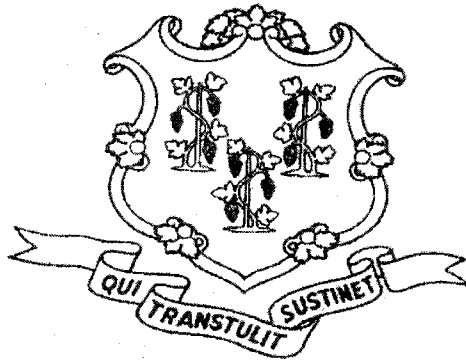


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Waveny Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 3 Farm Road, New Canaan, CT 06840	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

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

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

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General Information

Name of Facility (as licensed) Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2016	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, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Waveny Care Center, Inc.		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 3 Farm Road, New Canaan, CT 06840				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/11/2017	
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 9/30/2016	Page 2	of 37
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Name of Facility (as shown on license) Waveny Care Center, Inc.	Address (No. & Street, City, State, Zip) 3 Farm Road, New Canaan, CT 06840
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License Numbers:	CCNH 942-C	RHNS (Specify)	Medicare Provider No. 07-5361
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)			
<input type="checkbox"/> Proprietorship	<input type="checkbox"/> LLC	<input type="checkbox"/> Partnership	<input type="checkbox"/> Profit Corp.
<input checked="" type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust	

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
--	---------------------------	-------------------------------------	--------------------------

Administrator		
Name of Administrator Michael Chiappinelli (8/19/2016 - 12/6/2016)	Nursing Home Administrator's License No.:	03-127274

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

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2016	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated
Waveny Care Center, Inc.	3 Farm Road, New Canaan, CT 06840	CT

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
See Attached			

Names of Stockholders Owning at Least 10% of Shares			

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

3 Farm Road
New Canaan, CT

2016 OFFICERS AND BOARD OF DIRECTORS

OFFICERS

**Mr. Todd Lampert, Chairman (Antoinette)
Mr. Thomas S. Ferguson, Vice Chairman (Karen)
Mrs. Kathryn Whitehead Tohir, Secretary
Mr. John A. Zaro, Treasurer**

BOARD OF DIRECTORS

**Mr. Julius Alexander
Ms. Tiffany Begoon (Jeffrey)
Mr. Richard Bierman
Mr. Richard P. Bourgeois
Mr. Francis J. Dubas, Jr.
Mr. Richard (Dick) J. DePatie (Molly)
Mr. Douglas Gillespie (Serena)
Ms. Caroline Gillespie Greer
Mr. Michael D. Hobbs (Hazel)
Mr. Thomas B. Lewis (Muffy)
First Selectman Robert Mallozzi
Dr. David M. Reed
Ms. Sharon L. Stevenson
Mr. Julian (Jay) B. Twombly (Linda)
Rev. Peter Walsh (Jennifer)
Mr. William C. Piper (Susan)
Mr. Shaun Powell**

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2016	3B	37

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 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Waveny Care Center Health Services, Inc. (WCCHS)	3 Farm Road, New Canaan, CT 06840	<input type="radio"/>	<input checked="" type="radio"/>	Shared Expenses with Waveny Care Center, Various	Various		
Waveny Home Health Care, Inc. (WHHC)	3 Farm Road, New Canaan, CT 06840	<input type="radio"/>	<input checked="" type="radio"/>	Shared Expenses with Waveny Care Center, Various	Various		
Waveny at Home, Inc. (WAH)	3 Farm Road, New Canaan, CT 06840	<input type="radio"/>	<input checked="" type="radio"/>	Shared Expenses with Waveny Care Center, Various	Various		
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2016	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 Waveny Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2016	Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		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"/>	10/11/07	Ongoing Lease	3,173	3,173
TB&A Hospital Television, Inc., 20 Pinview Drive, Amherst, NY 14228	<input type="radio"/>	<input checked="" type="radio"/>	11/03/11	5 Years	6,525	6,525
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input type="radio"/> No	Total ***	
					9,698	

* 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 6c.

General Information and Questionnaire
Accounting Basis

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2016	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	\$ 51,123
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 51,123

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 Cummings & Lockwood, LLC 4 Treasurer, State of CT 5	Telephone Number 860-275-8200 203-498-4400 203-869-1200 860-702-3000
---	--

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 2 Greenwich Plaza, Greenwich, CT 06830
- 4 55 Elm St #2, Hartford, CT 06106
- 5

Services Provided by This Firm (*describe fully*)

1 Employee matters, 403b issue	\$ 15,481
2 Collections, Probate, WHH citations (Disallowed on Pg. 28)	\$ 9,201
3 Line of Credit Closing (Disallowed on Pg. 28)	\$ 5,384
4 Probate (Disallowed on Pg. 28)	\$ 6
5	\$
	Charge for Services Provided
	\$ 30,072

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 Wavyne Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2016				Page 8	of 37						
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30									
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)			Total	CCNH	RHNS	(Specify)		
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period		76	76							76	76		
B. On last day of THIS report period		76	76							76	76		
2. Number of Residents													
A. As of midnight of PREVIOUS report period		70	70							73	73		
B. As of midnight of THIS report period		74	74							74	74		
3. Total Number of Days Care Provided During Period													
A. Medicare		6,497	6,497							4,804	4,804		
B. Medicaid (Conn.)		13,446	13,446							10,082	10,082		
C. Medicaid (other states)													
D. Private Pay		6,560	6,560							4,898	4,898		
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)		26,503	26,503							19,784	19,784		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days		125	125							84	84		
B. Other Bed Reserve Days		147	147							89	89		
5. Total Resident Days (3G + 4A + 4B)		26,775	26,775							19,957	19,957		
										6,818	6,818		

Schedule of Resident Statistics (Cont'd)

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	13	39		22				
Per Diem Rate								
a. One bed rm.	Various	256.62		568.00				
b. Two bed rms.	Various	256.62		523.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,118	1,118		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	30,407	30,407		
D. Total Physical Therapy Treatments	31,525	31,525		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	240	240		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,300	1,300		
D. Total Speech Therapy Treatments	1,540	1,540		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	474	474		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	16,327	16,327		
D. Total Occupational Therapy Treatments	16,801	16,801		

Report of Expenditures - Salaries & Wages

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2016	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)	191,118	948				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	150,584	2,044				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	504,344	17,562				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	458,075	27,951				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	156,022	10,975				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	48,638	1,284				
b. Other Maintenance Workers	79,360	4,472				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	99,815	955				
b. Other Accountants	154,060	4,265				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	200,261	3,728				
b. RN						
1. Direct Care	640,535	16,567				
2. Administrative**	505,753	13,741				
c. LPN						
1. Direct Care	785,113	24,715				
2. Administrative**						
d. Aides and Attendants	1,387,223	79,433				
e. Physical Therapists	131,247	3,608				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	162,301	8,022				
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	104,601	3,404				
n. Marketing	65,742	1,893				
o. Other (Specify)						
See Attached Schedule	224,249	8,290				
<i>A-13. Total Salary Expenditures</i>	6,049,041	233,857				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Wages - Scheduling	\$ 48,043	2,452				
Wages - Medical Records	\$ 13,253	542				
Wages - Director of Volunteers	\$ 39,863	1,347				
Wages - Director of Development	\$ 65,106	1,444				
Wages - Other Development	\$ 46,949	2,146				
Wages - Director of Spiritual Services	\$ 11,035	359				
Total	\$ 224,249	8,290	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Massage Therapy	\$ 5,895	162				
Outpatient Therapies	\$ 305,968	See Page 28a				
Post Acute Cardiology	\$ 3,220	16				
Total	\$ 315,083	178	\$ -	-	\$ -	-

**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		9/30/2016			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									
William Piper	191,118		Non Discrim	CEO of Waveny Life Care Network	948	AI			
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) Waveny Care Center, Inc.		License No. 942-C		Report for Year Ended 9/30/2016		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Ron Bucci (10/1/2015 - 4/29/2016)	84,906		Non Discrim	Administrator	988	A2			
Michael Hotz (5/2/2016 - 6/2/2016)	20,307		Non Discrim	Administrator	320	A2			
See attached Page 12a	45,371		Non Discrim	Administrator	736	A2			
Section IV - Assistant Administrators									

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

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

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

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

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2016	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)							
Ray Wilkens (6/3/2016 - 8/18/2016)			29,218		Non Discrim	Administrator	456 A2				
Michael Chiappinelli (8/19/2016 - 12/6/2016)			16,133		Non Discrim	Administrator	280 A2				

* 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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Waveny Care Center, Inc.	942-C	9/30/2016	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	24,970	576				
2. Dentist	8,254	104				
3. Pharmacist	11,038	161				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	326,156	4,609				
b. Other						
6. Social Worker	710	18				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	26,550	104				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	47,188	695				
b. Other						
10. Occupational Therapist						
a. Resident Care	294,796	4,239				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	148,341	2,163				
2. Administrative***						
b. LPN						
1. Direct Care	66,030	1,482				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	315,083	178				
B-13 Total Fees Paid in Lieu of Salaries	1,269,116	14,329				

* 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 Wavney Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Joan Danford, New Canaan, CT	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Lynn Holmberg, MS Rd, 148 East Ave, Norwalk, CT 06851	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HealthDrive Dental Group, 25 Needham St., Newton, MA 02461	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hancocks Pharmacy, 840 E Main Street, Meridan, CT 06450	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Ominicare Pharmacy Services, 35 Piermont Road, Rockleigh, NJ 07647	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Therapy, 850 Silas Deane Hwy, Wethersfield, CT 06109	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. John Svogun M.D.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX, 21 Waterville Road, Avon, CT 06840	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Total Access	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ProCare, PO Box 646 Oxford, CT 06478 Nursing Agency	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maria Renzulli, 21 Fitch Street, East Norwalk, CT 06854	Massage Therapy	<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	
Nora Hanley, 31 Doreth Road, Redding, CT 06896	Contract Social Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Waveny Care Center, Inc.	942-C	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 249,066	249,066			
2. Disability Insurance	\$ 44,989	44,989			
3. Unemployment Insurance	\$ 54,138	54,138			
4. Social Security (F.I.C.A.)	\$ 502,607	502,607			
5. Health Insurance	\$ 1,097,006	1,097,006			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 192,125	192,125			
8. Uniform Allowance	\$ 10,989	10,989			
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 345,206	345,206			
d. Accounting and Auditing	\$ 51,123	51,123			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 30,072	30,072			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 78,958	78,958			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 7,348	7,348			
2. Cellular Phones	\$ 7,010	7,010			
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	\$ 421,951	421,951			
Subtotal	\$ 3,092,588	3,092,588			

* 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**

Waveny Care Center, Inc.
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

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

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	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,092,588	3,092,588			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,482	1,482			
3. Gifts to Staff and Residents	\$ 4,204	4,204			
4. Employee Travel	\$ 4,715	4,715			
5. Education Expenses Related to Seminars and Conventions	\$ 14,413	14,413			
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>)	\$ 35,241	35,241			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 2,759	2,759			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 88,988	88,988			
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)***	\$ 41,666	41,666			
7. Postage	\$ 16,811	16,811			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 5,430	5,430			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 635	635			
9. Subscriptions	\$ 1,625	1,625			
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>)	\$ 101,576	101,576			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 494,114	494,114			
C-14 Total Administrative & General Expenditures	\$ 3,906,247	3,906,247			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Public & Community Relati	\$ 9,797		
Advertising	\$ 53,823		
Promotional Materials	\$ 6,339		
Special Marketing Events / Rental of Equipment	\$ 2,163		
Website/SEO/SEM	\$ 16,866		
Total Other Advertising	\$ 88,988	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
NCCDP Dues	\$ 112		
State of CT Dues	\$ 390		
CAHCF Dues	\$ 350		
ALTCFM	\$ 36		
SHRM Dues	\$ 85		
Association of Fundraising Dues	\$ 49		
Leading Age Dues	\$ 4,408		
Total Dues	\$ 5,430	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Department Guest Meals	\$ 1,132		
Licenses & Permits (\$49 Fine disallowed on Pg. 28a)	\$ 6,489		
Com Rel - Volunteer Recognition	\$ 6,463		
Routine Bank Charges	\$ 5,156		
Credit Card Processing Fee	\$ 36,258		
Manager Fees - TIFF	\$ 7,261		
Manager Fees - Goldman & Sachs	\$ 39,355		
Manager Fees - Common Fund	\$ 25,567		
Assets Released Expense	\$ 361,616		
A&G Equipment Rental	\$ 387		
Food (Employees)	\$ 673		
Co-Insurance Write-offs	\$ 2,826		
Licenses - CLIA Lab	\$ 150		
Licenses - Social Services	\$ 781		
Total Other Administrative and General	\$ 494,114	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Waveny Care Center, Inc.	942-C	9/30/2016	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	153,948	Management of Dietary Services, company provides as part of the Director of Dining Services and an Executive Chef	Page 18 / Line 2c

* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Wavney Care Center, Inc.		942-C	9/30/2016		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 390,143	390,143			
2.	Non-Food Supplies	\$ 48,877	48,877			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$ 153,948	153,948			
d. Other (Specify) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 592,968	592,968			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No						
I. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No						If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						30 IV 8
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No						If yes, specify cost.
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No						If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						30 IV 8
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify cost.
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

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

Name of Facility Waveny Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2016	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>) (Complete Schedule C-2 att. Page 21)	\$	105,698	105,698	
c.	Management Services**	\$			
d.	Other (<i>Specify</i>)	\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	105,698	105,698	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Waveny Care Center, Inc.		942-C	9/30/2016		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. \$	36,055	36,055		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*		\$			
d.	Other (<i>Specify</i>)		\$			
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 36,055	36,055		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Pharmacy		\$ 285,077	285,077		
b.	Medicine Cabinet Drugs		\$ 193,055	193,055		
c.	Medical and Therapeutic Supplies		\$			
d.	Ambulance/Limousine***		\$			
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 17,838	17,838		
f.	X-rays and Related Radiological Procedures***		\$ 14,309	14,309		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 15,175	15,175		
i.	Recreation		\$ 47,550	47,550		
j.	Other (<i>Specify</i>)**** See Attached Schedule		\$ 86,581	86,581		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 659,585	659,585		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Operational Supplies	\$ 3,467		
Nursing Equipment	\$ 9,271		
Purchased Service - Sitter Expense	\$ 51,817		
Machine & Equipment Rental (as needed, not leased)	\$ 7,354		
Operational Supplies	\$ 9,876		
Prosthetic/Orthotic Supplies	\$ 70		
Administration IV Therapy	\$ 1,361		
Other Diagnostic Svcs	\$ 3,252		
Other Therapeutic Service	\$ 113		
Total Other Resident Care	\$ 86,581	\$ -	\$ -

**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 9/30/2016	Total Cost/Page Ref.***				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	Pg	Line
		Yes	No					
ADP	PO Box 9001006, Louisville, KY 40290	<input type="radio"/>	<input checked="" type="radio"/>	Payroll processing, COBRA Administration	61,869		16	m11
Unitex	Pkwy., Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	Laundry processing	57,425		19	3b
Magic Touch Cleaners	48 Division Ave, Levittown, NY 11756	<input type="radio"/>	<input checked="" type="radio"/>	Laundry processing	35,791		19	3b
Kyocera Document Solutions of New England	225 Sand Road, Fairfield, NJ 07004	<input type="radio"/>	<input checked="" type="radio"/>	maintenance and usage charges	14,325		22	6f
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
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		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input 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	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 70,031	70,031				
b. Heat	\$ 59,479	59,479				
c. Light & Power	\$ 129,769	129,769				
d. Water	\$ 19,521	19,521				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,698	9,698				
f. Other (<i>itemize</i>)	\$ 97,279	97,279				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 385,777	385,777				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 11,773	11,773				
b. Building & Building Improvements	\$ 166,636	166,636				
c. Non-Movable Equipment	\$ 106,659	106,659				
d. Movable Equipment	\$ 179,919	179,919				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 464,987	464,987				
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	\$ 4,712	4,712				
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)	\$ 469,699	469,699				

* 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	\$ 97,279		
Total Other Repairs and Maintenance	\$ 97,279	\$ -	\$ -

Waveny Care Center, Inc.
9/30/2016

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/21/2016	Concrete slab for statue	\$ 1,200	15	\$ 80
9/1/2016	Capone- Fencing Split with WCCHS	\$ 25,720	8	\$ 3,215
Total additions for Land Improvements		\$ 26,920		\$ 3,295 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2016	Window Replacement	\$ 3,238	20	\$ 162
2016	Office/Bathroom/Basement+Data	\$ 73,277	25	\$ 2,931
2016	General contracting Wall Repair 2nd Floor	\$ 4,518	15	\$ 301
2016	Alarm/Raintech Sound	\$ 3,650	15	\$ 243
2016	Lighting Project	\$ 59,377	10	\$ 5,938
2016	Landsiedel Constuc/Laundry room doors	\$ 6,350	15	\$ 423
2016	Santella Electric/Laundry	\$ 4,215	20	\$ 211
2016	King's Roofing	\$ 161,700	20	\$ 8,085
2016	Aluminum Retrodrain	\$ 2,892	20	\$ 145
2016	JH Barlow pump/repair main water	\$ 7,477	20	\$ 374
2016	Trench for sewer pump	\$ 3,556	20	\$ 178
2016	Coastal Mechanical/AC Basement	\$ 8,021	10	\$ 802
2016	Laundry room from CIP	\$ 22,100	20	\$ 1,105
2016	Reclass Roof from CIP - Infrared Survey	\$ 1,500	20	\$ 75
Total additions for Building Improvements		\$ 361,871		\$ 20,973 *
Deletions:				
9/1/2016	Disposal - Water main - AJ Penna	\$ (20,100)	20	\$ -
Total deletions for Building Improvements		\$ (20,100)		\$ - **

*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:				
2016	Data Room/AC/Fire	\$ 16,336	10	\$ 1,634
2016	Sewer Pump	\$ 17,725	10	\$ 1,773
2016	Refrigerator	\$ 2,765	10	\$ 277
2016	Water Heaters/Exhaust	\$ 51,628	10	\$ 5,163
Total additions for Non-Movable Equipment		\$ 88,454		\$ 8,847 *
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:				
2016	AV Audio Visuals - Screens w/Electric	\$ 2,905	10	\$ 290
2016	Promevo - Acer Chromebooks	\$ 3,502	5	\$ 700
2016	Reach In Fridge - WSF	\$ 2,395	10	\$ 240
2016	Sander/Salter Maintenance	\$ 5,000	10	\$ 500
2016	Avtech- IT Alert System	\$ 1,000	10	\$ 100
2016	TriMark - Bussing Cabinet Dietary	\$ 2,569	7	\$ 367
2016	McKesson - Wheelchairs	\$ 1,267	5	\$ 253
2016	McKesson - Shower Chairs	\$ 995	10	\$ 100
2016	Mckesson - Chairs - Recliners	\$ 7,193	10	\$ 719
2016	Mckesson - Air Mattresses	\$ 3,396	5	\$ 679
2016	Atlantix Global - Monitors and Phones	\$ 4,333	5	\$ 867
2016	Ipads	\$ 8,720	5	\$ 1,744
2016	Wescom - PCC	\$ 37,876	5	\$ 7,575
2016	WB Mason - Furniture	\$ 11,462	7	\$ 1,637
2016	Yankee - washers/dryers	\$ 19,040	10	\$ 1,904
2016	Mckesson - Treatment Cart	\$ 1,310	7	\$ 187
2016	Sandros - Shades	\$ 2,300	5	\$ 460
2016	Hobart planetary mixer	\$ 4,999	10	\$ 500
Total additions for Movable Equipment		\$ 120,262		\$ 18,822 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

WAVENY CARE CENTER
DEPRECIATION SCHEDULE
9/30/2016

LAND IMPROVEMENTS

	<u>Date of Acquisition</u>	<u>Description</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Life</u>	<u>Accum Depr @9/15</u>	<u>2016 Depr</u>	<u>Accum Depr @9/16</u>	<u>NAV @9/16</u>
	300001	Prior to 10/1/01	40,567	S/L	Various	40,567	-	40,567	-
	300002	12/4	1,734	S/L	10	1,734	-	1,734	-
	300003	9/5	3,095	S/L	5	3,095	-	3,095	-
	300004	11/5	2,208	S/L	10	2,097	110	2,208	-
	300005	12/10	90,915	S/L	20	20,456	4,546	25,002	65,913
Total 2012 and Prior Acquisitions			138,519			67,949	4,656	72,606	65,913
2013 Acquisitions									
	300006	7/1/2013	14,700	S/L	8	4,594	1,838	6,432	8,268
Total 2013 Acquisitions			14,700			4,594	1,838	6,432	8,268
2014 Acquisitions									
	5/14	Courtyard patio and Drainage	19,837	S/L	10	3,968	1,984	5,952	13,885
Total 2014 Acquisitions			19,837			3,968	1,984	5,952	13,885
2016 Acquisitions									
	10/21/2015	Concrete slab for statue	1,200	S/L	15	-	80	80	1,120
	9/16	Capone- Fencing Split with WCCHS	25,720	S/L	8	-	3,215	3,215	22,505
Total 2016 Acquisitions			26,920			-	3,295	3,295	23,625
Total Land Improvements			199,976			76,512	11,773	88,285	111,691

BUILDING

	<u>Date of Acquisition</u>	<u>Description</u>	<u>Cost</u>	<u>Depr Method</u>	<u>Life</u>	<u>Accum Depr @9/15</u>	<u>2016 Depr</u>	<u>Accum Depr @9/16</u>	<u>NAV @9/16</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	10,524	780	11,304	4,287
	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	8,981	665	9,646	333
	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	575	46	621	69
	8/3	Door Opening Basement	4,446	S/L	15	3,703	296	3,999	447
	10/03 - 9/04	Physical Therapy Expansion	276,145	S/L	20	158,783	13,807	172,590	103,555
	2/4	2nd Floor Remodeling	6,754	S/L	20	3,884	338	4,222	2,532
	7/4	Interior Refurbishing	29,000	S/L	20	16,675	1,450	18,125	10,875
	9/4	Furnish & Install ice water shield	8,320	S/L	15	6,379	555	6,934	1,386
	11/04 - 9/05	Crafts Room	247,392	S/L	20	131,943	12,370	144,313	103,079
	12/4	Interior Refurbishing	10,000	S/L	20	6,000	500	6,500	3,500
	7/05 - 9/05	New Roof	118,680	S/L	20	65,274	5,934	71,208	47,472
	11/5	New Roof Main Dining Room	8,320	S/L	20	3,952	416	4,368	3,952
	5/6	Ice & Water Shields - Roof	5,874	S/L	20	2,790	294	3,084	2,790
	12/7	Skybridge	232,311	S/L	30	58,078	7,744	65,822	166,489
	2/9	Elevator - Care Center	81,758	S/L	25	21,257	3,270	24,527	57,231
	9/9	Ceiling in Care Center	74,244	S/L	15	32,173	4,950	37,123	37,121
	3/10	Renovate Dirty Utility Room	13,701	S/L	25	3,014	548	3,562	10,139
	3/10	Renovate Clean Utility Room	7,611	S/L	25	1,674	304	1,978	5,633
	3/10	Renovate two bathrooms	4,254	S/L	25	936	170	1,106	3,149
	8/10	Refurbish two Nourishment rooms	45,856	S/L	25	10,088	1,834	11,922	33,934
	9/11	Care Center Renovations	832,042	S/L	25	149,768	33,282	183,050	648,992
	1/12	Renovations 1st floor dining room	141,736	S/L	25	19,843	5,669	25,512	116,224
Total 2012 and Prior Acquisitions			5,919,301			4,460,890	95,222	4,556,112	1,363,188
2014 Acquisitions									
	5/14	Emergency Generator	1,914	S/L	5	766	383	1,149	765
	8/14	Water Main	14,049	S/L	20	1,404	702	2,106	11,943
	6/16	Roof	23,950	S/L	20	2,396	1,198	3,594	20,356
	9/14	Front Septic w/ld	4,358	S/L	20	436	218	654	3,704
	9/14	Care Center Renovations	695,125	S/L	25	55,610	27,805	83,415	611,710
	9/14	Wallpaper CEO Office	5,064	S/L	5	2,026	1,013	3,039	2,025
	9/14	New Cast Iron Waste Pipe	6,617	S/L	20	662	331	993	5,624
	9/14	Water Meter/ Isolation Valves	3,537	S/L	10	708	354	1,062	2,475
Total 2014 Acquisitions			754,612			64,008	32,004	96,012	658,600
2015 Acquisitions & Disposals									
	10/1	Water main	1,784	S/L	20	89	89	178	1,606
	10/1	Replace sewage pump discharge lines	3,045	S/L	10	305	305	610	2,435
	12/1	Loading Dock	4,175	S/L	10	418	418	836	3,339

3/1	Water main	615	S/L	20	31	31	62	553
3/1	Bathrooms	27,305	S/L	25	1,092	1,092	2,184	25,121
5/1	Water main	410	S/L	20	21	21	42	368
6/1	Slanted Roof replacement	12,600	S/L	20	630	630	1,260	11,340
6/1	Window Replacement	8,000	S/L	20	400	400	800	7,200
7/1	Window Replacement	11,451	S/L	20	573	573	1,146	10,305
7/1	Water main - AJ Penna	30,000	S/L	20	1,500	1,500	3,000	27,000
7/1	Window Replacement	23,400	S/L	20	1,170	1,170	2,340	21,060
8/1	Fire Door	1,255	S/L	15	84	84	168	1,087
8/1	Water main - AJ Penna	35,280	S/L	20	1,764	1,764	3,528	31,752
8/1	Window Replacement	11,451	S/L	20	573	573	1,146	10,305
8/1	King's Roofing	17,500	S/L	20	875	875	1,750	15,750
9/1	King's Roofing	17,500	S/L	20	875	875	1,750	15,750
9/1	Bathrooms (Trsf frm CIP)	3,953	S/L	25	158	158	316	3,637
9/1	Water main - AJ Penna	20,100	S/L	20	1,005	-	1,005	19,095
9/1	Water Main	(14,049)	S/L	20	(702)	(702)	(1,404)	(12,645)
9/1	Water Meter/ Isolation Valves	(3,537)	S/L	10	(354)	(354)	(708)	(2,829)
9/1	Water main	(1,784)	S/L	20	(45)	(89)	(134)	(1,650)
9/1	Water main	(615)	S/L	20	(15)	(31)	(46)	(569)
9/1	Water main	(410)	S/L	20	(10)	(21)	(31)	(379)
Total 2015 Acquisitions & Disposals		209,429			10,437	9,361	19,798	189,631

2016 Acquisitions & Disposals

2016	Window Replacement	3,238	S/L	20	-	162	162	3,076
2016	Office/Bathroom/Basement+Data	73,277	S/L	25	-	2,931	2,931	70,346
2016	General contracting Wall Repair 2nd Floor	4,518	S/L	15	-	301	301	4,217
2016	Alarm/Raintech Sound	3,650	S/L	15	-	243	243	3,407
2016	Lighting Project	59,377	S/L	10	-	5,938	5,938	53,439
2016	Landsiedel Constuc/Laundry room doors	6,350	S/L	15	-	423	423	5,927
2016	Santella Electric/Laundry	4,215	S/L	20	-	211	211	4,004
2016	King's Roofing	161,700	S/L	20	-	8,085	8,085	153,615
2016	Aluminum Retrodrain	2,892	S/L	20	-	145	145	2,747
2016	JH Barlow pump/repair main water	7,477	S/L	20	-	374	374	7,103
2016	Trench for sewer pump	3,556	S/L	20	-	178	178	3,378
2016	Coastal Mechanical/AC Basement	8,021	S/L	10	-	802	802	7,219
2016	Laundry room from CIP	22,100	S/L	20	-	1,105	1,105	20,995
2016	Reclass Roof from CIP - Infrared Survey	1,500	S/L	20	-	75	75	1,425
9/1	Disposal - Water main - AJ Penna	(20,100)	S/L	20	(1,005)	-	(1,005)	(19,095)
Total 2016 Acquisitions & Disposals		341,771			(1,005)	20,973	19,968	321,803

Building ADP

	Date of Acquisition	Description	Cost	Depr Method	Life				
	Prior to 10/1/01		363,043	S/L	40	272,858	9,076	281,934	81,109
Total 2012 and Prior Acquisitions			363,043			272,858	9,076	281,934	81,109
Total Building + Building ADP			7,588,156			4,807,188	166,636	4,973,824	2,614,331

Fixed Equipment

Asset #	Date of Acquisition	Description	n	Cost	Depr Method	Life	Accum Depr @9/15	2016 Depr	Accum Depr @9/16	NAV @9/16
400001	Prior to 10/1/01			1,157,984	S/L	Various	1,157,984	-	1,157,984	-
400002	10/1	Install Tanks		4,330	S/L	10	4,330	-	4,330	-
400003	12/1	Kitchen Equipment		70,000	S/L	10	70,000	-	70,000	-
400004	1/2	Ceiling Heaters Shower Room		2,701	S/L	10	2,701	-	2,701	-
400005	1/2	Fire Door		4,767	S/L	20	3,217	238	3,455	1,312
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	18	1	19	8
400011	9/2	Repro Graphics-Plots		197	S/L	20	133	10	143	54
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	1,000	80	1,080	520
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	988	79	1,067	514
400029	6/3	Exhaust System	1,547	S/L	15	1,289	103	1,392	155
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	638	51	689	77
400033	8/3	Stainless Steel Shelving	1,016	S/L	20	635	51	686	330
400034	8/3	Chain Link Fence	1,450	S/L	15	1,209	97	1,306	144
400035	9/3	Call Bell System	35,341	S/L	10	35,341	-	35,341	-
400036	9/3	Carpet & Installation	655	S/L	10	655	-	655	-
400037	11/3	Call Bell System	1,474	S/L	10	1,474	-	1,474	-
400038	11/3	Tank Monitor Leak Detection	11,950	S/L	15	9,162	797	9,959	1,991
400039	11/3	Call Bell System	721	S/L	10	721	-	721	-
400040									
400041	11/3	PA System/Satellite Dish	1,645	S/L	10	1,645	-	1,645	-
400042	11/3	Fax Line	170	S/L	10	170	-	170	-
400043	11/3	Communication Cabling	1,633	S/L	10	1,633	-	1,633	-
400044	12/3	Call Bell System	808	S/L	10	808	-	808	-
400045	12/3	Phone System	3,510	S/L	10	3,510	-	3,510	-
400046	1/4	Software	600	S/L	5	600	-	600	-
400047	1/4	Phone System	3,474	S/L	10	3,474	-	3,474	-
400048	1/4	Emergency Receptacles	10,100	S/L	10	10,100	-	10,100	-
400049	1/4	Scotchint Film 6 PT Lights	966	S/L	10	966	-	966	-
400050	1/4	Kitchen Emergency Lighting	900	S/L	10	900	-	900	-
400051	2/4	Call Bell System	14,978	S/L	10	14,978	-	14,978	-
400052	2/4	Windows Software Upgrade	3,723	S/L	5	3,723	-	3,723	-
400053	2/4	Phone System	196,990	S/L	10	196,990	-	196,990	-
400054	3/4	Install 4 Quads Basement	640	S/L	10	640	-	640	-
400055	3/4	Install Quad outlets 1st fl Nursing	374	S/L	10	374	-	374	-
400056	3/4	Software	7,448	S/L	5	7,448	-	7,448	-
400057	4/4	Melyx Pro Licenses & Installation	2,797	S/L	5	2,797	-	2,797	-
400058	6/4	Painting	14,500	S/L	10	14,500	-	14,500	-
400059	6/4	Control Unit w/Nurse call ports	2,417	S/L	10	2,417	-	2,417	-
400060	6/4	Pro Clinical & Accts Rec. Training	1,055	S/L	5	1,055	-	1,055	-
400061	6/4	Lot Wood Doors	1,974	S/L	15	1,514	132	1,646	328
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	561	53	614	188
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	185	18	203	60
400078	2/5	Sliding Door & Installation	9,225	S/L	10	9,225	-	9,225	-
400079	8/5	Drapes & Cornice	2,254	S/L	10	2,254	-	2,254	-
400080	8/5	Edge of Docklever	1,450	S/L	10	1,450	-	1,450	-
400081	9/5	Carpeting	3,639	S/L	10	3,639	-	3,639	-
400082	9/5	Phone System	930	S/L	10	930	-	930	-
400083	9/5	Ice & Water Machine	4,680	S/L	10	4,680	-	4,680	-
400084	9/5	Install 2 Magnetic Door Holders	1,567	S/L	15	1,567	-	1,567	-
400085	9/5	Install Insulated Glass	2,114	S/L	10	2,114	-	2,114	-
400086	9/5	Awning	4,570	S/L	15	3,199	305	3,504	1,066
400087	9/5	Outside Junction Box & Wiring	2,947	S/L	20	1,547	147	1,694	1,253
400088	9/5	Antennas/Programming/Ritron Units	7,326	S/L	10	7,326	-	7,326	-
400089	9/5	Prefinish Fire Wood Door	2,579	S/L	15	1,805	172	1,977	602
400090	11/5	Wallpapering Library	810	S/L	10	770	41	810	-
400091	11/5	Wallpapering Library	336	S/L	10	319	16	336	-
400092	11/5	3 Emergency Switches Furnance	889	S/L	10	844	44	889	-
400093	11/5	New Septic Pump & Control Panel	6,986	S/L	15	4,425	466	4,891	2,095
400094	12/5	Supplies for new Septic Pump	324	S/L	15	205	22	227	96
400095	12/5	Wiring Septic Pump	952	S/L	15	602	63	665	287
400096	12/5	New Door Dirty Utility Room	648	S/L	15	410	43	453	195
400097	1/6	Garbage Disposal	1,230	S/L	10	1,168	61	1,230	-
400098	1/6	Refurbish Special Care Dinig Room	1,735	S/L	10	1,649	86	1,735	-
400099	2/6	Install Outlet for Pellet Warmer	365	S/L	10	347	18	365	-
400100	2/6	Installation Garbage Disposal	382	S/L	10	363	19	382	-
400101	3/6	Security System	2,900	S/L	10	2,755	145	2,900	-
400102	4/6	New Piping Mechanical Room	2,950	S/L	15	1,869	197	2,066	884

400103	4/6	Tiling Room 107	2,300	S/L	10	2,185	115	2,300	-
400104	4/6	Reblt Cooling Tower Fan Mechanism	2,465	S/L	10	2,342	123	2,465	-
400105	6/6	Awning	4,200	S/L	15	2,660	280	2,940	1,260
400106	6/6	Hot Water Booster	2,073	S/L	10	1,969	104	2,073	-
400107	7/6	Awning Installation	370	S/L	15	235	25	260	110
400108	8/6	Wiring Awning	600	S/L	15	380	40	420	180
400109	8/6	3 steel emergency exit doors	10,347	S/L	20	4,914	517	5,431	4,916
400110	9/6	Tile Main Vestibule	1,287	S/L	20	611	64	675	612
400111	9/6	Automatic Doors Front Vestible	13,590	S/L	10	12,911	680	13,590	-
400112	10/6	4 VAV motor assemblies	3,750	S/L	10	3,188	375	3,563	188
400113	1/7	New Carpeting - Volunteer Office	2,840	S/L	10	2,414	284	2,698	142
400114	1/7	Satellite TV wiring	8,500	S/L	15	4,817	567	5,384	3,116
400115	2/7	New Shaft & Blower wheels A/C unit	7,635	S/L	10	6,490	764	7,254	381
400116	2/7	New Satellite TV System	12,000	S/L	15	6,800	800	7,600	4,400
400117	3/7	Refurbish Volunteer & Schd. Office	1,505	S/L	10	1,280	151	1,431	74
400118	3/7	Heat Exchanger	9,431	S/L	15	5,345	629	5,974	3,458
400119	5/7	Tray line shelf - Staff dining area	3,165	S/L	10	2,691	317	3,008	157
400120	6/7	Replacement piping Spinkler system	3,140	S/L	15	1,779	209	1,988	1,152
400121	7/7	Garbage Disposal	2,347	S/L	10	1,995	235	2,230	117
400122	8/7	Insinkerator	1,290	S/L	10	1,097	129	1,226	65
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	19,668	2,622	22,290	17,046
400125	12/7	Exterior Fencing	24,651	S/L	15	12,325	1,643	13,968	10,683
400126	1/8	Photo cells parking lot, heater	1,800	S/L	10	1,350	180	1,530	270
400127	1/8	Compressor computer room A/C	1,881	S/L	10	1,410	188	1,598	282
400128	2/8	Renovate Cart Wash room (Kitchen)	10,650	S/L	15	5,325	710	6,035	4,615
400129	2/8	Hot Water Heater	9,859	S/L	10	7,394	986	8,380	1,478
400130	4/8	Chiller	138,464	S/L	20	51,924	6,923	58,847	79,617
400131	4/8	Elect. outlets for beauty shop & UPS	1,877	S/L	15	939	125	1,064	814
400132	8/8	Backflow Preventer	4,424	S/L	10	3,318	442	3,760	664
400133	11/8	Parking lot light	1,500	S/L	10	975	150	1,125	375
400134	2/9	Hot Water Heater	12,291	S/L	15	5,326	819	6,145	6,146
400135	3/10	1st floor Nurses Station	32,842	S/L	20	9,031	1,642	10,673	22,168
400136	5/11	New Transfer Switch - Generator	7,258	S/L	10	3,266	726	3,992	3,265
400137	6/11	New Pump Sewer system	6,554	S/L	15	1,966	437	2,403	4,151
400138	1/12	Wiring & Installation - Cable TV	1,845	S/L	15	431	123	554	1,292
400139	1/12	Carpeting 1st floor dining room	6,325	S/L	15	1,476	422	1,898	4,427
400140	2/12	Carpeting Care Center	120,475	S/L	15	28,111	8,032	36,143	84,332
400141	4/12	Installation of Back Flow preventer	3,105	S/L	10	1,086	310	1,396	1,709
400142	5/12	Back Flow preventor valve	1,454	S/L	10	509	145	654	801
Total 2012 and Prior Acquisitions			2,387,209			2,074,001	36,588	2,110,589	276,620
2013 Acquisitions									
400143	5/21	Door for Volunteer Office	1,600	S/L	15	267	107	374	1,226
400144	5/29	Pumping Equipment	30,473	S/L	10	7,618	3,047	10,665	19,808
400144	5/14	Add On to Sewer pumps	976	S/L	10	244	98	342	634
400144	6/10	Add On to Sewer pumps	3,375	S/L	10	844	338	1,182	2,193
Total 2013 Acquisitions			36,424			8,974	3,590	12,564	23,861
2014 Acquisitions									
11/13		Fish tank Countertop	2,600	S/L	15	346	173	519	2,081
11/13		Carpeting	9,870	S/L	15	1,316	658	1,974	7,896
11/13		Fire Alarm System	81,678	S/L	10	16,336	8,168	24,504	57,174
1/14		Aquarium Installation	7,164	S/L	15	956	478	1,434	5,730
2/14		Carved sign Panel	775	S/L	5	310	155	465	310
3/14		Straight Track	13,390	S/L	10	2,678	1,339	4,017	9,373
4/14		Mixing Valve	4,139	S/L	10	828	414	1,242	2,897
5/14		Carpet, Tile, Admin Wing-Main Lobby	18,780	S/L	15	2,504	1,252	3,756	15,024
6/14		Entrance & Parking lot signs	10,738	S/L	10	2,148	1,074	3,222	7,516
6/14		Nurse Call System	41,394	S/L	10	8,278	4,139	12,417	28,977
9/14		Generator	668,151	S/L	20	66,816	33,408	100,224	567,927
9/14		Lighting	3,660	S/L	10	732	366	1,098	2,562
Total 2014 Acquisitions			862,339			103,248	51,624	154,872	707,467
2015 Acquisitions									
5/1		Air conditioner for Data Room	2,890	S/L	10	289	289	578	2,312
6/1		Dishwasher, Equipment & installation	55,146	S/L	10	5,515	5,515	11,030	44,116
8/1		Air Conditioner for Data Room	2,280	S/L	10	228	228	456	1,824
9/1		Electrical for Dishwasher	1,330	S/L	10	133	133	266	1,064
12/1		Carved Sign Panel	(775)	S/L	5	(155)	(155)	(310)	(465)
Total 2015 Acquisitions			60,871			6,010	6,010	12,020	48,851
2016 Acquisitions									
2016		Data Room/AC/Fire	16,336	S/L	10	-	1,634	1,634	14,702
2016		Sewer Pump	17,725	S/L	10	-	1,773	1,773	15,952
2016		Refrigerator	2,765	S/L	10	-	277	277	2,488
2016		Water Heaters/Exhaust	51,628	S/L	10	-	5,163	5,163	46,465
Total 2016 Acquisitions			88,454			-	8,847	8,847	79,607
Total Fixed Equipment			3,435,298			2,192,232	106,659	2,298,892	1,136,407

Fixed Equipment ADP

Date of Acquisition	Cost	Depr Method	Useful Life	Accum Depr @9/15	2016 Depr	Accum Depr @9/16	NAV @9/16
Prior to 10/1/01	2,228			2,228	-	2,228	-
Total Fixed Equipment ADP	2,228			2,228	-	2,228	-

Fixed Equipment Geriatric

Date of Acquisition	Cost	Depr Method	Useful Life	Accum Depr @9/15	2016 Depr	Accum Depr @9/16	NAV @9/16
Prior to 10/1/01	525			525	-	525	-
Total Fixed Equipment - Geriatric	525			525	-	525	-

Total Fixed Equip + ADP + Geriatric 3,438,052 2,194,986 106,659 2,301,645 1,136,407

Movable Equipment

Asset #	Date of Acquisition	Description	n	Cost	Depr Method	Life	Accum Depr @9/15	2016 Depr	Accum Depr @9/16	NAV @9/16
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	495	37	532	201
500003	10/1	Storage Cabinet		338	S/L	15	305	23	328	10
500004	10/1	Chair		375	S/L	10	375	-	375	-
500005	11/1	Refrigerator		1,313	S/L	10	1,313	-	1,313	-
500006	11/1	Stainless Steel Stand		300	S/L	10	300	-	300	-
500007	11/1	4 Janitor Carts		1,256	S/L	10	1,256	-	1,256	-
500008	11/1	Shelves		3,260	S/L	20	2,200	163	2,363	896
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	1,524	113	1,637	56
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	1,529	113	1,642	57
500025	4/2	2 File Cabinets		884	S/L	15	796	59	855	29
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	2,078	154	2,232	77
500030	5/2	Rovic (Correction)		(85)	S/L	1	(85)	(85)	(170)	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	454	34	488	184
500039	7/2	Artwork Hallway Employee Lounge		1,635	S/L	15	1,472	109	1,581	55
500040	7/2	File Cabinets PT Room		1,698	S/L	15	1,528	113	1,641	57
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	641	51	692	334
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	6,490	519	7,009	779
500089	5/3	Safety Cabinet	506	S/L	15	422	34	456	50
500090	5/3	9 Chairs	3,607	S/L	10	3,607	-	3,607	-
500091	5/3	Computer Equipment	1,269	S/L	5	1,269	-	1,269	-
500092	6/3	Wheeled Stretchers	743	S/L	10	743	-	743	-
500093	7/3	Refrigerator	5,300	S/L	10	5,300	-	5,300	-
500094	7/3	3 TV's	1,034	S/L	5	1,034	-	1,034	-
500095	8/3	Computers	6,641	S/L	5	6,641	-	6,641	-
500096	9/3	Piano	11,395	S/L	20	7,122	570	7,692	3,703
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	266	23	289	176
500122	1/4	5 Framed Prints	1,000	S/L	15	767	67	834	166
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	19,104	1,661	20,765	4,154
500131	3/4	Draperies	10,370	S/L	5	10,370	-	10,370	-
500132	4/4	Chairs	4,260	S/L	15	3,266	284	3,550	710
500133	4/4	Tracers & Recliners	6,049	S/L	10	6,049	-	6,049	-
500134	4/4	Corian Table	1,595	S/L	15	1,223	106	1,329	266
500135	4/4	Furniture	11,281	S/L	15	8,649	752	9,401	1,880
500136	4/4	Mats	2,737	S/L	5	2,737	-	2,737	-

500137	5/4	Chair & Table	2,246	S/L	15	1,722	150	1,872	374
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	218	19	237	47
500143	6/4	Furniture	16,302	S/L	15	12,498	1,087	13,585	2,716
500144	6/4	Draperies	1,188	S/L	5	1,188	-	1,188	-
500145	6/4	Lobby Furniture	3,000	S/L	15	2,300	200	2,500	500
500146	6/4	Reception Desk	450	S/L	15	345	30	375	75
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	30,538	2,656	33,194	6,640
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	345	30	375	75
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	1,367	119	1,486	297
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	7,317	976	8,293	3,414
500168	12/4	Patient Lift	2,400	S/L	10	2,400	-	2,400	-
500169	12/4	Reupholster/refinish Furniture	3,500	S/L	7	3,500	-	3,500	-
500170	1/5	Furniture	3,351	S/L	15	2,345	223	2,568	783
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	2,940	280	3,220	980
500174	3/5	Furniture Crafts room	6,702	S/L	10	6,702	-	6,702	-
500175	3/5	Framing, Prints & Mirror	2,311	S/L	15	1,617	154	1,771	539
500176	3/5	Copier	18,495	S/L	5	18,495	-	18,495	-
500177	3/5	Blade for Cisco 6500 Series	4,820	S/L	5	4,820	-	4,820	-
500178	3/5	Medline Software for Tracking	2,250	S/L	5	2,250	-	2,250	-
500179	3/5	New File Server	5,536	S/L	15	4,244	369	4,613	923
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	1,926	154	2,080	231
500182	5/5	Furniture Library	4,346	S/L	15	3,042	290	3,332	1,014
500183	5/5	Framing, Prints & Mirror	695	S/L	15	486	46	532	163
500184	6/5	Lumex Low Bed	1,344	S/L	15	941	90	1,031	313
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	140	13	153	47
500189	7/5	Computer Equipment	3,675	S/L	5	3,675	-	3,675	-
500190	8/5	Furniture	4,606	S/L	12	4,030	384	4,414	192
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	1,219	64	1,283	-
500202	11/5	Lined Drapes & Hardware lounges	5,238	S/L	10	4,976	262	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	336	18	355	-
500207	1/6	Deposit 13 Tables	3,016	S/L	10	2,866	150	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	1,122	59	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	10,899	574	11,473	-
500215	2/6	Drapes 2nd floor lounge	853	S/L	10	810	43	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	870	45	915	-
500219	3/6	Sheet Pan Rack	485	S/L	10	461	24	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	14,621	770	15,391	-
500224	5/6	New Motor & Steam Trap Cov. Oven	1,072	S/L	10	1,019	54	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	2,540	134	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	1,122	59	1,181	-
500229	6/6	Cable Machine	915	S/L	10	869	46	915	-
500230	6/6	Electric Hi-Lo Stand In Table	3,430	S/L	10	3,259	172	3,430	-
500231	7/6	Overhead Table	186	S/L	10	177	9	186	-
500232	7/6	Safe	638	S/L	15	405	43	448	190
500233	8/6	Artwork	3,764	S/L	20	1,788	188	1,976	1,788
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	2,924	154	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	609	72	681	35
500254	1/7	Drapes - dining room	7,608	S/L	10	6,467	761	7,228	380
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	16,982	1,998	18,980	999
500258	3/7	Nu Step Recumbent Cross Trainer	3,946	S/L	10	3,355	395	3,750	197
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	2,470	291	2,761	144
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	517	61	578	30
500265	5/7	3 Televisions	853	S/L	5	853	-	853	-
500266	5/7	Piano Dolly	514	S/L	10	436	51	487	26
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	2,691	317	3,008	157
500273	8/7	Lakeside Cart	625	S/L	5	625	-	625	-
500274	8/7	60 Inch Television	2,500	S/L	10	2,125	250	2,375	125
500275	9/7	TV Cabinet	470	S/L	10	399	47	446	23
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	6,241	832	7,073	5,409
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	2,888	385	3,273	578
500288	12/7	Balance System Machine	10,361	S/L	10	7,771	1,036	8,807	1,554
500289	1/8	2 Dry Vacuum Cleaners	800	S/L	5	800	-	800	-
500290	1/8	Phones & wall brackets	18,997	S/L	10	14,248	1,900	16,148	2,849
500291	1/8	Window Treatments	4,514	S/L	10	3,385	451	3,836	678
500292	1/8	Shutters	1,864	S/L	10	1,398	186	1,584	280
500293	1/8	20 Overbed tables	1,790	S/L	10	1,343	179	1,522	269
500294	2/8	5 Storage Cabinets	500	S/L	10	375	50	425	75
500295	2/8	20 Chairs	4,900	S/L	10	3,675	490	4,165	735
500296	2/8	Baracuda software	2,490	S/L	3	2,490	-	2,490	-

500297	2/8	2 Two way radios(Housekeeping)	1,508	S/L	5	1,508	-	1,508	-
500298	2/8	UPS, Firewall for Server	720	S/L	5	720	-	720	-
500299	3/8	Furniture HR Office	2,769	S/L	15	1,385	185	1,570	1,199
500300	3/8	Fax Machine	925	S/L	5	925	-	925	-
500301	4/8	5 20" Hospital TV's (Residents)	1,784	S/L	5	1,784	-	1,784	-
500302	4/8	New Control for Hot Water Heater	1,300	S/L	5	1,300	-	1,300	-
500303	4/8	P.C. Monitor, Memory	767	S/L	5	767	-	767	-
500304	4/8	Entrance way mat	1,060	S/L	5	1,060	-	1,060	-
500305	5/8	Auto Sweeper	3,993	S/L	5	3,993	-	3,993	-
500306	5/8	Carpet Extractor	3,915	S/L	5	3,915	-	3,915	-
500307	5/8	2 Two way radios(Maintenance)	1,508	S/L	5	1,508	-	1,508	-
500308	5/8	Scale & Patient Lift	2,240	S/L	5	2,240	-	2,240	-
500309	5/8	12 Chairs & dolly	611	S/L	5	611	-	611	-
500310	6/8	Putting Green - Rehab	3,295	S/L	10	2,472	330	2,802	493
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	652	87	739	130
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	1,853	285	2,138	713
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	2,847	438	3,285	1,095
500323	2/9	BP/Oxim Vital sign machines	4,332	S/L	10	2,816	433	3,249	1,083
500324	2/9	Copy Machine	16,295	S/L	7	15,131	1,164	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	Cuisineart Food Processor	795	S/L	5	795	-	795	-
500335	7/9	2 Blood Pressure Monitors	4,117	S/L	7	3,823	-	3,823	294
500336	7/9	Bladderscan	11,962	S/L	7	11,108	854	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	2,828	495	3,323	1,626
500343	12/9	Reupholster lobby Furniture	2,500	S/L	10	1,375	250	1,625	875
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	1,696	308	2,004	155
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	3,730	678	4,408	2,374
500348	2/10	TV - Patient Lounge	700	S/L	5	700	-	700	-
500349	2/10	Patient Scale	1,806	S/L	10	1,032	181	1,213	593
500350	3/10	2 Privacy Chart Racks	2,902	S/L	10	1,596	290	1,886	1,016
500351	3/10	Recumbent Stationery Bike	3,935	S/L	7	3,092	562	3,654	281
500352	3/10	Pulse Oximeter	902	S/L	7	709	129	838	64
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	1,821	331	2,152	166
500355	5/10	4 Electric Low Beds	4,789	S/L	12	2,337	399	2,736	2,052
500356	7/10	Ped Alert, Digital Hand Eval Guage	1,820	S/L	7	1,430	260	1,690	130
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	6,293	1,144	7,437	573
500359	1/11	12 resident rooms floor lamps	1,127	S/L	5	1,014	113	1,127	-
500360	1/11	Care Tracker system	9,725	S/L	5	8,753	973	9,725	-
500361	1/11	6 Heavy Duty Linen Hampers	1,719	S/L	5	1,547	172	1,719	-
500362	1/11	3 personal computers	2,052	S/L	5	1,846	206	2,052	-
500363	1/11	20 Bulletin Boards Patient rooms	1,260	S/L	5	1,134	126	1,260	-
500364	2/11	Personal Computer	509	S/L	5	458	51	509	-
500365	2/11	2 Mattresses	2,496	S/L	5	2,246	250	2,496	-
500366	2/11	Copier & Printer	2,026	S/L	5	1,823	203	2,026	-
500367	2/11	20 Mattresses	5,517	S/L	5	4,965	552	5,517	-
500368	4/11	Copier - Accounting	4,328	S/L	5	3,896	432	4,328	-
500369	4/11	6 Hampers	1,103	S/L	5	993	110	1,103	-
500370	5/11	2 Personal computers	1,037	S/L	5	933	104	1,037	-
500371	5/11	Ceiling Patient Lift	8,675	S/L	10	3,903	867	4,770	3,905
500372	6/11	Laptop - Administrator	957	S/L	5	861	96	957	-
500373	6/11	Power Washer	1,099	S/L	5	989	110	1,099	-
500374	7/11	2 Optiflex CPM machines	4,803	S/L	5	4,323	480	4,803	-
500375	7/11	6 Care Traker Kiosk's	10,347	S/L	5	9,312	1,035	10,347	-
500376	8/11	Cleveland Steamer	15,320	S/L	10	6,894	1,532	8,426	6,894

500377	8/11	Color Printer	3,257	S/L	5	2,931	326	3,257	-
500378	8/11	2 Laptops, screens & Keyboards	2,315	S/L	5	2,083	231	2,315	-
500379	8/11	Cables for Care Tracker system	728	S/L	5	656	72	728	-
500380	9/11	Scissor Lift	4,640	S/L	5	4,176	464	4,640	-
500381	9/11	Chiller Pump	2,432	S/L	10	1,094	243	1,337	1,095
500382	10/11	Air Mattress	1,124	S/L	5	787	225	1,012	112
500383	10/11	Desk Unit	1,407	S/L	10	493	141	634	774
500384	11/11	Sand & Salt Spreader	4,478	S/L	5	3,135	896	4,031	447
500385	11/11	2 Ipads	1,360	S/L	5	952	272	1,224	136
500386	12/11	Carpet Steam Cleaner	1,850	S/L	5	1,295	370	1,665	185
500387	1/12	8 Overbed Tables	1,360	S/L	10	476	136	612	748
500388	1/12	2 Hoyer lifts w scale attachments	4,478	S/L	10	1,568	448	2,016	2,463
500389	2/12	Equipment Design Plan P.O.Service	6,230	S/L	15	1,453	415	1,868	4,362
500390	2/12	1st floor point of service Equipment	47,140	S/L	15	11,000	3,143	14,143	32,998
500391	3/12	10 Overbed Tables	1,700	S/L	10	595	170	765	935
500392	3/12	6 Overbed Tables	1,020	S/L	10	357	102	459	561
500393	3/12	8 Beepers & upgrade to nurse call sys	2,981	S/L	5	2,087	596	2,683	299
500394	4/12	WiFi Care Center	6,403	S/L	5	4,483	1,281	5,764	640
500395	4/12	Ice Machine/Maker	3,549	S/L	5	2,485	710	3,195	355
500396	4/12	Heated Dining Cabinet	3,634	S/L	10	1,272	363	1,635	2,000
500397	4/12	Point of Service Equipment	50,227	S/L	10	17,580	5,023	22,603	27,624
500398	5/12	5 Melyx software licenses	1,150	S/L	5	805	230	1,035	115
500399	5/12	Recumbant Bike	4,230	S/L	5	2,961	846	3,807	423
500400	5/12/14	Additional memory PC's	2,061	S/L	5	1,442	412	1,854	206
500401	5/12/14	3 APM Pressure Mattresses	3,576	S/L	5	2,503	715	3,218	358
500402	6/12/14	Caretaker interface software	5,000	S/L	5	3,500	1,000	4,500	500
500403	6/12/14	Hoyer Lift/ scale attachment returned	(2,234)	S/L	10	(2,234)	(223)	(2,457)	223
500404	9/12/14	Security Camera and Installation	20,311	S/L	10	7,109	2,031	9,140	11,171
500405	9/12/14	UPS Battery Backup system	1,399	S/L	5	980	280	1,260	140
500406	9/12/14	Virtual Server & Peripherals	57,984	S/L	10	31,891	5,798	37,689	20,295
Total 2012 and Prior Acquisitions			2,615,874			2,363,509	67,720	2,431,230	184,644

2013 Acquisitions

500407	10/12	Hoyer Lift	3,545	S/L	5	1,773	709	2,482	1,064
500408	11/12	ADP - Enterprise Etime software	12,400	S/L	5	6,200	2,480	8,680	3,720
500404	11/12	Additional security camera	583	S/L	10	145	58	203	379
500410	1/18	Color printers	1,287	S/L	5	643	257	900	387
500412	2/13	Span America Mattress	1,389	S/L	5	695	278	973	416
500413	3/11	Shredder	1,790	S/L	5	895	358	1,253	537
500414	4/11	Rehab Equipment	4,398	S/L	5	2,199	880	3,079	1,319
500415	4/16	Chair	874	S/L	5	437	175	612	262
500416	5/21	Scale	759	S/L	5	380	152	532	227
500416	5/21	Scale	307	S/L	5	153	61	214	93
500417	6/20	Core Alignment Kit	3,052	S/L	5	1,526	610	2,136	916
500418	6/21	Scale	2,135	S/L	5	1,068	427	1,495	641
500419	6/26	Copier	12,259	S/L	5	6,130	2,452	8,582	3,677
500420	1/9	Laptop	1,204	S/L	3	1,003	201	1,204	-
500421	7/23	Food Processor	1,482	S/L	5	741	296	1,037	446
500422	7/24	Wheelchair Washer	10,000	S/L	8	3,125	1,250	4,375	5,625
500423	6/6	Patient Lift	2,797	S/L	5	1,398	559	1,957	840
500424	6/7	Carpet Cleaner	4,455	S/L	5	2,228	891	3,119	1,337
500425	8/9	Refrigerated Display Case	1,865	S/L	8	583	233	816	1,049
500426	7/31	Ice Dispenser	3,455	S/L	8	1,080	432	1,512	1,943
500427	7/3	Auto Scrubber	8,270	S/L	8	2,585	1,034	3,619	4,651
500428	8/27	Printer	1,249	S/L	5	625	250	875	374
500429	8/1	Micosoft Software	2,477	S/L	3	2,064	412	2,477	-
500430	6/11	Specialty Mattress	4,415	S/L	5	2,208	883	3,091	1,325
500431	9/24	Bed - Elec	1,655	S/L	12	345	138	483	1,172
500432	9/30	Aquarium	1,119	S/L	5	560	224	784	335
Total 2013 Acquisitions			89,221			40,786	15,700	56,486	32,735

2014 Acquisitions

10/31	Marketing Complete Software	6,080	S/L	5	2,432	1,216	3,648	2,432
11/13	Printer, Computers	3,006	S/L	5	1,202	601	1,803	1,203
10/13	2 Loveseats	1,818	S/L	12	304	152	456	1,362
1/14	Pill Shedder	2,706	S/L	5	1,082	541	1,623	1,083
2/14	Imprinter Machine	9,732	S/L	10	1,946	973	2,919	6,813
3/14	Computer Upgrade	256,757	S/L	5	102,702	51,351	154,053	102,704
4/14	Furniture	40,000	S/L	10	8,000	4,000	12,000	28,000
4/14	8 Recliners	4,895	S/L	15	652	326	978	3,917
6/14	Marketing Software	1,818	S/L	5	728	364	1,092	726
7/14	Office Furniture	1,322	S/L	15	176	88	264	1,058
8/14	2 Washer, Dryer	3,676	S/L	10	736	368	1,104	2,572
3/14	Printer, Computers	2,010	S/L	5	804	402	1,206	804
Total 2014 Acquisitions			333,819		120,764	60,382	181,146	152,673

2015 Acquisitions

10/14	Tilting Kettle	19,506	S/L	15	1,300	1,300	2,600	16,906
11/14	Tractor with snowblower (dep)	675	S/L	10	68	68	136	539

12/14	Tractor with snowblower	5,236	S/L	10	524	524	1,048	4,188
12/14	Tractor with snowblower	925	S/L	10	93	93	186	739
2/15	Mattress	1,222	S/L	5	244	244	488	734
2/15	Black out curtains	6,000	S/L	5	1,200	1,200	2,400	3,600
3/15	Freezer	1,227	S/L	10	123	123	246	981
3/15	Wheelchairs	1,046	S/L	10	105	105	210	836
3/15	Computer network	14,108	S/L	5	2,822	2,822	5,644	8,464
3/15	Refrigerator Reach in	2,752	S/L	10	275	275	550	2,202
3/15	Steamer	18,941	S/L	10	1,894	1,894	3,788	15,153
4/15	Cisco Catalyst/Smartnet	6,505	S/L	5	1,301	1,301	2,602	3,903
4/15	WhiteBoard	1,094	S/L	5	219	219	438	656
6/15	Kangaroo Pump Feeding	1,494	S/L	10	149	149	298	1,196
6/15	Southbend ranges	2,171	S/L	10	217	217	434	1,737
6/15	ECG CP 150	2,915	S/L	7	416	416	832	2,083
6/15	Biosway 12.1 LCD balance system	2,775	S/L	10	278	278	556	2,219
9/15	48 chairs	22,817	S/L	15	1,521	1,521	3,042	19,775
7/15	Backup battery for network	3,980	S/L	5	796	796	1,592	2,388
7/15	Reach in refrigerator	2,752	S/L	10	275	275	550	2,202
7/15	Ice Cuber	3,620	S/L	10	362	362	724	2,896
8/15	Black out curtains	3,915	S/L	5	783	783	1,566	2,349
8/15	Air Pressurized Mattress	2,308	S/L	5	462	462	924	1,384
9/15	Black out curtains	4,330	S/L	5	866	866	1,732	2,598
9/15	AV Audio Visuals	1,972	S/L	5	394	394	788	1,184
9/15	Digital Scale	2,159	S/L	10	216	216	432	1,727
9/15	Computer Memory	1,464	S/L	5	293	293	586	878
9/15	Black out curtains	486	S/L	5	97	97	194	292
Total 2015 Acquisitions		138,395			17,293	17,293	34,586	103,809

2016 Acquisitions								
2016	AV Audio Visuals - Screens w/Electric	2,905	S/L	10	-	290	290	2,615
2016	Promevo - Acer Chromebooks	3,502	S/L	5	-	700	700	2,802
2016	Reach In Fridge - WSF	2,395	S/L	10	-	240	240	2,155
2016	Sander/Salter Maintenance	5,000	S/L	10	-	500	500	4,500
2016	Avtech- IT Alert System	1,000	S/L	10	-	100	100	900
2016	TriMark - Bussing Cabinet Dietary	2,569	S/L	7	-	367	367	2,202
2016	McKesson -Wheelchairs	1,267	S/L	5	-	253	253	1,014
2016	McKesson - Shower Chairs	995	S/L	10	-	100	100	895
2016	Mckesson - Chairs - Recliners	7,193	S/L	10	-	719	719	6,474
2016	Mckesson - Air Mattresses	3,396	S/L	5	-	679	679	2,717
2016	Atlantix Global - Monitors and Phones	4,333	S/L	5	-	867	867	3,466
2016	Ipads	8,720	S/L	5	-	1,744	1,744	6,976
2016	Wescom - PCC	37,876	S/L	5	-	7,575	7,575	30,301
2016	WB Mason - Furniture	11,462	S/L	7	-	1,637	1,637	9,825
2016	Yankee - washers/dryers	19,040	S/L	10	-	1,904	1,904	17,136
2016	Mckesson - Treatment Cart	1,310	S/L	7	-	187	187	1,123
2016	Sandros - Shades	2,300	S/L	5	-	460	460	1,840
2016	Hobart planetary mixer	4,999	S/L	10	-	500	500	4,499
Total 2016 Acquisitions		120,262			-	18,822	18,822	101,440

Total Movable Equipment 3,297,571 2,542,352 179,918 2,722,269 575,301

Movable Equipment ADP				Accum		Accum	
Date of Acquisition	Cost	Depr Method	Life	Depr @9/15	2016 Depr	Depr @9/16	NAV @9/16
Prior to 10/1/01	34,638	S/L	Various	34,638	-	34,638	-
2012 and Prior Acquisitions	34,638			34,638	-	34,638	-

Movable Equipment Geriatric				Accum		Accum	
Date of Acquisition	Cost	Depr Method	Life	Depr @9/15	2016 Depr	Depr @9/16	NAV @9/16
Prior to 10/1/01	6,622	S/L	Various	6,622	-	6,622	-
Total 2012 and Prior Acquisitions	6,622			6,622	-	6,622	-

Automotive				Accum		Accum	
Date of Acquisition	Cost	Depr Method	Life	Depr @9/15	2016 Depr	Depr @9/16	NAV @9/16
Prior to 10/1/01	74,070	S/L	5yrs	74,070	-	74,070	-
2/01	23,377	S/L	5yrs	23,377	-	23,377	-
2/01	2,383	S/L	5yrs	2,383	-	2,383	-
9/06	847	S/L	5 yrs	847	-	847	-
7/09	21,187	S/L	5 yrs	21,187	-	21,187	-
2/01	(23,377)	S/L	5yrs	(23,377)	-	(23,377)	-

Total Total Automotive	98,487	98,487	-	98,487	-
Grand Total Movable Equipment	3,437,317	2,682,098	179,918	2,862,016	575,301
Cost Report vs Trial Balance Net Book Value Variance					
Total Land Improvements	199,976	76,512	11,773	88,285	111,691
Variance	-	(840)	-	(840)	840
Cost Report Total	199,976	77,351	11,773	89,124	110,852
Per Trial Balance	199,976	75,519		85,644	114,332
CR vs TB Variance	-	1,832	11,773	3,480	(3,480)
Total Building + Building ADP	7,588,156	4,809,319	166,636	4,975,955	2,612,200
	(881,601)	877,485	-	877,485	(1,759,086)
Cost Report Total	8,469,757	3,931,834	166,636	4,098,470	4,371,287
Per Trial Balance	7,588,156	4,785,878	453,052	4,936,493	2,651,663
CR vs TB Variance	881,601	(854,044)	(286,416)	(838,023)	1,719,624
Total Fixed Equip + ADP + Geriatric	3,438,052	2,195,141	106,659	2,301,800	1,136,252
	116,904	(84,532)	-	(84,532)	201,436
Cost Report Total	3,321,148	2,279,673	106,659	2,386,332	934,816
Per Trial Balance	3,438,051	2,165,539		2,267,877	1,170,174
CR vs TB Variance	(116,903)	114,134	106,659	118,455	(235,358)
Grand Total Movable Equipment	3,437,317	2,682,098	179,918	2,862,016	575,301
	34,926	(54,118)	(1)	(54,119)	89,045
Cost Report Total	3,402,391	2,736,216	179,919	2,916,135	486,256
Per Trial Balance	3,437,319	2,640,675		2,830,649	606,670
CR vs TB Variance	(34,928)	95,541	179,919	85,486	(120,414)
Total CR vs TB NBV Variance	729,770	(642,537)	11,935	(630,602)	1,360,372
		(1,360,372)			
		(11,935)			

F/S vs C/R NBV Pg. 31 / Line B9
F/S vs C/R Dep. Pg. 36 / Line F1

Amortization Schedule*

Name of Facility Wavy Care Center, Inc.	License No. 942-C		Report for Year Ended 9/30/2016		Page 24	of 37
	Date of Acquisition		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
Item	Month	Year			Length of Amortization	Cost to Be Amortized
	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 9/30/2016	Page 25	of 37				
11. Property Questionnaire								
Part A								
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," complete Part B. If "No," complete Part C.					
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.								
Description	Total							
1. Date Land Purchased	Leased: Town of New Canaan							
2. Date Structure Completed	04/01/75							
3. If NOT Original Owner, Date of Purchase								
4. Date of Initial Licensure								
5. Total Licensed Bed Capacity	76							
6. Square Footage	54,509							
7. Acquisition Cost								
a. Land	Leased: Town of New Canaan							
b. Building	2,630,266							
Part B - Owner and Related Parties					1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing								
a. Type of Financing (e.g., fixed, variable)	N/A							
b. Date Mortgage Obtained								
c. Interest Rate for the Cost Year								
d. Term of Mortgage (number of years)								
e. Amount of Principal Borrowed								
f. Principal balance outstanding as of								
Complete if Mortgage was Refinanced During Current Cost Year								
g. Type of Financing (e.g., fixed, variable)								
h. Date of Refinancing								
i. New Interest Rate								
j. Term of Mortgage (number of years)								
k. Amount of Principal Borrowed								
l. Principal Outstanding on Note Paid-Off								
Part C - Arms-Length Leases for Real Property Improvements Only								
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease				
Town of New Canaan	Land Lease	04/01/75		4,712				

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	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Waveny Care Center, Inc.	942-C	9/30/2016	27	37		
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment						
\$						
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)						
\$						
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)						
\$						
12. D. Other Interest Expense (Specify)						
LOC & Notes Payable Interest						
\$						
13. Total All Interest Expense (12B7 + 12C3 + 12D)						
\$						
14. Insurance						
a. Insurance on Property (buildings only)						
\$						
b. Insurance on Automobiles						
\$						
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)						
\$						
2. Fire and Extended Coverage						
\$						
3. Other (Specify)						
General Liability / Fidelity Bond						
\$						
14d. Total Insurance Expenditures (14a + b + c)						
\$						
15. Total All Expenditures (A-13 thru C-14)						
\$						

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Waveny Care Center, Inc.			942-C	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 229,705	229,705		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 294,796	294,796		
7.			Other - See attached Schedule	\$ 315,083	315,083		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 345,206	345,206		
10.	15	1e	Accounting & Legal	\$ 14,591	14,591		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 5,930	5,930		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 3,954	3,954		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 6,022	6,022		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 91,747	91,747		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 41,666	41,666		
23.			Other - See attached Schedule	\$ 618,730	618,730		
Page 18 - Dietary Expenditures							
24.	See	29d	Meals to employees, guests and others who are not residents	\$ 92,037	92,037		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 2,059,467	2,059,467		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Wages	\$ 65,742		
10	5c	Meals on Wheels Wages (See Attached)	\$ 40,873		
10	12o	Director of Development Wages	\$ 65,106		
10	12o	Other Development Wages	\$ 46,949		
10	12o	Director of Spiritual Services Wages	\$ 11,035		
Total Other Salaries Adjustment			\$ 229,705	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Outpatient Therapies	\$ 305,968		
13	B12	Massage Therapy	\$ 5,895		
13	B12	Post Acute Cardiology	\$ 3,220		
Total Other Fees Adjustments			\$ 315,083	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1g	Operational Supplies - Business Development	\$ 15,765		
15	1g	Office Supplies - Business Development	\$ 41		
15	1g	Operational Supplies - Marketing	\$ 1,764		
15	1g	Office Supplies - Marketing	\$ 452		
16	m1	Recruitment Relating to WCCHS	\$ 2,734		
16	m7	Postage - Business Development	\$ 4,650		
16	m7	Postage - Marketing	\$ 221		
16	m8	Association of Fundraising Dues	\$ 49		
16	m8a	Chamber of Commerce Dues	\$ 635		
16	m11	Purchased Services - Medicare Review	\$ 1,870		
16	m11	Audit Service CRC (Medicare)	\$ 4,313		
16	m13	Department Guest Meals	\$ 1,132		
16	m13	Licenses & Permits - Fine	\$ 49		
16	m13	Credit Card Processing Fees	\$ 36,258		
16	m13	Recruitment Not Related to WCC	\$ 2,734		
16	m13	Investment Managers	\$ 72,183		
16	m13	Assets Released Expense	\$ 361,616		
16	m13	Food (Employees)	\$ 673		
16	m13	Co-Insurance Write-off	\$ 2,826		
15	Var	Non-Allowable Salaries Benefits Disallowance (See Attached)	\$ 66,802		
15	Var	A&G Meals on Wheels Benefits Disallowance (See Attached)	\$ 28,584		
22	Var	A&G Meals on Wheels Overhead Disallowance (See Attached)	\$ 8,720		
22	Var	A&G Meals on Outpatient Therapies Overhead Disallowance (See Attached)	\$ 4,659		
Total Other A&G Adjustments			\$ 618,730	\$ -	\$ -

Waveny Care Center, Inc.
Disallowance Schedule for Cell Phones
September 30, 2016

Pg. 28b

	<u>Amount</u>	
Total Cell Phone Expense	7,010	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>\$ 5,930</u></u>	

**Waveny Cost Report
September 30, 2016
Benefits Disallowance**

Pg. 28c

Non-Allowable Wages

Marketing Wages	65,742	TB Linked
Director of Development Wages	65,106	TB Linked
Other Development Wages	46,949	TB Linked
Director of Spiritual Services Wages	11,035	TB Linked
Total Non-Allowable Wages	<u>188,832</u>	

Total Salaries	<u>6,049,041</u>	TB Linked
Percent to Total Salaries	3.12%	

Total Benefits (Pg 15, Line 1a1 - 1a7)	2,139,931	TB Linked
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Non-Allowable Benefits Disallowed	66,802	Page 28 attachment
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D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility				License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.				942-C	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,059,467	2,059,467		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 285,077	285,077		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 14,309	14,309		
30.	20	5h	Laboratory	\$ 15,175	15,175		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 17,838	17,838		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 81,978	81,978		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 485	485		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 50,711	50,711		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 2,525,040	2,525,040		

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

Waveny Care Center, Inc.
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Satellite/Cable TV in Excess (See Attached)	\$ 5,774		
20	5i	Resident Education	\$ 12,115		
20	5j	Purchased Service - Sitter Expense	\$ 51,817		
20	5j	Machine & Equipment Rental (as needed, not leased)	\$ 7,354		
20	5j	Prosthetic/Orthotic Supplies	\$ 70		
20	5j	Administration IV Therapy	\$ 1,361		
20	5j	Other Diagnostic Svcs	\$ 3,252		
20	5j	Other Therapeutic Service	\$ 113		
20	5j	Operational Supplies: Outpatient Therapies Disallowance (See attached)	\$ 122		
Total Other Ancillary Costs			\$ 81,978	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14a	Building Insurance: Meals on Wheels Disallowance (See attached)	\$ 316		
27	14a	Building Insurance: Outpatient Therapies Disallowance (See attached)	\$ 169		
Total Other Property Adjustments			\$ 485	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Line of Credit Interest	\$ 7,269		
30	IV 8	Meals - Non-Patient	\$ 36,528		
30	IV 8	Non-Patient Meals Private	\$ 3,293		
30	IV 8	Non-Patient Meals - ADP	\$ 3,352		
30	IV 8	Notions	\$ 28		
30	IV 8	Medical Record Copy Fee	\$ 241		
Total Other Adjustments			\$ 50,711	\$ -	\$ -

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, 2016

Pg. 29b

Total Cable Tv Expense	\$	9,374	TB Linked
Total Monthly Fee Allowed	\$	300	
Total Months		<u>12</u>	
Total Allowable Expense	\$	<u>3,600</u>	
Disallowed Expense	\$	<u>5,774</u>	{a}

Tickmark

{a}

Ties to page 29a

Waveny Care Center, Inc.
 Out Patient Overhead Disallowance
 September 30, 2016

Therapy Type	Building Sq. ft. 54,509		Total Treatments 49,866		Total Out Patient Sq. Footage
	Total In & Out Patient		Out Patient Treatments		
	Sq. Footage	Percentage	Treatments	Percentages	
PT	2,059	3.78%	13,737	27.55%	
OT	98	0.18%	409	0.82%	
ST	184	0.34%	238	0.48%	
Total Therapies	2,341	4.29%	14,384	28.85%	1.24%

<u>A&G: Overhead Disallowance</u>	<u>Amount Per TB</u>	<u>Out Patient %</u>	<u>Amount to be Disallowed</u>
Repairs and Maintenance	70,031	1.24%	868
Heat	59,479	1.24%	737
Light and Power	129,769	1.24%	1,608
Water	19,521	1.24%	242
Contracted Maintenance	97,279	1.24%	1,205
Total	376,079		4,659 See page 28a

<u>Capital: Building Insurance Disallowance</u>			
Property Insurance	13,615	1.24%	169
Total	13,615		169 See page 29a

<u>Direct: Supplies Related to Therapies</u>			
Operational Therapy Supplies	9,876	1.24%	122
Total	9,876		122 See page 29a

<u>Type</u>	<u>D.04a Number of Meals Served</u>	<u>D.04a Total Meals Served</u>	<u>Percentage of Meals</u>
Meals on Wheels	16,028	96,329	16.64%

<u>Salaries Disallowances</u>	<u>Amount per TB</u>	
Dietary Salaries	40,873	
Total	40,873	See page 28a

<u>Expenditures Disallowance</u>			
Dietary Expenses Per Pg. 18	592,968		
Less: Rev Self Disallowed Pg. 29a	(36,528)		
Less: Rev Self Disallowed Pg. 29a	(3,293)		
Adjusted Dietary Expenditures	553,147	16.64%	92,037 See page 28

<u>Type</u>	<u>MOW Salary</u>	<u>Total Salaries</u>	<u>Percentage of Total Salaries</u>
Meals on Wheels	40,873	6,049,041	0.68%

<u>Benefits Disallowance</u>	<u>Amount per TB</u>	<u>Percentage of Total Salaries</u>	<u>Disallowance</u>
Workmen's Compensation	488,746	0.68%	3,302
Disability Insurance	88,283	0.68%	597
Unemployment Insurance	106,237	0.68%	718
Social Security (FICA)	986,273	0.68%	6,664
Health Insurance	2,152,669	0.68%	14,545
Life Insurance	0	0.68%	0
Pensions	377,010	0.68%	2,547
Uniform Allowance	13,837	0.68%	93
Other	17,532	0.68%	118
Total	4,230,587		28,584 See page 28a

<u>Type</u>	<u>Number of Meals Served</u>	<u>Total Meals Served</u>	<u>Percentage of Meals</u>	<u>Dietary Sq. Footage</u>	<u>Total Sq. Footage</u>	<u>Dietary Percentage</u>	<u>Percentage of MOW Related to Dietary</u>
Meals on Wheels	16,028	96,329	16.64%	7,595	54,509	13.93%	2.32%

<u>A&G Overhead Disallowance</u>	<u>Amount per TB</u>	<u>Percentage of MOW Related to Dietary</u>	<u>MOW Disallowance</u>
Repairs and Maintenance	70,031	2.32%	1,624
Heat	59,479	2.32%	1,379
Light and Power	129,769	2.32%	3,009
Water	19,521	2.32%	453
Contracted Maintenance	97,279	2.32%	2,255
Total	362,249		8,720 See page 28a

<u>Building Insurance Disallowance</u>			
Property Insurance	13,615	2.32%	316
Total	13,615		316 See page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Waveny Care Center, Inc.	942-C	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 7,103,325	7,103,325				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,615,962)	(3,615,962)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 3,424,094	3,424,094				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 3,563,131	3,563,131				
b. Private-Pay Room and Board Contractual Allowance **	\$ 9,419	9,419				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 36,303	36,303				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 16,051	16,051				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 8,581	8,581				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,200,435	1,200,435				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 153,531	153,531				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 141,077	141,077				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 10,120	10,120				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 673,521	673,521				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 254,218	254,218				
c. Occupational Therapy - Non-Medicare	\$ 30,695	30,695				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (1,413,283)	(1,413,283)				
b. Other (Specify) - Non-Medicare	\$ (18,051)	(18,051)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,577,205	11,577,205				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 23,314	23,314				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 21,146	21,146				
8. Other (Specify)	\$ 1,469,734	1,469,734				
V. Total Other Revenue (1 thru 8)	\$ 1,514,194	1,514,194				
VI. Total All Revenue (III +V)	\$ 13,091,399	13,091,399				

* 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	\$ 360,878		
30 II 6a	IV Therapy - Medicare	\$ 1,361		
30 II 6a	X-Ray Medicare	\$ 12,650		
30 II 6a	Laboratory - Medicare	\$ 15,088		
30 II 6a	Oxygen Therapy Medicare Part A	\$ 13,195		
30 II 6a	Cardiology - Medicare	\$ 172		
30 II 6a	Diagnostic Services-Medicare	\$ 3,063		
30 II 6a	Third Pty Adj Thrpy-MCare	\$ (1,336,388)		
30 II 6a	Third Pty Adj Ancil-MCare	\$ (483,302)		
Total Other Resident Revenue - Medicare		\$ (1,413,283)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	X-Ray & Lab Private	\$ 642		
30 II 6b	Oxygen Therapy Private	\$ 45		
30 II 6b	Oxygen Therapy Medicaid	\$ 4,133		
30 II 6b	Massage Therapy Private	\$ 12,113		
30 II 6b	Third Pty Adj Ancil-MCaid	\$ (34,984)		
Total Other Resident Revenue		\$ (18,051)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income		\$ 616		
30 IV 5	Interest Income-Goldman		\$ 22,698		
Total Interest Income			\$ 23,314	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Meals - Non-patient	\$ 36,528		
30 IV 8	Non-Patient Meals Private	\$ 3,293		
30 IV 8	Non-patient Meals - ADP	\$ 3,352		
30 IV 8	Notions	\$ 28		
30 IV 8	Annual Appeal	\$ 345,912		
30 IV 8	Contrib Rev - Temp Restricted	\$ 14,500		
30 IV 8	Memorial Giving	\$ 8,950		
30 IV 8	Unsolicited Gifts	\$ 20		
30 IV 8	Grants	\$ 42,861		
30 IV 8	Special Events - Temp Restricted	\$ 145,037		
30 IV 8	Grants - Temp Restricted	\$ 88,400		
30 IV 8	Special Events - Unrestricted	\$ 30,000		
30 IV 8	Dividend Income - TIFF	\$ 5,485		
30 IV 8	LT Capital Gain-TIFF Inv	\$ 42,980		
30 IV 8	ST Capital Gain-TIFF	\$ 6,985		
30 IV 8	Investment Income Common Fund	\$ 112,752		
30 IV 8	Dividend Income-Goldman	\$ 68,549		
30 IV 8	ST Capital Gain/Loss-GS	\$ (203,546)		
30 IV 8	LT Capital Gain/Loss-GS	\$ 763,649		
30 IV 8	Unrealized Gain First County	\$ (15)		
30 IV 8	Unrealized Gain/Loss-Inv GSF	\$ (449,688)		
30 IV 8	Unrealized Gain/Loss-Inv TIFF	\$ (7,210)		
30 IV 8	Unrealized Gain/Loss Common	\$ 269,361		
30 IV 8	Medical Record Copy Fee	\$ 241		
30 IV 8	Meals on Wheels-Meals	\$ 113,531		
30 IV 8	Assets Released Restr-Op	\$ 27,779		
Total Other Revenue		\$ 1,469,734	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,264,457
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,878,608
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	65,275
4. Inventories			\$	
5. Prepaid Expenses			\$	108,317
a. Prepaid Insurance	1,136			
b. W/C Insurance Prepaid	43,736			
c. Prepaid Rent	5,257			
d. Prepaid Expenses	58,188			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	122,138
Exchange	30,677			
Exchange - Salaries	(26,390)			
Workers Comp Recovery	117,851			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,438,795
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	199,976	\$	110,852
	Accum. Depreciation	89,124		Net
3. Buildings	*Historical Cost	8,469,757	\$	4,371,287
	Accum. Depreciation	4,098,470		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	3,321,148	\$	934,816
	Accum. Depreciation	2,386,332		Net
6. Movable Equipment	*Historical Cost	3,303,903	\$	486,256
	Accum. Depreciation	2,817,647		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>)			\$	(1,245,941)
Construction in Progress	114,431			
F/S vs C/R NBV	(1,360,372)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,657,270

* 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	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	8,096,065
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>)			\$	10,156,546
First County Brokerage / CommonFund		9,687,678		
Goldman Sachs / Donor Restricted Assets		468,868		
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	1,655,438
Name and Address		Amount	Loan Date	
WCCHS & WHH		1,655,438		
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	11,811,984
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	19,908,049

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.		942-C	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	772,061
2. Notes Payable (<i>itemize</i>)				\$	48,569
Notes Payable People's Bank - Current					48,569
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>)				\$	376,842
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	34,277
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>)				\$	255,404
Due to Patient Trust		7,063	FSA Deduction	(6,057)	
Resident Council Fund		1,206	Accrued CT SNF User T:	106,088	
Tax Sheltered Annuity		28,147	Employee Fund	100	
Supplemental Life Ins. / AFLAC Insr		1,006	Workers Comp Reserve	117,851	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,487,153

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility Waveny Care Center, Inc.		License No. 942-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,487,153	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 4,128,028	
Name and Address of Lender	Amount	Loan Date			
WCCHS & WAH	4,128,028				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 287,450	
Loan Payable-Peoples Bank LT		287,450			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 4,415,478	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,902,631	

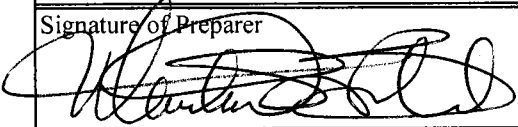
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	14,446,297
6. Gain or Loss for Period			\$	(440,879)
				10/1/2015 thru 9/30/2016
7. Total Net Worth			\$	14,005,418
C. Total Reserves and Net Worth			\$	14,005,418
D. Total Liabilities, Reserves, and Net Worth			\$	19,908,049

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Waveny Care Center, Inc.	942-C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	14,446,300
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	13,091,399
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	13,532,278
D. Net Income or Deficit			\$	(440,879)
E. Balance			\$	14,005,421
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Page 27			\$13,544,213	
F/S vs C/R Depreciation			(11,935)	
Total Expenses Per F/S			\$13,532,278	
2. Other (<i>itemize</i>)				
Rounding Variance			(3)	
F-3. Total Additions			\$	(3)
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			\$	14,005,418
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility Waveny Care Center, Inc.	License No. 942-C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/1/17		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Waveny Care Center, Inc. for the year ended September 30, 2016, 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
January 31, 2017



MARCUM GROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Waveny Care Center, Inc.

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? 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 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
100100-01	Cash-Bank of America	11,799.00			11,799.00
100101-01	Cash-Bank of New Canaan	4,009.00			4,009.00
100102-01	Cash - Peoples Bank	590,519.00			590,519.00
100103-01	Cash Peoples Escrow Account	0.00			0.00
100105-01	Cash - Peoples Bank - Savings - Restricted	453.00			453.00
100108-01	First County Money Market	649,024.00			649,024.00
100109-01	First County Checking	995.00			995.00
100115-01	First County Brokerage Account	249,985.00			249,985.00
101103-01	Cash Patient Trust	7,058.00			7,058.00
105100-01	Investments	9,437,693.00			9,437,693.00
105500-01	Investments-Goldman Sachs	15.00			15.00
105501-01	Investments - TIFF	0.00			0.00
115000-01	Petty Cash	600.00			600.00
120010-01	Accounts Receivable - Private	708,632.00			708,632.00
120020-01	AR - Private Insurance	313,781.00			313,781.00
120030-01	Accounts Receivable - Medicare	579,417.00			579,417.00
120035-01	Accounts Receivable - Medicare B	103,136.00			103,136.00
120040-01	Accounts Receivable - Medicaid	886,945.00			886,945.00
120075-01	AR - Medicaid Pending	0.00			0.00
140000-01	Due from Waveny Health Sv	1,094,137.00			1,094,137.00
140030-01	Due From NCI	(3,609,584.00)			(3,609,584.00)
140040-01	Due From Waveny Home Healthcare	561,301.00			561,301.00
140060-01	Due From Waveny At Home	(518,444.00)			(518,444.00)
140100-01	Misc Receivables	65,275.00			65,275.00
140900-01	Allowance For Doubtful Accounts	(713,303.00)			(713,303.00)
150500-01	Prepaid Insurance	1,136.00			1,136.00
150505-01	W/C Insurance Prepaid	43,736.00			43,736.00
150510-01	Prepaid Rent	5,257.00			5,257.00
150520-01	Prepaid Expenses	58,188.00			58,188.00
160500-01	Exchange	30,677.00			30,677.00
160501-01	Exchange - Salaries	(26,390.00)			(26,390.00)
172000-01	Land Improvements	199,976.00			199,976.00
173000-01	Buildings	7,225,113.00			7,225,113.00
173500-01	Buildings - ADP	363,043.00			363,043.00
173550-01	Construction-in-Progress	114,431.00			114,431.00
174000-01	Fixed Equipment	3,435,298.00			3,435,298.00
174500-01	Fixed Equipment - ADP	2,228.00			2,228.00
174600-01	Fixed Equipment - Geriatr	525.00			525.00
175000-01	Moveable Equipment	3,297,571.00			3,297,571.00
175500-01	Moveable Equipment - ADP	34,638.00			34,638.00
175600-01	Moveable Equipment - Geri	6,622.00			6,622.00
176000-01	Automotive	98,488.00			98,488.00
182000-01	Accum Depr-Land Improv	(85,644.00)			(85,644.00)
183000-01	Accum Depr-Buildings	(4,654,559.00)			(4,654,559.00)
183500-01	Accum Depr-Buildings-ADP	(281,934.00)			(281,934.00)
184000-01	Accum Depr-Fixed Equip	(2,265,124.00)			(2,265,124.00)
184500-01	Accum Depr-Fixed Equip-ADP	(2,228.00)			(2,228.00)
184600-01	Accum Depr-Fixed Equip-Ger	(525.00)			(525.00)
185000-01	Accum Depr-Moveable Equip	(2,690,902.00)			(2,690,902.00)
185500-01	Accum Depr-Move Equip-ADP	(34,638.00)			(34,638.00)
185600-01	Accum Depr-Move Equip-Ger	(6,622.00)			(6,622.00)
186000-01	Accum Depr-Automotive	(98,487.00)			(98,487.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
195000-01	Unrzd Gain on TIFF Invt	0.00			0.00
195500-01	Unrzd on Goldman Sachs	0.00			0.00
197000-01	Board Designated for Endowment	0.00			0.00
198000-01	Donor Restricted Assets	468,853.00			468,853.00
200000-01	Accounts Payable	(619,989.00)			(619,989.00)
200100-01	AP - Other Companies	(150.00)			(150.00)
200200-01	Due to Patient Trust	(7,063.00)			(7,063.00)
200300-01	Resident Council Fund	(1,206.00)			(1,206.00)
200500-01	Refunds Payable	(64,634.00)			(64,634.00)
200501-01	Note Payable Peoples Bank-Current	(48,569.00)			(48,569.00)
200502-01	Line of Credit Peoples Bank	0.00			0.00
210100-01	Fed Income Taxes Withheld	0.00			0.00
210200-01	Social Security Taxes	(34,277.00)			(34,277.00)
210300-01	CT Income Taxes Withheld	0.00			0.00
210400-01	State Unemployment Taxes	0.00			0.00
220100-01	Accrued Payroll	(274,545.00)			(274,545.00)
220200-01	Accrued Vacation	(100,297.00)			(100,297.00)
220300-01	Accrued Sick Time Bonus	(2,000.00)			(2,000.00)
230100-01	Tax Sheltered Annuity	(28,147.00)			(28,147.00)
230300-01	Supplemental Life Ins.	(158.00)			(158.00)
230400-01	American Funds Svc Co	0.00			0.00
230700-01	AFLAC Insurance Deduction	(848.00)			(848.00)
230800-01	FSA Deduction	6,057.00			6,057.00
240100-01	Accrued Expenses Payable	(87,288.00)			(87,288.00)
240110-01	Accrued Health Ins Payabl	0.00			0.00
240400-01	Accrued CT SNF User Tax	(106,088.00)			(106,088.00)
250100-01	Loan Payable-Peoples Bank LT	(287,450.00)			(287,450.00)
270100-01	Employee Fund	(100.00)			(100.00)
280000-01	Deferred Revenue	0.00			0.00
350000-01	Retained Earnings	(13,977,444.00)			(13,977,444.00)
350100-01	NA-Unrestrict Bd Designat	0.00			0.00
350200-01	NA-Temporarily Restricted	(468,853.00)			(468,853.00)
401010-01	Private Room and Board	(3,563,131.00)			(3,563,131.00)
401020-01	Room & Board - Other Ins.	0.00			0.00
401030-01	Medicare Room and Board	(3,424,094.00)			(3,424,094.00)
401040-01	Medicaid Room and Board	(7,103,325.00)			(7,103,325.00)
402010-01	Pharmacy Private	(18,616.00)			(18,616.00)
402030-01	Pharmacy Medicare Part A	(360,878.00)			(360,878.00)
402040-01	Pharmacy Medicaid	(17,687.00)			(17,687.00)
402230-01	IV Therapy - Medicare	(1,361.00)			(1,361.00)
403010-01	M & S Supplies Private	(1,720.00)			(1,720.00)
403030-01	M & S Supplies Medicare Part A	(14,740.00)			(14,740.00)
403040-01	M & S Supplies Medicaid	(3,396.00)			(3,396.00)
403901-01	Complex Md Equip - Priv	0.00			0.00
403910-01	Complex Med Equip-Private	(3,024.00)			(3,024.00)
403930-01	Complex Med Equip-Medicare	(1,311.00)			(1,311.00)
403940-01	Complex Med Equip-Medicaid	(441.00)			(441.00)
404010-01	X-Ray & Lab Private	(642.00)			(642.00)
404030-01	X-Ray Medicare	(12,650.00)			(12,650.00)
404035-01	Labratory - Medicare	(15,088.00)			(15,088.00)
404230-01	Ambulance Medicare	0.00			0.00
405010-01	Physical Therapy Private	(153,531.00)			(153,531.00)
405030-01	Physical Therapy Medicare Part A	(664,550.00)			(664,550.00)
405035-01	Physical Therapy Medicare Part B	(535,885.00)			(535,885.00)
405040-01	Physical Therapy Medicaid	0.00			0.00
406010-01	Occupational Therapy Private	(28,324.00)			(28,324.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
406030-01	Occupational Therapy Medicare Part A	(641,310.00)			(641,310.00)
406035-01	Occupational Therapy Medicare Part B	(32,211.00)			(32,211.00)
406040-01	Occupational Therapy Medicaid	(160.00)			(160.00)
407010-01	Speech Therapy Private	(10,120.00)			(10,120.00)
407030-01	Speech Therapy Medicare Part A	(99,990.00)			(99,990.00)
407035-01	Speech Therapy Medicare Part B	(41,087.00)			(41,087.00)
407040-01	Speech Therapy Medicaid	0.00			0.00
409010-01	Oxygen Therapy Private	(45.00)			(45.00)
409030-01	Oxygen Therapy Medicare Part A	(13,195.00)			(13,195.00)
409040-01	Oxygen Therapy Medicaid	(4,133.00)			(4,133.00)
412030-01	Cardiology - Medicare	(172.00)			(172.00)
413030-01	Diagnostic Services-Medicare	(3,063.00)			(3,063.00)
420000-01	Meals - Non-patient	(36,528.00)			(36,528.00)
420010-01	Non-Patient Meals Private	(3,293.00)			(3,293.00)
420050-01	Non-patient Meals - ADP	(3,352.00)			(3,352.00)
423010-01	Beauty/Barber	(21,146.00)			(21,146.00)
424010-01	Notions	(28.00)			(28.00)
425000-01	O.T. Supplies	(325.00)			(325.00)
425010-01	O.T. Supplies	(1,886.00)			(1,886.00)
427010-01	Massage Therapy Private	(12,113.00)			(12,113.00)
440500-01	Medical Services	0.00			0.00
450010-01	Private Insurance Contractual	(3,679.00)			(3,679.00)
450020-01	Third Party Adj Rm - Ins	(5,740.00)			(5,740.00)
450030-01	Medicare Part A Contractual	(495,415.00)			(495,415.00)
450040-01	Medicaid Contractual	3,615,962.00			3,615,962.00
450120-01	Third Pty Adj Thrpy - Ins	0.00			0.00
450130-01	Third Pty Adj Thrpy-MCARE	1,336,388.00			1,336,388.00
450135-01	Medicare Part B Contractual	241,197.00			241,197.00
450230-01	Third Pty Adj Ancil-MCARE	483,302.00			483,302.00
450240-01	Third Pty Adj Ancil-MCaid	34,984.00			34,984.00
471080-01	Annual Appeal	(345,912.00)			(345,912.00)
471081-01	Contrib Rev - Temp Restricted	(14,500.00)			(14,500.00)
471082-01	Memorial Giving	(8,950.00)			(8,950.00)
471083-01	Unsolicited Gifts	(20.00)			(20.00)
471085-01	Grants	(42,861.00)			(42,861.00)
471086-01	Special Events - Temp Restricted	(145,037.00)			(145,037.00)
471087-01	Grants - Temp Restricted	(88,400.00)			(88,400.00)
471088-01	Special Events - Urestricted	(30,000.00)			(30,000.00)
475000-01	Gain/Loss on Disposal	0.00			0.00
482000-01	Interest Income	(616.00)			(616.00)
483000-01	Interest Income - TIFF	0.00			0.00
483002-01	Divdend Income - TIFF	(5,485.00)			(5,485.00)
483003-01	LT Capital Gain-TIFF Inv	(42,980.00)			(42,980.00)
483004-01	ST Capital Gain-TIFF	(6,985.00)			(6,985.00)
483005-01	Investment Income Common Fund	(112,752.00)			(112,752.00)
483008-01	Interest Income-Goldman	(22,698.00)			(22,698.00)
483009-01	Dividend Income-Goldman	(68,549.00)			(68,549.00)
483010-01	ST Capital Gain/Loss-GS	203,546.00			203,546.00
483011-01	LT Capital Gain/Loss-GS	(763,649.00)			(763,649.00)
483415-01	Unrealized Gain First County	15.00			15.00
483500-01	Unrealized Gain/Loss-Inv GS	449,688.00			449,688.00
483501-01	Unrealized Gain/Loss-Inv TIFF	7,210.00			7,210.00
483505-01	Unrealized Gain/Loss Common	(269,361.00)			(269,361.00)
490000-01	Miscellaneous Income	0.00			0.00
490010-01	Medical Record Copy Fee	(241.00)			(241.00)
490045-01	Rebates	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
490071-01	Meals on Wheels-Meals	(113,531.00)			(113,531.00)
490500-01	Assets Released Restr-Op	(27,779.00)			(27,779.00)
490501-01	Assets Released non operating	0.00			0.00
500010-01	Salaries-Dir. of Nursing	200,261.00			200,261.00
500020-01	Wages - RN	554,906.00			554,906.00
500021-01	Wages - RN OT	85,629.00			85,629.00
500030-01	Wages - LPN	696,371.00			696,371.00
500031-01	Wages - LPN OT	88,742.00			88,742.00
500040-01	Wages - CNA	1,269,518.00			1,269,518.00
500041-01	Wages - CNA OT	117,705.00			117,705.00
500050-01	Wages - Unit Clerk	43,785.00			43,785.00
500051-01	Wages - Unit Clerk - OT	675.00			675.00
500055-01	Wages - Scheduling	38,835.00			38,835.00
500056-01	Wages - Scheduling - OT	9,208.00			9,208.00
500060-01	Salaries - RN Special	455,363.00			455,363.00
500061-01	Salaries - RN Special - OT	5,930.00			5,930.00
500070-01	Wages - Medical Records	12,794.00			12,794.00
500071-01	Wages - Medical Records - OT	459.00			459.00
501000-01	Seminar, Workshop, Lectur	6,560.00			6,560.00
501050-01	Travel	122.00			122.00
502000-01	Operational Supplies	3,467.00			3,467.00
502010-01	Nursing Supplies	193,055.00			193,055.00
502020-01	Nursing Equipment	9,271.00			9,271.00
502030-01	Drugs	17,935.00			17,935.00
502060-01	Purchased Services	56,752.00		(4,935.00)	51,817.00
502070-01	Office Supplies	5,177.00			5,177.00
502080-01	Books, Publication, Video	0.00			0.00
503000-01	Food	17,007.00			17,007.00
503020-01	Departmental Guest Meals	271.00			271.00
504020-01	Uniforms	7,050.00			7,050.00
506000-01	Maint & Repair-Equipment	3,276.00			3,276.00
506050-01	Contracted Maintenance	0.00			0.00
507000-01	Machine & Equip Rental	7,354.00			7,354.00
507001-01	Wound Vac Rental	0.00			0.00
507002-01	IV Program expenses	0.00			0.00
507030-01	Nursing Services	214,371.00		(148,341.00)	66,030.00
507040-01	Consulting Services	22,979.00		(11,941.00)	11,038.00
508020-01	Membership in Prof Organi	262.00			262.00
512010-01	Nursing Supplies	0.00			0.00
520010-01	Salaries- Dir. of TR	56,823.00		(27,765.00)	29,058.00
520050-01	Wages - Other	257,435.00		(125,790.00)	131,645.00
520051-01	Wages - Other OT	3,124.00		(1,526.00)	1,598.00
521000-01	Seminar, Workshop, Lectur	330.00		(161.00)	169.00
521050-01	Travel	0.00			0.00
521080-01	Music Therapy	36,645.00		(17,906.00)	18,739.00
522000-01	Operational Supplies	9,286.00		(4,537.00)	4,749.00
522060-01	Purchased Services	5,032.00		(2,459.00)	2,573.00
522080-01	Books, Publication, Video	2,632.00		(1,286.00)	1,346.00
523000-01	Food	6,266.00		(3,062.00)	3,204.00
523020-01	Departmental Guest Meals	0.00			0.00
528010-01	Licenses & Permits	1,316.00		(643.00)	673.00
529090-01	COST ALLOCATION TO WCCHS	(185,135.00)		185,135.00	0.00
530010-01	Salaries- Dir. of Rehab	95,632.00			95,632.00
530050-01	Wages - Other	35,608.00			35,608.00
530051-01	Wages - Other OT	7.00			7.00
531000-01	Seminar, Lectures, Worksh	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
531050-01	Travel	149.00			149.00
532000-01	Operational Supplies	9,876.00			9,876.00
533000-01	Food	15.00			15.00
533020-01	Departmental Guest Meals	0.00			0.00
534020-01	Uniforms	0.00			0.00
536000-01	Maint & Repair-Equipment	665.00			665.00
537042-01	Physical Therapy Services	326,156.00			326,156.00
537043-01	Occupational Therapy Serv	294,796.00			294,796.00
537044-01	Speech Therapy Services	47,188.00			47,188.00
537045-01	Massage Therapy	5,895.00			5,895.00
537142-01	Out Patient Physical Ther	287,733.00		(287,733.00)	0.00
537143-01	Out Patient Occupational	7,099.00		(7,099.00)	0.00
537144-01	Out Patient Speech Therap	11,136.00		(11,136.00)	0.00
542051-01	Barber/Beauty Charges	41,666.00			41,666.00
542740-01	Prosthetic/Orthotic	70.00			70.00
543250-01	Pharmacy	267,142.00			267,142.00
543260-01	Administration IV Therapy	1,361.00			1,361.00
543270-01	Medical/Surgical Supplies	0.00			0.00
543279-01	Oxygen	17,838.00			17,838.00
543290-01	Durable Medical Equipment	0.00			0.00
543300-01	Laboratory	15,175.00			15,175.00
543320-01	Radiology	14,309.00			14,309.00
543540-01	Ambulance	0.00			0.00
543920-01	Other Diagnostic Svcs	3,252.00			3,252.00
543940-01	Other Therapeutic Service	113.00			113.00
547045-01	Dental Services	8,254.00			8,254.00
550010-01	Salaries-Dir of Soc Work	71,630.00			71,630.00
550050-01	Wages - Other	32,971.00			32,971.00
550100-01	Emp. Health Ins. Benefits	0.00			0.00
551000-01	Seminars, Workshop, Lectu	189.00			189.00
552000-01	Operational Supplies	240.00			240.00
553000-01	Food	0.00			0.00
553020-01	Departmental Guest Meals	0.00			0.00
557010-01	Temporary Manpower	710.00			710.00
557040-01	Consulting Services	0.00			0.00
558020-01	Membership in Prof Organi	390.00			390.00
590010-01	Director of Admissions	44,152.00			44,152.00
590050-01	Wages - Other	78,578.00			78,578.00
590051-01	Wages - Other OT	4,578.00			4,578.00
591000-01	Seminar, Workshop, Lectur	149.00			149.00
591050-01	Travel	54.00			54.00
592000-01	Operational Supplies	3,044.00			3,044.00
592070-01	Office Supplies	66.00			66.00
593020-01	Departmental Guest Meals	489.00			489.00
596050-01	Contracted Maintenance	6,990.00			6,990.00
597010-01	Temporary Manpower	2,081.00			2,081.00
598074-01	Admissions - Special events	0.00			0.00
600010-01	Salaries-Dir.of Eng.Svc	99,000.00		(50,362.00)	48,638.00
600050-01	Wages - Other	150,644.00		(76,634.00)	74,010.00
600051-01	Wages - Other OT	10,890.00		(5,540.00)	5,350.00
601000-01	Seminars, Workshops, Lect	0.00			0.00
601050-01	Travel	0.00			0.00
602000-01	Operational Supplies	23,047.00		(11,724.00)	11,323.00
602060-01	Purchased Services	0.00			0.00
602070-01	Office Supplies	605.00		(308.00)	297.00
602080-01	Books, Publication, Video	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
603000-01	Food	0.00			0.00
603020-01	Departmental Guest Meals	80.00		(41.00)	39.00
604020-01	Uniforms	436.00		(222.00)	214.00
605010-01	Telephone	0.00			0.00
605020-01	Gasoline & Oil	572.00		(291.00)	281.00
605040-01	Fuel Oil	106,455.00		(54,155.00)	52,300.00
605050-01	Electricity	264,141.00		(134,372.00)	129,769.00
605060-01	Water	39,733.00		(20,212.00)	19,521.00
605070-01	Satellite TV	19,080.00		(9,706.00)	9,374.00
606000-01	Maint & Repairs-Equipment	23,356.00		(11,881.00)	11,475.00
606010-01	Maint & Repairs-Building	76,013.00		(38,669.00)	37,344.00
606050-01	Contracted Maintenance	118,692.00		(60,380.00)	58,312.00
606070-01	House & Grounds	20,427.00		(10,391.00)	10,036.00
607000-01	Machine & Equipment Renta	13,282.00		(6,757.00)	6,525.00
608010-01	Licenses & Permits	900.00		(458.00)	442.00
609090-01	COST ALLOCATION TO WCCHS	(492,103.00)		492,103.00	0.00
609091-01	COST ALLOCATION TO HOME CARE	0.00			0.00
610050-01	Wages - Other	307,125.00		(156,238.00)	150,887.00
610051-01	Wages - Other OT	10,453.00		(5,318.00)	5,135.00
611000-01	Seminar,Workshop,Lecture	0.00			0.00
611050-01	Travel - Housekeeping	0.00			0.00
612000-01	Housekeeping Supplies	73,388.00		(37,333.00)	36,055.00
613020-01	Departmental Guest Meals	5.00		(3.00)	2.00
614000-01	Laundry/Dry Cleaning	103,862.00			103,862.00
614020-01	Uniforms	1,619.00		(823.00)	796.00
616000-01	Maint & Repairs-Equipment	2,871.00		(1,460.00)	1,411.00
616050-01	Contracted Maintenance	147.00		(75.00)	72.00
618020-01	Mrshp In Pro Organization	0.00			0.00
619090-01	COST ALLOCATION TO WCCHS	(201,250.00)		201,250.00	0.00
619091-01	COST ALLOCATION TO HOME CARE	0.00			0.00
620050-01	Salaries & Wages - Other	661,896.00		(252,242.00)	409,654.00
620051-01	Sal & Wages - Other OT	12,196.00		(4,648.00)	7,548.00
621000-01	Seminar, Workshop, Lectur	831.00		(317.00)	514.00
621050-01	Travel	0.00			0.00
622000-01	Dietary Operational Supplies	71,181.00		(27,126.00)	44,055.00
622060-01	Purchased Services	0.00			0.00
622070-01	Office Supplies	5,243.00		(1,998.00)	3,245.00
623000-01	Food	465,365.00		(177,346.00)	288,019.00
623010-01	Glassware, Dishes, Silver	7,791.00		(2,969.00)	4,822.00
624000-01	Laundry/Dry Cleaning	2,966.00		(1,130.00)	1,836.00
624020-01	Uniforms	4,732.00		(1,803.00)	2,929.00
625030-01	Propane	11,146.00		(4,248.00)	6,898.00
626000-01	Maint & Repairs-Equipment	9,410.00		(3,586.00)	5,824.00
626050-01	Contracted Maintenance	8,972.00		(3,419.00)	5,553.00
626050-30	Contracted Maintenance	3,600.00			3,600.00
627020-01	Management Fee	248,741.00		(94,793.00)	153,948.00
627040-01	Consulting Services	40,345.00		(15,375.00)	24,970.00
628010-01	Licenses & Permits	525.00		(200.00)	325.00
629090-01	COST ALLOCATION TO WCCHS	(591,200.00)		591,200.00	0.00
630050-01	Wages - Other	40,873.00			40,873.00
632000-01	Operational Supplies	6,012.00			6,012.00
633000-01	Food	60,105.00			60,105.00
660010-01	Salaries-SNF Administrato	150,584.00			150,584.00
661000-01	Seminars and Education	394.00			394.00
661050-01	Travel	163.00			163.00
662000-01	Operational Supplies	1,262.00			1,262.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
662080-01	Books and Publications	93.00			93.00
663000-01	Food	4,391.00			4,391.00
663020-01	Dept Guest Meals	27.00			27.00
667040-01	Consulting Services	26,550.00			26,550.00
668010-01	Licenses & Permits	1,456.00			1,456.00
668020-01	Memberships in Prof Org.	350.00		4,408.00	4,758.00
669000-01	CT SNF User Tax	421,951.00			421,951.00
680050-01	Gen & Admin Wages	233,483.00		(85,158.00)	148,325.00
680051-01	Gen & Admin Wages OT	3,320.00		(1,211.00)	2,109.00
681050-01	Travel	0.00			0.00
682000-01	Operational Supplies	6,488.00		(2,367.00)	4,121.00
682070-01	Office Supplies	26,134.00		(9,531.00)	16,603.00
683000-01	Food	0.00			0.00
683020-01	Dept Guest Meals	14.00		(5.00)	9.00
685010-01	Telephone	225.00		(7,092.00)	(6,867.00)
686000-01	Maint & Repairs Equipment	0.00			0.00
686050-01	Contracted Maintenance	32,284.00		(11,775.00)	20,509.00
687000-01	Machine & Equipment Renta	4,994.00		(1,821.00)	3,173.00
688010-01	Licenses & Permits	(4,362.00)		1,591.00	(2,771.00)
688050-01	Postage	18,442.00		(6,502.00)	11,940.00
700010-01	Salaries-Executive Dir.	426,426.00		(235,308.00)	191,118.00
700050-01	Wages - Other	149,948.00		(93,778.00)	56,170.00
701000-01	Seminar, Workshop, Lectur	767.00		(423.00)	344.00
701050-01	Travel	5,690.00		(3,140.00)	2,550.00
702000-01	Operational Supplies	834.00		(440.00)	394.00
702060-01	Purchased Services	4,172.00		(2,302.00)	1,870.00
702070-01	Office Supplies	16.00		(9.00)	7.00
702080-01	Books, Publication, Video	45.00		(25.00)	20.00
703000-01	Food	1,059.00		(584.00)	475.00
703020-01	Departmental Guest Meals	37.00		(21.00)	16.00
705010-01	Telephone	1,352.00		(746.00)	606.00
706000-01	Maint & Repairs-Equipment	0.00			0.00
706050-01	Contracted Maintenance	0.00			0.00
707000-01	Machine & Equipment Renta	863.00		(476.00)	387.00
707040-01	Consulting Services	27,032.00		(14,917.00)	12,115.00
707060-01	Legal Fees	67,097.00		(37,025.00)	30,072.00
708000-01	Insurance	125,758.00		(125,758.00)	0.00
708010-01	Licenses & Permits	0.00			0.00
708020-01	Membership in Prof Organi	0.00			0.00
708040-01	Public & Community Relati	1,928.00		(1,064.00)	864.00
708050-01	Postage	0.00			0.00
708060-01	Rent-Land	10,513.00		(5,801.00)	4,712.00
708074-01	Special Events	0.00			0.00
709000-01	Bank Charges	1,380.00		(761.00)	619.00
709020-01	Interest Expense	13,664.00			13,664.00
709025-01	Personal Property Tax	0.00			0.00
709090-01	COST ALLOCATION TO WCCHS	(493,233.00)		493,233.00	0.00
709091-01	COST ALLOCATION TO HOME CARE	(79,078.00)		79,078.00	0.00
709099-01	Miscellaneous	45.00		(45.00)	0.00
710010-01	Salaries-Dir.of Volunteer	62,750.00		(22,887.00)	39,863.00
710050-01	Wages - Other	0.00			0.00
710051-01	Wages - Other OT	0.00			0.00
712000-01	Operational Supplies	136.00		(50.00)	86.00
713000-01	Food	102.00		(37.00)	65.00
713020-01	Department Guest Meals	0.00			0.00
714020-01	Uniforms - Volunteers	0.00			0.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
718040-01	Public & Community Relati	0.00			0.00
718043-01	Com Rel - Volunteer Recog	10,174.00		(3,711.00)	6,463.00
719090-01	COST ALLOCATION TO WCCHS	(26,684.00)		26,684.00	0.00
720010-01	Salaries-Chief Fin.Off.	222,709.00		(122,894.00)	99,815.00
720050-01	Salaries & Wages - Other	341,467.00		(188,427.00)	153,040.00
720051-01	Salaries & Wages-Other OT	2,276.00		(1,256.00)	1,020.00
721000-01	Seminar, Workshop, lectur	120.00		(66.00)	54.00
721050-01	Travel	125.00		(69.00)	56.00
722000-01	Operational Supplies	7,927.00		(4,374.00)	3,553.00
722060-01	Purchased Services	0.00			0.00
722070-01	Office Supplies	267.00		(148.00)	119.00
723000-01	Food	34.00		(19.00)	15.00
723020-01	Departmental Guest Meals	5.00		(3.00)	2.00
726050-01	Contracted Maintenance	0.00			0.00
727020-01	Accounting Services (P/R)	138,043.00		(76,174.00)	61,869.00
727040-01	Consulting Services	0.00			0.00
727050-01	Accounting & Audit Fees	114,066.00		(62,943.00)	51,123.00
728020-01	Mbshp In Pro Organization	80.00		(44.00)	36.00
729000-01	Bank Charges	10,053.00		(5,516.00)	4,537.00
729010-01	Cr Card Processing Fee	76,308.00		(42,108.00)	34,200.00
729020-01	Cr Card Finance Chgs	0.00			0.00
729030-01	Provision for Bad Debts	0.00			0.00
729090-01	COST ALLOCATION TO WCCHS	(416,540.00)		416,540.00	0.00
729091-01	COST ALLOCATION TO HOME CARE	(87,570.00)		87,570.00	0.00
729099-01	Miscellaneous	71.00		(71.00)	0.00
730010-01	Salaries-Dir.of H.Resourc	121,086.00		(66,817.00)	54,269.00
730050-01	Salaries & Wages - Other	93,301.00		(51,485.00)	41,816.00
730100-01	Emp. Health Ins. Benefits	0.00			0.00
730700-01	Employee Benefits	0.00			0.00
731000-01	Seminar, Workshop, Lectur	41.00		(23.00)	18.00
731050-01	Travel	87.00		(48.00)	39.00
732000-01	Operational Supplies	2,956.00		(1,631.00)	1,325.00
732060-01	Purchased Services	5,024.00		(2,772.00)	2,252.00
732070-01	Office Supplies	0.00			0.00
732080-01	Books, Publication, Video	225.00		(124.00)	101.00
733000-01	Food	5,096.00		(2,812.00)	2,284.00
733020-01	Departmental Guest Meals	10.00		(5.00)	5.00
737010-01	Temporary Help - HR	0.00			0.00
738010-01	Licenses & Permits	0.00			0.00
738020-01	Mbshp In Pro Organization	190.00		(105.00)	85.00
738030-01	Recruitment	78,630.00		(78,630.00)	0.00
739090-01	COST ALLOCATION TO WCCHS	(139,818.00)		139,818.00	0.00
739091-01	COST ALLOCATION TO HOME CARE	(29,394.00)		29,394.00	0.00
740090-01	State Unemployment Tax	106,237.00		(52,099.00)	54,138.00
740095-01	Social Security Taxes	986,273.00		(483,666.00)	502,607.00
740100-01	Health Ins Benefits	2,050,388.00		(1,005,504.00)	1,044,884.00
740200-01	Dental Insurance	102,281.00		(50,159.00)	52,122.00
740300-01	Life/LTD Ins Benefits	88,283.00		(43,294.00)	44,989.00
740500-01	Retirement Plan	377,010.00		(184,885.00)	192,125.00
740700-01	Employee Benefits-Other	17,532.00		(17,532.00)	0.00
740750-01	Tuition Reimbursement	11,818.00		(5,796.00)	6,022.00
748005-01	Worker's Compensation	488,746.00		(239,680.00)	249,066.00
749090-01	COST ALLOCATION TO WCCHS	(1,723,172.00)		1,723,172.00	0.00
749091-01	COST ALLOCATION TO HOME CARE	(350,507.00)		350,507.00	0.00
750050-01	Salaries & Wages - Other	73,901.00		(40,779.00)	33,122.00
751000-01	Seminar, Workshop, Lectures	0.00			0.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
751050-01	Travel	350.00		(193.00)	157.00
752000-01	Operational Supplies	2,537.00		(1,400.00)	1,137.00
752070-01	Office Supplies	763.00		(421.00)	342.00
758020-01	Mbshp in Pro Organization	0.00			0.00
759090-01	COST ALLOCATION TO WCCHS	(35,359.00)		35,359.00	0.00
759091-01	COST ALLOCATION TO HOME CARE	(7,434.00)		7,434.00	0.00
760050-01	IT Salaries	0.00			0.00
769030-01	Provision for Bad Debts	345,206.00			345,206.00
770050-01	Salaries & Wages - Other	91,982.00		(50,757.00)	41,225.00
772000-01	Operational Supplies	6,527.00		(3,602.00)	2,925.00
772070-01	Office Supplies	(763.00)		421.00	(342.00)
775010-01	Telephone	30,365.00		(16,756.00)	13,609.00
778010-01	Licenses and Permits	14,701.00		(11,108.00)	3,593.00
779090-01	COST ALLOCATION TO WCCHS	(65,117.00)		65,117.00	0.00
779091-01	COST ALLOCATION TO HOME CARE	(13,690.00)		13,690.00	0.00
800010-01	Salaries-Dir. of Develop	65,106.00			65,106.00
800050-01	Wages - Other	45,212.00			45,212.00
800051-01	Wages - Other OT	535.00			535.00
800052-01	Salaries - Development Events	1,202.00			1,202.00
801050-01	Travel	47.00			47.00
802000-01	Operational Supplies	15,765.00			15,765.00
802060-01	Purchased Services	16,415.00			16,415.00
802070-01	Office Supplies	41.00			41.00
802080-01	Books, Publication, Video	45.00			45.00
803000-01	Food	13,310.00			13,310.00
803020-01	Departmental Guest Meals	212.00			212.00
806050-01	Contracted Maintenance	2,243.00			2,243.00
806070-01	Flowers	250.00			250.00
807000-01	Machine & Equip. Rental	1,220.00			1,220.00
807040-01	Consulting Services	8,622.00			8,622.00
808020-01	Membership in Prof Org	0.00			0.00
808040-01	Public & Community Relati	7,258.00			7,258.00
808050-01	Postage	4,650.00			4,650.00
808073-01	Special Development Events	0.00			0.00
809010-01	Cr Card Processing Fees	2,058.00			2,058.00
809090-01	COST ALLOCATION TO WCCHS	0.00			0.00
810010-01	Salaries - Dir of Mrktng	86,992.00		(48,004.00)	38,988.00
810050-01	Wages Other - Marketing	59,477.00		(32,820.00)	26,657.00
810051-01	Wages - Other OT	217.00		(120.00)	97.00
811050-01	Travel	3,075.00		(1,697.00)	1,378.00
812000-01	Operational Supplies	3,936.00		(2,172.00)	1,764.00
812060-01	Purchased Services	0.00			0.00
812070-01	Office Supplies	1,009.00		(557.00)	452.00
812080-01	Books and Publications	45.00		(25.00)	20.00
813000-01	Food	2,795.00		(1,542.00)	1,253.00
813020-01	Dept. Guest Meals	133.00		(73.00)	60.00
818020-01	Mbshp in Prof Organization	1,526.00		(1,627.00)	(101.00)
818040-01	Public & Community Relati	3,737.00		(2,062.00)	1,675.00
818050-01	Postage	492.00		(271.00)	221.00
818070-01	Advertising	126,246.00		(72,423.00)	53,823.00
818071-01	Promotional Materials	14,143.00		(7,804.00)	6,339.00
818073-01	Special Marketing Events	2,105.00		(1,162.00)	943.00
818075-01	Website/SEO/SEM	37,631.00		(20,765.00)	16,866.00
819090-01	COST ALLOCATION TO WCCHS	(156,649.00)		156,649.00	0.00
819091-01	COST ALLOCATION TO HOME CARE	(32,933.00)		32,933.00	0.00
859090-01	Depreciation Expense	453,052.00			453,052.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
909000-01	Managers Fees - TIFF	7,261.00			7,261.00
909002-01	Managers Fees - Goldman S	39,355.00			39,355.00
909005-01	Managers Fees Common Fund	25,567.00			25,567.00
909060-01	Assets Released-Expense	361,616.00			361,616.00
909065-01	Endow Assist - Inpatient	0.00			0.00
Marcum 101	Advertising - Directory	0.00		2,759.00	2,759.00
Marcum 102	Advertising - Help Wanted	0.00		35,241.00	35,241.00
Marcum 103	RN Direct Care	0.00		148,341.00	148,341.00
Marcum 104	Respiratory Therapy	0.00			0.00
Marcum 105	Audit Service CRC	0.00		4,313.00	4,313.00
Marcum 106	Gifts	0.00		3,954.00	3,954.00
Marcum 107	Party	0.00		1,482.00	1,482.00
Marcum 108	Food (Employees)	0.00		673.00	673.00
Marcum 109	Co-Insurance Write-off	0.00		2,826.00	2,826.00
Marcum 110	Land Improvements Depreciation	0.00			0.00
Marcum 111	Building & Building Imporvements Depreciation	0.00			0.00
Marcum 112	Non-Movable Equipment Depreciation	0.00			0.00
Marcum 113	Movable Equipment Depreciation	0.00			0.00
Marcum 114	Cell Phone	0.00		7,010.00	7,010.00
Marcum 115	Out Patient Therapies	0.00		305,968.00	305,968.00
Marcum 116	Auto Insurance	0.00		3,626.00	3,626.00
Marcum 117	Property Insurance	0.00		13,615.00	13,615.00
Marcum 118	Umbrella Insurance	0.00		13,314.00	13,314.00
Marcum 119	General Liability	0.00		16,398.00	16,398.00
Marcum 120	Dir. & Officers Insurance	0.00		9,320.00	9,320.00
Marcum 121	Fidelity Bond Insurance	0.00		90.00	90.00
Marcum 122	Contracted Svcs - CNAs	0.00			0.00
Marcum 123	MDS Software	0.00		4,154.00	4,154.00
Marcum 124	Computer Support	0.00			0.00
Marcum 125	Non-allowable Consultant	0.00			0.00
Marcum 126	Purchased Service - Cornerstone Accting	0.00			0.00
Marcum 127	Other Consultant - Post Acute Cardiology	0.00		3,220.00	3,220.00
Marcum 128	Licenses	0.00		3,702.00	3,702.00
Marcum 129	Billing Support	0.00			0.00
Marcum 130	Record Storage	0.00			0.00
Marcum 131	Contracted Svcs - RN Admin	0.00			0.00
Marcum 132	Chamber of Commerce Dues	0.00		635.00	635.00
Marcum 133	Wages - Director of Spiritual Services	0.00		11,035.00	11,035.00
MARCUM-02	Workers Comp Recovery	117,851.00			117,851.00
MARCUM-03	Workers Comp Reserve	(117,851.00)			(117,851.00)
Marcum-04	Related Party AP	0.00			0.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
700010-01	Salaries-Executive Dir.	426,426.00		(235,308.00)	191,118.00
			RJE - 1	(235,308.00)	
Subtotal [1] Operators/Owners		426,426.00		(235,308.00)	191,118.00
Subgroup : [2] Administrators					
660010-01	Salaries-SNF Administrato	150,584.00		0.00	150,584.00
Subtotal [2] Administrators		150,584.00		0.00	150,584.00
Subgroup : [4] Other Administrative Salaries					
590010-01	Director of Admissions	44,152.00		0.00	44,152.00
590050-01	Wages - Other	78,578.00		0.00	78,578.00
590051-01	Wages - Other OT	4,578.00		0.00	4,578.00
680050-01	Gen & Admin Wages	233,483.00		(85,158.00)	148,325.00
680051-01	Gen & Admin Wages OT	3,320.00	RJE - 1	(85,158.00)	
				(1,211.00)	2,109.00
700050-01	Wages - Other	149,948.00	RJE - 1	(1,211.00)	
				(93,778.00)	56,170.00
			RJE - 1	(82,743.00)	
			RJE - 14	(11,035.00)	
730010-01	Salaries-Dir. of H.Resourc	121,088.00		(86,817.00)	54,269.00
730050-01	Salaries & Wages - Other	93,301.00	RJE - 1	(86,817.00)	
				(51,485.00)	41,816.00
750050-01	Salaries & Wages - Other	73,901.00	RJE - 1	(51,485.00)	
				(40,779.00)	33,122.00
770050-01	Salaries & Wages - Other	91,982.00	RJE - 1	(40,779.00)	
				(50,757.00)	41,225.00
Subtotal [4] Other Administrative Salaries		894,329.00	RJE - 1	(388,885.00)	604,344.00
Subgroup : [6C] Dietary Workers					
620050-01	Salaries & Wages - Other	861,896.00		(252,242.00)	409,654.00
620051-01	Sal & Wages - Other OT	12,196.00	RJE - 1	(252,242.00)	
				(4,848.00)	7,548.00
630050-01	Wages - Other	40,873.00	RJE - 1	(4,848.00)	
				0.00	40,873.00
Subtotal [6C] Dietary Workers		714,866.00		(266,890.00)	468,076.00
Subgroup : [6B] Other Housekeeping Workers					
610050-01	Wages - Other	307,125.00		(156,238.00)	150,887.00
610051-01	Wages - Other OT	10,453.00	RJE - 1	(156,238.00)	
				(5,318.00)	5,135.00
			RJE - 1	(5,318.00)	
Subtotal [6B] Other Housekeeping Workers		317,578.00		(161,606.00)	156,022.00
Subgroup : [7A] Engineer or Chief of Maintenance					
600010-01	Salaries-Dir. of Eng.Svc	99,000.00		(50,382.00)	48,638.00
Subtotal [7A] Engineer or Chief of Maintenance		99,000.00	RJE - 1	(50,382.00)	48,638.00
Subgroup : [7B] Other Maintenance Workers					
600050-01	Wages - Other	150,644.00		(76,634.00)	74,010.00
600051-01	Wages - Other OT	10,890.00	RJE - 1	(76,634.00)	
				(5,540.00)	5,350.00
			RJE - 1	(5,540.00)	
Subtotal [7B] Other Maintenance Workers		161,534.00		(82,174.00)	79,380.00
Subgroup : [11A] Head Accountant					
720010-01	Salaries-Chief Fin Off.	222,709.00		(122,894.00)	99,815.00
Subtotal [11A] Head Accountant		222,709.00	RJE - 1	(122,894.00)	99,815.00
Subgroup : [11B] Other Accountants					
720050-01	Salaries & Wages - Other	341,467.00		(188,427.00)	153,040.00
720051-01	Salaries & Wages-Other OT	2,276.00	RJE - 1	(188,427.00)	
				(1,256.00)	1,020.00
			RJE - 1	(1,256.00)	
Subtotal [11B] Other Accountants		343,743.00		(189,683.00)	154,080.00
Subgroup : [12A] Director of Nurses/Assistant Director					
500010-01	Salaries-Dir. of Nursing	200,281.00		0.00	200,281.00
Subtotal [12A] Director of Nurses/Assistant Director		200,281.00		0.00	200,281.00
Subgroup : [12B1] RNs - Direct Care					
500020-01	Wages - RN	554,906.00		0.00	554,906.00
500021-01	Wages - RN OT	85,629.00		0.00	85,629.00
Subtotal [12B1] RNs - Direct Care		640,536.00		0.00	640,536.00
Subgroup : [12B2] RNs - Administrative					
500050-01	Wages - Unit Clerk	43,785.00		0.00	43,785.00
500051-01	Wages - Unit Clerk - OT	875.00		0.00	875.00
500060-01	Salaries - RN Special	455,363.00		0.00	455,363.00
500061-01	Salaries - RN Special - OT	5,930.00		0.00	5,930.00
Subtotal [12B2] RNs - Administrative		606,753.00		0.00	606,753.00
Subgroup : [12C1] LPNs - Direct Care					
500030-01	Wages - LPN	696,371.00		0.00	696,371.00
500031-01	Wages - LPN OT	88,742.00		0.00	88,742.00
Subtotal [12C1] LPNs - Direct Care		785,113.00		0.00	785,113.00
Subgroup : [12D] Aides and Attendants					
500040-01	Wages - CNA	1,269,518.00		0.00	1,269,518.00
500041-01	Wages - CNA OT	117,705.00		0.00	117,705.00
Subtotal [12D] Aides and Attendants		1,387,223.00		0.00	1,387,223.00
Subgroup : [12E] Physical Therapists					
530010-01	Salaries- Dir. of Rehab	95,632.00		0.00	95,632.00
530050-01	Wages - Other	35,808.00		0.00	35,808.00
530051-01	Wages - Other OT	7.00		0.00	7.00
Subtotal [12E] Physical Therapists		131,447.00		0.00	131,447.00
Subgroup : [12H] Recreation Workers					
520010-01	Salaries- Dir. of TR	56,823.00		(27,765.00)	29,058.00
520050-01	Wages - Other	257,435.00	RJE - 1	(27,765.00)	
				(125,790.00)	131,645.00
520051-01	Wages - Other OT	3,124.00	RJE - 1	(125,790.00)	
				(1,526.00)	1,598.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [12H] Recreation Workers		<u>317,382.00</u>	RJE - 1	(1,528.00) <u>(166,081.00)</u>	<u>162,301.00</u>
Subgroup : [12M] Social Workers/Case Management					
550010-01	Salaries-Dir of Soc Work	71,630.00		0.00	71,630.00
550050-01	Wages - Other	32,971.00		0.00	32,971.00
Subtotal [12M] Social Workers/Case Management		<u>104,601.00</u>		<u>0.00</u>	<u>104,601.00</u>
Subgroup : [12N] Marketing					
810010-01	Salaries - Dir of Mktng	86,992.00		(48,004.00)	38,988.00
810050-01	Wages Other - Marketing	59,477.00	RJE - 1	(48,004.00) <u>(32,820.00)</u>	26,657.00
810051-01	Wages - Other OT	217.00	RJE - 1	(32,820.00) <u>(120.00)</u>	97.00
Subtotal [12N] Marketing		<u>146,686.00</u>	RJE - 1	(120.00) <u>(80,944.00)</u>	<u>66,742.00</u>
Subgroup : [12O] Other					
500055-01	Wages - Scheduling	38,835.00		0.00	38,835.00
500056-01	Wages - Scheduling - OT	9,208.00		0.00	9,208.00
500070-01	Wages - Medical Records	12,794.00		0.00	12,794.00
500071-01	Wages - Medical Records - OT	459.00		0.00	459.00
710010-01	Salaries-Dir of Volunteer	62,750.00		(22,887.00)	39,863.00
710050-01	Wages - Other	0.00	RJE - 1	(22,887.00) <u>0.00</u>	0.00
800010-01	Salaries-Dir. of Develop	65,106.00	RJE - 1	(0.00) <u>0.00</u>	65,106.00
800050-01	Wages - Other	45,212.00		0.00	45,212.00
800051-01	Wages - Other OT	535.00		0.00	535.00
800052-01	Salaries - Development Events	1,202.00		0.00	1,202.00
Marcum 133	Wages - Director of Spiritual Services	0.00		11,035.00	11,035.00
Subtotal [12O] Other		<u>236,101.00</u>	RJE - 14	11,035.00 <u>(11,882.00)</u>	<u>224,249.00</u>
Total [10-A] Salaries and Wages		<u>7,786,770.00</u>		<u>(1,736,728.00)</u>	<u>6,049,041.00</u>
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
627040-01	Consulting Services	40,345.00		(15,375.00)	24,970.00
Subtotal [1] Dietitian		<u>40,345.00</u>	RJE - 1	(15,375.00) <u>(16,376.00)</u>	<u>24,970.00</u>
Subgroup : [2] Dentist					
547045-01	Dental Services	8,254.00		0.00	8,254.00
Subtotal [2] Dentist		<u>8,254.00</u>		<u>0.00</u>	<u>8,254.00</u>
Subgroup : [3] Pharmacist					
507040-01	Consulting Services	22,979.00		(11,941.00)	11,038.00
Subtotal [3] Pharmacist		<u>22,979.00</u>	RJE - 4 RJE - 11	(8,721.00) <u>(3,220.00)</u> <u>(11,941.00)</u>	<u>11,038.00</u>
Subgroup : [5A] PT - Resident Care					
537042-01	Physical Therapy Services	326,156.00		0.00	326,156.00
537142-01	Out Patient Physical Ther	287,733.00		(287,733.00)	0.00
Subtotal [5A] PT - Resident Care		<u>613,889.00</u>	RJE - 8	(287,733.00) <u>(287,733.00)</u>	<u>326,156.00</u>
Subgroup : [6] Social Worker					
557010-01	Temporary Manpower	710.00		0.00	710.00
Subtotal [6] Social Worker		<u>710.00</u>		<u>0.00</u>	<u>710.00</u>
Subgroup : [8A] Medical Director					
867040-01	Consulting Services	28,660.00		0.00	28,660.00
Subtotal [8A] Medical Director		<u>28,660.00</u>		<u>0.00</u>	<u>28,660.00</u>
Subgroup : [9A] ST - Resident Care					
537044-01	Speech Therapy Services	47,188.00		0.00	47,188.00
537144-01	Out Patient Speech Therap	11,136.00		(11,136.00)	0.00
Subtotal [9A] ST - Resident Care		<u>58,324.00</u>	RJE - 8	(11,136.00) <u>(11,136.00)</u>	<u>47,188.00</u>
Subgroup : [10A] OT - Resident Care					
537043-01	Occupational Therapy Serv	294,796.00		0.00	294,796.00
537143-01	Out Patient Occupational	7,099.00		(7,099.00)	0.00
Subtotal [10A] OT - Resident Care		<u>301,895.00</u>	RJE - 8	(7,099.00) <u>(7,099.00)</u>	<u>294,796.00</u>
Subgroup : [11A1] RN's - Direct Care					
Marcum 103	RN Direct Care	0.00		148,341.00	148,341.00
Subtotal [11A1] RN's - Direct Care		<u>0.00</u>	RJE - 12	148,341.00 <u>(148,341.00)</u>	<u>148,341.00</u>
Subgroup : [11B1] LPN's - Direct Care					
507030-01	Nursing Services	214,371.00		(148,341.00)	66,030.00
Subtotal [11B1] LPN's - Direct Care		<u>214,371.00</u>	RJE - 12	(148,341.00) <u>(148,341.00)</u>	<u>66,030.00</u>
Subgroup : [12] Other					
537045-01	Massage Therapy	5,895.00		0.00	5,895.00
Marcum 115	Out Patient Therapies	0.00		305,968.00	305,968.00
Marcum 127	Other Consultant - Post Acute Cardiology	0.00		305,968.00 <u>3,220.00</u>	3,220.00
Subtotal [12] Other		<u>5,895.00</u>	RJE - 8 RJE - 11	3,220.00 <u>309,188.00</u>	<u>315,083.00</u>
Total [13-B] Professional Fees		<u>1,293,212.00</u>		<u>(24,096.00)</u>	<u>1,269,116.00</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
746005-01	Worker's Compensation	488,746.00		(239,680.00)	249,066.00
Subtotal [1A1] Workmen's Compensation		<u>488,746.00</u>	RJE - 1	(239,680.00) <u>(239,680.00)</u>	<u>249,066.00</u>
Subgroup : [1A2] Disability Insurance					
740300-01	Life/LTD ins Benefits	88,283.00		(43,294.00)	44,989.00
Subtotal [1A2] Disability Insurance		<u>88,283.00</u>	RJE - 1	(43,294.00) <u>(43,294.00)</u>	<u>44,989.00</u>
Subgroup : [1A3] Unemployment Insurance					
740090-01	State Unemployment Tax	106,237.00		(52,099.00)	54,138.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [1A3] Unemployment Insurance		<u>106,237.00</u>	RJE - 1	(52,099.00) <u>(62,099.00)</u>	<u>54,138.00</u>
Subgroup : [1A4] Social Security (FICA)					
740095-01 Social Security Taxes		986,273.00		(483,666.00)	502,607.00
Subtotal [1A4] Social Security (FICA)		<u>986,273.00</u>	RJE - 1	(483,666.00) <u>(483,666.00)</u>	<u>502,607.00</u>
Subgroup : [1A5] Health Insurance					
740100-01 Health Ins Benefits		2,050,388.00		(1,005,504.00)	1,044,884.00
740200-01 Dental Insurance		102,281.00	RJE - 1	(1,005,504.00) (50,159.00)	52,122.00
Subtotal [1A5] Health Insurance		<u>2,152,669.00</u>	RJE - 1	(50,159.00) <u>(1,055,663.00)</u>	<u>1,097,008.00</u>
Subgroup : [1A7] Pensions					
740500-01 Retirement Plan		377,010.00		(184,885.00)	192,125.00
Subtotal [1A7] Pensions		<u>377,010.00</u>	RJE - 1	(184,885.00) <u>(184,885.00)</u>	<u>192,125.00</u>
Subgroup : [1A8] Uniform Allowance					
504020-01 Uniforms		7,050.00		0.00	7,050.00
604020-01 Uniforms		436.00		(222.00)	214.00
614020-01 Uniforms		1,619.00	RJE - 1	(222.00) (823.00)	796.00
624020-01 Uniforms		4,732.00	RJE - 1	(823.00) (1,803.00)	2,929.00
Subtotal [1A8] Uniform Allowance		<u>13,837.00</u>	RJE - 1	(1,803.00) <u>(2,848.00)</u>	<u>10,989.00</u>
Subgroup : [1A9] Other					
740700-01 Employee Benefits-Other		17,532.00		(17,532.00)	0.00
Subtotal [1A9] Other		<u>17,532.00</u>	RJE - 1	(8,587.00) (8,935.00)	<u>0.00</u>
Subgroup : [1C] Bad Debts					
769030-01 Provision for Bad Debts		345,206.00		0.00	345,206.00
Subtotal [1C] Bad Debts		<u>345,206.00</u>		<u>0.00</u>	<u>345,206.00</u>
Subgroup : [1D] Accounting and Auditing					
727050-01 Accounting & Audit Fees		114,068.00		(62,943.00)	51,123.00
Subtotal [1D] Accounting and Auditing		<u>114,068.00</u>	RJE - 1	(62,943.00) <u>(62,943.00)</u>	<u>51,123.00</u>
Subgroup : [1E] Legal					
707060-01 Legal Fees		67,097.00		(37,025.00)	30,072.00
Subtotal [1E] Legal		<u>67,097.00</u>	RJE - 1	(37,025.00) <u>(37,025.00)</u>	<u>30,072.00</u>
Subgroup : [1G] Office Supplies					
502070-01 Office Supplies		5,177.00		0.00	5,177.00
552000-01 Operational Supplies		240.00		0.00	240.00
582000-01 Operational Supplies		3,044.00		0.00	3,044.00
592070-01 Office Supplies		66.00		0.00	66.00
602000-01 Operational Supplies		23,047.00		(11,724.00)	11,323.00
602070-01 Office Supplies		605.00	RJE - 1	(11,724.00) (308.00)	297.00
622070-01 Office Supplies		5,243.00	RJE - 1	(308.00) (1,998.00)	3,245.00
632000-01 Operational Supplies		6,012.00	RJE - 1	(1,998.00) 0.00	6,012.00
682000-01 Operational Supplies		1,262.00		0.00	1,262.00
682000-01 Operational Supplies		6,488.00		(2,387.00)	4,121.00
682070-01 Office Supplies		26,134.00	RJE - 1	(2,387.00) (9,531.00)	16,603.00
702000-01 Operational Supplies		834.00	RJE - 1	(9,531.00) (440.00)	394.00
702070-01 Office Supplies		16.00	RJE - 1	(480.00) 20.00	7.00
712000-01 Operational Supplies		136.00	RJE - 1	(9.00) (50.00)	86.00
722000-01 Operational Supplies		7,927.00	RJE - 1	(50.00) (4,374.00)	3,553.00
722070-01 Office Supplies		267.00	RJE - 1	(4,374.00) (148.00)	119.00
732000-01 Operational Supplies		2,956.00	RJE - 1	(148.00) (1,631.00)	1,325.00
752000-01 Operational Supplies		2,537.00	RJE - 1	(1,631.00) (1,400.00)	1,137.00
752070-01 Office Supplies		763.00	RJE - 1	(1,400.00) (421.00)	342.00
772000-01 Operational Supplies		6,527.00	RJE - 1	(421.00) (3,602.00)	2,925.00
772070-01 Office Supplies		(763.00)	RJE - 1	(3,602.00) 421.00	(342.00)
802000-01 Operational Supplies		15,765.00	RJE - 1	421.00 0.00	15,765.00
802070-01 Office Supplies		41.00		0.00	41.00
812000-01 Operational Supplies		3,936.00		(2,172.00)	1,764.00
812070-01 Office Supplies		1,009.00	RJE - 1	(2,172.00) (557.00)	452.00
Subtotal [1G] Office Supplies		<u>119,269.00</u>	RJE - 1	(557.00) <u>(40,311.00)</u>	<u>78,958.00</u>
Subgroup : [1H1] Telephone and Telegraph					
685010-01 Telephone		225.00		(7,092.00)	(6,867.00)
705010-01 Telephone		1,352.00	RJE - 1	(82.00) (7,010.00)	606.00
775010-01 Telephone		30,385.00	RJE - 1	(746.00) (16,756.00)	13,609.00
Subtotal [1H1] Telephone and Telegraph		<u>31,942.00</u>	RJE - 1	(16,756.00) <u>(24,684.00)</u>	<u>7,348.00</u>
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 114 Cell Phone		0.00		7,010.00	7,010.00
			RJE - 3	7,010.00	

Client: **Wevny Cost Report**
 Engagement: **Medicaid - Wevny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	J/E Ref #	RJE	FINAL
		<u>9/30/2016</u>			<u>9/30/2016</u>
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>		<u>7,010.00</u>	<u>7,010.00</u>
Subgroup : [1K3] Resident Day User Fee					
669000-01	CT SNF User Tax	421,951.00		0.00	421,951.00
Subtotal [1K3] Resident Day User Fee		<u>421,951.00</u>		<u>0.00</u>	<u>421,951.00</u>
Total [15] Expenditures Other than Salaries		<u>6,330,118.00</u>		<u>(2,237,530.00)</u>	<u>3,092,588.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
Marcum 107	Party	0.00		1,482.00	1,482.00
			RJE - 7	<u>1,482.00</u>	<u>1,482.00</u>
Subtotal [2] Holiday Parties for Staff		<u>0.00</u>		<u>1,482.00</u>	<u>1,482.00</u>
Subgroup : [3] Gifts to Staff and Residents					
806070-01	Flowers	250.00		0.00	250.00
Marcum 106	Gifts	0.00		3,954.00	3,954.00
			RJE - 7	<u>3,954.00</u>	<u>4,204.00</u>
Subtotal [3] Gifts to Staff and Residents		<u>250.00</u>		<u>3,954.00</u>	<u>4,204.00</u>
Subgroup : [4] Employee Travel					
501050-01	Travel	122.00		0.00	122.00
521050-01	Travel	0.00		0.00	0.00
			RJE - 1	<u>(0.00)</u>	<u>149.00</u>
531050-01	Travel	149.00		0.00	149.00
581050-01	Travel	54.00		0.00	54.00
621050-01	Travel	0.00		0.00	0.00
			RJE - 1	<u>(0.00)</u>	<u>163.00</u>
661050-01	Travel	163.00		0.00	163.00
681050-01	Travel	0.00		0.00	0.00
			RJE - 1	<u>(0.00)</u>	<u>2,550.00</u>
701050-01	Travel	5,890.00		(3,140.00)	2,550.00
			RJE - 1	<u>(3,140.00)</u>	<u>56.00</u>
721050-01	Travel	125.00		(89.00)	56.00
			RJE - 1	<u>(89.00)</u>	<u>39.00</u>
731050-01	Travel	87.00		(48.00)	39.00
			RJE - 1	<u>(48.00)</u>	<u>157.00</u>
751050-01	Travel	350.00		(183.00)	157.00
			RJE - 1	<u>(183.00)</u>	<u>47.00</u>
801050-01	Travel	47.00		0.00	47.00
811050-01	Travel	3,075.00		(1,697.00)	1,378.00
			RJE - 1	<u>(1,697.00)</u>	<u>4,716.00</u>
Subtotal [4] Employee Travel		<u>9,862.00</u>		<u>(5,147.00)</u>	<u>4,716.00</u>
Subgroup : [5] Education Expense					
501000-01	Seminar, Workshop, Lectur	6,560.00		0.00	6,560.00
521000-01	Seminar, Workshop, Lectur	330.00		(181.00)	189.00
			RJE - 1	<u>(181.00)</u>	<u>189.00</u>
551000-01	Seminars, Workshop, Leclu	189.00		0.00	189.00
591000-01	Seminar, Workshop, Lectur	149.00		0.00	149.00
621000-01	Seminar, Workshop, Lectur	831.00		(317.00)	514.00
			RJE - 1	<u>(317.00)</u>	<u>394.00</u>
661000-01	Seminars and Education	394.00		0.00	394.00
701000-01	Seminar, Workshop, Lectur	767.00		(423.00)	344.00
			RJE - 1	<u>(423.00)</u>	<u>54.00</u>
721000-01	Seminar, Workshop, lectur	120.00		(66.00)	54.00
			RJE - 1	<u>(66.00)</u>	<u>18.00</u>
731000-01	Seminar, Workshop, Lectur	41.00		(23.00)	18.00
			RJE - 1	<u>(23.00)</u>	<u>6,022.00</u>
740750-01	Tuition Reimbursement	11,818.00		(5,796.00)	6,022.00
			RJE - 1	<u>(5,796.00)</u>	<u>0.00</u>
751000-01	Seminar, Workshop, Lectures	0.00		0.00	0.00
			RJE - 1	<u>(0.00)</u>	<u>14,413.00</u>
Subtotal [5] Education Expense		<u>21,199.00</u>		<u>(6,786.00)</u>	<u>14,413.00</u>
Subgroup : [M1] Advertising Help Wanted					
Marcum 102	Advertising - Help Wanted	0.00		35,241.00	35,241.00
			RJE - 5	<u>35,241.00</u>	<u>35,241.00</u>
Subtotal [M1] Advertising Help Wanted		<u>0.00</u>		<u>35,241.00</u>	<u>35,241.00</u>
Subgroup : [M2] Advertising Telephone Directory					
Marcum 101	Advertising - Directory	0.00		2,759.00	2,759.00
			RJE - 5	<u>2,759.00</u>	<u>2,759.00</u>
Subtotal [M2] Advertising Telephone Directory		<u>0.00</u>		<u>2,759.00</u>	<u>2,759.00</u>
Subgroup : [M3] Advertising Other					
708040-01	Public & Community Relati	1,928.00		(1,084.00)	864.00
			RJE - 1	<u>(1,084.00)</u>	<u>1,220.00</u>
807000-01	Machine & Equip. Rental	1,220.00		0.00	1,220.00
808040-01	Public & Community Relati	7,258.00		0.00	7,258.00
818040-01	Public & Community Relati	3,737.00		(2,062.00)	1,675.00
			RJE - 1	<u>(2,062.00)</u>	<u>53,823.00</u>
818070-01	Advertising	126,246.00		(72,423.00)	53,823.00
			RJE - 1	<u>(69,864.00)</u>	<u>149.00</u>
			RJE - 5	<u>(2,759.00)</u>	<u>6,339.00</u>
818071-01	Promotional Materials	14,143.00		(7,804.00)	6,339.00
			RJE - 1	<u>(7,804.00)</u>	<u>943.00</u>
818073-01	Special Marketing Events	2,105.00		(1,162.00)	943.00
			RJE - 1	<u>(1,162.00)</u>	<u>16,866.00</u>
818075-01	Website/SEO/SEM	37,631.00		(20,765.00)	16,866.00
			RJE - 1	<u>(20,765.00)</u>	<u>88,988.00</u>
Subtotal [M3] Advertising Other		<u>194,289.00</u>		<u>(105,280.00)</u>	<u>88,988.00</u>
Subgroup : [M6] Barber and Beauty Supplies					
542051-01	Barber/Beauty Charges	41,866.00		0.00	41,866.00
Subtotal [M6] Barber and Beauty Supplies		<u>41,866.00</u>		<u>0.00</u>	<u>41,866.00</u>
Subgroup : [M7] Postage					
688050-01	Postage	18,442.00		(6,502.00)	11,940.00
			RJE - 1	<u>(6,727.00)</u>	<u>225.00</u>
			RJE - 9	<u>225.00</u>	<u>4,650.00</u>
808050-01	Postage	4,650.00		0.00	4,650.00
818050-01	Postage	492.00		(271.00)	221.00
			RJE - 1	<u>(271.00)</u>	<u>18,111.00</u>
Subtotal [M7] Postage		<u>23,684.00</u>		<u>(6,773.00)</u>	<u>18,111.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
508020-01	Membership in Prof Organi	262.00		0.00	262.00
558020-01	Membership in Prof Organi	390.00		0.00	390.00
618020-01	Mrsbhp in Pro Organization	0.00		0.00	0.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
668020-01	Memberships in Prof Org	350.00	RJE - 1	(0.00)	
				4,408.00	4,758.00
728020-01	Mbshp In Pro Organization	80.00	RJE - 4	4,408.00	
				(44.00)	36.00
738020-01	Mbshp In Pro Organization	180.00	RJE - 1	(44.00)	
				(105.00)	85.00
818020-01	Mbshp in Prof Organization	1,526.00	RJE - 1	(105.00)	
				(1,827.00)	(101.00)
			RJE - 1	(842.00)	
			RJE - 2	(785.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		2,798.00		2,632.00	6,430.00
Subgroup : [M8A] Dues to Chamber of Commerce				635.00	635.00
Marcum 132	Chamber of Commerce Dues	0.00		635.00	
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 2	635.00	635.00
Subgroup : [M9] Subscriptions				(1,286.00)	1,346.00
522080-01	Books, Publication, Video	2,632.00	RJE - 1	(1,286.00)	
				0.00	93.00
662080-01	Books and Publications	93.00		(25.00)	20.00
702080-01	Books, Publication, Video	45.00	RJE - 1	(25.00)	
				(124.00)	101.00
732080-01	Books, Publication, Video	225.00	RJE - 1	(124.00)	
				0.00	45.00
802080-01	Books, Publication, Video	45.00		(25.00)	20.00
812080-01	Books and Publications	45.00	RJE - 1	(25.00)	
Subtotal [M9] Subscriptions		3,086.00		(1,460.00)	1,626.00
Subgroup : [M11] Services Provided by Contract				0.00	2,081.00
597010-01	Temporary Manpower	2,081.00		(2,302.00)	1,870.00
702080-01	Purchased Services	4,172.00	RJE - 1	(2,302.00)	
				(76,174.00)	61,869.00
727020-01	Accounting Services (P/R)	138,043.00	RJE - 1	(76,174.00)	
				(2,772.00)	2,252.00
732060-01	Purchased Services	5,024.00	RJE - 1	(2,772.00)	
				0.00	16,415.00
802060-01	Purchased Services	16,415.00		0.00	8,622.00
807040-01	Consulting Services	8,622.00		4,313.00	4,313.00
Marcum 105	Audit Service CRC	0.00	RJE - 4	4,313.00	
				4,154.00	4,154.00
Marcum 123	MDS Software	0.00	RJE - 10	4,154.00	
Subtotal [M11] Services Provided by Contract		174,367.00		(72,781.00)	101,676.00
Subgroup : [M13] Other				0.00	271.00
503020-01	Departmental Guest Meals	271.00		0.00	0.00
523020-01	Departmental Guest Meals	0.00	RJE - 1	(0.00)	
				(643.00)	673.00
528010-01	Licenses & Permits	1,316.00	RJE - 1	(643.00)	
				0.00	489.00
593020-01	Departmental Guest Meals	489.00		(41.00)	39.00
603020-01	Departmental Guest Meals	80.00	RJE - 1	(41.00)	
				(458.00)	442.00
608010-01	Licenses & Permits	900.00	RJE - 1	(458.00)	
				(3.00)	2.00
613020-01	Departmental Guest Meals	5.00	RJE - 1	(3.00)	
				(200.00)	325.00
628010-01	Licenses & Permits	525.00	RJE - 1	(200.00)	
				0.00	27.00
663020-01	Dept Guest Meals	27.00		0.00	1,456.00
668010-01	Licenses & Permits	1,456.00		(5.00)	9.00
683020-01	Dept Guest Meals	14.00	RJE - 1	(5.00)	
				1,591.00	(2,771.00)
688010-01	Licenses & Permits	(4,362.00)	RJE - 1	1,591.00	
				(21.00)	16.00
703020-01	Departmental Guest Meals	37.00	RJE - 1	(21.00)	
				(476.00)	387.00
707000-01	Machine & Equipment Renta	863.00	RJE - 1	(476.00)	
				(781.00)	619.00
709000-01	Bank Charges	1,380.00	RJE - 1	(781.00)	
				(45.00)	0.00
709099-01	Miscellaneous	45.00	RJE - 1	(25.00)	
			RJE - 13	(20.00)	
718043-01	Com Rel - Volunteer Recog	10,174.00	RJE - 1	(3,711.00)	6,463.00
				(3.00)	2.00
723020-01	Departmental Guest Meals	5.00	RJE - 1	(3.00)	
				(5,516.00)	4,537.00
729000-01	Bank Charges	10,053.00	RJE - 1	(5,516.00)	
			RJE - 1	(5,648.00)	
			RJE - 13	32.00	
729010-01	Cr Card Processing Fee	78,308.00	RJE - 1	(42,108.00)	34,200.00
				(71.00)	0.00
729099-01	Miscellaneous	71.00	RJE - 1	(39.00)	
			RJE - 13	(32.00)	
733020-01	Departmental Guest Meals	10.00	RJE - 1	(5.00)	5.00
				(5.00)	
738030-01	Recruitment	78,630.00	RJE - 1	(78,630.00)	0.00
				(43,389.00)	
			RJE - 5	(35,241.00)	
				(11,108.00)	3,593.00
778010-01	Licenses and Permits	14,701.00	RJE - 1	(8,112.00)	
			RJE - 9	(2,996.00)	
				0.00	212.00
803020-01	Departmental Guest Meals	212.00		0.00	2,058.00
809010-01	Cr Card Processing Fees	2,058.00		0.00	60.00
813020-01	Dept. Guest Meals	133.00		(73.00)	
			RJE - 1	(73.00)	
909000-01	Managers Fees - TIFF	7,261.00		0.00	7,261.00
909002-01	Managers Fees - Goldman S	39,355.00		0.00	39,355.00
909005-01	Managers Fees Common Fund	25,567.00		0.00	25,567.00
909080-01	Assets Released-Expense	361,616.00		0.00	361,616.00
Marcum 108	Food (Employees)	0.00		673.00	673.00
			RJE - 7	673.00	
Marcum 109	Co-Insurance Write-off	0.00		2,826.00	2,826.00
			RJE - 7	2,826.00	
Marcum 128	Licenses	0.00		3,702.00	3,702.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
			RJE - 2	150.00	
			RJE - 9	2,771.00	
			RJE - 10	781.00	
Subtotal [M13] Other		529,200.00		(136,086.00)	494,114.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,100,289.00		(286,610.00)	813,669.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
503000-01	Food	17,007.00		0.00	17,007.00
523000-01	Food	6,266.00		(3,062.00)	3,204.00
			RJE - 1	(3,062.00)	
533000-01	Food	15.00		0.00	15.00
623000-01	Food	465,365.00		(177,346.00)	288,019.00
			RJE - 1	(177,346.00)	
633000-01	Food	60,105.00		0.00	60,105.00
663000-01	Food	4,391.00		0.00	4,391.00
683000-01	Food	0.00		0.00	0.00
703000-01	Food	1,059.00		(0.00)	1,059.00
			RJE - 1	(584.00)	475.00
713000-01	Food	102.00		(584.00)	65.00
723000-01	Food	34.00		(37.00)	15.00
			RJE - 1	(37.00)	
733000-01	Food	5,096.00		(19.00)	5,077.00
			RJE - 1	(19.00)	
803000-01	Food	13,310.00		(2,812.00)	10,498.00
			RJE - 1	(2,812.00)	
813000-01	Food	2,795.00		0.00	2,795.00
			RJE - 1	(1,542.00)	1,253.00
			RJE - 1	(1,542.00)	
Subtotal [2A1] Raw Food		575,646.00		(186,402.00)	389,244.00
Subgroup : [2A2] Non-Food Supplies					
622000-01	Dietary Operational Supplies	71,181.00		(27,126.00)	44,055.00
			RJE - 1	(27,126.00)	
623010-01	Glassware, Dishes, Silver	7,791.00		(2,969.00)	4,822.00
			RJE - 1	(2,969.00)	
Subtotal [2A2] Non-Food Supplies		78,972.00		(30,095.00)	48,877.00
Subgroup : [2B] Purchased Services					
622060-01	Purchased Services	0.00		0.00	0.00
			RJE - 1	(0.00)	
Subtotal [2B] Purchased Services		0.00		0.00	0.00
Subgroup : [2C] Management Services					
627020-01	Management Fee	248,741.00		(94,793.00)	153,948.00
			RJE - 1	(94,793.00)	
Subtotal [2C] Management Services		248,741.00		(94,793.00)	153,948.00
Total [18] Dietary Basis for Allocation of Costs		803,258.00		(310,290.00)	492,968.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3B] Purchased Services					
614000-01	Laundry/Dry Cleaning	103,862.00		0.00	103,862.00
624000-01	Laundry/Dry Cleaning	2,966.00		(1,130.00)	1,836.00
			RJE - 1	(1,130.00)	
Subtotal [3B] Purchased Services		106,828.00		(1,130.00)	105,698.00
Total [19] Laundry-Basis for Allocation of Costs		106,828.00		(1,130.00)	105,698.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
612000-01	Housekeeping Supplies	73,388.00		(37,333.00)	36,055.00
			RJE - 1	(37,333.00)	
Subtotal [4A1] In-House Care Supplies		73,388.00		(37,333.00)	36,055.00
Subgroup : [6A2] Purchased from					
502030-01	Drugs	17,935.00		0.00	17,935.00
543250-01	Pharmacy	267,142.00		0.00	267,142.00
Subtotal [6A2] Purchased from		285,077.00		0.00	285,077.00
Subgroup : [6B] Medicine Cabinet Drugs					
502010-01	Nursing Supplies	193,055.00		0.00	193,055.00
Subtotal [6B] Medicine Cabinet Drugs		193,055.00		0.00	193,055.00
Subgroup : [6E2] Oxygen - Other					
543279-01	Oxygen	17,838.00		0.00	17,838.00
Subtotal [6E2] Oxygen - Other		17,838.00		0.00	17,838.00
Subgroup : [6F] X-Rays and related radiological					
543320-01	Radiology	14,309.00		0.00	14,309.00
Subtotal [6F] X-Rays and related radiological		14,309.00		0.00	14,309.00
Subgroup : [6H] Laboratory					
543300-01	Laboratory	15,175.00		0.00	15,175.00
Subtotal [6H] Laboratory		15,175.00		0.00	15,175.00
Subgroup : [6I] Recreation					
521080-01	Music Therapy	36,645.00		(17,906.00)	18,739.00
			RJE - 1	(17,906.00)	
522000-01	Operational Supplies	9,286.00		(4,537.00)	4,749.00
			RJE - 1	(4,537.00)	
522060-01	Purchased Services	5,032.00		(2,459.00)	2,573.00
			RJE - 1	(2,459.00)	
605070-01	Satellite TV	19,080.00		(9,706.00)	9,374.00
			RJE - 1	(9,706.00)	
707040-01	Consulting Services	27,032.00		(14,917.00)	12,115.00
			RJE - 1	(14,917.00)	
Subtotal [6I] Recreation		97,076.00		(48,626.00)	48,450.00
Subgroup : [6J] Other					
502000-01	Operational Supplies	3,467.00		0.00	3,467.00
502020-01	Nursing Equipment	9,271.00		0.00	9,271.00
502060-01	Purchased Services	56,752.00		(4,935.00)	51,817.00
			RJE - 10	(4,935.00)	
507000-01	Machine & Equip Rental	7,354.00		0.00	7,354.00
532000-01	Operational Supplies	9,876.00		0.00	9,876.00
542740-01	Prosthetic/Orthotic	70.00		0.00	70.00
543260-01	Administration IV Therapy	1,361.00		0.00	1,361.00
543920-01	Other Diagnostic Svcs	3,252.00		0.00	3,252.00
543940-01	Other Therapeutic Service	113.00		0.00	113.00
Subtotal [6J] Other		91,618.00		(4,935.00)	86,683.00

Client: **Wewey Cost Report**
 Engagement: **Medicaid - Wewey 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		787,433.00		(81,783.00)	695,640.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
506000-01	Maint & Repair-Equipment	3,276.00		0.00	3,276.00
536000-01	Maint & Repair-Equipment	665.00		0.00	665.00
606000-01	Maint & Repairs-Equipment	23,358.00		(11,881.00)	11,477.00
606010-01	Maint & Repairs-Building	76,013.00	RJE - 1	(11,881.00)	37,344.00
606070-01	House & Grounds	20,427.00	RJE - 1	(38,869.00)	10,038.00
616000-01	Maint & Repairs-Equipment	2,871.00	RJE - 1	(10,391.00)	1,411.00
626000-01	Maint & Repairs-Equipment	9,410.00	RJE - 1	(1,460.00)	5,824.00
			RJE - 1	(3,586.00)	
			RJE - 1	(3,586.00)	
Subtotal [6A] Repairs and Maintenance		136,018.00		(65,987.00)	70,031.00
Subgroup : [6B] Heat					
605020-01	Gasoline & Oil	572.00	RJE - 1	(281.00)	281.00
605040-01	Fuel Oil	106,455.00	RJE - 1	(281.00)	52,300.00
625030-01	Propane	11,148.00	RJE - 1	(54,155.00)	6,898.00
			RJE - 1	(4,248.00)	
			RJE - 1	(4,248.00)	
Subtotal [6B] Heat		118,173.00		(68,684.00)	59,479.00
Subgroup : [6C] Light & Power					
605050-01	Electricity	264,141.00	RJE - 1	(134,372.00)	129,769.00
			RJE - 1	(134,372.00)	
Subtotal [6C] Light & Power		264,141.00		(134,372.00)	129,769.00
Subgroup : [6D] Water					
605060-01	Water	39,733.00	RJE - 1	(20,212.00)	19,521.00
			RJE - 1	(20,212.00)	
Subtotal [6D] Water		39,733.00		(20,212.00)	19,521.00
Subgroup : [6E] Equipment Lease					
607000-01	Machine & Equipment Renta	13,282.00	RJE - 1	(6,757.00)	6,525.00
687000-01	Machine & Equipment Renta	4,994.00	RJE - 1	(6,757.00)	3,173.00
			RJE - 1	(1,821.00)	
			RJE - 1	(1,821.00)	
Subtotal [6E] Equipment Lease		18,276.00		(8,578.00)	9,698.00
Subgroup : [6F] Other					
596050-01	Contracted Maintenance	6,990.00		0.00	6,990.00
606050-01	Contracted Maintenance	118,692.00	RJE - 1	(60,380.00)	58,312.00
616050-01	Contracted Maintenance	147.00	RJE - 1	(60,380.00)	72.00
626050-01	Contracted Maintenance	8,972.00	RJE - 1	(75.00)	5,553.00
626050-30	Contracted Maintenance	3,600.00	RJE - 1	(3,419.00)	3,600.00
686050-01	Contracted Maintenance	32,284.00	RJE - 1	(3,419.00)	20,506.00
806050-01	Contracted Maintenance	2,243.00	RJE - 1	0.00	2,243.00
			RJE - 1	(11,775.00)	
			RJE - 1	(11,775.00)	
Subtotal [6F] Other		172,928.00		(75,649.00)	97,279.00
Subgroup : [6C] Leasehold Improvements					
859090-01	Depreciation Expense	453,052.00		0.00	453,052.00
Subtotal [6C] Leasehold Improvements		453,052.00		0.00	453,052.00
Subgroup : [9] Rental Payments					
708060-01	Rent-Land	10,513.00	RJE - 1	(5,801.00)	4,712.00
			RJE - 1	(5,801.00)	
Subtotal [9] Rental Payments		10,513.00		(5,801.00)	4,712.00
Total [22] Maintenance and Property		1,212,834.00		(389,283.00)	843,541.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
709020-01	Interest Expense	13,664.00		0.00	13,664.00
Subtotal [12D] Other Interest Expense		13,664.00		0.00	13,664.00
Subgroup : [14A] Insurance on Property					
708000-01	Insurance	125,758.00	RJE - 1	(125,758.00)	0.00
			RJE - 1	(89,395.00)	
			RJE - 6	(56,363.00)	
Marcum 117	Property Insurance	0.00	RJE - 6	13,615.00	13,615.00
			RJE - 6	13,615.00	
Subtotal [14A] Insurance on Property		125,758.00		(112,143.00)	13,615.00
Subgroup : [14B] Insurance of Automobiles					
Marcum 116	Auto Insurance	0.00	RJE - 6	3,626.00	3,626.00
			RJE - 6	3,626.00	
Subtotal [14B] Insurance of Automobiles		0.00		3,626.00	3,626.00
Subgroup : [14C1] Umbrella					
Marcum 118	Umbrella Insurance	0.00	RJE - 6	13,314.00	13,314.00
			RJE - 6	13,314.00	
Marcum 120	Dir & Officers Insurance	0.00	RJE - 6	9,320.00	9,320.00
			RJE - 6	9,320.00	
Subtotal [14C1] Umbrella		0.00		22,634.00	22,634.00
Subgroup : [14C3] Other					
Marcum 119	General Liability	0.00	RJE - 6	16,398.00	16,398.00
			RJE - 6	16,398.00	
Marcum 121	Fidelity Bond Insurance	0.00	RJE - 6	90.00	90.00
			RJE - 6	90.00	
Subtotal [14C3] Other		0.00		16,488.00	16,488.00
Total [27] Interest and Insurance		139,422.00		(69,396.00)	70,027.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
401040-01	Medicaid Room and Board	(7,103,325.00)		0.00	(7,103,325.00)
Subtotal [1A] Medicaid Residents (CT only)		(7,103,325.00)		0.00	(7,103,325.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
450040-01	Medicaid Contractual	3,615,962.00		0.00	3,615,962.00
Subtotal [1B] Medicaid room and board contractual allowance		3,615,962.00		0.00	3,615,962.00

Client: **Wewey Cost Report**
 Engagement: **Medicaid - Wewey 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [3A] Medicare Residents (All inclusive)					
401030-01	Medicare Room and Board	(3,424,094.00)		0.00	(3,424,094.00)
Subtotal [3A] Medicare Residents (All inclusive)		(3,424,094.00)		0.00	(3,424,094.00)
Subgroup : [4A] Private-pay residents and other					
401010-01	Private Room and Board	(3,563,131.00)		0.00	(3,563,131.00)
Subtotal [4A] Private-pay residents and other		(3,563,131.00)		0.00	(3,563,131.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
450010-01	Private Insurance Contractual	(3,679.00)		0.00	(3,679.00)
450020-01	Third Party Adj Rm - ins	(5,740.00)		0.00	(5,740.00)
Subtotal [4B] Private-pay room and board contractual allowance		(9,419.00)		0.00	(9,419.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
402010-01	Pharmacy Private	(18,616.00)		0.00	(18,616.00)
402040-01	Pharmacy Medicaid	(17,687.00)		0.00	(17,687.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(36,303.00)		0.00	(36,303.00)
Subgroup : [6A] Medical Supplies - Medicare					
403030-01	M & S Supplies Medicare Part A	(14,740.00)		0.00	(14,740.00)
403930-01	Complex Med Equip-Medicare	(1,311.00)		0.00	(1,311.00)
Subtotal [6A] Medical Supplies - Medicare		(16,051.00)		0.00	(16,051.00)
Subgroup : [6C] Medical Supplies - Non-medicare					
403010-01	M & S Supplies Private	(1,720.00)		0.00	(1,720.00)
403040-01	M & S Supplies Medicaid	(3,396.00)		0.00	(3,396.00)
403910-01	Complex Med Equip-Private	(3,024.00)		0.00	(3,024.00)
403940-01	Complex Med Equip-Medicaid	(441.00)		0.00	(441.00)
Subtotal [6C] Medical Supplies - Non-medicare		(8,581.00)		0.00	(8,581.00)
Subgroup : [7A] Physical Therapy - Medicare					
405030-01	Physical Therapy Medicare Part A	(664,550.00)		0.00	(664,550.00)
405035-01	Physical Therapy Medicare Part B	(535,885.00)		0.00	(535,885.00)
Subtotal [7A] Physical Therapy - Medicare		(1,200,435.00)		0.00	(1,200,435.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
405010-01	Physical Therapy Private	(153,531.00)		0.00	(153,531.00)
Subtotal [7C] Physical Therapy - Non-medicare		(153,531.00)		0.00	(153,531.00)
Subgroup : [8A] Speech Therapy - Medicare					
407030-01	Speech Therapy Medicare Part A	(99,990.00)		0.00	(99,990.00)
407035-01	Speech Therapy Medicare Part B	(41,087.00)		0.00	(41,087.00)
Subtotal [8A] Speech Therapy - Medicare		(141,077.00)		0.00	(141,077.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
407010-01	Speech Therapy Private	(10,120.00)		0.00	(10,120.00)
Subtotal [8C] Speech Therapy - Non-medicare		(10,120.00)		0.00	(10,120.00)
Subgroup : [9A] Occupational Therapy - Medicare					
406030-01	Occupational Therapy Medicare Part A	(641,310.00)		0.00	(641,310.00)
406035-01	Occupational Therapy Medicare Part B	(32,211.00)		0.00	(32,211.00)
Subtotal [9A] Occupational Therapy - Medicare		(673,521.00)		0.00	(673,521.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
450030-01	Medicare Part A Contractual	(495,415.00)		0.00	(495,415.00)
450135-01	Medicare Part B Contractual	241,187.00		0.00	241,187.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(254,228.00)		0.00	(254,228.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
406010-01	Occupational Therapy Private	(28,324.00)		0.00	(28,324.00)
406040-01	Occupational Therapy Medicaid	(160.00)		0.00	(160.00)
425000-01	O.T. Supplies	(325.00)		0.00	(325.00)
425010-01	O.T. Supplies	(1,886.00)		0.00	(1,886.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(30,695.00)		0.00	(30,695.00)
Subgroup : [10A] Other - Medicare					
402030-01	Pharmacy Medicare Part A	(360,878.00)		0.00	(360,878.00)
402230-01	IV Therapy - Medicare	(1,361.00)		0.00	(1,361.00)
404030-01	X-Ray Medicare	(12,650.00)		0.00	(12,650.00)
404035-01	Laboratory - Medicare	(15,088.00)		0.00	(15,088.00)
409030-01	Oxygen Therapy Medicare Part A	(13,195.00)		0.00	(13,195.00)
412030-01	Cardiology - Medicare	(172.00)		0.00	(172.00)
413030-01	Diagnostic Services-Medicare	(3,063.00)		0.00	(3,063.00)
450130-01	Third Pty Adj Thrpy-MCare	1,336,386.00		0.00	1,336,386.00
450230-01	Third Pty Adj Ancil-MCare	483,302.00		0.00	483,302.00
Subtotal [10A] Other - Medicare		1,413,283.00		0.00	1,413,283.00
Subgroup : [10B] Other - Non-medicare					
404010-01	X-Ray & Lab Private	(642.00)		0.00	(642.00)
409010-01	Oxygen Therapy Private	(45.00)		0.00	(45.00)
409040-01	Oxygen Therapy Medicaid	(4,133.00)		0.00	(4,133.00)
427010-01	Massage Therapy Private	(12,113.00)		0.00	(12,113.00)
450240-01	Third Pty Adj Ancil-MCare	34,984.00		0.00	34,984.00
Subtotal [10B] Other - Non-medicare		18,061.00		0.00	18,061.00
Subgroup : [15] Interest Income					
482000-01	Interest Income	(616.00)		0.00	(616.00)
483008-01	Interest Income-Goldman	(22,698.00)		0.00	(22,698.00)
Subtotal [15] Interest Income		(23,314.00)		0.00	(23,314.00)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
423010-01	Beauty/Barber	(21,146.00)		0.00	(21,146.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(21,146.00)		0.00	(21,146.00)
Subgroup : [18] Other Revenue					
420000-01	Meals - Non-patient	(36,528.00)		0.00	(36,528.00)
420010-01	Non-Patient Meals Private	(3,293.00)		0.00	(3,293.00)
420050-01	Non-patient Meals - ADP	(3,352.00)		0.00	(3,352.00)
424010-01	Notions	(28.00)		0.00	(28.00)
471060-01	Annual Appeal	(345,912.00)		0.00	(345,912.00)
471061-01	Contrib Rev - Temp Restricted	(14,500.00)		0.00	(14,500.00)
471062-01	Memorial Giving	(8,950.00)		0.00	(8,950.00)
471063-01	Unsolicited Gifts	(20.00)		0.00	(20.00)
471065-01	Grants	(42,861.00)		0.00	(42,861.00)
471067-01	Grants - Temp Restricted	(145,037.00)		0.00	(145,037.00)
471068-01	Special Events - Temp Restricted	(88,400.00)		0.00	(88,400.00)
471069-01	Special Events - Unrestricted	(30,000.00)		0.00	(30,000.00)
483002-01	Dividend Income - TIFF	(5,485.00)		0.00	(5,485.00)

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2016</u>			<u>9/30/2016</u>
483003-01	LT Capital Gain-TIFF Inv	(42,980.00)		0.00	(42,980.00)
483004-01	ST Capital Gain-TIFF	(6,985.00)		0.00	(6,985.00)
483005-01	Investment Income Common Fund	(112,752.00)		0.00	(112,752.00)
483009-01	Dividend Income-Goldman	(68,549.00)		0.00	(68,549.00)
483010-01	ST Capital Gain/Loss-GS	203,546.00		0.00	203,546.00
483011-01	LT Capital Gain/Loss-GS	(763,649.00)		0.00	(763,649.00)
483415-01	Unrealized Gain First County	15.00		0.00	15.00
483500-01	Unrealized Gain/Loss-inv GS	449,888.00		0.00	449,888.00
483501-01	Unrealized Gain/Loss-inv TIFF	7,210.00		0.00	7,210.00
483505-01	Unrealized Gain/Loss Common	(289,381.00)		0.00	(289,381.00)
480010-01	Medical Record Copy Fee	(241.00)		0.00	(241.00)
490071-01	Meals on Wheels-Meals	(113,531.00)		0.00	(113,531.00)
490500-01	Assets Released Restr-Op	(27,779.00)		0.00	(27,779.00)
Subtotal [18] Other Revenue		<u>(1,469,734.00)</u>		<u>0.00</u>	<u>(1,469,734.00)</u>
Total [30] Statement of Revenue		<u>(13,081,399.00)</u>		<u>0.00</u>	<u>(13,081,399.00)</u>
Group : [31] Current Assets					
Subgroup : [A1] Cash					
100100-01	Cash-Bank of America	11,799.00		0.00	11,799.00
100101-01	Cash-Bank of New Canaan	4,009.00		0.00	4,009.00
100102-01	Cash - Peoples Bank	590,519.00		0.00	590,519.00
100105-01	Cash - Peoples Bank - Savings - Restricted	453.00		0.00	453.00
100108-01	First County Money Market	649,024.00		0.00	649,024.00
100109-01	First County Checking	995.00		0.00	995.00
101103-01	Cash Patient Trust	7,058.00		0.00	7,058.00
115000-01	Petty Cash	600.00		0.00	600.00
Subtotal [A1] Cash		<u>1,284,467.00</u>		<u>0.00</u>	<u>1,284,467.00</u>
Subgroup : [A2] Accounts Receivable					
120010-01	Accounts Receivable - Private	708,632.00		0.00	708,632.00
120020-01	AR - Private Insurance	313,781.00		0.00	313,781.00
120030-01	Accounts Receivable - Medicare	579,417.00		0.00	579,417.00
120035-01	Accounts Receivable - Medicare B	103,136.00		0.00	103,136.00
120040-01	Accounts Receivable - Medicaid	886,945.00		0.00	886,945.00
140900-01	Allowance For Doubtful Accounts	(713,303.00)		0.00	(713,303.00)
Subtotal [A2] Accounts Receivable		<u>1,878,608.00</u>		<u>0.00</u>	<u>1,878,608.00</u>
Subgroup : [A3] Other Accounts Receivable					
140100-01	Misc Receivables	65,275.00		0.00	65,275.00
Subtotal [A3] Other Accounts Receivable		<u>65,275.00</u>		<u>0.00</u>	<u>65,275.00</u>
Subgroup : [A5] Prepaid Expenses					
150500-01	Prepaid Insurance	1,136.00		0.00	1,136.00
150505-01	W/C Insurance Prepaid	43,736.00		0.00	43,736.00
150510-01	Prepaid Rent	5,257.00		0.00	5,257.00
150520-01	Prepaid Expenses	58,188.00		0.00	58,188.00
Subtotal [A5] Prepaid Expenses		<u>108,317.00</u>		<u>0.00</u>	<u>108,317.00</u>
Subgroup : [A8] Other Current Assets					
160500-01	Exchange	30,677.00		0.00	30,677.00
160501-01	Exchange - Salaries	(26,390.00)		0.00	(26,390.00)
MARJUM-02	Workers Comp Recovery	117,851.00		0.00	117,851.00
Subtotal [A8] Other Current Assets		<u>122,138.00</u>		<u>0.00</u>	<u>122,138.00</u>
Total [31] Current Assets		<u>3,438,785.00</u>		<u>0.00</u>	<u>3,438,785.00</u>
Group : [31 - 32] Non-Current Assets					
Subgroup : [B2] Land Improvements					
172000-01	Land Improvements	199,876.00		0.00	199,876.00
182000-01	Accum Depr-Land Improv	(85,644.00)		0.00	(85,644.00)
Subtotal [B2] Land Improvements		<u>114,332.00</u>		<u>0.00</u>	<u>114,332.00</u>
Subgroup : [B3] Buildings					
173000-01	Buildings	7,225,113.00		0.00	7,225,113.00
173500-01	Buildings - ADP	383,043.00		0.00	383,043.00
183000-01	Accum Depr-Buildings	(4,654,559.00)		0.00	(4,654,559.00)
183500-01	Accum Depr-Buildings-ADP	(281,934.00)		0.00	(281,934.00)
Subtotal [B3] Buildings		<u>2,661,663.00</u>		<u>0.00</u>	<u>2,661,663.00</u>
Subgroup : [B5] Non-Movable Equipment					
174000-01	Fixed Equipment	3,435,298.00		0.00	3,435,298.00
174500-01	Fixed Equipment - ADP	2,228.00		0.00	2,228.00
174800-01	Fixed Equipment - Geriatr	525.00		0.00	525.00
184000-01	Accum Depr-Fixed Equip	(2,285,124.00)		0.00	(2,285,124.00)
184500-01	Accum Depr-Fixed Equip-ADP	(2,228.00)		0.00	(2,228.00)
184600-01	Accum Depr-Fixed Equip-Ger	(525.00)		0.00	(525.00)
Subtotal [B5] Non-Movable Equipment		<u>1,170,174.00</u>		<u>0.00</u>	<u>1,170,174.00</u>
Subgroup : [B6] Movable Equipment					
175000-01	Moveable Equipment	3,297,571.00		0.00	3,297,571.00
175500-01	Moveable Equipment - ADP	34,638.00		0.00	34,638.00
175600-01	Moveable Equipment - Geri	6,622.00		0.00	6,622.00
185000-01	Accum Depr-Moveable Equip	(2,690,902.00)		0.00	(2,690,902.00)
185500-01	Accum Depr-Move Equip-ADP	(34,638.00)		0.00	(34,638.00)
185600-01	Accum Depr-Move Equip-Ger	(6,622.00)		0.00	(6,622.00)
Subtotal [B6] Movable Equipment		<u>606,669.00</u>		<u>0.00</u>	<u>606,669.00</u>
Subgroup : [B7] Motor Vehicles					
176000-01	Automotive	98,488.00		0.00	98,488.00
186000-01	Accum Depr-Automotive	(98,487.00)		0.00	(98,487.00)
Subtotal [B7] Motor Vehicles		<u>1.00</u>		<u>0.00</u>	<u>1.00</u>
Subgroup : [B9] Other Fixed Assets					
173550-01	Construction-in-Progress	114,431.00		0.00	114,431.00
Subtotal [B9] Other Fixed Assets		<u>114,431.00</u>		<u>0.00</u>	<u>114,431.00</u>
Subgroup : [D5] Investments Related to Resident Care					
100115-01	First County Brokerage Account	249,985.00		0.00	249,985.00
105100-01	Investments	9,437,693.00		0.00	9,437,693.00
105500-01	Investments-Goldman Sachs	15.00		0.00	15.00
198000-01	Donor Restricted Assets	468,853.00		0.00	468,853.00
Subtotal [D5] Investments Related to Resident Care		<u>10,166,646.00</u>		<u>0.00</u>	<u>10,166,646.00</u>
Subgroup : [D6] Loans to Owners of Related Parties					
140000-01	Due from Waveny Health Sv	1,094,137.00		0.00	1,094,137.00
140040-01	Due From Waveny Home Healthcare	561,301.00		0.00	561,301.00
Subtotal [D6] Loans to Owners of Related Parties		<u>1,655,438.00</u>		<u>0.00</u>	<u>1,655,438.00</u>
Total [31 - 32] Non-Current Assets		<u>18,489,264.00</u>		<u>0.00</u>	<u>18,489,264.00</u>
Group : [33] Current Liabilities					

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [A1] Accounts Payable					
200000-01	Accounts Payable	(619,989.00)		0.00	(619,989.00)
200100-01	AP - Other Companies	(150.00)		0.00	(150.00)
200500-01	Refunds Payable	(64,634.00)		0.00	(64,634.00)
240100-01	Accrued Expenses Payable	(87,288.00)		0.00	(87,288.00)
Subtotal [A1] Accounts Payable		(772,061.00)		0.00	(772,061.00)
Subgroup : [A2] Notes Payable					
200501-01	Note Payable Peoples Bank-Current	(48,569.00)		0.00	(48,569.00)
Subtotal [A2] Notes Payable		(48,569.00)		0.00	(48,569.00)
Subgroup : [A4] Accrued Payroll					
220100-01	Accrued Payroll	(274,545.00)		0.00	(274,545.00)
220200-01	Accrued Vacation	(100,297.00)		0.00	(100,297.00)
220300-01	Accrued Sick Time Bonus	(2,000.00)		0.00	(2,000.00)
Subtotal [A4] Accrued Payroll		(376,842.00)		0.00	(376,842.00)
Subgroup : [A8] Accrued Payroll Taxes Payable					
210200-01	Social Security Taxes	(34,277.00)		0.00	(34,277.00)
Subtotal [A8] Accrued Payroll Taxes Payable		(34,277.00)		0.00	(34,277.00)
Subgroup : [A12] Other Current Liabilities					
200200-01	Due to Patient Trust	(7,063.00)		0.00	(7,063.00)
200300-01	Resident Council Fund	(1,208.00)		0.00	(1,208.00)
230100-01	Tax Sheltered Annuity	(28,147.00)		0.00	(28,147.00)
230300-01	Supplemental Life Ins.	(158.00)		0.00	(158.00)
230700-01	AFLAC Insurance Deduction	(848.00)		0.00	(848.00)
230800-01	FSA Deduction	6,057.00		0.00	6,057.00
240400-01	Accrued CT SNF User Tax	(106,088.00)		0.00	(106,088.00)
270100-01	Employee Fund	(100.00)		0.00	(100.00)
MARCUM-03	Workers Comp Reserve	(117,851.00)		0.00	(117,851.00)
Subtotal [A12] Other Current Liabilities		(265,404.00)		0.00	(265,404.00)
Total [33] Current Liabilities		(1,487,163.00)		0.00	(1,487,163.00)
Group : [34] Non-Current Liabilities					
Subgroup : [B3] Loans from Owners or Related Parties					
140030-01	Due From NCI	(3,609,584.00)		0.00	(3,609,584.00)
140060-01	Due From Waveny At Home	(518,444.00)		0.00	(518,444.00)
Subtotal [B3] Loans from Owners or Related Parties		(4,128,028.00)		0.00	(4,128,028.00)
Subgroup : [B4] Other Long-Term Liabilities					
250100-01	Loan Payable-Peoples Bank LT	(287,450.00)		0.00	(287,450.00)
Subtotal [B4] Other Long-Term Liabilities		(287,450.00)		0.00	(287,450.00)
Total [34] Non-Current Liabilities		(4,415,478.00)		0.00	(4,415,478.00)
Group : [35] Equity					
Subgroup : [B6] Cumulated Earnings					
350000-01	Retained Earnings	(13,977,444.00)		0.00	(13,977,444.00)
350200-01	NA-Temporarily Restricted	(468,853.00)		0.00	(468,853.00)
Subtotal [B6] Cumulated Earnings		(14,446,297.00)		0.00	(14,446,297.00)
Total [35] Equity		(14,446,297.00)		0.00	(14,446,297.00)
Group : [0] Net to Zero					
Subgroup : None					
529090-01	COST ALLOCATION TO WCCHS	(185,135.00)	RJE - 1	185,135.00	0.00
609090-01	COST ALLOCATION TO WCCHS	(492,103.00)	RJE - 1	492,103.00	0.00
619090-01	COST ALLOCATION TO WCCHS	(201,250.00)	RJE - 1	201,250.00	0.00
629090-01	COST ALLOCATION TO WCCHS	(591,200.00)	RJE - 1	591,200.00	0.00
709090-01	COST ALLOCATION TO WCCHS	(493,233.00)	RJE - 1	493,233.00	0.00
709091-01	COST ALLOCATION TO HOME CARE	(79,078.00)	RJE - 1	79,078.00	0.00
719090-01	COST ALLOCATION TO WCCHS	(26,684.00)	RJE - 1	26,684.00	0.00
729090-01	COST ALLOCATION TO WCCHS	(416,540.00)	RJE - 1	416,540.00	0.00
729091-01	COST ALLOCATION TO HOME CARE	(87,570.00)	RJE - 1	87,570.00	0.00
739090-01	COST ALLOCATION TO WCCHS	(139,818.00)	RJE - 1	139,818.00	0.00
739091-01	COST ALLOCATION TO HOME CARE	(29,394.00)	RJE - 1	29,394.00	0.00
749090-01	COST ALLOCATION TO WCCHS	(1,723,172.00)	RJE - 1	1,723,172.00	0.00
749091-01	COST ALLOCATION TO HOME CARE	(350,507.00)	RJE - 1	350,507.00	0.00
759090-01	COST ALLOCATION TO WCCHS	(35,359.00)	RJE - 1	35,359.00	0.00
759091-01	COST ALLOCATION TO HOME CARE	(7,434.00)	RJE - 1	7,434.00	0.00
779090-01	COST ALLOCATION TO WCCHS	(65,117.00)	RJE - 1	65,117.00	0.00
779091-01	COST ALLOCATION TO HOME CARE	(13,690.00)	RJE - 1	13,690.00	0.00
809090-01	COST ALLOCATION TO WCCHS	0.00	RJE - 1	0.00	0.00
819090-01	COST ALLOCATION TO WCCHS	(156,649.00)	RJE - 1	156,649.00	0.00
819091-01	COST ALLOCATION TO HOME CARE	(32,933.00)	RJE - 1	32,933.00	0.00
Subtotal : None		(5,128,866.00)		5,128,866.00	0.00
Total [0] Net to Zero		(5,128,866.00)		5,128,866.00	0.00
Sum of Account Groups		(440,878.00)		0.00	(440,878.00)
Net (Income) Loss		0.00		0.00	0.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.01		
To eliminate cost allocation accounts				
529090-01	COST ALLOCATION TO WCCHS		185,135.00	
609090-01	COST ALLOCATION TO WCCHS		492,103.00	
619090-01	COST ALLOCATION TO WCCHS		201,250.00	
629090-01	COST ALLOCATION TO WCCHS		591,200.00	
688010-01	Licenses & Permits		1,591.00	
709090-01	COST ALLOCATION TO WCCHS		493,233.00	
709091-01	COST ALLOCATION TO HOME CARE		79,078.00	
719090-01	COST ALLOCATION TO WCCHS		26,684.00	
729090-01	COST ALLOCATION TO WCCHS		416,540.00	
729091-01	COST ALLOCATION TO HOME CARE		87,570.00	
739090-01	COST ALLOCATION TO WCCHS		139,818.00	
739091-01	COST ALLOCATION TO HOME CARE		29,394.00	
749090-01	COST ALLOCATION TO WCCHS		1,723,172.00	
749091-01	COST ALLOCATION TO HOME CARE		350,507.00	
759090-01	COST ALLOCATION TO WCCHS		35,359.00	
759091-01	COST ALLOCATION TO HOME CARE		7,434.00	
772070-01	Office Supplies		421.00	
779090-01	COST ALLOCATION TO WCCHS		65,117.00	
779091-01	COST ALLOCATION TO HOME CARE		13,690.00	
819090-01	COST ALLOCATION TO WCCHS		156,649.00	
819091-01	COST ALLOCATION TO HOME CARE		32,933.00	
520010-01	Salaries- Dir. of TR			27,765.00
520050-01	Wages - Other			125,790.00
520051-01	Wages - Other OT			1,526.00
521000-01	Seminar, Workshop, Lectur			161.00
521050-01	Travel			
521080-01	Music Therapy			17,906.00
522000-01	Operational Supplies			4,537.00
522060-01	Purchased Services			2,459.00
522080-01	Books, Publication, Video			1,286.00
523000-01	Food			3,062.00
523020-01	Departmental Guest Meals			
528010-01	Licenses & Permits			643.00
600010-01	Salaries-Dir.of Eng.Svc			50,362.00
600050-01	Wages - Other			76,634.00
600051-01	Wages - Other OT			5,540.00
602000-01	Operational Supplies			11,724.00
602070-01	Office Supplies			308.00
603020-01	Departmental Guest Meals			41.00
604020-01	Uniforms			222.00
605020-01	Gasoline & Oil			291.00
605040-01	Fuel Oil			54,155.00
605050-01	Electricity			134,372.00
605060-01	Water			20,212.00
605070-01	Satellite TV			9,706.00
606000-01	Maint & Repairs-Equipment			11,881.00
606010-01	Maint & Repairs-Building			38,669.00
606050-01	Contracted Maintenance			60,380.00
606070-01	House & Grounds			10,391.00
607000-01	Machine & Equipment Renta			6,757.00
608010-01	Licenses & Permits			458.00
610050-01	Wages - Other			156,238.00
610051-01	Wages - Other OT			5,318.00
612000-01	Housekeeping Supplies			37,333.00
613020-01	Departmental Guest Meals			3.00
614020-01	Uniforms			823.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
616000-01	Maint & Repairs-Equipment			1,460.00
616050-01	Contracted Maintenance			75.00
618020-01	Mrshp In Pro Organization			
620050-01	Salaries & Wages - Other			252,242.00
620051-01	Sal & Wages - Other OT			4,648.00
621000-01	Seminar, Workshop, Lectur			317.00
621050-01	Travel			
622000-01	Dietary Operational Supplies			27,126.00
622060-01	Purchased Services			
622070-01	Office Supplies			1,998.00
623000-01	Food			177,346.00
623010-01	Glassware, Dishes, Silver			2,969.00
624000-01	Laundry/Dry Cleaning			1,130.00
624020-01	Uniforms			1,803.00
625030-01	Propane			4,248.00
626000-01	Maint & Repairs-Equipment			3,586.00
626050-01	Contracted Maintenance			3,419.00
627020-01	Management Fee			94,793.00
627040-01	Consulting Services			15,375.00
628010-01	Licenses & Permits			200.00
680050-01	Gen & Admin Wages			85,158.00
680051-01	Gen & Admin Wages OT			1,211.00
681050-01	Travel			
682000-01	Operational Supplies			2,367.00
682070-01	Office Supplies			9,531.00
683000-01	Food			
683020-01	Dept Guest Meals			5.00
685010-01	Telephone			82.00
686050-01	Contracted Maintenance			11,775.00
687000-01	Machine & Equipment Renta			1,821.00
688050-01	Postage			6,727.00
700010-01	Salaries-Executive Dir.			235,308.00
700050-01	Wages - Other			82,743.00
701000-01	Seminar, Workshop, Lectur			423.00
701050-01	Travel			3,140.00
702000-01	Operational Supplies			460.00
702060-01	Purchased Services			2,302.00
702070-01	Office Supplies			9.00
702080-01	Books, Publication, Video			25.00
703000-01	Food			584.00
703020-01	Departmental Guest Meals			21.00
705010-01	Telephone			746.00
707000-01	Machine & Equipment Renta			476.00
707040-01	Consulting Services			14,917.00
707060-01	Legal Fees			37,025.00
708000-01	Insurance			69,395.00
708040-01	Public & Community Relati			1,064.00
708060-01	Rent-Land			5,801.00
709000-01	Bank Charges			761.00
709099-01	Miscellaneous			25.00
710010-01	Salaries-Dir.of Volunteer			22,887.00
710050-01	Wages - Other			
712000-01	Operational Supplies			50.00
713000-01	Food			37.00
718043-01	Com Rel - Volunteer Recog			3,711.00
720010-01	Salaries-Chief Fin.Off.			122,894.00
720050-01	Salaries & Wages - Other			188,427.00
720051-01	Salaries & Wages-Other OT			1,256.00
721000-01	Seminar, Workshop, lectur			66.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
721050-01	Travel			69.00
722000-01	Operational Supplies			4,374.00
722070-01	Office Supplies			148.00
723000-01	Food			19.00
723020-01	Departmental Guest Meals			3.00
727020-01	Accounting Services (P/R)			76,174.00
727050-01	Accounting & Audit Fees			62,943.00
728020-01	Mbshp In Pro Organization			44.00
729000-01	Bank Charges			5,548.00
729010-01	Cr Card Processing Fee			42,108.00
729099-01	Miscellaneous			39.00
730010-01	Salaries-Dir.of H.Resourc			66,817.00
730050-01	Salaries & Wages - Other			51,485.00
731000-01	Seminar, Workshop, Lectur			23.00
731050-01	Travel			48.00
732000-01	Operational Supplies			1,631.00
732060-01	Purchased Services			2,772.00
732080-01	Books, Publication, Video			124.00
733000-01	Food			2,812.00
733020-01	Departmental Guest Meals			5.00
738020-01	Mbshp In Pro Organization			105.00
738030-01	Recruitment			43,389.00
740090-01	State Unemployment Tax			52,099.00
740095-01	Social Security Taxes			483,666.00
740100-01	Health Ins Benefits			1,005,504.00
740200-01	Dental Insurance			50,159.00
740300-01	Life/LTD Ins Benefits			43,294.00
740500-01	Retirement Plan			184,885.00
740700-01	Employee Benefits-Other			8,597.00
740750-01	Tuition Reimbursement			5,796.00
748005-01	Worker's Compensation			239,680.00
750050-01	Salaries & Wages - Other			40,779.00
751000-01	Seminar, Workshop, Lectures			
751050-01	Travel			193.00
752000-01	Operational Supplies			1,400.00
752070-01	Office Supplies			421.00
770050-01	Salaries & Wages - Other			50,757.00
772000-01	Operational Supplies			3,602.00
775010-01	Telephone			16,756.00
778010-01	Licenses and Permits			8,112.00
809090-01	COST ALLOCATION TO WCCHS			
810010-01	Salaries - Dir of Mrkting			48,004.00
810050-01	Wages Other - Marketing			32,820.00
810051-01	Wages - Other OT			120.00
811050-01	Travel			1,697.00
812000-01	Operational Supplies			2,172.00
812070-01	Office Supplies			557.00
812080-01	Books and Publications			25.00
813000-01	Food			1,542.00
813020-01	Dept. Guest Meals			73.00
818020-01	Mbshp in Prof Organization			842.00
818040-01	Public & Community Relati			2,062.00
818050-01	Postage			271.00
818070-01	Advertising			69,664.00
818071-01	Promotional Materials			7,804.00
818073-01	Special Marketing Events			1,162.00
818075-01	Website/SEO/SEM			20,765.00
Total			5,128,878.00	5,128,878.00

Client: **Waveny Cost Report**
 Engagement: **Medicaid - Waveny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 2		D.04 - Dues		
To reclass chamber dues to the correct line of the cost report				
Marcum 128	Licenses		150.00	
Marcum 132	Chamber of Commerce Dues		635.00	
818020-01	Mbshp in Prof Organization			785.00
Total			785.00	785.00
Reclassifying Journal Entries JE # 3		D.04 - Telephone		
PBC - To reclass cell phone expense				
Marcum 114	Cell Phone		7,010.00	
685010-01	Telephone			7,010.00
Total			7,010.00	7,010.00
Reclassifying Journal Entries JE # 4		D.04a - AJE's		
PBC - Reclass from consulting				
668020-01	Memberships in Prof Org.		4,408.00	
Marcum 105	Audit Service CRC		4,313.00	
507040-01	Consulting Services			8,721.00
Total			8,721.00	8,721.00
Reclassifying Journal Entries JE # 5		Recruitment/Advertising		
PBC - To reclass advertising				
Marcum 101	Advertising - Directory		2,759.00	
Marcum 102	Advertising - Help Wanted		35,241.00	
738030-01	Recruitment			35,241.00
818070-01	Advertising			2,759.00
Total			38,000.00	38,000.00
Reclassifying Journal Entries JE # 6		D.04 - Insurance		
PBC - Reclass Insurance Expense				
Marcum 116	Auto Insurance		3,626.00	
Marcum 117	Property Insurance		13,615.00	
Marcum 118	Umbrella Insurance		13,314.00	
Marcum 119	General Liability		16,398.00	
Marcum 120	Dir. & Officers Insurance		9,320.00	
Marcum 121	Fidelity Bond Insurance		90.00	
708000-01	Insurance			56,363.00
Total			56,363.00	56,363.00
Reclassifying Journal Entries JE # 7		D.04 - Employ Bene Other		
PBC - To reclass Employee Benefits Other				
Marcum 106	Gifts		3,954.00	
Marcum 107	Party		1,482.00	
Marcum 108	Food (Employees)		673.00	
Marcum 109	Co-Insurance Write-off		2,826.00	
740700-01	Employee Benefits-Other			8,935.00
Total			8,935.00	8,935.00
Reclassifying Journal Entries JE # 8		D.04 - OP Therapy		
To reclass outpatient therapies				
Marcum 115	Out Patient Therapies		305,968.00	

Client: **Wavny Cost Report**
 Engagement: **Medicaid - Wavny 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
537142-01	Out Patient Physical Ther			287,733.00
537143-01	Out Patient Occupational			7,099.00
537144-01	Out Patient Speech Therap			11,136.00
Total			305,968.00	305,968.00
Reclassifying Journal Entries JE # 9		D.04 - AJE's		
To reclass licenses to the correct line of the cost report				
688050-01	Postage		225.00	
Marcum 128	Licenses		2,771.00	
778010-01	Licenses and Permits			2,996.00
Total			2,996.00	2,996.00
Reclassifying Journal Entries JE # 10		D.04 - P/S		
To reclass purchased service expenses to correct line				
Marcum 123	MDS Software		4,154.00	
Marcum 128	Licenses		781.00	
502060-01	Purchased Services			4,935.00
Total			4,935.00	4,935.00
Reclassifying Journal Entries JE # 11		D.04 - Other Page 13		
To reclass Cardiology/CRC Audit Service expense to correct line of the cost report				
Marcum 127	Other Consultant - Post Acute Cardiology		3,220.00	
507040-01	Consulting Services			3,220.00
Total			3,220.00	3,220.00
Reclassifying Journal Entries JE # 12		D.04 - Nurse Agency		
To reclass contracted nursing to the correct lines of the cost report				
Marcum 103	RN Direct Care		148,341.00	
507030-01	Nursing Services			148,341.00
Total			148,341.00	148,341.00
Reclassifying Journal Entries JE # 13		D.01a - AJE's		
To reclass misc. expenses				
702000-01	Operational Supplies		20.00	
729000-01	Bank Charges		32.00	
709099-01	Miscellaneous			20.00
729099-01	Miscellaneous			32.00
Total			52.00	52.00
Reclassifying Journal Entries JE # 14		1.02		
To reclass the Director of Spiritual Services salary to the correct line of the cost report				
Marcum 133	Wages - Director of Spiritual Services		11,035.00	
700050-01	Wages - Other			11,035.00
Total			11,035.00	11,035.00



MYERS AND STAUFFER
L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 1/31/2017
Run Date: 1/31/2017

Provider Name: Waveny Care Center, Inc.
Provider Number: 9423
Period Ended: 9/30/16

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: