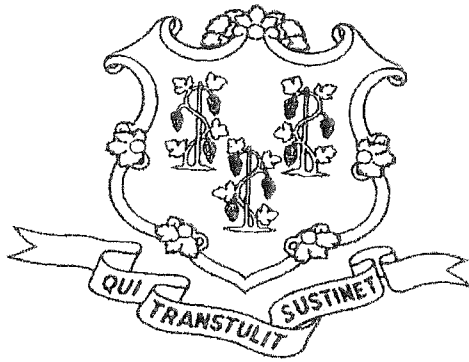


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 972C	RHNS	(Specify)	Medicare Provider 07-5282
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 9720	RHNS	ICF-IID
----------------------------	--------------	------	---------

For Department Use Only

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2019	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

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, 2018 and ending September 30, 2019, 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 10/1/2018	To 9/30/2019	
Address of Facility 50 Beach Road, Wolcott, CT 06716				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/18/2020		
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 9/30/2019	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.				
N/A				
Administrator				
Name of Administrator James E. Cleary, Jr.		Nursing Home Administrator's License No.:	972-C	
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 9/30/2019	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	

**General Information and Questionnaire
Related Parties***

Name of Facility Wolcott View Manor, Inc.		License No. 972C		Report for Year Ended 9/30/2019		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		If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?					<input checked="" type="radio"/> Yes <input type="radio"/> No		If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**					
		<input type="radio"/>	<input checked="" type="radio"/>						
Beach Building	152 East St, Wolcott, CT 06712	<input type="radio"/>	<input checked="" type="radio"/>		RENT	Pg. 22 / Line 9	1,029,600	351,272	
		<input type="radio"/>	<input checked="" type="radio"/>						
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	<input checked="" type="radio"/>	<input type="radio"/>		Interest Income on Loans	Pg. 30 / Line IV 5	20,812	20,812	
James Cleary	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Interest Income on Loans	Pg. 30 / Line IV 5	1,938	1,938	
JEC Family, LLC	695 Bloomfield Avenue, Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>		Interest Income on Loans	Pg. 30 / Line IV 5	2,500	2,500	
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Loan Receivable	Pg. 32 / Line D6	200,000	200,000	
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Interest Income on Loans	Pg. 30 / Line IV 5	2,500	2,500	
James Cleary	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Receivable	Pg. 32 / Line D6	166,094	166,094	

* 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.		License No. 972C			Report for Year Ended 9/30/2018		Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	<input checked="" type="radio"/>	<input type="radio"/>	0%	Loan Receivable	Pg. 32 / Line D6	705,000	705,000
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	<input checked="" type="radio"/>	<input type="radio"/>	0%	Due From Meridian Manor	Pg. 32 / Line D6	408,943	408,943
James Cleary	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	0%	Loan Receivable	Pg. 32 / Line D6	155,000	155,000

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2019	Page 5	of 37
--	---------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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?	<input checked="" type="radio"/> Yes <input type="radio"/> No	If "No," explain fully why such allocation was not made.
N/A		
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.		
N/A		
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)	<input checked="" type="radio"/> Yes <input type="radio"/> No	If "No," explain fully why such allocation was not made.
N/A		

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 Wolcott View Manor, Inc.			License No. 972C	Report for Year Ended 9/30/2019			Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
Paycheck 714 Brook St, Rocky Hill, CT	<input type="radio"/>	<input checked="" type="radio"/>	Time Clock	04/01/13.	Monthly as Needed	5,360		5,360	
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***	5,360

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2019	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum, LLP		555 Long Wharf Dr Fl 8, New Haven, CT 06511		
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Management Advisory Services / Cost Report Preparation / Tax Returns / Audit Services		\$	44,533	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 44,533	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Summa & Ryan			(203) 755-0390	
2 Murtha Cullina			(860) 240-6000	
3 Griffin, Griffin & Mayo			(203) 755-1106	
4 US Dept Homeland Security USCIS Fees				
5 Appointment of Conservator for Residents				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 228 Meadow St, Waterbury, CT 06702				
2 185 Asylum St Fl 29, Hartford, CT 06103				
3 123 Bank St # 3, Waterbury, CT 06702				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 Collections (Disallowed)		\$	11,413	
2 HR Business		\$	13,474	
3 Legal Serv for Immigration		\$	7,707	
4 Legal Serv for Immigration		\$	1,960	
5 Waterbury Probate Court (Disallowed)		\$	584	
			Charge for Services Provided	
			\$ 35,138	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility Wolcott View Manor, Inc.			License No. 972C		Report for Year Ended 9/30/2019				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	107	107			107	107			95	95		
B. As of midnight of THIS report period	95	95			95	95			95	95		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,606	2,606			1,960	1,960			646	646		
B. Medicaid (Conn.)	29,250	29,250			22,712	22,712			6,538	6,538		
C. Medicaid (other states)												
D. Private Pay	2,537	2,537			1,576	1,576			961	961		
E. State SSI for RCH												
F. Other (Specify)	1,743	1,743			1,272	1,272			471	471		
G. Total Care Days During Period (3A thru F)	36,136	36,136			27,520	27,520			8,616	8,616		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	1	1			1	1						
B. Other Bed Reserve Days	18	18			18	18						
5. Total Resident Days (3G + 4A + 4B)	36,155	36,155			27,539	27,539			8,616	8,616		

Schedule of Resident Statistics (Cont'd)

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2019	Page 9	of 37
--	---------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(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	8	71		16				
Per Diem Rate								
a. One bed rm.	Various	241.00		346.00				
b. Two bed rms.	Various	241.00		346.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,420	4,420		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,720	2,720		
2. Restorative Treatments				
C. Other	6,842	6,842		
D. Total Physical Therapy Treatments	13,982	13,982		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	505	505		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	88	88		
2. Restorative Treatments				
C. Other	431	431		
D. Total Speech Therapy Treatments	1,024	1,024		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,559	2,559		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	3,172	3,172		
2. Restorative Treatments				
C. Other	7,083	7,083		
D. Total Occupational Therapy Treatments	12,814	12,814		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Wolcott View Manor, Inc.	972C	9/30/2019	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)	34,540	1,256				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	71,768	1,008				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	321,543	11,613				
5. Dietary Service						
a. Head Dietitian	61,282	1,670				
b. Food Service Supervisor	50,458	1,935				
c. Dietary Workers	254,666	22,410				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	237,840	20,588				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	80,601	4,626				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	63,677	5,955				
9. Barber and Beautician Services	17,995	1,202				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	173,404	4,076				
b. RN						
1. Direct Care	515,017	16,470				
2. Administrative**	141,897	3,539				
c. LPN						
1. Direct Care	913,448	32,786				
2. Administrative**	197,910	5,807				
d. Aides and Attendants	1,305,311	90,068				
e. Physical Therapists	302,988	7,840				
f. Speech Therapists	52,510	1,925				
g. Occupational Therapists	214,045	7,383				
h. Recreation Workers	87,095	4,670				
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	97,294	3,982				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	487,998	35,414				
<i>A-13. Total Salary Expenditures</i>	5,683,287	286,223				

* 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	\$ 305,261	24,416				
Admissions	55,335	2,076				
Medical Records	127,402	8,922				
Total	\$ 487,998	35,414	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Respiratory Therapy Consultant	\$ 43,335	120				
Cardiologist	35,250	118				
Total	\$ 78,585	238	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Wolcott View Manor, Inc.				972C	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
James E. Cleary	34,540			Non Discriminatory	CEO	1,256	A1			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Meghan Cleary	89,216			Non Discriminatory	Director of Nursing	2,067	A12a			
Marilyn Richards	74,203			Non Discriminatory	RN MDS	1855 (Est)	12b2			

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of			
Wolcott View Manor, Inc.		972C		9/30/2019		12	37			
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
James E. Cleary (10/1/18-8/24/19)	54,099			Non Discriminatory	Administrator	792	A2			
Christine Fitzgerald (8/25/19-9/24/19)	15,400			Non Discriminatory	Administrator	176	A2			
Paul Bishins (9/25/19-9/30/19)	2,269			Non Discriminatory	Administrator	40	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Wolcott View Manor, Inc.	972C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	14,009	72				
3. Pharmacist	8,514	144				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	15,443	107				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,595	148				
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	5,040	14				
b. Other						
10. Occupational Therapist						
a. Resident Care						
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	78,585	238				
B-13 Total Fees Paid in Lieu of Salaries	152,186	723				

* 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 9/30/2019	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	<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		
Bridging Documentation: P.O. Box 124, Uniondale, NY 11555	PT Consultant	<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		
Dr. Marc Raad: 503 Wolcott Rd, Wolcott, CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Naugatuck Valley Cardiovascular: 1625 Straits Tnpk, Middlebury, CT 06702	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Waterbury Pulmonary Association: 170 Grandview Ave, Waterbury, CT 06488	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX Dysphagia Experts: 21 Waterville Rd, Avon, CT 06488	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input checked="" type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 222,816	222,816		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 76,290	76,290		
4. Social Security (F.I.C.A.)	\$ 427,106	427,106		
5. Health Insurance	\$ 350,648	350,648		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 55,421	55,421		
8. Uniform Allowance	\$			
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*	\$			
d. Accounting and Auditing	\$ 44,533	44,533		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 35,138	35,138		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$ 14,849	14,849		
g. Office Supplies	\$ 19,238	19,238		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 22,552	22,552		
2. Cellular Phones	\$ 4,057	4,057		
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	\$ 715,316	715,316		
Subtotal	\$ 1,987,964	1,987,964		

* 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.
9/30/2019

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	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,987,964	1,987,964		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	4,087	4,087		
4. Employee Travel	\$	720	720		
5. Education Expenses Related to Seminars and Conventions	\$	3,184	3,184		
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>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	7,785	7,785		
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)***	\$	285	285		
7. Postage	\$	2,370	2,370		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	9,344	9,344		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	175	175		
9. Subscriptions	\$	2,003	2,003		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	101,147	101,147		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	22,369	22,369		
C-14 Total Administrative & General Expenditures	\$	2,141,433	2,141,433		

* 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		
Promotional Advertising	\$ 7,785		
Total Other Advertising	\$ 7,785	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF Dues	\$ 9,134		
Exchange Club Dues	210		
Total Dues	\$ 9,344	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Child Care Expense	\$ 2,753		
OSHA - Mandated Costs	8,315		
Penalties	561		
Licenses	1,790		
Service Charges - Bank	5,300		
Hearing Aide	3,600		
Replace Missing Resident Money	50		
Total Other Administrative and General	\$ 22,369	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2019	Page 17 of 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 9/30/2019	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 345,015	345,015		
2.	Non-Food Supplies	\$ 52,698	52,698		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 397,713	397,713		
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.

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

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2019	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	4,525	4,525	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Laundry Expense		\$	32,954	32,954	
3D. Total Laundry Expenditures (3a + b + c)		\$	37,479	37,479	
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.

*** 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	9/30/2019		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. Other (<i>Specify</i>) Housekeeping Expense			\$ 100,640	100,640		
4D. Total Housekeeping Expenditures (4a + b + c)			\$ 100,640	100,640		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Partner's Pharmacy	\$	130,120	130,120		
b.	Medicine Cabinet Drugs	\$	285,234	285,234		
c.	Medical and Therapeutic Supplies	\$	81,580	81,580		
d.	Ambulance/Limousine***	\$	1,442	1,442		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$	17,133	17,133		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	27,224	27,224		
i.	Recreation	\$	28,413	28,413		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	28,392	28,392		
5M. Total Resident Care Expenditures (5a - 5j)			\$ 599,538	599,538		

* 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		
Flu Vaccine Expense	\$ 503		
Complex Medial Equipment Exp	25,783		
Misc. Ancillary Expense	2,106		
Total Other Resident Care	\$ 28,392	\$ -	\$ -

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 9/30/2019			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Kenneth Thomas	207 Mulberry La, Orange CT 06477	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Grounds Maintenance	38,474			22	6f
Matrix Care	Ste 100, Minneapolis, MN 55438	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Software	16,340			16	m11
Michael Pedane	21 Orchard Lane, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Tech Support	17,829			16	m11
Facilities Compliance Service	221 West Main Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sprinkler/Water Inspection	17,048			22	6f
USA Hauling Recycling	5 Shoham Rd, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Refuse	30,048			22	6f
West State Mechanical	300 South Main, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Boilers, Plumbing	39,533			22	6f
WPCA- Town of Wolcott	10 Kenea Ave, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sewer	18,518			22	6f
Margaret Mckenzie		<input checked="" type="radio"/>	<input type="radio"/>	N/A	Director of Operations	12,390			16	m11
		<input checked="" type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Wolcott View Manor, Inc.	972C	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 58,503	58,503				
b. Heat	\$ 96,412	96,412				
c. Light & Power	\$ 75,552	75,552				
d. Water	\$ 57,205	57,205				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 5,360	5,360				
f. Other (<i>itemize</i>)	\$ 271,030	271,030				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 564,062	564,062				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 42,592	42,592				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 42,592	42,592				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 60,684	60,684				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 60,684	60,684				
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	\$ 136,684	136,684				
c. Personal property taxes	\$ 8,016	8,016				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,277,576	1,277,576				

* 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	\$ 30,048		
Co Generation Expense	\$ 18,696		
Ground Maintenance	\$ 38,474		
Plant Purchase Service	\$ 136,769		
Equipment Rental Expense	\$ 28,525		
Total Other Repairs and Maintenance	\$ 271,030	\$ -	\$ -

Depreciation Schedule

Name of Facility Wolcott View Manor, Inc.				License No. 972C		Report for Year Ended 9/30/2019				Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period				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	3,690	S/L	15				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 1998 Ford F250			X	11	2007	10,022		10,022	10,022	S/L	5		
b. 2001 Dodge Truck w Sanders and P			X	11	2000	42,568		42,568	42,568	S/L	5		
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	678,385		678,385	534,624	S/L	Various	42,416	
b. Disposals (attach schedule)										S/L	Various		
c. Acquired during this report period (attach schedule)				Var	Var	5,279		5,279		S/L	Various	176	
D-3. Subtotal													42,592
E. Total Depreciation													42,592

Wolcott View Manor, Inc.
9/30/2019

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:				
	UniMac Gas Dryer	\$ 5,279	5	\$ 176
Total additions for Movable Equipment		\$ 5,279		\$ 176 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Wolcott View Manor, Inc.			License No. 972C		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,355,983	1,131,025	S/L		60,684	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									60,684
D. Total Amortization									60,684

* 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	2017 Deprec.	2017 A/D	2018 Deprec.	2018 Disposals	2018 A/D	2019 Deprec.	2019 Disposals	2019 A/D	NBV
NON-MOVABLE EQUIPMENT														
Various	Various	Various	Var	Var	3,690	-	3,690	-		3,690	-	-	3,690	-
TOTAL BUILDING					<u>3,690</u>	<u>-</u>	<u>3,690</u>	<u>-</u>	<u>-</u>	<u>3,690</u>	<u>-</u>	<u>-</u>	<u>3,690</u>	<u>-</u>
VEHICLES														
Various	Various	Various	Var	Var	52,590	-	52,590	-		52,590	-	-	52,590	-
TOTAL BUILDING					<u>52,590</u>	<u>-</u>	<u>52,590</u>	<u>-</u>	<u>-</u>	<u>52,590</u>	<u>-</u>	<u>-</u>	<u>52,590</u>	<u>-</u>
MOVABLE EQUIPMENT														
Various	Various	Various	Var	Var	683,664	48,442	601,772	44,809	(111,957)	534,624	42,592	-	577,216	106,448
TOTAL MOVABLE EQUIPMENT					<u>683,664</u>	<u>48,442</u>	<u>601,772</u>	<u>44,809</u>	<u>(111,957)</u>	<u>534,624</u>	<u>42,592</u>	<u>-</u>	<u>577,216</u>	<u>106,448</u>
LEASEHOLD IMPROVEMENTS														
Various	Various	Various	Var	Var	1,355,983	66,124	1,189,169	64,542	(122,686)	1,131,025	60,684	-	1,191,709	164,274
TOTAL LEASEHOLD IMPROVEMENTS					<u>1,355,983</u>	<u>66,124</u>	<u>1,189,169</u>	<u>64,542</u>	<u>(122,686)</u>	<u>1,131,025</u>	<u>60,684</u>	<u>-</u>	<u>1,191,709</u>	<u>164,274</u>
TOTAL ASSETS PER SCHEDULE					<u>2,095,927</u>	<u>114,566</u>	<u>1,847,221</u>	<u>109,351</u>	<u>(234,643)</u>	<u>1,721,929</u>	<u>103,276</u>	<u>-</u>	<u>1,825,205</u>	<u>270,722</u>
TOTAL ASSETS PER TRIAL BALANCE					<u>2,072,137</u>	<u>114,566</u>	<u>1,499,113</u>	<u>109,351</u>		<u>1,468,569</u>	<u>94,747</u>		<u>1,468,569</u>	<u>603,568</u>
VARIANCE - C/R CARRY FORWARD FROM PREVIOUS YEAR					<u>23,790</u>	<u>-</u>	<u>348,108</u>	<u>-</u>		<u>253,360</u>	<u>8,529</u>	<u>-</u>	<u>356,636</u>	<u>(332,846)</u>

Page 31, Line B9 - F/S vs C/R NBV
Page 36, Line F1 - Depreciation Amount

332,846
8,529

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Sorted: General - category

Financial
10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
LEASEHOLD IMPROVEMENTS												
1		Fully Depreciate	9/30/1985	SL / N/A	10.0000	10,269.01	100.0000	0.00	0.00	10,269.01	0.00	10,269.01
2		Leasehold Imprc	9/30/1985	SL / N/A	18.0000	22,136.00	100.0000	0.00	0.00	22,136.00	0.00	22,136.00
5		Leasehold Imprc	9/30/1987	M / MM	31.5000	2,372.74	100.0000	0.00	0.00	2,341.64	31.10	2,372.74
6		Leasehold Imprc	9/30/1988	M / MM	31.5000	17,374.92	100.0000	0.00	0.00	16,625.40	513.96	17,139.36
7		Leasehold Imprc	9/30/1989	M / MM	31.5000	8,161.57	100.0000	0.00	0.00	7,483.72	275.74	7,759.46
8		Leasehold Imprc	9/30/1990	M / MM	31.5000	16,532.43	100.0000	0.00	0.00	14,789.44	504.00	15,293.44
9		1st Quarter 91	12/31/1990	M / MM	31.5000	5,879.00	100.0000	0.00	0.00	5,164.44	192.69	5,357.13
10		2nd Quarter-91	3/30/1991	M / MM	31.5000	2,511.00	100.0000	0.00	0.00	2,194.79	79.88	2,274.67
11		3rd Quarter-91	6/30/1991	M / MM	31.5000	9,293.00	100.0000	0.00	0.00	8,103.87	282.57	8,386.44
12		4th Quarter-91	9/30/1991	M / MM	31.5000	79,088.00	100.0000	0.00	0.00	68,662.57	2,338.41	71,000.98
13		1st Quarter-92	12/31/1991	SL / N/A	31.5000	806.12	100.0000	0.00	0.00	685.65	25.59	711.24
14		2nd Quarter-92	3/30/1991	SL / N/A	31.5000	2,801.00	100.0000	0.00	0.00	2,360.72	88.92	2,449.64
15		4th Quarter-93	9/30/1993	SL / N/A	31.5000	1,585.00	100.0000	0.00	0.00	1,280.12	50.32	1,330.44
16		1st Quarter-95	12/31/1994	M / MM	39.0000	5,642.10	100.0000	0.00	0.00	3,411.70	146.66	3,558.36
17		2nd Quarter-95	3/30/1995	SL / N/A	39.0000	16,010.40	100.0000	0.00	0.00	9,665.04	410.52	10,075.56
19		Pump-well #7	7/18/2003	SL / N/A	15.0000	1,541.88	100.0000	0.00	0.00	1,541.88	0.00	1,541.88
20		2nd Quarter-96	3/30/1996	SL / N/A	39.0000	1,993.00	100.0000	0.00	0.00	1,172.60	51.10	1,223.70
21		3rd Quarter-98	6/30/1998	SL / N/A	39.0000	1,571.00	100.0000	0.00	0.00	829.48	40.28	869.76
22		4th Quarter-98	9/30/1998	SL / N/A	39.0000	3,345.00	100.0000	0.00	0.00	1,741.32	85.77	1,827.09
23		4th Quarter-98	9/30/1998	SL / N/A	39.0000	166,000.00	100.0000	0.00	0.00	86,368.56	4,256.41	90,624.97
24		1st Quarter-99	12/31/1998	SL / N/A	39.0000	13,094.00	100.0000	0.00	0.00	6,548.84	335.74	6,884.58
25		2nd Quarter-99	3/30/1999	M / MM	39.0000	4,712.00	100.0000	0.00	0.00	2,357.48	121.00	2,478.48
26		4th Quarter-00	9/30/2000	SL / N/A	10.0000	12,250.00	100.0000	0.00	0.00	12,250.00	0.00	12,250.00
27		4th Quarter-00	9/30/2000	SL / N/A	10.0000	10,900.00	100.0000	0.00	0.00	10,900.00	0.00	10,900.00
28		4th Quarter-01	9/30/2001	SL / N/A	10.0000	3,391.00	100.0000	0.00	0.00	3,391.00	0.00	3,391.00
29		4th Quarter-01	9/30/2001	SL / N/A	10.0000	22,467.00	100.0000	0.00	0.00	22,467.00	0.00	22,467.00
30		1st Quarter-02	12/31/2001	SL / N/A	10.0000	13,771.00	100.0000	0.00	0.00	13,427.17	0.00	13,427.17
31		2nd Quarter-02	3/30/2002	SL / N/A	10.0000	8,437.00	100.0000	0.00	0.00	8,437.00	0.00	8,437.00
32		2nd Quarter-02	3/30/2002	SL / N/A	10.0000	4,831.00	100.0000	0.00	0.00	4,831.00	0.00	4,831.00
33		2nd Quarter-02	3/30/2002	SL / N/A	10.0000	1,431.00	100.0000	0.00	0.00	1,431.00	0.00	1,431.00
34		2nd Quarter-02	3/30/2002	SL / N/A	15.0000	4,891.00	100.0000	0.00	0.00	4,891.00	0.00	4,891.00
35		2nd Quarter-02	3/30/2002	SL / N/A	10.0000	1,170.00	100.0000	0.00	0.00	1,170.00	0.00	1,170.00
36		3rd Quarter-02	6/30/2002	SL / N/A	10.0000	4,137.00	100.0000	0.00	0.00	4,137.00	0.00	4,137.00
37		3rd Quarter-02	6/30/2002	SL / N/A	10.0000	1,013.00	100.0000	0.00	0.00	1,013.00	0.00	1,013.00
38		3rd Quarter-02	6/30/2002	SL / N/A	10.0000	2,342.00	100.0000	0.00	0.00	2,342.00	0.00	2,342.00
39		4th Quarter-02	9/30/2002	SL / N/A	15.0000	2,801.00	100.0000	0.00	0.00	2,801.00	0.00	2,801.00
40		4th Quarter-02	9/30/2002	SL / N/A	20.0000	2,162.00	100.0000	0.00	0.00	1,783.60	108.10	1,891.70
41		4th Quarter-02	9/30/2002	SL / N/A	15.0000	4,191.00	100.0000	0.00	0.00	4,191.00	0.00	4,191.00
42		Roofed Mounter	5/14/2003	SL / N/A	15.0000	15,792.94	100.0000	0.00	0.00	15,792.94	0.00	15,792.94
43		Install 3 Roof air	6/11/2003	SL / N/A	10.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
44		Install 3 Roof air	7/14/2003	SL / N/A	15.0000	6,236.61	100.0000	0.00	0.00	6,236.61	0.00	6,236.61
45		Replace Roof	8/21/2003	SL / N/A	15.0000	21,000.00	100.0000	0.00	0.00	21,000.00	0.00	21,000.00
46		Analyze Suppor	6/1/2003	SL / N/A	15.0000	250.00	100.0000	0.00	0.00	250.00	0.00	250.00
47		Air conditioner	10/2/2002	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	11/21/2002	SL / N/A	15.0000	15,306.40	100.0000	0.00	0.00	15,306.40	0.00	15,306.40
49		Sprinkler System	11/5/2004	SL / N/A	15.0000	4,160.00	100.0000	0.00	0.00	4,090.62	69.38	4,160.00

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Sorted: General - category

Financial
10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
LEASEHOLD IMPROVEMENTS												
50		Sprinkler Desigr	7/14/2004	SL / N/A	15.0000	14,000.00	100.0000	0.00	0.00	13,299.95	700.05	14,000.00
51		Carpeting	9/30/2004	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	3/22/2005	SL / N/A	5.0000	2,117.51	100.0000	0.00	0.00	2,117.51	0.00	2,117.51
53		Sprinkler System	3/31/2007	SL / N/A	25.0000	214,858.45	100.0000	0.00	0.00	98,834.91	8,594.34	107,429.25
54		25 Gallon Oil Ta	7/2/2008	SL / N/A	20.0000	6,333.51	100.0000	0.00	0.00	3,245.97	316.68	3,562.65
55		Asphalt Paving	8/1/2008	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 Mecl	6/30/2010	SL / N/A	15.0000	65,550.40	100.0000	0.00	0.00	36,052.75	4,370.03	40,422.78
57		West Side Mecl	2/15/2010	SL / N/A	15.0000	9,502.90	100.0000	0.00	0.00	5,437.80	633.53	6,071.33
58		West Side Mecl	2/15/2010	SL / N/A	15.0000	6,238.10	100.0000	0.00	0.00	3,569.55	415.87	3,985.42
59		Installation	11/17/2010	SL / N/A	10.0000	22,327.00	100.0000	0.00	0.00	17,489.48	2,232.70	19,722.18
60		Pavillion	7/12/2011	SL / N/A	40.0000	28,200.00	100.0000	0.00	0.00	5,111.25	705.00	5,816.25
61		Roof deposit	10/25/2011	SL / N/A	10.0000	9,830.37	100.0000	0.00	0.00	6,799.36	983.04	7,782.40
62		Roof Deposit	10/1/2011	SL / N/A	10.0000	19,958.63	100.0000	0.00	0.00	13,971.02	1,995.86	15,966.88
63		Roof Repairs	6/9/2012	SL / N/A	10.0000	9,450.00	100.0000	0.00	0.00	5,985.00	945.00	6,930.00
64		Phase 3 Facility	8/3/2012	SL / N/A	10.0000	19,491.00	100.0000	0.00	0.00	12,019.45	1,949.10	13,968.55
65		Replace glass	12/6/2012	SL / N/A	10.0000	2,353.00	100.0000	0.00	0.00	1,372.58	235.30	1,607.88
66		Corridor Carpet	1/28/2013	SL / N/A	7.0000	85,820.00	100.0000	0.00	0.00	69,473.33	12,260.00	81,733.33
67		Sink maintenanc	7/3/2013	SL / N/A	15.0000	3,031.00	100.0000	0.00	0.00	1,060.87	202.07	1,262.94
68		Labor and mate	7/17/2013	SL / N/A	15.0000	3,400.00	100.0000	0.00	0.00	1,171.13	226.67	1,397.80
69		Wood Pavilion	10/30/2014	SL / N/A	15.0000	6,172.55	100.0000	0.00	0.00	1,611.71	411.50	2,023.21
236		Supplies and La	9/15/2014	SL / N/A	25.0000	11,918.78	100.0000	0.00	0.00	1,946.73	476.75	2,423.48
237		Ductless Air	10/24/2014	SL / N/A	5.0000	2,952.91	100.0000	0.00	0.00	2,313.11	590.58	2,903.69
246		Roofing	4/30/2005	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	8/27/2010	SL / N/A	10.0000	42,698.00	100.0000	0.00	0.00	34,514.22	4,269.80	38,784.02
257		On Guard Fence	4/18/2015	SL / N/A	27.5000	5,843.93	100.0000	0.00	0.00	726.08	212.51	938.59
261		Red Hawk Fire &	8/11/2015	SL / N/A	15.0000	12,276.65	100.0000	0.00	0.00	2,591.73	818.44	3,410.17
262		Aegis Chiller (AC	7/31/2015	SL / N/A	27.5000	86,524.00	100.0000	0.00	0.00	10,166.04	3,146.33	13,312.37
263		Blueprints- Renc	10/1/2014	SL / N/A	15.0000	9,873.34	100.0000	0.00	0.00	2,632.88	658.22	3,291.10
265		Carpet	10/1/2014	SL / N/A	7.0000	5,318.56	100.0000	0.00	0.00	3,039.16	759.79	3,798.95
274		Fire Panel and A	10/31/2015	SL / N/A	27.5000	4,679.40	100.0000	0.00	0.00	496.30	170.16	666.46
279		Outside flood lig	3/31/2016	SL / N/A	27.5000	7,093.68	100.0000	0.00	0.00	644.88	257.95	902.83
287		Laminated Floor	3/2/2016	SL / N/A	27.5000	33,284.36	100.0000	0.00	0.00	3,126.71	1,210.34	4,337.05
288		Improvements -	3/1/2016	SL / N/A	27.5000	3,400.00	100.0000	0.00	0.00	319.40	123.64	443.04
306		LSL Birch Door	2/6/2017	SL / N/A	27.5000	2,103.60	100.0000	0.00	0.00	127.48	76.49	203.97
314		Cabinets- Dinnir	2/21/2018	SL / N/A	27.5000	2,496.03	100.0000	0.00	0.00	52.94	90.76	143.70
316		Cabinets -Dining	3/16/2018	SL / N/A	27.5000	2,634.42	100.0000	0.00	0.00	55.88	95.80	151.68
318		Dining Room Re	4/7/2018	SL / N/A	27.5000	14,904.95	100.0000	0.00	0.00	271.00	542.00	813.00
Subtotal: LEASEHOLD IMPROVEMENTS						1,382,332.43		0.00	0.00	849,567.05	60,684.44	910,251.49
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: LEASEHOLD IMPROVEMENTS						1,382,332.43		0.00	0.00	849,567.05	60,684.44	910,251.49
MOVABLE EQUIPMENTS												
70		Fully Depreciate	9/30/1997	SL / N/A	5.0000	35,033.93	100.0000	0.00	0.00	35,033.93	0.00	35,033.93
72		1st Quarter-99	12/31/1999	SL / N/A	5.0000	625.00	100.0000	0.00	0.00	625.00	0.00	625.00
75		2nd Quarter-01	3/30/2001	SL / N/A	5.0000	7,995.00	100.0000	0.00	0.00	7,995.00	0.00	7,995.00

Depreciation Expense

Financial

10/01/2018 - 09/30/2019

Sorted: General - category

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
MOVABLE EQUIPMENTS												
76		1st Quarter-02	12/31/2001	SL / N/A	10.0000	273.00	100.0000	0.00	0.00	266.52	0.00	266.52
77		2nd Quarter-02	3/30/2002	SL / N/A	5.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
79		3rd Quarter -02	6/30/2002	SL / N/A	5.0000	3,053.00	100.0000	0.00	0.00	3,053.00	0.00	3,053.00
80		3rd Quarter -02	6/30/2002	SL / N/A	5.0000	10,074.00	100.0000	0.00	0.00	10,074.00	0.00	10,074.00
82		Pellet Chlorinatc	5/7/2003	SL / N/A	15.0000	2,554.89	100.0000	0.00	0.00	2,554.89	0.00	2,554.89
83		Custom Drapes	6/11/2003	SL / N/A	5.0000	12,461.91	100.0000	0.00	0.00	12,461.91	0.00	12,461.91
84		Bedrails	12/2/2002	SL / N/A	5.0000	3,917.89	100.0000	0.00	0.00	3,917.89	0.00	3,917.89
85		Bedrails	4/1/2003	SL / N/A	5.0000	4,336.00	100.0000	0.00	0.00	4,336.00	0.00	4,336.00
86		Bedrails	4/1/2003	SL / N/A	5.0000	1,932.26	100.0000	0.00	0.00	1,932.26	0.00	1,932.26
87		Electric bed	12/16/2002	SL / N/A	5.0000	1,436.61	100.0000	0.00	0.00	1,436.61	0.00	1,436.61
88		Electric Bed	2/18/2003	SL / N/A	5.0000	2,839.09	100.0000	0.00	0.00	2,839.09	0.00	2,839.09
89		Bumpers	2/18/2003	SL / N/A	5.0000	526.03	100.0000	0.00	0.00	526.03	0.00	526.03
90		Electric Bed	7/25/2003	SL / N/A	5.0000	875.78	100.0000	0.00	0.00	875.78	0.00	875.78
91		Dressers	11/14/2004	SL / N/A	7.0000	3,322.46	100.0000	0.00	0.00	3,322.46	0.00	3,322.46
92		2 Electric Beds	2/7/2005	SL / N/A	5.0000	1,563.68	100.0000	0.00	0.00	1,563.68	0.00	1,563.68
93		Computers	1/1/2005	SL / N/A	5.0000	2,600.16	100.0000	0.00	0.00	2,600.16	0.00	2,600.16
94		Electric Beds	1/5/2005	SL / N/A	5.0000	1,558.54	100.0000	0.00	0.00	1,558.54	0.00	1,558.54
96		Telephone Syst	5/17/2006	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	4/11/2006	SL / N/A	5.0000	1,180.42	100.0000	0.00	0.00	1,180.42	0.00	1,180.42
98		Phoenix Ultimat	4/12/2006	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	6/30/2006	SL / N/A	5.0000	1,574.99	100.0000	0.00	0.00	1,574.99	0.00	1,574.99
100		Shredder	9/19/2006	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	9/19/2006	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 Mattr	5/30/2006	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	10/3/2006	SL / N/A	5.0000	5,324.95	100.0000	0.00	0.00	5,324.95	0.00	5,324.95
104		Embosser	11/2/2006	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	10/22/2006	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	4/16/2007	SL / N/A	15.0000	9,734.84	100.0000	0.00	0.00	7,409.30	648.99	8,058.29
107		Hot food table	5/11/2007	SL / N/A	15.0000	3,944.91	100.0000	0.00	0.00	3,002.47	262.99	3,265.46
108		Self Contained	5/21/2007	SL / N/A	15.0000	2,795.55	100.0000	0.00	0.00	2,112.19	186.37	2,298.56
109		Rug and Patch	6/7/2007	SL / N/A	5.0000	2,294.00	100.0000	0.00	0.00	2,294.00	0.00	2,294.00
110		Woodland Moss	6/5/2007	SL / N/A	5.0000	2,946.75	100.0000	0.00	0.00	2,946.75	0.00	2,946.75
111		Medical Equipm	6/21/2007	SL / N/A	5.0000	17,065.47	100.0000	0.00	0.00	17,065.47	0.00	17,065.47
112		Cubicle Curtain	7/6/2007	SL / N/A	5.0000	3,449.93	100.0000	0.00	0.00	3,449.93	0.00	3,449.93
113		Satellite	7/18/2007	SL / N/A	10.0000	9,540.00	100.0000	0.00	0.00	9,540.00	0.00	9,540.00
114		Woodland Moss	8/10/2007	SL / N/A	5.0000	3,329.60	100.0000	0.00	0.00	3,329.60	0.00	3,329.60
115		Cubicle Curtain	9/6/2007	SL / N/A	5.0000	2,668.07	100.0000	0.00	0.00	2,668.07	0.00	2,668.07
116		Refrigerator	12/4/2007	SL / N/A	10.0000	2,765.61	100.0000	0.00	0.00	2,765.61	0.00	2,765.61
117		Cubicle Curtain	10/5/2007	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	11/5/2007	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	2/15/2008	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	4/4/2008	SL / N/A	10.0000	564.98	100.0000	0.00	0.00	564.98	0.00	564.98
121		1 Electric Bed	6/25/2008	SL / N/A	12.0000	1,089.23	100.0000	0.00	0.00	930.39	90.77	1,021.16
122		1 Electric Bed	6/12/2008	SL / N/A	12.0000	1,148.59	100.0000	0.00	0.00	989.11	95.72	1,084.83
123		1 Electric Bed	1/23/2008	SL / N/A	12.0000	1,140.21	100.0000	0.00	0.00	1,013.55	95.02	1,108.57
124		1 Electric Bed	10/9/2007	SL / N/A	12.0000	839.95	100.0000	0.00	0.00	770.00	69.95	839.95

Depreciation Expense

Sorted: General - category

Financial

10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
MOVABLE EQUIPMENTS												
125		7 Oak Wardrobe	9/30/2008	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	3,116.40	311.64	3,428.04
126		2 Electric Beds	9/29/2008	SL / N/A	12.0000	1,774.79	100.0000	0.00	0.00	1,479.00	147.90	1,626.90
127		1 Golvo Actuato	9/27/2008	SL / N/A	10.0000	1,378.00	100.0000	0.00	0.00	1,378.00	0.00	1,378.00
128		1 Electric Bed	9/18/2008	SL / N/A	12.0000	939.96	100.0000	0.00	0.00	783.30	78.33	861.63
129		1 Electric Bed	8/28/2008	SL / N/A	12.0000	959.36	100.0000	0.00	0.00	806.16	79.95	886.11
130		7 Oak Wardrobe	8/25/2008	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	3,142.37	311.64	3,454.01
131		Electric Beds	4/7/2008	SL / N/A	12.0000	1,153.77	100.0000	0.00	0.00	1,009.58	96.15	1,105.73
133		Electric Beds	10/8/2008	SL / N/A	12.0000	1,885.54	100.0000	0.00	0.00	1,571.30	157.13	1,728.43
134		Electric Beds	12/4/2008	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,493.29	151.86	1,645.15
135		Electric Beds	1/1/2009	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,480.64	151.86	1,632.50
136		Electric Bed	1/15/2009	SL / N/A	12.0000	933.18	100.0000	0.00	0.00	758.26	77.77	836.03
137		Electric Bed	2/11/2009	SL / N/A	12.0000	893.95	100.0000	0.00	0.00	720.17	74.50	794.67
138		4 Drawer Dresser	3/6/2009	SL / N/A	15.0000	3,052.66	100.0000	0.00	0.00	1,950.30	203.51	2,153.81
139		2 air conditioning	3/27/2009	SL / N/A	5.0000	2,558.14	100.0000	0.00	0.00	2,558.14	0.00	2,558.14
140		Electric Bed	6/10/2009	SL / N/A	12.0000	1,826.48	100.0000	0.00	0.00	1,420.63	152.21	1,572.84
141		Electric Bed	5/29/2009	SL / N/A	12.0000	1,946.54	100.0000	0.00	0.00	1,513.94	162.21	1,676.15
142		Electric Bed	4/1/2009	SL / N/A	12.0000	1,744.37	100.0000	0.00	0.00	1,380.92	145.36	1,526.28
143		Air Conditioning	8/20/2009	SL / N/A	5.0000	2,967.98	100.0000	0.00	0.00	2,967.98	0.00	2,967.98
144		Electric Beds	9/22/2009	SL / N/A	12.0000	1,809.52	100.0000	0.00	0.00	1,357.11	150.79	1,507.90
145		Electric Beds	8/24/2009	SL / N/A	12.0000	1,690.78	100.0000	0.00	0.00	1,279.84	140.90	1,420.74
146		Electric Beds	8/10/2009	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	1,314.23	143.37	1,457.60
147		Electric Beds	7/20/2009	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	1,314.23	143.37	1,457.60
148		Electric Beds	10/27/2009	SL / N/A	12.0000	1,810.20	100.0000	0.00	0.00	1,345.08	150.85	1,495.93
149		Electric Beds	11/4/2009	SL / N/A	12.0000	918.36	100.0000	0.00	0.00	682.39	76.53	758.92
150		Electric Beds	1/14/2010	SL / N/A	12.0000	1,691.47	100.0000	0.00	0.00	1,233.40	140.96	1,374.36
151		Electric Beds	1/27/2010	SL / N/A	12.0000	1,817.35	100.0000	0.00	0.00	1,312.57	151.45	1,464.02
152		Electric Beds	1/27/2010	SL / N/A	12.0000	1,824.79	100.0000	0.00	0.00	1,317.94	152.07	1,470.01
153		Electric Beds	3/15/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	1,300.46	151.51	1,451.97
154		Electric Beds	2/15/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	1,300.46	151.51	1,451.97
155		Milnor Model	2/10/2010	SL / N/A	15.0000	10,589.40	100.0000	0.00	0.00	6,118.32	705.96	6,824.28
156		New Electric Be	5/20/2010	SL / N/A	12.0000	1,839.28	100.0000	0.00	0.00	1,277.25	153.27	1,430.52
157		Electric Bed	4/26/2010	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	1,304.92	155.04	1,459.96
158		Electric Beds	4/1/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	1,287.84	151.51	1,439.35
159		Electric Beds	6/11/2010	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	1,292.00	155.04	1,447.04
160		Mattresses 316	9/2/2010	SL / N/A	5.0000	2,575.80	100.0000	0.00	0.00	2,575.80	0.00	2,575.80
161		Electric Beds	9/14/2010	SL / N/A	12.0000	10,464.32	100.0000	0.00	0.00	7,048.91	872.03	7,920.94
162		Electric Beds	9/14/2010	SL / N/A	12.0000	8,808.60	100.0000	0.00	0.00	5,933.57	734.05	6,667.62
163		Copier	9/23/2010	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	12/31/2010	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	2,641.74	340.87	2,982.61
165		Camera System	10/29/2010	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	3/21/2011	SL / N/A	12.0000	4,268.50	100.0000	0.00	0.00	2,667.83	355.71	3,023.54
167		4 electric beds	2/28/2011	SL / N/A	12.0000	6,653.50	100.0000	0.00	0.00	4,204.65	554.46	4,759.11
168		4 electric beds	4/1/2011	SL / N/A	12.0000	7,998.23	100.0000	0.00	0.00	4,998.90	666.52	5,665.42
169		4 electric beds	5/15/2011	SL / N/A	12.0000	6,514.23	100.0000	0.00	0.00	4,026.14	542.85	4,568.99
170		4 electric beds	5/15/2011	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	2,528.12	340.87	2,868.99
171		4 electric beds	6/17/2011	SL / N/A	12.0000	4,768.94	100.0000	0.00	0.00	2,881.22	397.41	3,278.63

Depreciation Expense

Financial

10/01/2018 - 09/30/2019

Sorted: General - category

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
MOVABLE EQUIPMENTS												
172		2 Oak Dressers	4/29/2011	SL / N/A	15.0000	1,317.01	100.0000	0.00	0.00	651.18	87.80	738.98
173		ID Maker Printer	8/15/2011	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	5/4/2011	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	7/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,479.43	341.99	2,821.42
176		4 electric beds	8/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,450.93	341.99	2,792.92
177		4 electric beds	10/1/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,393.93	341.99	2,735.92
178		4 electric beds	10/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,393.93	341.99	2,735.92
179		4 foam mattress	10/1/2011	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	3/30/2012	SL / N/A	10.0000	2,791.69	100.0000	0.00	0.00	1,814.61	279.17	2,093.78
181		Copier	6/12/2012	SL / N/A	5.0000	5,950.28	100.0000	0.00	0.00	5,950.28	0.00	5,950.28
182		9 bedside cabin	7/23/2013	SL / N/A	15.0000	1,870.19	100.0000	0.00	0.00	644.18	124.68	768.86
183		Intelect Stimulat	10/31/2012	SL / N/A	7.0000	2,988.44	100.0000	0.00	0.00	2,525.94	426.92	2,952.86
184		Sit-to-stand	10/5/2012	SL / N/A	10.0000	4,588.37	100.0000	0.00	0.00	2,753.04	458.84	3,211.88
185		63 Cubicle Curt:	11/5/2012	SL / N/A	5.0000	3,491.64	100.0000	0.00	0.00	3,491.64	0.00	3,491.64
186		4 Drawer	12/19/2012	SL / N/A	15.0000	1,031.60	100.0000	0.00	0.00	395.43	68.77	464.20
187		Philips Portable	12/25/2012	SL / N/A	5.0000	1,228.92	100.0000	0.00	0.00	1,228.92	0.00	1,228.92
188		11 Maxwell	2/15/2013	SL / N/A	15.0000	3,394.00	100.0000	0.00	0.00	1,263.34	226.27	1,489.61
189		Provide, wire	2/26/2013	SL / N/A	5.0000	9,566.18	100.0000	0.00	0.00	9,566.18	0.00	9,566.18
190		11 1-Drawer	1/14/2013	SL / N/A	15.0000	3,057.27	100.0000	0.00	0.00	1,171.97	203.82	1,375.79
191		Cubicle Curtains	1/29/2013	SL / N/A	5.0000	2,911.50	100.0000	0.00	0.00	2,911.50	0.00	2,911.50
192		Maxwell Thoma:	5/14/2013	SL / N/A	15.0000	434.63	100.0000	0.00	0.00	156.98	28.98	185.96
193		Direct Choice	5/28/2013	SL / N/A	15.0000	258.14	100.0000	0.00	0.00	91.79	17.21	109.00
194		Food Processor	5/14/2013	SL / N/A	10.0000	1,505.92	100.0000	0.00	0.00	815.70	150.59	966.29
195		Copiers	4/11/2013	SL / N/A	5.0000	11,776.14	100.0000	0.00	0.00	11,776.14	0.00	11,776.14
196		6 Overbed Table	8/12/2013	SL / N/A	15.0000	553.43	100.0000	0.00	0.00	190.65	36.90	227.55
197		4 Bedrails	8/9/2013	SL / N/A	15.0000	519.16	100.0000	0.00	0.00	178.82	34.61	213.43
198		4 Drawer Chest	9/17/2013	SL / N/A	15.0000	371.16	100.0000	0.00	0.00	123.70	24.74	148.44
199		Drapes	7/30/2013	SL / N/A	5.0000	537.08	100.0000	0.00	0.00	537.08	0.00	537.08
200		Conference Tab	9/5/2013	SL / N/A	15.0000	1,285.77	100.0000	0.00	0.00	435.74	85.72	521.46
201		Portable A/C	9/30/2013	SL / N/A	5.0000	504.10	100.0000	0.00	0.00	504.10	0.00	504.10
202		Floor Cleaning	9/24/2013	SL / N/A	10.0000	6,582.00	100.0000	0.00	0.00	3,291.00	658.20	3,949.20
203		Five 1 door	10/2/2013	SL / N/A	15.0000	1,281.00	100.0000	0.00	0.00	427.00	85.40	512.40
204		1 1 door	10/24/2013	SL / N/A	15.0000	386.00	100.0000	0.00	0.00	126.51	25.73	152.24
205		2 Prodigy	10/3/2013	SL / N/A	12.0000	415.00	100.0000	0.00	0.00	172.90	34.58	207.48
206		Four Lift Chair	10/9/2013	SL / N/A	10.0000	3,117.00	100.0000	0.00	0.00	1,558.50	311.70	1,870.20
207		Liko Scale 200	11/11/2013	SL / N/A	5.0000	1,052.00	100.0000	0.00	0.00	1,034.47	17.53	1,052.00
208		4 Drawer Chest	10/8/2013	SL / N/A	15.0000	1,454.00	100.0000	0.00	0.00	484.65	96.93	581.58
209		Proigy Overlay	2/27/2014	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	397.56	36.14	433.70
210		Five Bed Rail	10/9/2013	SL / N/A	15.0000	645.00	100.0000	0.00	0.00	215.00	43.00	258.00
211		Three bedrail	10/23/2013	SL / N/A	15.0000	421.00	100.0000	0.00	0.00	138.01	28.07	166.08
212		3 one door	11/15/2013	SL / N/A	15.0000	618.00	100.0000	0.00	0.00	202.57	41.20	243.77
213		4 overhead	11/18/2013	SL / N/A	15.0000	348.00	100.0000	0.00	0.00	112.13	23.20	135.33
214		Portable A/C	11/14/2013	SL / N/A	5.0000	504.00	100.0000	0.00	0.00	495.60	8.40	504.00
215		2 Chair recliner	3/5/2014	SL / N/A	5.0000	1,566.23	100.0000	0.00	0.00	1,435.73	130.50	1,566.23
216		6 one door	12/24/2013	SL / N/A	15.0000	1,194.00	100.0000	0.00	0.00	378.10	79.60	457.70
217		westport drawer	1/1/2014	SL / N/A	15.0000	797.63	100.0000	0.00	0.00	252.62	53.18	305.80

Depreciation Expense

Sorted: General - category

Financial

10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
MOVABLE EQUIPMENTS												
218		westport drawer	2/1/2014	SL / N/A	15.0000	1,527.53	100.0000	0.00	0.00	475.25	101.84	577.09
219		4 drawer chest	4/1/2014	SL / N/A	15.0000	447.20	100.0000	0.00	0.00	134.15	29.81	163.96
220		lift chair recliner	4/12/2014	SL / N/A	10.0000	3,116.50	100.0000	0.00	0.00	1,402.43	311.65	1,714.08
221		1 door/2 drwaer	4/14/2014	SL / N/A	15.0000	384.89	100.0000	0.00	0.00	115.47	25.66	141.13
222		head & foot	4/30/2014	SL / N/A	15.0000	273.87	100.0000	0.00	0.00	80.65	18.26	98.91
223		Fax Machine	6/30/2014	SL / N/A	3.0000	514.71	100.0000	0.00	0.00	514.71	0.00	514.71
224		Direct Choice	11/3/2014	SL / N/A	15.0000	439.93	100.0000	0.00	0.00	114.88	29.33	144.21
225		1 door/ 1 drawe	7/1/2014	SL / N/A	15.0000	302.93	100.0000	0.00	0.00	85.85	20.20	106.05
226		Custom Doors	7/15/2014	SL / N/A	15.0000	7,545.74	100.0000	0.00	0.00	2,137.96	503.05	2,641.01
227		6 mattresses	9/11/2014	SL / N/A	5.0000	1,076.52	100.0000	0.00	0.00	879.14	197.38	1,076.52
228		10 Room Air Co	7/2/2014	SL / N/A	5.0000	1,265.57	100.0000	0.00	0.00	1,075.72	189.85	1,265.57
229		Westport 1 door	10/9/2014	SL / N/A	15.0000	527.35	100.0000	0.00	0.00	140.64	35.16	175.80
230		2 prodigy overla	1/5/2015	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	325.28	86.74	412.02
231		direct choice	2/10/2015	SL / N/A	15.0000	288.98	100.0000	0.00	0.00	70.66	19.27	89.93
232		Control Box	2/15/2015	SL / N/A	10.0000	7,784.25	100.0000	0.00	0.00	2,789.37	778.43	3,567.80
233		lift chairs	3/2/2015	SL / N/A	10.0000	3,201.54	100.0000	0.00	0.00	1,147.20	320.15	1,467.35
234		1 drawer	3/3/2015	SL / N/A	15.0000	743.87	100.0000	0.00	0.00	177.70	49.59	227.29
235		5 task chairs	3/9/2015	SL / N/A	15.0000	603.54	100.0000	0.00	0.00	144.19	40.24	184.43
238		4th Quarter 95	9/30/1995	M / HY	5.0000	509.98	100.0000	0.00	0.00	509.98	0.00	509.98
240		1st Quarter 99	9/30/1998	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	9/30/1999	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	9/30/2000	M / HY	10.0000	12,165.00	100.0000	0.00	0.00	12,165.00	0.00	12,165.00
243		4th Quarter 00	9/30/2000	M / HY	5.0000	6,806.00	100.0000	0.00	0.00	6,806.00	0.00	6,806.00
245		1st Quarter 99	12/31/1998	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	8/28/2015	SL / N/A	7.0000	7,953.06	100.0000	0.00	0.00	3,503.13	1,136.15	4,639.28
249		(3) Overbed Tab	8/27/2015	SL / N/A	15.0000	372.50	100.0000	0.00	0.00	76.56	24.83	101.39
250		(2) Asus Compu	6/26/2015	SL / N/A	5.0000	765.41	100.0000	0.00	0.00	497.51	153.08	650.59
251		RECONDITIONE	6/19/2015	SL / N/A	7.0000	3,512.74	100.0000	0.00	0.00	1,630.92	501.82	2,132.74
252		6'8" x 3' Metal I	6/11/2015	SL / N/A	15.0000	340.32	100.0000	0.00	0.00	75.63	22.69	98.32
253		(1) Bedside Cab	6/18/2015	SL / N/A	15.0000	869.91	100.0000	0.00	0.00	188.47	57.99	246.46
254		(2) Bedside Cab	6/18/2015	SL / N/A	15.0000	529.47	100.0000	0.00	0.00	114.73	35.30	150.03
255		(4) Overbed Tab	6/18/2015	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	111.31	34.25	145.56
256		HP LaserJet P31	4/14/2015	SL / N/A	5.0000	897.35	100.0000	0.00	0.00	628.15	179.47	807.62
258		(4) Overbed Tab	7/29/2015	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	108.46	34.25	142.71
259		1Door 1 Drawer	7/13/2015	SL / N/A	15.0000	706.49	100.0000	0.00	0.00	153.08	47.10	200.18
260		Demo Hoshizaki	7/15/2015	SL / N/A	7.0000	3,189.44	100.0000	0.00	0.00	1,480.80	455.63	1,936.43
264		4 DRWR Dresse	10/23/2015	SL / N/A	5.0000	2,553.55	100.0000	0.00	0.00	1,489.57	510.71	2,000.28
266		RICE LAKE DIGI	10/6/2015	SL / N/A	5.0000	1,113.82	100.0000	0.00	0.00	668.28	222.76	891.04
267		Detecto Roll-A-V	10/9/2015	SL / N/A	5.0000	1,634.78	100.0000	0.00	0.00	980.88	326.96	1,307.84
268		1 Drawer Besdis	10/14/2015	SL / N/A	5.0000	486.93	100.0000	0.00	0.00	292.17	97.39	389.56
269		3 Panacea Origi	10/14/2015	SL / N/A	5.0000	542.35	100.0000	0.00	0.00	325.41	108.47	433.88
270		2 Geo-Mattress	10/28/2015	SL / N/A	5.0000	574.27	100.0000	0.00	0.00	334.98	114.85	449.83
271		Radio UHF with	11/4/2015	SL / N/A	5.0000	520.02	100.0000	0.00	0.00	303.33	104.00	407.33
272		3 Radio UHF wit	12/4/2015	SL / N/A	5.0000	534.99	100.0000	0.00	0.00	303.17	107.00	410.17
273		Computer - HP	10/30/2015	SL / N/A	5.0000	886.60	100.0000	0.00	0.00	517.18	177.32	694.50
275		Linen Cart - She	1/8/2016	SL / N/A	5.0000	1,214.49	100.0000	0.00	0.00	667.98	242.90	910.88

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Sorted: General - category

Financial
10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
MOVABLE EQUIPMENTS												
276		Geo Mattress 2	1/20/2016	SL / N/A	5.0000	1,281.51	100.0000	0.00	0.00	683.47	256.30	939.77
277		Prodigy Overlay	2/19/2016	SL / N/A	5.0000	531.75	100.0000	0.00	0.00	274.74	106.35	381.09
278		Radio UHF and	2/19/2016	SL / N/A	5.0000	522.05	100.0000	0.00	0.00	269.73	104.41	374.14
280		Awning - New	3/18/2016	SL / N/A	5.0000	5,073.00	100.0000	0.00	0.00	2,536.50	1,014.60	3,551.10
281		Liko Scale 200 (3/28/2016	SL / N/A	5.0000	1,123.82	100.0000	0.00	0.00	561.90	224.76	786.66
282		Wood Blinds (P	3/31/2016	SL / N/A	5.0000	2,412.50	100.0000	0.00	0.00	1,206.25	482.50	1,688.75
283		3 Radio UHF iw	3/3/2016	SL / N/A	5.0000	532.83	100.0000	0.00	0.00	275.31	106.57	381.88
284		2 Radio UHF iw	3/16/2016	SL / N/A	5.0000	358.89	100.0000	0.00	0.00	185.43	71.78	257.21
285		2 Bedside Cabir	3/4/2016	SL / N/A	5.0000	907.17	100.0000	0.00	0.00	468.69	181.43	650.12
286		Metal Table Bas	3/28/2016	SL / N/A	5.0000	854.48	100.0000	0.00	0.00	427.25	170.90	598.15
289		Vacuum Regulat	4/1/2016	SL / N/A	5.0000	3,024.00	100.0000	0.00	0.00	1,512.00	604.80	2,116.80
290		1 Door, Drawer	8/22/2016	SL / N/A	5.0000	486.93	100.0000	0.00	0.00	202.90	97.39	300.29
291		Board Mounted	4/13/2016	SL / N/A	5.0000	9,498.27	100.0000	0.00	0.00	4,749.13	1,899.65	6,648.78
292		Draper Flexshad	4/12/2016	SL / N/A	5.0000	2,324.70	100.0000	0.00	0.00	1,162.35	464.94	1,627.29
293		Coffee Table, 2	4/25/2016	SL / N/A	5.0000	4,184.87	100.0000	0.00	0.00	2,022.68	836.97	2,859.65
294		Overbed Table	4/29/2016	SL / N/A	5.0000	1,751.18	100.0000	0.00	0.00	846.41	350.24	1,196.65
295		Headboard, Foo	4/15/2016	SL / N/A	5.0000	4,716.65	100.0000	0.00	0.00	2,358.33	943.33	3,301.66
296		4 Table top, Lift	4/7/2016	SL / N/A	5.0000	1,008.49	100.0000	0.00	0.00	504.25	201.70	705.95
297		Shredder MBM	10/27/2016	SL / N/A	5.0000	2,552.40	100.0000	0.00	0.00	978.42	510.48	1,488.90
298		22 Overbed Tab	4/1/2016	SL / N/A	5.0000	1,413.19	100.0000	0.00	0.00	706.60	282.64	989.24
299		Dining Armchair	4/15/2016	SL / N/A	5.0000	14,462.45	100.0000	0.00	0.00	7,231.23	2,892.49	10,123.72
300		Stack chairs, Cc	5/16/2016	SL / N/A	5.0000	2,137.57	100.0000	0.00	0.00	1,033.15	427.51	1,460.66
301		Board, Roller St	5/4/2016	SL / N/A	5.0000	2,144.28	100.0000	0.00	0.00	1,036.41	428.86	1,465.27
302		22 Overbed Light	4/19/2016	SL / N/A	5.0000	5,652.37	100.0000	0.00	0.00	2,731.97	1,130.47	3,862.44
303		2 Walmart TVs	6/5/2016	SL / N/A	5.0000	548.33	100.0000	0.00	0.00	255.90	109.67	365.57
304		22 TVs, 30 Mou	6/5/2016	SL / N/A	5.0000	3,767.88	100.0000	0.00	0.00	1,758.35	753.58	2,511.93
305		Kyocera FS 210	1/19/2017	SL / N/A	5.0000	2,194.00	100.0000	0.00	0.00	731.33	438.80	1,170.13
307		Belleco Convey	5/11/2017	SL / N/A	5.0000	1,010.33	100.0000	0.00	0.00	286.27	202.07	488.34
308		Cross Cut Shrec	5/31/2017	SL / N/A	5.0000	1,614.86	100.0000	0.00	0.00	430.63	322.97	753.60
309		Digital Chair sca	6/30/2017	SL / N/A	5.0000	1,281.50	100.0000	0.00	0.00	320.38	256.30	576.68
310		Reduce Max Ma	7/18/2017	SL / N/A	5.0000	526.43	100.0000	0.00	0.00	122.84	105.29	228.13
311		Kyocera ECOSY	8/25/2017	SL / N/A	5.0000	1,009.26	100.0000	0.00	0.00	218.67	201.85	420.52
312		Refridgerator	10/19/2017	SL / N/A	5.0000	531.72	100.0000	0.00	0.00	97.48	106.34	203.82
313		Food Processor	10/25/2017	SL / N/A	5.0000	983.74	100.0000	0.00	0.00	180.35	196.75	377.10
315		Bowflex	3/4/2018	SL / N/A	5.0000	1,964.29	100.0000	0.00	0.00	229.17	392.86	622.03
317		Konica Minolta	6/8/2018	SL / N/A	5.0000	3,828.60	100.0000	0.00	0.00	255.24	765.72	1,020.96
319		Business Card	4/4/2018	SL / N/A	5.0000	2,969.14	100.0000	0.00	0.00	296.92	593.83	890.75
329		UniMac gas dry	8/14/2019	SL / N/A	5.0000	5,279.21	100.0000	0.00	0.00	0.00	175.97	175.97
Subtotal: MOVABLE EQUIPMENTS						689,801.81		0.00	0.00	524,254.59	42,591.67	566,846.26
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: MOVABLE EQUIPMENTS						689,801.81		0.00	0.00	524,254.59	42,591.67	566,846.26

06-0924161
10/01/2018 - 09/30/2019

WOLCOTT VIEW MANOR, INC. [WOLC4161]

12/20/2019
12:50:49PM

Depreciation Expense

Sorted: General - category

Financial

10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Subtotal:						2,072,134.24		0.00	0.00	1,373,821.64	103,276.11	1,477,097.75
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Grand Totals:						2,072,134.24		0.00	0.00	1,373,821.64	103,276.11	1,477,097.75

06-0924161
10/01/2018 - 09/30/2019

WOLCOTT VIEW MANOR, INC. [WOLC4161]

12/20/2019
12:40:53PM

Current Acquisitions

Financial

10/01/2018 - 09/30/2019

System No.	Description	Cost / Other Basis
Other Depr #1 - Other Depreciation		
329	UniMac gas dryer	5,279.21
Subtotal: Other Depr #1 - Other Depreciation		5,279.21
Grand Totals:		5,279.21

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

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2019	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	4th 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 9/30/19		1,907,326			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C		9/30/2019		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)				\$			
Interest Checks from Employees							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 116,132	116,132		
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)				\$ 116,132	116,132		
15. Total All Expenditures (A-13 thru C-14)				\$ 11,070,046	11,070,046		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Wolcott View Manor, Inc.			972C	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 214,045	214,045		
4.			Other - See attached Schedule	\$ 327,703	327,703		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 43,060	43,060		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$			
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 11,997	11,997		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,617	2,617		
13.	15	1f	Life insurance premiums on the life of Owners, Partners, Operators	\$ 14,849	14,849		
14.	16	3	Gifts, flowers and coffee shops	\$ 4,087	4,087		
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	m2/3	Unallowable Advertising *	\$ 7,785	7,785		
19.	15	1j	Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 755	755		
23.			Other - See attached Schedule	\$ 92,740	92,740		
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	\$ 2,620	2,620		
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 722,258	722,258		

* 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 and Beauty Salaries	\$ 17,995		
10	A12o	Child Care Salaries (Non Employee Related Care)	\$ 305,261		
10	A8b	Laundry Salaries Relate to Meridian Manor (See Attached)	\$ 4,447		
Total Other Salaries Adjustment			\$ 327,703	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Respiratory Therapist	\$ 43,060		
Total Other Fees Adjustments			\$ 43,060	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Barber & Beauty Benefits Disallowance (See Attached)	3,585		
15	Var	Child Care Center Benefits Disallowance (See Attached)	50,083		
16	m13	Child Care Expense (Non Employee Related Care)	2,267		
16	m13	Penalties	561		
15	Var	Laundry Benefits Related to Meridian Manor (See Attached)	886		
16	m8	Exchange Club Dues	210		
22	6g	Maintenance & Operating Expenses for Child Care Center (See Attached)	35,148		
Total Other A&G Adjustments			\$ 92,740	\$ -	\$ -

Wolcott View Manor, Inc.
Laundry Disallowance Related to Meridian Manor Corporation
September 30, 2019

28a/29a

<u>Laundry Salaries</u>	<u>Salaries</u>	<u>Hours</u>	<u>Wage Rate</u>
Total Laundry Salaries & Hours	63,677	5,955	10.69
Laundry Salaries Disallowed	4,447 {b}	416 {a}	10.69

<u>Laundry Benefits</u>	
Laundry Salaries Disallowed	4,447
Total Salaries	<u>5,683,287</u>
Laundry Benefits Disallowed	0.08%

Total Benefits (Page 15, Line 1a1 - 1a8) 1,132,281

Laundry Benefits Disallowed **886** {c}

<u>Laundry Costs</u>	
Total Laundry Costs - Page 19	37,479

Hours Associated with Meridian Manor	416
Total Laundry Hours	<u>5,955</u>
Percent Related to Meridian Manor	6.99%

Laundry Costs Disallowed **2,620** {d}

<u>Laundry Overhead</u>	
Facility Square Feet	70,479
Laundry Square Feet	674
Laundry Sq/Ft % to Total	0.96%
Percent of Laundry Related to Meridian Manor	<u>6.99%</u>
Overhead Disallowance Percentage	0.07%

Maint & Op Expenses (Pg 22 line 6g)	564,062	395
Depreciation - Building (Pg 22 line 7b)	{f}	-
Rent (Pg 22 line 9)	1,029,600	721
Real Estate Taxes (Pg 22 line 10b)	136,684	96
Property Insurance (Pg 27 line 14a)	116,132	81

Laundry Overhead Disallowed **1,293** {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

**Wolcott View Manor, Inc.
Disallowance Schedule for Cell Phones
September 30, 2019**

	<u>Amount</u>
Total Cell Phone Expense	4,057 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>\$ 2,617</u></u>

**Wolcott View Manor, Inc.
Benefits Disallowance Schedule
September 30, 2019**

Barber and Beauty Benefits Disallowance

	<u>Amount</u>	
Barber & Beauty Salaries	17,995	See Page 28a
Total Salaries	<u>5,683,287</u>	TB Linked
	0.32%	
 Total Benefits - Page 15, Line 1a1 - 1a8	 <u>1,132,281</u>	 TB Linked
Barber & Beauty Benefits Disallowed	\$ 3,585	

Child Care Center Benefits Disallowance

	<u>Amount</u>	
Child Care Center Salaries	305,261	TB Linked
 Child Care Center - Public	 70	 82.35%
Child Care Center - Staff (Employee Related Care)	15	17.65%
	<u>85</u>	100.00%
 Child Care Center Salaries Revised for Disallowance	 251,382	 See Page 28a
Total Salaries	<u>5,683,287</u>	TB Linked
	4.42%	
 Total Benefits - Page 15, Line 1a1 - 1a8	 <u>1,132,281</u>	 TB Linked
Child Care Center Benefits Disallowed	\$ 50,083	

Disallowed Benefits (Page 28a)

\$ 53,668

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>82.35%</u>	
Maint & Op Expenses (Pg 22 line 6g)	564,062	42,681	35,148	28a
Depreciation - Building (Pg 22 line 7b)	[d]	-	-	
Rent (Pg 22 line 9)	1,029,600	77,908	64,157	
Real Estate Taxes (Pg 22 line 10b)	136,684	10,343	8,517	29
Property Insurance (Pg. 27 line 14a)	116,132	8,787	7,236	29 Line 41
		139,719	115,058	
Child Care Expense	2,753		2,267	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.

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

Name of Facility				License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.				972C	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 722,258	722,258		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 130,120	130,120		
28.	20	5d	Ambulance/Limousine	\$ 1,442	1,442		
29.	20	5f	X-rays, etc	\$ 17,133	17,133		
30.	20	5h	Laboratory	\$ 27,224	27,224		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 44,974	44,974		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10b	Unallowable Property and Real Estate Taxes	\$ 8,517	8,517		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,640	1,640		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 7,236	7,236		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 13,457	13,457		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 974,001	974,001		

*** 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.
9/30/2019

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 15,214		
20	5l	Miscellaneous Ancillary Expense	2,106		
20	5c	Non Medicaid Bill Supply Cost	1,871		
20	5l	Complex Medical Equipment	25,783		
Total Other Ancillary Costs			\$ 44,974	\$ -	\$ -

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 Disallowance	\$ 347		
22	Var	Laundry Overhead Disallowance	1,293		
Total Other Property Adjustments			\$ 1,640	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Vending Machine Revenue	\$ 138		
30	IV 8	Miscellaneous Revenue	9,159		
30	IV4	Rental of Television and Cable Services	\$ 4,160		
Total Other Adjustments			\$ 13,457	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Wolcott View Manor, Inc.
Laundry Disallowance Related to Meridian Manor Corporation
September 30, 2019

28a/29a

<u>Laundry Salaries</u>	<u>Salaries</u>	<u>Hours</u>	<u>Wage Rate</u>
Total Laundry Salaries & Hours	63,677	5,955	10.69
Laundry Salaries Disallowed	4,447 {b}	416 {a}	10.69

<u>Laundry Benefits</u>	
Laundry Salaries Disallowed	4,447
Total Salaries	<u>5,683,287</u>
Laundry Benefits Disallowed	0.08%

Total Benefits (Page 15, Line 1a1 - 1a8) 1,132,281

Laundry Benefits Disallowed **886** {c}

<u>Laundry Costs</u>	
Total Laundry Costs - Page 19	37,479

Hours Associated with Meridian Manor	416
Total Laundry Hours	<u>5,955</u>
Percent Related to Meridian Manor	6.99%

Laundry Costs Disallowed **2,620** {d}

<u>Laundry Overhead</u>	
Facility Square Feet	70,479
Laundry Square Feet	674
Laundry Sq/Ft % to Total	0.96%
Percent of Laundry Related to Meridian Manor	<u>6.99%</u>
Overhead Disallowance Percentage	0.07%

Maint & Op Expenses (Pg 22 line 6g)	564,062	395
Depreciation - Building (Pg 22 line 7b)	{f}	-
Rent (Pg 22 line 9)	1,029,600	721
Real Estate Taxes (Pg 22 line 10b)	136,684	96
Property Insurance (Pg 27 line 14a)	116,132	81

Laundry Overhead Disallowed **1,293** {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

**Wolcott View Manor, Inc.
Cable TV Disallowance
September 30, 2019**

Pg. 29b

Total Cable TV Expense	18,814	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Disallowed Expense	<u>\$ 15,214</u>	{a}

Tickmark
{a}

Ties to page 29a

Wolcott View Manor, Inc.
 Outpatient Therapy Disallowances
 September 30, 2019

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)	27,820	[c]
Total Outpatient Therapy Treatments	<u>100</u>	[c]
Outpatient % to Total Therapies	0.36%	

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.02%
-----------------------	-------

Disallowance

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
Maint & Op Expenses (Pg 22 line 6g)	564,062	106	29a
Depreciation - Building (Pg 22 line 7b)	[d]	-	29a
Rent (Pg 22 line 9)	1,029,600	193	29a
Real Estate Taxes (Pg 22 line 10b)	136,684	26	29a
Property Insurance (Pg 22 line 14a)	116,132	<u>22</u>	29a
		347	

- [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, 2019

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>82.35%</u>	
Maint & Op Expenses (Pg 22 line 6g)	564,062	42,681	35,148	28a
Depreciation - Building (Pg 22 line 7b)	[d]	-	-	
Rent (Pg 22 line 9)	1,029,600	77,908	64,157	
Real Estate Taxes (Pg 22 line 10b)	136,684	10,343	8,517	29
Property Insurance (Pg. 27 line 14a)	116,132	8,787	7,236	29 Line 41
		139,719	115,058	
Child Care Expense	2,753		2,267	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.

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

Account	Description of Goods	Amount	
400200.000	Medicare A - Medical Supplies	1,160	
410200.000	Private - Medical Supplies	0	
450200.000	Managed Care - Medical Supplies	711	
	Total Medical Supplies	1,871	
	Less: We Care Disallowance	0	
	Non Medicaid Supply Cost	1,871	Amount to be disallowed on Pg 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Wolcott View Manor, Inc.	972C	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,904,380	8,904,380				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,983,641)	(1,983,641)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 816,258	816,258				
b. Medicare Room and Board Contractual Allowance **	\$ 637,898	637,898				
4. a. Private-Pay Residents and Other	\$ 1,406,202	1,406,202				
b. Private-Pay Room and Board Contractual Allowance **	\$ (34,350)	(34,350)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 103,789	103,789				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 47,600	47,600				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 1,160	1,160				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 10,820	10,820				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 439,640	439,640				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 161,020	161,020				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 72,316	72,316				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 24,370	24,370				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 385,665	385,665				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 169,060	169,060				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (755,450)	(755,450)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (376,907)	(376,907)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,029,830	10,029,830				
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	\$ 4,160	4,160				
5. Interest Income (<i>Specify</i>)	\$ 27,828	27,828				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 8,924	8,924				
8. Other (<i>Specify</i>)	\$ 218,906	218,906				
V. Total Other Revenue (I thru 8)	\$ 259,818	259,818				
VI. Total All Revenue (III + V)	\$ 10,289,648	10,289,648				

* 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 - IV Therapy	\$ 30,679		
30 II 6a	Medicare A - Radiology	\$ 22,893		
30 II 6a	Medicare A - Lab	\$ 37,349		
30 II 6a	Medicare A - CIA - Anc	\$ (793,428)		
30 II 6a	Medicare B - Outpatient Therapy - PT	\$ 3,607		
30 II 6a	Medicare B - CLA Outpatient	\$ (9)		
30 II 6a	Medicare B - CLA	\$ (11,415)		
30 II 6a	Small Balance Adjustments - Medicare	\$ (45,126)		
Total Other Resident Revenue - Medicare		\$ (755,450)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Private - Oxygen	\$ 1,739		
30 II 6b	Medicaid - IV Therapy	\$ 945		
30 II 6b	Medicaid - Lab	\$ 1,166		
30 II 6b	Medicaid CIA - Anc.	\$ (240,424)		
30 II 6b	Managed Care - Radiology	\$ 9,379		
30 II 6b	Managed Care - Lab	\$ 9,567		
30 II 6b	Managed Care CIA - Anc.	\$ (159,279)		
Total Other Resident Revenue		\$ (376,907)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Revenue - Note Receivable James E. Cleary Jr.	155,000	\$ 1,938		
30 IV 5	Interest Revenue - Note Receivable Meridian Manor	705,000	\$ 20,812		
30 IV 5	Interest Revenue - Note Receivable R&C Realty	200,000	\$ 2,500		
30 IV 5	Interest Revenue - Note Receivable JEC	-	\$ 2,500		
30 IV 5	Interest Revenue on Late Payment Fees	N/A	\$ 78		
Total Interest Income			\$ 27,828	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Child Care Revenue	\$ 295,433		
30 IV 8	Vending Machine Revenue	\$ 138		
30 IV 8	Misc. Revenue	\$ 9,159		
30 IV 8	Small Balance Adjustments - Other	\$ (8,810)		
30 IV 8	Prior Period Adjustments	\$ (79,791)		
30 IV 8	Federal Corp Tax Expense	\$ 20,993		
30 IV 8	State Business Tax Expense	\$ (18,216)		
Total Other Revenue		\$ 218,906	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (on hand and in banks)			\$	119,120
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,016,142
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(730,976)
4 Inventories			\$	47,500
5. Prepaid Expenses			\$	645,539
a. _____				
b. _____				
c. _____				
d. See Schedule		645,539		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	1,000
Down Payment from Co-Gen		1,000		

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,098,325
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 <u>1,355,983</u>		\$	164,274
	Accum. Depreciation <u>1,191,709</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>3,690</u>		\$	
	Accum. Depreciation <u>3,690</u>	Net		
6. Movable Equipment	*Historical Cost <u>683,664</u>		\$	106,448
	Accum. Depreciation <u>577,216</u>	Net		
7. Motor Vehicles	*Historical Cost <u>52,590</u>		\$	
	Accum. Depreciation <u>52,590</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	332,846
F/S vs C/R NBV		332,846		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	603,568

* 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	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	2,701,893
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements		*Historical Cost <u>1,250,343</u>		
	Accum. Depreciation	Net	\$	1,250,343
3. Buildings		*Historical Cost <u>5,966,906</u>		
	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>)			\$	1,635,037
Name and Address		Amount	Loan Date	
Due From James E. Cleary, Meridian Manor, R&C Realty, JEC Fam, J. Cleary, Meridian Manor		1,635,037		
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,635,037
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	11,554,179

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid - Deferred Tax Asset	\$ 476,108
31	A5	Prepaid - State Corporation Tax	\$ 430
31	A5	Prepaid - Federal Corporation Tax	\$ 25,000
31	A5	Prepaid - Unexpired Insurance	\$ 144,001
Total Prepaid Expenses			\$ 645,539

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

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

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses - Other	\$ 128,400
33	A12	Accrued Accounting	9,519
33	A12	401k Payable	51,915
33	A12	State Provider Tax Payable	164,797
33	A12	Accrued Personal Property Tax	1,078
33	A12	Sewer Usage Payable	4,630
33	A12	Due to Resident Trust	90
Total Other Current Liabilities (Itemize)			\$ 360,429

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

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

G. Balance Sheet (cont'd)

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2019	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,109,012
2. Notes Payable (itemize)				\$	

See Schedule					
3. Loans Payable for Equipment (Current portion) (itemize)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)				\$	415,589
5. Accrued Payroll (Owners and/or Stockholders only)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	263
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (Current Portion)				\$	
10. Interest Payable (Exclusive of Owner and/or Related Parties)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (itemize)				\$	360,429

See Schedule					360,429
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,885,293

* 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 9/30/2019	Page 34	of 37
Account				Amount
Total Brought Forward:				1,885,293
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	16,352	266,352
		Due To/From Beach Building	250,000	
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 266,352
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,151,645

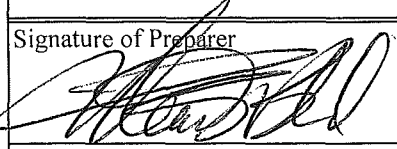
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2019	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			\$	2,956,154
6. Gain or Loss for Period	10/1/2018	thru 9/30/2019	\$	(771,869)
7. Total Net Worth			\$	2,185,285
C. Total Reserves and Net Worth			\$	9,402,534
D. Total Liabilities, Reserves, and Net Worth			\$	11,554,179

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	3,750,454
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,289,648
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,061,517
D. Net Income or Deficit			\$	(771,869)
E. Balance			\$	2,978,585
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures Pg. 27 \$11,070,046				
Depreciation Amount \$(8,529)				
Total Expenditures \$11,061,517				
2. Other <i>(itemize)</i>				
Prior Period Adjustments (793,300)				
F-3. Total Additions			\$	(793,300)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawals <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	2,185,285
				09/30/19

I. Preparer's/Reviewer's Certification

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2019	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 2/11/20		
Printed Name of Preparer Matthew S. Bivolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		
Annual Report Contact Mary Pedane			Phone Number 203-879-8066		
Annual Report Contact Email Address Mpedane@wolcottviewmanor.com					

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2019**
 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 - Tab P		
To reclass Other Benefits to correct line of cost report				
730700.000	Employee Welfare			
Marcum 119	Holiday Party			
Marcum 120	Employee Food			
Marcum 121	Employee Relations			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 2		D.01 - Tab Q		
To reclass expenses not related to dues to the proper line of the cost report				
730760.000	Subscriptions		263.00	
730870.000	Licenses		240.00	
Marcum 108	Chamber of Commerce Dues		175.00	
730750.000	Dues & Membership			678.00
Marcum 122	Corporate Business Tax			
Total			<u>678.00</u>	<u>678.00</u>
Reclassifying Journal Entries JE # 3		D.01 - Tab V		
To reclass leased time clock to correct account				
Marcum 109	Leased Equipment		5,360.00	
720815.000	Equipment Rental Expense			5,360.00
Total			<u>5,360.00</u>	<u>5,360.00</u>
Reclassifying Journal Entries JE # 4		N.01a		
To reclass cell phone expense from the telephone expense line				
Marcum 110	Cell Phone		4,057.00	
730595.000	Telephone Expense			4,057.00
Total			<u>4,057.00</u>	<u>4,057.00</u>
Reclassifying Journal Entries JE # 5		D.01 - Tab A		
To reclass the Dietary Consultant to correct line of Cost Report				
720700.000	Plant Purchase Service			
Marcum 112	Dietary Consultant			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 6		N.01a		
To reclass contract Audiology expense to correct line of cost report				
850860.000	Misc. Ancillary Expense			
Marcum 123	Audiologist			
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 7		D.01 - Tab J		
To reclass salaries to correct line of cost report				
Marcum 101	Wages - Head Dietitian		61,282.00	
Marcum 102	Wages - Food Service Supervisor		50,458.00	
Marcum 105	Wages - RN Admin		141,897.00	
Marcum 116	Wages - LPN Admin		197,910.00	
670100.000	Wages - RN			141,897.00
670110.000	Wages - LPN			197,910.00
690110.000	Wages - Dietary			111,740.00
710100.000	Wages - Housekeeping			
Marcum 103	Wages - Head Housekeeper			
Total			<u>451,547.00</u>	<u>451,547.00</u>
Reclassifying Journal Entries JE # 8				
To reclass laundry expense from misc expense				
700250.000	Laundry Expense		242.00	
730880.000	Miscellaneous Expense			242.00
Total			<u>242.00</u>	<u>242.00</u>