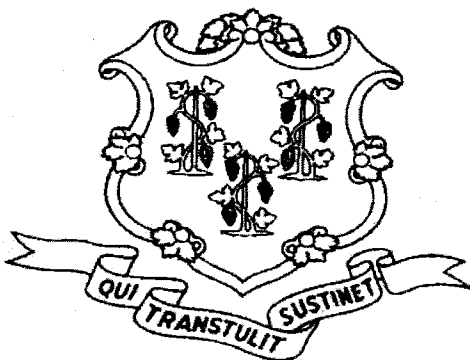


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Wolcott View Manor, Inc.	
Address (No. & Street, City, State, Zip Code) 50 Beach Road, Wolcott, CT 06716	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

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

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General Information

Name of Facility (as licensed) Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2018	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, 2017 and ending September 30, 2018, 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 10/1/2017	To 9/30/2018
Address of Facility 50 Beach Road, Wolcott, CT 06716				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/10/2019	
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 9/30/2018	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
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

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

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

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

N/A

Administrator		
Name of Administrator James E. Cleary, Jr.	Nursing Home Administrator's License No.:	972-C

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

General Information and Questionnaire
Corporate Owners

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2018	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 9/30/2018	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 9/30/2018	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Beach Building	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Rent	pg. 22 / Line 9	1,029,600	280,504
Brian Cleary	152 East St, Wolcott, CT 06712	<input type="radio"/>	<input checked="" type="radio"/>	Maintenance Consultant	Pg. 22 / Line 6f	23,400	23,400
We Care Distributors	152 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Supplies	See Page 4b	383,549	345,194
Seth Cleary	50 Beach Rd, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Consultant	Pg. 13 / Line B1	2,880	2,880
Meghan Cleary	50 Beach Rd, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Director of Nursing	Pg. 10 / Line A12a	94,340	94,340
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	<input checked="" type="radio"/>	<input type="radio"/>	Loan Receivable	Pg. 32 / Line D6	705,000	705,000
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	<input checked="" type="radio"/>	<input type="radio"/>	Interest Income on Loans	Pg. 30 / Line IV 5	35,250	35,250
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	<input checked="" type="radio"/>	<input type="radio"/>	Due From Meridian Manor	Pg. 32 / Line D6	242,442	242,442
See Attached Page 4a							

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Wolcott View Manor, Inc.	Business Address	License No. 972C		Report for Year Ended 9/30/2018	Indicate Where Costs are Included in Annual Report Page # / Line #	Page 4a Cost Reported	of the Actual Cost to the Related Party
		Also Provides Goods/Services to Non-Related Parties					
		Yes	No	%**			
JEC Family, LLC	695 Bloomfield Avenue, Bloomfield, CT 06002	O	●	0%	Loan Receivable	200,000	200,000
JEC Family, LLC	695 Bloomfield Avenue, Bloomfield, CT 06002	O	●	0%	Interest Income on Loans	10,000	10,000
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	O	●	0%	Loan Receivable	200,000	200,000
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	O	●	0%	Interest Income on Loans	10,000	10,000
James Cleary	50 Beach Road, Wolcott, CT 06716	O	●	0%	Receivable	169,810	169,810
James Cleary	50 Beach Road, Wolcott, CT 06716	O	●	0%	Interest Income on Loans	7,750	7,750
James Cleary	50 Beach Road, Wolcott, CT 06716	O	●	0%	Loan Receivable	155,000	155,000

* Use additional sheets if necessary.

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

Wolcott View Manor, Inc.
We Care Distributors - Supplies
September 30, 2018

Descriptions of Goods	Account	Page	Line	Amount	Markup %	Actual Cost
Linen	700400.000	19	3a1	26,276	10%	23,648
Special Nourishments	690400.000	18	2a1	40,077	10%	36,069
Dietary Supplies	690250.000	18	2a2	2,722	10%	2,450
Housekeeping Supplies	710670.000	20	4c	25,553	10%	22,998
Stockroom Supplies	670600.000	20	5b	182,109	10%	163,898
Diapers	670720.000	20	5b	52,841	10%	47,557
Medical Supplies	840050.000	20	5c	53,971	10%	48,574
				383,549		345,194

General Information and Questionnaire
Accounting Basis

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2018	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 If "No," explain.
 No

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr Fl 8, New Haven, CT 06511
---------------------------------------------------------	----------------------------------------------------------------------------------------------

Services Provided by This Firm (*describe fully*)

1 Management Advisory Services / Cost Report Preparation / Tax Returns / Audit Services	\$ 77,617
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 77,617

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Summa & Ryan 2 Murtha Cullina 3 Griffin, Griffin & Mayo 4 Treasurer State of CT 5 State Marshall	Telephone Number (203) 755-0390 (860) 240-6000 (203) 755-1106 203-755-1127 203-755-1127
--------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------

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

- 1 228 Meadow St, Waterbury, CT 06702
 2 185 Asylum St Fl 29, Hartford, CT 06103
 3 123 Bank St # 3, Waterbury, CT 06702
 4 6722 Leavensworth Street, Waterbury, CT 06702
 5 6722 Leavensworth Street, Waterbury, CT 06702

Services Provided by This Firm (*describe fully*)

1 Employee Matters	\$ 9,569
2 H-1B Transfer for Employee (Disallowed on Pg 28)	\$ 150
3 Resident Collections (Disallowed on Pg 28)	\$ 875
4 Conservator Petition (Disallowed on Pg 28)	\$ 2,065
5 Conservator Petition (Disallowed on Pg 28)	\$ 280
	Charge for Services Provided
	\$ 12,939

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

- Yes No Page 15, Line 1e

Schedule of Resident Statistics (Cont'd)

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2018	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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	5	87		14				
Per Diem Rate								
a. One bed rm.	Various	231.67		346.00				
b. Two bed rms.	Various	231.67		350.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,497	3,497		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,364	1,364		
2. Restorative Treatments				
C. Other	9,155	9,155		
D. Total Physical Therapy Treatments	14,016	14,016		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	755	755		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	104	104		
2. Restorative Treatments				
C. Other	1,029	1,029		
D. Total Speech Therapy Treatments	1,888	1,888		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,209	3,209		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,392	1,392		
2. Restorative Treatments				
C. Other	9,523	9,523		
D. Total Occupational Therapy Treatments	14,124	14,124		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Wolcott View Manor, Inc.	972C	9/30/2018	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)	129,836	1,920				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	341,975	12,551				
5. Dietary Service						
a. Head Dietitian	60,667	1,698				
b. Food Service Supervisor	34,810	1,394				
c. Dietary Workers	265,986	23,558				
6. Housekeeping Service						
a. Head Housekeeper	28,199	1,546				
b. Other Housekeeping Workers	230,389	20,131				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	69,723	4,477				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	75,649	7,218				
9. Barber and Beautician Services	22,409	1,507				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	179,941	4,170				
b. RN						
1. Direct Care	456,476	13,521				
2. Administrative**	236,023	5,772				
c. LPN						
1. Direct Care	1,073,503	37,867				
2. Administrative**	160,059	4,671				
d. Aides and Attendants	1,468,375	103,333				
e. Physical Therapists	269,160	6,601				
f. Speech Therapists	49,624	1,462				
g. Occupational Therapists	232,712	7,049				
h. Recreation Workers	89,970	4,884				
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	95,431	3,935				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	512,399	38,058				
<i>A-13. Total Salary Expenditures</i>	6,083,316	307,323				

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

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2018		Page 11	of 37
		Name and Address of All Other Employment**	Line Where Claimed on Page 10		
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Total Hours Worked	Compensation Received
Section I - Operators/Owners					
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).					
Meghan Cleary	94,340	Non Discriminatory	2,095 A12a		

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed) Wolcott View Manor, Inc.		License No. 972C		Report for Year Ended 9/30/2018		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
James E. Cleary	129,836		Non Discriminatory	Administration	1,920	10A2			
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	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	2,880	96				
2. Dentist	13,489	72				
3. Pharmacist	8,569	144				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	30,704	220				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,595	176				
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	5,760	16				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	81,811	246				
B-13 Total Fees Paid in Lieu of Salaries	173,808	970				

* 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 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Health Drive: 888 Worcester ST, Wellesley, MA, 02482	Dental, Podiatry, Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy: P.O. Box 9689, Uniondale, NY 06705	Pharmacist Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Bridging Documentation: P.O. Box 124, Uniondale, NY 11555	PT Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Peter Giacomazzi: 62 Cambridge Dr, Prospect, CT 06712	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Marc Raad: 503 Wolcott Rd, Wolcott, CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Naugatuck Valley Cardiovascular: 1625 Straits TnPk, Middlebury, CT 06702	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Waterbury Pulmonary Association: 170 Grandview Ave, Waterbury, CT 06488	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Dysphagia Experts: 21 Waterville Rd, Avon, CT 06488	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Seth Cleary, 6 Clark Hill Road, Prospect, CT 06712	Dietary Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Son of J. Cleary	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 229,738	229,738		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 101,857	101,857		
4. Social Security (F.I.C.A.)	\$ 443,014	443,014		
5. Health Insurance	\$ 356,475	356,475		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 52,534	52,534		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 42,052	42,052		
d. Accounting and Auditing	\$ 77,617	77,617		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 12,939	12,939		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$ 14,849	14,849		
g. Office Supplies	\$ 25,547	25,547		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 20,029	20,029		
2. Cellular Phones	\$ 3,722	3,722		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 300	300		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 776,668	776,668		
Subtotal	\$ 2,157,341	2,157,341		

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

(Carry Subtotals forward to next page)

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	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,157,341	2,157,341			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,823	1,823			
3. Gifts to Staff and Residents	\$ 3,420	3,420			
4. Employee Travel	\$ 1,036	1,036			
5. Education Expenses Related to Seminars and Conventions	\$ 2,663	2,663			
6. Automobile Expense (not purchase or depreciation)	\$ 10	10			
7. Other (Specify) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$				
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 18,115	18,115			
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)***	\$ 755	755			
7. Postage	\$ 2,623	2,623			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 9,817	9,817			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 175	175			
9. Subscriptions	\$ 1,257	1,257			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 109,006	109,006			
12. Administrative Management Services**	\$				
13. Other (Specify) See Attached Schedule	\$ 47,174	47,174			
C-14 Total Administrative & General Expenditures	\$ 2,355,215	2,355,215			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 18,115		
Total Other Advertising	\$ 18,115	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF Dues	\$ 9,484		
Exchange Club Dues	280		
Osha Dues	13		
CT Secretary of State Dues	40		
Total Dues	\$ 9,817	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Child Care Expense	\$ 14,536		
OSHA - Mandated Costs	8,998		
Penalties	12,150		
Licenses	1,853		
Miscellaneous Expense	298		
Service Charges - Bank	2,629		
Gain / Loss on Disposal of Assets	3,631		
Employee Food	441		
Employee Relations	2,638		
Total Other Administrative and General	\$ 47,174	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2018	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 367,700	367,700			
2. Non-Food Supplies	\$ 52,486	52,486			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (Specify) _____					
2D. Total Dietary Expenditures (2a + b + c + d)					
		\$ 420,186	420,186		
2F. Dietary Questionnaire					
		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2018	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. \$	36,097	36,097	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Laundry Expense		\$	38,910	38,910	
3D. Total Laundry Expenditures (3a + b + c)		\$	75,007	75,007	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C. Other (<i>Specify</i>) Housekeeping Expense		\$	114,801	114,801		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	114,801	114,801		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Partner's Pharmacy	\$	137,499	137,499		
b.	Medicine Cabinet Drugs	\$	314,712	314,712		
c.	Medical and Therapeutic Supplies	\$	100,224	100,224		
d.	Ambulance/Limousine***	\$	2,436	2,436		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$	12,670	12,670		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	23,927	23,927		
i.	Recreation	\$	25,850	25,850		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	25,721	25,721		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	643,039	643,039		

* 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.

**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 9/30/2018	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No						
Kenneth Thomas	207 Mulberry La, Orange CT 06477	<input type="radio"/>	<input checked="" type="radio"/>	N/A	15,314			22	6f
Matrix Care	Ste 100, Minneapolis, MN 55438	<input type="radio"/>	<input checked="" type="radio"/>	N/A	15,793			16	m11
Michael Pedane	21 Orchard Lane, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	21,500			16	m11
McCarthy's Lawn Care	40 Maple Ave, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	32,743			22	6f
USA Hauling Recycling	5 Shoham Rd, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	28,142			22	6f
West State Mechanical	300 South Main, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>	N/A	34,024			22	6f
WPCA- Town of Wolcott	10 Kenea Ave, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	18,518			22	6f
Brian Cleary	152 East Street, Wolcott, CT 06716	<input checked="" type="radio"/>	<input type="radio"/>	Son of J. Cleary	23,400			22	6f
We Care Distributors	152 East Street, Wolcott, CT 06716	<input checked="" type="radio"/>	<input type="radio"/>	Owned by Son of Owner	383,549			4	Var
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc.	972C	9/30/2018		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 79,367	79,367			
b. Heat	\$ 94,851	94,851			
c. Light & Power	\$ 79,935	79,935			
d. Water	\$ 40,288	40,288			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 5,360	5,360			
f. Other (<i>itemize</i>)	\$ 233,830	233,830			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 533,631	533,631			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$				
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$ 44,809	44,809			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 44,809	44,809			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 64,542	64,542			
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 64,542	64,542			
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	\$ 139,328	139,328			
c. Personal property taxes	\$ 5,459	5,459			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,283,738	1,283,738			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Sewer Usage	\$ 18,518		
Refuse Disposal	28,142		
Co Generation Expense	18,033		
Ground Maintenance	48,057		
Plant Purchase Service	95,938		
Plant Purchased Services - Director of Operations - Brian Cleary	23,400		
Equipment Rental Expense	1,742		
Total Other Repairs and Maintenance	\$ 233,830	\$ -	\$ -

Depreciation Schedule

Name of Facility Wolcott View Manor, Inc.	License No. 972C		Report for Year Ended 9/30/2018					Page 23	of 37		
	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	S/L		15					
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
C-4. Subtotal											
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)	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								
a. 1998 Ford F250	X		11 2007	10,022		10,022	10,022	S/L	5		
b. 2001 Dodge Truck w Sanders and P	X		11 2000	42,568		42,568	42,568	S/L	5		
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period			Var	780,064		780,064	601,772	S/L	Various	43,750	
b. Disposals (attach schedule)				(111,957)		(111,957)	(111,957)	S/L	Various		
c. Acquired during this report period (attach schedule)			Var	10,278		10,278		S/L	Various	1,059	
D-3. Subtotal											44,809
E. Total Depreciation											44,809

Wolcott View Manor, Inc.
9/30/2018

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:				
10/19/2017	Refridgerator	\$ 532	5	\$ 98
10/25/2017	Food Processor	984	5	180
3/4/2018	Bowflew	1,964	5	229
6/8/2018	Konica Minolta	3,829	5	255
4/4/2018	Business Card	2,969	5	297
Total additions for Movable Equipment		\$ 10,278		\$ 1,059 *
Deletions:				
6/30/1999	3rd Quarter - 99	\$ (1,593)		
12/31/2000	1st Quarter - 00	(5,565)		
12/31/2000	1st Quarter - 01	(3,757)		
6/30/2002	3rd Quarter - 02	(6,214)		
6/30/2002	3rd Quarter - 02	(3,014)		
3/17/2006	2 Bln Finisher	(3,705)		
11/6/2007	1998 Ford F250	(10,022)		
9/30/1998	4th Quarter - 98	(11,541)		
3/30/2001	1st Quarter - 01	(33,246)		
9/30/1997	Fully Depreciated Movable	(32,452)		
9/30/2000	4th Quarter - 00	(848)		
Total deletions for Movable Equipment		\$ (111,957)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/21/2018	Cabinets - Dining Room, Kitchen	\$ 2,496	28	\$ 53
3/16/2018	Cabinets - Dining Room, Kitchen, Rooms	2,634	28	56
4/7/2018	Dining Room Renovations	14,905	28	271
Total additions for Leasehold Improvement		\$ 20,035		\$ 380 *
Deletions:				
9/30/1986	Leasehold Improvement Disposal	\$ (12,691)		
9/30/1987	Leasehold Improvement Disposal	(418)		
9/30/1995	4th Quarter - 95	(761)		
9/30/1985	Leasehold Improvement Disposal	(69,722)		
9/30/1987	Leasehold Improvement Disposal	(5,702)		
9/30/1988	Leasehold Improvement Disposal	(20,095)		
9/30/1989	Leasehold Improvement Disposal	(8,691)		
9/30/1990	Leasehold Improvement Disposal	(5,078)		
12/30/1991	1st Quarter - 92	(764)		
3/30/1995	2nd Quarter - 95	(2,396)		
7/3/2015	Aeigis Chiller (Reduction of Asset)	-4777		
Total deletions for Leasehold Improvement		\$ (131,095)		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Wolcott View Manor, Inc.	Date of Acquisition		Length of Amortization	License No. 972C	Report for Year Ended 9/30/2018			Page 24	of 37				
					Month	Year	Cost to Be Amortized			Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This 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		Various	1,467,043	1,189,169	S/L	64,162						
2. Disposals (attach schedule)	Var		Various	(131,095)	(122,686)	S/L							
3. Acquired during this report period (attach schedule)	Var		Various	20,035		S/L	380						
C-4. Subtotal								64,542					
D. Total Amortization								64,542					

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

Wolcott View Manor, Inc.
FIXED ASSET / DEPRECIATION SCHEDULE

System No.	Description	Date In Service	Method	Life	Historical Cost	2017 A/D	2018 Deprec.	2018 Disposals	2018 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>3,690</u>	-
VEHICLES										
Various	Various	Various	Var	Var	52,590	52,590	-		52,590	-
TOTAL BUILDING					<u>52,590</u>	<u>52,590</u>	-	-	<u>52,590</u>	-
MOVABLE EQUIPMENT										
Various	Various	Various	Var	Var	678,385	601,772	44,809	(111,957)	534,624	143,761
TOTAL MOVABLE EQUIPMENT					<u>678,385</u>	<u>601,772</u>	<u>44,809</u>	<u>(111,957)</u>	<u>534,624</u>	<u>143,761</u>
LEASEHOLD IMPROVEMENTS										
Various	Various	Various	Var	Var	1,355,983	1,189,169	64,542	(122,686)	1,131,025	224,958
TOTAL LEASEHOLD IMPROVEMENTS					<u>1,355,983</u>	<u>1,189,169</u>	<u>64,542</u>	<u>(122,686)</u>	<u>1,131,025</u>	<u>224,958</u>
TOTAL ASSETS PER SCHEDULE					2,090,648	1,847,221	109,351	(234,643)	1,721,929	368,719
TOTAL ASSETS PER TRIAL BALANCE					<u>2,066,858</u>	<u>1,499,113</u>	<u>109,351</u>		<u>1,373,822</u>	<u>693,036</u>
VARIANCE - C/R CARRY FORWARD FROM PREVIOUS YEAR					23,790	348,108	-		348,107	(324,317)



WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Financial

10/01/2017 - 09/30/2018

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
1		Fully Depreciate	9/30/1985	SL / N/A	10.0000	10,269.01	100.0000	0.00	0.00	10,269.01	0.00	10,269.01
2		Leasehold Impr	9/30/1985	SL / N/A	18.0000	22,136.00	100.0000	0.00	0.00	22,136.00	0.00	22,136.00
3	D	Leasehold Impr	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	D	Leasehold Impr	9/30/1987	SL / N/A	19.0000	418.00	100.0000	0.00	0.00	418.00	0.00	418.00
5		Leasehold Impr	9/30/1987	M / MM	31.5000	2,372.74	100.0000	0.00	0.00	2,273.78	67.86	2,341.64
6		Leasehold Impr	9/30/1988	M / MM	31.5000	17,374.92	100.0000	0.00	0.00	16,111.45	513.95	16,625.40
7		Leasehold Impr	9/30/1989	M / MM	31.5000	8,161.57	100.0000	0.00	0.00	7,207.99	275.73	7,483.72
8		Leasehold Impr	9/30/1990	M / MM	31.5000	16,532.43	100.0000	0.00	0.00	14,285.44	504.00	14,789.44
9		1st Quarter 91	12/31/1990	M / MM	31.5000	5,879.00	100.0000	0.00	0.00	4,971.75	192.69	5,164.44
10		2nd Quarter 91	3/30/1991	M / MM	31.5000	2,511.00	100.0000	0.00	0.00	2,114.90	79.89	2,194.79
11		3rd Quarter 91	6/30/1991	M / MM	31.5000	9,293.00	100.0000	0.00	0.00	7,821.31	282.56	8,103.87
12		4th Quarter 91	9/30/1991	M / MM	31.5000	79,088.00	100.0000	0.00	0.00	66,324.15	2,338.42	68,662.57
13		1st Quarter 92	12/31/1991	SL / N/A	31.5000	806.12	100.0000	0.00	0.00	660.06	25.59	685.65
14		2nd Quarter 92	3/30/1991	SL / N/A	31.5000	2,801.00	100.0000	0.00	0.00	2,271.80	88.92	2,360.72
15		4th Quarter 93	9/30/1993	SL / N/A	31.5000	1,585.00	100.0000	0.00	0.00	1,229.80	50.32	1,280.12
16		1st Quarter 95	12/31/1994	M / MM	39.0000	5,642.10	100.0000	0.00	0.00	3,265.04	146.66	3,411.70
17		2nd Quarter 95	3/30/1995	SL / N/A	39.0000	16,010.40	100.0000	0.00	0.00	9,254.52	410.52	9,665.04
18		4th Quarter 95	9/30/1995	SL / N/A	39.0000	761.00	100.0000	0.00	0.00	431.65	17.88	449.53
19	D	Pump-well #7	7/18/2003	SL / N/A	15.0000	1,541.88	100.0000	0.00	0.00	1,456.19	85.69	1,541.88
20		2nd Quarter 96	3/30/1996	SL / N/A	39.0000	1,993.00	100.0000	0.00	0.00	1,121.60	51.10	1,172.60
21		3rd Quarter 98	6/30/1998	SL / N/A	39.0000	1,571.00	100.0000	0.00	0.00	789.20	40.28	829.48
22		4th Quarter 98	9/30/1998	SL / N/A	39.0000	3,345.00	100.0000	0.00	0.00	1,655.55	85.77	1,741.32
23		4th Quarter 98	9/30/1998	SL / N/A	39.0000	166,000.00	100.0000	0.00	0.00	82,112.15	4,256.41	86,368.56
24		1st Quarter 99	12/31/1998	SL / N/A	39.0000	13,094.00	100.0000	0.00	0.00	6,213.10	335.74	6,548.84
25		4th Quarter 99	3/30/1999	M / MM	39.0000	4,712.00	100.0000	0.00	0.00	2,236.48	121.00	2,357.48
26		4th Quarter 00	9/30/2000	SL / N/A	10.0000	12,250.00	100.0000	0.00	0.00	12,250.00	0.00	12,250.00
27		4th Quarter 00	9/30/2000	SL / N/A	10.0000	10,900.00	100.0000	0.00	0.00	10,900.00	0.00	10,900.00
28		4th Quarter 01	9/30/2001	SL / N/A	10.0000	3,391.00	100.0000	0.00	0.00	3,391.00	0.00	3,391.00
29		4th Quarter 01	9/30/2001	SL / N/A	10.0000	22,467.00	100.0000	0.00	0.00	22,467.00	0.00	22,467.00
30		1st Quarter 02	12/31/2001	SL / N/A	10.0000	13,771.00	100.0000	0.00	0.00	13,427.17	0.00	13,427.17
31		2nd Quarter 02	3/30/2002	SL / N/A	10.0000	8,437.00	100.0000	0.00	0.00	8,437.00	0.00	8,437.00
32		2nd Quarter 02	3/30/2002	SL / N/A	10.0000	4,831.00	100.0000	0.00	0.00	4,831.00	0.00	4,831.00
33		2nd Quarter 02	3/30/2002	SL / N/A	10.0000	1,431.00	100.0000	0.00	0.00	1,431.00	0.00	1,431.00
34		2nd Quarter 02	3/30/2002	SL / N/A	15.0000	4,891.00	100.0000	0.00	0.00	4,891.00	0.00	4,891.00
35		2nd Quarter 02	3/30/2002	SL / N/A	10.0000	1,170.00	100.0000	0.00	0.00	1,170.00	0.00	1,170.00
36		3rd Quarter 02	6/30/2002	SL / N/A	10.0000	4,137.00	100.0000	0.00	0.00	4,137.00	0.00	4,137.00
37		3rd Quarter 02	6/30/2002	SL / N/A	10.0000	1,013.00	100.0000	0.00	0.00	1,013.00	0.00	1,013.00
38		3rd Quarter 02	6/30/2002	SL / N/A	10.0000	2,342.00	100.0000	0.00	0.00	2,342.00	0.00	2,342.00
39		4th Quarter 02	9/30/2002	SL / N/A	15.0000	2,801.00	100.0000	0.00	0.00	2,801.00	0.00	2,801.00
40		4th Quarter 02	9/30/2002	SL / N/A	20.0000	2,162.00	100.0000	0.00	0.00	1,675.50	108.10	1,783.60
41		4th Quarter 02	9/30/2002	SL / N/A	15.0000	4,191.00	100.0000	0.00	0.00	4,191.00	0.00	4,191.00
42		Roofed Mount	5/14/2003	SL / N/A	15.0000	15,792.94	100.0000	0.00	0.00	15,178.73	614.21	15,792.94
43		Install 3 Roof air	6/11/2003	SL / N/A	10.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
44		Install 3 Roof air	7/14/2003	SL / N/A	15.0000	6,236.61	100.0000	0.00	0.00	5,924.72	311.89	6,236.61
45		Replace Roof	8/21/2003	SL / N/A	15.0000	21,000.00	100.0000	0.00	0.00	19,716.67	1,283.33	21,000.00
46		Analyze Suppor	6/1/2003	SL / N/A	15.0000	250.00	100.0000	0.00	0.00	238.94	11.06	250.00

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Financial
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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus. / Inv. %	Sec. 179 / Bonus	Salvage / Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
LEASEHOLD IMPROVEMENTS												
47		Air conditioner	10/2/2002	SL / N/A	10.0000	1,503.52	100.0000	0.00	0.00	1,503.52	0.00	1,503.52
48		Water treatment	11/21/2002	SL / N/A	15.0000	15,306.40	100.0000	0.00	0.00	15,306.38	170.02	15,306.40
49		Sprinkler Syster	11/5/2004	SL / N/A	15.0000	4,160.00	100.0000	0.00	0.00	3,813.29	277.33	4,090.62
50		Sprinkler Desigr	7/14/2004	SL / N/A	15.0000	14,000.00	100.0000	0.00	0.00	12,366.62	933.33	13,299.95
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		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 Syster	3/31/2007	SL / N/A	25.0000	214,858.45	100.0000	0.00	0.00	90,240.57	8,594.34	98,834.91
54		25 Gallon Oil Ta	7/2/2008	SL / N/A	20.0000	6,333.51	100.0000	0.00	0.00	2,929.29	316.68	3,245.97
55		Asphalt Paving	8/1/2008	SL / N/A	8.0000	3,950.00	100.0000	0.00	0.00	3,950.00	0.00	3,950.00
56		West Side Mecl	6/30/2010	SL / N/A	15.0000	65,550.40	100.0000	0.00	0.00	31,682.72	4,370.03	36,052.75
57		West Side Mecl	2/15/2010	SL / N/A	15.0000	9,502.90	100.0000	0.00	0.00	4,804.27	633.53	5,437.80
58		West Side Mecl	2/15/2010	SL / N/A	15.0000	6,238.10	100.0000	0.00	0.00	3,153.68	415.87	3,569.55
59		Installation	11/17/2010	SL / N/A	10.0000	22,327.00	100.0000	0.00	0.00	15,256.78	2,232.70	17,489.48
60		Pavillion	7/12/2011	SL / N/A	40.0000	28,200.00	100.0000	0.00	0.00	4,406.25	705.00	5,111.25
61		Roof deposit	10/25/2011	SL / N/A	10.0000	9,830.37	100.0000	0.00	0.00	5,816.32	983.04	6,799.36
62		Roof deposit	10/1/2011	SL / N/A	10.0000	19,958.63	100.0000	0.00	0.00	11,975.16	1,995.86	13,971.02
63		Roof Repairs	6/9/2012	SL / N/A	10.0000	9,450.00	100.0000	0.00	0.00	5,040.00	945.00	5,985.00
64		Phase 3 Facility	8/3/2012	SL / N/A	10.0000	19,491.00	100.0000	0.00	0.00	10,070.35	1,949.10	12,019.45
65		Replace glass	12/6/2012	SL / N/A	10.0000	2,353.00	100.0000	0.00	0.00	1,137.28	235.30	1,372.58
66		Corridor Carpet	1/28/2013	SL / N/A	7.0000	85,820.00	100.0000	0.00	0.00	57,213.33	12,260.00	69,473.33
67		Sink maintainant	7/3/2013	SL / N/A	15.0000	3,031.00	100.0000	0.00	0.00	858.80	202.07	1,060.87
68		Labor and mate	7/17/2013	SL / N/A	15.0000	3,400.00	100.0000	0.00	0.00	944.46	226.67	1,171.13
69		Wood Pavillion	10/30/2014	SL / N/A	15.0000	6,172.55	100.0000	0.00	0.00	1,200.21	411.50	1,611.71
236		Supplies and La	9/15/2014	SL / N/A	25.0000	11,918.78	100.0000	0.00	0.00	1,469.98	476.75	1,946.73
237		Ductless Air	10/24/2014	SL / N/A	5.0000	2,952.91	100.0000	0.00	0.00	1,722.53	590.58	2,313.11
246		Roofing	4/30/2005	SL / N/A	5.0000	38,897.76	100.0000	0.00	0.00	38,897.76	0.00	38,897.76
247		Roof Repairs	8/27/2010	SL / N/A	10.0000	42,698.00	100.0000	0.00	0.00	30,244.42	4,269.80	34,514.22
257		On Guard Fenc	4/18/2015	SL / N/A	27.5000	5,843.93	100.0000	0.00	0.00	513.57	212.51	726.08
261		Red Hawk Fire	8/11/2015	SL / N/A	15.0000	12,276.65	100.0000	0.00	0.00	1,773.29	818.44	2,591.73
262		Aegis Chiller (AC	7/31/2015	SL / N/A	27.5000	86,524.00	100.0000	0.00	0.00	7,019.71	3,146.33	10,166.04
263		Blueprints- Rent	10/1/2014	SL / N/A	15.0000	9,873.34	100.0000	0.00	0.00	1,974.66	658.22	2,632.88
265		Carpet	10/1/2014	SL / N/A	7.0000	5,318.56	100.0000	0.00	0.00	2,279.37	759.79	3,039.16
274		Fire Panel and f	10/31/2015	SL / N/A	27.5000	4,679.40	100.0000	0.00	0.00	326.14	170.16	496.30
279		Outside flood li	3/31/2016	SL / N/A	27.5000	7,093.68	100.0000	0.00	0.00	386.93	257.95	644.88
287		Laminated Floor	3/2/2016	SL / N/A	27.5000	33,284.36	100.0000	0.00	0.00	1,916.37	1,210.34	3,126.71
288		Improvements -	3/1/2016	SL / N/A	27.5000	3,400.00	100.0000	0.00	0.00	195.76	123.64	319.40
306		LSL Birch Door	2/6/2017	SL / N/A	27.5000	2,103.60	100.0000	0.00	0.00	50.99	76.49	127.48
314		Cabinets- Dinnir	2/21/2018	SL / N/A	27.5000	2,495.03	100.0000	0.00	0.00	0.00	52.94	52.94
316		Cabinets- Dinnic	3/16/2018	SL / N/A	27.5000	2,634.42	100.0000	0.00	0.00	0.00	55.88	55.88
318		Dining Room Re	4/7/2018	SL / N/A	27.5000	14,904.95	100.0000	0.00	0.00	0.00	271.00	271.00
322	D	Leasehold Impr	9/30/1985	SL / N/A	18.0000	69,722.00	100.0000	0.00	0.00	69,722.00	0.00	69,722.00
323	D	Leasehold Impr	9/30/1987	M / MM	31.5000	5,702.26	100.0000	0.00	0.00	5,464.44	156.28	5,620.72
324	D	Leasehold Impr	9/30/1988	M / MM	31.5000	20,094.80	100.0000	0.00	0.00	18,633.54	569.64	19,203.18
325	D	Leasehold Impr	9/30/1989	M / MM	31.5000	8,690.75	100.0000	0.00	0.00	7,675.35	281.38	7,956.73
326	D	Leasehold Impr	9/30/1990	M / MM	31.5000	5,078.05	100.0000	0.00	0.00	4,387.87	148.36	4,536.23
327	D	1st Quarter-92	12/31/1991	SL / N/A	31.5000	764.44	100.0000	0.00	0.00	625.94	22.25	648.19

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LEASEHOLD IMPROVEMENTS												
328	D	2nd Quarter-95	3/30/1995	SL / N/A	39.0000	2,395.60	100.0000	0.00	0.00	1,384.73	56.31	1,441.04
Subtotal: LEASEHOLD IMPROVEMENTS												
						1,508,649.95	0.00	0.00	0.00	907,711.31	64,541.98	972,253.29
						126,317.52	0.00	0.00	0.00	121,434.14	0.00	122,686.24
Less dispositions and exchanges:												
Net for: LEASEHOLD IMPROVEMENTS						1,382,332.43	0.00	0.00	0.00	786,277.17	64,541.98	849,567.05
MOVABLE EQUIPMENTS												
70		Fully Depreciate	9/30/1997	SL / N/A	5.0000	35,033.93	100.0000	0.00	0.00	35,033.93	0.00	35,033.93
71	D	3rd Quarter-99	6/30/1999	M / HY	5.0000	1,593.00	100.0000	0.00	0.00	1,593.00	0.00	1,593.00
72	D	1st Quarter-99	12/31/1999	SL / N/A	5.0000	625.00	100.0000	0.00	0.00	625.00	0.00	625.00
73	D	1st Quarter-00	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
74	D	1st Quarter-01	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
75		2nd Quarter-01	3/30/2001	SL / N/A	5.0000	7,995.00	100.0000	0.00	0.00	7,995.00	0.00	7,995.00
76		1st Quarter-02	12/31/2001	SL / N/A	10.0000	273.00	100.0000	0.00	0.00	266.52	0.00	266.52
77		2nd Quarter-02	3/30/2002	SL / N/A	5.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
78	D	3rd Quarter-02	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
79		3rd Quarter-02	6/30/2002	SL / N/A	5.0000	3,053.00	100.0000	0.00	0.00	3,053.00	0.00	3,053.00
80		3rd Quarter-02	6/30/2002	SL / N/A	5.0000	10,074.00	100.0000	0.00	0.00	10,074.00	0.00	10,074.00
81	D	3rd Quarter-02	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
82		Pellet Chlorinat	5/7/2003	SL / N/A	15.0000	2,554.89	100.0000	0.00	0.00	2,455.59	99.30	2,554.89
83		Custom Drapes	6/11/2003	SL / N/A	5.0000	12,461.91	100.0000	0.00	0.00	12,461.91	0.00	12,461.91
84		Bedrails	12/2/2002	SL / N/A	5.0000	3,917.89	100.0000	0.00	0.00	3,917.89	0.00	3,917.89
85		Bedrails	4/1/2003	SL / N/A	5.0000	4,336.00	100.0000	0.00	0.00	4,336.00	0.00	4,336.00
86		Bedrails	4/1/2003	SL / N/A	5.0000	1,932.26	100.0000	0.00	0.00	1,932.26	0.00	1,932.26
87		Electric bed	12/16/2002	SL / N/A	5.0000	1,436.61	100.0000	0.00	0.00	1,436.61	0.00	1,436.61
88		Electric Bed	2/18/2003	SL / N/A	5.0000	2,839.09	100.0000	0.00	0.00	2,839.09	0.00	2,839.09
89		Bumpers	2/18/2003	SL / N/A	5.0000	526.03	100.0000	0.00	0.00	526.03	0.00	526.03
90		Electric Bed	7/25/2003	SL / N/A	5.0000	875.78	100.0000	0.00	0.00	875.78	0.00	875.78
91		Dressers	11/14/2004	SL / N/A	7.0000	3,322.46	100.0000	0.00	0.00	3,322.46	0.00	3,322.46
92		2 Electric Beds	2/7/2005	SL / N/A	5.0000	1,563.68	100.0000	0.00	0.00	1,563.68	0.00	1,563.68
93		Computers	1/1/2005	SL / N/A	5.0000	2,600.16	100.0000	0.00	0.00	2,600.16	0.00	2,600.16
94		Electric Beds	1/5/2005	SL / N/A	5.0000	1,558.54	100.0000	0.00	0.00	1,558.54	0.00	1,558.54
95	D	2 Bin Finisher	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
96		Telephone Syst	5/17/2006	SL / N/A	5.0000	32,879.10	100.0000	0.00	0.00	32,879.10	0.00	32,879.10
97		Phoenix Air	4/11/2006	SL / N/A	5.0000	1,180.42	100.0000	0.00	0.00	1,180.42	0.00	1,180.42
98		Phoenix Ultimatt	4/12/2006	SL / N/A	5.0000	1,234.17	100.0000	0.00	0.00	1,234.17	0.00	1,234.17
99		Ultima Air	6/30/2006	SL / N/A	5.0000	1,574.99	100.0000	0.00	0.00	1,574.99	0.00	1,574.99
100		Shredder	9/19/2006	SL / N/A	5.0000	2,026.24	100.0000	0.00	0.00	2,026.24	0.00	2,026.24
101		Air Conditioners	9/19/2006	SL / N/A	5.0000	2,899.66	100.0000	0.00	0.00	2,899.66	0.00	2,899.66
102		Ultima Air Mattr	5/30/2006	SL / N/A	5.0000	1,180.92	100.0000	0.00	0.00	1,180.92	0.00	1,180.92
103		(4) Air Condition	10/3/2006	SL / N/A	5.0000	5,324.95	100.0000	0.00	0.00	5,324.95	0.00	5,324.95
104		Embosser	11/2/2006	SL / N/A	10.0000	4,999.67	100.0000	0.00	0.00	4,999.67	0.00	4,999.67
105		Ice Machine	10/22/2006	SL / N/A	10.0000	7,914.39	100.0000	0.00	0.00	7,914.39	0.00	7,914.39
106		Pellet Plate Hea	4/16/2007	SL / N/A	15.0000	9,734.84	100.0000	0.00	0.00	6,760.31	648.99	7,409.30
107		Hot food table	5/11/2007	SL / N/A	15.0000	3,944.91	100.0000	0.00	0.00	2,739.48	262.99	3,002.47
108		Self Contained	5/21/2007	SL / N/A	15.0000	2,795.55	100.0000	0.00	0.00	1,925.82	186.37	2,112.19

WOLCOTT VIEW MANOR, INC. [WOLC4161]
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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus. / Inv. %	Sec. 179 / Bonus	Salvage / Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
MOVABLE EQUIPMENTS												
109		Rug and Patch	6/7/2007	SL / N/A	5.0000	2,294.00	100.0000	0.00	0.00	2,294.00	0.00	2,294.00
110		Woodland Moss	6/5/2007	SL / N/A	5.0000	2,946.75	100.0000	0.00	0.00	2,946.75	0.00	2,946.75
111		Medical Equipm	6/21/2007	SL / N/A	5.0000	17,065.47	100.0000	0.00	0.00	17,065.47	0.00	17,065.47
112		Cubicle Curtain	7/6/2007	SL / N/A	5.0000	3,449.93	100.0000	0.00	0.00	3,449.93	0.00	3,449.93
113		Satellite	7/18/2007	SL / N/A	10.0000	9,540.00	100.0000	0.00	0.00	9,540.00	0.00	9,540.00
114		Woodland Moss	8/10/2007	SL / N/A	5.0000	3,329.60	100.0000	0.00	0.00	3,329.60	0.00	3,329.60
115		Cubicle Curtain	9/6/2007	SL / N/A	5.0000	2,668.07	100.0000	0.00	0.00	2,668.07	0.00	2,668.07
116		Refrigerator	12/4/2007	SL / N/A	10.0000	2,765.61	100.0000	0.00	0.00	2,719.51	46.10	2,765.61
117		Cubicle Curtain	10/5/2007	SL / N/A	5.0000	2,881.90	100.0000	0.00	0.00	2,881.90	0.00	2,881.90
118		Cubicle Curtain	11/5/2007	SL / N/A	5.0000	2,940.83	100.0000	0.00	0.00	2,940.83	0.00	2,940.83
119		Nisco Paper	2/15/2008	SL / N/A	5.0000	1,610.38	100.0000	0.00	0.00	1,610.38	0.00	1,610.38
120		DirecTV Satellite	4/4/2008	SL / N/A	10.0000	564.98	100.0000	0.00	0.00	536.75	28.23	564.98
121		1 Electric Bed	6/25/2008	SL / N/A	12.0000	1,089.23	100.0000	0.00	0.00	839.62	90.77	930.39
122		1 Electric Bed	6/12/2008	SL / N/A	12.0000	1,148.59	100.0000	0.00	0.00	893.39	95.72	989.11
123		1 Electric Bed	1/23/2008	SL / N/A	12.0000	1,140.21	100.0000	0.00	0.00	918.53	95.02	1,013.55
124		1 Electric Bed	10/9/2007	SL / N/A	12.0000	839.95	100.0000	0.00	0.00	700.00	70.00	770.00
125		7 Oak Wardrobe	9/30/2008	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	2,804.76	311.64	3,116.40
126		2 Electric Beds	9/29/2008	SL / N/A	12.0000	1,774.79	100.0000	0.00	0.00	1,331.10	147.90	1,479.00
127		1 Golvo Actuatc	9/27/2008	SL / N/A	10.0000	1,378.00	100.0000	0.00	0.00	1,240.20	137.80	1,378.00
128		1 Electric Bed	9/18/2008	SL / N/A	12.0000	939.96	100.0000	0.00	0.00	704.97	78.33	783.30
129		1 Electric Bed	8/28/2008	SL / N/A	12.0000	959.36	100.0000	0.00	0.00	726.21	79.95	806.16
130		7 Oak Wardrobe	8/25/2008	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	2,890.73	311.64	3,142.37
131		Electric Beds	4/7/2008	SL / N/A	12.0000	1,153.77	100.0000	0.00	0.00	913.43	96.15	1,009.58
132		1998 Ford F-25C	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
133		Electric Beds	10/8/2008	SL / N/A	12.0000	1,885.54	100.0000	0.00	0.00	1,414.17	157.13	1,571.30
134		Electric Beds	12/4/2008	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,341.43	151.86	1,493.29
135		Electric Beds	1/1/2009	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,328.78	151.86	1,480.64
136		Electric Bed	1/15/2009	SL / N/A	12.0000	933.18	100.0000	0.00	0.00	680.49	77.77	758.26
137		Electric Bed	2/11/2009	SL / N/A	12.0000	893.95	100.0000	0.00	0.00	645.67	74.50	720.17
138		4 Drawer Dress	3/6/2009	SL / N/A	15.0000	3,052.66	100.0000	0.00	0.00	1,746.79	203.51	1,950.30
139		2 air conditioning	3/27/2009	SL / N/A	5.0000	2,558.14	100.0000	0.00	0.00	2,558.14	0.00	2,558.14
140		Electric Bed	6/10/2009	SL / N/A	12.0000	1,826.48	100.0000	0.00	0.00	1,268.42	152.21	1,420.63
141		Electric Bed	5/29/2009	SL / N/A	12.0000	1,946.54	100.0000	0.00	0.00	1,351.73	162.21	1,513.94
142		Electric Bed	4/1/2009	SL / N/A	12.0000	1,744.37	100.0000	0.00	0.00	1,235.56	145.36	1,380.92
143		Air Conditioning	8/20/2009	SL / N/A	5.0000	2,967.98	100.0000	0.00	0.00	2,967.98	0.00	2,967.98
144		Electric Beds	9/22/2009	SL / N/A	12.0000	1,809.52	100.0000	0.00	0.00	1,206.32	150.79	1,357.11
145		Electric Beds	8/24/2009	SL / N/A	12.0000	1,690.78	100.0000	0.00	0.00	1,138.94	140.90	1,279.84
146		Electric Beds	8/10/2009	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	1,170.86	143.37	1,314.23
147		Electric Beds	7/20/2009	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	1,170.86	143.37	1,314.23
148		Electric Beds	10/27/2009	SL / N/A	12.0000	1,810.20	100.0000	0.00	0.00	1,194.23	150.85	1,345.08
149		Electric Beds	11/4/2009	SL / N/A	12.0000	918.36	100.0000	0.00	0.00	605.86	76.53	682.39
150		Electric Beds	1/14/2010	SL / N/A	12.0000	1,691.47	100.0000	0.00	0.00	1,092.44	140.96	1,233.40
151		Electric Beds	1/27/2010	SL / N/A	12.0000	1,817.35	100.0000	0.00	0.00	1,161.12	151.45	1,312.57
152		Electric Beds	1/27/2010	SL / N/A	12.0000	1,824.79	100.0000	0.00	0.00	1,165.87	152.07	1,317.94
153		Electric Beds	3/15/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	1,148.95	151.51	1,300.46
154		Electric Beds	2/15/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	1,148.95	151.51	1,300.46

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155		Milnor Model	2/10/2010	SL / N/A	15.0000	10,589.40	100.0000	0.00	0.00	5,412.36	705.96	6,118.32
156		New Electric Be	5/20/2010	SL / N/A	12.0000	1,839.28	100.0000	0.00	0.00	1,123.98	153.27	1,277.25
157		Electric Bed	4/26/2010	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	1,149.88	155.04	1,304.92
158		Electric Beds	4/1/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	1,136.33	151.51	1,287.84
159		Electric Beds	6/11/2010	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	1,136.96	155.04	1,292.00
160		Mattresses 316	9/2/2010	SL / N/A	5.0000	2,575.80	100.0000	0.00	0.00	2,575.80	0.00	2,575.80
161		Electric Beds	9/14/2010	SL / N/A	12.0000	10,464.32	100.0000	0.00	0.00	6,176.88	872.03	7,048.91
162		Electric Beds	9/14/2010	SL / N/A	12.0000	8,808.60	100.0000	0.00	0.00	5,199.52	734.05	5,933.57
163		Copier	9/23/2010	SL / N/A	5.0000	8,558.44	100.0000	0.00	0.00	8,558.44	0.00	8,558.44
164		Four Electric Be	12/31/2010	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	2,300.87	340.87	2,641.74
165		Camera System	10/29/2010	SL / N/A	5.0000	4,533.62	100.0000	0.00	0.00	4,533.62	0.00	4,533.62
166		4 electric beds	3/21/2011	SL / N/A	12.0000	4,268.50	100.0000	0.00	0.00	2,312.12	355.71	2,667.83
167		4 electric beds	2/28/2011	SL / N/A	12.0000	6,653.50	100.0000	0.00	0.00	3,650.19	554.46	4,204.65
168		4 electric beds	4/1/2011	SL / N/A	12.0000	7,998.23	100.0000	0.00	0.00	4,332.38	666.52	4,998.90
169		4 electric beds	5/15/2011	SL / N/A	12.0000	6,514.23	100.0000	0.00	0.00	3,483.29	542.85	4,026.14
170		4 electric beds	5/15/2011	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	2,187.25	340.87	2,528.12
171		4 electric beds	6/17/2011	SL / N/A	12.0000	4,768.94	100.0000	0.00	0.00	2,483.81	397.41	2,881.22
172		2 Oak Dressers	4/29/2011	SL / N/A	15.0000	1,317.01	100.0000	0.00	0.00	563.38	87.80	651.18
173		ID Maker Printe	8/15/2011	SL / N/A	5.0000	4,377.70	100.0000	0.00	0.00	4,377.70	0.00	4,377.70
174		4 Laptops	5/4/2011	SL / N/A	5.0000	4,100.04	100.0000	0.00	0.00	4,100.04	0.00	4,100.04
175		4 electric beds	7/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,137.44	341.99	2,479.43
176		4 electric beds	8/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,106.94	341.99	2,450.93
177		4 electric beds	10/1/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,051.94	341.99	2,393.93
178		4 electric beds	10/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,051.94	341.99	2,393.93
179		4 foam mattress	10/1/2011	SL / N/A	5.0000	1,101.66	100.0000	0.00	0.00	1,101.66	0.00	1,101.66
180		75 Aluminum	3/30/2012	SL / N/A	10.0000	2,791.69	100.0000	0.00	0.00	1,535.44	279.17	1,814.61
181		Copier	6/12/2012	SL / N/A	5.0000	5,950.28	100.0000	0.00	0.00	5,950.28	0.00	5,950.28
182		9 bedside cabin	7/23/2012	SL / N/A	15.0000	1,870.19	100.0000	0.00	0.00	519.50	124.68	644.18
183		Intelect Stimulat	10/31/2012	SL / N/A	7.0000	2,988.44	100.0000	0.00	0.00	2,099.02	426.92	2,525.94
184		Sit-to-stand	10/5/2012	SL / N/A	10.0000	4,588.37	100.0000	0.00	0.00	2,294.20	458.84	2,753.04
185		63 Cubicle Curt.	11/5/2012	SL / N/A	5.0000	3,491.64	100.0000	0.00	0.00	3,433.46	58.18	3,491.64
186		4 Drawer	12/19/2012	SL / N/A	15.0000	1,031.60	100.0000	0.00	0.00	326.66	68.77	395.43
187		Philips Portable	12/25/2012	SL / N/A	5.0000	1,228.92	100.0000	0.00	0.00	1,167.46	61.46	1,228.92
188		11 Maxwell	2/15/2013	SL / N/A	15.0000	3,394.00	100.0000	0.00	0.00	1,037.07	226.27	1,263.34
189		Provide, wire	2/26/2013	SL / N/A	5.0000	9,566.18	100.0000	0.00	0.00	8,769.02	797.16	9,566.18
190		11 1-Drawer	1/14/2013	SL / N/A	15.0000	3,057.27	100.0000	0.00	0.00	968.15	203.82	1,171.97
191		Cubicle Curtain:	1/29/2013	SL / N/A	5.0000	2,911.50	100.0000	0.00	0.00	2,717.40	194.10	2,911.50
192		Maxwell Thoma:	5/14/2013	SL / N/A	15.0000	434.63	100.0000	0.00	0.00	128.00	28.98	156.98
193		Direct Choice	5/28/2013	SL / N/A	15.0000	258.14	100.0000	0.00	0.00	74.58	17.21	91.79
194		Food Processor	5/14/2013	SL / N/A	10.0000	1,505.92	100.0000	0.00	0.00	665.11	150.59	815.70
195		Copiers	4/11/2013	SL / N/A	5.0000	11,776.14	100.0000	0.00	0.00	10,598.54	1,177.60	11,776.14
196		6 Overbed Tabl	8/12/2013	SL / N/A	15.0000	553.43	100.0000	0.00	0.00	153.75	36.90	190.65
197		4 Bedrails	8/9/2013	SL / N/A	15.0000	519.16	100.0000	0.00	0.00	144.21	34.61	178.82
198		4 Drawer Chest	9/17/2013	SL / N/A	15.0000	371.16	100.0000	0.00	0.00	98.96	24.74	123.70
199		Drapes	7/30/2013	SL / N/A	5.0000	537.08	100.0000	0.00	0.00	447.58	89.50	537.08
200		Conference Tab	9/5/2013	SL / N/A	15.0000	1,285.77	100.0000	0.00	0.00	350.02	85.72	435.74

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201		Portable A/C	9/30/2013	SL / N/A	5.0000	504.10	100.0000	0.00	0.00	403.28	100.82	504.10
202		Floor Cleaning	9/24/2013	SL / N/A	10.0000	6,582.00	100.0000	0.00	0.00	2,632.80	658.20	3,291.00
203		Five 1 door	10/2/2013	SL / N/A	15.0000	1,281.00	100.0000	0.00	0.00	341.60	85.40	427.00
204		1 1 door	10/24/2013	SL / N/A	15.0000	386.00	100.0000	0.00	0.00	100.78	25.73	126.51
205		2 Prodigy	10/3/2013	SL / N/A	12.0000	415.00	100.0000	0.00	0.00	138.32	34.58	172.90
206		Four Lift Chair	10/9/2013	SL / N/A	10.0000	3,117.00	100.0000	0.00	0.00	1,246.80	311.70	1,558.50
207		Liko Scale 200	11/11/2013	SL / N/A	5.0000	1,052.00	100.0000	0.00	0.00	824.07	210.40	1,034.47
208		4 Drawer Chest	10/8/2013	SL / N/A	15.0000	1,454.00	100.0000	0.00	0.00	387.72	96.93	484.65
209		Proigy Overlay	2/27/2014	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	310.82	86.74	397.56
210		Five Bed Rail	10/9/2013	SL / N/A	15.0000	645.00	100.0000	0.00	0.00	172.00	43.00	215.00
211		Three bedrail	10/23/2013	SL / N/A	15.0000	421.00	100.0000	0.00	0.00	109.94	28.07	138.01
212		3 one door	11/15/2013	SL / N/A	15.0000	618.00	100.0000	0.00	0.00	161.37	41.20	202.57
213		4 overhead	11/18/2013	SL / N/A	15.0000	348.00	100.0000	0.00	0.00	88.93	23.20	112.13
214		Portable A/C	11/14/2013	SL / N/A	5.0000	504.00	100.0000	0.00	0.00	394.80	100.80	495.60
215		2 Chair recliner	3/5/2014	SL / N/A	5.0000	1,566.23	100.0000	0.00	0.00	1,122.48	313.25	1,435.73
216		6 one door	12/24/2013	SL / N/A	15.0000	1,194.00	100.0000	0.00	0.00	298.50	79.60	378.10
217		westport drawer	1/1/2014	SL / N/A	15.0000	797.63	100.0000	0.00	0.00	193.44	53.18	252.62
218		westport drawer	2/1/2014	SL / N/A	15.0000	1,527.53	100.0000	0.00	0.00	373.41	101.84	475.25
219		4 drawer chest	4/1/2014	SL / N/A	15.0000	447.20	100.0000	0.00	0.00	104.34	29.81	134.15
220		lift chair recliner	4/12/2014	SL / N/A	10.0000	3,116.50	100.0000	0.00	0.00	1,090.78	311.65	1,402.43
221		1 door/2 drwaer	4/14/2014	SL / N/A	15.0000	384.89	100.0000	0.00	0.00	89.81	25.66	115.47
222		head & foot	4/30/2014	SL / N/A	15.0000	273.87	100.0000	0.00	0.00	62.39	18.26	80.65
223		Fax Machine	6/30/2014	SL / N/A	3.0000	514.71	100.0000	0.00	0.00	514.71	0.00	514.71
224		Direct Choice	11/3/2014	SL / N/A	15.0000	439.93	100.0000	0.00	0.00	85.55	29.33	114.88
225		1 door/ 1 drawe	7/1/2014	SL / N/A	15.0000	302.93	100.0000	0.00	0.00	65.65	20.20	85.85
226		Custom Doors	7/15/2014	SL / N/A	15.0000	7,545.74	100.0000	0.00	0.00	1,634.91	503.05	2,137.96
227		6 mattresses	9/11/2014	SL / N/A	5.0000	1,076.52	100.0000	0.00	0.00	663.84	179.12	842.96
228		10 Room Air Co	7/2/2014	SL / N/A	5.0000	1,265.57	100.0000	0.00	0.00	822.61	253.11	1,075.72
229		Westport 1 door	10/9/2014	SL / N/A	15.0000	527.35	100.0000	0.00	0.00	105.48	35.16	140.64
230		2 prodigy overla	1/5/2015	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	238.54	86.74	325.28
231		direct choice	2/10/2015	SL / N/A	15.0000	288.98	100.0000	0.00	0.00	51.39	19.27	70.66
232		Control Box	2/15/2015	SL / N/A	10.0000	7,784.25	100.0000	0.00	0.00	2,010.94	778.43	2,789.37
233		lift chairs	3/2/2015	SL / N/A	10.0000	3,201.54	100.0000	0.00	0.00	827.05	320.15	1,147.20
234		1 drawer	3/3/2015	SL / N/A	15.0000	743.87	100.0000	0.00	0.00	128.11	49.59	177.70
235		5 task chairs	3/9/2015	SL / N/A	15.0000	603.54	100.0000	0.00	0.00	103.95	40.24	144.19
238		4th Quarter 95	9/30/1995	M / HY	5.0000	509.98	100.0000	0.00	0.00	509.98	0.00	509.98
239		4th Quarter 98	9/30/1998	M / HY	5.0000	11,541.00	100.0000	0.00	0.00	11,541.00	0.00	11,541.00
240		1st Quarter 99	9/30/1999	M / HY	5.0000	9,797.00	100.0000	0.00	0.00	9,797.00	0.00	9,797.00
241		4th Quarter 99	9/30/1999	M / HY	5.0000	4,384.00	100.0000	0.00	0.00	4,384.00	0.00	4,384.00
242		4th Quarter 00	9/30/2000	M / HY	10.0000	12,165.00	100.0000	0.00	0.00	12,165.00	0.00	12,165.00
243		4th Quarter 00	9/30/2000	M / HY	5.0000	6,806.00	100.0000	0.00	0.00	6,806.00	0.00	6,806.00
244		1st Quarter-01	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
245		1st Quarter 99	12/31/1998	SL / N/A	10.0000	10,843.00	100.0000	0.00	0.00	10,843.00	0.00	10,843.00
248		Electrolux W51E	8/28/2015	SL / N/A	7.0000	7,953.06	100.0000	0.00	0.00	2,366.98	1,136.15	3,503.13
249		(3) Overbed Tab	8/27/2015	SL / N/A	15.0000	372.50	100.0000	0.00	0.00	51.73	24.83	76.56
250		(2) Asus Compu	6/26/2015	SL / N/A	5.0000	765.41	100.0000	0.00	0.00	344.43	153.08	497.51

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

Financial
10/01/2017 - 09/30/2018

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus. / Inv. %	Sec. 179 / Bonus	Salvage / Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
251		RECONDITIONE	6/19/2015	SL / N/A	7.0000	3,512.74	100.0000	0.00	0.00	1,129.10	501.82	1,630.92
252		6'8" x 3' Metal L	6/11/2015	SL / N/A	15.0000	340.32	100.0000	0.00	0.00	52.94	22.69	75.63
253		(1) Bedside Cab	6/18/2015	SL / N/A	15.0000	869.91	100.0000	0.00	0.00	130.48	57.99	188.47
254		(2) Bedside Cab	6/18/2015	SL / N/A	15.0000	529.47	100.0000	0.00	0.00	79.43	35.30	114.73
255		(4) Overbed Tab	6/18/2015	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	77.00	34.25	111.31
256		HP LaserJet P30	4/14/2015	SL / N/A	5.0000	897.35	100.0000	0.00	0.00	448.68	179.47	628.15
258		(4) Overbed Tab	7/29/2015	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	74.21	34.25	108.46
259		1Door 1 Drawer	7/13/2015	SL / N/A	15.0000	706.49	100.0000	0.00	0.00	105.98	47.10	153.08
260		Demo Hoshizaki	7/15/2015	SL / N/A	7.0000	3,189.44	100.0000	0.00	0.00	1,025.17	455.63	1,480.80
264		4 DRWR Dresse	10/23/2015	SL / N/A	5.0000	2,553.55	100.0000	0.00	0.00	978.86	510.71	1,489.57
266		RICE LAKE DIG	10/6/2015	SL / N/A	5.0000	1,113.82	100.0000	0.00	0.00	445.52	222.76	668.28
267		Detecto Roll-A-V	10/9/2015	SL / N/A	5.0000	1,634.78	100.0000	0.00	0.00	653.92	326.96	980.88
268		1 Drawer Besdis	10/14/2015	SL / N/A	5.0000	486.93	100.0000	0.00	0.00	194.78	97.39	292.17
269		3 Panacea Origi	10/14/2015	SL / N/A	5.0000	542.35	100.0000	0.00	0.00	216.94	108.47	325.41
270		2 Geo-Mattress	10/28/2015	SL / N/A	5.0000	574.27	100.0000	0.00	0.00	220.13	114.85	334.98
271		Radio UHF with	11/4/2015	SL / N/A	5.0000	520.02	100.0000	0.00	0.00	199.33	104.00	303.33
272		3 Radio UHF wii	12/4/2015	SL / N/A	5.0000	534.99	100.0000	0.00	0.00	196.17	107.00	303.17
273		Computer - HP ;	10/30/2015	SL / N/A	5.0000	886.60	100.0000	0.00	0.00	339.86	177.32	517.18
275		Linen Cart - She	1/8/2016	SL / N/A	5.0000	1,214.49	100.0000	0.00	0.00	425.08	242.90	667.98
276		Geo Mattress 2	1/20/2016	SL / N/A	5.0000	1,291.51	100.0000	0.00	0.00	427.17	256.30	683.47
277		Prodigy Overlay	2/19/2016	SL / N/A	5.0000	531.75	100.0000	0.00	0.00	168.39	106.35	274.74
278		Radio UHF and	2/19/2016	SL / N/A	5.0000	522.05	100.0000	0.00	0.00	165.32	104.41	269.73
280		Awning - New F	3/18/2016	SL / N/A	5.0000	5,073.00	100.0000	0.00	0.00	1,521.90	1,014.60	2,536.50
281		Liko Scale 200 (3/28/2016	SL / N/A	5.0000	1,123.82	100.0000	0.00	0.00	337.14	224.76	561.90
282		Wood Blinds (P)	3/31/2016	SL / N/A	5.0000	2,412.50	100.0000	0.00	0.00	723.75	482.50	1,206.25
283		3 Radio UHF wii	3/3/2016	SL / N/A	5.0000	532.83	100.0000	0.00	0.00	168.74	106.57	275.31
284		2 Radio UHF wii	3/16/2016	SL / N/A	5.0000	358.89	100.0000	0.00	0.00	113.65	71.78	185.43
285		2 Bedside Cabir	3/4/2016	SL / N/A	5.0000	907.17	100.0000	0.00	0.00	287.26	181.43	468.69
286		Metal Table Bas	3/28/2016	SL / N/A	5.0000	854.48	100.0000	0.00	0.00	256.35	170.90	427.25
289		Vacuum Regula	4/1/2016	SL / N/A	5.0000	3,024.00	100.0000	0.00	0.00	907.20	604.80	1,512.00
290		1 Door, Drawer I	8/22/2016	SL / N/A	5.0000	486.93	100.0000	0.00	0.00	105.51	97.39	202.90
291		Board Mounted	4/13/2016	SL / N/A	5.0000	9,498.27	100.0000	0.00	0.00	2,849.48	1,899.65	4,749.13
292		Draper Flexshac	4/12/2016	SL / N/A	5.0000	2,324.70	100.0000	0.00	0.00	697.41	464.94	1,162.35
293		Coffee Table, 2	4/25/2016	SL / N/A	5.0000	4,184.87	100.0000	0.00	0.00	1,185.71	836.97	2,022.68
294		Overbed Table 1	4/29/2016	SL / N/A	5.0000	1,751.18	100.0000	0.00	0.00	496.17	350.24	846.41
295		Headboard, Foc	4/15/2016	SL / N/A	5.0000	4,716.65	100.0000	0.00	0.00	1,415.00	943.33	2,358.33
296		4 Table top, Lift	4/7/2016	SL / N/A	5.0000	1,008.49	100.0000	0.00	0.00	302.55	201.70	504.25
297		Shredder MBM	10/27/2016	SL / N/A	5.0000	2,552.40	100.0000	0.00	0.00	467.94	510.48	978.42
298		22 Overbed Tab	4/1/2016	SL / N/A	5.0000	1,413.19	100.0000	0.00	0.00	423.96	282.64	706.60
299		Dining Armchair	4/15/2016	SL / N/A	5.0000	14,462.45	100.0000	0.00	0.00	4,338.74	2,892.49	7,231.23
300		Stack chairs, Cx	5/16/2016	SL / N/A	5.0000	2,137.57	100.0000	0.00	0.00	605.64	427.51	1,033.15
301		Board, Roller St	5/4/2016	SL / N/A	5.0000	2,144.28	100.0000	0.00	0.00	607.55	428.86	1,036.41
302		22 Overbed Lig	4/19/2016	SL / N/A	5.0000	5,652.37	100.0000	0.00	0.00	1,601.50	1,130.47	2,731.97
303		2 Walimart TVs	6/5/2016	SL / N/A	5.0000	548.33	100.0000	0.00	0.00	146.23	109.67	255.90
304		22 TVs, 30 Moui	6/5/2016	SL / N/A	5.0000	3,767.88	100.0000	0.00	0.00	1,004.77	753.58	1,758.35
305		Kyocera FS 210	1/19/2017	SL / N/A	5.0000	2,194.00	100.0000	0.00	0.00	292.53	438.80	731.33

WOLCOTT VIEW MANOR, INC. [WOLC4161]
Depreciation Expense

06-0924161
10/01/2017 - 09/30/2018
Sorted: General - category

Financial
10/01/2017 - 09/30/2018

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus. / Inv. %	Sec. 179 / Bonus	Salvage / Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
MOVABLE EQUIPMENTS												
307		Belleco Conveyr	5/11/2017	SL / N/A	5.0000	1,010.33	100.0000	0.00	0.00	84.20	202.07	286.27
308		Cross Cut Shrec	5/31/2017	SL / N/A	5.0000	1,614.86	100.0000	0.00	0.00	107.66	322.97	430.63
309		Digital Chair sce	6/30/2017	SL / N/A	5.0000	1,281.50	100.0000	0.00	0.00	64.08	256.30	320.38
310		Reduce Max Me	7/18/2017	SL / N/A	5.0000	526.43	100.0000	0.00	0.00	17.55	105.29	122.84
311		Kyocera ECOSy	8/25/2017	SL / N/A	5.0000	1,009.26	100.0000	0.00	0.00	16.82	201.85	218.67
312		Refrigerator	10/19/2017	SL / N/A	5.0000	531.72	100.0000	0.00	0.00	0.00	97.48	97.48
313		Food Processor	10/25/2017	SL / N/A	5.0000	983.74	100.0000	0.00	0.00	0.00	180.35	180.35
315		Bowflex	3/4/2018	SL / N/A	5.0000	1,964.29	100.0000	0.00	0.00	0.00	229.17	229.17
317		Konica Minolta	6/8/2018	SL / N/A	5.0000	3,828.60	100.0000	0.00	0.00	0.00	255.24	255.24
319		Business Card	4/4/2018	SL / N/A	5.0000	2,969.14	100.0000	0.00	0.00	0.00	296.92	296.92
320	D	Fully Depreciate	9/30/1997	SL / N/A	5.0000	32,452.03	100.0000	0.00	0.00	32,452.03	0.00	32,452.03
321	D	4th Quarter 00	9/30/2000	M / HY	10.0000	848.00	100.0000	0.00	0.00	848.00	0.00	848.00
Subtotal: MOVABLE EQUIPMENTS						796,479.13		0.00	0.00	591,401.66	44,809.46	636,211.12
Less dispositions and exchanges:						111,956.53		0.00	0.00	111,956.53	0.00	111,956.53
Net for: MOVABLE EQUIPMENTS						684,522.60		0.00	0.00	479,445.13	44,809.46	524,254.59
Subtotal:						2,305,129.08		0.00	0.00	1,499,112.97	109,351.44	1,608,464.41
Less dispositions and exchanges:						238,274.05		0.00	0.00	233,390.67	0.00	234,642.77
Grand Totals:						2,066,855.03		0.00	0.00	1,265,722.30	109,351.44	1,375,821.64

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

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2018	Page 25	of 37
----------------------------------------------	---------------------	------------------------------------	------------	----------

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 9/30/18	1,907,326			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Wolcott View Manor, Inc.		License No. 972C	Report for Year Ended 9/30/2018			Page 26	of 37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Wolcott View Manor, Inc.		972C		9/30/2018		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)				\$	1,496	1,496	
Interest Checks from Employees							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	1,496	1,496	
14. Insurance							
a. Insurance on Property (buildings only)				\$	121,427	121,427	
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)				\$	121,427	121,427	
15. Total All Expenditures (A-13 thru C-14)				\$	11,805,664	11,805,664	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.				972C	9/30/2018	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	\$ 232,712	232,712		
4.			Other - See attached Schedule	\$ 361,691	361,691		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 43,261	43,261		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 42,052	42,052		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 3,370	3,370		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,282	2,282		
13.	15	1f	Life insurance premiums on the life of Owners, Partners, Operators	\$ 14,849	14,849		
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 18,115	18,115		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 50	50		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 755	755		
23.			Other - See attached Schedule	\$ 93,607	93,607		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.	19	Var	Laundry services to employees, guests and others who are not residents	\$ 4,320	4,320		
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 817,064	817,064		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A9	Barber and Beauty Salaries	\$ 22,409		
10	A12o	Child Care Salaries (Non Employee Related Care)	334,922		
10	A8b	Laundry Salaries Relate to Meridian Manor (See Attached)	4,360		
Total Other Salaries Adjustment			\$ 361,691	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Repiratory Therapist	\$ 43,060		
13	B12o	Podiatrist	90		
13	B12o	Audiologist	111		
Total Other Fees Adjustments			\$ 43,261	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 150		
15	Var	Barber & Beauty Benefits Disallowance (See Attached)	4,360		
15	Var	Child Care Center Benefits Disallowance (See Attached)	54,100		
16	M8a	Chamber of Commerce Dues	175		
16	m13	Child Care Expense (Non Employee Related Care)	14,536		
16	m13	Penalties	12,150		
16	m13	Miscellaneous Expense	298		
16	m13	Gain / Loss on Disposal of Assets	3,631		
16	m13	Employee Food	441		
16	m13	Employee Relations	2,638		
15	Var	Laundry Benefits Related to Meridian Manor (See Attached)	848		
16	m8	Exchange Club Dues	280		
Total Other A&G Adjustments			\$ 93,607	\$ -	\$ -

Wolcott View Manor, Inc.
Disallowance Schedule for Cell Phones
September 30, 2018

	<u>Amount</u>
Total Cell Phone Expense	3,722 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)

\$ 2,282

Wolcott View Manor, Inc.
Benefits Disallowance Schedule
September 30, 2018

Barber and Beauty Benefits Disallowance

	<u>Amount</u>	
Barber & Beauty Salaries	22,409	See Page 28a
Total Salaries	<u>6,083,316</u>	TB Linked
	0.37%	
Total Benefits - Page 15, Line 1a1 - 1a8	<u>1,183,618</u>	TB Linked
Barber & Beauty Benefits Disallowed	\$ 4,360	

Child Care Center Benefits Disallowance

	<u>Amount</u>	
Child Care Center Salaries	334,922	TB Linked
Child Care Center - Public	88	83.02%
Child Care Center - Staff (Employee Related Care)	18	16.98%
	<u>106</u>	100.00%
Child Care Center Salaries Revised for Disallowance	278,052	See Page 28a
Total Salaries	<u>6,083,316</u>	TB Linked
	4.57%	
Total Benefits - Page 15, Line 1a1 - 1a8	<u>1,183,618</u>	TB Linked
Child Care Center Benefits Disallowed	\$ 54,100	

Disallowed Benefits (Page 28a)

\$ 58,460

Wolcott View Manor, Inc.
Laundry Disallowance Related to Meridian Manor Corporation
September 30, 2018

<u>Laundry Salaries</u>	<u>Salaries</u>	<u>Hours</u>	<u>Wage Rate</u>
Total Laundry Salaries & Hours	75,649	7,218	10.48
Laundry Salaries Disallowed	4,360 {b}	416 {a}	10.48

<u>Laundry Benefits</u>	
Laundry Salaries Disallowed	4,360
Total Salaries	<u>6,083,316</u>
Laundry Benefits Disallowed	0.07%

Total Benefits (Page 15, Line 1a1 - 1a8) 1,183,618

Laundry Benefits Disallowed 848 {c}

<u>Laundry Costs</u>	
Total Laundry Costs - Page 19	75,007

Hours Associated with Meridian Manor	416
Total Laundry Hours	<u>7,218</u>
Percent Related to Meridian Manor	5.76%

Laundry Costs Disallowed 4,320 {d}

<u>Laundry Overhead</u>	
Facility Square Feet	70,479
Laundry Square Feet	<u>674</u>

Laundry Sq/Ft % to Total	0.96%
Percent of Laundry Related to Meridian Manor	<u>5.76%</u>
Overhead Disallowance Percentage	0.06%

Maint & Op Expenses (Pg 22 line 6g)	533,631	320
Depreciation - Building (Pg 22 line 7b)	{f}	-
Rent (Pg 22 line 9)	1,029,600	618
Real Estate Taxes (Pg 22 line 10b)	139,328	84
Property Insurance (Pg 27 line 14a)	121,427	<u>73</u>
Laundry Overhead Disallowed		1,095 {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

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Wolcott View Manor, Inc.			972C	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 817,064	817,064		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 137,499	137,499		
28.	20	5d	Ambulance/Limousine	\$ 2,436	2,436		
29.	20	5f	X-rays, etc	\$ 12,670	12,670		
30.	20	5h	Laboratory	\$ 23,927	23,927		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 76,523	76,523		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,502	1,502		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 22,278	22,278		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,093,899	1,093,899		

*** 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.
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 12,799		
20	5l	Miscellaneous Ancillary Expense	3,484		
Var	Var	10% Markup of Supplies Purchased From We Care Dist.(See Attached)	38,355		
20	5c	Non Medicaid Bill Supply Cost	1,950		
20	5l	Complex Medical Equipment	18,439		
27	12D	Interest Checks from Employee	1,496		
Total Other Ancillary Costs			\$ 76,523	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	Var	Outpatient Therapy Disallowance	\$ 407		
22	Var	Laundry Overhead Disallowance	1,095		
Total Other Property Adjustments			\$ 1,502	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Vending Machine Revenue	\$ 820		
30	IV 8	Miscellaneous Revenue	21,458		
Total Other Adjustments			\$ 22,278	\$ -	\$ -

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, 2018**

Pg. 29b

Total Cable TV Expense	16,399	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Disallowed Expense	<u><u>\$ 12,799</u></u>	{a}

Tickmark
{a}

Ties to page 29a

Wolcott View Manor, Inc.
 Outpatient Therapy Disallowances
 September 30, 2018

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)	30,028 [c]
Total Outpatient Therapy Treatments	129 [c]
Outpatient % to Total Therapies	0.43%

Outpatient Portion of Rehab Facility

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

Disallowance

	TB Linked	[a]
	<u>Total</u>	<u>Outpatient</u>
Maint & Op Expenses (Pg 22 line 6g)	533,631	119 29a
Depreciation - Building (Pg 22 line 7b)	[d]	- 29a
Rent (Pg 22 line 9)	1,029,600	230 29a
Real Estate Taxes (Pg 22 line 10b)	139,328	31 29a
Property Insurance (Pg 22 line 14a)	121,427	27 29a
		<u>407</u>

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

Wolcott View Manor, Inc.
 Child Care Center Disallowances
 September 30, 2018

Child Care Center (CCC) Portion of Facility

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

Disallowance

	TB Linked <u>Total</u>	[a] <u>CCC</u>	[e] <u>83.02%</u>	
Maint & Op Expenses (Pg 22 line 6g)	533,631	40,379	33,523	
Depreciation - Building (Pg 22 line 7b)	[d]	-	-	
Rent (Pg 22 line 9)	1,029,600	77,908	64,679	
Real Estate Taxes (Pg 22 line 10b)	139,328	10,543	8,753	
Property Insurance (Pg. 27 line 14a)	121,427	9,188	7,628	
		138,018	114,583	29a
Child Care Expense	14,536		12,068	28a

- [a] Amount ties to page 29 without exception.
- [b] Amounts provided by Client.
- [c] Amounts provided by Client
- [d] Building depreciation is not claimed
- [e] Percentage of Child Care Center that is Non Employee Related Care. See Attachment Pg. 28c for statistics.

Descriptions of Goods	Account	Page	Line	Amount	Markup %	Actual Cost	Disallowance	Page / Line Ref
Linen	700400.000	19	3a1	26,276	10%	23,648	2,628	Page 29, Line 34
Special Nourishments	690400.000	18	2a1	40,077	10%	36,069	4,008	Page 29, Line 34
Dietary Supplies	690250.000	18	2a2	2,722	10%	2,450	272	Page 29, Line 34
Housekeeping Supplies	710670.000	20	4d	25,553	10%	22,998	2,555	Page 29, Line 34
Stockroom Supplies	670600.000	20	5b	182,109	10%	163,898	18,211	Page 29, Line 34
Diapers	670720.000	20	5b	52,841	10%	47,557	5,284	Page 29, Line 34
Medical Supplies	840050.000	20	5c	53,971	10%	48,574	5,397	Page 29, Line 34
				383,549		345,194	38,355	

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

Account	Description of Goods	Amount
400200.000	Medicare A - Medical Supplies	1,940
410200.000	Private - Medical Supplies	0
450200.000	Managed Care - Medical Supplies	<u>1,083</u>
	Total Medical Supplies	3,023
	Less: We Care Disallowance	<u>1073</u>
	Non Medicaid Supply Cost	1,950

Amount to be disallowed on Pg 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Wolcott View Manor, Inc.	972C	9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 9,508,632	9,508,632				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,288,173)	(2,288,173)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 995,362	995,362				
b. Medicare Room and Board Contractual Allowance **	\$ 788,201	788,201				
4. a. Private-Pay Residents and Other	\$ 1,972,332	1,972,332				
b. Private-Pay Room and Board Contractual Allowance **	\$ (23,391)	(23,391)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 133,943	133,943				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 53,087	53,087				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 1,940	1,940				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 21,399	21,399				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 495,162	495,162				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 122,114	122,114				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 109,751	109,751				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 37,341	37,341				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 490,338	490,338				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 139,241	139,241				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (993,085)	(993,085)				
b. Other (Specify) - Non-Medicare	\$ (328,546)	(328,546)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,235,648	11,235,648				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 4,770	4,770				
5. Interest Income (Specify)	\$ 63,127	63,127				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 11,547	11,547				
8. Other (Specify)	\$ 156,686	156,686				
V. Total Other Revenue (1 thru 8)	\$ 236,130	236,130				
VI. Total All Revenue (III +V)	\$ 11,471,778	11,471,778				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Medicare A - IV Therapy	\$ 14,937		
30 II 6a	Medicare A - Radiology	17,211		
30 II 6a	Medicare A - Lab	31,280		
30 II 6a	Medicare A - CIA - Anc	(1,025,914)		
30 II 6a	Medicare B - Vaccines	6,290		
30 II 6a	Medicare B - Outpatient Therapy - PT	2,830		
30 II 6a	Medicare B - Outpatient Therapy - OT	1,172		
30 II 6a	Medicare B - CLA Outpatient	(38)		
30 II 6a	Medicare B - CLA	(8,767)		
30 II 6a	Small Balance Adjustments - Medicare	(32,086)		
Total Other Resident Revenue - Medicare		\$ (993,085)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Private - Oxygen	\$ 3,851		
30 II 6b	Private - Lab	527		
30 II 6b	Private - Contractual Adjustment	(415)		
30 II 6b	Medicaid - IV Therapy	215		
30 II 6b	Medicaid - Lab	128		
30 II 6b	Medicaid CIA - Anc.	(133,998)		
30 II 6b	Managed Care - Radiology	3,591		
30 II 6b	Managed Care - Lab	7,371		
30 II 6b	Managed Care CIA - Anc.	(209,816)		
Total Other Resident Revenue		\$ (328,546)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Revenue - Note Receivable James E. Cleary Jr.	155,000	\$ 7,750		
30 IV 5	Interest Revenue - Note Receivable Meridian Manor	705,000	35,250		
30 IV 5	Interest Revenue - Note Receivable R&C Realty	200,000	10,000		
30 IV 5	Interest Revenue - Note Receivable JEC	200,000	10,000		
30 IV 5	Interest Revenue on Late Payment Fees	N/A	127		
Total Interest Income			\$ 63,127	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Child Care Revenue	\$ 308,595		
30 IV 8	Vending Machine Revenue	820		
30 IV 8	Misc. Revenue	21,458		
30 IV 8	Small Balance Adjustments - Other	(7,099)		
30 IV 8	Prior Period Adjustments	(145,019)		
30 IV 8	Federal Corp Tax Expense	(39,655)		
30 IV 8	State Business Tax Expense	17,586		
Total Other Revenue		\$ 156,686	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	436,665
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,404,501
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	350,384
4 Inventories			\$	47,500
5. Prepaid Expenses			\$	387,845
a. _____				
b. _____				
c. _____				
d. See Schedule	387,845			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,000
Other Assets	1,000			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,627,895
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
4. Leasehold Improvements	*Historical Cost <u>1,355,983</u>		\$	224,958
	Accum. Depreciation <u>1,131,025</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>678,385</u>		\$	143,761
	Accum. Depreciation <u>534,624</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>)			\$	324,317
F/S vs C/R NBV	324,317			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	693,036

* 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	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	3,320,931
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		Net	\$
5. Movable Equipment				
	*Historical Cost		Net	\$
6. Motor Vehicles				
	*Historical Cost		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		Net	\$
	Accum. Depreciation			\$
4. Goodwill (Purchased Only)				
				\$
5. Investments Related to Resident Care (<i>itemize</i>)				
				\$
6. Loans to Owners or Related Parties (<i>itemize</i>)				
				\$ 1,672,252
	Name and Address	Amount	Loan Date	
	Due From James E. Cleary, Meridian Manor, R&C Realty, JEC Fam	1,672,252		
7. Other Assets (<i>itemize</i>)				
	Employee Loans - LT		30,000	\$ 30,000
	See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,702,252
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	12,240,432

* 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	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	357,359
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
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>)				\$	499,260
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
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>)				\$	389,322

See Schedule					
				389,322	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,245,941

* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,245,941	
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>)				\$ 26,788	
Deferred Tax Liability - LT		26,788			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 26,788	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,272,729	

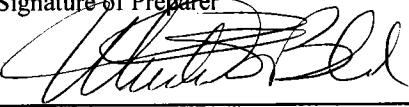
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2018	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			\$	4,083,340
6. Gain or Loss for Period			\$	(333,886)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	3,750,454
C. Total Reserves and Net Worth			\$	10,967,703
D. Total Liabilities, Reserves, and Net Worth			\$	12,240,432

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Wolcott View Manor, Inc.	972C	9/30/2018	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	4,084,340	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	11,471,778	
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,805,664	
D. Net Income or Deficit			\$	(333,886)	
E. Balance			\$	3,750,454	
F. Additions					
1. Additional Capital Contributed (<i>itemize</i>)					
2. Other (<i>itemize</i>)					
F-3. Total Additions			\$		
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			\$	3,750,454	
				09/30/18	

I. Preparer's/Reviewer's Certification

Name of Facility Wolcott View Manor, Inc.	License No. 972C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/8/19		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Mary Pedane		Phone Number 203-879-8066		
Annual Report Contact Email Address Mpedane@wolcottviewmanor.com				

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, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Wolcott View Manor, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 7, 2019



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

This checklist is not required to be submitted with the Annual Report

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 prior year? 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, 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 the prior cost year?

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

Were all discrepancies on the Error Page addressed?

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: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
100100.000	Cash - Wells Fargo	354,954.00			354,954.00
100125.000	Cash -TD Bank EFTPS	32,670.00			32,670.00
100150.000	Cash - Payroll	14,615.00			14,615.00
100175.000	Cash - Webster Real Est Tax	33,676.00			33,676.00
100200.000	Cash - Petty	350.00			350.00
100225.000	Cash - Pettyl.Resident- Facility	50.00			50.00
100900.000	Cash - Resident Trust	350.00			350.00
111000.000	A/R - Private	674,158.00			674,158.00
112000.000	A/R - Medicaid	606,026.00			606,026.00
113000.000	A/R - Medicare Part A	110,350.00			110,350.00
114000.000	A/R - Medicare Part B	17,514.00			17,514.00
115000.000	A/R - Co-Insurance Part A	50,574.00			50,574.00
115100.000	A/R - Co-Insurance Part A Medicaid	4,852.00			4,852.00
116000.000	A/R - Co-Insurance Part B	7,074.00			7,074.00
116100.000	A/R Co-Insurance Med B - OP	760.00			760.00
117000.000	A/R - Managed Care	83,170.00			83,170.00
119000.000	A/R - Outpatient	23.00			23.00
120000.000	A/R - Allowance For Bad Debt	(150,000.00)			(150,000.00)
131000.000	A/R - Employee Loans	0.00			0.00
131010.000	A/R NIR Interest	316,670.00			316,670.00
131020.000	N/R James E. Cleary, Jr.	155,000.00			155,000.00
131025.000	N/R - Meridian Manor	705,000.00			705,000.00
131050.000	N/R - R & C Reality	200,000.00			200,000.00
131075.000	N/R - JEC Fam	200,000.00			200,000.00
131100.000	Employee Loans - LT	30,000.00			30,000.00
132000.000	A/R - Due From J. Cleary	169,810.00			169,810.00
139000.000	A/R - Other	33,714.00			33,714.00
141000.000	Supplies - Inventory @ Cost	47,500.00			47,500.00
151000.000	Prepaid - Deferred Tax Asset	197,491.00			197,491.00
151100.000	Prepaid - State Corporation Tax	7,492.00			7,492.00
151150.000	Prepaid - Federal Corp Tax	25,000.00			25,000.00
152000.000	Prepaid - Unexpired Insurance	146,050.00			146,050.00
154100.000	Prepaid - Oil	11,812.00			11,812.00
161000.000	Leasehold	1,382,335.00			1,382,335.00
162000.000	Moveable Equipment	684,523.00			684,523.00
165000.000	Accum. Dep. - Leasehold	(849,567.00)			(849,567.00)
166000.000	Accum. Dep. - Moveable Equipment	(524,255.00)			(524,255.00)
181000.000	Other Assets	1,000.00			1,000.00
200100.000	Accounts Payable	(357,359.00)			(357,359.00)
200980.000	Accrued Expenses - Other	(99,854.00)			(99,854.00)
200990.000	Accrued Sales Tax Payable	0.00			0.00
202000.000	Accrued Wages	(126,873.00)			(126,873.00)
203000.000	Employee 401(k) Payable	0.00			0.00
203100.000	Employee 401(k) Loan Payable	(69.00)			(69.00)
211100.000	Due to Medicaid	0.00			0.00
212115.000	Accrued Vacation Pay	(259,237.00)			(259,237.00)
212125.000	Accrued Sick Pay	(113,150.00)			(113,150.00)
212135.000	Accrued Uniform Reimbursement	0.00			0.00
212155.000	Accrued Accounting	(10,000.00)			(10,000.00)
212175.000	401(k) Payable	(48,784.00)			(48,784.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
212195.000	State Provider Tax Payable	(190,231.00)			(190,231.00)
215100.000	Resident Refunds	0.00			0.00
215210.000	Federal Corporate Tax Payable	0.00			0.00
215225.000	Accrued Personal Property Tax	1,664.00			1,664.00
215250.000	Sewer Usage Payable	(4,630.00)			(4,630.00)
215275.000	Deferred Tax Liability	(37,298.00)			(37,298.00)
215280.000	Deferred Tax Liability - LT	(26,788.00)			(26,788.00)
215300.000	Due to Resident Trust	(120.00)			(120.00)
253000.000	Due To/From Meridian Manor	242,442.00			242,442.00
301000.000	Capital Stock	(1,000.00)			(1,000.00)
308000.000	Retained Earnings	(4,083,340.00)			(4,083,340.00)
400100.000	Medicare A - Room And Board	(995,362.00)			(995,362.00)
400200.000	Medicare A - Medical Supplies	(1,940.00)			(1,940.00)
400250.000	Medicare A - Pharmacy	(133,943.00)			(133,943.00)
400400.000	Medicare A - Physical Therapy	(376,090.00)			(376,090.00)
400450.000	Medicare A - Occupational Therapy	(379,415.00)			(379,415.00)
400500.000	Medicare A - Speech Therapy	(71,100.00)			(71,100.00)
400600.000	Medicare A - IV Therapy	(14,937.00)			(14,937.00)
400700.000	Medicare A - Radiology	(17,211.00)			(17,211.00)
400850.000	Medicare A - Lab	(31,280.00)			(31,280.00)
400900.000	Medicare A C/A - R/B	(788,201.00)			(788,201.00)
400910.000	Medicare A CIA - Anc	1,025,914.00			1,025,914.00
410100.000	Private - Room And Board	(1,246,316.00)			(1,246,316.00)
410110.000	Private - Private Room Differential	39,659.00			39,659.00
410200.000	Private - Medical Supplies	0.00			0.00
410250.000	Private - Pharmacy	(17.00)			(17.00)
410300.000	Private - Oxygen	(3,851.00)			(3,851.00)
410400.000	Private - Physical Therapy	(3,850.00)			(3,850.00)
410450.000	Private - Occupational Therapy	(6,329.00)			(6,329.00)
410700.000	Private - Radiology	0.00			0.00
410750.000	Private-Ambulance	0.00			0.00
410850.000	Private - Lab	(527.00)			(527.00)
410900.000	Private - Contractual Adjustment	415.00			415.00
430100.000	Medicaid - Room And Board	(9,508,632.00)			(9,508,632.00)
430200.000	Medicaid - Medical Supplies	(20,316.00)			(20,316.00)
430250.000	Medicaid - Pharmacy	(7,717.00)			(7,717.00)
430400.000	Medicaid - Physical Therapy	(46,645.00)			(46,645.00)
430450.000	Medicaid - Occupational Therapy	(50,020.00)			(50,020.00)
430500.000	Medicaid - Speech Therapy	(8,958.00)			(8,958.00)
430600.000	Medicaid - IV Therapy	(215.00)			(215.00)
430850.000	Medicaid - Lab	(128.00)			(128.00)
430900.000	Medicaid CIA - RIB	2,288,173.00			2,288,173.00
430910.000	Medicaid CIA - Anc.	133,998.00			133,998.00
450100.000	Managed Care - Room And Board	(726,016.00)			(726,016.00)
450200.000	Managed Care - Medical Supplies	(1,083.00)			(1,083.00)
450250.000	Managed Care - Pharmacy	(45,353.00)			(45,353.00)
450400.000	Managed Care - Physical Therapy	(61,090.00)			(61,090.00)
450405.000	Managed Care - P.T. - Outlier	(9,639.00)			(9,639.00)
450450.000	Managed Care - Occupational Therapy	(74,582.00)			(74,582.00)
450455.000	Managed Care - O.T. - Outlier	(8,310.00)			(8,310.00)
450500.000	Managed Care - Speech Therapy	(25,936.00)			(25,936.00)
450505.000	Managed Care - Speech Therapy Outlier	(2,447.00)			(2,447.00)
450550.000	Managed Care - Speach Therapy Outlier	0.00			0.00
450600.000	Managed Care - IV Therapy	(890.00)			(890.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
450650.000	Managed Care - O.T - Outlier	0.00			0.00
450700.000	Managed Care - Radiology	(3,591.00)			(3,591.00)
450850.000	Managed Care - Lab	(7,371.00)			(7,371.00)
450900.000	Managed Care CIA - RIB	(16,268.00)			(16,268.00)
450910.000	Managed Care CIA - Anc	209,816.00			209,816.00
500260.000	Medicare B - Vaccines	(6,290.00)			(6,290.00)
500400.000	Medicare B - Physical Therapy	(119,072.00)			(119,072.00)
500425.000	Medicare B - Outpatient Therapy - P.T.	(2,830.00)			(2,830.00)
500428.000	Medicare B - Outpatient Therapy - O.T.	(1,172.00)			(1,172.00)
500450.000	Medicare B - Occupational Therapy	(110,923.00)			(110,923.00)
500500.000	Medicare B - Speech Therapy	(38,651.00)			(38,651.00)
500860.000	Medicare B - CIA Out Patient.	38.00			38.00
500900.000	Medicare B - CIA	8,767.00			8,767.00
500950.000	Medicare B - C/A Out Patient	0.00			0.00
505400.000	Managed Care B - OP Therapy	0.00			0.00
599010.000	Hairdressing Revenue	(11,547.00)			(11,547.00)
599015.000	Cable/TV Revenue	(4,770.00)			(4,770.00)
599020.000	Child Care Revenue	(308,595.00)			(308,595.00)
599050.000	Interest Revenue	(63,127.00)			(63,127.00)
599060.000	Vending Machine Revenue	(820.00)			(820.00)
599070.000	Charitable Donations	0.00			0.00
599080.000	Misc. Revenue	(21,458.00)			(21,458.00)
599090.000	Small Balance Adjustments - Other	7,099.00			7,099.00
599095.000	Small Balance Adjustments - Medicare	32,086.00			32,086.00
599130.000	Prior Period Adjustments	145,019.00			145,019.00
610100.000	Wages - Recreation	89,970.00			89,970.00
610250.000	Recreation Expense	4,591.00			4,591.00
610650.000	Patient Activites	4,860.00			4,860.00
620700.000	Respiratory Therapy Consultant	43,060.00			43,060.00
630100.000	Wages - DON	94,340.00			94,340.00
630110.000	Wages - Ass! DON	85,601.00			85,601.00
670100.000	Wages - RN	692,499.00		(236,023.00)	456,476.00
			RJE - 7	(236,023.00)	
670105.000	Wages Adj-RN Meridian	0.00			0.00
670110.000	Wages - LPN	1,233,562.00		(160,059.00)	1,073,503.00
			RJE - 7	(160,059.00)	
670120.000	Wages - C NA	1,468,375.00			1,468,375.00
670220.000	Clinical RN Consultant	0.00			0.00
670600.000	Stockroom Medical Supplies	234,941.00			234,941.00
670610.000	Station Supplies	6,217.00			6,217.00
670620.000	Stockroom IV Supplies	5,389.00			5,389.00
670720.000	Diapers	68,165.00			68,165.00
690110.000	Wages - Dietary	361,463.00		(95,477.00)	265,986.00
			RJE - 7	(95,477.00)	
690250.000	Dietary Expense	52,486.00			52,486.00
690400.000	Special Nourishments	52,418.00			52,418.00
690500.000	Raw Food & Beverage	315,282.00			315,282.00
700100.000	Wages - Laundry	75,649.00			75,649.00
700250.000	Laundry Expense	38,910.00			38,910.00
700400.000	Linen & Bedding	36,097.00			36,097.00
700700.000	Laundry Purchase Service	0.00			0.00
710100.000	Wages - Housekeeping	258,588.00		(28,199.00)	230,389.00
			RJE - 7	(28,199.00)	
710670.000	Housekeeping Expense	114,801.00			114,801.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
720100.000	Wages - Maintenance	69,723.00			69,723.00
720500.000	Gas	54,113.00			54,113.00
720510.000	Electricity	79,935.00			79,935.00
720520.000	Water	40,288.00			40,288.00
720530.000	Sewer usage	18,518.00			18,518.00
720535.000	Refuse Disposal	28,142.00			28,142.00
720540.000	Co Generation Expense	18,033.00			18,033.00
720550.000	Oil	40,738.00			40,738.00
720660.000	Plant Expense	79,367.00			79,367.00
720667.000	Grounds Maintenance	48,057.00			48,057.00
720700.000	Plant Purchase Service	122,218.00		(2,880.00)	119,338.00
			RJE - 5	(2,880.00)	
720810.000	Rent	1,029,600.00			1,029,600.00
720815.000	Equipment Rental Expense	7,102.00		(5,360.00)	1,742.00
			RJE - 3	(5,360.00)	
720820.000	Tax - Real Estate	139,328.00			139,328.00
720830.000	Tax - Personal Property	5,459.00			5,459.00
730100.000	Wages - Administrator	129,836.00			129,836.00
730105.000	Asst. Administrator	0.00			0.00
730110.000	Wages - Office	341,975.00			341,975.00
730150.000	Workers Compensation Insurance	229,738.00			229,738.00
730160.000	Wages - Child Care	334,922.00			334,922.00
730170.000	Child Care Expense	14,536.00			14,536.00
730200.000	Payroll Taxes	443,014.00			443,014.00
730250.000	Payroll Taxes - SUTA	91,873.00			91,873.00
730280.000	Payroll Taxes - FUTA	9,984.00			9,984.00
730300.000	Insurance - Staff	356,475.00			356,475.00
730340.000	401(k) Expense	48,784.00			48,784.00
730345.000	401(k) Admin Expense	3,750.00			3,750.00
730350.000	Payroll Service Expense	49,922.00			49,922.00
730400.000	Uniform Reimbursement Expense	0.00			0.00
730430.000	Legal Fees	12,939.00			12,939.00
730440.000	Accounting Fees	77,617.00			77,617.00
730450.000	Computer Expense	956.00			956.00
730460.000	Computer Maintenance Contract	59,084.00			59,084.00
730510.000	Advertising - Promotional	18,115.00			18,115.00
730515.000	Advertising - Employment	0.00			0.00
730530.000	Insurance - Property	121,427.00			121,427.00
730535.000	Insurance - D&O	14,849.00			14,849.00
730540.000	Bad Debt Expense	42,052.00			42,052.00
730590.000	Office Expense	24,591.00			24,591.00
730595.000	Telephone Expense	23,751.00		(3,722.00)	20,029.00
			RJE - 4	(3,722.00)	
730598.000	Cable TV	16,399.00			16,399.00
730670.000	Storage Rental Expense	0.00			0.00
730700.000	Employee Welfare	8,322.00		(4,902.00)	3,420.00
			RJE - 1	(4,902.00)	
730730.000	Auto Expense	10.00			10.00
730740.000	OSHA - Mandated Costs	8,998.00			8,998.00
730750.000	Dues & Membership	10,575.00		(758.00)	9,817.00
			RJE - 2	(758.00)	
730760.000	Subscriptions	974.00		283.00	1,257.00
			RJE - 2	283.00	
730810.000	Inservices & Seminar	2,663.00			2,663.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
730830.000	Penalties	12,150.00			12,150.00
730840.000	Mileage Reimbursement	1,036.00			1,036.00
730860.000	Postage	2,623.00			2,623.00
730870.000	Licenses	1,853.00			1,853.00
730880.000	Miscellaneous Expense	298.00			298.00
730910.000	Service Charges - Bank	2,629.00			2,629.00
800100.000	Wages - Physical Therapist	269,160.00			269,160.00
800700.000	Physical Therapy Consultant	30,704.00			30,704.00
810100.000	Wages < Occupational Therapist	232,712.00			232,712.00
810700.000	Occupation Therapy Consultant	0.00			0.00
820100.000	Wages - Speech Therapist	49,624.00			49,624.00
820700.000	Speech Therapy Consultant	5,760.00			5,760.00
820750.000	Physical Therapy Consultant	0.00			0.00
830100.000	Pharmacy Consultant	8,569.00			8,569.00
830200.000	Drug Expense	137,499.00			137,499.00
830500.000	Flu Vaccine Expense	3,909.00			3,909.00
840050.000	Medical Supply Expense	100,224.00			100,224.00
850070.000	Medical Director Consultant	30,595.00			30,595.00
850072.000	Cardiovascular Consultant	38,550.00			38,550.00
850080.000	Wages - Hairdressing	22,409.00			22,409.00
850090.000	Hairdressing Expense	755.00			755.00
850140.000	Dental Consultant	13,489.00			13,489.00
850145.000	Podiatry Consultant	90.00			90.00
850150.000	Wages - Social Service	95,431.00			95,431.00
850155.000	Wages - Admissions	61,640.00			61,640.00
850170.000	Medical Rec. Librarian Consultant	0.00			0.00
850180.000	Wages - Medical Rec.	115,837.00			115,837.00
850420.000	Depreciation Expense	109,351.00			109,351.00
850500.000	Federal Corp Tax Expense	39,655.00			39,655.00
850510.000	State Business Tax Expense	(17,586.00)			(17,586.00)
850520.000	State Provider Tax Expense	776,668.00			776,668.00
850530.000	Interest Expense	1,496.00			1,496.00
850600.000	Complex Medial Equipment Exp	18,439.00			18,439.00
850620.000	Lab Expense	23,927.00			23,927.00
850640.000	Ambulance Expense	2,436.00			2,436.00
850660.000	Misc. Ancillary Expense	3,484.00		(111.00)	3,373.00
			RJE - 6	(111.00)	
850670.000	Radiology Expense	12,670.00			12,670.00
920000.000	Gain/Loss on Disposal of Assets	3,631.00			3,631.00
Marcum 101	Wages - Head Dietitian	0.00		60,667.00	60,667.00
			RJE - 7	60,667.00	
Marcum 102	Wages - Food Service Supervisor	0.00		34,810.00	34,810.00
			RJE - 7	34,810.00	
Marcum 103	Wages - Head Housekeeper	0.00		28,199.00	28,199.00
			RJE - 7	28,199.00	
Marcum 104	Wages - Engineer or Chief of Maintenance	0.00			0.00
Marcum 105	Wages - RN Admin	0.00		236,023.00	236,023.00
			RJE - 7	236,023.00	
Marcum 106	Wages - MDS Coordinators	0.00			0.00
Marcum 107	Inservice/Infection Control	0.00			0.00
Marcum 108	Chamber of Commerce Dues	0.00		175.00	175.00
			RJE - 2	175.00	
Marcum 109	Leased Equipment	0.00		5,360.00	5,360.00
			RJE - 3	5,360.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Marcum 110	Cell Phone	0.00		3,722.00	3,722.00
			RJE - 4	3,722.00	
Marcum 111	A&G Contracted Services	0.00			0.00
Marcum 112	Dietary Consultant	0.00		2,880.00	2,880.00
			RJE - 5	2,880.00	
Marcum 113	Cable Television	0.00			0.00
Marcum 114	Movable Equipment Depreciation	0.00			0.00
Marcum 115	Leasehold Improvement Depreciation	0.00			0.00
Marcum 116	Wages - LPN Admin	0.00		160,059.00	160,059.00
			RJE - 7	160,059.00	
Marcum 117	Pulmonary/Cardiology Services - Medicare	0.00			0.00
Marcum 118	Resident Equipment Rental	0.00			0.00
Marcum 119	Holiday Party	0.00		1,823.00	1,823.00
			RJE - 1	1,823.00	
Marcum 120	Employee Food	0.00		441.00	441.00
			RJE - 1	441.00	
Marcum 121	Employee Relations	0.00		2,638.00	2,638.00
			RJE - 1	2,638.00	
Marcum 122	Corporate Business Tax	0.00		300.00	300.00
			RJE - 2	300.00	
Marcum 123	Audiologist	0.00		111.00	111.00
			RJE - 6	111.00	
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: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
Group : [10-A] Salaries and Wages						
Subgroup : [2] Administrators						
730100.000	Wages - Administrator	129,836.00		0.00	129,836.00	143,095.43
Subtotal [2] Administrators		129,836.00		0.00	129,836.00	143,095.43
Subgroup : [4] Other Administrative Salaries						
730110.000	Wages - Office	341,975.00		0.00	341,975.00	355,913.07
Subtotal [4] Other Administrative Salaries		341,975.00		0.00	341,975.00	355,913.07
Subgroup : [5A] Head Dietitian						
Marcum 101	Wages - Head Dietitian	0.00	RJE - 7	60,667.00	60,667.00	60,011.00
Subtotal [5A] Head Dietitian		0.00		60,667.00	60,667.00	60,011.00
Subgroup : [5B] Food Service Supervisor						
Marcum 102	Wages - Food Service Supervisor	0.00	RJE - 7	34,810.00	34,810.00	33,706.00
Subtotal [5B] Food Service Supervisor		0.00		34,810.00	34,810.00	33,706.00
Subgroup : [5C] Dietary Workers						
690110.000	Wages - Dietary	361,463.00	RJE - 7	(95,477.00)	265,986.00	246,996.12
Subtotal [5C] Dietary Workers		361,463.00		(95,477.00)	265,986.00	246,996.12
Subgroup : [6A] Head Housekeeper						
Marcum 103	Wages - Head Housekeeper	0.00	RJE - 7	28,199.00	28,199.00	38,917.00
Subtotal [6A] Head Housekeeper		0.00		28,199.00	28,199.00	38,917.00
Subgroup : [6B] Other Housekeeping Workers						
710100.000	Wages - Housekeeping	258,588.00	RJE - 7	(28,199.00)	230,389.00	259,844.56
Subtotal [6B] Other Housekeeping Workers		258,588.00		(28,199.00)	230,389.00	259,844.56
Subgroup : [7B] Other Maintenance Workers						
720100.000	Wages - Maintenance	69,723.00		0.00	69,723.00	58,420.22
Subtotal [7B] Other Maintenance Workers		69,723.00		0.00	69,723.00	58,420.22
Subgroup : [8B] Other Laundry Workers						
700100.000	Wages - Laundry	75,649.00		0.00	75,649.00	77,426.61
Subtotal [8B] Other Laundry Workers		75,649.00		0.00	75,649.00	77,426.61
Subgroup : [9] Barber and Beautician Services						
850080.000	Wages - Hairdressing	22,409.00		0.00	22,409.00	18,927.14
Subtotal [9] Barber and Beautician Services		22,409.00		0.00	22,409.00	18,927.14
Subgroup : [12A] Director of Nurses/Assistant Director						
630100.000	Wages - DON	94,340.00		0.00	94,340.00	95,738.47
630110.000	Wages - Ass'l DON	85,601.00		0.00	85,601.00	126,195.42
Subtotal [12A] Director of Nurses/Assistant Director		179,941.00		0.00	179,941.00	221,933.89
Subgroup : [12B1] RNs - Direct Care						
670100.000	Wages - RN	692,499.00	RJE - 7	(236,023.00)	456,476.00	573,700.63
Subtotal [12B1] RNs - Direct Care		692,499.00		(236,023.00)	456,476.00	573,700.63
Subgroup : [12B2] RNs - Administrative						
Marcum 105	Wages - RN Admin	0.00	RJE - 7	236,023.00	236,023.00	118,772.00
Subtotal [12B2] RNs - Administrative		0.00		236,023.00	236,023.00	118,772.00
Subgroup : [12C1] LPNs - Direct Care						
670110.000	Wages - LPN	1,233,562.00	RJE - 7	(160,059.00)	1,073,503.00	920,444.55
Subtotal [12C1] LPNs - Direct Care		1,233,562.00		(160,059.00)	1,073,503.00	920,444.55
Subgroup : [12C2] LPNs - Administrative						
Marcum 116	Wages - LPN Admin	0.00	RJE - 7	160,059.00	160,059.00	229,540.00
Subtotal [12C2] LPNs - Administrative		0.00		160,059.00	160,059.00	229,540.00
Subgroup : [12D] Aides and Attendants						
670120.000	Wages - C NA	1,468,375.00		0.00	1,468,375.00	1,411,817.90
Subtotal [12D] Aides and Attendants		1,468,375.00		0.00	1,468,375.00	1,411,817.90
Subgroup : [12E] Physical Therapists						
800100.000	Wages - Physical Therapist	269,160.00		0.00	269,160.00	266,156.08
Subtotal [12E] Physical Therapists		269,160.00		0.00	269,160.00	266,156.08
Subgroup : [12F] Speech Therapists						
820100.000	Wages - Speech Therapist	49,624.00		0.00	49,624.00	65,845.79
Subtotal [12F] Speech Therapists		49,624.00		0.00	49,624.00	65,845.79

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subgroup : [12G] Occupational Therapists						
810100.000	Wages < Occupational Therapist	232,712.00		0.00	232,712.00	256,573.57
Subtotal [12G] Occupational Therapists		232,712.00		0.00	232,712.00	256,573.57
Subgroup : [12H] Recreation Workers						
610100.000	Wages - Recreation	89,970.00		0.00	89,970.00	91,626.05
Subtotal [12H] Recreation Workers		89,970.00		0.00	89,970.00	91,626.05
Subgroup : [12M] Social Workers/Case Management						
850150.000	Wages - Social Service	95,431.00		0.00	95,431.00	80,858.39
Subtotal [12M] Social Workers/Case Management		95,431.00		0.00	95,431.00	80,858.39
Subgroup : [12O] Other						
730160.000	Wages - Child Care	334,922.00		0.00	334,922.00	343,186.49
850155.000	Wages - Admissions	61,640.00		0.00	61,640.00	58,757.89
850180.000	Wages - Medical Rec.	115,837.00		0.00	115,837.00	104,628.10
Subtotal [12O] Other		512,399.00		0.00	512,399.00	506,572.48
Total [10-A] Salaries and Wages		6,083,316.00		0.00	6,083,316.00	6,037,098.48
Group : [13-B] Professional Fees						
Subgroup : [1] Dietitian						
Marcum 112	Dietary Consultant	0.00	RJE - 5	2,880.00	2,880.00	17,280.00
Subtotal [1] Dietitian		0.00		2,880.00	2,880.00	17,280.00
Subgroup : [2] Dentist						
850140.000	Dental Consultant	13,489.00		0.00	13,489.00	14,009.40
Subtotal [2] Dentist		13,489.00		0.00	13,489.00	14,009.40
Subgroup : [3] Pharmacist						
830100.000	Pharmacy Consultant	8,569.00		0.00	8,569.00	8,514.00
Subtotal [3] Pharmacist		8,569.00		0.00	8,569.00	8,514.00
Subgroup : [5A] PT - Resident Care						
800700.000	Physical Therapy Consultant	30,704.00		0.00	30,704.00	36,566.26
Subtotal [5A] PT - Resident Care		30,704.00		0.00	30,704.00	36,566.26
Subgroup : [8A] Medical Director						
850070.000	Medical Director Consultant	30,595.00		0.00	30,595.00	40,595.00
Subtotal [8A] Medical Director		30,595.00		0.00	30,595.00	40,595.00
Subgroup : [9A] ST - Resident Care						
820700.000	Speech Therapy Consultant	5,760.00		0.00	5,760.00	1,080.00
Subtotal [9A] ST - Resident Care		5,760.00		0.00	5,760.00	1,080.00
Subgroup : [10A] OT - Resident Care						
810700.000	Occupation Therapy Consultant	0.00		0.00	0.00	4,717.50
Subtotal [10A] OT - Resident Care		0.00		0.00	0.00	4,717.50
Subgroup : [12] Other						
620700.000	Respiratory Therapy Consultant	43,060.00		0.00	43,060.00	46,017.50
850072.000	Cardiovascular Consultant	38,550.00		0.00	38,550.00	31,500.00
850145.000	Podiatry Consultant	90.00		0.00	90.00	36.19
850170.000	Medical Rec. Librarian Consultant	0.00		0.00	0.00	122.00
Marcum 123	Audiologist	0.00	RJE - 6	111.00	111.00	0.00
Subtotal [12] Other		81,700.00		111.00	81,811.00	77,675.69
Total [13-B] Professional Fees		170,817.00		2,991.00	173,808.00	200,437.65
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
730150.000	Workers Compensation Insurance	229,738.00		0.00	229,738.00	234,789.46
Subtotal [1A1] Workmen's Compensation		229,738.00		0.00	229,738.00	234,789.46
Subgroup : [1A3] Unemployment Insurance						
730250.000	Payroll Taxes - SUTA	91,873.00		0.00	91,873.00	114,068.00
730280.000	Payroll Taxes - FUTA	9,984.00		0.00	9,984.00	10,163.11
Subtotal [1A3] Unemployment Insurance		101,857.00		0.00	101,857.00	124,231.11
Subgroup : [1A4] Social Security (FICA)						
730200.000	Payroll Taxes	443,014.00		0.00	443,014.00	442,654.66
Subtotal [1A4] Social Security (FICA)		443,014.00		0.00	443,014.00	442,654.66
Subgroup : [1A5] Health Insurance						
730300.000	Insurance - Staff	356,475.00		0.00	356,475.00	281,106.57
Subtotal [1A5] Health Insurance		356,475.00		0.00	356,475.00	281,106.57
Subgroup : [1A7] Pensions						
730340.000	401(k) Expense	48,784.00		0.00	48,784.00	49,780.50
730345.000	401(k) Admin Expense	3,750.00		0.00	3,750.00	3,000.00
Subtotal [1A7] Pensions		52,534.00		0.00	52,534.00	52,780.50

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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Subgroup : [1A8] Uniform Allowance						
730400.000	Uniform Reimbursement Expense	0.00		0.00	0.00	5,787.26
Subtotal [1A8] Uniform Allowance		0.00		0.00	0.00	5,787.26
Subgroup : [1C] Bad Debts						
730540.000	Bad Debt Expense	42,052.00		0.00	42,052.00	58,752.16
Subtotal [1C] Bad Debts		42,052.00		0.00	42,052.00	58,752.16
Subgroup : [1D] Accounting and Auditing						
730440.000	Accounting Fees	77,617.00		0.00	77,617.00	23,583.15
Subtotal [1D] Accounting and Auditing		77,617.00		0.00	77,617.00	23,583.15
Subgroup : [1E] Legal						
730430.000	Legal Fees	12,939.00		0.00	12,939.00	22,824.17
Subtotal [1E] Legal		12,939.00		0.00	12,939.00	22,824.17
Subgroup : [1F] Insurance of Lives of Owners/Oper.						
730535.000	Insurance - D&O	14,849.00		0.00	14,849.00	14,849.00
Subtotal [1F] Insurance of Lives of Owners/Oper.		14,849.00		0.00	14,849.00	14,849.00
Subgroup : [1G] Office Supplies						
730450.000	Computer Expense	956.00		0.00	956.00	902.64
730590.000	Office Expense	24,591.00		0.00	24,591.00	22,369.28
Subtotal [1G] Office Supplies		25,547.00		0.00	25,547.00	23,271.92
Subgroup : [1H1] Telephone and Telegraph						
730595.000	Telephone Expense	23,751.00		(3,722.00)	20,029.00	20,298.09
Subtotal [1H1] Telephone and Telegraph		23,751.00	RJE - 4	(3,722.00)	20,029.00	20,298.09
Subgroup : [1H2] Cellular Phones and Beepers						
Marcum 110	Cell Phone	0.00		3,722.00	3,722.00	4,009.76
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 4	3,722.00	3,722.00	4,009.76
Subgroup : [1J] Corporation Business Taxes						
Marcum 122	Corporate Business Tax	0.00		300.00	300.00	0.00
Subtotal [1J] Corporation Business Taxes		0.00	RJE - 2	300.00	300.00	0.00
Subgroup : [1K3] Resident Day User Fee						
850520.000	State Provider Tax Expense	776,668.00		0.00	776,668.00	692,504.00
Subtotal [1K3] Resident Day User Fee		776,668.00		0.00	776,668.00	692,504.00
Total [16] Expenditures Other than Salaries		2,167,041.00		300.00	2,167,341.00	2,001,441.81
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [2] Holiday Parties for Staff						
Marcum 119	Holiday Party	0.00		1,823.00	1,823.00	0.00
Subtotal [2] Holiday Parties for Staff		0.00	RJE - 1	1,823.00	1,823.00	0.00
Subgroup : [3] Gifts to Staff and Residents						
730700.000	Employee Welfare	8,322.00		(4,902.00)	3,420.00	5,648.48
Subtotal [3] Gifts to Staff and Residents		8,322.00	RJE - 1	(4,902.00)	3,420.00	5,648.48
Subgroup : [4] Employee Travel						
730840.000	Mileage Reimbursement	1,036.00		0.00	1,036.00	959.94
Subtotal [4] Employee Travel		1,036.00		0.00	1,036.00	959.94
Subgroup : [5] Education Expense						
730810.000	Inservices & Seminar	2,663.00		0.00	2,663.00	2,172.91
Subtotal [5] Education Expense		2,663.00		0.00	2,663.00	2,172.91
Subgroup : [6] Automobile Expense						
730730.000	Auto Expense	10.00		0.00	10.00	0.00
Subtotal [6] Automobile Expense		10.00		0.00	10.00	0.00
Subgroup : [M1] Advertising Help Wanted						
730515.000	Advertising - Employment	0.00		0.00	0.00	8,375.93
Subtotal [M1] Advertising Help Wanted		0.00		0.00	0.00	8,375.93
Subgroup : [M3] Advertising Other						
730510.000	Advertising - Promotional	18,115.00		0.00	18,115.00	41,617.87
Subtotal [M3] Advertising Other		18,115.00		0.00	18,115.00	41,617.87
Subgroup : [M6] Barber and Beauty Supplies						
850090.000	Hairdressing Expense	755.00		0.00	755.00	802.88
Subtotal [M6] Barber and Beauty Supplies		755.00		0.00	755.00	802.88
Subgroup : [M7] Postage						
730860.000	Postage	2,623.00		0.00	2,623.00	2,866.81
Subtotal [M7] Postage		2,623.00		0.00	2,623.00	2,866.81

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Subgroup : [M8] Dues and Membership Fees to Professional Associations						
730750.000	Dues & Membership	10,575.00		(758.00)	9,817.00	9,696.36
			RJE - 2	(758.00)		
				(758.00)	9,817.00	9,696.36
Subtotal [M8] Dues and Membership Fees to Professional Associa		10,575.00				
Subgroup : [M8A] Dues to Chamber of Commerce						
Marcum 108	Chamber of Commerce Dues	0.00		175.00	175.00	1,915.70
			RJE - 2	175.00		
				175.00	175.00	1,915.70
Subtotal [M8A] Dues to Chamber of Commerce		0.00				
Subgroup : [M9] Subscriptions						
730760.000	Subscriptions	974.00		283.00	1,257.00	1,112.80
			RJE - 2	283.00		
				283.00	1,257.00	1,112.80
Subtotal [M9] Subscriptions		974.00				
Subgroup : [M11] Services Provided by Contract						
730350.000	Payroll Service Expense	49,922.00		0.00	49,922.00	48,062.84
730460.000	Computer Maintenance Contract	59,084.00		0.00	59,084.00	58,024.36
				0.00	109,006.00	106,087.20
Subtotal [M11] Services Provided by Contract		109,006.00				
Subgroup : [M13] Other						
730170.000	Child Care Expense	14,536.00		0.00	14,536.00	14,641.89
730740.000	OSHA - Mandated Costs	8,998.00		0.00	8,998.00	9,801.73
730830.000	Penalties	12,150.00		0.00	12,150.00	2,640.95
730870.000	Licenses	1,853.00		0.00	1,853.00	2,406.00
730880.000	Miscellaneous Expense	298.00		0.00	298.00	1,158.50
730910.000	Service Charges - Bank	2,629.00		0.00	2,629.00	3,158.57
920000.000	Gain/Loss on Disposal of Assets	3,631.00		0.00	3,631.00	0.00
Marcum 120	Employee Food	0.00		441.00	441.00	0.00
			RJE - 1	441.00		
				2,638.00	2,638.00	0.00
Marcum 121	Employee Relations	0.00		2,638.00		
			RJE - 1	2,638.00		
				3,079.00	47,174.00	33,807.64
Subtotal [M13] Other		44,095.00				
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and C		198,174.00		(300.00)	197,874.00	215,064.52
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
690400.000	Special Nourishments	52,418.00		0.00	52,418.00	27,894.28
690500.000	Raw Food & Beverage	315,282.00		0.00	315,282.00	295,573.21
				0.00	367,700.00	323,467.49
Subtotal [2A1] Raw Food		367,700.00				
Subgroup : [2A2] Non-Food Supplies						
690250.000	Dietary Expense	52,486.00		0.00	52,486.00	46,474.31
				0.00	52,486.00	46,474.31
Subtotal [2A2] Non-Food Supplies		52,486.00				
Total [18] Dietary Basis for Allocation of Costs		420,186.00		0.00	420,186.00	369,941.80
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A1] Bed Linens, etc...washed, Ironed..						
700400.000	Linen & Bedding	36,097.00		0.00	36,097.00	28,749.15
				0.00	36,097.00	28,749.16
Subtotal [3A1] Bed Linens, etc...washed, Ironed..		36,097.00				
Subgroup : [3B] Purchased Services						
700700.000	Laundry Purchase Service	0.00		0.00	0.00	10,203.43
				0.00	0.00	10,203.43
Subtotal [3B] Purchased Services		0.00				
Subgroup : [3C] Other						
700250.000	Laundry Expense	38,910.00		0.00	38,910.00	36,375.35
				0.00	38,910.00	36,375.35
Subtotal [3C] Other		38,910.00				
Total [19] Laundry-Basis for Allocation of Costs		75,007.00		0.00	75,007.00	76,327.93
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4C] Other						
710670.000	Housekeeping Expense	114,801.00		0.00	114,801.00	105,571.14
				0.00	114,801.00	105,571.14
Subtotal [4C] Other		114,801.00				
Subgroup : [5A2] Purchased from						
830200.000	Drug Expense	137,499.00		0.00	137,499.00	156,156.70
				0.00	137,499.00	156,156.70
Subtotal [5A2] Purchased from		137,499.00				
Subgroup : [5B] Medicine Cabinet Drugs						
670600.000	Stockroom Medical Supplies	234,941.00		0.00	234,941.00	238,094.20
670610.000	Station Supplies	6,217.00		0.00	6,217.00	8,610.79
670620.000	Stockroom IV Supplies	5,389.00		0.00	5,389.00	3,573.39
670720.000	Diapers	68,165.00		0.00	68,165.00	66,293.72
				0.00	314,712.00	316,572.10
Subtotal [5B] Medicine Cabinet Drugs		314,712.00				
Subgroup : [5C] Medical and Therapeutic Supplies						
840050.000	Medical Supply Expense	100,224.00		0.00	100,224.00	49,677.84
				0.00	100,224.00	49,677.84
Subtotal [5C] Medical and Therapeutic Supplies		100,224.00				
Subgroup : [5D] Ambulance/Limousine						
850640.000	Ambulance Expense	2,436.00		0.00	2,436.00	2,632.80

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Subtotal [5D] Ambulance/Limousine		2,436.00		0.00	2,436.00	2,832.80
Subgroup : [5F] X-Rays and related radiological						
850670.000 Radiology Expense		12,670.00		0.00	12,670.00	42,533.20
Subtotal [5F] X-Rays and related radiological		12,670.00		0.00	12,670.00	42,533.20
Subgroup : [5H] Laboratory						
850620.000 Lab Expense		23,927.00		0.00	23,927.00	26,629.60
Subtotal [5H] Laboratory		23,927.00		0.00	23,927.00	26,629.60
Subgroup : [5I] Recreation						
610250.000 Recreation Expense		4,591.00		0.00	4,591.00	5,026.62
610650.000 Patient Activites		4,860.00		0.00	4,860.00	6,460.00
730598.000 Cable TV		16,399.00		0.00	16,399.00	0.00
Marcum 113 Cable Television		0.00		0.00	0.00	13,814.91
Subtotal [5I] Recreation		25,850.00		0.00	25,850.00	25,301.53
Subgroup : [5L] Other						
830500.000 Flu Vaccine Expense		3,909.00		0.00	3,909.00	0.00
850600.000 Complex Medial Equipment Exp		18,439.00		0.00	18,439.00	50,133.19
850660.000 Misc. Ancillary Expense		3,484.00		(111.00)	3,373.00	6,538.85
Marcum 118 Resident Equipment Rental		0.00	RJE - 6	(111.00)	0.00	1,320.87
Subtotal [5L] Other		25,832.00		(111.00)	25,721.00	57,992.91
Total [20] Housekeeping and Resident Care Basis for Allocation of		757,951.00		(111.00)	757,840.00	783,067.82
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
720660.000 Plant Expense		79,367.00		0.00	79,367.00	50,627.58
Subtotal [6A] Repairs and Maintenance		79,367.00		0.00	79,367.00	60,627.58
Subgroup : [6B] Heat						
720500.000 Gas		54,113.00		0.00	54,113.00	58,348.05
720550.000 Oil		40,738.00		0.00	40,738.00	13,313.70
Subtotal [6B] Heat		94,851.00		0.00	94,851.00	71,661.75
Subgroup : [6C] Light & Power						
720510.000 Electricity		79,935.00		0.00	79,935.00	68,555.91
Subtotal [6C] Light & Power		79,935.00		0.00	79,935.00	68,555.91
Subgroup : [6D] Water						
720520.000 Water		40,288.00		0.00	40,288.00	34,888.65
Subtotal [6D] Water		40,288.00		0.00	40,288.00	34,888.65
Subgroup : [6E] Equipment Lease						
Marcum 109 Leased Equipment		0.00	RJE - 3	5,360.00	5,360.00	5,360.00
Subtotal [6E] Equipment Lease		0.00		5,360.00	5,360.00	5,360.00
Subgroup : [6F] Other						
720530.000 Sewer usage		18,518.00		0.00	18,518.00	18,518.04
720535.000 Refuse Disposal		28,142.00		0.00	28,142.00	26,821.15
720540.000 Co Generation Expense		18,033.00		0.00	18,033.00	16,898.62
720667.000 Grounds Maintenance		48,057.00		0.00	48,057.00	54,318.28
720700.000 Plant Purchase Service		122,218.00		(2,880.00)	119,338.00	137,488.01
720815.000 Equipment Rental Expense		7,102.00	RJE - 5	(2,880.00)	1,742.00	15,946.19
			RJE - 3	(5,360.00)		
Subtotal [6F] Other		242,070.00		(8,240.00)	233,830.00	269,990.29
Subgroup : [7D] Movable Equipment						
Marcum 114 Movable Equipment Depreciation		0.00		0.00	0.00	49,493.00
Subtotal [7D] Movable Equipment		0.00		0.00	0.00	49,493.00
Subgroup : [8C] Leasehold Improvements						
850420.000 Depreciation Expense		109,351.00		0.00	109,351.00	65,073.15
Subtotal [8C] Leasehold Improvements		109,351.00		0.00	109,351.00	65,073.15
Subgroup : [9] Rental Payments						
720810.000 Rent		1,029,600.00		0.00	1,029,600.00	1,029,600.00
Subtotal [9] Rental Payments		1,029,600.00		0.00	1,029,600.00	1,029,600.00
Subgroup : [10B] Real estate taxes paid by lessor						
720820.000 Tax - Real Estate		139,328.00		0.00	139,328.00	129,637.26
Subtotal [10B] Real estate taxes paid by lessor		139,328.00		0.00	139,328.00	129,637.26
Subgroup : [10C] Personal property taxes						
720830.000 Tax - Personal Property		5,459.00		0.00	5,459.00	5,124.00
Subtotal [10C] Personal property taxes		5,459.00		0.00	5,459.00	5,124.00
Total [22] Maintenance and Property		1,820,249.00		(2,880.00)	1,817,369.00	1,780,011.59
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
850530.000	Interest Expense	1,496.00		0.00	1,496.00	0.00
Subtotal [12D] Other Interest Expense		1,496.00		0.00	1,496.00	0.00
Subgroup : [14A] Insurance on Property						
730530.000	Insurance - Property	121,427.00		0.00	121,427.00	122,958.01
Subtotal [14A] Insurance on Property		121,427.00		0.00	121,427.00	122,958.01
Total [27] Interest and Insurance		122,923.00		0.00	122,923.00	122,958.01
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
430100.000	Medicaid - Room And Board	(9,508,632.00)		0.00	(9,508,632.00)	(8,073,800.19)
Subtotal [1A] Medicaid Residents (CT only)		(9,508,632.00)		0.00	(9,508,632.00)	(8,073,800.19)
Subgroup : [1B] Medicaid room and board contractual allowance						
430900.000	Medicaid CIA - RIB	2,288,173.00		0.00	2,288,173.00	1,737,350.72
Subtotal [1B] Medicaid room and board contractual allowance		2,288,173.00		0.00	2,288,173.00	1,737,350.72
Subgroup : [3A] Medicare Residents (All Inclusive)						
400100.000	Medicare A - Room And Board	(995,362.00)		0.00	(995,362.00)	(1,346,528.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(995,362.00)		0.00	(995,362.00)	(1,346,528.00)
Subgroup : [3B] Medicare room and board contractual allowance						
400900.000	Medicare A C/A - R/B	(788,201.00)		0.00	(788,201.00)	(1,165,907.21)
Subtotal [3B] Medicare room and board contractual allowance		(788,201.00)		0.00	(788,201.00)	(1,165,907.21)
Subgroup : [4A] Private-pay residents and other						
410100.000	Private - Room And Board	(1,246,316.00)		0.00	(1,246,316.00)	(1,325,008.00)
450100.000	Managed Care - Room And Board	(726,016.00)		0.00	(726,016.00)	(1,036,084.00)
Subtotal [4A] Private-pay residents and other		(1,972,332.00)		0.00	(1,972,332.00)	(2,361,092.00)
Subgroup : [4B] Private-pay room and board contractual allowance						
410110.000	Private - Private Room Differential	39,659.00		0.00	39,659.00	34,222.00
450900.000	Managed Care CIA - RIB	(16,268.00)		0.00	(16,268.00)	84,937.99
Subtotal [4B] Private-pay room and board contractual allowance		23,391.00		0.00	23,391.00	119,169.99
Subgroup : [5A] Prescription Drugs - Medicare						
400250.000	Medicare A - Pharmacy	(133,943.00)		0.00	(133,943.00)	(184,449.89)
Subtotal [5A] Prescription Drugs - Medicare		(133,943.00)		0.00	(133,943.00)	(184,449.89)
Subgroup : [5C] Prescription Drugs - Non-medicare						
410250.000	Private - Pharmacy	(17.00)		0.00	(17.00)	(312.44)
430250.000	Medicaid - Pharmacy	(7,717.00)		0.00	(7,717.00)	(14,480.72)
450250.000	Managed Care - Pharmacy	(45,353.00)		0.00	(45,353.00)	(48,030.70)
Subtotal [5C] Prescription Drugs - Non-medicare		(53,087.00)		0.00	(53,087.00)	(62,823.86)
Subgroup : [6A] Medical Supplies - Medicare						
400200.000	Medicare A - Medical Supplies	(1,940.00)		0.00	(1,940.00)	(6,097.94)
Subtotal [6A] Medical Supplies - Medicare		(1,940.00)		0.00	(1,940.00)	(6,097.94)
Subgroup : [6C] Medical Supplies - Non-medicare						
410200.000	Private - Medical Supplies	0.00		0.00	0.00	(1,061.18)
430200.000	Medicaid - Medical Supplies	(20,316.00)		0.00	(20,316.00)	(21,769.34)
450200.000	Managed Care - Medical Supplies	(1,083.00)		0.00	(1,083.00)	(6,448.90)
Subtotal [6C] Medical Supplies - Non-medicare		(21,399.00)		0.00	(21,399.00)	(29,279.42)
Subgroup : [7A] Physical Therapy - Medicare						
400400.000	Medicare A - Physical Therapy	(376,090.00)		0.00	(376,090.00)	(503,135.00)
500400.000	Medicare B - Physical Therapy	(119,072.00)		0.00	(119,072.00)	(94,367.37)
Subtotal [7A] Physical Therapy - Medicare		(495,162.00)		0.00	(495,162.00)	(597,502.37)
Subgroup : [7C] Physical Therapy - Non-medicare						
410400.000	Private - Physical Therapy	(3,850.00)		0.00	(3,850.00)	(2,150.00)
430400.000	Medicaid - Physical Therapy	(46,645.00)		0.00	(46,645.00)	(31,701.74)
450400.000	Managed Care - Physical Therapy	(61,090.00)		0.00	(61,090.00)	(68,084.87)
450405.000	Managed Care - P.T. - Outlier	(9,639.00)		0.00	(9,639.00)	0.00
450600.000	Managed Care - IV Therapy	(890.00)		0.00	(890.00)	(5,012.53)
Subtotal [7C] Physical Therapy - Non-medicare		(122,114.00)		0.00	(122,114.00)	(106,949.14)
Subgroup : [8A] Speech Therapy - Medicare						
400500.000	Medicare A - Speech Therapy	(71,100.00)		0.00	(71,100.00)	(125,729.36)
500500.000	Medicare B - Speech Therapy	(38,651.00)		0.00	(38,651.00)	(30,159.90)
Subtotal [8A] Speech Therapy - Medicare		(109,751.00)		0.00	(109,751.00)	(155,889.26)
Subgroup : [8C] Speech Therapy - Non-medicare						
430500.000	Medicaid - Speech Therapy	(8,958.00)		0.00	(8,958.00)	(10,791.93)
450500.000	Managed Care - Speech Therapy	(25,936.00)		0.00	(25,936.00)	(10,783.08)
450505.000	Managed Care - Speech Therapy Outlier	(2,447.00)		0.00	(2,447.00)	0.00
450550.000	Managed Care - Speech Therapy Outlier	0.00		0.00	0.00	(462.87)
Subtotal [8C] Speech Therapy - Non-medicare		(37,341.00)		0.00	(37,341.00)	(22,037.88)
Subgroup : [9A] Occupational Therapy - Medicare						
400450.000	Medicare A - Occupational Therapy	(379,415.00)		0.00	(379,415.00)	(530,430.00)
500450.000	Medicare B - Occupational Therapy	(110,923.00)		0.00	(110,923.00)	(100,366.15)

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subtotal [9A] Occupational Therapy - Medicare		(490,338.00)		0.00	(490,338.00)	(630,796.15)
Subgroup : [9C] Occupational Therapy - Non-medicare						
410450.000	Private - Occupational Therapy	(6,329.00)		0.00	(6,329.00)	(2,200.00)
430450.000	Medicaid - Occupational Therapy	(50,020.00)		0.00	(50,020.00)	(40,819.69)
450450.000	Managed Care - Occupational Therapy	(74,582.00)		0.00	(74,582.00)	(63,917.80)
450455.000	Managed Care - O.T. - Outlier	(8,310.00)		0.00	(8,310.00)	0.00
450650.000	Managed Care - O.T - Outlier	0.00		0.00	0.00	(3,513.01)
Subtotal [9C] Occupational Therapy - Non-medicare		(139,241.00)		0.00	(139,241.00)	(110,450.50)
Subgroup : [10A] Other - Medicare						
400600.000	Medicare A - IV Therapy	(14,937.00)		0.00	(14,937.00)	0.00
400700.000	Medicare A - Radiology	(17,211.00)		0.00	(17,211.00)	(50,713.64)
400850.000	Medicare A - Lab	(31,280.00)		0.00	(31,280.00)	(34,658.08)
400910.000	Medicare A CIA - Anc	1,025,914.00		0.00	1,025,914.00	1,435,213.91
500260.000	Medicare B - Vaccines	(6,290.00)		0.00	(6,290.00)	(4,647.62)
500425.000	Medicare B - Outpatient Therapy - P.T.	(2,830.00)		0.00	(2,830.00)	(5,735.11)
500428.000	MedicareB - Outpatient Therapy - O.T.	(1,172.00)		0.00	(1,172.00)	(1,441.29)
500860.000	Medicare B - CIA Out Patient.	38.00		0.00	38.00	0.00
500900.000	Medicare B - CIA	8,767.00		0.00	8,767.00	5,453.15
500950.000	Medicare B - C/A Out Patient	0.00		0.00	0.00	0.26
599095.000	Small Balance Adjustments - Medicare	32,086.00		0.00	32,086.00	38,545.97
Subtotal [10A] Other - Medicare		993,085.00		0.00	993,085.00	1,382,017.55
Subgroup : [10B] Other - Non-medicare						
410300.000	Private - Oxygen	(3,851.00)		0.00	(3,851.00)	(1,433.14)
410700.000	Private - Radiology	0.00		0.00	0.00	(13.54)
410850.000	Private - Lab	(527.00)		0.00	(527.00)	(151.93)
410900.000	Private - Contractual Adjustment	415.00		0.00	415.00	3,068.15
430600.000	Medicaid - IV Therapy	(215.00)		0.00	(215.00)	0.00
430850.000	Medicaid - Lab	(128.00)		0.00	(128.00)	0.00
430910.000	Medicaid CIA - Anc.	133,998.00		0.00	133,998.00	119,563.42
450700.000	Managed Care - Radiology	(3,591.00)		0.00	(3,591.00)	(13,051.33)
450850.000	Managed Care - Lab	(7,371.00)		0.00	(7,371.00)	(8,810.90)
450910.000	Managed Care CIA - Anc	209,816.00		0.00	209,816.00	217,651.38
Subtotal [10B] Other - Non-medicare		328,546.00		0.00	328,546.00	316,822.11
Subgroup : [14] Rental of Televisions and Cable Services						
599015.000	Cable/TV Revenue	(4,770.00)		0.00	(4,770.00)	(4,550.00)
Subtotal [14] Rental of Televisions and Cable Services		(4,770.00)		0.00	(4,770.00)	(4,550.00)
Subgroup : [15] Interest Income						
599050.000	Interest Revenue	(63,127.00)		0.00	(63,127.00)	(63,129.56)
Subtotal [15] Interest Income		(63,127.00)		0.00	(63,127.00)	(63,129.56)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops						
599010.000	Hairdressing Revenue	(11,547.00)		0.00	(11,547.00)	(10,394.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(11,547.00)		0.00	(11,547.00)	(10,394.00)
Subgroup : [18] Other Revenue						
599020.000	Child Care Revenue	(308,595.00)		0.00	(308,595.00)	(329,089.93)
599060.000	Vending Machine Revenue	(820.00)		0.00	(820.00)	0.00
599080.000	Misc. Revenue	(21,458.00)		0.00	(21,458.00)	(861.29)
599090.000	Small Balance Adjustments - Other	7,099.00		0.00	7,099.00	1,083.54
599130.000	Prior Period Adjustments	145,019.00		0.00	145,019.00	63,309.14
850500.000	Federal Corp Tax Expense	39,655.00		0.00	39,655.00	(75,794.00)
850510.000	State Business Tax Expense	(17,586.00)		0.00	(17,586.00)	(17,906.26)
Subtotal [18] Other Revenue		(156,686.00)		0.00	(156,686.00)	(359,258.80)
Total [30] Statement of Revenue		(11,471,778.00)		0.00	(11,471,778.00)	(11,735,686.80)
Group : [31-32] Assets						
Subgroup : [A1] Cash						
100100.000	Cash - Wells Fargo	354,954.00		0.00	354,954.00	808,394.01
100125.000	Cash -TD Bank EFTPS	32,670.00		0.00	32,670.00	31,748.23
100150.000	Cash - Payroll	14,615.00		0.00	14,615.00	14,122.26
100175.000	Cash - Webster Real Est Tax	33,676.00		0.00	33,676.00	32,703.81
100200.000	Cash - Petty	350.00		0.00	350.00	350.00
100225.000	Cash - Pettyl.Resident- Facility	50.00		0.00	50.00	50.00
100900.000	Cash - Resident Trust	350.00		0.00	350.00	350.00
Subtotal [A1] Cash		436,665.00		0.00	436,665.00	887,718.31
Subgroup : [A2] Resident Accounts Receivable						
111000.000	A/R - Private	674,158.00		0.00	674,158.00	432,850.94
112000.000	A/R - Medicaid	606,026.00		0.00	606,026.00	581,781.90
113000.000	A/R - Medicare Part A	110,350.00		0.00	110,350.00	201,836.19
114000.000	A/R - Medicare Part B	17,514.00		0.00	17,514.00	20,666.38
115000.000	A/R - Co-Insurance Part A	50,574.00		0.00	50,574.00	68,993.18
115100.000	A/R - Co-Insurance Part A Medicaid	4,852.00		0.00	4,852.00	9,063.16
116000.000	A/R - Co-Insurance Part B	7,074.00		0.00	7,074.00	6,332.82
116100.000	A/R Co-Insurance Med B - OP	760.00		0.00	760.00	1,116.60
117000.000	A/R - Managed Care	83,170.00		0.00	83,170.00	114,085.15
119000.000	A/R - Outpatient	23.00		0.00	23.00	528.34
120000.000	A/R - Allowance For Bad Debt	(150,000.00)		0.00	(150,000.00)	(150,000.00)

Client: **Wolcott View Manor, Inc.**
Engagement: **Medicaid - Wolcott View Manor, Inc.**
Period Ending: **9/30/2018**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subtotal [A2] Resident Accounts Receivable		1,404,601.00		0.00	1,404,601.00	1,287,264.66
Subgroup : [A3] Other Accounts Receivable						
131010.000	A/R NIR Interest	316,670.00		0.00	316,670.00	253,670.05
139000.000	A/R - Other	33,714.00		0.00	33,714.00	18,593.63
Subtotal [A3] Other Accounts Receivable		350,384.00		0.00	350,384.00	272,263.68
Subgroup : [A4] Inventories						
141000.000	Supplies - Inventory @ Cost	47,500.00		0.00	47,500.00	49,500.00
Subtotal [A4] Inventories		47,500.00		0.00	47,500.00	49,500.00
Subgroup : [A5] Prepaid Expenses						
151000.000	Prepaid - Deferred Tax Asset	197,491.00		0.00	197,491.00	201,137.00
151100.000	Prepaid - State Corporation Tax	7,492.00		0.00	7,492.00	19,122.00
151150.000	Prepaid - Federal Corp Tax	25,000.00		0.00	25,000.00	25,000.00
152000.000	Prepaid - Unexpired Insurance	146,050.00		0.00	146,050.00	140,408.75
154100.000	Prepaid - Oil	11,812.00		0.00	11,812.00	16,144.54
Subtotal [A5] Prepaid Expenses		387,845.00		0.00	387,845.00	401,812.29
Subgroup : [A8] Other Current Assets						
181000.000	Other Assets	1,000.00		0.00	1,000.00	1,000.00
Subtotal [A8] Other Current Assets		1,000.00		0.00	1,000.00	1,000.00
Subgroup : [B4] Leasehold Improvements						
161000.000	Leasehold	1,382,335.00		0.00	1,382,335.00	1,488,614.62
165000.000	Accum. Dep. - Leasehold	(849,567.00)		0.00	(849,567.00)	(907,711.31)
Subtotal [B4] Leasehold Improvements		532,768.00		0.00	532,768.00	580,903.31
Subgroup : [B6] Movable Equipment						
162000.000	Moveable Equipment	684,523.00		0.00	684,523.00	786,201.64
166000.000	Accum. Dep. - Moveable Equipment	(524,255.00)		0.00	(524,255.00)	(591,401.66)
Subtotal [B6] Movable Equipment		160,268.00		0.00	160,268.00	194,799.98
Subgroup : [D6] Loans to Owners or Related Parties						
131020.000	N/R James E. Cleary, Jr.	155,000.00		0.00	155,000.00	155,000.00
131025.000	N/R - Meridian Manor	705,000.00		0.00	705,000.00	705,000.00
131050.000	N/R - R & C Realty	200,000.00		0.00	200,000.00	200,000.00
131075.000	N/R - JEC Fam	200,000.00		0.00	200,000.00	200,000.00
132000.000	A/R - Due From J. Cleary	169,810.00		0.00	169,810.00	147,000.70
253000.000	Due To/From Meridian Manor	242,442.00		0.00	242,442.00	11,622.69
Subtotal [D6] Loans to Owners or Related Parties		1,672,252.00		0.00	1,672,252.00	1,418,623.39
Subgroup : [D7] Other Assets						
131100.000	Employee Loans - LT	30,000.00		0.00	30,000.00	30,000.00
Subtotal [D7] Other Assets		30,000.00		0.00	30,000.00	30,000.00
Total [31-32] Assets		6,023,183.00		0.00	6,023,183.00	6,123,875.62
Group : [33-34] Liabilities						
Subgroup : [A1] Trade Accounts Payable						
200100.000	Accounts Payable	(357,359.00)		0.00	(357,359.00)	(193,315.62)
Subtotal [A1] Trade Accounts Payable		(357,359.00)		0.00	(357,359.00)	(193,315.62)
Subgroup : [A4] Accrued Payroll						
202000.000	Accrued Wages	(126,873.00)		0.00	(126,873.00)	(122,708.15)
212115.000	Accrued Vacation Pay	(259,237.00)		0.00	(259,237.00)	(258,424.23)
212125.000	Accrued Sick Pay	(113,150.00)		0.00	(113,150.00)	(96,386.15)
Subtotal [A4] Accrued Payroll		(499,260.00)		0.00	(499,260.00)	(477,518.53)
Subgroup : [A6] Accrued Payroll Taxes Payable						
200990.000	Accrued Sales Tax Payable	0.00		0.00	0.00	(909.00)
Subtotal [A6] Accrued Payroll Taxes Payable		0.00		0.00	0.00	(909.00)
Subgroup : [A12] Other Current Liabilities						
200980.000	Accrued Expenses - Other	(99,854.00)		0.00	(99,854.00)	(60,683.31)
203100.000	Employee 401(k) Loan Payable	(69.00)		0.00	(69.00)	0.00
212155.000	Accrued Accounting	(10,000.00)		0.00	(10,000.00)	0.00
212175.000	401(k) Payable	(48,784.00)		0.00	(48,784.00)	(49,780.50)
212195.000	State Provider Tax Payable	(190,231.00)		0.00	(190,231.00)	(196,348.00)
215100.000	Resident Refunds	0.00		0.00	0.00	1,612.90
215225.000	Accrued Personal Property Tax	1,664.00		0.00	1,664.00	(550.66)
215250.000	Sewer Usage Payable	(4,630.00)		0.00	(4,630.00)	(4,629.55)
215275.000	Deferred Tax Liability	(37,298.00)		0.00	(37,298.00)	(30,012.00)
215300.000	Due to Resident Trust	(120.00)		0.00	(120.00)	(120.00)
Subtotal [A12] Other Current Liabilities		(389,322.00)		0.00	(389,322.00)	(340,511.12)
Subgroup : [B4] Other Long-Term Liabilities						
215280.000	Deferred Tax Liability - LT	(26,788.00)		0.00	(26,788.00)	(27,281.00)
Subtotal [B4] Other Long-Term Liabilities		(26,788.00)		0.00	(26,788.00)	(27,281.00)
Total [33-34] Liabilities		(1,272,729.00)		0.00	(1,272,729.00)	(1,039,636.27)
Group : [35] Equity						
Subgroup : [B2] Capital Stock						
301000.000	Capital Stock	(1,000.00)		0.00	(1,000.00)	(1,000.00)

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subtotal [B2] Capital Stock		<u>(1,000.00)</u>		<u>0.00</u>	<u>(1,000.00)</u>	<u>(1,000.00)</u>
Subgroup : [B5] Cumulated Earnings						
308000.000	Retained Earnings	<u>(4,083,340.00)</u>		<u>0.00</u>	<u>(4,083,340.00)</u>	<u>(3,933,104.36)</u>
Subtotal [B6] Cumulated Earnings		<u>(4,083,340.00)</u>		<u>0.00</u>	<u>(4,083,340.00)</u>	<u>(3,933,104.36)</u>
Total [36] Equity		<u>(4,084,340.00)</u>		<u>0.00</u>	<u>(4,084,340.00)</u>	<u>(3,934,104.36)</u>
	Sum of Account Groups	0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

Client: **Wolcott View Manor, Inc.**
 Engagement: **Medicaid - Wolcott View Manor, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab P		
To reclass Other Benefits to correct line of cost report				
Marcum 119	Holiday Party		1,823.00	
Marcum 120	Employee Food		441.00	
Marcum 121	Employee Relations		2,638.00	
730700.000	Employee Welfare			4,902.00
Total			4,902.00	4,902.00
Reclassifying Journal Entries JE # 2		D.01 - Tab Q		
To reclass expenses not related to dues to the proper line of the cost report				
730760.000	Subscriptions		283.00	
Marcum 108	Chamber of Commerce Dues		175.00	
Marcum 122	Corporate Business Tax		300.00	
730750.000	Dues & Membership			758.00
Total			758.00	758.00
Reclassifying Journal Entries JE # 3		D.01 - Tab V		
To reclass leased time clock to correct account				
Marcum 109	Leased Equipment		5,360.00	
720815.000	Equipment Rental Expense			5,360.00
Total			5,360.00	5,360.00
Reclassifying Journal Entries JE # 4		N.01a		
To reclass cell phone expense from the telephone expense line				
Marcum 110	Cell Phone		3,722.00	
730595.000	Telephone Expense			3,722.00
Total			3,722.00	3,722.00
Reclassifying Journal Entries JE # 5		D.01 - Tab A		
To reclass the Dietary Consultant to correct line of Cost Report				
Marcum 112	Dietary Consultant		2,880.00	
720700.000	Plant Purchase Service			2,880.00
Total			2,880.00	2,880.00
Reclassifying Journal Entries JE # 6		N.01a		
To reclass contract Audiology expense to correct line of cost report				
Marcum 123	Audiologist		111.00	
850660.000	Misc. Ancillary Expense			111.00
Total			111.00	111.00
Reclassifying Journal Entries JE # 7		D.01- Tab J		
To reclass salaries to correct line of cost report				
Marcum 101	Wages - Head Dietitian		60,667.00	
Marcum 102	Wages - Food Service Supervisor		34,810.00	
Marcum 103	Wages - Head Housekeeper		28,199.00	
Marcum 105	Wages - RN Admin		236,023.00	
Marcum 116	Wages - LPN Admin		160,059.00	
670100.000	Wages - RN			236,023.00
670110.000	Wages - LPN			160,059.00
690110.000	Wages - Dietary			95,477.00
710100.000	Wages - Housekeeping			28,199.00
Total			519,758.00	519,758.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By: Tom Moore
 Reviewed By:
 Workpaper Date: 1/23/2019
 Run Date: 1/23/2019

Provider Name: Wolcott View Manor, Inc.
 Provider Number: 000009720
 Period Ended: 9/30/18

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: