services-Care Center	19.00		0.00	19.00
708050-700-10	Postage / Shipping-Management and General-Care Center	1,213.00		(623.00)	590.00
			RJE - 3003	263.00	
			RJE - 3022	(886.00)	
708050-720-10	Postage / Shipping - Finance	0.00		84.00	84.00
			RJE - 3005	84.00	
708050-730-10	Postage / Shipping - HUman Resources	0.00		37.00	37.00
			RJE - 3006	37.00	
708050-770-10	Postage / Shipping - IT	0.00		49.00	49.00
			RJE - 3009	49.00	
708050-850-13	Postage / Shipping-Advancement-WCC Corp/Overhead	3,845.00		0.00	3,845.00
Subtotal [M7] Postage		5,077.00		(453.00)	4,624.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
708020-660-10	Memberships in Professional Organizations-Nursing Administration-Care Center	5,746.00		0.00	5,746.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		5,746.00		0.00	5,746.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
708021-810-10	Dues to Chamber Commerce - Marketing	0.00		134.00	134.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 3011	134.00	134.00
Subgroup : [M9]	Subscriptions				
702080-500-10	Books / Publications / Videos-Clinical Services-Care Center	679.00		0.00	679.00
702080-520-10	Books / Publications / Videos-Recreation Therapy-Care Center	1,704.00		0.00	1,704.00
702080-600-10	Engineering-Books / Permits / Fees	0.00		37.00	37.00
			RJE - 3001	37.00	
702080-700-10	Books / Publications / Videos-Management and General-Care Center	695.00		178.00	873.00
			RJE - 3003	178.00	
702080-705-13	Books / Publications / Videos-Revenue Cycle-WCC Corp/Overhead	399.00		0.00	399.00
702080-730-10	Books / Publications / Videos - Human Resources	0.00		833.00	833.00
			RJE - 3006	833.00	
702080-780-10	Books / Publications / Videos-Spiritual-Care Center	90.00		0.00	90.00
702080-810-10	Books / Publications / Videos - Marketing	0.00		1,439.00	1,439.00
			RJE - 3011	1,439.00	
702085-590-10	Dues and Subscriptions-Admissions-Care Center	4,110.00		0.00	4,110.00
702085-700-10	Dues and Subscriptions - Management	0.00		21.00	21.00
			RJE - 3003	21.00	
702085-705-13	Dues and Subscriptions-Revenue Cycle-WCC Corp/Overhead	364.00		0.00	364.00
702085-720-10	Dues and Subscriptions - Finance	0.00		950.00	950.00
			RJE - 3005	950.00	
702085-810-10	Dues and Subscriptions - Marketing	0.00		30.00	30.00
			RJE - 3011	30.00	
707003-520-10	IT Subscription Expense-Recreation Therapy-Care Center	5.00		0.00	5.00
707003-700-10	IT Subscription Expense - Management	0.00		2,104.00	2,104.00
			RJE - 3003	2,104.00	
707003-770-10	IT Subscription Expense-Information Technology-Care Center	21.00		122.00	143.00
			RJE - 3009	7.00	
			RJE - 3028	115.00	
708020-500-13	Memberships in Professional Organizations-Clinical Services-WCC Corp/Overhead	150.00		0.00	150.00
708020-520-10	Memberships in Professional Organizations-Recreation Therapy-Care Center	44.00		0.00	44.00
708020-590-10	Memberships in Professional Organizations-Admissions-Care Center	337.00		0.00	337.00
708020-700-10	Memberships in Professional Organizations-Management and General-Care Center	158.00		224.00	382.00
			RJE - 3003	224.00	
708020-705-13	Memberships in Professional Organizations-Revenue Cycle-WCC Corp/Overhead	265.00		0.00	265.00
708020-730-10	Memberships in Professional Organizations - Human Resources	0.00		83.00	83.00
			RJE - 3006	83.00	
708020-810-10	Memberships in Professional Organizations - Marketing	0.00		699.00	699.00
			RJE - 3011	699.00	
708020-850-13	Memberships in Professional Organizations-Advancement-WCC Corp/Overhead	720.00		0.00	720.00
Subtotal [M9] Subscriptions		9,741.00		6,720.00	16,461.00
Subgroup : [M11]	Services Provided by Contract				
522025-700-10	Medical Equipment - Non Billable-Management and General-Care Center	1,335.00		0.00	1,335.00
522060-500-10	Purchased Services-Clinical Services-Care Center	31,039.00		(31,039.00)	0.00
			RJE - 3020	(31,039.00)	
522060-590-10	Purchased Services-Admissions-Care Center	24,227.00		0.00	24,227.00
522060-680-10	Purchased Services - Administrative	0.00		7,753.00	7,753.00
			RJE - 3002	7,753.00	
522060-700-10	Purchased Services-Management and General-Care Center	1,601.00		3,934.00	5,535.00
			RJE - 3003	81.00	
			RJE - 3003	3,853.00	
522060-720-10	Purchased Services-Finance-Care Center	14,309.00		(10,153.00)	4,156.00
			RJE - 3005	22,329.00	
			RJE - 3020	(18,173.00)	
			RJE - 3020	(14,309.00)	
522060-730-10	Purchased Services - Human Resources	0.00		1,928.00	1,928.00
			RJE - 3006	1,928.00	
522060-770-10	Purchased Services-Information Technology-Care Center	195.00		47,639.00	47,834.00
			RJE - 3009	47,639.00	
527040-720-10	Consulting Services-Finance-Care Center	530,149.00		(530,149.00)	0.00
			RJE - 3014	(66,800.00)	
			RJE - 3021	(463,349.00)	
527040-730-10	Consulting Services - Human Resources	0.00		2,321.00	2,321.00
			RJE - 3006	2,321.00	
527040-900-13	Consulting Services-Not Applicable / Other-WCC Corp/Overhead	184.00		0.00	184.00
606050-700-10	Contracted Maintenance - Management	0.00		1.00	1.00
			RJE - 3003	329.00	
			RJE - 3022	(328.00)	
703000-850-13	CRM Customer Relationship Mgmt-Advancement-WCC Corp/Overhead	2,148.00		0.00	2,148.00
706000-700-10	Rent - Storage Space-Management and General-Care Center	1,701.00		0.00	1,701.00
707000-720-10	Software Maintenance Fees - Finance	0.00		69.00	69.00
			RJE - 3005	69.00	
707000-770-10	Software Maintenance Fees - IT	0.00		(131.00)	(131.00)
			RJE - 3009	(131.00)	
707001-770-10	Computer Hardware-Information Technology-Care Center	340.00		346.00	686.00
			RJE - 3009	346.00	
707002-700-10	Computer Software - Management	0.00		60.00	60.00
			RJE - 3003	60.00	

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
707002-710-10	Computer Software - Volunteers	0.00		59.00	59.00
			RJE - 3004	59.00	
707002-720-10	Computer Software - Finance	0.00		203.00	203.00
			RJE - 3005	203.00	
707002-730-10	Computer Expense - Human Resources	0.00		30.00	30.00
			RJE - 3006	30.00	
707002-770-10	Computer Software - IT	0.00		(1,306.00)	(1,306.00)
			RJE - 3009	(1,306.00)	
727020-720-10	Purchased Services - Payroll-Finance--Care Center	0.00		5.00	5.00
			RJE - 3005	47,869.00	
			RJE - 3014	(47,864.00)	
727025-700-10	Purchased Services - Billing-Management and General-Care Center	5,700.00		0.00	5,700.00
Marcum 134	PCC Support	0.00		45,747.00	45,747.00
			RJE - 3020	14,309.00	
			RJE - 3020	399.00	
			RJE - 3020	31,039.00	
Marcum 143	P/S - Sage Intacct	0.00		17,774.00	17,774.00
			RJE - 3020	17,774.00	
Marcum 154	P/S - Celtic Consulting	0.00		463,349.00	463,349.00
			RJE - 3014	(0.00)	
			RJE - 3021	463,349.00	
Marcum 155	P/S - UlitPro	0.00		47,864.00	47,864.00
			RJE - 3014	47,864.00	
Subtotal [M11] Services Provided by Contract		612,928.00		66,304.00	679,232.00
Subgroup : [M13] Other					
511055-700-10	Meals and Entertainment-Management	0.00		1,900.00	1,900.00
			RJE - 3003	1,900.00	
511055-720-10	Meals and Entertainment - Finance	0.00		93.00	93.00
			RJE - 3005	93.00	
511055-810-10	Meals and Entertainment - Marketing	0.00		173.00	173.00
			RJE - 3011	170.00	
			RJE - 3011	3.00	
511055-850-13	Meals and Entertainment-Advancement-WCC Corp/Overhead	611.00		0.00	611.00
708010-500-10	Licenses / Permits / Fees-Clinical Services-Care Center	888.00		0.00	888.00
708010-500-18	Licenses / Permits / Fees-Clinical Services-CNA School	2,118.00		0.00	2,118.00
708010-520-10	Licenses / Permits / Fees-Recreation Therapy-Care Center	1,121.00		0.00	1,121.00
708010-600-10	Licenses / Permits / Fees-Engineering / Facilities-Care Center	(418.00)		10.00	(408.00)
			RJE - 3001	10.00	
708010-620-10	Licenses / Permits / Fees-Dietary-Care Center	390.00		0.00	390.00
708010-700-10	Licenses / Permits / Fees-Management and General-Care Center	1,705.00		420.00	2,125.00
			RJE - 3003	420.00	
708010-720-10	Licenses / Permits / Fees - Finance	0.00		38.00	38.00
			RJE - 3005	38.00	
708010-730-10	Licenses / Permits / Fees-Human Resources-Care Center	50.00		152.00	202.00
			RJE - 3006	152.00	
708010-770-10	Licenses / Permits / Fees - IT	0.00		20,101.00	20,101.00
			RJE - 3009	20,101.00	
708010-810-10	Licenses / Permits / Fees - Marketing	0.00		359.00	359.00
			RJE - 3011	359.00	
708010-850-13	Licenses / Permits / Fees-Advancement-WCC Corp/Overhead	6,361.00		0.00	6,361.00
708010-850-18	Licenses / Permits / Fees-Advancement-CNA School	632.00		0.00	632.00
708030-500-13	Fines / Citations / Penalties-Clinical Services-WCC Corp/Overhead	5.00		0.00	5.00
708030-600-10	Engineering-Fines / Citations / Penalties	0.00		28.00	28.00
			RJE - 3001	28.00	
708030-700-10	Fines / Citations / Penalties-Management and General-Care Center	12.00		50.00	62.00
			RJE - 3003	50.00	
708030-720-10	Fines / Citations / Penalties-Finance-Care Center	8,502.00		71.00	8,573.00
			RJE - 3005	71.00	
708030-900-13	Fines / Citations / Penalties-Not Applicable / Other-WCC Corp/Overhead	35.00		0.00	35.00
727050-720-10	Professional Processing Fees - Finance	0.00		66,808.00	66,808.00
			RJE - 3005	66,808.00	
729000-720-10	Bank Charges - Finance	0.00		3,249.00	3,249.00
			RJE - 3005	3,249.00	
729010-720-10	Merchant Processing Fees - Finance	0.00		45,195.00	45,195.00
			RJE - 3005	45,195.00	
729010-850-13	Merchant Processing Fees-Advancement-WCC Corp/Overhead	889.00		0.00	889.00
738200-700-10	Employee Relations - Management	0.00		1,062.00	1,062.00
			RJE - 3003	1,062.00	
738200-705-13	Employee Relations / Appreciation-Revenue Cycle-WCC Corp/Overhead	50.00		0.00	50.00
738200-740-10	Employee Relations / Appreciation	0.00		1,653.00	1,653.00
			RJE - 3007	1,653.00	
738200-850-13	Employee Relations / Appreciation-Advancement-WCC Corp/Overhead	2,225.00		0.00	2,225.00
909005-720-13	Manager Fees - "Endowment 1"-Finance-WCC Corp/Overhead	20,637.00		0.00	20,637.00
909006-720-13	Manager Fees - Bauer-Finance-WCC Corp/Overhead	3,508.00		0.00	3,508.00
909007-720-13	Manager Fees - Anderson-Finance-WCC Corp/Overhead	2,464.00		0.00	2,464.00
909009-720-13	Manager Fees - "Endowment 2"-Finance-WCC Corp/Overhead	9,210.00		0.00	9,210.00
909010-720-13	Manager Fees - Hospice-Finance-WCC Corp/Overhead	6,740.00		0.00	6,740.00
909011-720-13	Manager Fees - Bauer Cornerstone-Finance-WCC Corp/Overhead	663.00		0.00	663.00
909013-720-13	Manager Fees - First County-Finance-WCC Corp/Overhead	1,964.00		0.00	1,964.00
909014-720-13	Manager Fees - Operating Reserve-Finance-WCC Corp/Overhead	7,808.00		0.00	7,808.00
Marcum 151	Misc. Expense	0.00		(1,227.00)	(1,227.00)
			RJE - 3007	(1,227.00)	
Subtotal [M13] Other		78,170.00		140,135.00	218,305.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		841,040.00		314,472.00	1,155,512.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
523000-500-10	Food-Clinical Services-Care Center	33,963.00		0.00	33,963.00
523000-520-10	Food-Recreation Therapy-Care Center	2,693.00		0.00	2,693.00
523000-620-10	Food-Dietary-Care Center	(103,595.00)		0.00	(103,595.00)
523000-620-12	Food-Dietary-Meals on Wheels	71,863.00		0.00	71,863.00
523000-680-10	Food-Administrative Support	0.00		1,674.00	1,674.00
			RJE - 3002	1,674.00	
523000-710-10	Food - Volunteers	0.00		224.00	224.00
			RJE - 3004	224.00	
523000-730-10	Food - Human Resources	0.00		4,343.00	4,343.00
			RJE - 3006	4,343.00	
523000-780-10	Food-Spiritual-Care Center	13.00		356.00	369.00
			RJE - 3010	356.00	

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
523000-810-10	Food - Marketing	0.00		1,065.00	1,065.00
523000-850-13	Food-Advancement-WCC Corp/Overhead	1,147.00	RJE - 3011	1,065.00	1,147.00
Subtotal [2A1] Raw Food		6,084.00		7,662.00	13,746.00
Subgroup : [2A2] Non-Food Supplies					
602000-620-12	Supplies-Dietary-Meals on Wheels	13,422.00		0.00	13,422.00
622000-620-10	Dietary Supplies-Dietary-Care Center	(14,782.00)		0.00	(14,782.00)
Subtotal [2A2] Non-Food Supplies		(1,360.00)		0.00	(1,360.00)
Total [18] Dietary Basis for Allocation of Costs		4,724.00		7,662.00	12,386.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc.,washed, ironed..					
614000-610-10	Laundry / Dry Cleaning-Housekeeping / Laundry-Care Center	80,218.00		0.00	80,218.00
Subtotal [3A1] Bed Linens, etc.,washed, ironed..		80,218.00		0.00	80,218.00
Total [19] Laundry-Basis for Allocation of Costs		80,218.00		0.00	80,218.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
522060-610-18	Purchased Services-Housekeeping / Laundry-CNA School	13,000.00		0.00	13,000.00
Subtotal [4B] Purchased Services		13,000.00		0.00	13,000.00
Subgroup : [5A2] Purchased from					
522030-500-P900-10	Prescription Drugs-Clinical Services-Not Applicable / Other-Care Center	544.00		0.00	544.00
522030-540-P300-10	Prescription Drugs-Ancillary Services-Medicare A-Care Center	149.00		0.00	149.00
522030-540-P900-10	Prescription Drugs-Ancillary Services-Not Applicable / Other-Care Center	333,937.00		0.00	333,937.00
522030-900-P900-10	Prescription Drugs-Not Applicable / Other-Not Applicable / Other-Care Center	91.00		0.00	91.00
Subtotal [5A2] Purchased from		334,721.00		0.00	334,721.00
Subgroup : [5B] Medicine Cabinet Drugs					
522010-500-10	Medical Supplies-Clinical Services-Care Center	62,472.00		0.00	62,472.00
522010-500-P300-10	Medical Supplies-Clinical Services-Medicare A-Care Center	6,685.00		0.00	6,685.00
522010-500-P400-10	Medical Supplies-Clinical Services-Medicaid-Care Center	42.00		0.00	42.00
522010-520-10	Medical Supplies-Recreation Therapy-Care Center	35.00		0.00	35.00
522010-600-10	Medical Supplies-Engineering / Facilities-Care Center	180.00		0.00	180.00
522010-700-10	Medical Supplies-Management and General-Care Center	109.00		0.00	109.00
522015-500-10	Medical Supplies - Non Billable-Clinical Services-Care Center	144,415.00		0.00	144,415.00
522015-500-18	Medical Supplies - Non Billable-Clinical Services-CNA School	1,075.00		0.00	1,075.00
522015-530-15	Medical Supplies - Non Billable-Rehab Therapy-Out Patient Therapy	9.00		0.00	9.00
Subtotal [5B] Medicine Cabinet Drugs		215,022.00		0.00	215,022.00
Subgroup : [5E2] Oxygen - Other					
543279-540-10	Oxygen-Ancillary Services-Care Center	12,301.00		0.00	12,301.00
Subtotal [5E2] Oxygen - Other		12,301.00		0.00	12,301.00
Subgroup : [5F] X-Rays and related radiological					
543320-500-P300-10	Radiology-Clinical Services-Medicare A-Care Center	28.00		0.00	28.00
543320-540-P300-10	Radiology-Ancillary Services-Medicare A-Care Center	11,966.00		0.00	11,966.00
543320-540-P900-10	Radiology-Ancillary Services-Not Applicable / Other-Care Center	23,052.00		0.00	23,052.00
Subtotal [5F] X-Rays and related radiological		35,046.00		0.00	35,046.00
Subgroup : [5H] Laboratory					
543300-500-P300-10	Laboratory-Clinical Services-Medicare A-Care Center	15,273.00		0.00	15,273.00
543300-540-P300-10	Laboratory-Ancillary Services-Medicare A-Care Center	3,394.00		0.00	3,394.00
543300-540-P900-10	Laboratory-Ancillary Services-Not Applicable / Other-Care Center	(421.00)		0.00	(421.00)
Subtotal [5H] Laboratory		18,246.00		0.00	18,246.00
Subgroup : [5I] Recreation					
521080-520-10	Music Therapy-Recreation Therapy-Care Center	13,793.00		0.00	13,793.00
522060-520-10	Purchased Services-Recreation Therapy-Care Center	38.00		0.00	38.00
528090-520-10	Resident Activities-Recreation Therapy-Care Center	1,297.00		0.00	1,297.00
528090-720-10	Resident Activities-Finance-Care Center	73.00		0.00	73.00
602000-520-10	Supplies-Recreation Therapy-Care Center	880.00		0.00	880.00
605070-520-10	Utilities - Internet / TV-Recreation Therapy-Care Center	15.00		0.00	15.00
605070-600-10	Utilities - Internet / TV-Engineering / Facilities-Care Center	441.00		81.00	522.00
605070-770-10	Utilities - Internet / TV-Information Technology-Care Center	14,010.00	RJE - 3001	81.00	14,091.00
			RJE - 3009	(12,509.00)	1,501.00
			RJE - 3024	5,028.00	6,529.00
				(17,537.00)	(11,008.00)
Subtotal [5I] Recreation		30,547.00		(12,428.00)	18,119.00
Subgroup : [5K] Management fee indirect					
522060-620-12	Purchased Services-Dietary-Meals on Wheels	6,533.00		0.00	6,533.00
971061-610-10	Housekeeping Allocation-Housekeeping / Laundry-Care Center	351,782.00		0.00	351,782.00
971061-610-15	Housekeeping Allocation-Housekeeping / Laundry-Out Patient Therapy	12,907.00		0.00	12,907.00
971062-620-10	Dietary Allocation-Dietary-Care Center	1,206,425.00		0.00	1,206,425.00
Subtotal [5K] Management fee indirect		1,577,647.00		0.00	1,577,647.00
Subgroup : [5L] Cable Television					
605070-01	Satellite TV	0.00		17,537.00	17,537.00
Subtotal [5L] Cable Television		0.00	RJE - 3024	17,537.00	17,537.00
Subgroup : [5M] Other					
522020-500-10	Medical Equipment-Clinical Services-Care Center	3,990.00		0.00	3,990.00
522020-500-P300-10	Medical Equipment-Clinical Services-Medicare A-Care Center	909.00		0.00	909.00
522020-600-10	Medical Equipment-Engineering / Facilities-Care Center	1,141.00		0.00	1,141.00
522025-500-10	Medical Equipment - Non Billable-Clinical Services-Care Center	1,724.00		0.00	1,724.00
522025-500-10-10	Medical Equipment - Non Billable-Clinical Services-Care Center	10.00		0.00	10.00
543330-500-P300-10	Cardiology-Clinical Services-Medicare A-Care Center	485.00		0.00	485.00
543330-540-P300-10	Cardiology-Ancillary Services-Medicare A-Care Center	16.00		0.00	16.00
543330-540-P900-10	Cardiology-Ancillary Services-Not Applicable / Other-Care Center	82.00		0.00	82.00
543920-540-10	Other Diagnostic Services-Ancillary Services-Care Center	158.00		0.00	158.00
543920-540-P300-10	Other Diagnostic Services-Ancillary Services-Medicare A-Care Center	144.00		0.00	144.00
543999-500-10	Misc Ancillary Charges-Clinical Services-Care Center	145.00		(145.00)	0.00
543999-500-P300-10	Misc Ancillary Charges-Clinical Services-Medicare A-Care Center	885.00	RJE - 3018	(145.00)	740.00
543999-540-P900-10	Misc Ancillary Charges-Ancillary Services-Not Applicable / Other-Care Center	3.00		(3.00)	0.00
543999-780-10	Misc. Ancillary Charges - Spiritual	0.00	RJE - 3018	(3.00)	(3.00)
				18.00	15.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
547050-500-P300-L100-10	Audiology Services-Clinical Services-Medicare A-Physician-Care Center	47.00	RJE - 3010	18.00	47.00
547055-500-P300-10	Podiatry Services-Clinical Services-Medicare A-Care Center	259.00		0.00	259.00
602000-530-10	Supplies-Rehab Therapy-Care Center	1,745.00		0.00	1,745.00
602000-530-15	Supplies-Rehab Therapy-Out Patient Therapy	0.00		(340.00)	(340.00)
607000-500-10	Machine & Equipment Rental-Clinical Services-Care Center	24,417.00	RJE - 3013	(340.00)	24,417.00
607000-500-P300-10	Machine & Equipment Rental-Clinical Services-Medicare A-Care Center	2,891.00		0.00	2,891.00
728065-500-10	Rent Expense - Equipment-Clinical Services-Care Center	35,016.00		0.00	35,016.00
Subtotal [5M] Other		74,067.00		(470.00)	73,597.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		2,310,597.00		4,639.00	2,315,236.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
606000-500-10	Maintenance & Repairs - Equipment-Clinical Services-Care Center	4,889.00		0.00	4,889.00
606000-520-10	Maintenance & Repairs - Equipment-Recreation Therapy-Care Center	90.00		0.00	90.00
606000-600-10	Maintenance & Repairs - Equipment-Engineering / Facilities-Care Center	10,772.00		910.00	11,682.00
606000-620-10	Maintenance & Repairs - Equipment-Dietary-Care Center	1,644.00	RJE - 3001	910.00	1,644.00
606000-770-10	Maintenance & Repairs - Equipment-Information Technology-Care Center	1,077.00		0.00	1,077.00
606010-600-10	Maintenance & Repairs - Building-Engineering / Facilities-Care Center	15,128.00		41.00	15,169.00
606070-600-10	Maintenance - Grounds-Engineering / Facilities-Care Center	11,663.00	RJE - 3001	41.00	11,663.00
606070-700-10	Maintenance - Grounds-Management and General-Care Center	294.00		0.00	294.00
Subtotal [6A] Repairs and Maintenance		45,557.00		951.00	46,508.00
Subgroup : [6B] Heat					
605020-500-10	Utilities - Gasoline / Oil-Clinical Services-Care Center	150.00		0.00	150.00
605020-520-10	Utilities - Gasoline / Oil-Recreation Therapy-Care Center	25.00		0.00	25.00
605020-540-10	Utilities - Gasoline / Oil-Ancillary Services-Care Center	42.00		0.00	42.00
605020-600-10	Utilities - Gasoline / Oil-Engineering / Facilities-Care Center	130.00		323.00	453.00
605030-600-10	Utilities - Propane-Engineering / Facilities-Care Center	13,103.00	RJE - 3001	323.00	13,103.00
605030-620-10	Utilities - Propane-Dietary-Care Center	8,005.00		0.00	8,005.00
605040-500-10	Utilities - Fuel Oil-Clinical Services-Care Center	39.00		0.00	39.00
605040-600-10	Utilities - Fuel Oil-Engineering / Facilities-Care Center	78,195.00		0.00	78,195.00
Subtotal [6B] Heat		99,689.00		323.00	100,012.00
Subgroup : [6C] Light & Power					
605050-600-10	Utilities - Electricity-Engineering / Facilities-Care Center	176,529.00		0.00	176,529.00
Subtotal [6C] Light & Power		176,529.00		0.00	176,529.00
Subgroup : [6D] Water					
605060-600-10	Utilities - Water-Engineering / Facilities-Care Center	12,411.00		0.00	12,411.00
605080-600-10	Utilities - Sewer-Engineering / Facilities-Care Center	2,695.00		0.00	2,695.00
Subtotal [6D] Water		15,106.00		0.00	15,106.00
Subgroup : [6E] Equipment Lease					
Marcum 139	Leased Equipment	0.00		22,702.00	22,702.00
			RJE - 3022	21,816.00	
Marcum 145	Ford Lease	0.00		886.00	886.00
			RJE - 3022	3,165.00	3,165.00
Subtotal [6E] Equipment Lease		0.00		25,867.00	25,867.00
Subgroup : [6F] Other					
527040-600-10	Consulting Services-Engineering / Facilities-Care Center	1,250.00		0.00	1,250.00
606050-600-10	Contracted Maintenance-Engineering / Facilities-Care Center	66,448.00		349.00	66,797.00
606050-620-10	Contracted Maintenance-Dietary-Care Center	6,149.00	RJE - 3001	349.00	6,149.00
606050-680-10	Contracted Maintenance - Administrative Support	0.00		(13.00)	(13.00)
607000-600-10	Machine & Equipment Rental-Engineering / Facilities-Care Center	100.00		21,475.00	21,575.00
			RJE - 3022	(21,258.00)	317.00
			RJE - 3022	(230.00)	87.00
Subtotal [6F] Other		73,947.00		336.00	74,283.00
Subgroup : [7A] Land Improvements					
Marcum 110	Land Improvements Depreciation	0.00		32,095.00	32,095.00
Subtotal [7A] Land Improvements		0.00		32,095.00	32,095.00
Subgroup : [7B] Building & Building Improvements					
Marcum 111	Building & Building Improvements Depreciation	0.00		223,851.00	223,851.00
Subtotal [7B] Building & Building Improvements		0.00		223,851.00	223,851.00
Subgroup : [7C] Non-movable Equipment					
Marcum 112	Non-Movable Equipment Depreciation	0.00		124,915.00	124,915.00
Subtotal [7C] Non-movable Equipment		0.00		124,915.00	124,915.00
Subgroup : [7D] Movable Equipment					
Marcum 113	Movable Equipment Depreciation	0.00		112,830.00	112,830.00
Subtotal [7D] Movable Equipment		0.00		112,830.00	112,830.00
Subgroup : [8C] Leasehold Improvements					
725909-720-10	Depreciation Expense-Finance-Care Center	349,057.00		(349,057.00)	0.00
725909-720-13	Depreciation Expense-Finance-WCC Corp/Overhead	144,634.00		(144,634.00)	0.00
Subtotal [8C] Leasehold Improvements		493,691.00		(493,691.00)	0.00
Subgroup : [9] Rental Payments					
728060-700-10	Rent Expense - Land and Real Property-Management and General-Care Center	11,451.00		0.00	11,451.00
Subtotal [9] Rental Payments		11,451.00		0.00	11,451.00
Total [22] Maintenance and Property		915,970.00		27,477.00	943,447.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
Group : [26]	Interest				
Subgroup : [12A1]	First Mortgage				
Marcum 141	Bond Interest	0.00		528.00	528.00
			RJE - 3015	528.00	
Subtotal [12A1] First Mortgage		0.00		528.00	528.00
Total [26] Interest		0.00		528.00	528.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
729040-700-13	Interest Expense-Management and General-WCC Corp/Overhead	210,563.00		(528.00)	210,035.00
			RJE - 3015	(528.00)	
Subtotal [12D] Other Interest Expense		210,563.00		(528.00)	210,035.00
Subgroup : [14A]	Insurance on Property				
708000-700-10	Commercial Insurance - Management	0.00		0.00	0.00
			RJE - 3003	163,441.00	
Marcum 117	Property Insurance	0.00		(163,441.00)	
			RJE - 3023	37,553.00	37,553.00
			RJE - 3023	37,553.00	
Subtotal [14A] Insurance on Property		0.00		37,553.00	37,553.00
Subgroup : [14B]	Insurance of Automobiles				
Marcum 116	Auto Insurance	0.00		3,810.00	3,810.00
			RJE - 3023	3,810.00	
Subtotal [14B] Insurance of Automobiles		0.00		3,810.00	3,810.00
Subgroup : [14C1]	Umbrella				
Marcum 118	Umbrella Insurance	0.00		29,599.00	29,599.00
			RJE - 3023	29,599.00	
Marcum 120	Dir. & Officers Insurance	0.00		18,197.00	18,197.00
			RJE - 3023	18,197.00	
Subtotal [14C1] Umbrella		0.00		47,796.00	47,796.00
Subgroup : [14C3]	Other				
Marcum 119	General Liability	0.00		69,883.00	69,883.00
			RJE - 3023	69,883.00	
Marcum 147	Cyber Insurance	0.00		2,942.00	2,942.00
			RJE - 3023	2,942.00	
Marcum 148	Storage Tank	0.00		718.00	718.00
			RJE - 3023	718.00	
Marcum 149	Surety Bond	0.00		679.00	679.00
			RJE - 3023	679.00	
Marcum 158	ERISA Bond Insurance	0.00		60.00	60.00
			RJE - 3023	60.00	
Marcum 159	Flood Insurance	0.00		0.00	0.00
			RJE - 3023	(0.00)	
Subtotal [14C3] Other		0.00		74,282.00	74,282.00
Total [27] Interest and Insurance		210,563.00		162,913.00	373,476.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
401000-P400-10	Room and Board-Medicaid-Care Center	(6,143,756.00)		0.00	(6,143,756.00)
Subtotal [1A] Medicaid Residents (CT only)		(6,143,756.00)		0.00	(6,143,756.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
450000-P400-10	Room and Board Contractual Adjustment-Medicaid-Care Center	3,335,363.00		0.00	3,335,363.00
Subtotal [1B] Medicaid room and board contractual allowance		3,335,363.00		0.00	3,335,363.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
401000-P300-10	Room and Board-Medicare A-Care Center	(6,175,225.00)		0.00	(6,175,225.00)
Subtotal [3A] Medicare Residents (All inclusive)		(6,175,225.00)		0.00	(6,175,225.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
450000-P300-10	Room and Board Contractual Adjustment-Medicare A-Care Center	(686,299.00)		0.00	(686,299.00)
Subtotal [3B] Medicare room and board contractual allowance		(686,299.00)		0.00	(686,299.00)
Subgroup : [4A]	Private-pay residents and other				
401000-P100-10	Room and Board-Private Individual-Care Center	(2,553,965.00)		0.00	(2,553,965.00)
401000-P200-10	Room and Board-Commercial Insurance-Care Center	(424,350.00)		0.00	(424,350.00)
Subtotal [4A] Private-pay residents and other		(2,978,315.00)		0.00	(2,978,315.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
450000-P100-10	Room and Board Contractual Adjustment-Private Individual-Care Center	850.00		0.00	850.00
450000-P200-10	Room and Board Contractual Adjustment-Commercial Insurance-Care Center	133,508.00		0.00	133,508.00
450600-P800-10	Discount-Financial Assistance-Care Center	9,170.00		0.00	9,170.00
909065-720-10	Endowment Assistance-Finance-Care Center	16,272.00		0.00	16,272.00
Subtotal [4B] Private-pay room and board contractual allowance		159,800.00		0.00	159,800.00
Subgroup : [5A]	Prescription Drugs - Medicare				
402000-500-P300-10	Pharmacy-Clinical Services-Medicare A-Care Center	36.00		0.00	36.00
402000-P300-10	Pharmacy-Medicare A-Care Center	(259,791.00)		0.00	(259,791.00)
Subtotal [5A] Prescription Drugs - Medicare		(259,755.00)		0.00	(259,755.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare				
402000-P100-10	Pharmacy-Private Individual-Care Center	(62.00)		0.00	(62.00)
402000-P200-10	Pharmacy-Commercial Insurance-Care Center	(10,340.00)		0.00	(10,340.00)
402000-P400-10	Pharmacy-Medicaid-Care Center	(7,838.00)		0.00	(7,838.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(18,240.00)		0.00	(18,240.00)
Subgroup : [6A]	Medical Supplies - Medicare				
403000-P300-10	Medical & Surgical Supplies-Medicare A-Care Center	(10,815.00)		0.00	(10,815.00)
Subtotal [6A] Medical Supplies - Medicare		(10,815.00)		0.00	(10,815.00)
Subgroup : [6C]	Medical Supplies - Non-medicare				
403000-P100-10	Medical & Surgical Supplies-Private Individual-Care Center	(3,883.00)		0.00	(3,883.00)
403000-P200-10	Medical & Surgical Supplies-Commercial Insurance-Care Center	(3.00)		0.00	(3.00)
403000-P400-10	Medical & Surgical Supplies-Medicaid-Care Center	(2,273.00)		0.00	(2,273.00)
403900-P100-10	Complex Medical Equipment-Private Individual-Care Center	(3,055.00)		0.00	(3,055.00)
Subtotal [6C] Medical Supplies - Non-medicare		(9,214.00)		0.00	(9,214.00)

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
Subgroup : [7A]	Physical Therapy - Medicare				
405000-P350-15	Physical Therapy - OPT-Medicare B-Out Patient Therapy	(72,805.00)		0.00	(72,805.00)
405005-P300-10	Physical Therapy - IPT-Medicare A-Care Center	(609,195.00)		0.00	(609,195.00)
405005-P350-10	Physical Therapy - IPT-Medicare B-Care Center	(16,900.00)		0.00	(16,900.00)
Subtotal [7A] Physical Therapy - Medicare		(698,900.00)		0.00	(698,900.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
405000-P100-15	Physical Therapy - OPT-Private Individual-Out Patient Therapy	(1,840.00)		0.00	(1,840.00)
405000-P200-15	Physical Therapy - OPT-Commercial Insurance-Out Patient Therapy	(15,345.00)		0.00	(15,345.00)
405005-P100-10	Physical Therapy - IPT-Private Individual-Care Center	(6,010.00)		0.00	(6,010.00)
405005-P200-10	Physical Therapy - IPT-Commercial Insurance-Care Center	(6,070.00)		0.00	(6,070.00)
405005-P400-10	Physical Therapy - IPT-Medicaid-Care Center	(2,170.00)		0.00	(2,170.00)
Subtotal [7C] Physical Therapy - Non-medicare		(31,435.00)		0.00	(31,435.00)
Subgroup : [8A]	Speech Therapy - Medicare				
407000-P350-15	Speech Therapy - OPT-Medicare B-Out Patient Therapy	(10,520.00)		0.00	(10,520.00)
407005-P300-10	Speech Therapy - IPT-Medicare A-Care Center	(197,550.00)		0.00	(197,550.00)
407005-P350-10	Speech Therapy - IPT-Medicare B-Care Center	(55,890.00)		0.00	(55,890.00)
Subtotal [8A] Speech Therapy - Medicare		(263,960.00)		0.00	(263,960.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
407000-P200-15	Speech Therapy - OPT-Commercial Insurance-Out Patient Therapy	(2,740.00)		0.00	(2,740.00)
407005-P100-10	Speech Therapy - IPT-Private Individual-Care Center	(1,720.00)		0.00	(1,720.00)
407005-P200-10	Speech Therapy - IPT-Commercial Insurance-Care Center	(11,080.00)		0.00	(11,080.00)
407005-P400-10	Speech Therapy - IPT-Medicaid-Care Center	(1,050.00)		0.00	(1,050.00)
Subtotal [8C] Speech Therapy - Non-medicare		(16,590.00)		0.00	(16,590.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
406000-P350-15	Occupational Therapy - OPT-Medicare B-Out Patient Therapy	(1,675.00)		0.00	(1,675.00)
406005-P300-10	Occupational Therapy - IPT-Medicare A-Care Center	(778,755.00)		0.00	(778,755.00)
406005-P350-10	Occupational Therapy - IPT-Medicare B-Care Center	(11,167.00)		0.00	(11,167.00)
Subtotal [9A] Occupational Therapy - Medicare		(791,597.00)		0.00	(791,597.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
406000-P200-15	Occupational Therapy - OPT-Commercial Insurance-Out Patient Therapy	(685.00)		0.00	(685.00)
406005-P100-10	Occupational Therapy - IPT-Private Individual-Care Center	(3,045.00)		0.00	(3,045.00)
406005-P200-10	Occupational Therapy - IPT-Commercial Insurance-Care Center	(38,960.00)		0.00	(38,960.00)
406005-P400-10	Occupational Therapy - IPT-Medicaid-Care Center	(1,985.00)		0.00	(1,985.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(44,675.00)		0.00	(44,675.00)
Subgroup : [10A]	Other - Medicare				
404000-P300-10	Radiology-Medicare A-Care Center	(39,498.00)		0.00	(39,498.00)
404000-P350-10	Radiology-Medicare B-Care Center	(308,601.00)		0.00	(308,601.00)
409000-P300-10	Oxygen / Inhalation / Respiratory Therapy-Medicare A-Care Center	(17,192.00)		0.00	(17,192.00)
450100-P300-10	Therapy Contractual Adjustment-Medicare A-Care Center	1,572,350.00		0.00	1,572,350.00
450100-P350-10	Therapy Contractual Adjustment-Medicare B-Care Center	18,171.00		0.00	18,171.00
450100-P350-15	Therapy Contractual Adjustment-Medicare B-Out Patient Therapy	33,646.00		0.00	33,646.00
450200-P300-10	Ancillary Contractual Adjustment-Medicare A-Care Center	647,174.00		0.00	647,174.00
Subtotal [10A] Other - Medicare		1,906,050.00		0.00	1,906,050.00
Subgroup : [10B]	Other - Non-medicare				
404000-P200-10	Radiology-Commercial Insurance-Care Center	(478.00)		0.00	(478.00)
404000-P400-10	Radiology-Medicaid-Care Center	(150.00)		0.00	(150.00)
409000-P100-10	Oxygen / Inhalation / Respiratory Therapy-Private Individual-Care Center	(50.00)		0.00	(50.00)
409000-P400-10	Oxygen / Inhalation / Respiratory Therapy-Medicaid-Care Center	(1,760.00)		0.00	(1,760.00)
413000-P100-10	Diagnostic Services-Private Individual-Care Center	(236.00)		0.00	(236.00)
425010-P100-10	Therapy Supplies-Private Individual-Care Center	(1,672.00)		0.00	(1,672.00)
450000-P200-15	Room and Board Contractual Adjustment-Commercial Insurance-Out Patient Therapy	3,428.00		0.00	3,428.00
450100-P200-10	Therapy Contractual Adjustment-Commercial Insurance-Care Center	9,070.00		0.00	9,070.00
450200-P200-10	Ancillary Contractual Adjustment-Commercial Insurance-Care Center	228.00		0.00	228.00
Subtotal [10B] Other - Non-medicare		8,380.00		0.00	8,380.00
Subgroup : [11]	Meals sold to guests, employees, and others				
420010-P100-10	Guest Meals-Private Individual-Care Center	(239.00)		0.00	(239.00)
420010-P900-10	Guest Meals-Not Applicable / Other-Care Center	(30,989.00)		0.00	(30,989.00)
Subtotal [11] Meals sold to guests, employees, and others		(31,228.00)		0.00	(31,228.00)
Subgroup : [15]	Interest Income				
482000-P900-10	Interest & Dividend Income-Not Applicable / Other-Care Center	(466.00)		0.00	(466.00)
482000-P900-13	Interest & Dividend Income-Not Applicable / Other-WCC Corp/Overhead	(795.00)		0.00	(795.00)
Subtotal [15] Interest Income		(1,261.00)		0.00	(1,261.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops				
423010-P100-10	Barber / Beauty-Private Individual-Care Center	(10,584.00)		0.00	(10,584.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(10,584.00)		0.00	(10,584.00)
Subgroup : [18]	Other Revenue				
471034-P900-13	Contributions - Bequests-Not Applicable / Other-WCC Corp/Overhead	(25,000.00)		0.00	(25,000.00)
471080-P100-13	Contributions - Annual Appeal-Private Individual-WCC Corp/Overhead	(4,495.00)		0.00	(4,495.00)
471080-P900-13	Contributions - Annual Appeal-Not Applicable / Other-WCC Corp/Overhead	(447,311.00)		0.00	(447,311.00)
471081-P900-13	Contributions-Not Applicable / Other-WCC Corp/Overhead	(2,479.00)		0.00	(2,479.00)
472080-P900-13	Pledge Revenue-Not Applicable / Other-WCC Corp/Overhead	(150.00)		0.00	(150.00)
483005-P900-13	Investment Income - "Endowment 1"-Not Applicable / Other-WCC Corp/Overhead	(306,474.00)		0.00	(306,474.00)
483101-P900-13	Investment Income - Bauer-Not Applicable / Other-WCC Corp/Overhead	(51,692.00)		0.00	(51,692.00)
483102-P900-13	Investment Income - Anderson-Not Applicable / Other-WCC Corp/Overhead	(36,349.00)		0.00	(36,349.00)
483105-P900-13	Capital Gain - First County-Not Applicable / Other-WCC Corp/Overhead	(6,267.00)		0.00	(6,267.00)
483107-P900-13	Investment Income - "Endowment 2"-Not Applicable / Other-WCC Corp/Overhead	(136,009.00)		0.00	(136,009.00)
483108-P900-13	Investment Income - Hospice-Not Applicable / Other-WCC Corp/Overhead	(99,227.00)		0.00	(99,227.00)
483109-P900-13	Investment Income - Bauer Cornerstone-Not Applicable / Other-WCC Corp/Overhead	(9,786.00)		0.00	(9,786.00)
483110-P900-13	Investment Income - First County-Not Applicable / Other-WCC Corp/Overhead	(41,024.00)		0.00	(41,024.00)
483112-P900-13	Investment Income - Operating Reserve-Not Applicable / Other-WCC Corp/Overhead	(113,101.00)		0.00	(113,101.00)
483505-P900-13	Unrealized Gain/Loss - "Endowment" 1-Not Applicable / Other-WCC Corp/Overhead	(915,227.00)		0.00	(915,227.00)
483506-P900-13	Unrealized Gain/Loss - Bauer-Not Applicable / Other-WCC Corp/Overhead	(154,076.00)		0.00	(154,076.00)
483507-P900-13	Unrealized Gain/Loss - Anderson-Not Applicable / Other-WCC Corp/Overhead	(108,073.00)		0.00	(108,073.00)
483508-P900-13	Unrealized Gain/Loss - Capital Campaign-Not Applicable / Other-WCC Corp/Overhead	(23,625.00)		0.00	(23,625.00)
483509-P900-13	Unrealized Gain / Loss - "Endowment" 2-Not Applicable / Other-WCC Corp/Overhead	(417,399.00)		0.00	(417,399.00)
483510-P900-13	Unrealized Gain / Loss - Hospice-Not Applicable / Other-WCC Corp/Overhead	(302,893.00)		0.00	(302,893.00)
483511-P900-13	Unrealized Gain / Loss - Bauer Cornerstone-Not Applicable / Other-WCC Corp/Overhead	(29,085.00)		0.00	(29,085.00)
483551-P900-13	Unrealized Gain/Loss - First County-Not Applicable / Other-WCC Corp/Overhead	5,205.00		0.00	5,205.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
490000-P900-10	Miscellaneous Income-Not Applicable / Other-Care Center	(77,328.00)		0.00	(77,328.00)
490000-P900-13	Miscellaneous Income-Not Applicable / Other-WCC Corp/Overhead	(727.00)		0.00	(727.00)
490010-P100-15	Rental Income - Real Property-Private Individual-Out Patient Therapy	(3,871.00)		0.00	(3,871.00)
490020-P900-10	Medical Record Copy Fee-Not Applicable / Other-Care Center	(30.00)		0.00	(30.00)
490030-P900-13	Other Government Relief Revenues-Not Applicable / Other-WCC Corp/Overhead	(4,798,029.00)		0.00	(4,798,029.00)
490071-P510-12	Home Delivery Meals-Town of New Canaan-Meals on Wheels	(123,357.00)		0.00	(123,357.00)
490500-500-P900-10	Assets Released from Restrictions-Clinical Services-Not Applicable / Other-Care Center	(100.00)		0.00	(100.00)
490500-500-P900-13	Assets Released from Restrictions-Clinical Services-Not Applicable / Other-WCC Corp/Ov	(5,000.00)		0.00	(5,000.00)
490500-520-P900-13	Assets Released from Restrictions-Recreation Therapy-Not Applicable / Other-WCC Corp/	(5,200.00)		0.00	(5,200.00)
490500-700-P900-13	Assets Released from Restrictions-Management and General-Not Applicable / Other-WCC	(7,800.00)		0.00	(7,800.00)
490500-710-P900-13	Assets Released from Restrictions-Volunteers-Not Applicable / Other-WCC Corp/Overhead	(43,884.00)		0.00	(43,884.00)
490500-720-P900-10	Assets Released from Restrictions-Finance-Financial Assistance-Care Center	(16,272.00)		0.00	(16,272.00)
490500-740-P900-13	Assets Released from Restrictions-Benefits-Not Applicable / Other-WCC Corp/Overhead	(1,200.00)		0.00	(1,200.00)
490500-780-P900-13	Assets Released from Restrictions-Spiritual-Not Applicable / Other-WCC Corp/Overhead	(63,890.00)		0.00	(63,890.00)
490500-850-P900-13	Assets Released from Restrictions-Advancement-Not Applicable / Other-WCC Corp/Overh	(609,727.00)		0.00	(609,727.00)
490500-900-P900-13	Assets Released from Restrictions-Not Applicable / Other-Not Applicable / Other-WCC Co	(1,903.00)		0.00	(1,903.00)
490500-900-P900-18	Assets Released from Restrictions-Not Applicable / Other-Not Applicable / Other-CNA Sch	(35,000.00)		0.00	(35,000.00)
490500-P900-10	Assets Released from Restrictions-Not Applicable / Other-Care Center	(127,568.00)		0.00	(127,568.00)
490501-850-P900-13	Assets Released from Restrictions - Out-Advancement-Not Applicable / Other-WCC Corp/	609,727.00		0.00	609,727.00
490502-850-P900-18	Grant Income-Advancement-Not Applicable / Other-CNA School	(251,325.00)		0.00	(251,325.00)
Marcum 137	Reversal related to PY Expenses	0.00		(20,000.00)	(20,000.00)
			RJE - 3023	(0.00)	
			RJE - 3027	(20,000.00)	
Subtotal [18] Other Revenue		(6,787,021.00)			(6,807,021.00)
Total [30] Statement of Revenue		(21,549,277.00)		(20,000.00)	(21,569,277.00)
Group : [31] Current Assets					
Subgroup : [A1] Cash					
100100	Cash - Clearing	7,735.00		0.00	7,735.00
100102	Cash - Peoples/M&T 5832 - Operating	298,282.00		0.00	298,282.00
100104	Cash - Peoples/M&T 1489 - Medical Claims	211.00		0.00	211.00
100106	Cash - People/M&T 1488 - Payroll	411.00		0.00	411.00
100107	Cash - Peoples/M&T 1491 - Restricted Funds	373,732.00		0.00	373,732.00
100108	Cash - First County 8175 - Money Market	23,388.00		0.00	23,388.00
100109	Cash - First County 8159 - Checking	12,548.00		0.00	12,548.00
100111	Cash - Peoples/M&T 1467 - Expensify	2,876.00		0.00	2,876.00
100112	Cash - Bankwell 5574 - CCRC Escrow	17.00		0.00	17.00
100113	Cash - Bankwell 2872 - FSA	11,809.00		0.00	11,809.00
100116	Cash - Vanguard JAH81 Operating Reserve MM ADM	527,036.00		0.00	527,036.00
101103	Cash - Bankwell 1899 - Patient Trust	12,620.00		0.00	12,620.00
105300	Bankwell - MMA - 7829	135.00		0.00	135.00
115000	Petty Cash	685.00		0.00	685.00
Subtotal [A1] Cash		1,271,485.00		0.00	1,271,485.00
Subgroup : [A2] Accounts Receivable					
120000	Accounts Receivable A / R	1,326,226.00		0.00	1,326,226.00
120900	Allowance For Doubtful Accounts	(68,032.00)		0.00	(68,032.00)
120950	Allowance For Medicaid Pending	(59,072.00)		0.00	(59,072.00)
Subtotal [A2] Accounts Receivable		1,199,122.00		0.00	1,199,122.00
Subgroup : [A3] Other Accounts Receivable					
130080	Pledges Receivable- Current	109,783.00		0.00	109,783.00
Subtotal [A3] Other Accounts Receivable		109,783.00		0.00	109,783.00
Subgroup : [A5] Prepaid Expenses					
150500	Prepaid Insurance	2,001.00		0.00	2,001.00
150505	Prepaid W/C Insurance	(6,379.00)		0.00	(6,379.00)
150510	Prepaid Rent	2,863.00		0.00	2,863.00
150515	Prepaid Service Contracts	69,113.00		0.00	69,113.00
150520	Other Prepaid Expenses	15,073.00		0.00	15,073.00
Subtotal [A5] Prepaid Expenses		82,671.00		0.00	82,671.00
Subgroup : [A8] Other Current Assets					
120010	Accrued Receivables	26,229.00		0.00	26,229.00
120100	Miscellaneous Receivables	51,178.00		0.00	51,178.00
125000	Grants Receivable	63,901.00		0.00	63,901.00
150513	Prepaid Workers Comp Recovery	221,267.00		0.00	221,267.00
160500	Clearing / Suspense	(20,899.00)		0.00	(20,899.00)
160501	Payroll Clearing Account	(4,696.00)		0.00	(4,696.00)
Subtotal [A8] Other Current Assets		336,980.00		0.00	336,980.00
Total [31] Current Assets		3,000,041.00		0.00	3,000,041.00
Group : [31 - 32] Non-Current Assets					
Subgroup : [B2] Land Improvements					
172000	Land Improvements	423,699.00		0.00	423,699.00
182000	Accum Depr-Land Improvements	(282,663.00)		0.00	(282,663.00)
Subtotal [B2] Land Improvements		141,036.00		0.00	141,036.00
Subgroup : [B3] Buildings					
173000	Buildings / Building Improvements	8,255,495.00		0.00	8,255,495.00
183000	Accum Depr-Buildings / Building Improvements	(6,128,768.00)		0.00	(6,128,768.00)
Subtotal [B3] Buildings		2,126,727.00		0.00	2,126,727.00
Subgroup : [B5] Non-Movable Equipment					
174000	Fixed Equipment	3,487,664.00		0.00	3,487,664.00
184000	Accum Depr-Fixed Equipment	(2,584,869.00)		0.00	(2,584,869.00)
Subtotal [B5] Non-Movable Equipment		902,795.00		0.00	902,795.00
Subgroup : [B6] Movable Equipment					
175000	Moveable Equipment	3,440,612.00		0.00	3,440,612.00
176100	Capitalized Software	169,206.00		0.00	169,206.00
185000	Accum Depr-Moveable Equipment	(2,982,574.00)		0.00	(2,982,574.00)
186100	Accum Depr-Software	(41,711.00)		0.00	(41,711.00)
Subtotal [B6] Movable Equipment		585,533.00		0.00	585,533.00
Subgroup : [B7] Motor Vehicles					
176000	Vehicles	25,651.00		0.00	25,651.00
186000	Accum Depr-Vehicles	(24,417.00)		0.00	(24,417.00)
Subtotal [B7] Motor Vehicles		1,234.00		0.00	1,234.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
Subgroup : [B9]	Other Fixed Assets				
177000	Construction In Progress	170,653.00		0.00	170,653.00
Subtotal [B9] Other Fixed Assets		170,653.00		0.00	170,653.00
Subgroup : [D5]	Investments Related to Resident Care				
100115	Investments - First County 9262 - Brokerage	1,510,612.00		0.00	1,510,612.00
105104	Investments - Vanguard JAGSR - Anderson	1,088,771.00		0.00	1,088,771.00
105105	Investments - Vanguard JAGSQ - "Endowment 1"	9,129,520.00		0.00	9,129,520.00
105106	Investments - Vanguard JAGSS - Bauer	1,549,195.00		0.00	1,549,195.00
105107	Investments - Vanguard JAHSN - "Endowment 2"	4,043,243.00		0.00	4,043,243.00
105108	Investments - Vanguard JAHSO - Hospice	2,974,317.00		0.00	2,974,317.00
105109	Investments - Vanguard JAHSM - Bauer Cornerstone	292,996.00		0.00	292,996.00
105111	Investments - Vanguard JAHSI - Operating Reserve	2,968,955.00		0.00	2,968,955.00
106100	Contra Temporarily Restricted Assets	(167,966.00)		0.00	(167,966.00)
106200	Contra Permanently Restricted Assets	(2,500,000.00)		0.00	(2,500,000.00)
198100	Donor Temporarily Restricted Assets	167,966.00		0.00	167,966.00
198200	Donor Permanently Restricted Assets	(2,500,000.00)		0.00	(2,500,000.00)
Subtotal [D5] Investments Related to Resident Care		23,557,609.00		0.00	23,557,609.00
Subgroup : [D7]	Other Assets				
MARCUM-100	Right-of-Use Assets	253,455.00		0.00	253,455.00
Subtotal [D7] Other Assets		253,455.00		0.00	253,455.00
Total [31 - 32] Non-Current Assets		27,739,042.00		0.00	27,739,042.00
Group : [33]	Current Liabilities				
Subgroup : [A1]	Accounts Payable				
200000	Accounts Payable	(1,295,446.00)		0.00	(1,295,446.00)
200500	Refunds Payable	9,035.00		0.00	9,035.00
240100	Other Accrued Expenses	(454,153.00)		0.00	(454,153.00)
240100-01	Accrued Expenses Payable	(15,000.00)		0.00	(15,000.00)
Subtotal [A1] Accounts Payable		(1,755,564.00)		0.00	(1,755,564.00)
Subgroup : [A4]	Accrued Payroll				
220100	Accrued Payroll	(196,737.00)		0.00	(196,737.00)
220200	Accrued Vacation	(258,265.00)		0.00	(258,265.00)
Subtotal [A4] Accrued Payroll		(455,002.00)		0.00	(455,002.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
210200	FICA Taxes	(25,674.00)		0.00	(25,674.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(25,674.00)		0.00	(25,674.00)
Subgroup : [A12]	Other Current Liabilities				
200200	Patient Trust Liability	(12,360.00)		0.00	(12,360.00)
200300	Resident Council Fund	(2,042.00)		0.00	(2,042.00)
200502	Line of Credit - People's 00014 (W)	(2,500,000.00)		0.00	(2,500,000.00)
210004	Deferred Revenue - Government Stimulus	1,523.00		0.00	1,523.00
210351	Accrued Workers Compensation Reserve	(221,267.00)		0.00	(221,267.00)
210400	Unemployment Insurance	(25,418.00)		0.00	(25,418.00)
230100	Retirement Plan	(49,929.00)		0.00	(49,929.00)
230400	American Funds	625.00		0.00	625.00
230700	AFLAC Insurance Deduction	(4,647.00)		0.00	(4,647.00)
230750	HSA Deduction	14,275.00		0.00	14,275.00
230800	FSA Deduction	31,654.00		0.00	31,654.00
240400	Accrued CT SNF User Tax	(82,398.00)		0.00	(82,398.00)
MARCUM-101	Lease Liability - current portion	(1,877.00)		0.00	(1,877.00)
Subtotal [A12] Other Current Liabilities		(2,851,861.00)		0.00	(2,851,861.00)
Total [33] Current Liabilities		(5,088,101.00)		0.00	(5,088,101.00)
Group : [34]	Non-Current Liabilities				
Subgroup : [B3]	Loans from Owners or Related Parties				
140000-100	Due from Entity VNHFC	18,918,335.00		0.00	18,918,335.00
140000-200	Due from Entity WAH	3,026,598.00		0.00	3,026,598.00
140000-400	Due from Entity WCCHS	14,624,750.00		0.00	14,624,750.00
140019	Due From Silver Hill	107,898.00		0.00	107,898.00
140020	Due From Village	4,630,100.00		0.00	4,630,100.00
140030	Due From The Inn	(2,647,539.00)		0.00	(2,647,539.00)
140040	Due From dba Waveny Home Healthcare	1,917,456.00		0.00	1,917,456.00
140060	Due From Waveny At Home Entity	(169,467.00)		0.00	(169,467.00)
140079	Due From VNH Corp/Overhead	5,653,977.00		0.00	5,653,977.00
200019	Due To Silver Hill	13,419.00		0.00	13,419.00
200079	Due To VNH Corporate	(20,237,581.00)		0.00	(20,237,581.00)
240000-100	Due to Entity VNHFC	(17,777,015.00)		0.00	(17,777,015.00)
240000-200	Due to Entity WAH	(3,284,390.00)	RJE - 3012	103,287.00	(3,276,605.00)
240000-400	Due to Entity WCCHS	(15,276,354.00)	RJE - 3012	7,785.00	(15,250,560.00)
			RJE - 3012	25,794.00	
Subtotal [B3] Loans from Owners or Related Parties		(10,499,813.00)		136,866.00	(10,362,947.00)
Subgroup : [B4]	Other Long-Term Liabilities				
MARCUM-102	Lease Liability - Non-current portion	(251,578.00)		0.00	(251,578.00)
Subtotal [B4] Other Long-Term Liabilities		(251,578.00)		0.00	(251,578.00)
Total [34] Non-Current Liabilities		(10,751,391.00)		136,866.00	(10,614,525.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
350000	Net Assets	(5,812,130.00)		0.00	(5,812,130.00)
350200-01	NA-Temporarily Restricted	(353,801.00)		0.00	(353,801.00)
350300-01	Net Assets Perm Restricted	(2,530,000.00)		0.00	(2,530,000.00)
Subtotal [B5] Cumulated Earnings		(8,695,931.00)		0.00	(8,695,931.00)
Total [35] Equity		(8,695,931.00)		0.00	(8,695,931.00)
Sum of Account Groups		6,203,660.00		154,403.00	6,358,063.00
Net (Income) Loss		0.00		17,537.00	17,537.00

Client: **Wavely Cost Report**
 Engagement: **Medicaid - Wavely 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 3001		H.02a1		
To reclass department 600 expenses				
511050-600-10	Engineering-Travel and Mileage		104.00	
602000-600-10	Supplies-Engineering / Facilities-Care Center		1,487.00	
605020-600-10	Utilities - Gasoline / Oil-Engineering / Facilities-Care Center		323.00	
605070-600-10	Utilities - Internet / TV-Engineering / Facilities-Care Center		81.00	
606000-600-10	Maintenance & Repairs - Equipment-Engineering / Facilities-Care Center		910.00	
606010-600-10	Maintenance & Repairs - Building-Engineering / Facilities-Care Center		41.00	
606050-600-10	Contracted Maintenance-Engineering / Facilities-Care Center		349.00	
607000-600-10	Machine & Equipment Rental-Engineering / Facilities-Care Center		3,165.00	
702070-600-10	Engineering-Office supplies		19.00	
702080-600-10	Engineering-Books / Permits / Fees		37.00	
705010-600-10	Telephone / Telecommunications-Engineering / Facilities-Care Center		257.00	
708010-600-10	Licenses / Permits / Fees-Engineering / Facilities-Care Center		10.00	
708030-600-10	Engineering-Fines / Citations / Penalties		28.00	
738030-600-10	Engineering-Recruiting - Other		7.00	
971060-600-10	Engineering Allocation-Engineering / Facilities-Care Center			6,325.00
971060-600-15	Engineering Allocation-Engineering / Facilities-Out Patient Therapy			232.00
971060-600-18	Engineering Allocation-Engineering / Facilities-CNA School			261.00
Total			6,818.00	6,818.00
Reclassifying Journal Entries JE # 3002		H.02a1		
To reclass department 680 expenses				
522060-680-10	Purchased Services - Administrative		7,753.00	
523000-680-10	Food-Administrative Support		1,674.00	
602000-680-10	Supplies-Administrative Support-Care Center		56.00	
606050-680-10	Contracted Maintenance - Administrative Support		21,475.00	
607000-680-10	Machine & Equipment Rental - Administrative		37.00	
702070-680-10	Office Supplies-Administrative Support-Care Center		19.00	
511050-680-10	Travel and Mileage (Employee) - Administration			
971000-680-10	Management Allocation-Administrative Support-Care Center			30,875.00
971000-680-15	Management Allocation-Administrative Support-Out Patient Therapy			139.00
Total			31,014.00	31,014.00
Reclassifying Journal Entries JE # 3003		H.02a1		
To reclass department 700 expenses				
510700-700-10	Employee Benefits - Other - Management		2,905.00	
511000-700-10	Training / Workshops - Management		68.00	
511001-700-10	Seminars / Conventions-Management and General-Care Center		2,274.00	
511050-700-10	Travel and Mileage (Employee) - Management		720.00	
511055-700-10	Meals and Entertainment-Management		1,900.00	
522060-700-10	Purchased Services-Management and General-Care Center		81.00	
522060-700-10	Purchased Services-Management and General-Care Center		3,853.00	
602000-700-10	Supplies-Management and General-Care Center		1,545.00	
606050-700-10	Contracted Maintenance - Management		329.00	
702070-700-10	Office Supplies-Management and General-Care Center		1,825.00	
702072-700-10	Office Equipment-Management and General-Care Center		55.00	
702080-700-10	Books / Publications / Videos-Management and General-Care Center		178.00	
702085-700-10	Dues and Subscriptions - Management		21.00	
702090-700-10	Flowers - Management		126.00	
707002-700-10	Computer Software - Management		60.00	
707003-700-10	IT Subscription Expense - Management		2,104.00	
708000-700-10	Commercial Insurance - Management		163,441.00	
708010-700-10	Licenses / Permits / Fees-Management and General-Care Center		420.00	
708020-700-10	Memberships in Professional Organizations-Management and General-Care Center		224.00	
708030-700-10	Fines / Citations / Penalties-Management and General-Care Center		50.00	
708050-700-10	Postage / Shipping-Management and General-Care Center		263.00	
728065-700-10	Rent Expense - Equipment - Management		525.00	
738032-700-10	Recruiting - Background Checks - Management		12.00	
738200-700-10	Employee Relations - Management		1,062.00	
808072-700-10	Dedication / Recognition / Signage-Management and General-Care Center		194.00	
818071-700-10	Promotional Materials - Management		6.00	
818100-700-10	Printing Services - Management		1,625.00	
707060-700-10	Legal Expense-Management and General-Care Center			557.00
818040-700-10	Community Relations - Management			59.00
971000-700-10	Management Allocation-Management and General-Care Center			184,209.00
971000-700-15	Management Allocation-Management and General-Out Patient Therapy			1,041.00
Total			185,866.00	185,866.00
Reclassifying Journal Entries JE # 3004		H.02a1		
To reclass department 710 expenses				
511001-710-10	Seminars / Conventions - Volunteers		30.00	
511050-710-10	Travel and Mileage (Employee) - Volunteers		117.00	

Client: **Wavely Cost Report**
 Engagement: **Medicaid - Wavely 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
523000-710-10	Food - Volunteers		224.00	
602000-710-10	Supplies-Volunteers-Care Center		97.00	
702070-710-10	Office Supplies - Volunteers		165.00	
702090-710-10	Flowers - Volunteers		70.00	
707002-710-10	Computer Software - Volunteers		59.00	
738032-710-10	Recruiting - Background Checks - Volunteers		189.00	
808073-710-10	Special Events - Volunteers		62.00	
818040-710-10	Community Relations - Volunteers		317.00	
818100-710-10	Printing Services - Volunteers		61.00	
971071-710-10	Volunteers Allocation-Volunteers-Care Center			1,380.00
971071-710-15	Volunteers Allocation-Volunteers-Out Patient Therapy			11.00
Total			1,391.00	1,391.00

Reclassifying Journal Entries JE # 3005

H.02a1

To reclass department 720 expenses

511055-720-10	Meals and Entertainment - Finance		93.00	
522060-720-10	Purchased Services-Finance-Care Center		22,329.00	
602000-720-10	Supplies-Finance--Care Center		573.00	
702085-720-10	Dues and Subscriptions - Finance		950.00	
707000-720-10	Software Maintenance Fees - Finance		69.00	
707002-720-10	Computer Software - Finance		203.00	
707050-720-10	Legal Expense - Collections - Finance		413.00	
707060-720-10	Legal Expense-Finance-Care Center		5,172.00	
708010-720-10	Licesnes / Permits / Fees - Finance		38.00	
708030-720-10	Fines / Citations / Penalties-Finance-Care Center		71.00	
708050-720-10	Postage / Shipping - Finance		84.00	
727020-720-10	Purchased Services - Payroll-Finance--Care Center		47,869.00	
727050-720-10	Professional Processing Fees - Finance		66,808.00	
729000-720-10	Bank Charges - Finance		3,249.00	
729010-720-10	Merchant Processing Fees - Finance		45,195.00	
738030-720-10	Recruiting - Other - Finance		34,618.00	
738032-720-10	Recruiting - Background Checks - Finance		481.00	
808073-720-10	Special Events Expense - Finance		4.00	
818100-720-10	Printing Services - Finance		41.00	
971000-720-10	Management Allocation-Finance-Care Center			227,112.00
971000-720-15	Management Allocation-Finance-Out Patient Therapy			1,148.00
Total			228,260.00	228,260.00

Reclassifying Journal Entries JE # 3006

H.02a1

To reclass department 730 expenses

510300-730-10	Employee Benefits - Life / LTD / STD - Human Resources		121.00	
510700-730-10	Employee Benefits - Other - Human Resources		158.00	
510710-730-10	Benefits Administration Fees - Human Resources		59.00	
511000-730-10	Traning / Workshops - Human Resources		67.00	
511001-730-10	Seminars / Conventions - Human Resources		65.00	
511050-730-10	Travel and Mileage (Employee) - Human Resources		25.00	
522060-730-10	Purchased Services - Human Resources		1,928.00	
523000-730-10	Food - Human Resources		4,343.00	
527040-730-10	Consulting Services - Human Resources		2,321.00	
602000-730-10	Supplies - Human Resources		658.00	
702070-730-10	Office Supplies - Human Resources		37.00	
702080-730-10	Books / Publications / Videos - Human Resources		833.00	
707002-730-10	Computer Expense - Human Resources		30.00	
707060-730-10	Legal Expense - Human Resources		3,477.00	
708010-730-10	Licenses / Permits / Fees-Human Resources-Care Center		152.00	
708020-730-10	Memberships in Professional Organizations - Human Resources		83.00	
708050-730-10	Postage / Shipping - HUman Resources		37.00	
738030-730-10	Recruiting - Other-Human Resources--Care Center		12,215.00	
738032-730-10	Recruiting - Background Checks		6,289.00	
738034-730-10	Recruiting - Drug Testing and Physicals		10.00	
738200-730-10	Employee Relations / Appreciation-Human Resources--Care Center		32.00	
971000-730-10	Management Allocation-Human Resources-Care Center			32,735.00
971000-730-15	Management Allocation-Human Resources-Out Patient Therapy			205.00
Total			32,940.00	32,940.00

Reclassifying Journal Entries JE # 3007

H.02a1

To reclass department 740 expenses

510090-740-10	Employer Payroll Taxes - SUI		30,278.00	
510095-740-10	Employer Payroll Taxes - FICA		405,262.00	
510200-740-10	Employee Benefits - Dental		41,178.00	
510300-740-10	Employee Benefits - Life / ITD / STD		64,269.00	
510500-740-10	Employee Benefits - Retirement		48,430.00	
510700-740-10	Employee Benefits - Other		198.00	
510710-740-10	Benefits Administration Fees		785.00	

Client: **Wavely Cost Report**
 Engagement: **Medicaid - Wavely 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
510750-740-10	Tuition Reimbursement		302.00	
518005-740-10	Workers' Compensation		36,121.00	
738200-740-10	Employee Relations / Appreciation		1,653.00	
974909-740-10	Non Medical Benefits Allocation-Benefits-Care Center			627,249.00
Marcum 151	Misc. Expense			1,227.00
Total			628,476.00	628,476.00

Reclassifying Journal Entries JE # 3008
To reclass department 750 expenses

H.02a1

511001-750-10	Seminars / Conventions - Purchasing		26.00	
511050-750-10	Travel and Mileage (Employee) - Purchasing		83.00	
602000-750-10	Supplies - Purchasing		2,294.00	
702070-750-10	Office Supplies - Purchasing		593.00	
971000-750-10	Management Allocation-Purchasing-Care Center			2,970.00
971000-750-15	Management Allocation-Purchasing-Out Patient Therapy			26.00
Total			2,996.00	2,996.00

Reclassifying Journal Entries JE # 3009
To reclass department 770 expenses

H.02a1

511001-770-10	Seminars / Conventions-Information Technology-Care Center		27.00	
522060-770-10	Purchased Services-Information Technology-Care Center		47,639.00	
602000-770-10	Supplies-Information Technology-Care Center		6,197.00	
605070-770-10	Utilities - Internet / TV-Information Technology-Care Center		5,028.00	
705010-770-10	Telephone / Telecommunications-Information Technology-Care Center		7,160.00	
705015-770-10	Cellular Telephone-Information Technology-Care Center		3,001.00	
707001-770-10	Computer Hardware-Information Technology-Care Center		346.00	
707003-770-10	IT Subscription Expense-Information Technology-Care Center		7.00	
708010-770-10	Licenses / Permits / Fees - IT		20,101.00	
708050-770-10	Postage / Shipping - IT		49.00	
738032-770-10	Background checks - IT		31.00	
707000-770-10	Software Maintenance Fees - IT			131.00
707002-770-10	Computer Software - IT			1,306.00
971000-770-10	Management Allocation-Information Technology-Care Center			87,878.00
971000-770-15	Management Allocation-Information Technology-Out Patient Therapy			271.00
Total			89,586.00	89,586.00

Reclassifying Journal Entries JE # 3010
To reclass department 780 expenses

H.02a1

523000-780-10	Food-Spiritual-Care Center		356.00	
543999-780-10	Misc. Ancillary Charges - Spiritual		18.00	
602000-780-10	Supplies-Spiritual-Care Center		23.00	
702070-780-10	Office Supplies - Spiritual		56.00	
971078-780-10	Spiritual Allocation-Spiritual-Care Center			453.00
Total			453.00	453.00

Reclassifying Journal Entries JE # 3011
To reclass department 810 expenses

H.02a1

511000-810-10	Training / Workshops - Marketing		18.00	
511001-810-10	Seminars / Conventions - Marketing		26.00	
511050-810-10	Travel and Mileage (Employee) - Marketing		1.00	
511055-810-10	Meals and Entertainment - Marketing		3.00	
511055-810-10	Meals and Entertainment - Marketing		170.00	
523000-810-10	Food - Marketing		1,065.00	
602000-810-10	Supplies - Marketing		542.00	
702070-810-10	Office Supplies - Marketing		168.00	
702080-810-10	Books / Publications / Videos - Marketing		1,439.00	
702085-810-10	Dues and Subscriptions - Marketing		30.00	
702090-810-10	Flowers - Marketing		54.00	
707003-810-10	IT Subscription Expense - Marketing		134.00	
708010-810-10	Licenses / Permits / Fees - Marketing		359.00	
708020-810-10	Memberships in Professional Organizations - Marketing		699.00	
708021-810-10	Dues to Chamber Commerce - Marketing		134.00	
808073-810-10	Special Events - Marketing		1,917.00	
818040-810-10	Community Relations - Marketing		192.00	
818070-810-10	Advertising - Marketing		37,647.00	
818071-810-10	Promotional Materials-Marketing-Care Center		3,576.00	
818100-810-10	Printing Services-Marketing-Care Center		1,063.00	
971000-810-10	Management Allocation-Marketing-Care Center			48,972.00
971000-810-15	Management Allocation-Marketing-Out Patient Therapy			265.00
Total			49,237.00	49,237.00

Reclassifying Journal Entries JE # 3012

H.02a2

Client: **Wavely Cost Report**
 Engagement: **Medicaid - Wavely 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
IBNR Adjustment				
240000-100	Due to Entity VNHFC		103,287.00	
240000-200	Due to Entity WAH		7,785.00	
240000-400	Due to Entity WCCHS		25,794.00	
510100-740-10	Employee Benefits - Medical-Benefits-Care Center		50,134.00	
510100-740-13	Employee Benefits - Medical-Benefits-WCC Corp/Overhead			187,000.00
Total			187,000.00	187,000.00

Reclassifying Journal Entries JE # 3013		PDW Stephanie Kazmierczak		
To allocate remaining accounts				
510100-740-10	Employee Benefits - Medical-Benefits-Care Center		4,118.00	
602000-530-13	Supplies-Rehab Therapy-WCC Corp/Overhead		340.00	
602000-600-13	Supplies-Engineering / Facilities-WCC Corp/Overhead		1.00	
602000-720-10	Supplies-Finance--Care Center		1.00	
602000-750-10	Supplies - Purchasing		1.00	
602000-770-10	Supplies-Information Technology-Care Center		1.00	
702070-730-10	Office Supplies - Human Resources		1.00	
818070-810-13	Advertising-Marketing-WCC Corp/Overhead		3,498.00	
818100-700-13	Printing Services-Management and General-WCC Corp/Overhead		46.00	
510100-740-13	Employee Benefits - Medical-Benefits-WCC Corp/Overhead			4,118.00
602000-530-15	Supplies-Rehab Therapy--Out Patient Therapy			340.00
602000-600-10	Supplies-Engineering / Facilities-Care Center			1.00
602000-720-13	Supplies-Finance-WCC Corp/Overhead			1.00
602000-750-13	Supplies-Purchasing-WCC Corp/Overhead			1.00
602000-770-13	Supplies-Information Technology-WCC Corp/Overhead			1.00
702070-730-13	Office Supplies-Human Resources-WCC Corp/Overhead			1.00
818070-810-10	Advertising - Marketing			3,498.00
818100-700-10	Printing Services - Management			46.00
Total			8,007.00	8,007.00

Reclassifying Journal Entries JE # 3014		E.01		
To reclass consulting services account				
727050-01	Accounting & Audit Fees		66,800.00	
Marcum 155	P/S - UlitPro		47,864.00	
527040-720-10	Consulting Services-Finance-Care Center			66,800.00
727020-720-10	Purchased Services - Payroll-Finance--Care Center			47,864.00
Marcum 154	P/S - Celtic Consulting			
Total			114,664.00	114,664.00

Reclassifying Journal Entries JE # 3015		E.05		
Reclass loan interest				
Marcum 141	Bond Interest		528.00	
729040-700-13	Interest Expense-Management and General-WCC Corp/Overhead			528.00
Total			528.00	528.00

Reclassifying Journal Entries JE # 3016		N.01a - Tab 7 / N.02a		
To reclass MD, cardiologist and MDS expense				
Marcum 127	Other Consultant - Post Acute Cardiology		7,260.00	
Marcum 131	Contracted Svcs - RN Admin		1,760.00	
Marcum 131	Contracted Svcs - RN Admin		53,444.00	
Marcum 153	P/S - Medical Director		72,996.00	
527040-500-10	Consulting Services-Clinical Services-Care Center			135,460.00
Total			135,460.00	135,460.00

Reclassifying Journal Entries JE # 3017		N.01a		
To reclassify cell phone expense				
Marcum 114	Cell Phone		3,314.00	
705010-770-10	Telephone / Telecommunications-Information Technology-Care Center			3,314.00
Total			3,314.00	3,314.00

Reclassifying Journal Entries JE # 3018		E.08		
To reclass resident travel expense				
Marcum 142	Resident Travel		3.00	
Marcum 142	Resident Travel		145.00	
543999-500-10	Misc Ancillary Charges-Clinical Services-Care Center			145.00
543999-540-P900-10	Misc Ancillary Charges-Ancillary Services-Not Applicable / Other-Care Center			3.00
Total			148.00	148.00

Reclassifying Journal Entries JE # 3019		E.08		

Client: **Wavely Cost Report**
 Engagement: **Medicaid - Wavely 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To reclass other benefit accounts appropriately				
Marcum 106	Gifts		2,905.00	
510700-700-10	Employee Benefits - Other - Management			2,905.00
Total			2,905.00	2,905.00
Reclassifying Journal Entries JE # 3020				
To reclass admin P/S				
Marcum 134	PCC Support	N.01a / E.08	399.00	
Marcum 134	PCC Support		14,309.00	
Marcum 134	PCC Support		31,039.00	
Marcum 143	P/S - Sage Intacct		17,774.00	
522060-500-10	Purchased Services-Clinical Services-Care Center			31,039.00
522060-720-10	Purchased Services-Finance-Care Center			14,309.00
522060-720-10	Purchased Services-Finance-Care Center			18,173.00
Total			63,521.00	63,521.00
Reclassifying Journal Entries JE # 3021				
Reclass celtic consulting				
Marcum 154	P/S - Celtic Consulting	E.08	463,349.00	
527040-720-10	Consulting Services-Finance-Care Center			463,349.00
Total			463,349.00	463,349.00
Reclassifying Journal Entries JE # 3022				
To reclass leased equipment based on PBC schedule				
Marcum 139	Leased Equipment	N.01a / N.02a	886.00	
Marcum 139	Leased Equipment		21,816.00	
Marcum 145	Ford Lease		3,165.00	
606050-680-10	Contracted Maintenance - Administrative Support			230.00
606050-680-10	Contracted Maintenance - Administrative Support			21,258.00
606050-700-10	Contracted Maintenance - Management			328.00
607000-600-10	Machine & Equipment Rental-Engineering / Facilities-Care Center			3,165.00
708050-700-10	Postage / Shipping-Management and General-Care Center			886.00
Total			25,867.00	25,867.00
Reclassifying Journal Entries JE # 3023				
To reclass insurance expense				
Marcum 116	Auto Insurance	N.01a	3,810.00	
Marcum 117	Property Insurance		37,553.00	
Marcum 118	Umbrella Insurance		29,599.00	
Marcum 119	General Liability		69,883.00	
Marcum 120	Dir. & Officers Insurance		18,197.00	
Marcum 147	Cyber Insurance		2,942.00	
Marcum 148	Storage Tank		718.00	
Marcum 149	Surety Bond		679.00	
Marcum 158	ERISA Bond Insurance		60.00	
708000-700-10	Commercial Insurance - Management			163,441.00
Marcum 137	Reversal related to PY Expenses			
Marcum 159	Flood Insurance			
Total			163,441.00	163,441.00
Reclassifying Journal Entries JE # 3024				
To reclass cable TV expense				
605070-01	Satellite TV	E.09	17,537.00	
605070-770-10	Utilities - Internet / TV-Information Technology-Care Center			17,537.00
Total			17,537.00	17,537.00
Reclassifying Journal Entries JE # 3025				
To reclass head accounts' (CFO) salary				
Marcum 152	Wages - Head Accountant	N.01a	37,364.00	
Marcum 152	Wages - Head Accountant		149,038.00	
971000-720-L800-10	Management Allocation-Finance-Manageial/Admin-Care Center			186,402.00
Total			186,402.00	186,402.00
Reclassifying Journal Entries JE # 3026				
To reclass administrator salary to the correct line of the cost report				
660010-01	Salaries-SNF Administrato	N.01a	54,379.00	
660010-01	Salaries-SNF Administrato		74,999.00	
500010-700-L800-10	Wages-Management and General-Manageial/Admin-Care Center			54,379.00

Client: **Wavely Cost Report**
 Engagement: **Medicaid - Wavely 2023 Medicaid Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
971000-680-L800-10 Management Allocation-Administrative Support-Managerial/Admin-Care Center				74,999.00
Total			129,378.00	129,378.00
Reclassifying Journal Entries JE # 3027		N.02a		
To reclass credit balance				
522060-505-10 Purchased Services-Telehealth-Care Center			20,000.00	
Marcum 137 Reversal related to PY Expenses				20,000.00
Total			20,000.00	20,000.00
Reclassifying Journal Entries JE # 3028		N.02a		
To reclass IT expense from other benefits				
707003-770-10 IT Subscription Expense-Information Technology-Care Center			115.00	
510700-770-10 Employee Benefits - Other-Information Technology-Care Center				115.00
Total			115.00	115.00
Reclassifying Journal Entries JE # 3029		Audit Binder - J.02a		
To reclass depreciation expense				
Marcum 110 Land Improvements Depreciation			32,095.00	
Marcum 111 Building & Building Improvements Depreciation			223,851.00	
Marcum 112 Non-Movable Equipment Depreciation			124,915.00	
Marcum 113 Movable Equipment Depreciation			112,830.00	
725909-720-10 Depreciation Expense-Finance-Care Center				349,057.00
725909-720-13 Depreciation Expense-Finance-WCC Corp/Overhead				144,634.00
Total			493,691.00	493,691.00
Reclassifying Journal Entries JE # 3030		N.03a		
To reclass nursing purchased services by type of nursing				
Marcum 103 RN Direct Care			1,980.00	
Marcum 122 Contracted Svcs - CNAs			25,691.00	
Marcum 156 P/S - LPN Direct Care			15,341.00	
527030-500-10 Nursing Services-Clinical Services-Care Center				43,012.00
Total			43,012.00	43,012.00



Provider Name: Waveny Care Center, Inc.
Provider Number: 9423
Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: