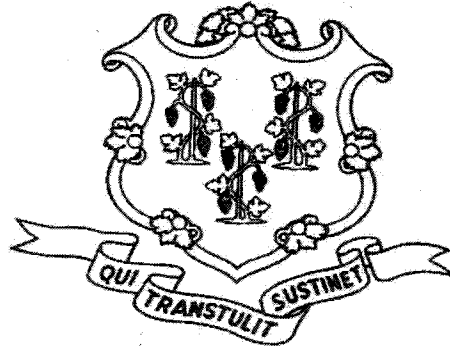


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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 Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 972C	RHNS	(Specify)	Medicare Provider 07-5282
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Medicaid Provider Numbers:	CCNH 9720	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Wolcott View Manor, Inc. [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) 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					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Wolcott View Manor, Inc.	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 50 Beach Road, Wolcott, CT 06716				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/9/2018		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (203) 879-8066		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Wolcott View Manor, Inc.		Address (No. & Street, City, State, Zip) 50 Beach Road, Wolcott, CT 06716		
License Numbers:	CCNH 972C	RHNS	(Specify)	Medicare Provider No. 07-5282
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator James E. Cleary, Jr.		Nursing Home Administrator's License No.:	172	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire
Corporate Owners

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Wolcott View Manor, Inc.	50 Beach Road, Wolcott, CT 06716	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
James E. Cleary, Jr.	50 Beach Road, Wolcott, CT 06716	President	500	
Sheila C. Smith	50 Beach Road, Wolcott, CT 06716	Director		
Tom Owens	50 Beach Road, Wolcott, CT 06716	Director		
Marilyn Richardson	50 Beach Road, Wolcott, CT 06716	Director		
Meghan Cleary and Brenda Cleary Williams	50 Beach Road, Wolcott, CT 06716	Director		
Names of Stockholders Owning at Least 10% of Shares				
James E. Cleary, Jr.	50 Beach Road, Wolcott, CT 06716	President	500	

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

General Information and Questionnaire
Related Parties*

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2017	Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No			
Beach Building	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg. 22 / Line 9	1,029,600
Brian Cleary	152 East St, Wolcott, CT 06712	<input type="radio"/>	<input checked="" type="radio"/>	Maintenance Consultant	Pg. 22 / Line 6f	21,150
We Care Distributors	152 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Supplies	See Page 4b	373,310
Seth Cleary	50 Beach Rd, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Consultant	Pg. 13 / Line B1	17,280
Meghan Cleary	50 Beach Rd, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Director of Nursing	Pg. 10 / Line A12a	95,738
Brian Cleary	152 East St, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Maintenance	Pg. 22 / Line 6f	21,150
Angela Matusz	404 Hillside Avenue, Prospect, CT 06712	<input type="radio"/>	<input checked="" type="radio"/>	Assistant DON	Pg. 10 / Line A12a	3,926
Please See Attachment Page 4a		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Wolcott View Manor, Inc.	Business Address	License No. 972C		Report for Year Ended 9/30/2017	Indicate Where Costs are Included in Annual Report Page # / Line #	Page 4a	of 37
		Also Provides Goods/Services to Non-Related Parties					
Name of Related Individual or Company		Yes	No	%**	Description of Goods/Services Provided	Cost Reported	Actual Cost to the Related Party
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	●	○	0%	Loan Receivable	705,000	705,000
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	●	○	0%	Interest Income on Loans	35,250	35,250
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	●	○	0%	Interest Receivable	78,833	78,833
JEC Family, LLC	695 Bloomfield Avenue, Bloomfield, CT 06002	○	●	0%	Loan Receivable	200,000	200,000
JEC Family, LLC	695 Bloomfield Avenue, Bloomfield, CT 06002	○	●	0%	Interest Income on Loans	10,000	10,000
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	○	●	0%	Loan Receivable	200,000	200,000
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	○	●	0%	Interest Income on Loans	10,000	10,000
James Cleary	50 Beach Road, Wolcott, CT 06716	○	●	0%	Receivable	147,001	147,001
James Cleary	50 Beach Road, Wolcott, CT 06716	○	●	0%	Interest Income on Loans	7,750	7,750
James Cleary	50 Beach Road, Wolcott, CT 06716	○	●	0%	Interest Receivable	7,750	7,750
James Cleary	50 Beach Road, Wolcott, CT 06716	○	●	0%	Loan Receivable	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, 2017

Descriptions of Goods	Account	Page	Line	Amount	Markup %	Actual Cost
Linen	710670.000	19	3a1	20,615	10%	18,554
Special Nourishments	690400.000	18	2a1	15,415	10%	13,873
Dietary Supplies	690250.000	18	2a2	1,985	10%	1,787
Housekeeping Supplies	710670.000	20	4d	32,938	10%	29,644
Stockroom Supplies	670600.000	20	5b	225,335	10%	202,802
Diapers	670720.000	20	5b	66,294	10%	59,664
Medical Supplies	840050.000	20	5c	10,728	10%	9,655
				<u>373,310</u>		<u>335,979</u>

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

**General Information and Questionnaire
 Leases (Excluding Real Property)**

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

Name of Facility		License No.		Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C		9/30/2017		6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease Monthly as Needed	Annual Amount of Lease	Amount Claimed
	Yes	No					
Paychex 714 Brook St, Rocky Hill, CT	<input type="radio"/>	<input checked="" type="radio"/>	Time Clock	04/01/13		5,360	5,360
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
						Total ***	5,360

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr Fl 12, New Haven, CT 06511
---	---

Services Provided by This Firm (*describe fully*)

1 Professional Services, Medicare and Medicaid Cost Report, Tax Return, and Audit Services	\$ 23,583
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 23,583

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 U.K.S. 2 Griffin, Griffin & Mayo 3 Summa & Ryan 4 Murtha Cullina 5 See Page 7a Attachment	Telephone Number (860) 548-2600 (203) 755-1106 (203) 755-0390 (860) 240-6000
---	--

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

- 1 100 Pearl St, Hartford, CT 06123
- 2 123 Bank St # 3, Waterbury, CT 06702
- 3 228 Meadow St, Waterbury, CT 06702
- 4 185 Asylum St Fl 29, Hartford, CT 06103
- 5

Services Provided by This Firm (*describe fully*)

1 Filing H-1B Petition for Employment-Consular Processing (Disallowed Pg. 28)	\$ 4,025
2 A/R Collections (Disallowed on Pg. 28)	\$ 630
3 Employee Matters	\$ 14,236
4 EB-2 Filing for T. Patwa	\$ 2,500
5 See Page 7a Attachment	\$ 1,433
	Charge for Services Provided
	\$ 22,824

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

Yes No Page 15, Line 1e

General Information and Questionnaire
Legal Firm Continued

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	US Dept of Homeland Security		(202) 447-5751	
2	Treasurer of St. Hartford, CT		(800) 702-3000	
3	State Marshal		(860) 713-5372	
4				
5				
6				
Address (No. & Street, City, State, Zip Code)				
1	301 7th St SW #3621, Washington, D.C. 20407			
2	55 Elm Street, Hartford, CT 06106			
3	450 Columbus Boulevard, Suite 1504 Hartford, CT 06103			
4				
5				
6				
Services Provided by This Firm (<i>describe fully</i>)				
1	I-40 Filing Fee (Allowed)			700
2	Applying for Conservership for Resident (Disallowed on Pg. 28)			653
3	Applying for Conservership for Resident (Disallowed on Pg. 28)			80
4				
5				
6				
			Charge for Services Provided	
			\$ 1,433	

Schedule of Resident Statistics

Name of Facility Wolcott View Manor, Inc.	License No. 972C		Report for Year Ended 9/30/2017				Page 8		of 37				
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30						
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	129	129			129	129			129	129			
B. On last day of THIS report period	129	129			129	129			129	129			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	96	96			96	96			110	110			
B. As of midnight of THIS report period	117	117			110	110			117	117			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,223	4,223			3,066	3,066			1,157	1,157			
B. Medicaid (Conn.)	26,469	26,469			19,041	19,041			7,428	7,428			
C. Medicaid (other states)													
D. Private Pay	4,251	4,251			2,873	2,873			1,378	1,378			
E. State SSI for RCH													
F. Other (Specify)	3,379	3,379			2,670	2,670			709	709			
G. Total Care Days During Period (3A thru F)	38,322	38,322			27,650	27,650			10,672	10,672			
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	3	3			3	3							
B. Other Bed Reserve Days	83	83			69	69			14	14			
5. Total Resident Days (3G + 4A + 4B)	38,408	38,408			27,722	27,722			10,686	10,686			

Schedule of Resident Statistics (Cont'd)

Name of Facility Wolcott View Manor, Inc.			License No. 972C			Report for Year Ended 9/30/2017			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days							CCNH	RHNS	(Specify)				
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	11	84		22									
Per Diem Rate													
a. One bed rm.	Various	236.72		346.00									
b. Two bed rms.	Various	236.72		350.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B							2,736	2,736					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							878	878					
C. Other							11,809	11,809					
D. Total Physical Therapy Treatments							15,423	15,423					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							587	587					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							162	162					
C. Other							1,340	1,340					
D. Total Speech Therapy Treatments							2,089	2,089					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							3,023	3,023					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							1,104	1,104					
C. Other							12,209	12,209					
D. Total Occupational Therapy Treatments							16,336	16,336					

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Wolcott View Manor, Inc.	972C	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	143,095	2,072				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	355,913	13,427				
5. Dietary Service						
a. Head Dietitian	60,011	1,759				
b. Food Service Supervisor	33,706	1,382				
c. Dietary Workers	246,996	22,148				
6. Housekeeping Service						
a. Head Housekeeper	38,917	2,182				
b. Other Housekeeping Workers	259,845	23,144				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	58,420	4,147				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	77,427	7,412				
9. Barber and Beautician Services	18,927	1,327				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	221,934	4,978				
b. RN						
1. Direct Care	573,701	16,964				
2. Administrative**	118,772	2,876				
c. LPN						
1. Direct Care	920,445	32,195				
2. Administrative**	229,540	7,764				
d. Aides and Attendants	1,411,818	102,334				
e. Physical Therapists	266,156	6,885				
f. Speech Therapists	65,846	1,885				
g. Occupational Therapists	256,574	7,638				
h. Recreation Workers	91,626	5,153				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	80,858	3,776				
n. Marketing						
o. Other (Specify) See Attached Schedule	506,572	39,773				
A-13. Total Salary Expenditures	6,037,099	311,221				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	(0)					
Child Care	\$ 343,186	29,343				
Medical Records	\$ 104,628	8,346				
Admissions	\$ 58,758	2,084				
Total	\$ 506,572	39,773	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Respiratory Therapist	\$ 46,018	1,031				
Cardiologist	\$ 31,500	130				
Podiatrist	\$ 36	1				
Medical Records Librarian Consultant	\$ 122	7				
Total	\$ 77,676	1,169	\$ -	-	\$ -	-

**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 Year Ended 9/30/2017		Page 11	of 37				
	CCNH	RHNS (Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered			Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked
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	95,738		Non Discriminatory	Director of Nursing	2,128	A12a				
Angela Matusz	3,926		Non Discriminatory	Assistant DON	100	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.

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

Name of Facility (as licensed) Wolcott View Manor, Inc.		License No. 972C		Report for Year Ended 9/30/2017		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
James E. Cleary	143,095		Non Discriminatory	Administration	2,072	10A2	Meridian Manor, 1132 Meridien Rd, Waterbury, CT	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 all other employment worked during the cost year.

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Wolcott View Manor, Inc.	972C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	17,280	576				
2. Dentist	14,009	72				
3. Pharmacist	8,514	44				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	36,566	179				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	40,595	178				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	1,080	3				
b. Other						
10. Occupational Therapist						
a. Resident Care	4,718	139				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	77,676	1,169				
B-13 Total Fees Paid in Lieu of Salaries	200,438	2,359				

* 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 Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Health Drive: 888 Worcester ST, Wellesley, MA, 02482	Dental, Podiatry, Audiology, Eye	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Kathy Burns: 91 Dew Berry Rd, Waterbury, CT 06705	Med Rec Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Waterbury Pulmonary Association: 170 Grandview Ave, Waterbury, CT 06488	Respiratory	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Naugatuck Valley Cardiovascular: 1625 Straits Tnpg, Middlebury, CT 06702	Cardiovascular	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Peter Giacomazzi: 62 Cambridge Dr, Prospect, CT 06712	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
O2 Safe Respiratory: 101 North Plains Industrial Rd, Wallingford, CT 06492	Respiratory Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy: P.O. Box 9689, Uniondale, NY 06705	Pharmacist Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Dysphagia Experts: 21 Waterville Rd, Avon, CT 06488	Speech Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Michael Trager: 385 Main ST South, Southbury, CT 06488	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Marc Raad: 503 Wolcott Rd, Wolcott, CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Meridan Manor: 1132 Merdien Rd: Waterbury, CT 06705	P.T. Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Bridging Documentation: P.O. Box 124, Uniondale, NY 11555	PT Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Seth Cleary: 6 Clark Hill Rd, Prospect, CT 06712	Dietary Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Son of J. Cleary	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2017	Page 15	of 37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 234,789	234,789		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 124,231	124,231		
4. Social Security (F.I.C.A.)	\$ 442,655	442,655		
5. Health Insurance	\$ 281,107	281,107		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 52,781	52,781		
8. Uniform Allowance	\$ 5,787	5,787		
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 58,752	58,752		
d. Accounting and Auditing	\$ 23,583	23,583		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 22,824	22,824		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$ 14,849	14,849		
g. Office Supplies	\$ 23,272	23,272		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 20,298	20,298		
2. Cellular Phones	\$ 4,010	4,010		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 692,504	692,504		
Subtotal	\$ 2,001,442	2,001,442		

* 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.
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,001,442	2,001,442		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 5,648	5,648		
4. Employee Travel	\$ 960	960		
5. Education Expenses Related to Seminars and Conventions	\$ 2,173	2,173		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 8,376	8,376		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 41,618	41,618		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 803	803		
7. Postage	\$ 2,867	2,867		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,696	9,696		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,916	1,916		
9. Subscriptions	\$ 1,113	1,113		
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 106,087	106,087		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 33,808	33,808		
C-14 Total Administrative & General Expenditures	\$ 2,216,507	2,216,507		

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Advertising - Promotional	\$ 41,618		
Total Other Advertising	\$ 41,618	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	(0)		
CAHCF	\$ 9,334		
Exchange Club	\$ 280		
ALTCFM	\$ 85		
ICNC	\$ 40		
AARP Credit	\$ (43)		
Total Dues	\$ 9,696	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Child Care Expense	\$ 14,642		
OSHA - Mandated Costs	\$ 9,802		
Licenses	\$ 2,406		
Bank Charges (Disallowed \$35 O.D. Fee Pg 28a)	\$ 3,159		
Miscellaneous Expense (Disallowed Pg 28a)	\$ 1,159		
Penalties (Disallowed Pg. 28a)	\$ 2,641		
Total Other Administrative and General	\$ 33,808	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2017		Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 323,467	323,467			
2.	Non-Food Supplies	\$ 46,474	46,474			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
c. Management Services**						
d. Other (Specify) _____						
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 369,941	369,941			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals:		Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E?		<input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C	9/30/2017		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	28,749	28,749		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	10,203	10,203		
c. Management Services**		\$				
d. Other (Specify) Laundry Expense		\$	36,375	36,375		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	75,327	75,327		
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4. All allocations should add to total recorded in 3E.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*		\$			
d.	Other (<i>Specify</i>) Housekeeping Expense		\$ 105,571	105,571		
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 105,571	105,571		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from Partners Pharmacy		\$ 156,157	156,157		
b.	Medicine Cabinet Drugs		\$ 316,572	316,572		
c.	Medical and Therapeutic Supplies		\$ 49,678	49,678		
d.	Ambulance/Limousine***		\$ 2,633	2,633		
e.	Oxygen					
1.	For Emergency Use		\$			
2.	Other****		\$			
f.	X-rays and Related Radiological Procedures***		\$ 42,533	42,533		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 26,630	26,630		
i.	Recreation		\$ 25,302	25,302		
j.	Other (<i>Specify</i>)**** See Attached Schedule		\$ 57,993	57,993		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 677,498	677,498		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Complex Medical Equipment (Disallowed)- PT Specific	\$ 50,133		
Misc. Ancillary Expense (Disallowed) - PT Specific	\$ 6,539		
Resident Equipment Rental	\$ 1,321		
Total Other Resident Care	\$ 57,993	\$ -	\$ -

**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 9/30/2017	Total Cost/Page Ref.***				Page of 21 37
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
Huntington Power Equipment	230 Long View Cross Rd, Shelton, CT 06484	N/A	Generator Maintenance	12,430				22 6f
Matrix Care	Ste 100, Minneapolis, MN 55438	N/A	Computer Maintenance	15,915				16 m11
Michael Pedane	21 Orchard Lane, Wolcott, CT 06716	N/A	Computer Maintenance	20,924				16 m11
McCarthy's Lawn Care	40 Maple Ave, Wolcott, CT 06716	N/A	Ground Maintenance	54,318				22 6a
USA Hauling Recycling	5 Shoham Rd, East Windsor, CT 06088	N/A	Refuse Disposal	26,821				22 6f
Total Laundry Collaborative, LLC	114 Woodland St, Hartford, CT 06103	N/A	Laundry Service	10,203				19 3b
WPCA - Town of Wolcott		N/A	Sewer Usage	18,518				22 6f
West State Mechanical	300 South Main, Torrington, CT 06790	N/A	Repairs	26,891				22 6f
Direct TV	P.O. Box 25392, Miami, FL 33102	N/A	Cable	13,815				20 5i
Brian Cleary	152 East St, Wolcott, CT 06716	Son of J. Cleary	Maintenance and Consulting	21,150				22 6f
We Care Distributors	152 East St, Wolcott, CT 06716	Owned by Son of Owner	Supplies	373,310				4 Var

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2017			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	50,628	50,628			
b. Heat	\$	71,662	71,662			
c. Light & Power	\$	68,556	68,556			
d. Water	\$	34,889	34,889			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	5,360	5,360			
f. Other (<i>itemize</i>)	\$	269,990	269,990			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	501,085	501,085			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	48,442	48,442			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	48,442	48,442			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	66,124	66,124			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	66,124	66,124			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	1,029,600	1,029,600			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	129,637	129,637			
c. Personal property taxes	\$	5,124	5,124			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,278,927	1,278,927			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	(0)		
Sewer Usage	\$ 18,518		
Refuse Disposal	\$ 26,821		
Co Generation Expense	\$ 16,899		
Ground Maintenance	\$ 54,318		
Plant Purchase Service	\$ 137,488		
Equipment Rental Expense	\$ 15,946		
Total Other Repairs and Maintenance	\$ 269,990	\$ -	\$ -

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
Wolcott View Manor, Inc.		972C		9/30/2017					23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
									Is a mileage logbook maintained?	Date of Acquisition
A. Land Improvements										
1. Acquired prior to this report period	1,250,343		Related Party			30				
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
A-4. Subtotal										
B. Building and Building Improvements										
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)										
B-4. Subtotal										
C. Non-Movable Equipment										
1. Acquired prior to this report period	3,690		3,690	S/L		15				
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Movable Equipment										
1. Motor Vehicles (Specify name, model and year of each vehicle)										
a. 1998 Ford F250	10,022		10,022	S/L		5				
b. 2001 Dodge Truck w Sander and plo	42,568		42,568	S/L		5				
c.										
d.										
2. Movable Equipment										
a. Acquired prior to this report period			769,875	S/L	Various		47,391			
b. Disposals (attach schedule)										
c. Acquired during this report period (attach schedule)										
D-3. Subtotal			10,189	S/L	Various		1,051			
E. Total Depreciation								48,442	48,442	

Wolcott View Manor, Inc.
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/27/2016	Shredder MBM 4002	\$ 2,552	5	\$ 468
1/19/2017	Kyocera FS 2100DN	\$ 2,194	5	\$ 293
5/11/2017	Belleco Conveyor Toaster	\$ 1,010	5	\$ 84
5/31/2017	Cross Cut Shredder	\$ 1,615	5	\$ 108
6/30/2017	Digital Chair Scale	\$ 1,282	5	\$ 64
7/18/2017	Reduce Max Mattress	\$ 526	5	\$ 18
8/25/2017	Kyocera ECOSYS 47ppm Printer	\$ 1,009	5	\$ 17
Total additions for Movable Equipment		\$ 10,189		\$ 1,051 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/6/2017	LSL Birch Door	\$ 2,104	28	\$ 51
Total additions for Leasehold Improvement		\$ 2,104		\$ 51 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*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 Facility		License No.		Report for Year Ended			Page	of	
Wolcott View Manor, Inc.		972C		9/30/2017			24	37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,464,939	1,123,045	S/L		66,073	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal	Var	Var	Various	2,104		S/L		51	
D. Total Amortization									
									66,124
									66,124

* 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.

Wolcott View Manor, Inc.
FIXED ASSET / DEPRECIATION SCHEDULE

System No.	Description	Date In Service	Method	Life	Historical Cost	2015 A/D	2016 Deprec.	2016 A/D	2017 Deprec.	2017 A/D	NBV
NON-MOVABLE EQUIPMENT											
	Various	Various	Var	Var	3,690	3,690	-	3,690	-	3,690	-
TOTAL BUILDING					3,690	3,690	-	3,690	-	3,690	-
VEHICLES											
	Various	Various	Var	Var	52,590	52,590	-	52,590	-	52,590	-
TOTAL BUILDING					52,590	52,590	-	52,590	-	52,590	-
MOVABLE EQUIPMENT											
	Various	Various	Var	Var	780,064	510,237	43,093	553,330	48,442	601,772	178,292
TOTAL MOVABLE EQUIPMENT					780,064	510,237	43,093	553,330	48,442	601,772	178,292
LEASEHOLD IMPROVEMENTS											
	Various	Various	Var	Var	1,467,043	1,056,689	66,356	1,123,045	66,124	1,189,169	277,874
TOTAL LEASEHOLD IMPROVEMENTS					1,467,043	1,056,689	66,356	1,123,045	66,124	1,189,169	277,874
TOTAL ASSETS PER SCHEDULE					2,303,387				114,566	1,847,221	456,166
TOTAL ASSETS PER TRIAL BALANCE					2,274,816				114,566	1,499,113	775,703
VARIANCE - C/R CARRY FORWARD FROM PREVIOUS YEAR					28,571				-	348,108	(319,537)

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

319,537

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Sorted: General - category

Financial

10/01/2016 - 09/30/2017

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 / (Sec. 179)	Total Depreciation / (Sec. 179)
1		Fully Depreciate	09/30/85	SL / N/A	10.0000	10,269.01	100.0000	0.00	0.00	10,269.01	0.00	10,269.01
2		Leasehold Impr	09/30/85	SL / N/A	18.0000	91,858.00	100.0000	0.00	0.00	91,858.00	0.00	91,858.00
3		Leasehold Impr	09/30/86	SL / N/A	19.0000	12,690.62	100.0000	0.00	0.00	12,690.62	0.00	12,690.62
4		Leasehold Impr	09/30/87	SL / N/A	19.0000	418.00	100.0000	0.00	0.00	418.00	0.00	418.00
5		Leasehold Impr	09/30/87	M / MM	31.5000	8,075.00	100.0000	0.00	0.00	7,507.28	230.94	7,738.22
6		Leasehold Impr	09/30/88	M / MM	31.5000	37,469.72	100.0000	0.00	0.00	33,636.62	1,108.37	34,744.99
7		Leasehold Impr	09/30/89	M / MM	31.5000	16,852.32	100.0000	0.00	0.00	14,313.99	569.35	14,883.34
8		Leasehold Impr	09/30/90	M / MM	31.5000	21,610.48	100.0000	0.00	0.00	18,014.50	658.81	18,673.31
9		1st Quarter-91	12/31/90	M / MM	31.5000	5,879.00	100.0000	0.00	0.00	4,779.06	192.69	4,971.75
10		2nd Quarter-91	03/30/91	M / MM	31.5000	2,511.00	100.0000	0.00	0.00	2,035.02	79.88	2,114.90
11		3rd Quarter-91	06/30/91	M / MM	31.5000	9,293.00	100.0000	0.00	0.00	7,538.74	282.57	7,821.31
12		4th Quarter-91	09/30/91	M / MM	31.5000	79,088.00	100.0000	0.00	0.00	63,985.74	2,398.41	66,324.15
13		1st Quarter-92	12/31/91	SL / N/A	31.5000	1,570.56	100.0000	0.00	0.00	1,236.14	49.86	1,286.00
14		2nd Quarter-92	03/30/92	SL / N/A	31.5000	2,801.00	100.0000	0.00	0.00	2,162.88	88.92	2,271.80
15		4th Quarter-93	09/30/93	SL / N/A	31.5000	1,585.00	100.0000	0.00	0.00	1,179.48	50.32	1,229.80
16		1st Quarter-95	12/31/94	M / MM	39.0000	5,642.10	100.0000	0.00	0.00	3,118.38	146.66	3,265.04
17		2nd Quarter-95	03/30/95	SL / N/A	39.0000	18,406.00	100.0000	0.00	0.00	10,167.30	471.95	10,639.25
18		4th Quarter-95	09/30/95	SL / N/A	39.0000	761.00	100.0000	0.00	0.00	412.14	19.51	431.65
19		Pump-well #7	07/18/03	SL / N/A	15.0000	1,541.88	100.0000	0.00	0.00	1,353.40	102.79	1,456.19
20		2nd Quarter-96	03/30/96	SL / N/A	39.0000	1,993.00	100.0000	0.00	0.00	1,070.40	51.10	1,121.50
21		3rd Quarter-98	06/30/98	SL / N/A	39.0000	1,571.00	100.0000	0.00	0.00	748.92	40.28	789.20
22		4th Quarter-98	09/30/98	SL / N/A	39.0000	3,345.00	100.0000	0.00	0.00	1,569.78	85.77	1,655.55
23		4th Quarter-98	09/30/98	SL / N/A	39.0000	166,000.00	100.0000	0.00	0.00	77,855.74	4,256.41	82,112.15
24		1st Quarter-99	12/31/98	SL / N/A	39.0000	13,094.00	100.0000	0.00	0.00	5,877.36	335.74	6,213.10
25		2nd Quarter-99	03/30/99	M / MM	39.0000	4,712.00	100.0000	0.00	0.00	2,115.48	121.00	2,236.48
26		4th Quarter-00	09/30/00	SL / N/A	10.0000	12,250.00	100.0000	0.00	0.00	12,250.00	0.00	12,250.00
27		4th Quarter-00	09/30/00	SL / N/A	10.0000	10,900.00	100.0000	0.00	0.00	10,900.00	0.00	10,900.00
28		4th Quarter-01	09/30/01	SL / N/A	10.0000	3,391.00	100.0000	0.00	0.00	3,391.00	0.00	3,391.00
29		4th Quarter-01	09/30/01	SL / N/A	10.0000	22,467.00	100.0000	0.00	0.00	22,467.00	0.00	22,467.00
30		1st Quarter-02	12/31/01	SL / N/A	10.0000	13,771.00	100.0000	0.00	0.00	13,427.17	0.00	13,427.17
31		2nd Quarter-02	03/30/02	SL / N/A	10.0000	8,437.00	100.0000	0.00	0.00	8,437.00	0.00	8,437.00
32		2nd Quarter-02	03/30/02	SL / N/A	10.0000	4,831.00	100.0000	0.00	0.00	4,831.00	0.00	4,831.00
33		2nd Quarter-02	03/30/02	SL / N/A	10.0000	1,431.00	100.0000	0.00	0.00	1,431.00	0.00	1,431.00
34		2nd Quarter-02	03/30/02	SL / N/A	15.0000	4,891.00	100.0000	0.00	0.00	4,728.02	162.98	4,891.00
35		2nd Quarter-02	03/30/02	SL / N/A	10.0000	1,170.00	100.0000	0.00	0.00	1,170.00	0.00	1,170.00
36		3rd Quarter-02	06/30/02	SL / N/A	10.0000	4,137.00	100.0000	0.00	0.00	4,137.00	0.00	4,137.00
37		3rd Quarter-02	06/30/02	SL / N/A	10.0000	1,013.00	100.0000	0.00	0.00	1,013.00	0.00	1,013.00
38		3rd Quarter-02	06/30/02	SL / N/A	10.0000	2,342.00	100.0000	0.00	0.00	2,342.00	0.00	2,342.00
39		4th Quarter-02	09/30/02	SL / N/A	15.0000	2,801.00	100.0000	0.00	0.00	2,707.22	93.78	2,801.00
40		4th Quarter-02	09/30/02	SL / N/A	20.0000	2,162.00	100.0000	0.00	0.00	1,567.40	108.10	1,675.50
41		4th Quarter-02	09/30/02	SL / N/A	15.0000	4,191.00	100.0000	0.00	0.00	4,051.60	139.40	4,191.00
42		Roofed Mounter	05/14/03	SL / N/A	15.0000	15,792.94	100.0000	0.00	0.00	14,125.87	1,052.86	15,178.73
43		Install 3 Roof air	06/11/03	SL / N/A	10.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
44		Install 3 Roof air	07/14/03	SL / N/A	15.0000	6,236.61	100.0000	0.00	0.00	5,508.95	415.77	5,924.72
45		Replace Roof	08/21/03	SL / N/A	15.0000	21,000.00	100.0000	0.00	0.00	18,316.67	1,400.00	19,716.67

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Financial

10/01/2016 - 09/30/2017

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 / (Sec. 179)	Total Depreciation / (Sec. 179)
LEASEHOLD IMPROVEMENTS												
46		Analyze Suppor	06/01/03	SL / N/A	15.0000	250.00	100.0000	0.00	0.00	222.27	16.67	238.94
47		Air conditioner	10/02/02	SL / N/A	10.0000	1,503.52	100.0000	0.00	0.00	1,503.52	0.00	1,503.52
48		Water treatment	11/21/02	SL / N/A	15.0000	15,306.40	100.0000	0.00	0.00	14,115.95	1,020.43	15,136.38
49		Sprinkler System	11/05/04	SL / N/A	15.0000	4,160.00	100.0000	0.00	0.00	3,535.96	277.33	3,813.29
50		Sprinkler Design	07/14/04	SL / N/A	15.0000	14,000.00	100.0000	0.00	0.00	11,433.29	933.33	12,366.62
51		Carpeting	09/30/04	SL / N/A	7.0000	4,194.00	100.0000	0.00	0.00	4,194.00	0.00	4,194.00
52		2 Heating/Air	03/22/05	SL / N/A	5.0000	2,117.51	100.0000	0.00	0.00	2,117.51	0.00	2,117.51
53		Sprinkler Syster	03/31/07	SL / N/A	25.0000	214,858.45	100.0000	0.00	0.00	81,646.23	8,594.34	90,240.57
54		25 Gallon Oil Ta	07/02/08	SL / N/A	20.0000	6,333.51	100.0000	0.00	0.00	2,612.61	316.68	2,929.29
55		Asphalt Paving	08/01/08	SL / N/A	8.0000	3,950.00	100.0000	0.00	0.00	3,950.00	0.00	3,950.00
56		West Side Mect	06/30/10	SL / N/A	15.0000	65,550.40	100.0000	0.00	0.00	27,312.69	4,370.03	31,682.72
57		West Side Mect	02/15/10	SL / N/A	15.0000	9,502.90	100.0000	0.00	0.00	4,170.74	633.53	4,804.27
58		West Side Mect	02/15/10	SL / N/A	15.0000	6,238.10	100.0000	0.00	0.00	2,737.81	415.87	3,153.68
59		Installation	11/17/10	SL / N/A	10.0000	22,327.00	100.0000	0.00	0.00	13,024.08	2,232.70	15,256.78
60		Pavillion	07/12/11	SL / N/A	40.0000	28,200.00	100.0000	0.00	0.00	3,701.25	705.00	4,406.25
61		Roof deposit	10/25/11	SL / N/A	10.0000	9,830.37	100.0000	0.00	0.00	4,833.28	983.04	5,816.32
62		Roof Deposit	10/01/11	SL / N/A	10.0000	19,958.63	100.0000	0.00	0.00	9,979.30	1,995.86	11,975.16
63		Roof Repairs	06/09/12	SL / N/A	10.0000	9,450.00	100.0000	0.00	0.00	4,095.00	945.00	5,040.00
64		Phase 3 Facility	08/03/12	SL / N/A	10.0000	19,491.00	100.0000	0.00	0.00	8,121.25	1,949.10	10,070.35
65		Replace glass	12/06/12	SL / N/A	10.0000	2,353.00	100.0000	0.00	0.00	901.98	235.30	1,137.28
66		Corridor Carpet	01/28/13	SL / N/A	7.0000	85,820.00	100.0000	0.00	0.00	44,953.33	12,260.00	57,213.33
67		Sink maintenanc	07/03/13	SL / N/A	15.0000	3,031.00	100.0000	0.00	0.00	656.73	202.07	858.80
68		Labor and mate	07/17/13	SL / N/A	15.0000	3,400.00	100.0000	0.00	0.00	717.79	226.67	944.46
69		Wood Pavillon	10/30/14	SL / N/A	15.0000	6,172.55	100.0000	0.00	0.00	788.71	411.50	1,200.21
236		Supplies and Le	09/15/14	SL / N/A	25.0000	11,918.78	100.0000	0.00	0.00	993.23	476.75	1,469.98
237		Ductless Air	10/24/14	SL / N/A	5.0000	2,952.91	100.0000	0.00	0.00	1,131.95	590.58	1,722.53
246		Roofing	04/30/05	SL / N/A	5.0000	38,897.76	100.0000	0.00	0.00	38,897.76	0.00	38,897.76
247		Roof Repairs	08/27/10	SL / N/A	10.0000	42,698.00	100.0000	0.00	0.00	25,974.62	4,269.80	30,244.42
257		On Guard Fence	04/18/15	SL / N/A	27.5000	5,843.93	100.0000	0.00	0.00	301.06	212.51	513.57
261		Red Hawk Fire	08/11/15	SL / N/A	15.0000	12,276.65	100.0000	0.00	0.00	954.85	818.44	1,773.29
262		Aegis Chiller (A	07/31/15	SL / N/A	27.5000	86,524.00	100.0000	0.00	0.00	3,873.38	3,146.33	7,019.71
263		Blueprints- Rent	10/01/14	SL / N/A	15.0000	9,873.34	100.0000	0.00	0.00	1,316.44	658.22	1,974.66
265		Carpet	10/01/14	SL / N/A	7.0000	5,318.56	100.0000	0.00	0.00	1,519.58	759.79	2,279.37
274		Fire Panel and f	10/31/15	SL / N/A	27.5000	4,679.40	100.0000	0.00	0.00	155.98	170.16	326.14
279		Outside flood lig	03/31/16	SL / N/A	27.5000	7,093.68	100.0000	0.00	0.00	128.98	257.95	386.93
287		Laminated Floor	03/02/16	SL / N/A	27.5000	33,284.36	100.0000	0.00	0.00	706.03	1,210.34	1,916.37
288		Improvements -	03/01/16	SL / N/A	27.5000	3,400.00	100.0000	0.00	0.00	72.12	123.64	195.76
306		LSL Birch Door	02/06/17	SL / N/A	27.5000	2,103.60	100.0000	0.00	0.00	0.00	50.99	50.99
Subtotal: LEASEHOLD IMPROVEMENTS						1,488,614.55		0.00	0.00	841,587.14	66,124.17	907,711.31
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: LEASEHOLD IMPROVEMENTS						1,488,614.55		0.00	0.00	841,587.14	66,124.17	907,711.31
MOVABLE EQUIPMENTS												
70		Fully Depreciate	09/30/97	SL / N/A	5.0000	67,485.96	100.0000	0.00	0.00	67,485.96	0.00	67,485.96

WOLCOTT VIEW MANOR, INC. [WOLC4161]
 Depreciation Expense

Financial

10/01/2016 - 09/30/2017

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus. / Inv. %	Sec. 179 / Bonus / Yr. Only	Salvage / Basis Adj.	Beg. Accum. Depreciation / (Sec. 179)	Current Depreciation / (Sec. 179)	Total Depreciation / (Sec. 179)
71		3rd Quarter-99	06/30/99	M / HY	5.0000	1,593.00	100.0000	0.00	0.00	1,593.00	0.00	1,593.00
72		1st Quarter-99	12/31/99	SL / N/A	5.0000	625.00	100.0000	0.00	0.00	625.00	0.00	625.00
73		1st Quarter-00	12/31/00	SL / N/A	5.0000	5,565.00	100.0000	0.00	0.00	5,565.00	0.00	5,565.00
74		1st Quarter-01	12/31/00	SL / N/A	5.0000	3,757.00	100.0000	0.00	0.00	3,757.00	0.00	3,757.00
75		2nd Quarter-01	03/30/01	SL / N/A	5.0000	7,995.00	100.0000	0.00	0.00	7,995.00	0.00	7,995.00
76		1st Quarter-02	12/31/01	SL / N/A	10.0000	273.00	100.0000	0.00	0.00	266.52	0.00	266.52
77		2nd Quarter-02	03/30/02	SL / N/A	5.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
78		3rd Quarter-02	06/30/02	SL / N/A	5.0000	6,214.00	100.0000	0.00	0.00	6,214.00	0.00	6,214.00
79		3rd Quarter -02	06/30/02	SL / N/A	5.0000	3,053.00	100.0000	0.00	0.00	3,053.00	0.00	3,053.00
80		3rd Quarter -02	06/30/02	SL / N/A	5.0000	10,074.00	100.0000	0.00	0.00	10,074.00	0.00	10,074.00
81		3rd Quarter -02	06/30/02	SL / N/A	5.0000	3,014.00	100.0000	0.00	0.00	3,014.00	0.00	3,014.00
82		Pellet Chlorinat	06/11/03	SL / N/A	15.0000	2,554.89	100.0000	0.00	0.00	2,285.26	170.33	2,455.59
83		Custom Drapes	06/11/03	SL / N/A	5.0000	12,461.91	100.0000	0.00	0.00	12,461.91	0.00	12,461.91
84		Bedrails	12/02/02	SL / N/A	5.0000	3,917.89	100.0000	0.00	0.00	3,917.89	0.00	3,917.89
85		Bedrails	04/01/03	SL / N/A	5.0000	4,336.00	100.0000	0.00	0.00	4,336.00	0.00	4,336.00
86		Bedrails	04/01/03	SL / N/A	5.0000	1,932.26	100.0000	0.00	0.00	1,932.26	0.00	1,932.26
87		Electric bed	12/16/02	SL / N/A	5.0000	1,436.61	100.0000	0.00	0.00	1,436.61	0.00	1,436.61
88		Electric Bed	02/18/03	SL / N/A	5.0000	2,839.09	100.0000	0.00	0.00	2,839.09	0.00	2,839.09
89		Bumpers	02/18/03	SL / N/A	5.0000	526.03	100.0000	0.00	0.00	526.03	0.00	526.03
90		Electric Bed	07/25/03	SL / N/A	5.0000	875.78	100.0000	0.00	0.00	875.78	0.00	875.78
91		Dressers	11/14/04	SL / N/A	7.0000	3,322.46	100.0000	0.00	0.00	3,322.46	0.00	3,322.46
92		2 Electric Beds	02/07/05	SL / N/A	5.0000	1,563.68	100.0000	0.00	0.00	1,563.68	0.00	1,563.68
93		Computers	01/01/05	SL / N/A	5.0000	2,600.16	100.0000	0.00	0.00	2,600.16	0.00	2,600.16
94		Electric Beds	01/05/05	SL / N/A	5.0000	1,558.54	100.0000	0.00	0.00	1,558.54	0.00	1,558.54
95		2 Bin Finisher	03/17/06	SL / N/A	5.0000	3,704.70	100.0000	0.00	0.00	3,704.70	0.00	3,704.70
96		Telephone Syst	05/17/06	SL / N/A	5.0000	32,879.10	100.0000	0.00	0.00	32,879.10	0.00	32,879.10
97		Phoenix Air	04/11/06	SL / N/A	5.0000	1,180.42	100.0000	0.00	0.00	1,180.42	0.00	1,180.42
98		Phoenix Ultimatt	04/12/06	SL / N/A	5.0000	1,234.17	100.0000	0.00	0.00	1,234.17	0.00	1,234.17
99		Ultima Air	06/30/06	SL / N/A	5.0000	1,574.99	100.0000	0.00	0.00	1,574.99	0.00	1,574.99
100		Shredder	09/19/06	SL / N/A	5.0000	2,026.24	100.0000	0.00	0.00	2,026.24	0.00	2,026.24
101		Air Conditioners	09/19/06	SL / N/A	5.0000	2,899.66	100.0000	0.00	0.00	2,899.66	0.00	2,899.66
102		Ultima Air Matr	05/30/06	SL / N/A	5.0000	1,180.92	100.0000	0.00	0.00	1,180.92	0.00	1,180.92
103		(4) Air Condition	10/03/06	SL / N/A	5.0000	5,324.95	100.0000	0.00	0.00	5,324.95	0.00	5,324.95
104		Embosser	11/02/06	SL / N/A	10.0000	4,999.67	100.0000	0.00	0.00	4,999.67	0.00	4,999.67
105		Ice Machine	10/22/06	SL / N/A	10.0000	7,914.39	100.0000	0.00	0.00	7,914.39	0.00	7,914.39
106		Pellet Plate Hea	04/16/07	SL / N/A	15.0000	9,734.84	100.0000	0.00	0.00	7,848.45	65.94	7,914.39
107		Hot food table	05/11/07	SL / N/A	15.0000	3,944.91	100.0000	0.00	0.00	6,111.32	648.99	6,760.31
108		Self Contained	05/21/07	SL / N/A	15.0000	2,795.55	100.0000	0.00	0.00	2,476.49	262.99	2,739.48
109		Rug and Patch	06/07/07	SL / N/A	5.0000	2,294.00	100.0000	0.00	0.00	1,739.45	186.37	1,925.82
110		Woodland Moss	06/05/07	SL / N/A	5.0000	2,946.75	100.0000	0.00	0.00	2,294.00	0.00	2,294.00
111		Medical Equipm	06/21/07	SL / N/A	5.0000	17,065.47	100.0000	0.00	0.00	2,946.75	0.00	2,946.75
112		Cubicle Curtain	07/06/07	SL / N/A	5.0000	3,449.93	100.0000	0.00	0.00	17,065.47	0.00	17,065.47
113		Satellite	07/18/07	SL / N/A	10.0000	9,540.00	100.0000	0.00	0.00	3,449.93	0.00	3,449.93
114		Woodland Moss	08/10/07	SL / N/A	5.0000	3,329.60	100.0000	0.00	0.00	8,745.00	795.00	9,540.00
115		Cubicle Curtain	09/06/07	SL / N/A	5.0000	2,668.07	100.0000	0.00	0.00	3,329.60	0.00	3,329.60

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Financial
10/01/2016 - 09/30/2017

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/ (Sec. 179)	Total Depreciation/ (Sec. 179)
116		Refrigerator	12/04/07	SL / N/A	10.0000	2,765.61	100.0000	0.00	0.00	2,442.95	276.56	2,719.51
117		Cubicle Curtain	10/05/07	SL / N/A	5.0000	2,881.90	100.0000	0.00	0.00	2,881.90	0.00	2,881.90
118		Cubicle Curtain	11/05/07	SL / N/A	5.0000	2,940.83	100.0000	0.00	0.00	2,940.83	0.00	2,940.83
119		Nisco Paper	02/15/08	SL / N/A	5.0000	1,610.38	100.0000	0.00	0.00	1,610.38	0.00	1,610.38
120		DirecTV Satellite	04/04/08	SL / N/A	10.0000	564.98	100.0000	0.00	0.00	480.25	56.50	536.75
121		1 Electric Bed	06/25/08	SL / N/A	12.0000	1,089.23	100.0000	0.00	0.00	748.85	90.77	839.62
122		1 Electric Bed	06/12/08	SL / N/A	12.0000	1,148.59	100.0000	0.00	0.00	797.67	95.72	893.39
123		1 Electric Bed	01/23/08	SL / N/A	12.0000	1,140.21	100.0000	0.00	0.00	823.51	95.02	918.53
124		1 Electric Bed	10/09/07	SL / N/A	12.0000	839.95	100.0000	0.00	0.00	630.00	70.00	700.00
125		7 Oak Wardrobe	09/30/08	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	2,493.12	311.64	2,804.76
126		2 Electric Beds	09/29/08	SL / N/A	12.0000	1,774.79	100.0000	0.00	0.00	1,183.20	147.90	1,331.10
127		1 Golvo Actuatc	09/27/08	SL / N/A	10.0000	1,378.00	100.0000	0.00	0.00	1,102.40	137.80	1,240.20
128		1 Electric Bed	09/18/08	SL / N/A	12.0000	939.96	100.0000	0.00	0.00	626.64	78.33	704.97
129		1 Electric Bed	08/28/08	SL / N/A	12.0000	959.36	100.0000	0.00	0.00	646.26	79.95	726.21
130		7 Oak Wardrobe	08/25/08	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	2,519.09	311.64	2,830.73
131		Electric Beds	04/07/08	SL / N/A	12.0000	1,153.77	100.0000	0.00	0.00	817.28	96.15	913.43
132		1998 Ford F-25c	11/06/07	SL / N/A	5.0000	10,021.80	100.0000	0.00	0.00	10,021.80	0.00	10,021.80
133		Electric Beds	10/08/08	SL / N/A	12.0000	1,885.54	100.0000	0.00	0.00	1,257.04	157.13	1,414.17
134		Electric Beds	12/04/08	SL / N/A	12.0000	1,822.34	109.0000	0.00	0.00	1,189.57	151.86	1,341.43
135		Electric Beds	01/01/09	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,176.92	151.86	1,328.78
136		Electric Bed	01/15/09	SL / N/A	12.0000	933.18	100.0000	0.00	0.00	602.72	77.77	680.49
137		Electric Bed	02/11/09	SL / N/A	12.0000	893.95	100.0000	0.00	0.00	571.17	74.50	645.67
138		4 Drawer Dresser	03/06/09	SL / N/A	15.0000	3,052.66	100.0000	0.00	0.00	1,543.28	203.51	1,746.79
139		2 air conditioning	03/27/09	SL / N/A	5.0000	2,558.14	100.0000	0.00	0.00	2,558.14	0.00	2,558.14
140		Electric Bed	06/10/09	SL / N/A	12.0000	1,826.48	100.0000	0.00	0.00	1,116.21	152.21	1,268.42
141		Electric Bed	05/29/09	SL / N/A	12.0000	1,946.54	100.0000	0.00	0.00	1,189.52	162.21	1,351.73
142		Electric Bed	04/01/09	SL / N/A	12.0000	1,744.37	100.0000	0.00	0.00	1,090.20	145.36	1,235.56
143		Air Conditioning	08/20/09	SL / N/A	5.0000	2,967.98	100.0000	0.00	0.00	2,967.98	0.00	2,967.98
144		Electric Beds	09/22/09	SL / N/A	12.0000	1,809.52	100.0000	0.00	0.00	1,055.53	150.79	1,206.32
145		Electric Beds	08/24/09	SL / N/A	12.0000	1,690.78	100.0000	0.00	0.00	998.04	140.90	1,138.94
146		Electric Beds	08/10/09	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	1,027.49	143.37	1,170.86
147		Electric Beds	07/20/09	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	1,027.49	143.37	1,170.86
148		Electric Beds	10/27/09	SL / N/A	12.0000	1,810.20	100.0000	0.00	0.00	1,043.38	150.85	1,194.23
149		Electric Beds	11/04/09	SL / N/A	12.0000	918.36	100.0000	0.00	0.00	529.33	76.53	605.86
150		Electric Beds	01/14/10	SL / N/A	12.0000	1,691.47	100.0000	0.00	0.00	951.48	140.96	1,092.44
151		Electric Beds	01/27/10	SL / N/A	12.0000	1,817.35	100.0000	0.00	0.00	1,009.67	151.45	1,161.12
152		Electric Beds	01/27/10	SL / N/A	12.0000	1,824.79	100.0000	0.00	0.00	1,013.80	152.07	1,165.87
153		Electric Beds	03/15/10	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	997.44	151.51	1,148.95
154		Electric Beds	02/15/10	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	997.44	151.51	1,148.95
155		Minor Model	02/10/10	SL / N/A	15.0000	10,589.40	100.0000	0.00	0.00	4,706.40	705.96	5,412.36
156		New Electric Be	05/20/10	SL / N/A	12.0000	1,839.28	100.0000	0.00	0.00	970.71	153.27	1,123.98
157		Electric Bed	04/26/10	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	994.84	155.04	1,149.88
158		Electric Beds	04/01/10	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	984.82	151.51	1,136.33
159		Electric Beds	06/11/10	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	981.92	155.04	1,136.96
160		Mattresses 316	09/02/10	SL / N/A	5.0000	2,575.80	100.0000	0.00	0.00	2,575.80	0.00	2,575.80

MOVABLE EQUIPMENTS

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Financial

10/01/2016 - 09/30/2017

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 / (Sec. 179)	Total Depreciation / (Sec. 179)
MOVABLE EQUIPMENTS												
161		Electric Beds	09/14/10	SL / N/A	12.0000	10,464.32	100.0000	0.00	0.00	5,304.85	872.03	6,176.88
162		Electric Beds	09/14/10	SL / N/A	12.0000	8,808.60	100.0000	0.00	0.00	4,465.47	734.05	5,199.52
163		Copier	09/23/10	SL / N/A	5.0000	8,558.44	100.0000	0.00	0.00	8,558.44	0.00	8,558.44
164		Four Electric Be	12/31/10	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	1,960.00	340.87	2,300.87
165		Camera System	10/29/10	SL / N/A	5.0000	4,533.62	100.0000	0.00	0.00	4,533.62	0.00	4,533.62
166		4 electric beds	03/21/11	SL / N/A	12.0000	4,268.50	100.0000	0.00	0.00	1,956.41	355.71	2,312.12
167		4 electric beds	02/28/11	SL / N/A	12.0000	6,653.50	100.0000	0.00	0.00	3,095.73	554.46	3,650.19
168		4 electric beds	04/01/11	SL / N/A	12.0000	7,998.23	100.0000	0.00	0.00	3,665.86	666.52	4,332.38
169		4 electric beds	05/15/11	SL / N/A	12.0000	6,514.23	100.0000	0.00	0.00	2,940.44	542.85	3,483.29
170		4 electric beds	05/15/11	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	1,846.38	340.87	2,187.25
171		4 electric beds	06/17/11	SL / N/A	12.0000	4,768.94	100.0000	0.00	0.00	2,086.40	397.41	2,483.81
172		2 Oak Dressers	04/29/11	SL / N/A	15.0000	1,317.01	100.0000	0.00	0.00	475.58	87.80	563.38
173		ID Maker Printer	08/15/11	SL / N/A	5.0000	4,377.70	100.0000	0.00	0.00	4,377.70	0.00	4,377.70
174		4 Laptops	05/04/11	SL / N/A	5.0000	4,100.04	100.0000	0.00	0.00	4,100.04	0.00	4,100.04
175		4 electric beds	07/15/11	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,795.45	341.99	2,137.44
176		4 electric beds	08/15/11	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,766.95	341.99	2,108.94
177		4 electric beds	10/01/11	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,709.95	341.99	2,051.94
178		4 electric beds	10/15/11	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,709.95	341.99	2,051.94
179		4 foam mattress	10/01/11	SL / N/A	5.0000	1,101.66	100.0000	0.00	0.00	1,101.66	0.00	1,101.66
180		75 Aluminum	03/30/12	SL / N/A	10.0000	2,791.59	100.0000	0.00	0.00	1,256.27	279.17	1,535.44
181		Copier	06/12/12	SL / N/A	5.0000	5,950.28	100.0000	0.00	0.00	5,156.93	793.35	5,950.28
182		9 bedside cabin	07/23/13	SL / N/A	15.0000	1,870.19	100.0000	0.00	0.00	394.82	124.68	519.50
183		Intelec Stimulat	10/31/12	SL / N/A	7.0000	2,988.44	100.0000	0.00	0.00	1,672.10	426.92	2,099.02
184		Sit-to-stand	10/05/12	SL / N/A	10.0000	4,588.37	100.0000	0.00	0.00	1,835.36	458.84	2,294.20
185		63 Cubicle Curt	11/05/12	SL / N/A	5.0000	3,491.64	100.0000	0.00	0.00	2,735.13	698.33	3,433.46
186		4 Drawer	12/19/12	SL / N/A	15.0000	1,031.60	100.0000	0.00	0.00	257.89	68.77	326.66
187		Philips Portable	12/25/12	SL / N/A	5.0000	1,228.92	100.0000	0.00	0.00	921.68	245.78	1,167.46
188		11 Maxwell	02/15/13	SL / N/A	15.0000	3,394.00	100.0000	0.00	0.00	810.80	226.27	1,037.07
189		Provide, wire	02/26/13	SL / N/A	5.0000	9,566.18	100.0000	0.00	0.00	6,855.78	1,913.24	8,769.02
190		11 1-Drawer	01/14/13	SL / N/A	15.0000	3,057.27	100.0000	0.00	0.00	764.33	203.82	968.15
191		Cubicle Curtain	01/29/13	SL / N/A	5.0000	2,911.50	100.0000	0.00	0.00	2,135.10	582.30	2,717.40
192		Maxwell Thoma	05/14/13	SL / N/A	15.0000	434.63	100.0000	0.00	0.00	99.02	28.98	128.00
193		Direct Choice	05/28/13	SL / N/A	15.0000	258.14	100.0000	0.00	0.00	57.37	17.21	74.58
194		Food Processor	05/14/13	SL / N/A	10.0000	1,505.92	100.0000	0.00	0.00	514.52	150.59	665.11
195		Copiers	04/11/13	SL / N/A	5.0000	11,776.14	100.0000	0.00	0.00	8,243.31	2,355.23	10,598.54
196		6 Overbed Tabl	08/12/13	SL / N/A	15.0000	553.43	100.0000	0.00	0.00	116.85	36.90	153.75
197		4 Bedrails	08/09/13	SL / N/A	15.0000	519.16	100.0000	0.00	0.00	109.60	34.61	144.21
198		4 Drawer Chest	09/17/13	SL / N/A	15.0000	371.16	100.0000	0.00	0.00	74.22	24.74	98.96
199		Drapes	07/30/13	SL / N/A	5.0000	537.08	100.0000	0.00	0.00	340.16	107.42	447.58
200		Conference Tab	09/05/13	SL / N/A	15.0000	1,285.77	100.0000	0.00	0.00	264.30	85.72	350.02
201		Portable A/C	09/30/13	SL / N/A	5.0000	504.10	100.0000	0.00	0.00	302.46	100.82	403.28
202		Floor Cleaning	09/24/13	SL / N/A	10.0000	6,582.00	100.0000	0.00	0.00	1,974.60	658.20	2,632.80
203		Five 1 door	10/02/13	SL / N/A	15.0000	1,281.00	100.0000	0.00	0.00	256.20	85.40	341.60
204		1 1 door	10/24/13	SL / N/A	15.0000	386.00	100.0000	0.00	0.00	75.05	25.73	100.78
205		2 Prodigy	10/03/13	SL / N/A	12.0000	415.00	100.0000	0.00	0.00	103.74	34.58	138.32

Depreciation Expense

Financial

10/01/2016 - 09/30/2017

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/ (Sec. 179)	Total Depreciation/ (Sec. 179)
MOVABLE EQUIPMENTS												
206		Four Lift Chair	10/09/13	SL / N/A	10.0000	3,117.00	100.0000	0.00	0.00	935.10	311.70	1,246.80
207		Liko Scale 200	11/11/13	SL / N/A	5.0000	1,052.00	100.0000	0.00	0.00	613.67	210.40	824.07
208		4 Drawer Chest	10/08/13	SL / N/A	15.0000	1,454.00	100.0000	0.00	0.00	290.79	96.93	387.72
209		Proigy Overlay	02/27/14	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	224.08	86.74	310.82
210		Five Bed Rail	10/09/13	SL / N/A	15.0000	645.00	100.0000	0.00	0.00	129.00	43.00	172.00
211		Three bedrail	10/23/13	SL / N/A	15.0000	421.00	100.0000	0.00	0.00	81.87	28.07	109.94
212		3 one door	11/15/13	SL / N/A	15.0000	618.00	100.0000	0.00	0.00	120.17	41.20	161.37
213		4 overhead	11/18/13	SL / N/A	15.0000	348.00	100.0000	0.00	0.00	65.73	23.20	88.93
214		Portable A/C	11/14/13	SL / N/A	5.0000	504.00	100.0000	0.00	0.00	294.00	100.80	394.80
215		2 Chair recliner	03/05/14	SL / N/A	5.0000	1,566.23	100.0000	0.00	0.00	809.23	313.25	1,122.48
216		6 one door	12/24/13	SL / N/A	15.0000	1,194.00	100.0000	0.00	0.00	218.90	79.60	298.50
217		westport drawer	01/01/14	SL / N/A	15.0000	797.63	100.0000	0.00	0.00	146.26	53.18	199.44
218		westport drawer	02/01/14	SL / N/A	15.0000	1,527.53	100.0000	0.00	0.00	271.57	101.84	373.41
219		4 drawer chest	04/01/14	SL / N/A	15.0000	447.20	100.0000	0.00	0.00	74.53	29.81	104.34
220		lift chair recliner	04/12/14	SL / N/A	10.0000	3,116.50	100.0000	0.00	0.00	779.13	311.65	1,090.78
221		1 door/2 drwaer	04/14/14	SL / N/A	15.0000	384.89	100.0000	0.00	0.00	64.15	25.66	89.81
222		head & foot	04/30/14	SL / N/A	15.0000	273.87	100.0000	0.00	0.00	44.13	18.26	62.39
223		Fax Machine	06/30/14	SL / N/A	3.0000	514.71	100.0000	0.00	0.00	386.03	128.68	514.71
224		Direct Choice	11/03/14	SL / N/A	15.0000	439.93	100.0000	0.00	0.00	56.22	29.33	85.55
225		1 door/ 1 drawe	07/01/14	SL / N/A	15.0000	302.93	100.0000	0.00	0.00	45.45	20.20	65.65
226		Custom Doors	07/15/14	SL / N/A	15.0000	7,545.74	100.0000	0.00	0.00	1,131.86	503.05	1,634.91
227		6 mattresses	07/02/14	SL / N/A	5.0000	1,076.52	100.0000	0.00	0.00	448.54	215.30	663.84
228		10 Room Air Co	09/11/14	SL / N/A	5.0000	1,265.57	100.0000	0.00	0.00	569.50	253.11	822.61
229		Westport 1 door	10/09/14	SL / N/A	15.0000	527.35	100.0000	0.00	0.00	70.32	35.16	105.48
230		2 prodigy overla	01/05/15	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	151.80	86.74	238.54
231		direct choice	02/10/15	SL / N/A	15.0000	288.98	100.0000	0.00	0.00	32.12	19.27	51.39
232		Control Box	02/15/15	SL / N/A	10.0000	7,784.25	100.0000	0.00	0.00	1,232.51	778.43	2,010.94
233		lift chairs	03/02/15	SL / N/A	10.0000	3,201.54	100.0000	0.00	0.00	506.90	320.15	827.05
234		1 drawer	03/03/15	SL / N/A	15.0000	743.87	100.0000	0.00	0.00	78.52	49.59	128.11
235		5 task chairs	03/09/15	SL / N/A	15.0000	603.54	100.0000	0.00	0.00	63.71	40.24	103.95
238		4th Quarter 95	09/30/95	M / HY	5.0000	509.98	100.0000	0.00	0.00	509.98	0.00	509.98
239		4th Quarter 98	09/30/98	M / HY	5.0000	11,541.00	100.0000	0.00	0.00	11,541.00	0.00	11,541.00
240		1st Quarter 99	09/30/99	M / HY	5.0000	9,797.00	100.0000	0.00	0.00	9,797.00	0.00	9,797.00
241		4th Quarter 99	09/30/99	M / HY	5.0000	4,384.00	100.0000	0.00	0.00	4,384.00	0.00	4,384.00
242		4th Quarter 00	09/30/00	M / HY	5.0000	13,013.00	100.0000	0.00	0.00	13,013.00	0.00	13,013.00
243		4th Quarter 00	09/30/00	M / HY	5.0000	6,806.00	100.0000	0.00	0.00	6,806.00	0.00	6,806.00
244		1st Quarter-01	03/30/01	SL / N/A	5.0000	33,246.00	100.0000	0.00	0.00	33,246.00	0.00	33,246.00
245		1st Quarter 99	12/31/98	SL / N/A	10.0000	10,843.00	100.0000	0.00	0.00	10,843.00	0.00	10,843.00
248		Electrolux W51E	08/28/15	SL / N/A	7.0000	7,953.06	100.0000	0.00	0.00	1,230.83	1,136.15	2,366.98
249		(3) Overbed Tab	08/27/15	SL / N/A	5.0000	372.50	100.0000	0.00	0.00	26.90	24.83	51.73
250		(2) Asus Compu	06/26/15	SL / N/A	5.0000	765.41	100.0000	0.00	0.00	191.35	153.08	344.43
251		RECONDITIONE	06/19/15	SL / N/A	7.0000	3,512.74	100.0000	0.00	0.00	627.28	501.82	1,129.10
252		6'8" x 3' Metal I	06/11/15	SL / N/A	15.0000	340.32	100.0000	0.00	0.00	30.25	22.69	52.94
253		(1) Bedside Cab	06/18/15	SL / N/A	15.0000	869.91	100.0000	0.00	0.00	72.49	57.99	130.48
254		(2) Bedside Cab	06/18/15	SL / N/A	15.0000	529.47	100.0000	0.00	0.00	44.13	35.30	79.43

Depreciation Expense

Financial

10/01/2016 - 09/30/2017

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 / (Sec. 179)	Total Depreciation / (Sec. 179)
255		(4) Overbed Tab	06/18/15	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	42.81	34.25	77.06
256		HP LaserJet P3	04/14/15	SL / N/A	5.0000	897.35	100.0000	0.00	0.00	269.21	179.47	448.68
258		(4) Overbed Tab	07/29/15	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	39.96	34.25	74.21
259		1Door 1 Drawer	07/13/15	SL / N/A	15.0000	706.49	100.0000	0.00	0.00	58.88	47.10	105.98
260		Demo Hoshizak	07/15/15	SL / N/A	7.0000	3,189.44	100.0000	0.00	0.00	569.54	455.63	1,025.17
264		4 DRWR Dresse	10/23/15	SL / N/A	5.0000	2,553.55	100.0000	0.00	0.00	468.15	510.71	978.86
266		RICE LAKE DIG	10/06/15	SL / N/A	5.0000	1,113.82	100.0000	0.00	0.00	222.76	222.76	445.52
267		Detecto Roll-A-V	10/09/15	SL / N/A	5.0000	1,634.78	100.0000	0.00	0.00	326.96	326.96	653.92
268		1 Drawer Besdik	10/14/15	SL / N/A	5.0000	486.93	100.0000	0.00	0.00	97.39	97.39	194.78
269		3 Panacea Origi	10/14/15	SL / N/A	5.0000	542.35	100.0000	0.00	0.00	108.47	108.47	216.94
270		2 Geo-Mattress	10/28/15	SL / N/A	5.0000	574.27	100.0000	0.00	0.00	105.28	114.85	220.13
271		Radio UHF with	11/04/15	SL / N/A	5.0000	520.02	100.0000	0.00	0.00	95.33	104.00	199.33
272		12/04/15 SL / N/A			5.0000	534.99	100.0000	0.00	0.00	89.17	107.00	196.17
273		Computer - HP ;	10/30/15	SL / N/A	5.0000	886.60	100.0000	0.00	0.00	162.54	177.32	339.86
275		Linen Cart - She	01/08/16	SL / N/A	5.0000	1,214.49	100.0000	0.00	0.00	182.18	242.90	425.08
276		Geo Mattress 2	01/20/16	SL / N/A	5.0000	1,281.51	100.0000	0.00	0.00	170.87	256.30	427.17
277		Prodigy Overlay	02/19/16	SL / N/A	5.0000	531.75	100.0000	0.00	0.00	62.04	106.35	168.39
278		Radio UHF and	02/19/16	SL / N/A	5.0000	522.05	100.0000	0.00	0.00	60.91	104.41	165.32
280		Awning - New I	03/18/16	SL / N/A	5.0000	5,073.00	100.0000	0.00	0.00	507.30	1,014.60	1,521.90
281		Liko Scale 200 (03/28/16	SL / N/A	5.0000	1,123.82	100.0000	0.00	0.00	112.38	224.76	337.14
282		Wood Blinds (P)	03/31/16	SL / N/A	5.0000	2,412.50	100.0000	0.00	0.00	241.25	482.50	723.75
283		3 Radio UHF iwr	03/03/16	SL / N/A	5.0000	532.83	100.0000	0.00	0.00	62.17	106.57	168.74
284		2 Radio UHF iwr	03/16/16	SL / N/A	5.0000	358.89	100.0000	0.00	0.00	41.87	71.78	113.65
285		2 Bedside Cabir	03/04/16	SL / N/A	5.0000	907.17	100.0000	0.00	0.00	105.83	181.43	287.26
286		Metal Table Bas	03/28/16	SL / N/A	5.0000	854.48	100.0000	0.00	0.00	85.45	170.90	256.35
289		Vacuum Regula	04/01/16	SL / N/A	5.0000	3,024.00	100.0000	0.00	0.00	302.40	604.80	907.20
290		1 Door, Drawer	08/22/16	SL / N/A	5.0000	486.93	100.0000	0.00	0.00	8.12	97.39	105.51
291		Board Mounted	04/13/16	SL / N/A	5.0000	9,498.27	100.0000	0.00	0.00	949.83	1,899.65	2,849.48
292		Drapar Flexshac	04/12/16	SL / N/A	5.0000	2,324.70	100.0000	0.00	0.00	232.47	464.94	697.41
293		Coffee Table, 2	04/25/16	SL / N/A	5.0000	4,184.87	100.0000	0.00	0.00	348.74	836.97	1,185.71
294		Overbed Table *	04/29/16	SL / N/A	5.0000	1,751.18	100.0000	0.00	0.00	145.93	350.24	496.17
295		Headboard, Foc	04/15/16	SL / N/A	5.0000	4,716.65	100.0000	0.00	0.00	471.67	943.33	1,415.00
296		4 Table top, Lift	04/07/16	SL / N/A	5.0000	1,008.49	100.0000	0.00	0.00	100.85	201.70	302.55
297		Shredder MBM	10/27/16	SL / N/A	5.0000	2,552.40	100.0000	0.00	0.00	0.00	467.94	467.94
298		22 Overbed Tat	04/01/16	SL / N/A	5.0000	1,413.19	100.0000	0.00	0.00	141.32	282.64	423.96
299		Dining Armchair	04/15/16	SL / N/A	5.0000	14,462.45	100.0000	0.00	0.00	1,446.25	2,892.49	4,338.74
300		Stack chairs, Ct	05/16/16	SL / N/A	5.0000	2,137.57	100.0000	0.00	0.00	178.13	427.51	605.64
301		Board, Roller St	05/04/16	SL / N/A	5.0000	2,144.28	100.0000	0.00	0.00	178.69	428.86	607.55
302		22 Overbed Ligi	04/19/16	SL / N/A	5.0000	5,652.37	100.0000	0.00	0.00	471.03	1,130.47	1,601.50
303		2 Walmart TVs	06/05/16	SL / N/A	5.0000	548.33	100.0000	0.00	0.00	36.56	109.67	146.23
304		22 Tvs, 30 Mou	06/05/16	SL / N/A	5.0000	3,767.88	100.0000	0.00	0.00	251.19	753.58	1,004.77
305		Kyocera FS 210	01/19/17	SL / N/A	5.0000	2,194.00	100.0000	0.00	0.00	0.00	292.53	292.53
307		Belleco Conveyr	05/11/17	SL / N/A	5.0000	1,010.33	100.0000	0.00	0.00	0.00	84.20	84.20
308		Cross Cut Shret	05/31/17	SL / N/A	5.0000	1,614.86	100.0000	0.00	0.00	0.00	107.66	107.66
309		Digital Chair sce	06/30/17	SL / N/A	5.0000	1,281.50	100.0000	0.00	0.00	0.00	64.08	64.08

MOVABLE EQUIPMENTS

Financial
10/01/2016 - 09/30/2017

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/ (Sec. 179)	Total Depreciation/ (Sec. 179)
MOVABLE EQUIPMENTS												
310		Reduce Max Mk	07/18/17	SL / N/A	5.0000	526.43	100.0000	0.00	0.00	0.00	17.55	17.55
311		Kyocera ECOSy	08/25/17	SL / N/A	5.0000	1,009.26	100.0000	0.00	0.00	0.00	16.82	16.82
Subtotal: MOVABLE EQUIPMENTS						786,201.64		0.00	0.00	542,959.68	48,441.98	591,401.66
Less dispositions and exchanges:												
Net for: MOVABLE EQUIPMENTS						786,201.64		0.00	0.00	542,959.68	48,441.98	591,401.66
Subtotal:						2,274,816.19		0.00	0.00	1,384,546.82	114,566.15	1,499,112.97
Less dispositions and exchanges:												
Grand Totals:						2,274,816.19		0.00	0.00	1,384,546.82	114,566.15	1,499,112.97

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

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2017	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		05/26/05		
2. Date Structure Completed		05/28/05		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		05/28/05		
5. Total Licensed Bed Capacity		129		
6. Square Footage		70,479		
7. Acquisition Cost				
a. Land		68,976		
b. Building		708,485		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		11/15/14		
c. Interest Rate for the Cost Year		5.00%		
d. Term of Mortgage (number of years)		10		
e. Amount of Principal Borrowed		2,167,498		
f. Principal balance outstanding as of 09/30/2017		1,980,847		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2017		Page 26	of 37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$	122,958	122,958	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	122,958	122,958	
15. Total All Expenditures (A-13 thru C-14)				\$	11,585,351	11,585,351	

D. Adjustments to Statement of Expenditures

Name of Facility Wolcott View Manor, Inc.				License No. 972C	Report for Year Ended 9/30/2017	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	12F	Occupational Therapy	\$ 256,574	256,574		
4.			Other - See attached Schedule	\$ 308,187	308,187		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 46,054	46,054		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1C	Bad Debts	\$ 58,752	58,752		
10.	15	1E	Accounting & Legal	\$ 5,388	5,388		
11.			Telephone	\$			
12.	15	1F	Cellular Telephone	\$ 2,570	2,570		
13.	15	1F	Life insurance premiums on the life of Owners, Partners, Operators	\$ 14,849	14,849		
14.	16	L3	Gifts, flowers and coffee shops	\$ 5,648	5,648		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	M3	Unallowable Advertising *	\$ 41,618	41,618		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	M10	Barber and Beauty	\$ 803	803		
23.			Other - See attached Schedule	\$ 76,451	76,451		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.	19	Var	Laundry services to employees, guests and others who are not residents	\$ 4,226	4,226		
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 821,120	821,120		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A9	Barber & Beautician Salaries	\$ 18,927		
10	A120	Child Care Center Salaries (Non Employee Related Care)	\$ 284,913		
10	A8B	Laundry Salaries Related to Meridian Manor (See Attached)	\$ 4,347		
Total Other Salaries Adjustment			\$ 308,187	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	L12	Respiratory Therapy Consultant	\$ 46,018		
13	L12	Podiatry Consultant	\$ 36		
Total Other Fees Adjustments			\$ 46,054	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	B&B Benefits Disallowances (See Attached)	\$ 3,578		
15	Var	C.C.C Benefits Disallowances (See Attached)	\$ 53,865		
16	M8A	Chamber of Commerce Dues	\$ 1,916		
16	M13	Child Care Expense (Non Employee Related Care)	\$ 12,156		
16	M13	Miscellaneous Expense	\$ 1,159		
16	M13	Penalties	\$ 2,641		
16	M8	Dues - Exchange Club	\$ 280		
16	M13	Bank Charges - Overdraft Fee	\$ 35		
15	Var	Laundry Benefits Related to Meridian Manor (See Attached)	\$ 822		
Total Other A&G Adjustments			\$ 76,451	\$ -	\$ -

Wolcott View Manor, Inc.
Disallowance Schedule for Cell Phones
September 30, 2017

	<u>Amount</u>	
Total Cell Phone Expense	4,010	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,440	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,570</u></u>	

Wolcott View Manor, Inc.
Benefits Disallowance Schedule
September 30, 2017

Barber and Beauty Benefits Disallowance

	<u>Amount</u>	
Barber & Beauty Salaries	18,927	See Page 28a
Total Salaries	<u>6,037,098</u>	TB Linked
	0.31%	
 Total Benefits - Page 15, Line 1a1 - 1a8	 <u>1,141,350</u>	 TB Linked
Barber & Beauty Benefits Disallowed	\$ 3,578	

Child Care Center Benefits Disallowance

	<u>Amount</u>	
Child Care Center Salaries	343,186	TB Linked
 Child Care Center - Public	<u>88</u>	83.02%
Child Care Center - Staff (Employee Related Care)	<u>18</u>	16.98%
	106	100.00%
 Child Care Center Salaries Revised for Disallowance	 284,913	 See Page 28a
Total Salaries	<u>6,037,098</u>	TB Linked
	4.72%	
 Total Benefits - Page 15, Line 1a1 - 1a8	 <u>1,141,350</u>	 TB Linked
Child Care Center Benefits Disallowed	\$ 53,865	

Disallowed Benefits (Page 28a)

\$ 57,443

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Wolcott View Manor, Inc.			972C	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 821,120	821,120		
Page 20 - Resident Care Supplies***							
27.	20	5A2	Prescription Drugs	\$ 156,157	156,157		
28.	20	5D	Ambulance/Limousine	\$ 2,633	2,633		
29.	20	5F	X-rays, etc	\$ 42,533	42,533		
30.	20	5H	Laboratory	\$ 26,630	26,630		
31.	20	5C	Medical Supplies	\$ 49,678	49,678		
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 116,753	116,753		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	Var.	Unallowable Property and Real Estate Taxes	\$ 8,530	8,530		
38.	22	Var.	Rental of Building Space or Rooms	\$ 67,752	67,752		
39.			Other - See Attached Schedule	\$ 41,957	41,957		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	L14	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	\$ 861	861		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,334,605	1,334,605		

*** 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.
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television	\$ 10,215		
20	5j	Misc. Ancillary Expense	\$ 6,539		
20	5j	Complex Medical Equipment	\$ 50,133		
Var	Var	10% of Supplies Purchased from We Care Distributors (See Attached)	\$ 37,331		
20	5c	Non Medicaid Bill Supply Cost	\$ 12,535		
Total Other Ancillary Costs			\$ 116,753	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	Var	Outpatient Therapy - Overhead	\$ 1,496		
22	Var	Outpatient Therapy - Property Insurance	\$ 367		
22	Var	Laundry Overhead Disallowance	\$ 892		
22	Var	Child Care Center - Overhead	\$ 31,478		
22	Var	Child Care Center - Property Insurance	\$ 7,724		
Total Other Property Adjustments			\$ 41,957	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	L18	Miscellaneous Revenue	\$ 861		
Total Other Adjustments			\$ 861	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Wolcott View Manor, Inc.
Cable TV Disallowance
September 30, 2017**

Pg. 29b

Total Cable TV Expense	13,815	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Disallowed Expense	<u><u>\$ 10,215</u></u>	{a}

**Tickmark
{a}**

Ties to page 29a

Wolcott View Manor, Inc.
 Outpatient Therapy Disallowances
 September 30, 2017

Rehab Portion of Facility

Facility Square Feet	70,479	[b]
Rehab Square Feet	3,670	[b]
Rehab % to Total	5.21%	

Outpatient Portion of Therapies

Total Therapy Treatments (Page 9)	3,848	[c]
Total Outpatient Therapy Treatments	234	[c]
Total Therapies	4,082	[c]
Outpatient % to Total Therapies	5.73%	

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.30%
-----------------------	-------

Disallowance

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
Maint & Op Expenses (Pg 22 line 6g)	501,084	1,496	29a
Depreciation - Building (Pg 22 line 7b)	[d]	-	29a
Rent (Pg 22 line 9)	1,029,600	3,073	29a
Real Estate Taxes (Pg 22 line 10b)	129,637	387	29a
Property Insurance (Pg 22 line 14a)	122,958	367	29a
		<u>5,323</u>	

- [a] Amount ties to page 29 without exception.
- [b] Amounts provided by Client.
- [c] Amounts provided by Client
- [d] Building depreciation is not claimed

Wolcott View Manor, Inc.
 Child Care Center Disallowances
 September 30, 2017

Child Care Center (CCC) Portion of Facility

Facility Square Feet	70,479 [b]
CCC Square Feet	5,333 [b]
CCC % to Total	7.57%

Disallowance

	TB Linked <u>Total</u>	[a] <u>CCC</u>	[e] <u>83.02%</u>	
Maint & Op Expenses (Pg 22 line 6g)	501,084	37,916	31,478	
Depreciation - Building (Pg 22 line 7b)	[d]	-	-	
Rent (Pg 22 line 9)	1,029,600	77,908	64,679	
Real Estate Taxes (Pg 22 line 10b)	129,637	9,809	8,143	
Property Insurance (Pg. 27 line 14a)	122,958	9,304	7,724	
		<u>134,937</u>	<u>112,024</u>	29a
Child Care Expense	14,642		12,156	28a

- [a] Amount ties to page 29 without exception.
- [b] Amounts provided by Client.
- [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.

Descriptions of Goods	Account	Page	Line	Amount	Markup %	Actual Cost	Disallowance	Page / Line Ref
Linen	710670.000	19	3a1	20,615	10%	18,554	2,061	Page 29, Line 34
Special Nourishments	690400.000	18	2a1	15,415	10%	13,873	1,542	Page 29, Line 34
Dietary Supplies	690250.000	18	2a2	1,985	10%	1,787	198	Page 29, Line 34
Housekeeping Supplies	710670.000	20	4d	32,938	10%	29,644	3,294	Page 29, Line 34
Stockroom Supplies	670600.000	20	5b	225,335	10%	202,802	22,533	Page 29, Line 34
Diapers	670720.000	20	5b	66,294	10%	59,664	6,630	Page 29, Line 34
Medical Supplies	840050.000	20	5c	10,728	10%	9,655	1,073	Page 29, Line 34
				373,310		335,979	37,331	

Wolcott View Manor, Inc.
Medical Supply Revenue - Disallowance
30-Sep-17

Account	Description of Goods	Amount	
400200.000	Medicare A - Medical Supplies	6,098	
410200.000	Private - Medical Supplies	1,061	
450200.000	Managed Care - Medical Supplies	6,449	
	Total Medical Supplies	13,608	
	Less: We Care Disallowance	1073	
	Non Medicaid Supply Cost	12,535	Amount to be disallowed on Pg 29a

Wolcott View Manor, Inc.
Laundry Disallowance Related to Meridian Manor Corporation
September 30, 2017

<u>Laundry Salaries</u>	<u>Salaries</u>	<u>Hours</u>	<u>Wage Rate</u>
Total Laundry Salaries & Hours	77,427	7,412	10.45
Laundry Salaries Disallowed	4,347 {b}	416 {a}	10.45

<u>Laundry Benefits</u>	
Laundry Salaries Disallowed	4,347
Total Salaries	<u>6,037,098</u>
Laundry Benefits Disallowed	0.07%

Total Benefits (Page 15, Line 1a1 - 1a8) 1,141,350

Laundry Benefits Disallowed 822 {c}

<u>Laundry Costs</u>	
Total Laundry Costs - Page 19	75,328

Hours Associated with Meridian Manor	416
Total Laundry Hours	<u>7,412</u>
Percent Related to Meridian Manor	5.61%

Laundry Costs Disallowed 4,226 {d}

<u>Laundry Overhead</u>	
Facility Square Feet	70,479
Laundry Square Feet	<u>674</u>
Laundry Sq/Ft % to Total	0.96%
Percent of Laundry Related to Meridian Manor	<u>5.61%</u>
Overhead Disallowance Percentage	0.05%

Maint & Op Expenses (Pg 22 line 6g)	501,084	251
Depreciation - Building (Pg 22 line 7b)	{f}	-
Rent (Pg 22 line 9)	1,029,600	515
Real Estate Taxes (Pg 22 line 10b)	129,637	65
Property Insurance (Pg 27 line 14a)	122,958	<u>61</u>
Laundry Overhead Disallowed		892 {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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Wolcott View Manor, Inc.	972C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,073,800	8,073,800				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,737,351)	(1,737,351)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,346,528	1,346,528				
b. Medicare Room and Board Contractual Allowance **	\$ 1,165,907	1,165,907				
4. a. Private-Pay Residents and Other	\$ 2,361,092	2,361,092				
b. Private-Pay Room and Board Contractual Allowance **	\$ (119,160)	(119,160)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 184,450	184,450				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 62,824	62,824				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 6,098	6,098				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 29,279	29,279				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 597,502	597,502				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 106,949	106,949				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 155,889	155,889				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 22,038	22,038				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 630,796	630,796				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 110,451	110,451				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,382,018)	(1,382,018)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (316,822)	(316,822)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,298,252	11,298,252				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 4,550	4,550				
5. Interest Income (<i>Specify</i>)	\$ 63,130	63,130				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 10,394	10,394				
8. Other (<i>Specify</i>)	\$ 359,259	359,259				
V. Total Other Revenue (1 thru 8)	\$ 437,333	437,333				
VI. Total All Revenue (III + V)	\$ 11,735,585	11,735,585				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 II 6a	Medicare A - Radiology	\$ 50,714		
30 II 6a	Medicare A - Lab	\$ 34,658		
30 II 6a	Medicare A C/A - Anc	\$ (1,435,214)		
30 II 6a	Medicare B - Vaccines	\$ 4,648		
30 II 6a	Medicare B - Outpatient Therapy	\$ 5,735		
30 II 6a	Medicare B - Outpatient Therapy - O.T.	\$ 1,441		
30 II 6a	Medicare B - C/A	\$ (5,453)		
30 II 6a	Medicare B - C/A Out Patient	\$ (0)		
30 II 6a	Small Balance Adjustments	\$ (38,546)		
Total Other Resident Revenue - Medicare		\$ (1,382,018)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Private - Oxygen	\$ 1,433		
30 II 6b	Private - Radiology	\$ 14		
30 II 6b	Private - Lab	\$ 152		
30 II 6b	Private - Contractual Adjustment	\$ (3,068)		
30 II 6b	Medicaid C/A - Anc.	\$ (119,563)		
30 II 6b	Managed Care - Radiology	\$ 13,051		
30 II 6b	Managed Care - Lab	\$ 8,811		
30 II 6b	Managed Care C/A - Anc.	\$ (217,651)		
Total Other Resident Revenue		\$ (316,822)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Revenue - N/R	1,690,670	\$ 63,000		
	Anthem B.C. - Late Claims	N/A	\$ 130		
Total Interest Income			\$ 63,130	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Child Care Revenue	\$ 329,090		
30 IV 8	Misc. Revenue	\$ 861		
30 IV 8	Small Balance Adjustments - Other	\$ (1,084)		
30 IV 8	Prior Period Adjustments	\$ (63,309)		
30 IV 8	Federal Corp Tax Expense	\$ 75,794		
30 IV 8	State Business Tax Expense	\$ 17,906		
Total Other Revenue		\$ 359,259	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	887,718
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,287,255
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	272,264
4. Inventories			\$	49,500
5. Prepaid Expenses			\$	401,812
a. Prepaid - Deferred Tax Asset	201,137			
b. Prepaid - State Business Tax	19,122			
c. Prepaid - Federal Corp Tax	25,000			
d. Prepaid - Unexpired Insurance	140,409			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,000
Other Current Assets	1,000			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,899,549
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost		\$	
	Accum. Depreciation	Net		
4. Leasehold Improvements	*Historical Cost	1,467,043	\$	277,874
	Accum. Depreciation	1,189,169	Net	
5. Non-Movable Equipment	*Historical Cost	3,690	\$	
	Accum. Depreciation	3,690	Net	
6. Movable Equipment	*Historical Cost	780,064	\$	178,292
	Accum. Depreciation	601,772	Net	
7. Motor Vehicles	*Historical Cost	52,590	\$	
	Accum. Depreciation	52,590	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	319,537
F/S vs C/R NBV	319,537			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	775,703

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.		972C	9/30/2017	32	37
Account				Amount	
Total Brought Forward:				\$	3,675,252
C. Leasehold or like property recorded 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	\$	
7. Minor Equipment-Not Depreciable					
				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	7,217,249
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$					
3. Organization Expense					
	*Historical Cost				
	Accum. Depreciation		Net	\$	
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care (<i>itemize</i>)					
\$					
6. Loans to Owners or Related Parties (<i>itemize</i>)					
				\$	1,418,623
Name and Address		Amount	Loan Date		
Related Party Loan		1,418,623			
7. Other Assets (<i>itemize</i>)					
Employee Loans - LT				\$	30,000
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	1,448,623
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	12,341,125

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.		972C	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	193,316
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	477,519
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	909
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	340,511
Accrued Expenses - Other		60,683	Accrued Personal Proper	551	
401(k) Payable		49,781	Sewer Usage Payable	4,630	
State Provider Tax Payable		196,348			
Resident Refunds		(1,613)			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,012,254

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				1,012,254	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
Deferred Tax Liability - LT		27,281			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 27,281	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,039,535	

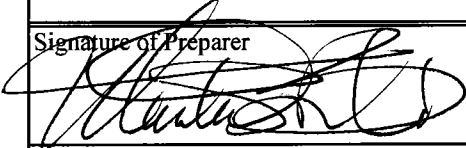
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	7,217,249
5. Reserve for funds set aside 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			\$	3,933,104
6. Gain or Loss for Period			\$	150,236
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	4,084,340
C. Total Reserves and Net Worth			\$	11,301,589
D. Total Liabilities, Reserves, and Net Worth			\$	12,341,125

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.		972C	9/30/2017	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2016			\$	3,931,026
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	11,735,585
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,585,349
D.	Net Income or Deficit			\$	150,236
E.	Balance			\$	4,081,262
F.	Additions				
	1. Additional Capital Contributed (<i>itemize</i>)				
	Total Expenses Per Pg. 28 \$11,585,351				
	Rounding \$(2)				
	Total Expenses Per F/S \$11,585,349				
	2. Other (<i>itemize</i>)				
	Prior Period Adjustment		3,078		
F-3.	Total Additions			\$	3,078
G.	Deductions				
	1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
	Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
	2. Other Withdrawings (<i>Specify</i>)			\$	
	Purpose		Amount		
	3. Total Deductions			\$	
H.	Balance at End of Period		09/30/17	\$	4,084,340

I. Preparer's/Reviewer's Certification

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 2/1/18		
Printed Name of Preparer Matthew S. Bavolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Wolcott View Manor, Inc. for the year ended September 30, 2017, 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
February 1, 2018

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name Wolcott View Manor, Inc.

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

Yes No

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

Explanation:

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes **No**

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

Explanation: _____

Yes **No**

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation: _____

Yes **No**

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

Explanation: _____

Yes **No**

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

Explanation: _____

Yes **No**

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

Explanation: _____

Yes **No**

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
100100.000	Cash - Wells Fargo	808,394.01			808,394.01
100125.000	Cash - TD Bank EFTPS	31,748.23			31,748.23
100150.000	Cash - Payroll	14,122.26			14,122.26
100175.000	Cash - Webster Real Est Tax	32,703.81			32,703.81
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	432,850.94			432,850.94
112000.000	A/R - Medicaid	581,781.90			581,781.90
113000.000	A/R - Medicare Part A	201,836.19			201,836.19
114000.000	A/R - Medicare Part B	20,666.38			20,666.38
115000.000	A/R - Co-Insurance Part A	68,993.18			68,993.18
115100.000	A/R - Co-Insurance Part A Medicaid	9,063.16			9,063.16
116000.000	A/R - Co-Insurance Part B	6,332.82			6,332.82
116100.000	A/R - Co-Insurance Med B - OP	1,116.60			1,116.60
117000.000	A/R - Managed Care	114,085.15			114,085.15
119000.000	A/R - Outpatient	528.34			528.34
120000.000	A/R - Allowance for Bad Debt	(150,000.00)			(150,000.00)
131010.000	A/R - N/R Interest	253,670.05			253,670.05
131020.000	N/R - James E. Cleary, Jr.	155,000.00			155,000.00
131025.000	N/R - Meridian Manor	705,000.00			705,000.00
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
131100.000	Employee Loans - LT	30,000.00			30,000.00
132000.000	Due from J. Cleary	147,000.70			147,000.70
139000.000	A/R - Other	18,593.63			18,593.63
141000.000	Supplies - Inventory @ Cost	49,500.00			49,500.00
151000.000	Prepaid - Deferred Tax Asset	201,137.00			201,137.00
151100.000	Prepaid - State Business Tax	19,122.00			19,122.00
151150.000	Prepaid - Federal Corp Tax	25,000.00			25,000.00
152000.000	Prepaid - Unexpired Insurance	140,408.75			140,408.75
154100.000	Prepaid - Oil	16,144.54			16,144.54
161000.000	Leasehold	1,488,614.62			1,488,614.62
162000.000	Moveable Equipment	786,201.64			786,201.64
165000.000	Accum. Dep. - Leasehold	(907,711.31)			(907,711.31)
166000.000	Accum. Dep. - Moveable Equipment	(591,401.66)			(591,401.66)
181000.000	Other Assets	1,000.00			1,000.00
200100.000	Accounts Payable	(193,315.62)			(193,315.62)
200980.000	Accrued Expenses - Other	(60,683.31)			(60,683.31)
200990.000	Accrued Sales Tax Payable	(909.00)			(909.00)
202000.000	Accrued Wages	(122,708.15)			(122,708.15)
212115.000	Accrued Vacation Pay	(258,424.23)			(258,424.23)
212125.000	Accrued Sick Pay	(96,386.15)			(96,386.15)
212175.000	401(k) Payable	(49,780.50)			(49,780.50)
212195.000	State Provider Tax Payable	(196,348.00)			(196,348.00)
215100.000	Resident Refunds	1,612.90			1,612.90
215225.000	Accrued Personal Property Tax	(550.66)			(550.66)
215250.000	Sewer Usage Payable	(4,629.55)			(4,629.55)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
215275.000	Deferred Tax Liability	(30,012.00)			(30,012.00)
215280.000	Deferred Tax Liability - LT	(27,281.00)			(27,281.00)
215300.000	Due to Resident Trust	(120.00)			(120.00)
253000.000	Due to Meridian Manor	11,622.69			11,622.69
301000.000	Capital Stock	(1,000.00)			(1,000.00)
308000.000	Retained Earnings	(3,933,104.36)			(3,933,104.36)
400100.000	Medicare A - Room and Board	(1,346,528.00)			(1,346,528.00)
400200.000	Medicare A - Medical Supplies	(6,097.94)			(6,097.94)
400250.000	Medicare A - Pharmacy	(184,449.89)			(184,449.89)
400400.000	Medicare A - Physical Therapy	(503,135.00)			(503,135.00)
400450.000	Medicare A - Occupational Therapy	(530,430.00)			(530,430.00)
400500.000	Medicare A - Speech Therapy	(125,729.36)			(125,729.36)
400700.000	Medicare A - Radiology	(50,713.64)			(50,713.64)
400850.000	Medicare A - Lab	(34,658.08)			(34,658.08)
400900.000	Medicare A C/A - R/B	(1,165,907.21)			(1,165,907.21)
400910.000	Medicare A C/A - Anc	1,435,213.91			1,435,213.91
410100.000	Private - Room and Board	(1,325,008.00)			(1,325,008.00)
410110.000	Private - Private Room Differential	34,222.00			34,222.00
410200.000	Private - Medical Supplies	(1,061.18)			(1,061.18)
410250.000	Private - Pharmacy	(312.44)			(312.44)
410300.000	Private - Oxygen	(1,433.14)			(1,433.14)
410400.000	Private - Physical Therapy	(2,150.00)			(2,150.00)
410450.000	Private - Occupational Therapy	(2,200.00)			(2,200.00)
410700.000	Private - Radiology	(13.54)			(13.54)
410850.000	Private - Lab	(151.93)			(151.93)
410900.000	Private - Contractual Adjustment	3,068.15			3,068.15
430100.000	Medicaid - Room and Board	(8,073,800.19)			(8,073,800.19)
430200.000	Medicaid - Medical Supplies	(21,769.34)			(21,769.34)
430250.000	Medicaid - Pharmacy	(14,480.72)			(14,480.72)
430400.000	Medicaid - Physical Therapy	(31,701.74)			(31,701.74)
430450.000	Medicaid - Occupational Therapy	(40,819.69)			(40,819.69)
430500.000	Medicaid - Speech Therapy	(10,791.93)			(10,791.93)
430900.000	Medicaid C/A - R/B	1,737,350.72			1,737,350.72
430910.000	Medicaid C/A - Anc.	119,563.42			119,563.42
450100.000	Managed Care - Room and Board	(1,036,084.00)			(1,036,084.00)
450200.000	Managed Care - Medical Supplies	(6,448.90)			(6,448.90)
450250.000	Managed Care - Pharmacy	(48,030.70)			(48,030.70)
450400.000	Managed Care - Physical Therapy	(68,084.87)			(68,084.87)
450450.000	Managed Care - Occupational Therapy	(63,917.80)			(63,917.80)
450500.000	Managed Care - Speech Therapy	(10,783.08)			(10,783.08)
450550.000	Managed Care - Speach Therapy Outlier	(462.87)			(462.87)
450600.000	Managed Care - P.T - Outlier	(5,012.53)			(5,012.53)
450650.000	Managed Care - O.T - Outlier	(3,513.01)			(3,513.01)
450700.000	Managed Care - Radiology	(13,051.33)			(13,051.33)
450850.000	Managed Care - Lab	(8,810.90)			(8,810.90)
450900.000	Managed Care C/A - R/B	84,937.99			84,937.99
450910.000	Managed Care C/A - Anc	217,651.38			217,651.38
500260.000	Medicare B - Vaccines	(4,647.62)			(4,647.62)
500400.000	Medicare B - Physical Therapy	(94,367.37)			(94,367.37)
500425.000	Medicare B - Outpatient Therapy	(5,735.11)			(5,735.11)
500428.000	Medicare B - Outpatient Therapy - O.T.	(1,441.29)			(1,441.29)
500450.000	Medicare B - Occupational Therapy	(100,366.15)			(100,366.15)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
500500.000	Medicare B - Speech Therapy	(30,159.90)			(30,159.90)
500900.000	Medicare B - C/A	5,453.15			5,453.15
500950.000	Medicare B - C/A Out Patient	0.26			0.26
599010.000	Hairdressing Revenue	(10,394.00)			(10,394.00)
599015.000	Cable/TV Revenue	(4,550.00)			(4,550.00)
599020.000	Child Care Revenue	(329,089.93)			(329,089.93)
599050.000	Interest Revenue	(63,129.56)			(63,129.56)
599080.000	Misc. Revenue	(861.29)			(861.29)
599090.000	Small Balance Adjustments - Other	1,083.54			1,083.54
599095.000	Small Balance Adjustments - Medicare	38,545.97			38,545.97
599130.000	Prior Period Adjustments	63,309.14			63,309.14
610100.000	Wages - Recreation	91,626.05			91,626.05
610250.000	Recreation Expense	5,026.62			5,026.62
610650.000	Patient Activities	6,460.00			6,460.00
620700.000	Respiratory Therapy Consultant	46,017.50			46,017.50
630100.000	Wages - DON	95,738.47			95,738.47
630110.000	Wages - Asst. DON	126,195.42			126,195.42
670100.000	Wages - RN	692,472.63		(118,772.00)	573,700.63
670110.000	Wages - LPN	1,149,984.55		(229,540.00)	920,444.55
670120.000	Wages - C N A	1,411,817.90			1,411,817.90
670600.000	Stockroom Medical Supplies	238,094.20			238,094.20
670610.000	Station Supplies	8,610.79			8,610.79
670620.000	Stockroom IV Supplies	3,573.39			3,573.39
670720.000	Diapers	66,293.72			66,293.72
690110.000	Wages - Dietary	340,713.12		(93,717.00)	246,996.12
690250.000	Dietary Expense	46,474.31			46,474.31
690400.000	Special Nourishments	27,894.28			27,894.28
690500.000	Raw Food & Beverage	295,573.21			295,573.21
700100.000	Wages - Laundry	77,426.61			77,426.61
700250.000	Laundry Expense	36,375.35			36,375.35
700400.000	Linen & Bedding	28,749.15			28,749.15
700700.000	Laundry Purchase Service	10,203.43			10,203.43
710100.000	Wages - Housekeeping	298,761.56		(38,917.00)	259,844.56
710670.000	Housekeeping Expense	105,571.14			105,571.14
720100.000	Wages - Maintenance	58,420.22			58,420.22
720500.000	Gas	58,348.05			58,348.05
720510.000	Electricity	68,555.91			68,555.91
720520.000	Water	34,888.65			34,888.65
720530.000	Sewer usage	18,518.04			18,518.04
720535.000	Refuse Disposal	26,821.15			26,821.15
720540.000	Co Generation Expense	16,898.62			16,898.62
720550.000	Oil	13,313.70			13,313.70
720660.000	Plant Expense	50,627.58			50,627.58
720667.000	Grounds Maintenance	54,318.28			54,318.28
720700.000	Plant Purchase Service	168,582.92		(31,094.91)	137,488.01
720810.000	Rent	1,029,600.00			1,029,600.00
720815.000	Equipment Rental Expense	22,627.06		(6,680.87)	15,946.19
720820.000	Tax - Real Estate	129,637.26			129,637.26
720830.000	Tax - Personal Property	5,124.00			5,124.00
730100.000	Wages - Adminstrator	143,095.43			143,095.43
730110.000	Wages - Office	355,913.07			355,913.07
730150.000	Workers Compensation Insurance	234,789.46			234,789.46

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
730160.000	Wages - Child Care	343,186.49			343,186.49
730170.000	Child Care Expense	14,641.89			14,641.89
730200.000	Payroll Taxes	442,654.66			442,654.66
730250.000	Payroll Taxes - SUTA	114,068.00			114,068.00
730280.000	Payroll Taxes - FUTA	10,163.11			10,163.11
730300.000	Insurance - Staff	281,106.57			281,106.57
730340.000	401(k) Expense	49,780.50			49,780.50
730345.000	401(k) Admin Expense	3,000.00			3,000.00
730350.000	Payroll Service Expense	48,062.84			48,062.84
730400.000	Uniform Reimbursement Expense	5,787.26			5,787.26
730430.000	Legal Fees	22,824.17			22,824.17
730440.000	Accounting Fees	23,583.15			23,583.15
730450.000	Computer Expense	902.64			902.64
730460.000	Computer Maintenance Contract	58,024.36			58,024.36
730510.000	Advertising - Promotional	41,617.87			41,617.87
730515.000	Advertising - Employment	8,375.93			8,375.93
730530.000	Insurance - Property	122,958.01			122,958.01
730535.000	Insurance - D&O	14,849.00			14,849.00
730540.000	Bad Debt Expense	58,752.16			58,752.16
730590.000	Office Expense	22,369.28			22,369.28
730595.000	Telephone Expense	24,307.85		(4,009.76)	20,298.09
730700.000	Employee Welfare	5,648.48			5,648.48
730740.000	OSHA - Mandated Costs	9,801.73			9,801.73
730750.000	Dues & Membership	12,022.06		(2,325.70)	9,696.36
730760.000	Subscription	1,002.80		110.00	1,112.80
730810.000	Inservices & Seminar	2,172.91			2,172.91
730830.000	Penalties	2,640.95			2,640.95
730840.000	Mileage reimbursement	959.94			959.94
730860.000	Postage	2,866.81			2,866.81
730870.000	Licenses	2,406.00			2,406.00
730880.000	Miscellaneous Expense	858.50		300.00	1,158.50
730910.000	Service Charges - Bank	3,158.57			3,158.57
800100.000	Wages - Physical Therapist	266,156.08			266,156.08
800700.000	Physical Therapy Consultant	36,566.26			36,566.26
810100.000	Wages - Occupational Therapist	256,573.57			256,573.57
810700.000	Occupation Therapy Consultant	4,717.50			4,717.50
820100.000	Wages - Speech Therapist	65,845.79			65,845.79
820700.000	Speech Therapy Consultant	1,080.00			1,080.00
830100.000	Pharmacy Consultant	8,514.00			8,514.00
830200.000	Drug Expense	156,156.70			156,156.70
840050.000	Medical Supply Expense	49,677.84			49,677.84
850070.000	Medical Director Consultant	40,595.00			40,595.00
850072.000	Cardiologist - Consultant	31,500.00			31,500.00
850080.000	Wages - Hairdressing	18,927.14			18,927.14
850090.000	Hairdressing Expense	802.88			802.88
850140.000	Dental Consultant	14,009.40			14,009.40
850145.000	Podiatry Consultant	36.19			36.19
850150.000	Wages - Social Service	80,858.39			80,858.39
850155.000	Wages-Admissions	58,757.89			58,757.89
850170.000	Medical Rec. Librarian Consultant	122.00			122.00
850180.000	Wages - Medical Rec.	104,628.10			104,628.10
850420.000	Depreciation Expense	114,566.15		(49,493.00)	65,073.15

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
850500.000	Federal Corp Tax Expense	(75,794.00)			(75,794.00)
850510.000	State Business Tax Expense	(17,906.26)			(17,906.26)
850520.000	State Provider Tax Expense	692,504.00			692,504.00
850600.000	Complex Medical Equipment Exp	50,133.19			50,133.19
850620.000	Lab Expense	26,629.60			26,629.60
850640.000	Ambulance Expense	2,632.80			2,632.80
850660.000	Misc. Ancillary Expense	6,538.85			6,538.85
850670.000	Radiology Expense	42,533.20			42,533.20
Marcum 101	Wages - Head Dietitian	0.00		60,011.00	60,011.00
Marcum 102	Wages - Food Service Supervisor	0.00		33,706.00	33,706.00
Marcum 103	Wages - Head Housekeeper	0.00		38,917.00	38,917.00
Marcum 105	Wages - RN Admin	0.00		118,772.00	118,772.00
Marcum 108	Chamber of Commerce Dues	0.00		1,915.70	1,915.70
Marcum 109	Leased Equipment	0.00		5,360.00	5,360.00
Marcum 110	Cell Phone	0.00		4,009.76	4,009.76
Marcum 112	Dietary Consultant	0.00		17,280.00	17,280.00
Marcum 113	Cable Television	0.00		13,814.91	13,814.91
Marcum 114	Movable Equipment Depreciation	0.00		49,493.00	49,493.00
Marcum 116	Wages - LPN Admin	0.00		229,540.00	229,540.00
Marcum 118	Resident Equipment Rental	0.00		1,320.87	1,320.87
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
730100.000	Wages - Administrator	143,095.43		0.00	143,095.43
Subtotal [2] Administrators		143,095.43		0.00	143,095.43
Subgroup : [4] Other Administrative Salaries					
730110.000	Wages - Office	355,913.07		0.00	355,913.07
Subtotal [4] Other Administrative Salaries		355,913.07		0.00	355,913.07
Subgroup : [5A] Head Dietitian					
Marcum 101	Wages - Head Dietitian	0.00		60,011.00	60,011.00
			RJE - 1	60,011.00	
Subtotal [5A] Head Dietitian		0.00		60,011.00	60,011.00
Subgroup : [5B] Food Service Supervisor					
Marcum 102	Wages - Food Service Supervisor	0.00		33,706.00	33,706.00
			RJE - 1	37,060.00	
			RJE - 13	(3,354.00)	
Subtotal [5B] Food Service Supervisor		0.00		33,706.00	33,706.00
Subgroup : [5C] Dietary Workers					
690110.000	Wages - Dietary	340,713.12		(93,717.00)	246,996.12
			RJE - 1	(97,071.00)	
			RJE - 13	3,354.00	
Subtotal [5C] Dietary Workers		340,713.12		(93,717.00)	246,996.12
Subgroup : [6A] Head Housekeeper					
Marcum 103	Wages - Head Housekeeper	0.00		38,917.00	38,917.00
			RJE - 1	38,917.00	
Subtotal [6A] Head Housekeeper		0.00		38,917.00	38,917.00
Subgroup : [6B] Other Housekeeping Workers					
710100.000	Wages - Housekeeping	298,761.56		(38,917.00)	259,844.56
			RJE - 1	(38,917.00)	
Subtotal [6B] Other Housekeeping Workers		298,761.56		(38,917.00)	259,844.56
Subgroup : [7B] Other Maintenance Workers					
720100.000	Wages - Maintenance	58,420.22		0.00	58,420.22
Subtotal [7B] Other Maintenance Workers		58,420.22		0.00	58,420.22
Subgroup : [8B] Other Laundry Workers					
700100.000	Wages - Laundry	77,426.61		0.00	77,426.61
Subtotal [8B] Other Laundry Workers		77,426.61		0.00	77,426.61
Subgroup : [9] Barber and Beautician Services					
850080.000	Wages - Hairdressing	18,927.14		0.00	18,927.14
Subtotal [9] Barber and Beautician Services		18,927.14		0.00	18,927.14
Subgroup : [12A] Director of Nurses/Assistant Director					
630100.000	Wages - DON	95,738.47		0.00	95,738.47
630110.000	Wages - Asst. DON	126,195.42		0.00	126,195.42
Subtotal [12A] Director of Nurses/Assistant Director		221,933.89		0.00	221,933.89
Subgroup : [12B1] RNs - Direct Care					
670100.000	Wages - RN	692,472.63		(118,772.00)	573,700.63
			RJE - 1	(118,772.00)	
Subtotal [12B1] RNs - Direct Care		692,472.63		(118,772.00)	573,700.63
Subgroup : [12B2] RNs - Administrative					
Marcum 105	Wages - RN Admin	0.00		118,772.00	118,772.00
			RJE - 1	118,772.00	
Subtotal [12B2] RNs - Administrative		0.00		118,772.00	118,772.00
Subgroup : [12C1] LPNs - Direct Care					
670110.000	Wages - LPN	1,149,984.55		(229,540.00)	920,444.55
			RJE - 1	(229,540.00)	
Subtotal [12C1] LPNs - Direct Care		1,149,984.55		(229,540.00)	920,444.55
Subgroup : [12C2] LPNs - Administrative					
Marcum 116	Wages - LPN Admin	0.00		229,540.00	229,540.00
			RJE - 1	229,540.00	
Subtotal [12C2] LPNs - Administrative		0.00		229,540.00	229,540.00

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Subgroup : [12D] Aides and Attendants					
670120.000	Wages - C N A	1,411,817.90		0.00	1,411,817.90
Subtotal [12D] Aides and Attendants		1,411,817.90		0.00	1,411,817.90
Subgroup : [12E] Physical Therapists					
800100.000	Wages - Physical Therapist	266,156.08		0.00	266,156.08
Subtotal [12E] Physical Therapists		266,156.08		0.00	266,156.08
Subgroup : [12F] Speech Therapists					
820100.000	Wages - Speech Therapist	65,845.79		0.00	65,845.79
Subtotal [12F] Speech Therapists		65,845.79		0.00	65,845.79
Subgroup : [12G] Occupational Therapists					
810100.000	Wages - Occupational Therapist	256,573.57		0.00	256,573.57
Subtotal [12G] Occupational Therapists		256,573.57		0.00	256,573.57
Subgroup : [12H] Recreation Workers					
610100.000	Wages - Recreation	91,626.05		0.00	91,626.05
Subtotal [12H] Recreation Workers		91,626.05		0.00	91,626.05
Subgroup : [12M] Social Workers/Case Management					
850150.000	Wages - Social Service	80,858.39		0.00	80,858.39
Subtotal [12M] Social Workers/Case Management		80,858.39		0.00	80,858.39
Subgroup : [12O] Other					
730160.000	Wages - Child Care	343,186.49		0.00	343,186.49
850155.000	Wages-Admissions	58,757.89		0.00	58,757.89
850180.000	Wages - Medical Rec.	104,628.10		0.00	104,628.10
Subtotal [12O] Other		506,572.48		0.00	506,572.48
Total [10-A] Salaries and Wages		6,037,098.48		0.00	6,037,098.48
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
Marcum 112	Dietary Consultant	0.00	RJE - 6	17,280.00	17,280.00
Subtotal [1] Dietitian		0.00		17,280.00	17,280.00
Subgroup : [2] Dentist					
850140.000	Dental Consultant	14,009.40		0.00	14,009.40
Subtotal [2] Dentist		14,009.40		0.00	14,009.40
Subgroup : [3] Pharmacist					
830100.000	Pharmacy Consultant	8,514.00		0.00	8,514.00
Subtotal [3] Pharmacist		8,514.00		0.00	8,514.00
Subgroup : [5A] PT - Resident Care					
800700.000	Physical Therapy Consultant	36,566.26		0.00	36,566.26
Subtotal [5A] PT - Resident Care		36,566.26		0.00	36,566.26
Subgroup : [8A] Medical Director					
850070.000	Medical Director Consultant	40,595.00		0.00	40,595.00
Subtotal [8A] Medical Director		40,595.00		0.00	40,595.00
Subgroup : [9A] ST - Resident Care					
820700.000	Speech Therapy Consultant	1,080.00		0.00	1,080.00
Subtotal [9A] ST - Resident Care		1,080.00		0.00	1,080.00
Subgroup : [10A] OT - Resident Care					
810700.000	Occupation Therapy Consultant	4,717.50		0.00	4,717.50
Subtotal [10A] OT - Resident Care		4,717.50		0.00	4,717.50
Subgroup : [12] Other					
620700.000	Respiratory Therapy Consultant	46,017.50		0.00	46,017.50
850072.000	Cardiologist - Consultant	31,500.00		0.00	31,500.00
850145.000	Podiatry Consultant	36.19		0.00	36.19
850170.000	Medical Rec. Librarian Consultant	122.00		0.00	122.00
Subtotal [12] Other		77,675.69		0.00	77,675.69
Total [13-B] Professional Fees		183,157.85		17,280.00	200,437.85
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
730150.000	Workers Compensation Insurance	234,789.46		0.00	234,789.46

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Subtotal [1A1] Workmen's Compensation		<u>234,789.46</u>		<u>0.00</u>	<u>234,789.46</u>
Subgroup : [1A3] Unemployment Insurance					
730250.000	Payroll Taxes - SUTA	114,068.00		0.00	114,068.00
730280.000	Payroll Taxes - FUTA	10,163.11		0.00	10,163.11
Subtotal [1A3] Unemployment Insurance		<u>124,231.11</u>		<u>0.00</u>	<u>124,231.11</u>
Subgroup : [1A4] Social Security (FICA)					
730200.000	Payroll Taxes	442,654.66		0.00	442,654.66
Subtotal [1A4] Social Security (FICA)		<u>442,654.66</u>		<u>0.00</u>	<u>442,654.66</u>
Subgroup : [1A5] Health Insurance					
730300.000	Insurance - Staff	281,106.57		0.00	281,106.57
Subtotal [1A5] Health Insurance		<u>281,106.57</u>		<u>0.00</u>	<u>281,106.57</u>
Subgroup : [1A7] Pensions					
730340.000	401(k) Expense	49,780.50		0.00	49,780.50
730345.000	401(k) Admin Expense	3,000.00		0.00	3,000.00
Subtotal [1A7] Pensions		<u>52,780.50</u>		<u>0.00</u>	<u>52,780.50</u>
Subgroup : [1A8] Uniform Allowance					
730400.000	Uniform Reimbursement Expense	5,787.26		0.00	5,787.26
Subtotal [1A8] Uniform Allowance		<u>5,787.26</u>		<u>0.00</u>	<u>5,787.26</u>
Subgroup : [1C] Bad Debts					
730540.000	Bad Debt Expense	58,752.16		0.00	58,752.16
Subtotal [1C] Bad Debts		<u>58,752.16</u>		<u>0.00</u>	<u>58,752.16</u>
Subgroup : [1D] Accounting and Auditing					
730440.000	Accounting Fees	23,583.15		0.00	23,583.15
Subtotal [1D] Accounting and Auditing		<u>23,583.15</u>		<u>0.00</u>	<u>23,583.15</u>
Subgroup : [1E] Legal					
730430.000	Legal Fees	22,824.17		0.00	22,824.17
Subtotal [1E] Legal		<u>22,824.17</u>		<u>0.00</u>	<u>22,824.17</u>
Subgroup : [1F] Insurance of Lives of Owners/Oper.					
730535.000	Insurance - D&O	14,849.00		0.00	14,849.00
Subtotal [1F] Insurance of Lives of Owners/Oper.		<u>14,849.00</u>		<u>0.00</u>	<u>14,849.00</u>
Subgroup : [1G] Office Supplies					
730450.000	Computer Expense	902.64		0.00	902.64
730590.000	Office Expense	22,369.28		0.00	22,369.28
Subtotal [1G] Office Supplies		<u>23,271.92</u>		<u>0.00</u>	<u>23,271.92</u>
Subgroup : [1H1] Telephone and Telegraph					
730595.000	Telephone Expense	24,307.85		(4,009.76)	20,298.09
Subtotal [1H1] Telephone and Telegraph		<u>24,307.85</u>	RJE - 4	<u>(4,009.76)</u>	<u>20,298.09</u>
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 110	Cell Phone	0.00		4,009.76	4,009.76
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>	RJE - 4	<u>4,009.76</u>	<u>4,009.76</u>
Subgroup : [1K3] Resident Day User Fee					
850520.000	State Provider Tax Expense	692,504.00		0.00	692,504.00
Subtotal [1K3] Resident Day User Fee		<u>692,504.00</u>		<u>0.00</u>	<u>692,504.00</u>
Total [15] Expenditures Other than Salaries		<u>2,001,441.81</u>		<u>0.00</u>	<u>2,001,441.81</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
730700.000	Employee Welfare	5,648.48		0.00	5,648.48
Subtotal [3] Gifts to Staff and Residents		<u>5,648.48</u>		<u>0.00</u>	<u>5,648.48</u>
Subgroup : [4] Employee Travel					
730840.000	Mileage reimbursement	959.94		0.00	959.94
Subtotal [4] Employee Travel		<u>959.94</u>		<u>0.00</u>	<u>959.94</u>
Subgroup : [5] Education Expense					
730810.000	Inservices & Seminar	2,172.91		0.00	2,172.91
Subtotal [5] Education Expense		<u>2,172.91</u>		<u>0.00</u>	<u>2,172.91</u>
Subgroup : [M1] Advertising Help Wanted					

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		<u>9/30/2017</u>			<u>9/30/2017</u>
730515.000	Advertising - Employment	8,375.93		0.00	8,375.93
Subtotal [M1] Advertising Help Wanted		<u>8,375.93</u>		<u>0.00</u>	<u>8,375.93</u>
Subgroup : [M3] Advertising Other					
730510.000	Advertising - Promotional	41,617.87		0.00	41,617.87
Subtotal [M3] Advertising Other		<u>41,617.87</u>		<u>0.00</u>	<u>41,617.87</u>
Subgroup : [M6] Barber and Beauty Supplies					
850090.000	Hairdressing Expense	802.88		0.00	802.88
Subtotal [M6] Barber and Beauty Supplies		<u>802.88</u>		<u>0.00</u>	<u>802.88</u>
Subgroup : [M7] Postage					
730860.000	Postage	2,866.81		0.00	2,866.81
Subtotal [M7] Postage		<u>2,866.81</u>		<u>0.00</u>	<u>2,866.81</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
730750.000	Dues & Membership	12,022.06		(2,325.70)	9,696.36
			RJE - 2	(1,915.70)	
			RJE - 10	(110.00)	
			RJE - 11	(300.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associa		<u>12,022.06</u>		<u>(2,325.70)</u>	<u>9,696.36</u>
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 108	Chamber of Commerce Dues	0.00		1,915.70	1,915.70
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>	RJE - 2	<u>1,915.70</u>	<u>1,915.70</u>
Subgroup : [M9] Subscriptions					
730760.000	Subscription	1,002.80		110.00	1,112.80
Subtotal [M9] Subscriptions		<u>1,002.80</u>	RJE - 10	<u>110.00</u>	<u>1,112.80</u>
Subgroup : [M11] Services Provided by Contract					
730350.000	Payroll Service Expense	48,062.84		0.00	48,062.84
730460.000	Computer Maintenance Contract	58,024.36		0.00	58,024.36
Subtotal [M11] Services Provided by Contract		<u>106,087.20</u>		<u>0.00</u>	<u>106,087.20</u>
Subgroup : [M13] Other					
730170.000	Child Care Expense	14,641.89		0.00	14,641.89
730740.000	OSHA - Mandated Costs	9,801.73		0.00	9,801.73
730830.000	Penalties	2,640.95		0.00	2,640.95
730870.000	Licenses	2,406.00		0.00	2,406.00
730880.000	Miscellaneous Expense	858.50		300.00	1,158.50
			RJE - 11	300.00	
730910.000	Service Charges - Bank	3,158.57		0.00	3,158.57
Subtotal [M13] Other		<u>33,507.64</u>		<u>300.00</u>	<u>33,807.64</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and C		<u>215,064.52</u>		<u>0.00</u>	<u>215,064.52</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
690400.000	Special Nourishments	27,894.28		0.00	27,894.28
690500.000	Raw Food & Beverage	295,573.21		0.00	295,573.21
Subtotal [2A1] Raw Food		<u>323,467.49</u>		<u>0.00</u>	<u>323,467.49</u>
Subgroup : [2A2] Non-Food Supplies					
690250.000	Dietary Expense	46,474.31		0.00	46,474.31
Subtotal [2A2] Non-Food Supplies		<u>46,474.31</u>		<u>0.00</u>	<u>46,474.31</u>
Total [18] Dietary Basis for Allocation of Costs		<u>369,941.80</u>		<u>0.00</u>	<u>369,941.80</u>
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
700400.000	Linen & Bedding	28,749.15		0.00	28,749.15
Subtotal [3A1] Bed Linens, etc...washed, ironed..		<u>28,749.15</u>		<u>0.00</u>	<u>28,749.15</u>
Subgroup : [3B] Purchased Services					
700700.000	Laundry Purchase Service	10,203.43		0.00	10,203.43
Subtotal [3B] Purchased Services		<u>10,203.43</u>		<u>0.00</u>	<u>10,203.43</u>
Subgroup : [3D] Other					
700250.000	Laundry Expense	36,375.35		0.00	36,375.35
Subtotal [3D] Other		<u>36,375.35</u>		<u>0.00</u>	<u>36,375.35</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>75,327.93</u>		<u>0.00</u>	<u>75,327.93</u>

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Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4D]	Other				
710670.000	Housekeeping Expense	105,571.14		0.00	105,571.14
Subtotal [4D] Other		105,571.14		0.00	105,571.14
Subgroup : [5A2]	Purchased from				
830200.000	Drug Expense	156,156.70		0.00	156,156.70
Subtotal [5A2] Purchased from		156,156.70		0.00	156,156.70
Subgroup : [5B]	Medicine Cabinet Drugs				
670600.000	Stockroom Medical Supplies	238,094.20		0.00	238,094.20
670610.000	Station Supplies	8,610.79		0.00	8,610.79
670620.000	Stockroom IV Supplies	3,573.39		0.00	3,573.39
670720.000	Diapers	66,293.72		0.00	66,293.72
Subtotal [5B] Medicine Cabinet Drugs		316,572.10		0.00	316,572.10
Subgroup : [5C]	Medical and Therapeutic Supplies				
840050.000	Medical Supply Expense	49,677.84		0.00	49,677.84
Subtotal [5C] Medical and Therapeutic Supplies		49,677.84		0.00	49,677.84
Subgroup : [5D]	Ambulance/Limousine				
850640.000	Ambulance Expense	2,632.80		0.00	2,632.80
Subtotal [5D] Ambulance/Limousine		2,632.80		0.00	2,632.80
Subgroup : [5F]	X-Rays and related radiological				
850670.000	Radiology Expense	42,533.20		0.00	42,533.20
Subtotal [5F] X-Rays and related radiological		42,533.20		0.00	42,533.20
Subgroup : [5H]	Laboratory				
850620.000	Lab Expense	26,629.60		0.00	26,629.60
Subtotal [5H] Laboratory		26,629.60		0.00	26,629.60
Subgroup : [5I]	Recreation				
610250.000	Recreation Expense	5,026.62		0.00	5,026.62
610650.000	Patient Activities	6,460.00		0.00	6,460.00
Marcum 113	Cable Television	0.00		13,814.91	13,814.91
			RJE - 7	13,814.91	
Subtotal [5I] Recreation		11,486.62		13,814.91	25,301.53
Subgroup : [5J]	Other				
850600.000	Complex Medical Equipment Exp	50,133.19		0.00	50,133.19
850660.000	Misc. Ancillary Expense	6,538.85		0.00	6,538.85
Marcum 118	Resident Equipment Rental	0.00		1,320.87	1,320.87
			RJE - 9	1,320.87	
Subtotal [5J] Other		56,672.04		1,320.87	57,992.91
Total [20] Housekeeping and Resident Care Basis for Allocation of		767,932.04		15,135.78	783,067.82
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
720660.000	Plant Expense	50,627.58		0.00	50,627.58
Subtotal [6A] Repairs and Maintenance		50,627.58		0.00	50,627.58
Subgroup : [6B]	Heat				
720500.000	Gas	58,348.05		0.00	58,348.05
720550.000	Oil	13,313.70		0.00	13,313.70
Subtotal [6B] Heat		71,661.75		0.00	71,661.75
Subgroup : [6C]	Light & Power				
720510.000	Electricity	68,555.91		0.00	68,555.91
Subtotal [6C] Light & Power		68,555.91		0.00	68,555.91
Subgroup : [6D]	Water				
720520.000	Water	34,888.65		0.00	34,888.65
Subtotal [6D] Water		34,888.65		0.00	34,888.65
Subgroup : [6E]	Equipment Lease				
Marcum 109	Leased Equipment	0.00		5,360.00	5,360.00
			RJE - 3	5,360.00	
Subtotal [6E] Equipment Lease		0.00		5,360.00	5,360.00
Subgroup : [6F]	Other				
720530.000	Sewer usage	18,518.04		0.00	18,518.04
720535.000	Refuse Disposal	26,821.15		0.00	26,821.15
720540.000	Co Generation Expense	16,898.62		0.00	16,898.62

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720667.000	Grounds Maintenance	54,318.28		0.00	54,318.28
720700.000	Plant Purchase Service	168,582.92		(31,094.91)	137,488.01
			RJE - 6	(17,280.00)	
			RJE - 7	(13,814.91)	
720815.000	Equipment Rental Expense	22,627.06		(6,680.87)	15,946.19
			RJE - 3	(5,360.00)	
			RJE - 9	(1,320.87)	
Subtotal [6F] Other		307,766.07		(37,775.78)	269,990.29
Subgroup : [7D] Movable Equipment					
Marcum 114	Movable Equipment Depreciation	0.00		49,493.00	49,493.00
Subtotal [7D] Movable Equipment		0.00	RJE - 12	49,493.00	49,493.00
Subgroup : [8C] Leasehold Improvements					
850420.000	Depreciation Expense	114,566.15		(49,493.00)	65,073.15
Subtotal [8C] Leasehold Improvements		114,566.15	RJE - 12	(49,493.00)	65,073.15
Subgroup : [9] Rental Payments					
720810.000	Rent	1,029,600.00		0.00	1,029,600.00
Subtotal [9] Rental Payments		1,029,600.00		0.00	1,029,600.00
Subgroup : [10B] Real estate taxes paid by lessor					
720820.000	Tax - Real Estate	129,637.26		0.00	129,637.26
Subtotal [10B] Real estate taxes paid by lessor		129,637.26		0.00	129,637.26
Subgroup : [10C] Personal property taxes					
720830.000	Tax - Personal Property	5,124.00		0.00	5,124.00
Subtotal [10C] Personal property taxes		5,124.00		0.00	5,124.00
Total [22] Maintenance and Property		1,812,427.37		(32,415.78)	1,780,011.59
Group : [27] Interest and Insurance					
Subgroup : [14A] Insurance on Property					
730530.000	Insurance - Property	122,958.01		0.00	122,958.01
Subtotal [14A] Insurance on Property		122,958.01		0.00	122,958.01
Total [27] Interest and Insurance		122,958.01		0.00	122,958.01
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
430100.000	Medicaid - Room and Board	(8,073,800.19)		0.00	(8,073,800.19)
Subtotal [1A] Medicaid Residents (CT only)		(8,073,800.19)		0.00	(8,073,800.19)
Subgroup : [1B] Medicaid room and board contractual allowance					
430900.000	Medicaid C/A - R/B	1,737,350.72		0.00	1,737,350.72
Subtotal [1B] Medicaid room and board contractual allowance		1,737,350.72		0.00	1,737,350.72
Subgroup : [3A] Medicare Residents (All inclusive)					
400100.000	Medicare A - Room and Board	(1,346,528.00)		0.00	(1,346,528.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,346,528.00)		0.00	(1,346,528.00)
Subgroup : [3B] Medicare room and board contractual allowance					
400900.000	Medicare A C/A - R/B	(1,165,907.21)		0.00	(1,165,907.21)
Subtotal [3B] Medicare room and board contractual allowance		(1,165,907.21)		0.00	(1,165,907.21)
Subgroup : [4A] Private-pay residents and other					
410100.000	Private - Room and Board	(1,325,008.00)		0.00	(1,325,008.00)
450100.000	Managed Care - Room and Board	(1,036,084.00)		0.00	(1,036,084.00)
Subtotal [4A] Private-pay residents and other		(2,361,092.00)		0.00	(2,361,092.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
410110.000	Private - Private Room Differential	34,222.00		0.00	34,222.00
450900.000	Managed Care C/A - R/B	84,937.99		0.00	84,937.99
Subtotal [4B] Private-pay room and board contractual allowance		119,159.99		0.00	119,159.99
Subgroup : [5A] Prescription Drugs - Medicare					
400250.000	Medicare A - Pharmacy	(184,449.89)		0.00	(184,449.89)
Subtotal [5A] Prescription Drugs - Medicare		(184,449.89)		0.00	(184,449.89)
Subgroup : [5C] Prescription Drugs - Non-medicare					
410250.000	Private - Pharmacy	(312.44)		0.00	(312.44)
430250.000	Medicaid - Pharmacy	(14,480.72)		0.00	(14,480.72)
450250.000	Managed Care - Pharmacy	(48,030.70)		0.00	(48,030.70)
Subtotal [5C] Prescription Drugs - Non-medicare		(62,823.86)		0.00	(62,823.86)

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Subgroup : [6A] Medical Supplies - Medicare					
400200.000	Medicare A - Medical Supplies	(6,097.94)		0.00	(6,097.94)
Subtotal [6A] Medical Supplies - Medicare		(6,097.94)		0.00	(6,097.94)
Subgroup : [6C] Medical Supplies - Non-medicare					
410200.000	Private - Medical Supplies	(1,061.18)		0.00	(1,061.18)
430200.000	Medicaid - Medical Supplies	(21,769.34)		0.00	(21,769.34)
450200.000	Managed Care - Medical Supplies	(6,448.90)		0.00	(6,448.90)
Subtotal [6C] Medical Supplies - Non-medicare		(29,279.42)		0.00	(29,279.42)
Subgroup : [7A] Physical Therapy - Medicare					
400400.000	Medicare A - Physical Therapy	(503,135.00)		0.00	(503,135.00)
500400.000	Medicare B - Physical Therapy	(94,367.37)		0.00	(94,367.37)
Subtotal [7A] Physical Therapy - Medicare		(597,502.37)		0.00	(597,502.37)
Subgroup : [7C] Physical Therapy - Non-medicare					
410400.000	Private - Physical Therapy	(2,150.00)		0.00	(2,150.00)
430400.000	Medicaid - Physical Therapy	(31,701.74)		0.00	(31,701.74)
450400.000	Managed Care - Physical Therapy	(68,084.87)		0.00	(68,084.87)
450600.000	Managed Care - P.T - Outlier	(5,012.53)		0.00	(5,012.53)
Subtotal [7C] Physical Therapy - Non-medicare		(106,949.14)		0.00	(106,949.14)
Subgroup : [8A] Speech Therapy - Medicare					
400500.000	Medicare A - Speech Therapy	(125,729.36)		0.00	(125,729.36)
500500.000	Medicare B - Speech Therapy	(30,159.90)		0.00	(30,159.90)
Subtotal [8A] Speech Therapy - Medicare		(155,889.26)		0.00	(155,889.26)
Subgroup : [8C] Speech Therapy - Non-medicare					
430500.000	Medicaid - Speech Therapy	(10,791.93)		0.00	(10,791.93)
450500.000	Managed Care - Speech Therapy	(10,783.08)		0.00	(10,783.08)
450550.000	Managed Care - Speech Therapy Outlier	(462.87)		0.00	(462.87)
Subtotal [8C] Speech Therapy - Non-medicare		(22,037.88)		0.00	(22,037.88)
Subgroup : [9A] Occupational Therapy - Medicare					
400450.000	Medicare A - Occupational Therapy	(530,430.00)		0.00	(530,430.00)
500450.000	Medicare B - Occupational Therapy	(100,366.15)		0.00	(100,366.15)
Subtotal [9A] Occupational Therapy - Medicare		(630,796.15)		0.00	(630,796.15)
Subgroup : [9C] Occupational Therapy - Non-medicare					
410450.000	Private - Occupational Therapy	(2,200.00)		0.00	(2,200.00)
430450.000	Medicaid - Occupational Therapy	(40,819.69)		0.00	(40,819.69)
450450.000	Managed Care - Occupational Therapy	(63,917.80)		0.00	(63,917.80)
450650.000	Managed Care - O.T - Outlier	(3,513.01)		0.00	(3,513.01)
Subtotal [9C] Occupational Therapy - Non-medicare		(110,450.50)		0.00	(110,450.50)
Subgroup : [10A] Other - Medicare					
400700.000	Medicare A - Radiology	(50,713.64)		0.00	(50,713.64)
400850.000	Medicare A - Lab	(34,658.08)		0.00	(34,658.08)
400910.000	Medicare A C/A - Anc	1,435,213.91		0.00	1,435,213.91
500260.000	Medicare B - Vaccines	(4,647.62)		0.00	(4,647.62)
500425.000	Medicare B - Outpatient Therapy	(5,735.11)		0.00	(5,735.11)
500428.000	Medicare B - Outpatient Therapy - O.T.	(1,441.29)		0.00	(1,441.29)
500900.000	Medicare B - C/A	5,453.15		0.00	5,453.15
500950.000	Medicare B - C/A Out Patient	0.26		0.00	0.26
599095.000	Small Balance Adjustments - Medicare	38,545.97		0.00	38,545.97
Subtotal [10A] Other - Medicare		1,382,017.55		0.00	1,382,017.55
Subgroup : [10B] Other - Non-medicare					
410300.000	Private - Oxygen	(1,433.14)		0.00	(1,433.14)
410700.000	Private - Radiology	(13.54)		0.00	(13.54)
410850.000	Private - Lab	(151.93)		0.00	(151.93)
410900.000	Private - Contractual Adjustment	3,068.15		0.00	3,068.15
430910.000	Medicaid C/A - Anc.	119,563.42		0.00	119,563.42
450700.000	Managed Care - Radiology	(13,051.33)		0.00	(13,051.33)
450850.000	Managed Care - Lab	(8,810.90)		0.00	(8,810.90)
450910.000	Managed Care C/A - Anc	217,651.38		0.00	217,651.38
Subtotal [10B] Other - Non-medicare		316,822.11		0.00	316,822.11
Subgroup : [14] Rental of Televisions and Cable Services					
599015.000	Cable/TV Revenue	(4,550.00)		0.00	(4,550.00)
Subtotal [14] Rental of Televisions and Cable Services		(4,550.00)		0.00	(4,550.00)
Subgroup : [15] Interest Income					

Client: **Wolcott View Manor, Inc.**
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 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
599050.000	Interest Revenue	(63,129.56)		0.00	(63,129.56)
Subtotal [15] Interest Income		(63,129.56)		0.00	(63,129.56)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
599010.000	Hairdressing Revenue	(10,394.00)		0.00	(10,394.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(10,394.00)		0.00	(10,394.00)
Subgroup : [18] Other Revenue					
599020.000	Child Care Revenue	(329,089.93)		0.00	(329,089.93)
599080.000	Misc. Revenue	(861.29)		0.00	(861.29)
599090.000	Small Balance Adjustments - Other	1,083.54		0.00	1,083.54
599130.000	Prior Period Adjustments	63,309.14		0.00	63,309.14
850500.000	Federal Corp Tax Expense	(75,794.00)		0.00	(75,794.00)
850510.000	State Business Tax Expense	(17,906.26)		0.00	(17,906.26)
Subtotal [18] Other Revenue		(359,258.80)		0.00	(359,258.80)
Total [30] Statement of Revenue		(11,735,585.80)		0.00	(11,735,585.80)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100100.000	Cash - Wells Fargo	808,394.01		0.00	808,394.01
100125.000	Cash - TD Bank EFTPS	31,748.23		0.00	31,748.23
			RJE - 6	(0.00)	
100150.000	Cash - Payroll	14,122.26		0.00	14,122.26
100175.000	Cash - Webster Real Est Tax	32,703.81		0.00	32,703.81
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] Cash		887,718.31		0.00	887,718.31
Subgroup : [A2] Resident Accounts Receivable					
111000.000	A/R - Private	432,850.94		0.00	432,850.94
112000.000	A/R - Medicaid	581,781.90		0.00	581,781.90
113000.000	A/R - Medicare Part A	201,836.19		0.00	201,836.19
114000.000	A/R - Medicare Part B	20,666.38		0.00	20,666.38
115000.000	A/R - Co-Insurance Part A	68,993.18		0.00	68,993.18
115100.000	A/R - Co-Insurance Part A Medicaid	9,063.16		0.00	9,063.16
116000.000	A/R - Co-Insurance Part B	6,332.82		0.00	6,332.82
116100.000	A/R - Co-Insurance Med B - OP	1,116.60		0.00	1,116.60
117000.000	A/R - Managed Care	114,085.15		0.00	114,085.15
119000.000	A/R - Outpatient	528.34		0.00	528.34
120000.000	A/R - Allowance for Bad Debt	(150,000.00)		0.00	(150,000.00)
Subtotal [A2] Resident Accounts Receivable		1,287,254.66		0.00	1,287,254.66
Subgroup : [A3] Other Accounts Receivable					
131010.000	A/R - N/R Interest	253,670.05		0.00	253,670.05
139000.000	A/R - Other	18,593.63		0.00	18,593.63
Subtotal [A3] Other Accounts Receivable		272,263.68		0.00	272,263.68
Subgroup : [A4] Inventories					
141000.000	Supplies - Inventory @ Cost	49,500.00		0.00	49,500.00
Subtotal [A4] Inventories		49,500.00		0.00	49,500.00
Subgroup : [A5] Prepaid Expenses					
151000.000	Prepaid - Deferred Tax Asset	201,137.00		0.00	201,137.00
151100.000	Prepaid - State Business Tax	19,122.00		0.00	19,122.00
151150.000	Prepaid - Federal Corp Tax	25,000.00		0.00	25,000.00
152000.000	Prepaid - Unexpired Insurance	140,408.75		0.00	140,408.75
154100.000	Prepaid - Oil	16,144.54		0.00	16,144.54
Subtotal [A5] Prepaid Expenses		401,812.29		0.00	401,812.29
Subgroup : [A8] Other Current Assets					
181000.000	Other Assets	1,000.00		0.00	1,000.00
Subtotal [A8] Other Current Assets		1,000.00		0.00	1,000.00
Subgroup : [B4] Leasehold Improvements					
161000.000	Leasehold	1,488,614.62		0.00	1,488,614.62
165000.000	Accum. Dep. - Leasehold	(907,711.31)		0.00	(907,711.31)
Subtotal [B4] Leasehold Improvements		580,903.31		0.00	580,903.31
Subgroup : [B6] Movable Equipment					
162000.000	Moveable Equipment	786,201.64		0.00	786,201.64
166000.000	Accum. Dep. - Moveable Equipment	(591,401.66)		0.00	(591,401.66)
Subtotal [B6] Movable Equipment		194,799.98		0.00	194,799.98

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [D6]	Loans to Owners or Related Parties				
131020.000	N/R - James E. Cleary, Jr.	155,000.00		0.00	155,000.00
131025.000	N/R - Meridian Manor	705,000.00		0.00	705,000.00
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	147,000.70		0.00	147,000.70
253000.000	Due to Meridian Manor	11,622.69		0.00	11,622.69
	Subtotal [D6] Loans to Owners or Related Parties	1,418,623.39		0.00	1,418,623.39
Subgroup : [D7]	Other Assets				
131100.000	Employee Loans - LT	30,000.00		0.00	30,000.00
	Subtotal [D7] Other Assets	30,000.00		0.00	30,000.00
	Total [31-32] Assets	5,123,875.62		0.00	5,123,875.62
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
200100.000	Accounts Payable	(193,315.62)		0.00	(193,315.62)
	Subtotal [A1] Trade Accounts Payable	(193,315.62)		0.00	(193,315.62)
Subgroup : [A4]	Accrued Payroll				
202000.000	Accrued Wages	(122,708.15)		0.00	(122,708.15)
212115.000	Accrued Vacation Pay	(258,424.23)		0.00	(258,424.23)
212125.000	Accrued Sick Pay	(96,386.15)		0.00	(96,386.15)
	Subtotal [A4] Accrued Payroll	(477,518.53)		0.00	(477,518.53)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
200990.000	Accrued Sales Tax Payable	(909.00)		0.00	(909.00)
	Subtotal [A6] Accrued Payroll Taxes Payable	(909.00)		0.00	(909.00)
Subgroup : [A12]	Other Current Liabilities				
200980.000	Accrued Expenses - Other	(60,683.31)		0.00	(60,683.31)
212175.000	401(k) Payable	(49,780.50)		0.00	(49,780.50)
212195.000	State Provider Tax Payable	(196,348.00)		0.00	(196,348.00)
215100.000	Resident Refunds	1,612.90		0.00	1,612.90
215225.000	Accrued Personal Property Tax	(550.66)		0.00	(550.66)
215250.000	Sewer Usage Payable	(4,629.55)		0.00	(4,629.55)
215275.000	Deferred Tax Liability	(30,012.00)		0.00	(30,012.00)
215300.000	Due to Resident Trust	(120.00)		0.00	(120.00)
	Subtotal [A12] Other Current Liabilities	(340,511.12)		0.00	(340,511.12)
Subgroup : [B4]	Other Long-Term Liabilities				
215280.000	Deferred Tax Liability - LT	(27,281.00)		0.00	(27,281.00)
	Subtotal [B4] Other Long-Term Liabilities	(27,281.00)		0.00	(27,281.00)
	Total [33-34] Liabilities	(1,039,535.27)		0.00	(1,039,535.27)
Group : [35]	Equity				
Subgroup : [B2]	Capital Stock				
301000.000	Capital Stock	(1,000.00)		0.00	(1,000.00)
	Subtotal [B2] Capital Stock	(1,000.00)		0.00	(1,000.00)
Subgroup : [B5]	Cumulated Earnings				
308000.000	Retained Earnings	(3,933,104.36)		0.00	(3,933,104.36)
	Subtotal [B5] Cumulated Earnings	(3,933,104.36)		0.00	(3,933,104.36)
	Total [35] Equity	(3,934,104.36)		0.00	(3,934,104.36)
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Page 87		
To reclass salaries to correct lines of the cost report				
Marcum 101	Wages - Head Dietitian		60,011.00	
Marcum 102	Wages - Food Service Supervisor		37,060.00	
Marcum 103	Wages - Head Housekeeper		38,917.00	
Marcum 105	Wages - RN Admin		118,772.00	
Marcum 116	Wages - LPN Admin		229,540.00	
670100.000	Wages - RN			118,772.00
670110.000	Wages - LPN			229,540.00
690110.000	Wages - Dietary			97,071.00
710100.000	Wages - Housekeeping			38,917.00
Total			484,300.00	484,300.00
Reclassifying Journal Entries JE # 2		D.01 - Page 93		
To reclass expenses not related to dues to the proper line of the cost report				
Marcum 108	Chamber of Commerce Dues		1,915.70	
730750.000	Dues & Membership			1,915.70
Total			1,915.70	1,915.70
Reclassifying Journal Entries JE # 3		D.01 - Page 106		
To reclass leased time clock to correct account				
Marcum 109	Leased Equipment		5,360.00	
720815.000	Equipment Rental Expense			5,360.00
Total			5,360.00	5,360.00
Reclassifying Journal Entries JE # 4		N.02		
To reclass cell phone expense from the telephone expense line				
Marcum 110	Cell Phone		4,009.76	
730595.000	Telephone Expense			4,009.76
Total			4,009.76	4,009.76
Reclassifying Journal Entries JE # 6		D.01 - Page 3		
To reclass the purchased dietary purchased service				
Marcum 112	Dietary Consultant		17,280.00	
100125.000	Cash - TD Bank EFTPS			17,280.00
720700.000	Plant Purchase Service			
Total			17,280.00	17,280.00
Reclassifying Journal Entries JE # 7		D.01 - Page 105		
To reclass cable television from the maintenance purchased service account				
Marcum 113	Cable Television		13,814.91	
720700.000	Plant Purchase Service			13,814.91
Total			13,814.91	13,814.91
Reclassifying Journal Entries JE # 9		D.01-Item 30		
Reclass Air Mattress Rentals to correct account				
Marcum 118	Resident Equipment Rental		1,320.87	
720815.000	Equipment Rental Expense			1,320.87
Total			1,320.87	1,320.87

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 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 10		D.01- Item 19		
ReClass Costco membership from dues to subscription				
730760.000	Subscription		110.00	
730750.000	Dues & Membership			110.00
Total			110.00	110.00
Reclassifying Journal Entries JE # 11		D.01 Item 19		
Reclass Sec. of State fees from dues to Miscellaneous expense				
730880.000	Miscellaneous Expense		300.00	
730750.000	Dues & Membership			300.00
Total			300.00	300.00
Reclassifying Journal Entries JE # 12				
Reclass Movable Equipment Dep out of depreciation exp				
Marcum 114	Movable Equipment Depreciation		49,493.00	
850420.000	Depreciation Expense			49,493.00
Total			49,493.00	49,493.00
Reclassifying Journal Entries JE # 13		O.02		
Reclass some of Food Service Supervisor and Workers				
690110.000	Wages - Dietary		3,354.00	
Marcum 102	Wages - Food Service Supervisor			3,354.00
Total			3,354.00	3,354.00



Workpaper Index:
 Prepared By: Zachary Paquin
 Reviewed By:
 Workpaper Date: 2/1/2018
 Run Date: 2/1/2018

Provider Name: Wolcott View Manor, Inc.
 Provider Number: 000009720
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: