

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Wavny Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 3 Farm Road, New Canaan, CT 06840	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

General Information

Name of Facility (as licensed) Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Waveny Care Center, Inc. [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to desk audit review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Lynn Iverson			Printed Name (Owner) Russell R. Barksdale, Jr.		
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 10/1/2020	To 9/30/2021	
Address of Facility 3 Farm Road, New Canaan, CT 06840				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/7/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. 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 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Wavny Care Center, Inc.		Address (No. & Street, City, State, Zip) 3 Farm Road, New Canaan, CT 06840		
License Numbers:	CCNH 942-C	RHNS	(Specify)	Medicare Provider No. 07-5361
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Lynn Iverson		Nursing Home Administrator's License No.:	1428	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

Waveny LifeCare Network 2021 Officer and Committee Appointments

Committee	Officer/Lead	Board Members	End 2 nd Term	Other Positions (*non-voting)
	Chair	Kathleen A. Corbet	2023	
	Vice Chair	Leo Karl	2024	
	Secretary	Marian Curtis Blair	2025	
	Treasurer	Dave Hunt	2025	
Executive (6x/year)	Ex Officio	Kathleen A. Corbet	2023	Russ Barksdale (Ex Officio)*
	Ex Officio	Leo Karl	2024	
	3	Sharon Bradley	2024	
	4	K. Rone Baldwin	2025	
	5	Doug Gillespie	2021	
	6	Marian Curtis Blair	2025	
Governance (4x/year)	Chair	Nancy Perez	2026	Russ Barksdale (Ex Officio)*
	2	Doug Gillespie	2021	Sharon Bradley (Ex Officio)*
	3	Kathleen A. Corbet	2023	KAC: Ex Officio*
	4	Leo Karl	2024	
	5	Tracey Hamill	2022	
	6	Marian Curtis Blair	2025	
Audit (2x/year)	Chair	Peter Bridgman	2025	Russ Barksdale (Ex Officio)*
	2	Kathleen A. Corbet	2023	
	3	Rick Croarkin	2024	
	4	Dave Hunt	2025	
Finance (4x/year)	Chair	Rick Croarkin	2024	Russ Barksdale (Ex Officio)*
	2	Kathleen A. Corbet	2023	Rich Townsend (Advisor)*
	3	Ron Balzano	2025	Maryne Robin 2025
	4	Dave Hunt	2025	
	5	Peter Bridgman	2025	
	6	Marian Curtis Blair	2025	
	7	K. Rone Baldwin	2025	
Compensation (2x/year)	Chair	Kathleen A. Corbet	2023	
	2	Leo Karl	2024	
	3	Dave Hunt	2025	
	4	Craig Olin, MD	2026	
Advancement/ Community Outreach/ Volunteer (4x/year)	Co-Chair	Tracey Hamill	2022	Russ Barksdale (Ex Officio)*
	Co-Chair	Mary Franco	2025	Jay Twombly (Advisor)*
	3	Dick DePatie	2024	Chris Chivily (Advisor)*
	4	Ron Balzano	2025	
	5	Barb Achenbaum	2024	
	6	Nancy Perez	2026	

Quality/Hospice (4x/year)	Chair	Barb Achenbaum	2024	Russ Barksdale (Ex Officio)*
	2	Dick DePatie	2024	Lynn Iverson (Ex Officio)*
	3	Penny Young	2025	Medical Director (Ex Officio)*
	4	Deanna Xistris	2024	Carol Smith (Ex Officio)*
	5	Craig Olin, MD	2026	
	6	Jill Sautkulis		Phyllis Osterman (Advisor)*
	7	Sharon Bradley	2024	Rebecca Albrecht (Ex Officio)*

Master Planning (4x/year)	Chair	Leo Karl	2024	Russ Barksdale (Ex Officio)*
	2	Kathleen A. Corbet	2023	Tom Ferguson (Advisor)*
	3	Penny Young	2025	Jim Lisher (Advisor)*
	4	Rick Croarkin	2024	
	5	Barb Achenbaum	2024	
	6	K. Rone Baldwin	2025	
	7	Maryne Robin	2025	

Merger	Co-Chair	Kathleen A. Corbet	2023	
	Co-Chair	Russ Barksdale		
	Co-Chair	Sharon Bradley	2024	
	4	Leo Karl	2024	
	5	Mary Franco	2025	
	6	Maryne Robin	2025	
	7	Deanna Xistris	2024	

*Non-voting

General Information and Questionnaire Individual Proprietorship

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2021	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 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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,	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,	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,	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,	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 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

N/A

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Waveny Care Center, Inc.		942-C		9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
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	1,949	1,949	
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	4,098	4,098	
De Lage Landen Financial Services, Inc. (See attached)	<input type="radio"/>	<input checked="" type="radio"/>	Copier Leases	Various	Various	8,393	8,393	
Kyocera Document Solutions	<input type="radio"/>	<input checked="" type="radio"/>	Copier Leases	Various	Various	9,725	9,725	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							24,165	

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 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	\$ 68,066
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 68,066

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 Brenner, Saltzman & Wallman LLP 4 Axelrod & Associates, LLC 5 Updike, Kelly & Spellacy, P.C.	Telephone Number 860-275-8200 203-498-4400 203-772-2600 203-285-8294 203-786-8300
--	--

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

1 280 Trumbull Street, Hartford, CT 06103-3597
2 PO Box 1832, New Haven, CT 06508-1832
3 271 Whitney Ave, New Haven, CT 06511
4 8 Lunar Dr, Woodbridge, CT 06525
5 265 Church St #1001, New Haven, CT 06510

Services Provided by This Firm (*describe fully*)

1 Employee matters	\$ 19,071
2 Employee matters and collections (Disallowed \$10,916 on Pg. 28)	\$ 11,112
3 PPP loan	\$ 12,148
4 Settlement and payment (Disallowed \$4,119 on Pg. 28)	\$ 5,492
5 Change in endowment collateral for revolving credit (Disallowed on Pg. 28)	\$ 2,872
	Charge for Services Provided
	\$ 50,695

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

Schedule of Resident Statistics

Name of Facility Wavy Care Center, Inc.		License No. 942-C			Report for Year Ended 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	76	76			76	76							
B. On last day of THIS report period	76	76							76	76			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	50	50			50	50							
B. As of midnight of THIS report period	55	55							55	55			
3. Total Number of Days Care Provided During Period													
A. Medicare	6,617	6,617			4,812	4,812			1,805	1,805			
B. Medicaid (Conn.)	8,165	8,165			5,952	5,952			2,213	2,213			
C. Medicaid (other states)													
D. Private Pay	4,548	4,548			3,433	3,433			1,115	1,115			
E. State SSI for RCH													
F. Other (Specify) Mgd Care, Comm. Insurance	586	586			455	455			131	131			
G. Total Care Days During Period (3A thru F)	19,916	19,916			14,652	14,652			5,264	5,264			
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)	19,916	19,916			14,652	14,652			5,264	5,264			

Schedule of Resident Statistics (Cont'd)

Name of Facility Waveny Care Center, Inc.			License No. 942-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <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)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	21	24		10									
Per Diem Rate													
a. One bed rm.	Various	311.16		625.00									
b. Two bed rms.	Various	311.16		600.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									1,069	1,069			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									96	96			
2. Restorative Treatments													
C. Other									14,820	14,820			
D. Total Physical Therapy Treatments									15,985	15,985			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,860	1,860			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									4,100	4,100			
D. Total Speech Therapy Treatments									5,960	5,960			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									474	474			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									90	90			
2. Restorative Treatments													
C. Other									13,797	13,797			
D. Total Occupational Therapy Treatments									14,361	14,361			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	280,145	1,104				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	200,218	2,152				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	443,107	14,337				
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	49,256	1,103				
b. Other Maintenance Workers	92,184	3,718				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	100,108	746				
b. Other Accountants	192,182	7,049				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	156,206	2,240				
b. RN						
1. Direct Care	1,181,179	28,338				
2. Administrative**	349,622	10,119				
c. LPN						
1. Direct Care	668,519	21,155				
2. Administrative**						
d. Aides and Attendants	1,213,720	68,958				
e. Physical Therapists	42,861	2,139				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	148,712	6,793				
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	82,820	2,220				
n. Marketing	223,382	3,654				
o. Other (Specify) See Attached Schedule	394,255	9,304				
<i>A-13. Total Salary Expenditures</i>	5,818,476	185,129				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Scheduling	\$ 24,379	1,107				
Director of Volunteers (Disallowed)	2,072	274				
VP of Development (Disallowed)	122,120	1,040				
Director of Development (Disallowed)	74,061	1,333				
Other Development (Disallowed)	16,316	1,239				
Director of Spiritual Services (Disallowed)	40,632	1,263				
Admissions	114,675	3,048				
Total	\$ 394,255	9,304	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Other Consultant - Post Acute Cardiology (Disallowed)	\$ 9,650	63				
Total	\$ 9,650	63	\$ -	-	\$ -	-

**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	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Russell R. Barksdale, Jr.	280,145			Non Discriminatory	President and CEO of WLCN	1,104	A1			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Waveny Care Center, Inc.				942-C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Lynn Iverson	200,218			Non Discriminatory	Administrator	2,152	A2	N/A		
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	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	8,431	Monthly				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	372,304	3,996				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	73,000	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	174,237	1,490				
b. Other						
10. Occupational Therapist						
a. Resident Care	354,593	3,590				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	532	4				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	9,650	63				
B-13 Total Fees Paid in Lieu of Salaries	992,747	9,143				

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

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

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

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

Name of Facility Waveny Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2021	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	
Post Acute Cardiology Care, LLC, 15 Half Mile Road, Darien, CT 06820	Cardiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Post Acute Consulting, 500 Seneca Street Suite 100 Buffalo, NY 14204	MDS	<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"/>		
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		<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	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 79,367	79,367		
2. Disability Insurance	\$ 64,079	64,079		
3. Unemployment Insurance	\$ 59,458	59,458		
4. Social Security (F.I.C.A.)	\$ 435,264	435,264		
5. Health Insurance	\$ 745,087	745,087		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 196,644	196,644		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 5,495	5,495		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 160,655	160,655		
d. Accounting and Auditing	\$ 68,066	68,066		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 50,695	50,695		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 98,239	98,239		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 6,735	6,735		
2. Cellular Phones	\$ 2,199	2,199		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 291,468	291,468		
Subtotal	\$ 2,263,451	2,263,451		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Flexible Spending Medical	\$ 1,932		
COVID-19 Tests	3,563		
Total	\$ 5,495	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Waveny Care Center, Inc.	942-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,263,451	2,263,451		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 1,210	1,210			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 5,366	5,366			
4. Employee Travel	\$ 710	710			
5. Education Expenses Related to Seminars and Conventions	\$ 6,694	6,694			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 52,838	52,838			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 160,152	160,152			
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)***	\$ 2,988	2,988			
7. Postage	\$ 10,185	10,185			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,098	9,098			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 386	386			
9. Subscriptions	\$ 8,649	8,649			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 234,188	234,188			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 381,028	381,028			
C-14 Total Administrative & General Expenditures	\$ 3,136,943	3,136,943			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed)	\$ 160,152		
Total Other Advertising	\$ 160,152	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 250		
Leading Age CT Dues	8,391		
SHRM Dues	90		
AFP Development Dues (Disallowed)	367		
Total Dues	\$ 9,098	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits	\$ 17,177		
Investment Fees (Disallowed)	27,827		
Equipment rental	8,162		
Volunteer Recognition (Disallowed)	726		
Consulting Sevices	284,584		
Routine Bank Charges	3,757		
Non-Routine Bank Charges (Disallowed)	4,305		
Credit Card Processing Fees (Disallowed)	27,164		
Record Storage	2,417		
Mock Survey	2,850		
Good Faith Deposit (Disallowed)	2,059		
Total Other Administrative and General	\$ 381,028	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2021	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	1,443,700	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	9/30/2021	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 53,924	53,924		
2.	Non-Food Supplies	\$ (6,626)	(6,626)		
3.	Other (<i>Specify</i>) _____	\$			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)					
c. Other (<i>Specify</i>) _____					
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 47,298	47,298		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$23,482					
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 9/30/2021		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	43,216	43,216		
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	43,216	43,216		
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	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	12,243	12,243		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	12,243	12,243		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	247,115	247,115		
b.	Medicine Cabinet Drugs	\$	209,211	209,211		
c.	Medical and Therapeutic Supplies	\$	112	112		
d.	Ambulance/Limousine***	\$	11,172	11,172		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	20,251	20,251		
f.	X-rays and Related Radiological Procedures***	\$	36,788	36,788		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	90,180	90,180		
i.	Recreation	\$	31,917	31,917		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$	1,443,700	1,443,700		
l.	Other (Specify)**** See Attached Schedule	\$	56,518	56,518		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	2,146,964	2,146,964		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Operational Supplies (\$599 Patient Specific Disallowed)	\$ 5,992		
Nursing Equipment	7,267		
Oxygen Equipment and Supplies (Disallowed)	5,334		
Machine & Equip Rental (Disallowed)	33,981		
Operational Supplies	2,608		
Ancillary Charges Billable (Disallowed)	134		
Other Diagnostic Svcs (Disallowed)	723		
Other Therapeutic Service (Disallowed)	385		
Misc Ancillary Chgs (Disallowed)	94		
Total Other Resident Care	\$ 56,518	\$ -	\$ -

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 9/30/2021	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)	Pg	Line
Ultipro		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll	54,930			16	m11
Point Click Care	Suite 155, Bloomington, Minnesota 55431	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing and A/R Software	26,984			16	m11
Sage Intacct, Inc.	1400, San Jose, CA 95110	<input type="radio"/>	<input checked="" type="radio"/>	N/A	G/L Software	25,651			16	m11
Ruotolo Associates Inc.	Englewood Cliffs, NJ 07632	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fundraising Consultants	70,850			16	m11
Corridor Group Services, LLC	108. Overland Park, KS 66202-3928	<input type="radio"/>	<input checked="" type="radio"/>	N/A	WHH Billing	23,845			16	m11
Celtic Consulting LLC	Plaza, 507 E Main St #308, Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Consulting Services	284,584			16	m13
Unitex Textile Rental Svc	620, Elmsford, NY 10523-2300	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	40,782			19	4b
Morrison's Management Specialists	PO Box 102289, Atlanta, GA 30368	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Management Services	1,443,700			20	5k
Facility Compliance Services LLC	221 W Main St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance	30,861			22	6f
Kone Inc.	16 Old Forge Rd, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Services	16,264			22	6f
City Carting & Recycling	8 Viaduct Rd, Stamford, CT 06907	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage/Recycling Collection	19,723			22	6f
Controlled Air	21 Thompson Rd, Branford, CT 06405	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC maintenance	28,356			22	6f
Vaco, LLC	2 Trap Falls Rd #314, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Temporary accountants	10,972			16	m11
		<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	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 20,489	20,489				
b. Heat	\$ 51,465	51,465				
c. Light & Power	\$ 98,996	98,996				
d. Water	\$ 14,727	14,727				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 24,165	24,165				
f. Other (<i>itemize</i>)	\$ 150,030	150,030				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 359,872	359,872				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 32,548	32,548				
b. Building & Building Improvements	\$ 198,128	198,128				
c. Non-Movable Equipment	\$ 101,144	101,144				
d. Movable Equipment	\$ 111,155	111,155				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 442,975	442,975				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 4,716	4,716				
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)	\$ 447,691	447,691				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contracted Maintenance	\$ 150,030		
Total Other Repairs and Maintenance	\$ 150,030	\$ -	\$ -

Depreciation Schedule

Name of Facility Waveny Care Center, Inc.		License No. 942-C		Report for Year Ended 9/30/2021			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		413,515		413,515	192,157	S/L	Various	32,523					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		1,000		1,000		S/L	20	25					
A-4. Subtotal									32,548				
B. Building and Building Improvements													
1. Acquired prior to this report period		8,577,599		8,577,599	4,656,460	S/L	Various	187,653					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		240,475		240,475		S/L	Various	10,475					
B-4. Subtotal									198,128				
C. Non-Movable Equipment													
1. Acquired prior to this report period		2,910,210		2,910,210	2,362,785	S/L	Various	99,460					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		35,137		35,137		S/L	Various	1,684					
C-4. Subtotal									101,144				
		Is a mileage logbook maintained?		Date of Acquisition									
		Yes	No	Month	Year	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
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Dodge Van / Ford Coach		X		Var	Var	74,071		74,071	74,071	S/L	Various		
b. Snow Plow Equipment SNF Truck			X	2	2001	2,383		2,383	2,383	S/L	5		
c. Snow Plow Blade			X	9	2006	847		847	847	S/L	5		
d. 2007 Ford Pickup		X		7	2009	21,187		21,187	21,187	S/L	5		
2. Movable Equipment													
a. Acquired prior to this report period						3,041,680		3,041,680	2,686,581	S/L	Various	108,210	
b. Disposals (attach schedule)						(837)						(84)	
c. Acquired during this report period (attach schedule)						44,368		44,368		S/L	Various	3,029	
D-3. Subtotal													111,155
E. Total Depreciation													442,975

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 1,000	20	\$ 25
Total additions for Land Improvement		\$ 1,000		\$ 25 *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 240,475	Various	\$ 10,475
Total additions for Building Improvement		\$ 240,475		\$ 10,475 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 35,137	Various	\$ 1,684
Total additions for Non-Movable Equipment		\$ 35,137		\$ 1,684 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 44,368	Various	\$ 3,029
Total additions for Movable Equipmen		\$ 44,368		\$ 3,029 *
Deletions:				
See attached	See attached	\$ (837)	5	\$ (84)
Total deletions for Movable Equipmen		\$ (837)		\$ (84) **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

WAVENY CARE CENTER
DEPRECIATION SCHEDULE
9/30/2021

LAND IMPROVEMENTS

	<u>Date of Acquisition</u>	<u>Description</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Life</u>	<u>Accum Depr. @9/20</u>	<u>2021 Depr</u>	<u>Accum Depr. @9/21</u>
300001	Prior to 10/1/01		40,567	S/L	Various	40,567	-	40,567
300002	12/4	2 Sets Custom Aluminum Signs	1,734	S/L	10	1,734	-	1,734
300003	9/5	Planting of Shrubs	3,095	S/L	5	3,095	-	3,095
300004	11/5	Refurbish Irrigation System	2,208	S/L	10	2,208	-	2,208
300005	12/10	Sewer Force/FOGS drainage systems	90,915	S/L	20	44,025	4,546	48,571
Total 2012 and Prior Acquisitions			138,519			91,629	4,546	96,175
2013 Acquisitions								
300006	7/1/2013	Paving of Sidewalks	14,700	S/L	8	13,784	916	14,700
Total 2013 Acquisitions			14,700			13,784	916	14,700
2014 Acquisitions								
	5/14	Courtyard patio and Drainage	19,837	S/L	10	13,888	1,984	15,872
Total 2014 Acquisitions			19,837			13,888	1,984	15,872
2016 Acquisitions								
	10/21/2015	Concrete slab for statue	1,200	S/L	15	400	80	480
	9/16	Capone- Fencing Split with WCCHS	25,720	S/L	8	16,075	3,215	19,290
Total 2016 Acquisitions			26,920			16,475	3,295	19,770
2017 Acquisitions								
	7/1/2017	WCC- Patio & Therapeutic Walkways	69,378	S/L	15	18,500	4,625	23,125
	11/27/2016	BOA- Pull Credit	(308)	S/L	N/A	(308)	-	(308)
Total 2017 Acquisitions			69,070			18,192	4,625	22,817
2018 Acquisitions & Disposals								
	4/30/2018	Parking Lot Transfer from CIP	131,161	S/L	8	40,988	16,395	57,383
	12/1/2004	2 Sets Custom Aluminum Signs	(1,734)	S/L	10	(1,734)	-	(1,734)
	11/1/2005	Refurbish Irrigation System	(2,208)	S/L	10	(2,208)	-	(2,208)
Total 2018 Acquisitions & Disposals			127,220			37,047	16,395	53,442
2019 Acquisitions & Disposals								
	10/2/2018	K & J Tree Service	7,200	S/L	20	540	360	900
	11/30/2018	Brian Capone	10,050	S/L	25	603	402	1,005
Total 2019 Acquisitions & Disposals			17,250			1,143	762	1,905
2021 Acquisition								
	5/26/2021	Tree Work	1,000	S/L	20	-	25	25
Total 2021 Acquisition			1,000			-	25	25
Total Land Improvements			414,515			192,157	32,548	224,705

BUILDING

	<u>Date of Acquisition</u>	<u>Description</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Life</u>	<u>Accum Depr. @9/20</u>	<u>2021 Depr</u>	<u>Accum Depr. @9/21</u>
	Prior to 10/1/01		3,735,540	S/L	Various	3,735,540	-	3,735,540
	10/01-6/02	Renovations ReHab & Recreation	15,591	S/L	20	14,424	780	15,204
	5/2	New Outpatient Area	836	S/L	10	836	-	836
	5/2	Telecommunications Project	88	S/L	5	88	-	88
	6/2	Add'l work Flower Room	9,980	S/L	15	9,980	-	9,980
	9/2	Fountain	1,993	S/L	10	1,993	-	1,993
	4/3	Ceiling in Kitchen	6,140	S/L	10	6,140	-	6,140
	6/3	Install outside flag pole lights	690	S/L	15	690	-	690
	8/3	Door Opening Basement	4,446	S/L	15	4,446	-	4,446
	10/03 - 9/04	Physical Therapy Expansion	276,145	S/L	20	227,818	13,807	241,625
	2/4	2nd Floor Remodeling	6,754	S/L	20	5,574	338	5,912
	7/4	Interior Refurbishing	29,000	S/L	20	23,925	1,450	25,375
	9/4	Furnish & Install ice water shield	8,320	S/L	15	8,320	0	8,320
	11/04 - 9/05	Crafts Room	247,392	S/L	20	193,793	12,370	206,163
	12/4	Interior Refurbishing	10,000	S/L	20	8,500	500	9,000
	7/05 - 9/05	New Roof	118,680	S/L	20	94,944	5,934	100,878
	11/5	New Roof Main Dining Room	8,320	S/L	20	6,032	416	6,448
	5/6	Ice & Water Shields - Roof	5,874	S/L	20	4,260	294	4,554
	12/7	Skybridge	232,311	S/L	30	96,798	7,744	104,542
	2/9	Elevator - Care Center	81,758	S/L	25	37,607	3,270	40,877
	9/9	Ceiling in Care Center	74,244	S/L	15	56,923	4,950	61,873
	3/10	Renovate Dirty Utility Room	13,701	S/L	25	5,754	548	6,302

3/10	Renovate Clean Utility Room	7,611	S/L	25	3,194	304	3,498
3/10	Renovate two bathrooms	4,254	S/L	25	1,786	170	1,956
8/10	Refurbish two Nourishment rooms	45,856	S/L	25	19,258	1,834	21,092
9/11	Care Center Renovations	832,042	S/L	25	316,178	33,282	349,460
1/12	Renovations 1st floor dining room	141,736	S/L	25	48,188	5,669	53,857
Total 2012 and Prior Acquisitions		5,919,301			4,932,987	93,660	5,026,647
2014 Acquisitions							
5/14	Emergency Generator	1,914	S/L	5	1,914	-	1,914
8/14	Water Main	14,049	S/L	20	4,914	702	5,616
6/16	Roof	23,950	S/L	20	8,386	1,198	9,584
9/14	Front Septic wld	4,358	S/L	20	1,526	218	1,744
9/14	Care Center Renovations	695,125	S/L	25	194,635	27,805	222,440
9/14	Wallpaper CEO Office	5,064	S/L	5	5,064	-	5,064
9/14	New Cast Iron Waste Pipe	6,617	S/L	20	2,317	331	2,648
9/14	Water Meter/ Isolation Valves	3,537	S/L	10	2,478	354	2,832
Total 2014 Acquisitions		754,612			221,234	30,608	251,842
2015 Acquisitions & Disposals							
10/1	Water main	1,784	S/L	20	534	89	623
10/1	Replace sewage pump discharge lines	3,045	S/L	10	1,830	305	2,135
12/1	Loading Dock	4,175	S/L	10	2,508	418	2,926
3/1	Water main	615	S/L	20	186	31	217
3/1	Bathrooms	27,305	S/L	25	6,552	1,092	7,644
5/1	Water main	410	S/L	20	126	21	147
6/1	Slanted Roof replacement	12,600	S/L	20	3,780	630	4,410
6/1	Window Replacement	8,000	S/L	20	2,400	400	2,800
7/1	Window Replacement	11,451	S/L	20	3,438	573	4,011
7/1	Water main - AJ Penna	30,000	S/L	20	9,000	1,500	10,500
7/1	Window Replacement	23,400	S/L	20	7,020	1,170	8,190
8/1	Fire Door	1,255	S/L	15	504	84	588
8/1	Water main - AJ Penna	35,280	S/L	20	10,584	1,764	12,348
8/1	Window Replacement	11,451	S/L	20	3,438	573	4,011
8/1	King's Roofing	17,500	S/L	20	5,250	875	6,125
9/1	King's Roofing	17,500	S/L	20	5,250	875	6,125
9/1	Bathrooms (Trsf frm CIP)	3,953	S/L	25	948	158	1,106
9/1	Water main - AJ Penna	20,100	S/L	20	5,025	1,005	6,030
9/1	Water Main	(14,049)	S/L	20	(4,212)	(702)	(4,914)
9/1	Water Meter/ Isolation Valves	(3,537)	S/L	10	(2,124)	(354)	(2,478)
9/1	Water main	(1,784)	S/L	20	(490)	(89)	(579)
9/1	Water main	(615)	S/L	20	(170)	(31)	(201)
9/1	Water main	(410)	S/L	20	(115)	(21)	(136)
Total 2015 Acquisitions & Disposals		209,429			61,262	10,366	71,628
2016 Acquisitions & Disposals							
2016	Window Replacement	3,238	S/L	20	810	162	972
2016	Office/Bathroom/Basement+Data	73,277	S/L	25	14,655	2,931	17,586
2016	General contracting Wall Repair 2nd Floor	4,518	S/L	15	1,505	301	1,806
2016	Alarm/Raintech Sound	3,650	S/L	15	1,215	243	1,458
2016	Lighting Project	59,377	S/L	10	29,690	5,938	35,628
2016	Landsiedel Constue/Laundry room doors	6,350	S/L	15	2,115	423	2,538
2016	Santella Electric/Laundry	4,215	S/L	20	1,055	211	1,266
2016	King's Roofing	161,700	S/L	20	40,425	8,085	48,510
2016	Aluminum Retrodrain	2,892	S/L	20	725	145	870
2016	JH Barlow pump/repair main water	7,477	S/L	20	1,870	374	2,244
2016	Trench for sewer pump	3,556	S/L	20	890	178	1,068
2016	Coastal Mechanical/AC Basement	8,021	S/L	10	4,010	802	4,812
2016	Laundry room from CIP	22,100	S/L	20	5,525	1,105	6,630
2016	Reclass Roof from CIP - Infrared Survey	1,500	S/L	20	375	75	450
9/1	Disposal - Water main - AJ Penna	(20,100)	S/L	20	(5,025)	(1,005)	(6,030)
Total 2016 Acquisitions & Disposals		341,771			99,840	19,968	119,808
2017 Acquisitions							
2017	Basement Pump	3,390	S/L	15	904	226	1,130
2017	Integrated Security Sys	1,216	S/L	15	324	81	405
2017	New Carpet Care Center #45	1,845	S/L	5	1,476	369	1,845
2017	New Carpet Care Center #33	1,495	S/L	5	1,196	299	1,495
Total 2017 Acquisitions		7,946			3,900	975	4,875
2018 Acquisitions & Disposals							
2018	Replace Window Tempered Glass	2,800	S/L	20	350	140	490
2018	Building Improvements	1,860	S/L	15	310	124	434
2018	Fire Doors 3	3,203	S/L	15	535	214	749
2018	Medical Room Refurbishment	4,639	S/L	15	773	309	1,082
2018	Fire Doors CareCenter Stairwell & adj Hall. Bi	4,860	S/L	15	810	324	1,134
2018	Roll up Fire Door Kitchen	11,650	S/L	10	2,913	1,165	4,078
2018	Connect Fire alarm to release roll down Fire Do	3,467	S/L	10	867	347	1,214
2018	Carpeting HR Offices	1,120	S/L	5	560	224	784
2018	Circuits 20AMP Dietary	1,085	S/L	20	135	54	189

2018	Circuits for the Roll up Door Kitchen	1,380	S/L	20	173	69	242
2018	Carpeting Room #31	1,420	S/L	5	710	284	994
5/1/2002	Telecommunications Project	(88)	S/L	5	(88)	-	(88)
7/05 - 9/05	New Roof	(118,680)	S/L	20	(118,680)	-	(118,680)
11/1/2005	New Roof Main Dining Room	(8,320)	S/L	20	(8,320)	-	(8,320)
5/1/2006	Ice & Water Shields - Roof	(5,874)	S/L	20	(5,874)	-	(5,874)
Total 2018 Acquisitions & Disposals		(95,478)			(124,826)	3,254	(121,572)

2019 Acquisitions							
2019	2 Glass Panels HR	1,120	S/L	15	103	75	178
2019	Pit Project	18,264	S/L	15	1,827	1,218	3,045
2019	Outlet Relocation/Install	1,509	S/L	5	340	302	642
2019	Rehab Project	58,760	S/L	5	13,711	11,752	25,463
Total 2019 Acquisitions		79,653			15,981	13,347	29,328

2020 Acquisitions & Transfers							
2020	Oxygen room vent fan project	1,186	S/L	15	40	79	119
2020	Oxygen room-install exhaust fan	5,729	S/L	15	191	382	573
2020	Transfer from CIP into Service 50% Deposit Ex	7,147	S/L	15	238	476	714
2020	Phase 1-Bldg Assessment & Project Developmc	5,874	S/L	15	196	392	588
2020	Comprehensive Sustainability Services-Phase 1	4,001	S/L	15	133	267	400
2020	Roof repair	12,000	S/L	20	300	600	900
2020	Install new pump	20,550	S/L	15	685	1,370	2,055
2020	Wood Lounge Project -Flooring	8,815	S/L	15	294	588	882
2020	Annex Project - Flooring	4,975	S/L	15	166	332	498
2020	Annex & Wood Lounge End 2 End	590	S/L	15	20	39	59
2020	Annex & Wood Lounge End 2 End	2,965	S/L	15	99	198	297
2020	Elevator Repair	41,891	S/L	25	838	1,676	2,514
Total 2020 Acquisitions & Transfers		115,721			3,199	6,399	9,598

2020 Acquisitions							
9/23/2020	Elevator Repair	41,891	S/L	25	-	838	838
12/21/2020	Control Upgrade	1,000	S/L	10	-	50	50
9/24/2020	Control Upgrade	16,163	S/L	10	-	808	808
10/27/2020	Air Machines	7,950	S/L	10	-	398	398
11/23/2020	Control Upgrade	9,900	S/L	10	-	495	495
12/10/2020	Register for Ceilings	822	S/L	10	-	41	41
6/21/2021	Rooms 5-9 Heating&Domestic water piping	6,400	S/L	15	-	213	213
8/6/2021	Replacement of hot/cold piping	31,585	S/L	15	-	1,053	1,053
8/16/2021	Rooms 5-9 Chilled Water Piping	5,000	S/L	15	-	167	167
8/25/2021	5 Bedrooms	7,900	S/L	5	-	790	790
8/16/2021	Liquid Silicon roof system over WCC	23,000	S/L	10	-	1,150	1,150
8/3/2021	Liquid Silicon roof system over WCC	46,000	S/L	10	-	2,300	2,300
8/4/2021	Liquid Silicon roof system over WCC	21,800	S/L	10	-	1,090	1,090
8/31/2021	Acoustic Ceiling Prod	1,970	S/L	8	-	123	123
9/13/2021	Cove Base	589	S/L	5	-	59	59
9/10/2021	Central Connecticut Acoustics	4,991	S/L	8	-	312	312
5/10/2021	Mold Remediation	3,332	S/L	15	-	111	111
6/1/2021	Mold Remediation	4,168	S/L	15	-	139	139
8/31/2021	Walkway	3,000	S/L	10	-	150	150
FY2021	Acoustic Ceiling Tile	3,014	S/L	8	-	188	188
		240,475			-	10,475	10,475

Building ADP

	<u>Date of Acquisition</u>	<u>Description</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Life</u>			
	Prior to 10/1/01		363,043	S/L	40	318,238	9,076	327,314
Total 2012 and Prior Acquisitions			363,043			318,238	9,076	327,314
Total Building + Building ADP			7,936,473			5,531,815	198,128	5,729,943

Fixed Equipment

<u>Asset #</u>	<u>Date of Acquisition</u>	<u>Description</u>	<u>nt</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Life</u>	<u>Accum Depr. @9/20</u>	<u>2021 Depr</u>	<u>Accum Depr. @9/21</u>
400001	Prior to 10/1/01			1,157,984	S/L	Various	1,157,984	-	1,157,984
400002	10/1	Install Tanks		4,330	S/L	10	4,330	-	4,330
400003	12/1	Kitchen Equipment		70,000	S/L	10	70,000	-	70,000
400004	1/2	Ceiling Heaters Shower Room		2,701	S/L	10	2,701	-	2,701
400005	1/2	Fire Door		4,767	S/L	20	4,407	238	4,645
400006	1/2	Flourescent Lighting		2,426	S/L	5	2,426	-	2,426
400007	6/2	Intercom Nurses Station		556	S/L	5	556	-	556
400008	6/2	2 Cubicle Curtains & Ceiling Tracks		2,806	S/L	10	2,806	-	2,806
400009	7/2	Telephone System		17,528	S/L	10	17,528	-	17,528
400010	9/2	Renovation Phase 11		28	S/L	20	23	1	24

400011	9/2	Repro Graphics-Plots	197	S/L	20	183	10	193
400012	9/2	Telephone Cabling	1,948	S/L	10	1,948	-	1,948
400013	10/2	Flooring Rooms 35 & 21	1,600	S/L	20	1,400	80	1,480
400014	10/02 -2/03	Dish, Equipment & installation	5,447	S/L	10	5,447	-	5,447
400015	11/2	2 Door Closers	1,575	S/L	10	1,575	-	1,575
400016	12/2	Outside & Basement Outlets	423	S/L	10	423	-	423
400017	12/2	11 Building Signs	3,450	S/L	10	3,450	-	3,450
400018	1/3	Wall Mounted Eye Wash Station	269	S/L	10	269	-	269
400019	1/3	RPD Device	461	S/L	10	461	-	461
400020	2/3	Stainless Steel Backsplash	885	S/L	10	885	-	885
400021	2/3	2 Ice Machines/Water Dispenser	6,550	S/L	10	6,550	-	6,550
400022	2/3	Physical Therapy Room	1,963	S/L	10	1,963	-	1,963
400023	2/3	TR Room Carpeting	1,090	S/L	10	1,090	-	1,090
400024	4/3	Installed 2 Recessed Lights	433	S/L	10	433	-	433
400025	4/3	PT Expansion	1,798	S/L	10	1,798	-	1,798
400026	4/3	Garbage Disposal & Installation	2,279	S/L	10	2,279	-	2,279
400027	4/3	Furnish & Install Carpet	944	S/L	10	944	-	944
400028	6/3	Flagpole Installation	1,580	S/L	20	1,383	79	1,462
400029	6/3	Exhaust System	1,547	S/L	15	1,547	-	1,547
400030	6/3	Security System	28,272	S/L	10	28,272	-	28,272
400031	6/3	Carpet & Installation	922	S/L	10	922	-	922
400032	7/3	Pushbutton Lock installed	765	S/L	15	765	-	765
400033	8/3	Stainless Steel Shelving	1,016	S/L	20	890	51	941
400034	8/3	Chain Link Fence	1,450	S/L	15	1,450	-	1,450
400035	9/3	Call Bell System	35,341	S/L	10	35,341	-	35,341
400036	9/3	Carpet & Installation	655	S/L	10	655	-	655
400037	11/3	Call Bell System	1,474	S/L	10	1,474	-	1,474
400038	11/3	Tank Monitor Leak Detection	11,950	S/L	15	12,350	(400)	11,950
400039	11/3	Call Bell System	721	S/L	10	721	-	721
400040							-	-
400041	11/3	PA System/Satellite Dish	1,645	S/L	10	1,645	-	1,645
400042	11/3	Fax Line	170	S/L	10	170	-	170
400043	11/3	Communication Cabling	1,633	S/L	10	1,633	-	1,633
400044	12/3	Call Bell System	808	S/L	10	808	-	808
400045	12/3	Phone System	3,510	S/L	10	3,510	-	3,510
400046	1/4	Software	600	S/L	5	600	-	600
400047	1/4	Phone System	3,474	S/L	10	3,474	-	3,474
400048	1/4	Emergency Receptacles	10,100	S/L	10	10,100	-	10,100
400049	1/4	Scotchint Film 6 PT Lights	966	S/L	10	966	-	966
400050	1/4	Kitchen Emergency Lighting	900	S/L	10	900	-	900
400051	2/4	Call Bell System	14,978	S/L	10	14,978	-	14,978
400052	2/4	Windows Software Upgrade	3,723	S/L	5	3,723	-	3,723
400053	2/4	Phone System	196,990	S/L	10	196,990	-	196,990
400054	3/4	Install 4 Quads Basement	640	S/L	10	640	-	640
400055	3/4	Install Quad outlets 1st fl Nursing	374	S/L	10	374	-	374
400056	3/4	Software	7,448	S/L	5	7,448	-	7,448
400057	4/4	Melyx Pro Licenses & Installation	2,797	S/L	5	2,797	-	2,797
400058	6/4	Painting	14,500	S/L	10	14,500	-	14,500
400059	6/4	Control Unit w/Nurse call ports	2,417	S/L	10	2,417	-	2,417
400060	6/4	Pro Clinical & Accts Rec. Training	1,055	S/L	5	1,055	-	1,055
400061	6/4	Lot Wood Doors	1,974	S/L	15	2,038	(64)	1,974
400062	7/4	Carpeting	86,600	S/L	10	86,600	-	86,600
400063	7/4	Motorized Shades-Window Treats.	3,286	S/L	10	3,286	-	3,286
400064	7/4	Ice Bin Door	562	S/L	10	562	-	562
400065	7/4	Wallpaper	993	S/L	5	993	-	993
400066	7/4	Software Agreement	4,348	S/L	5	4,348	-	4,348
400067	8/4	Wallpaper	195	S/L	5	195	-	195
400068	9/4	On Site Training -Melyx	2,004	S/L	5	2,004	-	2,004
400069	9/4	Glass Replacement	3,250	S/L	10	3,250	-	3,250
400070	9/4	Potico Repairs & Painting	9,202	S/L	10	9,202	-	9,202
400071	9/4	Microwave Motion Sensor	1,838	S/L	10	1,838	-	1,838
400072	9/4	Lot Finishing Hardware	729	S/L	10	729	-	729
400073	12/4	Drapes & Cornice	1,188	S/L	10	1,188	-	1,188
400074	1/5	Magnetic Door Holder	802	S/L	15	802	(0)	802
400075	1/5	Carpeting	32,751	S/L	10	32,751	-	32,751
400076	1/5	Call Bell System Crafts Room	1,520	S/L	10	1,520	-	1,520
400077	1/5	Boards Reception Desk	263	S/L	15	263	0	263
400078	2/5	Sliding Door & Installation	9,225	S/L	10	9,225	-	9,225
400079	8/5	Drapes & Cornice	2,254	S/L	10	2,254	-	2,254
400080	8/5	Edge of Docklever	1,450	S/L	10	1,450	-	1,450
400081	9/5	Carpeting	3,639	S/L	10	3,639	-	3,639
400082	9/5	Phone System	930	S/L	10	930	-	930
400083	9/5	Ice & Water Machine	4,680	S/L	10	4,680	-	4,680
400084	9/5	Install 2 Magnetic Door Holders	1,567	S/L	15	1,567	-	1,567
400085	9/5	Install Insulated Glass	2,114	S/L	10	2,114	-	2,114
400086	9/5	Awning	4,570	S/L	15	4,570	(0)	4,570
400087	9/5	Outside Junction Box & Wiring	2,947	S/L	20	2,282	147	2,429
400088	9/5	Antennas/Programing/Ritron Units	7,326	S/L	10	7,326	-	7,326
400089	9/5	Prefinish Fire Wood Door	2,579	S/L	15	2,579	86	2,665

400090	11/5	Wallpapering Library	810	S/L	10	810	-	810
400091	11/5	Wallpapering Library	336	S/L	10	336	-	336
400092	11/5	3 Emergency Switches Furnance	889	S/L	10	889	-	889
400093	11/5	New Septic Pump & Control Panel	6,986	S/L	15	6,755	231	6,986
400094	12/5	Supplies for new Septic Pump	324	S/L	15	315	8	324
400095	12/5	Wiring Septic Pump	952	S/L	15	917	35	952
400096	12/5	New Door Dirty Utility Room	648	S/L	15	625	23	648
400097	1/6	Garbage Disposal	1,230	S/L	10	1,230	-	1,230
400098	1/6	Refurbish Special Care Dinig Room	1,735	S/L	10	1,735	-	1,735
400099	2/6	Install Outlet for Pellet Warmer	365	S/L	10	365	-	365
400100	2/6	Installation Garbage Disposal	382	S/L	10	382	-	382
400101	3/6	Security System	2,900	S/L	10	2,900	-	2,900
400102	4/6	New Piping Mechanical Room	2,950	S/L	15	2,854	96	2,950
400103	4/6	Tiling Room 107	2,300	S/L	10	2,300	-	2,300
400104	4/6	Reblt Cooling Tower Fan Mechanism	2,465	S/L	10	2,465	-	2,465
400105	6/6	Awning	4,200	S/L	15	4,060	140	4,200
400106	6/6	Hot Water Booster	2,073	S/L	10	2,073	-	2,073
400107	7/6	Awning Installation	370	S/L	15	360	10	370
400108	8/6	Wiring Awning	600	S/L	15	580	20	600
400109	8/6	3 steel emergency exit doors	10,347	S/L	20	7,499	517	8,016
400110	9/6	Tile Main Vestibule	1,287	S/L	20	931	64	995
400111	9/6	Automatic Doors Front Vestible	13,590	S/L	10	13,590	-	13,590
400112	10/6	4 VAV motor assemblies	3,750	S/L	10	3,750	-	3,750
400113	1/7	New Carpeting - Volunteer Office	2,840	S/L	10	2,840	-	2,840
400114	1/7	Satellite TV wiring	8,500	S/L	15	7,652	567	8,219
400115	2/7	New Shaft & Blower wheels A/C unit	7,635	S/L	10	7,635	-	7,635
400116	2/7	New Satellite TV System	12,000	S/L	15	10,800	800	11,600
400117	3/7	Refurbish Volunteer & Schd. Office	1,505	S/L	10	1,505	-	1,505
400118	3/7	Heat Exchanger	9,431	S/L	15	8,490	629	9,119
400119	5/7	Tray line shelf - Staff dining area	3,165	S/L	10	3,165	-	3,165
400120	6/7	Replacement piping Spinkler system	3,140	S/L	15	2,824	209	3,033
400121	7/7	Garbage Disposal	2,347	S/L	10	2,347	-	2,347
400122	8/7	Insinkerator	1,290	S/L	10	1,290	-	1,290
400123	9/7	78 Breakaway Cords	3,638	S/L	5	3,638	-	3,638
400124	10/7	Wanderguard additions - SNF	39,336	S/L	15	32,778	2,622	35,400
400125	12/7	Exterior Fencing	24,651	S/L	15	20,540	1,643	22,183
400126	1/8	Photo cells parking lot, heater	1,800	S/L	10	1,800	-	1,800
400127	1/8	Compressor computer room A/C	1,881	S/L	10	1,881	-	1,881
400128	2/8	Renovate Cart Wash room (Kitchen)	10,650	S/L	15	8,875	710	9,585
400129	2/8	Hot Water Heater	9,859	S/L	10	9,859	-	9,859
400130	4/8	Chiller	138,464	S/L	20	86,539	6,923	93,462
400131	4/8	Elect. outlets for beauty shop & UPS	1,877	S/L	15	1,564	125	1,689
400132	8/8	Backflow Preventer	4,424	S/L	10	4,424	-	4,424
400133	11/8	Parking lot light	1,500	S/L	10	1,500	-	1,500
400134	2/9	Hot Water Heater	12,291	S/L	15	9,421	819	10,240
400135	3/10	1st floor Nurses Station	32,842	S/L	20	17,241	1,642	18,883
400136	5/11	New Transfer Switch - Generator	7,258	S/L	10	6,896	726	7,622
400137	6/11	New Pump Sewer system	6,554	S/L	15	4,151	437	4,588
400138	1/12	Wiring & Installation - Cable TV	1,845	S/L	15	1,046	123	1,169
400139	1/12	Carpeting 1st floor dining room	6,325	S/L	15	3,586	422	4,008
400140	2/12	Carpeting Care Center	120,475	S/L	15	68,271	8,032	76,303
400141	4/12	Installation of Back Flow preventer	3,105	S/L	10	2,636	310	2,946
400142	5/12	Back Flow preventor valve	1,454	S/L	10	1,234	145	1,379
Total 2012 and Prior Acquisitions			2,387,209			2,236,685	28,257	2,264,941
2013 Acquisitons								
400143	5/21	Door for Volunteer Office	1,600	S/L	15	802	107	909
400144	5/29	Pumping Equipment	30,473	S/L	10	22,853	3,047	25,900
400144	5/14	Add On to Sewer pumps	976	S/L	10	734	98	832
400144	6/10	Add On to Sewer pumps	3,375	S/L	10	2,534	338	2,872
Total 2013 Acquisitions			36,424			26,924	3,590	30,514
2014 Acquisitions								
11/13		Fish tank Countertop	2,600	S/L	15	1,211	173	1,384
11/13		Carpeting	9,870	S/L	15	4,606	658	5,264
11/13		Fire Alarm System	81,678	S/L	10	57,176	8,168	65,344
1/14		Aquarium Installation	7,164	S/L	15	3,346	478	3,824
2/14		Carved sign Panel	775	S/L	5	775	-	775
3/14		Straight Track	13,390	S/L	10	9,373	1,339	10,712
4/14		Mixing Valve	4,139	S/L	10	2,898	414	3,312
5/14		Carpet, Tile, Admin Wing-Main Lobby	18,780	S/L	15	8,764	1,252	10,016
6/14		Entrance & Parking lot signs	10,738	S/L	10	7,518	1,074	8,592
6/14		Nurse Call System	41,394	S/L	10	28,973	4,139	33,112
9/14		Generator	668,151	S/L	20	233,856	33,408	267,264
9/14		Lighting	3,660	S/L	10	2,562	366	2,928
Total 2014 Acquisitions			862,339			361,058	51,469	412,527
2015 Acquisitions								
5/1		Air conditioner for Data Room	2,890	S/L	10	1,734	289	2,023

6/1	Dishwasher, Equipment & installation	55,146	S/L	10	33,090	5,515	38,605
8/1	Air Conditioner for Data Room	2,280	S/L	10	1,368	228	1,596
9/1	Electrical for Dishwasher	1,330	S/L	10	798	133	931
12/1	Carved Sign Panel	(775)	S/L	5	(775)	-	(775)
Total 2015 Acquisitions		60,871			36,215	6,165	42,380
2016 Acquisitions							
2016	Data Room/AC/Fire	16,336	S/L	10	8,170	1,634	9,804
2016	Sewer Pump	17,725	S/L	10	8,865	1,773	10,638
2016	Refrigerator	2,765	S/L	10	1,385	277	1,662
2016	Water Heaters/Exhaust	51,628	S/L	10	25,815	5,163	30,978
Total 2016 Acquisitions		88,454			44,235	8,847	53,082
2017 Acquisitions							
2017	Emergency Generator Stop	1,306	S/L	12	436	109	545
2017	Heated Pellet Dispenser	5,184	S/L	10	2,072	518	2,590
Total 2017 Acquisitions		6,490			2,508	627	3,135
2018 Acquisitions & Disposals							
2/9/2018	Voltage Regulator Generator	2,727	S/L	5	1,363	545	1,908
6/02	2 Cubicle Curtains & Ceiling Tracks	(2,806)	S/L	10	(2,806)	-	(2,806)
7/02	Telephone System	(17,528)	S/L	10	(17,528)	-	(17,528)
10/02 -2/03	Dish, Equipment & installation	(5,447)	S/L	10	(5,447)	-	(5,447)
12/02	11 Building Signs	(3,450)	S/L	10	(3,450)	-	(3,450)
2/03	2 Ice Machines/Water Dispenser	(6,550)	S/L	10	(6,550)	-	(6,550)
2/03	TR Room Carpeting	(1,090)	S/L	10	(1,090)	-	(1,090)
4/03	Furnish & Install Carpet	(944)	S/L	10	(944)	-	(944)
6/03	Carpet & Installation	(922)	S/L	10	(922)	-	(922)
8/03	Chain Link Fence	(1,450)	S/L	15	(1,450)	-	(1,450)
9/03	Carpet & Installation	(655)	S/L	10	(655)	-	(655)
11/03	PA System/Satellite Dish	(1,645)	S/L	10	(1,645)	-	(1,645)
12/03	Phone System	(3,510)	S/L	10	(3,510)	-	(3,510)
1/04	Software	(600)	S/L	5	(600)	-	(600)
1/04	Phone System	(3,474)	S/L	10	(3,474)	-	(3,474)
1/04	Emergency Receptacles	(10,100)	S/L	10	(10,100)	-	(10,100)
2/04	Windows Software Upgrade	(3,723)	S/L	5	(3,723)	-	(3,723)
2/04	Phone System	(196,990)	S/L	10	(196,990)	-	(196,990)
6/04	Pro Clinical & Accts Rec. Training	(1,055)	S/L	5	(1,055)	-	(1,055)
7/04	Carpeting	(86,600)	S/L	10	(86,600)	-	(86,600)
7/04	Motorized Shades-Window Treats.	(3,286)	S/L	10	(3,286)	-	(3,286)
12/04	Drapes & Cornice	(1,188)	S/L	10	(1,188)	-	(1,188)
1/05	Carpeting	(32,751)	S/L	10	(32,751)	-	(32,751)
8/05	Drapes & Cornice	(2,254)	S/L	10	(2,254)	-	(2,254)
9/05	Carpeting	(3,639)	S/L	10	(3,639)	-	(3,639)
9/05	Phone System	(930)	S/L	10	(930)	-	(930)
9/05	Antennas/Programing/Ritron Units	(7,326)	S/L	10	(7,326)	-	(7,326)
2/06	Install Outlet for Pellet Warmer	(365)	S/L	10	(365)	-	(365)
4/06	Tiling Room 107	(2,300)	S/L	10	(2,300)	-	(2,300)
1/07	New Carpeting - Volunteer Office	(2,840)	S/L	10	(2,840)	-	(2,840)
1/07	Satellite TV wiring	(8,500)	S/L	15	(7,652)	(567)	(8,219)
2/07	New Satellite TV System	(12,000)	S/L	15	(10,800)	(800)	(11,600)
5/07	Tray line shelf - Staff dining area	(3,165)	S/L	10	(3,165)	-	(3,165)
1/08	Photo cells parking lot, heater	(1,800)	S/L	10	(1,800)	-	(1,800)
1/08	Compressor computer room A/C	(1,881)	S/L	10	(1,881)	-	(1,881)
Total 2018 Acquisitions & Disposals		(430,036)			(429,352)	(822)	(430,174)
2019 Acquisitions							
11/9/2018	Air Transmitter. Pneumatic Receiver , Controled	2,798	S/L	20	210	140	350
4/25/2019	SteamTable Cafeteria	3,100	S/L	10	465	310	775
5/3/2019	Code Compliance kitchen Outlets	1,382	S/L	20	104	69	173
6/18/2019	Parking lot space signs (WCC portion)	872	S/L	10	131	87	218
Total 2019 Acquisitions		8,152			910	606	1,516
2020 Acquisitions & Disposals							
4/21/2020	AC Unit-Data Room	5,400	S/L	10	270	540	810
4/27/2020	Rebuild Pump	4,700	S/L	10	235	470	705
5/15/2020	Disposal	(2,891)	S/L	10	(1,590)	(289)	(1,879)
Total 2020 Acquisitions & Disposals		7,209			(1,085)	721	(364)
2021 Acquisitions							
5/6/2021	Cabinets for Resident Rooms	4,343	S/L	15	-	145	145
8/6/2021	Chilled Water Coil	6,769	S/L	10	-	338	338
8/27/2021	Fan Coil Units	4,825	S/L	10	-	241	241
9/28/2021	Fan Coil Units	19,200	S/L	10	-	960	960
Total 2021 Acquisitions		35,137			-	1,684	1,684
Total Fixed Equipment		3,062,250			2,278,098	101,144	2,379,241

Movable Equipment

<u>Asset #</u>	<u>Date of Acquisition</u>	<u>Description</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Life</u>	<u>Accum Depr. @9/20</u>	<u>2021 Depr</u>	<u>Accum Depr. @9/21</u>
500001	Prior to 10/1/01		1,209,778			1,209,778	-	1,209,778
500002	10/1	Tables Employee Lounge	732	S/L	20	680	37	717
500003	10/1	Storage Cabinet	338	S/L	15	338	-	338
500004	10/1	Chair	375	S/L	10	375	-	375
500005	11/1	Refrigerator	1,313	S/L	10	1,313	-	1,313
500006	11/1	Stainless Steel Stand	300	S/L	10	300	-	300
500007	11/1	4 Janitor Carts	1,256	S/L	10	1,256	-	1,256
500008	11/1	Shelves	3,260	S/L	20	3,015	163	3,178
500009	11/1	3 Vacuum Cleaners	1,085	S/L	5	1,085	-	1,085
500010	11/1	Bunn Hot Water Machine	1,100	S/L	5	1,100	-	1,100
500011	11/1	Envelope feeder	242	S/L	5	242	-	242
500012	12/1	4 RCA 20" TV's	1,402	S/L	5	1,402	-	1,402
500013	12/1	Reupholster 20 Chairs	3,890	S/L	10	3,890	-	3,890
500014	1/2	4 Monitors & Configuration	4,266	S/L	10	4,266	-	4,266
500015	1/2	Posts & Caps	1,213	S/L	10	1,213	-	1,213
500016	1/2	Food Processor	799	S/L	5	799	-	799
500017	2/2	2 Enhanser Cushions	629	S/L	10	629	-	629
500018	3/2	Copier	1,745	S/L	5	1,745	-	1,745
500019	3/2	PC Modems	170	S/L	5	170	-	170
500020	4/2	Ergolift Scale	1,694	S/L	15	1,694	-	1,694
500021	4/2	Chem Craft Caps for Posts	202	S/L	10	202	-	202
500022	4/2	Computer Equipment	4,409	S/L	5	4,409	-	4,409
500023	4/2	Enhanser Cushion	299	S/L	10	299	-	299
500024	4/2	Ergolift Scale	1,700	S/L	15	1,700	-	1,700
500025	4/2	2 File Cabinets	884	S/L	15	884	-	884
500026	4/2	10 Gal Extractor	2,071	S/L	5	2,071	-	2,071
500027	5/2	Copier Nurses office	4,080	S/L	5	4,080	-	4,080
500028	5/2	Lap Top	2,343	S/L	5	2,343	-	2,343
500029	5/2	File Cabinets	2,309	S/L	15	2,309	-	2,309
500030	5/2	Rovic (Correction)	(85)	S/L	1	(85)	-	(85)
500031	5/2	2 Zaam Mattresses	2,400	S/L	10	2,400	-	2,400
500032	6/2	Multimedia Plasma Monitor	4,542	S/L	7	4,542	-	4,542
500033	6/2	Keyboard	211	S/L	5	211	-	211
500034	6/2	Cables (5)	106	S/L	10	106	-	106
500035	6/2	4 Zaam Mattresses	4,800	S/L	10	4,800	-	4,800
500036	6/2	Altadyne	2,295	S/L	10	2,295	-	2,295
500037	7/2	Physical Therapy Equipment	60,227	S/L	10	60,227	-	60,227
500038	7/2	Resident Education Desk Design	672	S/L	20	624	34	658
500039	7/2	Artwork Hallway Employee Lounge	1,635	S/L	15	1,635	-	1,635
500040	7/2	File Cabinets PT Room	1,698	S/L	15	1,698	-	1,698
500041	8/2	Chairs	488	S/L	10	488	-	488
500042	8/2	Viewsonic	776	S/L	5	776	-	776
500043	8/2	6 Recliners	6,535	S/L	10	6,535	-	6,535
500044	8/2	Credit IBM	(35)	S/L	5	(35)	-	(35)
500045	9/2	Walkie Talkies	1,968	S/L	5	1,968	-	1,968
500046	9/2	Litter Receptacle with stone	2,446	S/L	10	2,446	-	2,446
500047	9/2	Portable PA System	426	S/L	10	426	-	426
500048	10/2	Color TV & VCR	592	S/L	5	592	-	592
500049	10/2	Cover PA System	42	S/L	5	42	-	42
500050	10/2	SYM PROCOMM V4.8 CD	134	S/L	5	134	-	134
500051	10/2	Digital Camera	513	S/L	5	513	-	513
500052	10/2	File Cabinet & Chair	215	S/L	10	215	-	215
500053	10/2	2 Ergolifts	8,764	S/L	10	8,764	-	8,764
500054	11/2	Desk	1,027	S/L	20	896	51	947
500055	11/2	Chrome Wire Shelves & Casters	8,957	S/L	10	8,957	-	8,957
500056	11/2	Leaf Blower	450	S/L	5	450	-	450
500057	11/2	Water Cooler	1,500	S/L	10	1,500	-	1,500
500058	11/2	Telephones CAT5e	1,262	S/L	10	1,262	-	1,262
500059	12/2	Super Coach Vacuum/Attachments	445	S/L	10	445	-	445
500060	12/2	Vacuum Cleaners	1,800	S/L	8	1,800	-	1,800
500061	12/2	Computer Software	360	S/L	5	360	-	360
500062	12/2	Vacuum	633	S/L	8	633	-	633
500063	12/2	10 Pentium 4 Computers	6,120	S/L	5	6,120	-	6,120
500064	1/3	Copier	18,795	S/L	5	18,795	-	18,795
500065	1/3	Furniture	7,755	S/L	10	7,755	-	7,755
500066	1/3	Shade & Valance Conference Room	695	S/L	10	695	-	695
500067	1/3	Scanner, CDRW Memory	593	S/L	5	593	-	593
500068	1/3	Surge Protector Outlets Time Clock	574	S/L	10	574	-	574
500069	2/3	Payroll System	6,950	S/L	5	6,950	-	6,950
500070	2/3	2 Headsets & Cordless Base	683	S/L	5	683	-	683
500071	2/3	Gerichair	186	S/L	10	186	-	186
500072	2/3	Addressograph Machine	495	S/L	5	495	-	495

500073	2/3	3 Phone Cables	545	S/L	10	545	-	545
500074	2/3	Phone Lines & Cables	1,552	S/L	10	1,552	-	1,552
500075	3/3	Computer Equipment	513	S/L	5	513	-	513
500076	3/3	Computer Equipment	344	S/L	5	344	-	344
500077	3/3	Fax Machine	1,179	S/L	3	1,179	-	1,179
500078	3/3	16 Monitors	2,146	S/L	5	2,146	-	2,146
500079	3/3	Pallet Hand Truck	505	S/L	10	505	-	505
500080	3/3	Computer XP Upgrade	1,192	S/L	5	1,192	-	1,192
500081	3/3	2 Low Profile Cushion	608	S/L	10	608	-	608
500082	4/3	Reclining Chair	2,000	S/L	10	2,000	-	2,000
500083	4/3	Cabinets & Overhead Storage	8,562	S/L	10	8,562	-	8,562
500084	4/3	Foot Pillows	233	S/L	5	233	-	233
500085	4/3	Phone lines & Cable	1,025	S/L	10	1,025	-	1,025
500086	5/3	Mini Spotter Kit/Extractor	3,398	S/L	5	3,398	-	3,398
500087	5/3	Heel Elevating Cushion	232	S/L	5	232	-	232
500088	5/3	Nurses Station	7,788	S/L	15	7,788	-	7,788
500089	5/3	Safety Cabinet	506	S/L	15	506	-	506
500090	5/3	9 Chairs	3,607	S/L	10	3,607	-	3,607
500091	5/3	Computer Equipment	1,269	S/L	5	1,269	-	1,269
500092	6/3	Wheeled Stretchers	743	S/L	10	743	-	743
500093	7/3	Refrigerator	5,300	S/L	10	5,300	-	5,300
500094	7/3	3 TV's	1,034	S/L	5	1,034	-	1,034
500095	8/3	Computers	6,641	S/L	5	6,641	-	6,641
500096	9/3	Piano	11,395	S/L	20	9,972	570	10,542
500097	9/3	Fax Machine	715	S/L	3	715	-	715
500098	9/3	Fish Tank	1,205	S/L	10	1,205	-	1,205
500099	9/3	Sound Baffles	225	S/L	10	225	-	225
500100	10/3	Convalescent Recliner	457	S/L	10	457	-	457
500101	11/3	Recliner Wheelchair	564	S/L	5	564	-	564
500102	11/3	Recliner	1,341	S/L	10	1,341	-	1,341
500103	11/3	Microwave/Stainless steel shelf	700	S/L	10	700	-	700
500104	11/3	PT Equipment	2,011	S/L	10	2,011	-	2,011
500105	11/3	ColPac Cooling Unit/Optiflex CPM	3,859	S/L	10	3,859	-	3,859
500106	11/3	Staircase/Stool	1,109	S/L	10	1,109	-	1,109
500107	11/3	3 Therapy Bars/Ring Toss	124	S/L	10	124	-	124
500108	11/3	Ergolift Scale	3,420	S/L	10	3,420	-	3,420
500109	11/3	Mobile Cart	333	S/L	10	333	-	333
500110	11/3	Sport Cycle	742	S/L	10	742	-	742
500111	12/3	Chairs/File Cabinets	4,603	S/L	5	4,603	-	4,603
500112	12/3	2 Beds w/frames	2,693	S/L	10	2,693	-	2,693
500113	12/3	Chair	486	S/L	10	486	-	486
500114	12/3	Donor Board	1,284	S/L	10	1,284	-	1,284
500115	12/3	PT Equipment	14,631	S/L	10	14,631	-	14,631
500116	12/3	Cuisinart DLC Plus	800	S/L	5	800	-	800
500117	1/4	Vacuum Cleaner	317	S/L	8	317	-	317
500118	1/4	13 Computers	9,218	S/L	5	9,218	-	9,218
500119	1/4	Television	500	S/L	5	500	-	500
500120	1/4	Automatic Sweeper	3,056	S/L	5	3,056	-	3,056
500121	1/4	Chrome Wire Shelves	465	S/L	20	381	23	404
500122	1/4	5 Framed Prints	1,000	S/L	15	1,000	0	1,000
500123	1/4	PT Equipment	6,124	S/L	10	6,124	-	6,124
500124	1/4	Burnisher w/Pad Holder	856	S/L	10	856	-	856
500125	1/4	Snow Blower	1,299	S/L	5	1,299	-	1,299
500126	2/4	PT Equipment	4,945	S/L	10	4,945	-	4,945
500127	2/4	Extractor	5,804	S/L	5	5,804	-	5,804
500128	2/4	2 Donor Board Frames	1,750	S/L	10	1,750	-	1,750
500129	3/4	Computer Engraver	1,922	S/L	5	1,922	-	1,922
500130	3/4	Furniture for Offices	24,919	S/L	15	24,919	(0)	24,919
500131	3/4	Draperies	10,370	S/L	5	10,370	-	10,370
500132	4/4	Chairs	4,260	S/L	15	4,260	-	4,260
500133	4/4	Tracers & Recliners	6,049	S/L	10	6,049	-	6,049
500134	4/4	Corian Table	1,595	S/L	15	1,595	0	1,595
500135	4/4	Furniture	11,281	S/L	15	11,281	0	11,281
500136	4/4	Mats	2,737	S/L	5	2,737	-	2,737
500137	5/4	Chair & Table	2,246	S/L	15	2,246	(0)	2,246
500138	5/4	Lift Chair	1,659	S/L	10	1,659	-	1,659
500139	5/4	Computers	1,109	S/L	5	1,109	-	1,109
500140	5/4	Vapor Blitz Steamer	2,108	S/L	5	2,108	-	2,108
500141	6/4	Computers	3,655	S/L	5	3,655	-	3,655
500142	6/4	Chair	285	S/L	15	284	0	285
500143	6/4	Furniture	16,302	S/L	15	16,301	0	16,302
500144	6/4	Draperies	1,188	S/L	5	1,188	-	1,188
500145	6/4	Lobby Furniture	3,000	S/L	15	3,000	-	3,000
500146	6/4	Reception Desk	450	S/L	15	450	-	450
500147	7/4	2 Lift Chairs	1,106	S/L	10	1,106	-	1,106
500148	7/4	Draperies	10,370	S/L	5	10,370	-	10,370
500149	7/4	Portable Radio	1,458	S/L	10	1,458	-	1,458
500150	7/4	55 Gal. Fish Tank Complete	600	S/L	10	600	-	600
500151	8/4	Benches Reupholstered & Woodwork	3,630	S/L	10	3,630	-	3,630

500152	8/4	Glass Wood Lounge	325	S/L	10	325	-	325
500153	8/4	Furniture	39,833	S/L	15	39,834	(0)	39,833
500154	8/4	Textiles	535	S/L	5	535	-	535
500155	9/4	Hammock Slings	621	S/L	10	621	-	621
500156	9/4	Wheelchair Scale	2,400	S/L	10	2,400	-	2,400
500157	9/4	Reception Desk	450	S/L	15	450	-	450
500158	9/4	Equipment System for MDS	5,500	S/L	5	5,500	-	5,500
500159	9/4	Furniture	1,783	S/L	15	1,783	(0)	1,783
500160	9/4	Ergolift	300	S/L	5	300	-	300
500161	10/4	Computers	2,789	S/L	5	2,789	-	2,789
500162	10/4	Power Shredder	1,200	S/L	5	1,200	-	1,200
500163	10/4	Upholster Chairs/Refinish wood frame	3,500	S/L	7	3,500	-	3,500
500164	11/4	Auto Display Pager	374	S/L	10	374	-	374
500165	11/4	Lakeside Kitchen Cart	370	S/L	10	370	-	370
500166	12/4	New File Server	5,588	S/L	5	5,588	-	5,588
500167	12/4	Furniture	11,708	S/L	12	11,707	0	11,708
500168	12/4	Patient Lift	2,400	S/L	10	2,400	-	2,400
500169	12/4	Reupholster/refinish Furniture	3,500	S/L	7	3,500	-	3,500
500170	1/5	Furniture	3,351	S/L	15	3,351	(0)	3,351
500171	1/5	Reupholster 14 chairs refinish wood	3,500	S/L	7	3,500	-	3,500
500172	2/5	Blackberry	318	S/L	5	318	-	318
500173	2/5	Bariatric Bed & Side rails	4,200	S/L	15	4,200	-	4,200
500174	3/5	Furniture Crafts room	6,702	S/L	10	6,702	-	6,702
500175	3/5	Framing, Prints & Mirror	2,311	S/L	15	2,310	0	2,311
500176	3/5	Copier	18,495	S/L	5	18,495	-	18,495
500177	3/5	Blade for Cisco 6500 Series	4,820	S/L	5	4,820	-	4,820
500178	3/5	Medline Software for Tracking	2,250	S/L	5	2,250	-	2,250
500179	3/5	New File Server	5,536	S/L	15	5,536	(0)	5,536
500180	4/5	5 Zenith TV's	1,614	S/L	5	1,614	-	1,614
500181	4/5	Framing, Prints & Mirror	2,311	S/L	15	2,311	-	2,311
500182	5/5	Furniture Library	4,346	S/L	15	4,346	(0)	4,346
500183	5/5	Framing, Prints & Mirror	695	S/L	15	695	(0)	695
500184	6/5	Lumex Low Bed	1,344	S/L	15	1,344	(0)	1,344
500185	6/5	42" TV	1,500	S/L	5	1,500	-	1,500
500186	6/5	Refinish Furniture	2,900	S/L	7	2,900	-	2,900
500187	7/5	Lamps & Shades	561	S/L	10	561	-	561
500188	7/5	TV Stand	200	S/L	15	200	0	200
500189	7/5	Computer Equipment	3,675	S/L	5	3,675	-	3,675
500190	8/5	Furniture	4,606	S/L	12	4,606	-	4,606
500191	9/5	Refinish Furniture	4,360	S/L	7	4,360	-	4,360
500192	9/5	Robot Coupe w/ mixer	900	S/L	10	900	-	900
500193	9/5	Cuisinart DLC	799	S/L	10	799	-	799
500194	9/5	Copier	4,815	S/L	5	4,815	-	4,815
500195	9/5	Mobile Tool Cart	660	S/L	10	660	-	660
500196	9/5	Pallet Truck	562	S/L	10	562	-	562
500197	9/5	Computer Equipment	4,458	S/L	5	4,458	-	4,458
500198	9/5	Computer	1,200	S/L	5	1,200	-	1,200
500199	9/5	Refinish & reupholster Furniture	3,060	S/L	7	3,060	-	3,060
500200	9/5	Marketing Software	860	S/L	5	860	-	860
500201	10/5	2 Brighton vertical blinds	1,283	S/L	10	1,283	-	1,283
500202	11/5	Lined Drapes & Hardware lounges	5,238	S/L	10	5,238	-	5,238
500203	11/5	Refinish Two Tables	800	S/L	7	800	-	800
500204	11/5	Refinish & Reupholster nine chairs	2,295	S/L	7	2,295	-	2,295
500205	11/5	DVR Recorder for surveillance system	887	S/L	5	887	-	887
500206	1/6	Deposit 2 Side Boards for day Room	355	S/L	10	355	-	355
500207	1/6	Deposit 13 Tables	3,016	S/L	10	3,016	-	3,016
500208	1/6	Carpet Cleaner	3,198	S/L	5	3,198	-	3,198
500209	1/6	Resident Bed	1,528	S/L	5	1,528	-	1,528
500210	2/6	Software, A/P, G/L and fixed assets	8,445	S/L	5	8,445	-	8,445
500211	2/6	Work Surface Station (Dietary)	1,181	S/L	10	1,181	-	1,181
500212	2/6	3 Personal Computers	2,136	S/L	5	2,136	-	2,136
500213	2/6	2 Flat Panel Monitors	798	S/L	5	798	-	798
500214	2/6	1 Base Dispenser, 2 Delivery Carts	11,473	S/L	10	11,473	-	11,473
500215	2/6	Drapes 2nd floor lounge	853	S/L	10	853	-	853
500216	2/6	Win SQL Server Agent Box	709	S/L	5	709	-	709
500217	3/6	42" DLP TV	1,710	S/L	5	1,710	-	1,710
500218	3/6	2 Side Boards	915	S/L	10	915	-	915
500219	3/6	Sheet Pan Rack	485	S/L	10	485	-	485
500220	3/6	Printer	382	S/L	5	382	-	382
500221	4/6	Vacuum Cleaner	589	S/L	5	589	-	589
500222	4/6	Xerox Printer	1,648	S/L	5	1,648	-	1,648
500223	4/6	12 Recliners	15,391	S/L	10	15,391	-	15,391
500224	5/6	New Motor & Steam Trap Cov. Oven	1,072	S/L	10	1,072	-	1,072
500225	5/6	Software Installation (a/p, g/l, f/a)	1,520	S/L	5	1,520	-	1,520
500226	5/6	13 Tables	2,675	S/L	10	2,675	-	2,675
500227	5/6	Fax Machine	1,849	S/L	5	1,849	-	1,849
500228	6/6	Work Surface Station (Bal Due)	1,181	S/L	10	1,181	-	1,181
500229	6/6	Cable Machine	915	S/L	10	915	-	915
500230	6/6	Electric Hi-Lo Stand In Table	3,430	S/L	10	3,430	-	3,430

500231	7/6	Overhead Table	186	S/L	10	186	-	186
500232	7/6	Safe	638	S/L	15	620	18	638
500233	8/6	Artwork	3,764	S/L	20	2,728	188	2,916
500234	8/6	Low Air alternating mattress	699	S/L	5	699	-	699
500235	9/6	3 Mobile book carts	3,078	S/L	10	3,078	-	3,078
500236	9/6	3 Overbed Tables	558	S/L	5	558	-	558
500237	9/6	Copy Machine	6,295	S/L	5	6,295	-	6,295
500238	9/6	Hi-Low Bed	1,525	S/L	5	1,525	-	1,525
500239	10/6	2 Adobe Software	1,675	S/L	5	1,675	-	1,675
500240	10/6	Development Software	900	S/L	5	900	-	900
500241	10/6	2 Hand Adaptive Devices	14,930	S/L	5	14,930	-	14,930
500242	10/6	Barracuda Spam Firewall	2,693	S/L	5	2,693	-	2,693
500243	11/6	5 TV's & 10 remotes	2,205	S/L	5	2,205	-	2,205
500244	11/6	Hi-Lo Bed	1,518	S/L	5	1,518	-	1,518
500245	11/6	Motorolo 5 way Radio	727	S/L	5	727	-	727
500246	11/6	Vacuum Cleaner	356	S/L	5	356	-	356
500247	11/6	Vacuum Cleaner	558	S/L	5	558	-	558
500248	11/6	Laser Jet Printer	361	S/L	5	361	-	361
500249	12/6	Washing Machine	335	S/L	5	335	-	335
500250	12/6	ColPac Freezer	634	S/L	5	634	-	634
500251	1/7	Personal Computer	1,152	S/L	5	1,152	-	1,152
500252	1/7	HP Laser Jet Printer	450	S/L	5	450	-	450
500253	1/7	Reupholster 2 chairs	717	S/L	10	717	-	717
500254	1/7	Drapes - dining room	7,608	S/L	10	7,608	-	7,608
500255	2/7	Hi-Lo Bed	1,515	S/L	5	1,515	-	1,515
500256	2/7	W.B. Mason	419	S/L	5	419	-	419
500257	2/7	Furniture - Vol. & Med. Rec. office	19,978	S/L	10	19,978	-	19,978
500258	3/7	Nu Step Recumbent Cross Trainer	3,946	S/L	10	3,946	-	3,946
500259	3/7	2 IBM PC's & 1 Monitor	1,675	S/L	5	1,675	-	1,675
500260	3/7	HP Laser Jet Printer	370	S/L	5	370	-	370
500261	3/7	2 PC"S and attachments	2,018	S/L	5	2,018	-	2,018
500262	3/7	Ice Maker	2,905	S/L	10	2,905	-	2,905
500263	5/7	HP Printer/Envelope feeder	1,136	S/L	5	1,136	-	1,136
500264	5/7	Task Chair	608	S/L	10	608	-	608
500265	5/7	3 Televisions	853	S/L	5	853	-	853
500266	5/7	Piano Dolly	514	S/L	10	514	-	514
500267	5/7	Mini Floor Machine	686	S/L	5	686	-	686
500268	6/7	5 20" Resident room T.V.'s	1,792	S/L	5	1,792	-	1,792
500269	6/7	4 Vacuum Cleaners	1,608	S/L	5	1,608	-	1,608
500270	6/7	Porta-Washer	2,193	S/L	5	2,193	-	2,193
500271	7/7	Mattress	405	S/L	5	405	-	405
500272	8/7	Vapor Cleaning Machine	3,165	S/L	10	3,165	-	3,165
500273	8/7	Lakeside Cart	625	S/L	5	625	-	625
500274	8/7	60 Inch Television	2,500	S/L	10	2,500	-	2,500
500275	9/7	TV Cabinet	470	S/L	10	470	-	470
500276	9/7	DVD/VCR Player	360	S/L	5	360	-	360
500277	10/7	4 Hair Dryers - Beauty Salon	1,100	S/L	5	1,100	-	1,100
500278	10/7	Bioness L300 Leg Device	15,330	S/L	5	15,330	-	15,330
500279	10/7	2 Wii Systems	550	S/L	5	550	-	550
500280	10/7	2 Portable A/Cond units	682	S/L	5	682	-	682
500281	10/7	Furniture CEO's office	12,482	S/L	15	10,401	832	11,233
500282	10/7	Cuisinart - Food Processor	795	S/L	5	795	-	795
500283	11/7	Wheelchair Scale	2,059	S/L	5	2,059	-	2,059
500284	11/7	3 Copies Adobe Acrobat	625	S/L	5	625	-	625
500285	11/7	Dry Vacuum Cleaner	417	S/L	5	417	-	417
500286	12/7	Christmas Train Set	1,000	S/L	5	1,000	-	1,000
500287	12/7	Sander for Pickup Truck	3,850	S/L	10	3,850	-	3,850
500288	12/7	Balance System Machine	10,361	S/L	10	10,361	-	10,361
500289	1/8	2 Dry Vacuum Cleaners	800	S/L	5	800	-	800
500290	1/8	Phones & wall brackets	18,997	S/L	10	18,997	-	18,997
500291	1/8	Window Treatments	4,514	S/L	10	4,514	-	4,514
500292	1/8	Shutters	1,864	S/L	10	1,864	-	1,864
500293	1/8	20 Overbed tables	1,790	S/L	10	1,790	-	1,790
500294	2/8	5 Storage Cabinets	500	S/L	10	500	-	500
500295	2/8	20 Chairs	4,900	S/L	10	4,900	-	4,900
500296	2/8	Baracuda software	2,490	S/L	3	2,490	-	2,490
500297	2/8	2 Two way radios(Housekeeping)	1,508	S/L	5	1,508	-	1,508
500298	2/8	UPS, Firewall for Server	720	S/L	5	720	-	720
500299	3/8	Furniture HR Office	2,769	S/L	15	2,310	185	2,495
500300	3/8	Fax Machine	925	S/L	5	925	-	925
500301	4/8	5 20" Hospital TV's (Residents)	1,784	S/L	5	1,784	-	1,784
500302	4/8	New Control for Hot Water Heater	1,300	S/L	5	1,300	-	1,300
500303	4/8	P C, Monitor, Memory	767	S/L	5	767	-	767
500304	4/8	Entrance way mat	1,060	S/L	5	1,060	-	1,060
500305	5/8	Auto Sweeper	3,993	S/L	5	3,993	-	3,993
500306	5/8	Carpet Extractor	3,915	S/L	5	3,915	-	3,915
500307	5/8	2 Two way radios(Maintenance)	1,508	S/L	5	1,508	-	1,508
500308	5/8	Scale & Patient Lift	2,240	S/L	5	2,240	-	2,240
500309	5/8	12 Chairs & dolly	611	S/L	5	611	-	611

500310	6/8	Putting Green - Rehab	3,295	S/L	10	3,295	-	3,295
500311	6/8	HP Printer	1,059	S/L	5	1,059	-	1,059
500312	6/8	3 Flat screen monitors	640	S/L	5	640	-	640
500313	6/8	15 20" Hospital TV's	6,165	S/L	5	6,165	-	6,165
500314	7/8	Server	4,015	S/L	5	4,015	-	4,015
500315	7/8	File Cabinet	870	S/L	10	870	-	870
500316	8/8	Shelving	656	S/L	5	656	-	656
500317	9/8	15 Mattresses	3,148	S/L	5	3,148	-	3,148
500318	10/8	3 sets of drapes Admin. Offices	2,850	S/L	10	2,850	(143)	2,707
500319	11/8	Washer & Dryer	688	S/L	5	688	-	688
500320	12/8	Digital Camera	653	S/L	5	653	-	653
500321	12/8	2 H200 hand devices	11,190	S/L	5	11,190	-	11,190
500322	12/8	Refurbish 8 chairs	4,380	S/L	10	4,380	-	4,380
500323	2/9	BP/Oxim Vital sign machines	4,332	S/L	10	4,332	0	4,332
500324	2/9	Copy Machine	16,295	S/L	7	16,295	-	16,295
500325	2/9	50 Battery UPS Backups	2,350	S/L	5	2,350	-	2,350
500326	3/9	3 PC's and monitors, maintenance	2,418	S/L	5	2,418	-	2,418
500327	3/9	5 - Hi-Low Electric Beds	6,440	S/L	5	6,440	-	6,440
500328	3/9	2 Alternating pressure mattresses	1,226	S/L	5	1,226	-	1,226
500329	4/9	Backup system software	4,076	S/L	5	4,076	-	4,076
500330	4/9	12 Mattresses	3,055	S/L	5	3,055	-	3,055
500331	5/9	2 Dry Vacuum Machines	856	S/L	5	856	-	856
500332	6/9	2 Laptops	1,408	S/L	5	1,408	-	1,408
500333	6/9	2 PC's	1,594	S/L	5	1,594	-	1,594
500334	6/9	Cuisinart Food Processor	795	S/L	5	795	-	795
500335	7/9	2 Blood Pressure Monitors	4,117	S/L	7	4,117	-	4,117
500336	7/9	Bladderscan	11,962	S/L	7	11,962	-	11,962
500337	9/9	Redesign Accounting Office Cubical	1,369	S/L	5	1,369	-	1,369
500338	10/9	Plasma TV and wireless connection	1,042	S/L	5	1,042	-	1,042
500339	11/9	Plasma TV and DVD	620	S/L	5	620	-	620
500340	11/9	Floor Scrubber	2,834	S/L	5	2,834	-	2,834
500341	11/9	Projector	768	S/L	5	768	-	768
500342	12/9	Lakeside cart	4,949	S/L	10	4,949	(0)	4,949
500343	12/9	Reupholster lobby Furniture	2,500	S/L	10	2,500	-	2,500
500344	1/10	13 Mattresses	5,771	S/L	5	5,771	-	5,771
500345	1/10	Vital Sign Monitoring Machine	2,159	S/L	7	2,159	-	2,159
500346	1/10	Deluxe Air Mattress	1,417	S/L	5	1,417	-	1,417
500347	2/10	Ceiling Patient Lift	6,782	S/L	10	6,782	0	6,782
500348	2/10	TV - Patient Lounge	700	S/L	5	700	-	700
500349	2/10	Patient Scale	1,806	S/L	10	1,806	(0)	1,806
500350	3/10	2 Privacy Chart Racks	2,902	S/L	10	2,902	0	2,902
500351	3/10	Recumbent Stationery Bike	3,935	S/L	7	3,935	-	3,935
500352	3/10	Pulse Oximeter	902	S/L	7	902	-	902
500353	4/10	8 Wheelchairs	1,533	S/L	5	1,533	-	1,533
500354	4/10	3 HIP Patient chairs	2,319	S/L	7	2,319	-	2,319
500355	5/10	4 Electric Low Beds	4,789	S/L	12	4,332	399	4,731
500356	7/10	Ped Alert, Digital Hand Eval Guage	1,820	S/L	7	1,820	-	1,820
500357	8/10	2 Personal Computers - Kitchen	1,202	S/L	5	1,202	-	1,202
500358	8/10	BMTX board for HVAC system	8,010	S/L	7	8,010	-	8,010
500359	1/11	12 resident rooms floor lamps	1,127	S/L	5	1,127	-	1,127
500360	1/11	Care Tracker system	9,725	S/L	5	9,725	-	9,725
500361	1/11	6 Heavy Duty Linen Hampers	1,719	S/L	5	1,719	-	1,719
500362	1/11	3 personal computers	2,052	S/L	5	2,052	-	2,052
500363	1/11	20 Bulletin Boards Patient rooms	1,260	S/L	5	1,260	-	1,260
500364	2/11	Personal Computer	509	S/L	5	509	-	509
500365	2/11	2 Mattresses	2,496	S/L	5	2,496	-	2,496
500366	2/11	Copier & Printer	2,026	S/L	5	2,026	-	2,026
500367	2/11	20 Mattresses	5,517	S/L	5	5,517	-	5,517
500368	4/11	Copier - Accounting	4,328	S/L	5	4,328	-	4,328
500369	4/11	6 Hampers	1,103	S/L	5	1,103	-	1,103
500370	5/11	2 Personal computers	1,037	S/L	5	1,037	-	1,037
500371	5/11	Ceiling Patient Lift	8,675	S/L	10	8,238	437	8,675
500372	6/11	Laptop - Administrator	957	S/L	5	957	-	957
500373	6/11	Power Washer	1,099	S/L	5	1,099	-	1,099
500374	7/11	2 Optiflex CPM machines	4,803	S/L	5	4,803	-	4,803
500375	7/11	6 Care Traker Kiosk's	10,347	S/L	5	10,347	-	10,347
500376	8/11	Cleveland Steamer	15,320	S/L	10	14,554	766	15,320
500377	8/11	Color Printer	3,257	S/L	5	3,257	-	3,257
500378	8/11	2 Laptops, screems & Keyboards	2,315	S/L	5	2,315	-	2,315
500379	8/11	Cables for Care Tracker system	728	S/L	5	728	-	728
500380	9/11	Scissor Lift	4,640	S/L	5	4,640	-	4,640
500381	9/11	Chiller Pump	2,432	S/L	10	2,309	123	2,432
500382	10/11	Air Mattress	1,124	S/L	5	1,124	-	1,124
500383	10/11	Desk Unit	1,407	S/L	10	1,198	141	1,339
500384	11/11	Sand & Salt Spreader	4,478	S/L	5	4,478	-	4,478
500385	11/11	2 Ipad's	1,360	S/L	5	1,360	-	1,360
500386	12/11	Carpet Steam Cleaner	1,850	S/L	5	1,850	-	1,850
500387	1/12	8 Overbed Tables	1,360	S/L	10	1,156	136	1,292
500388	1/12	2 Hoyer lifts w scale attachments	4,478	S/L	10	3,808	448	4,256

500389	2/12	Equipment Design Plan P.O.Service	6,230	S/L	15	3,528	415	3,943
500390	2/12	1st floor point of service Equipment	47,140	S/L	15	26,715	3,143	29,858
500391	3/12	10 Overbed Tables	1,700	S/L	10	1,445	170	1,615
500392	3/12	6 Overbed Tables	1,020	S/L	10	867	102	969
500393	3/12	8 Beepers & upgrade to nurse call sys	2,981	S/L	5	2,981	-	2,981
500394	4/12	WiFi Care Center	6,403	S/L	5	6,403	-	6,403
500395	4/12	Ice Machine/Maker	3,549	S/L	5	3,549	-	3,549
500396	4/12	Heated Dining Cabinet	3,634	S/L	10	3,087	363	3,450
500397	4/12	Point of Service Equipment	50,227	S/L	10	42,695	5,023	47,718
500398	5/12	5 Melyx software licenses	1,150	S/L	5	1,150	-	1,150
500399	5/12	Recumbant Bike	4,230	S/L	5	4,230	-	4,230
500400	5/12/14	Additional memory PC's	2,061	S/L	5	2,061	-	2,061
500401	5/12/14	3 APM Pressure Mattresses	3,576	S/L	5	3,576	-	3,576
500402	6/12/14	Caretraker interface software	5,000	S/L	5	5,000	-	5,000
500403	6/12/14	Hoyer Lift/ scale attachment returned	(2,234)	S/L	10	(2,234)	-	(2,234)
500404	9/12/14	Security Camera and Installation	20,311	S/L	10	17,264	2,031	19,295
500405	9/12/14	UPS Battery Backup system	1,399	S/L	5	1,399	-	1,399
500406	9/12/14	Virtual Server & Peripherals	57,984	S/L	10	57,984	0	57,984
Total 2012 and Prior Acquisitions			2,615,874			2,572,768	15,656	2,588,424

2013 Acquisitions

500407	10/12	Hoyer Lift	3,545	S/L	5	3,545	-	3,545
500408	11/12	ADP - Enterprise Etime software	12,400	S/L	5	12,400	-	12,400
500404	11/12	Additional security camera	583	S/L	10	435	58	493
500410	1/18	Color printers	1,287	S/L	5	1,287	-	1,287
500412	2/13	Span America Mattress	1,389	S/L	5	1,389	-	1,389
500413	3/11	Shredder	1,790	S/L	5	1,790	-	1,790
500414	4/11	Rehab Equipment	4,398	S/L	5	4,398	-	4,398
500415	4/16	Chair	874	S/L	5	874	-	874
500416	5/21	Scale	759	S/L	5	759	-	759
500416	5/21	Scale	307	S/L	5	307	-	307
500417	6/20	Core Alignment Kit	3,052	S/L	5	3,052	-	3,052
500418	6/21	Scale	2,135	S/L	5	2,135	-	2,135
500419	6/26	Copier	12,259	S/L	5	12,259	-	12,259
500420	1/9	Laptop	1,204	S/L	3	1,204	-	1,204
500421	7/23	Food Processor	1,482	S/L	5	1,482	-	1,482
500422	7/24	Wheelchair Washer	10,000	S/L	8	9,375	625	10,000
500423	6/6	Patient Lift	2,797	S/L	5	2,797	-	2,797
500424	6/7	Carpet Cleaner	4,455	S/L	5	4,455	-	4,455
500425	8/9	Refrigerated Display Case	1,865	S/L	8	1,748	117	1,865
500426	7/31	Ice Dispenser	3,455	S/L	8	3,240	215	3,455
500427	7/3	Auto Scrubber	8,270	S/L	8	7,755	515	8,270
500428	8/27	Printer	1,249	S/L	5	1,249	-	1,249
500429	8/1	Micosoft Software	2,477	S/L	3	2,477	-	2,477
500430	6/11	Specialty Mattress	4,415	S/L	5	4,415	-	4,415
500431	9/24	Bed - Elec	1,655	S/L	12	1,035	138	1,173
500432	9/30	Aquarium	1,119	S/L	5	1,119	-	1,119
Total 2013 Acquisitions			89,221			86,981	1,669	88,650

2014 Acquisitions

10/31	Marketing Complete Software	6,080	S/L	5	6,080	-	6,080
11/13	Printer, Computers	3,006	S/L	5	3,006	-	3,006
10/13	2 Loveseats	1,818	S/L	12	1,064	152	1,216
1/14	Pill Shedder	2,706	S/L	5	2,706	-	2,706
2/14	Imprinter Machine	9,732	S/L	10	6,811	973	7,784
3/14	Computer Upgrade	256,757	S/L	5	256,757	-	256,757
4/14	Furniture	40,000	S/L	10	28,000	4,000	32,000
4/14	8 Recliners	4,895	S/L	15	2,282	326	2,608
6/14	Marketing Software	1,818	S/L	5	1,818	-	1,818
7/14	Office Furniture	1,322	S/L	15	616	88	704
8/14	2 Washer, Dryer	3,676	S/L	10	2,576	368	2,944
3/14	Printer, Computers	2,010	S/L	5	2,010	-	2,010
Total 2014 Acquisitions			333,819		313,725	5,907	319,632

2015 Acquisitions

10/14	Tilting Kettle	19,506	S/L	15	7,800	1,300	9,100
11/14	Tractor with snowblower (dep)	675	S/L	10	408	68	476
12/14	Tractor with snowblower	5,236	S/L	10	3,144	524	3,668
12/14	Tractor with snowblower	925	S/L	10	558	93	651
2/15	Mattress	1,222	S/L	5	1,222	-	1,222
2/15	Black out curtains	6,000	S/L	5	6,000	-	6,000
3/15	Freezer	1,227	S/L	10	738	123	861
3/15	Wheelchairs	1,046	S/L	10	630	105	735
3/15	Computer network	14,108	S/L	5	14,108	-	14,108
3/15	Refrigerator Reach in	2,752	S/L	10	1,650	275	1,925
3/15	Steamer	18,941	S/L	10	11,364	1,894	13,258
4/15	Cisco Catalyst/Smartnet	6,505	S/L	5	6,505	-	6,505
4/15	WhiteBoard	1,094	S/L	5	1,094	-	1,094

6/15	Kangaroo Pump Feeding	1,494	S/L	10	894	149	1,043
6/15	Southbend ranges	2,171	S/L	10	1,302	217	1,519
6/15	ECG CP 150	2,915	S/L	7	2,496	416	2,912
6/15	Biosway 12.1 LCD balance system	2,775	S/L	10	1,668	278	1,946
9/15	48 chairs	22,817	S/L	15	9,126	1,521	10,647
7/15	Backup battery for network	3,980	S/L	5	3,980	-	3,980
7/15	Reach in refrigerator	2,752	S/L	10	1,650	275	1,925
7/15	Ice Cuber	3,620	S/L	10	2,172	362	2,534
8/15	Black out curtains	3,915	S/L	5	3,915	-	3,915
8/15	Air Pressurized Mattress	2,308	S/L	5	2,308	-	2,308
9/15	Black out curtains	4,330	S/L	5	4,330	-	4,330
9/15	AV Audio Visuals	1,972	S/L	5	2,364	(392)	1,972
9/15	Digital Scale	2,159	S/L	10	1,296	216	1,512
9/15	Computer Memory	1,464	S/L	5	1,464	-	1,464
9/15	Black out curtains	486	S/L	5	486	-	486
Total 2015 Acquisitions		138,395			94,672	7,424	102,096
2016 Acquisitions							
2016	AV Audio Visuals - Screens w/Electric	2,905	S/L	10	1,450	290	1,740
2016	Promevo - Acer Chromebooks	3,502	S/L	5	3,500	2	3,502
2016	Reach In Fridge - WSF	2,395	S/L	10	1,200	240	1,440
2016	Sander/Salter Maintenance	5,000	S/L	10	2,500	500	3,000
2016	Avtech- IT Alert System	1,000	S/L	10	500	100	600
2016	TriMark - Bussing Cabinet Dietary	2,569	S/L	7	1,835	367	2,202
2016	McKesson - Wheelchairs	1,267	S/L	5	1,265	2	1,267
2016	McKesson - Shower Chairs	995	S/L	10	500	100	600
2016	Mckesson - Chairs - Recliners	7,193	S/L	10	3,595	719	4,314
2016	Mckesson - Air Mattresses	3,396	S/L	5	3,395	1	3,396
2016	Atlantix Global - Monitors and Phones	4,333	S/L	5	4,333	(0)	4,333
2016	Ipads	8,720	S/L	5	8,720	-	8,720
2016	Wescom - PCC	37,876	S/L	5	37,875	1	37,876
2016	WB Mason - Furniture	11,462	S/L	7	8,185	1,637	9,822
2016	Yankee - washers/dryers	19,040	S/L	10	9,520	1,904	11,424
2016	Mckesson - Treatment Cart	1,310	S/L	7	935	187	1,122
2016	Sandros - Shades	2,300	S/L	5	2,300	-	2,300
2016	Hobart planetary mixer	4,999	S/L	10	2,500	500	3,000
Total 2016 Acquisitions		120,262			94,108	6,550	100,658
2017 Acquisitions							
2017	Extractor- Carpet	2,468	S/L	5	1,976	492	2,468
2017	Outpatient Therapy Software- Upgrade	1,033	S/L	5	828	205	1,033
2017	McKesson - Air Mattress 35X80X7 QTY 3	3,410	S/L	5	2,728	682	3,410
2017	2 Alto Shaam Combi Oven LP gas	35,826	S/L	10	14,332	3,583	17,915
2017	Cisco Switch	4,696	S/L	5	3,756	940	4,696
2017	Badge Maker Human Resources	5,462	S/L	5	4,368	1,094	5,462
2017	True 1 Section S/S Refrig 7 Undercounter	3,513	S/L	10	1,404	351	1,755
2017	Invacare Lift	1,696	S/L	10	680	170	850
2017	1300 pound stainless stell Winch System for pu	2,365	S/L	15	632	158	790
2017	Vertical File Cabisnet 22" Putty	1,014	S/L	15	272	68	340
2017	Metro Holding Proofing Cabinet Gray	2,699	S/L	10	1,080	270	1,350
Total 2017 Acquisitions		64,182			32,056	8,013	40,069
2018 Acquisitions & Disposals							
10/17/2017	Air Mattress- Qty 10	11,105	S/L	5	5,553	2,221	7,774
11/13/2017	Robot Coupe Blender- Mixer 7 Qt	3,487	S/L	10	872	349	1,221
11/10/2017	Cisco IP Phone 7821 Qty 12	1,414	S/L	5	707	283	990
10/13/2017	Expert Pro Vinyl Cutter	1,335	S/L	10	335	134	469
12/7/2017	Scanner Bladder	6,461	S/L	7	2,308	923	3,231
1/15/2018	Sweeper S9 Battery Walk Behind	3,676	S/L	5	1,838	735	2,573
1/8/2018	Bladder Scanner Cart	586	S/L	10	147	59	206
1/25/2018	Recumbent Cross Trainer	6,507	S/L	10	1,627	651	2,278
1/12/2018	Acer Chromebook Laptops 4	1,229	S/L	3	1,025	204	1,229
2/1/2018	Mobile Mirror 72X24X18 In patient Rehab	426	S/L	7	152	61	213
3/13/2018	4 Acer ChromeBook State Survey	1,120	S/L	3	933	187	1,120
3/1/2018	IT Project Transfer into Service 3/1	28,089	S/L	5	14,045	5,618	19,663
3/1/2018	IT Project Transfer into Service 3/1	3,224	S/L	3	2,687	537	3,224
5/7/2018	12 GEO Max, 8 Geo wings, 1 GEO Large- matt	6,074	S/L	5	3,037	1,215	4,252
5/14/2018	Gas Countertop Griddle & Stand	3,696	S/L	10	925	370	1,295
5/31/2018	20 Electric Bed, HD/FT Board, Side Rail	29,194	S/L	12	6,082	2,433	8,515
5/30/2018	Refrigerator T84513F17	3,636	S/L	10	910	364	1,274
6/1/2018	IT Project 2nd Hlaf of labor Billing	6,294	S/L	5	3,147	1,259	4,406
7/26/2018	Hoshizaki Nugger Ice Maker Dispenser	3,710	S/L	10	928	371	1,299
7/30/2018	Air Condition Compressor	5,220	S/L	15	870	348	1,218
8/29/2018	Monitors	1,164	S/L	5	582	233	815
9/21/2018	Sandros - Cushions TR Patio	1,495	S/L	5	748	299	1,047
9/28/2018	APW Toaster Conveyor 3" High openning 2 Sli	1,299	S/L	10	325	130	455
11/01	3 Vacuum Cleaners	(1,085)	S/L	5	(1,085)	-	(1,085)
11/01	Envelope feeder	(242)	S/L	5	(242)	-	(242)
12/01	4 RCA 20" TV's	(1,402)	S/L	5	(1,402)	-	(1,402)

1/02	4 Monitors & Configuration	(4,266)	S/L	10	(4,266)	-	(4,266)
1/02	Posts & Caps	(1,213)	S/L	10	(1,213)	-	(1,213)
1/02	Food Processor	(799)	S/L	5	(799)	-	(799)
2/02	2 Enhanser Cushions	(629)	S/L	10	(629)	-	(629)
3/02	Copier	(1,745)	S/L	5	(1,745)	-	(1,745)
3/02	PC Modems	(170)	S/L	5	(170)	-	(170)
4/02	Ergolift Scale	(1,694)	S/L	15	(1,694)	-	(1,694)
4/02	Chem Craft Caps for Posts	(202)	S/L	10	(202)	-	(202)
4/02	Computer Equipment	(4,409)	S/L	5	(4,409)	-	(4,409)
4/02	Enhanser Cushion	(299)	S/L	10	(299)	-	(299)
4/02	Ergolift Scale	(1,700)	S/L	15	(1,700)	-	(1,700)
5/02	Copier Nurses office	(4,080)	S/L	5	(4,080)	-	(4,080)
5/02	Lap Top	(2,343)	S/L	5	(2,343)	-	(2,343)
5/02	2 Zaam Mattresses	(2,400)	S/L	10	(2,400)	-	(2,400)
6/02	Multimedia Plasma Monitor	(4,542)	S/L	7	(4,542)	-	(4,542)
6/02	Keyboard	(211)	S/L	5	(211)	-	(211)
6/02	Cables (5)	(106)	S/L	10	(106)	-	(106)
6/02	4 Zaam Mattresses	(4,800)	S/L	10	(4,800)	-	(4,800)
8/02	6 Recliners	(6,535)	S/L	10	(6,535)	-	(6,535)
8/02	Credit IBM	35	S/L	5	35	-	35
9/02	Walkie Talkies	(1,968)	S/L	5	(1,968)	-	(1,968)
9/02	Litter Receptacle with stone	(2,446)	S/L	10	(2,446)	-	(2,446)
9/02	Portable PA System	(426)	S/L	10	(426)	-	(426)
10/02	Color TV & VCR	(592)	S/L	5	(592)	-	(592)
10/02	Cover PA System	(42)	S/L	5	(42)	-	(42)
10/02	SYM PROCOMM V4.8 CD	(134)	S/L	5	(134)	-	(134)
10/02	Digital Camera	(513)	S/L	5	(513)	-	(513)
11/02	Leaf Blower	(450)	S/L	5	(450)	-	(450)
11/02	Telephones CAT5e	(1,262)	S/L	10	(1,262)	-	(1,262)
12/02	Super Coach Vacuum/Attachments	(445)	S/L	10	(445)	-	(445)
12/02	Vacuum Cleaners	(1,800)	S/L	8	(1,800)	-	(1,800)
12/02	Computer Software	(360)	S/L	5	(360)	-	(360)
12/02	Vacuum	(633)	S/L	8	(633)	-	(633)
12/02	10 Pentium 4 Computers	(6,120)	S/L	5	(6,120)	-	(6,120)
1/03	Copier	(18,795)	S/L	5	(18,795)	-	(18,795)
1/03	Scanner, CDRW Memory	(593)	S/L	5	(593)	-	(593)
1/03	Surge Protector Outlets Time Clock	(574)	S/L	10	(574)	-	(574)
2/03	Payroll System	(6,950)	S/L	5	(6,950)	-	(6,950)
2/03	2 Headsets & Cordless Base	(683)	S/L	5	(683)	-	(683)
2/03	Gerichair	(186)	S/L	10	(186)	-	(186)
2/03	Addressograph Machine	(495)	S/L	5	(495)	-	(495)
2/03	3 Phone Cables	(545)	S/L	10	(545)	-	(545)
2/03	Phone Lines & Cables	(1,552)	S/L	10	(1,552)	-	(1,552)
3/03	Computer Equipment	(513)	S/L	5	(513)	-	(513)
3/03	Computer Equipment	(344)	S/L	5	(344)	-	(344)
3/03	Fax Machine	(1,179)	S/L	3	(1,179)	-	(1,179)
3/03	16 Monitors	(2,146)	S/L	5	(2,146)	-	(2,146)
3/03	Pallet Hand Truck	(505)	S/L	10	(505)	-	(505)
3/03	Computer XP Upgrade	(1,192)	S/L	5	(1,192)	-	(1,192)
3/03	2 Low Profile Cushion	(608)	S/L	10	(608)	-	(608)
4/03	Reclining Chair	(2,000)	S/L	10	(2,000)	-	(2,000)
4/03	Foot Pillows	(233)	S/L	5	(233)	-	(233)
4/03	Phone lines & Cable	(1,025)	S/L	10	(1,025)	-	(1,025)
5/03	Mini Spotter Kit/Extractor	(3,398)	S/L	5	(3,398)	-	(3,398)
5/03	Heel Elevating Cushion	(232)	S/L	5	(232)	-	(232)
5/03	Computer Equipment	(1,269)	S/L	5	(1,269)	-	(1,269)
7/03	Refrigerator	(5,300)	S/L	10	(5,300)	-	(5,300)
7/03	3 TV's	(1,034)	S/L	5	(1,034)	-	(1,034)
8/03	Computers	(6,641)	S/L	5	(6,641)	-	(6,641)
9/03	Fax Machine	(715)	S/L	3	(715)	-	(715)
9/03	Fish Tank	(1,205)	S/L	10	(1,205)	-	(1,205)
9/03	Sound Baffles	(225)	S/L	10	(225)	-	(225)
10/03	Convalescent Recliner	(457)	S/L	10	(457)	-	(457)
11/03	Recliner Wheelchair	(564)	S/L	5	(564)	-	(564)
11/03	Recliner	(1,341)	S/L	10	(1,341)	-	(1,341)
11/03	Microwave/Stainless steel shelf	(700)	S/L	10	(700)	-	(700)
12/03	2 Beds w/frames	(2,693)	S/L	10	(2,693)	-	(2,693)
12/03	Cuisinart DLC Plus	(800)	S/L	5	(800)	-	(800)
1/04	Vacuum Cleaner	(317)	S/L	8	(317)	-	(317)
1/04	13 Computers	(9,218)	S/L	5	(9,218)	-	(9,218)
1/04	Television	(500)	S/L	5	(500)	-	(500)
1/04	Automatic Sweeper	(3,056)	S/L	5	(3,056)	-	(3,056)
1/04	Snow Blower	(1,299)	S/L	5	(1,299)	-	(1,299)
2/04	Extractor	(5,804)	S/L	5	(5,804)	-	(5,804)
3/04	Computer Engraver	(1,922)	S/L	5	(1,922)	-	(1,922)
3/04	Draperies	(10,370)	S/L	5	(10,370)	-	(10,370)
4/04	Tracers & Recliners	(6,049)	S/L	10	(6,049)	-	(6,049)
4/04	Mats	(2,737)	S/L	5	(2,737)	-	(2,737)
5/04	Computers	(1,109)	S/L	5	(1,109)	-	(1,109)

5/04	Vapor Blitz Steamer	(2,108)	S/L	5	(2,108)	-	(2,108)
6/04	Computers	(3,655)	S/L	5	(3,655)	-	(3,655)
6/04	Draperies	(1,188)	S/L	5	(1,188)	-	(1,188)
7/04	Draperies	(10,370)	S/L	5	(10,370)	-	(10,370)
7/04	Portable Radio	(1,458)	S/L	10	(1,458)	-	(1,458)
7/04	55 Gal. Fish Tank Complete	(600)	S/L	10	(600)	-	(600)
9/04	Hammock Slings	(621)	S/L	10	(621)	-	(621)
9/04	Equipment System for MDS	(5,500)	S/L	5	(5,500)	-	(5,500)
10/04	Computers	(2,789)	S/L	5	(2,789)	-	(2,789)
10/04	Power Shredder	(1,200)	S/L	5	(1,200)	-	(1,200)
11/04	Auto Display Pager	(374)	S/L	10	(374)	-	(374)
2/05	Blackberry	(318)	S/L	5	(318)	-	(318)
2/05	Bariatric Bed & Side rails	(4,200)	S/L	15	(4,060)	(140)	(4,200)
3/05	Copier	(18,495)	S/L	5	(18,495)	-	(18,495)
3/05	Blade for Cisco 6500 Series	(4,820)	S/L	5	(4,820)	-	(4,820)
3/05	Medline Software for Tracking	(2,250)	S/L	5	(2,250)	-	(2,250)
3/05	New File Server	(5,536)	S/L	15	(5,720)	184	(5,536)
4/05	5 Zenith TV's	(1,614)	S/L	5	(1,614)	-	(1,614)
6/05	Lumex Low Bed	(1,344)	S/L	15	(1,301)	(43)	(1,344)
6/05	42" TV	(1,500)	S/L	5	(1,500)	-	(1,500)
7/05	TV Stand	(200)	S/L	15	(192)	(8)	(200)
7/05	Computer Equipment	(3,675)	S/L	5	(3,675)	-	(3,675)
9/05	Cuisinart DLC	(799)	S/L	10	(799)	-	(799)
9/05	Copier	(4,815)	S/L	5	(4,815)	-	(4,815)
9/05	Computer Equipment	(4,458)	S/L	5	(4,458)	-	(4,458)
9/05	Computer	(1,200)	S/L	5	(1,200)	-	(1,200)
9/05	Marketing Software	(860)	S/L	5	(860)	-	(860)
1/06	Carpet Cleaner	(3,198)	S/L	5	(3,198)	-	(3,198)
1/06	Resident Bed	(1,528)	S/L	5	(1,528)	-	(1,528)
2/06	3 Personal Computers	(2,136)	S/L	5	(2,136)	-	(2,136)
2/06	2 Flat Panel Monitors	(798)	S/L	5	(798)	-	(798)
2/06	Win SQL Server Agent Box	(709)	S/L	5	(709)	-	(709)
3/06	42" DLP TV	(1,710)	S/L	5	(1,710)	-	(1,710)
3/06	Printer	(382)	S/L	5	(382)	-	(382)
4/06	Vacuum Cleaner	(589)	S/L	5	(589)	-	(589)
4/06	Xerox Printer	(1,648)	S/L	5	(1,648)	-	(1,648)
4/06	12 Recliners	(15,391)	S/L	10	(15,391)	-	(15,391)
5/06	Fax Machine	(1,849)	S/L	5	(1,849)	-	(1,849)
6/06	Cable Machine	(915)	S/L	10	(915)	-	(915)
8/06	Low Air alternating mattress	(699)	S/L	5	(699)	-	(699)
9/06	Copy Machine	(6,295)	S/L	5	(6,295)	-	(6,295)
9/06	Hi-Low Bed	(1,525)	S/L	5	(1,525)	-	(1,525)
10/06	Barracuda Spam Firewall	(2,693)	S/L	5	(2,693)	-	(2,693)
11/06	5 TV's & 10 remotes	(2,205)	S/L	5	(2,205)	-	(2,205)
11/06	Hi-Lo Bed	(1,518)	S/L	5	(1,518)	-	(1,518)
11/06	Motorolo 5 way Radio	(727)	S/L	5	(727)	-	(727)
11/06	Vacuum Cleaner	(356)	S/L	5	(356)	-	(356)
11/06	Vacuum Cleaner	(558)	S/L	5	(558)	-	(558)
11/06	Laser Jet Printer	(361)	S/L	5	(361)	-	(361)
12/06	Washing Machine	(335)	S/L	5	(335)	-	(335)
1/07	Personal Computer	(1,152)	S/L	5	(1,152)	-	(1,152)
1/07	HP Laser Jet Printer	(450)	S/L	5	(450)	-	(450)
2/07	Hi-Lo Bed	(1,515)	S/L	5	(1,515)	-	(1,515)
2/07	W.B. Mason	(419)	S/L	5	(419)	-	(419)
3/07	Nu Step Recumbent Cross Trainer	(3,946)	S/L	10	(3,946)	-	(3,946)
3/07	2 IBM PC's & 1 Monitor	(1,675)	S/L	5	(1,675)	-	(1,675)
3/07	HP Laser Jet Printer	(370)	S/L	5	(370)	-	(370)
3/07	2 PC'S and attachments	(2,018)	S/L	5	(2,018)	-	(2,018)
3/07	Ice Maker	(2,905)	S/L	10	(2,905)	-	(2,905)
5/07	HP Printer/Envelope feeder	(1,136)	S/L	5	(1,136)	-	(1,136)
5/07	3 Televisions	(853)	S/L	5	(853)	-	(853)
5/07	Mini Floor Machine	(686)	S/L	5	(686)	-	(686)
6/07	5 20" Resident room T.V.'s	(1,792)	S/L	5	(1,792)	-	(1,792)
6/07	4 Vacuum Cleaners	(1,608)	S/L	5	(1,608)	-	(1,608)
6/07	Porta-Washer	(2,193)	S/L	5	(2,193)	-	(2,193)
7/07	Mattress	(405)	S/L	5	(405)	-	(405)
8/07	Vapor Cleaning Machine	(3,165)	S/L	10	(3,165)	-	(3,165)
8/07	Lakeside Cart	(625)	S/L	5	(625)	-	(625)
8/07	60 Inch Television	(2,500)	S/L	10	(2,500)	-	(2,500)
9/07	TV Cabinet	(470)	S/L	10	(470)	-	(470)
9/07	DVD/VCR Player	(360)	S/L	5	(360)	-	(360)
10/07	4 Hair Dryers - Beauty Salon	(1,100)	S/L	5	(1,100)	-	(1,100)
10/07	2 Wii Systems	(550)	S/L	5	(550)	-	(550)
10/07	2 Portable A/Cond units	(682)	S/L	5	(682)	-	(682)
10/07	Cuisinart - Food Processor	(795)	S/L	5	(795)	-	(795)
11/07	Wheelchair Scale	(2,059)	S/L	5	(2,059)	-	(2,059)
11/07	3 Copies Adobe Acrobat	(625)	S/L	5	(625)	-	(625)
11/07	Dry Vacuum Cleaner	(417)	S/L	5	(417)	-	(417)
12/07	Christmas Train Set	(1,000)	S/L	5	(1,000)	-	(1,000)

12/07	Sander for Pickup Truck	(3,850)	S/L	10	(3,850)	-	(3,850)
1/08	2 Dry Vacuum Cleaners	(800)	S/L	5	(800)	-	(800)
1/08	Phones & wall brackets	(18,997)	S/L	10	(18,997)	-	(18,997)
1/08	Window Treatments	(4,514)	S/L	10	(4,514)	-	(4,514)
1/08	Shutters	(1,864)	S/L	10	(1,864)	-	(1,864)
2/08	Baracuda software	(2,490)	S/L	3	(2,490)	-	(2,490)
2/08	2 Two way radios(Housekeeping)	(1,508)	S/L	5	(1,508)	-	(1,508)
2/08	UPS, Firewall for Server	(720)	S/L	5	(720)	-	(720)
3/08	Fax Machine	(925)	S/L	5	(925)	-	(925)
4/08	5 20" Hospital TV's (Residents)	(1,784)	S/L	5	(1,784)	-	(1,784)
4/08	P C, Monitor, Memory	(767)	S/L	5	(767)	-	(767)
4/08	Entrance way mat	(1,060)	S/L	5	(1,060)	-	(1,060)
5/08	Auto Sweeper	(3,993)	S/L	5	(3,993)	-	(3,993)
5/08	Carpet Extractor	(3,915)	S/L	5	(3,915)	-	(3,915)
5/08	2 Two way radios(Maintenance)	(1,508)	S/L	5	(1,508)	-	(1,508)
6/08	Putting Green - Rehab	(3,295)	S/L	10	(3,295)	-	(3,295)
6/08	HP Printer	(1,059)	S/L	5	(1,059)	-	(1,059)
6/08	3 Flat screen monitors	(640)	S/L	5	(640)	-	(640)
6/08	15 20" Hospital TV's	(6,165)	S/L	5	(6,165)	-	(6,165)
7/08	Server	(4,015)	S/L	5	(4,015)	-	(4,015)
9/08	15 Mattresses	(3,148)	S/L	5	(3,148)	-	(3,148)
11/08	Washer & Dryer	(688)	S/L	5	(688)	-	(688)
12/08	Digital Camera	(653)	S/L	5	(653)	-	(653)
12/08	2 H200 hand devices	(11,190)	S/L	5	(11,190)	-	(11,190)
2/09	Copy Machine	(16,295)	S/L	7	(16,295)	-	(16,295)
2/09	50 Battery UPS Backups	(2,350)	S/L	5	(2,350)	-	(2,350)
3/09	3 PC's and monitors, maintenance	(2,418)	S/L	5	(2,418)	-	(2,418)
3/09	2 Alternating pressure mattresses	(1,226)	S/L	5	(1,226)	-	(1,226)
4/09	Backup system software	(4,076)	S/L	5	(4,076)	-	(4,076)
6/09	2 Laptops	(1,408)	S/L	5	(1,408)	-	(1,408)
6/09	2 PC's	(1,594)	S/L	5	(1,594)	-	(1,594)
7/09	2 Blood Pressure Monitors	(4,117)	S/L	7	(4,117)	-	(4,117)
7/09	Bladderscan	(11,962)	S/L	7	(11,962)	-	(11,962)
10/09	Plasma TV and wireless connection	(1,042)	S/L	5	(1,042)	-	(1,042)
11/09	Plasma TV and DVD	(620)	S/L	5	(620)	-	(620)
11/09	Projector	(768)	S/L	5	(768)	-	(768)
2/10	TV - Patient Lounge	(700)	S/L	5	(700)	-	(700)
8/10	2 Personal Computers - Kitchen	(1,202)	S/L	5	(1,202)	-	(1,202)
1/11	12 resident rooms floor lamps	(1,127)	S/L	5	(1,127)	-	(1,127)
1/11	Care Tracker system	(9,725)	S/L	5	(9,725)	-	(9,725)
1/11	3 personal computers	(2,052)	S/L	5	(2,052)	-	(2,052)
1/11	20 Bulletin Boards Patient rooms	(1,260)	S/L	5	(1,260)	-	(1,260)
2/11	Personal Computer	(509)	S/L	5	(509)	-	(509)
2/11	Copier & Printer	(2,026)	S/L	5	(2,026)	-	(2,026)
4/11	Copier - Accounting	(4,328)	S/L	5	(4,328)	-	(4,328)
5/11	2 Personal computers	(1,037)	S/L	5	(1,037)	-	(1,037)
6/11	Laptop - Administrator	(957)	S/L	5	(957)	-	(957)
7/11	6 Care Traker Kiosk's	(10,347)	S/L	5	(10,347)	-	(10,347)
8/11	Color Printer	(3,257)	S/L	5	(3,257)	-	(3,257)
8/11	2 Laptops, screems & Keyboards	(2,315)	S/L	5	(2,315)	-	(2,315)
8/11	Cables for Care Tracker system	(728)	S/L	5	(728)	-	(728)
11/11	Sand & Salt Spreader	(4,478)	S/L	5	(4,478)	-	(4,478)
11/11	2 I pads	(1,360)	S/L	5	(1,360)	-	(1,360)
4/12	WiFi Care Center	(6,403)	S/L	5	(6,403)	-	(6,403)
4/12	Ice Machine/Maker	(3,549)	S/L	5	(3,549)	-	(3,549)
5/12	Additional memory PC's	(2,061)	S/L	5	(2,061)	-	(2,061)
6/12	Caretraker interface software	(5,000)	S/L	5	(5,000)	-	(5,000)
9/12	UPS Battery Backup system	(1,399)	S/L	5	(1,399)	-	(1,399)
9/12	Virtual Server & Peripherals	(57,984)	S/L	5	(60,882)	2,898	(57,984)
1/18/2013	Color printers	(1,287)	S/L	5	(1,287)	-	(1,287)
3/11/2013	Shredder	(1,790)	S/L	5	(1,790)	-	(1,790)
6/26/2013	Copier	(12,259)	S/L	5	(12,259)	-	(12,259)
1/9/2013	Laptop	(1,204)	S/L	3	(1,204)	-	(1,204)
8/27/2013	Printer	(1,249)	S/L	5	(1,249)	-	(1,249)
8/1/2013	Micosoft Software	(2,477)	S/L	3	(2,477)	-	(2,477)
Total 2018 Acquisitions		(483,689)			(567,238)	21,875	(545,363)

2019 Acquisitions

10/17/2018	Brigade 600 Series Lateral 5 Drawer with Posti	1,998	S/L	15	200	133	333
10/29/2018	Salt Dog 1400- Salter & Sander for Truck	7,099	S/L	10	1,065	710	1,775
10/31/2018	Hobart Food Slicer 13" Blade	1,852	S/L	10	278	185	463
10/31/2018	Air Mattress 42X80X7 Bariatric	1,627	S/L	5	488	325	813
10/29/2018	32LV570M TV-LED 32in LG Healthcare Qty 3	1,282	S/L		256	128	384
10/8/2018	50% of Conversion to Bloomerang from Fundrai	913	S/L	3	456	304	760
10/18/2018	2 Chairs in Barrow Levitate 12113	590	S/L	15	59	39	98
11/7/2018	28 #31127 Symphony Stacking Chair 36X24X2	15,416	S/L	15	1,542	1,028	2,570
11/16/2018	32LV570M TV-LED,32in, LG,Healthcare Qty 1	3,018	S/L	5	906	604	1,510
11/16/2018	32LV570M TV-LED,32in, LG,Healthcare Qty 1	12,104	S/L	5	3,631	2,421	6,052
10/29/2018	Motor & Blades RTV Fan Care Center	2,354	S/L	10	353	235	588

10/29/2018	Amazon 24 Huskey TV Mounts	804	S/L	5	241	161	402
12/27/2018	32LV570M TV-LED,32in, LG,Healthcare Qty	13,054	S/L	5	3,916	2,611	6,527
12/27/2018	Database Conversion to Bloomerang from Fund	11,626	S/L	3	5,813	3,875	9,688
12/3/2018	101/4" Wall Jacks with new Pillow Speakers	2,515	S/L	5	755	503	1,258
12/27/2018	Amazon 24 Huskey TV Mounts	462	S/L	5	138	92	230
4/30/2019	Amazon TV Conference ROOM & Wall Mount	325	S/L	5	97	65	162
5/8/2019	Hoshizaki Ice maker/Water Dispenser SER #J06	4,045	S/L	10	607	405	1,012
5/9/2019	Hoshizaki Ice maker/Water Dispenser SER #J06	4,045	S/L	10	607	405	1,012
5/24/2019	8 Samsun Cloud Display NC241 Teradici Tera	1,472	S/L	5	441	294	735
5/27/2019	10 12.9inch iPad Pro Wifi 64GB MTEL2LL/A-	7,832	S/L	3	3,916	2,611	6,527
5/27/2019	VESA Mount for Ipad Pro 12.9 Brackets	894	S/L	3	447	298	745
6/24/2019	2 Monit Vital Signs BP SP02 Welch Ally 42M1	4,755	S/L	5	1,426	951	2,377
6/27/2019	2 Lenov Idepad 33OS 15.6 HD LED Laptop	1,158	S/L	3	579	386	965
9/19/2019	CDW Government INC M 920 Desktop/Monito	3,411	S/L	5	1,023	682	1,705
9/11/2019		1,365	S/L	3	683	455	1,138
6/17/2019	WCC Dinning Room Project- 75" Smart TV, Sc	1,553	S/L	5	466	311	777
9/1/2019	O/P Rehab Table	504	S/L	15	51	34	85
9/1/2019	O/P Rehab Chairs In Service	1,449	S/L	15	145	97	242
9/1/2019	O/P Rehab Computer & Monitor	1,271	S/L	3	636	424	1,060
9/1/2019	Vitacare Machine-O/P Rehab Project	2,495	S/L	5	749	499	1,248
Total 2019 Acquisitions		113,288			31,970	21,271	53,241
2020 Acquisitions and Transfers							
11/7/2019	Digital /Scale Qty 2	1,623	S/L	10	81	162	243
11/21/2019	Lift	5,622	S/L	10	281	562	843
11/25/2019	Digital /Scale Qty 2	1,623	S/L	10	81	162	243
12/12/2019	Hot Food Serving Counter/Table	2,027	S/L	15	68	135	203
12/24/2019	Wheelchair Trans Stl	98	S/L	5	10	20	30
1/7/2020	Wheel Chair Order	3,879	S/L	5	388	776	1,164
1/20/2020	Hot Food Serving Counter/Table	2,685	S/L	15	89	179	268
3/13/2020	Advantage Bed with Controls & misc accessoris	3,725	S/L	10	186	373	559
5/29/2020	PO 22668	2,249	S/L	5	225	450	675
6/25/2020	Accounting Dept furniture	9,906	S/L	20	248	495	743
7/23/2020	Scale	6,724	S/L	10	336	672	1,008
5/19/2020	Payroll Software Ultipro TimeBase with Biome	11,161	S/L	5	1,116	2,232	3,348
6/6/2020	Payroll Software- FSA Amre Benefits	2,000	S/L	5	200	400	600
6/6/2020	Payroll Software - Cobra	2,000	S/L	5	200	400	600
6/6/2020	Payroll Software- Launch Multiple Benefits An	2,000	S/L	5	200	400	600
6/10/2020	Payroll Software	800	S/L	5	80	160	240
7/1/2020	Payroll Software-Cobra	1,000	S/L	5	100	200	300
7/1/2020	Payroll Software-FSA-1 of 2	1,000	S/L	5	100	200	300
7/1/2020	Payroll Software-Multiple Benefits	1,000	S/L	5	100	200	300
7/31/2020	Payroll Software-FSA 2 of 2 Interface File Laur	1,000	S/L	5	100	200	300
10/16/2019	Out-Patient Rehab Project- Rehab Treadmill	9,093	S/L	8	568	1,137	1,705
12/9/2019	Used Furniture for Wood kLounge	840	S/L	12	35	70	105
12/13/2019	Annex Project-2 Sofas	2,284	S/L	12	95	190	285
7/5/2019	HR-Payroll Software Launch	49,993	S/L	5	4,999	9,999	14,998
5/31/2020	Apple Ipad, Case , Screen Protector	358	S/L	5	36	72	108
Total 2020 Acquisitions and Transfers		124,688			9,923	19,846	29,769
2021 Acquisitions and Disposals							
3/11/2021	Payroll Software	(837)	S/L	5	-	(84)	(84)
5/6/2021	Accushield - Thermometer	6,115	S/L	10	-	306	306
10/26/2020	Lighting	776	S/L	5	-	78	78
10/1/2020	Payroll Software	1,000	S/L	5	-	100	100
10/1/2020	Payroll Software	1,000	S/L	5	-	100	100
10/30/2020	Payroll Software - Cobra	1,000	S/L	5	-	100	100
12/1/2020	Warehouse store Fixture - PO - Mike Lutka	11,479	S/L	10	-	574	574
2/1/2021	Payroll Software	1,000	S/L	5	-	100	100
3/26/2021	Mattress, Pressure Guard SFTY	3,889	S/L	10	-	194	194
4/6/2021	Bed Elec MC Advantage, Molded F/Bed	4,777	S/L	12	-	199	199
	Laptop	1,350	S/L	3	-	225	225
5/10/2021	Bed Elec MC Advantage, Molded F/Bed	1,642	S/L	12	-	68	68
5/11/2021	Head/FootBoard	202	S/L	15	-	7	7
5/11/2021	Head/FootBoard	542	S/L	15	-	18	18
4/1/2021	Interface File - Launch - Final	1,000	S/L	5	-	100	100
5/4/2021	Walkie-Talkie	6,596	S/L	5	-	660	660
7/1/2021	Anthen Life< Dis 1 of 2	2,000	S/L	5	-	200	200
		43,531			-	2,945	2,945
Total Movable Equipment		3,159,570			2,668,964	111,155	2,780,119
Movable Equipment ADP							
Date of Acquisition		Cost	Depr Method	Life	Accum Depr. @9/20	2021 Depr	Accum Depr. @9/21
Prior to 10/1/01		34,638	S/L	Various	34,638	-	34,638
2012 and Prior Acquisitions		34,638			34,638	-	34,638

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 9/30/2021			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 9/30/2021	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 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.			If "Yes," complete Part B. If "No," complete Part C.	
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
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 9/30/2021		60,139		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Town of New Canaan	Land Lease	04/01/75		4,716

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	9/30/2021			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$ 1,908	1,908			
Name of Lender		Rate					
People's United Bank		3.29%					
Address of Lender							
95 Main St, 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)			\$ 1,908	1,908			

(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	9/30/2021	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,908	1,908		
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify) LOC Interest	\$	14,051	14,051	
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	15,959	15,959	
14. Insurance				
a. Insurance on Property (buildings only)	\$	18,580	18,580	
b. Insurance on Automobiles	\$	8,278	8,278	
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$	46,638	46,638	
2. Fire and Extended Coverage	\$			
3. Other (Specify) General Liability, Cyber, Surety	\$	62,249	62,249	
14d. Total Insurance Expenditures (14a + b + c)	\$	135,745	135,745	
15. Total All Expenditures (A-13 thru C-14)	\$	13,157,154	13,157,154	

D. Adjustments to Statement of Expenditures

Name of Facility Waveny Care Center, Inc.				License No. 942-C	Report for Year Ended 9/30/2021	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 437,951	437,951		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 354,593	354,593		
7.			Other - See attached Schedule	\$ 9,650	9,650		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 160,655	160,655		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 17,907	17,907		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,119	1,119		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 254	254		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 164	164		
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 238	238		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 160,152	160,152		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 2,988	2,988		
23.			Other - See attached Schedule	\$ 319,372	319,372		
Page 18 - Dietary Expenditures							
24.	See	29c	Meals to employees, guests and others who are not residents	\$ 209,621	209,621		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,674,664	1,674,664		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
12	12n	Marketing Wages	\$ 223,382		
10	12o	Director of Volunteers	2,072		
10	12o	VP of Development (Disallowed)	122,120		
10	12o	Director of Development (Disallowed)	74,061		
10	12o	Other Development (Disallowed)	16,316		
Total Other Salaries Adjustment			\$ 437,951	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Post Acute Cardiology	\$ 9,650		
Total Other Fees Adjustments			\$ 9,650	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Non-Allowable Salaries Benefits Disallowances (See Attached)	130,109		
15	1g	Operational Supplies - Meals on Wheels	14,242		
15	1g	Operational Supplies - Spiritual Services	416		
15	1g	Operational Supplies - Development	116		
15	1g	Operational Supplies - Marketing	2,076		
15	1g	Office Supplies - Marketing	324		
16	m7	Postage - Development	3,436		
16	m8	Development Dues	367		
16	m8a	Chamber of Commerce Dues	386		
16	m9	Books, Publications, Video - Marketing	1,990		
16	m11	P/S - Development Costs	1,853		
16	m11	Purchased Services - Fundraising	75,000		
16	m11	Purchased Services - Marketing	1,318		
16	m11	Waveny Home Healthcare Billing	23,845		
16	m13	Investment Fees	27,827		
16	m13	Volunteer Recognition	726		
16	m13	Non-Routine Bank Charges	4,305		
16	m13	Credit Card Processing Fees	27,164		
16	m13	Licenses & Permits - Development	1,813		
16	m13	Good Faith Deposit	2,059		
Total Other A&G Adjustments			\$ 319,372	\$ -	\$ -

Waveny Care Center, Inc.
Disallowance Schedule for Cell Phones
September 30, 2021

	<u>Amount</u>
Total Cell Phone Expense	2,199 TB Linked
Cell Phone Allowed Based on Bed Capacity	3
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 1,080</u>
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,119</u></u>

**Waveny Cost Report
September 30, 2021
Benefits Disallowance**

Non-Allowable Wages

Marketing Wages	223,382	TB Linked
Director of Volunteers	2,072	TB Linked
VP of Development	122,120	TB Linked
Director of Development Wages	74,061	TB Linked
Other Development Wages	16,316	TB Linked
Director of Spiritual Services Wages	40,632	TB Linked
Total Non-Allowable Wages	<u>478,583</u>	
Total Salaries	<u>5,818,476</u>	TB Linked
Percent to Total Salaries	8.23%	
Total Benefits (Pg 15, Line 1a1 - 1a7)	1,581,831	TB Linked
Non-Allowable Benefits Disallowed	130,109	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.				942-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,674,664	1,674,664		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 247,115	247,115		
28.	20	5d	Ambulance/Limousine	\$ 11,172	11,172		
29.	20	5f	X-rays, etc	\$ 36,788	36,788		
30.	20	5h	Laboratory	\$ 90,180	90,180		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 20,251	20,251		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 51,262	51,262		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 9,169	9,169		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 14,116	14,116		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,154,717	2,154,717		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Satellite/Cable TV in Excess (See Attached)	\$ 10,012		
20	51	Operational Supplies	599		
20	51	Oxygen Equipment and Supplies (Disallowed)	5,334		
20	51	Machine & Equipment Rental	33,981		
20	51	Ancillary Charges Billable	134		
20	51	Other Diagnostic Svcs	723		
20	51	Other Therapeutic Service	385		
20	51	Misc Anillary Chgs	94		
Total Other Ancillary Costs			\$ 51,262	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	Var	Meals on Wheels Overhead Disallowances (See Attached)	\$ 8,688		
27	14a	Building Insurance: Meals on Wheels Disallowance (See Attached)	481		
Total Other Property Adjustments			\$ 9,169	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	LOC Interest Expense	\$ 14,051		
30	IV 8	Medical Record Copy Fee	65		
Total Other Adjustments			\$ 14,116	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

Waveny Care Center, Inc.
Cable TV Disallowance
September 30, 2021

Pg. 29b

Total Cable Tv Expense	\$	13,612	TB Linked
Total Monthly Fee Allowed	\$	300	
Total Months		12	
Total Allowable Expense	\$	3,600	
Disallowed Expense	\$	10,012	{a}

Tickmark

{a}

Ties to page 29a

Waveny Care Center, Inc.
 Meals on Wheels (MOW) Disallowances
 9/30/2021

<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	15,458	83,214	18.58%

Expenditures Disallowance

Dietary Expenses Per Pg. 18	47,298		
Dietary Management Fee	1,104,625		
Less: Rev Self Disallowed Pg. 29a	(23,482)		
Less: Rev Self Disallowed Pg. 29a	-		
Adjusted Dietary Expenditures	<u>1,128,441</u>	<u>18.58%</u>	<u>209,621</u> See page 28

<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	15,458	83,214	18.58%	7,595	54,509	13.93%	2.59%

<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	20,489	2.59%	530
Heat	51,465	2.59%	1,332
Light and Power	98,996	2.59%	2,562
Water	14,727	2.59%	381
Contracted Maintenance	150,030	2.59%	3,883
Total	<u>362,249</u>		<u>8,688</u> See page 29a

Building Insurance Disallowance

Property Insurance	18,580	2.59%	481
Total	<u>18,580</u>		<u>481</u> See page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Waveny Care Center, Inc.	942-C	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,064,940	5,064,940				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,780,255)	(2,780,255)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,960,475	3,960,475				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 2,767,979	2,767,979				
b. Private-Pay Room and Board Contractual Allowance **	\$ (184,195)	(184,195)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 18,486	18,486				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 6,788	6,788				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 7,882	7,882				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 626,320	626,320				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ (15,685)	(15,685)				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 280,520	280,520				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ (11,750)	(11,750)				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 588,510	588,510				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 392,647	392,647				
c. Occupational Therapy - Non-Medicare	\$ 31,333	31,333				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,350,611)	(1,350,611)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 21,996	21,996				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,425,380	9,425,380				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 23,482	23,482				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 612	612				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 2,078	2,078				
8. Other (<i>Specify</i>)	\$ 5,902,972	5,902,972				
V. Total Other Revenue (1 thru 8)	\$ 5,929,144	5,929,144				
VI. Total All Revenue (III +V)	\$ 15,354,524	15,354,524				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Pharmacy Medicare Part A	\$ 175,781		
30 II 6a	X-Ray Medicare	28,103		
30 II 6a	Labratory - Medicare	366,968		
30 II 6a	Oxygen Therapy Medicare Part A	10,798		
30 II 6a	Third Pty Adj Thrpy - MCare	(1,339,380)		
30 II 6a	Third Pty Adj Ancil - MCare	(592,881)		
Total Other Resident Revenue - Medicare		\$ (1,350,611)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	X-Ray & Lab Private	\$ (117)		
30 II 6b	Xray & Lab - Commr Ins.	1,914		
30 II 6b	X-Ray & Lab Medicaid	537		
30 II 6b	Oxygen Therapy Private	431		
30 II 6b	Oxygen - Comm Insurance	230		
30 II 6b	Oxygen Therapy Medicaid	3,952		
30 II 6b	Third Pty Adj Thrpy - Comm Ins	(8,265)		
30 II 6b	Third Pty Adj Ancil - Comm Ins	23,314		
Total Other Resident Revenue		\$ 21,996	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income - Bank Accounts and Money Market Account	Various	\$ 612		
Total Interest Income			\$ 612	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Annual Appeal (No associated expenses to disallow)	\$ 36,329		
30 IV 8	Pledge Revenue (No associated expenses to disallow)	54,453		
30 IV 8	Investment Income (Associated expenses disallowed)	2,489,665		
30 IV 8	Misc. Income (No associated expenses to disallow)	519		
30 IV 8	PPP Loan Forgiveness (No disallowance necessary)	2,578,200		
30 IV 8	Medical Record Copy Fee (Disallowed)	65		
30 IV 8	Meals on Wheels Income (Associated expenses disallowed)	112,674		
30 IV 8	Assets Released (No associated expenses to disallow)	631,067		
Total Other Revenue		\$ 5,902,972	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,074,132
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,062,635
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	171,475
4. Inventories			\$	
5. Prepaid Expenses			\$	123,224
a. Prepaid Insurance	2,408			
b. Prepaid W/C Insurance	35,242			
c. Prepaid Rent	5,725			
d. See Schedule	79,849			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(17,045)
Exchange	(12,848)			
Misc. Rec.	(4,197)			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,414,421
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	414,515	\$	189,810
	Accum. Depreciation	224,705		Net
3. Buildings	*Historical Cost	8,818,074	\$	3,963,486
	Accum. Depreciation	4,854,588		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	2,945,347	\$	481,418
	Accum. Depreciation	2,463,929		Net
6. Movable Equipment	*Historical Cost	3,085,211	\$	287,475
	Accum. Depreciation	2,797,736		Net
7. Motor Vehicles	*Historical Cost	98,488	\$	
	Accum. Depreciation	98,488		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(1,238,940)
F/S vs C/R NBV Variance	(1,380,094)			
See Schedule	141,154			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,683,249

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	6,097,670
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>			\$	14,422,476
Various Investments		14,422,476		
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	952,472
Name and Address	Amount	Loan Date		
Intercompany	952,472			
7. Other Assets <i>(itemize)</i>			\$	126,167
Pledged Receivable - LT		18,184		
Due from Capital Campaign		85		
See Schedule		107,898		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	15,501,115
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	21,598,785

* 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

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.		942-C	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,587,683
2. Notes Payable (<i>itemize</i>)				\$	57,239
People's Bank					57,239
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>)				\$	301,842
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	16,096
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>)				\$	3,188,802
Resident Refund		17,724	Tax Sheltered Annuity	100,041	
Due to Patient Trust		30,063	Supplemental Life. Ins.	571	
Resident Council Fund		2,198	American Funds Svc Co	(625)	
Line of Credit Peoples Bank		2,700,000	See Schedule	338,830	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	6,151,662

* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				6,151,662	
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>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$
People's Bank		2,900			2,900
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 2,900
C. Total All Liabilities (Lines A-13 + B-5)					\$ 6,154,562

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	9/30/2021	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			\$	13,234,365
6. Gain or Loss for Period	10/1/2020	thru 9/30/2021	\$	2,209,858
7. Total Net Worth			\$	15,444,223
C. Total Reserves and Net Worth			\$	15,444,223
D. Total Liabilities, Reserves, and Net Worth			\$	21,598,785

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Waveny Care Center, Inc.	942-C	9/30/2021	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	13,430,010		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,354,524		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,144,666		
D. Net Income or Deficit			\$	2,209,858		
E. Balance			\$	15,639,868		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expense per Pg 27	\$13,157,154					
CR vs FS Depreciation	(12,488)					
Total Revised Expenses	\$13,144,666					
2. Other <i>(itemize)</i>						
Change in Net Asset Accounts		(195,645)				
F-3. Total Additions					\$	(195,645)
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	09/30/21		\$	15,444,223		

I. Preparer's/Reviewer's Certification

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
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 <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/14/2022		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Jerry Kemper		Phone Number 203-594-5417		
Contact Email Address jkemper@waveny.org				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Waveny Care Center, Inc. for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 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 14, 2022

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

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

Facility Name Waveny Care Center, Inc.

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

- Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

- Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

- Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

- Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 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? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
100101-01	Cash-Bank of New Canaan	5,411.00			5,411.00
100102-01	Cash - Peoples Bank	(4,087.00)			(4,087.00)
100104-01	Cash Peoples - Anthem Claims	228.00			228.00
100106-01	Cash Peoples - Payroll	12,941.00			12,941.00
100107-01	Cash-Restricted Funds	312,873.00			312,873.00
100108-01	First County Money Market	703,359.00			703,359.00
100109-01	First County Checking	11,438.00			11,438.00
100111-01	Cash Peoples - Expensify	1,234.00			1,234.00
100112-01	Cash Bankwell CCRC Escrow	17.00			17.00
100115-01	First County Brokerage Account	24,470.00			24,470.00
101103-01	Cash Patient Trust	29,886.00			29,886.00
105104-01	Vanguard - Anderson Fund Vol	1,314,146.00			1,314,146.00
105105-01	Vanguard Endowment	11,202,417.00			11,202,417.00
105106-01	Vanguard Bauer	1,881,443.00			1,881,443.00
105300-01	Bankwell -Money Market	147.00			147.00
106100-01	Contra Restristed Assets Temp	(1,146,769.00)			(1,146,769.00)
106200-01	Contra Resitricted Assets Perm	(2,500,000.00)			(2,500,000.00)
115000-01	Petty Cash	685.00			685.00
120010-01	Receivable - Private	237,709.00			237,709.00
120020-01	AR - Private Insurance	286,739.00			286,739.00
120030-01	Receivable - Medicare	378,218.00			378,218.00
120035-01	Receivable - Medicare B	62,956.00			62,956.00
120040-01	Receivable - Medicaid	326,086.00			326,086.00
120075-01	AR - Medicaid Pending	(146,582.00)			(146,582.00)
130081-01	Pledges Receivable	18,184.00			18,184.00
140000-01	Due from Waveny Health Sv	4,223,686.00			4,223,686.00
140001-01	Due from Capital Campaign	85.00			85.00
140019-01	Due From SilverHill	107,898.00			107,898.00
140030-01	Due From NCI	(2,755,852.00)			(2,755,852.00)
140040-01	Due From Waveny Home Healthca	1,380,433.00			1,380,433.00
140060-01	Due From Waveny At Home	(324,457.00)			(324,457.00)
140070-01	Due From VNH	2,332,403.00			2,332,403.00
140100-01	Misc Receivables	(4,197.00)			(4,197.00)
140900-01	Allowance For Doubtful	(82,491.00)			(82,491.00)
150500-01	Prepaid Insurance	2,408.00			2,408.00
150505-01	W/C Insurance Prepaid	35,242.00			35,242.00
150510-01	Prepaid Rent	5,725.00			5,725.00
150520-01	Prepaid Expenses	79,849.00			79,849.00
160500-01	Exchange	(14,751.00)			(14,751.00)
160501-01	Exchange - Salaries	1,903.00			1,903.00
160502-01	Exchange -Resident Refund	(17,724.00)			(17,724.00)
172000-01	Land Improvements	414,514.00			414,514.00
173000-01	Buildings	7,573,430.00			7,573,430.00
173500-01	Buildings - ADP	363,043.00			363,043.00
173550-01	Construction-in-Progress	141,154.00			141,154.00
174000-01	Fixed Equipment	3,067,529.00			3,067,529.00
175000-01	Moveable Equipment	3,154,041.00			3,154,041.00
175500-01	Moveable Equipment - ADP	34,638.00			34,638.00
176000-01	Automotive	24,418.00			24,418.00
182000-01	Accum Depr-Land Improv	(218,911.00)			(218,911.00)
183000-01	Accum Depr-Buildings	(5,373,100.00)			(5,373,100.00)
183500-01	Accum Depr-Buildings-ADP	(327,314.00)			(327,314.00)
184000-01	Accum Depr-Fixed Equip	(2,344,997.00)			(2,344,997.00)
185000-01	Accum Depr-Moveable Equip	(2,766,141.00)			(2,766,141.00)
185500-01	Accum Depr-Move Equip-ADP	(34,638.00)			(34,638.00)
186000-01	Accum Depr-Automotive	(24,417.00)			(24,417.00)
198100-01	Donor Restricted Assets Temp	1,146,769.00			1,146,769.00
198200-01	Donor Restricted Assets Perm	2,500,000.00			2,500,000.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
200000-01	Accounts Payable	(2,098,564.00)			(2,098,564.00)
200100-19	Due WCC SH	13,419.00			13,419.00
200170-01	Due to VNH	(3,917,160.00)			(3,917,160.00)
200200-01	Due to Patient Trust	(30,063.00)			(30,063.00)
200300-01	Resident Council Fund	(2,198.00)			(2,198.00)
200501-01	Note Payable Peoples Bank-Cur	(57,239.00)			(57,239.00)
200502-01	Line of Credit Peoples Bank	(2,700,000.00)			(2,700,000.00)
210200-01	Social Security Taxes	(16,096.00)			(16,096.00)
220100-01	Accrued Payroll	(132,987.00)			(132,987.00)
220200-01	Accrued Vacation	(167,355.00)			(167,355.00)
220300-01	Accrued Sick Time Bonus	(1,500.00)			(1,500.00)
230100-01	Tax Sheltered Annuity	(100,041.00)			(100,041.00)
230300-01	Supplemental Life Ins.	(571.00)			(571.00)
230400-01	American Funds Svc Co	625.00			625.00
230700-01	AFLAC Insurance Deduction	1,451.00			1,451.00
230800-01	FSA Deduction	(2,822.00)			(2,822.00)
240100-01	Accrued Expenses Payable	(489,119.00)			(489,119.00)
240101-01	Payable Med Rate Inc Stimulus	(267,000.00)			(267,000.00)
240400-01	Accrued CT SNF User Tax	(70,459.00)			(70,459.00)
250100-01	Loan Payable-Peoples Bank LT	(2,900.00)			(2,900.00)
350000-01	Retained Earnings	(10,142,079.00)			(10,142,079.00)
350200-01	NA-Temporarily Restricted	(592,036.00)			(592,036.00)
350300-01	Net Assets Perm Restricted	(2,500,250.00)			(2,500,250.00)
401010-01	Private Room and Board	(2,444,741.00)			(2,444,741.00)
401020-01	Room & Board - Other Ins.	(323,238.00)			(323,238.00)
401030-01	Medicare Room and Board	(3,960,475.00)			(3,960,475.00)
401040-01	Medicaid Room and Board	(5,064,940.00)			(5,064,940.00)
402020-01	Pharmacy - Comm Ins	(8,123.00)			(8,123.00)
402030-01	Pharmacy Medicare Part A	(175,781.00)			(175,781.00)
402040-01	Pharmacy Medicaid	(10,363.00)			(10,363.00)
403010-01	M & S Supplies Private	(1,725.00)			(1,725.00)
403020-01	M & S Supplies-Comm Ins.	(221.00)			(221.00)
403030-01	M & S Supplies Medicare Part A	(6,788.00)			(6,788.00)
403040-01	M & S Supplies Medicaid	(3,694.00)			(3,694.00)
403910-01	Complex Med Equip-Private	(2,242.00)			(2,242.00)
404010-01	X-Ray & Lab Private	117.00			117.00
404020-01	Xray & Lab - Commr Ins.	(1,914.00)			(1,914.00)
404030-01	X-Ray Medicare	(28,103.00)			(28,103.00)
404035-01	Labratory - Medicare	(366,968.00)			(366,968.00)
404040-01	X-Ray & Lab Medicaid	(537.00)			(537.00)
405020-01	Physical Thrpy - Comm Ins.	17,120.00			17,120.00
405030-01	Physical Therapy Medicare Par	(626,320.00)			(626,320.00)
405040-01	Physical Therapy Medicaid	(1,435.00)			(1,435.00)
406020-01	Occup Therapy - Comm Ins.	(26,860.00)			(26,860.00)
406030-01	Occupational Therapy Medicare	(588,510.00)			(588,510.00)
406040-01	Occupational Therapy Medicaid	(4,145.00)			(4,145.00)
407020-01	Speech Therapy - Comm Ins	7,690.00			7,690.00
407030-01	Speech Therapy Medicare Part A	(190,280.00)			(190,280.00)
407035-01	Speech Therapy Medicare Part B	(90,240.00)			(90,240.00)
407040-01	Speech Therapy Medicaid	4,060.00			4,060.00
409010-01	Oxygen Therapy Private	(431.00)			(431.00)
409020-01	Oxygen - Comm Insurance	(230.00)			(230.00)
409030-01	Oxygen Therapy Medicare Part A	(10,798.00)			(10,798.00)
409040-01	Oxygen Therapy Medicaid	(3,952.00)			(3,952.00)
420000-01	Meals - Non-patient	(23,482.00)			(23,482.00)
423010-01	Beauty/Barber	(2,078.00)			(2,078.00)
425010-01	O.T. Supplies	(328.00)			(328.00)
450010-01	Private Contractual	37,567.00			37,567.00
450020-01	Comm Insurance Contractual	113,878.00			113,878.00
450030-01	Medicare Part A Contractual	(435,836.00)			(435,836.00)
450040-01	Medicaid Contractual	2,780,255.00			2,780,255.00
450120-01	Third Pty Adj Thrpy - Comm Ins	8,265.00			8,265.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
450130-01	Third Pty Adj Thrpy - MCare	1,339,380.00			1,339,380.00
450135-01	Third Pty Adj Thrpy - Med B	43,189.00			43,189.00
450220-01	Third Pty Adj Ancil - Comm Ins	(23,314.00)			(23,314.00)
450230-01	Third Pty Adj Ancil - MCare	592,881.00			592,881.00
471080-01	Annual Appeal	(36,329.00)			(36,329.00)
472080-01	Pledge Revenue-Unrestrict	(185.00)			(185.00)
472081-01	Pledge Revenue Temp Restricted	(3,770.00)			(3,770.00)
472083-01	Pledge Revenue Discount	(50,498.00)			(50,498.00)
482000-01	Interest Income	(612.00)			(612.00)
483005-01	Investment Income-Common Fund	(291,942.00)			(291,942.00)
483101-01	Investment Income Bauer Fund	(49,130.00)			(49,130.00)
483102-01	Investment Income Anderson	(34,131.00)			(34,131.00)
483105-01	ST Cap Gain FC	(545.00)			(545.00)
483110-01	Investment Income FC	(294.00)			(294.00)
483505-01	Unrealized Gain/Loss	(1,637,307.00)			(1,637,307.00)
483506-01	Unrealized Gain/Loss- Bauer	(280,119.00)			(280,119.00)
483507-01	Unrealized Gain/Loss-Anderson	(196,178.00)			(196,178.00)
483551-01	Unrealized Gain/Loss FC	(19.00)			(19.00)
490000-01	Miscellaneous Income	(519.00)			(519.00)
490001-01	PPP Loan Forgivness	(2,578,200.00)			(2,578,200.00)
490010-01	Medical Record Copy Fee	(65.00)			(65.00)
490071-01	Meals on Wheels-Meals	(112,674.00)			(112,674.00)
490500-01	Assets Released Restr-Op	(631,067.00)			(631,067.00)
500010-01	Salaries-Dir. of Nursing	156,206.00			156,206.00
500020-01	Wages - RN	1,028,765.00			1,028,765.00
500021-01	Wages - RN OT	152,414.00			152,414.00
500030-01	Wages - LPN	610,516.00			610,516.00
500031-01	Wages - LPN OT	58,003.00			58,003.00
500040-01	Wages - CNA	1,100,945.00			1,100,945.00
500041-01	Wages - CNA OT	112,775.00			112,775.00
500050-01	Wages - Unit Clerk	106,165.00			106,165.00
500051-01	Wages - Unit Clerk - OT	233.00			233.00
500055-01	Wages - Scheduling	24,305.00			24,305.00
500056-01	Wages - Scheduling - OT	74.00			74.00
500060-01	Salaries - RN Special	243,224.00			243,224.00
501000-01	Seminar, Workshop, Lectur	1,519.00			1,519.00
502000-01	Operational Supplies	5,992.00			5,992.00
502010-01	Nursing Supplies	209,211.00			209,211.00
502020-01	Nursing Equipment	7,267.00			7,267.00
502060-01	Purchased Services	30,617.00		(25,283.00)	5,334.00
			RJE - 1008	(25,283.00)	
502070-01	Office Supplies	3,733.00			3,733.00
502080-01	Books, Publication, Video	404.00			404.00
503000-01	Food	20,605.00			20,605.00
505020-01	Fuel Patient Transport	890.00			890.00
507000-01	Machine & Equip Rental	33,981.00			33,981.00
507040-01	Consulting Services	13,032.00		(13,032.00)	0.00
			RJE - 1003	(13,032.00)	
520010-01	Salaries- Dir. of TR	77,990.00		(30,535.00)	47,455.00
			RJE - 1001	(30,535.00)	
520050-01	Wages - Other	159,725.00		(62,536.00)	97,189.00
			RJE - 1001	(62,536.00)	
520051-01	Wages - Other OT	6,685.00		(2,617.00)	4,068.00
			RJE - 1001	(2,617.00)	
521080-01	Music Therapy	19,201.00		(7,517.00)	11,684.00
			RJE - 1001	(7,517.00)	
522000-01	Operational Supplies	1,546.00		(605.00)	941.00
			RJE - 1001	(605.00)	
522060-01	Purchased Services	8,298.00		(3,249.00)	5,049.00
			RJE - 1001	(3,249.00)	
522070-01	Office Supplies	191.00		(75.00)	116.00
			RJE - 1001	(75.00)	

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
522080-01	Books, Publication, Video	7,650.00		(2,995.00)	4,655.00
			RJE - 1001	(2,995.00)	
523000-01	Food	1,263.00		(495.00)	768.00
			RJE - 1001	(495.00)	
528090-01	Resident Activites	1,037.00		(406.00)	631.00
			RJE - 1001	(406.00)	
529090-01	Recreation ALLOC TO WCCHS	(111,030.00)		111,030.00	0.00
			RJE - 1001	111,030.00	
530050-01	Wages - Other	42,846.00			42,846.00
530051-01	Wages - Other OT	15.00			15.00
532000-01	Operational Supplies	2,608.00			2,608.00
537042-01	Physical Therapy Services	372,304.00			372,304.00
537043-01	Occupational Therapy Serv	354,593.00			354,593.00
537044-01	Speech Therapy Services	174,237.00			174,237.00
542050-01	Ancillary Chgs - Billable	134.00			134.00
542051-01	Barber/Beauty Charges	2,988.00			2,988.00
543250-01	Pharmacy	247,115.00			247,115.00
543270-01	Medical/Surgical Supplies	112.00			112.00
543279-01	Oxygen	20,251.00			20,251.00
543300-01	Laboratory	90,180.00			90,180.00
543320-01	Radiology	36,788.00			36,788.00
543540-01	Ambulance	11,172.00			11,172.00
543920-01	Other Diagnostic Svcs	723.00			723.00
543940-01	Other Therapeutic Service	385.00			385.00
543999-01	Misc Anillary Chgs	94.00			94.00
547045-01	Dental Services	8,431.00			8,431.00
550010-01	Salaries-Dir of Soc Work	82,820.00			82,820.00
552000-01	Operational Supplies	1,135.00			1,135.00
590050-01	Wages - Other	114,675.00			114,675.00
592000-01	Operational Supplies	2,659.00			2,659.00
598040-01	Community Relations	354.00			354.00
600010-01	Salaries-Dir.of Eng.Svc	98,243.00		(48,987.00)	49,256.00
			RJE - 1001	(48,987.00)	
600050-01	Wages - Other	146,453.00		(73,025.00)	73,428.00
			RJE - 1001	(73,025.00)	
600051-01	Wages - Other OT	37,409.00		(18,653.00)	18,756.00
			RJE - 1001	(18,653.00)	
602000-01	Operational Supplies	83,255.00		(41,513.00)	41,742.00
			RJE - 1001	(41,513.00)	
602060-01	Purchased Services	320.00		(160.00)	160.00
			RJE - 1001	(160.00)	
605020-01	Gasoline & Oil	186.00		(93.00)	93.00
			RJE - 1001	(93.00)	
605030-01	Propane	17,576.00		(8,764.00)	8,812.00
			RJE - 1001	(8,764.00)	
605040-01	Fuel Oil	68,291.00		(34,052.00)	34,239.00
			RJE - 1001	(34,052.00)	
605050-01	Electricity	197,451.00		(98,455.00)	98,996.00
			RJE - 1001	(98,455.00)	
605060-01	Water	26,746.00		(13,336.00)	13,410.00
			RJE - 1001	(13,336.00)	
605070-01	Satellite TV	27,149.00		(13,537.00)	13,612.00
			RJE - 1001	(13,537.00)	
605080-01	Sewer Usage	2,627.00		(1,310.00)	1,317.00
			RJE - 1001	(1,310.00)	
606000-01	Maint & Repairs-Equipment	12,388.00		(6,177.00)	6,211.00
			RJE - 1001	(6,177.00)	
606010-01	Maint & Repairs-Building	9,376.00		(4,675.00)	4,701.00
			RJE - 1001	(4,675.00)	
606050-01	Contracted Maintenance	274,762.00		(137,004.00)	137,758.00
			RJE - 1001	(137,004.00)	
606070-01	House & Grounds	2,291.00		(1,142.00)	1,149.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
607000-01	Machine & Equipment Renta	23,909.00	RJE - 1001	(1,142.00)	7,890.00
			RJE - 1001	(16,019.00)	
			RJE - 1012	(11,921.00)	
608010-01	Licenses & Permits	1,021.00		(4,098.00)	512.00
				(509.00)	
609090-01	Engineering ALLOC TO WCCH	(513,313.00)	RJE - 1001	(509.00)	0.00
				513,313.00	
612000-01	Housekeeping Supplies	21,625.00	RJE - 1001	513,313.00	12,243.00
				(9,382.00)	
614000-01	Laundry/Dry Cleaning	76,336.00	RJE - 1001	(9,382.00)	43,216.00
				(33,120.00)	
616000-01	Maint & Repairs-Equipment	275.00	RJE - 1001	(33,120.00)	155.00
				(120.00)	
617020-01	Management Fee	598,937.00	RJE - 1001	(120.00)	339,075.00
				(259,862.00)	
619090-01	HSKP ALLOCATION TO WCCHS	(302,484.00)	RJE - 1001	(259,862.00)	0.00
				302,484.00	
622000-01	Dietary Operational Supplies	(33,084.00)	RJE - 1001	302,484.00	(20,868.00)
				12,216.00	
622070-01	Office Supplies	145.00	RJE - 1001	12,216.00	91.00
				(54.00)	
623000-01	Food	(63,331.00)	RJE - 1001	(54.00)	(39,947.00)
				23,384.00	
625030-01	Propane	13,192.00	RJE - 1001	23,384.00	8,321.00
				(4,871.00)	
626000-01	Maint & Repairs-Equipment	13,115.00	RJE - 1001	(4,871.00)	8,273.00
				(4,842.00)	
626050-01	Contracted Maintenance	7,205.00	RJE - 1001	(4,842.00)	4,545.00
				(2,660.00)	
627020-01	Management Fee	1,751,242.00	RJE - 1001	(2,660.00)	1,104,625.00
				(646,617.00)	
628010-01	Licenses & Permits	425.00	RJE - 1001	(646,617.00)	268.00
				(157.00)	
629090-01	Dietary ALLOC TO WCCHS	(623,601.00)	RJE - 1001	(157.00)	0.00
				623,601.00	
632000-01	Operational Supplies	14,242.00		623,601.00	14,242.00
633000-01	Food	59,769.00			59,769.00
660010-01	Salaries-SNF Administrato	200,218.00			200,218.00
662000-01	Operational Supplies	75.00			75.00
667040-01	Consulting Services	73,000.00			73,000.00
669000-01	CT SNF User Tax	291,468.00			291,468.00
680050-01	Gen & Admin Wages	279,084.00			199,609.00
				(79,475.00)	
680051-01	Gen & Admin Wages OT	1,560.00	RJE - 1001	(79,475.00)	1,116.00
				(444.00)	
682000-01	Operational Supplies	1,689.00	RJE - 1001	(444.00)	1,208.00
				(481.00)	
682070-01	Office Supplies	19,221.00	RJE - 1001	(481.00)	13,747.00
				(5,474.00)	
683000-01	Food	4,999.00	RJE - 1001	(5,474.00)	3,576.00
				(1,423.00)	
686050-01	Contracted Maintenance	36,135.00	RJE - 1001	(1,423.00)	7,727.00
				(28,408.00)	
			RJE - 1001	(10,290.00)	
			RJE - 1002	(8,393.00)	
			RJE - 1002	(9,725.00)	
687000-01	Machine & Equipment Renta	2,725.00		(776.00)	1,949.00
				(776.00)	
688020-01	Membership in Prof Organi	12,081.00	RJE - 1001	(776.00)	8,641.00
				(3,440.00)	
688050-01	Postage	9,437.00	RJE - 1001	(3,440.00)	6,749.00
				(2,688.00)	
			RJE - 1001	(2,688.00)	

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
700010-01	Salaries-Executive Dir.	680,226.00		(400,081.00)	280,145.00
			RJE - 1001	(400,081.00)	
701000-01	Seminar, Workshop, Lectur	1,811.00		(1,065.00)	746.00
			RJE - 1001	(1,065.00)	
702000-01	Operational Supplies	8,484.00		(4,990.00)	3,494.00
			RJE - 1001	(4,990.00)	
702060-01	Purchased Services	7,776.00		(5,175.00)	2,601.00
			RJE - 1001	(4,573.00)	
			RJE - 1009	(602.00)	
702080-01	Books, Publication, Video	495.00		(291.00)	204.00
			RJE - 1001	(291.00)	
703000-01	Food	4,672.00		(2,748.00)	1,924.00
			RJE - 1001	(2,748.00)	
707000-01	Machine & Equipment Renta	661.00		(389.00)	272.00
			RJE - 1001	(389.00)	
707060-01	Legal Fees	67,024.00		(41,480.00)	25,544.00
			RJE - 1001	(39,421.00)	
			RJE - 1014	(2,059.00)	
708000-01	Insurance	329,606.00		(329,606.00)	0.00
			RJE - 1001	(193,861.00)	
			RJE - 1015	(135,745.00)	
708010-19	Licenses & Permits	(13,419.00)		7,893.00	(5,526.00)
			RJE - 1001	7,893.00	
708060-01	Rent-Land	11,451.00		(6,735.00)	4,716.00
			RJE - 1001	(6,735.00)	
709020-01	Interest Expense	38,751.00		(24,700.00)	14,051.00
			RJE - 1001	(22,792.00)	
			RJE - 1007	(1,908.00)	
709090-01	MGMT ALLOC TO WCCHS	(590,970.00)		590,970.00	0.00
			RJE - 1001	590,970.00	
709091-01	MGMT ALLOC TO HOME CARE	(182,574.00)		182,574.00	0.00
			RJE - 1001	182,574.00	
710010-01	Salaries-Dir. of Volunteer	10,268.00		(8,196.00)	2,072.00
			RJE - 1001	(8,196.00)	
711000-01	Seminar, Workshop, lectur	25.00		(20.00)	5.00
			RJE - 1001	(20.00)	
711050-01	Travel	91.00		(72.00)	19.00
			RJE - 1001	(72.00)	
712000-01	Operational Supplies	7,418.00		(5,921.00)	1,497.00
			RJE - 1001	(5,921.00)	
713000-01	Food	468.00		(374.00)	94.00
			RJE - 1001	(374.00)	
718020-01	Mbshp In Pro Organization	10.00		(8.00)	2.00
			RJE - 1001	(8.00)	
718040-01	Public & Community Relati	479.00		(382.00)	97.00
			RJE - 1001	(382.00)	
718043-01	Com Rel - Volunteer Recog	3,595.00		(2,869.00)	726.00
			RJE - 1001	(2,869.00)	
719090-01	Volunteer ALLOC TO WCCHS	(17,842.00)		17,842.00	0.00
			RJE - 1001	17,842.00	
720010-01	Salaries-Chief Fin.Off.	238,707.00		(138,599.00)	100,108.00
			RJE - 1001	(138,599.00)	
720050-01	Salaries & Wages - Other	450,815.00		(261,754.00)	189,061.00
			RJE - 1001	(261,754.00)	
720051-01	Salaries & Wages-Other OT	7,441.00		(4,320.00)	3,121.00
			RJE - 1001	(4,320.00)	
721050-01	Travel	436.00			436.00
722000-01	Operational Supplies	22,657.00		(13,408.00)	9,249.00
			RJE - 1001	(253.00)	
			RJE - 1001	(13,155.00)	
722060-01	Purchased Services	151,652.00		(141,385.00)	10,267.00
			RJE - 1001	(88,053.00)	

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
722070-01	Office Supplies	276.00	RJE - 1010	(53,332.00)	109.00
				(167.00)	
723000-01	Food	1,050.00	RJE - 1001	(167.00)	440.00
				(610.00)	
727010-01	Temporary Manpower	26,164.00	RJE - 1001	(610.00)	10,972.00
				(15,192.00)	
727020-01	Accounting Services (P/R)	130,980.00	RJE - 1001	(15,192.00)	54,930.00
				(76,050.00)	
727040-01	Consulting Services	685,440.00	RJE - 1001	(76,050.00)	284,584.00
				(400,856.00)	
				(397,984.00)	
727050-01	Accounting & Audit Fees	162,303.00	RJE - 1001	(2,872.00)	68,066.00
				(94,237.00)	
727060-01	Legal Fees	53,124.00	RJE - 1001	(94,237.00)	25,151.00
				(27,973.00)	
				(30,845.00)	
728030-01	Recruitment	67,650.00	RJE - 1005	2,872.00	28,371.00
				(39,279.00)	
729000-01	Bank Charges	19,225.00	RJE - 1001	(39,279.00)	8,062.00
				(11,163.00)	
729010-01	Cr Card Processing Fee	58,873.00	RJE - 1001	(11,163.00)	24,690.00
				(34,183.00)	
729090-01	Acctg ALLOC TO WCCHS	(877,139.00)	RJE - 1001	(34,183.00)	0.00
				877,139.00	
729091-01	Acctg ALLOC TO HOME CARE	(328,705.00)	RJE - 1001	877,139.00	0.00
				328,705.00	
730010-01	Salaries-Dir. of H.Resourc	185,758.00	RJE - 1001	328,705.00	76,259.00
				(109,499.00)	
730050-01	Salaries & Wages - Other	161,644.00	RJE - 1001	(109,499.00)	66,359.00
				(95,285.00)	
732000-01	Operational Supplies	7,056.00	RJE - 1001	(95,285.00)	2,897.00
				(4,159.00)	
732060-01	Purchased Services	14,672.00	RJE - 1001	(4,159.00)	2,460.00
				(12,212.00)	
732080-01	Books, Publication, Video	3,400.00	RJE - 1001	(8,649.00)	1,396.00
				(3,563.00)	
				(2,004.00)	
733000-01	Food	12,997.00	RJE - 1001	(2,004.00)	5,336.00
				(7,661.00)	
738010-01	Licenses & Permits	1,767.00	RJE - 1001	(7,661.00)	725.00
				(1,042.00)	
738020-01	Mbshp In Pro Organization	219.00	RJE - 1001	(1,042.00)	90.00
				(129.00)	
				(129.00)	
738030-01	Recruitment	59,598.00	RJE - 1001	(35,131.00)	24,467.00
				(35,131.00)	
739090-01	HR ALLOC TO WCCHS	(187,934.00)	RJE - 1001	187,934.00	0.00
				187,934.00	
739091-01	HR ALLOC TO HOME CARE	(75,625.00)	RJE - 1001	75,625.00	0.00
				75,625.00	
740090-01	State Unemployment Tax	139,557.00	RJE - 1001	(80,099.00)	59,458.00
				(80,099.00)	
740095-01	Social Security Taxes	1,021,632.00	RJE - 1001	(586,368.00)	435,264.00
				(586,368.00)	
740100-01	Health Ins Benefits	1,586,580.00	RJE - 1001	(883,373.00)	703,207.00
				(883,373.00)	
740200-01	Dental Insurance	98,299.00	RJE - 1001	(56,419.00)	41,880.00
				(56,419.00)	
740300-01	Life/LTD Ins Benefits	150,402.00	RJE - 1001	(86,323.00)	64,079.00
				(86,323.00)	
740500-01	Retirement Plan	461,554.00	RJE - 1001	(264,910.00)	196,644.00
				(264,910.00)	

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
740700-01	Employee Benefits-Other	16,791.00		(14,859.00)	1,932.00
			RJE - 1001	(9,637.00)	
			RJE - 1006	(5,222.00)	
740750-01	Tuition Reimbursement	10,000.00		(5,740.00)	4,260.00
			RJE - 1001	(5,740.00)	
748005-01	Worker's Compensation	186,286.00		(106,919.00)	79,367.00
			RJE - 1001	(106,919.00)	
749090-01	Benefits ALLOCATION TO WCCHS	(462,852.00)		462,852.00	0.00
			RJE - 1001	462,852.00	
749091-01	Benefit ALLOC TO Home Care	(733,563.00)		733,563.00	0.00
			RJE - 1001	733,563.00	
749290-01	Medical ALLOC to WCHHS	(455,283.00)		455,283.00	0.00
			RJE - 1001	455,283.00	
749291-01	Medical ALLOC to HOME CARE	(428,090.00)		428,090.00	0.00
			RJE - 1001	428,090.00	
750050-01	Salaries & Wages - Other	118,614.00		(68,533.00)	50,081.00
			RJE - 1001	(68,533.00)	
750051-01	Salaries & Wages - Other OT	400.00		(231.00)	169.00
			RJE - 1001	(231.00)	
752000-01	Operational Supplies	324.00		(187.00)	137.00
			RJE - 1001	(187.00)	
759090-01	Purchasing ALLOCATION TO WCCHS	(50,072.00)		50,072.00	0.00
			RJE - 1001	50,072.00	
759091-01	Purchasing Alloc to Home Care	(18,879.00)		18,879.00	0.00
			RJE - 1001	18,879.00	
769030-01	Provision for Bad Debts	160,655.00			160,655.00
770050-01	Salaries & Wages - Other	118,073.00		(68,559.00)	49,514.00
			RJE - 1001	(68,559.00)	
771050-01	Travel	41.00		(24.00)	17.00
			RJE - 1001	(24.00)	
772000-01	Operational Supplies	29,377.00		(17,058.00)	12,319.00
			RJE - 1001	(17,058.00)	
775010-01	Telephone	21,302.00		(14,567.00)	6,735.00
			RJE - 1001	(12,368.00)	
			RJE - 1004	(2,199.00)	
778010-01	Licenses and Permits	46,225.00		(26,840.00)	19,385.00
			RJE - 1001	(26,840.00)	
779090-01	IT ALLOC TO WCCHS	(89,262.00)		89,262.00	0.00
			RJE - 1001	89,262.00	
779091-01	IT ALLOC TO HOME CARE	(35,587.00)		35,587.00	0.00
			RJE - 1001	35,587.00	
780010-01	Salaries-Dir of Spiritual Serv	90,693.00		(50,061.00)	40,632.00
			RJE - 1001	(50,061.00)	
781000-01	Seminars,Workshops,Lectures	345.00		(191.00)	154.00
			RJE - 1001	(191.00)	
782000-01	Operational Supplies	929.00		(513.00)	416.00
			RJE - 1001	(513.00)	
783000-01	Food	504.00		(278.00)	226.00
			RJE - 1001	(278.00)	
789090-01	Spiritual ALLOC TO WCCHS	(35,190.00)		35,190.00	0.00
			RJE - 1001	35,190.00	
789091-01	Spiritual ALLOC TO HOME CARE	(15,853.00)		15,853.00	0.00
			RJE - 1001	15,853.00	
800001-01	Salary VP	122,120.00			122,120.00
800010-01	Salaries Director of Developme	74,061.00			74,061.00
800050-01	Wages - Other	16,316.00			16,316.00
801000-01	Seminar, Workshop, Lectur	10.00			10.00
802000-01	Operational Supplies	1,099.00			1,099.00
802070-01	Office Supplies	116.00			116.00
802090-01	Flowers	58.00			58.00
803000-01	Food	879.00			879.00
807040-01	Consulting Services	75,000.00			75,000.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
808010-01	Licenses & Permits	1,813.00			1,813.00
808020-01	Membership in Prof Org	365.00			365.00
808040-01	Public & Community Relati	1,684.00			1,684.00
808050-01	Postage	3,436.00			3,436.00
808070-01	Donor Cultivation Events	182.00			182.00
808071-01	Annual Appeal	19,357.00			19,357.00
808075-01	Communications/Donor Publicati	1,000.00			1,000.00
808080-01	Capital Campaign	8,292.00			8,292.00
809010-01	Cr Card Processing Fees	2,474.00			2,474.00
810010-01	Salaries - Dir of Mrkting	239,134.00		(139,420.00)	99,714.00
			RJE - 1001	(139,420.00)	
810050-01	Wages Other - Marketing	296,581.00		(172,913.00)	123,668.00
			RJE - 1001	(172,913.00)	
811050-01	Travel	572.00		(334.00)	238.00
			RJE - 1001	(334.00)	
812000-01	Operational Supplies	4,980.00		(2,904.00)	2,076.00
			RJE - 1001	(2,904.00)	
812060-01	Purchased Services	3,160.00		(1,842.00)	1,318.00
			RJE - 1001	(1,842.00)	
812070-01	Office Supplies	776.00		(452.00)	324.00
			RJE - 1001	(452.00)	
812080-01	Books and Publications	4,773.00		(2,783.00)	1,990.00
			RJE - 1001	(2,783.00)	
812090-01	Flowers	206.00		(120.00)	86.00
			RJE - 1001	(120.00)	
813000-01	Food	609.00		(355.00)	254.00
			RJE - 1001	(355.00)	
815010-01	Telephone	707.00		(412.00)	295.00
			RJE - 1001	(412.00)	
818020-01	Mbshp in Prof Organization	925.00		(539.00)	386.00
			RJE - 1001	(539.00)	
818040-01	Public & Community Relati	2,338.00		(1,363.00)	975.00
			RJE - 1001	(1,363.00)	
818070-01	Advertising	291,647.00		(170,036.00)	121,611.00
			RJE - 1001	(170,036.00)	
818071-01	Promotional Materials	14,918.00		(8,698.00)	6,220.00
			RJE - 1001	(8,698.00)	
818075-01	Website/SEO/SEM	204.00		(119.00)	85.00
			RJE - 1001	(119.00)	
819090-01	Marketing ALLOC TO WCCHS	(360,859.00)		360,859.00	0.00
			RJE - 1001	360,859.00	
819091-01	Marketing ALLOC TO HOME CARE	(141,431.00)		141,431.00	0.00
			RJE - 1001	141,431.00	
859090-01	Depreciation Expense	430,487.00		(430,487.00)	0.00
			RJE - 1011	(430,487.00)	
909005-01	Managers Fees Common Fund	19,671.00			19,671.00
909006-01	Manager Fees - Bauer Fund	3,337.00			3,337.00
909007-01	Manager Fees Anderson Fund	2,319.00			2,319.00
909065-01	Endow Assist - Inpatient	32,750.00			32,750.00
909103-01	Managers Fees FC	2,500.00			2,500.00
Marcum 106	Gifts	0.00		5,222.00	5,222.00
			RJE - 1006	5,222.00	
Marcum 110	Land Improvements Depreciation	0.00		32,550.00	32,550.00
			RJE - 1011	32,550.00	
Marcum 111	Building & Building Improvements Depreciation	0.00		183,210.00	183,210.00
			RJE - 1011	174,134.00	
			RJE - 1011	9,076.00	
Marcum 112	Non-Movable Equipment Depreciation	0.00		101,009.00	101,009.00
			RJE - 1011	101,009.00	
Marcum 113	Movable Equipment Depreciation	0.00		113,718.00	113,718.00
			RJE - 1011	113,718.00	
Marcum 114	Cell Phone	0.00		2,199.00	2,199.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
Marcum 116	Auto Insurance	0.00	RJE - 1004	2,199.00	
				8,278.00	8,278.00
Marcum 117	Property Insurance	0.00	RJE - 1015	8,278.00	
				18,580.00	18,580.00
Marcum 118	Umbrella Insurance	0.00	RJE - 1015	18,580.00	
				30,248.00	30,248.00
Marcum 119	General Liability	0.00	RJE - 1015	30,248.00	
				56,985.00	56,985.00
Marcum 120	Dir. & Officers Insurance	0.00	RJE - 1015	56,985.00	
				16,390.00	16,390.00
Marcum 127	Other Consultant - Post Acute Cardiology	0.00	RJE - 1015	16,390.00	
				9,650.00	9,650.00
Marcum 130	Record Storage	0.00	RJE - 1003	9,650.00	
				2,417.00	2,417.00
Marcum 131	Contracted Svcs - RN Admin	0.00	RJE - 1008	2,417.00	
				532.00	532.00
Marcum 134	PCC Support	0.00	RJE - 1003	532.00	
				26,984.00	26,984.00
			RJE - 1008	22,546.00	
			RJE - 1009	602.00	
			RJE - 1010	3,836.00	
Marcum 139	Leased Equipment	0.00		18,118.00	18,118.00
Marcum 140	Mock Survey	0.00	RJE - 1002	18,118.00	
				2,850.00	2,850.00
Marcum 141	Bond Interest	0.00	RJE - 1003	2,850.00	
				1,908.00	1,908.00
Marcum 142	Resident Travel	0.00	RJE - 1007	1,908.00	
				320.00	320.00
Marcum 143	P/S - Sage Intacct	0.00	RJE - 1008	320.00	
				25,651.00	25,651.00
Marcum 144	P/S - WHH Billing	0.00	RJE - 1010	25,651.00	
				23,845.00	23,845.00
Marcum 145	Ford Lease	0.00	RJE - 1010	23,845.00	
				4,098.00	4,098.00
Marcum 146	Non-Allowable Admin Costs	0.00	RJE - 1012	4,098.00	
				2,059.00	2,059.00
Marcum 147	Cyber Insurance	0.00	RJE - 1014	2,059.00	
				2,589.00	2,589.00
Marcum 148	Storage Tank	0.00	RJE - 1015	2,589.00	
				1,797.00	1,797.00
Marcum 149	Surety Bond	0.00	RJE - 1015	1,797.00	
				878.00	878.00
Marcum 150	COVID-19 Tests	0.00	RJE - 1015	878.00	
				3,563.00	3,563.00
MARCUM-05	Pledges Receivable - Current	171,475.00	RJE - 1016	3,563.00	
					171,475.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Wavely Cost Report**
 Engagement: **Medicaid - Wavely 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
700010-01	Salaries-Executive Dir.	680,226.00	RJE - 1001	(400,081.00)	280,145.00
				(400,081.00)	
Subtotal [1] Operators/Owners		680,226.00		(400,081.00)	280,145.00
Subgroup : [2] Administrators					
660010-01	Salaries-SNF Administrato	200,218.00		0.00	200,218.00
Subtotal [2] Administrators		200,218.00		0.00	200,218.00
Subgroup : [4] Other Administrative Salaries					
680050-01	Gen & Admin Wages	279,084.00	RJE - 1001	(79,475.00)	199,609.00
				(79,475.00)	
680051-01	Gen & Admin Wages OT	1,560.00	RJE - 1001	(444.00)	1,116.00
				(444.00)	
730010-01	Salaries-Dir.of H.Resourc	185,758.00	RJE - 1001	(109,499.00)	76,259.00
				(109,499.00)	
730050-01	Salaries & Wages - Other	161,644.00	RJE - 1001	(95,285.00)	66,359.00
				(95,285.00)	
750050-01	Salaries & Wages - Other	118,614.00	RJE - 1001	(68,533.00)	50,081.00
				(68,533.00)	
750051-01	Salaries & Wages - Other OT	400.00	RJE - 1001	(231.00)	169.00
				(231.00)	
770050-01	Salaries & Wages - Other	118,073.00	RJE - 1001	(68,559.00)	49,514.00
				(68,559.00)	
779090-01	IT ALLOC TO WCCHS	(89,262.00)	RJE - 1001	89,262.00	0.00
				89,262.00	
779091-01	IT ALLOC TO HOME CARE	(35,587.00)	RJE - 1001	35,587.00	0.00
				35,587.00	
Subtotal [4] Other Administrative Salaries		740,284.00		(297,177.00)	443,107.00
Subgroup : [7A] Engineer or Chief of Maintenance					
600010-01	Salaries-Dir.of Eng.Svc	98,243.00	RJE - 1001	(48,987.00)	49,256.00
				(48,987.00)	
Subtotal [7A] Engineer or Chief of Maintenance		98,243.00		(48,987.00)	49,256.00
Subgroup : [7B] Other Maintenance Workers					
600050-01	Wages - Other	146,453.00	RJE - 1001	(73,025.00)	73,428.00
				(73,025.00)	
600051-01	Wages - Other OT	37,409.00	RJE - 1001	(18,653.00)	18,756.00
				(18,653.00)	
Subtotal [7B] Other Maintenance Workers		183,862.00		(91,678.00)	92,184.00
Subgroup : [11A] Head Accountant					
720010-01	Salaries-Chief Fin.Off.	238,707.00	RJE - 1001	(138,599.00)	100,108.00
				(138,599.00)	
Subtotal [11A] Head Accountant		238,707.00		(138,599.00)	100,108.00
Subgroup : [11B] Other Accountants					
720050-01	Salaries & Wages - Other	450,815.00	RJE - 1001	(261,754.00)	189,061.00
				(261,754.00)	
720051-01	Salaries & Wages-Other OT	7,441.00	RJE - 1001	(4,320.00)	3,121.00
				(4,320.00)	
Subtotal [11B] Other Accountants		458,256.00		(266,074.00)	192,182.00
Subgroup : [12A] Director of Nurses/Assistant Director					
500010-01	Salaries-Dir. of Nursing	156,206.00		0.00	156,206.00
Subtotal [12A] Director of Nurses/Assistant Director		156,206.00		0.00	156,206.00
Subgroup : [12B1] RNs - Direct Care					
500020-01	Wages - RN	1,028,765.00		0.00	1,028,765.00
500021-01	Wages - RN OT	152,414.00		0.00	152,414.00
Subtotal [12B1] RNs - Direct Care		1,181,179.00		0.00	1,181,179.00
Subgroup : [12B2] RNs - Administrative					
500050-01	Wages - Unit Clerk	106,165.00		0.00	106,165.00
500051-01	Wages - Unit Clerk - OT	233.00		0.00	233.00
500060-01	Salaries - RN Special	243,224.00		0.00	243,224.00
Subtotal [12B2] RNs - Administrative		349,622.00		0.00	349,622.00
Subgroup : [12C1] LPNs - Direct Care					
500030-01	Wages - LPN	610,516.00		0.00	610,516.00
500031-01	Wages - LPN OT	58,003.00		0.00	58,003.00
Subtotal [12C1] LPNs - Direct Care		668,519.00		0.00	668,519.00
Subgroup : [12D] Aides and Attendants					
500040-01	Wages - CNA	1,100,945.00		0.00	1,100,945.00
500041-01	Wages - CNA OT	112,775.00		0.00	112,775.00
Subtotal [12D] Aides and Attendants		1,213,720.00		0.00	1,213,720.00
Subgroup : [12E] Physical Therapists					
530050-01	Wages - Other	42,846.00		0.00	42,846.00
530051-01	Wages - Other OT	15.00		0.00	15.00
Subtotal [12E] Physical Therapists		42,861.00		0.00	42,861.00
Subgroup : [12H] Recreation Workers					
520010-01	Salaries- Dir. of TR	77,990.00	RJE - 1001	(30,535.00)	47,455.00
				(30,535.00)	
520050-01	Wages - Other	159,725.00	RJE - 1001	(62,536.00)	97,189.00
				(62,536.00)	
520051-01	Wages - Other OT	6,685.00	RJE - 1001	(2,617.00)	4,068.00
				(2,617.00)	
Subtotal [12H] Recreation Workers		244,400.00		(95,688.00)	148,712.00
Subgroup : [12M] Social Workers/Case Management					
550010-01	Salaries-Dir of Soc Work	82,820.00		0.00	82,820.00
Subtotal [12M] Social Workers/Case Management		82,820.00		0.00	82,820.00
Subgroup : [12N] Marketing					
810010-01	Salaries - Dir of Mrkting	239,134.00	RJE - 1001	(139,420.00)	99,714.00
				(139,420.00)	
810050-01	Wages Other - Marketing	296,581.00	RJE - 1001	(172,913.00)	123,668.00
				(172,913.00)	

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2021</u>			<u>9/30/2021</u>
Subtotal [12N] Marketing		<u>535,715.00</u>		<u>(312,333.00)</u>	<u>223,382.00</u>
Subgroup : [12O] Other					
500055-01	Wages - Scheduling	24,305.00		0.00	24,305.00
500056-01	Wages - Scheduling - OT	74.00		0.00	74.00
590050-01	Wages - Other	114,675.00		0.00	114,675.00
710010-01	Salaries-Dir.of Volunteer	10,268.00		(8,196.00)	2,072.00
			RJE - 1001	(8,196.00)	
780010-01	Salaries-Dir of Spiritual Serv	90,693.00		(50,061.00)	40,632.00
			RJE - 1001	(50,061.00)	
800001-01	Salary VP	122,120.00		0.00	122,120.00
800010-01	Salaries Director of Developme	74,061.00		0.00	74,061.00
800050-01	Wages - Other	16,316.00		0.00	16,316.00
Subtotal [12O] Other		<u>452,512.00</u>		<u>(58,257.00)</u>	<u>394,255.00</u>
Total [10-A] Salaries and Wages		<u>7,527,350.00</u>		<u>(1,708,874.00)</u>	<u>5,818,476.00</u>
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
547045-01	Dental Services	8,431.00		0.00	8,431.00
Subtotal [2] Dentist		<u>8,431.00</u>		<u>0.00</u>	<u>8,431.00</u>
Subgroup : [3] Pharmacist					
507040-01	Pharmacist Consulting Services	13,032.00		(13,032.00)	0.00
			RJE - 1003	(13,032.00)	
Subtotal [3] Pharmacist		<u>13,032.00</u>		<u>(13,032.00)</u>	<u>0.00</u>
Subgroup : [5A] PT - Resident Care					
537042-01	Physical Therapy Services	372,304.00		0.00	372,304.00
Subtotal [5A] PT - Resident Care		<u>372,304.00</u>		<u>0.00</u>	<u>372,304.00</u>
Subgroup : [8A] Medical Director					
667040-01	Consulting Services	73,000.00		0.00	73,000.00
Subtotal [8A] Medical Director		<u>73,000.00</u>		<u>0.00</u>	<u>73,000.00</u>
Subgroup : [9A] ST - Resident Care					
537044-01	Speech Therapy Services	174,237.00		0.00	174,237.00
Subtotal [9A] ST - Resident Care		<u>174,237.00</u>		<u>0.00</u>	<u>174,237.00</u>
Subgroup : [10A] OT - Resident Care					
537043-01	Occupational Therapy Serv	354,593.00		0.00	354,593.00
Subtotal [10A] OT - Resident Care		<u>354,593.00</u>		<u>0.00</u>	<u>354,593.00</u>
Subgroup : [11A2] RN's - Administrative					
Marcum 131	Contracted Svcs - RN Admin	0.00		532.00	532.00
			RJE - 1003	532.00	
Subtotal [11A2] RN's - Administrative		<u>0.00</u>		<u>532.00</u>	<u>532.00</u>
Subgroup : [12] Other					
Marcum 127	Other Consultant - Post Acute Cardiology	0.00		9,650.00	9,650.00
			RJE - 1003	9,650.00	
Subtotal [12] Other		<u>0.00</u>		<u>9,650.00</u>	<u>9,650.00</u>
Total [13-B] Professional Fees		<u>995,597.00</u>		<u>(2,850.00)</u>	<u>992,747.00</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
748005-01	Worker's Compensation	186,286.00		(106,919.00)	79,367.00
			RJE - 1001	(106,919.00)	
Subtotal [1A1] Workmen's Compensation		<u>186,286.00</u>		<u>(106,919.00)</u>	<u>79,367.00</u>
Subgroup : [1A2] Disability Insurance					
740300-01	Life/LTD Ins Benefits	150,402.00		(86,323.00)	64,079.00
			RJE - 1001	(86,323.00)	
Subtotal [1A2] Disability Insurance		<u>150,402.00</u>		<u>(86,323.00)</u>	<u>64,079.00</u>
Subgroup : [1A3] Unemployment Insurance					
740090-01	State Unemployment Tax	139,557.00		(80,099.00)	59,458.00
			RJE - 1001	(80,099.00)	
Subtotal [1A3] Unemployment Insurance		<u>139,557.00</u>		<u>(80,099.00)</u>	<u>59,458.00</u>
Subgroup : [1A4] Social Security (FICA)					
740095-01	Social Security Taxes	1,021,632.00		(586,368.00)	435,264.00
			RJE - 1001	(586,368.00)	
Subtotal [1A4] Social Security (FICA)		<u>1,021,632.00</u>		<u>(586,368.00)</u>	<u>435,264.00</u>
Subgroup : [1A5] Health Insurance					
740100-01	Health Ins Benefits	1,586,580.00		(883,373.00)	703,207.00
			RJE - 1001	(883,373.00)	
740200-01	Dental Insurance	98,299.00		(56,419.00)	41,880.00
			RJE - 1001	(56,419.00)	
Subtotal [1A5] Health Insurance		<u>1,684,879.00</u>		<u>(939,792.00)</u>	<u>745,087.00</u>
Subgroup : [1A7] Pensions					
740500-01	Retirement Plan	461,554.00		(264,910.00)	196,644.00
			RJE - 1001	(264,910.00)	
Subtotal [1A7] Pensions		<u>461,554.00</u>		<u>(264,910.00)</u>	<u>196,644.00</u>
Subgroup : [1A9] Other					
740700-01	Employee Benefits-Other	16,791.00		(14,859.00)	1,932.00
			RJE - 1001	(9,637.00)	
			RJE - 1006	(5,222.00)	
Marcum 150	COVID-19 Tests	0.00		3,563.00	3,563.00
			RJE - 1016	3,563.00	
Subtotal [1A9] Other		<u>16,791.00</u>		<u>(11,296.00)</u>	<u>5,495.00</u>
Subgroup : [1C] Bad Debts					
769030-01	Provision for Bad Debts	160,655.00		0.00	160,655.00
Subtotal [1C] Bad Debts		<u>160,655.00</u>		<u>0.00</u>	<u>160,655.00</u>
Subgroup : [1D] Accounting and Auditing					
727050-01	Accounting & Audit Fees	162,303.00		(94,237.00)	68,066.00
			RJE - 1001	(94,237.00)	
Subtotal [1D] Accounting and Auditing		<u>162,303.00</u>		<u>(94,237.00)</u>	<u>68,066.00</u>
Subgroup : [1E] Legal					

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
707060-01	Legal Fees	67,024.00		(41,480.00)	25,544.00
			RJE - 1001	(39,421.00)	
			RJE - 1014	(2,059.00)	
727060-01	Legal Fees	53,124.00		(27,973.00)	25,151.00
			RJE - 1001	(30,845.00)	
			RJE - 1005	2,872.00	
Subtotal [1E] Legal		120,148.00		(69,453.00)	50,695.00
Subgroup : [1G] Office Supplies					
502070-01	Office Supplies	3,733.00		0.00	3,733.00
522070-01	Office Supplies	191.00		(75.00)	116.00
			RJE - 1001	(75.00)	
552000-01	Operational Supplies	1,135.00		0.00	1,135.00
592000-01	Operational Supplies	2,659.00		0.00	2,659.00
602000-01	Operational Supplies	83,255.00		(41,513.00)	41,742.00
			RJE - 1001	(41,513.00)	
622070-01	Office Supplies	145.00		(54.00)	91.00
			RJE - 1001	(54.00)	
662000-01	Operational Supplies	75.00		0.00	75.00
682000-01	Operational Supplies	1,689.00		(481.00)	1,208.00
			RJE - 1001	(481.00)	
682070-01	Office Supplies	19,221.00		(5,474.00)	13,747.00
			RJE - 1001	(5,474.00)	
702000-01	Operational Supplies	8,484.00		(4,990.00)	3,494.00
			RJE - 1001	(4,990.00)	
712000-01	Operational Supplies	7,418.00		(5,921.00)	1,497.00
			RJE - 1001	(5,921.00)	
722000-01	Operational Supplies	22,657.00		(13,408.00)	9,249.00
			RJE - 1001	(253.00)	
			RJE - 1001	(13,155.00)	
722070-01	Office Supplies	276.00		(167.00)	109.00
			RJE - 1001	(167.00)	
732000-01	Operational Supplies	7,056.00		(4,159.00)	2,897.00
			RJE - 1001	(4,159.00)	
752000-01	Operational Supplies	324.00		(187.00)	137.00
			RJE - 1001	(187.00)	
772000-01	Operational Supplies	29,377.00		(17,058.00)	12,319.00
			RJE - 1001	(17,058.00)	
782000-01	Operational Supplies	929.00		(513.00)	416.00
			RJE - 1001	(513.00)	
802000-01	Operational Supplies	1,099.00		0.00	1,099.00
802070-01	Office Supplies	116.00		0.00	116.00
812000-01	Operational Supplies	4,980.00		(2,904.00)	2,076.00
			RJE - 1001	(2,904.00)	
812070-01	Office Supplies	776.00		(452.00)	324.00
			RJE - 1001	(452.00)	
Subtotal [1G] Office Supplies		195,595.00		(97,356.00)	98,239.00
Subgroup : [1H1] Telephone and Telegraph					
775010-01	Telephone	21,302.00		(14,567.00)	6,735.00
			RJE - 1001	(12,368.00)	
			RJE - 1004	(2,199.00)	
Subtotal [1H1] Telephone and Telegraph		21,302.00		(14,567.00)	6,735.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 114	Cell Phone	0.00		2,199.00	2,199.00
			RJE - 1004	2,199.00	
Subtotal [1H2] Cellular Phones and Beepers		0.00		2,199.00	2,199.00
Subgroup : [1K3] Resident Day User Fee					
669000-01	CT SNF User Tax	291,468.00		0.00	291,468.00
Subtotal [1K3] Resident Day User Fee		291,468.00		0.00	291,468.00
Total [1E] Expenditures Other than Salaries		4,612,572.00		(2,349,121.00)	2,263,451.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1] Resident Travel and Entertainment					
505020-01	Fuel Patient Transport	890.00		0.00	890.00
Marcum 142	Resident Travel	0.00		320.00	320.00
			RJE - 1008	320.00	
Subtotal [1] Resident Travel and Entertainment		890.00		320.00	1,210.00
Subgroup : [3] Gifts to Staff and Residents					
802090-01	Flowers	58.00		0.00	58.00
812090-01	Flowers	206.00		(120.00)	86.00
			RJE - 1001	(120.00)	
Marcum 106	Gifts	0.00		5,222.00	5,222.00
			RJE - 1006	5,222.00	
Subtotal [3] Gifts to Staff and Residents		264.00		5,102.00	5,366.00
Subgroup : [4] Employee Travel					
711050-01	Travel	91.00		(72.00)	19.00
			RJE - 1001	(72.00)	
721050-01	Travel	436.00		0.00	436.00
771050-01	Travel	41.00		(24.00)	17.00
			RJE - 1001	(24.00)	
811050-01	Travel	572.00		(334.00)	238.00
			RJE - 1001	(334.00)	
Subtotal [4] Employee Travel		1,140.00		(430.00)	710.00
Subgroup : [5] Education Expense					
501000-01	Seminar, Workshop, Lectur	1,519.00		0.00	1,519.00
701000-01	Seminar, Workshop, Lectur	1,811.00		(1,065.00)	746.00
			RJE - 1001	(1,065.00)	
711000-01	Seminar, Workshop, lectur	25.00		(20.00)	5.00
			RJE - 1001	(20.00)	
740750-01	Tuition Reimbursement	10,000.00		(5,740.00)	4,260.00
			RJE - 1001	(5,740.00)	
781000-01	Seminars,Workshops,Lectures	345.00		(191.00)	154.00
			RJE - 1001	(191.00)	
801000-01	Seminar, Workshop, Lectur	10.00		0.00	10.00
Subtotal [5] Education Expense		13,710.00		(7,016.00)	6,694.00
Subgroup : [M1] Advertising Help Wanted					
728030-01	Recruitment	67,650.00		(39,279.00)	28,371.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
738030-01	Recruitment	59,598.00	RJE - 1001	(39,279.00)	24,467.00
				(35,131.00)	
			RJE - 1001	(35,131.00)	
Subtotal [M1] Advertising Help Wanted		127,248.00		(74,410.00)	52,838.00
Subgroup : [M3] Advertising Other					
598040-01	Community Relations	354.00		0.00	354.00
718040-01	Public & Community Relati	479.00		(382.00)	97.00
			RJE - 1001	(382.00)	
808040-01	Public & Community Relati	1,684.00		0.00	1,684.00
808070-01	Donor Cultivation Events	182.00		0.00	182.00
808071-01	Annual Appeal	19,357.00		0.00	19,357.00
808075-01	Communications/Donor Publicati	1,000.00		0.00	1,000.00
808080-01	Capital Campaign	8,292.00		0.00	8,292.00
815010-01	Telephone	707.00		(412.00)	295.00
			RJE - 1001	(412.00)	
818040-01	Public & Community Relati	2,338.00		(1,363.00)	975.00
			RJE - 1001	(1,363.00)	
818070-01	Advertising	291,647.00		(170,036.00)	121,611.00
			RJE - 1001	(170,036.00)	
818071-01	Promotional Materials	14,918.00		(8,698.00)	6,220.00
			RJE - 1001	(8,698.00)	
818075-01	Website/SEO/SEM	204.00		(119.00)	85.00
			RJE - 1001	(119.00)	
Subtotal [M3] Advertising Other		341,162.00		(181,010.00)	160,152.00
Subgroup : [M6] Barber and Beauty Supplies					
542051-01	Barber/Beauty Charges	2,988.00		0.00	2,988.00
Subtotal [M6] Barber and Beauty Supplies		2,988.00		0.00	2,988.00
Subgroup : [M7] Postage					
688050-01	Postage	9,437.00		(2,688.00)	6,749.00
			RJE - 1001	(2,688.00)	
808050-01	Postage	3,436.00		0.00	3,436.00
Subtotal [M7] Postage		12,873.00		(2,688.00)	10,185.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
688020-01	Membership in Prof Organi	12,081.00		(3,440.00)	8,641.00
			RJE - 1001	(3,440.00)	
718020-01	Mbshp In Pro Organization	10.00		(8.00)	2.00
			RJE - 1001	(8.00)	
738020-01	Mbshp In Pro Organization	219.00		(129.00)	90.00
			RJE - 1001	(129.00)	
808020-01	Membership in Prof Org	365.00		0.00	365.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		12,675.00		(3,577.00)	9,098.00
Subgroup : [M8A] Dues to Chamber of Commerce					
818020-01	Mbshp in Prof Organization	925.00		(539.00)	386.00
			RJE - 1001	(539.00)	
Subtotal [M8A] Dues to Chamber of Commerce		925.00		(539.00)	386.00
Subgroup : [M9] Subscriptions					
502080-01	Books, Publication, Video	404.00		0.00	404.00
522080-01	Books, Publication, Video	7,650.00		(2,995.00)	4,655.00
			RJE - 1001	(2,995.00)	
702080-01	Books, Publication, Video	495.00		(291.00)	204.00
			RJE - 1001	(291.00)	
732080-01	Books, Publication, Video	3,400.00		(2,004.00)	1,396.00
			RJE - 1001	(2,004.00)	
812080-01	Books and Publications	4,773.00		(2,783.00)	1,990.00
			RJE - 1001	(2,783.00)	
Subtotal [M9] Subscriptions		16,722.00		(8,073.00)	8,649.00
Subgroup : [M11] Services Provided by Contract					
602060-01	Purchased Services	320.00		(160.00)	160.00
			RJE - 1001	(160.00)	
702060-01	Purchased Services	7,776.00		(5,175.00)	2,601.00
			RJE - 1001	(4,573.00)	
			RJE - 1009	(602.00)	
722060-01	Purchased Services	151,652.00		(141,385.00)	10,267.00
			RJE - 1001	(88,053.00)	
			RJE - 1010	(53,332.00)	
727010-01	Temporary Manpower	26,164.00		(15,192.00)	10,972.00
			RJE - 1001	(15,192.00)	
727020-01	Accounting Services (P/R)	130,980.00		(76,050.00)	54,930.00
			RJE - 1001	(76,050.00)	
732060-01	Purchased Services	14,672.00		(12,212.00)	2,460.00
			RJE - 1001	(8,649.00)	
			RJE - 1016	(3,563.00)	
807040-01	Consulting Services	75,000.00		0.00	75,000.00
812060-01	Purchased Services	3,160.00		(1,842.00)	1,318.00
			RJE - 1001	(1,842.00)	
Marcum 134	PCC Support	0.00		26,984.00	26,984.00
			RJE - 1008	22,546.00	
			RJE - 1009	602.00	
			RJE - 1010	3,836.00	
Marcum 143	P/S - Sage Intacct	0.00		25,651.00	25,651.00
			RJE - 1010	25,651.00	
Marcum 144	P/S - WHH Billing	0.00		23,845.00	23,845.00
			RJE - 1010	23,845.00	
Subtotal [M11] Services Provided by Contract		409,724.00		(175,536.00)	234,188.00
Subgroup : [M13] Other					
607000-01	Machine & Equipment Renta	23,909.00		(16,019.00)	7,890.00
			RJE - 1001	(11,921.00)	
			RJE - 1012	(4,098.00)	
608010-01	Licenses & Permits	1,021.00		(509.00)	512.00
			RJE - 1001	(509.00)	
628010-01	Licenses & Permits	425.00		(157.00)	268.00
			RJE - 1001	(157.00)	
707000-01	Machine & Equipment Renta	661.00		(389.00)	272.00
			RJE - 1001	(389.00)	
708010-19	Licenses & Permits	(13,419.00)		7,893.00	(5,526.00)
			RJE - 1001	7,893.00	

Client: **Waveny Cost Report**
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 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
718043-01	Com Rel - Volunteer Recog	3,595.00		(2,869.00)	726.00
727040-01	Consulting Services	685,440.00	RJE - 1001	(2,869.00)	284,584.00
			RJE - 1001	(400,856.00)	
			RJE - 1005	(397,984.00)	
729000-01	Bank Charges	19,225.00		(2,872.00)	8,062.00
729010-01	Cr Card Processing Fee	58,873.00	RJE - 1001	(11,163.00)	24,690.00
			RJE - 1001	(34,183.00)	
738010-01	Licenses & Permits	1,767.00		(1,042.00)	725.00
778010-01	Licenses and Permits	46,225.00	RJE - 1001	(1,042.00)	19,385.00
			RJE - 1001	(26,840.00)	
808010-01	Licenses & Permits	1,813.00		(26,840.00)	1,813.00
809010-01	Cr Card Processing Fees	2,474.00		0.00	2,474.00
909005-01	Managers Fees Common Fund	19,671.00		0.00	19,671.00
909006-01	Manager Fees - Bauer Fund	3,337.00		0.00	3,337.00
909007-01	Manager Fees Anderson Fund	2,319.00		0.00	2,319.00
909103-01	Managers Fees FC	2,500.00		0.00	2,500.00
Marcum 130	Record Storage	0.00		2,417.00	2,417.00
Marcum 140	Mock Survey	0.00	RJE - 1008	2,417.00	2,850.00
			RJE - 1003	2,850.00	2,850.00
Marcum 146	Non-Allowable Admin Costs	0.00		2,059.00	2,059.00
			RJE - 1014	2,059.00	
Subtotal [M13] Other		859,836.00		(478,808.00)	381,028.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,800,157.00		(926,665.00)	873,492.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
503000-01	Food	20,605.00		0.00	20,605.00
523000-01	Food	1,263.00		(495.00)	768.00
			RJE - 1001	(495.00)	
623000-01	Food	(63,331.00)		23,384.00	(39,947.00)
			RJE - 1001	23,384.00	
633000-01	Food	59,769.00		0.00	59,769.00
683000-01	Food	4,999.00		(1,423.00)	3,576.00
			RJE - 1001	(1,423.00)	
703000-01	Food	4,672.00		(2,748.00)	1,924.00
			RJE - 1001	(2,748.00)	
713000-01	Food	468.00		(374.00)	94.00
			RJE - 1001	(374.00)	
723000-01	Food	1,050.00		(610.00)	440.00
			RJE - 1001	(610.00)	
733000-01	Food	12,997.00		(7,861.00)	5,336.00
			RJE - 1001	(7,861.00)	
783000-01	Food	504.00		(278.00)	226.00
			RJE - 1001	(278.00)	
803000-01	Food	879.00		0.00	879.00
813000-01	Food	609.00		(355.00)	254.00
			RJE - 1001	(355.00)	
Subtotal [2A1] Raw Food		44,484.00		9,440.00	53,924.00
Subgroup : [2A2] Non-Food Supplies					
622000-01	Dietary Operational Supplies	(33,084.00)		12,216.00	(20,868.00)
			RJE - 1001	12,216.00	
632000-01	Operational Supplies	14,242.00		0.00	14,242.00
Subtotal [2A2] Non-Food Supplies		(18,842.00)		12,216.00	(6,626.00)
Total [18] Dietary Basis for Allocation of Costs		25,642.00		21,656.00	47,298.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
614000-01	Laundry/Dry Cleaning	76,336.00		(33,120.00)	43,216.00
			RJE - 1001	(33,120.00)	
Subtotal [4B] Purchased Services		76,336.00		(33,120.00)	43,216.00
Total [19] Laundry-Basis for Allocation of Costs		76,336.00		(33,120.00)	43,216.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
612000-01	Housekeeping Supplies	21,625.00		(9,382.00)	12,243.00
			RJE - 1001	(9,382.00)	
Subtotal [4A1] In-House Care Supplies		21,625.00		(9,382.00)	12,243.00
Subgroup : [5A2] Purchased from					
543250-01	Pharmacy	247,115.00		0.00	247,115.00
Subtotal [5A2] Purchased from		247,115.00		0.00	247,115.00
Subgroup : [5B] Medicine Cabinet Drugs					
502010-01	Nursing Supplies	209,211.00		0.00	209,211.00
Subtotal [5B] Medicine Cabinet Drugs		209,211.00		0.00	209,211.00
Subgroup : [5C] Medical and Therapeutic Supplies					
543270-01	Medical/Surgical Supplies	112.00		0.00	112.00
Subtotal [5C] Medical and Therapeutic Supplies		112.00		0.00	112.00
Subgroup : [5D] Ambulance/Limousine					
543540-01	Ambulance	11,172.00		0.00	11,172.00
Subtotal [5D] Ambulance/Limousine		11,172.00		0.00	11,172.00
Subgroup : [5E2] Oxygen - Other					
543279-01	Oxygen	20,251.00		0.00	20,251.00
Subtotal [5E2] Oxygen - Other		20,251.00		0.00	20,251.00
Subgroup : [5F] X-Rays and related radiological					
543320-01	Radiology	36,788.00		0.00	36,788.00
Subtotal [5F] X-Rays and related radiological		36,788.00		0.00	36,788.00
Subgroup : [5H] Laboratory					
543300-01	Laboratory	90,180.00		0.00	90,180.00
Subtotal [5H] Laboratory		90,180.00		0.00	90,180.00
Subgroup : [5I] Recreation					
521080-01	Music Therapy	19,201.00		(7,517.00)	11,684.00
			RJE - 1001	(7,517.00)	

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
522000-01	Operational Supplies	1,546.00		(605.00)	941.00
522060-01	Purchased Services	8,298.00	RJE - 1001	(605.00)	
				(3,249.00)	5,049.00
528090-01	Resident Activities	1,037.00	RJE - 1001	(3,249.00)	
				(406.00)	631.00
605070-01	Satellite TV	27,149.00	RJE - 1001	(406.00)	
				(13,537.00)	13,612.00
				(13,537.00)	
Subtotal [5I] Recreation		57,231.00		(25,314.00)	31,917.00
Subgroup : [5K] Management fee indirect					
617020-01	Management Fee	598,937.00	RJE - 1001	(259,862.00)	339,075.00
627020-01	Management Fee	1,751,242.00	RJE - 1001	(259,862.00)	
				(646,617.00)	1,104,625.00
				(646,617.00)	
Subtotal [5K] Management fee indirect		2,350,179.00		(906,479.00)	1,443,700.00
Subgroup : [5L] Other					
502000-01	Operational Supplies	5,992.00		0.00	5,992.00
502020-01	Nursing Equipment	7,267.00		0.00	7,267.00
502060-01	Purchased Services	30,617.00	RJE - 1008	(25,283.00)	5,334.00
				(25,283.00)	
507000-01	Machine & Equip Rental	33,981.00		0.00	33,981.00
532000-01	Operational Supplies	2,608.00		0.00	2,608.00
542050-01	Ancillary Chgs - Billable	134.00		0.00	134.00
543920-01	Other Diagnostic Svcs	723.00		0.00	723.00
543940-01	Other Therapeutic Service	385.00		0.00	385.00
543999-01	Misc Anillary Chgs	94.00		0.00	94.00
Subtotal [5L] Other		81,801.00		(25,283.00)	56,518.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		3,125,665.00		(966,458.00)	2,159,207.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
606000-01	Maint & Repairs-Equipment	12,388.00	RJE - 1001	(6,177.00)	6,211.00
				(6,177.00)	
606010-01	Maint & Repairs-Building	9,376.00	RJE - 1001	(4,675.00)	4,701.00
				(4,675.00)	
606070-01	House & Grounds	2,291.00	RJE - 1001	(1,142.00)	1,149.00
				(1,142.00)	
616000-01	Maint & Repairs-Equipment	275.00	RJE - 1001	(120.00)	155.00
				(120.00)	
626000-01	Maint & Repairs-Equipment	13,115.00	RJE - 1001	(4,842.00)	8,273.00
				(4,842.00)	
Subtotal [6A] Repairs and Maintenance		37,445.00		(16,956.00)	20,489.00
Subgroup : [6B] Heat					
605020-01	Gasoline & Oil	186.00	RJE - 1001	(93.00)	93.00
				(93.00)	
605030-01	Propane	17,576.00	RJE - 1001	(8,764.00)	8,812.00
				(8,764.00)	
605040-01	Fuel Oil	68,291.00	RJE - 1001	(34,052.00)	34,239.00
				(34,052.00)	
625030-01	Propane	13,192.00	RJE - 1001	(4,871.00)	8,321.00
				(4,871.00)	
Subtotal [6B] Heat		99,245.00		(47,780.00)	51,465.00
Subgroup : [6C] Light & Power					
605050-01	Electricity	197,451.00	RJE - 1001	(98,455.00)	98,996.00
				(98,455.00)	
Subtotal [6C] Light & Power		197,451.00		(98,455.00)	98,996.00
Subgroup : [6D] Water					
605060-01	Water	26,746.00	RJE - 1001	(13,336.00)	13,410.00
				(13,336.00)	
605080-01	Sewer Usage	2,627.00	RJE - 1001	(1,310.00)	1,317.00
				(1,310.00)	
Subtotal [6D] Water		29,373.00		(14,646.00)	14,727.00
Subgroup : [6E] Equipment Lease					
687000-01	Machine & Equipment Renta	2,725.00	RJE - 1001	(776.00)	1,949.00
				(776.00)	
Marcum 139	Leased Equipment	0.00	RJE - 1002	18,118.00	18,118.00
Marcum 145	Ford Lease	0.00	RJE - 1012	4,098.00	4,098.00
				4,098.00	
Subtotal [6E] Equipment Lease		2,725.00		21,440.00	24,165.00
Subgroup : [6F] Other					
606050-01	Contracted Maintenance	274,762.00	RJE - 1001	(137,004.00)	137,758.00
				(137,004.00)	
626050-01	Contracted Maintenance	7,205.00	RJE - 1001	(2,660.00)	4,545.00
				(2,660.00)	
686050-01	Contracted Maintenance	36,135.00	RJE - 1001	(28,408.00)	7,727.00
				(10,290.00)	
				(8,393.00)	
				(9,725.00)	
Subtotal [6F] Other		318,102.00		(168,072.00)	150,030.00
Subgroup : [7A] Land Improvements					
Marcum 110	Land Improvements Depreciation	0.00	RJE - 1011	32,550.00	32,550.00
				32,550.00	
Subtotal [7A] Land Improvements		0.00		32,550.00	32,550.00
Subgroup : [7B] Building & Building Improvements					
Marcum 111	Building & Building Improvements Depreciation	0.00	RJE - 1011	183,210.00	183,210.00
				174,134.00	
				9,076.00	
Subtotal [7B] Building & Building Improvements		0.00		183,210.00	183,210.00
Subgroup : [7C] Non-movable Equipment					
Marcum 112	Non-Movable Equipment Depreciation	0.00	RJE - 1011	101,009.00	101,009.00
				101,009.00	
Subtotal [7C] Non-movable Equipment		0.00		101,009.00	101,009.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [7D] Movable Equipment					
Marcum 113	Movable Equipment Depreciation	0.00	RJE - 1011	113,718.00	113,718.00
				113,718.00	
Subtotal [7D] Movable Equipment		0.00		113,718.00	113,718.00
Subgroup : [8C] Leasehold Improvements					
859090-01	Depreciation Expense	430,487.00	RJE - 1011	(430,487.00)	0.00
				(430,487.00)	
Subtotal [8C] Leasehold Improvements		430,487.00		(430,487.00)	0.00
Subgroup : [9] Rental Payments					
708060-01	Rent-Land	11,451.00	RJE - 1001	(6,735.00)	4,716.00
				(6,735.00)	
Subtotal [9] Rental Payments		11,451.00		(6,735.00)	4,716.00
Total [22] Maintenance and Property		1,126,279.00		(331,204.00)	795,075.00
Group : [26] Interest					
Subgroup : [12A1] First Mortgage					
Marcum 141	Bond Interest	0.00	RJE - 1007	1,908.00	1,908.00
				1,908.00	
Subtotal [12A1] First Mortgage		0.00		1,908.00	1,908.00
Total [26] Interest		0.00		1,908.00	1,908.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
709020-01	Interest Expense	38,751.00	RJE - 1001	(24,700.00)	14,051.00
			RJE - 1007	(22,792.00)	
				(1,908.00)	
Subtotal [12D] Other Interest Expense		38,751.00		(24,700.00)	14,051.00
Subgroup : [14A] Insurance on Property					
708000-01	Insurance	329,606.00	RJE - 1001	(329,606.00)	0.00
			RJE - 1015	(193,861.00)	
				(135,745.00)	
Marcum 117	Property Insurance	0.00	RJE - 1015	18,580.00	18,580.00
				18,580.00	
Subtotal [14A] Insurance on Property		329,606.00		(311,026.00)	18,580.00
Subgroup : [14B] Insurance of Automobiles					
Marcum 116	Auto Insurance	0.00	RJE - 1015	8,278.00	8,278.00
				8,278.00	
Subtotal [14B] Insurance of Automobiles		0.00		8,278.00	8,278.00
Subgroup : [14C1] Umbrella					
Marcum 118	Umbrella Insurance	0.00	RJE - 1015	30,248.00	30,248.00
				30,248.00	
Marcum 120	Dir. & Officers Insurance	0.00	RJE - 1015	16,390.00	16,390.00
				16,390.00	
Subtotal [14C1] Umbrella		0.00		46,638.00	46,638.00
Subgroup : [14C3] Other					
Marcum 119	General Liability	0.00	RJE - 1015	56,985.00	56,985.00
				56,985.00	
Marcum 147	Cyber Insurance	0.00	RJE - 1015	2,589.00	2,589.00
				2,589.00	
Marcum 148	Storage Tank	0.00	RJE - 1015	1,797.00	1,797.00
				1,797.00	
Marcum 149	Surety Bond	0.00	RJE - 1015	878.00	878.00
				878.00	
Subtotal [14C3] Other		0.00		62,249.00	62,249.00
Total [27] Interest and Insurance		368,357.00		(218,561.00)	149,796.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
401040-01	Medicaid Room and Board	(5,064,940.00)		0.00	(5,064,940.00)
Subtotal [1A] Medicaid Residents (CT only)		(5,064,940.00)		0.00	(5,064,940.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
450040-01	Medicaid Contractual	2,780,255.00		0.00	2,780,255.00
Subtotal [1B] Medicaid room and board contractual allowance		2,780,255.00		0.00	2,780,255.00
Subgroup : [3A] Medicare Residents (All inclusive)					
401030-01	Medicare Room and Board	(3,960,475.00)		0.00	(3,960,475.00)
Subtotal [3A] Medicare Residents (All inclusive)		(3,960,475.00)		0.00	(3,960,475.00)
Subgroup : [4A] Private-pay residents and other					
401010-01	Private Room and Board	(2,444,741.00)		0.00	(2,444,741.00)
401020-01	Room & Board - Other Ins.	(323,238.00)		0.00	(323,238.00)
Subtotal [4A] Private-pay residents and other		(2,767,979.00)		0.00	(2,767,979.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
450010-01	Private Contractual	37,567.00		0.00	37,567.00
450020-01	Comm Insurance Contractual	113,878.00		0.00	113,878.00
909065-01	Endow Assist - Inpatient	32,750.00		0.00	32,750.00
Subtotal [4B] Private-pay room and board contractual allowance		184,195.00		0.00	184,195.00
Subgroup : [5C] Prescription Drugs - Non-medicare					
402020-01	Pharmacy - Comm Ins	(8,123.00)		0.00	(8,123.00)
402040-01	Pharmacy Medicaid	(10,363.00)		0.00	(10,363.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(18,486.00)		0.00	(18,486.00)
Subgroup : [6A] Medical Supplies - Medicare					
403030-01	M & S Supplies Medicare Part A	(6,788.00)		0.00	(6,788.00)
Subtotal [6A] Medical Supplies - Medicare		(6,788.00)		0.00	(6,788.00)
Subgroup : [6C] Medical Supplies - Non-medicare					
403010-01	M & S Supplies Private	(1,725.00)		0.00	(1,725.00)
403020-01	M & S Supplies-Comm Ins.	(221.00)		0.00	(221.00)
403040-01	M & S Supplies Medicaid	(3,694.00)		0.00	(3,694.00)
403910-01	Complex Med Equip-Private	(2,242.00)		0.00	(2,242.00)
Subtotal [6C] Medical Supplies - Non-medicare		(7,882.00)		0.00	(7,882.00)
Subgroup : [7A] Physical Therapy - Medicare					
405030-01	Physical Therapy Medicare Par	(626,320.00)		0.00	(626,320.00)

Client: **Wavny Cost Report**
 Engagement: **Medicaid - Wavny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2021</u>			<u>9/30/2021</u>
Subtotal [7A] Physical Therapy - Medicare		(626,320.00)		0.00	(626,320.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
405020-01	Physical Thrpy - Comm Ins.	17,120.00		0.00	17,120.00
405040-01	Physical Therapy Medicaid	(1,435.00)		0.00	(1,435.00)
Subtotal [7C] Physical Therapy - Non-medicare		15,685.00		0.00	15,685.00
Subgroup : [8A] Speech Therapy - Medicare					
407030-01	Speech Therapy Medicare Part A	(190,280.00)		0.00	(190,280.00)
407035-01	Speech Therapy Medicare Part B	(90,240.00)		0.00	(90,240.00)
Subtotal [8A] Speech Therapy - Medicare		(280,520.00)		0.00	(280,520.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
407020-01	Speech Therapy - Comm Ins	7,690.00		0.00	7,690.00
407040-01	Speech Therapy Medicaid	4,060.00		0.00	4,060.00
Subtotal [8C] Speech Therapy - Non-medicare		11,750.00		0.00	11,750.00
Subgroup : [9A] Occupational Therapy - Medicare					
406030-01	Occupational Therapy Medicare	(588,510.00)		0.00	(588,510.00)
Subtotal [9A] Occupational Therapy - Medicare		(588,510.00)		0.00	(588,510.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
450030-01	Medicare Part A Contractual	(435,836.00)		0.00	(435,836.00)
450135-01	Third Pty Adj Thrpy - Med B	43,189.00		0.00	43,189.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(392,647.00)		0.00	(392,647.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
406020-01	Occup Therapy - Comm Ins.	(26,860.00)		0.00	(26,860.00)
406040-01	Occupational Therapy Medicaid	(4,145.00)		0.00	(4,145.00)
425010-01	O.T. Supplies	(328.00)		0.00	(328.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(31,333.00)		0.00	(31,333.00)
Subgroup : [10A] Other - Medicare					
402030-01	Pharmacy Medicare Part A	(175,781.00)		0.00	(175,781.00)
404030-01	X-Ray Medicare	(28,103.00)		0.00	(28,103.00)
404035-01	Labratory - Medicare	(366,968.00)		0.00	(366,968.00)
409030-01	Oxygen Therapy Medicare Part A	(10,798.00)		0.00	(10,798.00)
450130-01	Third Pty Adj Thrpy - MCare	1,339,380.00		0.00	1,339,380.00
450230-01	Third Pty Adj Ancil - MCare	592,881.00		0.00	592,881.00
Subtotal [10A] Other - Medicare		1,350,611.00		0.00	1,350,611.00
Subgroup : [10B] Other - Non-medicare					
404010-01	X-Ray & Lab Private	117.00		0.00	117.00
404020-01	Xray & Lab - Comm Ins.	(1,914.00)		0.00	(1,914.00)
404040-01	X-Ray & Lab Medicaid	(537.00)		0.00	(537.00)
409010-01	Oxygen Therapy Private	(431.00)		0.00	(431.00)
409020-01	Oxygen - Comm Insurance	(230.00)		0.00	(230.00)
409040-01	Oxygen Therapy Medicaid	(3,952.00)		0.00	(3,952.00)
450120-01	Third Pty Adj Thrpy - Comm Ins	8,265.00		0.00	8,265.00
450220-01	Third Pty Adj Ancil - Comm Ins	(23,314.00)		0.00	(23,314.00)
Subtotal [10B] Other - Non-medicare		(21,996.00)		0.00	(21,996.00)
Subgroup : [11] Meals sold to guests, employees, and others					
420000-01	Meals - Non-patient	(23,482.00)		0.00	(23,482.00)
Subtotal [11] Meals sold to guests, employees, and others		(23,482.00)		0.00	(23,482.00)
Subgroup : [15] Interest Income					
482000-01	Interest Income	(612.00)		0.00	(612.00)
Subtotal [15] Interest Income		(612.00)		0.00	(612.00)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
423010-01	Beauty/Barber	(2,078.00)		0.00	(2,078.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(2,078.00)		0.00	(2,078.00)
Subgroup : [18] Other Revenue					
471080-01	Annual Appeal	(36,329.00)		0.00	(36,329.00)
472080-01	Pledge Revenue-Unrestrict	(185.00)		0.00	(185.00)
472081-01	Pledge Revenue Temp Restricted	(3,770.00)		0.00	(3,770.00)
472083-01	Pledge Revenue Discount	(50,498.00)		0.00	(50,498.00)
483005-01	Investment Income-Common Fund	(291,942.00)		0.00	(291,942.00)
483101-01	Investment Income Bauer Fund	(49,130.00)		0.00	(49,130.00)
483102-01	Investment Income Anderson	(34,131.00)		0.00	(34,131.00)
483105-01	ST Cap Gain FC	(645.00)		0.00	(645.00)
483110-01	Investment Income FC	(294.00)		0.00	(294.00)
483505-01	Unrealized Gain/Loss	(1,637,307.00)		0.00	(1,637,307.00)
483506-01	Unrealized Gain/Loss- Bauer	(280,119.00)		0.00	(280,119.00)
483507-01	Unrealized Gain/Loss-Anderson	(196,178.00)		0.00	(196,178.00)
483551-01	Unrealized Gain/Loss FC	(19.00)		0.00	(19.00)
490000-01	Miscellaneous Income	(519.00)		0.00	(519.00)
490001-01	PPP Loan Forgivness	(2,578,200.00)		0.00	(2,578,200.00)
490010-01	Medical Record Copy Fee	(65.00)		0.00	(65.00)
490071-01	Meals on Wheels-Meals	(112,674.00)		0.00	(112,674.00)
490500-01	Assets Released Restr-Op	(631,067.00)		0.00	(631,067.00)
Subtotal [18] Other Revenue		(5,902,972.00)		0.00	(5,902,972.00)
Total [30] Statement of Revenue		(15,354,524.00)		0.00	(15,354,524.00)
Group : [31] Current Assets					
Subgroup : [A1] Cash					
100101-01	Cash-Bank of New Canaan	5,411.00		0.00	5,411.00
100102-01	Cash - Peoples Bank	(4,087.00)		0.00	(4,087.00)
100104-01	Cash Peoples - Anthem Claims	228.00		0.00	228.00
100106-01	Cash Peoples - Payroll	12,941.00		0.00	12,941.00
100107-01	Cash-Restricted Funds	312,873.00		0.00	312,873.00
100108-01	First County Money Market	703,359.00		0.00	703,359.00
100109-01	First County Checking	11,438.00		0.00	11,438.00
100111-01	Cash Peoples - Expensify	1,234.00		0.00	1,234.00
100112-01	Cash Bankwell CCRC Escrow	17.00		0.00	17.00
101103-01	Cash Patient Trust	29,886.00		0.00	29,886.00
105300-01	Bankwell - Money Market	147.00		0.00	147.00
115000-01	Petty Cash	685.00		0.00	685.00
Subtotal [A1] Cash		1,074,132.00		0.00	1,074,132.00
Subgroup : [A2] Accounts Receivable					
120010-01	Receivable - Private	237,709.00		0.00	237,709.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
120020-01	AR - Private Insurance	286,739.00		0.00	286,739.00
120030-01	Receivable - Medicare	378,218.00		0.00	378,218.00
120035-01	Receivable - Medicare B	62,956.00		0.00	62,956.00
120040-01	Receivable - Medicaid	326,086.00		0.00	326,086.00
120075-01	AR - Medicaid Pending	(146,582.00)		0.00	(146,582.00)
140900-01	Allowance For Doubtful	(82,491.00)		0.00	(82,491.00)
Subtotal [A2] Accounts Receivable		1,062,635.00		0.00	1,062,635.00
Subgroup : [A3] Other Accounts Receivable					
MARCUM-05	Pledges Receivable - Current	171,475.00		0.00	171,475.00
Subtotal [A3] Other Accounts Receivable		171,475.00		0.00	171,475.00
Subgroup : [A5] Prepaid Expenses					
150500-01	Prepaid Insurance	2,408.00		0.00	2,408.00
150505-01	W/C Insurance Prepaid	35,242.00		0.00	35,242.00
150510-01	Prepaid Rent	5,725.00		0.00	5,725.00
150520-01	Prepaid Expenses	79,849.00		0.00	79,849.00
Subtotal [A5] Prepaid Expenses		123,224.00		0.00	123,224.00
Subgroup : [A8] Other Current Assets					
140100-01	Misc Receivables	(4,197.00)		0.00	(4,197.00)
160500-01	Exchange	(14,751.00)		0.00	(14,751.00)
160501-01	Exchange - Salaries	1,903.00		0.00	1,903.00
Subtotal [A8] Other Current Assets		(17,045.00)		0.00	(17,045.00)
Total [31] Current Assets		2,414,421.00		0.00	2,414,421.00
Group : [31 - 32] Non-Current Assets					
Subgroup : [B2] Land Improvements					
172000-01	Land Improvements	414,514.00		0.00	414,514.00
182000-01	Accum Depr-Land Improv	(218,911.00)		0.00	(218,911.00)
Subtotal [B2] Land Improvements		195,603.00		0.00	195,603.00
Subgroup : [B3] Buildings					
173000-01	Buildings	7,573,430.00		0.00	7,573,430.00
173500-01	Buildings - ADP	363,043.00		0.00	363,043.00
183000-01	Accum Depr-Buildings	(5,373,100.00)		0.00	(5,373,100.00)
183500-01	Accum Depr-Buildings-ADP	(327,314.00)		0.00	(327,314.00)
Subtotal [B3] Buildings		2,236,059.00		0.00	2,236,059.00
Subgroup : [B5] Non-Movable Equipment					
174000-01	Fixed Equipment	3,067,529.00		0.00	3,067,529.00
184000-01	Accum Depr-Fixed Equip	(2,344,997.00)		0.00	(2,344,997.00)
Subtotal [B5] Non-Movable Equipment		722,532.00		0.00	722,532.00
Subgroup : [B6] Movable Equipment					
175000-01	Moveable Equipment	3,154,041.00		0.00	3,154,041.00
175500-01	Moveable Equipment - ADP	34,638.00		0.00	34,638.00
185000-01	Accum Depr-Moveable Equip	(2,766,141.00)		0.00	(2,766,141.00)
185500-01	Accum Depr-Move Equip-ADP	(34,638.00)		0.00	(34,638.00)
Subtotal [B6] Movable Equipment		387,900.00		0.00	387,900.00
Subgroup : [B7] Motor Vehicles					
176000-01	Automotive	24,418.00		0.00	24,418.00
186000-01	Accum Depr-Automotive	(24,417.00)		0.00	(24,417.00)
Subtotal [B7] Motor Vehicles		1.00		0.00	1.00
Subgroup : [B9] Other Fixed Assets					
173550-01	Construction-in-Progress	141,154.00		0.00	141,154.00
Subtotal [B9] Other Fixed Assets		141,154.00		0.00	141,154.00
Subgroup : [D5] Investments Related to Resident Care					
100115-01	First County Brokerage Account	24,470.00		0.00	24,470.00
105104-01	Vanguard - Anderson Fund Vol	1,314,146.00		0.00	1,314,146.00
105105-01	Vanguard Endowment	11,202,417.00		0.00	11,202,417.00
105106-01	Vanguard Bauer	1,881,443.00		0.00	1,881,443.00
106100-01	Contra Restricted Assets Temp	(1,146,769.00)		0.00	(1,146,769.00)
106200-01	Contra Restricted Assets Perm	(2,500,000.00)		0.00	(2,500,000.00)
198100-01	Donor Restricted Assets Temp	1,146,769.00		0.00	1,146,769.00
198200-01	Donor Restricted Assets Perm	2,500,000.00		0.00	2,500,000.00
Subtotal [D5] Investments Related to Resident Care		14,422,476.00		0.00	14,422,476.00
Subgroup : [D6] Loans to Owners of Related Parties					
140000-01	Due from Waveny Health Sv	4,223,686.00		0.00	4,223,686.00
140030-01	Due From NCI	(2,755,852.00)		0.00	(2,755,852.00)
140040-01	Due From Waveny Home Healthca	1,380,433.00		0.00	1,380,433.00
140060-01	Due From Waveny At Home	(324,457.00)		0.00	(324,457.00)
140070-01	Due From VNH	2,332,403.00		0.00	2,332,403.00
200100-19	Due WCC SH	13,419.00		0.00	13,419.00
200170-01	Due to VNH	(3,917,160.00)		0.00	(3,917,160.00)
Subtotal [D6] Loans to Owners of Related Parties		952,472.00		0.00	952,472.00
Subgroup : [D7] Other Assets					
130081-01	Pledges Receivable	18,184.00		0.00	18,184.00
140001-01	Due from Capital Campaign	85.00		0.00	85.00
140019-01	Due From SilverHill	107,898.00		0.00	107,898.00
Subtotal [D7] Other Assets		126,167.00		0.00	126,167.00
Total [31 - 32] Non-Current Assets		19,184,364.00		0.00	19,184,364.00
Group : [33] Current Liabilities					
Subgroup : [A1] Accounts Payable					
200000-01	Accounts Payable	(2,098,564.00)		0.00	(2,098,564.00)
240100-01	Accrued Expenses Payable	(489,119.00)		0.00	(489,119.00)
Subtotal [A1] Accounts Payable		(2,587,683.00)		0.00	(2,587,683.00)
Subgroup : [A2] Notes Payable					
200501-01	Note Payable Peoples Bank-Cur	(57,239.00)		0.00	(57,239.00)
Subtotal [A2] Notes Payable		(57,239.00)		0.00	(57,239.00)
Subgroup : [A4] Accrued Payroll					
220100-01	Accrued Payroll	(132,987.00)		0.00	(132,987.00)
220200-01	Accrued Vacation	(167,355.00)		0.00	(167,355.00)
220300-01	Accrued Sick Time Bonus	(1,500.00)		0.00	(1,500.00)
Subtotal [A4] Accrued Payroll		(301,842.00)		0.00	(301,842.00)

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [A6] Accrued Payroll Taxes Payable					
210200-01	Social Security Taxes	(16,096.00)		0.00	(16,096.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(16,096.00)		0.00	(16,096.00)
Subgroup : [A12] Other Current Liabilities					
160502-01	Exchange -Resident Refund	(17,724.00)		0.00	(17,724.00)
200200-01	Due to Patient Trust	(30,063.00)		0.00	(30,063.00)
200300-01	Resident Council Fund	(2,198.00)		0.00	(2,198.00)
200502-01	Line of Credit Peoples Bank	(2,700,000.00)		0.00	(2,700,000.00)
230100-01	Tax Sheltered Annuity	(100,041.00)		0.00	(100,041.00)
230300-01	Supplemental Life Ins.	(571.00)		0.00	(571.00)
230400-01	American Funds Svc Co	625.00		0.00	625.00
230700-01	AFLAC Insurance Deduction	1,451.00		0.00	1,451.00
230800-01	FSA Deduction	(2,822.00)		0.00	(2,822.00)
240101-01	Payable Med Rate Inc Stimulus	(267,000.00)		0.00	(267,000.00)
240400-01	Accrued CT SNF User Tax	(70,459.00)		0.00	(70,459.00)
Subtotal [A12] Other Current Liabilities		(3,188,802.00)		0.00	(3,188,802.00)
Total [33] Current Liabilities		(6,151,662.00)		0.00	(6,151,662.00)
Group : [34] Non-Current Liabilities					
Subgroup : [B4] Other Long-Term Liabilities					
250100-01	Loan Payable-Peoples Bank LT	(2,900.00)		0.00	(2,900.00)
Subtotal [B4] Other Long-Term Liabilities		(2,900.00)		0.00	(2,900.00)
Total [34] Non-Current Liabilities		(2,900.00)		0.00	(2,900.00)
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
350000-01	Retained Earnings	(10,142,079.00)		0.00	(10,142,079.00)
350200-01	NA-Temporarily Restricted	(592,036.00)		0.00	(592,036.00)
350300-01	Net Assets Perm Restricted	(2,500,250.00)		0.00	(2,500,250.00)
Subtotal [B5] Cumulated Earnings		(13,234,365.00)		0.00	(13,234,365.00)
Total [35] Equity		(13,234,365.00)		0.00	(13,234,365.00)
Group : [0] Net to Zero					
Subgroup : None					
529090-01	Recreation ALLOC TO WCCHS	(111,030.00)		111,030.00	0.00
609090-01	Engineering ALLOC TO WCCH	(513,313.00)	RJE - 1001	513,313.00	0.00
619090-01	HSKP ALLOCATION TO WCCHS	(302,484.00)	RJE - 1001	302,484.00	0.00
629090-01	Dietary ALLOC TO WCCHS	(623,601.00)	RJE - 1001	623,601.00	0.00
709090-01	MGMT ALLOC TO WCCHS	(590,970.00)	RJE - 1001	590,970.00	0.00
709091-01	MGMT ALLOC TO HOME CARE	(182,574.00)	RJE - 1001	182,574.00	0.00
719090-01	Volunteer ALLOC TO WCCHS	(17,842.00)	RJE - 1001	17,842.00	0.00
729090-01	Acctg ALLOC TO WCCHS	(877,139.00)	RJE - 1001	877,139.00	0.00
729091-01	Acctg ALLOC TO HOME CARE	(328,705.00)	RJE - 1001	328,705.00	0.00
739090-01	HR ALLOC TO WCCHS	(187,934.00)	RJE - 1001	187,934.00	0.00
739091-01	HR ALLOC TO HOME CARE	(75,625.00)	RJE - 1001	75,625.00	0.00
749090-01	Benefits ALLOCATION TO WCCHS	(462,852.00)	RJE - 1001	462,852.00	0.00
749091-01	Benefit ALLOC TO Home Care	(733,563.00)	RJE - 1001	733,563.00	0.00
749290-01	Medical ALLOC TO WCHHS	(455,283.00)	RJE - 1001	455,283.00	0.00
749291-01	Medical ALLOC TO HOME CARE	(428,090.00)	RJE - 1001	428,090.00	0.00
759090-01	Purchasing ALLOCATION TO WCCHS	(50,072.00)	RJE - 1001	50,072.00	0.00
759091-01	Purchasing Alloc to Home Care	(18,879.00)	RJE - 1001	18,879.00	0.00
789090-01	Spiritual ALLOC TO WCCHS	(35,190.00)	RJE - 1001	35,190.00	0.00
789091-01	Spiritual ALLOC TO HOME CARE	(15,853.00)	RJE - 1001	15,853.00	0.00
819090-01	Marketing ALLOC TO WCCHS	(360,859.00)	RJE - 1001	360,859.00	0.00
819091-01	Marketing ALLOC TO HOME CARE	(141,431.00)	RJE - 1001	141,431.00	0.00
Subtotal : None		(6,513,289.00)		6,513,289.00	0.00
Total [0] Net to Zero		(6,513,289.00)		6,513,289.00	0.00
Sum of Account Groups		2,209,858.00		0.00	2,209,858.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1001		H.02a		
To reclass due to/from accounts in order to report expenses related to WCC only				
529090-01	Recreation ALLOC TO WCCHS		111,030.00	
609090-01	Engineering ALLOC TO WCCH		513,313.00	
619090-01	HSKP ALLOCATION TO WCCHS		302,484.00	
622000-01	Dietary Operational Supplies		12,216.00	
623000-01	Food		23,384.00	
629090-01	Dietary ALLOC TO WCCHS		623,601.00	
708010-19	Licenses & Permits		7,893.00	
709090-01	MGMT ALLOC TO WCCHS		590,970.00	
709091-01	MGMT ALLOC TO HOME CARE		182,574.00	
719090-01	Volunteer ALLOC TO WCCHS		17,842.00	
729090-01	Acctg ALLOC TO WCCHS		877,139.00	
729091-01	Acctg ALLOC TO HOME CARE		328,705.00	
739090-01	HR ALLOC TO WCCHS		187,934.00	
739091-01	HR ALLOC TO HOME CARE		75,625.00	
749090-01	Benefits ALLOCATION TO WCCHS		462,852.00	
749091-01	Benefit ALLOC TO Home Care		733,563.00	
749290-01	Medical ALLOC to WCHHS		455,283.00	
749291-01	Medical ALLOC to HOME CARE		428,090.00	
759090-01	Purchasing ALLOCATION TO WCCHS		50,072.00	
759091-01	Purchasing Alloc to Home Care		18,879.00	
779090-01	IT ALLOC TO WCCHS		89,262.00	
779091-01	IT ALLOC TO HOME CARE		35,587.00	
789090-01	Spiritual ALLOC TO WCCHS		35,190.00	
789091-01	Spiritual ALLOC TO HOME CARE		15,853.00	
819090-01	Marketing ALLOC TO WCCHS		360,859.00	
819091-01	Marketing ALLOC TO HOME CARE		141,431.00	
520010-01	Salaries- Dir. of TR			30,535.00
520050-01	Wages - Other			62,536.00
520051-01	Wages - Other OT			2,617.00
521080-01	Music Therapy			7,517.00
522000-01	Operational Supplies			605.00
522060-01	Purchased Services			3,249.00
522070-01	Office Supplies			75.00
522080-01	Books, Publication, Video			2,995.00
523000-01	Food			495.00
528090-01	Resident Activites			406.00
600010-01	Salaries-Dir.of Eng.Svc			48,987.00
600050-01	Wages - Other			73,025.00
600051-01	Wages - Other OT			18,653.00
602000-01	Operational Supplies			41,513.00
602060-01	Purchased Services			160.00
605020-01	Gasoline & Oil			93.00
605030-01	Propane			8,764.00
605040-01	Fuel Oil			34,052.00
605050-01	Electricity			98,455.00
605060-01	Water			13,336.00
605070-01	Satellite TV			13,537.00
605080-01	Sewer Usage			1,310.00
606000-01	Maint & Repairs-Equipment			6,177.00
606010-01	Maint & Repairs-Building			4,675.00
606050-01	Contracted Maintenance			137,004.00
606070-01	House & Grounds			1,142.00
607000-01	Machine & Equipment Renta			11,921.00
608010-01	Licenses & Permits			509.00
612000-01	Housekeeping Supplies			9,382.00
614000-01	Laundry/Dry Cleaning			33,120.00
616000-01	Maint & Repairs-Equipment			120.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
617020-01	Management Fee			259,862.00
622070-01	Office Supplies			54.00
625030-01	Propane			4,871.00
626000-01	Maint & Repairs-Equipment			4,842.00
626050-01	Contracted Maintenance			2,660.00
627020-01	Management Fee			646,617.00
628010-01	Licenses & Permits			157.00
680050-01	Gen & Admin Wages			79,475.00
680051-01	Gen & Admin Wages OT			444.00
682000-01	Operational Supplies			481.00
682070-01	Office Supplies			5,474.00
683000-01	Food			1,423.00
686050-01	Contracted Maintenance			10,290.00
687000-01	Machine & Equipment Renta			776.00
688020-01	Membership in Prof Organi			3,440.00
688050-01	Postage			2,688.00
700010-01	Salaries-Executive Dir.			400,081.00
701000-01	Seminar, Workshop, Lectur			1,065.00
702000-01	Operational Supplies			4,990.00
702060-01	Purchased Services			4,573.00
702080-01	Books, Publication, Video			291.00
703000-01	Food			2,748.00
707000-01	Machine & Equipment Renta			389.00
707060-01	Legal Fees			39,421.00
708000-01	Insurance			193,861.00
708060-01	Rent-Land			6,735.00
709020-01	Interest Expense			22,792.00
710010-01	Salaries-Dir.of Volunteer			8,196.00
711000-01	Seminar, Workshop, lectur			20.00
711050-01	Travel			72.00
712000-01	Operational Supplies			5,921.00
713000-01	Food			374.00
718020-01	Mbshp In Pro Organization			8.00
718040-01	Public & Community Relati			382.00
718043-01	Com Rel - Volunteer Recog			2,869.00
720010-01	Salaries-Chief Fin.Off.			138,599.00
720050-01	Salaries & Wages - Other			261,754.00
720051-01	Salaries & Wages-Other OT			4,320.00
722000-01	Operational Supplies			253.00
722000-01	Operational Supplies			13,155.00
722060-01	Purchased Services			88,053.00
722070-01	Office Supplies			167.00
723000-01	Food			610.00
727010-01	Temporary Manpower			15,192.00
727020-01	Accounting Services (P/R)			76,050.00
727040-01	Consulting Services			397,984.00
727050-01	Accounting & Audit Fees			94,237.00
727060-01	Legal Fees			30,845.00
728030-01	Recruitment			39,279.00
729000-01	Bank Charges			11,163.00
729010-01	Cr Card Processing Fee			34,183.00
730010-01	Salaries-Dir.of H.Resourc			109,499.00
730050-01	Salaries & Wages - Other			95,285.00
732000-01	Operational Supplies			4,159.00
732060-01	Purchased Services			8,649.00
732080-01	Books, Publication, Video			2,004.00
733000-01	Food			7,661.00
738010-01	Licenses & Permits			1,042.00
738020-01	Mbshp In Pro Organization			129.00
738030-01	Recruitment			35,131.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
740090-01	State Unemployment Tax			80,099.00
740095-01	Social Security Taxes			586,368.00
740100-01	Health Ins Benefits			883,373.00
740200-01	Dental Insurance			56,419.00
740300-01	Life/LTD Ins Benefits			86,323.00
740500-01	Retirement Plan			264,910.00
740700-01	Employee Benefits-Other			9,637.00
740750-01	Tuition Reimbursement			5,740.00
748005-01	Worker's Compensation			106,919.00
750050-01	Salaries & Wages - Other			68,533.00
750051-01	Salaries & Wages - Other OT			231.00
752000-01	Operational Supplies			187.00
770050-01	Salaries & Wages - Other			68,559.00
771050-01	Travel			24.00
772000-01	Operational Supplies			17,058.00
775010-01	Telephone			12,368.00
778010-01	Licenses and Permits			26,840.00
780010-01	Salaries-Dir of Spiritual Serv			50,061.00
781000-01	Seminars,Workshops,Lectures			191.00
782000-01	Operational Supplies			513.00
783000-01	Food			278.00
810010-01	Salaries - Dir of Mrkting			139,420.00
810050-01	Wages Other - Marketing			172,913.00
811050-01	Travel			334.00
812000-01	Operational Supplies			2,904.00
812060-01	Purchased Services			1,842.00
812070-01	Office Supplies			452.00
812080-01	Books and Publications			2,783.00
812090-01	Flowers			120.00
813000-01	Food			355.00
815010-01	Telephone			412.00
818020-01	Mbshp in Prof Organization			539.00
818040-01	Public & Community Relati			1,363.00
818070-01	Advertising			170,036.00
818071-01	Promotional Materials			8,698.00
818075-01	Website/SEO/SEM			119.00
Total			6,681,631.00	6,681,631.00
Reclassifying Journal Entries JE # 1002		E.01		
To reclass leased equipment				
Marcum 139	Leased Equipment		18,118.00	
686050-01	Contracted Maintenance			8,393.00
686050-01	Contracted Maintenance			9,725.00
Total			18,118.00	18,118.00
Reclassifying Journal Entries JE # 1003		D.02		
PBC - Reclass from consulting				
Marcum 127	Other Consultant - Post Acute Cardiology		9,650.00	
Marcum 131	Contracted Svcs - RN Admin		532.00	
Marcum 140	Mock Survey		2,850.00	
507040-01	Consulting Services			13,032.00
Total			13,032.00	13,032.00
Reclassifying Journal Entries JE # 1004		E.06		
PBC - To reclass cell phone expense				
Marcum 114	Cell Phone		2,199.00	
775010-01	Telephone			2,199.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Total			2,199.00	2,199.00
Reclassifying Journal Entries JE # 1005				
	To reclass legal expense to the correct line	E.07		
727060-01	Legal Fees		2,872.00	
727040-01	Consulting Services			2,872.00
Total			2,872.00	2,872.00
Reclassifying Journal Entries JE # 1006				
	PBC - To reclass Employee Benefits Other	E.08		
Marcum 106	Gifts		5,222.00	
740700-01	Employee Benefits-Other			5,222.00
Total			5,222.00	5,222.00
Reclassifying Journal Entries JE # 1007				
	To reclass bond interest	E.09		
Marcum 141	Bond Interest		1,908.00	
709020-01	Interest Expense			1,908.00
Total			1,908.00	1,908.00
Reclassifying Journal Entries JE # 1008				
	To reclass expenses appropriately	E.11		
Marcum 130	Record Storage		2,417.00	
Marcum 134	PCC Support		22,546.00	
Marcum 142	Resident Travel		320.00	
502060-01	Purchased Services			25,283.00
Total			25,283.00	25,283.00
Reclassifying Journal Entries JE # 1009				
	To reclass expenses appropriately	E.11		
Marcum 134	PCC Support		602.00	
702060-01	Purchased Services			602.00
Total			602.00	602.00
Reclassifying Journal Entries JE # 1010				
	To reclass expenses appropriately	E.11		
Marcum 134	PCC Support		3,836.00	
Marcum 143	P/S - Sage Intacct		25,651.00	
Marcum 144	P/S - WHH Billing		23,845.00	
722060-01	Purchased Services			53,332.00
Total			53,332.00	53,332.00
Reclassifying Journal Entries JE # 1011				
	To reclass depreciation expense	K.03		
Marcum 110	Land Improvements Depreciation		32,550.00	
Marcum 111	Building & Building Improvements Depreciation		9,076.00	
Marcum 111	Building & Building Improvements Depreciation		174,134.00	
Marcum 112	Non-Movable Equipment Depreciation		101,009.00	
Marcum 113	Movable Equipment Depreciation		113,718.00	
859090-01	Depreciation Expense			430,487.00
Total			430,487.00	430,487.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1012		N.02		
To reclass Ford Lease				
Marcum 145	Ford Lease		4,098.00	
607000-01	Machine & Equipment Renta			4,098.00
Total			4,098.00	4,098.00
Reclassifying Journal Entries JE # 1014		E.03		
To reclass non-allowable expense from legal expense account				
Marcum 146	Non-Allowable Admin Costs		2,059.00	
707060-01	Legal Fees			2,059.00
Total			2,059.00	2,059.00
Reclassifying Journal Entries JE # 1015		E.13		
To reclass insurance expense				
Marcum 116	Auto Insurance		8,278.00	
Marcum 117	Property Insurance		18,580.00	
Marcum 118	Umbrella Insurance		30,248.00	
Marcum 119	General Liability		56,985.00	
Marcum 120	Dir. & Officers Insurance		16,390.00	
Marcum 147	Cyber Insurance		2,589.00	
Marcum 148	Storage Tank		1,797.00	
Marcum 149	Surety Bond		878.00	
708000-01	Insurance			135,745.00
Total			135,745.00	135,745.00
Reclassifying Journal Entries JE # 1016		E.11		
To reclass COVID-19 tests for employees				
Marcum 150	COVID-19 Tests		3,563.00	
732060-01	Purchased Services			3,563.00
Total			3,563.00	3,563.00



Provider Name: Waveny Care Center, Inc.
Provider Number: 9423
Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: