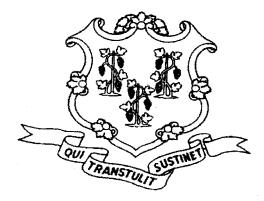
# **State of Connecticut**



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

Name of Facility (as licensed)		
Wolcott View Manor, Inc.		
Address (No. & Street, City, State, Zip Code)		
50 Beach Road, Wolcott, CT 06716		
Type of Facility		
<ul> <li>✓ Chronic and Convalescent Nursing Home only (CCNH)</li> </ul>	Rest Home with Nursing Supervision only (RHNS)	□ (Specify)
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016	

License Numbers:	CCNH 972C	RHNS	(Specify)	Medicare Provider 07-5282
Medicaid Provider Numbers:	CC 000009720	NH	RHNS	ICF-IID

## For Department Use Only

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

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#### State of Connecticut Annual Report of Long-Term Care Facility CSP-1 Rev.9/2002

### **General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2016	1	37
	• • • • •	· · · · · · · · · · · · · · · · · · ·		

#### Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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 Wolcott View Manor, 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)	<u> </u>	Date	Signed (Owner)	Date
Printed Name (Administrator) James E. Cleary, Jr.			Printed Name (Owner) James E. Cleary, Jr.	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires
Address of Notary Public		1		
Address of Notary Public	· · · · · · · · · · · · · · · · · · ·			

(Notary Seal)

# State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	Page	of		
			1A	37
Name of Facility	Period Cov	ered:	From	То
Wolcott View Manor, Inc.			10/1/2015	9/30/2016
Address of Facility 50 Beach Road, Wolcott, CT 06716				
Report Prepared By	Phone Nun		Date	
Marcum LLP	203-781-96	500	1/5/2017	
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	\$ ŝ			
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.

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-2 Rev. 10/2005

# **General Information and Questionnaire** Type of Facility - Organization Structure

	Phone No. of Facilit		ility	Report for Ye	ar Ended	Page	of		
		203	-879-8066		9/30/2016		2	37	
Name of Facility (as shown on license)		Address (No. & Street, City, State, Zip)							
Wolcott View Manor, Inc.		1	- · · · · · · · · · · · · · · · · · · ·	oad, '	Wolcott, CT 06	5716		•	N
License Numbers:	CCNH 972C		RHNS		(Specify)		Medicare F 07-5282	rovider	NO.
Type of Facility (Check appropriate box(es)				L			07-3282		
	)	Dag	t Uomo with I	Jurai	20				
Nursing Home only (CCNH)	Image: Chronic and Convalescent Nursing Home only (CCNH)Rest Home with Nursing Supervision only (RHNS)Image: Chronic and Convalescent (Specify)								
Type of Ownership (Check appropriate box	)								
O Proprietorship O LLC O	Partnership	0	Profit Corp.		Non-Profit Cor	-	Government	O Tr	rust
If this facility opened or closed during repor	t year provide:	:		Date	e Opened	Date Clo	sed		
Has there been any change in ownership									
or operation during this report year?		0	Yes	Ο	No	If "Yes,"	explain fully	<b>/.</b>	
Administrator									
Name of Administrator					Nursing Ho				
James E. Cleary, Jr.					Administrat		172		
Other Operators/Owners who are assistant a	dministrators	(full	or part time)	ofthi	License 1	NU		· · ·	
Name	diffinition of the second second	(1411	or part time)		License 1	No.:			
N/A									
· · · · · · · · · · · · · · · · · · ·				<u> </u>					
, 									
	····				·····			•	

### State of Connecticut Annual Report of Long-Term Care Facility CSP-3 Rev. 10/2005

# General Information and Questionnaire Partners/Members

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Y 9/30/2016	Page of 3 37		
Legal Name of Part	nership/LLC	Business A			or Town(s) in egistered
Name of Partners/Members	Business Ac	ldress	,	ſitle	% Owned
N/A					
		,,			
		- 			
	· · · · · · · · · · · · · · · · · · ·				

### State of Connecticut Annual Report of Long-Term Care Facility CSP-3A Rev. 10/2005

# General Information and Questionnaire Corporate Owners

poration, provide the	9/30/2016 following informations Address		3A 37
Business			
	s Address	Ctata(a) in W/L	
50 Beach Road, W			ich Incorporated
	olcott, CT 06716	CT	
Business	s Address	Title	No. Shares Held by Each
50 Beach Road, W	olcott, CT 06716	President	500
50 Beach Road, W	olcott, CT 06716	Director	
50 Beach Road, W	olcott, CT 06716	Director	
50 Beach Road, W	olcott, CT 06716	Director	
50 Beach Road, W	olcott, CT 06716	Director	-
1/0			
50 Beach Road, W	olcott, CT 06716	President	500
			1
			<u> </u>
			<b>.</b>
	50 Beach Road, W 50 Beach Road, W		50 Beach Road, Wolcott, CT 06716       President         50 Beach Road, Wolcott, CT 06716       Director         50 Beach Road, Wolcott, CT 06716       Director

### State of Connecticut Annual Report of Long-Term Care Facility CSP-3B Rev. 10/2005

# General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page of						
Wolcott View Manor, Inc.	972C	9/30/2016	3B 37						
If this facility is owned or operated as an individua	If this facility is owned or operated as an individual proprietorship, provide the following information: Owner(s) of Facility								
UWI	ner(s) of Facility								
N/A									
· · · · · · · · · · · · · · · · · · ·									
	····								
		· · · · · · · · · · · · · · · · · · ·							
		<u></u>							
·									
· · · · · · · · · · · · · · · · · · ·									

# General Information and Questionnaire **Related Parties\***

Name of Facility Wolcott View Manor, Inc.			e No. 972C		Report for Year Ended 9/30/2016	Page 4	of 37	
Are any individuals receiving compensation from the facility related throughIf "Yes," provide the Name/Address and complete the information on Page 11 of the remarriage, ability to control, ownership, family or business association?Image: O NoNo								
including the rental of p related through family a	ompanies which provide goods roperty or the loaning of funds t ssociation, common ownership, e owners, operators, or officials	o this fa control	acility, , or bus		• Yes O No	If "Yes," provide th	e following	information:
Name of Related Individual or Company	Business Address	Good	so Provi Is/Servi Related I No	ces to	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
Beach Building	50 Beach Road, Wolcott, CT 06716	0	0		Rent	Pg. 22 / Line 9	1,029,600	289,160
Seth Cleary	50 Beach Road, Wolcott, CT 06716	0	•		Dietary Consulting	Pg. 13 / Line B1	17,280	17,280
Brian Cleary	152 East Street, Wolcott, CT 06716	0	•		Maintenance	Pg. 22 / Line 6f	23,400	23,400
Meghan Cleary	50 Beach Road, Wolcott, CT 06716	0	•		Director of Nursing	Pg. 10 / Line A12a	89,957	89,957
Christine Sergi	50 Beach Road, Wolcott, CT 06716	0	o		Recreation Assistant	Pg. 10 / Line A12h	5,509	5,509
Angela Matusz	404 Hillside Avenue, Prospect, CT 06712	0	Θ		Assistant DON	Pg. 10 / Line A12a	71,350	71,350
We Care Distributors	152 East Street, Wolcott, CT 06716	0	o		Supplies	See Page 4b	344,104	309,694
Please See Attachment Page 4		0	•					
		0	0					

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

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-4 Rev. 10/2005

### General Information and Questionnaire Related Parties\*

Name of Facility		License No	).		Report for Year Ended		Page	of
Wolcott View Manor,	Inc.	·	972C		9/30/2016	4a	37	
Name of Related	Business		ides Goods/ n-Related Pa		Description of Goods/Services	Indicate Where Costs are Included in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No	%**	Provided	Page # / Line #	Reported	Related Party
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	•	0	0%	Loan Receivable	Pg. 32 / Line D6	651,414	651,414
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705		0	0%	Interest Income on Loans	Pg. 30 / Line IV 5	31,167	31,167
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	•	0	0%	Interest Receivable	Pg. 31 / Line A6	74,750	74,750
See below - interest income on loans	See below - interest income on loans	0	•	0%	Interest Receivable	Pg. 31 / Line A6	115,920	115,920
JEC Family, LLC	695 Bloomfield Avenue, Bloomfield, CT 06002	0	•	0%	Loan Receivable	Pg. 32 / Line D6	200,000	200,000
JEC Family, LLC	695 Bloomfield Avenue, Bloomfield, CT 06002	0	•	0%	Interest Income on Loans	Pg. 30 / Line IV 5	10,000	10,000
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	0	•	0%	Loan Receivable	Pg. 32 / Line D6	200,000	200,000
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	0	•	0%	Interest Income on Loans	Pg. 30 / Line IV 5	10,000	10,000
James Cleary	50 Beach Road, Wolcott, CT 06716	0	•	0%	Receivable	Pg. 32 / Line D6	130,872	130,872
James Cleary	50 Beach Road, Wolcott, CT 06716	0	•	0%	Interest Income on Loans	Pg. 30 / Line IV 5	7,750	7,750
James Cleary	50 Beach Road, Wolcott, CT 06716	0	•	0%	Interest Receivable	Pg. 31 / Line A6	7,750	7,750
James Cleary	50 Beach Road, Wolcott, CT	0	•	0%	Loan Receivable	Pg. 32 / Line D6	155,000	155,000

\* Use additional sheets if necessary.

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

#### Wolcott View Manor, Inc. We Care Distributors - Supplies September 30, 2016

<b>Descriptions of Goods</b>	Account	Page	Line	Amount	Markup %	Actual Cost
Child Care Expenses	730170.000	- 16	m13	30	10%	27
Special Nourishments	690400.000	18	2a1	2,419	10%	2,177
Dietary Supplies	690250.000	18	2a2	2,845	10%	2,561
Housekeeping Supplies	710670.000	20	4d	29,678	10%	26,710
Stockroom Supplies	670600.000	20	5b	154,771	10%	139,294
Diapers	670720.000	20	5b	120,134	10%	108,121
Medical Supplies	840050.000	20	5c	34,227	10%	30,804
				344,104		309,694

### State of Connecticut Annual Report of Long-Term Care Facility CSP-5 Rev. 9/2002

# **General Information and Questionnaire** Basis for Allocation of Costs

Name of Facility	License No	,	Report for Year Ended	Page	of					
Wolcott View Manor, Inc.	972C		9/30/2016	5	37					
If the facility is licensed as CDH and/or RCH or	r provides A	DS or TBI	services with special Medicaid	rates, cos	sts					
must be allocated to CCNH and RHNS as follow	ws:				•					
Item			Method of Allocation							
Dietary		Number of meals served to residents								
Laundry	Number of pounds processed									
Housekeeping	Number of square feet serviced									
		Number of hours of routine care provided by EACI								
Nursing			lassification, i.e., Director (or C	•						
	Registered Nurses, Licensed Practical Nurses, Aid									
-		Attendants								
Direct Resident Care Consultants			hours of resident care provided	by EACI	H					
			See listing page 13)							
Maintenance and operation of plant		Square feet								
Property costs (depreciation)		Square feet								
Employee health and welfare		Gross salar								
Management services			e cost center involved							
All other General Administrative expenses		Total of Direct and Allocated Costs								
The preparer of this report must answer the follo	owing question	ons applicat								
1. In the preparation of this Report, were all	• Yes	O No	If "No," explain fully why such	1 allocatic	on was					
costs allocated as required?			not made.							
					:					
	1									
2. Explain the allocation of related company exp	penses and al	tach copy o	of appropriate supporting data.	. <u> </u>						
N/A										
2 Did the Desilies energy into he allowed and a	16 1: 11 1		1							
3. Did the Facility appropriately allocate and set				e cost cen	iters?					
(e.g., Assisted Living, Home Health, Outpatie	ent Services,									
	• Yes	U NO	If "No," explain fully why such not made.	allocatio	on was					
•										
	•									

### State of Connecticut Annual Report of Long-Term Care Facility CSP-6 Rev. 9/2002

# General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Y	ear Ended		Page of
Wolcott View Manor, Inc.			972C	9/30/2016			6 37
		ed * to					
		ners,					
	-	ators,				Annual	
		cers		Date of	Term of	Amount	Amount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
Paychex, 714 Brook Street, Rocky Hill, CT 06067	0	٥	Timeclock	04/01/13	Monthly as Needed	4,502	4,502
	0	• •					
	0	0					
	_0	0				· ·	
	0	0	· · · ·				
	0	0					
	0	0					
	0	0					
	0	0					
	0	0			1		
Is a Mileage Log Book Maintained for All L	eased Ve	ehicles (	O Yes	. 0	No	Total ***	4.502

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

\*\* Attach copies of newly acquired leases.

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

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-7 Rev. 6/95

### General Information and Questionnaire Accounting Basis

·····		
Name of Facility License N		
	972C 9/30/2016	7 37
The records of this facility for the period cover	ered by this report were maintained on the	following basis:
• Accrual O Cash O Modified	Cash	
Is the accounting basis for this		· · · · · · · · · · · · · · · · · · ·
period the same as for the • Yes	If "No," explain.	
previous period? O No		
· · · · · · · · · · · · · · · · · · ·		
Indonandant Accounting Firm		
Independent Accounting Firm	Address (No. & Street	, City, State, Zip Code)
1 Marcum LLP		Drive, New Haven, CT 06511
2 Marcum LLP		Drive, New Haven, CT 06511 Drive, New Haven, CT 06511
3	555 Long what L	Shve, New Haven, CT 00511
4		
Services Provided by This Firm (describe full	/y)	<del> </del>
1 Annual Review, Tax prep, Advisory reimbursemer	t consulting	\$ 64,742
2 Prior Period Accounting Expenses (Disallowed on		\$ 9,550
2 Thorrende Accounting Expenses (Disanowed on	19.20	
[ <u>]</u>		\$
4	······································	\$
		Charge for Services Provided
		\$ 74,292
Are These Charges Reflected in the Expenditure Portion		ation and Line No.
O Yes O No Page 15,		·
Legal Services Information		
Name of Legal Firm or Independent Attorney		Telephone Number
1 Griffin, Griffin and Mayo, PC		203-755-1106
<ol> <li>Summa &amp; Ryan, PC</li> <li>Updike, Kelly &amp; Spellacy, PC</li> </ol>		203-755-0390
4 Melon, Hickey & Capuano LLC		860-548-2600
5 See Page 7a Attachment		203-757-9821
Address (No. & Street, City, State, Zip Code	)	
1 PO Box 2184, Waterbury, CT 06722	)	
2 228 Meadow Street, Waterbury, CT 067	02	
3 100 Pearl Street, Hartford, CT 06123		
4 45 State Street, Waterbury, CT 06702		
5		
Services Provided by This Firm (describe full	y)	
A/R Collection (Disallowed on Pg. 28)	· · · · ·	\$ 3,927
2 Employee Matters		\$ 2,450
3 Filing H-1B Petition, Employment Consular Proce	ssing	\$ 9,666
4 File Articles of Org. for Advanced Community He		\$ 905
5 See Page 7a Attachment (Disallowed \$40 on Pg. 2		\$ 989
	· <u>·</u> ····	Charge for Services Provided
		\$ 17,937
Are These Charges Reflected in the Expenditure Portion	of This Report? If Yes Specify Expense Classifica	
Page 15		and and LHR 110.
O Yes O No		

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-7 Rev. 6/95

### General Information and Questionnaire Legal Firm Continued

Name of Facility	License No.	Report for Year Ende	ed	Page	of
Wolcott View Manor, Inc.	972C	9/30/2016		7a	37
Legal Services Information					
Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 Waterbury Probate Court			Telephone 203-240-60 203-755-11	00	
<ul> <li>3 CHUBB - Law Office of Brian J. Farell Jr.</li> <li>4</li> <li>5</li> <li>6</li> </ul>			800-472-52	19	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 185 Asylum Street, Hartford, CT 06103			L	<u>.                                    </u>	
<ol> <li>49 Leavenworth St #1, Waterbury, CT 06702</li> <li>82 Hopmeadow Street, P.O. Box 2002, Simsbury, CT 060</li> <li>5</li> </ol>	70-7683				
6 Services Provided by This Firm ( <i>describe fully</i> )				<u> </u>	
1 General Matters			·····	225	
2 Conservatorship (Disallowed on Pg. 28)				40	
3 Employee Matters				724	
4					
5		· · · · · · · · · · · · · · · · · · ·			
6			Charge for	Services P	rovided
			\$	989	

State of Connecticut Annual Report of Long-Term Care Facility CSP-8 Rev. 9/2002

## Schedule of Resident Statistics

Name of Facility			License N				•	or Year Ende	ed		Page	of
Wolcott View Manor, Inc.			972C				9/30/2016				8	37
						Period 10	/1 Thru 6/	'30		Period 7/	1 Thru 9/3	30
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
<ol> <li>Certified Bed Capacity         <ul> <li>A. On last day of PREVIOUS report period</li> </ul> </li> </ol>	129	129	-		129	129			129	129		
<ul><li>B. On last day of THIS report period</li><li>2. Number of Residents</li></ul>	129	129	· · · · · · · · · ·		129	129			129	129		
A. As of midnight of PREVIOUS report period B. As of midnight of THIS report period	108 96	108 96			108 110	108 110			<u>110</u> 96	110 96		
<ol> <li>Total Number of Days Care Provided During Period</li> <li>A. Medicare</li> </ol>	4,156	4,156			3,021	3,021			1,135	1,135		
B. Medicaid (Conn.) C. Medicaid (other states)	27,026	27,026			20,921	20,921			6,105	6,105		
D. Private Pay	4,278	4,278			2,756	2,756			1,522	1,522		
<ul><li>E. State SSI for RCH</li><li>F. Other (Specify) Managed Care</li></ul>	2,353	2,353			1,686	1,686			667	667		
G. Total Care Days During Period (3A thru F)	37,813	37,813			28,384	28,384			9,429	9,429		
<ol> <li>Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds</li> <li>A. Medicaid Bed Reserve Days</li> </ol>												
B. Other Bed Reserve Days	15	15			12	12			3	3		
5. Total Resident Days (3G + 4A + 4B)	37,828	37,828			28,396	28,396			9,432	9,432		

### State of Connecticut Annual Report of Long-Term Care Facility CSP-9 Rev. 9/2002

			Scl	nedu	ıle of	Re	sider	nt S	tatis	stics (	Cont'o	d)		
Name of Fac	ility			Licer	nse No.				Report	t for Year	Ended		Page	of
Wolcott View	-	. Inc.		9	972C					9/30/201	6		9	37
		,		1				· · · ·					·	<u> </u>
4. Were th	ere any o	changes	in the certified	bed ca	pacity du	ring t	he repo	ort yea	<b>r</b> ?	0	Yes	Θ	No	
If "YES	", provid	le the fo	llowing informa	tion:										=
		Place o	f Change	ľ	Cl	nange	in Bed	s		Ca	pacity Aft	er Change		
Date of	CCNH	RHNS	<u>~</u>		Lost		I	Gaine	ł				1	
	0000		(-F)/							1				
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason f	or Change
			<u>``</u>	- ìr í		, , ,	. ,	<u> </u>						
														,
									·					
	-	-	in certified bed 90 days followi	-	-	the r	eport y	ear (as	report	ed in iten	n 4 above)	provide the nur	nber of	
				<u> </u>							· · · · · · · · · ·			
			Change in R	esider	nt Days					cc	CNH	RHNS	(Spe	cify)
lst chan	ige		U											
2nd cha														
3rd char										· · · ·				
4th char			1D.(	. <u> </u>	20 60	4 W								
6. Number	of Resid	ients an	d Rates on Sept Medicare	ember	<u>30 of Co</u> Medi		ar			S.	elf-Pay		Other Sta	te Assisted
			Medicare	<u> </u>	Ivieur						in-Pay	<b></b>	Other Sta	le Assisteu
	Item		CCNH		CNH	DI	HNS		CNH	рт	INS	(Smarify)	R.C.H.	ICF-MR
No. of R				-	70		UND .		23	<u> </u>	1113	(Specify)	К.С.П.	
Per Dier		,	医脑室会结合病。	<b>9</b> 14							受利的なか	國家 新闻 医脱氢剂		
a. One	bed rm.		Various		236.72				346.00			·		
b. Two	bed rms		Various		236.72				350.00					
c. Three	e or mor	e												
bed	rms.													
		•	al Therapy Treat	ments						10	TAL	CCNH	RHNS	(Specify)
	Medica		LB lusive of Part B		· - ··						2,748	2,748		
D.			rusive of Fart B	,										
			Treatments								657	657		
C.	. Other										11,468	11,468		
D.	Total I	Physical	Therapy Treat	ments							14,873	14,873		
			Therapy Treatn	nents								<b>法</b> 拉拉希望这方		
	Medica										742	742	No. and Street	
B.			lusive of Part B e Treatments	)										
			Treatments							·	90	90		
C	Other	torative	Treatments								704	704		
		peech 1	Therapy Treatm	ents							1,536	1,536		
			ational Therapy		nents					2000				
A.	Medica	are - Par	t B								1,489	1,489		
B.		•	lusive of Part B	)						No.			<b>探告:</b> 常律	
· · · · · · · · · · · · · · · · · · ·			e Treatments											
		torative	Treatments								465	465		
	Other		: / T! /								11,192	11,192		ļ
D.	1 otal C	vccupat	ional Therapy 🛛	reatn	nents						13,146	13,146	L	

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-10 Rev. 9/2002

### Report of Expenditures - Salaries & Wages

Report of Ex		- Salari				
Name of Facility	License No.		Report for Year 9/30/2016	Ended	Page	of   37
Wolcott View Manor, Inc.	972C		9/30/2016		10	37
Are time records maintained by all individuals receiving co	mpensation?	$\odot$	Yes	0	No	
			Total Cost a	nd Hours		
ltem	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<ul> <li>A. Salaries and Wages*</li> <li>1. Operators/Owners (Complete also Sec. I</li> </ul>	建复合管理学					
of Schedule A1)						
2. Administrator(s) (Complete also Sec. III	公司 化分子的				3465 24 198	調査教育
of Schedule A1)	144,753	2,136				
3. Assistant Administrator (Complete also Sec. IV			12 August Harris			
of Schedule A1)			-			
4. Other Administrative Salaries (telephone			· 《中学校》(1995)			
operator, clerks, receptionists, etc.) 5. Dietary Service	328,678	12,948		the survey of the		
a. Head Dietitian	58,287	1,848				
b. Food Service Supervisor	33,328					
c. Dietary Workers	244,720	22,040				
6. Housekeeping Service						
a. Head Housekeeper	37,571	2,138				
b. Other Housekeeping Workers 7. Repairs & Maintenance Services	253,887	21,774				
a. Engineer or Chief of Maintenance	72,005	2,135				in the state of the state
b. Other Maintenance Workers	40,406	3,086	· · · · ·			
8. Laundry Service		「「「「」」		1	ALC ALC DO	お授助
a. Supervisor						
b. Other Laundry Workers	79,799	7,402				
9. Barber and Beautician Services 10. Protective Services	15,074	1,091		···-		
11. Accounting Services		12.45				
a. Head Accountant				and the second secon		
b. Other Accountants						
12. Professional Care of Residents			1.1.91204			1.2010年
a. Directors and Assistant Director of Nurses	221,907	5,112	Here days a prime of the second second second	CONTRACTOR AND ADDRESS OF ADDRES		
b. RN		17.454		14114	i kakaci hi	
1. Direct Care           2. Administrative**	594,499 89,723	17,456 2,199				
c. LPN		2,199				
1. Direct Care	912,939	33,482				
2. Administrative**	155,346	5,204				
d. Aides and Attendants	1,475,713	105,849				
e. Physical Therapists f. Speech Therapists	292,391 70,232	7,543			· · · · · · · · · · · · · · · · · · ·	
g. Occupational Therapists	215,625	1,897 6,955			· · ·	
h. Recreation Workers	89,505	4,987				<u> </u>
i. Physicians	计算法 化化学		111-122			Par 1 Pa
1. Medical Director						
2. Utilization Review						· ·
3. Resident Care*** 4. Other (Specify)						
4. Ouici (Specify)						
j. Dentists						<u>† · · · · · · · · · · · · · · · · · · ·</u>
k. Pharmacists						
1. Podiatrists						
m. Social Workers/Case Management	110,286	4,855				ļ
n. Marketing o. Other (Specify)				M MARSHA		
o. Other (Specify) See Attached Schedule	434,403	36,817		228 34 19 1		
A-13. Total Salary Expenditures	5,971,077	310,297			<u> </u>	<u>†                                    </u>

\* 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.

# Wolcott View Manor, Inc. 9/30/2016

#### Schedule of Other Salaries and Wages (Page 10)

		CC	NH	RI	INS	(Specify)		
Position	[	\$	Hours	\$	Hours	S	Hours	
		-		a transformer			An ann	
Child Care	\$	344,693	29,645					
Medical Records	\$	89,710	7,172					
an a								
	- N.							
			i Alexandre Barna de Barna Deserver de Cardena de Barna Maria de Cardena					
				North Carlos States and States an				
					· · ·			
					ing <u>na sana</u> Kabupatèn Kabupatèn K			
							a da	
		en sen e				ini http://www.com/article.com/article/ ministrips-olgevite_com/article/article/		
		<u>, den den de de</u>				는 사람 방생은 가 들었다. 		
						and the desired of the second s		
Total	\$	434,403	36,817	<b>\$</b> -		<b>\$</b> -		

#### Schedule of Other Fees (Page 13)

\_\_\_\_\_

		СС	NH	RI	INS	(Specify)		
Service		\$	Hours	\$	Hours	\$	Hours	
		-						
Respiratory Therapist	\$	24,475	123					
Cardiologist	\$	6,750	23	an Anattine and				
Podiatrist	\$	109	2					
Medical Records Librarian Consultant	\$	282	5				a a second a Second a second a seco	
						a ta t		
		-						
		anaria.				lista and sa sa sa sa sa		
					신포망가입			
	a nga galani	A & BAR						
		e e caractería	kan ing taka s	in her hije die de	s. Hali agawa s			
and a second				Exclusion and the	1997 (M. 2017)			
n na shekara na shekara na shekara na kara kukara na kukara na kukara na shekara na shekara na shekara na shek Na shekara na								
	i e gre			<u> </u>			1997 - 1997 -	
Total	\$	31,616	153	\$ -		\$ -	M	

Attachment Page 10/13

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties\*

Name of Facility Wolcott View Manor, Inc.				License No. 972C		Report for 9/30/2016	Year Ended		Page 11	of 37
		Salary Pai	d	Fringe Benefits and/or Other		Total	Line Where		Total	
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Hours Worked	Claimed on Page 10	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section I - Operators/Owners										
							:			
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).										
Meghan Cleary	89,957				Director of Nursing	1,983	A12a			
Christine Sergi	.5,509				Recreation Assistant	342	A12h			
Angela Matusz	71,350				Assistant DON	1,771	A12a			
See attached page 11a										

\* 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.

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

		As	ssistant 1	Administrato	rs and Other Relate	ed Partie	S*			
Name of Facility			License No.		Report for Year Ended			Page	of	
Wolcott View Manor, Inc.				972C		9/30/2016			11a	37
		Salary Paid								
				Fringe Benefits and/or Other Payments (describe	Full Description of Services	Total Hours	Line Where		Total Hours	Compensation
Name	CCNH	RHNS	(Specify)	fully)	Rendered	Worked	Page 10	Employment**	Worked	Received
	22.100							Meridian Manor, 1132 Meridien Rd,		
Brian Cleary	23,400				Maintenance Consultant	442		Waterbury, CT White Oak Manor Rest Home, 688 Main St, North Southbury, CT 06488	2,348	<u>88,042</u> 19,080

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

\* 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.

### State of Connecticut Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

# Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties
--

Name of Facility (as licensed)				License No.		Report for Y			Page	of
				972C		-		12	1	
Wolcott View Manor, Inc.				9120	r	9/30/2016			1 12	37
		Salary Pai	d	Fringe Benefits						
Name	CCNH	RHNS	(Specify)	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
Section III - Administrators***										
James E. Cleary	144,753				Administrator	2,136	A2	Meridian Manor, 1132 Meridien Rd, Waterbury, CT		52,000
								White Oak Manor Rest Home	N/A	N/A
Section IV - Assistant Administrators										

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

\*\* Include <u>all</u> other employment worked during the cost year.

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

State of Connecticut

### Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

## **B.** Report of Expenditures - Professional Fees

Name of Facility Wolcott View Manor, Inc.	License No. 972C		Report for Y 9/30/2016	ear Ended	Page 13	of 37
			Total Cost	and Hours	<u> </u>	
ltem	CCNH	Hours	RHNS	Hours	(Specify)	Hours
B. Direct care consultants paid on a fee						
for service basis in lieu of salary	<b>建版</b> 新建了					
(For all such services complete Schedule B1)			家有综合的			
1. Dietitian	17,280	576				
2. Dentist	14,009	72		1		1
3. Pharmacist	7,805	44		1		1
4. Podiatrist						<u> </u>
5. Physical Therapy						
a. Resident Care	31,813	222				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians		and the second		1. 2. 19 6 1	14-57-536	
a. Medical Director (entire facility)	34,595	134		i sin a la glada Parti	CARL COLLAR SHEE	i Course a state and
b. Utilization Review						
(Title 18 and 19 only) monthly meeting						
c. Resident Care**			<u> </u>	+	ł	
d. Administrative Services facility	R-A SIGGARE I				8 2 3 3 3 3 4 4	
1. Infection Control Committee						
(Quarterly meetings)						
2. Pharmaceutical Committee						
(Quarterly meetings) 3. Staff Development Committee						
(Once annually)						
e. Other (Specify)		建成的原因			9 AL & U. AL & B. A.	
e. Onier (Speeny)						
9. Speech Therapist	1.1.1.1.1.1.1.1.1.1.1.1.1			a di seria da kara da k		
a. Resident Care	5,400	15				
b. Other	5,400	15				
10. Occupational Therapist		all on the state		Section Sugar State # 15		16/28/29/3
a. Resident Care						
b. Other			<u> </u>			
11. Nurses and aides and attendants			又他被使想			
a. RN	· · · · · · · · · · · · · · · · · · ·					
a. KIN 1. Direct Care						
2. Administrative***	70,598	1,104			<b> </b>	<u> </u>
b. LPN	70,398	1,104				
1. Direct Care					<u> </u>	<u> </u>
2. Administrative***						<u>├</u> · · · · ·
c. Aides				1		
d. Other				e provinciji spiljenje se		
12. Other (Specify) See Attached Schedule			<b>教教派 建制</b>			
See Anached Schedule	31,616	153	1	1	1	1

\* 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	License No.		Report for	Year Ended	Page	of
Wolcott View Manor, Inc.	972C		9/30/2016	1	14	37
Name & Address of Individual	Full Explanation of Service	Operato	* to Owners, ors, Officers	1	nation of R	elationship
Seth Cleary, 6 Clark Hill Rd, Prospect, CT 06712	Dietary Consultant	Yes O	No O	Son of J. Clear	y	
Health Drive Dental, 888 Worcester Street, Wellesley, MA 02482	Dentist	0	0	N/A	. <u></u>	
Partners Pharmacy, PO Box 9689, Uniondale, NY 11555	Pharmacist Consultant	0	0	N/A		
Bridging Documentation, PO Box 124, Moodus, CT 06469	PT Consultant	0	0	N/A		
Leonardo Koliani, MD, 120 North Farm Rd, Middlebury, CT 06762	Medical Director	0	٥	N/A		
Peter Giacomazzi, MD, 62 Cambridge Drive, Prospect, CT 06712	Medical Director	0	•	N/A		
Michael Trager, MD, 385 Main Street, South Southbury, CT 06488	Medical Director	0	۲	N/A		
SDX Dysphagia Experts, 21 Waterville Road, Avon, CT 06001	ST Consultant	0	• •	N/A		
Technical Documentation, Gas/O2 Safe, 66 Leonardo Drive, North Haven, CT 06473	Respiratory Therapist	0	0	N/A		
Naugatuck Valley Cardiovascular, 1625 Straits Turnpike, Middlebury, CT 06762	Cardiologist	0	٥	N/A		
Healthdrive Podiatry Group, 888 Worcester Street, Wellesley, MA 02482	Podiatrist	0	•	N/A		· · · · · · · · · · · · ·
Caring Nurses, 273 Palisado Ave, Windsor, CT 06095	Medical Records	0	۲	N/A		
Colette Johnson	Clinical RN Consultant	0	۲	N/A		
		0	0			
		0	0			
		0	0			
		0	0			
	· · · · · · · · · · · · · · · · · · ·	0	0			
		0	0			
		0	0			
		0	0			
		0	0			

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-15 Rev. 10/2005

# C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Licer	nse No.	Report for Y	'ear Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2016		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General		121-4-1-1			
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation		\$ 351,585	351,585		
2. Disability Insurance		\$			
3. Unemployment Insurance		\$ 153,256	153,256		
4. Social Security (F.I.C.A.)		\$ 449,431	449,431		
5. Health Insurance		\$ 368,747	368,747		
6. Life Insurance (employees only)		24-546 <b>月</b> 月			142143
(not-owners and not-operators)		\$			
7. Pensions (Non-Discriminatory)		\$ 56,880	56,880		
(not-owners and not-operators)			Present State	21713	
8. Uniform Allowance		\$ 9,899	9,899		
9. Other (Specify)		5			
See Attached Schedule			<b>达我的</b> 你们		
b. Personal Retirement Plans, Pensions, and		\$			
Profit Sharing Plans for Owners and		的行为法律法			
Operators (Discriminatory)*					<b>法教会</b>
c. Bad Debts*		5 76,175	76,175		i
d. Accounting and Auditing		5 74,292	74,292		
e. Legal (Services should be fully described on Pa	age 7) 🛛 🗄	17,937	17,937		
f. Insurance on Lives of Owners and		14,725	14,725		
Operators (Specify)*				77.5	
g. Office Supplies		\$ 34,141	34,141		
h. Telephone and Cellular Phones					
1. Telephone & Pagers		\$ 35,750	35,750		
2. Cellular Phones		\$ 2,498	2,498		
i. Appraisal (Specify purpose and		<b>§</b>			
attach copy )*					
		and a second state			
j. Corporation Business Taxes (franchise tax)		\$ 9,281	9,281		
k. Other Taxes (Not related to property - See Pag	re 22)			<b>建物之间</b> 设置	
1. Income*		\$			
2. Other (Specify)		\$3,535	3,535		
See Attached Schedule		and the second sec	1. 法主义的		
3. Resident Day User Fee		672,514	672,514		
Subtotal		2,330,646	2,330,646		

\* 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

Wolcott View Manor, Inc. 9/30/2016

Attachment Page 15

## Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
		a da da ankar Shket	
			er-peletik akistata
		A RAY LINE A RAY LINE RECEIPT	
Total	<b>\$</b> -	<b>\$</b> -	\$

### Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
State Business Tax Expense	\$ 3,535		
Total	\$ 3,535	\$-	\$

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

Name of Facility	License No.		Report for Y	ear Ended	Page	of
Wolcott View Manor, Inc.	972C		9/30/2016		16	37
Item			Total	CCNH	RHNS	(Specify)
Subtota	ls Brought Forwa	ırd:	2,330,646	2,330,646		
I. Travel and Entertainment						
1. Resident Travel and Entertainment		\$				
2. Holiday Parties for Staff	· · · · · · · · · · · · · · · · · · ·	\$				
3. Gifts to Staff and Residents		\$	6,664	6,664		
4. Employee Travel		\$	292	292		
5. Education Expenses Related to Seminars an	d Conventions	\$	6,211	6,211		
6. Automobile Expense (not purchase or depr	eciation)	\$				
7. Other (Specify)		\$				
See Attached Schedule			187 P. 201	RTP:		
m. Other Administrative and General Expenses			沙脑 制度			动物物。
1. Advertising Help Wanted (all such expenses	s )	\$	7,045	7,045		
2. Advertising Telephone Directory (all such e	expenses )***	\$				
3. Advertising Other (Specify)***	·	\$	34,117	34,117		
See Attached Schedule						
4. Fund-Raising***		\$				
5. Medical Records		\$				
6. Barber and Beauty Supplies (if this service	is supplied	\$	1,335	1,335		
directly and not by contract or fee for servic	e)***					
7. Postage		\$				
* 8. Dues and Membership Fees to Professional		\$	10,037	10,037		
Associations (Specify)						
See Attached Schedule			教育建築	<b>建长载</b> 计推动		國建國的國
8a. Dues to Chamber of Commerce & Other Non-A	Allowable Org.***	\$	225	225		
9. Subscriptions		\$	852	852		
10. Contributions***		\$				
See Attached Schedule						
11. Services Provided by Contract (Specify and	Complete	\$	111,145	111,145		
Schedule C-2, Page 21 for each firm or ind	lividual)	_		x:	计学家教育	
12. Administrative Management Services**		\$				
13. Other (Specify)		\$	28,453	28,453		
See Attached Schedule					法的规律	
C-14 Total Administrative & General Expenditures		\$	2,537,022	2,537,022		

\* 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)
	george 📕		
			er og skiller Storigenske storige
	이 같은 것이 같은 것이 없다.		
Total Other Travel and Entertainment	\$ -	s -	s -

------

#### Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Promotional	\$ 34,117		
Total Other Advertising	\$ 34,117	<b>S</b>	<b>s</b> -

.....

#### Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 8,784		
Exchange Club Dues	\$ 210		
Costco Dues	\$ 110		
ALTCFM Dues	\$ 80		
AARP Dues	\$		
ACHCA Dues	\$ 310		
CAHCF Dues	\$ 350		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
CLIA Lab Dues	\$ 150		
Total Dues	\$ 10,037	\$ -	\$

#### Schedule of Contributions

-----

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

\_\_\_\_\_

#### Schedule of Other Administrative and General

Description	C	CNH	RHNS	(Spe	cify)
		<b>.</b>			1
Child Care Expense	\$	8,557			
OSHA - Mandated Costs	\$	9,591			
Licenses	\$	2,542			
Resident Replacement Items	\$	4,683			1.1.1
Routine Bank Charges	\$	3,080			
					1.1
	1.1				
Total Other Administrative and General	\$	28,453	s -	\$	

### State of Connecticut Annual Report of Long-Term Care Facility CSP-17 Rev. 10/97

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	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 #
N/A			
		·	
		L	

# Schedule C-1 - Management Services\*

\* 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)

		$\Gamma$	lote o	on Page 5	り				
	ne of Facility	License No.				Report for Y	ear Ended	Page	of
Wo	Wolcott View Manor, Inc.		972C			9/30/2016	5	18	37
				T					
	Item			Total		CCNH	RHNS	(Spe	cify)
2.	Dietary						いたで教育		
	a. In-House Preparation & Service							<b>Picka</b>	
	1. Raw Food			\$ 319,	489	319,489			
	2. Non-Food Supplies			\$ 39,	808	39,808			
	3. Other ( <i>Specify</i> )		_	\$	0.00 <b>.00</b> .00				
						<b>书记</b> :"你们			
	· · · · · · · · · · · · · · · · · · ·								
	b. Purchased Services (by contract other			\$					
	than through Management Services)					<b>计书示</b> [ ] [ ]			
	(Complete Schedule C-2 att. Page 21)			1.1.2.1					
	c. Management Services**			\$					
	d. Other ( <i>Specify</i> )		-	\$			8100 000110803110000000 41404 104040 104040 104040 104070000000000		111 W 111
					167			Transa a	
							11日本作者:許好來		
2E.	<b>Total Dietary Expenditures</b> (2a + b + c + d)			\$ 359,2	297	359,297		<u> </u>	
2F.	Dietary Questionnaire			Total		CCNH	RHNS	(Spe	cify)
G.	Resident Meals: Total no. of meals served per	dav	·:*						
Н.	Is cost of employee meals included in 2E?	-	Yes		0	No	- <b>4</b>	- <b>1</b>	
I.	Did you receive revenue from employees?	0	Yes		0	No	If yes, specify amt.		
J.	Where is the revenue received reported in the	Cos	t Repor	t? (Page/Li	ne It	tem)			
	Is cost of meals provided to persons other								
K.	than employees or residents (i.e., Board	0	Yes		$\odot$	No	If yes, specify		
	Members, Guests) included in 2E?					-	cost.		
					~		If yes, specify		
L.	Is any revenue collected from these people?	0	Yes		Θ	No	amt.		
М.	Where is the revenue received reported in the	Cos	t Renor	t? (Page/Li	ne It	tem)			
			- nepoi	(i ugo 2:					
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	0	Yes		0	No	If yes, specify cost.		
<b>O</b> .	Is any revenue collected from employees?	0	Yes		•	No	If yes, specify amt.		
		~					uilli.		
Р.	Where is the revenue received reported in the	Cos	t Repor	t? (Page/Li	ne It	tem)	<u></u>		

\* 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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-19 Rev. 9/2002

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

Name of Facility		License		Report for Year Ended 9/30/2016			Page	of	
Wolcott View Manor, Inc.			972C				19	37	
Item			Total	С	CNH	RHNS	(5	Specify)	
3. Laundry							$\rightarrow$	1 2/	
a. In-House Processing*		Lbs.							
1. Bed linens, cubicle curtains, draperies,									
gowns and other resident care items	Ē	Amt. \$	17,659	1	17,659				
washed, ironed, and/or processed.***			,						
2. Employee items including uniforms,		Lbs.	,						
gowns, etc. washed, ironed and/or									
processed.***	h								
	4	Amt. \$		ļ			<u> </u>		
3. Personal clothing of residents		Lbs.							
washed, ironed, and/or processed.***	F			t		· · · · ·			
		Amt. \$		┨───					
4. Repair and/or purchase of linens.***		Lbs.							
	F			1			·		
h Durchand Carrier (hereater (hereater)		Amt. \$	10.000		10.000		———	· · · ·	
b. Purchased Services (by contract other		\$	18,992		18,992				
than through Management Services)									
(Complete Schedule C-2 att. Page 21)	+							- 注册者:一等	
c. Management Services**		\$		Į	0			<u>-</u>	
d. Other ( <i>Specify</i> )		\$	27,830	No.	27,830		ANKS STATE		
Laundry Supplies 3E. Total Laundry Expenditures (3a + b + c + d)	+	\$							
		2	64,481	<u> </u>	64,481		l		
3F. Laundry Questionnaire						10			
G. Is cost of employee laundry included in 3E? C	י כ	Yes	•	No		If yes,			
						specify cost.			
H. Did you receive revenue from employees? C	י כ	Yes	$\odot$	No		If yes, specify amt.			
I. Where is the revenue received reported in the Cost	t R	eport?		(Pa	age/Line				
Is Cost of laundry provided to persons other	<u> </u>		~	<u>.</u>		If yes,			
J. than employees or residents included in 3E?	ר ע	Yes	۲	No		specify cost.			
	~~~~ ```		~			If yes,			
K. Did you receive revenue from these people? C	<u>ר</u>	Yes	•	No		specify amt.			
L. Where is the revenue received reported in the Cost	t R	eport?		(Pa	nge/Line				

\* 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)

			Repo	ort for Year Er	nded	Page	of
Wo	Wolcott View Manor, Inc. 972			9/30/2016		20	37
							· ·
				_			
	Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced					· · · ·
	a. In-House Care	by Personnel					
	1. Supplies - Cleaning (Mops,	Amt.	\$	1			
	pails, brooms, etc. )						
	b. Purchased Services (by contract other	Sq. Ft. Serviced					
	than through Management Services)	by Personnel					
	(Complete Schedule C-2 att.	Amt.	\$				
	Page 21)					_	
	c. Management Services*		\$				
	d. Other ( <i>Specify</i> )		\$	96,428	96,428		
	Other Housekeeping Expenses	-		<b>学校会会主义派</b>		志院供尊豐福	
4E.	Total Housekeeping Expenditures (4a +	b + c + d)	\$	96,428	96,428		
5.	Resident Care (Supplies)**						
	a. Prescription Drugs***						
	1. Own Pharmacy		\$				
	2. Purchased from		\$	192,057	192,057		
	Partners Pharmacy						
	b. Medicine Cabinet Drugs		\$	308,353	308,353		
	c. Medical and Therapeutic Supplies		\$	63,003	63,003		
	d. Ambulance/Limousine***		\$	1,630	1,630		
	e. Oxygen				中非常非常	教会经济和政	
	1. For Emergency Use		\$		-		
	2. Other***		\$				
	f. X-rays and Related Radiological		\$	32,383	32,383		
	Procedures***					建築動作物等	
	g. Dental (Not dentists who should be incl	luded under	\$				
	salaries or fees)		-				
	h. Laboratory***		\$	27,783	27,783		e on hind the first of the one of the operation of the first of the operation of the
	i. Recreation		\$	23,476	23,476		
	j. Other (Specify)****		\$	119,321	119,321		
	See Attached Schedule		Ŧ				
5K	<b>Total Resident Care Expenditures</b> (5a - 5	i)	\$	768,006	768,006		

\* 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.

Wolcott View Manor, Inc. 9/30/2016

### Schedule of Other Resident Care

Description		CCNH	RHNS	(Specify)
	, :		an an tha chine a chui	
Complex Medical Equipment	-\$	28,712		
Misc. Ancillary Expense	\$	1,509		
Pulmonary/Cardiology Services - Medicare	\$	89,100		
		se s		
	an di sina kaliyania an di sina kaliyania			
			an a	
		and and a state of the second		
Total Other Desilant Core	<u> </u>	110 201	<u>.</u>	<u>د</u>
Total Other Resident Care	\$	119,321	\$ -	\$ -

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-21 Rev. 10/2001

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

Name of Facility Wolcott View Manor, Inc.				License No. 972C	Report for Year Ended 9/30/2016					of   37
		Related ** to Owners, Operators, Officers		· ·	Total Cost/Page Ref.**					
Name of Individual or				Explanation of	Full Explanation of					
Company	Address	Yes	No	Relationship	Service Provided*	CCNH	RHNS	(Specify)	Po	Line
	152 East Street, Wolcott,				Maintenance &		Turio	(5)	- 8	
Brian Cleary	CT 06716	•	0	Son of J. Cleary	Consulting	23,400			22	6f
West State Mechanical	3000 South Main Street, Torrington, CT 06790	0	0	N/A	Boiler Repairs	25,751			22	6f
Direct TV	PO Box 25392, Miami, FL 33102	0	•	N/A	Cable Television	11,530				5i
EDC	486 Lyman Road, Wolcott, CT 06706	0	0	N/A	Electrician	12,255		-	1	6f
Michael Pedane	21 Orchard Lane, Wolcott, CT 06716	0	0	N/A	Computer Tech Support	28,100				m11
Matriz Care	PO Box 1414, Minneapolis, MN 55480	0	0	N/A	Software Maintenance	15,942				m11
McCarthy's Lawn Care	40 Maple Ave, Wolcott, CT 06716	0	O	N/A	Grounds Maintenance & Snow Removal	60,194				6a
USA Hauling & Recycling	PO Box 718, East Windsor, CT 06088	0	٥	N/A	Refuse Collection	24,950			22	6f
Total Laundry Collaborative LLC	114 Woodland Street, Hartford, CT 06105	0	0	N/A	Laundry Purchased Service	18,992			19	3b
WPCA - Town of Wolcott		0	٥	N/A	Sewer Usage	18,518			22	6f
We Care Distributors	152 East Street, Wolcott, CT 06716	٥	0	Owned by Son of Owner	Supplies	344,104			4	Var
PAC Planning Services, LLC		0	o	N/A	Development of Pulmonary/Cardiology	89,100			20	5j
		0	0							
		0	0							

\* 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).

State of Connecticut Annual Report of Long-Term Care Facility CSP-22 Rev. 6/95

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

Name of Facility License No.		Report for Y	Page	of		
Wolcott View Manor, Inc.	972C	9/30/2016			22	37
Item		Total	CCNH	RHNS	(Spec	ify)
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	60,194	60,194			
b. Heat	\$	75,841	75,841			
c. Light & Power	\$	65,761	65,761			
d. Water	\$	29,318	29,318			
e. Equipment Lease (Provide detail on pa	ige 6) \$	4,502	4,502			
f. Other ( <i>itemize</i> )	\$	252,225	252,225			
See Attached Schedule		的。國家國家				
6g. Total Maint. & Operating Expense (6a -	6f) \$	487,841	487,841			
7. Depreciation (complete schedule page 23*	·)					
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	43,093	43,093			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	43,093	43,093			
8. Amortization (Complete att. Schedule Page	e 24*)					
a. Organization Expense	\$				1	
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	66,356	66,356			
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	66,356	66,356			
9. Rental payments on leased real property les				-		14 -
real estate taxes included in item 10b	\$	1,029,600	1,029,600			
10. Property Taxes		_		<u>.</u>		
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	126,615	126,615			
c. Personal property taxes	\$		7,502			•
11. Total Property Expenses (7e + 8e + 9 + 1	0) \$	1,273,166	1,273,166			

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

Wolcott View Manor, Inc. 9/30/2016

## Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
			- New State of the second s
Sewer Usage	\$ 23,147		
Refuse Disposal	\$ 24,950		
Co Generation Expense	\$ 14,702		
Plant Expense	\$ 55,807		
Plant Purchase Service	\$ 126,913		
Generator Rental	\$ 6,706		
Total Other Repairs and Maintenance	\$ 252,225	<b>\$</b> -	<u>s</u>

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006

**Depreciation Schedule** Name of Facility License No. Report for Year Ended Page of 972C 9/30/2016 Wolcott View Manor, Inc. 23 37 Historical Accumulated Depreciation to Cost Less Method of Exclusive of Salvage Cost to Be Beginning of Computing Useful Depreciation Year's Operations Depreciation for This Year **Property Item** Land Value Depreciated Life Totals Land Improvements A. 1,250,343 30 1. Acquired prior to this report period Related Party 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) A-4. Subtotal A CONTRACTOR -----**Building and Building Improvements** B. 1. Acquired prior to this report period 5.966.906 Related Party 30 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) a bran in the B-4. Subtotal Non-Movable Equipment C. 1. Acquired prior to this report period 3,690 3,690 3,690 S/L 15 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) C-4. Subtotal Is a mileage logbook Historical Accumulated Date of maintained? Cost Less Depreciation to Method of Acquisition Exclusive of Salvage Cost to Be Beginning of Computing Useful Depreciation Land Value Depreciated Year's Operations Depreciation Life for This Year Totals Yes No Month Year **Movable Equipment** D. 1. Motor Vehicles (Specify name, model and year of each vehicle) 10,022 10,022 S/L a. 1998 Ford F250 X 11 7 10,022 5 b. 2001 Dodge Truck w sander and plo X 11 00 42.568 42.568 42.568 S/L 5 c. d. 2. Movable Equipment a. Acquired prior to this report period Var 689,094 689,094 510,237 S/L Various 34,524 Var b. Disposals (attach schedule) c. Acquired during this report period (attach schedule) Var Var 80,781 80,781 S/L 5 Yrs 8,569 43,093 D-3. Subtotal 43.093 **Total Depreciation** 

#### Wolcott View Manor, Inc. 9/30/2016

#### Schedule of Land Improvements Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
				유가 관광을 수
Total additions for	Land Improvements	\$ -		<b>\$</b> -
Deletions:				
Total deletions for	Land Improvements	<b>S</b> -		<b>\$</b> -

\_\_\_\_\_

\*\*Ties to Page 23, Line A2

#### Schedule of Building Improvements Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
			고 가는 그 가가?	
Total additions for	Building Improvements	\$ -	ing i sector	\$ -
Deletions:				
		wading in the		rteach.
Total deletions for	Building Improvements	<b>S</b> .		s .

\*\*Ties to Page 23, Line B2

#### Schedule of Non-Movable Equipment Acquired during this report period

Description of Item	Cost	Useful Life	Depreciation
	1		
	tan ee al tat dag		
Non-Movable Equipment	S -		\$ -
Non-Movable Equipment	\$ -		\$ -
	Non-Movable Equipment	Non-Movable Equipment S -	Description of Item     Cost     Life       Image: State

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\*\*Ties to Page 23, Line C2

#### Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	(	Cost	Useful Life	De	preciation
Additions:	4 DRWR Dresser and Custom WR 1 Door 2 Door	S	2.554	5	S	461
	RICE LAKE DIGITAL CHAIR SCALE	S	1,114	5		22
	Detecto Roll-A-Weight Wheel Chair	S	1,635	5	\$	32
en en la tractica.	1 Drawer Bedside Cabinet	ŝ	487	5	110 4 3	9
	3 Panacea Original Mattress	s S	542	5	s	10
	2 Geo-Mattress	S	574	<u> </u>	\$	10
	Radio UHF with Desktop Charger	S	520	5	P. 2	<u> </u>
	3 Radio UHF with Desktop Charger	\$	535	5	s	9.
		s	887	5	s s	
a talah di kecapat dalam di salah sebagi kecara	Computer - HP SB 250 G4 500GB - 4GB W8	s S	1,214	<del>ې</del>	s S	10 <u>.</u> 18
and the second	Linen Cart - Shelves	s		у 5	ծ Տ	10. 17
· · · · · · · · · · · · · · · · · · ·	Geo Mattress 2	3 S	1,282	3 5	\$ \$	
	Prodigy Overlay Mattress	3 5	532		\$ \$	
	Radio UHF and Charger	5	522	5 5	۵ ۲	6 501
3/18/2016		s S	5,073	3 5	s S	
	Liko Scale 200 Wood Blinds	5	1,124 2,413	5	3 5	112 24
		<u> </u>		5	<u> </u>	
	3 Radio UHF with Desk Charger	\$ \$	533 359	5.	\$ \$	<u>62</u> 42
	2 Radio UHF with Desk Charger	<u> </u>	907		5	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	2 Bedside Cabinet 1 Door / 1 Drawer 4 Drawer	+		5		106 8:
	Metal Table Base for 36i Square, 42i, 30i	\$	854	and the second	S	
	Vacuum Regulator and Ox	\$ \$	3,024	5	S	30
	1 Door, Drawerbedside cabinet	+ •	487	5	\$	
	Board Mounted Window Treatments	\$	9,498	5	\$	950
	Draper Flexshades	\$	2,325	5	\$	23
	Coffee Table, 2 End Tables, 3pc set	\$	4,185	5	\$	349
	Overbed Table Top	\$	1,751	5	\$	14
· · · · · · · · · · · · · · · · · · ·	Headboard, Footboard, Life gate	\$	4,717	5	\$	47
the second se	4 Table top, Life gate	\$	1,008	5	\$	101
the second s	22 Overbed Table Base	\$	1,413	5	5	14
	Dining Armchair, Lounge Chair, Loveseat	S	14,462	<u>-</u>	\$	1,440
	Stack chairs, Coffee table, Side Table, Bishop	\$	2,138	5	\$	178
	Board , Roller Shades, Blinds	\$	2,144	5	\$	179
	22 Overbed Lights, Life Gate	\$	5,652	5	\$	47
	2 Walmart TV's	\$	548	5	\$	3:
	22 TV's, 30 Mounts Movable Equipment	\$ \$	3,768 80,781	5	\$ \$	251 8,569
1	I TATA MARIE ENGINE COMPANY AND A COMPANY	*	00,/81		\$	8,205
eletions:						
			<u> </u>		et. Ne tri	
otol doloti f		<b>e</b>			¢	
Total deletions for	Movable Equipment	\$	-		\$	5 A

\*\*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:				
10/31/2015	Fire Pannel and Annunicator	\$ 4,679	7	156
3/31/2016	Outside flood lights, wiring, lighting	\$ 7,094	28	129
3/2/2016	Laminated Flooring Pergo Wood Floors	\$ 33,284	28	706
3/1/2016	Improvements Various - C Hughes Interiors	\$ 3,400	28	72
an a				
Total additions for	Leasehold Improvement	\$ 48,457		\$ 1,063
Deletions:				
n an				
Total deletions for l	easehold Improvement	<b>\$</b> -	Central Control of Con	<b>S</b> -

\_\_\_\_\_

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

## State of Connecticut Annual Report of Long-Term Care Facility CSP-24 Rev. 10/2006

## **Amortization Schedule\***

Name of Facili	ty			License No.		Report for Yea	r Ended		Page	of
Wolcott View I	Manor, Inc.			972	2C	9/30/2016			24	37
						Accumulated				
		Date	e of			Amort. to				
		Acqui	sition			Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing	Rate	Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A. Organiza	ation Expense									
1.										
2.										
3.										
A-4. Subtotal								i dan senara se		
B. Mortgag	e Expense									
1.										
2.										
3.										
B-4. Subtotal					hereit der erste ster		A CONTRACTOR OF THE OWNER		<u>《二》《</u> 特許》	
C. Leaseho	d Improvements and Other									
1. Acqu	ired prior to this report period	Var	Var	Various	1,416,482	1,056,689	S/L		65,293	
2. Dispo	sals (attach schedule)									
3. Acqu	ired during this report period							Constitution of the second sec		
(attac	h schedule)	Var	Var	Various	48,457		S/L		1,063	
C-4. Subtotal										66,356
D. Total An	nortization					and a state of the second			anna a tha ann an Anna. Ann a' chunn an Anna	66,356

\* 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.

10/01/2015 - 09/30/2016

Sorted: General - category

## WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

Business % Applied to Depreciation

												Applied to Depreciatio		
System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)		
LEASEHOLD IMPP	OVEMEN	TS					- Line and the second				· · · ·			
Fully Depreciated L	easehold	Improvement												
1			9/30/198	35 SL / N/A	10.0000	10,269.01	100.0000	0.00	0.00	10,269.01	0.00	10,269.01		
Leasehold Improve 2	ments		9/30/108	35 SL / N/A	18.0000	91,858.00	100.0000	0.00	0.00	91,858.00	0.00	91,858.00		
Leasehold Improve	ments		5/50/130		10.0000	01,000.00	100.0000	0.00	0.00	31,000.00	0.00	51,000.00		
3			9/30/198	36 SL / N/A	19.0000	12,690.62	100.0000	0.00	0.00	12,690.62	0.00	12,690.62		
Leasehold Improve	ments		0/00/400	7.01 / 11/4	10,0000	440.00	100.0000	0.00	0.00	44.0.00	0.00	440.00		
4 Leasehold Improve	ments		9/30/198	37 SL / N/A	19.0000	418.00	100.0000	0.00	0.00	418.00	0.00	418.00		
5	morno		9/30/198	37 M / MM	31.5000	8,075.00	100.0000	0.00	0.00	7,276.35	230.93	7,507.28		
Leasehold Improve	ment													
6			9/30/198	38 M / MM	31.5000	37,469.72	100.0000	0.00	0.00	32,528.26	1,108.36	33,636.62		
Leasehold Improve 7	ments		9/30/198	39 M / MM	31.5000	16,852.32	100.0000	0.00	0.00	13,744.64	569.35	14,313.99		
, Leasehold Improve	ments		0,00,100		01.0000	10,002.02	100.0000	0.00	0.00	10,744.04	000.00	14,010.00		
8			9/30/199	90 M / MM	31.5000	21,610.48	100.0000	0.00	0.00	17,355.69	658.81	18,014.50		
1st Quarter 91			10/01/100	90 M / MM	31.5000	5,879.00	100.0000	0.00	0.00	4 596 97	192.69	4,779.06		
9 2nd Quater 91			12/31/198		31.5000	5,879.00	100.0000	0.00	0.00	4,586.37	192.09	4,779.00		
10			3/30/199	91 M / MM	31.5000	2,511.00	100.0000	0.00	0.00	1,955.13	79.89	2,035.02		
3rd Quarter-91														
11 4th Ouester 01			6/30/199	91 M / MM	31.5000	9,293.00	100.0000	0.00	0.00	7,256.17	282.57	7,538.74		
4th Quarter-91 12			9/30/199	91 M / MM	31.5000	79,088.00	100.0000	0.00	0.00	61,647.33	2,338.41	63,985.74		
1st Quarter-92			0,00,100		01.0000	10,000.00	10010000	0.00	0.00	01,011.00	2,000.11			
13			12/31/199	91 SL / N/A	31.5000	1,570.56	100.0000	0.00	0.00	1,186.28	49.86	1,236.14		
2nd Quarter-92			0 10 0 11 0		04 5000	0.001.00	100 0000					0 400 00		
14 4th Quarter-93			3/30/199	91 SL / N/A	31.5000	2,801.00	100.0000	0.00	0.00	2,093.96	88.92	2,182.88		
15			9/30/199	93 SL / N/A	31.5000	1,585.00	100.0000	0.00	0.00	1,129.16	50.32	1,179.48		
1st Quarter-95														
16 0			12/31/199	94 M / MM	39.0000	5,642.10	100.0000	0.00	0.00	2,971.72	146.66	3,118.38		
2nd Quarter-95 17			3/30/199	95 SL / N/A	39.0000	18,406.00	100.0000	0.00	0.00	9,695.35	471.95	10,167.30		
4th Quarter-95			0/00/100		00.0000	10,400.00	100.0000	0.00	0.00	3,030.00	471.00	10,107.00		
18			9/30/199	95 SL / N/A	39.0000	761.00	100.0000	0.00	0.00	392.63	19.51	412.14		
Pump-well #7			7/10/00		45 0000		100 0000			1 050 01	400 70	4 050 40		
19 2nd Quarter-96			7/18/200	03 SL / N/A	15.0000	1,541.88	100.0000	0.00	0.00	1,250.61	102.79	1,353.40		
20			3/30/199	96 SL / N/A	39.0000	1,993.00	100.0000	0.00	0.00	1,019.30	51.10	1,070.40		
3rd Quarter-98														
21			6/30/199	98 SL / N/A	39.0000	1,571.00	100.0000	0.00	0.00	708.64	40.28	748.92		
4th Quarter-98 22			0/20/100	98 SL / N/A	39.0000	3,345.00	100.0000	0.00	0.00	1,484.01	85.77	1,569.78		
<u> </u>			9/30/19	SUGL/IWA	39.0000	3,345.00	100.0000	0.00	0.00	1,404.01	00.77	1,009.78		

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System No.

44

Install 3 Roof air

10/01/2015 - 09/30/2016

Sorted: General - category

S

Description

Date In

Service

7/14/2003 SL / N/A

Method / Conv.

Life

## WOLCOTT VIEW MANOR, INC. [WOLC4161] **Depreciation Expense**

12/5/2016 12:19:08PM

Total

Depreciation/

(Sec. 179)

**Business % Applied to Depreciation** 

Current

Depreciation

Financial 10/01/2015 - 09/30/2016

Bus./ Inv. %

Sec. 179/

Bonus/ (Cur.

Yr. Only)

Salvage/ Basis

Ădj.

Beg. Accum.

Depreciation/

(Sec. 179)

Cost / Other

Basis

							(0000		(0000
LEASEHOLD IMPROVEMENTS									
4th Quarter-98									10014
23	9/30/1998 SL / N/A	39.0000	166,000.00	100.0000	0.00	0.00	73,599.33	4,256.41	77,855.74
1st Quarter-99									
24	12/31/1998 SL / N/A	39.0000	13,094.00	100.0000	0.00	0.00	5,541.62	335.74	5,877.36
2nd Quarter-99	0/00/4000 N/ / MM	00 0000	4 740 00	400 0000	0.00		4 00 4 40	101.00	
25 4th Quarter-00	3/30/1999 M / MM	39.0000	4,712.00	100.0000	0.00	0.00	1,994.48	121.00	2,115.48
26	9/30/2000 SL / N/A	10.0000	12,250.00	100.0000	0.00	0.00	12,250.00	0.00	12,250.00
4th Quarter-00	9/30/2000 SE/ N/A	10.0000	12,250.00	100.0000	0.00	0.00	12,250.00	0.00	12,250.00
27	9/30/2000 SL / N/A	10.0000	10,900.00	100.0000	0.00	0.00	10,900.00	0.00	10,900.00
4th Quarter-01					0.00	0.00	10,000.00	0.00	10,000.00
28	9/30/2001 SL / N/A	10.0000	3,391.00	100.0000	0.00	0.00	3,391.00	0.00	3,391.00
4th Quarter-01							•		,
29	9/30/2001 SL / N/A	10.0000	22,467.00	100.0000	0.00	0.00	22,467.00	0.00	22,467.00
1st Quarter-02									
30	12/31/2001 SL / N/A	10.0000	13,771.00	100.0000	0.00	0.00	13,427.17	0.00	13,427.17
2nd Quarter 02									
31	3/30/2002 SL / N/A	10.0000	8,437.00	100.0000	0.00	0.00	8,437.00	0.00	8,437.00
2nd Quarter-02	2/20/2000 SL / N/A	10,0000	4 821 00	100,0000	0.00	0.00	4 001 00	0.00	4 004 00
32 2nd Quarter-02	3/30/2002 SL / N/A	10.0000	4,831.00	100.0000	0.00	0.00	4,831.00	0.00	4,831.00
33	3/30/2002 SL / N/A	10.0000	1,431.00	100.0000	0.00	0.00	1,431.00	0.00	1,431.00
2nd Quarter-02		10.0000	1,401.00	100.0000	0.00	0.00	1,401.00	0.00	1,401.00
34	3/30/2002 SL / N/A	15.0000	4,891.00	100.0000	0.00	0.00	4,401.95	326.07	4,728.02
2nd Quarter-02			,				.,		.,
35	3/30/2002 SL / N/A	10.0000	1,170.00	100.0000	0.00	0.00	1,170.00	0.00	1,170.00
3rd Quarter-02									
36	6/30/2002 SL / N/A	10.0000	4,137.00	100.0000	0.00	0.00	4,137.00	0.00	4,137.00
3rd Quarter-02									
37	6/30/2002 SL / N/A	10.0000	1,013.00	100.0000	0.00	0.00	1,013.00	0.00	1,013.00
3rd Quarter-02									
38 (the Output of O	6/30/2002 SL / N/A	10.0000	2,342.00	100.0000	0.00	0.00	2,342.00	0.00	2,342.00
4th Quarter-02	9/30/2002 SL / N/A	15.0000	2,801.00	100 0000	0.00	0.00	0.500.40	100 70	0 707 00
39 4th Quarter-02	9/30/2002 SL / N/A	15.0000	2,801.00	100.0000	0.00	0.00	2,520.49	186.73	2,707.22
40	9/30/2002 SL / N/A	20.0000	2,162.00	100.0000	0.00	0.00	1,459.30	108.10	1,567.40
4th Quarter-02		20.0000	2,102.00	100.0000	0.00	0.00	1,400.00	100.10	1,007.40
41	9/30/2002 SL / N/A	15.0000	4,191.00	100.0000	0.00	0.00	3,772.20	279.40	4,051.60
Roofed Mounted			.,		0.00	0.00	_,		.,
42	5/14/2003 SL / N/A	15.0000	15,792.94	100.0000	0.00	0.00	13,073.01	1,052.86	14,125.87
Install 3 Roof air							-	· · ·	
43	6/11/2003 SL / N/A	10.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
In shall O De of siz									

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6,236.61

100.0000

0.00

0.00

5,093.18

415.77

5,508.95

15.0000

10/01/2015 - 09/30/2016

Sorted: General - category

## WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

System No.	~	· · · · · · · · · · · · · · · · · · ·	10/01/2015 - 09/30/2016								Business % Applied to Depreciation			
	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)		
LEASEHOLD IMPROV	/EMEN	ПS												
Replace Roof														
45 Analyze Support			8/21/200	03 SL / N/A	15.0000	21,000.00	100.0000	0.00	0.00	16,916.67	1,400.00	18,316.67		
46 Air conditioner			6/1/200	93 SL / N/A	15.0000	250.00	100.0000	0.00	0.00	205.60	16.67	222.27		
47			10/2/200	02 SL / N/A	10.0000	1,503.52	100.0000	0.00	0.00	1,503.52	0.00	1,503.52		
Water treatment 48			11/21/200	02 SL / N/A	15.0000	15,306.40	100.0000	0.00	0.00	13,095.52	1,020.43	14,115.95		
Sprinkler System 49			11/5/200	04 SL / N/A	15.0000	4,160.00	100.0000	0.00	0.00	3,258.63	277.33	3,535.96		
Sprinkler Design 50			7/14/200	04 SL / N/A	15.0000	14,000.00	100.0000	0.00	0.00	10,499.96	933.33	11,433.29		
Carpeting 51			9/30/200	04 SL / N/A	7.0000	4,194.00	100.0000	0.00	0.00	4,194.00	0.00	4,194.00		
2 Heating/Air 52			3/22/200	95 SL / N/A	5.0000	2,117.51	100.0000	0.00	0.00	2,117.51	0.00	2,117.51		
Sprinkler System 53			3/31/200	07 SL / N/A	25.0000	214,858.45	100.0000	0.00	0.00	73,051.89	8,594.34	81,646.23		
25 Gallon Oil Tank 54				08 SL / N/A	20.0000	6,333.51	100.0000	0.00		2,295.93	316.68	2,612.61		
Asphalt Paving 55				08 SL / N/A	8.0000	3,950.00	100.0000	0.00		-	411.46			
West Side Mech 56				0 SL / N/A	15.0000	65,550.40		0.00		·	т. Т			
West Side Mech						,					4,370.03	27,312.69		
57 West Side Mech			2/15/201	0 SL / N/A	15.0000	9,502.90	100.0000	0.00	0.00	3,537.21	633.53	4,170.74		
58			2/15/201	0 SL / N/A	15.0000	6,238.10	100.0000	0.00	0.00	2,321.94	415.87	2,737.81		
Installation 59			11/17/201	0 SL / N/A	10.0000	22,327.00	100.0000	0.00	0.00	10,791.38	2,232.70	13,024.08		
Pavillion 60			7/12/201	1 SL / N/A	40.0000	28,200.00	100.0000	0.00	0.00	2,996.25	705.00	3,701.25		
Roof deposit 61			10/25/201	1 SL / N/A	10.0000	9,830.37	100.0000	0.00	0.00	3,850.24	983.04	4,833.28		
Roof Deposit 62			10/1/201	1 SL / N/A	10.0000	19,958.63	100.0000	0.00	0.00	7,983.44	1,995.86	9,979.30		
Roof Repairs 63			6/9/201	2 SL / N/A	10.0000	9,450.00	100.0000	0.00	0.00	3,150.00	945.00	4,095.00		
Phase 3 Facility 64			8/3/201	12 SL / N/A	10.0000	19,491.00	100.0000	0.00	0.00	6,172.15	1,949.10	8,121.25		
Replace glass 65			12/6/201	12 SL / N/A	10.0000	2,353.00	100.0000	0.00	0.00	666.68	235.30	901.98		
Corridor Carpet 66				13 SL / N/A	7.0000	85,820.00		0.00						

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10/01/2015 - 09/30/2016

Sorted: General - category

## WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

12:19:08PM

12/5/2016

Sorted: General - category					Financia 10/01/2015 - 09/				Bus	siness % Applied	d to Depreciation
System No. S D	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
LEASEHOLD IMPROVEMENTS											
Sink maintenance											
67		7/3/201	3 SL / N/A	15.0000	3,031.00	100.0000	0.00	0.00	454.66	202.07	656.73
Labor and material											
68 Manual Devillan		7/17/201	3 SL / N/A	15.0000	3,400.00	100.0000	0.00	0.00	491.12	226.67	717.79
Wood Pavilion 69		10/20/201	4 SL / N/A	15.0000	6,172.55	100.0000	0.00	0.00	377.21	411.50	788.71
Supplies and Labor		10/30/201	4 3L7 N/A	13.0000	0,172.00	100.0000	0.00	0.00	577.21	411.50	700.71
236		9/15/201	4 SL / N/A	25.0000	11,918.78	100.0000	0.00	0.00	516.48	476.75	993.23
Ductless Air											
237		10/24/201	4 SL / N/A	5.0000	2,952.91	100.0000	0.00	0.00	541.37	590.58	1,131.95
Roofing											
246		4/30/200	5 SL / N/A	5.0000	38,897.76	100.0000	0.00	0.00	38,897.76	0.00	38,897.76
Roof Repairs		0/07/001		10,0000	40 609 00	100 0000	0.00	0.00	01 704 90	4 060 80	05 074 60
247 On Guard Fence		8/27/201	0 SL / N/A	10.0000	42,698.00	100.0000	0.00	0.00	21,704.82	4,269.80	25,974.62
257		4/18/201	5 SL / N/A	27.5000	5,843.93	100.0000	0.00	0.00	88.55	212.51	301.06
Red Hawk Fire & Security		4/10/201	0.05/10/1	27.0000	0,010.00	100.0000	0.00	0.00	00.00	212.01	001.00
261		8/11/201	5 SL / N/A	15.0000	12,276.65	100.0000	0.00	0.00	136.41	818.44	954.85
Aegis Chiller (AC UNIT)											
262		7/31/201	5 SL / N/A	27.5000	91,301.00	100.0000	0.00	0.00	553.34	3,320.04	3,873.38
Blueprints- Renovation Project											
263		10/1/201	4 SL / N/A	15.0000	9,873.34	100.0000	0.00	0.00	658.22	658.22	1,316.44
Carpet 265		10/1/201	4 SL / N/A	7.0000	5,318.56	100.0000	0.00	0.00	759.79	759.79	1,519.58
Fire Panel and Annunicator ( Re	d Hawk Fire &		4 3L / 11/A	7.0000	3,318.30	100.0000	0.00	0.00	155.15	109.19	1,515.56
274		••	5 SL / N/A	27.5000	4,679.40	100.0000	0.00	0.00	0.00	155.98	155.98
Outside flood lights, wiring, light	tining and ma				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.00	0.00	0.00	100100	
279	5		6 SL / N/A	27.5000	7,093.68	100.0000	0.00	0.00	0.00	128.98	128.98
Leminated Flooring Pergo Wood	l Floors (Asso	ciated Carpe	et)								
287		3/2/201	6 SL / N/A	27.5000	33,284.36	100.0000	0.00	0.00	0.00	706.03	706.03
Improvements - Various - C Hugl	hes Interiors		· · · · · · · · · · · · · · · · · · ·								
		3/1/201	6 SL / N/A	27.5000		100.0000	0.00				
Subtotal: LEASEHOLD IMPROV					1,491,287.95		0.00			•	•
Less dispositions and exchar	•				0.00		0.00				
Net for: LEASEHOLD IMPROVE	MENTS				1,491,287.95		0.00	0.00	775,231.74	66,355.40	841,587.14
MOVABLE EQUIPMENTS											
Fully Depreciated Movable Equi	pment										
70		9/30/199	97 SL / N/A	5.0000	67,485.96	100.0000	0.00	0.00	67,485.96	0.00	67,485.96
3rd Quarter-99							<b>-</b>	<b>-</b>		<b>-</b>	
71		6/30/199	99 M / HY	5.0000	1,593.00	100.0000	0.00	0.00	1,593.00	0.00	1,593.00
1st Quarter-99		10/01/100	99 SL / N/A	5.0000	625.00	100.0000	0.00	0.00	625.00	0.00	625.00
72		12/31/195	BOL/ N/A	5.0000	6∠ <u>3</u> .00	100.0000	0.00	0.00	025.00	0.00	023.00

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System No.

1st Quarter-00

10/01/2015 - 09/30/2016

MOVABLE EQUIPMENTS

#### Sorted: General - category

S

Description

Date In

Service

Method / Conv.

Life

## WOLCOTT VIEW MANOR, INC. [WOLC4161] **Depreciation Expense**

12/5/2016 12:19:08PM

**Business % Applied to Depreciation** 

Financial 10/01/2015 - 09/30/2016

Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
5,565.00	100.0000	0.00	0.00	5,565.00	0.00	5,565.00
3,757.00	100.0000	0.00	0.00	3,757.00	0.00	3,757.00
7,995.00	100.0000	0.00	0.00	7,995.00	0.00	7,995.00

				400.0000					
73 1et Ouester 01	12/31/2000 SL / N/A	5.0000	5,565.00	100.0000	0.00	0.00	5,565.00	0.00	5,565.00
1st Quarter-01 74	12/31/2000 SL / N/A	5.0000	3,757.00	100.0000	0.00	0.00	3,757.00	0.00	3,757.00
2nd Quarter-01	12/31/2000 SE/ N/A	5.0000	5,757.00	100.0000	0.00	0.00	3,737.00	0.00	3,737.00
75	3/30/2001 SL / N/A	5.0000	7,995.00	100.0000	0.00	0.00	7,995.00	0.00	7,995.00
1st Quarter-02	0,00,2001.02,14,1	0.0000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	100.0000	0.00	0.00	1,000.00	0.00	1,000.00
76	12/31/2001 SL / N/A	10.0000	273.00	100.0000	0.00	0.00	266.52	0.00	266.52
2nd Quarter-02									
77	3/30/2002 SL / N/A	5.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
3rd Quarter-02									
78	6/30/2002 SL / N/A	5.0000	6,214.00	100.0000	0.00	0.00	6,214.00	0.00	6,214.00
3rd Quarter -02									
79	6/30/2002 SL / N/A	5.0000	3,053.00	100.0000	0.00	0.00	3,053.00	0.00	3,053.00
3rd Quarter -02							· - · - ·		
80	6/30/2002 SL / N/A	5.0000	10,074.00	100.0000	0.00	0.00	10,074.00	0.00	10,074.00
3rd Quarter -02		5 0000	0.044.00	100 0000	0.00		0.014.00	0.00	0.014.00
81 Dellat Oblasia etc	6/30/2002 SL / N/A	5.0000	3,014.00	100.0000	0.00	0.00	3,014.00	0.00	3,014.00
Pellet Chlorinato 82	5/7/2003 SL / N/A	15.0000	2,554.89	100.0000	0.00	0.00	2,114.93	170.33	2,285.26
oz Custom Drapes	5/7/2003 SE7 N/A	15.0000	2,004.09	100.0000	0.00	0.00	2,114.93	170.55	2,200.20
83	6/11/2003 SL / N/A	5.0000	12,461.91	100.0000	0.00	0.00	12,461.91	0.00	12,461.91
Bedrails	0/11/2000 CE/ N/A	0.0000	12,401.01	100.0000	0.00	0.00	12,401.01	0.00	12,401.01
84	12/2/2002 SL / N/A	5.0000	3,917.89	100.0000	0.00	0.00	3,917.89	0.00	3,917.89
Bedrails		0.0000	-,				-,		-,
85	4/1/2003 SL / N/A	5.0000	4,336.00	100.0000	0.00	0.00	4,336.00	0.00	4,336.00
Bedrails							,		,
86	4/1/2003 SL / N/A	5.0000	1,932.26	100.0000	0.00	0.00	1,932.26	0.00	1,932.26
Electric bed									
87	12/16/2002 SL / N/A	5.0000	1,436.61	100.0000	0.00	0.00	1,436.61	0.00	1,436.61
Electric Bed									
88	2/18/2003 SL / N/A	5.0000	2,839.09	100.0000	0.00	0.00	2,839.09	0.00	2,839.09
Bumpers									
89	2/18/2003 SL / N/A	5.0000	526.03	100.0000	0.00	0.00	526.03	0.00	526.03
Electric Bed			0						
90	7/25/2003 SL / N/A	5.0000	875.78	100.0000	0.00	0.00	875.78	0.00	875.78
Dressers	11/14/2004 SL / N/A	7.0000	3,322.46	100.0000	0.00	0.00	3,322.46	0.00	3,322.46
91 2 Electric Beds	11/14/2004 SL/ N/A	7.0000	3,322.40	100.0000	0.00	0.00	3,322.40	0.00	3,322.40
92	2/7/2005 SL / N/A	5.0000	1,563.68	100.0000	0.00	0.00	1,563.68	0.00	1,563.68
92 Computers	2/1/2003 SE / N/A	5.000	1,000.00	100.0000	0.00	0.00	1,000.00	0.00	1,000.00
93	1/1/2005 SL / N/A	5.0000	2,600.16	100.0000	0.00	0.00	2,600.16	0.00	2,600.16
Electric Beds		0.0000	2,000.10	100.0000	0.00	0.00	2,000.10	0.00	2,000.10
94	1/5/2005 SL / N/A	5.0000	1,558.54	100.0000	0.00	0.00	1,558.54	0.00	1,558.54
									•
			Page 5 of 15						

10/01/2015 - 09/30/2016

Sorted: General - category

# WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

12/5/2016 12:19:08PM

System No.SMOVABLE EQUIPMENTS2 Bln Finisher95Telephone System96Phoenix Air97Phoenix Ultimate98Ultima Air99Shredder100Air Conditioners101Ultima Air Mattres102(4) Air Conditioners103	Description	Date In Service 3/17/2006	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
2 BIn Finisher 95 Telephone System 96 Phoenix Air 97 Phoenix Ultimate 98 Ultima Air 99 Shredder 100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners		3/17/2006					1 at		and the second second		
95 Telephone System 96 Phoenix Air 97 Phoenix Ultimate 98 Ultima Air 99 Shredder 100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners		3/17/2006									
Telephone System 96 Phoenix Air 97 Phoenix Ultimate 98 Ultima Air 99 Shredder 100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners		3/17/2006									
96 Phoenix Air 97 Phoenix Ultimate 98 Ultima Air 99 Shredder 100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners			6 SL / N/A	5.0000	3,704.70	100.0000	0.00	0.00	3,704.70	0.00	3,704.70
Phoenix Air 97 Phoenix Ultimate 98 Ultima Air 99 Shredder 100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners					00.070.40	100 0000					
97 Phoenix Ultimate 98 Ultima Air 99 Shredder 100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners		5/17/2000	6 SL / N/A	5.0000	32,879.10	100.0000	0.00	0.00	32,879.10	0.00	32,879.10
Phoenix Ultimate 98 Ultima Air 99 Shredder 100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners		4/11/2006	6 SL / N/A	5.0000	1,180.42	100.0000	0.00	0.00	1,180.42	0.00	1,180.42
Ultima Air 99 Shredder 100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners					.,		0.00	0.00	1,1001.12	0.00	1,1007.12
99 Shredder 100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners		4/12/2000	6 SL / N/A	5.0000	1,234.17	100.0000	0.00	0.00	1,234.17	0.00	1,234.17
Shredder 100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners					1 57 1 00	100 0000					
100 Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners		6/30/2000	6 SL / N/A	5.0000	1,574.99	100.0000	0.00	0.00	1,574.99	0.00	1,574.99
Air Conditioners 101 Ultima Air Mattres 102 (4) Air Conditioners		9/19/2006	6 SL / N/A	5.0000	2,026.24	100.0000	0.00	0.00	2,026.24	0.00	2,026.24
101 Ultima Air Mattres 102 (4) Air Conditioners		0, 10,200		0.0000	_,+.		0.00	0.00	2,020.2	0.00	2,020.2
102 (4) Air Conditioners		9/19/200	6 SL / N/A	5.0000	2,899.66	100.0000	0.00	0.00	2,899.66	0.00	2,899.66
(4) Air Conditioners			a au (11/4								
		5/30/2000	6 SL / N/A	5.0000	1,180.92	100.0000	0.00	0.00	1,180.92	0.00	1,180.92
		10/3/200	6 SL / N/A	5.0000	5,324.95	100.0000	0.00	0.00	5,324.95	0.00	5,324.95
Embosser				0.0000	0,02		0.00	0.00	0,0200	0.00	0,02.000
104		11/2/2000	6 SL / N/A	10.0000	4,999.67	100.0000	0.00	0.00	4,458.07	499.97	4,958.04
Ice Machine				40.0000	7.044.00	100 0000					
105 Pellet Plate Head		10/22/200	6 SL / N/A	10.0000	7,914.39	100.0000	0.00	0.00	7,057.01	791.44	7,848.45
106		4/16/200	7 SL / N/A	15.0000	9,734.84	100.0000	0.00	0.00	5,462.33	648.99	6,111.32
Hot food table		1/10/200		10.0000	0,101.01	100.0000	0.00	0.00	0,102.00	0.000	0,111.02
107		5/11/200	7 SL / N/A	15.0000	3,944.91	100.0000	0.00	0.00	2,213.50	262.99	2,476.49
Self Contained											
108 Rus and Rateb		5/21/200	7 SL / N/A	15.0000	2,795.55	100.0000	0.00	0.00	1,553.08	186.37	1,739.45
Rug and Patch 109		6/7/200	7 SL / N/A	5.0000	2,294.00	100.0000	0.00	0.00	2,294.00	0.00	2,294.00
Woodland Moss		0/1/200		0.0000	2,204.00	100.0000	0.00	0.00	2,204.00	0.00	2,204.00
110		6/5/200	7 SL / N/A	5.0000	2,946.75	100.0000	0.00	0.00	2,946.75	0.00	2,946.75
Medical Equipment											
111 Outsiala Outsia		6/21/200	7 SL / N/A	5.0000	17,065.47	100.0000	0.00	0.00	17,065.47	0.00	17,065.47
Cubicle Curtain 112		7/6/200	7 SL / N/A	5.0000	3,449.93	100.0000	0.00	0.00	3,449.93	0.00	3,449.93
Satellite		170/200		0.0000	0,440.00	100.0000	0.00	0.00	0,440.00	0.00	0,440.00
113		7/18/200	7 SL / N/A	10.0000	9,540.00	100.0000	0.00	0.00	7,791.00	954.00	8,745.00
Woodland Moss											
114 Outside Outside		8/10/200	7 SL / N/A	5.0000	3,329.60	100.0000	0.00	0.00	3,329.60	0.00	3,329.60
Cubicle Curtain 115											
Refrigerator		0/6/200	7 SL / N/A	5 0000	2 669 07	100 0000	0.00	0.00	2 669 07	0.00	2 669 07
116		9/6/200	17 SL / N/A	5.0000	2,668.07	100.0000	0.00	0.00	2,668.07	0.00	2,668.07

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System No.

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10/01/2015 - 09/30/2016

Sorted: General - category

S

Description

Date In

3/6/2009 SL / N/A

Method / Conv.

Life

#### WOLCOTT VIEW MANOR, INC. [WOLC4161] **Depreciation Expense**

12:19:08PM

Total

**Business % Applied to Depreciation** 

Current

12/5/2016

Financial 10/01/2015 - 09/30/2016

Bus./ Inv. %

Sec. 179/

Salvage/ Basis

Beg. Accum.

Cost / Other

System No. S Des	scription	Service	Method / Conv.	Lite	Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Depreciation	Depreciation/ (Sec. 179)
MOVABLE EQUIPMENTS											
Cubicle Curtain											
117		10/5/200	7 SL / N/A	5.0000	2,881.90	100.0000	0.00	0.00	2,881.90	0.00	2,881.90
Cubicle Curtain											
118		11/5/200	7 SL / N/A	5.0000	2,940.83	100.0000	0.00	0.00	2,940.83	0.00	2,940.83
lisco Paper											
119		2/15/200	B SL / N/A	5.0000	1,610.38	100.0000	0.00	0.00	1,610.38	0.00	1,610.38
DirecTV Satellite											
120		4/4/200	B SL / N/A	10.0000	564.98	100.0000	0.00	0.00	423.75	56.50	480.25
Electric Bed		0/05/000		40,0000	1 000 00	100 0000	0.00	0.00		00.77	740.05
121 Finatria Bad		6/25/200	8 SL / N/A	12.0000	1,089.23	100.0000	0.00	0.00	658.08	90.77	748.85
Electric Bed		6/10/000		10,0000	1 149 50	100 0000	0.00	0.00	701.05	05 70	707.67
122 Electric Bed		6/12/2004	B SL / N/A	12.0000	1,148.59	100.0000	0.00	0.00	701.95	95.72	797.67
123		1/23/200	8 SL / N/A	12.0000	1,140.21	100.0000	. 0.00	0.00	728.49	95.02	823.51
Electric Bed		1/20/200		12.0000	1,140.21	100.0000	0.00	0.00	720.45	35.02	020.01
124		10/9/200	7 SL / N/A	12.0000	839.95	100.0000	0.00	0.00	560.00	70.00	630.00
Oak Wardrobes		10/0/200		12.0000	000.00	100.0000	0.00	0.00	000.00	70.00	000.00
25		9/30/200	8 SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	2,181.48	311.64	2,493.12
Electric Beds					.,		0.00	0.00	-,	•••••	_,
26		9/29/200	8 SL / N/A	12.0000	1,774.79	100.0000	0.00	0.00	1,035.30	147.90	1,183.20
Golvo Actuato					, -				.,		.,
27		9/27/200	8 SL / N/A	10.0000	1,378.00	100.0000	0.00	0.00	964.60	137.80	1,102.40
Electric Bed											
28		9/18/200	8 SL / N/A	12.0000	939.96	100.0000	0.00	0.00	548.31	78.33	626.64
Electric Bed											
29		8/28/200	8 SL / N/A	12.0000	959.36	100.0000	0.00	0.00	566.31	79.95	646.26
Oak Wardrobes											
30		8/25/200	8 SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	2,207.45	311.64	2,519.09
lectric Beds											
131		4/7/200	8 SL / N/A	12.0000	1,153.77	100.0000	0.00	0.00	721.13	96.15	817.28
998 Ford F-250											
32		11/6/200	7 SL / N/A	5.0000	10,021.80	100.0000	0.00	0.00	10,021.80	0.00	10,021.80
lectric Beds											
33		10/8/200	8 SL / N/A	12.0000	1,885.54	100.0000	0.00	0.00	1,099.91	157.13	1,257.04
ectric Beds		40/4/00-		40.000-	4 000 6 -	400 0000	A	<b>A</b>			
		12/4/200	8 SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,037.71	151.86	1,189.57
lectric Beds		4 /4 /000		10.0000	1 000 0 1	100 0000	0.00	<b>~</b> ~~	4 005 00	454 00	4 470 00
35 lectric Bed		1717200	9 SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,025.06	151.86	1,176.92
		1/15/000		10 0000	000 40	100 0000	0.00	0.00	E04 05		eoo 70
36 lectric Bed		1/15/200	9 SL / N/A	12.0000	933.18	100.0000	0.00	0.00	524.95	77.77	602.72
		0/11/000		12 0000	902.05	100 0000	0.00	0.00	406 67	74 60	574 47
137 Dragona		2/11/200	9 SL / N/A	12.0000	893.95	100.0000	0.00	0.00	496.67	74.50	571.17
4 Drawer Dressers											•

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100.0000

0.00

0.00

1,339.77

203.51

1,543.28

3,052.66

15.0000

10/01/2015 - 09/30/2016

Sorted: General - category

## WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

12:19:08PM

12/5/2016

				1	0/01/2015 - 09/	30/2016			Bus	iness % Applied	to Depreciatio
System No. S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
MOVABLE EQUIPMENTS	an a							n an Al Anna an An Anna an			
2 air condioning											
139 Electric Bed		3/27/2009	) SL / N/A	5.0000	2,558.14	100.0000	0.00	0.00	2,558.14	0.00	2,558.14
140		6/10/2009	) SL / N/A	12.0000	1,826.48	100.0000	0.00	0.00	964.00	152.21	1,116.21
Electric Bed											
141 The state De st		5/29/2009	9 SL / N/A	12.0000	1,946.54	100.0000	0.00	0.00	1,027.31	162.21	1,189.52
Electric Bed 142		4/1/2000	) SL / N/A	12.0000	1,744.37	100.0000	0.00	0.00	944.84	145.36	1,090.20
Air Conditioning		4/1/2008	ISL/IN/A	12.0000	1,744.37	100.0000	0.00	0.00	944.64	145.30	1,090.20
143		8/20/2009	) SL / N/A	5.0000	2,967.98	100.0000	0.00	0.00	2,967.98	0.00	2,967.98
Electric Beds											,
144		9/22/2009	) SL / N/A	12.0000	1,809.52	100.0000	0.00	0.00	904.74	150.79	1,055.53
Electric Beds		8/24/2009		12.0000	1,690.78	100.0000	0.00	0.00	057 14	140.90	998.04
145 Electric Beds		6/24/2009	SL/ N/A	12.0000	1,090.76	100.0000	0.00	0.00	857.14	140.90	990.04
146		8/10/2009	) SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	884.12	143.37	1,027.4
Electric Beds					,						, -
147		7/20/2009	) SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	884.12	143.37	1,027.49
Electric Beds		10/07/0000		40.0000	1 010 00	100 0000	0.00		000 50	450.05	1 0 10 0
148 Electric Beds		10/27/2009	SL/N/A	12.0000	1,810.20	100.0000	0.00	0.00	892.53	150.85	1,043.38
149		11/4/2009	) SL / N/A	12.0000	918.36	100.0000	0.00	0.00	452.80	76.53	529.3
Electric Beds											
150		1/14/2010	) SL / N/A	12.0000	1,691.47	100.0000	0.00	0.00	810.52	140.96	951.48
Electric Beds		1/07/0010		10.0000	4 047 05	100 0000	0.00		050.00	454.45	1 000 0
151 Electric Beds		1/27/2010	SL/N/A	12.0000	1,817.35	100.0000	0.00	0.00	858.22	151.45	1,009.6
152		1/27/2010	) SL / N/A	12.0000	1,824.79	100.0000	0.00	0.00	861.73	152.07	1,013.8
Electric Beds					·, ··· -						.,
153		3/15/2010	) SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	845.93	151.51	997.44
Electric Beds		0/45/0040		40.0000	4 040 07	100 0000	0.00		0.45.00		
154 Milnor Model		2/15/2010	) SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	845.93	151.51	997.4
155		2/10/2010	SL/N/A	15.0000	10,589.40	100.0000	0.00	0.00	4,000.44	705.96	4,706.4
New Electric Bed		_,					0,00	0.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	1,1 0011
156		5/20/2010	) SL / N/A	12.0000	1,839.28	100.0000	0.00	0.00	817.44	153.27	970.7
Electric Bed											
157 Electric Beds		4/26/2010	) SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	839.80	155.04	994.8
158		4/1/2010	) SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	833.31	151.51	984.8
Electric Beds				,2.0000	1,010.07	100.0000	0.00	0.00	000.01	101.01	304.0
159		6/11/2010	) SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	826.88	155.04	981.9
Mattresses 316											
160		9/2/2010	) SL / N/A	5.0000	2,575.80	100.0000	0.00	0.00	2,575.80	0.00	2,575.8

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Sorted: General - category

## WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

10/01/2015 - 09/30/2016

Business % Applied to Depreciation

					0/01/2015-09/					iness % Applied	
System No. S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
MOVABLE EQUIPMENTS									•		
Electric Beds											
161 Float is Bada		9/14/201	0 SL / N/A	12.0000	10,464.32	100.0000	0.00	0.00	4,432.82	872.03	5,304.85
Electric Beds 162		9/14/201	0 SL / N/A	12.0000	8,808.60	100.0000	0.00	0.00	3,731.42	734.05	4,465.47
Copier		3/ 14/201		12.0000	0,000.00	100.0000	0.00	0.00	3,731.42	704.00	4,400.47
163		9/23/201	0 SL / N/A	5.0000	8,558.44	100.0000	0.00	0.00	8,558.44	0.00	8,558.44
Four Electric Beds											
164		12/31/201	0 SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	1,619.13	340.87	1,960.00
Camera System 165		10/29/201	10 SL / N/A	5.0000	4,533.62	100.0000	0.00	0.00	4,458.04	75.58	4,533.62
4 electric beds		10/20/201		0.0000	4,000.02	100.0000	0.00	0.00	-,-00.04	10.00	4,000.02
166		3/21/201	1 SL / N/A	12.0000	4,268.50	100.0000	0.00	0.00	1,600.70	355.71	1,956.41
4 electric beds											
167		2/28/201	1 SL / N/A	12.0000	6,653.50	100.0000	0.00	0.00	2,541.27	554.46	3,095.73
4 electric beds		4/1/001		10,0000	7 000 00	100 0000	0.00	0.00	0.000.04	000 50	0.005.00
168 4 electric beds		4/1/201	1 SL / N/A	12.0000	7,998.23	100.0000	0.00	0.00	2,999.34	666.52	3,665.86
169		5/15/201	11 SL / N/A	12.0000	6,514.23	100.0000	0.00	0.00	2,397.59	542.85	2,940.44
4 electric beds					-,				,		_,
170		5/15/201	11 SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	1,505.51	340.87	1,846.38
4 electric beds			· · · · · · · · ·								
171 2 Ook Drangero		6/17/201	11 SL / N/A	12.0000	4,768.94	100.0000	0.00	0.00	1,688.99	397.41	2,086.40
2 Oak Dressers 172		1/20/201	11 SL / N/A	15.0000	1,317.01	100.0000	0.00	0.00	387.78	87.80	475.58
ID Maker Printer		4/20/201		10.0000	1,011.01	100.0000	0.00	0.00	001.10	07.00	470.00
173		8/15/201	11 SL / N/A	5.0000	4,377.70	100.0000	0.00	0.00	3,648.08	729.62	4,377.70
4 Laptops											
174		5/4/201	1 SL / N/A	5.0000	4,100.04	100.0000	0.00	0.00	3,621.71	478.33	4,100.04
4 electric beds		7/15/001		10,0000	4 102 02	100.0000	0.00	0.00	1 450 40	0.41.00	1 705 45
175 4 electric beds		7/15/201	11 SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,453.46	341.99	1,795.45
176		8/15/201	11 SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,424.96	341.99	1,766.95
4 electric beds									,		,
177		10/1/201	11 SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,367.96	341.99	1,709.95
4 electric beds				40.0000	4 4 6 6 6 6	100 0000					
178 A foom mottroop		10/15/201	11 SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,367.96	341.99	1,709.95
4 foam mattress 179		10/1/201	11 SL / N/A	5.0000	1,101.66	100.0000	0.00	0.00	881.32	220.34	1,101.66
75 Aluminum		10/1/201		0.0000	1,101.00	100.0000	0.00	0.00	001.02		1,101.00
180		3/30/201	12 SL / N/A	10.0000	2,791.69	100.0000	0.00	0.00	977.10	279.17	1,256.27
Copier											
181		6/12/201	12 SL / N/A	5.0000	5,950.28	100.0000	0.00	0.00	3,966.87	1,190.06	5,156.93
9 bedside cabin		7 100 100	10 OL / NI/A	15 0000	1 070 40	100 0000	0.00		070 4 4	101.00	004.00
182		7/23/20	13 SL / N/A	15.0000	. 1,870.19	100.0000	0.00	0.00	270.14	124.68	394.82

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10/01/2015 - 09/30/2016

#### Sorted: General - category

# WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

12/5/2016 12:19:08PM

System No.SDescriMOVABLE EQUIPMENTSIntelect Stimulate183Sit-to-stand18463 Cubicle Curtains1854 Drawer186Philips Portable18711 Maxwell188Provide, wire18911 1-Drawer190Cubicle Curtains	iption Date In Method / Conv. Service 10/31/2012 SL / N/A 10/5/2012 SL / N/A	Life 7.0000	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
Intelect Stimulate 183 Sit-to-stand 184 63 Cubicle Curtains 185 4 Drawer 186 Philips Portable 187 11 Maxwell 188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains		7.0000					a porte de la com		
183 Sit-to-stand 184 63 Cubicle Curtains 185 4 Drawer 186 Philips Portable 187 11 Maxwell 188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains		7.0000							
Sit-to-stand 184 63 Cubicle Curtains 185 4 Drawer 186 Philips Portable 187 11 Maxwell 188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains		7.0000							
184 63 Cubicle Curtains 185 4 Drawer 186 Philips Portable 187 11 Maxwell 188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains	10/5/2012 SL / N/A		2,988.44	100.0000	0.00	0.00	1,245.18	426.92	1,672.10
63 Cubicle Curtains 185 4 Drawer 186 Philips Portable 187 11 Maxwell 188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains	10/5/2012 SL / N/A	10,0000	4 500 07	100.0000	0.00	0.00	1 070 50	450.04	1 005 00
185 4 Drawer 186 Philips Portable 187 11 Maxwell 188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains		10.0000	4,588.37	100.0000	0.00	0.00	1,376.52	458.84	1,835.36
4 Drawer 186 Philips Portable 187 11 Maxwell 188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains	11/5/2012 SL / N/A	5.0000	3,491.64	100.0000	0.00	0.00	2,036.80	698.33	2,735.13
Philips Portable 187 11 Maxwell 188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains		0.0000	0,101.01		0.00	0.00	_,		_,,
187 11 Maxwell 188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains	12/19/2012 SL / N/A	15.0000	1,031.60	100.0000	0.00	0.00	189.12	68.77	257.89
11 Maxwell 188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains									
188 Provide, wire 189 11 1-Drawer 190 Cubicle Curtains	12/25/2012 SL / N/A	5.0000	1,228.92	100.0000	0.00	0.00	675.90	245.78	921.68
Provide, wire 189 11 1-Drawer 190 Cubicle Curtains	2/15/2013 SL / N/A	15.0000	3,394.00	100.0000	0.00	0.00	584.53	226.27	810.80
189 11 1-Drawer 190 Cubicle Curtains	2/13/2013 3E/ N/A	13.0000	3,394.00	100.0000	0.00	0.00	504.55	220.21	010.00
190 Cubicle Curtains	2/26/2013 SL / N/A	5.0000	9,566.18	100.0000	0.00	0.00	4,942.54	1,913.24	6,855.78
Cubicle Curtains									
	1/14/2013 SL / N/A	15.0000	3,057.27	100.0000	0.00	0.00	560.51	203.82	764.33
		5 0000	0.011.50	100.0000	0.00	0.00	4 550 00	500.00	0 105 10
191 Maxwell Thomas	1/29/2013 SL / N/A	5.0000	2,911.50	100.0000	0.00	0.00	1,552.80	582.30	2,135.10
192	5/14/2013 SL / N/A	15.0000	434.63	100.0000	0.00	0.00	70.04	28.98	99.02
Direct Choice	0,1,1,2010 02,10,1		10 1.00		0.00	0.00			
193	5/28/2013 SL / N/A	15.0000	258.14	100.0000	0.00	0.00	40.16	17.21	57.37
Food Processor									•
194	5/14/2013 SL / N/A	10.0000	1,505.92	100.0000	0.00	0.00	363.93	150.59	514.52
Copiers 195	4/11/2013 SL / N/A	5.0000	11,776.14	100.0000	0.00	0.00	5,888.08	2,355.23	8,243.31
6 Overbed Table	4/11/2013 SE / N/A	5.0000	11,770,14	100.0000	0.00	0.00	5,666.06	2,000.20	0,240.01
196	8/12/2013 SL / N/A	15.0000	553.43	100.0000	0.00	0.00	79.95	36.90	116.85
4 Bedrails									
197	8/9/2013 SL / N/A	15.0000	519.16	100.0000	0.00	0.00	74.99	34.61	109.60
4 Drawer Chest		45 0000	074.40	100 0000	0.00	0.00	40.40	04.74	74.00
198 Drappo	9/17/2013 SL / N/A	15.0000	371.16	100.0000	0.00	0.00	49.48	24.74	74.22
Drapes 199	7/30/2013 SL / N/A	5.0000	537.08	100.0000	0.00	0.00	232.74	107.42	340.16
Conference Table		0.0000	001100		0.00				
200	9/5/2013 SL / N/A	15.0000	1,285.77	100.0000	0.00	0.00	178.58	85.72	264.30
Portable A/C									
201	9/30/2013 SL / N/A	5.0000	504.10	100.0000	0.00	0.00	201.64	100.82	302.46
Floor Cleaning	9/24/2013 SL / N/A	10.0000	6,582.00	100.0000	0.00	0.00	1,316.40	658.20	1,974.60
202 Five 1 door	3/24/2013 3L/ IN/A	10.0000	0,002.00	100.0000	0.00	0.00	1,510.40	000.20	1,974.00
203									
1 1 door	10/2/2013 SL / N/A	15.0000	1,281.00	100.0000	0.00	0.00	170.80	85.40	256.20
204	10/2/2013 SL / N/A	15.0000	1,281.00	100.0000	0.00	0.00	170.80	85.40 25.73	

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## WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

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12/5/2016

						10/01/2015 - 09	/30/2016			Bus	siness % Applied	I to Depreciation
System No.	S	Description	Date In Service	Method / Con	v. Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
MOVABLE EQUIP	MENTS		n d Statest		n an Salah Tanàn Ang	· ·						
2 Prodigy												
205 Faure Life Chair			10/3/201	13 SL / N/A	12.00	00 415.00	100.0000	0.00	0.00	69.16	34.58	103.74
Four Lift Chair 206			10/9/201	13 SL / N/A	10.00	00 3,117.00	100.0000	0.00	0.00	623.40	311.70	935.10
Liko Scale 200			10/0/201		,0.00	0,111.00	100.0000	0.00	0.00	020110	••••••	000.10
207			11/11/201	13 SL / N/A	5.00	1,052.00	100.0000	0.00	0.00	403.27	210.40	613.67
4 Drawer Chest			40/0/004		15.00		400.0000			400.00	00.00	000 70
208 Proigy Overlay			10/8/201	13 SL / N/A	15.00	00 1,454.00	100.0000	0.00	0.00	193.86	96.93	290.79
209			2/27/201	14 SL / N/A	5.00	00 433.70	100.0000	0.00	0.00	137.34	86.74	224.08
Five Bed Rail												
210			10/9/201	13 SL / N/A	15.00	645.00	100.0000	0.00	0.00	86.00	43.00	129.00
Three bedrail			10/02/001		15.00	000 421.00	100.0000	0.00	0.00	53.80	28.07	81.87
211 3 one door			10/23/201	13 SL / N/A	15.00	421.00	100.0000	0.00	0.00	55.60	28.07	01.07
212			11/15/201	13 SL / N/A	15.00	00 618.00	100.0000	0.00	0.00	78.97	41.20	120.17
4 overhead												
213			11/18/201	13 SL / N/A	15.00	00 348.00	100.0000	0.00	0.00	42.53	23.20	65.73
Portable A/C 214			11/1//201	13 SL / N/A	5.00	000 504.00	100.0000	0.00	0.00	193.20	100.80	294.00
2 Chair recliner			11/14/201	13 3L / N/A	5.00	00 504.00	100.0000	0.00	0.00	199.20	100.00	234.00
215			3/5/201	14 SL / N/A	5.00	00 1,566.23	100.0000	0.00	0.00	495.98	313.25	809.23
6 one door												
216			12/24/201	13 SL / N/A	15.00	1,194.00	100.0000	0.00	0.00	139.30	79.60	218.90
westport drawer 217			1/1/201	14 SL / N/A	15.00	000 797.63	100.0000	0.00	) 0.00	93.08	53.18	146.26
westport drawer			1/ 1/201	14 SE / N/A	10.00	100 191.03	100.0000	0.00	, 0.00	35.00	55.15	140.20
218			2/1/201	14 SL / N/A	15.00	000 1,527.53	100.0000	0.00	0.00	169.73	101.84	271.57
4 drawer chest												
219			4/1/201	14 SL / N/A	15.00	00 447.20	100.0000	0.00	) 0.00	44.72	29.81	74.53
lift chair recliner 220			4/12/201	14 SL / N/A	10.00	3,116.50	100.0000	0.00	) 0.00	467.48	311.65	779.13
1 door/2 drwaer			4/12/201		10.00	00 0,110.00	100.0000	0.00	, 0.00	-070		113.10
221			4/14/201	14 SL / N/A	15.00	000 384.89	100.0000	0.00	0.00	38.49	25.66	64.15
head & foot												
222			4/30/201	14 SL / N/A	15.00	000 273.87	100.0000	0.00	) 0.00	25.87	18.26	44.13
Fax Machine 223			6/30/201	14 SL / N/A	3.00	000 514.71	100.0000	0.00	0.00	214.46	171.57	386.03
Direct Choice			0/00/201				100.0000	0.00	, 0.00	214.40	171.07	000.00
224			11/3/201	14 SL / N/A	15.00	000 439.93	100.0000	0.00	0.00	26.89	29.33	56.22
1 door/ 1 drawer												
225 Ourteurs Decere			7/1/201	14 SL / N/A	15.00	000 302.93	100.0000	0.00	) 0.00	25.25	20.20	45.45
Custom Doors 226			7/15/201	14 SL / N/A	15.00	000 7,545.74	100.0000	0.00	0.00	628.81	503.05	1,131.86
			1,10/20		10.00	7,040.74		0.00	, 0.00	020.01	000.00	.,

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## WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

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					10/01/2015 - 09/	30/2016			Bus	iness % Applied	I to Depreciation
System No. S	B Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
MOVABLE EQUIPMENT	S										
6 mattresses											
227		9/11/201	4 SL / N/A	5.0000	1,076.52	100.0000	0.00	0.00	233.24	215.30	448.54
10 Room Air Conditioner	r										
228		7/2/201	4 SL / N/A	5.0000	1,265.57	100.0000	0.00	0.00	316.39	253.11	569.50
Westport 1 door 229		10/0/201	4 SL / N/A	15.0000	527.35	100.0000	0.00	0.00	35.16	35.16	70.32
2 prodigy overlap 433.70	h	10/3/201	4 OL / N/A	13.0000	527.55	100.0000	0.00	0.00	55.10	55.10	70.52
230	•	1/5/201	5 SL / N/A	5.0000	433.70	100.0000	0.00	0.00	65.06	86.74	151.80
direct choice											
231		2/10/201	5 SL / N/A	15.0000	288.98	100.0000	0.00	0.00	12.85	19.27	32.12
Control Box											
232		2/15/201	5 SL / N/A	10.0000	7,784.25	100.0000	0.00	0.00	454.08	778.43	1,232.51
lift chairs 233		2/2/201	5 SL / N/A	10.0000	3,201.54	100.0000	0.00	0.00	186.75	320.15	506.90
1 drawer		3/2/201	U OL / N/A	10.0000	3,201.34	100.0000	0.00	0.00	160.75	520.15	500.90
234		3/3/201	5 SL / N/A	15.0000	743.87	100.0000	0.00	0.00	28.93	49.59	78.52
5 task chairs											
235		3/9/201	5 SL / N/A	15.0000	603.54	100.0000	0.00	0.00	23.47	40.24	63.71
4th Quarter 95											
238		9/30/199	95 M / HY	5.0000	509.98	100.0000	0.00	0.00	509.98	0.00	509.98
4th Quarter 98		0/20/100		E 0000	11 5 41 00	100 0000	0.00	0.00	11 5 41 00	0.00	11 541 00
239 1st Quarter 99		9/30/199	98 M / HY	5.0000	11,541.00	100.0000	0.00	0.00	11,541.00	0.00	11,541.00
240		9/30/199	8 M / HY	5.0000	9,797.00	100.0000	0.00	0.00	9,797.00	0.00	9,797.00
4th Quarter 99					-,				-,		-,
241		9/30/199	9 M / HY	5.0000	4,384.00	100.0000	0.00	0.00	4,384.00	0.00	4,384.00
4th Quarter 00											
242		9/30/200	00 M / HY	10.0000	13,013.00	100.0000	0.00	0.00	13,013.00	0.00	13,013.00
4th Quarter 00		0/00/000		E 0000	6 000 00	100 0000	0.00		6 806 00	0.00	6 806 00
243 1st Quarter-01		9/30/200	00 M / HY	5.0000	6,806.00	100.0000	. 0.00	0.00	6,806.00	0.00	6,806.00
244		3/30/200	01 SL / N/A	5.0000	33,246.00	100.0000	0.00	0.00	33,246.00	0.00	33,246.00
1st Quarter 99		0,00,200		0.0000	00,210.00		0.00		00,210.00	0.00	00,2 10.00
245		12/31/199	98 SL / N/A	10.0000	10,843.00	100.0000	0.00	0.00	10,843.00	0.00	10,843.00
Electrolux W5180N was	hing machine (HK L	aundry Equipn	nent)								
248			5 SL / N/A	7.0000	7,953.06	100.0000	0.00	0.00	94.68	1,136.15	1,230.83
(3) Overbed Tables, 1 Ch	nrome, 2 Oak, Direct			45 0000	076	100 0000			<b>.</b>		
249 (2) Asia Computer Tow		8/27/201	15 SL / N/A	15.0000	372.50	100.0000	0.00	0.00	2.07	24.83	26.90
(2) Asus Computer Towe 250	512	6/26/201	15 SL / N/A	5.0000	765.41	100.0000	0.00	0.00	38.27	153.08	191.35
RECONDITIONED Hoshi	izaki Ice Maker/Wat				700.41	100.0000	0.00	0.00	00.21	100.00	101.00
251			15 SL / N/A	7.0000	3,512.74	100.0000	0.00	0.00	125.46	501.82	627.28
6'8" x 3' Metal Door (Co	ntractor Products Ir										
252		6/11/201	15 SL / N/A	15.0000	340.32	100.0000	0.00	0.00	7.56	22.69	30.25

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## WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

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Sorted: General - ca	ategory					Financial						
					•	10/01/2015 - 09/	30/2016			Bus	iness % Applied	l to Depreciation
System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
MOVABLE EQUIPME	ENTS	en star star (*										
(1) Bedside Cabinet 8	& (1) Wa	rdrobe, Oak, Max		estport (Direct Supp Co)								
253				5 SL / N/A	15.0000	869.91	100.0000	0.00	0.00	14.50	57.99	72.49
(2) Bedside Cabinets,	, Oak, N	laxwell Thomas /			45 0000	500 47	400.0000	0.00			05.00	44.40
254	1 Ohran	an 2 Only Direct (		5 SL / N/A	15.0000	529.47	100.0000	0.00	0.00	8.83	35.30	44.13
(4) Overbed Tables - 1 255	T Chron	ne, 3 Oak, Direct (	•	5 SL / N/A	15.0000	513.70	100.0000	0.00	0.00	8.56	.34.25	42.81
HP LaserJet P3015D	N Print	er (Stanles)	0/10/201	JULINA	13.0000	515.70	100.0000	0.00	0.00	0.00	.04.20	42.01
256		or (orapico)	4/14/201	5 SL / N/A	5.0000	897.35	100.0000	0.00	0.00	89.74	179.47	269.21
(4) Overbed Tables -	1 Chron	ne, 3 Oak, Direct (									-	
258			7/29/201	5 SL / N/A	15.0000	513.70	100.0000	0.00	0.00	5.71	34.25	39.96
1Door 1 Drawer & 1	Drawer	Chest (Direct Sup	ply Co)									
259				5 SL / N/A	15.0000	706.49	100.0000	0.00	0.00	11.78	47.10	58.88
Demo Hoshizaki Ice I	Maker/	Dispenser (The Wa					400.0000				155.00	500 F (
260				5 SL / N/A	7.0000	3,189.44	100.0000	0.00	0.00	113.91	455.63	569.54
	a Custo			LE STYLE (GRAHAM F 5 SL / N/A	•	2,553.55	100.0000	0.00	0.00	0.00	468.15	468.15
264 RICE LAKE DIGITAL		SCALE (Direct Su		5 SL / N/A	5.0000	2,003.00	100.0000	0.00	0.00	0.00	406.10	408.15
266	CHAIN	SCALE (Direct Su	••••	5 SL / N/A	5.0000	1,113.82	100.0000	0.00	0.00	0.00	222.76	222.76
Detecto Roll-A-Weigh	nt Whee	l Chair Scale (Dire			0.0000	1,110.02	100.0000	0.00	0.00	0.00	222.70	222.10
267				5 SL / N/A	5.0000	1,634.78	100.0000	0.00	0.00	0.00	326.96	326.96
1 Drawer Besdisde C	Cabinet	(Direct Supply)				.,						
268			10/14/201	5 SL / N/A	5.0000	486.93	100.0000	0.00	0.00	0.00	97.39	97.39
3 Panacea Original N	/lattress	(Direct Supply)										•
269			10/14/201	5 SL / N/A	5.0000	542.35	100.0000	0.00	0.00	0.00	108.47	108.47
2 Geo-Mattress (Dired	ct Supp	ly)										
270				5 SL / N/A	5.0000	574.27	100.0000	0.00	0.00	0.00	105.28	105.28
Radio UHF with Desk	ktop Ch	arger (Direct Sup			1							
271		N		5 SL / N/A	5.0000	520.02	100.0000	0.00	0.00	0.00	95.33	95.33
3 Radio UHF with De	esktop (	narger (Direct Su		E CL / NI/A	5.0000	524.00	100.0000	0.00	0.00	0.00	89.17	89.17
272 Computer - HP SB 25	50 G4 -	500CB . 4CB W8		5 SL / N/A	5.0000	534.99	100.0000	0.00	0.00	0.00	09.17	09.17
273	50 G4 ·	5000D · 40D W0	· · ·	5 SL / N/A	5.0000	886.60	100.0000	0.00	0.00	0.00	162.54	162.54
Linen Cart - Shelves	(Direct )	Supply)	10/00/201		0.0000	000.00	100.0000	0.00	0.00	0.00	102.04	102.04
275	(0.000)	55pp.))	1/8/201	6 SL / N/A	5.0000	1,214.49	100.0000	0.00	0.00	0.00	182.18	182.18
Geo Mattress 2 (Dire	ect Sup	oly)										
276			1/20/201	6 SL / N/A	5.0000	1,281.51	100.0000	0.00	0.00	0.00	170.87	170.87
Prodigy Overlay Matt	tress											
277			2/19/201	6 SL / N/A	5.0000	531.75	100.0000	0.00	0.00	0.00	62.04	62.04
Radio UHF and Char	rger ( Di	rect Supply)			_				_			
278			2/19/201	6 SL / N/A	5.0000	522.05	100.0000	0.00	0.00	0.00	60.91	60.91
Awning · New Haver	n Awnin	g	0/40/00	0.01 (1)(0	F 0000	F 070 00	100 0000					
280	<b>7</b> )		3/18/201	6 SL / N/A	5.0000	5,073.00	100.0000	0.00	. 0.00	0.00	507.30	507.30
Liko Scale 200 (Hill-F	nom)		3/20/004	6 SL / N/A	5.0000	1 102 00	100.0000	0.00	0.00	0.00	112.38	112.38
281			3/20/201	6 SL / N/A	5.0000	1,123.82	100.000	0.00	0.00	0.00	112.30	112.30

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Sorted: General - category

# WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense Financial

12:19:08PM

12/5/2016

Sorted: General -	category					Financial 10/01/2015 - 09/				Bus	iness % Applied	I to Depreciation
System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
MOVABLE EQUIPN	IENTS											
Wood Blinds (Phoe	nix)											
282				6 SL / N/A	5.0000	2,412.50	100.0000	0.00	0.00	0.00	241.25	241.25
3 Radio UHF iwth [	Desk Char	ger (Direct Supply										
283				6 SL / N/A	5.0000	532.83	100.0000	0.00	0.00	0.00	62.17	62.17
2 Radio UHF iwth [	Jesk Char	ger (Direct Supply		C CL / NI/A	E 0000	250.00	100 0000	0.00	0.00	0.00	41.07	41.07
284 2 Bedside Cabinet	1 Deer/ 1	Drower 4 Drowe		6 SL / N/A	5.0000	358.89	100.0000	0.00	0.00	0.00	41.87	41.87
285	1 0001/1	Diawer 4 Diawer	•	6 SL / N/A	5.0000	907.17	100.0000	0.00	0.00	0.00	105.83	105.83
Metal Table Base for	or 36i Sau	uare, 42i, 30i (Dire		0.0271071	0.0000	00111	100.0000	0.00	0.00	0.00	100.00	100.00
286				6 SL / N/A	5.0000	854.48	100.0000	0.00	0.00	0.00	85.45	85.45
Vacuum Regulator	and Ox											
289			4/1/201	6 SL / N/A	5.0000	3,024.00	100.0000	0.00	0.00	0.00	302.40	302.40
1 Door, Drawer bec	dside cabi	net										
290	. –		8/22/201	6 SL / N/A	5.0000	486.93	100.0000	0.00	0.00	0.00	8.12	8.12
Board Mounted Wi	ndow Irea	atments	4/40/004		5 0000	0 400 07	400 0000		0.00	0.00	0.40.00	0.40.00
291			4/13/201	6 SL / N/A	5.0000	9,498.27	100.0000	0.00	0.00	0.00	949.83	949.83
Draper Flexshades 292			4/10/001	6 SL / N/A	5.0000	2,324.70	100.0000	0.00	0.00	0.00	232.47	232.47
Coffee Table, 2 End	t Tables '	3nc set (Direct Su		U GL/ N/A	5.0000	2,524.70	100.0000	0.00	0.00	0.00	202.47	202.47
293	a Tables, (			6 SL / N/A	5.0000	4.184.87	100.0000	0.00	0.00	0.00	348.74	348.74
Overbed Table Top	(Direct S	(νίααυ		• •= / •• •		.,		0.00				
294	(		4/29/201	6 SL / N/A	5.0000	1,751.18	100.0000	0.00	0.00	0.00	145.93	145.93
Headboard, Footbo	bard, Lift g	gate (Direct Suppl	y)									
295			4/15/201	6 SL / N/A	5.0000	4,716.65	100.0000	0.00	0.00	0.00	471.67	471.67
4 Table top, Lift ga	te (Direct	Supply)										
296			4/7/201	6 SL / N/A	5.0000	1,008.49	100.0000	0.00	0.00	0.00	100.85	100.85
22 Overbed Table I	Base (Dire	ct Supply)										
298				6 SL / N/A	5.0000	1,413.19	100.0000	0.00	0.00	0.00	141.32	141.32
Dining Armchair, Lo	ounge Ch	air, Loveseat, Lou	•	Jirect Supply) 16 SL / N/A	5.0000	14,462.45	100.0000	0.00	0.00	0.00	1,446.25	1,446.25
299 Stack chairs, Coffe	o tablo Si	de Table, Richon			5.0000	14,402.45	100.0000	0.00	0.00	0.00	1,440.25	1,440.25
300		de Table, Distrop	•	6 SL / N/A	5.0000	2,137.57	100.0000	0.00	0.00	. 0.00	178.13	178,13
Board, Roller Shad	es. Blinds	(Phoenix)	0/10/201		0.0000	2,101.07	100.0000	0.00	0.00	0.00		
301	,	(	5/4/201	6 SL / N/A	5.0000	2,144.28	100.0000	0.00	0.00	0.00	178.69	178.69
22 Overbed Lights,	, Lift Gate	(Direct Supply)										
302			4/19/201	6 SL / N/A	5.0000	5,652.37	100.0000	0.00	0.00	0.00	471.03	471.03
2 Walmart TVs				_		-						
303			6/5/201	6 SL / N/A	5.0000	548.33	100.0000	0.00	0.00	0.00	36.56	36.56
22 TVs, 30 Mounts	;		0/5/000		E 0000	0 707 00	400.0000			<b>.</b>	054.40	054.40
304 Subtotal: MOVABL		MENTS	6/5/201	16 SL / N/A	5.0000	3,767.88	100.0000					
-						776,012.86		0.00		•		•
Less disposition		•				0.00		0.00				
Net for: MOVABLE	EQUIPM	ENTS				776,012.86		0.00	0.00	499,866.89	43,092.79	542,959.68

Page 14 of 15

10/01/2015 - 09/30/2016

## WOLCOTT VIEW MANOR, INC. [WOLC4161] Depreciation Expense

12/5/2016 12:19:08PM

Sorted: General - category

-	Financial	
10	/01/2015 - 09/30/2016	

						10/01/2015 - 09/3	30/2016			Bus	siness % Applied	to Depreciation
System No.	S	Description	Date In Service	Method / Conv	. Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
Subtotal:						2,267,300.81	na an a	0.00	0.00	1,275,098.63	109,448.19	1,384,546.82
Less disposition	ns and exc	hanges:				0.00		0.00	0.00	0.00	0.00	0.00
Grand Totals:				Aling Aling Aling Marine Santa Marine Santa		2,267,300.81		0.00	0.00	1,275,098.63	109,448.19	1,384,546.82

System No.	Description	Date In Service	Method	Life	Historical Cost	2015 A/D	2016 Deprec.	2016 A/D	NBV
	EQUIPMENT					na an Santan Transfer			
Various Vario	ous	Various	Var	Var	3,690	3,690	-	3,690	-
TOTAL BUILDIN	٩G				3,690	3,690		3,690	
VEHICLES		an a							19-9-4-9-5-
Various Vario		Various	Var	Var	52,590	52,590	-	52,590	-
TOTAL BUILDIN	NG				52,590	52,590	-	52,590	
MOVABLE EQU	IPMENT						a an		NA Same
Various Vario	bus	Various	Var	Var	769,875	510,237	43,093	553,330	216,545
TOTAL MOVAB	LE EQUIPMENT				769,875	510,237	43,093	553,330	216,545
LEASHOLD IMP	ROVEMENTS			res. Casto es					
Various Vario	ous	Various	Var	Var	1,464,939	1,056,689	66,356	1,123,045	341,894
TOTAL LEASEH	OLD IMPROVEMENTS				1,464,939	1,056,689	66,356	1,123,045	341,894
TOTAL ASSETS	PER SCHEDULE				2,291,094		109,449	1,732,655	558,439
	PER TRIAL BALANCE				2,267,301		109,449	1,384,547	882,754
TOTAL ASSETS									

#### Wolcott View Manor, Inc. FIXED ASSET / DEPRECIATION SCHEDULE

Page 31, Line B9 - F/S vs C/R NBV

324,315

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

5	License No.	Report for Year En	ded	· · · · · · · · · · · · · · · · · · ·	Page	of
Wolcott View Manor, Inc.	972C	9/30/2016			25	37
11. Property Questionnaire						
Part A						
Is the property either owned by the	e Facility	) Yes	0	No	If "Yes," complet	e Part B.
or leased from a Related Party?*	e e	1 1 23	0	NO	If "No," complete	e Part C.
*If any owner or operator of this faci						
business association to any person or	organization from whom	buildings are leased, then i	t is considered a			
related party transaction. Description		Total				Park Str.
1. Date Land Purchased		05/26/05	大的活动			
2. Date Structure Completed		05/28/05				
3. If <b>NOT</b> Original Owner, Date	of Purchase		(例: <b>《</b> ][[]]	例在象目示		
4. Date of Initial Licensure		05/28/05				
5. Total Licensed Bed Capacity	· · · · · · · · · · · · · · · · · · ·	129	BEELEN:		<del>我,我我</del> 是	
6. Square Footage	· · · · · · · · · · · · · · · · · · ·	70,479				
7. Acquisition Cost		であるのないです。				
a. Land		68,976				
b. Building		708,485	的行动。在这			<b>新</b> 主要
Part B - Owner and Related Part	rties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortg	age
1. Financing		· · · · · · · · · · · · · · · · · · ·				
a. Type of Financing (e.g., fin	(ed, variable)	Fixed				
b. Date Mortgage Obtained	· · · · · · · · · · · · · · · · · · ·	11/15/14				
c. Interest Rate for the Cost Y		5.00%				
d. Term of Mortgage (numbe		10				
e. Amount of Principal Borro		2,167,498				
f. Principal balance outstand		2,045,259				
Complete if Mortgage was F During Current Cost Yes						
g. Type of Financing (e.g., fi					a Alex Alexandra Andreas	SPIRE .
h. Date of Refinancing		····		• • • • • • •		
i. New Interest Rate						
j. Term of Mortgage (numbe	r of vears)					
k. Amount of Principal Borro						
I. Principal Outstanding on N			· · · ·			
Part C - Arms-Length Lease	es for Real Property	Improvements Only	/	·		
Name and Address of Lessor		operty Leased		Term of Lease	Annual Amount	of Lease
		<u> </u>				
		-				

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 Y	ear Ended		Page of
Wolcott View Manor, Inc.	972C		9/30/2016			26 37
I I I I I I I I I I I I I I I I I I I	tem		Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Impr	ovement & Non-Movabl	e			:	
Equipment						
1. First Mortgage Name of Lender		<u> </u>				
Name of Lender	v	Rate				
Address of Lender	<u> </u>					
2. Second Mortgage		\$	ter an			
Name of Lender		Rate				
Address of Lender		<b>_</b>				
3. Third Mortgage		\$	RUTET	a the first the same	in and a state	
Name of Lender	· · · · · · · · · · · · · · · · · · ·	Rate				
Address of Lender		. <b>I</b>				
4. Fourth Mortgage		\$				
Name of Lender		Rate				
Address of Lender	·					
B. CHEFA Loan Inform	nation					
1. Original Loan An	nount	\$				
2. Loan Origination	Date					
3. Interest Rate %						
4. Term						
5. CHEFA Interest I	Expense					
12 B7. Total Building Interest		) \$				

(Carry Subtotals forward to next page)

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

Name of Facility	License No. 972C		Report for Y 9/30/2016	ear Ended		Page of 27   37
Wolcott View Manor, Inc.	9720		9/30/2010			
Ite	Total	CCNH	RHNS	(Specify)		
	Subtotals Bro	ught Forward:				
12. C. Movable Equipment						
1. Automotive Equipmen			FIRE FREE FREE FREE FREE FREE FREE FREE			
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$	ew. State of a sector to		an de <b>ntry 1</b> 02 die 1773 te	
A. Item	Rate	Amount				
Lender	<b>L</b>	1				
Address of Lender	<u></u> `	· · · · · · · · · · · · · · · · · · ·				
B. Item	Rate	Amount				
Lender	I					
Address of Lender	· · · · · · · · · · · · · · · · · · ·					
12. C. 3. Total Movable Equip Expense (C1 + 2)	ment Interest	\$				
12. D. Other Interest Expense (S	Specify)	\$				
13. Total All Interest Expense (1	2B7 + 12C3 + 12D	) \$				
14. Insurance						
a. Insurance on Property (b)		\$	121,618	121,618		·
b. Insurance on Automobile		\$				
c. Insurance other than Prop		,				
1. Umbrella (Blanket Co		\$				
2. Fire and Extended Co	verage	\$	· · · · · · · · · · · · · · · · · · ·			
3. Other ( <i>Specify</i> )		\$			adescer states et al al a	
14d. Total Insurance Expenditure	es(14a + b + c)	\$	121,618	121,618		
15. Total All Expenditures (A-1.		\$		11,892,052		

Name	e of Fa	cility		Lic	cense No.	Report for Yes	ar Ended	Page	of
		-	anor, Inc.		972C	9/30/2016		28	37
					Total				<u> </u>
Item	Page	Line			Amount of				
	No.		Item Description		Decrease	CCNH	RHNS	(Spe	cify)
Page	10-5	Salari	es and Wages						a in the
1.		[]	Outpatient Service Costs	\$			<u></u>		
2.		-	Salaries not related to Resident Care	\$			-		
3.	10	A12g	Occupational Therapy	\$	215,625	215,625			
4.			Other - See attached Schedule	\$	303,620	303,620			
Page	13 - I	Profes	sional Fees					22 - YS	
5.			Resident Care Physicians **	\$					
6.			Occupational Therapy	\$					
7.			Other - See attached Schedule	\$	24,584	24,584			
	s 15 &	216 -	Administrative and General					853103 S	
8.			Discriminatory Benefits	\$				and the provided the providence of the	
9.	15	1c	Bad Debts	\$	76,175	76,175			
10.	15		Accounting & Legal	\$	14,647	14,647			
11.			Telephone	\$	1,017		-		
12.	15	1h2	Cellular Telephone	\$	1,058	1,058			
13.		lf	Life insurance premiums on the life	Ψ	1,000			788.161 W. 7	
15.	15	•••	of Owners, Partners, Operators	\$	14,725	14,725			
14.	16	L3	Gifts, flowers and coffee shops	\$	5,014	5,014			
15.	10	25	Education expenditures to colleges or		3,014	5,014			
1.5.			universities for tuition and related costs			1. 数节梁			
			for owners and employees	\$					
16.			Travel for purposes of attending		<b>医生物学</b>	at a station of the	ALL AND A STREET		
10.			conferences or seminars outside the						
			continental U.S. Other out-of-state			a standard b			
			travel in excess of one representative	\$					
17.			Automobile Expense (e.g. personal use)	\$					
18.	16		Unallowable Advertising *	\$	34,117	34,117	-		
19.	15	115 1j	Income Tax / Corporate Business Tax	\$	9,281	9,281			
20.	15	<u>ı</u>	Fund Raising / Contributions	\$	9,281	9,201			
20.			Unallowable Management Fees	ۍ \$			· · · · · · · · · · · · · · · · · · ·		
21.	16		Barber and Beauty	<del>ه</del> \$	1,335	1,335		·	
22.	10	1110	Other - See attached Schedule						
	19 7	Jintar	y Expenditures	\$	86,103	86,103			
24.	<u>10 - L</u>	neiar	<del>_</del>						
24.			Meals to employees, guests and others	<u>م</u>					
	10 1		who are not residents	\$					
			ry Expenditures						
25.	19	Var	Laundry services to employees, guests	Ţ					
	20		and others who are not residents	\$	3,624	3,624			Value Control of
	20 - H	10use	keeping Expenditures					C. Non-Dealer	
26.			Housekeeping services to employees, guests						
			and others who are not residents	\$					
			Subtotal (Items 1 - 26)	\$	789,908	789,908	muand to mart		

# **D.** Adjustments to Statement of Expenditures

\* All except "Help Wanted".

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

<sup>(</sup>Carry Subtotal forward to next page)

# Wolcott View Manor, Inc. 9/30/2016

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A9	Barber & Beautician Salaries	\$ 15,074		
10	A12o	Child Care Center Salaries (Non Employee Related Care)	\$ 284,062		
10	A8b	Laundry Salaries Related to Meridian Manor (See Attached)	\$ 4,484		
	A Green Col				
<b>Total Othe</b>	r Salaries A	Adjustment	\$ 303,620	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	120	Respiratory Therapist	\$ 24,475		
13	120	Podiatrist	\$ 109		
	19 - 19 - No				A GANGARY
				n da par An Underfied	
Total Othe	r Fees Adjı	ustments	\$ 24,584	<b>\$</b> -	\$

#### Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Disallowance (See Attached)	\$ 69,626		
16	m8a	CLIA Lab Dues	\$ 150		
16	m8a	Chamber of Commerce Dues	\$ 225		
16	m13	Resident Replacement Items	\$ 4,683		
15	1k2	State Business Tax in Excess of \$250	\$ 3,320		
16	m13	Child Care Expense (Non Employee Related Care)	\$ 7,052	in an	
-16	m13	10% of Supplies Purchased from We Care Distributors (See Attached)	\$ 3		
15	Var	Laundry Benefits Related to Meridian Manor (See Attached)	\$ 1,044	r gydan eu yr yr yr	
Total Othe	r A&G Ad	justments	\$ 86,103	\$	\$

## Attachment Page 28

## Wolcott View Manor, Inc. Disallowance Schedule for Cell Phones September 30, 2016

Total Cell Phone Expense	<u>A</u>	<u>mount</u> 2,498	TB Linked
Cell Phone Allowed Based on Bed Capacity		4	
Monthly Allowable amount per Cell Phone	\$	30	
Months in Cost Report Year		12	
Total Allowable Cost	\$	1,440	-
			_

## Disallowed Cell Phone (Page 28, Line 12)

## \$ 1,058

## Wolcott View Manor, Inc. Benefits Disallowance Schedule September 30, 2016

## **Barber and Beauty Benefits Disallowance** Barber & Beauty Salaries Total Salaries

Total Benefits - Page 15, Line 1a1 - 1a8 Barber & Beauty Benefits Disallowed

#### **Child Care Center Benefits Disallowance**

Child Care Center Salaries

Child Care Center - Public Child Care Center - Staff (Employee Related Care)

Child Care Center Salaries Revised for Disallowance Total Salaries

Total Benefits - Page 15, Line 1a1 - 1a8 Child Care Center Benefits Disallowed

**Disallowed Benefits (Page 28a)** 

<u>Amount</u> 15,074 See Page 28a <u>5,971,077</u> TB Linked 0.25%

1,389,798 TB Linked \$ 3,509

<u>Amount</u> 344,693 TB Linked

89	82.41%
19	17.59%
108	100.00%

284,062 See Page 28a 5,971,077 TB Linked 4.76%

1,389,798 TB Linked \$ 66,117

\$ 69,626

## State of Connecticut Annual Report of Long-Term Care Facility CSP-29 Rev. 10/2006

r			D. Adjustments to Statemer	_			,	r	
	e of Fa			Lic	cense No.	Report for Y	ear Ended	Page	of
Wolc	ott Vi	ew M	anor, Inc.		972C	9/30/2016		29	37
					Total				
	Page				Amount of				
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Spe	cify)
			Subtotals Brought Forward	\$	789,908	789,908	N OCTAVISO CLARINI VII VII VII OLA DOMINI	10000000000000000000000000000000000000	
			nt Care Supplies***			<b>学 医</b> 有效	建設電影會制		
27.			Prescription Drugs	\$	192,057	192,057			
28.		5d	Ambulance/Limousine	\$	1,630	1,630			
29.		5f	X-rays, etc	\$	32,383	32,383			
30.		5h	Laboratory	\$	27,783	27,783			
31.	20	5c	Medical Supplies	\$	63,003	63,003			
32.			Oxygen (non emergency)	\$					
33.			Occupational Therapy	\$					
34.			Other - See Attached Schedule	\$	182,550	182,550			
~	22 - N	lainte	enance and Property						
35.			Excess Movable Equipment Depreciation				最近記載		
			See Attached Schedule	\$	288	288			
36.			Depreciation on Unallowable		物的正式				
			Motor Vehicles	\$	-				
37.			Unallowable Property and Real				·清香建作为;;;		
			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$	111,129	111,129			
Page	27 - I	nsura	nce			2 排放增率:			
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
Other	r - Mis	scella	neous				11-1-1-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-		
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	\$					
Not F	or Pr	ofit P	roviders Only			<b>计学学学</b>			
50.			Building/Non Movable Eq. Depreciation		20 <b>255</b> 754	國行行法			1.1-2-3
			Unallowable Building Interest -		ATEX+				
			See Attached Schedule	\$					
51.	Total	Amoi	int of Decrease (Items 1 - 50)	\$	1,400,731	1,400,731			

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

\*\*\* 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.

Wolcott View Manor, Inc. 9/30/2016

#### Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television (See Attached)	\$ 7,930		
20	5j	Misc. Ancillary Expense	\$ 1,509		
20	5j	Complex Medical Equipment	\$ 28,712		
Var	Var	10% of Supplies Purchased from We Care Distributors (See Attached)	\$ 34,407		
20	5c	Non Medicaid Bill Supply Cost	\$ 20,892		
20	5 <u>j</u>	Pulmonary/Cardiology Services - Medicare	\$ 89,100		
					a de la calactería Novembra Recalación
			า พ.ศ. 20 ค.ศ. 20 ค.ศ. 2016	and and a start of surveys	
Total Othe	r Ancillary	Costs	\$ 182,550	<b>\$</b> -	<b>S</b> -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	u li . Na saba	Depreciation on 2 Walmart TVs	\$ 37	i in the state	
22		Depreciation on 22 TVs, 30 Mounts	\$ 251		
	200				
fotal Exce	ss Movable	e Equipment Depreciation	\$ 288	\$-	<b>S</b> -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	Var	Outpatient Therapy Disallowance (See Attached)	\$ 141		
22	Var	Child Care Center Disallowance (See Attached)	\$ 110,105		
22	Var	Laundry Overhead Disallowance	\$ 883		
a sector					
			이는 이야지 않았다.		a - State available
			a dilan di kacalah di kita sa	a since and a since	
<b>Fotal Othe</b>	r Property	Adjustments	\$ 111,129	<b>\$</b> -	\$ -

\_\_\_\_\_

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
ar seal a station a station					
					an a
				-m <sup>2</sup> um-	
Total Othe	r Adjustm	ents	\$ -	\$	<b>S</b> -

------

Schedule of Unallowable Building Interest

Page Ref	Line Ref Description		CCNH	RHNS	(Specify)	
			a sea a sector	Standard States		
1						
				n Al Malan an an an an an		
			NY NEW YORK AND			
fotal Unal	lowable Bu	ilding Interest	<b>\$</b>	<b>\$</b> -	S -	

## Wolcott View Manor, Inc. Cable TV Disallowance September 30, 2016

Total Cable TV Expense	11,530	TB Linked
Total Monthy Fee Allowed	\$ 300	
Total Months	 12	
Total Allowable Expense	\$ 3,600	-
Disallowed Expense	\$ 7,930	{a}

Tickmark

{a}

Ties to page 29a

Wolcott View Manor, Inc. Outpatient Therapy Disallowances September 30, 2016

<u>Rehab Portion of Facility</u>	
Facility Square Feet	70,479 [b]
Rehab Square Feet	3,670 [b]
Rehab % to Total	5.21%
<b>Outpatient Portion of Therapies</b>	
Total Therapy Treatments (Page 9)	29,555 [c]
<b>Total Outpatient Therapy Treatments</b>	45 [c]
Total Therapies	29,600 [c]
Outpatient % to Total Therapies	0.15%
<b>Outpatient Portion of Rehab Facility</b>	

**Outpatient % of Rehab** 

0.01%

**Disallowance** 

Maint & Op Expenses (Pg 22 line 6g) Depreciation - Building (Pg 22 line 7b) Rent (Pg 22 line 9) Real Estate Taxes (Pg 22 line 10b) Property Insurance (Pg 22 line 14a)

TB Linked	[a]	
<u>Total</u>	<u>Outpatient</u>	
<b>487,8</b> 41	39	29a
[d]	_	29a
1,029,600	82	29a
126,615	10	29a
121,618	10	29a
	141	

[a] Amount ties to page 29 without exception.

[b] Amounts provided by Client.

[c] Amounts provided by Client

[d] Building depreciation is not claimed

Pg 29c

## Wolcott View Manor, Inc. Child Care Center Disallowances September 30, 2016

<u>Child Care Center (CCC) Portion of Facility</u>	
Facility Square Feet	70,479 [b]
CCC Square Feet	5,333 [b]

CCC % to Total

<u>Disallowance</u> Maint & Op Expenses (Pg 22 line 6g) Depreciation - Building (Pg 22 line 7b) Rent (Pg 22 line 9) Real Estate Taxes (Pg 22 line 10b)	TB Linked	[a]	[e]	
	<u>Total</u>	<u>CCC</u>	<u>82.41%</u>	
Maint & Op Expenses (Pg 22 line 6g)	<b>487,8</b> 41	36,914	30,421	
Depreciation - Building (Pg 22 line 7b)	[d]	-	-	
Rent (Pg 22 line 9)	1,029,600	77,908	64,204	
Real Estate Taxes (Pg 22 line 10b)	126,615	9,581	7,896	
Property Insurance (Pg. 27 line 14a)	121,618	9,203	7,584	_
	_	133,606	110,105	29a
Child Care Expense	8,557		7,052	28a

[a] Amount ties to page 29 without exception.

[b] Amounts provided by Client.

7.57%

[c] Amounts provided by Client

[d] Building depreciation is not claimed

[e] Percentage of Child Care Center that is Non Employee Related Care. See Attachment Pg. 28c for statistics.

## Wolcott View Manor, Inc. We Care Distributors - Disallowance September 30, 2016

Account	Page	Line	Amount	Markup %	Actual Cost	Disallowance	Page / Line Ref
730170.000	16	m13	30	10%	27	3	Page 28, Line 23
690400.000	18	<b>2a</b> 1	2,419	10%	2,177	242	Page 29, Line 34
690250.000	18	2a2	2,845	10%	2,561	284	Page 29, Line 34
710670.000	20	4d	29,678	10%	26,710	2,968	Page 29, Line 34
670600.000	20	5b	154,771	10%	139,294	15,477	Page 29, Line 34
670720.000	20	5b	120,134	10%	108,121	12,013	Page 29, Line 34
840050.000	20	5c	34,227	10%	30,804	3,423	Page 29, Line 34
		_	344,104		309,694	34,410	
	730170.000 690400.000 690250.000 710670.000 670600.000 670720.000	730170.00016690400.00018690250.00018710670.00020670600.00020670720.00020	730170.000         16         m13           690400.000         18         2a1           690250.000         18         2a2           710670.000         20         4d           670600.000         20         5b           670720.000         20         5b	730170.00016m1330690400.000182a12,419690250.000182a22,845710670.000204d29,678670600.000205b154,771670720.000205b120,134840050.000205c34,227	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $

## Wolcott View Manor, Inc. Laundry Disallowance Related to Meridian Manor Corporation September 30, 2016

<u>Laundry Salaries</u> Total Laundry Salaries & Hours Laundry Salaries Disallowed	<u>Salaries</u> 79,799 <b>4,484</b>	{b}	<u>Hours</u> 7,402 416	<b>{a}</b>	<u>Wage Rate</u> 10.78 10.78
Laundry Benefits Laundry Salaries Disallowed	4,484				
Total Salaries	5,971,077				
Laundry Benefits Disallowed	0.08%				
Total Benefits (Page 15, Line 1a1 - 1a8)	1,389,798				
Laundry Benefits Disallowed	1,044	{ <b>c</b> }			
Laundry Costs					
Total Laundry Costs - Page 19	64,481				
Hours Associated with Meridian Manor			416		
Total Laundry Hours			7,402		
Percent Related to Meridian Manor		-	5.62%	•	
Laundry Costs Disallowed	3,624	{d}			
Laundry Overhead					
Facility Square Feet	70,479				
Laundry Square Feet	674				
Laundry Sq/Ft % to Total	0.96%				
Percent of Laundry Related to Meridian Manor	5.62%				
Overhead Disallowance Percentage	0.05%				
Maint & Op Expenses (Pg 22 line 6g)	487,841		244		
Depreciation - Building (Pg 22 line 7b)	{ <b>f</b> }		-		
Rent (Pg 22 line 9)	1,029,600		515		
Real Estate Taxes (Pg 22 line 10b)	126,615		63		
Property Insurance (Pg 27 line 14a)	121,618		61		
Laundry Overhead Disallowed		_	883	{e}	

#### Tickmarks

{a} Meridian Manor's laundry was determined to take 8 hours a week for the full year.

**(b)** See Disallowance on Page 28, Line 4

{c} See Disallowance on Page 28, Line 23

{d} See Disallowance on Page 28, Line 25

{e} See Disallowance on Page 29, Line 39

**{f}** Building depreciation is not claimed

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-30 Rev.10/2005

Name of Facility	F. Statement of Re			oor Ended		Page	of
Name of Facility Wolcott View Manor, Inc.	License No. 972C		Report for Y 9/30/2016	car chucu		30	37
		<u></u>					
	Item		Total	CCNH	RHNS	(Spec	ify)
I. Resident Room, Board & R					NA AL		
1. a. Medicaid Residents (0		\$	8,092,806	8,092,806			
	Board Contractual Allowance **	\$	(1,721,572)	(1,721,572)			
2. a. Medicaid (All other st		\$		<u> </u>		1	
	d Board Contractual Allowance **	\$					
3. a. Medicare Residents (d	ıll inclusive)	\$	1,339,646	1,339,646			
	Board Contractual Allowance **	\$	1,012,205	1,012,205			
4. a. Private-Pay Residents	and Other	\$	2,055,266	2,055,266			
b. Private-Pay Room and	Board Contractual Allowance **	\$	(13,897)	(13,897)			
II. Other Resident Revenue						1444 C	
1. a. Prescription Drugs - N	1edicare	. \$	224,458	224,458			
b. Prescription Drugs - N	Adicare Contractual Allowance **	\$					
c. Prescription Drugs - N	lon-Medicare	\$	84,810	84,810			
d. Prescription Drugs - N	Ion-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Me	edicare	\$	11,641	11,641			
b. Medical Supplies - Me	edicare Contractual Allowance **	\$	·				
c. Medical Supplies - No	n-Medicare	\$	62,835	62,835			
d. Medical Supplies - No	on-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Me	dicare	\$	561,662	561,662			
b. Physical Therapy - Me	edicare Contractual Allowance **	\$					
c. Physical Therapy - No		\$	104,142	104,142			
d. Physical Therapy - No	n-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Mec		\$	102,159	102,159			
······	licare Contractual Allowance **	\$					
c. Speech Therapy - Non		\$	13,226	13,226			
	-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy		\$	520,042	520,042			
	- Medicare Contractual Allowance **	\$					
c. Occupational Therapy		\$	86,016	86,016			
	- Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Med		\$	(1,291,519)	(1,291,519)			
b. Other (Specify) - Non-		\$	(335,043)	(335,043)			
III. Total Resident Revenue (S	Section I. thru Section II.)	\$	10,908,883	10,908,883			
IV. Other Revenue*			* 200				
1. Meals sold to guests, emp	oloyees & others	\$					
2. Rental of rooms to non-re	sidents	\$					
3. Telephone		\$					
4. Rental of Television and	Cable Services	\$	3,870	3,870			
5. Interest Income (Specify)		\$	59,245	59,245			
6. Private Duty Nurses' Fees		\$					
7. Barber, Coffee, Beauty an	id Gift shops	\$	11,076	11,076		ļ	
8. Other (Specify)		\$	345,703	345,703			
V. Total Other Revenue (1 thr	u 8)	\$	419,894	419,894		ļ	
VI. Total All Revenue (III +V)		\$	11,328,777			1	

F. Statement of Revenue

\* 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.

#### Wolcott View Manor, Inc. 9/30/2016

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#### Schedule of Other Resident Revenue - Medicare

#### **Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Medicare A - Radiology	\$ 55,745		
30 II 6a	Medicare A - Lab	\$ 42,358		
30 II 6a	Medicare A C/A - Anc	\$ (1,347,368)		
30 II 6a	Medicare B - Vaccines	\$ 2,322		
30 II 6a	Medicare B - Outpatient Therapy	\$ 1,340		
30 II 6a	Medicare B - C/A	\$ (841)		
30 II 6a	Small Balance Adjustments - Medicare	\$ (45,075)		
Total Oth	er Resident Revenue - Medicare	\$ (1,291,519)	<b>S</b>	\$ -

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#### Schedule of Other Non-Medicare Resident Revenue

**Related Exp** 

Page Ref	Description	CCNH	RHNS	(Specify)
199			du se si ali	
30 II 6b	Private-Ambulance	\$ 478		
30 II 6b	Medicaid C/A - Anc.	\$ (119,775	)	
30 II 6b	Managed Care - Radiology	\$ 10,061		
30 II 6b	Managed Care - Lab	\$ 9,771		
30 II 6b	Managed Care C/A - Anc	\$ (235,578	)	
<b>Total Oth</b>	r Resident Revenue	\$ (335,043	) \$ -	\$ -

#### **Interest Income**

#### Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
in an					
30 IV	Notes Receivable Interest	1,337,286	\$ 58,916		
30 IV	Medicare A Interest		\$ 2	· · · · · · · · · · · · · · · · · · ·	
30 IV	Interest on CC Late Payment		\$ 209		n defen og som for Alferende Frank
30 IV	Blue Cross Interest		<b>\$</b> 118		
Total Inter	rest Income		\$ 59,245	\$ -	\$-

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#### Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
			1. A.	
30 IV 8	Child Care Revenue	\$ 348,361	n a constatation an march definition	
30 IV 8	Charitable Donations	<b>\$</b> (169)		
30 IV 8	Misc. Revenue	\$ (1,391)		
30 IV 8	Small Balance Adjustments - Other	\$ (3,075)		
30 IV 8	Prior Period Adjustments	\$ 1,977		
	n an an an an an an an an an ann an ann an a	Barana ya bi bi		
Total Othe		\$ 345,703	\$ -	\$ -

## State of Connecticut Annual Report of Long-Term Care Facility CSP-31 Rev. 6/95

## G. Balance Sheet

Name of Facility	License No.	-	r Year Ended	Page	•
Wolcott View Manor, Inc.	972C	9/30/2016		31	37
	Account	· · · · · · · · · · · · · · · · · · ·			Amount
Assets					
A. Current Assets					
1. Cash (on hand and in bank	,			\$	1,082,94
2. Resident Accounts Receiva				\$	944,612
3. Other Accounts Receivable	(Excluding Owners	or Related Par	ties)	\$	230,36
4 Inventories				\$	51,81
5. Prepaid Expenses				\$	479,674
a. Prepaid - Deferred Tax A			0,303		
b. Prepaid - State Business		3	1,047	唐台社。	
c. Prepaid - Federal Corp 7			5,000		
d. Prepaid - Unexpired Insu	irance	16	3,324		
6. Interest Receivable				\$	
7. Medicare Final Settlement I				\$	
8. Other Current Assets (itemi	ze)			\$	1,00
Other Assets			1,000		
· · · ·					<b>下時的 供產業 建</b>
<del></del>				一日谷山家	
A-9. Total Current Assets (Lines A	1 thru 8)			\$	2,790,40
B. Fixed Assets				-	
1. Land				\$	
2. Land Improvements	*Historical Cost			\$	· · · ·
	Accum. Deprecia	tion	Net		
3. Buildings	*Historical Cost		· · · · ·	\$	
č	Accum. Deprecia	tion	Net		
4. Leasehold Improvements	*Historical Cost		4,939	\$	341,894
Ĩ	Accum. Deprecia		3,045 Net		,
5. Non-Movable Equipment	*Historical Cost		3,690	\$	·····
1 1	Accum. Deprecia		3,690 Net		
6. Movable Equipment	*Historical Cost		9,875	\$	216,54
	Accum. Deprecia		3,330 Net		,
7. Motor Vehicles	*Historical Cost		2,590	\$	
	Accum. Deprecia		2,590 Net	, T	
8. Minor Equipment-Not Dep	A			\$	
9. Other Fixed Assets ( <i>itemize</i>				\$	324,31
	J	20	4,315	φ	524,51.
F/S vs C/R NBV			+,313		
· · · · · · · · · · · · · · · · · · ·	B1 thru 9)			\$	882,754

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

(Carry Total forward to next page)

## State of Connecticut Annual Report of Long-Term Care Facility CSP-32 Rev. 6/95

# G. Balance Sheet (cont'd)

		Facility	License No.	Report for Year Ended	Page	of
Wol	cott	View Manor, Inc.	972C	9/30/2016	 32	37
			Account		Amo	ount
			· · · · · · · · · · · · · · · · · · ·	Total Brought Forward:	\$ 	3,673,155
C.	Le	asehold or like property record	led for Equity Purposes.			
	1.	Land		·	\$ 	·
	2.	Land Improvements	*Historical Cost	1,250,343		
			Accum. Depreciation	Net	\$ 	1,250,343
	3.	Buildings	*Historical Cost	5,966,906		
			Accum. Depreciation	Net	\$ 	5,966,906
	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	\$ 	
		Minor Equipment-Not Depre			\$	
C-8		tal Leasehold or Like Proper	ties (C1 thru 7)		\$ 	7,217,249
D.	Inv	estment and Other Assets				
		Deferred Deposits	· · · · · · · · · · · · · · · · · · ·		\$ 	
		Escrow Deposits		· <u></u>	\$	
	3.	Organization Expense	*Historical Cost			
			Accum. Depreciation	Net	\$ 	
		Goodwill (Purchased Only)		· · · · · · · · · · · · · · · · · · ·	\$	
	5.	Investments Related to Resid	ent Care (itemize)		\$	Contract of the local division of the local
		· · · · · · · · · · · · · · · · · · ·				
	6.	Loans to Owners or Related	Parties (itemize)		\$	1,337,286
		Name and Address	Amount	Loan Date		
		Related Party Loans	1,337,286			计验验数
	7.	Other Assets (itemize)			\$	
			<u></u>	<u> </u>		
					的名称的	
		tal Investments and Other As			\$ 	1,337,286
<u>D-9</u> .	To	tal All Assets (Lines A9 + B1	0 + C8 + D8)		\$ 	12,227,690

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

### State of Connecticut Annual Report of Long-Term Care Facility CSP-33 Rev. 6/95

# G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year E	Ended	Page	of	
Wolcott View	w Mai	nor, Inc.	972C	9/30/2016		33	37
			Account			An	nount
Liabilities							
А.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			\$	<u>:</u>	207,468
	2.	Notes Payable (itemize)			\$	and the second secon	NATION AND INCOMENDATION OF A DESCRIPTION OF A D
					b	<b>建立</b>	
	3.	Loans Payable for Equipme			\$		
		Name of Lender	Purpose	Amount	Date Due		
					sie.		
							1 6 k / h +
							物化的
····	4.	Accrued Payroll (Exclusive	of Owners and/or	Stockholders only)	\$		442,129
-	5.	Accrued Payroll (Owners a	nd/or Stockholders	s only)	\$		
	6.	Accrued Payroll Taxes Pay	able		\$		972
	7.	Medicare Final Settlement			\$		
	8.	Medicare Current Financin	g Payable		\$		
	9.	Mortgage Payable (Curren			\$		
	10.	Interest Payable (Exclusive		Related Parties)	\$		
		Accrued Income Taxes*		<b>_</b>	\$		
		Other Current Liabilities (i	temize )		\$		391,423
		Employee 401(k) Payable / 401(k)	-	3,899 Resident Refunds	(321)		
		Due to Medicaid		1,254 Accrued Personal Prop			
		Accrued Uniform Reimbursement /	4	0,102 Sewer Usage Payable	4,630		
		State Provider Tax Payable		3,667 Deferred Tax Liability	34,911		時料はな
A-13	. Tot	tal Current Liabilities (Lin	es A1 thru 12)		\$		1,041,992

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

(Carry Total forward to next page)

## State of Connecticut Annual Report of Long-Term Care Facility CSP-34 Rev. 6/95

# G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page		of
Wolcott View Manor, Inc.	972C	9/30/2016		34		37
	Account			Ar	nount	
		Total Broug	ht Forward:		1,04	1,992
Liabilities (cont'd)						
B. Long-Term Liabilities						
1. Loans Payable-Equip	ment (itemize)		\$	a and a state of a state of the	Tabanifa Phases W 1943 LAVE TH	rementan tuu masaattat tu feerko
Name of Lender	Purpose	Amount	Date Due	28224		
			1.			
			4			
				<b>建</b> 水 1200		
			1			
				李玉载		
				推动。		
2. Mortgages Payable		•	\$			
3. Loans from Owners of	or Related Parties (itemize	e )	\$			
Name and Address of Lender	Amount	Loan D	ate			
			1			
4. Other Long-Term Lia	bilities ( <i>itemize</i> )		\$		3	7,423
Deferred Tax Liabilit		37,423				
	×	- · , ·				
						7 400
B-5. Total Long-Term Liabili	$\frac{\text{ues} (\text{Lines BI thru 4})}{\text{as A 12} + \text{B 5}}$		\$			7,423
C. Total All Liabilities (Lin	es A-13 + B-3)		\$		1,07	9,415

## State of Connecticut Annual Report of Long-Term Care Facility CSP-35 Rev. 6/95

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

	ne of Facility	License No.	Report for Y	ear Ended	Page	
Wo	cott View Manor, Inc.	972C	9/30/2016	<u></u>	35	37
A.	Reserves	Account				Amount
	1. Reserve for value of leased	d land			\$	
	<ol> <li>Reserve for depreciation v to be amortized</li> </ol>		ngs and appurten	ances	\$	
	3. Reserve for depreciation v	alue of leased persor	nal property (Equ	ity)	\$	
	4. Reserve for leasehold real	properties on which	fair rental value i	s based	\$	7,217,249
	5. Reserve for funds set aside	e as donor restricted			\$	
	6. Total Reserves				\$	7,217,249
B.	Net Worth					
•	1. Owner's Capital				\$	
	2. Capital Stock				\$	1,000
	3. Paid-in Surplus				\$	
	4. Treasury Stock				\$	
	5. Cumulated Earnings	·			\$	4,493,301
	6. Gain or Loss for Period	10/1/20	015 thru	9/30/2016	\$	(563,275)
	7. Total Net Worth				\$	3,931,026
<u>C.</u>	Total Reserves and Net Worth	h			\$	11,148,275
<u>D.</u>	Total Liabilities, Reserves, an	nd Net Worth			\$	12,227,690

## State of Connecticut Annual Report of Long-Term Care Facility CSP-36 Rev. 6/95

# H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year	Ended	Page	of	
Wolcott View Manor, Inc.	972C	9/30/2016		36	37	
	Account					
A. Balance at End of Prior Perio	d as shown on Report of	09/30/2015		\$	4,742,477	
B. Total Revenue (From Stateme	^			\$	11,328,777	
C. Total Expenditures (From Sta	tement of Expenditures	Page 27)		\$	11,892,052	
D. Net Income or Deficit		· · · · · · · · · · · · · · · · · · ·		\$	(563,275)	
E. Balance				\$	4,179,202	
F. Additions 1. Additional Capital Contril	buted (itemize)					
2. Other ( <i>itemize</i> ) Prior Period Review A	Adjustments	(248,176)	)			
F-3. Total Additions				\$	(248,176)	
G. Deductions	-					
1. Drawings of Owners/Open				\$		
Name and Address (No.,	City, State, Zip)	Title	Amount		建立建立最高	
2. Other Withdrawings (Spec	cify)	<b>I</b>	1	\$		
Purpose		Amo	· ·· ·			
Tupox	·					
3. Total Deductions				\$		
H. Balance at End of Period	09/30	/16		\$	3,931,026	

State of Connecticut Annual Report of Long-Term Care Facility CSP-37 Rev. 9/2002

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page of			
Wolcott View Manor, Inc.	972C	9/30/2016	37 37			
	Check appropriate category					
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	□ (Specify)				
	Preparer/Reviewer Certific	cation				
have read the most recent Federal and personnel as to the possible inclusion regulations. All non-reimbursable of removed in the State rate computation are properly reported as such in this data contained in this report is in ag	is report and am familiar with the applica and State issued field audit reports for the on in this report of expenses which are no expenses of which I am aware (except th on system) as a result of reading reports, report on Pages 28 and 29 (adjustments reement with the books and records, as p	Facility and have inquired of approp of reimbursable under the applicable lose expenses known to be automati- inquiry or other services performed to statement of expenditures). Furt provided to me, by the Facility.	priate cally l by me			
Signature of Preparer Title Date Signed						
Printed Name of Preparer						
Matthew S. Bavolack		•				
Addres Address		Phone Number	· ·			
555 Long Wharf Drive, New Haven, CT 06511 203-781-9600						

Subject to the attached accountants' consulting report

Version 12.1

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Wolcott View Manor, 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 Wolcott View Manor, 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 Wolcott View Manor, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

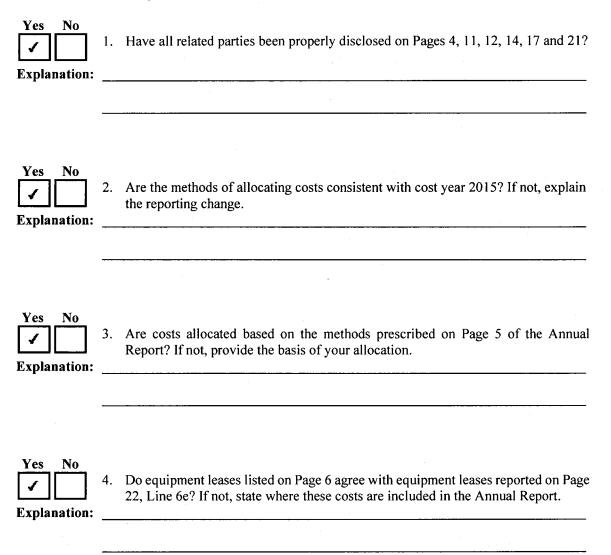
MARCUM LLP

New Haven, CT January 24, 2017

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

# Facility Name Wolcott View Manor, Inc.

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



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 1 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 1 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:** No Yes 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:** No Yes 15. Has asset useful life been reported in accordance with the 2013 edition of the 1 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 <b>Solution</b> Explanation:	18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.
	· · · · · · · · · · · · · · · · · · ·
Yes No	

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



**Explanation:** 

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:** 



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:** 



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

**Explanation:** 

Client:Wolcott View Manor, Inc.Engagement:Medicaid - Wolcott View Manor, Inc.Period Ending:9/30/2016

Trial Balance:	A.01 - TB-CCNH				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
100100.000	Cash - Wells Fargo	1,005,097.00			1,005,097.00
100125.000	Cash - TD Bank EFTPS	31,597.00			31,597.00
100150.000	Cash - Payroll	13,382.00			13,382.00
100175.000	Cash - Webster Real Est Tax	32,115.00			32,115.00
100200.000	Cash - Petty	350.00			350.00
100225.000	Cash - Petty Cash/Resident	50.00			50.00
100900.000	Cash-Resident Trust	350.00			350.00
111000.000	A/R - Private	324,003.00			324,003.00
112000.000	A/R - Medicaid	378,755.00			378,755.00
113000.000	A/R - Medicare Part A	166,146.00			166,146.00
114000.000	A/R - Medicare Part B	13,324.00			13,324.00
115000.000	A/R - Co-Insurance Part A	37,526.00			37,526.00
115100.000	A/R - Co-Insurance Part A Medicaid	31,717.00			31,717.00
116000.000	A/R - Co-Insurance Part B	4,119.00			4,119.00
116100.000	A/R - Co-Insurance Med B - OP	683.00			683.00
117000.000	A/R - Managed Care	138,373.00			138,373.00
119000.000	A/R - Outpatient	(34.00)			(34.00)
120000.000	A/R - Allowance for Bad Debt	(150,000.00)			(150,000.00)
131000.000	A/R - Employee Loans	31,500.00			31,500.00
131010.000	A/R - N/R Interest	190,670.00			190,670.00
131020.000	N/R - James E. Cleary, Jr.	155,000.00			155,000.00
131025.000	N/R - Meridian Manor	640,000.00			640,000.00
131050.000	N/R - R & C Realty	200,000.00			200,000.00
131075.000	N/R - JEC Fam	200,000.00			200,000.00
132000.000	Due from J. Cleary	130,872.00			130,872.00
139000.000	A/R - Other	8,193.00			8,193.00
141000.000	Supplies - Inventory @ Cost	51,811.00			51,811.00
151000.000	Prepaid - Deferred Tax Asset	110,303.00			110,303.00
151100.000	Prepaid - State Business Tax	31,047.00			31,047.00
151150.000	Prepaid - Federal Corp Tax	175,000.00			175,000.00
152000.000	Prepaid - Unexpired Insurance	163,324.00			163,324.00
161000.000	Leasehold	1,491,288.00			1,491,288.00
162000.000	Moveable Equipment	776,013.00			776,013.00
165000.000	Accum. Dep Leasehold	(841,587.00)			(841,587.00)
166000.000	Accum. Dep Moveable Equipment	(542,960.00)			(542,960.00)
181000.000	Other Assets	1,000.00			1,000.00
200100.000	Accounts Payable	(207,468.00)			(207,468.00)
200990.000	Accrued Sales Tax Payable	(972.00)			(972.00)
202000.000	Accrued Wages	(119,237.00)			(119,237.00)
203000.000	Employee 401(k) Payable	(19.00)			(19.00)
211100.000	Due to Medicaid	(74,254.00)			(74,254.00)
212115.000	Accrued Vacation Pay	(253,351.00)			(253,351.00)
212125.000	Accrued Sick Pay	(69,541.00)			(69,541.00)
212135.000	Accrued Uniform Reimbursement	(2,064.00)			(2,064.00)
212155.000	Accrued Accounting	(47,038.00)			(47,038.00)
212175.000	401(k) Payable	(53,880.00)			(53,880.00)
212195.000	State Provider Tax Payable	(173,667.00)			(173,667.00)
215100.000	Resident Refunds	321.00			321.00
215225.000	Accrued Personal Property Tax	(1,281.00)			(1,281.00)

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
215250.000	Sewer Usage Payable	(4,630.00)			(4,630.00)
215250.000	Deferred Tax Liability	(34,911.00)			(34,911.00)
215280.000	Deferred Tax Liability - LT	(37,423.00)			(37,423.00)
253000.000	Due to Meridian Manor	11,414.00			11,414.00
301000.000	Capital Stock	(1,000.00)			(1,000.00)
308000.000	Retained Earnings	(4,493,301.00)			(4,493,301.00)
400100.000	Medicare A - Room and Board	(1,339,646.00)			(1,339,646.00)
400200.000	Medicare A - Medical Supplies	(11,641.00)			(11,641.00)
400250.000	Medicare A - Pharmacy	(224,458.00)			(224,458.00)
400400.000	Medicare A - Physical Therapy	(477,041.00)			(477,041.00)
400450.000	Medicare A - Occupational Therapy	(474,500.00)			(474,500.00)
400500.000	Medicare A - Speech Therapy	(61,625.00)			(61,625.00)
400700.000	Medicare A - Radiology	(55,745.00)			(55,745.00)
400850.000	Medicare A - Lab	(42,358.00)			(42,358.00)
400900.000	Medicare A C/A - R/B	(1,012,205.00)			(1,012,205.00)
400910.000	Medicare A C/A - Anc	1,347,368.00			1,347,368.00
410100.000	Private - Room and Board	(1,329,778.00)			(1,329,778.00)
410110.000	Private - Private Room Differential	33,207.00			33,207.00
410200.000	Private - Medical Supplies	(6,017.00)			(6,017.00)
410750.000	Private-Ambulance	(478.00)			(478.00)
430100.000	Medicaid - Room and Board	(8,092,806.00)			(8,092,806.00)
430200.000	Medicaid - Medical Supplies	(51,495.00)			(51,495.00)
430250.000	Medicaid - Pharmacy	(22,204.00)			(22,204.00)
430400.000	Medicaid - Physical Therapy	(23,994.00)			(23,994.00)
430450.000	Medicaid - Occupational Therapy	(17,490.00)			(17,490.00)
430500.000	Medicaid - Speech Therapy	(4,592.00)			(4,592.00)
430900.000	Medicaid C/A - R/B	1,721,572.00			1,721,572.00
430910.000	Medicaid C/A - Anc.	119,775.00			119,775.00
450100.000	Managed Care - Room and Board	(725,488.00)			(725,488.00)
450200.000	Managed Care - Medical Supplies	(5,323.00)			(5,323.00)
450250.000	Managed Care - Pharmacy	(62,606.00)			(62,606.00)
450400.000	Managed Care - Physical Therapy	(73,858.00)			(73,858.00)
450450.000	Managed Care - Occupational Therapy	(66,502.00)			(66,502.00)
450500.000	Managed Care - Speech Therapy	(7,934.00)			(7,934.00)
450550.000	Managed Care - Speach Therapy Outlier	(700.00)			(700.00)
450600.000	Managed Care - P.T - Outlier	(6,290.00)			(6,290.00)
450650.000	Managed Care - O.T - Outlier	(2,024.00)			(2,024.00)
450700.000	Managed Care - Radiology	(10,061.00)			(10,061.00)
450850.000	Managed Care - Lab	(9,771.00)			(9,771.00)
450900.000	Managed Care C/A - R/B	(19,310.00)			(19,310.00)
450910.000	Managed Care C/A - Anc	235,578.00			235,578.00
500260.000	Medicare B - Vaccines	(2,322.00)			(2,322.00)
500400.000	Medicare B - Physical Therapy	(84,621.00)			(84,621.00)
500425.000	Medicare B - Outpatient Therapy	(1,340.00)			(1,340.00)
500450.000	Medicare B - Occupational Therapy	(45,542.00)			(45,542.00)
500500.000	Medicare B - Speech Therapy	(40,534.00)			(40,534.00)
500900.000	Medicare B - C/A	841.00			841.00
599010.000	Hairdressing Revenue	(11,076.00)			(11,076.00)
599015.000	Cable/TV Revenue	(3,870.00)			(3,870.00)
599020.000	Child Care Revenue	(348,361.00)			(348,361.00)
599050.000	Interest Revenue	(59,245.00)			(59,245.00)
599070.000	Charitable Donations	169.00			169.00
599080.000	Misc. Revenue	1,391.00			1,391.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
730345.000	401(k) Admin Expense	3,000.00			3,000.00
730350.000	Payroll Service Expense	41,231.00			41,231.00
730400.000	Uniform Reimbursement Expense	9,899.00			9,899.00
730430.000	Legal Fees	17,937.00			17,937.00
730440.000	Accounting Fees	74,292.00			74,292.00
730450.000	Computer Expense	(63.00)			(63.00)
730460.000	Computer Maintenance Contract	74,416.00		(4,502.00)	69,914.00
730510.000	Advertising - Promotional	34,117.00		(1,002.00)	34,117.00
730515.000	Advertising - Employment	7,045.00			7,045.00
730530.000	Insurance - Property	121,618.00			121,618.00
730535.000	Insurance - D&O	14,725.00			14,725.00
730540.000	Bad Debt Expense	76,175.00			76,175.00
730590.000	Office Expense	34,204.00			34,204.00
730595.000	Telephone Expense	38,248.00		(2,498.00)	35,750.00
730700.000	Employee Welfare	6,664.00		(,,	6,664.00
730740.000	OSHA - Mandated Costs	9,591.00			9,591.00
730750.000	Dues & Membership	10,262.00		(225.00)	10,037.00
730760.000	Subscription	852.00		( )	852.00
730810.000	Inservices & Seminar	95,311.00		(89,100.00)	6,211.00
730840.000	Mileage reimbursement	292.00			292.00
730870.000	Licenses	2,542.00			2,542.00
730880.000	Miscellaneous Expense	4,683.00			4,683.00
730910.000	Service Charges - Bank	3,080.00			3,080.00
800100.000	Wages - Physical Therapist	292,391.00			292,391.00
800700.000	Physical Therapy Consultant	31,813.00			31,813.00
810100.000	Wages - Occupational Therapist	215,625.00			215,625.00
820100.000	Wages - Speech Therapist	70,232.00			70,232.00
820700.000	Speech Therapy Consultant	5,400.00			5,400.00
830100.000	Pharmacy Consultant	7,805.00			7,805.00
830200.000	Drug Expense	192,057.00			192,057.00
840050.000	Medical Supply Expense	63,003.00			63,003.00
850070.000	Medical Director Consultant	34,595.00			34,595.00
850072.000	Cardiologist - Consultant	6,750.00			6,750.00
850080.000	Wages - Hairdressing	15,074.00			15,074.00
850090.000	Hairdressing Expense	1,335.00			1,335.00
850140.000	Dental Consultant	14,009.00			14,009.00
850145.000	Podiatry Consultant	109.00			109.00
850150.000	Wages - Social Service	71,595.00			71,595.00
850155.000	Wages-Admissions	38,691.00			38,691.00
850170.000	Medical Rec. Librarian Consultant	282.00			282.00
850180.000	Wages - Medical Rec.	89,710.00		(400, 440, 00)	89,710.00
850420.000	Depreciation Expense	109,449.00		(109,449.00)	0.00
850500.000	Federal Corp Tax Expense	9,281.00			9,281.00
850510.000	State Business Tax Expense	3,535.00			3,535.00 672,514.00
850520.000	State Provider Tax Expense	672,514.00			28,712.00
850600.000	Complex Medical Equipment Exp	28,712.00 27,783.00			28,712.00
850620.000	Lab Expense	1,630.00			1,630.00
850640.000	Ambulance Expense	1,509.00			1,509.00
850660.000 850670.000	Misc. Ancillary Expense Radiology Expense	32,383.00			32,383.00
Marcum 101	Wages - Head Dietitian	0.00		58,287.00	58,287.00
Marcum 101 Marcum 102	-	0.00		33,328.00	33,328.00
Marcum 102 Marcum 103	-	0.00		37,571.00	37,571.00
		0.00		,	,

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Marcum 104	Wages - Engineer or Chief of Maintenance	0.00		72,005.00	72,005.00
Marcum 105	Wages - RN Admin	0.00		89,723.00	89,723.00
Marcum 108	Chamber of Commerce Dues	0.00		225.00	225.00
Marcum 109	Leased Equipment	0.00		4,502.00	4,502.00
Marcum 110	Cell Phone	0.00		2,498.00	2,498.00
Marcum 112	Dietary Consultant	0.00		17,280.00	17,280.00
Marcum 113	Cable Television	0.00		11,530.00	11,530.00
Marcum 114	Movable Equipment Depreciation	0.00		43,093.00	43,093.00
Marcum 115	Leasehold Improvement Depreciation	0.00		66,356.00	66,356.00
Marcum 116	Wages - LPN Admin	0.00		155,346.00	155,346.00
Marcum 117	Pulmonary/Cardiology Services - Medicare	0.00		89,100.00	89,100.00
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

5 of 5

1/24/2017

Workspace:         A 20 - 72 Combined Deteil LS           Account         Description         ADJ         JE Ref #         RUE         FPAAL           Secure (10-4)         Salarise and Marce         9302016         9302016         9302016           Steprose (21)         Administratives         144,753.0         0.00         144,753.0           Statistical [21] Administratives Status         226,875.00         0.00         226,875.00           Statistical [21] Administratives Status         226,875.00         0.00         226,875.00           Statistical [24] Head Marinistratives Status         226,975.00         0.00         226,875.00           Statistical [24] Head Marinistratives Status         226,975.00         0.00         226,875.00           Statistical [24] Head Marinistrative Status         0.00         RLE -1         53,227.00         63,227.00           Statistical [24] Head Marinistrative Status         0.00         73,332.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00	Client: Engagement: Period Ending: Trial Balance:	Wolcott View Manor, Inc. Medicaid - Wolcott View Manor, Inc. 9/30/2016 A.01 - TB-CCNH				
Bodiestics         Bodiestics         Bodiestics           Group: [10-4]         Salates and Wages         0.00         144,753.00         0.00         144,753.00           Salatosal [2] Administration         144,753.00         0.00         144,753.00         0.00         144,753.00           Salatosal [2] Administration         144,753.00         0.00         144,753.00         0.00         144,753.00           Salatosal [2] Administration         144,753.00         0.00         0.00         144,753.00         0.00         144,753.00         0.00         144,753.00         0.00         144,753.00         0.00         144,753.00         0.00         144,753.00         0.00         144,753.00         0.00         144,753.00         0.00         128,876.00         0.00         128,876.00         0.00         128,876.00         0.00         128,876.00         0.00         128,876.00         0.00         128,876.00         0.00         128,876.00         0.00         128,876.00         0.00         128,876.00         0.00         128,876.00         0.00         128,876.00         0.00         128,876.00         128,876.00         128,876.00         128,876.00         128,876.00         128,876.00         128,876.00         128,876.00         128,876.00         128,876.00         1	Workpaper:					
Group: [10:A]         Salaries and Wages         144.723.00         0.00         144.723.00           Subproup: [10:A]         Administration         144.723.00         0.00         144.723.00           Subproup: [10:A]         Other Administration         144.723.00         0.00         144.723.00           Subproup: [10:A]         Other Administration         144.723.00         0.00         144.723.00           Subproup: [10:A]         Other Administrations         200.070.00         0.00         144.723.00           Subproup: [10:A]         Made Distition         0.00         728.770.00         208.770.00           Subproup: [10:A]         Made Distition         0.00         RLE - 1         53.328.00         33.328.00           Subproup: [10:A]         Subproup: [10:A]         Subproup: [10:A]         Subproup: [10:A]         20.827.00         54.277.00           Subproup: [10:D]         Wages - Toos Supervisor         0.00         RLE - 1         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00	Account	Description	ADJ	JE Ref #	RJE	FINAL
Subgroup: [2]         Administration         144,753.00         0.00         144,753.00           Subtrolution         144,753.00         0.00         144,753.00         0.00         144,753.00           Subtrolution         144,753.00         0.00         144,753.00         0.00         144,753.00           Subtrolution         144,753.00         0.00         236,076.00         0.00         236,076.00           Subtrolution         0.00         144,753.00         0.00         236,076.00         0.00         236,076.00         0.00         236,076.00         0.00         236,076.00         0.00         236,076.00         0.00         236,076.00         0.00         236,076.00         0.00         236,076.00         0.00         236,076.00         0.00         236,076.00         0.00         236,076.00         0.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,32		······································	9/30/2016			9/30/2016
Subgroup: [2]         Administration:         144,753.00         0.00         144,753.00           Subtrol [2]         Administration:         144,753.00         0.00         144,753.00           Subtrol [2]         Administration:         144,753.00         0.00         144,753.00           Subtrol [2]         Administrative Subtrols         0.00         230,076.00         0.00         230,076.00           Subtrol [2]         Administrative Subtrols         124,753.00         0.00         230,076.00         0.00         230,076.00         0.00         230,076.00         0.00         230,076.00         0.00         230,076.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.00         1.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00         0.02,077.00 <td< td=""><td>Group : [10-A]</td><td>Salaries and Wages</td><td></td><td></td><td></td><td></td></td<>	Group : [10-A]	Salaries and Wages				
Subtote [1] Administration         I44,753.00         0.00         144,753.00           Subsprup : [4] Other Administrative Salaries         326,676.00         0.00         326,676.00         0.00         326,676.00         0.00         326,676.00         0.00         326,676.00         0.00         326,676.00         0.00         326,676.00         0.00         326,676.00         0.00         326,676.00         0.00         326,676.00         0.00         326,676.00         52,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00         59,227.00	Subgroup : [2]	Administrators				
Subgroup: [4]         Other Administrative Salaries         228.0790           72011000         Wages - Once         228.0790         0.00         228.0790           Subgroup: [A]         Head Distitian         0.00         228.0790         0.00         228.0790           Substant [Other Administrative Salaries         228.0790         0.00         228.0790         0.00         228.0790         0.00         228.0790         0.00         228.0790         0.00         228.0790         0.00         228.0790         0.00         228.0790         0.00         228.0790         0.00         228.0790         0.00         0.00         228.0790         0.00         80.0790         0.00         80.0790         0.00         80.0790         0.00         80.0790         0.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00				_		144,753.00
323010 000         Wages - Onice         323678.00         0.00         323678.00           Subproup (SA)         Head Destinan         0.00         552,870         562,870           Subproup (SA)         Head Destinan         0.00         752,878         552,870         552,870           Subproup (SA)         Head Destinan         0.00         752,878         552,870         552,870           Subproup (SA)         Food Service Supervisor         0.00         733,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00         33,328,00	Subtotal [2] Adm	inistrators	144,753.00	-	0.00	144,753.00
Subtotal [4] (ther Administrative Salaries         325.575.00         0.00         325.576.00           Subgroup: [A] Head Dietitian         0.00         PLE - 1         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00         59.277.00						
Subgroup:         [SA]         Head Dietitian         0.00         RJE - 1         Sb 227:00         Sb 22						328,678.00
MacCarn 101         Wages - Head Distition         0.00         Full = 1         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00		Administrative Salaries		_	0.00	520,070.00
Subtotal [54] Head Distitian         Pall = 1         65,287.00         55,287.00           Subgroup: [58]         Food Service Supervisor         0.00         8,187.00         53,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         33,328.00         244,720.01         33,328.00         244,720.01         244,720.01         244,720.01         244,720.01         244,720.01         253,527.10         27,571.00         27,571.00         27,571.00         27,571.00         27,571.00         27,571.00         27,571.00         27,571.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         253,587.00         250					50 007 00	50 007 00
Subtotal [5A] Head Distitian         0.00         58,287.00         58,287.00         58,287.00         58,287.00         58,287.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00         33,330.00 </td <td>Marcum 101</td> <td>wages - Head Dietitian</td> <td>0.00</td> <td>RJE - 1</td> <td>•</td> <td>58,287.00</td>	Marcum 101	wages - Head Dietitian	0.00	RJE - 1	•	58,287.00
MacCum 102         Wages - Food Service Supervisor         0.00         RJE - 1         33.328.00         33.328.00           Subtotal [56]         Detary Workers         33.328.00         33.328.00         33.328.00         33.328.00         33.328.00           Subtotal [56]         Detary Workers         336,335.00         RJE - 1         61.5500         244.720.0           Subtotal [56]         Detary Workers         336,335.00         RJE - 1         67.5500         244.720.0           Subtotal [56]         Detary Workers         336,335.00         RJE - 1         67.571.00         37.571.00         37.571.00         37.571.00         37.571.00         37.571.00         37.571.00         37.571.00         253.887.0           Subtotal [50]         Other Housekeeper         0.00         RJE - 1         67.571.00         253.887.0         7.200.00         7.571.00         253.887.0         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00         7.200.00	Subtotal [5A] Hea	ad Dietitian	0.00			58,287.00
Marcum 102         Wages - Food Service Supervisor         0.00         RJE - 1         33.328.00         33.328.00           Subtrolal [SD] Food Service Supervisor         0.00         RJE - 1         33.328.00         33.328.00         33.328.00           Subtrolal [SC] Dietary Workers         338.335.00         RJE - 1         0.00         191.615.00         244.720.0           Subtrolal [SC] Dietary Workers         336.335.00         RJE - 1         0.00         191.615.00         244.720.0           Subtrolal [SC] Dietary Workers         336.335.00         RJE - 1         0.00         7.571.00         37.571.00         37.571.00         37.571.00         37.571.00         37.571.00         253.867.0           Subtrolal [SD] Other Housekeeping Workers         291.458.00         RJE - 1         0.00         7.2005.00         72.005.00           Subtrolal [SD] Other Housekeeping Workers         291.458.00         RJE - 1         72.005.00         72.005.00           Subtrolal [SD] Other Housekeeping Workers         291.458.00         RJE - 1         72.005.00         72.005.00           Subtrolal [FJ] Other Maintenance         0.00         RJE - 1         72.005.00         72.005.00           Subtrolal [FJ] Other Maintenance         0.000         RJE - 1         61.070.00,         40.406.60	Subgroup (ED)	Food Service Supervisor				
Subtotal [68] Food Service Supervisor         RUE - 1         33.328.00 33.328.00         33.328.00 33.328.00           Subgroup [60] Detary Workers         336.335.00         RUE - 1         (91.615.00) (91.615.00)         244.720           Subgroup [61] Detary Workers         336.335.00         7.571.00         27.571.00         27.571.00           Subgroup [61] Detar Musckeeper         0.00         7.571.00         37.571.00         37.571.00           Subgroup [61] Detar Musckeeper         0.00         7.571.00         27.571.00         25.557.00           Subgroup [61] Detar Musckeeper         0.00         RUE - 1         (37.571.00)         25.567.00           Subgroup [61] Detar Musckeeping Workers         281.468.00         RUE - 1         (37.571.00)         25.567.00           Subgroup [72] Engineer or Chief of Maintenance         0.00         RUE - 1         (37.571.00)         25.567.00           Subgroup [78] Other Musckeeping Workers         281.458.00         RUE - 1         (37.000.00         72.005.00         72.005.00           Subgroup [78] Other Musckeeping Workers         281.458.00         RUE - 1         (37.571.00)         25.567.2           Subgroup [78] Other Maintenance Workers         121.476.00         RUE - 1         (61.070.00)         40.466.0           Subgroup [78] Other Maintenance Wor		•	0.00		33,328.00	33,328.00
Subgroup: [SC]         Detary Workers         336,335.00         PLE -1         (91,615.00)         244,720.1           Subtotal [SC]         Detary Workers         336,335.00         PLE -1         (91,615.00)         244,720.1           Subtotal [SC]         Detary Workers         336,335.00         PLE -1         (91,615.00)         244,720.1           Subtotal [SA]         Head Housekeeper         0.00         7,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         253,687.0           Subtotal [SA]         Head Housekeeping Workers         201,458.00         PLE -1         (37,571.00)         225,887.0           Subtotal [SA]         Chief Maintenance         0.00         RJE - 1         (37,571.00)         225,887.0           Subtotal [SA]         Chief Maintenance         0.00         RJE - 1         (37,571.00)         225,887.0           Subtotal [SA]         Chief Maintenance         0.00         RJE - 1         (37,571.00)         225,887.0           Subtotal [FA]         Engineer or Chief Maintenance         0.00         RJE - 1         (37,571.00)         225,887.0           Subtotal [FA]         Engineer or Chief of Maintenance         0.00         RJE - 1         (30,070.00)         (40,466.0		-		RJE - 1	33,328.00	
980110 000         Wages - Dietary         338,335.00         RJE - 1         (91,615.00)         244,720           Subtotal [5C] Dietary Workers         336,335.00         RJE - 1         (91,615.00)         244,720           Subgroup: (5A)         Head Housekeeper         0.00         RJE - 1         (91,615.00)         244,720           Subtotal [6A] Head Housekeeper         0.00         RJE - 1         (37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,5	Subtotal [5B] Foo	od Service Supervisor	0.00	_	33,328.00	33,328.00
390110 000         Wages - Dietary         336,335.00         RJE - 1         (91,615.00)         244,720           Subtotal [5C] Dietary Workers         336,335.00         RJE - 1         (91,615.00)         244,720           Subgroup : [6A] Head Housekeeper         0.00         RJE - 1         (91,615.00)         244,720           Subgroup : [6A] Head Housekeeper         0.00         RJE - 1         (37,571.00         37,571.00           Subtotal [6A] Head Housekeeper         0.00         RJE - 1         (37,571.00)         253,887.0           Subtotal [6B] Other Housekeeping Workers         291,458.00         RJE - 1         (37,571.00)         253,887.0           Subgroup : [7]         Engineer or Chief of Maintenance         0.00         RJE - 1         [27,005.00         72,005.00           Subgroup : [7]         Other Maintenance Workers         121,476.00         RJE - 1         [20,700.00         Wages - Laundry Workers           Subtotal [7] Other Maintenance Workers         121,476.00         RJE - 1         9,065.00         79,796.0           Subtotal [7] Other Maintenance Workers         121,476.00         RJE - 1         9,065.00         79,796.0           Subtotal [8] Other Laundry Workers         121,476.00         RJE - 1         9,065.00         79,796.0           Subtotal [7	Subgroup : [5C1	Dietary Workers				
Subtotal [5C] Distary Workers         336,335.00         (91,615.00)         244,720.0           Subgroup: [6A] Head Housekeeper         0.00         87,571.00         37,571.00         37,571.00           Subgroup: [6B]         Other Housekeeper         0.00         87,571.00         37,571.00         37,571.00           Subgroup: [6B]         Other Housekeeping         291,458.00         R/E - 1         (37,571.00)         253,887.0           Subgroup: [7A]         Engineer or Chief of Maintenance         0.00         R/E - 1         (37,571.00)         253,887.0           Subgroup: [7A]         Engineer or Chief of Maintenance         0.00         R/E - 1         72,005.00         72,005.00           Subtotal [7A]         Engineer or Chief of Maintenance         0.00         R/E - 1         72,005.00         72,005.00           Subtotal [7B]         Other Maintenance Workers         121,476.00         R/E - 1         72,005.00         70,006.0           Subtotal [7B]         Other Laundry Workers         121,476.00         R/E - 1         9,065.00         79,799.0           Subtotal [7B]         Other Laundry Workers         120,744.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         15,074.00         0.00         15,074.00         15,074.00			336,335.00		• • •	244,720.00
Subgroup: (6A)         Head Housekeeper         0.00         37,571.00         37,571.00         37,571.00           Subtotal [6A] Head Housekeeping         0.00         RJE - 1         37,571.00         37,571.00         37,571.00           Subtotal [6A] Head Housekeeping Workers         0.00         RJE - 1         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00	Subtatal IECI Dia	ton Morkers	226 226 00	RJÉ - 1		244 720 00
Marcurn 103         Wages - Head Housekeeper         0.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00 <td>Septoral [SC] Die</td> <td>CALL TTOLVES</td> <td></td> <td><del></del></td> <td>(91,015.00)</td> <td>244,720.00</td>	Septoral [SC] Die	CALL TTOLVES		<del></del>	(91,015.00)	244,720.00
Subtotal [6A] Head Housekkeeper         RJE - 1         37,571.00           Subgroup: [6B] Other Housekeeping         291,458.00         (37,571.00)         237,571.00           Subgroup: [6B] Other Housekeeping Workers         291,458.00         (37,571.00)         253,887.0           Subtotal [7A] Engineer or Chief of Maintenance         0.00         72,005.00         72,005.00         72,005.00           Subtotal [7A] Engineer or Chief of Maintenance         0.00         RJE - 1         72,005.00         72,005.00           Subtotal [7B] Other Maintenance Workers         121,476.00         RJE - 1         (81,070.00)         40,406.0           Subtotal [8D] Other Laundry Workers         70,734.00         RJE - 1         9,065.00         79,796.00           Subtotal [8B] Other Laundry Workers         70,734.00         0.00         15,074.00         0.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00         0.00         15,074.00           <					<b></b>	
Subtotal [6A] Head Housekeeper         0.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         37,571.00         253,887.0           Subtotal [6B] Other Housekeeping Workers         291,458.00         RJE - 1         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         253,887.0         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)         (37,571.00)	Marcum 103	Wages - Head Housekeeper	0.00			37,571.00
710100.000       Wages - Housekeeping       291,468.00       (37,571.00)       253,887.4         Subtotal [SB] Other Housekeeping Workers       291,458.00       (37,571.00)       253,887.4         Subgroup: [7A] Engineer or Chief of Maintenance       0.00       72,005.00       72,005.00       72,005.00         Subgroup: [7A] Engineer or Chief of Maintenance       0.00       72,005.00       72,005.00       72,005.00         Subgroup: [7B] Other Maintenance Workers       121,476.00       (81,070.00)       40,406.6         Subgroup: [8B] Other Laundry Workers       121,476.00       (81,070.00)       40,406.6         Subgroup: [8B] Other Laundry Workers       70,734.00       9,065.00       79,796.0         Subgroup: [9B] Other Laundry Workers       70,734.00       0.00       15,074.00         Subgroup: [9] Barber and Beautician Services       15,074.00       0.00       15,074.00         Subtotal [72] Director of Nurses/Assistant Director       23,997.00       0.00       119,984.0         Subtotal [72] RNs - Direct Care       691,060.00       (89,723.00)       601.337.0         Subtotal [72] RNs - Direct Care       691,060.00       (89,723.00)       601.337.00         Subtotal [72] RNs - Direct Care       694,222.00       0.00       119,923.00         Subtotal [723] RNs - Administrat	Subtotal [6A] Hea	ad Housekeeper	0.00	KJE - 1		37,571.00
710100.000       Wages - Housekeeping       291,468.00       (37,571.00)       253,887.4         Subtotal [SB] Other Housekeeping Workers       291,458.00       (37,571.00)       253,887.4         Subgroup: [7A] Engineer or Chief of Maintenance       0.00       72,005.00       72,005.00       72,005.00         Subgroup: [7A] Engineer or Chief of Maintenance       0.00       72,005.00       72,005.00       72,005.00         Subgroup: [7B] Other Maintenance Workers       121,476.00       (81,070.00)       40,406.6         Subgroup: [8B] Other Laundry Workers       121,476.00       (81,070.00)       40,406.6         Subgroup: [8B] Other Laundry Workers       70,734.00       9,065.00       79,796.0         Subgroup: [9B] Other Laundry Workers       70,734.00       0.00       15,074.00         Subgroup: [9] Barber and Beautician Services       15,074.00       0.00       15,074.00         Subtotal [72] Director of Nurses/Assistant Director       23,997.00       0.00       119,984.0         Subtotal [72] RNs - Direct Care       691,060.00       (89,723.00)       601.337.0         Subtotal [72] RNs - Direct Care       691,060.00       (89,723.00)       601.337.00         Subtotal [72] RNs - Direct Care       694,222.00       0.00       119,923.00         Subtotal [723] RNs - Administrat						
Subtotal [6B] Other Housekeeping Workers         Z91,458.00         RJE - 1         (27,571.00)         Z53,887.3           Subgroup : [7A]         Engineer or Chief of Maintenance         0.00         RJE - 1         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005			201 458 00		(37 571 00)	253 887 00
Subgroup: [7A]         Engineer or Chief of Maintenance         0.00         72,005.00         72,005.00           Subtotal [7A]         Engineer or Chief of Maintenance         0.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00         72,005.00	10100.000	Tragos Trousekeeping	237,400.00	RJE - 1		200,007.00
Marcum 104         Wages - Engineer or Chief of Maintenance         0.00         72,005.00         72,005.00           Subtotal [7A] Engineer or Chief of Maintenance         0.00         RJE - 1         72,005.00         72,005.00           Subtotal [7A] Engineer or Chief of Maintenance         0.00         RJE - 1         72,005.00         72,005.00           Subgroup: [7B]         Other Maintenance Workers         121,476.00         (81,070.00)         40,406.0           Subtotal [7B] Other Laundry Workers         121,476.00         RJE - 1         (91,070.00)         40,406.0           Subtotal [7B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [7A] Director of Nurses/Assistant Director         201.00.00         11,923.00         0.00         119,998.40           Subtotal [2A] Director of Nurses/Assistant Director         221.907.00         0.00         123.907.00         0.00         119,923.00           Subtotal [2B] Other Laundry Services         109,984.00         0.00	Subtotal [6B] Oth	ner Housekeeping Workers	291,458.00		(37,571.00)	253,887.00
Marcum 104         Wages - Engineer or Chief of Maintenance         0.00         72,005.00         72,005.00           Subtotal [7A] Engineer or Chief of Maintenance         0.00         RJE - 1         72,005.00         72,005.00           Subtotal [7A] Engineer or Chief of Maintenance         0.00         RJE - 1         72,005.00         72,005.00           Subtorup: [7B]         Other Maintenance Workers         121,476.00         (81,070.00)         40,406.0           Subtorup: [8B]         Other Laundry Workers         70,734.00         RJE - 1         9,065.00         79,799.0           Subtotal [7B] Other Laundry Workers         70,734.00         9,065.00         79,799.0         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         RJE - 1         9,065.00         79,799.0           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [24] Director of Nurses/Assistant Director         30,000         0.00         11,923.00         0.00         11,923.00           Subtotal [24] Director of Nurses/Assistant Director         221,907.00         0.00         124,973.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00	Subaroup · (7A)	Engineer or Chief of Maintenance				
Subtotal [7A] Engineer or Chief of Maintenance         0.00         72,005.00         72,005.00           Subgroup : [7B]         Other Maintenance         121,476.00         (81,070.00)         40,406.0           Subtotal [7B]         Other Maintenance         121,476.00         (81,070.00)         40,406.0           Subtotal [7B]         Other Laundry Workers         121,476.00         (81,070.00)         40,406.0           Subtotal [7B]         Other Laundry Workers         70,734.00         9,065.00         79,798.0           Subtotal [8B]         Other Laundry Workers         70,734.00         9,065.00         79,798.0           Subtotal [7B]         Barber and Beautician Services         50,000         15,074.00         9,065.00         79,798.0           Subtotal [7B]         Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [7] Barber and Beautician Services         15,074.00         0.00         109,984.00         0.00         119,984.00         0.00         119,984.00         0.00         109,984.00         0.00         119,984.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         (69,723.00)         60,1			0.00			72,005.00
Subgroup : [78]         Other Maintenance         121,476.00         (81,070.00)         40,406.0           Subtotal [7B]         Other Maintenance         121,476.00         RJE - 1         (81,070.00)         40,406.0           Subtotal [7B]         Other Maintenance Workers         121,476.00         RJE - 1         (81,070.00)         40,406.0           Subgroup : [8B]         Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         RJE - 1         9,065.00         79,799.0           Subgroup : [9]         Barber and Beautician Services         15,074.00         0.00         15,074.00           Subgroup : [9]         Barber and Beautician Services         15,074.00         0.00         15,074.00           Subgroup : [12A]         Director of Nurses/Assistant Director         30,000         0.00         119,984.00           Subtotal [12A]         Director of Nurses/Assistant Director         221,907.00         0.00         119,984.00           Subtotal [12A]         Director of Nurses/Assistant Director         221,907.00         0.00         119,984.00           Subtotal [12A]         Direct Care         691,060.00         RJE - 1         (89,723.00)         601,37.0           Subtotal [12B]	Cub444-1 1741 F	incer or Chief of Heimener	·····	RJE - 1		74 445 44
720100.00         Wages - Maintenance         121,476.00         (81,070.00)         40,406.0           Subtotal [7B] Other Maintenance Workers         121,476.00         RJE - 1         (81,070.00)         40,406.0           Subgroup : [8B]         Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [7B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [7B] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [7] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [7] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [7] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [12A] Director of Nurses/Assistant Director         221,907.00         0.00         111,923.00           Subtotal [12A] Director of Nurses/Assistant Director         221,907.00         0.00         111,923.00           Subtotal [12B] RNs - Direct Care         691,660.00         RJE - 1         (89,723.00)         601,337.00           Subtotal [12B1 RNs - Administrative         0.00	Subtotal [7A] Eng	gineer or Unlet of Maintenance	0.00	_	72,005.00	72,005.00
Subtotal [7B] Other Maintenance Workers         121,476.00         RJE - 1         (81,070.00)         40,406.0           Subtotal [7B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [19] Barber and Beautician Services         109,964.00         0.00         109,964.00           Subtotal [12A] Director of Nurses/Assistant Director         221,907.00         0.00         109,964.00           Subtotal [12B] RNs - Direct Care         691,060.00         (89,723.00)         601,337.0           Subtotal [12B1] RNs - Direct Care         691,060.00         (89,723.00)         694,499.0           Subtotal [12B2] RNs - Administrative         0.00         89,723.00         89,723.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
Subtotal [7B] Other Maintenance Workers         121,476.00         (81,070.00)         40,466.0           Subgroup : [8B]         Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subgroup : [9]         Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00         0.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00         0.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00         0.00           Subtotal [12A] Director of Nurses/Assistant Director         199,984.00         0.00         119,923.00         0.00         119,923.00           Subtotal [12B] RNs - Direct Care         691,060.00         RJE - 1         (69,723.00)         601,337.0           Subtotal [12B] RNs - Direct Care         694,222.00         (69,723.00)         69,723.00      <	720100.000	Wages - Maintenance	121,476.00			40,406.00
Subgroup : [85]         Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [86] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [86] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [86] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subgroup : [9]         Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00         0.00           Subgroup : [12A] Director of Nurses/Assistant Director         50010.00         Wages - Asst DON         109,984.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         111,923.00         0.00         103,974.00         0.00         10,984.00         0.00         0.00	Subtotal [7B] Oth	ner Maintenance Workers	121.476.00	RJE - 1		40,406.00
700100 000         Wages - Laundry         70,734 00         9,065 00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         RJE - 1         9,065.00         79,799.0           Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [12A] Director of Nurses/Assistant Director         109,984.00         0.00         111,923.00           Subtotal [12A] Director of Nurses/Assistant Director         221,907.00         0.00         111,923.00           Subtotal [12B1] RNs - Direct Care         691,060.00         RJE - 1         (89,723.00)         601,337.0           Subtotal [12B1] RNs - Direct Care         691,060.00         RJE - 1         89,723.00         89,723.00           Subtotal [12B1] RNs - Administrative         0.00         89,723.00         89,723.00         89,723.00           Marcum 105         Wages - RN Admin <td></td> <td></td> <td></td> <td>_</td> <td><u></u></td> <td></td>				_	<u></u>	
Subtotal [8B] Other Laundry Workers         RJE - 1         9,065.00         79,799.0           Subgroup : [9]         Barber and Beautician Services         15,074.00         0.00         15,074.00           Subgroup : [9]         Barber and Beautician Services         15,074.00         0.00         15,074.00           Subgroup : [12A] Director of Nurses/Assistant Director         15,074.00         0.00         15,074.00           Subgroup : [12A] Director of Nurses/Assistant Director         109,984.00         0.00         119,922.00           Subtotal [12A] Director of Nurses/Assistant Director         221,907.00         0.00         121,922.00           Subtotal [12A] Director of Nurses/Assistant Director         221,907.00         0.00         121,922.00           Subtotal [12B] RNs - Direct Care         691,060.00         (89,723.00)         601,337.0           Stubtotal [12B1] RNs - Direct Care         684,222.00         (89,723.00)         694,499.0           Subtotal [12B1] RNs - Direct Care         684,222.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         1155,346.00         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (15			70 724 00		0.065.00	70 700 00
Subtotal [8B] Other Laundry Workers         70,734.00         9,065.00         79,799.0           Subgroup : [9]         Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subgroup : [12A] Director of Nurses/Assistant Director         5000         0.00         109,984.00         0.00         119,923.00           Subtotal [12A] Director of Nurses/Assistant Director         221,907.00         0.00         111,923.00         0.00         111,923.00           Subgroup : [12B1 RNs - Direct Care         691,060.00         (89,723.00)         601,337.00         601,337.00           Subtotal [12B1 RNs - Direct Care         691,060.00         (89,723.00)         604,327.00         604,327.00           Subtotal [12B1 RNs - Direct Care         684,222.00         (89,723.00)         69,499.0         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         69,723.00         <	/00100.000	wages - Laundry	10,134.00	RJE - 1		79,799.00
850080.000         Wages - Hairdressing         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         109,984.00         0.00         15,074.00         0.00         15,074.00           Subgroup : [12A] Director of Nurses/Assistant Director         109,984.00         0.00         109,984.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         121,927.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00 </td <td>Subtotal [8B] Oth</td> <td>ner Laundry Workers</td> <td>70,734.00</td> <td></td> <td></td> <td>79,799.00</td>	Subtotal [8B] Oth	ner Laundry Workers	70,734.00			79,799.00
850080.000         Wages - Hairdressing         15,074.00         0.00         15,074.00           Subtotal [9] Barber and Beautician Services         109,984.00         0.00         15,074.00         0.00         15,074.00           Subgroup : [12A] Director of Nurses/Assistant Director         109,984.00         0.00         109,984.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         119,923.00         0.00         121,927.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00         221,907.00         0.00 </td <td>Subaroup · [9]</td> <td>Bather and Beautician Services</td> <td></td> <td></td> <td></td> <td></td>	Subaroup · [9]	Bather and Beautician Services				
Subtotal [9] Barber and Beautician Services         15,074.00         0.00         15,074.00           Subgroup : [12A] Director of Nurses/Assistant Director         300100.000         Wages - DON         109,984.00         0.00         109,984.00           Subtotal [12A] Director of Nurses/Assistant Director         111,923.00         0.00         111,923.00         0.00         111,923.00           Subtotal [12A] Direct of Nurses/Assistant Director         221,907.00         0.00         221,907.00           Subgroup : [12B1 RNs - Direct Care         691,060.00         (89,723.00)         601,337.0           670100.000         Wages - RN         691,060.00         (89,723.00)         663,38.00]           670105.000         Wages Adj-RN Meridian         (6,838.00)         0.00         (6,838.00)           Subgroup : [12B2 RNs - Administrative         89,723.00         694,499.0         594,499.0           Subgroup : [12B2 RNs - Administrative         0.00         RJE - 1         89,723.00         89,723.0           Subgroup : [12B2 RNs - Administrative         0.00         RJE - 1         89,723.00         89,723.0           Subgroup : [12C1 LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,93			15,074.00		0.00	15,074.00
630 100.000         Wages - DON         109,984.00         0.00         109,984.00           630 100.000         Wages - Asst. DON         111,923.00         0.00         111,923.00           Subtotal [12A] Director of Nurses/Assistant Director         221,907.00         0.00         221,907.00           Subgroup : [12B1 RNs - Direct Care         691,060.00         (89,723.00)         601,337.0           670105.000         Wages - RN         691,060.00         (89,723.00)         683.80           670105.000         Wages Adj-RN Meridian         (6,838.00)         0.00         (6,838.00)           670105.000         Wages - RN Administrative         89,723.00         89,723.00         89,723.00           Subgroup : [12B2 RNs - Administrative         0.00         89,723.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         RJE - 1         89,723.00         89,723.00           Subgroup : [12C1 LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative         0.00         155,346.00         912,939.0           Subgroup : [12C2 LPNs - Administrative         0.00	Subtotal [9] Barb					15,074.00
630100.000         Wages - DON         109,984.00         0.00         109,984.00           630110.000         Wages - Asst. DON         111,923.00         0.00         111,923.00           Subtotal [12A] Director of Nurses/Assistant Director         221,907.00         0.00         221,907.00           Subgroup : [12B1 RNs - Direct Care         691,060.00         (89,723.00)         601,337.0           670105.000         Wages - RN         691,060.00         (89,723.00)         6838.00           670105.000         Wages Adj-RN Meridian         (6,838.00)         0.00         (6,838.00)           670105.000         Wages - RN         684,222.00         (89,723.00)         691,499.0           Subgroup : [12B2 RNs - Administrative         0.00         89,723.00         89,723.00         89,723.00           Subgroup : [12B2 RNs - Administrative         0.00         RJE - 1         89,723.00         89,723.00           Subgroup : [12C1 LPNs - Direct Care         1.068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1.068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1.068,285.00         (155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative         0.00         15	Subaroup · [12A]	Director of Nurses/Assistant Director				
Subtotal [12A] Director of Nurses/Assistant Director         221,907.00         0.00         221,907.00           Subgroup : [12B1 RNs - Direct Care         691,060.00         (89,723.00)         601,337.00           670105.000         Wages Adj-RN Meridian         (6,838.00)         0.00         (6,838.00)           670105.000         Wages Adj-RN Meridian         (6,838.00)         0.00         (6,838.00)           670105.000         Wages Adj-RN Meridian         (6,838.00)         0.00         (6,838.00)           Subtotal [12B1] RNs - Direct Care         684,222.00         (89,723.00)         691,499.0           Subgroup : [12BZ RNs - Administrative         0.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         89,723.00         89,723.00           Subgroup : [12C1 LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1 LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative         0.00         155,346.00         912,939.0  <			109,984.00		0.00	109,984.00
Subgroup : [12B1 RNs - Direct Care         691,060.00         (89,723.00)         601,337.0           670100.000         Wages - RN         (99,723.00)         601,337.0           670105.000         Wages Adj-RN Meridian         (6,838.00)         0.00         (6,838.00)           670105.000         Wages Adj-RN Meridian         (6,838.00)         0.00         (6,838.00)         0.00         (6,838.00)         0.00         (6,838.00)         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,499.0         594,590.0         594,5						111,923.00
370100.000       Wages - RN       691,060.00       (89,723.00)       601,337.0         RJE - 1       (89,723.00)       (6,838.0)       0.00       (6,838.0)         Subtotal [12B1] RNs - Direct Care       684,222.00       (89,723.00)       (6,838.0)         Subgroup : [12B2 RNs - Administrative       0.00       89,723.00       89,723.00         Subtotal [12B1] RNs - Administrative       0.00       89,723.00       89,723.00         Subtotal [12B2] RNs - Administrative       0.00       89,723.00       89,723.00         Subgroup : [12C1 LPNs - Direct Care       1,068,285.00       (155,346.00)       912,939.0         Subtotal [12C1] LPNs - Direct Care       1,068,285.00       (155,346.00)       912,939.0         Subgroup : [12C2 LPNs - Administrative       1,068,285.00       (155,346.00)       912,939.0         Subgroup : [12C2 LPNs - Administrative       0.00       155,346.00       155,346.00       155,346.00	Subtotal [12A] Di	rector of Nurses/Assistant Director	221,907.00		0.00	221,907.00
RJE - 1       (89,723.00)         670105.000       Wages Adj-RN Meridian       (6,838.00)       0.00       (6,838.00)         Subtotal [12B1] RNs - Direct Care       684,222.00       (89,723.00)       694,499.0         Subgroup : [12B2 RNs - Administrative       0.00       89,723.00       89,723.00         Subtotal [12B2] RNs - Administrative       0.00       89,723.00       89,723.00         Subtotal [12B2] RNs - Administrative       0.00       89,723.00       89,723.00         Subtotal [12B2] RNs - Administrative       0.00       89,723.00       89,723.00         Subgroup : [12C1 LPNs - Direct Care       1,068,285.00       (155,346.00)       912,939.0         Subtotal [12C1] LPNs - Direct Care       1,068,285.00       RJE - 1       (155,346.00)       912,939.0         Subgroup : [12C2 LPNs - Administrative       0.00       155,346.00       912,939.0         Subgroup : [12C2 LPNs - Administrative       0.00       155,346.00       912,939.0						
670105.000         Wages Adj-RN Meridian         0.00         (6,838.00)           Subtotal [12B1] RNs - Direct Care         684,222.00         (89,723.00)         594,499.0           Subgroup : [12B2 RNs - Administrative         0.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         1068,285.00         89,723.00           Subgroup : [12C1 LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative         0.00         155,346.00         912,939.0	670100.000	Wages - RN	691,060.00	DIF 1		601,337.00
Subtotal [12B1] RNs - Direct Care         684,222.00         (89,723.00)         594,499.0           Subgroup : [12B2 RNs - Administrative Marcum 105         Wages - RN Admin         0.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         89,723.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         89,723.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative Marcum 116         0.00         155,346.00         155,346.00         155,346.00	670105.000	Wages Adi-RN Meridian	(6.838.00)	RJE - 1		(6,838.00)
Marcum 105         Wages - RN Admin         0.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         RJE - 1         89,723.00         89,723.00           Subgroup : [12C1 LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative         1,068,285.00         155,346.00)         912,939.0						594,499.00
Marcum 105         Wages - RN Admin         0.00         89,723.00         89,723.00           Subtotal [12B2] RNs - Administrative         0.00         RJE - 1         89,723.00         89,723.00           Subgroup : [12C1 LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative         1,068,285.00         155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative         0.00         155,346.00         915,346.00	S					
RJE - 1         89,723.00 89,723.00           Subtotal [12B2] RNs - Administrative         0.00         89,723.00         89,723.00           Subgroup : [12C1 LPNs - Direct Care 570110.000         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative Marcum 116         0.00         155,346.00         155,346.00			0.00		89.723.00	89,723.00
Subgroup : [12C1 LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           S70110.000         Wages - LPN         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative         1,068,285.00         155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative         0.00         155,346.00         912,939.0		5		RJE - 1	89,723.00	
370110.000         Wages - LPN         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative         0.00         155,346.00         912,939.0	Subtotal [12B2] R	RNs - Administrative	0.00	_	89,723.00	89,723.00
370110.000         Wages - LPN         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative Marcum 116         0.00         155,346.00         155,346.00	Subaroup : [12C1	LPNs - Direct Care				
Subtotal [12C1] LPNs - Direct Care         1,068,285.00         (155,346.00)         912,939.0           Subgroup : [12C2 LPNs - Administrative Marcum 116         0.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00         155,346.00 </td <td></td> <td></td> <td>1,068,285.00</td> <td></td> <td></td> <td>912,939.00</td>			1,068,285.00			912,939.00
Subgroup : [12C2 LPNs - Administrative Marcum 116 Wages - LPN Admin 0.00 155,346.00 155,346.0	Subtotal [12C4] I	PNs - Direct Care	1 069 395 00	RJE - 1		912 030 00
Marcum 116 Wages - LPN Admin 0.00 155,346.00 155,346.00 155,346.0		LUS - DIIGCI CAIA	1,006,205.00	<u> </u>	[100,040.00]	312,838.00
	Marcum 116	Wages - LPN Admin	0.00	RJE - 1	155,346.00 155,346.00	155,346.00
	Subtotal [12C2] L	PNs - Administrative	0.00	INJE - 1		155,346.00

1 of 9

Client: Engagement: Period Ending: Trial Balance:	Wolcott View Manor, Inc. Medicaid - Wolcott View Manor, Inc. 9/30/2016 A.01 - TB-CCNH				
Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup - [12D	] Aides and Attendants				
670120.000	Wages - C N A	1,475,713.00		0.00	1,475,713.00
	ides and Attendants	1,475,713.00		0.00	1,475,713.00
800100.000	Physical Therapists Wages - Physical Therapist	292,391.00		0.00	292,391.00
	hysical Therapists	292,391.00		0.00	292.391.00
• • • • • •					· · · ·
	Speech Therapists				70.000.00
820100.000 Subtotal [12E] S	Wages - Speech Therapist peech Therapists	<u>70,232.00</u> <b>70,232.00</b>		0.00	70,232.00
				0.00	
	j Occupational Therapists				
810100.000	Wages - Occupational Therapist	215,625.00		0.00	215,625.00
Subtotal [126] C	occupational Therapists	215,625.00		0.00	215,625.00
Subgroup : [12H	] Recreation Workers				
610100.000	Wages - Recreation	89,505.00		0.00	89,505.00
Subtotal [12H] R	ecreation Workers	89,505.00		0.00	89,505.00
Subaroup : [12M	] Social Workers/Case Management				
850150.000	Wages - Social Service	71,595.00		0.00	71,595.00
850155.000	Wages-Admissions	38,691.00		0.00	38,691.00
Subtotal [12M] S	ocial Workers/Case Management	110,286.00		0.00	110,286.00
Subgroup : [120	] Other				
730160.000	Wages - Child Care	344,693.00		0.00	344,693.00
850180.000	Wages - Medical Rec.	89,710.00		0.00	89,710.00
Subtotal [12O] O Total [10-A] Sala		<u>434,403.00</u> 5,971,077.00		0.00	<u>434,403.00</u> 5,971,077.00
				0.00	
Group : [13-B]	Professional Fees				
Subgroup : [1] Marcum 112	Dietitian Dietary Consultant	0.00		47 000 00	17 000 00
	Distary Consultant	8.80	RJE - 6	17,280.00 17,280.00	17,280.00
Subtotal [1] Diet	itian	0.00		17,280.00	17,280.00
Cubana In	Develop				
Subgroup : [2] 850140.000	Dentist Dental Consultant	14,009.00		0.00	14,009.00
Subtotal [2] Deni		14,009.00	•	0.00	14,009.00
	<b>•</b> •••••••		-		
Subgroup : [3] 830100.000	Pharmacist Pharmacy Consultant	7,805.00		0.00	7,805.00
Subtotal [3] Pha		7,805.00	-	0.00	7,805.00
		· <u> </u>	•		
Subgroup : [5A] 800700.000		24 242 22		0.00	
Subtotal [5A] PT	Physical Therapy Consultant - Resident Care	<u> </u>	-	0.00	<u>31,813.00</u> 31,813.00
			-	0.00	01,010.00
	Medical Director				
850070.000 Subtotal [8A] Me	Medical Director Consultant	<u>34,595.00</u> <b>34,595.00</b>	-	0.00	34,595.00
Suprotal [OA] MC			-	0.00	
	ST - Resident Care				
820700.000 Subtotal [9A] ST	Speech Therapy Consultant	5,400.00	-	0.00	5,400.00
Subtotal [FA] 51	- Resident Care	5,400.00	-	0.00	5,400.00
Subgroup : [11A	2 RN's - Administrative				
670220.000	Clinical RN Consultant	70,598.00	-	0.00	70,598.00
Subtotal [11A2] I	RN's - Administrative	70,598.00	-	0.00	70,598.00
Subgroup : [12]	Other				
620700.000	Respiratory Therapy Consultant	24,475.00		0.00	24,475.00
850072.000 850145.000	Cardiologist - Consultant	6,750.00		0.00	6,750.00
850170.000	Podiatry Consultant Medical Rec. Librarian Consultant	109.00 282.00		0.00 0.00	109.00 282.00
Subtotal [12] Oth	ner -	31,616.00	-	0.00	31,616.00
Total [13-B] Prof	essional Fees	195,836.00	-	17,280.00	213,116.00
Group - [45]	Expenditures Other than Salarian				
Group : [15] Subgroup : [1A1]	Expenditures Other than Salaries Workmen's Compensation				
730150.000	Workers Compensation Insurance	351,585.00		0.00	351,585.00
Subtotal [1A1] W	orkmen's Compensation	351,585.00	-	0.00	351,585.00
Subaroun · [143]	Unemployment Insurance				
730250.000	Payroll Taxes - SUTA	105,975.00		0.00	105,975.00
730280.000	Payroll Taxes - FUTA	47,281.00	-	0.00	47,281.00
Subtotal [1A3] U	nemployment insurance	153,256.00	-	0.00	153,256.00

Client	Wolcott View Manor, Inc.
Engagement:	Medicaid - Wolcott View Manor, Inc.
Period Ending:	9/30/2016
Trial Balance:	A.01 - TB-CCNH
Workpaper:	A.03 - TB Combined Detail LS
Account	Description

AccountDescriptionADJJE Ref:Subgroup : [1A4]Social Security (FICA)Subtotal [1A4]Social Security (FICA)Subtotal [1A4]Social Security (FICA)Subgroup : [1A5]Health InsuranceSubgroup : [1A7]PensionsSubgroup : [1A8]Uniform Allowance730340.000Uniform AllowanceSubgroup : [1A8]Uniform Allowance730400.000Bad DebtsSubgroup : [1C]Bad DebtsSubtotal [1A7]PensesSubtotal [1C]Bad DebtsSubtotal [1C]Bad DebtsSubtotal [1C]Bad DebtsSubtotal [1C]Bad DebtsSubtotal [1D]Accounting and Auditing730440.000Accounting and Auditing730430.000Legal FeesSubtotal [1E]LegalSubtotal [1E]LegalSubtotal [1F]Insurance of Lives of Owners/Oper.730535.000Insurance - D&OSubtotal [1F]Insurance of Lives of Owners/Oper.30450.000Computer ExpenseSubtotal [1G]Office SuppliesSubtotal [1G]Office Supplies30450.000Computer ExpenseSubtotal [1G]Office Supplies30450	0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	FINAL 9/30/2016 449,431.00 449,431.00 368,747.00 368,747.00 53,880.00 3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00 4,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,725.00 14,745.00 14,745.00 14,7
Subgroup : [144] Social Security (FICA)         449,431.00           730200.000         Payroll Taxes         449,431.00           Subtotal [144] Social Security (FICA)         449,431.00           Subgroup : [145] Health Insurance         368,747.00           Subtotal [145] Health Insurance         368,747.00           Subtotal [147] Pensions         368,747.00           Subgroup : [147] Pensions         368,747.00           Substotal [147] Pensions         368,747.00           Subtotal [147] Pensions         53,880.00           30340.000         401(k) Expense         3,000.00           Subtotal [147] Pensions         56,880.00           Subtotal [147] Pensions         56,880.00           Subgroup : [148] Uniform Allowance         9,899.00           Subtotal [148] Uniform Allowance         9,899.00           Subtotal [16] Bad Debts         76,175.00           Subtotal [10] D Accounting and Auditing         74,292.00           Subtotal [10] Accounting and Auditing         74,292.00           Subtotal [15] Legal         17,937.00           Subtotal [16] Legal         17,937.00           Subtotal [16] Coffice Supplies         (43.00)           Subtotal [16] Office Supplies         (43.00)           Subtotal [16] Office Supplies         (43.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	449,431.00 449,431.00 368,747.00 53,880.00 3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
33200.000       Payroll Taxes       449,431.00         Subtotal [1A4] Social Security (FICA)       449,431.00         Subgroup : [1A5] Health Insurance       368,747.00         30300.000       insurance - Staff       368,747.00         Subtotal [1A5] Health Insurance       368,747.00         30340.000       401(k) Expense       53,880.00         30340.000       401(k) Expense       53,880.00         30340.000       401(k) Admin Expense       3,000.00         Subtotal [1A7] Pensions       56,880.00         30340.000       401(k) Admin Expense       3,000.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subgroup : [1C]       Bad Debts       76,175.00         Subtotal [1C] Bad Debts       76,175.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Legal       17,937.00         Subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         Subtotal [1F] Insurance of Lives of Own	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	449,431.00 368,747.00 368,747.00 53,880.00 3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30200.000       Payroll Taxes       449,431.00         Subtotal [1A4] Social Security (FICA)       449,431.00         Subproup : [1A5] Health Insurance       368,747.00         30300.000       Insurance - Staff       368,747.00         Subtotal [1A5] Health Insurance       368,747.00         30340.000       401(k) Expense       53,880.00         30340.000       401(k) Expense       53,880.00         30340.000       401(k) Expense       53,880.00         30340.000       401(k) Expense       53,880.00         30340.000       401(k) Expense       3,000.00         Subtotal [1A7] Pensions       56,880.00         Subtotal [1A7] Pensions       56,880.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1C] Bad Debts       76,175.00         Subtotal [1C] Bad Debts       76,175.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Legal       17,937.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	449,431.00 368,747.00 368,747.00 53,880.00 3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
Bubgroup : [1A5] Health Insurance       368,747.00         Subtotal [1A7] Pensions       53,880.00         Subtotal [1A7] Pensions       55,880.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1C] Bad Debts       76,175.00         Subtotal [1C] Bad Debts       76,175.00         Subtotal [1D] Accounting Fees       74,292.00         Subtotal [1D] Accounting Fees       74,292.00         Subtotal [1D] Accounting Fees       17,937.00         Subtotal [1E] Legal       17,937.00         Subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00 <t< td=""><td>0 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td><td>368,747.00 368,747.00 53,880.00 3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00</td></t<>	0 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	368,747.00 368,747.00 53,880.00 3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30300.000       Insurance - Staff       368,747.00         Subtotal [1A5] Health Insurance       368,747.00         Subproup : [1A7] Pensions       368,747.00         30345.000       401(k) Expense       53,880.00         30345.000       401(k) Admin Expense       3,000.00         Subtotal [1A7] Pensions       55,880.00         Subtotal [1A7] Pensions       56,880.00         Subtotal [1A7] Pensions       56,880.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1C] Bad Debts       76,175.00         Subgroup : [1C] Cad Debts       76,175.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Insurance of Lives of Owners/Ope	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	368,747.00 53,880.00 3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30300.000       Insurance - Staff       368,747.00         Subtotal [1A5] Health Insurance       368,747.00         Subproup : [1A7] Pensions       368,747.00         30345.000       401(k) Expense       53,880.00         30345.000       401(k) Admin Expense       3,000.00         Subtotal [1A7] Pensions       55,880.00         Subtotal [1A7] Pensions       56,880.00         Subtotal [1A7] Pensions       56,880.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1C] Bad Debts       76,175.00         Subgroup : [1C] Cad Debts       76,175.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Insurance of Lives of Owners/Ope	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	368,747.00 53,880.00 3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
Subgroup : [1A7] Pensions       53,880.00         30340.000       401(k) Expense       53,880.00         30345.000       401(k) Admin Expense       3,000.00         Subgroup : [1A7] Pensions       56,880.00         Subgroup : [1A7] Pensions       9,899.00         Subgroup : [1C] Bad Debts       9,899.00         Subgroup : [1C] Bad Debts       76,175.00         Subgroup : [1D] Accounting and Auditing       74,292.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Legal       17,937.00         Subgroup : [1F] Insurance of Lives of Owners/Oper.       14,725.00         Subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         Subgroup : [1G]	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	53,880.00 3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30340.000       401(k) Expense       53,880.00         30345.000       401(k) Admin Expense       3,000.00         subtotal [1A7] Pensions       56,880.00         subtotal [1A7] Pensions       56,880.00         subtotal [1A7] Pensions       56,880.00         subtotal [1A8] Uniform Allowance       9,899.00         subtotal [1C] Bad Debts       76,175.00         subtotal [1C] Bad Debts       76,175.00         subtotal [1C] Bad Debts       76,175.00         subtotal [1C] Bad Debts       74,292.00         ubtotal [1D] Accounting Fees       74,292.00         ubtotal [1D] Accounting Fees       17,937.00         ubtotal [1E] Legal       17,937.00         ubtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         ubtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         ubtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         ubtotal [1G] Office Supplies       34,204.00         30550.000       <	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30340.000       401(k) Expense       53,880.00         30345.000       401(k) Admin Expense       3,000.00         subtotal [1A7] Pensions       56,880.00         subtotal [1A7] Pensions       56,880.00         subtotal [1A7] Pensions       56,880.00         subtotal [1A8] Uniform Allowance       9,899.00         subtotal [1C] Bad Debts       76,175.00         subtotal [1C] Bad Debts       76,175.00         subtotal [1C] Bad Debts       76,175.00         subtotal [1C] Bad Debts       74,292.00         ubtotal [1D] Accounting Fees       74,292.00         ubtotal [1D] Accounting Fees       17,937.00         ubtotal [1E] Legal       17,937.00         ubtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         ubtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         ubtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         ubtotal [1G] Office Supplies       34,204.00         30550.000       <	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	3,000.00 56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30345.000       401(k) Admin Expense       3,000.00         Subtotal [1A7] Pensions       56,880.00         Subgroup : [1A8]       Uniform Allowance       9,899.00         Subtotal [1C]       Bad Debts       76,175.00         Subtotal [1C]       Bad Debts       76,175.00         Subtotal [1C]       Bad Debts       76,175.00         Subtotal [1C]       Bad Debts       74,292.00         Subtotal [1D]       Accounting and Auditing       74,292.00         Subtotal [1D]       Accounting Fees       17,937.00         Subtotal [1E]       Legal       17,937.00         Subtotal [1E]       Legal       17,937.00         Subtotal [1F]       Insurance of Lives of Owners/Oper.       14,725.00         Subtotal [1F]       Insurance of Lives of Owners/Oper.       14,725.00         Subtotal [1G]       Office Supplies       (63.00)         Subtotal [1G]       Office Supplies       34,204.00         Subtotal [1G]       Office Expense	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	56,880.00 9,899.00 9,899.00 76,175.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
Subgroup : [1A9] Uniform Allowance       9,899.00         30400 000       Uniform Reimbursement Expense       9,899.00         Subtotal [1A9] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1C] Bad Debts       76,175.00         Subtotal [1C] Bad Debts       76,175.00         Subtotal [1C] Bad Counting and Auditing       74,292.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1E] Legal       17,937.00         Subtotal [1F] Insurance of Lives of Owners/Oper.       17,937.00         Subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         Subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         Subtotal [1G] Office Supplies       34,204.00         Subtotal [1G] Office Supplies       34,204.00         Subtotal [1G] Office Supplies       34,141.00         Subtotal [1G] Office Supp	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	9,899.00 9,899.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30400 000       Uniform Reimbursement Expense       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1C] Bad Debts       76,175.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Legal       17,937.00         Subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         Subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         Subtotal [1G] Office Supplies       34,204.00         Sub	0.00 0.00 0.00 0.00 0.00 0.00 0.00	9,899.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30400 000       Uniform Reimbursement Expense       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1A8] Uniform Allowance       9,899.00         Subtotal [1C] Bad Debts       76,175.00         Subtotal [1D] Accounting and Auditing       74,292.00         Subtotal [1E] Legal       17,937.00         Subtotal [1E] Legal       17,937.00         Subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         Subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         Subtotal [1G] Office Supplies       34,204.00         Sub	0.00 0.00 0.00 0.00 0.00 0.00 0.00	9,899.00 76,175.00 76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
Subgroup : [1C]       Bad Debts         Subtrain [1C] Bad Debts       76,175.00         Subtrain [1C] Bad Debts       76,175.00         Subgroup : [1D]       Accounting and Auditing         Subgroup : [1D]       Accounting and Auditing         Subtrain [1D] Accounting and Auditing       74,292.00         Subgroup : [1E]       Legal         30430.000       Legal Fees         Subgroup : [1E]       Legal         Subgroup : [1F]       Insurance of Lives of Owners/Oper.         30535.000       Insurance - D&O         Insurance of Lives of Owners/Oper.       14,725.00         Subgroup : [1G]       Office Supplies         30450.000       Computer Expense       (63.00)         30590.000       Office Expense       34,204.00         Subgroup : [1H]       Telephone and Telegraph	0.00 0.00 0.00 0.00 0.00 0.00	76,175.00 76,175.00 74,292.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30540.000       Bad Debt Expense       76,175.00         subtotal [1C] Bad Debts       76,175.00         subgroup : [1D]       Accounting and Auditing       74,292.00         subtotal [1D] Accounting and Auditing       74,292.00         subtotal [1D] Accounting and Auditing       74,292.00         subtotal [1D] Accounting and Auditing       74,292.00         subgroup : [1E]       Legal         30430.000       Legal Fees       17,937.00         subtotal [1E]       Legal       17,937.00         subgroup : [1F]       Insurance of Lives of Owners/Oper.       14,725.00         subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         subgroup : [1G]       Office Supplies       (63.00)         30550.000       Computer Expense       (63.00)         30550.000       Office Expense       34,141.00         ubgroup : [1H]       Telephone and Telegraph       34,141.00	0.00 0.00 0.00 0.00 0.00	76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30540.000       Bad Debt Expense       76,175.00         subtotal [1C] Bad Debts       76,175.00         subgroup : [1D]       Accounting and Auditing       74,292.00         subtotal [1D] Accounting and Auditing       74,292.00         subtotal [1D] Accounting and Auditing       74,292.00         subtotal [1D] Accounting and Auditing       74,292.00         subgroup : [1E]       Legal         30430.000       Legal Fees       17,937.00         subtotal [1E]       Legal       17,937.00         subgroup : [1F]       Insurance of Lives of Owners/Oper.       14,725.00         subtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         subgroup : [1G]       Office Supplies       (63.00)         30550.000       Computer Expense       (63.00)         30550.000       Office Expense       34,141.00         ubgroup : [1H]       Telephone and Telegraph       34,141.00	0.00 0.00 0.00 0.00 0.00	76,175.00 74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
ubgroup : [1D]       Accounting and Auditing         30440.000       Accounting Fees       74,292.00         ubtotal [1D]       Accounting and Auditing       74,292.00         ubtotal [1D]       Accounting and Auditing       74,292.00         ubgroup : [1E]       Legal       74,292.00         30430.000       Legal Fees       17,937.00         ubgroup : [1F]       Insurance of Lives of Owners/Oper.       17,937.00         ubgroup : [1F]       Insurance - D&O       14,725.00         ubgroup : [1G]       Office Supplies       (63.00)         30450.000       Computer Expense       (63.00)         30590.000       Office Supplies       34,204.00         ubtotal [1G] Office Supplies       34,141.00         ubgroup : [1H1]       Telephone and Telegraph	0.00 0.00 0.00 0.00	74,292.00 74,292.00 17,937.00 17,937.00 14,725.00
30440.000       Accounting Fees       74,292.00         ubtotal [1D] Accounting and Auditing       74,292.00         ubgroup : [1E]       Legal         30430.000       Legal Fees         30430.000       Legal Fees         ubtotal [1E]       Legal         30535.000       Insurance of Lives of Owners/Oper.         30535.000       Insurance of Lives of Owners/Oper.         14,725.00       14,725.00         ubgroup : [1G]       Office Supplies         30450.000       Computer Expense         30550.000       Office Supplies         30450.000       Computer Expense         30450.000       Office Supplies         30450.000       Office Supplies         30450.000       Stapplies         30450.000       Stapplies         30450.000       Office Expense         304511[16]       Office Supplies         30450.000       Office Expense         304,141.00       34,141.00         ubgroup : [1H1]       Telephone and Telegraph	0.00 0.00 0.00	74,292.00 17,937.00 17,937.00 14,725.00
30440.000       Accounting Fees       74,292.00         ubtotal [1D] Accounting and Auditing       74,292.00         ubgroup : [1E]       Legal         30430.000       Legal Fees         30430.000       Legal Fees         ubtotal [1E]       Legal         ubgroup : [1F]       Insurance of Lives of Owners/Oper.         30535.000       Insurance of Lives of Owners/Oper.         ubgroup : [1G]       Office Supplies         30450.000       Computer Expense         30550.000       Office Supplies         30450.000       Computer Expense         30550.000       Office Supplies         30450.000       Computer Expense         30450.000       Goffice Supplies         30450.000       State Supplies         30450.000       Office Supplies         30450.000       State Supplies <td< td=""><td>0.00 0.00 0.00</td><td>74,292.00 17,937.00 17,937.00 14,725.00</td></td<>	0.00 0.00 0.00	74,292.00 17,937.00 17,937.00 14,725.00
ubgroup : [1E]       Legal         30430.000       Legal Fees         17,937.00         ubtotal [1E]       Legal         30535.000       Insurance of Lives of Owners/Oper.         30535.000       Insurance - D&O         ubtotal [1F]       Insurance of Lives of Owners/Oper.         30450.000       Computer Expense         30450.000       Computer Expense         30590.000       Office Expense         30450.000       Computer Expense         30450.000       Office Supplies         30450.000       Computer Expense         30450.000       Office Supplies         30450.000       State St	0.00	<u>17,937.00</u> <b>17,937.00</b> 14,725.00
30430.000       Legal Fees       17,937.00         ubbtotal [1E] Legal       17,937.00         ubgroup : [1F]       Insurance of Lives of Owners/Oper.       14,725.00         ubbtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         ubbtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         ubgroup : [1G]       Office Supplies       (63.00)         30550.000       Office Expense       34,204.00         ubtotal [1G] Office Supplies       34,141.00         ubgroup : [1H1]       Telephone and Telegraph	0.00	17,937.00 14,725.00
30430.000         Legal Fees         17,937.00           ubtotal [1E] Legal         17,937.00           ubgroup : [1F]         Insurance of Lives of Owners/Oper.         14,725.00           ubtotal [1F] Insurance of Lives of Owners/Oper.         14,725.00           ubgroup : [1G]         Office Supplies         (63.00)           30550.000         Office Expense         (63.00)           30550.000         Office Expense         34,204.00           ubtotal [1G] Office Supplies         34,141.00         34,141.00	0.00	17,937.00 14,725.00
ubgroup : [1F]     Insurance of Lives of Owners/Oper.       30535.000     Insurance - D&O       ubtotal [1F] Insurance of Lives of Owners/Oper.     14,725.00       ubgroup : [1G]     Office Supplies       30450.000     Computer Expense       (63.00)     304204.00       ubtotal [1G] Office Supplies     34,204.00       ubtotal [1G] Office Supplies     34,141.00       ubtotal [1G] Office Supplies     14,725.00	0.00	14,725.00
30535.000         Insurance - D&O         14,725.00           ubtotal [1F] Insurance of Lives of Owners/Oper.         14,725.00           ubgroup : [1G]         Office Supplies         (63.00)           30590.000         Office Expense         (63.00)           30590.000         Office Supplies         34,204.00           ubtotal [1G] Office Supplies         34,141.00           ubgroup : [1H1]         Telephone and Telegraph		
30535.000         Insurance - D&O         14,725.00           ubtotal [1F] Insurance of Lives of Owners/Oper.         14,725.00           ubgroup : [1G]         Office Supplies         (63.00)           30590.000         Office Expense         (63.00)           30590.000         Office Supplies         34,204.00           ubtotal [1G] Office Supplies         34,141.00           ubgroup : [1H1]         Telephone and Telegraph		
ubtotal [1F] Insurance of Lives of Owners/Oper.       14,725.00         ubgroup : [1G]       Office Supplies         30450.000       Computer Expense       (63.00)         30550.000       Office Expense       34,204.00         ubtotal [1G] Office Supplies       34,141.00         ubgroup : [1H1]       Telephone and Telegraph		
30450.000         Computer Expense         (63.00)           30590.000         Office Expense         34.204.00           ubtotal [1G] Office Supplies         34,141.00           ubgroup : [1H1]         Telephone and Telegraph		14,725.00
30450.000         Computer Expense         (63.00)           30590.000         Office Expense         34.204.00           ubtotal [1G] Office Supplies         34,141.00           ubgroup : [1H1]         Telephone and Telegraph		
30590.000       Office Expense       34,204.00         ubtotal [1G] Office Supplies       34,141.00         ubgroup : [1H1] Telephone and Telegraph       34,141.00	0.00	(63.00)
ubgroup : [1H1] Telephone and Telegraph	0.00	34,204.00
	0.00	34,141.00
30595.000 Telephone Expense 38,248.00	(2,498.00)	35,750.00
RJE - 4	(2,498.00)	
ubtotal [1H1] Telephone and Telegraph 38,248.00	(2,498.00)	35,750.00
ubgroup : [1H2] Cellular Phones and Beepers		
larcum 110 Cell Phone 0.00	2,498.00	2,498.00
ubtotal [1H2] Cellular Phones and Beepers 0.00	2,498.00	2,498.00
ubgroup : [1J] Corporation Business Taxes		
50500.000 Federal Corp Tax Expense 9,281.00 ubtotal [1J] Corporation Business Taxes 9,281.00	0.00	9,281.00 9,281.00
ubgroup : [1K2] Other		
50510.000 State Business Tax Expense <u>3,535.00</u> ubtotal [1K2] Other <u>3,535.00</u>	0.00	3,535.00
	0.00	
ubgroup : [1K3] Resident Day User Fee		
50520.000         State Provider Tax Expense         672,514.00           ubtotal [1K3] Resident Day User Fee         672,514.00	0.00	672,514.00
otal [15] Expenditures Other than Salaries 2,330,646.00	0.00	<u>672,514.00</u> 2,330,646.00
roup : [16] Expenditures Other than Salaries (cont'd) - Admin. and General		
ubgroup : [3] Gifts to Staff and Residents 30700.000 Employee Welfare 6,664.00	0.00	6,664.00
ubtotal [3] Gifts to Staff and Residents 6,664.00	0.00	6,664.00
ubgroup : [4] Employee Travel 30840.000 Mileage reimbursement 292.00	_	202.02
	0.00	292.00
ubtotal [4] Employee Travel 292.00	0.00	
	0.00	
ubgroup : [5] Education Expense	0.00	
ubgroup : [5] Education Expense 30810.000 Inservices & Seminar 95,311.00	(89,100.00)	6,211.00
ubgroup : [5] Education Expense 30810.000 Inservices & Seminar 95,311.00 RJE - 8	0.00	
ubgroup : [5] Education Expense 30810.000 Inservices & Seminar 95,311.00 ubtotal [5] Education Expense 95,311.00	0.00 (89,100.00) (89,100.00)	6,211.00
ubgroup : [5] Education Expense 30810.000 Inservices & Seminar 95,311.00 RJE - 8	0.00 (89,100.00) (89,100.00)	6,211.00

đ	Ending:	9/30/2016	
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A.01 - TB-CCNH

Workpaper:	A.01 - TB-CCNH A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref #	RJE	FINAL
Account	Decemption	9/30/2016			9/30/2016
		0.00.2010			0,00,2010
	Advertising Other				
730510.000	Advertising - Promotional	34,117.00		0.00	34,117.00
Subtotal [M3] Ad	Ivertising Other	34,117.00		0.00	34,117.00
Subgroup : [M6]	Barber and Beauty Supplies				
850090.000	Hairdressing Expense	1,335.00		0.00	1,335.00
	rber and Beauty Supplies	1,335.00		0.00	1,335.00
Subgroup : [M8]		40.000.00		(005.00)	40.007.00
730750.000	Dues & Membership	10,262.00	RJE - 2	(225.00) (225.00)	10,037.00
Subtotal (M8) Du	es and Membership Fees to Professional Associations	10,262.00	KJE - 2	(225.00)	10,037.00
• • •	] Dues to Chamber of Commerce			005 00	005.00
larcum 108	Chamber of Commerce Dues	0.00	RJE - 2	225.00 225.00	225.00
Subtotal (M8A) D	Dues to Chamber of Commerce	0.00	KJE - 2	225.00	225.00
	Subscriptions				
730760.000	Subscription	852.00		0.00	852.00
Subtotal [M9] Su	oscriptions	852.00	_	0.00	852.00
ubgroup : [M11	] Services Provided by Contract				
30350 000	Payroll Service Expense	41,231.00		0.00	41,231.00
30460.000	Computer Maintenance Contract	74,416.00		(4,502.00)	69,914.00
			RJE - 3	(4,502.00)	
Subtotal [M11] S	ervices Provided by Contract	115,647.00	. —	(4,502.00)	111,145.00
ubgroup : [M13]	] Other				
730170.000	Child Care Expense	8,557.00		0.00	8,557.00
30740.000	OSHA - Mandated Costs	9,591.00		0.00	9,591.00
30870.000	Licenses	2,542.00		0.00	2,542.00
30880.000	Miscellaneous Expense	4,683.00		0.00	4,683.00
30910.000	Service Charges - Bank	3,080.00		0.00	3,080.00
Subtotal [M13] O Iotal [16] Expend	ther ditures Other than Salaries (cont'd) - Admin. and General	28,453.00 299,978.00	_	0.00 (93,602.00)	28,453.00 206,376.00
		233,370.00	_	(33,002.00)	200,370.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]					
390400.000	Special Nourishments	22,473.00		0.00	22,473.00
90500.000	Raw Food & Beverage	297,016.00	_	0.00	297,016.00
Subtotal [2A1] Ra	aw Food	319,489.00	·	0.00	319,489.00
Subgroup : [2A2]	Non-Food Supplies				
90250.000	Dietary Expense	39,808.00		0.00	39,808.00
	on-Food Supplies	39,808.00		0.00	39,808.00
Fotal [18] Dietary	Basis for Allocation of Costs	359,297.00	_	0.00	359,297.00
Froup : [19]	Laundry-Basis for Allocation of Costs				
	Bed Linens, etcwashed, ironed				
00400.000	Linen & Bedding	17,659.00		0.00	17,659.00
Subtotal [3A1] Be	ed Linens, etcwashed, ironed	17,659.00		0.00	17,659.00
Subgroup : [3B]	Purchased Services				
00700.000	Laundry Purchase Service	18,992.00		0.00	18,992.00
	rchased Services	18,992.00		0.00	18,992.00
• • • •					
ubgroup : [3D]	Other				
00250.000	Laundry Expense	27,830.00		0.00	27,830.00
Subtotal [3D] Oth		27,830.00		0.00	27,830.00
otal [19] Laundi	ry-Basis for Allocation of Costs	64,481.00		0.00	64,481.00
Froup : [20]	Housekeeping and Resident Care Basis for Allocation of Cos	sts			
ubgroup : [4D]	Other				
10670.000	Housekeeping Expense	96,428.00		0.00	96,428.00
ubtotal [4D] Oth	ner in the second s	96,428.00		0.00	96,428.00
ubaroup · 15A 21	Purchased from				
30200.000	Drug Expense	192,057.00		0.00	192,057.00
Subtotal [5A2] Pu		192,057.00		0.00	192,057.00
ubgroup : [5B]	Medicine Cabinet Drugs				
70600.000	Stockroom Medical Supplies	169,293.00		0.00	169,293 00
70610.000	Station Supplies	13,970.00		0.00	13,970.00
70620.000	Stockroom IV Supplies	4,956.00		0.00	4,956.00
70720.000	Diapers divine Cabinet Davas	120,134.00		0.00	120,134.00
anniorai [an] Mee	dicine Cabinet Drugs	308,353.00		0.00	308,353.00

rial Balance: /orkpaper:	9/30/2016 A.01 - TB-CCNH				
	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
ubgroup : [5C]	Medical and Therapeutic Supplies				
10050.000	Medical Supply Expense	63,003.00		0.00	63,003.00
ubtotal [5C] Me	edical and Therapeutic Supplies	63,003.00		0.00	63,003.00
ubaroup : [5D]	Ambulance/Limousine				
50640.000	Ambulance Expense	1,630.00		0.00	1,630.00
ubtotal [5D] Arr	nbulance/Limousine	1,630.00		0.00	1,630.00
50670.000	X-Rays and related radiological Radiology Expense	32,383.00		0.00	32,383.00
	Rays and related radiological	32,383.00		0.00	32,383.00
		· · · · · · · · · · · · · · · · · · ·			
ubgroup : [5H]		07 700 00		0.00	07 709 00
50620.000 ubtotal [5H] Lai	Lab Expense	<u>27,783.00</u> 27,783.00		0.00	27,783.00 27,783.00
	bolatory	27,703.00		0.00	27,703.00
ubgroup : [51]	Recreation				
0250.000	Recreation Expense	4,626.00		0.00	4,626.00
0650.000	Patient Activities	7,320.00		0.00	7,320.00
arcum 113	Cable Television	0.00		11,530.00	11,530.00
ubtotal [5l] Rec	reation	11,946.00	RJE - 7	<u>11,530.00</u> 11,530.00	23,476.00
Local [01] Rec		11,040.00		1,000.00	
ubgroup : [5J]	Other				
50600.000	Complex Medical Equipment Exp	28,712.00		0.00	28,712.00
50660.000	Misc. Ancillary Expense	1,509.00		0.00	1,509.00
arcum 117	Pulmonary/Cardiology Services - Medicare	0.00	RJE - 8	89,100.00 89,100.00	89,100.00
ubtotal [5J] Oth	ber	30,221.00	KJE - 0	89,100.00	119,321.00
	Reeping and Resident Care Basis for Allocation of Costs	763,804.00	. –	100,630.00	864,434.00
				·····	
roup : [22]	Maintenance and Property				
ubgroup : [6A]	•				~~ ~~ ~~
20667.000	Grounds Maintenance pairs and Maintenance	<u> </u>		0.00	<u>60,194.00</u> 60,194.00
		00,134.00	_	0.00	00,134.00
bgroup : [6B]	Heat				
0500.000	Gas	52,599.00		0.00	52,599.00
0550.000	Oil	23,242.00	<u> </u>	0.00	23,242.00
ubtotal [6B] Hea	at	75,841.00	·	0.00	75,841.00
ubgroup : [6C]	Light & Power				
0510.000	Electricity	65,761.00			
ubtotal IEC1 Lie			_	0.00	65,761.00
	ght & Power	65,761.00	_	0.00	65,761.00 65,761.00
	-		_		
ubgroup : [6D]	Water	65,761.00		0.00	65,761.00
	Water Water		=		
ubgroup : [6D] 20520.000 ubtotal [6D] Wa	Water Water	<u>65,761.00</u> 29,318.00	-	0.00	<b>65,761.00</b> 29,318.00
lbgroup : [6D] 10520.000 lbtotal [6D] Wa lbgroup : [6E]	Water Water ater Equipment Lease	<u> </u>		0.00 0.00 0.00	65,761.00 29,318.00 29,318.00
ubgroup : [6D] 20520.000 ubtotal [6D] Wa	Water Water ter	<u>65,761.00</u> 29,318.00		0.00 0.00 4,502.00	<b>65,761.00</b> 29,318.00
ubgroup : [6D] 20520.000 ubtotal [6D] Wa ubgroup : [6E] arcum 109	Water Water ater Equipment Lease	<u> </u>	  RJE - 3	0.00 0.00 0.00	65,761.00 29,318.00 29,318.00
ubgroup : [6D] 20520.000 ubtotal [6D] Wa ubgroup : [6E] arcum 109	Water Water ater Equipment Lease Leased Equipment	<u> </u>	  RJE - 3	0.00 0.00 4,502.00 4,502.00	65,761.00 29,318.00 29,318.00 4,502.00
ubgroup : [6D] 10520.000 10total [6D] Wa 10group : [6E] arcum 109 10total [6E] Equ 10group : [6F]	Water Water ater Equipment Lease Leased Equipment uipment Lease Other	65,761.00 29,318.00 29,318.00 0.00 0.00	RJE - 3	0.00 0.00 4,502.00 4,502.00 4,502.00	<u>29,318.00</u> 29,318.00 29,318.00 4,502.00 4,502.00
abgroup : [6D] 20520.000 abtotal [6D] Wa abgroup : [6E] arcum 109 abtotal [6E] Equ abgroup : [6F] 20530.000	Water Water ter Equipment Lease Leased Equipment uipment Lease Other Sewer usage	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00	RJE - 3	0.00 0.00 4,502.00 4,502.00 4,502.00 0.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00
Ibgroup : [6D] 10520.000 Ibtotal [6D] Wa Ibgroup : [6E] 10530.000 10530.000 10535.000	Water Water ster Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00	RJE - 3	0.00 0.00 4,502.00 4,502.00 4,502.00 4,502.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00
ibgroup : [6D] (0520.000 ibtotal [6D] Wa ibgroup : [6E] arcum 109 ibtotal [6E] Equ ibgroup : [6F] (0530.000 (0535.000 (05340.000	Water Water tter Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00	 RJE - 3	0.00 0.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00
Ibgroup : [6D] 10520.000 Ibtotal [6D] Wa Ibgroup : [6E] 10530.000 10530.000 10535.000	Water Water ster Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00	 RJE - 3	0.00 0.00 4,502.00 4,502.00 4,502.00 4,502.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00
ubgroup : [6D] ubdotal [6D] Wa ubgroup : [6E] arcum 109 ubtotal [6E] Equ ubgroup : [6F] 10530.000 10535.000 10540.000 10540.000	Water Water ter Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00		0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 0.00 (28,810.00) (17,280.00)	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00
Ibgroup : [6D] Ibgroup : [6E] Ibgroup : [6E] Iarcum 109 Ibtotal [6E] Equ Ibgroup : [6F] 10530.000 10535.000 10540.000 10540.000 10700.000	Water Water Inter Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Purchase Service	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00	-	0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 0.00 0.00 (28,810.00) (17,280.00) (11,530.00)	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00
ubgroup : [6D] ubtotal [6D] Wa ubtotal [6D] Wa action 109 ubtotal [6E] Equ ubgroup : [6E] 10530.000 10530.000 10540.000 10560.000 10700.000 10815.000	Water Water Mater Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Purchase Service Equipment Rental Expense	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 155,807.00 155,723.00 6,706.00		0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 (28,810.00) (17,280.00) (11,530.00) 0.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00
Ibgroup : [6D] Ibgroup : [6E] Ibgroup : [6E] Iarcum 109 Ibtotal [6E] Equ Ibgroup : [6F] 10530.000 10535.000 10540.000 10540.000 10700.000	Water Water Mater Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Purchase Service Equipment Rental Expense	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00		0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 0.00 0.00 (28,810.00) (17,280.00) (11,530.00)	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00
Ibgroup : [6D] (0520.000 Ibtotal [6D] Wa Ibgroup : [6E] Ibtotal [6E] Equ Ibgroup : [6F] (0530.000 (0530.000 (0540.000 (0540.000 (0540.000 (0540.000 (0540.000 (0540.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000 (0560.000) (0560.000 (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000) (0560.000	Water Water Water ster Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Expense Plant Purchase Service	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 155,807.00 155,723.00 6,706.00		0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 (28,810.00) (17,280.00) (11,530.00) 0.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00
ubgroup : [6D] ubtotal [6D] Wa ubtotal [6D] Wa action 109 ubtotal [6E] Equ ubgroup : [6E] 10530.000 10530.000 10540.000 10560.000 10700.000 10815.000	Water Water Water ster Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Expense Plant Purchase Service	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 155,807.00 155,723.00 6,706.00	RJE - 6 RJE - 7 	0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 (28,810.00) (11,530.00) 0.00 (28,810.00) 43,093.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00
ubgroup : [6D]           10520.000           ubtotal [6D] Wa           ubgroup : [6E]           arcum 109           ubtotal [6E] Equ           ubgroup : [6F]           0530.000           10530.000           00530.000           00530.000           00530.000           00540.000           00660.000           00660.000           00700.000           00815.000           ubgroup : [6F] Oth           ubgroup : [7D]           arcum 114	Water Water Water ter Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Expense Plant Purchase Service Equipment Rental Expense her Movable Equipment Depreciation	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00 6,706.00 281,035.00 0.00		0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00 252,225.00 43,093.00
ubgroup : [6D]           10520.000           ubtotal [6D] Wa           ubgroup : [6E]           arcum 109           ubtotal [6E] Equ           ubgroup : [6F]           0530.000           10530.000           00530.000           00530.000           00530.000           00540.000           00660.000           00660.000           00700.000           00815.000           ubgroup : [6F] Oth           ubgroup : [7D]           arcum 114	Water Water Water ter Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Expense Plant Purchase Service Equipment Rental Expense her Movable Equipment	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00 6,706.00 281,035.00	RJE - 6 RJE - 7 	0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 (28,810.00) (11,530.00) 0.00 (28,810.00) 43,093.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00 252,225.00
ubgroup : [6D]           ubgroup : [6E]           ubtotal [6D] Wa           ubgroup : [6E]           acum 109           ubtotal [6E] Equ           ubgroup : [6F]           0530.000           0535.000           0535.000           0540.000           0540.000           0540.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640.000           0640	Water Water Water ter Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Expense Plant Purchase Service Equipment Rental Expense her Movable Equipment Movable Equipment Depreciation	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00 6,706.00 281,035.00 0.00	RJE - 6 RJE - 7 	0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00 252,225.00 43,093.00
ubgroup : [6D]           10520.000           ubtotal [6D] Wa           ubgroup : [6E]           arcum 109           ubtotal [6E] Equ           ubgroup : [6F]           0530.000           10530.000           00530.000           00530.000           00530.000           00540.000           00660.000           00660.000           00700.000           00815.000           ubgroup : [6F] Oth           ubgroup : [7D]           arcum 114	Water Water Water ter Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Purchase Service Equipment Rental Expense her Movable Equipment Movable Equipment Depreciation avable Equipment Leasehold Improvements	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00 6,706.00 281,035.00 0.00 0.00	RJE - 6 RJE - 7 	0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 (28,810.00) (11,530.00) (11,530.00) (11,530.00) 0.00 (28,810.00) 43,093.00 43,093.00 43,093.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00 252,225.00 43,093.00
abgroup : [6D] 10520.000 ibitotal [6D] Wa abgroup : [6E] arcum 109 ibitotal [6E] Equ abgroup : [6F] 10530.000 10530.000 10540.000 10540.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.0000 10560.000 10560.000 10560.000 10560.0000 10560.000 1	Water Water Water ter Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Expense Plant Purchase Service Equipment Rental Expense her Movable Equipment Movable Equipment Depreciation	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00 6,706.00 281,035.00 0.00	RJE - 6 RJE - 7 	0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00 252,225.00 43,093.00
abgroup : [6D] 10520.000 ibitotal [6D] Wa abgroup : [6E] arcum 109 ibitotal [6E] Equ abgroup : [6F] 10530.000 10530.000 10540.000 10540.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.000 10560.0000 10560.000 10560.000 10560.000 10560.0000 10560.000 1	Water Water Water ter Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Purchase Service Equipment Rental Expense her Movable Equipment Movable Equipment Depreciation avable Equipment Leasehold Improvements	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00 6,706.00 281,035.00 0.00 0.00	RJE - 6 RJE - 7 	0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 (28,810.00) (11,530.00) (11,530.00) (11,530.00) (11,530.00) (11,530.00) (11,530.00) (11,530.00) (11,530.00) (109,449.00) (109,449.00) (109,449.00) (109,449.00) (109,449.00)	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00 252,225.00 43,093.00
ubgroup : [6D]           10520.000           ubtotal [6D] Wa           ubgroup : [6E]           arcum 109           ubtotal [6E] Equ           ubgroup : [6F]           10530.000           10530.000           10530.000           10530.000           10530.000           10540.000           10560.000           10560.000           10560.000           10560.000           10560.000           105615.000           ubtotal [6F] Oth           ubgroup : [7D]           arcum 114           ubtotal [7D] Mo           ubgroup : [8C]           0420.000           arcum 115	Water Water Water Water Water Worker Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Expense Plant Expense Plant Expense Movable Equipment Movable Equipment Movable Equipment Movable Equipment Movable Equipment Leasehold Improvement Depreciation	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00 6,706.00 281,035.00 0.00 0.00 109,449.00 0.00	RJE - 6 RJE - 7  RJE - 5	0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 (11,530.00) (11,530.00) (11,530.00) (11,530.00) 43,093.00 43,093.00 43,093.00 (109,449.00) (109,449.00) (109,449.00) 66,356.00 66,356.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00 252,225.00 43,093.00 0.00 66,356.00
ubgroup : [6D]           10520.000           ubtotal [6D] Wa           ubgroup : [6E]           arcum 109           ubtotal [6E] Equ           ubgroup : [6F]           10530.000           10530.000           10530.000           10530.000           10530.000           10540.000           10560.000           10560.000           10560.000           10560.000           10560.000           105615.000           ubtotal [6F] Oth           ubgroup : [7D]           arcum 114           ubtotal [7D] Mo           ubgroup : [8C]           0420.000           arcum 115	Water Water Water ter Equipment Lease Leased Equipment uipment Lease Other Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Expense Plant Purchase Service Equipment Rental Expense Plant Purchase Service Movable Equipment Movable Equipment Depreciation woble Equipment Leasehold Improvements Depreciation Expense	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00 6,706.00 281,035.00 0.00 0.00 109,449.00	RJE - 6 RJE - 7 	0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 (28,810.00) (11,530.00) (11,530.00) (11,530.00) (11,530.00) (11,530.00) (11,530.00) (11,530.00) (11,530.00) (109,449.00) (109,449.00) (109,449.00) (109,449.00) (109,449.00)	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00 252,225.00 43,093.00 0.00
ibgroup : [6D] 0520.000 ibtotal [6D] Wa ibgroup : [6E] arcum 109 ibtotal [6E] Equ ibgroup : [6F] 0530.000 0535.000 0540.000 0540.000 0560.000 0540.000 0660.000 0700.000 0815.000 ibtotal [6F] Oth ibgroup : [7D] arcum 114 ibtotal [7D] Mo ibgroup : [8C] 0420.000 arcum 115	Water Water Water Water Water Worker Sewer usage Refuse Disposal Co Generation Expense Plant Expense Plant Expense Plant Expense Plant Expense Movable Equipment Movable Equipment Movable Equipment Movable Equipment Movable Equipment Leasehold Improvement Depreciation	65,761.00 29,318.00 29,318.00 0.00 0.00 23,147.00 24,950.00 14,702.00 55,807.00 155,723.00 6,706.00 281,035.00 0.00 0.00 109,449.00 0.00	RJE - 6 RJE - 7 	0.00 0.00 0.00 4,502.00 4,502.00 4,502.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 (11,530.00) (11,530.00) (11,530.00) (11,530.00) 43,093.00 43,093.00 43,093.00 (109,449.00) (109,449.00) (109,449.00) 66,356.00 66,356.00	65,761.00 29,318.00 29,318.00 4,502.00 4,502.00 23,147.00 24,950.00 14,702.00 55,807.00 126,913.00 6,706.00 252,225.00 43,093.00 0.00 66,356.00

Client:	Wolcott View Manor, Inc.
Engagement:	Medicaid - Wolcott View Manor, Inc
Period Ending:	9/30/2016
Trial Balance:	A.01 - TB-CCNH
Workpaper:	A.03 - TB Combined Detail LS
Account	Descriptio

Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [9] Rent	tal Payments	1,029,600.00		0.00	1,029,600.00
					,
	] Real estate taxes paid by lessor				
720820.000	Tax - Real Estate	126,615.00		0.00	126,615.00
Subtotal [10B] Ro	eal estate taxes paid by lessor	126,615.00		0.00	126,615.00
	Personal property taxes	7 599 99			7 500 00
720830.000	Tax - Personal Property	7,502.00	_	0.00	7,502.00
	ersonal property taxes	7,502.00		0.00	7,502.00
i otal [22] Mainte	nance and Property	1,785,315.00		(24,308.00)	1,761,007.00
C	Interest and Insurance				
Group : [27] Subaroup : [144]	Insurance on Property			·	1. A
730530.000	Insurance - Property	121,618.00		0.00	121,618.00
	surance on Property	121,618.00		0.00	121,618.00
Total [27] Interes		121,618.00		0.00	121,618.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]					
430100.000	Medicaid - Room and Board	(8,092,806.00)		0.00	(8,092,806.00)
Subtotal [1A] Me	dicaid Residents (CT only)	(8,092,806.00)		0.00	(8,092,806.00)
• •	• • •	<u> </u>		<del> </del>	<b>.</b>
Subgroup : [1B]	Medicaid room and board contractual allowance	•			
430900.000	Medicaid C/A - R/B	1,721,572.00	-	0.00	1,721,572.00
Subtotal [1B] Me	dicaid room and board contractual allowance	1,721,572.00		0.00	1,721,572.00
Subgroup : [3A]					
400100.000	Medicare A - Room and Board	(1,339,646.00)		0.00	(1,339,646.00)
Subtotal [3A] Me	dicare Residents (All inclusive)	(1,339,646.00)		0.00	(1,339,646.00)
Subaraus (1901	Mediana ment and beard contractual ellowerse				
Subgroup : [3B] 400900.000	Medicare room and board contractual allowance Medicare A C/A - R/B	(1.012.205.00)		0.00	(1 012 205 00)
	dicare room and board contractual allowance	(1,012,205.00) (1,012,205.00)		0.00	(1,012,205.00) (1,012,205.00)
Papioral [op] me	dicare room and board contractual anowance			0.00	(1,012,203.00)
Subgroup : [4A]	Private-pay residents and other				
410100.000	Private - Room and Board	(1,329,778.00)		0.00	(1,329,778.00)
450100.000	Managed Care - Room and Board	(725,488.00)		0.00	(725,488.00)
Subtotal [4A] Priv	vate-pay residents and other	(2,055,266.00)		0.00	(2,055,266.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
410110.000	Private - Private Room Differential	33,207.00		0.00	33,207.00
450900.000	Managed Care C/A - R/B	(19,310.00)		0.00	(19,310.00)
Subtotal [4B] Priv	vate-pay room and board contractual allowance	13,897.00		0.00	13,897.00
Subgroup : [5A]	Prescription Drugs - Medicare	(00.4.450.00)			(00.1.150.00)
400250.000	Medicare A - Pharmacy	(224,458.00)		0.00	(224,458.00)
Subtotal [SA] Pre	scription Drugs - Medicare	(224,458.00)		0.00	(224,458.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare				
430250.000	Medicaid - Pharmacy	(22,204.00)		0.00	(22,204.00)
450250.000	Managed Care - Pharmacy	(62,606.00)		0.00	(62,606.00)
	scription Drugs - Non-medicare	(84,810.00)		0.00	(84,810.00)
			_	0.00	(04,010.00)
Subgroup : [6A]	Medical Supplies - Medicare				
100200.000	Medicare A - Medical Supplies	(11,641.00)		0.00	(11,641.00)
Subtotal [6A] Mee	dical Supplies - Medicare	(11,641.00)		0.00	(11,641.00)
Subgroup : [6C]	Medical Supplies - Non-medicare				
410200.000	Private - Medical Supplies	(6,017.00)		0.00	(6,017.00)
430200.000	Medicaid - Medical Supplies	(51,495.00)		0.00	(51,495.00)
450200.000	Managed Care - Medical Supplies	(5,323.00)		0.00	(5,323.00)
Subtotal [6C] Mee	dical Supplies - Non-medicare	(62,835.00)		0.00	(62,835.00)
	Diversional Theorem Advantage				
Subgroup : [7A] 100400.000	Physical Therapy - Medicare Medicare A - Physical Therapy	(477.041.00)		0.00	(477.044.00)
500400.000	Medicare B - Physical Therapy	(477,041.00)		0.00	(477,041.00)
	/sical Therapy - Medicare	(84,621.00) (561,662.00)		0.00	(84,621.00)
	recent morapy - mouldare	(001,002.00)		0.00	(561,662.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
130400.000	Medicaid - Physical Therapy	(23,994.00)		0.00	(23,994.00)
450400.000	Managed Care - Physical Therapy	(73,858.00)		0.00	(73,858.00)
150600.000	Managed Care - P.T - Outlier	(6,290.00)		0.00	(6,290.00)
	vsical Therapy - Non-medicare	(104,142.00)		0.00	(104,142.00)
	· · · · · · · · · · · · · · · · · · ·				<u></u>
Subgroup : [8A]	Speech Therapy - Medicare				
100500.000	Medicare A - Speech Therapy	(61,625.00)		0.00	(61,625.00)
500500.000	Medicare B - Speech Therapy	(40,534.00)		0.00	(40,534.00)
Subtotal [8A] Spe	eech Therapy - Medicare	(102,159.00)	-	0.00	(102,159.00)

Client: Engagement:	Wolcott View Manor, Inc. Medicaid - Wolcott View Manor, Inc.				
Period Ending:	9/30/2016				
Trial Balance: Workpaper:	A.01 - TB-CCNH A.03 - TB Combined Detail LS				
		ADJ	JE Ref #	RJE	FINAL
Account	Description	9/30/2016	JE Rei #		9/30/2016
Subgroup : [8C]	Speech Therapy - Non-medicare	9/30/2016			5/30/2010
430500.000	Medicaid - Speech Therapy	(4,592.00)		0.00	(4,592.00)
450500.000	Managed Care - Speech Therapy	(7,934.00)		0.00	(7,934.00)
450550.000	Managed Care - Speach Therapy Outlier	(700.00)	_	0.00	(700.00)
Subtotal [8C] Spe	eech Therapy - Non-medicare	(13,226.00)	·	0.00	(13,226.00)
Subaroun · 1941	Occupational Therapy - Medicare				
400450.000	Medicare A - Occupational Therapy	(474,500.00)		0.00	(474,500.00)
500450.000	Medicare B - Occupational Therapy	(45,542.00)		0.00	(45,542.00)
Subtotal [9A] Occ	cupational Therapy - Medicare	(520,042.00)		0.00	(520,042.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
430450.000	Medicaid - Occupational Therapy	(17,490.00)		0.00	(17,490.00)
450450.000	Managed Care - Occupational Therapy	(66,502.00)		0.00	(66,502.00)
450650.000	Managed Care - O.T - Outlier	(2,024.00)		0.00	(2,024.00)
Subtotal [9C] Occ	cupational Therapy - Non-medicare	(86,016.00)		0.00	(86,016.00)
Subaroup - [10A]	Other - Medicare				
400700.000	Medicare A - Radiology	(55,745.00)		0.00	(55,745.00)
400850 000	Medicare A - Lab	(42,358.00)		0.00	(42,358.00)
400910.000	Medicare A C/A - Anc	1,347,368.00		0.00	1,347,368.00
500260.000	Medicare B - Vaccines	(2,322.00)		0.00	(2,322.00)
500425.000	Medicare B - Outpatient Therapy	(1,340.00)		0.00	(1,340.00)
500900.000 599095.000	Medicare B - C/A Small Balance Adjustments - Medicare	841.00 45,075.00		0.00 0.00	841.00 45,075.00
Subtotal [10A] Ot		1,291,519.00		0.00	1,291,519.00
,					
	Other - Non-medicare				
410750.000	Private-Ambulance	(478.00)		0.00	(478.00)
430910.000 450700.000	Medicaid C/A - Anc. Managed Care - Radiology	119,775.00 (10,061.00)		0.00 0.00	119,775.00 (10,061.00)
450850.000	Managed Care - Lab	(10,081.00) (9,771.00)		0.00	(9,771.00)
450910.000	Managed Care C/A - Anc	235,578.00		0.00	235,578.00
Subtotal [10B] Ot	ther - Non-medicare	335,043.00		0.00	335,043.00
Subgroup : [14] 599015.000	Rental of Televisions and Cable Services Cable/TV Revenue	(3,870.00)		0.00	(3,870.00)
	tal of Televisions and Cable Services	(3,870.00)		0.00	(3,870.00)
		(0,0.000)			(0)0701007
Subgroup : [15]	Interest Income				
599050.000	Interest Revenue	(59,245.00)		0.00	(59,245.00)
Subtotal [15] Inte	rest income	(59,245.00)		0.00	(59,245.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops				
599010.000	Hairdressing Revenue	(11,076.00)		0.00	(11,076.00)
Subtotal [17] Barl	ber, Coffee, Beauty & Gift Shops	(11,076.00)		0.00	(11,076.00)
Subgroup : [18]	Other Revenue				
599020.000	Child Care Revenue	(348,361.00)		0.00	(348,361.00)
599070.000	Charitable Donations	169.00		0.00	169.00
599080.000	Misc. Revenue	1,391.00		0.00	1,391.00
599090.000	Small Balance Adjustments - Other	3,075.00		0.00	3,075.00
599130.000	Prior Period Adjustments	(1,977.00)		0.00	(1,977.00)
Subtotal [18] Oth Total [30] Statem		<u>(345,703.00)</u> (11,328,777.00)		0.00	(345,703.00) (11,328,777.00)
Total [Jo] Statem	en of Nevende	(11,328,777.00)	_	0.00	(11,520,777.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
100100.000	Cash - Wells Fargo	1,005,097.00		0.00	1,005,097.00
100125.000	Cash - TD Bank EFTPS	31,597.00		0.00	31,597.00
100150.000 100175.000	Cash - Payroll Cash - Webster Real Est Tax	13,382.00 32,115.00		0.00	13,382.00 32,115.00
100200.000	Cash - Petty	350.00		0.00	350.00
100225.000	Cash - Petty Cash/Resident	50.00		0.00	50.00
100900.000	Cash-Resident Trust	350.00		0.00	350.00
Subtotal [A1] Cas	sh	1,082,941.00	_	0.00	1,082,941.00
Subarous · fA22	Resident Accounts Pessivable				
Subgroup : [A2] 111000.000	Resident Accounts Receivable A/R - Private	324,003.00		0.00	324,003.00
112000.000	A/R - Medicaid	378,755.00		0.00	378,755.00
113000.000	A/R - Medicare Part A	166,146.00		0.00	166,146.00
114000.000	A/R - Medicare Part B	13,324.00		0.00	13,324.00
115000.000	A/R - Co-Insurance Part A	37,526.00		0.00	37,526.00
115100.000	A/R - Co-Insurance Part A Medicaid	31,717.00		0.00	31,717.00
116000.000 116100.000	A/R - Co-Insurance Part B A/R - Co-Insurance Med B - OP	4,119.00 683.00		0.00 0.00	4,119.00 683.00
117000.000	A/R - Managed Care	138,373.00		0.00	138,373.00
119000.000	A/R - Outpatient	(34.00)		0.00	(34.00)
120000.000	A/R - Allowance for Bad Debt	(150,000.00)		0.00	(150,000.00)

FINAL

Account	Description
Workpaper:	A.03 - TB Combined Detail LS
Trial Balance:	A.01 - TB-CCNH
Period Ending:	9/30/2016
Engagement	Medicaid - Wolcott View Manor, Inc.
Client:	Wolcott View Manor, Inc.

Account	Description	ADJ	JE ROI# RJE	FINAL
Subtetel (AM De	aident Assounts Dessiushis	<u>9/30/2016</u> 944,612.00	0.00	9/30/2016 944,612.00
	sident Accounts Receivable		0.00	
Subgroup : [A3]	Other Accounts Receivable			
131000.000	A/R - Employee Loans	31,500.00	0.00	31,500.00
131010.000	A/R - N/R Interest	190,670.00	0.00	190,670.00
139000.000 Subtatal [A3] Oth	A/R - Other ner Accounts Receivable	8,193.00 230,363.00	0.00	8,193.00 230,363.00
Subtotal [A3] Oti	ier Accounts Receivable	230,383.00	0.00	230,383.00
Subgroup : [A4] 141000.000	Inventories Supplies Investor @ Cost	51,811.00	0.00	51,811.00
Subtotal [A4] Inv	Supplies - Inventory @ Cost entories	<u>51,811.00</u>	0.00	51,811.00
Saprorai (244) inte	entorea			01,011.00
Subgroup : [A5]		110 303 00	0.00	110 202 00
151000.000 151100.000	Prepaid - Deferred Tax Asset Prepaid - State Business Tax	110,303.00 31,047.00	0.00	110,303.00 31,047.00
151150.000	Prepaid - Federal Corp Tax	175,000.00	0.00	175,000.00
152000.000	Prepaid - Unexpired Insurance	163,324.00	0.00	163,324.00
Subtotal [A5] Pre	paid Expenses	479,674.00	0.00	479,674.00
Subgroup : [A8]	Other Current Assets			
181000.000	Other Assets	1,000.00	0.00	1,000.00
Subtotal [A8] Oth	ner Current Assets	1,000.00	0.00	1,000.00
	Leasehold Improvements			
161000.000	Leasehold	1,491,288.00	0.00	1,491,288.00
165000.000 Subtotal (B4) Lea	Accum. Dep Leasehold asehold Improvements	<u>(841,587.00)</u> 649,701.00	0.00	(841,587.00) 649,701.00
		049,701.00	0.00	043,701.00
Subgroup : [B6] 162000.000	Movable Equipment Moveable Equipment	776,013.00	0.00	776 012 00
166000.000	Accum. Dep Moveable Equipment	(542,960.00)	0.00	776,013.00 (542,960.00)
	vable Equipment	233,053.00	0.00	233,053.00
Sub-mount (DS1	Loons to Ourses on Balated Badies			
Subgroup : [D6] 131020.000	Loans to Owners or Related Parties N/R - James E. Cleary, Jr.	155,000.00	0.00	155,000.00
131025.000	N/R - Meridian Manor	640,000.00	0.00	640,000.00
131050.000	N/R - R & C Realty	200,000.00	0.00	200,000.00
131075 000	N/R - JEC Fam	200,000.00	0.00	200,000.00
132000 000	Due from J. Cleary	130,872.00	0.00	130,872.00
253000.000	Due to Meridian Manor ans to Owners or Related Parties	11,414.00	0.00	11,414.00
Total [31-32] Ass		<u>1,337,286.00</u> 5,010,441.00	0.00	<u>1,337,286.00</u> 5,010,441.00
0				
Group : [33-34] Subgroup : [A1]	Liabilities Trade Accounts Payable			
200100.000	Accounts Payable	(207,468.00)	0.00	(207,468.00)
Subtotal [A1] Tra	de Accounts Payable	(207,468.00)	0.00	(207,468.00)
Subgroup : [A4]	Accrued Payroll			
202000.000	Accrued Wages	(119,237.00)	0.00	(119,237.00)
212115.000	Accrued Vacation Pay	(253,351.00)	0.00	(253,351.00)
212125.000	Accrued Sick Pay	(69,541.00)	0.00	(69,541.00)
Subtotal [A4] Acc	crued Payroli	(442,129.00)	0.00	(442,129.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
200990.000 Subtotal [A6] Acc	Accrued Sales Tax Payable crued Payroli Taxes Payable	(972.00)	0.00	(972.00) (972.00)
				(012:00)
Subgroup : [A12]	Other Current Liabilities Employee 401(k) Payable	(40.00)	0.00	(10.00)
203000.000	Due to Medicaid	(19.00) (74,254.00)	0.00	(19.00) (74,254.00)
212135.000	Accrued Uniform Reimbursement	(2,064.00)	0.00	(2,064.00)
212155.000	Accrued Accounting	(47,038.00)	0.00	(47,038.00)
212175.000	401(k) Payable	(53,880.00)	0.00	(53,880.00)
212195.000	State Provider Tax Payable	(173,667.00)	0.00	(173,667.00)
215100.000	Resident Refunds	321.00	0.00	321.00
215225.000 215250.000	Accrued Personal Property Tax Sewer Usage Payable	(1,281.00) (4,630.00)	0.00	(1,281.00) (4,630.00)
215275.000	Deferred Tax Liability	(34,911.00)	0.00	(34,911.00)
	ther Current Liabilities	(391,423.00)	0.00	(391,423.00)
Subgroup : [B4]	Other Long-Term Liabilities			
215280.000	Deferred Tax Liability - LT	(37,423.00)	0.00	(37,423.00)
	er Long-Term Liabilities	(37,423.00)	0.00	(37,423.00)
Total [33-34] Liab	anda2	(1,079,415.00)	0.00	(1,079,415.00)
Group : [35]	Equity			
Subgroup : [B2] 301000.000	Capital Stock Capital Stock	(1,000.00)	0.00	(1,000.00)
	Supriar Stock	(1,000.00)	0.00	(1,000,00)

JE Ref #

RJE

ADJ

# Client: Wolcott View Manor, Inc. Engagement: Medicaid - Wolcott View Manor, Inc. Period Ending: 9/30/2016 Trial Balance: A.01 - TB-CCNH Workpaper: A.03 - TB Combined Detail LS Account Description

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [B2] Capital	Stock	(1,000.00)	_	0.00	(1,000.00)
	mulated Earnings				
308000.000 Ref	ained Earnings	(4,493,301.00)		0.00	(4,493,301.00)
Subtotal [B5] Cumula	ted Earnings	(4,493,301.00)		0.00	(4,493,301.00)
Total [35] Equity	-	(4,494,301.00)		0.00	(4,494,301.00)
Su	n of Account Groups	0.00		0.00	0.00
Net	(income) Loss	0.00		0.00	0.00

Engagement: Period Ending: Trial Balance: Workpaper:	Medicaid - Wolcott View Manor, Inc. 9/30/2018 A.01 - TB-CCNH H.02 - Reclassifying Journal Entries Report			
Account	Description	W/P Ref	Debit	Credit
Reclassifying Jou	Irnal Entries JE # 1	D.01 - Page 87		
	to correct lines of the cost report			
700100.000	Wages - Laundry	κ.	9,065.00	
Marcum 101	Wages - Head Dietitian		58,287.00	
Marcum 102	Wages - Food Service Supervisor		33,328.00	
Marcum 103	Wages - Head Housekeeper		37,571.00	
Marcum 104	Wages - Engineer or Chief of Maintenance		72,005.00	
Marcum 105	Wages - RN Admin		89,723.00	
Marcum 116	Wages - LPN Admin		155,346.00	00 700 00
670100.000 670110.000	Wages - RN Wages - LPN			89,723.00
690110.000	Wages - Dietary			155,346.00 91,615.00
710100.000	Wages - Housekeeping			37,571.00
720100.000	Wages - Maintenance			81,070.00
Total	Vages - Maintenance		455,325.00	455,325.00
Reclassifying lou	rnal Entries JE # 2	D.01 - Page 93		
	es not related to dues to the proper line of the cost	D.01 - Fage 35		
eport				
Marcum 108	Chamber of Commerce Dues		225.00	
730750.000	Dues & Membership			225.00
lotal			225.00	225.00
	rnal Entries JE # 3 equipment to the correct line of the cost report	D.01 - Page 106		
Marcum 109 730460.000	Leased Equipment		4,502.00	
730460.000 Fotal	Computer Maintenance Contract		4,502.00	4,502.00 4,502.00
Poctossifying Jou	rnal Entries JE # 4	N.02		
	ne expense from the telephone expense line	N.02		
Marcum 110	Cell Phone		2,498.00	
730595.000	Telephone Expense			2,498.00
otal			2,498.00	2,498.00
Reclassifying Jou To reclass depreci	rnal Entries JE # 5	K.02		
Marcum 114	Movable Equipment Depreciation		43,093.00	
Marcum 115	Leasehold Improvement Depreciation		66,356.00	
850420.000	Depreciation Expense			109,449.00
otal			109,449.00	109,449.00
	rnal Entries JE # 6 thased dietary purchased service	D.01 - Page 3		
Marcum 112	Dietary Consultant		17,280.00	
720700.000	Plant Purchase Service		,=00,00	17,280.00
fotal			17,280.00	17,280.00
	rnal Entries JE # 7	D.01 - Page 105		
	levision from the maintenance purchased service			
Marcum 113	Cable Television	8	11 530 00	

Marcum 113 Cable Television

11,530.00

Client: Engagement: Period Ending: Trial Balance: Workpaper:	Wolcott View Manor, Inc. Medicaid - Wolcott View Manor, Inc. 9/30/2016 A.01 - TB-CCNH H.02 - Reclassifying Journal Entries Report			
Account	Description	W/P Ref	Debit	Credit
720700.000 Total	Plant Purchase Service		11,530.00	11,530.00 <b>11,530.00</b>
	rnal Entries JE # 8	E.02		
To reclass pulmon	ary/cardiology services to page 20, line 5j			
Marcum 117	Pulmonary/Cardiology Services - Medicare		89,100.00	
730810.000	Inservices & Seminar			89,100.00
Total			89,100.00	89,100.00



Workpaper Index: Prepared By: Reviewed By: Workpaper Date: Run Date:

1/23/2017 1/23/2017

Provider Name: Provider Number: Period Ended: Wolcott View Manor, Inc. 000009720 9/30/16

#### VEHICLE COMPLIANCE CHECKLIST

Name of Workpaper: VHCL CKLST

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? Request insurance cards and current vehicle registration.				
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?				
	Has the maximum cost allowed for depreciation purposes or the maximum allowablemonthly lease expense been determined?				
	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: