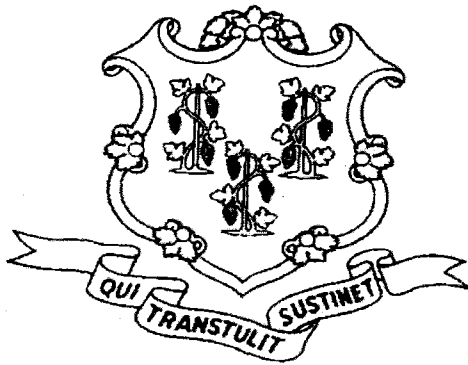


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Wolcott View Manor, Inc.	
Address (No. & Street, City, State, Zip Code) 50 Beach Road, Wolcott, CT 06716	
Type of Facility <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 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 972C	RHNS	(Specify)	Medicare Provider 07-5282
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Medicaid Provider Numbers:	CCNH 000009720	RHNS	ICF-IID
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For Department Use Only

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

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General Information

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Wolcott View Manor, Inc. [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		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 10/1/2015	To 9/30/2016	
Address of Facility 50 Beach Road, Wolcott, CT 06716				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/5/2017		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
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 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Wolcott View Manor, Inc.		Address (No. & Street, City, State, Zip) 50 Beach Road, Wolcott, CT 06716		
License Numbers:	CCNH 972C	RHNS	(Specify)	Medicare Provider No. 07-5282
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
Administrator				
Name of Administrator James E. Cleary, Jr.		Nursing Home Administrator's License No.:	172	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	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 Individual Proprietorship

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Beach Building	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 22 / Line 9	1,029,600	289,160
Seth Cleary	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Consulting	Pg. 13 / Line B1	17,280	17,280
Brian Cleary	152 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance	Pg. 22 / Line 6f	23,400	23,400
Meghan Cleary	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Director of Nursing	Pg. 10 / Line A12a	89,957	89,957
Christine Sergi	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Recreation Assistant	Pg. 10 / Line A12h	5,509	5,509
Angela Matusz	404 Hillside Avenue, Prospect, CT 06712	<input type="radio"/>	<input checked="" type="radio"/>		Assistant DON	Pg. 10 / Line A12a	71,350	71,350
We Care Distributors	152 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Supplies	See Page 4b	344,104	309,694
Please See Attachment Page 4		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Wolcott View Manor, Inc.		License No. 972C			Report for Year Ended 9/30/2016		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	●	○	0%	Loan Receivable	Pg. 32 / Line D6	651,414	651,414
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	●	○	0%	Interest Income on Loans	Pg. 30 / Line IV 5	31,167	31,167
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	●	○	0%	Interest Receivable	Pg. 31 / Line A6	74,750	74,750
See below - interest income on loans	See below - interest income on loans	○	●	0%	Interest Receivable	Pg. 31 / Line A6	115,920	115,920
JEC Family, LLC	695 Bloomfield Avenue, Bloomfield, CT 06002	○	●	0%	Loan Receivable	Pg. 32 / Line D6	200,000	200,000
JEC Family, LLC	695 Bloomfield Avenue, Bloomfield, CT 06002	○	●	0%	Interest Income on Loans	Pg. 30 / Line IV 5	10,000	10,000
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	○	●	0%	Loan Receivable	Pg. 32 / Line D6	200,000	200,000
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	○	●	0%	Interest Income on Loans	Pg. 30 / Line IV 5	10,000	10,000
James Cleary	50 Beach Road, Wolcott, CT 06716	○	●	0%	Receivable	Pg. 32 / Line D6	130,872	130,872
James Cleary	50 Beach Road, Wolcott, CT 06716	○	●	0%	Interest Income on Loans	Pg. 30 / Line IV 5	7,750	7,750
James Cleary	50 Beach Road, Wolcott, CT 06716	○	●	0%	Interest Receivable	Pg. 31 / Line A6	7,750	7,750
James Cleary	50 Beach Road, Wolcott, CT	○	●	0%	Loan Receivable	Pg. 32 / Line D6	155,000	155,000

* Use additional sheets if necessary.

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

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

Pg. 4b

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

N/A

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Wolcott View Manor, Inc.			972C	9/30/2016			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Paychex, 714 Brook Street, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	Timeclock	04/01/13	Monthly as Needed	4,502		4,502
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							Total ***	4,502

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No **Total ***** 4,502

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

General Information and Questionnaire
Accounting Basis

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Annual Review, Tax prep, Advisory reimbursement consulting	\$ 64,742
2 Prior Period Accounting Expenses (Disallowed on Pg. 28)	\$ 9,550
3	\$
4	\$
	Charge for Services Provided
	\$ 74,292

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Griffin, Griffin and Mayo, PC	203-755-1106
2 Summa & Ryan, PC	203-755-0390
3 Updike, Kelly & Spellacy, PC	860-548-2600
4 Melon, Hickey & Capuano LLC	203-757-9821
5 See Page 7a Attachment	

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

1 PO Box 2184, Waterbury, CT 06722
2 228 Meadow Street, Waterbury, CT 06702
3 100 Pearl Street, Hartford, CT 06123
4 45 State Street, Waterbury, CT 06702
5

Services Provided by This Firm (*describe fully*)

1 A/R Collection (Disallowed on Pg. 28)	\$ 3,927
2 Employee Matters	\$ 2,450
3 Filing H-1B Petition, Employment Consular Processing	\$ 9,666
4 File Articles of Org. for Advanced Community Health Network (Disallowed on Pg.28)	\$ 905
5 See Page 7a Attachment (Disallowed \$40 on Pg. 28)	\$ 989
	Charge for Services Provided
	\$ 17,937

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Legal Firm Continued

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Murtha Cullina LLP	203-240-6000		
2	Waterbury Probate Court	203-755-1127		
3	CHUBB - Law Office of Brian J. Farell Jr.	800-472-5219		
4				
5				
6				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	185 Asylum Street, Hartford, CT 06103			
2	49 Leavenworth St #1, Waterbury, CT 06702			
3	82 Hopmeadow Street, P.O. Box 2002, Simsbury, CT 06070-7683			
4				
5				
6				
Services Provided by This Firm (<i>describe fully</i>)				
1	General Matters	225		
2	Conservatorship (Disallowed on Pg. 28)	40		
3	Employee Matters	724		
4				
5				
6				
			Charge for Services Provided	
			\$ 989	

Schedule of Resident Statistics

Name of Facility Wolcott View Manor, Inc.		License No. 972C		Report for Year Ended 9/30/2016				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	108	108			108	108			110	110			
B. As of midnight of THIS report period	96	96			110	110			96	96			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,156	4,156			3,021	3,021			1,135	1,135			
B. Medicaid (Conn.)	27,026	27,026			20,921	20,921			6,105	6,105			
C. Medicaid (other states)													
D. Private Pay	4,278	4,278			2,756	2,756			1,522	1,522			
E. State SSI for RCH													
F. Other (Specify) Managed Care	2,353	2,353			1,686	1,686			667	667			
G. Total Care Days During Period (3A thru F)	37,813	37,813			28,384	28,384			9,429	9,429			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	15	15			12	12			3	3			
5. Total Resident Days (3G + 4A + 4B)	37,828	37,828			28,396	28,396			9,432	9,432			

Schedule of Resident Statistics (Cont'd)

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	3		70		23				
Per Diem Rate									
a. One bed rm.	Various		236.72		346.00				
b. Two bed rms.	Various		236.72		350.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,748	2,748		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	657	657		
C. Other	11,468	11,468		
D. Total Physical Therapy Treatments	14,873	14,873		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	742	742		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	90	90		
C. Other	704	704		
D. Total Speech Therapy Treatments	1,536	1,536		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,489	1,489		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	465	465		
C. Other	11,192	11,192		
D. Total Occupational Therapy Treatments	13,146	13,146		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Wolcott View Manor, Inc.	972C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	144,753	2,136				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	328,678	12,948				
5. Dietary Service						
a. Head Dietitian	58,287	1,848				
b. Food Service Supervisor	33,328	1,343				
c. Dietary Workers	244,720	22,040				
6. Housekeeping Service						
a. Head Housekeeper	37,571	2,138				
b. Other Housekeeping Workers	253,887	21,774				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	72,005	2,135				
b. Other Maintenance Workers	40,406	3,086				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	79,799	7,402				
9. Barber and Beautician Services	15,074	1,091				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	221,907	5,112				
b. RN						
1. Direct Care	594,499	17,456				
2. Administrative**	89,723	2,199				
c. LPN						
1. Direct Care	912,939	33,482				
2. Administrative**	155,346	5,204				
d. Aides and Attendants	1,475,713	105,849				
e. Physical Therapists	292,391	7,543				
f. Speech Therapists	70,232	1,897				
g. Occupational Therapists	215,625	6,955				
h. Recreation Workers	89,505	4,987				
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	110,286	4,855				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	434,403	36,817				
<i>A-13. Total Salary Expenditures</i>	5,971,077	310,297				

* 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
	-					
Child Care	\$ 344,693	29,645				
Medical Records	\$ 89,710	7,172				
Total	\$ 434,403	36,817	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapist	\$ 24,475	123				
Cardiologist	\$ 6,750	23				
Podiatrist	\$ 109	2				
Medical Records Librarian Consultant	\$ 282	5				
Total	\$ 31,616	153	\$ -	-	\$ -	-

**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	9/30/2016			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Meghan Cleary	89,957				Director of Nursing	1,983	A12a			
Christine Sergi	5,509				Recreation Assistant	342	A12h			
Angela Matusz	71,350				Assistant DON	1,771	A12a			
See attached page 11a										

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

** Include all employment worked during the cost year.

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		9/30/2016			11a	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)							
Brian Cleary	23,400				Maintenance Consultant	442	Pg. 22, 6f	Meridian Manor, 1132 Meridien Rd, Waterbury, CT	2,348	88,042
								White Oak Manor Rest Home, 688 Main St, North Southbury, CT 06488	424	19,080

* 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	9/30/2016			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	144,753				Administrator	2,136	A2	Meridian Manor, 1132 Meridien Rd, Waterbury, CT		52,000
								White Oak Manor Rest Home	N/A	N/A
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Wolcott View Manor, Inc.	972C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	17,280	576				
2. Dentist	14,009	72				
3. Pharmacist	7,805	44				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	31,813	222				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	34,595	134				
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	5,400	15				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	70,598	1,104				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	31,616	153				
B-13 Total Fees Paid in Lieu of Salaries	213,116	2,320				

* 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 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Seth Cleary, 6 Clark Hill Rd, Prospect, CT 06712	Dietary Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Son of J. Cleary	
Health Drive Dental, 888 Worcester Street, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy, PO Box 9689, Uniondale, NY 11555	Pharmacist Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Bridging Documentation, PO Box 124, Moodus, CT 06469	PT Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Leonardo Kojani, MD, 120 North Farm Rd, Middlebury, CT 06762	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Peter Giacomazzi, MD, 62 Cambridge Drive, Prospect, CT 06712	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Michael Trager, MD, 385 Main Street, South Southbury, CT 06488	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Dysphagia Experts, 21 Waterville Road, Avon, CT 06001	ST Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Documentation, Gas/O2 Safe, 66 Leonardo Drive, North Haven, CT 06473	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Naugatuck Valley Cardiovascular, 1625 Straits Turnpike, Middlebury, CT 06762	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Podiatry Group, 888 Worcester Street, Wellesley, MA 02482	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Caring Nurses, 273 Palisado Ave, Windsor, CT 06095	Medical Records	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Colette Johnson	Clinical RN Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 351,585	351,585		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 153,256	153,256		
4. Social Security (F.I.C.A.)	\$ 449,431	449,431		
5. Health Insurance	\$ 368,747	368,747		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 56,880	56,880		
8. Uniform Allowance	\$ 9,899	9,899		
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*	\$ 76,175	76,175		
d. Accounting and Auditing	\$ 74,292	74,292		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 17,937	17,937		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$ 14,725	14,725		
g. Office Supplies	\$ 34,141	34,141		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 35,750	35,750		
2. Cellular Phones	\$ 2,498	2,498		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 9,281	9,281		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 3,535	3,535		
3. Resident Day User Fee	\$ 672,514	672,514		
Subtotal	\$ 2,330,646	2,330,646		

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

(Carry Subtotals forward to next page)

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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	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,330,646	2,330,646			
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 6,664	6,664			
4. Employee Travel	\$ 292	292			
5. Education Expenses Related to Seminars and Conventions	\$ 6,211	6,211			
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>)	\$ 7,045	7,045			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 34,117	34,117			
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)***	\$ 1,335	1,335			
7. Postage	\$				
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,037	10,037			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 225	225			
9. Subscriptions	\$ 852	852			
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>)	\$ 111,145	111,145			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 28,453	28,453			
C-14 Total Administrative & General Expenditures	\$ 2,537,022	2,537,022			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Promotional	\$ 34,117		
Total Other Advertising	\$ 34,117	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 8,784		
Exchange Club Dues	\$ 210		
Costco Dues	\$ 110		
ALTCFM Dues	\$ 80		
AARP Dues	\$ 43		
ACHCA Dues	\$ 310		
CAHCF Dues	\$ 350		
CLIA Lab Dues	\$ 150		
Total Dues	\$ 10,037	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Child Care Expense	\$ 8,557		
OSHA - Mandated Costs	\$ 9,591		
Licenses	\$ 2,542		
Resident Replacement Items	\$ 4,683		
Routine Bank Charges	\$ 3,080		
Total Other Administrative and General	\$ 28,453	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C	9/30/2016		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 319,489	319,489				
2. Non-Food Supplies	\$ 39,808	39,808				
3. Other (<i>Specify</i>) _____	\$ _____					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____					
c. Management Services**	\$ _____					
d. Other (<i>Specify</i>) _____	\$ _____					
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 359,297	359,297				
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No				
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.	
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.	
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

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

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2016	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	17,659	17,659		
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)	\$	18,992	18,992		
c. Management Services**	\$				
d. Other (Specify) Laundry Supplies	\$	27,830	27,830		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	64,481	64,481		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C	9/30/2016		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel Amt. \$				
	c. Management Services*	\$				
	d. Other (<i>Specify</i>) Other Housekeeping Expenses	\$ 96,428	96,428			
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$ 96,428	96,428			
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Partners Pharmacy	\$ 192,057	192,057			
	b. Medicine Cabinet Drugs	\$ 308,353	308,353			
	c. Medical and Therapeutic Supplies	\$ 63,003	63,003			
	d. Ambulance/Limousine***	\$ 1,630	1,630			
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$				
	f. X-rays and Related Radiological Procedures***	\$ 32,383	32,383			
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$ 27,783	27,783			
	i. Recreation	\$ 23,476	23,476			
	j. Other (Specify)**** See Attached Schedule	\$ 119,321	119,321			
5K.	Total Resident Care Expenditures (5a - 5j)	\$ 768,006	768,006			

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense on Page 29 of the Cost Report.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Complex Medical Equipment	\$ 28,712		
Misc. Ancillary Expense	\$ 1,509		
Pulmonary/Cardiology Services - Medicare	\$ 89,100		
Total Other Resident Care	\$ 119,321	\$ -	\$ -

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

Name of Facility Wolcott View Manor, Inc.		License No. 972C		Report for Year Ended 9/30/2016			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
Brian Cleary	152 East Street, Wolcott, CT 06716	<input checked="" type="radio"/>	<input type="radio"/>	Son of J. Cleary	Maintenance & Consulting	23,400			22	6f
West State Mechanical	3000 South Main Street, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Boiler Repairs	25,751			22	6f
Direct TV	PO Box 25392, Miami, FL 33102	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cable Television	11,530			20	5i
EDC	486 Lyman Road, Wolcott, CT 06706	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrician	12,255			22	6f
Michael Pedane	21 Orchard Lane, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Tech Support	28,100			16	m11
Matriz Care	PO Box 1414, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software Maintenance	15,942			16	m11
McCarthy's Lawn Care	40 Maple Ave, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Grounds Maintenance & Snow Removal	60,194			22	6a
USA Hauling & Recycling	PO Box 718, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Refuse Collection	24,950			22	6f
Total Laundry Collaborative LLC	114 Woodland Street, Hartford, CT 06105	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	18,992			19	3b
WPCA - Town of Wolcott		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sewer Usage	18,518			22	6f
We Care Distributors	152 East Street, Wolcott, CT 06716	<input checked="" type="radio"/>	<input type="radio"/>	Owned by Son of Owner	Supplies	344,104			4	Var
PAC Planning Services, LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Development of Pulmonary/Cardiology	89,100			20	5j
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2016			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant							
a.	Repairs & Maintenance	\$ 60,194	60,194				
b.	Heat	\$ 75,841	75,841				
c.	Light & Power	\$ 65,761	65,761				
d.	Water	\$ 29,318	29,318				
e.	Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,502	4,502				
f.	Other (<i>itemize</i>)	\$ 252,225	252,225				
	See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)		\$ 487,841	487,841				
7. Depreciation (<i>complete schedule page 23*</i>)							
a.	Land Improvements	\$					
b.	Building & Building Improvements	\$					
c.	Non-Movable Equipment	\$					
d.	Movable Equipment	\$ 43,093	43,093				
*7e. Total Depreciation Costs (7a + b + c + d)		\$ 43,093	43,093				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)							
a.	Organization Expense	\$					
b.	Mortgage Expense	\$					
c.	Leasehold Improvements	\$ 66,356	66,356				
d.	Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)		\$ 66,356	66,356				
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	\$ 126,615	126,615				
c.	Personal property taxes	\$ 7,502	7,502				
11. Total Property Expenses (7e + 8e + 9 + 10)		\$ 1,273,166	1,273,166				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Sewer Usage	\$ 23,147		
Refuse Disposal	\$ 24,950		
Co Generation Expense	\$ 14,702		
Plant Expense	\$ 55,807		
Plant Purchase Service	\$ 126,913		
Generator Rental	\$ 6,706		
Total Other Repairs and Maintenance	\$ 252,225	\$ -	\$ -

Depreciation Schedule

Name of Facility Wolcott View Manor, Inc.		License No. 972C			Report for Year Ended 9/30/2016			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	7	10,022		10,022	10,022	S/L	5		
b. 2001 Dodge Truck w sander and plo			X	11	00	42,568		42,568	42,568	S/L	5		
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	689,094		689,094	510,237	S/L	Various	34,524	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	80,781		80,781		S/L	5 Yrs	8,569	
D-3. Subtotal													43,093
E. Total Depreciation													43,093

Wolcott View Manor, Inc.
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/23/2015	4 DRWR Dresser and Custom WR 1 Door 2 Door	\$ 2,554	5	\$ 468
10/6/2015	RICE LAKE DIGITAL CHAIR SCALE	\$ 1,114	5	\$ 223
10/9/2015	Detecto Roll-A-Weight Wheel Chair	\$ 1,635	5	\$ 327
10/14/2015	1 Drawer Bedside Cabinet	\$ 487	5	\$ 97
10/14/2015	3 Panacea Original Mattress	\$ 542	5	\$ 108
10/28/2015	2 Geo-Mattress	\$ 574	5	\$ 105
11/4/2015	Radio UHF with Desktop Charger	\$ 520	5	\$ 95
12/4/2015	3 Radio UHF with Desktop Charger	\$ 535	5	\$ 89
10/30/2015	Computer - HP SB 250 G4 500GB - 4GB W8	\$ 887	5	\$ 163
1/8/2016	Linen Cart - Shelves	\$ 1,214	5	\$ 182
1/20/2016	Geo Mattress 2	\$ 1,282	5	\$ 171
2/19/2016	Prodigy Overlay Mattress	\$ 532	5	\$ 62
2/19/2016	Radio UHF and Charger	\$ 522	5	\$ 61
3/18/2016	Awning	\$ 5,073	5	\$ 507
3/28/2016	Liko Scale 200	\$ 1,124	5	\$ 112
3/31/2016	Wood Blinds	\$ 2,413	5	\$ 241
3/3/2016	3 Radio UHF with Desk Charger	\$ 533	5	\$ 62
3/16/2016	2 Radio UHF with Desk Charger	\$ 359	5	\$ 42
3/4/2016	2 Bedside Cabinet 1 Door / 1 Drawer 4 Drawer	\$ 907	5	\$ 106
3/28/2016	Metal Table Base for 36i Square, 42i, 30i	\$ 854	5	\$ 85
4/1/2016	Vacuum Regulator and Ox	\$ 3,024	5	\$ 302
8/22/2016	1 Door, Drawerbedside cabinet	\$ 487	5	\$ 8
4/13/2016	Board Mounted Window Treatments	\$ 9,498	5	\$ 950
4/12/2016	Draper Flexshades	\$ 2,325	5	\$ 232
4/25/2016	Coffee Table, 2 End Tables, 3pc set	\$ 4,185	5	\$ 349
4/29/2016	Overbed Table Top	\$ 1,751	5	\$ 146
4/15/2016	Headboard, Footboard, Life gate	\$ 4,717	5	\$ 472
4/7/2016	4 Table top, Life gate	\$ 1,008	5	\$ 101
4/1/2016	22 Overbed Table Base	\$ 1,413	5	\$ 141
4/15/2016	Dining Armchair, Lounge Chair, Loveseat	\$ 14,462	5	\$ 1,446
5/16/2016	Stack chairs, Coffee table, Side Table, Bishop	\$ 2,138	5	\$ 178
5/4/2016	Board, Roller Shades, Blinds	\$ 2,144	5	\$ 179
4/19/2016	22 Overbed Lights, Life Gate	\$ 5,652	5	\$ 471
6/5/2016	2 Walmart TV's	\$ 548	5	\$ 37
6/5/2016	22 TV's, 30 Mounts	\$ 3,768	5	\$ 251
Total additions for Movable Equipment		\$ 80,781		\$ 8,569 *
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:				
10/31/2015	Fire Panel and Annunciator	\$ 4,679	7	156
3/31/2016	Outside flood lights, wiring, lighting	\$ 7,094	28	129
3/2/2016	Laminated Flooring Pergo Wood Floors	\$ 33,284	28	706
3/1/2016	Improvements Various - C Hughes Interiors	\$ 3,400	28	72
Total additions for Leasehold Improvement				
		\$ 48,457		\$ 1,063 *
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 9/30/2016			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	1,416,482	1,056,689	S/L		65,293	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	48,457		S/L		1,063	
C-4. Subtotal									66,356
D. Total Amortization									66,356

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Sorted: General - category

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

Business % Applied to Depreciation

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
LEASEHOLD IMPROVEMENTS												
Fully Depreciated Leasehold Improvement												
1			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 Improvements	9/30/1985	SL / N/A	18.0000	91,858.00	100.0000	0.00	0.00	91,858.00	0.00	91,858.00
3		Leasehold Improvements	9/30/1986	SL / N/A	19.0000	12,690.62	100.0000	0.00	0.00	12,690.62	0.00	12,690.62
4		Leasehold Improvements	9/30/1987	SL / N/A	19.0000	418.00	100.0000	0.00	0.00	418.00	0.00	418.00
5		Leasehold Improvements	9/30/1987	M / MM	31.5000	8,075.00	100.0000	0.00	0.00	7,276.35	230.93	7,507.28
6		Leasehold Improvement	9/30/1988	M / MM	31.5000	37,469.72	100.0000	0.00	0.00	32,528.26	1,108.36	33,636.62
7		Leasehold Improvements	9/30/1989	M / MM	31.5000	16,852.32	100.0000	0.00	0.00	13,744.64	569.35	14,313.99
8		Leasehold Improvements	9/30/1990	M / MM	31.5000	21,610.48	100.0000	0.00	0.00	17,355.69	658.81	18,014.50
9		1st Quarter 91	12/31/1990	M / MM	31.5000	5,879.00	100.0000	0.00	0.00	4,586.37	192.69	4,779.06
10		2nd Quarter-91	3/30/1991	M / MM	31.5000	2,511.00	100.0000	0.00	0.00	1,955.13	79.89	2,035.02
11		3rd Quarter-91	6/30/1991	M / MM	31.5000	9,293.00	100.0000	0.00	0.00	7,256.17	282.57	7,538.74
12		4th Quarter-91	9/30/1991	M / MM	31.5000	79,088.00	100.0000	0.00	0.00	61,647.33	2,338.41	63,985.74
13		1st Quarter-92	12/31/1991	SL / N/A	31.5000	1,570.56	100.0000	0.00	0.00	1,186.28	49.86	1,236.14
14		2nd Quarter-92	3/30/1991	SL / N/A	31.5000	2,801.00	100.0000	0.00	0.00	2,093.96	88.92	2,182.88
15		4th Quarter-93	9/30/1993	SL / N/A	31.5000	1,585.00	100.0000	0.00	0.00	1,129.16	50.32	1,179.48
16		1st Quarter-95	12/31/1994	M / MM	39.0000	5,642.10	100.0000	0.00	0.00	2,971.72	146.66	3,118.38
17		2nd Quarter-95	3/30/1995	SL / N/A	39.0000	18,406.00	100.0000	0.00	0.00	9,695.35	471.95	10,167.30
18		4th Quarter-95	9/30/1995	SL / N/A	39.0000	761.00	100.0000	0.00	0.00	392.63	19.51	412.14
19		Pump-well #7	7/18/2003	SL / N/A	15.0000	1,541.88	100.0000	0.00	0.00	1,250.61	102.79	1,353.40
20		2nd Quarter-96	3/30/1996	SL / N/A	39.0000	1,993.00	100.0000	0.00	0.00	1,019.30	51.10	1,070.40
21		3rd Quarter-98	6/30/1998	SL / N/A	39.0000	1,571.00	100.0000	0.00	0.00	708.64	40.28	748.92
22		4th Quarter-98	9/30/1998	SL / N/A	39.0000	3,345.00	100.0000	0.00	0.00	1,484.01	85.77	1,569.78

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Sorted: General - category

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

Business % Applied to Depreciation

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
LEASEHOLD IMPROVEMENTS												
4th Quarter-98												
23			9/30/1998	SL / N/A	39.0000	166,000.00	100.0000	0.00	0.00	73,599.33	4,256.41	77,855.74
1st Quarter-99												
24			12/31/1998	SL / N/A	39.0000	13,094.00	100.0000	0.00	0.00	5,541.62	335.74	5,877.36
2nd Quarter-99												
25			3/30/1999	M / MM	39.0000	4,712.00	100.0000	0.00	0.00	1,994.48	121.00	2,115.48
4th Quarter-00												
26			9/30/2000	SL / N/A	10.0000	12,250.00	100.0000	0.00	0.00	12,250.00	0.00	12,250.00
4th Quarter-00												
27			9/30/2000	SL / N/A	10.0000	10,900.00	100.0000	0.00	0.00	10,900.00	0.00	10,900.00
4th Quarter-01												
28			9/30/2001	SL / N/A	10.0000	3,391.00	100.0000	0.00	0.00	3,391.00	0.00	3,391.00
4th Quarter-01												
29			9/30/2001	SL / N/A	10.0000	22,467.00	100.0000	0.00	0.00	22,467.00	0.00	22,467.00
1st Quarter-02												
30			12/31/2001	SL / N/A	10.0000	13,771.00	100.0000	0.00	0.00	13,427.17	0.00	13,427.17
2nd Quarter-02												
31			3/30/2002	SL / N/A	10.0000	8,437.00	100.0000	0.00	0.00	8,437.00	0.00	8,437.00
2nd Quarter-02												
32			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
2nd Quarter-02												
33			3/30/2002	SL / N/A	10.0000	1,431.00	100.0000	0.00	0.00	1,431.00	0.00	1,431.00
2nd Quarter-02												
34			3/30/2002	SL / N/A	15.0000	4,891.00	100.0000	0.00	0.00	4,401.95	326.07	4,728.02
2nd Quarter-02												
35			3/30/2002	SL / N/A	10.0000	1,170.00	100.0000	0.00	0.00	1,170.00	0.00	1,170.00
3rd Quarter-02												
36			6/30/2002	SL / N/A	10.0000	4,137.00	100.0000	0.00	0.00	4,137.00	0.00	4,137.00
3rd Quarter-02												
37			6/30/2002	SL / N/A	10.0000	1,013.00	100.0000	0.00	0.00	1,013.00	0.00	1,013.00
3rd Quarter-02												
38			6/30/2002	SL / N/A	10.0000	2,342.00	100.0000	0.00	0.00	2,342.00	0.00	2,342.00
4th Quarter-02												
39			9/30/2002	SL / N/A	15.0000	2,801.00	100.0000	0.00	0.00	2,520.49	186.73	2,707.22
4th Quarter-02												
40			9/30/2002	SL / N/A	20.0000	2,162.00	100.0000	0.00	0.00	1,459.30	108.10	1,567.40
4th Quarter-02												
41			9/30/2002	SL / N/A	15.0000	4,191.00	100.0000	0.00	0.00	3,772.20	279.40	4,051.60
Roofed Mounted												
42			5/14/2003	SL / N/A	15.0000	15,792.94	100.0000	0.00	0.00	13,073.01	1,052.86	14,125.87
Install 3 Roof air												
43			6/11/2003	SL / N/A	10.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
Install 3 Roof air												
44			7/14/2003	SL / N/A	15.0000	6,236.61	100.0000	0.00	0.00	5,093.18	415.77	5,508.95

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Sorted: General - category

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

Business % Applied to Depreciation

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
LEASEHOLD IMPROVEMENTS												
45		Replace Roof	8/21/2003	SL / N/A	15.0000	21,000.00	100.0000	0.00	0.00	16,916.67	1,400.00	18,316.67
46		Analyze Support	6/1/2003	SL / N/A	15.0000	250.00	100.0000	0.00	0.00	205.60	16.67	222.27
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	13,095.52	1,020.43	14,115.95
49		Sprinkler System	11/5/2004	SL / N/A	15.0000	4,160.00	100.0000	0.00	0.00	3,258.63	277.33	3,535.96
50		Sprinkler Design	7/14/2004	SL / N/A	15.0000	14,000.00	100.0000	0.00	0.00	10,499.96	933.33	11,433.29
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	73,051.89	8,594.34	81,646.23
54		25 Gallon Oil Tank	7/2/2008	SL / N/A	20.0000	6,333.51	100.0000	0.00	0.00	2,295.93	316.68	2,612.61
55		Asphalt Paving	8/1/2008	SL / N/A	8.0000	3,950.00	100.0000	0.00	0.00	3,538.54	411.46	3,950.00
56		West Side Mech	6/30/2010	SL / N/A	15.0000	65,550.40	100.0000	0.00	0.00	22,942.66	4,370.03	27,312.69
57		West Side Mech	2/15/2010	SL / N/A	15.0000	9,502.90	100.0000	0.00	0.00	3,537.21	633.53	4,170.74
58		West Side Mech	2/15/2010	SL / N/A	15.0000	6,238.10	100.0000	0.00	0.00	2,321.94	415.87	2,737.81
59		Installation	11/17/2010	SL / N/A	10.0000	22,327.00	100.0000	0.00	0.00	10,791.38	2,232.70	13,024.08
60		Pavillion	7/12/2011	SL / N/A	40.0000	28,200.00	100.0000	0.00	0.00	2,996.25	705.00	3,701.25
61		Roof deposit	10/25/2011	SL / N/A	10.0000	9,830.37	100.0000	0.00	0.00	3,850.24	983.04	4,833.28
62		Roof Deposit	10/1/2011	SL / N/A	10.0000	19,958.63	100.0000	0.00	0.00	7,983.44	1,995.86	9,979.30
63		Roof Repairs	6/9/2012	SL / N/A	10.0000	9,450.00	100.0000	0.00	0.00	3,150.00	945.00	4,095.00
64		Phase 3 Facility	8/3/2012	SL / N/A	10.0000	19,491.00	100.0000	0.00	0.00	6,172.15	1,949.10	8,121.25
65		Replace glass	12/6/2012	SL / N/A	10.0000	2,353.00	100.0000	0.00	0.00	666.68	235.30	901.98
66		Corridor Carpet	1/28/2013	SL / N/A	7.0000	85,820.00	100.0000	0.00	0.00	32,693.33	12,260.00	44,953.33

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Sorted: General - category

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

Business % Applied to Depreciation

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
LEASEHOLD IMPROVEMENTS												
Sink maintenance												
67			7/3/2013	SL / N/A	15.0000	3,031.00	100.0000	0.00	0.00	454.66	202.07	656.73
Labor and material												
68			7/17/2013	SL / N/A	15.0000	3,400.00	100.0000	0.00	0.00	491.12	226.67	717.79
Wood Pavilion												
69			10/30/2014	SL / N/A	15.0000	6,172.55	100.0000	0.00	0.00	377.21	411.50	788.71
Supplies and Labor												
236			9/15/2014	SL / N/A	25.0000	11,918.78	100.0000	0.00	0.00	516.48	476.75	993.23
Ductless Air												
237			10/24/2014	SL / N/A	5.0000	2,952.91	100.0000	0.00	0.00	541.37	590.58	1,131.95
Roofing												
246			4/30/2005	SL / N/A	5.0000	38,897.76	100.0000	0.00	0.00	38,897.76	0.00	38,897.76
Roof Repairs												
247			8/27/2010	SL / N/A	10.0000	42,698.00	100.0000	0.00	0.00	21,704.82	4,269.80	25,974.62
On Guard Fence												
257			4/18/2015	SL / N/A	27.5000	5,843.93	100.0000	0.00	0.00	88.55	212.51	301.06
Red Hawk Fire & Security												
261			8/11/2015	SL / N/A	15.0000	12,276.65	100.0000	0.00	0.00	136.41	818.44	954.85
Aegis Chiller (AC UNIT)												
262			7/31/2015	SL / N/A	27.5000	91,301.00	100.0000	0.00	0.00	553.34	3,320.04	3,873.38
Blueprints- Renovation Project												
263			10/1/2014	SL / N/A	15.0000	9,873.34	100.0000	0.00	0.00	658.22	658.22	1,316.44
Carpet												
265			10/1/2014	SL / N/A	7.0000	5,318.56	100.0000	0.00	0.00	759.79	759.79	1,519.58
Fire Panel and Annunicator (Red Hawk Fire & Security)												
274			10/31/2015	SL / N/A	27.5000	4,679.40	100.0000	0.00	0.00	0.00	155.98	155.98
Outside flood lights, wiring, lightning and materials (EDCS)												
279			3/31/2016	SL / N/A	27.5000	7,093.68	100.0000	0.00	0.00	0.00	128.98	128.98
Leminated Flooring Pergo Wood Floors (Associated Carpet)												
287			3/2/2016	SL / N/A	27.5000	33,284.36	100.0000	0.00	0.00	0.00	706.03	706.03
Improvements - Various - C Hughes Interiors												
288			3/1/2016	SL / N/A	27.5000	3,400.00	100.0000	0.00	0.00	0.00	72.12	72.12
Subtotal: LEASEHOLD IMPROVEMENTS						1,491,287.95		0.00	0.00	775,231.74	66,355.40	841,587.14
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: LEASEHOLD IMPROVEMENTS						1,491,287.95		0.00	0.00	775,231.74	66,355.40	841,587.14
MOVABLE EQUIPMENTS												
Fully Depreciated Movable Equipment												
70			9/30/1997	SL / N/A	5.0000	67,485.96	100.0000	0.00	0.00	67,485.96	0.00	67,485.96
3rd Quarter-99												
71			6/30/1999	M / HY	5.0000	1,593.00	100.0000	0.00	0.00	1,593.00	0.00	1,593.00
1st Quarter-99												
72			12/31/1999	SL / N/A	5.0000	625.00	100.0000	0.00	0.00	625.00	0.00	625.00

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MOVABLE EQUIPMENTS												
1st Quarter-00												
73			12/31/2000	SL / N/A	5.0000	5,565.00	100.0000	0.00	0.00	5,565.00	0.00	5,565.00
1st Quarter-01												
74			12/31/2000	SL / N/A	5.0000	3,757.00	100.0000	0.00	0.00	3,757.00	0.00	3,757.00
2nd Quarter-01												
75			3/30/2001	SL / N/A	5.0000	7,995.00	100.0000	0.00	0.00	7,995.00	0.00	7,995.00
1st Quarter-02												
76			12/31/2001	SL / N/A	10.0000	273.00	100.0000	0.00	0.00	266.52	0.00	266.52
2nd Quarter-02												
77			3/30/2002	SL / N/A	5.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
3rd Quarter-02												
78			6/30/2002	SL / N/A	5.0000	6,214.00	100.0000	0.00	0.00	6,214.00	0.00	6,214.00
3rd Quarter -02												
79			6/30/2002	SL / N/A	5.0000	3,053.00	100.0000	0.00	0.00	3,053.00	0.00	3,053.00
3rd Quarter -02												
80			6/30/2002	SL / N/A	5.0000	10,074.00	100.0000	0.00	0.00	10,074.00	0.00	10,074.00
3rd Quarter -02												
81			6/30/2002	SL / N/A	5.0000	3,014.00	100.0000	0.00	0.00	3,014.00	0.00	3,014.00
Pellet Chlorinato												
82			5/7/2003	SL / N/A	15.0000	2,554.89	100.0000	0.00	0.00	2,114.93	170.33	2,285.26
Custom Drapes												
83			6/11/2003	SL / N/A	5.0000	12,461.91	100.0000	0.00	0.00	12,461.91	0.00	12,461.91
Bedrails												
84			12/2/2002	SL / N/A	5.0000	3,917.89	100.0000	0.00	0.00	3,917.89	0.00	3,917.89
Bedrails												
85			4/1/2003	SL / N/A	5.0000	4,336.00	100.0000	0.00	0.00	4,336.00	0.00	4,336.00
Bedrails												
86			4/1/2003	SL / N/A	5.0000	1,932.26	100.0000	0.00	0.00	1,932.26	0.00	1,932.26
Electric bed												
87			12/16/2002	SL / N/A	5.0000	1,436.61	100.0000	0.00	0.00	1,436.61	0.00	1,436.61
Electric Bed												
88			2/18/2003	SL / N/A	5.0000	2,839.09	100.0000	0.00	0.00	2,839.09	0.00	2,839.09
Bumpers												
89			2/18/2003	SL / N/A	5.0000	526.03	100.0000	0.00	0.00	526.03	0.00	526.03
Electric Bed												
90			7/25/2003	SL / N/A	5.0000	875.78	100.0000	0.00	0.00	875.78	0.00	875.78
Dressers												
91			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
2 Electric Beds												
92			2/7/2005	SL / N/A	5.0000	1,563.68	100.0000	0.00	0.00	1,563.68	0.00	1,563.68
Computers												
93			1/1/2005	SL / N/A	5.0000	2,600.16	100.0000	0.00	0.00	2,600.16	0.00	2,600.16
Electric Beds												
94			1/5/2005	SL / N/A	5.0000	1,558.54	100.0000	0.00	0.00	1,558.54	0.00	1,558.54

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MOVABLE EQUIPMENTS												
2 Bln Finisher												
95			3/17/2006	SL / N/A	5.0000	3,704.70	100.0000	0.00	0.00	3,704.70	0.00	3,704.70
Telephone System												
96			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
Phoenix Air												
97			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
Phoenix Ultimate												
98			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
Ultima Air												
99			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
Shredder												
100			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
Air Conditioners												
101			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
Ultima Air Mattres												
102			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
(4) Air Conditioners												
103			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
Embosser												
104			11/2/2006	SL / N/A	10.0000	4,999.67	100.0000	0.00	0.00	4,458.07	499.97	4,958.04
Ice Machine												
105			10/22/2006	SL / N/A	10.0000	7,914.39	100.0000	0.00	0.00	7,057.01	791.44	7,848.45
Pellet Plate Head												
106			4/16/2007	SL / N/A	15.0000	9,734.84	100.0000	0.00	0.00	5,462.33	648.99	6,111.32
Hot food table												
107			5/11/2007	SL / N/A	15.0000	3,944.91	100.0000	0.00	0.00	2,213.50	262.99	2,476.49
Self Contained												
108			5/21/2007	SL / N/A	15.0000	2,795.55	100.0000	0.00	0.00	1,553.08	186.37	1,739.45
Rug and Patch												
109			6/7/2007	SL / N/A	5.0000	2,294.00	100.0000	0.00	0.00	2,294.00	0.00	2,294.00
Woodland Moss												
110			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
Medical Equipment												
111			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
Cubicle Curtain												
112			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
Satellite												
113			7/18/2007	SL / N/A	10.0000	9,540.00	100.0000	0.00	0.00	7,791.00	954.00	8,745.00
Woodland Moss												
114			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
Cubicle Curtain												
115			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
Refrigerator												
116			12/4/2007	SL / N/A	10.0000	2,765.61	100.0000	0.00	0.00	2,166.39	276.56	2,442.95

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MOVABLE EQUIPMENTS												
Cubicle Curtain												
117			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
Cubicle Curtain												
118			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
Nisco Paper												
119			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
DirecTV Satellite												
120			4/4/2008	SL / N/A	10.0000	564.98	100.0000	0.00	0.00	423.75	56.50	480.25
1 Electric Bed												
121			6/25/2008	SL / N/A	12.0000	1,089.23	100.0000	0.00	0.00	658.08	90.77	748.85
1 Electric Bed												
122			6/12/2008	SL / N/A	12.0000	1,148.59	100.0000	0.00	0.00	701.95	95.72	797.67
1 Electric Bed												
123			1/23/2008	SL / N/A	12.0000	1,140.21	100.0000	0.00	0.00	728.49	95.02	823.51
1 Electric Bed												
124			10/9/2007	SL / N/A	12.0000	839.95	100.0000	0.00	0.00	560.00	70.00	630.00
7 Oak Wardrobes												
125			9/30/2008	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	2,181.48	311.64	2,493.12
2 Electric Beds												
126			9/29/2008	SL / N/A	12.0000	1,774.79	100.0000	0.00	0.00	1,035.30	147.90	1,183.20
1 Golvo Actuato												
127			9/27/2008	SL / N/A	10.0000	1,378.00	100.0000	0.00	0.00	964.60	137.80	1,102.40
1 Electric Bed												
128			9/18/2008	SL / N/A	12.0000	939.96	100.0000	0.00	0.00	548.31	78.33	626.64
1 Electric Bed												
129			8/28/2008	SL / N/A	12.0000	959.36	100.0000	0.00	0.00	566.31	79.95	646.26
7 Oak Wardrobes												
130			8/25/2008	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	2,207.45	311.64	2,519.09
Electric Beds												
131			4/7/2008	SL / N/A	12.0000	1,153.77	100.0000	0.00	0.00	721.13	96.15	817.28
1998 Ford F-250												
132			11/6/2007	SL / N/A	5.0000	10,021.80	100.0000	0.00	0.00	10,021.80	0.00	10,021.80
Electric Beds												
133			10/8/2008	SL / N/A	12.0000	1,885.54	100.0000	0.00	0.00	1,099.91	157.13	1,257.04
Electric Beds												
134			12/4/2008	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,037.71	151.86	1,189.57
Electric Beds												
135			1/1/2009	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,025.06	151.86	1,176.92
Electric Bed												
136			1/15/2009	SL / N/A	12.0000	933.18	100.0000	0.00	0.00	524.95	77.77	602.72
Electric Bed												
137			2/11/2009	SL / N/A	12.0000	893.95	100.0000	0.00	0.00	496.67	74.50	571.17
4 Drawer Dressers												
138			3/6/2009	SL / N/A	15.0000	3,052.66	100.0000	0.00	0.00	1,339.77	203.51	1,543.28

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MOVABLE EQUIPMENTS												
2 air conditioning												
139			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
Electric Bed												
140			6/10/2009	SL / N/A	12.0000	1,826.48	100.0000	0.00	0.00	964.00	152.21	1,116.21
Electric Bed												
141			5/29/2009	SL / N/A	12.0000	1,946.54	100.0000	0.00	0.00	1,027.31	162.21	1,189.52
Electric Bed												
142			4/1/2009	SL / N/A	12.0000	1,744.37	100.0000	0.00	0.00	944.84	145.36	1,090.20
Air Conditioning												
143			8/20/2009	SL / N/A	5.0000	2,967.98	100.0000	0.00	0.00	2,967.98	0.00	2,967.98
Electric Beds												
144			9/22/2009	SL / N/A	12.0000	1,809.52	100.0000	0.00	0.00	904.74	150.79	1,055.53
Electric Beds												
145			8/24/2009	SL / N/A	12.0000	1,690.78	100.0000	0.00	0.00	857.14	140.90	998.04
Electric Beds												
146			8/10/2009	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	884.12	143.37	1,027.49
Electric Beds												
147			7/20/2009	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	884.12	143.37	1,027.49
Electric Beds												
148			10/27/2009	SL / N/A	12.0000	1,810.20	100.0000	0.00	0.00	892.53	150.85	1,043.38
Electric Beds												
149			11/4/2009	SL / N/A	12.0000	918.36	100.0000	0.00	0.00	452.80	76.53	529.33
Electric Beds												
150			1/14/2010	SL / N/A	12.0000	1,691.47	100.0000	0.00	0.00	810.52	140.96	951.48
Electric Beds												
151			1/27/2010	SL / N/A	12.0000	1,817.35	100.0000	0.00	0.00	858.22	151.45	1,009.67
Electric Beds												
152			1/27/2010	SL / N/A	12.0000	1,824.79	100.0000	0.00	0.00	861.73	152.07	1,013.80
Electric Beds												
153			3/15/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	845.93	151.51	997.44
Electric Beds												
154			2/15/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	845.93	151.51	997.44
Milnor Model												
155			2/10/2010	SL / N/A	15.0000	10,589.40	100.0000	0.00	0.00	4,000.44	705.96	4,706.40
New Electric Bed												
156			5/20/2010	SL / N/A	12.0000	1,839.28	100.0000	0.00	0.00	817.44	153.27	970.71
Electric Bed												
157			4/26/2010	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	839.80	155.04	994.84
Electric Beds												
158			4/1/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	833.31	151.51	984.82
Electric Beds												
159			6/11/2010	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	826.88	155.04	981.92
Mattresses 316												
160			9/2/2010	SL / N/A	5.0000	2,575.80	100.0000	0.00	0.00	2,575.80	0.00	2,575.80

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MOVABLE EQUIPMENTS												
Electric Beds												
161			9/14/2010	SL / N/A	12.0000	10,464.32	100.0000	0.00	0.00	4,432.82	872.03	5,304.85
Electric Beds												
162			9/14/2010	SL / N/A	12.0000	8,808.60	100.0000	0.00	0.00	3,731.42	734.05	4,465.47
Copier												
163			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
Four Electric Beds												
164			12/31/2010	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	1,619.13	340.87	1,960.00
Camera System												
165			10/29/2010	SL / N/A	5.0000	4,533.62	100.0000	0.00	0.00	4,458.04	75.58	4,533.62
4 electric beds												
166			3/21/2011	SL / N/A	12.0000	4,268.50	100.0000	0.00	0.00	1,600.70	355.71	1,956.41
4 electric beds												
167			2/28/2011	SL / N/A	12.0000	6,653.50	100.0000	0.00	0.00	2,541.27	554.46	3,095.73
4 electric beds												
168			4/1/2011	SL / N/A	12.0000	7,998.23	100.0000	0.00	0.00	2,999.34	666.52	3,665.86
4 electric beds												
169			5/15/2011	SL / N/A	12.0000	6,514.23	100.0000	0.00	0.00	2,397.59	542.85	2,940.44
4 electric beds												
170			5/15/2011	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	1,505.51	340.87	1,846.38
4 electric beds												
171			6/17/2011	SL / N/A	12.0000	4,768.94	100.0000	0.00	0.00	1,688.99	397.41	2,086.40
2 Oak Dressers												
172			4/29/2011	SL / N/A	15.0000	1,317.01	100.0000	0.00	0.00	387.78	87.80	475.58
ID Maker Printer												
173			8/15/2011	SL / N/A	5.0000	4,377.70	100.0000	0.00	0.00	3,648.08	729.62	4,377.70
4 Laptops												
174			5/4/2011	SL / N/A	5.0000	4,100.04	100.0000	0.00	0.00	3,621.71	478.33	4,100.04
4 electric beds												
175			7/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,453.46	341.99	1,795.45
4 electric beds												
176			8/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,424.96	341.99	1,766.95
4 electric beds												
177			10/1/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,367.96	341.99	1,709.95
4 electric beds												
178			10/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,367.96	341.99	1,709.95
4 foam mattress												
179			10/1/2011	SL / N/A	5.0000	1,101.66	100.0000	0.00	0.00	881.32	220.34	1,101.66
75 Aluminum												
180			3/30/2012	SL / N/A	10.0000	2,791.69	100.0000	0.00	0.00	977.10	279.17	1,256.27
Copier												
181			6/12/2012	SL / N/A	5.0000	5,950.28	100.0000	0.00	0.00	3,966.87	1,190.06	5,156.93
9 bedside cabin												
182			7/23/2013	SL / N/A	15.0000	1,870.19	100.0000	0.00	0.00	270.14	124.68	394.82

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Business % Applied to Depreciation

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
MOVABLE EQUIPMENTS												
		Intellect Stimulate										
183			10/31/2012	SL / N/A	7.0000	2,988.44	100.0000	0.00	0.00	1,245.18	426.92	1,672.10
		Sit-to-stand										
184			10/5/2012	SL / N/A	10.0000	4,588.37	100.0000	0.00	0.00	1,376.52	458.84	1,835.36
		63 Cubicle Curtains										
185			11/5/2012	SL / N/A	5.0000	3,491.64	100.0000	0.00	0.00	2,036.80	698.33	2,735.13
		4 Drawer										
186			12/19/2012	SL / N/A	15.0000	1,031.60	100.0000	0.00	0.00	189.12	68.77	257.89
		Philips Portable										
187			12/25/2012	SL / N/A	5.0000	1,228.92	100.0000	0.00	0.00	675.90	245.78	921.68
		11 Maxwell										
188			2/15/2013	SL / N/A	15.0000	3,394.00	100.0000	0.00	0.00	584.53	226.27	810.80
		Provide, wire										
189			2/26/2013	SL / N/A	5.0000	9,566.18	100.0000	0.00	0.00	4,942.54	1,913.24	6,855.78
		11 1-Drawer										
190			1/14/2013	SL / N/A	15.0000	3,057.27	100.0000	0.00	0.00	560.51	203.82	764.33
		Cubicle Curtains										
191			1/29/2013	SL / N/A	5.0000	2,911.50	100.0000	0.00	0.00	1,552.80	582.30	2,135.10
		Maxwell Thomas										
192			5/14/2013	SL / N/A	15.0000	434.63	100.0000	0.00	0.00	70.04	28.98	99.02
		Direct Choice										
193			5/28/2013	SL / N/A	15.0000	258.14	100.0000	0.00	0.00	40.16	17.21	57.37
		Food Processor										
194			5/14/2013	SL / N/A	10.0000	1,505.92	100.0000	0.00	0.00	363.93	150.59	514.52
		Copiers										
195			4/11/2013	SL / N/A	5.0000	11,776.14	100.0000	0.00	0.00	5,888.08	2,355.23	8,243.31
		6 Overbed Table										
196			8/12/2013	SL / N/A	15.0000	553.43	100.0000	0.00	0.00	79.95	36.90	116.85
		4 Bedrails										
197			8/9/2013	SL / N/A	15.0000	519.16	100.0000	0.00	0.00	74.99	34.61	109.60
		4 Drawer Chest										
198			9/17/2013	SL / N/A	15.0000	371.16	100.0000	0.00	0.00	49.48	24.74	74.22
		Drapes										
199			7/30/2013	SL / N/A	5.0000	537.08	100.0000	0.00	0.00	232.74	107.42	340.16
		Conference Table										
200			9/5/2013	SL / N/A	15.0000	1,285.77	100.0000	0.00	0.00	178.58	85.72	264.30
		Portable A/C										
201			9/30/2013	SL / N/A	5.0000	504.10	100.0000	0.00	0.00	201.64	100.82	302.46
		Floor Cleaning										
202			9/24/2013	SL / N/A	10.0000	6,582.00	100.0000	0.00	0.00	1,316.40	658.20	1,974.60
		Five 1 door										
203			10/2/2013	SL / N/A	15.0000	1,281.00	100.0000	0.00	0.00	170.80	85.40	256.20
		1 1 door										
204			10/24/2013	SL / N/A	15.0000	386.00	100.0000	0.00	0.00	49.32	25.73	75.05

WOLCOTT VIEW MANOR, INC. [WOLC4161]
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Business % Applied to Depreciation

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
MOVABLE EQUIPMENTS												
2 Prodigy 205			10/3/2013	SL / N/A	12.0000	415.00	100.0000	0.00	0.00	69.16	34.58	103.74
Four Lift Chair 206			10/9/2013	SL / N/A	10.0000	3,117.00	100.0000	0.00	0.00	623.40	311.70	935.10
Liko Scale 200 207			11/11/2013	SL / N/A	5.0000	1,052.00	100.0000	0.00	0.00	403.27	210.40	613.67
4 Drawer Chest 208			10/8/2013	SL / N/A	15.0000	1,454.00	100.0000	0.00	0.00	193.86	96.93	290.79
Proigy Overlay 209			2/27/2014	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	137.34	86.74	224.08
Five Bed Rail 210			10/9/2013	SL / N/A	15.0000	645.00	100.0000	0.00	0.00	86.00	43.00	129.00
Three bedrail 211			10/23/2013	SL / N/A	15.0000	421.00	100.0000	0.00	0.00	53.80	28.07	81.87
3 one door 212			11/15/2013	SL / N/A	15.0000	618.00	100.0000	0.00	0.00	78.97	41.20	120.17
4 overhead 213			11/18/2013	SL / N/A	15.0000	348.00	100.0000	0.00	0.00	42.53	23.20	65.73
Portable A/C 214			11/14/2013	SL / N/A	5.0000	504.00	100.0000	0.00	0.00	193.20	100.80	294.00
2 Chair recliner 215			3/5/2014	SL / N/A	5.0000	1,566.23	100.0000	0.00	0.00	495.98	313.25	809.23
6 one door 216			12/24/2013	SL / N/A	15.0000	1,194.00	100.0000	0.00	0.00	139.30	79.60	218.90
westport drawer 217			1/1/2014	SL / N/A	15.0000	797.63	100.0000	0.00	0.00	93.08	53.18	146.26
westport drawer 218			2/1/2014	SL / N/A	15.0000	1,527.53	100.0000	0.00	0.00	169.73	101.84	271.57
4 drawer chest 219			4/1/2014	SL / N/A	15.0000	447.20	100.0000	0.00	0.00	44.72	29.81	74.53
lift chair recliner 220			4/12/2014	SL / N/A	10.0000	3,116.50	100.0000	0.00	0.00	467.48	311.65	779.13
1 door/2 drwaer 221			4/14/2014	SL / N/A	15.0000	384.89	100.0000	0.00	0.00	38.49	25.66	64.15
head & foot 222			4/30/2014	SL / N/A	15.0000	273.87	100.0000	0.00	0.00	25.87	18.26	44.13
Fax Machine 223			6/30/2014	SL / N/A	3.0000	514.71	100.0000	0.00	0.00	214.46	171.57	386.03
Direct Choice 224			11/3/2014	SL / N/A	15.0000	439.93	100.0000	0.00	0.00	26.89	29.33	56.22
1 door/ 1 drawer 225			7/1/2014	SL / N/A	15.0000	302.93	100.0000	0.00	0.00	25.25	20.20	45.45
Custom Doors 226			7/15/2014	SL / N/A	15.0000	7,545.74	100.0000	0.00	0.00	628.81	503.05	1,131.86

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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
MOVABLE EQUIPMENTS												
6 mattresses												
227			9/11/2014	SL / N/A	5.0000	1,076.52	100.0000	0.00	0.00	233.24	215.30	448.54
10 Room Air Conditioner												
228			7/2/2014	SL / N/A	5.0000	1,265.57	100.0000	0.00	0.00	316.39	253.11	569.50
Westport 1 door												
229			10/9/2014	SL / N/A	15.0000	527.35	100.0000	0.00	0.00	35.16	35.16	70.32
2 prodigy overlap 433.70												
230			1/5/2015	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	65.06	86.74	151.80
direct choice												
231			2/10/2015	SL / N/A	15.0000	288.98	100.0000	0.00	0.00	12.85	19.27	32.12
Control Box												
232			2/15/2015	SL / N/A	10.0000	7,784.25	100.0000	0.00	0.00	454.08	778.43	1,232.51
lift chairs												
233			3/2/2015	SL / N/A	10.0000	3,201.54	100.0000	0.00	0.00	186.75	320.15	506.90
1 drawer												
234			3/3/2015	SL / N/A	15.0000	743.87	100.0000	0.00	0.00	28.93	49.59	78.52
5 task chairs												
235			3/9/2015	SL / N/A	15.0000	603.54	100.0000	0.00	0.00	23.47	40.24	63.71
4th Quarter 95												
238			9/30/1995	M / HY	5.0000	509.98	100.0000	0.00	0.00	509.98	0.00	509.98
4th Quarter 98												
239			9/30/1998	M / HY	5.0000	11,541.00	100.0000	0.00	0.00	11,541.00	0.00	11,541.00
1st Quarter 99												
240			9/30/1998	M / HY	5.0000	9,797.00	100.0000	0.00	0.00	9,797.00	0.00	9,797.00
4th Quarter 99												
241			9/30/1999	M / HY	5.0000	4,384.00	100.0000	0.00	0.00	4,384.00	0.00	4,384.00
4th Quarter 00												
242			9/30/2000	M / HY	10.0000	13,013.00	100.0000	0.00	0.00	13,013.00	0.00	13,013.00
4th Quarter 00												
243			9/30/2000	M / HY	5.0000	6,806.00	100.0000	0.00	0.00	6,806.00	0.00	6,806.00
1st Quarter-01												
244			3/30/2001	SL / N/A	5.0000	33,246.00	100.0000	0.00	0.00	33,246.00	0.00	33,246.00
1st Quarter 99												
245			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
Electrolux W5180N washing machine (HK Laundry Equipment)												
248			8/28/2015	SL / N/A	7.0000	7,953.06	100.0000	0.00	0.00	94.68	1,136.15	1,230.83
(3) Overbed Tables, 1 Chrome, 2 Oak, Direct Choice (Direct Supply)												
249			8/27/2015	SL / N/A	15.0000	372.50	100.0000	0.00	0.00	2.07	24.83	26.90
(2) Asus Computer Towers												
250			6/26/2015	SL / N/A	5.0000	765.41	100.0000	0.00	0.00	38.27	153.08	191.35
RECONDITIONED Hoshizaki Ice Maker/Water Dispenser (The Warehouse Fixture Co)												
251			6/19/2015	SL / N/A	7.0000	3,512.74	100.0000	0.00	0.00	125.46	501.82	627.28
6'8" x 3' Metal Door (Contractor Products Inc)												
252			6/11/2015	SL / N/A	15.0000	340.32	100.0000	0.00	0.00	7.56	22.69	30.25

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MOVABLE EQUIPMENTS												
(1) Bedside Cabinet & (1) Wardrobe, Oak, MaxThomas /Westport (Direct Supp Co)												
253			6/18/2015	SL / N/A	15.0000	869.91	100.0000	0.00	0.00	14.50	57.99	72.49
(2) Bedside Cabinets, Oak, Maxwell Thomas /Westport (Direct Supp Co)												
254			6/18/2015	SL / N/A	15.0000	529.47	100.0000	0.00	0.00	8.83	35.30	44.13
(4) Overbed Tables - 1 Chrome, 3 Oak, Direct Choice (Direct Supply Co)												
255			6/18/2015	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	8.56	34.25	42.81
HP LaserJet P3015DN Printer (Staples)												
256			4/14/2015	SL / N/A	5.0000	897.35	100.0000	0.00	0.00	89.74	179.47	269.21
(4) Overbed Tables - 1 Chrome, 3 Oak, Direct Choice (Direct Supply Co)												
258			7/29/2015	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	5.71	34.25	39.96
1Door 1 Drawer & 1 Drawer Chest (Direct Supply Co)												
259			7/13/2015	SL / N/A	15.0000	706.49	100.0000	0.00	0.00	11.78	47.10	58.88
Demo Hoshizaki Ice Maker/ Dispenser (The Warehouse Fixture Co)												
260			7/15/2015	SL / N/A	7.0000	3,189.44	100.0000	0.00	0.00	113.91	455.63	569.54
4 DRWR Dresser and Custom WR 1 Door 2_DRR AVONDALE STYLE (GRAHAM FIELD)												
264			10/23/2015	SL / N/A	5.0000	2,553.55	100.0000	0.00	0.00	0.00	468.15	468.15
RICE LAKE DIGITAL CHAIR SCALE (Direct Supply)												
266			10/6/2015	SL / N/A	5.0000	1,113.82	100.0000	0.00	0.00	0.00	222.76	222.76
Detecto Roll-A-Weight Wheel Chair Scale (Direct Supply)												
267			10/9/2015	SL / N/A	5.0000	1,634.78	100.0000	0.00	0.00	0.00	326.96	326.96
1 Drawer Besdisde Cabinet (Direct Supply)												
268			10/14/2015	SL / N/A	5.0000	486.93	100.0000	0.00	0.00	0.00	97.39	97.39
3 Panacea Original Mattress (Direct Supply)												
269			10/14/2015	SL / N/A	5.0000	542.35	100.0000	0.00	0.00	0.00	108.47	108.47
2 Geo-Mattress (Direct Supply)												
270			10/28/2015	SL / N/A	5.0000	574.27	100.0000	0.00	0.00	0.00	105.28	105.28
Radio UHF with Desktop Charger (Direct Supply)												
271			11/4/2015	SL / N/A	5.0000	520.02	100.0000	0.00	0.00	0.00	95.33	95.33
3 Radio UHF with Desktop Charger (Direct Supply)												
272			12/4/2015	SL / N/A	5.0000	534.99	100.0000	0.00	0.00	0.00	89.17	89.17
Computer - HP SB 250 G4 - 500GB - 4GB W8P (CDW.G)												
273			10/30/2015	SL / N/A	5.0000	886.60	100.0000	0.00	0.00	0.00	162.54	162.54
Linen Cart - Shelves (Direct Supply)												
275			1/8/2016	SL / N/A	5.0000	1,214.49	100.0000	0.00	0.00	0.00	182.18	182.18
Geo Mattress 2 (Direct Supply)												
276			1/20/2016	SL / N/A	5.0000	1,281.51	100.0000	0.00	0.00	0.00	170.87	170.87
Prodigy Overlay Mattress												
277			2/19/2016	SL / N/A	5.0000	531.75	100.0000	0.00	0.00	0.00	62.04	62.04
Radio UHF and Charger (Direct Supply)												
278			2/19/2016	SL / N/A	5.0000	522.05	100.0000	0.00	0.00	0.00	60.91	60.91
Awning - New Haven Awning												
280			3/18/2016	SL / N/A	5.0000	5,073.00	100.0000	0.00	0.00	0.00	507.30	507.30
Liko Scale 200 (Hill-Rom)												
281			3/28/2016	SL / N/A	5.0000	1,123.82	100.0000	0.00	0.00	0.00	112.38	112.38

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MOVABLE EQUIPMENTS												
282		Wood Blinds (Phoenix)	3/31/2016	SL / N/A	5.0000	2,412.50	100.0000	0.00	0.00	0.00	241.25	241.25
283		3 Radio UHF iwth Desk Charger (Direct Supply)	3/3/2016	SL / N/A	5.0000	532.83	100.0000	0.00	0.00	0.00	62.17	62.17
284		2 Radio UHF iwth Desk Charger (Direct Supply)	3/16/2016	SL / N/A	5.0000	358.89	100.0000	0.00	0.00	0.00	41.87	41.87
285		2 Bedside Cabinet 1 Door/ 1 Drawer 4 Drawer Chest (Direct Supply)	3/4/2016	SL / N/A	5.0000	907.17	100.0000	0.00	0.00	0.00	105.83	105.83
286		Metal Table Base for 36i Square, 42i, 30i (Direct Supply)	3/28/2016	SL / N/A	5.0000	854.48	100.0000	0.00	0.00	0.00	85.45	85.45
289		Vacuum Regulator and Ox	4/1/2016	SL / N/A	5.0000	3,024.00	100.0000	0.00	0.00	0.00	302.40	302.40
290		1 Door, Drawer bedside cabinet	8/22/2016	SL / N/A	5.0000	486.93	100.0000	0.00	0.00	0.00	8.12	8.12
291		Board Mounted Window Treatments	4/13/2016	SL / N/A	5.0000	9,498.27	100.0000	0.00	0.00	0.00	949.83	949.83
292		Draper Flexshades	4/12/2016	SL / N/A	5.0000	2,324.70	100.0000	0.00	0.00	0.00	232.47	232.47
293		Coffee Table, 2 End Tables, 3pc set (Direct Supply)	4/25/2016	SL / N/A	5.0000	4,184.87	100.0000	0.00	0.00	0.00	348.74	348.74
294		Overbed Table Top (Direct Supply)	4/29/2016	SL / N/A	5.0000	1,751.18	100.0000	0.00	0.00	0.00	145.93	145.93
295		Headboard, Footboard, Lift gate (Direct Supply)	4/15/2016	SL / N/A	5.0000	4,716.65	100.0000	0.00	0.00	0.00	471.67	471.67
296		4 Table top, Lift gate (Direct Supply)	4/7/2016	SL / N/A	5.0000	1,008.49	100.0000	0.00	0.00	0.00	100.85	100.85
298		22 Overbed Table Base (Direct Supply)	4/1/2016	SL / N/A	5.0000	1,413.19	100.0000	0.00	0.00	0.00	141.32	141.32
299		Dining Armchair, Lounge Chair, Loveseat, Lounge Chair (Direct Supply)	4/15/2016	SL / N/A	5.0000	14,462.45	100.0000	0.00	0.00	0.00	1,446.25	1,446.25
300		Stack chairs, Coffee table, Side Table, Bishop Table, Catalina table (Namco)	5/16/2016	SL / N/A	5.0000	2,137.57	100.0000	0.00	0.00	0.00	178.13	178.13
301		Board, Roller Shades, Blinds (Phoenix)	5/4/2016	SL / N/A	5.0000	2,144.28	100.0000	0.00	0.00	0.00	178.69	178.69
302		22 Overbed Lights, Lift Gate (Direct Supply)	4/19/2016	SL / N/A	5.0000	5,652.37	100.0000	0.00	0.00	0.00	471.03	471.03
303		2 Walmart TVs	6/5/2016	SL / N/A	5.0000	548.33	100.0000	0.00	0.00	0.00	36.56	36.56
304		22 TVs, 30 Mounts	6/5/2016	SL / N/A	5.0000	3,767.88	100.0000	0.00	0.00	0.00	251.19	251.19
Subtotal: MOVABLE EQUIPMENTS						776,012.86		0.00	0.00	499,866.89	43,092.79	542,959.68
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: MOVABLE EQUIPMENTS						776,012.86		0.00	0.00	499,866.89	43,092.79	542,959.68

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Subtotal:						2,267,300.81		0.00	0.00	1,275,098.63	109,448.19	1,384,546.82
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Grand Totals:						2,267,300.81		0.00	0.00	1,275,098.63	109,448.19	1,384,546.82

Wolcott View Manor, Inc.
FIXED ASSET / DEPRECIATION SCHEDULE

System No.	Description	Date In Service	Method	Life	Historical Cost	2015 A/D	2016 Deprec.	2016 A/D	NBV
NON-MOVABLE EQUIPMENT									
Various	Various	Various	Var	Var	3,690	3,690	-	3,690	-
TOTAL BUILDING					<u>3,690</u>	<u>3,690</u>	<u>-</u>	<u>3,690</u>	<u>-</u>
VEHICLES									
Various	Various	Various	Var	Var	52,590	52,590	-	52,590	-
TOTAL BUILDING					<u>52,590</u>	<u>52,590</u>	<u>-</u>	<u>52,590</u>	<u>-</u>
MOVABLE EQUIPMENT									
Various	Various	Various	Var	Var	769,875	510,237	43,093	553,330	216,545
TOTAL MOVABLE EQUIPMENT					<u>769,875</u>	<u>510,237</u>	<u>43,093</u>	<u>553,330</u>	<u>216,545</u>
LEASEHOLD IMPROVEMENTS									
Various	Various	Various	Var	Var	1,464,939	1,056,689	66,356	1,123,045	341,894
TOTAL LEASEHOLD IMPROVEMENTS					<u>1,464,939</u>	<u>1,056,689</u>	<u>66,356</u>	<u>1,123,045</u>	<u>341,894</u>
TOTAL ASSETS PER SCHEDULE					2,291,094		109,449	1,732,655	558,439
TOTAL ASSETS PER TRIAL BALANCE					<u>2,267,301</u>		<u>109,449</u>	<u>1,384,547</u>	<u>882,754</u>
VARIANCE - C/R CARRY FORWARD FROM PREVIOUS YEAR					23,793		-	348,108	(324,315)

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

324,315

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

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes

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 9/30/2016	2,045,259			
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.

Annual Report of Long-Term Care Facility

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

Name of Facility		License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
Wolcott View Manor, Inc.		972C		9/30/2016		27 37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 121,618	121,618		
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)				\$ 121,618	121,618		
15. Total All Expenditures (A-13 thru C-14)				\$ 11,892,052	11,892,052		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.				972C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 215,625	215,625		
4.			Other - See attached Schedule	\$ 303,620	303,620		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 24,584	24,584		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 76,175	76,175		
10.	15	1d/e	Accounting & Legal	\$ 14,647	14,647		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,058	1,058		
13.	15	1f	Life insurance premiums on the life of Owners, Partners, Operators	\$ 14,725	14,725		
14.	16	L3	Gifts, flowers and coffee shops	\$ 5,014	5,014		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 34,117	34,117		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 9,281	9,281		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 1,335	1,335		
23.			Other - See attached Schedule	\$ 86,103	86,103		
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	\$ 3,624	3,624		
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 789,908	789,908		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	\$ 24,475		
13	12o	Podiatrist	\$ 109		
Total Other Fees Adjustments			\$ 24,584	\$ -	\$ -

Schedule of Other A&G Adjustments

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

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

Pg. 28b

	<u>Amount</u>	
Total Cell Phone Expense	2,498	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>\$ 1,058</u></u>	

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

Barber and Beauty Benefits Disallowance

	<u>Amount</u>	
Barber & Beauty Salaries	15,074	See Page 28a
Total Salaries	<u>5,971,077</u>	TB Linked
	0.25%	
Total Benefits - Page 15, Line 1a1 - 1a8	<u>1,389,798</u>	TB Linked
Barber & Beauty Benefits Disallowed	\$ 3,509	

Child Care Center Benefits Disallowance

	<u>Amount</u>	
Child Care Center Salaries	344,693	TB Linked
Child Care Center - Public	89	82.41%
Child Care Center - Staff (Employee Related Care)	19	17.59%
	<u>108</u>	100.00%
Child Care Center Salaries Revised for Disallowance	284,062	See Page 28a
Total Salaries	<u>5,971,077</u>	TB Linked
	4.76%	
Total Benefits - Page 15, Line 1a1 - 1a8	<u>1,389,798</u>	TB Linked
Child Care Center Benefits Disallowed	\$ 66,117	

Disallowed Benefits (Page 28a)

\$ 69,626

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Wolcott View Manor, Inc.			972C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 789,908	789,908		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 192,057	192,057		
28.	20	5d	Ambulance/Limousine	\$ 1,630	1,630		
29.	20	5f	X-rays, etc	\$ 32,383	32,383		
30.	20	5h	Laboratory	\$ 27,783	27,783		
31.	20	5c	Medical Supplies	\$ 63,003	63,003		
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 182,550	182,550		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 288	288		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 111,129	111,129		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,400,731	1,400,731		

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

Wolcott View Manor, Inc.
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television (See Attached)	\$ 7,930		
20	5j	Misc. Ancillary Expense	\$ 1,509		
20	5j	Complex Medical Equipment	\$ 28,712		
Var	Var	10% of Supplies Purchased from We Care Distributors (See Attached)	\$ 34,407		
20	5c	Non Medicaid Bill Supply Cost	\$ 20,892		
20	5j	Pulmonary/Cardiology Services - Medicare	\$ 89,100		
Total Other Ancillary Costs			\$ 182,550	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22		Depreciation on 2 Walmart TVs	\$ 37		
22		Depreciation on 22 TVs, 30 Mounts	\$ 251		
Total Excess Movable Equipment Depreciation			\$ 288	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	Var	Outpatient Therapy Disallowance (See Attached)	\$ 141		
22	Var	Child Care Center Disallowance (See Attached)	\$ 110,105		
22	Var	Laundry Overhead Disallowance	\$ 883		
Total Other Property Adjustments			\$ 111,129	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

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

Pg. 29b

Total Cable TV Expense	11,530	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Disallowed Expense	<u><u>\$ 7,930</u></u>	{a}

Tickmark
{a}

Ties to page 29a

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

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)	29,555	[c]
Total Outpatient Therapy Treatments	45	[c]
Total Therapies	29,600	[c]
Outpatient % to Total Therapies	0.15%	

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.01%
-----------------------	-------

Disallowance

	TB Linked	[a]	
	Total	Outpatient	
Maint & Op Expenses (Pg 22 line 6g)	487,841	39	29a
Depreciation - Building (Pg 22 line 7b)	[d]	-	29a
Rent (Pg 22 line 9)	1,029,600	82	29a
Real Estate Taxes (Pg 22 line 10b)	126,615	10	29a
Property Insurance (Pg 22 line 14a)	121,618	10	29a
		141	

[a] Amount ties to page 29 without exception.

[b] Amounts provided by Client.

[c] Amounts provided by Client

[d] Building depreciation is not claimed

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

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	[a]	[e]
	<u>Total</u>	<u>CCC</u>	<u>82.41%</u>
Maint & Op Expenses (Pg 22 line 6g)	487,841	36,914	30,421
Depreciation - Building (Pg 22 line 7b)	[d]	-	-
Rent (Pg 22 line 9)	1,029,600	77,908	64,204
Real Estate Taxes (Pg 22 line 10b)	126,615	9,581	7,896
Property Insurance (Pg. 27 line 14a)	121,618	9,203	7,584
		<u>133,606</u>	<u>110,105</u> 29a
Child Care Expense	8,557		7,052 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.
We Care Distributors - Disallowance
September 30, 2016

Descriptions of Goods	Account	Page	Line	Amount	Markup %	Actual Cost	Disallowance	Page / Line Ref
Child Care Expenses	730170.000	16	m13	30	10%	27	3	Page 28, Line 23
Special Nourishments	690400.000	18	2a1	2,419	10%	2,177	242	Page 29, Line 34
Dietary Supplies	690250.000	18	2a2	2,845	10%	2,561	284	Page 29, Line 34
Housekeeping Supplies	710670.000	20	4d	29,678	10%	26,710	2,968	Page 29, Line 34
Stockroom Supplies	670600.000	20	5b	154,771	10%	139,294	15,477	Page 29, Line 34
Diapers	670720.000	20	5b	120,134	10%	108,121	12,013	Page 29, Line 34
Medical Supplies	840050.000	20	5c	34,227	10%	30,804	3,423	Page 29, Line 34
				344,104		309,694	34,410	

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

<u>Laundry Salaries</u>	<u>Salaries</u>	<u>Hours</u>	<u>Wage Rate</u>
Total Laundry Salaries & Hours	79,799	7,402	10.78
Laundry Salaries Disallowed	4,484 {b}	416 {a}	10.78

<u>Laundry Benefits</u>	
Laundry Salaries Disallowed	4,484
Total Salaries	<u>5,971,077</u>
Laundry Benefits Disallowed	0.08%

Total Benefits (Page 15, Line 1a1 - 1a8) 1,389,798

Laundry Benefits Disallowed 1,044 {c}

<u>Laundry Costs</u>	
Total Laundry Costs - Page 19	64,481

Hours Associated with Meridian Manor	416
Total Laundry Hours	<u>7,402</u>
Percent Related to Meridian Manor	5.62%

Laundry Costs Disallowed 3,624 {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>5.62%</u>	
Overhead Disallowance Percentage	0.05%	

Maint & Op Expenses (Pg 22 line 6g)	487,841	244
Depreciation - Building (Pg 22 line 7b)	{f}	-
Rent (Pg 22 line 9)	1,029,600	515
Real Estate Taxes (Pg 22 line 10b)	126,615	63
Property Insurance (Pg 27 line 14a)	121,618	<u>61</u>
Laundry Overhead Disallowed		883 {e}

Tickmarks

- {a} Meridian Manor's laundry was determined to take 8 hours a week for the full year.
- {b} See Disallowance on Page 28, Line 4
- {c} See Disallowance on Page 28, Line 23
- {d} See Disallowance on Page 28, Line 25
- {e} See Disallowance on Page 29, Line 39
- {f} Building depreciation is not claimed

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Wolcott View Manor, Inc.	972C	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,092,806	8,092,806				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,721,572)	(1,721,572)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,339,646	1,339,646				
b. Medicare Room and Board Contractual Allowance **	\$ 1,012,205	1,012,205				
4. a. Private-Pay Residents and Other	\$ 2,055,266	2,055,266				
b. Private-Pay Room and Board Contractual Allowance **	\$ (13,897)	(13,897)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 224,458	224,458				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 84,810	84,810				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 11,641	11,641				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 62,835	62,835				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 561,662	561,662				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 104,142	104,142				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 102,159	102,159				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 13,226	13,226				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 520,042	520,042				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 86,016	86,016				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,291,519)	(1,291,519)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (335,043)	(335,043)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,908,883	10,908,883				
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	\$ 3,870	3,870				
5. Interest Income (<i>Specify</i>)	\$ 59,245	59,245				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 11,076	11,076				
8. Other (<i>Specify</i>)	\$ 345,703	345,703				
V. Total Other Revenue (1 thru 8)	\$ 419,894	419,894				
VI. Total All Revenue (III +V)	\$ 11,328,777	11,328,777				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV	Notes Receivable Interest	1,337,286	\$ 58,916		
30 IV	Medicare A Interest		\$ 2		
30 IV	Interest on CC Late Payment		\$ 209		
30 IV	Blue Cross Interest		\$ 118		
Total Interest Income			\$ 59,245	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Child Care Revenue	\$ 348,361		
30 IV 8	Charitable Donations	\$ (169)		
30 IV 8	Misc. Revenue	\$ (1,391)		
30 IV 8	Small Balance Adjustments - Other	\$ (3,075)		
30 IV 8	Prior Period Adjustments	\$ 1,977		
Total Other Revenue		\$ 345,703	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,082,941
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	944,612
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	230,363
4 Inventories			\$	51,811
5. Prepaid Expenses			\$	479,674
a. Prepaid - Deferred Tax Asset	110,303			
b. Prepaid - State Business Tax	31,047			
c. Prepaid - Federal Corp Tax	175,000			
d. Prepaid - Unexpired Insurance	163,324			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,000
Other Assets	1,000			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,790,401
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>1,464,939</u>		\$	341,894
	Accum. Depreciation <u>1,123,045</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>769,875</u>		\$	216,545
	Accum. Depreciation <u>553,330</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 (<i>itemize</i>)			\$	324,315
F/S vs C/R NBV	324,315			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	882,754

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	3,673,155
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	1,250,343		
	Accum. Depreciation		Net	\$ 1,250,343
3. Buildings				
	*Historical Cost	5,966,906		
	Accum. Depreciation		Net	\$ 5,966,906
4. Non-Movable Equipment				
	*Historical Cost			
	Accum. Depreciation		Net	\$
5. Movable Equipment				
	*Historical Cost			
	Accum. Depreciation		Net	\$
6. Motor Vehicles				
	*Historical Cost			
	Accum. Depreciation		Net	\$
7. Minor Equipment-Not Depreciable				
				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	7,217,249
D. Investment and Other Assets				
1. Deferred Deposits				
				\$
2. Escrow Deposits				
				\$
3. Organization Expense				
	*Historical Cost			
	Accum. Depreciation		Net	\$
4. Goodwill (Purchased Only)				
				\$
5. Investments Related to Resident Care (<i>itemize</i>)				
				\$
6. Loans to Owners or Related Parties (<i>itemize</i>)				
				\$ 1,337,286
Name and Address		Amount	Loan Date	
Related Party Loans		1,337,286		
7. Other Assets (<i>itemize</i>)				
				\$
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,337,286
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	12,227,690

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.		972C	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	207,468
2. Notes Payable (<i>itemize</i>)				\$	
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	442,129
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	972
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	391,423
Employee 401(k) Payable / 401(k) P	53,899	Resident Refunds	(321)		
Due to Medicaid	74,254	Accrued Personal Proper	1,281		
Accrued Uniform Reimbursement / /	49,102	Sewer Usage Payable	4,630		
State Provider Tax Payable	173,667	Deferred Tax Liability	34,911		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,041,992

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,041,992	
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			37,423	\$ 37,423	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 37,423					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 1,079,415					

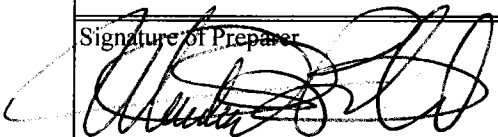
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	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			\$	4,493,301
6. Gain or Loss for Period	10/1/2015	thru	9/30/2016	\$ align="right">(563,275)
7. Total Net Worth			\$	3,931,026
C. Total Reserves and Net Worth			\$	11,148,275
D. Total Liabilities, Reserves, and Net Worth			\$	12,227,690

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	4,742,477
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	11,328,777
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,892,052
D. Net Income or Deficit			\$	(563,275)
E. Balance			\$	4,179,202
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Prior Period Review Adjustments				(248,176)
F-3. Total Additions			\$	(248,176)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	3,931,026
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/25/17		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Wolcott View Manor, Inc. for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Wolcott View Manor, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Wolcott View Manor, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 24, 2017

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

Facility Name Wolcott View Manor, Inc.

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes **No**

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

Explanation: _____

Yes **No**

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

Explanation: _____

Yes **No**

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

Explanation: _____

Yes **No**

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

Explanation: _____

Yes **No**

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

Explanation: _____

Yes **No**

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
215250.000	Sewer Usage Payable	(4,630.00)			(4,630.00)
215275.000	Deferred Tax Liability	(34,911.00)			(34,911.00)
215280.000	Deferred Tax Liability - LT	(37,423.00)			(37,423.00)
253000.000	Due to Meridian Manor	11,414.00			11,414.00
301000.000	Capital Stock	(1,000.00)			(1,000.00)
308000.000	Retained Earnings	(4,493,301.00)			(4,493,301.00)
400100.000	Medicare A - Room and Board	(1,339,646.00)			(1,339,646.00)
400200.000	Medicare A - Medical Supplies	(11,641.00)			(11,641.00)
400250.000	Medicare A - Pharmacy	(224,458.00)			(224,458.00)
400400.000	Medicare A - Physical Therapy	(477,041.00)			(477,041.00)
400450.000	Medicare A - Occupational Therapy	(474,500.00)			(474,500.00)
400500.000	Medicare A - Speech Therapy	(61,625.00)			(61,625.00)
400700.000	Medicare A - Radiology	(55,745.00)			(55,745.00)
400850.000	Medicare A - Lab	(42,358.00)			(42,358.00)
400900.000	Medicare A C/A - R/B	(1,012,205.00)			(1,012,205.00)
400910.000	Medicare A C/A - Anc	1,347,368.00			1,347,368.00
410100.000	Private - Room and Board	(1,329,778.00)			(1,329,778.00)
410110.000	Private - Private Room Differential	33,207.00			33,207.00
410200.000	Private - Medical Supplies	(6,017.00)			(6,017.00)
410750.000	Private-Ambulance	(478.00)			(478.00)
430100.000	Medicaid - Room and Board	(8,092,806.00)			(8,092,806.00)
430200.000	Medicaid - Medical Supplies	(51,495.00)			(51,495.00)
430250.000	Medicaid - Pharmacy	(22,204.00)			(22,204.00)
430400.000	Medicaid - Physical Therapy	(23,994.00)			(23,994.00)
430450.000	Medicaid - Occupational Therapy	(17,490.00)			(17,490.00)
430500.000	Medicaid - Speech Therapy	(4,592.00)			(4,592.00)
430900.000	Medicaid C/A - R/B	1,721,572.00			1,721,572.00
430910.000	Medicaid C/A - Anc.	119,775.00			119,775.00
450100.000	Managed Care - Room and Board	(725,488.00)			(725,488.00)
450200.000	Managed Care - Medical Supplies	(5,323.00)			(5,323.00)
450250.000	Managed Care - Pharmacy	(62,606.00)			(62,606.00)
450400.000	Managed Care - Physical Therapy	(73,858.00)			(73,858.00)
450450.000	Managed Care - Occupational Therapy	(66,502.00)			(66,502.00)
450500.000	Managed Care - Speech Therapy	(7,934.00)			(7,934.00)
450550.000	Managed Care - Speach Therapy Outlier	(700.00)			(700.00)
450600.000	Managed Care - P.T - Outlier	(6,290.00)			(6,290.00)
450650.000	Managed Care - O.T - Outlier	(2,024.00)			(2,024.00)
450700.000	Managed Care - Radiology	(10,061.00)			(10,061.00)
450850.000	Managed Care - Lab	(9,771.00)			(9,771.00)
450900.000	Managed Care C/A - R/B	(19,310.00)			(19,310.00)
450910.000	Managed Care C/A - Anc	235,578.00			235,578.00
500260.000	Medicare B - Vaccines	(2,322.00)			(2,322.00)
500400.000	Medicare B - Physical Therapy	(84,621.00)			(84,621.00)
500425.000	Medicare B - Outpatient Therapy	(1,340.00)			(1,340.00)
500450.000	Medicare B - Occupational Therapy	(45,542.00)			(45,542.00)
500500.000	Medicare B - Speech Therapy	(40,534.00)			(40,534.00)
500900.000	Medicare B - C/A	841.00			841.00
599010.000	Hairdressing Revenue	(11,076.00)			(11,076.00)
599015.000	Cable/TV Revenue	(3,870.00)			(3,870.00)
599020.000	Child Care Revenue	(348,361.00)			(348,361.00)
599050.000	Interest Revenue	(59,245.00)			(59,245.00)
599070.000	Charitable Donations	169.00			169.00
599080.000	Misc. Revenue	1,391.00			1,391.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
599090.000	Small Balance Adjustments - Other	3,075.00			3,075.00
599095.000	Small Balance Adjustments - Medicare	45,075.00			45,075.00
599130.000	Prior Period Adjustments	(1,977.00)			(1,977.00)
610100.000	Wages - Recreation	89,505.00			89,505.00
610250.000	Recreation Expense	4,626.00			4,626.00
610650.000	Patient Activities	7,320.00			7,320.00
620700.000	Respiratory Therapy Consultant	24,475.00			24,475.00
630100.000	Wages - DON	109,984.00			109,984.00
630110.000	Wages - Asst. DON	111,923.00			111,923.00
670100.000	Wages - RN	691,060.00		(89,723.00)	601,337.00
670105.000	Wages Adj-RN Meridian	(6,838.00)			(6,838.00)
670110.000	Wages - LPN	1,068,285.00		(155,346.00)	912,939.00
670120.000	Wages - C N A	1,475,713.00			1,475,713.00
670220.000	Clinical RN Consultant	70,598.00			70,598.00
670600.000	Stockroom Medical Supplies	169,293.00			169,293.00
670610.000	Station Supplies	13,970.00			13,970.00
670620.000	Stockroom IV Supplies	4,956.00			4,956.00
670720.000	Diapers	120,134.00			120,134.00
690110.000	Wages - Dietary	336,335.00		(91,615.00)	244,720.00
690250.000	Dietary Expense	39,808.00			39,808.00
690400.000	Special Nourishments	22,473.00			22,473.00
690500.000	Raw Food & Beverage	297,016.00			297,016.00
700100.000	Wages - Laundry	70,734.00		9,065.00	79,799.00
700250.000	Laundry Expense	27,830.00			27,830.00
700400.000	Linen & Bedding	17,659.00			17,659.00
700700.000	Laundry Purchase Service	18,992.00			18,992.00
710100.000	Wages - Housekeeping	291,458.00		(37,571.00)	253,887.00
710670.000	Housekeeping Expense	96,428.00			96,428.00
720100.000	Wages - Maintenance	121,476.00		(81,070.00)	40,406.00
720500.000	Gas	52,599.00			52,599.00
720510.000	Electricity	65,761.00			65,761.00
720520.000	Water	29,318.00			29,318.00
720530.000	Sewer usage	23,147.00			23,147.00
720535.000	Refuse Disposal	24,950.00			24,950.00
720540.000	Co Generation Expense	14,702.00			14,702.00
720550.000	Oil	23,242.00			23,242.00
720660.000	Plant Expense	55,807.00			55,807.00
720667.000	Grounds Maintenance	60,194.00			60,194.00
720700.000	Plant Purchase Service	155,723.00		(28,810.00)	126,913.00
720810.000	Rent	1,029,600.00			1,029,600.00
720815.000	Equipment Rental Expense	6,706.00			6,706.00
720820.000	Tax - Real Estate	126,615.00			126,615.00
720830.000	Tax - Personal Property	7,502.00			7,502.00
730100.000	Wages - Admnsitrator	144,753.00			144,753.00
730110.000	Wages - Office	328,678.00			328,678.00
730150.000	Workers Compensation Insurance	351,585.00			351,585.00
730160.000	Wages - Child Care	344,693.00			344,693.00
730170.000	Child Care Expense	8,557.00			8,557.00
730200.000	Payroll Taxes	449,431.00			449,431.00
730250.000	Payroll Taxes - SUTA	105,975.00			105,975.00
730280.000	Payroll Taxes - FUTA	47,281.00			47,281.00
730300.000	Insurance - Staff	368,747.00			368,747.00
730340.000	401(k) Expense	53,880.00			53,880.00

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

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

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2016**
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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
730100.000	Wages - Administrator	144,753.00		0.00	144,753.00
Subtotal [2] Administrators		144,753.00		0.00	144,753.00
Subgroup : [4] Other Administrative Salaries					
730110.000	Wages - Office	328,678.00		0.00	328,678.00
Subtotal [4] Other Administrative Salaries		328,678.00		0.00	328,678.00
Subgroup : [5A] Head Dietitian					
Marcum 101	Wages - Head Dietitian	0.00	RJE - 1	58,287.00	58,287.00
Subtotal [5A] Head Dietitian		0.00		58,287.00	58,287.00
Subgroup : [5B] Food Service Supervisor					
Marcum 102	Wages - Food Service Supervisor	0.00	RJE - 1	33,328.00	33,328.00
Subtotal [5B] Food Service Supervisor		0.00		33,328.00	33,328.00
Subgroup : [5C] Dietary Workers					
690110.000	Wages - Dietary	336,335.00	RJE - 1	(91,615.00)	244,720.00
Subtotal [5C] Dietary Workers		336,335.00		(91,615.00)	244,720.00
Subgroup : [6A] Head Housekeeper					
Marcum 103	Wages - Head Housekeeper	0.00	RJE - 1	37,571.00	37,571.00
Subtotal [6A] Head Housekeeper		0.00		37,571.00	37,571.00
Subgroup : [6B] Other Housekeeping Workers					
710100.000	Wages - Housekeeping	291,458.00	RJE - 1	(37,571.00)	253,887.00
Subtotal [6B] Other Housekeeping Workers		291,458.00		(37,571.00)	253,887.00
Subgroup : [7A] Engineer or Chief of Maintenance					
Marcum 104	Wages - Engineer or Chief of Maintenance	0.00	RJE - 1	72,005.00	72,005.00
Subtotal [7A] Engineer or Chief of Maintenance		0.00		72,005.00	72,005.00
Subgroup : [7B] Other Maintenance Workers					
720100.000	Wages - Maintenance	121,476.00	RJE - 1	(81,070.00)	40,406.00
Subtotal [7B] Other Maintenance Workers		121,476.00		(81,070.00)	40,406.00
Subgroup : [8B] Other Laundry Workers					
700100.000	Wages - Laundry	70,734.00	RJE - 1	9,065.00	79,799.00
Subtotal [8B] Other Laundry Workers		70,734.00		9,065.00	79,799.00
Subgroup : [9] Barber and Beautician Services					
850080.000	Wages - Hairdressing	15,074.00		0.00	15,074.00
Subtotal [9] Barber and Beautician Services		15,074.00		0.00	15,074.00
Subgroup : [12A] Director of Nurses/Assistant Director					
630100.000	Wages - DON	109,984.00		0.00	109,984.00
630110.000	Wages - Asst. DON	111,923.00		0.00	111,923.00
Subtotal [12A] Director of Nurses/Assistant Director		221,907.00		0.00	221,907.00
Subgroup : [12B1] RNs - Direct Care					
670100.000	Wages - RN	691,060.00	RJE - 1	(89,723.00)	601,337.00
670105.000	Wages Adj-RN Meridian	(6,838.00)		(89,723.00)	(6,838.00)
Subtotal [12B1] RNs - Direct Care		684,222.00		(89,723.00)	594,499.00
Subgroup : [12B2] RNs - Administrative					
Marcum 105	Wages - RN Admin	0.00	RJE - 1	89,723.00	89,723.00
Subtotal [12B2] RNs - Administrative		0.00		89,723.00	89,723.00
Subgroup : [12C1] LPNs - Direct Care					
670110.000	Wages - LPN	1,068,285.00	RJE - 1	(155,346.00)	912,939.00
Subtotal [12C1] LPNs - Direct Care		1,068,285.00		(155,346.00)	912,939.00
Subgroup : [12C2] LPNs - Administrative					
Marcum 116	Wages - LPN Admin	0.00	RJE - 1	155,346.00	155,346.00
Subtotal [12C2] LPNs - Administrative		0.00		155,346.00	155,346.00

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2016**
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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [12D] Aides and Attendants					
670120.000	Wages - C N A	1,475,713.00		0.00	1,475,713.00
Subtotal [12D] Aides and Attendants		1,475,713.00		0.00	1,475,713.00
Subgroup : [12E] Physical Therapists					
800100.000	Wages - Physical Therapist	292,391.00		0.00	292,391.00
Subtotal [12E] Physical Therapists		292,391.00		0.00	292,391.00
Subgroup : [12F] Speech Therapists					
820100.000	Wages - Speech Therapist	70,232.00		0.00	70,232.00
Subtotal [12F] Speech Therapists		70,232.00		0.00	70,232.00
Subgroup : [12G] Occupational Therapists					
810100.000	Wages - Occupational Therapist	215,625.00		0.00	215,625.00
Subtotal [12G] Occupational Therapists		215,625.00		0.00	215,625.00
Subgroup : [12H] Recreation Workers					
610100.000	Wages - Recreation	89,505.00		0.00	89,505.00
Subtotal [12H] Recreation Workers		89,505.00		0.00	89,505.00
Subgroup : [12M] Social Workers/Case Management					
850150.000	Wages - Social Service	71,595.00		0.00	71,595.00
850155.000	Wages-Admissions	38,691.00		0.00	38,691.00
Subtotal [12M] Social Workers/Case Management		110,286.00		0.00	110,286.00
Subgroup : [12O] Other					
730160.000	Wages - Child Care	344,693.00		0.00	344,693.00
850180.000	Wages - Medical Rec.	89,710.00		0.00	89,710.00
Subtotal [12O] Other		434,403.00		0.00	434,403.00
Total [10-A] Salaries and Wages		5,971,077.00		0.00	5,971,077.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
Marcum 112	Dietary Consultant	0.00	RJE - 6	17,280.00	17,280.00
Subtotal [1] Dietitian		0.00		17,280.00	17,280.00
Subgroup : [2] Dentist					
850140.000	Dental Consultant	14,009.00		0.00	14,009.00
Subtotal [2] Dentist		14,009.00		0.00	14,009.00
Subgroup : [3] Pharmacist					
830100.000	Pharmacy Consultant	7,805.00		0.00	7,805.00
Subtotal [3] Pharmacist		7,805.00		0.00	7,805.00
Subgroup : [5A] PT - Resident Care					
800700.000	Physical Therapy Consultant	31,813.00		0.00	31,813.00
Subtotal [5A] PT - Resident Care		31,813.00		0.00	31,813.00
Subgroup : [8A] Medical Director					
850070.000	Medical Director Consultant	34,595.00		0.00	34,595.00
Subtotal [8A] Medical Director		34,595.00		0.00	34,595.00
Subgroup : [9A] ST - Resident Care					
820700.000	Speech Therapy Consultant	5,400.00		0.00	5,400.00
Subtotal [9A] ST - Resident Care		5,400.00		0.00	5,400.00
Subgroup : [11A2] RN's - Administrative					
670220.000	Clinical RN Consultant	70,598.00		0.00	70,598.00
Subtotal [11A2] RN's - Administrative		70,598.00		0.00	70,598.00
Subgroup : [12] Other					
620700.000	Respiratory Therapy Consultant	24,475.00		0.00	24,475.00
850072.000	Cardiologist - Consultant	6,750.00		0.00	6,750.00
850145.000	Podiatry Consultant	109.00		0.00	109.00
850170.000	Medical Rec. Librarian Consultant	282.00		0.00	282.00
Subtotal [12] Other		31,616.00		0.00	31,616.00
Total [13-B] Professional Fees		195,836.00		17,280.00	213,116.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
730150.000	Workers Compensation Insurance	351,585.00		0.00	351,585.00
Subtotal [1A1] Workmen's Compensation		351,585.00		0.00	351,585.00
Subgroup : [1A3] Unemployment Insurance					
730250.000	Payroll Taxes - SUTA	105,975.00		0.00	105,975.00
730280.000	Payroll Taxes - FUTA	47,281.00		0.00	47,281.00
Subtotal [1A3] Unemployment Insurance		153,256.00		0.00	153,256.00

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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [1A4] Social Security (FICA)					
730200.000	Payroll Taxes	449,431.00		0.00	449,431.00
Subtotal [1A4] Social Security (FICA)		449,431.00		0.00	449,431.00
Subgroup : [1A5] Health Insurance					
730300.000	Insurance - Staff	368,747.00		0.00	368,747.00
Subtotal [1A5] Health Insurance		368,747.00		0.00	368,747.00
Subgroup : [1A7] Pensions					
730340.000	401(k) Expense	53,880.00		0.00	53,880.00
730345.000	401(k) Admin Expense	3,000.00		0.00	3,000.00
Subtotal [1A7] Pensions		56,880.00		0.00	56,880.00
Subgroup : [1A8] Uniform Allowance					
730400.000	Uniform Reimbursement Expense	9,899.00		0.00	9,899.00
Subtotal [1A8] Uniform Allowance		9,899.00		0.00	9,899.00
Subgroup : [1C] Bad Debts					
730540.000	Bad Debt Expense	76,175.00		0.00	76,175.00
Subtotal [1C] Bad Debts		76,175.00		0.00	76,175.00
Subgroup : [1D] Accounting and Auditing					
730440.000	Accounting Fees	74,292.00		0.00	74,292.00
Subtotal [1D] Accounting and Auditing		74,292.00		0.00	74,292.00
Subgroup : [1E] Legal					
730430.000	Legal Fees	17,937.00		0.00	17,937.00
Subtotal [1E] Legal		17,937.00		0.00	17,937.00
Subgroup : [1F] Insurance of Lives of Owners/Oper.					
730535.000	Insurance - D&O	14,725.00		0.00	14,725.00
Subtotal [1F] Insurance of Lives of Owners/Oper.		14,725.00		0.00	14,725.00
Subgroup : [1G] Office Supplies					
730450.000	Computer Expense	(63.00)		0.00	(63.00)
730590.000	Office Expense	34,204.00		0.00	34,204.00
Subtotal [1G] Office Supplies		34,141.00		0.00	34,141.00
Subgroup : [1H1] Telephone and Telegraph					
730595.000	Telephone Expense	38,248.00		(2,498.00)	35,750.00
Subtotal [1H1] Telephone and Telegraph		38,248.00	RJE - 4	(2,498.00)	35,750.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 110	Cell Phone	0.00		2,498.00	2,498.00
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 4	2,498.00	2,498.00
Subgroup : [1J] Corporation Business Taxes					
850500.000	Federal Corp Tax Expense	9,281.00		0.00	9,281.00
Subtotal [1J] Corporation Business Taxes		9,281.00		0.00	9,281.00
Subgroup : [1K2] Other					
850510.000	State Business Tax Expense	3,535.00		0.00	3,535.00
Subtotal [1K2] Other		3,535.00		0.00	3,535.00
Subgroup : [1K3] Resident Day User Fee					
850520.000	State Provider Tax Expense	672,514.00		0.00	672,514.00
Subtotal [1K3] Resident Day User Fee		672,514.00		0.00	672,514.00
Total [15] Expenditures Other than Salaries		2,330,646.00		0.00	2,330,646.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
730700.000	Employee Welfare	6,664.00		0.00	6,664.00
Subtotal [3] Gifts to Staff and Residents		6,664.00		0.00	6,664.00
Subgroup : [4] Employee Travel					
730840.000	Mileage reimbursement	292.00		0.00	292.00
Subtotal [4] Employee Travel		292.00		0.00	292.00
Subgroup : [5] Education Expense					
730810.000	Inservices & Seminar	95,311.00		(89,100.00)	6,211.00
Subtotal [5] Education Expense		95,311.00	RJE - 8	(89,100.00)	6,211.00
Subgroup : [M1] Advertising Help Wanted					
730515.000	Advertising - Employment	7,045.00		0.00	7,045.00
Subtotal [M1] Advertising Help Wanted		7,045.00		0.00	7,045.00

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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [M3] Advertising Other					
730510.000	Advertising - Promotional	34,117.00		0.00	34,117.00
Subtotal [M3] Advertising Other		34,117.00		0.00	34,117.00
Subgroup : [M6] Barber and Beauty Supplies					
850090.000	Hairdressing Expense	1,335.00		0.00	1,335.00
Subtotal [M6] Barber and Beauty Supplies		1,335.00		0.00	1,335.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
730750.000	Dues & Membership	10,262.00		(225.00)	10,037.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		10,262.00	RJE - 2	(225.00)	10,037.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 108	Chamber of Commerce Dues	0.00		225.00	225.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 2	225.00	225.00
Subgroup : [M9] Subscriptions					
730760.000	Subscription	852.00		0.00	852.00
Subtotal [M9] Subscriptions		852.00		0.00	852.00
Subgroup : [M11] Services Provided by Contract					
730350.000	Payroll Service Expense	41,231.00		0.00	41,231.00
730460.000	Computer Maintenance Contract	74,416.00		(4,502.00)	69,914.00
Subtotal [M11] Services Provided by Contract		115,647.00	RJE - 3	(4,502.00)	111,145.00
Subgroup : [M13] Other					
730170.000	Child Care Expense	8,557.00		0.00	8,557.00
730740.000	OSHA - Mandated Costs	9,591.00		0.00	9,591.00
730870.000	Licenses	2,542.00		0.00	2,542.00
730880.000	Miscellaneous Expense	4,683.00		0.00	4,683.00
730910.000	Service Charges - Bank	3,080.00		0.00	3,080.00
Subtotal [M13] Other		28,453.00		0.00	28,453.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		299,978.00		(93,602.00)	206,376.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
690400.000	Special Nourishments	22,473.00		0.00	22,473.00
690500.000	Raw Food & Beverage	297,016.00		0.00	297,016.00
Subtotal [2A1] Raw Food		319,489.00		0.00	319,489.00
Subgroup : [2A2] Non-Food Supplies					
690250.000	Dietary Expense	39,808.00		0.00	39,808.00
Subtotal [2A2] Non-Food Supplies		39,808.00		0.00	39,808.00
Total [18] Dietary Basis for Allocation of Costs		359,297.00		0.00	359,297.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
700400.000	Linen & Bedding	17,659.00		0.00	17,659.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		17,659.00		0.00	17,659.00
Subgroup : [3B] Purchased Services					
700700.000	Laundry Purchase Service	18,992.00		0.00	18,992.00
Subtotal [3B] Purchased Services		18,992.00		0.00	18,992.00
Subgroup : [3D] Other					
700250.000	Laundry Expense	27,830.00		0.00	27,830.00
Subtotal [3D] Other		27,830.00		0.00	27,830.00
Total [19] Laundry-Basis for Allocation of Costs		64,481.00		0.00	64,481.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4D] Other					
710670.000	Housekeeping Expense	96,428.00		0.00	96,428.00
Subtotal [4D] Other		96,428.00		0.00	96,428.00
Subgroup : [5A2] Purchased from					
830200.000	Drug Expense	192,057.00		0.00	192,057.00
Subtotal [5A2] Purchased from		192,057.00		0.00	192,057.00
Subgroup : [5B] Medicine Cabinet Drugs					
670600.000	Stockroom Medical Supplies	169,293.00		0.00	169,293.00
670610.000	Station Supplies	13,970.00		0.00	13,970.00
670620.000	Stockroom IV Supplies	4,956.00		0.00	4,956.00
670720.000	Diapers	120,134.00		0.00	120,134.00
Subtotal [5B] Medicine Cabinet Drugs		308,353.00		0.00	308,353.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [5C] Medical and Therapeutic Supplies					
840050.000	Medical Supply Expense	63,003.00		0.00	63,003.00
Subtotal [5C] Medical and Therapeutic Supplies		63,003.00		0.00	63,003.00
Subgroup : [5D] Ambulance/Limousine					
850640.000	Ambulance Expense	1,630.00		0.00	1,630.00
Subtotal [5D] Ambulance/Limousine		1,630.00		0.00	1,630.00
Subgroup : [5F] X-Rays and related radiological					
850670.000	Radiology Expense	32,383.00		0.00	32,383.00
Subtotal [5F] X-Rays and related radiological		32,383.00		0.00	32,383.00
Subgroup : [5H] Laboratory					
850620.000	Lab Expense	27,783.00		0.00	27,783.00
Subtotal [5H] Laboratory		27,783.00		0.00	27,783.00
Subgroup : [5I] Recreation					
610250.000	Recreation Expense	4,626.00		0.00	4,626.00
610650.000	Patient Activities	7,320.00		0.00	7,320.00
Marcum 113	Cable Television	0.00		11,530.00	11,530.00
			RJE - 7	11,530.00	
Subtotal [5I] Recreation		11,946.00		11,530.00	23,476.00
Subgroup : [5J] Other					
850600.000	Complex Medical Equipment Exp	28,712.00		0.00	28,712.00
850660.000	Misc. Ancillary Expense	1,509.00		0.00	1,509.00
Marcum 117	Pulmonary/Cardiology Services - Medicare	0.00		89,100.00	89,100.00
			RJE - 8	89,100.00	
Subtotal [5J] Other		30,221.00		89,100.00	119,321.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		763,804.00		100,630.00	864,434.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
720667.000	Grounds Maintenance	60,194.00		0.00	60,194.00
Subtotal [6A] Repairs and Maintenance		60,194.00		0.00	60,194.00
Subgroup : [6B] Heat					
720500.000	Gas	52,599.00		0.00	52,599.00
720550.000	Oil	23,242.00		0.00	23,242.00
Subtotal [6B] Heat		75,841.00		0.00	75,841.00
Subgroup : [6C] Light & Power					
720510.000	Electricity	65,761.00		0.00	65,761.00
Subtotal [6C] Light & Power		65,761.00		0.00	65,761.00
Subgroup : [6D] Water					
720520.000	Water	29,318.00		0.00	29,318.00
Subtotal [6D] Water		29,318.00		0.00	29,318.00
Subgroup : [6E] Equipment Lease					
Marcum 109	Leased Equipment	0.00		4,502.00	4,502.00
			RJE - 3	4,502.00	
Subtotal [6E] Equipment Lease		0.00		4,502.00	4,502.00
Subgroup : [6F] Other					
720530.000	Sewer usage	23,147.00		0.00	23,147.00
720535.000	Refuse Disposal	24,950.00		0.00	24,950.00
720540.000	Co Generation Expense	14,702.00		0.00	14,702.00
720660.000	Plant Expense	55,807.00		0.00	55,807.00
720700.000	Plant Purchase Service	155,723.00		(28,810.00)	126,913.00
			RJE - 6	(17,280.00)	
			RJE - 7	(11,530.00)	
720815.000	Equipment Rental Expense	6,706.00		0.00	6,706.00
Subtotal [6F] Other		281,035.00		(28,810.00)	252,225.00
Subgroup : [7D] Movable Equipment					
Marcum 114	Movable Equipment Depreciation	0.00		43,093.00	43,093.00
			RJE - 5	43,093.00	
Subtotal [7D] Movable Equipment		0.00		43,093.00	43,093.00
Subgroup : [8C] Leasehold Improvements					
850420.000	Depreciation Expense	109,449.00		(109,449.00)	0.00
			RJE - 5	(109,449.00)	
Marcum 115	Leasehold Improvement Depreciation	0.00		66,356.00	66,356.00
			RJE - 5	66,356.00	
Subtotal [8C] Leasehold Improvements		109,449.00		(43,093.00)	66,356.00
Subgroup : [9] Rental Payments					
720810.000	Rent	1,029,600.00		0.00	1,029,600.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [9] Rental Payments		<u>1,029,600.00</u>		<u>0.00</u>	<u>1,029,600.00</u>
Subgroup : [10B] Real estate taxes paid by lessor					
720820.000	Tax - Real Estate	126,615.00		0.00	126,615.00
Subtotal [10B] Real estate taxes paid by lessor		<u>126,615.00</u>		<u>0.00</u>	<u>126,615.00</u>
Subgroup : [10C] Personal property taxes					
720830.000	Tax - Personal Property	7,502.00		0.00	7,502.00
Subtotal [10C] Personal property taxes		<u>7,502.00</u>		<u>0.00</u>	<u>7,502.00</u>
Total [22] Maintenance and Property		<u>1,785,315.00</u>		<u>(24,308.00)</u>	<u>1,761,007.00</u>
Group : [27] Interest and Insurance					
Subgroup : [14A] Insurance on Property					
730530.000	Insurance - Property	121,618.00		0.00	121,618.00
Subtotal [14A] Insurance on Property		<u>121,618.00</u>		<u>0.00</u>	<u>121,618.00</u>
Total [27] Interest and Insurance		<u>121,618.00</u>		<u>0.00</u>	<u>121,618.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
430100.000	Medicaid - Room and Board	(8,092,806.00)		0.00	(8,092,806.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(8,092,806.00)</u>		<u>0.00</u>	<u>(8,092,806.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance					
430900.000	Medicaid C/A - R/B	1,721,572.00		0.00	1,721,572.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>1,721,572.00</u>		<u>0.00</u>	<u>1,721,572.00</u>
Subgroup : [3A] Medicare Residents (All inclusive)					
400100.000	Medicare A - Room and Board	(1,339,646.00)		0.00	(1,339,646.00)
Subtotal [3A] Medicare Residents (All inclusive)		<u>(1,339,646.00)</u>		<u>0.00</u>	<u>(1,339,646.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance					
400900.000	Medicare A C/A - R/B	(1,012,205.00)		0.00	(1,012,205.00)
Subtotal [3B] Medicare room and board contractual allowance		<u>(1,012,205.00)</u>		<u>0.00</u>	<u>(1,012,205.00)</u>
Subgroup : [4A] Private-pay residents and other					
410100.000	Private - Room and Board	(1,329,778.00)		0.00	(1,329,778.00)
450100.000	Managed Care - Room and Board	(725,488.00)		0.00	(725,488.00)
Subtotal [4A] Private-pay residents and other		<u>(2,055,266.00)</u>		<u>0.00</u>	<u>(2,055,266.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance					
410110.000	Private - Private Room Differential	33,207.00		0.00	33,207.00
450900.000	Managed Care C/A - R/B	(19,310.00)		0.00	(19,310.00)
Subtotal [4B] Private-pay room and board contractual allowance		<u>13,897.00</u>		<u>0.00</u>	<u>13,897.00</u>
Subgroup : [5A] Prescription Drugs - Medicare					
400250.000	Medicare A - Pharmacy	(224,458.00)		0.00	(224,458.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(224,458.00)</u>		<u>0.00</u>	<u>(224,458.00)</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
430250.000	Medicaid - Pharmacy	(22,204.00)		0.00	(22,204.00)
450250.000	Managed Care - Pharmacy	(62,606.00)		0.00	(62,606.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(84,810.00)</u>		<u>0.00</u>	<u>(84,810.00)</u>
Subgroup : [6A] Medical Supplies - Medicare					
400200.000	Medicare A - Medical Supplies	(11,641.00)		0.00	(11,641.00)
Subtotal [6A] Medical Supplies - Medicare		<u>(11,641.00)</u>		<u>0.00</u>	<u>(11,641.00)</u>
Subgroup : [6C] Medical Supplies - Non-medicare					
410200.000	Private - Medical Supplies	(6,017.00)		0.00	(6,017.00)
430200.000	Medicaid - Medical Supplies	(51,495.00)		0.00	(51,495.00)
450200.000	Managed Care - Medical Supplies	(5,323.00)		0.00	(5,323.00)
Subtotal [6C] Medical Supplies - Non-medicare		<u>(62,835.00)</u>		<u>0.00</u>	<u>(62,835.00)</u>
Subgroup : [7A] Physical Therapy - Medicare					
400400.000	Medicare A - Physical Therapy	(477,041.00)		0.00	(477,041.00)
500400.000	Medicare B - Physical Therapy	(84,621.00)		0.00	(84,621.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(561,662.00)</u>		<u>0.00</u>	<u>(561,662.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
430400.000	Medicaid - Physical Therapy	(23,994.00)		0.00	(23,994.00)
450400.000	Managed Care - Physical Therapy	(73,858.00)		0.00	(73,858.00)
450600.000	Managed Care - P.T - Outlier	(6,290.00)		0.00	(6,290.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(104,142.00)</u>		<u>0.00</u>	<u>(104,142.00)</u>
Subgroup : [8A] Speech Therapy - Medicare					
400500.000	Medicare A - Speech Therapy	(61,625.00)		0.00	(61,625.00)
500500.000	Medicare B - Speech Therapy	(40,534.00)		0.00	(40,534.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(102,159.00)</u>		<u>0.00</u>	<u>(102,159.00)</u>

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Account	Description	ADJ	JE Ref #	RJE	FINAL
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Subgroup : [8C] Speech Therapy - Non-medicare					
430500.000	Medicaid - Speech Therapy	(4,592.00)		0.00	(4,592.00)
450500.000	Managed Care - Speech Therapy	(7,934.00)		0.00	(7,934.00)
450550.000	Managed Care - Speech Therapy Outlier	(700.00)		0.00	(700.00)
	Subtotal [8C] Speech Therapy - Non-medicare	(13,226.00)		0.00	(13,226.00)
Subgroup : [9A] Occupational Therapy - Medicare					
400450.000	Medicare A - Occupational Therapy	(474,500.00)		0.00	(474,500.00)
500450.000	Medicare B - Occupational Therapy	(45,542.00)		0.00	(45,542.00)
	Subtotal [9A] Occupational Therapy - Medicare	(520,042.00)		0.00	(520,042.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
430450.000	Medicaid - Occupational Therapy	(17,490.00)		0.00	(17,490.00)
450450.000	Managed Care - Occupational Therapy	(66,502.00)		0.00	(66,502.00)
450650.000	Managed Care - O.T - Outlier	(2,024.00)		0.00	(2,024.00)
	Subtotal [9C] Occupational Therapy - Non-medicare	(86,016.00)		0.00	(86,016.00)
Subgroup : [10A] Other - Medicare					
400700.000	Medicare A - Radiology	(55,745.00)		0.00	(55,745.00)
400850.000	Medicare A - Lab	(42,358.00)		0.00	(42,358.00)
400910.000	Medicare A C/A - Anc	1,347,368.00		0.00	1,347,368.00
500260.000	Medicare B - Vaccines	(2,322.00)		0.00	(2,322.00)
500425.000	Medicare B - Outpatient Therapy	(1,340.00)		0.00	(1,340.00)
500900.000	Medicare B - C/A	841.00		0.00	841.00
599095.000	Small Balance Adjustments - Medicare	45,075.00		0.00	45,075.00
	Subtotal [10A] Other - Medicare	1,291,519.00		0.00	1,291,519.00
Subgroup : [10B] Other - Non-medicare					
410750.000	Private-Ambulance	(478.00)		0.00	(478.00)
430910.000	Medicaid C/A - Anc	119,775.00		0.00	119,775.00
450700.000	Managed Care - Radiology	(10,061.00)		0.00	(10,061.00)
450850.000	Managed Care - Lab	(9,771.00)		0.00	(9,771.00)
450910.000	Managed Care C/A - Anc	235,578.00		0.00	235,578.00
	Subtotal [10B] Other - Non-medicare	335,043.00		0.00	335,043.00
Subgroup : [14] Rental of Televisions and Cable Services					
599015.000	Cable/TV Revenue	(3,870.00)		0.00	(3,870.00)
	Subtotal [14] Rental of Televisions and Cable Services	(3,870.00)		0.00	(3,870.00)
Subgroup : [15] Interest Income					
599050.000	Interest Revenue	(59,245.00)		0.00	(59,245.00)
	Subtotal [15] Interest Income	(59,245.00)		0.00	(59,245.00)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
599010.000	Hairdressing Revenue	(11,076.00)		0.00	(11,076.00)
	Subtotal [17] Barber, Coffee, Beauty & Gift Shops	(11,076.00)		0.00	(11,076.00)
Subgroup : [18] Other Revenue					
599020.000	Child Care Revenue	(348,361.00)		0.00	(348,361.00)
599070.000	Charitable Donations	169.00		0.00	169.00
599080.000	Misc. Revenue	1,391.00		0.00	1,391.00
599090.000	Small Balance Adjustments - Other	3,075.00		0.00	3,075.00
599130.000	Prior Period Adjustments	(1,977.00)		0.00	(1,977.00)
	Subtotal [18] Other Revenue	(345,703.00)		0.00	(345,703.00)
	Total [30] Statement of Revenue	(11,328,777.00)		0.00	(11,328,777.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100100.000	Cash - Wells Fargo	1,005,097.00		0.00	1,005,097.00
100125.000	Cash - TD Bank EFTPS	31,597.00		0.00	31,597.00
100150.000	Cash - Payroll	13,382.00		0.00	13,382.00
100175.000	Cash - Webster Real Est Tax	32,115.00		0.00	32,115.00
100200.000	Cash - Petty	350.00		0.00	350.00
100225.000	Cash - Petty Cash/Resident	50.00		0.00	50.00
100900.000	Cash-Resident Trust	350.00		0.00	350.00
	Subtotal [A1] Cash	1,082,941.00		0.00	1,082,941.00
Subgroup : [A2] Resident Accounts Receivable					
111000.000	A/R - Private	324,003.00		0.00	324,003.00
112000.000	A/R - Medicaid	378,755.00		0.00	378,755.00
113000.000	A/R - Medicare Part A	166,146.00		0.00	166,146.00
114000.000	A/R - Medicare Part B	13,324.00		0.00	13,324.00
115000.000	A/R - Co-Insurance Part A	37,526.00		0.00	37,526.00
115100.000	A/R - Co-Insurance Part A Medicaid	31,717.00		0.00	31,717.00
116000.000	A/R - Co-Insurance Part B	4,119.00		0.00	4,119.00
116100.000	A/R - Co-Insurance Med B - OP	683.00		0.00	683.00
117000.000	A/R - Managed Care	138,373.00		0.00	138,373.00
119000.000	A/R - Outpatient	(34.00)		0.00	(34.00)
120000.000	A/R - Allowance for Bad Debt	(150,000.00)		0.00	(150,000.00)

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Subtotal [A2] Resident Accounts Receivable		944,612.00		0.00	944,612.00
Subgroup : [A3] Other Accounts Receivable					
131000.000	A/R - Employee Loans	31,500.00		0.00	31,500.00
131010.000	A/R - N/R Interest	190,670.00		0.00	190,670.00
139000.000	A/R - Other	8,193.00		0.00	8,193.00
Subtotal [A3] Other Accounts Receivable		230,363.00		0.00	230,363.00
Subgroup : [A4] Inventories					
141000.000	Supplies - Inventory @ Cost	51,811.00		0.00	51,811.00
Subtotal [A4] Inventories		51,811.00		0.00	51,811.00
Subgroup : [A5] Prepaid Expenses					
151000.000	Prepaid - Deferred Tax Asset	110,303.00		0.00	110,303.00
151100.000	Prepaid - State Business Tax	31,047.00		0.00	31,047.00
151150.000	Prepaid - Federal Corp Tax	175,000.00		0.00	175,000.00
152000.000	Prepaid - Unexpired Insurance	163,324.00		0.00	163,324.00
Subtotal [A5] Prepaid Expenses		479,674.00		0.00	479,674.00
Subgroup : [A8] Other Current Assets					
181000.000	Other Assets	1,000.00		0.00	1,000.00
Subtotal [A8] Other Current Assets		1,000.00		0.00	1,000.00
Subgroup : [B4] Leasehold Improvements					
161000.000	Leasehold	1,491,288.00		0.00	1,491,288.00
165000.000	Accum. Dep. - Leasehold	(841,587.00)		0.00	(841,587.00)
Subtotal [B4] Leasehold Improvements		649,701.00		0.00	649,701.00
Subgroup : [B6] Movable Equipment					
162000.000	Moveable Equipment	776,013.00		0.00	776,013.00
166000.000	Accum. Dep. - Moveable Equipment	(542,960.00)		0.00	(542,960.00)
Subtotal [B6] Movable Equipment		233,053.00		0.00	233,053.00
Subgroup : [D6] Loans to Owners or Related Parties					
131020.000	N/R - James E. Cleary, Jr.	155,000.00		0.00	155,000.00
131025.000	N/R - Meridian Manor	640,000.00		0.00	640,000.00
131050.000	N/R - R & C Realty	200,000.00		0.00	200,000.00
131075.000	N/R - JEC Fam	200,000.00		0.00	200,000.00
132000.000	Due from J. Cleary	130,872.00		0.00	130,872.00
253000.000	Due to Meridian Manor	11,414.00		0.00	11,414.00
Subtotal [D6] Loans to Owners or Related Parties		1,337,286.00		0.00	1,337,286.00
Total [31-32] Assets		5,010,441.00		0.00	5,010,441.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
200100.000	Accounts Payable	(207,468.00)		0.00	(207,468.00)
Subtotal [A1] Trade Accounts Payable		(207,468.00)		0.00	(207,468.00)
Subgroup : [A4] Accrued Payroll					
202000.000	Accrued Wages	(119,237.00)		0.00	(119,237.00)
212115.000	Accrued Vacation Pay	(253,351.00)		0.00	(253,351.00)
212125.000	Accrued Sick Pay	(69,541.00)		0.00	(69,541.00)
Subtotal [A4] Accrued Payroll		(442,129.00)		0.00	(442,129.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
200990.000	Accrued Sales Tax Payable	(972.00)		0.00	(972.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(972.00)		0.00	(972.00)
Subgroup : [A12] Other Current Liabilities					
203000.000	Employee 401(k) Payable	(19.00)		0.00	(19.00)
211100.000	Due to Medicaid	(74,254.00)		0.00	(74,254.00)
212135.000	Accrued Uniform Reimbursement	(2,064.00)		0.00	(2,064.00)
212155.000	Accrued Accounting	(47,038.00)		0.00	(47,038.00)
212175.000	401(k) Payable	(53,880.00)		0.00	(53,880.00)
212195.000	State Provider Tax Payable	(173,667.00)		0.00	(173,667.00)
215100.000	Resident Refunds	321.00		0.00	321.00
215225.000	Accrued Personal Property Tax	(1,281.00)		0.00	(1,281.00)
215250.000	Sewer Usage Payable	(4,630.00)		0.00	(4,630.00)
215275.000	Deferred Tax Liability	(34,911.00)		0.00	(34,911.00)
Subtotal [A12] Other Current Liabilities		(391,423.00)		0.00	(391,423.00)
Subgroup : [B4] Other Long-Term Liabilities					
215280.000	Deferred Tax Liability - LT	(37,423.00)		0.00	(37,423.00)
Subtotal [B4] Other Long-Term Liabilities		(37,423.00)		0.00	(37,423.00)
Total [33-34] Liabilities		(1,079,415.00)		0.00	(1,079,415.00)
Group : [35] Equity					
Subgroup : [B2] Capital Stock					
301000.000	Capital Stock	(1,000.00)		0.00	(1,000.00)

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [B2] Capital Stock		<u>(1,000.00)</u>		<u>0.00</u>	<u>(1,000.00)</u>
Subgroup : [B5] Cumulated Earnings					
308000.000 Retained Earnings		<u>(4,493,301.00)</u>		<u>0.00</u>	<u>(4,493,301.00)</u>
Subtotal [B5] Cumulated Earnings		<u>(4,493,301.00)</u>		<u>0.00</u>	<u>(4,493,301.00)</u>
Total [35] Equity		<u>(4,494,301.00)</u>		<u>0.00</u>	<u>(4,494,301.00)</u>
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
D.01 - Page 87				
To reclass salaries to correct lines of the cost report				
700100.000	Wages - Laundry		9,065.00	
Marcum 101	Wages - Head Dietitian		58,287.00	
Marcum 102	Wages - Food Service Supervisor		33,328.00	
Marcum 103	Wages - Head Housekeeper		37,571.00	
Marcum 104	Wages - Engineer or Chief of Maintenance		72,005.00	
Marcum 105	Wages - RN Admin		89,723.00	
Marcum 116	Wages - LPN Admin		155,346.00	
670100.000	Wages - RN			89,723.00
670110.000	Wages - LPN			155,346.00
690110.000	Wages - Dietary			91,615.00
710100.000	Wages - Housekeeping			37,571.00
720100.000	Wages - Maintenance			81,070.00
Total			455,325.00	455,325.00
Reclassifying Journal Entries JE # 2				
D.01 - Page 93				
To reclass expenses not related to dues to the proper line of the cost report				
Marcum 108	Chamber of Commerce Dues		225.00	
730750.000	Dues & Membership			225.00
Total			225.00	225.00
Reclassifying Journal Entries JE # 3				
D.01 - Page 106				
To reclass leased equipment to the correct line of the cost report				
Marcum 109	Leased Equipment		4,502.00	
730460.000	Computer Maintenance Contract			4,502.00
Total			4,502.00	4,502.00
Reclassifying Journal Entries JE # 4				
N.02				
To reclass cell phone expense from the telephone expense line				
Marcum 110	Cell Phone		2,498.00	
730595.000	Telephone Expense			2,498.00
Total			2,498.00	2,498.00
Reclassifying Journal Entries JE # 5				
K.02				
To reclass depreciation property				
Marcum 114	Movable Equipment Depreciation		43,093.00	
Marcum 115	Leasehold Improvement Depreciation		66,356.00	
850420.000	Depreciation Expense			109,449.00
Total			109,449.00	109,449.00
Reclassifying Journal Entries JE # 6				
D.01 - Page 3				
To reclass the purchased dietary purchased service				
Marcum 112	Dietary Consultant		17,280.00	
720700.000	Plant Purchase Service			17,280.00
Total			17,280.00	17,280.00
Reclassifying Journal Entries JE # 7				
D.01 - Page 105				
To reclass cable television from the maintenance purchased service account				
Marcum 113	Cable Television		11,530.00	

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
720700.000	Plant Purchase Service			11,530.00
Total			11,530.00	11,530.00

Reclassifying Journal Entries JE # 8
 To reclass pulmonary/cardiology services to page 20, line 5j

E.02

Marcum 117	Pulmonary/Cardiology Services - Medicare		89,100.00	
730810.000	Inservices & Seminar			89,100.00
Total			89,100.00	89,100.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/23/2017
 Run Date: 1/23/2017

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

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: