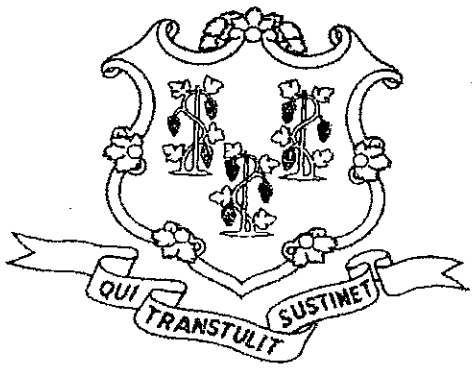
DRAFT

Wolcott View Manor

Page - Lic. Type - Rate Yr	Error Message
2-RHNS	Utilization percentage is less than 70.00%
4-CCH	Physician (Dentist) hourly limit exceeded (36)
5-CCH	(15,560), Sum Barber & Beauty exp (pp 3,5) is greater than allowed on page 13
16-CCH	(5,174), Barber, Coffee, & Gift Shop is greater than reported on page 13
12-CCH-2017	Other Fair Rent Expense Adjustments Prior Year (-63,150) exist and current year does not.
12-RHNS-2017	Certified Beds for this license type is zero
New2-RHNS-2017	Act. & Imp. Res. Days not found for 2015
RC-Nurs Fac-RHNS	No Self Pay rates entered

State of Connecticut



13-58

Annual Report of Long-Term Care Facility

Cost Year 2015

RECEIVED
FEB 17 2016
DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) Wolcott View Manor, Inc.	
Address (No. & Street, City, State, Zip Code) 50 Beach Road, Wolcott, CT 06716	
Type of Facility ☑ Chronic and Convalescent Nursing Home only (CCNH) ☐ Rest Home with Nursing Supervision only (RHNS) ☐ (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

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

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
	000009720		

For Department Use Only

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

Table of Contents

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

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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Wolcott View Manor, Inc. [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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
James E Cleary Jr		2/10/16	James E Cleary Jr	2/10/16
Printed Name (Administrator) James E. Cleary, Jr. JAMES E CLEARY, JR			Printed Name (Owner) James E. Cleary, Jr. JAMES E CLEARY, JR	
Subscribed and Sworn to before me:	State of Ct	Date 2/10/16	Signed (Notary Public) Mary Pedone	Comm. Expires 01, 31, 2020
Address of Notary Public 50 Beach Rd Wolcott, Ct 06716				

(Notary Seal)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1A Rev. 6/95

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 10/1/2014	To 9/30/2015
Address of Facility 50 Beach Road, Wolcott, CT 06716			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/11/2016	

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.

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

General Information and Questionnaire

Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
203-879-8066	9/30/2015	2	37

Name of Facility (as shown on license)	Address (*No. & Street, City, State, Zip*)
Wolcott View Manor, Inc.	50 Beach Road, Wolcott, CT 06716

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider No.
	972C			07-5282

Type of Facility (Check appropriate box(es))

☑ Chronic and Convalescent Nursing Home only (CCNH) ☐ Rest Home with Nursing Supervision only (RHNS) ☐ (Specify)

Type of Ownership (Check appropriate box)

○ Proprietorship ○ LLC ○ Partnership ⦿ Profit Corp. ○ Non-Profit Corp. ○ Government ○ 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? ○ Yes ⦿ No If "Yes," explain fully.

Administrator

Name of Administrator	Nursing Home Administrator's License No.:
James E. Cleary, Jr.	172

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:
Brenda Cleary Williams	001722

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

General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	3 | 37

Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered

Name of Partners/Members	Business Address	Title	% Owned
N/A			

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

General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	3A	37

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated
Wolcott View Manor, Inc.	50 Beach Road, Wolcott, CT 06716	CT

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
James E. Cleary, Jr.	50 Beach Road, Wolcott, CT 06716	President	500
Sheila C. Smith	50 Beach Road, Wolcott, CT 06716	Director	
Tom Owens	50 Beach Road, Wolcott, CT 06716	Director	
Marilyn Richardson	50 Beach Road, Wolcott, CT 06716	Director	
Meghan Cleary and Brenda Cleary Williams	50 Beach Road, Wolcott, CT 06716	Director	
Names of Stockholders Owning at Least 10% of Shares			
James E. Cleary, Jr.	50 Beach Road, Wolcott, CT 06716	President	500

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

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility
N/A

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

General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	4	37

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? ⊙ Yes ○ No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Beach Building	50 Beach Road, Wolcott, CT 06716	○	⊙		Rent	Pg. 22 / Line 9	1,014,000	302,666
Seth Cleary	50 Beach Road, Wolcott, CT 06716	○	⊙		Dietary Consulting	Pg. 18 / Line 2d	17,280	17,280
Brian Cleary	152 East Street, Wolcott, CT 06716	○	⊙		Maintenance	Pg. 22 / Line 6f	23,400	23,400
Meghan Cleary	50 Beach Road, Wolcott, CT 06716	○	⊙		Director of Nursing	Pg. 10 / Line A12a	93,156	93,156
Christine Sergi	50 Beach Road, Wolcott, CT 06716	○	⊙		Recreation Assistant	Pg. 10 / Line A12h	20,812	20,812
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	⊙	○		Physical & Occupational Therapists	Pg. 13 / Var	1,561	1,561
We Care Distributors	152 East Street, Wolcott, CT 06716	○	⊙		Supplies	See Page 4b	374,813	337,332
Brenda Cleary Williams	50 Beach Road, Wolcott, CT 06716	○	⊙		Assistant Administrator	Pg. 10 / Line A3	6,950	6,950
Please See Attachment Page 4		○	○					

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

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

General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	4a	37

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties: Yes	No	%**	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report: Page # / Line #	Cost Reported	Actual Cost to the Related Party
James Cleary	50 Beach Road, Wolcott, CT 06716	○	●	0%	Receivable	Pg. 32 / Line D6	76,455	76,455
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	●	○	0%	Interest Income	Pg. 30 / Line IV 5	27,500	27,500
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	●	○	0%	Interest Receivable	Pg. 31 / Line A6	43,583	43,583
Meridian Manor	1132 Meriden Road, Waterbury, CT 06705	●	○	0%	Loan Receivable	Pg. 31 / Line A8	590,000	590,000
See below - interest income on loans	See below - interest income on loans	○	●	0%	Interest Income	Pg. 30 / Line IV 5	26,625	26,625
See below - interest receivable on loans	See below - interest receivable on loans	○	●	0%	Interest Receivable	Pg. 31 / Line A6	88,170	88,170
JEC Family, LLC	695 Bloomfield Avenue, Bloomfield, CT 06002	○	●	0%	Loan Receivable	Pg. 31 / Line A8	200,000	200,000
R&C Realty Associates	1132 Meriden Road, Waterbury, CT 06705	○	●	0%	Loan Receivable	Pg. 31 / Line A8	200,000	200,000
James Cleary	50 Beach Road, Wolcott, CT	○	●	0%	Loan Receivable	Pg. 31 / Line A8	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, 2015

Descriptions of Goods	Account	Page	Line	Amount	Markup %	Actual Cost
Special Nourishments	690400.000	18	2a1	3,132	10%	2,819
Dietary Supplies	690250.000	18	2a2	2,026	10%	1,823
Housekeeping Supplies	710670.000	20	4d	35,554	10%	31,999
Stockroom Supplies	670600.000	20	5b	146,872	10%	132,185
Diapers	670720.000	20	5b	133,068	10%	119,761
Medical Supplies	840050.000	20	5c	46,377	10%	41,739
Movable Equipment	162000.000	31	B6	7,784	10%	7,006
				374,813		**337,332**

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	5	37

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

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

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

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

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

N/A

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

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

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

General Information and Questionnaire
Leases (Excluding Real Property)

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

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	6 of 37

Name and Address of Lessor	Related * to Owners, Operators, Officers: Yes	Related * to Owners, Operators, Officers: No	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Paychex, 714 Brook Street, Rocky Hill, CT 06067	O	⊙	Timeclock	04/01/13	Monthly as Needed	3,573	3,573
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
						Total ***	3,573

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

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

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

General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	7	37

The records of this facility for the period covered by this report were maintained on the following basis:

⊙ Accrual ○ Cash ○ Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Blum Shapiro & Company, PC	29 South Main Street, West Hartford, CT 06107
3	
4	

Services Provided by This Firm (*describe fully*)

1	Annual Review, Reimbursement consulting	$ 27,752
2	Quarterly financial statements, Medicaid and Medicare cost reports, benefit plan audit, tax return prep	$ 46,540
3		$
4		$
	Charge for Services Provided	$ 74,292

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
⊙ Yes ○ No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Griffin, Griffin and Mayo, PC	203-755-1106
2 Summa & Ryan, PC	203-755-0390
3	
4	
5	

Address (*No. & Street, City, State, Zip Code*)
1 123 Bank Street, 3rd Floor, Waterbury, CT 06702
2 21 Holmes Ave, Waterbury, CT 06710
3
4
5

Services Provided by This Firm (*describe fully*)

1	A/R Collections (Disallowed on Pg. 28)	$ 21,365
2	Employee Matters	$ 20,864
3		$
4		$
5		$
	Charge for Services Provided	$ 42,229

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

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

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	8	37

	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	129	129			129	129			129	129		
B. On last day of THIS report period	129	129			129	129			129	129		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	110	110			110	110			116	116		
B. As of midnight of THIS report period	108	108			116	116			108	108		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,644	5,644			4,330	4,330			1,314	1,314		
B. Medicaid (Conn.)	30,807	30,807			23,263	23,263			7,544	7,544		
C. Medicaid (other states)												
D. Private Pay	4,240	4,240			3,280	3,280			960	960		
E. State SSI for RCH												
F. Other (Specify)	1,649	1,649			1,209	1,209			440	440		
G. Total Care Days During Period (3A thru F)	42,340	42,340			32,082	32,082			10,258	10,258		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	2	2			2	2						
B. Other Bed Reserve Days	52	52			52	52						
5. ***Total Resident Days*** **(3G + 4A + 4B)**	42,394	42,394			32,136	32,136			10,258	10,258		

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

Schedule of Resident Statistics (Cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	9	37

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

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

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	9	80		19				
Per Diem Rate								
a. One bed rm.	Various	234.58		346.00				
b. Two bed rms.	Various	234.58		316.00				
c. Three or more bed rms.								

	TOTAL	CCNH	RHNS	(Specify)
7. Total Number of Physical Therapy Treatments				
A. Medicare - Part B	1,287	1,287		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	36	36		
2. Restorative Treatments	385	385		
C. Other	13,127	13,127		
D. ***Total Physical Therapy Treatments***	14,835	14,835		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	108	108		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1	1		
C. Other	157	157		
D. ***Total Speech Therapy Treatments***	266	266		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	858	858		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	37	37		
2. Restorative Treatments	324	324		
C. Other	12,708	12,708		
D. ***Total Occupational Therapy Treatments***	13,927	13,927		

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

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	10	37

Are time records maintained by all individuals receiving compensation? ⊙ Yes ○ No

Item	Total Cost and Hours					
	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)	141,438	2,048				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	6,950	427				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	307,275	13,076				
5. Dietary Service						
a. Head Dietitian	59,609	1,789				
b. Food Service Supervisor	33,690	1,436				
c. Dietary Workers	241,126	22,040				
6. Housekeeping Service						
a. Head Housekeeper	37,968	2,190				
b. Other Housekeeping Workers	274,936	23,030				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	72,270	2,328				
b. Other Maintenance Workers	32,867	2,323				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	77,667	7,111				
9. Barber and Beautician Services	15,560	1,152				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	170,594	4,180				
b. RN						
1. Direct Care	476,916	14,434				
2. Administrative**	337,078	8,897				
c. LPN						
1. Direct Care	911,746	35,316				
2. Administrative**	207,499	5,623				
d. Aides and Attendants	1,639,509	117,937				
e. Physical Therapists	239,418	6,758				
f. Speech Therapists	8,211	232				
g. Occupational Therapists	205,350	6,484				
h. Recreation Workers	98,553	5,991				
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	89,584	4,274				
n. Marketing						
o. Other (Specify) See Attached Schedule	473,687	39,834				
A-13, Total Salary Expenditures	6,159,501	328,910				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

	CCNH		RHNS		(Specify)	
Position	**$**	**Hours**	**$**	**Hours**	**$**	**Hours**
	-					
Child Care	$ 360,308	31,475				
Medical Records	$ 113,379	8,359				
Total	$ 473,687	39,834	$ -	-	$ -	-

Schedule of Other Fees (Page 13)

	CCNH		RHNS		(Specify)	
Service	**$**	**Hours**	**$**	**Hours**	**$**	**Hours**
	-					
Respiratory Therapist	$ 2,233	35				
Medical Records Librarian Consultant	$ 1,127	20				
Total	$ 3,360	55	$ -	-	$ -	-

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	11	37

Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Meghan Cleary	93,156				DON	2,038	A12a			
Christine Sergi	20,812				Recreation Assistant	1,313	A12h			
Brian Cleary	23,400				Maintenance Consultant	623	Pg. 22, 6f	Meridian Manor, 1132 Meridien Rd, Waterbury, CT	2,187	79,624
								White Oak Manor Rest Home	260	16,080

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

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	12	37

Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators* **										
James E. Cleary	141,438				Administrator	2,048	A2	Meridian Manor, 1132 Meridien Rd, Waterbury, CT	1,997	62,403
								White Oak Manor Rest Home	N/A	N/A
Section IV - Assistant Administrators										
Brenda Cleary Williams	6,950				Assistant Administrator	427	A3			

*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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	13	37

	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
***B. Direct care consultants paid on a fee for service basis in lieu of salary** (For all such services complete Schedule B1)						
1. Dietitian	17,280	576				
2. Dentist	14,009	72				
3. Pharmacist	8,514	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	1,143	43				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	12,600	98				
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	2,758	42				
b. Other						
10. Occupational Therapist						
a. Resident Care	417	18				
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	3,360	55				
B-13 Total Fees Paid in Lieu of Salaries	60,081	1,096				

* 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-14 Rev. 6/95

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	14	37

Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Health Drive Dental, 888 Worcester Stree, Wellesley, MA 02482	Dentist	○	⊙	N/A
Partners Pharmacy of CT, PO Box 9689, Uniondale, NY 11555-9689	Pharmacy Consulting	○	⊙	N/A
Caring Nurses, 273 Palisado Ave, Windsor, CT 06095	Medical Records	○	⊙	N/A
Leonardo Koliani, 120 N. Farm Rd, Middlebury, CT 06762	Medical Director	○	⊙	N/A
Peter Giacomazzi, 62 Cambridge Drive, Prospect, CT 06716	Medical Director	○	⊙	N/A
Joan Penna, 35 Renee Court, Cheshire, CT 06410	Speech Therapist	○	⊙	N/A
SDX, 21 Waterville Rd, Avon, CT 06001	Speech Therapist	○	⊙	N/A
Technical Gas, 66 Leonardo Drive, North Haven, CT 06473	Respiratory Therapist	○	⊙	N/A
Meridian Manor, 132 Meriden Road, Waterbury, CT 06705	Physical & Occupational Therapists	⊙	○	Common Ownership
Seth Cleary, 6 Clark Hill Rd, Prospect, CT 06712	Dietary Consultant	⊙	○	Son of J. Cleary
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	15	37

Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	$	411,346	411,346		
2. Disability Insurance	$				
3. Unemployment Insurance	$	143,175	143,175		
4. Social Security (F.I.C.A.)	$	456,334	456,334		
5. Health Insurance	$	352,875	352,875		
6. Life Insurance (employees only) (not-owners and not-operators)	$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	$	37,017	37,017		
8. Uniform Allowance	$	18,646	18,646		
9. Other (*Specify*) See Attached Schedule	$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	$				
c. Bad Debts*	$	145,814	145,814		
d. Accounting and Auditing	$	74,292	74,292		
e. Legal (*Services should be fully described on Page 7)*	$	42,229	42,229		
f. Insurance on Lives of Owners and Operators (*Specify*)*	$	14,119	14,119		
g. Office Supplies	$	26,885	26,885		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	$	33,884	33,884		
2. Cellular Phones	$	1,779	1,779		
i. Appraisal (*Specify purpose and attach copy*)*	$				
j. Corporation Business Taxes (*franchise tax*)	$	33,405	33,405		
k. Other Taxes (*Not related to property - See Page 22)*					
1. Income*	$				
2. Other (*Specify*) See Attached Schedule	$	4,230	4,230		
3. Resident Day User Fee	$	751,781	751,781		
Subtotal	$	2,547,811	2,547,811		

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

(Carry Subtotals forward to next page)

*** DO NOT Include Holiday Parties / Awards / Gifts to Staff

Wolcott View Manor, Inc.
9/30/2015

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
State Business Tax Expense	$ 4,230		
Total	$ 4,230	$ -	$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-16 Rev. 9/2002

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	9/30/2015	16	37

Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		2,547,811	2,547,811		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	$				
2. Holiday Parties for Staff	$				
3. Gifts to Staff and Residents	$	6,667	6,667		
4. Employee Travel	$				
5. Education Expenses Related to Seminars and Conventions	$	4,727	4,727		
6. Automobile Expense (*not purchase or depreciation*)	$				
7. Other (*Specify*) See Attached Schedule	$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (*all such expenses*)	$	6,018	6,018		
2. Advertising Telephone Directory (*all such expenses*)***	$				
3. Advertising Other (*Specify*)*** See Attached Schedule	$	28,277	28,277		
4. Fund-Raising***	$				
5. Medical Records	$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	$	1,398	1,398		
7. Postage	$				
* 8. Dues and Membership Fees to Professional Associations (*Specify*) See Attached Schedule	$	10,230	10,230		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	$	3,607	3,607		
9. Subscriptions	$	99	99		
10. Contributions*** See Attached Schedule	$				
11. Services Provided by Contract (*Specify and Complete Schedule C-2, Page 21 for each firm or individual)*	$	113,978	113,978		
12. Administrative Management Services**	$				
13. Other (*Specify*) See Attached Schedule	$	32,531	32,531		
C-14 Total Administrative & General Expenditures	$	2,755,343	2,755,343		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Promotional	$ 28,277		
Total Other Advertising	$ 28,277	$ -	$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	$ 8,784		
Exchange Club Dues	$ 350		
Costco Dues	$ 110		
ACHCA Dues	$ 310		
AARP Dues	$ 16		
Chesprocott Health District Dues	$ 310		
Russell, Phillips & Associates Dues (Fire Code & Compliance)	$ 350		
Total Dues	$ 10,230	$ -	$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Storage Rental Expense	$ 1,690		
Child Care Expense	$ 16,137		
OSHA - Mandated Costs	$ 10,174		
Licenses	$ 1,325		
Resident Replacement Items	$ 330		
Routine Bank Charges	$ 2,875		
Total Other Administrative and General	$ 32,531	$ -	$ -

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

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	17 | 37

Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	18 | 37

Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	$	349,819	349,819		
2. Non-Food Supplies	$	47,652	47,652		
3. Other (*Specify*)_____	$				
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)*	$				
c. Management Services**	$				
d. Other (*Specify*)_____	$				
2E. ***Total Dietary Expenditures*** (2a + b + c + d)	$	397,471	397,471		

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?	O Yes	⦿ No	
I.	Did you receive revenue from employees?	O Yes	⦿ 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?	O Yes	⦿ No	If yes, specify cost.
L.	Is any revenue collected from these people?	O Yes	⦿ 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?	O Yes	⦿ No	If yes, specify cost.
O.	Is any revenue collected from employees?	O Yes	⦿ No	If yes, specify amt.
P.	Where is the revenue received reported in the Cost Report? (Page/Line Item)			

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

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

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	19 | 37

Item		Total	CCNH	RHNS	(Specify)
3. Laundry a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. $	8,399	8,399		
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)*	$	25,580	25,580		
c. Management Services**	$				
d. Other (*Specify*) Laundry Supplies	$	21,576	21,576		
3E. ***Total Laundry Expenditures*** (3a + b + c + d)	$	55,555	55,555		

3F.	Laundry Questionnaire			
G.	Is cost of employee laundry included in 3E?	O Yes	⦿ No	If yes, specify cost.
H.	Did you receive revenue from employees?	O Yes	⦿ 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?	O Yes	⦿ No	If yes, specify cost.
K.	Did you receive revenue from these people?	O Yes	⦿ No	If yes, specify amt.
L.	Where is the revenue received reported in the Cost Report?		(Page/Line Item)	

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

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

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-20 Rev. 9/2002

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	9/30/2015	20	37

Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (*Mops, pails, brooms, etc.*)	Amt.	$				
b. Purchased Services (*by contract other than through Management Services*) (*Complete Schedule C-2 att. Page 21*)	Sq. Ft. Serviced by Personnel					
	Amt.	$				
c. Management Services*		$				
d. Other (*Specify*) Other Housekeeping Expenses		$	87,585	87,585		
4E. ***Total Housekeeping Expenditures*** (4a + b + c + d)		$	87,585	87,585		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		$				
2. Purchased from Partners Pharmacy		$	196,486	196,486		
b. Medicine Cabinet Drugs		$	300,414	300,414		
c. Medical and Therapeutic Supplies		$	73,916	73,916		
d. Ambulance/Limousine***		$	1,056	1,056		
e. Oxygen						
1. For Emergency Use		$				
2. Other***		$				
f. X-rays and Related Radiological Procedures***		$	43,978	43,978		
g. Dental (*Not dentists who should be included under salaries or fees*)		$				
h. Laboratory***		$	24,804	24,804		
i. Recreation		$	21,784	21,784		
j. Other (Specify)**** See Attached Schedule		$	48,356	48,356		
5K. ***Total Resident Care Expenditures*** (5a - 5j)		$	710,794	710,794		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Complex Medical Equipment Exp	$ 41,987		
Misc. Ancillary Expense	$ 6,369		
Total Other Resident Care	$ 48,356	$ -	$ -

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

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

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	21 | 37

Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Bridging Documentation	PO Box 124, Moodus, CT 06469	○	⊙	N/A	Restructure Rehab Department	17,658			16	m11
We Care Distributors	152 East Street, Wolcott, CT 06716	⊙	○	Owned by Son of Owner	Supplies	374,813			4	Var
Brian Cleary	152 East Street, Wolcott, CT 06716	⊙	○	Son of J. Cleary	Maintenance Consultant	23,400			22	6f
West State Mechanical	3000 S. Main Street, Torrington, CT 06790	○	⊙	N/A	Boiler Repairs	15,684			22	6f
Michael Pedane	21 Orchard Lane, Wolcott, CT 06716	○	⊙	N/A	Computer Tech Support	25,023			16	m11
Matrix Care	PO Box 1414, Minneapolis, MN 55480	○	⊙	N/A	Software Maintenance	19,695			16	m11
WPCA - Town of Wolcott		○	⊙	N/A	Sewer Usage	16,154			22	6f
Total Laundry Collaborative LLC	114 Woodland Street, Hartford, CT 06105	○	⊙	N/A	Laundry Purchased Service	25,580			19	3b
USA Hauling & Recycling	PO Box 718, East Windsor, CT 06088	○	⊙	N/A	Refuse Collection	24,290			22	6f
McCarthy's Lawn Care	40 Maple Ave, Wolcott, CT 06716	○	⊙	N/A	Grounds Maintenance & Snow Removal	49,519			22	6a
		⊙	○							
		○	○							
		○	○							
		○	○							

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

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

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

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	22 | 37

Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	$	59,291	59,291		
b. Heat	$	68,374	68,374		
c. Light & Power	$	68,344	68,344		
d. Water	$	28,270	28,270		
e. Equipment Lease (*Provide detail on page 6*)	$	3,573	3,573		
f. Other (*itemize*)	$	216,991	216,991		
See Attached Schedule					
6g. ***Total Maint. & Operating Expense*** (6a - 6f)	$	444,843	444,843		
7. Depreciation (*complete schedule page 23**)					
a. Land Improvements	$				
b. Building & Building Improvements	$				
c. Non-Movable Equipment	$				
d. Movable Equipment	$	35,337	35,337		
*7e. ***Total Depreciation Costs*** (7a + b + c + d)	$	35,337	35,337		
8. Amortization (*Complete att. Schedule Page 24**)					
a. Organization Expense	$				
b. Mortgage Expense	$				
c. Leasehold Improvements	$	61,718	61,718		
d. Other (*Specify*)	$				
*8e. ***Total Amortization Costs*** (8a + b + c + d)	$	61,718	61,718		
9. Rental payments on leased real property less real estate taxes included in item 10b	$	1,014,000	1,014,000		
10. Property Taxes					
a. Real estate taxes paid by owner	$				
b. Real estate taxes paid by lessor	$	122,749	122,749		
c. Personal property taxes	$	5,914	5,914		
11. ***Total Property Expenses*** (7e + 8e + 9 + 10)	$	1,239,718	1,239,718		

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Sewer Usage	$ 16,154		
Refuse Disposal	$ 24,290		
Co Generation Expense	$ 14,641		
Plant Expense	$ 45,505		
Plant Purchase Service	$ 116,401		
Total Other Repairs and Maintenance	$ 216,991	$ -	$ -

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

Depreciation Schedule

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	23	37

Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. **Land Improvements**								
1. Acquired prior to this report period	1,250,343		Related Party			30		
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
B. **Building and Building Improvements**								
1. Acquired prior to this report period	5,966,906		Related Party			30		
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
B-4. Subtotal								
C. **Non-Movable Equipment**								
1. Acquired prior to this report period	3,690		3,690	3,690	S/L	15		
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								

	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. **Movable Equipment**												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. 1998 Ford F250		X	11	07	10,022		10,022	10,022	S/L	5		
b. 2001 Dodge Truck w sander and plo		X	11	00	42,568		42,568	42,568	S/L	5		
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	654,907		654,907	474,900	S/L	Various	33,981	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)			Var	Var	34,187		34,187		S/L	Various	1,356	
D-3. Subtotal												35,337
E. ***Total Depreciation***												35,337

Wolcott View Manor, Inc.
9/30/2015

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:					
11/3/2014	Direct Choice	$ 440	15	$ 27	
10/9/2014	Westport 1 Door	$ 527	15	$ 35	
1/5/2015	2 Prodigy Overlap	$ 434	5	$ 65	
2/10/2015	Direct Choice	$ 289	15	$ 13	
2/15/2015	Control Box	$ 7,784	10	$ 454	
3/2/2015	Lift Chairs	$ 3,202	10	$ 187	
3/3/2015	1 Drawer	$ 744	15	$ 29	
3/9/2015	5 Task Chairs	$ 604	15	$ 23	
8/28/2015	Electrolux W5180N Washing Machine	$ 7,953	7	$ 95	
8/27/2015	(3) Overbed Tables, 1 Chrome, 2 Oak	$ 373	15	$ 2	
6/26/2015	(2) Asus Computer Towers	$ 765	5	$ 38	
6/19/2015	Reconditioned Hoshizaki Ice Maker/Water	$ 3,513	7	$ 125	
6/11/2015	6'8" x 3' Metal Door	$ 340	15	$ 8	
6/18/2015	(1) Bedside Cabinet & (1) Wardrobe, Oak	$ 870	15	$ 15	
6/18/2015	(2) Bedside Cabinets, Oak, Maxwell Thomas	$ 529	15	$ 9	
6/18/2015	(4) Overbed Tables - 1 Chrome, 3 Oak, Direct	$ 514	15	$ 9	
4/14/2015	HP Laserjet P3015DN Printer (Staples)	$ 897	5	$ 90	
7/29/2015	(4) Overbed Tables - 1 Chrome, 3 Oak, Direct	$ 514	15	$ 6	
7/13/2015	1 Door 1 Drawer & 1 Drawer Chest (Direct Supply)	$ 706	15	$ 12	
7/15/2015	Demo Hashizaki Ice Maker/Dispenser	$ 3,189	7	$ 114	
Total additions for Movable Equipment		$ 34,187		$ 1,356	*
Deletions:					
Total deletions for Movable Equipment		$ -		$ -	**

***Ties to Page 23, Line D2c**
****Ties to Page 23, Line D2b**

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
10/30/2014	Wood Pavilion	$ 6,172	15	$ 377	
10/24/2014	Ductless Air	$ 2,953	5	$ 541	
4/18/2015	On Guard Fence	$ 5,844	28	$ 89	
8/11/2015	Red Hawk Fire & Security	$ 12,277	15	$ 136	
7/31/2015	Aegis Chiller (AC Unit)	$ 91,301	28	$ 553	
10/1/2014	Blueprints - Renovation Project	$ 9,873	15	$ 658	
10/1/2014	Carpet	$ 5,319	7	$ 760	
Total additions for Leasehold Improvement		$ 133,739		$ 3,114	*
Deletions:					
Total deletions for Leasehold Improvement		$ -		$ -	**

***Ties to Page 24, Line C3**
****Ties to Page 24, Line C2**

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

Amortization Schedule*

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	24	37

Item	Date of Acquisition Month	Date of Acquisition Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
A. **Organization Expense**									
1.									
2.									
3.									
A-4. Subtotal									
B. **Mortgage Expense**									
1.									
2.									
3.									
B-4. Subtotal									
C. **Leasehold Improvements and Other**									
1. Acquired prior to this report period	Var	Var	Various	1,282,743	994,971	S/L		58,604	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	133,739		S/L		3,114	
C-4. Subtotal									61,718
D. ***Total Amortization***									61,718

* Straight-line method must be used.

** Specify which of the following bases were used:

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

WOLCOTT VIEW MANOR, INC. [WOLC4161]

Depreciation Expense

Financial

10/01/2014 - 09/30/2015

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
LEASEHOLD IMPROVEMENTS												
1		Fully Depreciate	9/30/1985	SL / N/A	10.0000	10,269.01	100.0000	0.00	0.00	10,269.01	0.00	10,269.01
2		Leasehold Impr	9/30/1985	SL / N/A	18.0000	91,858.00	100.0000	0.00	0.00	91,858.00	0.00	91,858.00
3		Leasehold 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		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	8,075.00	100.0000	0.00	0.00	7,045.42	230.93	7,276.35
6		Leasehold Impr	9/30/1988	M / MM	31.5000	37,469.72	100.0000	0.00	0.00	31,419.90	1,108.36	32,528.26
7		Leasehold Impr	9/30/1989	M / MM	31.5000	16,852.32	100.0000	0.00	0.00	13,175.29	569.35	13,744.64
8		Leasehold Impr	9/30/1990	M / MM	31.5000	21,610.48	100.0000	0.00	0.00	16,696.88	658.81	17,355.69
9		1st Quarter 91	12/31/1990	M / MM	31.5000	5,879.00	100.0000	0.00	0.00	4,393.68	192.69	4,586.37
10		2nd Quater-91	3/30/1991	M / MM	31.5000	2,511.00	100.0000	0.00	0.00	1,875.24	79.89	1,955.13
11		3rd Quarter-91	6/30/1991	M / MM	31.5000	9,293.00	100.0000	0.00	0.00	6,973.60	282.57	7,256.17
12		4th Quarter-91	9/30/1991	M / MM	31.5000	79,088.00	100.0000	0.00	0.00	59,308.92	2,338.41	61,647.33
13		1st Quarter-92	12/31/1991	SL / N/A	31.5000	1,570.56	100.0000	0.00	0.00	1,136.42	49.86	1,186.28
14		2nd Quarter-92	3/30/1991	SL / N/A	31.5000	2,801.00	100.0000	0.00	0.00	2,005.04	88.92	2,093.96
15		4th Quarter-93	9/30/1993	SL / N/A	31.5000	1,585.00	100.0000	0.00	0.00	1,078.84	50.32	1,129.16
16		1st Quarter-95	12/31/1994	M / MM	39.0000	5,642.10	100.0000	0.00	0.00	2,825.06	146.66	2,971.72
17		2nd Quarter-95	3/30/1995	SL / N/A	39.0000	18,406.00	100.0000	0.00	0.00	9,223.40	471.95	9,695.35
18		4th Quarter-95	9/30/1995	SL / N/A	39.0000	761.00	100.0000	0.00	0.00	373.12	19.51	392.63
19		Pump-well #7	7/18/2003	SL / N/A	15.0000	1,541.88	100.0000	0.00	0.00	1,147.82	102.79	1,250.61
20		2nd Quarter-96	3/30/1996	SL / N/A	39.0000	1,993.00	100.0000	0.00	0.00	968.20	51.10	1,019.30
21		3rd Quarter-98	6/30/1998	SL / N/A	39.0000	1,571.00	100.0000	0.00	0.00	668.36	40.28	708.64
22		4th Quarter-98	9/30/1998	SL / N/A	39.0000	3,345.00	100.0000	0.00	0.00	1,398.24	85.77	1,484.01
23		4th Quarter-98	9/30/1998	SL / N/A	39.0000	166,000.00	100.0000	0.00	0.00	69,342.92	4,256.41	73,599.33
24		1st Quarter-99	12/31/1998	SL / N/A	39.0000	13,094.00	100.0000	0.00	0.00	5,205.88	335.74	5,541.62
25		2nd Quarter-99	3/30/1999	M / MM	39.0000	4,712.00	100.0000	0.00	0.00	1,873.48	121.00	1,994.48
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	4,075.88	326.07	4,401.95
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	2,333.76	186.73	2,520.49
40		4th Quarter-02	9/30/2002	SL / N/A	20.0000	2,162.00	100.0000	0.00	0.00	1,351.20	108.10	1,459.30
41		4th Quarter-02	9/30/2002	SL / N/A	15.0000	4,191.00	100.0000	0.00	0.00	3,492.80	279.40	3,772.20
42		Roofed Mounte	5/14/2003	SL / N/A	15.0000	15,792.94	100.0000	0.00	0.00	12,020.15	1,052.86	13,073.01
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	4,677.41	415.77	5,093.18
45		Replace Roof	8/21/2003	SL / N/A	15.0000	21,000.00	100.0000	0.00	0.00	15,516.67	1,400.00	16,916.67
46		Analyze Suppor	6/1/2003	SL / N/A	15.0000	250.00	100.0000	0.00	0.00	188.93	16.67	205.60

WOLCOTT VIEW MANOR, INC. [WOLC4161]

Depreciation Expense

Financial

10/01/2014 - 09/30/2015

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	12,075.09	1,020.43	13,095.52
49		Sprinkler Syster	11/5/2004	SL / N/A	15.0000	4,160.00	100.0000	0.00	0.00	2,981.30	277.33	3,258.63
50		Sprinkler Desigr	7/14/2004	SL / N/A	15.0000	14,000.00	100.0000	0.00	0.00	9,566.63	933.33	10,499.96
51		Carpeting	9/30/2004	SL / N/A	7.0000	4,194.00	100.0000	0.00	0.00	4,194.00	0.00	4,194.00
52		2 Heating/Air	3/22/2005	SL / N/A	5.0000	2,117.51	100.0000	0.00	0.00	2,117.51	0.00	2,117.51
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
53		Sprinkler Syster	3/31/2007	SL / N/A	25.0000	214,858.45	100.0000	0.00	0.00	64,457.55	8,594.34	73,051.89
54		25 Gallon Oil Ta	7/2/2008	SL / N/A	20.0000	6,333.51	100.0000	0.00	0.00	1,979.25	316.68	2,295.93
55		Asphalt Paving	8/1/2008	SL / N/A	8.0000	3,950.00	100.0000	0.00	0.00	3,044.79	493.75	3,538.54
56		West Side Meer	6/30/2010	SL / N/A	15.0000	65,550.40	100.0000	0.00	0.00	18,572.63	4,370.03	22,942.66
57		West Side Meer	2/15/2010	SL / N/A	15.0000	9,502.90	100.0000	0.00	0.00	2,903.68	633.53	3,537.21
58		West Side Meer	2/15/2010	SL / N/A	15.0000	6,238.10	100.0000	0.00	0.00	1,906.07	415.87	2,321.94
247		Roof Repairs	8/27/2010	SL / N/A	10.0000	42,698.00	100.0000	0.00	0.00	17,435.02	4,269.80	21,704.82
59		Installation	11/17/2010	SL / N/A	10.0000	22,327.00	100.0000	0.00	0.00	8,558.68	2,232.70	10,791.38
60		Pavillion	7/12/2011	SL / N/A	40.0000	28,200.00	100.0000	0.00	0.00	2,291.25	705.00	2,996.25
61		Roof deposit	10/25/2011	SL / N/A	10.0000	9,830.37	100.0000	0.00	0.00	2,867.20	983.04	3,850.24
62		Roof Deposit	10/1/2011	SL / N/A	10.0000	19,958.63	100.0000	0.00	0.00	5,987.58	1,995.86	7,983.44
63		Roof Repairs	6/9/2012	SL / N/A	10.0000	9,450.00	100.0000	0.00	0.00	2,205.00	945.00	3,150.00
64		Phase 3 Facility	8/3/2012	SL / N/A	10.0000	19,491.00	100.0000	0.00	0.00	4,223.05	1,949.10	6,172.15
65		Replace glass	12/6/2012	SL / N/A	10.0000	2,353.00	100.0000	0.00	0.00	431.38	235.30	666.68
66		Corridor Carpet	1/28/2013	SL / N/A	7.0000	85,820.00	100.0000	0.00	0.00	20,433.33	12,260.00	32,693.33
67		Sink maintenan	7/3/2013	SL / N/A	15.0000	3,031.00	100.0000	0.00	0.00	252.59	202.07	454.66
68		Labor and mate	7/17/2013	SL / N/A	15.0000	3,400.00	100.0000	0.00	0.00	264.45	226.67	491.12
236		Supplies and La	9/15/2014	SL / N/A	25.0000	11,918.78	100.0000	0.00	0.00	39.73	476.75	516.48
69		Wood Pavilion	10/30/2014	SL / N/A	15.0000	6,172.55	100.0000	0.00	0.00	0.00	377.21	377.21
237		Ductless Air	10/24/2014	SL / N/A	5.0000	2,952.91	100.0000	0.00	0.00	0.00	541.37	541.37
257		On Guard Fence	4/18/2015	SL / N/A	27.5000	5,843.93	100.0000	0.00	0.00	0.00	88.55	88.55
261		Red Hawk Fire &	8/11/2015	SL / N/A	15.0000	12,276.65	100.0000	0.00	0.00	0.00	136.41	136.41
262		Aegis Chiller (AC	7/31/2015	SL / N/A	27.5000	91,301.00	100.0000	0.00	0.00	0.00	553.34	553.34
263		Blueprints- Renc	10/1/2014	SL / N/A	15.0000	9,873.34	100.0000	0.00	0.00	0.00	658.22	658.22
265		Carpet	10/1/2014	SL / N/A	7.0000	5,318.56	100.0000	0.00	0.00	0.00	759.79	759.79
Subtotal: LEASEHOLD IMPROVEMENTS						1,442,830.51		0.00	0.00	713,513.35	61,718.39	775,231.74
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: LEASEHOLD IMPROVEMENTS						1,442,830.51		0.00	0.00	713,513.35	61,718.39	775,231.74
MOVABLE EQUIPMENTS												
70		Fully Depreciate	9/30/1997	SL / N/A	5.0000	67,485.96	100.0000	0.00	0.00	67,485.96	0.00	67,485.96
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	9/30/1998	M / HY	5.0000	9,797.00	100.0000	0.00	0.00	9,797.00	0.00	9,797.00
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
71		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
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
72		1st Quarter-99	12/31/1999	SL / N/A	5.0000	625.00	100.0000	0.00	0.00	625.00	0.00	625.00

WOLCOTT VIEW MANOR, INC. [WOLC4161]

Depreciation Expense

Financial

10/01/2014 - 09/30/2015

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												
242		4th Quarter 00	9/30/2000	M / HY	10.0000	13,013.00	100.0000	0.00	0.00	13,013.00	0.00	13,013.00
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
73		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		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
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
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		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		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 Chlorinatc	5/7/2003	SL / N/A	15.0000	2,554.89	100.0000	0.00	0.00	1,944.60	170.33	2,114.93
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		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 Systi	5/17/2006	SL / N/A	5.0000	32,879.10	100.0000	0.00	0.00	32,879.10	0.00	32,879.10
97		Phoenix Air	4/11/2006	SL / N/A	5.0000	1,180.42	100.0000	0.00	0.00	1,180.42	0.00	1,180.42
98		Phoenix Ultimat	4/12/2006	SL / N/A	5.0000	1,234.17	100.0000	0.00	0.00	1,234.17	0.00	1,234.17
99		Ultima Air	6/30/2006	SL / N/A	5.0000	1,574.99	100.0000	0.00	0.00	1,574.99	0.00	1,574.99
100		Shredder	9/19/2006	SL / N/A	5.0000	2,026.24	100.0000	0.00	0.00	2,026.24	0.00	2,026.24
101		Air Conditioners	9/19/2006	SL / N/A	5.0000	2,899.66	100.0000	0.00	0.00	2,899.66	0.00	2,899.66
102		Ultima Air Matr	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	3,958.10	499.97	4,458.07
105		Ice Machine	10/22/2006	SL / N/A	10.0000	7,914.39	100.0000	0.00	0.00	6,265.57	791.44	7,057.01
106		Pellet Plate Hea	4/16/2007	SL / N/A	15.0000	9,734.84	100.0000	0.00	0.00	4,813.34	648.99	5,462.33
107		Hot food table	5/11/2007	SL / N/A	15.0000	3,944.91	100.0000	0.00	0.00	1,950.51	262.99	2,213.50
108		Self Contained	5/21/2007	SL / N/A	15.0000	2,795.55	100.0000	0.00	0.00	1,366.71	186.37	1,553.08
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	6,837.00	954.00	7,791.00
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

WOLCOTT VIEW MANOR, INC. [WOLC4161]

Depreciation Expense

Financial

10/01/2014 - 09/30/2015

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												
116		Refrigerator	12/4/2007	SL / N/A	10.0000	2,765.61	100.0000	0.00	0.00	1,889.83	276.56	2,166.39
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	367.25	56.50	423.75
121		1 Electric Bed	6/25/2008	SL / N/A	12.0000	1,089.23	100.0000	0.00	0.00	567.31	90.77	658.08
122		1 Electric Bed	6/12/2008	SL / N/A	12.0000	1,148.59	100.0000	0.00	0.00	606.23	95.72	701.95
123		1 Electric Bed	1/23/2008	SL / N/A	12.0000	1,140.21	100.0000	0.00	0.00	633.47	95.02	728.49
124		1 Electric Bed	10/9/2007	SL / N/A	12.0000	839.95	100.0000	0.00	0.00	490.00	70.00	560.00
125		7 Oak Wardrobe	9/30/2008	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	1,869.84	311.64	2,181.48
126		2 Electric Beds	9/29/2008	SL / N/A	12.0000	1,774.79	100.0000	0.00	0.00	887.40	147.90	1,035.30
127		1 Golve Actuate	9/27/2008	SL / N/A	10.0000	1,378.00	100.0000	0.00	0.00	826.80	137.80	964.60
128		1 Electric Bed	9/18/2008	SL / N/A	12.0000	939.96	100.0000	0.00	0.00	469.98	78.33	548.31
129		1 Electric Bed	8/28/2008	SL / N/A	12.0000	959.36	100.0000	0.00	0.00	486.36	79.95	566.31
130		7 Oak Wardrobe	8/25/2008	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	1,895.81	311.64	2,207.45
131		Electric Beds	4/7/2008	SL / N/A	12.0000	1,153.77	100.0000	0.00	0.00	624.98	96.15	721.13
132		1998 Ford F-250	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	942.78	157.13	1,099.91
134		Electric Beds	12/4/2008	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	885.85	151.86	1,037.71
135		Electric Beds	1/1/2009	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	873.20	151.86	1,025.06
136		Electric Bed	1/15/2009	SL / N/A	12.0000	933.18	100.0000	0.00	0.00	447.18	77.77	524.95
137		Electric Bed	2/11/2009	SL / N/A	12.0000	893.95	100.0000	0.00	0.00	422.17	74.50	496.67
138		4 Drawer Dresse	3/6/2009	SL / N/A	15.0000	3,052.66	100.0000	0.00	0.00	1,136.26	203.51	1,339.77
139		2 air condioning	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	811.79	152.21	964.00
141		Electric Bed	5/29/2009	SL / N/A	12.0000	1,946.54	100.0000	0.00	0.00	865.10	162.21	1,027.31
142		Electric Bed	4/1/2009	SL / N/A	12.0000	1,744.37	100.0000	0.00	0.00	799.48	145.36	944.84
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	753.95	150.79	904.74
145		Electric Beds	8/24/2009	SL / N/A	12.0000	1,690.78	100.0000	0.00	0.00	716.24	140.90	857.14
146		Electric Beds	8/10/2009	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	740.75	143.37	884.12
147		Electric Beds	7/20/2009	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	740.75	143.37	884.12
148		Electric Beds	10/27/2009	SL / N/A	12.0000	1,810.20	100.0000	0.00	0.00	741.68	150.85	892.53
149		Electric Beds	11/4/2009	SL / N/A	12.0000	918.36	100.0000	0.00	0.00	376.27	76.53	452.80
150		Electric Beds	1/14/2010	SL / N/A	12.0000	1,691.47	100.0000	0.00	0.00	669.56	140.96	810.52
151		Electric Beds	1/27/2010	SL / N/A	12.0000	1,817.35	100.0000	0.00	0.00	706.77	151.45	858.22
152		Electric Beds	1/27/2010	SL / N/A	12.0000	1,824.79	100.0000	0.00	0.00	709.66	152.07	861.73
153		Electric Beds	3/15/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	694.42	151.51	845.93
154		Electric Beds	2/15/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	694.42	151.51	845.93
155		Minor Model	2/10/2010	SL / N/A	15.0000	10,589.40	100.0000	0.00	0.00	3,294.48	705.96	4,000.44
156		New Electric Be	5/20/2010	SL / N/A	12.0000	1,839.28	100.0000	0.00	0.00	664.17	153.27	817.44
157		Electric Bed	4/26/2010	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	684.76	155.04	839.80
158		Electric Beds	4/1/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	681.80	151.51	833.31
159		Electric Beds	6/11/2010	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	671.84	155.04	826.88
160		Mattresses 316	9/2/2010	SL / N/A	5.0000	2,575.80	100.0000	0.00	0.00	2,103.57	472.23	2,575.80
161		Electric Beds	9/14/2010	SL / N/A	12.0000	10,464.32	100.0000	0.00	0.00	3,560.79	872.03	4,432.82

WOLCOTT VIEW MANOR, INC. [WOLC4161]

Depreciation Expense

Financial

10/01/2014 - 09/30/2015

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												
162		Electric Beds	9/14/2010	SL / N/A	12.0000	8,808.60	100.0000	0.00	0.00	2,997.37	734.05	3,731.42
163		Copier	9/23/2010	SL / N/A	5.0000	8,558.44	100.0000	0.00	0.00	6,846.76	1,711.68	8,558.44
164		Four Electric Be	12/31/2010	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	1,278.26	340.87	1,619.13
165		Camera System	10/29/2010	SL / N/A	5.0000	4,533.62	100.0000	0.00	0.00	3,551.32	906.72	4,458.04
166		4 electric beds	3/21/2011	SL / N/A	12.0000	4,268.50	100.0000	0.00	0.00	1,244.99	355.71	1,600.70
167		4 electric beds	2/28/2011	SL / N/A	12.0000	6,653.50	100.0000	0.00	0.00	1,986.81	554.46	2,541.27
168		4 electric beds	4/1/2011	SL / N/A	12.0000	7,998.23	100.0000	0.00	0.00	2,332.82	666.52	2,999.34
169		4 electric beds	5/15/2011	SL / N/A	12.0000	6,514.23	100.0000	0.00	0.00	1,854.74	542.85	2,397.59
170		4 electric beds	5/15/2011	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	1,164.64	340.87	1,505.51
171		4 electric beds	6/17/2011	SL / N/A	12.0000	4,768.94	100.0000	0.00	0.00	1,291.58	397.41	1,688.99
172		2 Oak Dressers	4/29/2011	SL / N/A	15.0000	1,317.01	100.0000	0.00	0.00	299.98	87.80	387.78
173		ID Maker Printer	8/15/2011	SL / N/A	5.0000	4,377.70	100.0000	0.00	0.00	2,772.54	875.54	3,648.08
174		4 Laptops	5/4/2011	SL / N/A	5.0000	4,100.04	100.0000	0.00	0.00	2,801.70	820.01	3,621.71
175		4 electric beds	7/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,111.47	341.99	1,453.46
176		4 electric beds	8/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,082.97	341.99	1,424.96
177		4 electric beds	10/1/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,025.97	341.99	1,367.96
178		4 electric beds	10/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	1,025.97	341.99	1,367.96
179		4 foam mattress	10/1/2011	SL / N/A	5.0000	1,101.66	100.0000	0.00	0.00	660.99	220.33	881.32
180		75 Aluminum	3/30/2012	SL / N/A	10.0000	2,791.69	100.0000	0.00	0.00	697.93	279.17	977.10
181		Copier	6/12/2012	SL / N/A	5.0000	5,950.28	100.0000	0.00	0.00	2,776.81	1,190.06	3,966.87
182		9 bedside cabin	7/23/2013	SL / N/A	15.0000	1,870.19	100.0000	0.00	0.00	145.46	124.68	270.14
183		Intelect Stimulat	10/31/2012	SL / N/A	7.0000	2,988.44	100.0000	0.00	0.00	818.26	426.92	1,245.18
184		Sit-to-stand	10/5/2012	SL / N/A	10.0000	4,588.37	100.0000	0.00	0.00	917.68	458.84	1,376.52
185		63 Cubicle Curt	11/5/2012	SL / N/A	5.0000	3,491.64	100.0000	0.00	0.00	1,338.47	698.33	2,036.80
186		4 Drawer	12/19/2012	SL / N/A	15.0000	1,031.60	100.0000	0.00	0.00	120.35	68.77	189.12
187		Philips Portable	12/25/2012	SL / N/A	5.0000	1,228.92	100.0000	0.00	0.00	430.12	245.78	675.90
188		11 Maxwell	2/15/2013	SL / N/A	15.0000	3,394.00	100.0000	0.00	0.00	358.26	226.27	584.53
189		Provide, wire	2/26/2013	SL / N/A	5.0000	9,566.18	100.0000	0.00	0.00	3,029.30	1,913.24	4,942.54
190		11 1-Drawer	1/14/2013	SL / N/A	15.0000	3,057.27	100.0000	0.00	0.00	356.69	203.82	560.51
191		Cubicle Curtain:	1/29/2013	SL / N/A	5.0000	2,911.50	100.0000	0.00	0.00	970.50	582.30	1,552.80
192		Maxwell Thoma	5/14/2013	SL / N/A	15.0000	434.63	100.0000	0.00	0.00	41.06	28.98	70.04
193		Direct Choice	5/28/2013	SL / N/A	15.0000	258.14	100.0000	0.00	0.00	22.95	17.21	40.16
194		Food Processor	5/14/2013	SL / N/A	10.0000	1,505.92	100.0000	0.00	0.00	213.34	150.59	363.93
195		Copiers	4/11/2013	SL / N/A	5.0000	11,776.14	100.0000	0.00	0.00	3,532.85	2,355.23	5,888.08
196		6 Overbed Tabl	8/12/2013	SL / N/A	15.0000	553.43	100.0000	0.00	0.00	43.05	36.90	79.95
197		4 Bedrails	8/9/2013	SL / N/A	15.0000	519.16	100.0000	0.00	0.00	40.38	34.61	74.99
198		4 Drawer Chest	9/17/2013	SL / N/A	15.0000	371.16	100.0000	0.00	0.00	24.74	24.74	49.48
199		Drapes	7/30/2013	SL / N/A	5.0000	537.08	100.0000	0.00	0.00	125.32	107.42	232.74
200		Conference Tab	9/5/2013	SL / N/A	15.0000	1,285.77	100.0000	0.00	0.00	92.86	85.72	178.58
201		Portable A/C	9/30/2013	SL / N/A	5.0000	504.10	100.0000	0.00	0.00	100.82	100.82	201.64
202		Floor Cleaning	9/24/2013	SL / N/A	10.0000	6,582.00	100.0000	0.00	0.00	658.20	658.20	1,316.40
203		Five 1 door	10/2/2013	SL / N/A	15.0000	1,281.00	100.0000	0.00	0.00	85.40	85.40	170.80
204		1 1 door	10/24/2013	SL / N/A	15.0000	386.00	100.0000	0.00	0.00	23.59	25.73	49.32
205		2 Prodigy	10/3/2013	SL / N/A	12.0000	415.00	100.0000	0.00	0.00	34.58	34.58	69.16
206		Four Lift Chair	10/9/2013	SL / N/A	10.0000	3,117.00	100.0000	0.00	0.00	311.70	311.70	623.40
207		Like Scale 200	11/11/2013	SL / N/A	5.0000	1,052.00	100.0000	0.00	0.00	192.87	210.40	403.27

WOLCOTT VIEW MANOR, INC. [WOLC4161]

Depreciation Expense

Financial

10/01/2014 - 09/30/2015

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												
208		4 Drawer Chest	10/8/2013	SL / N/A	15.0000	1,454.00	100.0000	0.00	0.00	96.93	96.93	193.86
209		Prolgy Overlay	2/27/2014	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	50.60	86.74	137.34
210		Five Bed Rail	10/9/2013	SL / N/A	15.0000	645.00	100.0000	0.00	0.00	43.00	43.00	86.00
211		Three bedrail	10/23/2013	SL / N/A	15.0000	421.00	100.0000	0.00	0.00	25.73	28.07	53.80
212		3 one door	11/15/2013	SL / N/A	15.0000	618.00	100.0000	0.00	0.00	37.77	41.20	78.97
213		4 overhead	11/18/2013	SL / N/A	15.0000	348.00	100.0000	0.00	0.00	19.33	23.20	42.53
214		Portable A/C	11/14/2013	SL / N/A	5.0000	504.00	100.0000	0.00	0.00	92.40	100.80	193.20
215		2 Chair recliner	3/5/2014	SL / N/A	5.0000	1,566.23	100.0000	0.00	0.00	182.73	313.25	495.98
216		6 one door	12/24/2013	SL / N/A	15.0000	1,194.00	100.0000	0.00	0.00	59.70	79.60	139.30
217		westport drawe	1/1/2014	SL / N/A	15.0000	797.63	100.0000	0.00	0.00	39.90	53.18	93.08
218		westport drawe	2/1/2014	SL / N/A	15.0000	1,527.53	100.0000	0.00	0.00	67.89	101.84	169.73
219		4 drawer chest	4/1/2014	SL / N/A	15.0000	447.20	100.0000	0.00	0.00	14.91	29.81	44.72
220		lift chair recliner	4/12/2014	SL / N/A	10.0000	3,116.50	100.0000	0.00	0.00	155.83	311.65	467.48
221		1 door/2 drwaer	4/14/2014	SL / N/A	15.0000	384.89	100.0000	0.00	0.00	12.83	25.66	38.49
222		head & foot	4/30/2014	SL / N/A	15.0000	273.87	100.0000	0.00	0.00	7.61	18.26	25.87
223		Fax Machine	6/30/2014	SL / N/A	3.0000	514.71	100.0000	0.00	0.00	42.89	171.57	214.46
224		Direct Choice	11/3/2014	SL / N/A	15.0000	439.93	100.0000	0.00	0.00	0.00	26.89	26.89
225		1 door/ 1 drawe	7/1/2014	SL / N/A	15.0000	302.93	100.0000	0.00	0.00	5.05	20.20	25.25
226		Custom Doors	7/15/2014	SL / N/A	15.0000	7,545.74	100.0000	0.00	0.00	125.76	503.05	628.81
227		6 mattresses	9/11/2014	SL / N/A	5.0000	1,076.52	100.0000	0.00	0.00	17.94	215.30	233.24
228		10 Room Air Co	7/2/2014	SL / N/A	5.0000	1,265.57	100.0000	0.00	0.00	63.28	253.11	316.39
229		Westport 1 door	10/9/2014	SL / N/A	15.0000	527.35	100.0000	0.00	0.00	0.00	35.16	35.16
230		2 prodlov overla	1/5/2015	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	0.00	65.06	65.06
231		direct choice	2/10/2015	SL / N/A	15.0000	288.98	100.0000	0.00	0.00	0.00	12.85	12.85
232		Control Box	2/15/2015	SL / N/A	10.0000	7,784.25	100.0000	0.00	0.00	0.00	454.08	454.08
233		lift chairs	3/2/2015	SL / N/A	10.0000	3,201.54	100.0000	0.00	0.00	0.00	186.75	186.75
234		1 drawer	3/3/2015	SL / N/A	15.0000	743.87	100.0000	0.00	0.00	0.00	28.93	28.93
235		5 task chairs	3/9/2015	SL / N/A	15.0000	603.54	100.0000	0.00	0.00	0.00	23.47	23.47
248		Electrolux W51E	8/28/2015	SL / N/A	7.0000	7,953.06	100.0000	0.00	0.00	0.00	94.68	94.68
249		(3) Overbed Tab	8/27/2015	SL / N/A	15.0000	372.50	100.0000	0.00	0.00	0.00	2.07	2.07
250		(2) Asus Compu	6/26/2015	SL / N/A	5.0000	765.41	100.0000	0.00	0.00	0.00	38.27	38.27
251		RECONDITIONE	6/19/2015	SL / N/A	7.0000	3,512.74	100.0000	0.00	0.00	0.00	125.46	125.46
252		6'8" x 3' Metal D	6/11/2015	SL / N/A	15.0000	340.32	100.0000	0.00	0.00	0.00	7.56	7.56
253		(1) Bedside Cab	6/18/2015	SL / N/A	15.0000	869.91	100.0000	0.00	0.00	0.00	14.50	14.50
254		(2) Bedside Cab	6/18/2015	SL / N/A	15.0000	529.47	100.0000	0.00	0.00	0.00	8.83	8.83
255		(4) Overbed Tab	6/18/2015	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	0.00	8.56	8.56
256		HP LaserJet P3	4/14/2015	SL / N/A	5.0000	897.35	100.0000	0.00	0.00	0.00	89.74	89.74
258		(4) Overbed Tab	7/29/2015	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	0.00	5.71	5.71
259		1Door 1 Drawer	7/13/2015	SL / N/A	15.0000	706.49	100.0000	0.00	0.00	0.00	11.78	11.78
260		Demo Hoshizak	7/15/2015	SL / N/A	7.0000	3,189.44	100.0000	0.00	0.00	0.00	113.91	113.91
Subtotal: MOVABLE EQUIPMENTS						695,231.90		0.00	0.00	464,530.15	35,336.74	499,866.89
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: MOVABLE EQUIPMENTS						695,231.90		0.00	0.00	464,530.15	35,336.74	499,866.89

WOLCOTT VIEW MANOR, INC. [WOLC4161]

Depreciation Expense

Financial

10/01/2014 - 09/30/2015

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Subtotal:						2,138,062.41		0.00	0.00	1,178,043.50	97,055.13	1,275,098.63
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Grand Totals:						2,138,062.41		0.00	0.00	1,178,043.50	97,055.13	1,275,098.63

Wolcott View Manor, Inc.
FIXED ASSET / DEPRECIATION SCHEDULE

System No.	Description	Date In Service	Method	Life	Historical Cost	2014 A/D	2015 Deprec.	2015 A/D	NBV
NON-MOVABLE EQUIPMENT									
Various	Various	Various	Var	Var	3,690	3,690	-	3,690	-
TOTAL BUILDING					3,690	3,690	-	3,690	-
VEHICLES									
Various	Various	Various	Var	Var	52,590	52,590	-	52,590	-
TOTAL BUILDING					52,590	52,590	-	52,590	-
MOVABLE EQUIPMENT									
Various	Various	Various	Var	Var	689,094	474,900	35,337	510,237	178,857
TOTAL MOVABLE EQUIPMENT					689,094	474,900	35,337	510,237	178,857
LEASHOLD IMPROVEMENTS									
Various	Various	Various	Var	Var	1,416,482	994,971	61,718	1,056,689	359,793
TOTAL LEASEHOLD IMPROVEMENTS					1,416,482	994,971	61,718	1,056,689	359,793
TOTAL ASSETS PER SCHEDULE					2,161,856	1,526,151	97,055	1,623,206	538,650
TOTAL ASSETS PER TRIAL BALANCE					2,138,063		97,055	1,275,098	862,965
VARIANCE - C/R CARRY FORWARD FROM PREVIOUS YEAR					23,793		-	348,108	(324,315)

Page 31, Line B9 - F/S vs C/R NBV 324,315

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-25 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	25 | 37

11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* ⊙ Yes O 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 9/30/2015	2,117,080			
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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-26 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	26 | 37

Item		Total	CCNH	RHNS	(Specify)
12. Interest A. Building, Land Improvement & Non-Movable Equipment 1. First Mortgage	$				
Name of Lender	Rate				
Address of Lender					
2. Second Mortgage	$				
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	$				
Name of Lender	Rate				
Address of Lender					
4. Fourth Mortgage	$				
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
1. Original Loan Amount	$				
2. Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. ***Total Building Interest Expense*** (A1 - A4 + B5)	$				

(Carry Subtotals forward to next page)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-27 Rev. 6/95

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	9/30/2015	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*) Other Interest Expense			$	144	144		
13. ***Total All Interest Expense*** (12B7 + 12C3 + 12D)			$	144	144		
14. Insurance a. Insurance on Property (buildings only)			$	125,730	125,730		
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)***			$	125,730	125,730		
15. ***Total All Expenditures (A-13 thru C-14)***			$	12,036,765	12,036,765		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-28 Rev. 9/2002

D. Adjustments to Statement of Expenditures

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	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	$	205,350	205,350		
4.			Other - See attached Schedule	$	314,367	314,367		
Page 13 - Professional Fees								
5.			Resident Care Physicians **	$				
6.	13	B10a	Occupational Therapy	$	417	417		
7.			Other - See attached Schedule	$	2,233	2,233		
Pages 15 & 16 - Administrative and General								
8.			Discriminatory Benefits	$				
9.			Bad Debts	$				
10.	15	1e	Accounting & Legal	$	21,365	21,365		
11.			Telephone	$				
12.	15	1h2	Cellular Telephone	$	339	339		
13.	15	1f	Life insurance premiums on the life of Owners, Partners, Operators	$	14,119	14,119		
14.	16	L3	Gifts, flowers and coffee shops	$	6,667	6,667		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	$				
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	$				
17.			Automobile Expense (e.g. personal use)	$				
18.	16	m3	Unallowable Advertising *	$	28,277	28,277		
19.	15	1j	Income Tax / Corporate Business Tax	$	33,405	33,405		
20.			Fund Raising / Contributions	$				
21.			Unallowable Management Fees	$				
22.	16	m6	Barber and Beauty	$	1,398	1,398		
23.			Other - See attached Schedule	$	93,539	93,539		
Page 18 - Dietary Expenditures								
24.			Meals to employees, guests and others who are not residents	$				
Page 19 - Laundry Expenditures								
25.	19	Var	Laundry services to employees, guests and others who are not residents	$	3,250	3,250		
Page 20 - Housekeeping Expenditures								
26.			Housekeeping services to employees, guests and others who are not residents	$				
			Subtotal (Items 1 - 26)	$	724,726	724,726		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A9	Barber & Beautician Salaries	$ 15,560		
10	A8b	Laundry Salaries Related to Meridian Manor (See Attached)	$ 4,543		
10	12o	Child Care Center Salaries (Non Employee Related Care)	$ 294,264		
Total Other Salaries Adjustment			$ 314,367	$ -	$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	$ 2,233		
Total Other Fees Adjustments			$ 2,233	$ -	$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Disallowance (See Attached)	$ 71,396		
16	M8a	Chamber of Commerce Dues	$ 3,607		
16	m13	Resident Replacement Items	$ 330		
15	Var	Laundry Benefits Related to Meridian Manor (See Attached)	$ 1,047		
15	1k2	State Business Tax in Excess of $250	$ 3,980		
16	m13	Child Care Expense (Non Employee Related Care)	$ 13,179		
Total Other A&G Adjustments			$ 93,539	$ -	$ -

Wolcott View Manor, Inc.
Disallowance Schedule for Cell Phones
September 30, 2015

		Amount	
Total Cell Phone Expense		1,779	**TB Linked**
Cell Phone Allowed Based on Bed Capacity		4	
Monthly Allowable amount per Cell Phone	$	30	
Months in Cost Report Year		12	
Total Allowable Cost	$	1,440	
Disallowed Cell Phone (Page 28, Line 12)	**$**	**339**	

Wolcott View Manor, Inc.
Benefits Disallowance Schedule
September 30, 2015

Barber and Beauty Benefits Disallowance		**Amount**	
Barber & Beauty Salaries		15,560	See Page 28a
Total Salaries		6,159,501	TB Linked
		0.25%	
Total Benefits - Page 15, Line 1a1 - 1a8		1,419,393	TB Linked
Barber & Beauty Benefits Disallowed		$ 3,586	

Child Care Center Benefits Disallowance		**Amount**	
Child Care Center Salaries		360,308	TB Linked
Child Care Center - Public	98	81.67%	
Child Care Center - Staff (Employee Related Care)	22	18.33%	
	120	100.00%	
Child Care Center Salaries Revised for Disallowance		294,264	See Page 28a
Total Salaries		6,159,501	TB Linked
		4.78%	
Total Benefits - Page 15, Line 1a1 - 1a8		1,419,393	TB Linked
Child Care Center Benefits Disallowed		$ 67,810	

Disallowed Benefits (Page 28a)	**$ 71,396**

Wolcott View Manor, Inc.
Laundry Disallowance Related to Meridian Manor Corporation
September 30, 2015

Laundry Salaries	Salaries	Hours	Wage Rate
Total Laundry Salaries & Hours	77,667	7,111	10.92
Laundry Salaries Disallowed	**4,543** {b}	416 {a}	10.92

Laundry Benefits	
Laundry Salaries Disallowed	4,543
Total Salaries	6,159,501
Laundry Benefits Disallowed	0.07%
Total Benefits (Page 15, Line 1a1 - 1a8)	1,419,393
Laundry Benefits Disallowed	**1,047** {c}

Laundry Costs		
Total Laundry Costs - Page 19	55,555	
Hours Associated with Meridian Manor		416
Total Laundry Hours		7,111
Percent Related to Meridian Manor		5.85%
Laundry Costs Disallowed	**3,250** {d}	

Laundry Overhead		
Facility Square Feet	70,479	
Laundry Square Feet	674	
Laundry Sq/Ft % to Total	0.96%	
Percent of Laundry Related to Meridian Manor	5.85%	
Overhead Disallowance Percentage	0.06%	
Maint & Op Expenses (Pg 22 line 6g)	444,843	267
Depreciation - Building (Pg 22 line 7b)	{f}	-
Rent (Pg 22 line 9)	1,014,000	608
Real Estate Taxes (Pg 22 line 10b)	122,749	74
Laundry Overhead Disallowed		**949** {e}

Tickmarks

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

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

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

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	29 | 37

Item No.	Page No.	Line No.	Item Description		Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	$	724,726	724,726		
Page 20 - Resident Care Supplies*								
27.	20	5a2	Prescription Drugs	$	196,486	196,486		
28.	20	5d	Ambulance/Limousine	$	1,056	1,056		
29.	20	5f	X-rays, etc	$	43,978	43,978		
30.	20	5h	Laboratory	$	24,804	24,804		
31.	20	5c	Medical Supplies	$	73,916	73,916		
32.			Oxygen (non emergency)	$				
33.			Occupational Therapy	$				
34.			Other - See Attached Schedule	$	121,775	121,775		
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	$	100,494	100,494		
Page 27 - Insurance								
40.			Mortgage Insurance	$				
41.			Property Insurance	$				
Other - Miscellaneous								
42.			Research or Experimental Activities	$				
43.			Radio and Television Revenue	$				
44.	30	IV 8	Vending Machine Revenue	$	410	410		
45.			Purchase Discounts and Allowances	$				
46.			Duplications of functions or services	$				
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	$				
48.			Interest Income on Accounts Rec	$				
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	$	7,442	7,442		
Not For Profit Providers Only								
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	$				
51.			***Total Amount of Decrease (Items 1 - 50)***	$	1,295,087	1,295,087		

*** 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.
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	$ 6,298		
20	5j	Misc. Ancillary Expense	$ 6,369		
20	5j	Complex Medical Equipment	$ 41,987		
Var	Var	10% of Supplies Purchased from We Care Distributors (See Attached)	$ 36,703		
20	5c	Non Medicaid Bill Supply Cost	$ 30,418		
Total Other Ancillary Costs			$ 121,775	$ -	$ -

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 (See Attached)	$ 1,028		
22	Var	Child Care Center Disallowance (See Attached)	$ 97,739		
22	7d	10% of Supplies Purchased from We Care Distributors (See Attached)	$ 778		
22	Var	Laundry Overhead Disallowance	$ 949		
Total Other Property Adjustments			$ 100,494	$ -	$ -

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Partners Pharmacy Reimbursement	$ 6,875		
30	IV 8	Write Off of Stale Dated Payroll Checks	$ 183		
30	IV 8	Charitable Donations	$ 179		
30	IV 8	Class Action Settlement	$ 61		
27	12D	Other Interest Expense	$ 144		
Total Other Adjustments			$ 7,442	$ -	$ -

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, 2015

Total Cable TV Expense		9,898	**TB Linked**
Total Monthy Fee Allowed	$	300	
Total Months		12	
Total Allowable Expense	$	3,600	
Disallowed Expense	**$**	**6,298**	{a}

Tickmark

{a} Ties to page 29a

Wolcott View Manor, Inc.
Outpatient Therapy Disallowances
September 30, 2015

Rehab Portion of Facility

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

Outpatient Portion of Therapies

Total Therapy Treatments (Page 9)	29,028	[c]
Total Outpatient Therapy Treatments	367	[c]
Total Therapies	29,395	[c]
Outpatient % to Total Therapies	1.25%	

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.07%

Disallowance

	TB Linked	[a]	
	Total	**Outpatient**	
Maint & Op Expenses (Pg 22 line 6g)	444,843	289	29a
Depreciation - Building (Pg 22 line 7b)	[d]	-	29a
Rent (Pg 22 line 9)	1,014,000	659	29a
Real Estate Taxes (Pg 22 line 10b)	122,749	80	29a
		1,028	

[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, 2015

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 Total	[a] CCC	[e] 81.67%	
Maint & Op Expenses (Pg 22 line 6g)	444,843	33,660	27,490	29a
Depreciation - Building (Pg 22 line 7b)	[d]	-	-	29a
Rent (Pg 22 line 9)	1,014,000	76,727	62,663	29a
Real Estate Taxes (Pg 22 line 10b)	122,749	9,288	7,586	29a
		119,675	97,739	
Child Care Expense	16,137		13,179	28a

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

Wolcott View Manor, Inc.
We Care Distributors - Disallowance
September 30, 2015

Descriptions of Goods	Account	Page	Line	Amount	Markup %	Actual Cost	Disallowance	Page / Line Ref
Special Nourishments	690400.000	18	2a1	3,132	10%	2,819	313	Page 29, Line 34
Dietary Supplies	690250.000	18	2a2	2,026	10%	1,823	203	Page 29, Line 34
Housekeeping Supplies	710670.000	20	4d	35,554	10%	31,999	3,555	Page 29, Line 34
Stockroom Supplies	670600.000	20	5b	146,872	10%	132,185	14,687	Page 29, Line 34
Diapers	670720.000	20	5b	133,068	10%	119,761	13,307	Page 29, Line 34
Medical Supplies	840050.000	20	5c	46,377	10%	41,739	4,638	Page 29, Line 34
Movable Equipment	162000.000	31	B6	7,784	10%	7,006	778	Page 29, Line 39
				374,813		**337,332**	**37,481**	

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	30 | 37

Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (*CT only*)	$	8,680,324	8,680,324		
b. Medicaid Room and Board Contractual Allowance **	$	(1,453,614)	(1,453,614)		
2. a. Medicaid (*All other states*)	$				
b. Other States Room and Board Contractual Allowance **	$				
3. a. Medicare Residents *(all inclusive)*	$	1,693,724	1,693,724		
b. Medicare Room and Board Contractual Allowance **	$	1,148,309	1,148,309		
4. a. Private-Pay Residents and Other	$	1,741,986	1,741,986		
b. Private-Pay Room and Board Contractual Allowance **	$	56,823	56,823		
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	$	235,811	235,811		
b. Prescription Drugs - Medicare Contractual Allowance **	$				
c. Prescription Drugs - Non-Medicare	$	101,414	101,414		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	$				
2. a. Medical Supplies - Medicare	$	24,548	24,548		
b. Medical Supplies - Medicare Contractual Allowance **	$				
c. Medical Supplies - Non-Medicare	$	70,775	70,775		
d. Medical Supplies - Non-Medicare Contractual Allowance **	$				
3. a. Physical Therapy - Medicare	$	555,761	555,761		
b. Physical Therapy - Medicare Contractual Allowance **	$				
c. Physical Therapy - Non-Medicare	$	116,348	116,348		
d. Physical Therapy - Non-Medicare Contractual Allowance **	$				
4. a. Speech Therapy - Medicare	$	15,090	15,090		
b. Speech Therapy - Medicare Contractual Allowance **	$				
c. Speech Therapy - Non-Medicare	$	3,312	3,312		
d. Speech Therapy - Non-Medicare Contractual Allowance **	$				
5. a. Occupational Therapy - Medicare	$	537,957	537,957		
b. Occupational Therapy - Medicare Contractual Allowance **	$				
c. Occupational Therapy - Non-Medicare	$	114,084	114,084		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	$				
6. a. Other *(Specify)* - Medicare	$	(1,335,046)	(1,335,046)		
b. Other *(Specify)* - Non-Medicare	$	(397,180)	(397,180)		
III. *Total Resident Revenue* (Section I. thru Section II.)	$	11,910,426	11,910,426		
IV. Other Revenue*					
1. Meals sold to guests, employees & others	$				
2. Rental of rooms to non-residents	$				
3. Telephone	$				
4. Rental of Television and Cable Services	$	3,712	3,712		
5. Interest Income *(Specify)*	$	54,134	54,134		
6. Private Duty Nurses' Fees	$				
7. Barber, Coffee, Beauty and Gift shops	$	13,239	13,239		
8. Other (*Specify*)	$	340,592	340,592		
V. Total Other Revenue (1 thru 8)	$	411,677	411,677		
VI. Total All Revenue (III +V)	$	12,322,103	12,322,103		

* *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)
		-		
	Medicare A - Radiology	$ 58,244		
	Medicare A - Lab	$ 36,126		
	Medicare A C/A - Anc	$ (1,395,659)		
	Medicare B - Vaccines	$ 2,243		
	Medicare B - Outpatient Therapy	$ 10,146		
	Managed Care B - OP Therapy	$ 1,521		
	Small Balance Adjustments - Medicare	$ (47,667)		
Total Other Resident Revenue - Medicare		$ (1,335,046)	$ -	$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Medicaid C/A - Anc.	$ (113,140)		
30 II 6b	Managed Care - Radiology	$ 18,090		
30 II 6b	Managed Care - Lab	$ 7,096		
30 II 6b	Managed Care C/A - Anc	$ (309,226)		
Total Other Resident Revenue		$ (397,180)	$ -	$ -

Interest Income

Page Ref	Account	Account Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Medicare A Interest		$ 4		
30 IV 5	Blue Cross Interest		$ 2		
30 IV 5	Note Receivable Interest	1,145,000	$ 54,128		
Total Interest Income			$ 54,134	$ -	$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Child Care Center Revenue	$ 371,619		
30 IV 8	Charitable Donations	$ 179		
30 IV 8	Partners Pharmacy Reimbursement	$ 6,875		
30 IV 8	Write Off of Stale Dated Payroll Checks	$ 183		
30 IV 8	Part B settlement	$ 62		
30 IV 8	Vending Machine Revenue	$ 410		
30 IV 8	Class Action Settlement	$ 61		
30 IV 8	Small Balance Adjustments	$ (1,008)		
30 IV 8	Prior Period Adjustments	$ (37,789)		
Total Other Revenue		$ 340,592	$ -	$ -

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	31 | 37

Account			Amount
Assets			
A. Current Assets			
1. Cash (*on hand and in banks*)			$ 1,923,216
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			$ 1,392,543
3. Other Accounts Receivable (Excluding Owners or Related Parties)			$ 168,125
4 Inventories			$ 51,811
5. Prepaid Expenses			$ 413,662
a. Prepaid - Deferred Tax Asset		182,991	
b. Prepaid - State Business Tax		2,509	
c. Prepaid - Unexpired Insurance		213,207	
d. Prepaid - Oil		14,955	
6. Interest Receivable			$
7. Medicare Final Settlement Receivable			$
8. Other Current Assets (*itemize*)			$ 1,000
Other Current Assets		1,000	
A-9. ***Total Current Assets*** (Lines A1 thru 8)			$ 3,950,357
B. Fixed Assets			
1. Land			$
2. Land Improvements	*Historical Cost		$
	Accum. Depreciation	Net	
3. Buildings	*Historical Cost		$
	Accum. Depreciation	Net	
4. Leasehold Improvements	*Historical Cost	1,416,482	$ 359,793
	Accum. Depreciation	1,056,689 Net	
5. Non-Movable Equipment	*Historical Cost	3,690	$
	Accum. Depreciation	3,690 Net	
6. Movable Equipment	*Historical Cost	689,094	$ 178,857
	Accum. Depreciation	510,237 Net	
7. Motor Vehicles	*Historical Cost	52,590	$
	Accum. Depreciation	52,590 Net	
8. Minor Equipment-Not Depreciable			$
9. Other Fixed Assets (*itemize*)			$ 324,315
F/S vs C/R NBV		324,315	
B-10. ***Total Fixed Assets*** (Lines B1 thru 9)			$ 862,965

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

(*Carry Total forward to next page*)

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	32 | 37

Account			Amount
		Total Brought Forward:	$ 4,813,322
C. Leasehold or like property recorded for Equity Purposes.			
1. Land			$
2. Land Improvements	*Historical Cost	1,250,343	
	Accum. Depreciation	Net	$ 1,250,343
3. Buildings	*Historical Cost	5,966,906	
	Accum. Depreciation	Net	$ 5,966,906
4. Non-Movable Equipment	*Historical Cost		
	Accum. Depreciation	Net	$
5. Movable Equipment	*Historical Cost		
	Accum. Depreciation	Net	$
6. Motor Vehicles	*Historical Cost		
	Accum. Depreciation	Net	$
7. Minor Equipment-Not Depreciable			$
C-8 ***Total Leasehold or Like Properties*** (C1 thru 7)			$ 7,217,249
D. Investment and Other Assets			
1. Deferred Deposits			$
2. Escrow Deposits			$
3. Organization Expense	*Historical Cost		
	Accum. Depreciation	Net	$
4. Goodwill (Purchased Only)			$
5. Investments Related to Resident Care (*itemize*)			$
6. Loans to Owners or Related Parties (*itemize*)			$ 1,221,455
Name and Address	Amount	Loan Date	
Related Party Loans	1,221,455		
7. Other Assets (*itemize*)			$
D-8. ***Total Investments and Other Assets*** (Lines D1 thru 7)			$ 1,221,455
D-9. ***Total All Assets*** (Lines A9 + B10 + C8 + D8)			$ 13,252,026

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	33 | 37

Account	Amount
Liabilities	
A. Current Liabilities	
1. Trade Accounts Payable	$ 199,155
2. Notes Payable (*itemize*)	$
3. Loans Payable for Equipment (*Current portion*) (*itemize*)	$
4. Accrued Payroll (*Exclusive of Owners and/or Stockholders only*)	$ 527,891
5. Accrued Payroll (*Owners and/or Stockholders only*)	$
6. Accrued Payroll Taxes Payable	$ 156
7. Medicare Final Settlement Payable	$
8. Medicare Current Financing Payable	$
9. Mortgage Payable (*Current Portion*)	$
10. Interest Payable (*Exclusive of Owner and/or Related Parties*)	$
11. Accrued Income Taxes*	$
12. Other Current Liabilities (*itemize*)	$ 565,098
A-13. ***Total Current Liabilities*** (Lines A1 thru 12)	$ 1,292,300

Name of Lender	Purpose	Amount	Date Due

Due to Medicaid	74,254	State Provider Tax Payat	182,454
Accrued Uniform Reimbursement	12,959	Federal Corporate Tax P:	54,559
Accrued Accounting	40,392	Accrued Personal Proper	(1,139)
401(k) Payable	47,573	Deferred Tax Liability	154,046

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

(Carry Total forward to next page)

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	34 | 37

Account	Amount
Total Brought Forward:	1,292,300
Liabilities (cont'd) B. Long-Term Liabilities 1. Loans Payable-Equipment (*itemize*)	$

Name of Lender	Purpose	Amount	Date Due	

2. Mortgages Payable	$
3. Loans from Owners or Related Parties (*itemize*)	$

Name and Address of Lender	Amount	Loan Date	

4. Other Long-Term Liabilities (*itemize*)	$
B-5. ***Total Long-Term Liabilities*** (Lines B1 thru 4)	$
C. ***Total All Liabilities*** (Lines A-13 + B-5)	$ 1,292,300

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

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	9/30/2015	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 (*Equity*)	$
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	$ 4,456,139
6. Gain or Loss for Period 10/1/2014 thru 9/30/2015	$ 285,338
7. Total Net Worth	$ 4,742,477
C. ***Total Reserves and Net Worth***	$ 11,959,726
D. ***Total Liabilities, Reserves, and Net Worth***	$ 13,252,026

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

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page of
Wolcott View Manor, Inc.	972C	9/30/2015	36 | 37

	Account	Amount
A.	Balance at End of Prior Period as shown on Report of 09/30/2014	$ 4,456,140
B.	Total Revenue (*From Statement of Revenue Page 30*)	$ 12,322,103
C.	Total Expenditures (*From Statement of Expenditures Page 27*)	$ 12,036,765
D.	Net Income or Deficit	$ 285,338
E.	Balance	$ 4,741,478
F.	Additions	
	1. Additional Capital Contributed (*itemize*)	
	2. Other (*itemize*)	
	Prior Period Adjustment 999	
F-3.	Total Additions	$ 999
G.	Deductions	
	1. Drawings of Owners/Operators/Partners (*Specify*)	$

Name and Address (*No., City, State, Zip*)	Title	Amount

2. Other Withdrawings *(Specify)*		$
Purpose	Amount	
3. Total Deductions		$
H. ***Balance at End of Period*** 09/30/15		$ 4,742,477

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc.	972C	9/30/2015	37	37

Check appropriate category

☑ Chronic and Convalescent Nursing Home only (CCNH)	☐ Rest Home with Nursing Supervision only (RHNS)	☐ (Specify)

Preparer/Reviewer Certification

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.

Signature of Preparer	Title	Date Signed
	PRINCIPAL	2/2/14

Printed Name of Preparer

Matthew S. Bavolack

Addres Address	Phone Number
555 Long Wharf Drive, New Haven, CT 06511	203-781-9600

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name Wolcott View Manor, Inc.

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

Yes	No	
✓		1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes	No	
✓		2. Are the methods of allocating costs consistent with cost year 2014? 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 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Client: ***Wolcott View Manor, Inc.***
Engagement: ***Medicaid - Wolcott View Manor, Inc.***
Period Ending: ***9/30/2015***
Trial Balance: ***A.01 - TB-CCNH***

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
100100.000	Cash - Wells Fargo	1,866,492.00			1,866,492.00
100125.000	Cash - TD Bank EFTPS	10,003.00			10,003.00
100150.000	Cash - Payroll	15,128.00			15,128.00
100175.000	Cash - Webster Real Est Tax	31,193.00			31,193.00
100200.000	Cash - Petty	350.00			350.00
100225.000	Cash - Petty Cash/Resident	50.00			50.00
111000.000	A/R - Private	402,548.00			402,548.00
112000.000	A/R - Medicaid	637,716.00			637,716.00
113000.000	A/R - Medicare Part A	185,741.00			185,741.00
114000.000	A/R - Medicare Part B	7,649.00			7,649.00
115000.000	A/R - Co-Insurance Part A	62,952.00			62,952.00
115100.000	A/R - Co-Insurance Part A Medicaid	42,306.00			42,306.00
116000.000	A/R - Co-Insurance Part B	3,491.00			3,491.00
116100.000	A/R - Co-Insurance Med B - OP	723.00			723.00
117000.000	A/R - Managed Care	199,417.00			199,417.00
120000.000	A/R - Allowance for Bad Debt	(150,000.00)			(150,000.00)
131000.000	A/R - Employee Loans	30,000.00			30,000.00
131010.000	A/R - N/R Interest	131,753.00			131,753.00
131020.000	N/R - James E. Cleary, Jr.	155,000.00			155,000.00
131025.000	N/R - Meridian Manor	590,000.00			590,000.00
131050.000	N/R - R & C Realty	200,000.00			200,000.00
131075.000	N/R - JEC Fam	200,000.00			200,000.00
132000.000	Due from J. Cleary	76,455.00			76,455.00
139000.000	A/R - Other	6,372.00			6,372.00
141000.000	Supplies - Inventory @ Cost	51,811.00			51,811.00
151000.000	Prepaid - Deferred Tax Asset	182,991.00			182,991.00
151100.000	Prepaid - State Business Tax	2,509.00			2,509.00
152000.000	Prepaid - Unexpired Insurance	213,207.00			213,207.00
154100.000	Prepaid - Oil	14,955.00			14,955.00
161000.000	Leasehold	1,442,831.00			1,442,831.00
162000.000	Moveable Equipment	695,232.00			695,232.00
165000.000	Accum. Dep. - Leasehold	(775,231.00)			(775,231.00)
166000.000	Accum. Dep. - Moveable Equipment	(499,867.00)			(499,867.00)
181000.000	Other Assets	1,000.00			1,000.00
200100.000	Accounts Payable	(199,155.00)			(199,155.00)
200990.000	Accrued Sales Tax Payable	(156.00)			(156.00)
202000.000	Accrued Wages	(187,742.00)			(187,742.00)
211100.000	Due to Medicaid	(74,254.00)			(74,254.00)
212115.000	Accrued Vacation Pay	(273,909.00)			(273,909.00)
212125.000	Accrued Sick Pay	(66,240.00)			(66,240.00)
212135.000	Accrued Uniform Reimbursement	(12,959.00)			(12,959.00)
212155.000	Accrued Accounting	(40,392.00)			(40,392.00)
212175.000	401(k) Payable	(47,573.00)			(47,573.00)
212195.000	State Provider Tax Payable	(182,454.00)			(182,454.00)
215210.000	Federal Corporate Tax Payable	(54,559.00)			(54,559.00)
215225.000	Accrued Personal Property Tax	1,139.00			1,139.00
215275.000	Deferred Tax Liability	(154,046.00)			(154,046.00)
301000.000	Capital Stock	(1,000.00)			(1,000.00)
308000.000	Retained Earnings	(4,456,139.00)			(4,456,139.00)
400100.000	Medicare A - Room and Board	(1,693,724.00)			(1,693,724.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
400200.000	Medicare A - Medical Supplies	(24,548.00)			(24,548.00)
400250.000	Medicare A - Pharmacy	(235,811.00)			(235,811.00)
400400.000	Medicare A - Physical Therapy	(518,247.00)			(518,247.00)
400450.000	Medicare A - Occupational Therapy	(511,430.00)			(511,430.00)
400500.000	Medicare A - Speech Therapy	(11,253.00)			(11,253.00)
400700.000	Medicare A - Radiology	(58,244.00)			(58,244.00)
400850.000	Medicare A - Lab	(36,126.00)			(36,126.00)
400900.000	Medicare A C/A - R/B	(1,148,309.00)			(1,148,309.00)
400910.000	Medicare A C/A - Anc	1,395,659.00			1,395,659.00
410100.000	Private - Room and Board	(1,236,932.00)			(1,236,932.00)
410110.000	Private - Private Room Differential	90,500.00			90,500.00
410200.000	Private - Medical Supplies	(5,674.00)			(5,674.00)
410250.000	Private - Pharmacy	(254.00)			(254.00)
430100.000	Medicaid - Room and Board	(8,680,324.00)			(8,680,324.00)
430200.000	Medicaid - Medical Supplies	(61,863.00)			(61,863.00)
430250.000	Medicaid - Pharmacy	(21,818.00)			(21,818.00)
430400.000	Medicaid - Physical Therapy	(15,704.00)			(15,704.00)
430450.000	Medicaid - Occupational Therapy	(13,663.00)			(13,663.00)
430500.000	Medicaid - Speech Therapy	(92.00)			(92.00)
430900.000	Medicaid C/A - R/B	1,453,614.00			1,453,614.00
430910.000	Medicaid C/A - Anc.	113,140.00			113,140.00
450100.000	Managed Care - Room and Board	(505,054.00)			(505,054.00)
450200.000	Managed Care - Medical Supplies	(3,238.00)			(3,238.00)
450250.000	Managed Care - Pharmacy	(79,342.00)			(79,342.00)
450400.000	Managed Care - Physical Therapy	(100,294.00)			(100,294.00)
450450.000	Managed Care - Occupational Therapy	(98,721.00)			(98,721.00)
450500.000	Managed Care - Speech Therapy	(2,428.00)			(2,428.00)
450550.000	Managed Care - Speach Therapy Outlier	(792.00)			(792.00)
450600.000	Managed Care - P.T - Outlier	(350.00)			(350.00)
450650.000	Managed Care - O.T - Outlier	(1,700.00)			(1,700.00)
450700.000	Managed Care - Radiology	(18,090.00)			(18,090.00)
450850.000	Managed Care - Lab	(7,096.00)			(7,096.00)
450900.000	Managed Care C/A - R/B	(147,323.00)			(147,323.00)
450910.000	Managed Care C/A - Anc	309,226.00			309,226.00
500260.000	Medicare B - Vaccines	(2,243.00)			(2,243.00)
500400.000	Medicare B - Physical Therapy	(37,514.00)			(37,514.00)
500425.000	Medicare B - Outpatient Therapy	(10,146.00)			(10,146.00)
500450.000	Medicare B - Occupational Therapy	(26,527.00)			(26,527.00)
500500.000	Medicare B - Speech Therapy	(3,837.00)			(3,837.00)
505400.000	Managed Care B - OP Therapy	(1,521.00)			(1,521.00)
599010.000	Hairdressing Revenue	(13,239.00)			(13,239.00)
599015.000	Cable/TV Revenue	(3,712.00)			(3,712.00)
599020.000	Child Care Revenue	(371,619.00)			(371,619.00)
599050.000	Interest Revenue	(54,134.00)			(54,134.00)
599070.000	Charitable Donations	(179.00)			(179.00)
599080.000	Misc. Revenue	(7,591.00)			(7,591.00)
599090.000	Small Balance Adjustments - Other	1,008.00			1,008.00
599095.000	Small Balance Adjustments - Medicare	47,667.00			47,667.00
599130.000	Prior Period Adjustments	37,789.00			37,789.00
610100.000	Wages - Recreation	98,553.00			98,553.00
610250.000	Recreation Expense	4,991.00			4,991.00
610650.000	Patient Activities	6,895.00			6,895.00
620700.000	Respiratory Therapy Consultant	2,233.00			2,233.00
630100.000	Wages - DON	93,156.00			93,156.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
630110.000	Wages - Asst. DON	77,438.00			77,438.00
670100.000	Wages - RN	820,712.00		(343,796.00)	476,916.00
670110.000	Wages - LPN	1,112,527.00		(200,781.00)	911,746.00
670120.000	Wages - C N A	1,639,509.00			1,639,509.00
670600.000	Stockroom Medical Supplies	160,129.00			160,129.00
670610.000	Station Supplies	3,427.00			3,427.00
670620.000	Stockroom IV Supplies	3,656.00			3,656.00
670720.000	Diapers	133,202.00			133,202.00
690110.000	Wages - Dietary	334,425.00		(93,299.00)	241,126.00
690250.000	Dietary Expense	47,652.00			47,652.00
690400.000	Special Nourishments	31,552.00			31,552.00
690500.000	Raw Food & Beverage	318,267.00			318,267.00
700100.000	Wages - Laundry	77,667.00			77,667.00
700250.000	Laundry Expense	21,576.00			21,576.00
700400.000	Linen & Bedding	8,399.00			8,399.00
700700.000	Laundry Purchase Service	25,580.00			25,580.00
710100.000	Wages - Housekeeping	312,904.00		(37,968.00)	274,936.00
710670.000	Housekeeping Expense	87,585.00			87,585.00
720100.000	Wages - Maintenance	105,137.00		(72,270.00)	32,867.00
720500.000	Gas	44,482.00			44,482.00
720510.000	Electricity	68,344.00			68,344.00
720520.000	Water	28,270.00			28,270.00
720530.000	Sewer usage	16,154.00			16,154.00
720535.000	Refuse Disposal	24,290.00			24,290.00
720540.000	Co Generation Expense	14,641.00			14,641.00
720550.000	Oil	23,892.00			23,892.00
720660.000	Plant Expense	45,505.00			45,505.00
720667.000	Grounds Maintenance	59,291.00			59,291.00
720700.000	Plant Purchase Service	143,579.00		(27,178.00)	116,401.00
720810.000	Rent	1,014,000.00			1,014,000.00
720820.000	Tax - Real Estate	122,749.00			122,749.00
720830.000	Tax - Personal Property	5,914.00			5,914.00
730100.000	Wages - Adminsitrator	141,438.00			141,438.00
730105.000	Asst. Administrator	6,950.00			6,950.00
730110.000	Wages - Office	307,275.00			307,275.00
730150.000	Workers Compensation Insurance	411,346.00			411,346.00
730160.000	Wages - Child Care	360,308.00			360,308.00
730170.000	Child Care Expense	16,137.00			16,137.00
730200.000	Payroll Taxes	456,334.00			456,334.00
730250.000	Payroll Taxes - SUTA	103,725.00			103,725.00
730280.000	Payroll Taxes - FUTA	39,450.00			39,450.00
730300.000	Insurance - Staff	352,875.00			352,875.00
730340.000	401(k) Expense	32,317.00			32,317.00
730345.000	401(k) Admin Expense	4,700.00			4,700.00
730350.000	Payroll Service Expense	33,178.00			33,178.00
730400.000	Uniform Reimbursement Expense	18,646.00			18,646.00
730430.000	Legal Fees	42,229.00			42,229.00
730440.000	Accounting Fees	74,292.00			74,292.00
730450.000	Computer Expense	158.00			158.00
730460.000	Computer Maintenance Contract	66,715.00		(3,573.00)	63,142.00
730510.000	Advertising - Promotional	28,277.00			28,277.00
730515.000	Advertising - Employment	6,018.00			6,018.00
730530.000	Insurance - Property	125,730.00			125,730.00
730535.000	Insurance - D&O	14,119.00			14,119.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
730540.000	Bad Debt Expense	145,814.00			145,814.00
730590.000	Office Expense	26,727.00			26,727.00
730595.000	Telephone Expense	35,663.00		(1,779.00)	33,884.00
730670.000	Storage Rental Expense	1,690.00			1,690.00
730700.000	Employee Welfare	6,667.00			6,667.00
730740.000	OSHA - Mandated Costs	10,174.00			10,174.00
730750.000	Dues & Membership	13,837.00		(3,607.00)	10,230.00
730760.000	Subscription	99.00			99.00
730810.000	Inservices & Seminar	4,727.00			4,727.00
730870.000	Licenses	1,325.00			1,325.00
730880.000	Miscellaneous Expense	330.00			330.00
730910.000	Service Charges - Bank	2,875.00			2,875.00
800100.000	Wages - Physical Therapist	239,418.00			239,418.00
810100.000	Wages - Occupational Therapist	205,350.00			205,350.00
810700.000	Occupation Therapy Consultant	417.00			417.00
820100.000	Wages - Speech Therapist	8,211.00			8,211.00
820700.000	Speech Therapy Consultant	2,758.00			2,758.00
820750.000	Physical Therapy Consultant	18,801.00		(17,658.00)	1,143.00
830100.000	Pharmacy Consultant	8,514.00			8,514.00
830200.000	Drug Expense	196,486.00			196,486.00
840050.000	Medical Supply Expense	73,916.00			73,916.00
850070.000	Medical Director Consultant	12,600.00			12,600.00
850080.000	Wages - Hairdressing	15,560.00			15,560.00
850090.000	Hairdressing Expense	1,398.00			1,398.00
850140.000	Dental Consultant	14,009.00			14,009.00
850150.000	Wages - Social Service	89,584.00			89,584.00
850170.000	Medical Rec. Librarian Consultant	1,127.00			1,127.00
850180.000	Wages - Medical Rec.	113,379.00			113,379.00
850420.000	Depreciation Expense	97,055.00		(97,055.00)	0.00
850500.000	Federal Corp Tax Expense	33,405.00			33,405.00
850510.000	State Business Tax Expense	4,230.00			4,230.00
850520.000	State Provider Tax Expense	751,781.00			751,781.00
850530.000	Interest Expense	144.00			144.00
850600.000	Complex Medical Equipment Exp	41,987.00			41,987.00
850620.000	Lab Expense	24,804.00			24,804.00
850640.000	Ambulance Expense	1,056.00			1,056.00
850660.000	Misc. Ancillary Expense	6,369.00			6,369.00
850670.000	Radiology Expense	43,978.00			43,978.00
Marcum 101	Wages - Head Dietitian	0.00		59,609.00	59,609.00
Marcum 102	Wages - Food Service Supervisor	0.00		33,690.00	33,690.00
Marcum 103	Wages - Head Housekeeper	0.00		37,968.00	37,968.00
Marcum 104	Wages - Engineer or Chief of Maintenance	0.00		72,270.00	72,270.00
Marcum 105	Wages - RN Admin	0.00		293,040.00	293,040.00
Marcum 106	Wages - MDS Coordinators	0.00		207,499.00	207,499.00
Marcum 107	Inservice/Infection Control	0.00		44,038.00	44,038.00
Marcum 108	Chamber of Commerce Dues	0.00		3,607.00	3,607.00
Marcum 109	Leased Equipment	0.00		3,573.00	3,573.00
Marcum 110	Cell Phone	0.00		1,779.00	1,779.00
Marcum 111	A&G Contracted Services	0.00		17,658.00	17,658.00
Marcum 112	Dietary Consultant	0.00		17,280.00	17,280.00
Marcum 113	Cable Television	0.00		9,898.00	9,898.00
Marcum 114	Movable Equipment Depreciation	0.00		35,337.00	35,337.00
Marcum 115	Leasehold Improvement Depreciation	0.00		61,718.00	61,718.00
Total		**0.00**		**0.00**	**0.00**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
	Net (Income) Loss				

Client: *Wolcott View Manor, Inc.*
Engagement: *Medicaid - Wolcott View Manor, Inc.*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Group : [10-A]	**Salaries and Wages**				
Subgroup : [2]	**Administrators**				
730100.000	Wages - Adminsitrator	141,438.00		0.00	141,438.00
Subtotal [2] Administrators		**141,438.00**		**0.00**	**141,438.00**
Subgroup : [3]	**Assistant Administrator**				
730105.000	Asst. Administrator	6,950.00		0.00	6,950.00
Subtotal [3] Assistant Administrator		**6,950.00**		**0.00**	**6,950.00**
Subgroup : [4]	**Other Administrative Salaries**				
730110.000	Wages - Office	307,275.00		0.00	307,275.00
Subtotal [4] Other Administrative Salaries		**307,275.00**		**0.00**	**307,275.00**
Subgroup : [5A]	**Head Dietitian**				
Marcum 101	Wages - Head Dietitian	0.00		59,609.00	59,609.00
			RJE - 1	59,609.00	
Subtotal [5A] Head Dietitian		**0.00**		**59,609.00**	**59,609.00**
Subgroup : [5B]	**Food Service Supervisor**				
Marcum 102	Wages - Food Service Supervisor	0.00		33,690.00	33,690.00
			RJE - 1	33,690.00	
Subtotal [5B] Food Service Supervisor		**0.00**		**33,690.00**	**33,690.00**
Subgroup : [5C]	**Dietary Workers**				
690110.000	Wages - Dietary	334,425.00		(93,299.00)	241,126.00
			RJE - 1	(93,299.00)	
Subtotal [5C] Dietary Workers		**334,425.00**		**(93,299.00)**	**241,126.00**
Subgroup : [6A]	**Head Housekeeper**				
Marcum 103	Wages - Head Housekeeper	0.00		37,968.00	37,968.00
			RJE - 1	37,968.00	
Subtotal [6A] Head Housekeeper		**0.00**		**37,968.00**	**37,968.00**
Subgroup : [6B]	**Other Housekeeping Workers**				
710100.000	Wages - Housekeeping	312,904.00		(37,968.00)	274,936.00
			RJE - 1	(37,968.00)	
Subtotal [6B] Other Housekeeping Workers		**312,904.00**		**(37,968.00)**	**274,936.00**
Subgroup : [7A]	**Engineer or Chief of Maintenance**				
Marcum 104	Wages - Engineer or Chief of Maintenance	0.00		72,270.00	72,270.00
			RJE - 1	72,270.00	
Subtotal [7A] Engineer or Chief of Maintenance		**0.00**		**72,270.00**	**72,270.00**
Subgroup : [7B]	**Other Maintenance Workers**				
720100.000	Wages - Maintenance	105,137.00		(72,270.00)	32,867.00
			RJE - 1	(72,270.00)	
Subtotal [7B] Other Maintenance Workers		**105,137.00**		**(72,270.00)**	**32,867.00**
Subgroup : [8B]	**Other Laundry Workers**				
700100.000	Wages - Laundry	77,667.00		0.00	77,667.00
Subtotal [8B] Other Laundry Workers		**77,667.00**		**0.00**	**77,667.00**
Subgroup : [9]	**Barber and Beautician Services**				
850080.000	Wages - Hairdressing	15,560.00		0.00	15,560.00
Subtotal [9] Barber and Beautician Services		**15,560.00**		**0.00**	**15,560.00**
Subgroup : [12A]	**Director of Nurses/Assistant Director**				
630100.000	Wages - DON	93,156.00		0.00	93,156.00
630110.000	Wages - Asst. DON	77,438.00		0.00	77,438.00
Subtotal [12A] Director of Nurses/Assistant Director		**170,594.00**		**0.00**	**170,594.00**
Subgroup : [12B1	**RNs - Direct Care**				
670100.000	Wages - RN	820,712.00		(343,796.00)	476,916.00
			RJE - 1	(343,796.00)	
Subtotal [12B1] RNs - Direct Care		**820,712.00**		**(343,796.00)**	**476,916.00**
Subgroup : [12B2	**RNs - Administrative**				
Marcum 105	Wages - RN Admin	0.00		293,040.00	293,040.00
			RJE - 1	293,040.00	
Marcum 107	Inservice/Infection Control	0.00		44,038.00	44,038.00
			RJE - 1	44,038.00	
Subtotal [12B2] RNs - Administrative		**0.00**		**337,078.00**	**337,078.00**
Subgroup : [12C1	**LPNs - Direct Care**				
670110.000	Wages - LPN	1,112,527.00		(200,781.00)	911,746.00
			RJE - 1	(200,781.00)	
Subtotal [12C1] LPNs - Direct Care		**1,112,527.00**		**(200,781.00)**	**911,746.00**

Client: *Wolcott View Manor, Inc.*
Engagement: *Medicaid - Wolcott View Manor, Inc.*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [12C2 LPNs - Administrative					
Marcum 106	Wages - MDS Coordinators	0.00		207,499.00	207,499.00
			RJE - 1	207,499.00	
Subtotal [12C2] LPNs - Administrative		0.00		207,499.00	207,499.00
Subgroup : [12D] Aides and Attendants					
670120.000	Wages - C N A	1,639,509.00		0.00	1,639,509.00
Subtotal [12D] Aides and Attendants		1,639,509.00		0.00	1,639,509.00
Subgroup : [12E] Physical Therapists					
800100.000	Wages - Physical Therapist	239,418.00		0.00	239,418.00
Subtotal [12E] Physical Therapists		239,418.00		0.00	239,418.00
Subgroup : [12F] Speech Therapists					
820100.000	Wages - Speech Therapist	8,211.00		0.00	8,211.00
Subtotal [12F] Speech Therapists		8,211.00		0.00	8,211.00
Subgroup : [12G] Occupational Therapists					
810100.000	Wages - Occupational Therapist	205,350.00		0.00	205,350.00
Subtotal [12G] Occupational Therapists		205,350.00		0.00	205,350.00
Subgroup : [12H] Recreation Workers					
610100.000	Wages - Recreation	98,553.00		0.00	98,553.00
Subtotal [12H] Recreation Workers		98,553.00		0.00	98,553.00
Subgroup : [12M] Social Workers/Case Management					
850150.000	Wages - Social Service	89,584.00		0.00	89,584.00
Subtotal [12M] Social Workers/Case Management		89,584.00		0.00	89,584.00
Subgroup : [12O] Other					
730160.000	Wages - Child Care	360,308.00		0.00	360,308.00
850180.000	Wages - Medical Rec.	113,379.00		0.00	113,379.00
Subtotal [12O] Other		473,687.00		0.00	473,687.00
Total [10-A] Salaries and Wages		6,159,501.00		0.00	6,159,501.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
Marcum 112	Dietary Consultant	0.00		17,280.00	17,280.00
			RJE - 6	17,280.00	
Subtotal [1] Dietitian		0.00		17,280.00	17,280.00
Subgroup : [2] Dentist					
850140.000	Dental Consultant	14,009.00		0.00	14,009.00
Subtotal [2] Dentist		14,009.00		0.00	14,009.00
Subgroup : [3] Pharmacist					
830100.000	Pharmacy Consultant	8,514.00		0.00	8,514.00
Subtotal [3] Pharmacist		8,514.00		0.00	8,514.00
Subgroup : [5A] PT - Resident Care					
820750.000	Physical Therapy Consultant	18,801.00		(17,658.00)	1,143.00
			RJE - 5	(17,658.00)	
Subtotal [5A] PT - Resident Care		18,801.00		(17,658.00)	1,143.00
Subgroup : [8A] Medical Director					
850070.000	Medical Director Consultant	12,600.00		0.00	12,600.00
Subtotal [8A] Medical Director		12,600.00		0.00	12,600.00
Subgroup : [9A] ST - Resident Care					
820700.000	Speech Therapy Consultant	2,758.00		0.00	2,758.00
Subtotal [9A] ST - Resident Care		2,758.00		0.00	2,758.00
Subgroup : [10A] OT - Resident Care					
810700.000	Occupation Therapy Consultant	417.00		0.00	417.00
Subtotal [10A] OT - Resident Care		417.00		0.00	417.00
Subgroup : [12] Other					
620700.000	Respiratory Therapy Consultant	2,233.00		0.00	2,233.00
850170.000	Medical Rec. Librarian Consultant	1,127.00		0.00	1,127.00
Subtotal [12] Other		3,360.00		0.00	3,360.00
Total [13-B] Professional Fees		60,459.00		(378.00)	60,081.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
730150.000	Workers Compensation Insurance	411,346.00		0.00	411,346.00
Subtotal [1A1] Workmen's Compensation		411,346.00		0.00	411,346.00

Client: *Wolcott View Manor, Inc.*
Engagement: *Medicaid - Wolcott View Manor, Inc.*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [1A3]	**Unemployment Insurance**				
730250.000	Payroll Taxes - SUTA	103,725.00		0.00	103,725.00
730280.000	Payroll Taxes - FUTA	39,450.00		0.00	39,450.00
Subtotal [1A3] Unemployment Insurance		143,175.00		0.00	143,175.00
Subgroup : [1A4]	**Social Security (FICA)**				
730200.000	Payroll Taxes	456,334.00		0.00	456,334.00
Subtotal [1A4] Social Security (FICA)		456,334.00		0.00	456,334.00
Subgroup : [1A5]	**Health Insurance**				
730300.000	Insurance - Staff	352,875.00		0.00	352,875.00
Subtotal [1A5] Health Insurance		352,875.00		0.00	352,875.00
Subgroup : [1A7]	**Pensions**				
730340.000	401(k) Expense	32,317.00		0.00	32,317.00
730345.000	401(k) Admin Expense	4,700.00		0.00	4,700.00
Subtotal [1A7] Pensions		37,017.00		0.00	37,017.00
Subgroup : [1A8]	**Uniform Allowance**				
730400.000	Uniform Reimbursement Expense	18,646.00		0.00	18,646.00
Subtotal [1A8] Uniform Allowance		18,646.00		0.00	18,646.00
Subgroup : [1C]	**Bad Debts**				
730540.000	Bad Debt Expense	145,814.00		0.00	145,814.00
Subtotal [1C] Bad Debts		145,814.00		0.00	145,814.00
Subgroup : [1D]	**Accounting and Auditing**				
730440.000	Accounting Fees	74,292.00		0.00	74,292.00
Subtotal [1D] Accounting and Auditing		74,292.00		0.00	74,292.00
Subgroup : [1E]	**Legal**				
730430.000	Legal Fees	42,229.00		0.00	42,229.00
Subtotal [1E] Legal		42,229.00		0.00	42,229.00
Subgroup : [1F]	**Insurance of Lives of Owners/Oper.**				
730535.000	Insurance - D&O	14,119.00		0.00	14,119.00
Subtotal [1F] Insurance of Lives of Owners/Oper.		14,119.00		0.00	14,119.00
Subgroup : [1G]	**Office Supplies**				
730450.000	Computer Expense	158.00		0.00	158.00
730590.000	Office Expense	26,727.00		0.00	26,727.00
Subtotal [1G] Office Supplies		26,885.00		0.00	26,885.00
Subgroup : [1H1]	**Telephone and Telegraph**				
730595.000	Telephone Expense	35,663.00		(1,779.00)	33,884.00
			RJE - 4	(1,779.00)	
Subtotal [1H1] Telephone and Telegraph		35,663.00		(1,779.00)	33,884.00
Subgroup : [1H2]	**Cellular Phones and Beepers**				
Marcum 110	Cell Phone	0.00		1,779.00	1,779.00
			RJE - 4	1,779.00	
Subtotal [1H2] Cellular Phones and Beepers		0.00		1,779.00	1,779.00
Subgroup : [1J]	**Corporation Business Taxes**				
850500.000	Federal Corp Tax Expense	33,405.00		0.00	33,405.00
Subtotal [1J] Corporation Business Taxes		33,405.00		0.00	33,405.00
Subgroup : [1K2]	**Other**				
850510.000	State Business Tax Expense	4,230.00		0.00	4,230.00
Subtotal [1K2] Other		4,230.00		0.00	4,230.00
Subgroup : [1K3]	**Resident Day User Fee**				
850520.000	State Provider Tax Expense	751,781.00		0.00	751,781.00
Subtotal [1K3] Resident Day User Fee		751,781.00		0.00	751,781.00
Total [15] Expenditures Other than Salaries		2,547,811.00		0.00	2,547,811.00
Group : [16]	**Expenditures Other than Salaries (cont'd) - Admin. and General**				
Subgroup : [3]	**Gifts to Staff and Residents**				
730700.000	Employee Welfare	6,667.00		0.00	6,667.00
Subtotal [3] Gifts to Staff and Residents		6,667.00		0.00	6,667.00
Subgroup : [5]	**Education Expense**				
730810.000	Inservices & Seminar	4,727.00		0.00	4,727.00
Subtotal [5] Education Expense		4,727.00		0.00	4,727.00
Subgroup : [M1]	**Advertising Help Wanted**				
730515.000	Advertising - Employment	6,018.00		0.00	6,018.00
Subtotal [M1] Advertising Help Wanted		6,018.00		0.00	6,018.00

Client: *Wolcott View Manor, Inc.*
Engagement: *Medicaid - Wolcott View Manor, Inc.*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [M3]	**Advertising Other**				
730510.000	Advertising - Promotional	28,277.00		0.00	28,277.00
Subtotal [M3] Advertising Other		28,277.00		0.00	28,277.00
Subgroup : [M6]	**Barber and Beauty Supplies**				
850090.000	Hairdressing Expense	1,398.00		0.00	1,398.00
Subtotal [M6] Barber and Beauty Supplies		1,398.00		0.00	1,398.00
Subgroup : [M8]	**Dues and Membership Fees to Professional Associations**				
730750.000	Dues & Membership	13,837.00		(3,607.00)	10,230.00
			RJE - 2	(3,607.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		13,837.00		(3,607.00)	10,230.00
Subgroup : [M8A]	**Dues to Chamber of Commerce**				
Marcum 108	Chamber of Commerce Dues	0.00		3,607.00	3,607.00
			RJE - 2	3,607.00	
Subtotal [M8A] Dues to Chamber of Commerce		0.00		3,607.00	3,607.00
Subgroup : [M9]	**Subscriptions**				
730760.000	Subscription	99.00		0.00	99.00
Subtotal [M9] Subscriptions		99.00		0.00	99.00
Subgroup : [M11]	**Services Provided by Contract**				
730350.000	Payroll Service Expense	33,178.00		0.00	33,178.00
730460.000	Computer Maintenance Contract	66,715.00		(3,573.00)	63,142.00
			RJE - 3	(3,573.00)	
Marcum 111	A&G Contracted Services	0.00		17,658.00	17,658.00
			RJE - 5	17,658.00	
Subtotal [M11] Services Provided by Contract		99,893.00		14,085.00	113,978.00
Subgroup : [M13]	**Other**				
730170.000	Child Care Expense	16,137.00		0.00	16,137.00
730670.000	Storage Rental Expense	1,690.00		0.00	1,690.00
730740.000	OSHA - Mandated Costs	10,174.00		0.00	10,174.00
730870.000	Licenses	1,325.00		0.00	1,325.00
730880.000	Miscellaneous Expense	330.00		0.00	330.00
730910.000	Service Charges - Bank	2,875.00		0.00	2,875.00
Subtotal [M13] Other		32,531.00		0.00	32,531.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		193,447.00		14,085.00	207,532.00
Group : [18]	**Dietary Basis for Allocation of Costs**				
Subgroup : [2A1]	**Raw Food**				
690400.000	Special Nourishments	31,552.00		0.00	31,552.00
690500.000	Raw Food & Beverage	318,267.00		0.00	318,267.00
Subtotal [2A1] Raw Food		349,819.00		0.00	349,819.00
Subgroup : [2A2]	**Non-Food Supplies**				
690250.000	Dietary Expense	47,652.00		0.00	47,652.00
Subtotal [2A2] Non-Food Supplies		47,652.00		0.00	47,652.00
Total [18] Dietary Basis for Allocation of Costs		397,471.00		0.00	397,471.00
Group : [19]	**Laundry-Basis for Allocation of Costs**				
Subgroup : [3A1]	**Bed Linens, etc...washed, ironed..**				
700400.000	Linen & Bedding	8,399.00		0.00	8,399.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		8,399.00		0.00	8,399.00
Subgroup : [3B]	**Purchased Services**				
700700.000	Laundry Purchase Service	25,580.00		0.00	25,580.00
Subtotal [3B] Purchased Services		25,580.00		0.00	25,580.00
Subgroup : [3D]	**Other**				
700250.000	Laundry Expense	21,576.00		0.00	21,576.00
Subtotal [3D] Other		21,576.00		0.00	21,576.00
Total [19] Laundry-Basis for Allocation of Costs		55,555.00		0.00	55,555.00
Group : [20]	**Housekeeping and Resident Care Basis for Allocation of Costs**				
Subgroup : [4D]	**Other**				
710670.000	Housekeeping Expense	87,585.00		0.00	87,585.00
Subtotal [4D] Other		87,585.00		0.00	87,585.00
Subgroup : [5A2]	**Purchased from**				
830200.000	Drug Expense	196,486.00		0.00	196,486.00
Subtotal [5A2] Purchased from		196,486.00		0.00	196,486.00
Subgroup : [5B]	**Medicine Cabinet Drugs**				

Client: *Wolcott View Manor, Inc.*
Engagement: *Medicaid - Wolcott View Manor, Inc.*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
670600.000	Stockroom Medical Supplies	160,129.00		0.00	160,129.00
670610.000	Station Supplies	3,427.00		0.00	3,427.00
670620.000	Stockroom IV Supplies	3,656.00		0.00	3,656.00
670720.000	Diapers	133,202.00		0.00	133,202.00
Subtotal [5B] Medicine Cabinet Drugs		**300,414.00**		**0.00**	**300,414.00**
Subgroup : [5C]	**Medical and Therapeutic Supplies**				
840050.000	Medical Supply Expense	73,916.00		0.00	73,916.00
Subtotal [5C] Medical and Therapeutic Supplies		**73,916.00**		**0.00**	**73,916.00**
Subgroup : [5D]	**Ambulance/Limousine**				
850640.000	Ambulance Expense	1,056.00		0.00	1,056.00
Subtotal [5D] Ambulance/Limousine		**1,056.00**		**0.00**	**1,056.00**
Subgroup : [5F]	**X-Rays and related radiological**				
850670.000	Radiology Expense	43,978.00		0.00	43,978.00
Subtotal [5F] X-Rays and related radiological		**43,978.00**		**0.00**	**43,978.00**
Subgroup : [5H]	**Laboratory**				
850620.000	Lab Expense	24,804.00		0.00	24,804.00
Subtotal [5H] Laboratory		**24,804.00**		**0.00**	**24,804.00**
Subgroup : [5I]	**Recreation**				
610250.000	Recreation Expense	4,991.00		0.00	4,991.00
610650.000	Patient Activities	6,895.00		0.00	6,895.00
Marcum 113	Cable Television	0.00		9,898.00	9,898.00
			RJE - 7	9,898.00	
Subtotal [5I] Recreation		**11,886.00**		**9,898.00**	**21,784.00**
Subgroup : [5J]	**Other**				
850600.000	Complex Medical Equipment Exp	41,987.00		0.00	41,987.00
850660.000	Misc. Ancillary Expense	6,369.00		0.00	6,369.00
Subtotal [5J] Other		**48,356.00**		**0.00**	**48,356.00**
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		**788,481.00**		**9,898.00**	**798,379.00**
Group : [22]	**Maintenance and Property**				
Subgroup : [6A]	**Repairs and Maintenance**				
720667.000	Grounds Maintenance	59,291.00		0.00	59,291.00
Subtotal [6A] Repairs and Maintenance		**59,291.00**		**0.00**	**59,291.00**
Subgroup : [6B]	**Heat**				
720500.000	Gas	44,482.00		0.00	44,482.00
720550.000	Oil	23,892.00		0.00	23,892.00
Subtotal [6B] Heat		**68,374.00**		**0.00**	**68,374.00**
Subgroup : [6C]	**Light & Power**				
720510.000	Electricity	68,344.00		0.00	68,344.00
Subtotal [6C] Light & Power		**68,344.00**		**0.00**	**68,344.00**
Subgroup : [6D]	**Water**				
720520.000	Water	28,270.00		0.00	28,270.00
Subtotal [6D] Water		**28,270.00**		**0.00**	**28,270.00**
Subgroup : [6E]	**Equipment Lease**				
Marcum 109	Leased Equipment	0.00		3,573.00	3,573.00
			RJE - 3	3,573.00	
Subtotal [6E] Equipment Lease		**0.00**		**3,573.00**	**3,573.00**
Subgroup : [6F]	**Other**				
720530.000	Sewer usage	16,154.00		0.00	16,154.00
720535.000	Refuse Disposal	24,290.00		0.00	24,290.00
720540.000	Co Generation Expense	14,641.00		0.00	14,641.00
720660.000	Plant Expense	45,505.00		0.00	45,505.00
720700.000	Plant Purchase Service	143,579.00		(27,178.00)	116,401.00
			RJE - 6	(17,280.00)	
			RJE - 7	(9,898.00)	
Subtotal [6F] Other		**244,169.00**		**(27,178.00)**	**216,991.00**
Subgroup : [7D]	**Movable Equipment**				
Marcum 114	Movable Equipment Depreciation	0.00		35,337.00	35,337.00
			RJE - 8	35,337.00	
Subtotal [7D] Movable Equipment		**0.00**		**35,337.00**	**35,337.00**
Subgroup : [8C]	**Leasehold Improvements**				
850420.000	Depreciation Expense	97,055.00		(97,055.00)	0.00
			RJE - 8	(97,055.00)	
Marcum 115	Leasehold Improvement Depreciation	0.00		61,718.00	61,718.00
			RJE - 8	61,718.00	

Client: *Wolcott View Manor, Inc.*
Engagement: *Medicaid - Wolcott View Manor, Inc.*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [8C] Leasehold Improvements		97,055.00		(35,337.00)	61,718.00
Subgroup : [9]	**Rental Payments**				
720810.000	Rent	1,014,000.00		0.00	1,014,000.00
Subtotal [9] Rental Payments		1,014,000.00		0.00	1,014,000.00
Subgroup : [10B]	**Real estate taxes paid by lessor**				
720820.000	Tax - Real Estate	122,749.00		0.00	122,749.00
Subtotal [10B] Real estate taxes paid by lessor		122,749.00		0.00	122,749.00
Subgroup : [10C]	**Personal property taxes**				
720830.000	Tax - Personal Property	5,914.00		0.00	5,914.00
Subtotal [10C] Personal property taxes		5,914.00		0.00	5,914.00
Total [22] Maintenance and Property		1,708,166.00		(23,605.00)	1,684,561.00
Group : [27]	**Interest and Insurance**				
Subgroup : [12D]	**Other Interest Expense**				
850530.000	Interest Expense	144.00		0.00	144.00
Subtotal [12D] Other Interest Expense		144.00		0.00	144.00
Subgroup : [14A]	**Insurance on Property**				
730530.000	Insurance - Property	125,730.00		0.00	125,730.00
Subtotal [14A] Insurance on Property		125,730.00		0.00	125,730.00
Total [27] Interest and Insurance		125,874.00		0.00	125,874.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	**Medicaid Residents (CT only)**				
430100.000	Medicaid - Room and Board	(8,680,324.00)		0.00	(8,680,324.00)
Subtotal [1A] Medicaid Residents (CT only)		(8,680,324.00)		0.00	(8,680,324.00)
Subgroup : [1B]	**Medicaid room and board contractual allowance**				
430900.000	Medicaid C/A - R/B	1,453,614.00		0.00	1,453,614.00
Subtotal [1B] Medicaid room and board contractual allowance		1,453,614.00		0.00	1,453,614.00
Subgroup : [3A]	**Medicare Residents (All inclusive)**				
400100.000	Medicare A - Room and Board	(1,693,724.00)		0.00	(1,693,724.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,693,724.00)		0.00	(1,693,724.00)
Subgroup : [3B]	**Medicare room and board contractual allowance**				
400900.000	Medicare A C/A - R/B	(1,148,309.00)		0.00	(1,148,309.00)
Subtotal [3B] Medicare room and board contractual allowance		(1,148,309.00)		0.00	(1,148,309.00)
Subgroup : [4A]	**Private-pay residents and other**				
410100.000	Private - Room and Board	(1,236,932.00)		0.00	(1,236,932.00)
450100.000	Managed Care - Room and Board	(505,054.00)		0.00	(505,054.00)
Subtotal [4A] Private-pay residents and other		(1,741,986.00)		0.00	(1,741,986.00)
Subgroup : [4B]	**Private-pay room and board contractual allowance**				
410110.000	Private - Private Room Differential	90,500.00		0.00	90,500.00
450900.000	Managed Care C/A - R/B	(147,323.00)		0.00	(147,323.00)
Subtotal [4B] Private-pay room and board contractual allowance		(56,823.00)		0.00	(56,823.00)
Subgroup : [5A]	**Prescription Drugs - Medicare**				
400250.000	Medicare A - Pharmacy	(235,811.00)		0.00	(235,811.00)
Subtotal [5A] Prescription Drugs - Medicare		(235,811.00)		0.00	(235,811.00)
Subgroup : [5C]	**Prescription Drugs - Non-medicare**				
410250.000	Private - Pharmacy	(254.00)		0.00	(254.00)
430250.000	Medicaid - Pharmacy	(21,818.00)		0.00	(21,818.00)
450250.000	Managed Care - Pharmacy	(79,342.00)		0.00	(79,342.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(101,414.00)		0.00	(101,414.00)
Subgroup : [6A]	**Medical Supplies - Medicare**				
400200.000	Medicare A - Medical Supplies	(24,548.00)		0.00	(24,548.00)
Subtotal [6A] Medical Supplies - Medicare		(24,548.00)		0.00	(24,548.00)
Subgroup : [6C]	**Medical Supplies - Non-medicare**				
410200.000	Private - Medical Supplies	(5,674.00)		0.00	(5,674.00)
430200.000	Medicaid - Medical Supplies	(61,863.00)		0.00	(61,863.00)
450200.000	Managed Care - Medical Supplies	(3,238.00)		0.00	(3,238.00)
Subtotal [6C] Medical Supplies - Non-medicare		(70,775.00)		0.00	(70,775.00)
Subgroup : [7A]	**Physical Therapy - Medicare**				
400400.000	Medicare A - Physical Therapy	(518,247.00)		0.00	(518,247.00)
500400.000	Medicare B - Physical Therapy	(37,514.00)		0.00	(37,514.00)
Subtotal [7A] Physical Therapy - Medicare		(555,761.00)		0.00	(555,761.00)

Client: *Wolcott View Manor, Inc.*
Engagement: *Medicaid - Wolcott View Manor, Inc.*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [7C]	**Physical Therapy - Non-medicare**				
430400.000	Medicaid - Physical Therapy	(15,704.00)		0.00	(15,704.00)
450400.000	Managed Care - Physical Therapy	(100,294.00)		0.00	(100,294.00)
450600.000	Managed Care - P.T - Outlier	(350.00)		0.00	(350.00)
Subtotal [7C] Physical Therapy - Non-medicare		(116,348.00)		0.00	(116,348.00)
Subgroup : [8A]	**Speech Therapy - Medicare**				
400500.000	Medicare A - Speech Therapy	(11,253.00)		0.00	(11,253.00)
500500.000	Medicare B - Speech Therapy	(3,837.00)		0.00	(3,837.00)
Subtotal [8A] Speech Therapy - Medicare		(15,090.00)		0.00	(15,090.00)
Subgroup : [8C]	**Speech Therapy - Non-medicare**				
430500.000	Medicaid - Speech Therapy	(92.00)		0.00	(92.00)
450500.000	Managed Care - Speech Therapy	(2,428.00)		0.00	(2,428.00)
450550.000	Managed Care - Speach Therapy Outlier	(792.00)		0.00	(792.00)
Subtotal [8C] Speech Therapy - Non-medicare		(3,312.00)		0.00	(3,312.00)
Subgroup : [9A]	**Occupational Therapy - Medicare**				
400450.000	Medicare A - Occupational Therapy	(511,430.00)		0.00	(511,430.00)
500450.000	Medicare B - Occupational Therapy	(26,527.00)		0.00	(26,527.00)
Subtotal [9A] Occupational Therapy - Medicare		(537,957.00)		0.00	(537,957.00)
Subgroup : [9C]	**Occupational Therapy - Non-medicare**				
430450.000	Medicaid - Occupational Therapy	(13,663.00)		0.00	(13,663.00)
450450.000	Managed Care - Occupational Therapy	(98,721.00)		0.00	(98,721.00)
450650.000	Managed Care - O.T - Outlier	(1,700.00)		0.00	(1,700.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(114,084.00)		0.00	(114,084.00)
Subgroup : [10A]	**Other - Medicare**				
400700.000	Medicare A - Radiology	(58,244.00)		0.00	(58,244.00)
400850.000	Medicare A - Lab	(36,126.00)		0.00	(36,126.00)
400910.000	Medicare A C/A - Anc	1,395,659.00		0.00	1,395,659.00
500260.000	Medicare B - Vaccines	(2,243.00)		0.00	(2,243.00)
500425.000	Medicare B - Outpatient Therapy	(10,146.00)		0.00	(10,146.00)
505400.000	Managed Care B - OP Therapy	(1,521.00)		0.00	(1,521.00)
599095.000	Small Balance Adjustments - Medicare	47,667.00		0.00	47,667.00
Subtotal [10A] Other - Medicare		1,335,046.00		0.00	1,335,046.00
Subgroup : [10B]	**Other - Non-medicare**				
430910.000	Medicaid C/A - Anc.	113,140.00		0.00	113,140.00
450700.000	Managed Care - Radiology	(18,090.00)		0.00	(18,090.00)
450850.000	Managed Care - Lab	(7,096.00)		0.00	(7,096.00)
450910.000	Managed Care C/A - Anc	309,226.00		0.00	309,226.00
Subtotal [10B] Other - Non-medicare		397,180.00		0.00	397,180.00
Subgroup : [14]	**Rental of Televisions and Cable Services**				
599015.000	Cable/TV Revenue	(3,712.00)		0.00	(3,712.00)
Subtotal [14] Rental of Televisions and Cable Services		(3,712.00)		0.00	(3,712.00)
Subgroup : [15]	**Interest Income**				
599050.000	Interest Revenue	(54,134.00)		0.00	(54,134.00)
Subtotal [15] Interest Income		(54,134.00)		0.00	(54,134.00)
Subgroup : [17]	**Barber, Coffee, Beauty & Gift Shops**				
599010.000	Hairdressing Revenue	(13,239.00)		0.00	(13,239.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(13,239.00)		0.00	(13,239.00)
Subgroup : [18]	**Other Revenue**				
599020.000	Child Care Revenue	(371,619.00)		0.00	(371,619.00)
599070.000	Charitable Donations	(179.00)		0.00	(179.00)
599080.000	Misc. Revenue	(7,591.00)		0.00	(7,591.00)
599090.000	Small Balance Adjustments - Other	1,008.00		0.00	1,008.00
599130.000	Prior Period Adjustments	37,789.00		0.00	37,789.00
Subtotal [18] Other Revenue		(340,592.00)		0.00	(340,592.00)
Total [30] Statement of Revenue		(12,322,103.00)		0.00	(12,322,103.00)
Group : [31-32]	Assets				
Subgroup : [A1]	**Cash**				
100100.000	Cash - Wells Fargo	1,866,492.00		0.00	1,866,492.00
100125.000	Cash - TD Bank EFTPS	10,003.00		0.00	10,003.00
100150.000	Cash - Payroll	15,128.00		0.00	15,128.00
100175.000	Cash - Webster Real Est Tax	31,193.00		0.00	31,193.00
100200.000	Cash - Petty	350.00		0.00	350.00
100225.000	Cash - Petty Cash/Resident	50.00		0.00	50.00
Subtotal [A1] Cash		1,923,216.00		0.00	1,923,216.00
Subgroup : [A2]	**Resident Accounts Receivable**				
111000.000	A/R - Private	402,548.00		0.00	402,548.00

Client: *Wolcott View Manor, Inc.*
Engagement: *Medicaid - Wolcott View Manor, Inc.*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
112000.000	A/R - Medicaid	637,716.00		0.00	637,716.00
113000.000	A/R - Medicare Part A	185,741.00		0.00	185,741.00
114000.000	A/R - Medicare Part B	7,649.00		0.00	7,649.00
115000.000	A/R - Co-Insurance Part A	62,952.00		0.00	62,952.00
115100.000	A/R - Co-Insurance Part A Medicaid	42,306.00		0.00	42,306.00
116000.000	A/R - Co-Insurance Part B	3,491.00		0.00	3,491.00
116100.000	A/R - Co-Insurance Med B - OP	723.00		0.00	723.00
117000.000	A/R - Managed Care	199,417.00		0.00	199,417.00
120000.000	A/R - Allowance for Bad Debt	(150,000.00)		0.00	(150,000.00)
Subtotal [A2] Resident Accounts Receivable		**1,392,543.00**		**0.00**	**1,392,543.00**
Subgroup : [A3]	**Other Accounts Receivable**				
131000.000	A/R - Employee Loans	30,000.00		0.00	30,000.00
131010.000	A/R - N/R Interest	131,753.00		0.00	131,753.00
139000.000	A/R - Other	6,372.00		0.00	6,372.00
Subtotal [A3] Other Accounts Receivable		**168,125.00**		**0.00**	**168,125.00**
Subgroup : [A4]	**Inventories**				
141000.000	Supplies - Inventory @ Cost	51,811.00		0.00	51,811.00
Subtotal [A4] Inventories		**51,811.00**		**0.00**	**51,811.00**
Subgroup : [A5]	**Prepaid Expenses**				
151000.000	Prepaid - Deferred Tax Asset	182,991.00		0.00	182,991.00
151100.000	Prepaid - State Business Tax	2,509.00		0.00	2,509.00
152000.000	Prepaid - Unexpired Insurance	213,207.00		0.00	213,207.00
154100.000	Prepaid - Oil	14,955.00		0.00	14,955.00
Subtotal [A5] Prepaid Expenses		**413,662.00**		**0.00**	**413,662.00**
Subgroup : [A8]	**Other Current Assets**				
181000.000	Other Assets	1,000.00		0.00	1,000.00
Subtotal [A8] Other Current Assets		**1,000.00**		**0.00**	**1,000.00**
Subgroup : [B4]	**Leasehold Improvements**				
161000.000	Leasehold	1,442,831.00		0.00	1,442,831.00
165000.000	Accum. Dep. - Leasehold	(775,231.00)		0.00	(775,231.00)
Subtotal [B4] Leasehold Improvements		**667,600.00**		**0.00**	**667,600.00**
Subgroup : [B6]	**Movable Equipment**				
162000.000	Moveable Equipment	695,232.00		0.00	695,232.00
166000.000	Accum. Dep. - Moveable Equipment	(499,867.00)		0.00	(499,867.00)
Subtotal [B6] Movable Equipment		**195,365.00**		**0.00**	**195,365.00**
Subgroup : [D6]	**Loans to Owners or Related Parties**				
131020.000	N/R - James E. Cleary, Jr.	155,000.00		0.00	155,000.00
131025.000	N/R - Meridian Manor	590,000.00		0.00	590,000.00
131050.000	N/R - R & C Realty	200,000.00		0.00	200,000.00
131075.000	N/R - JEC Fam	200,000.00		0.00	200,000.00
132000.000	Due from J. Cleary	76,455.00		0.00	76,455.00
Subtotal [D6] Loans to Owners or Related Parties		**1,221,455.00**		**0.00**	**1,221,455.00**
Total [31-32] Assets		**6,034,777.00**		**0.00**	**6,034,777.00**
Group : [33-34]	Liabilities				
Subgroup : [A1]	**Trade Accounts Payable**				
200100.000	Accounts Payable	(199,155.00)		0.00	(199,155.00)
Subtotal [A1] Trade Accounts Payable		**(199,155.00)**		**0.00**	**(199,155.00)**
Subgroup : [A4]	**Accrued Payroll**				
202000.000	Accrued Wages	(187,742.00)		0.00	(187,742.00)
212115.000	Accrued Vacation Pay	(273,909.00)		0.00	(273,909.00)
212125.000	Accrued Sick Pay	(66,240.00)		0.00	(66,240.00)
Subtotal [A4] Accrued Payroll		**(527,891.00)**		**0.00**	**(527,891.00)**
Subgroup : [A6]	**Accrued Payroll Taxes Payable**				
200990.000	Accrued Sales Tax Payable	(156.00)		0.00	(156.00)
Subtotal [A6] Accrued Payroll Taxes Payable		**(156.00)**		**0.00**	**(156.00)**
Subgroup : [A12]	**Other Current Liabilities**				
211100.000	Due to Medicaid	(74,254.00)		0.00	(74,254.00)
212135.000	Accrued Uniform Reimbursement	(12,959.00)		0.00	(12,959.00)
212155.000	Accrued Accounting	(40,392.00)		0.00	(40,392.00)
212175.000	401(k) Payable	(47,573.00)		0.00	(47,573.00)
212195.000	State Provider Tax Payable	(182,454.00)		0.00	(182,454.00)
215210.000	Federal Corporate Tax Payable	(54,559.00)		0.00	(54,559.00)
215225.000	Accrued Personal Property Tax	1,139.00		0.00	1,139.00
215275.000	Deferred Tax Liability	(154,046.00)		0.00	(154,046.00)
Subtotal [A12] Other Current Liabilities		**(565,098.00)**		**0.00**	**(565,098.00)**
Total [33-34] Liabilities		**(1,292,300.00)**		**0.00**	**(1,292,300.00)**

Client: *Wolcott View Manor, Inc.*
Engagement: *Medicaid - Wolcott View Manor, Inc.*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Group : [35]	Equity				
Subgroup : [B2]	**Capital Stock**				
301000.000	Capital Stock	(1,000.00)		0.00	(1,000.00)
Subtotal [B2] Capital Stock		(1,000.00)		0.00	(1,000.00)
Subgroup : [B5]	**Cumulated Earnings**				
308000.000	Retained Earnings	(4,456,139.00)		0.00	(4,456,139.00)
Subtotal [B5] Cumulated Earnings		(4,456,139.00)		0.00	(4,456,139.00)
Total [35] Equity		(4,457,139.00)		0.00	(4,457,139.00)
	Sum of Account Groups	**0.00**		**0.00**	**0.00**
	Net (Income) Loss	**0.00**		**0.00**	**0.00**

Client: *Wolcott View Manor, Inc.*
Engagement: *Medicaid - Wolcott View Manor, Inc.*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *H.02 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		**D.01 - Page 157**		
To reclass salaries to correct lines of the cost report				
Marcum 101	Wages - Head Dietitian		59,609.00	
Marcum 102	Wages - Food Service Supervisor		33,690.00	
Marcum 103	Wages - Head Housekeeper		37,968.00	
Marcum 104	Wages - Engineer or Chief of Maintenance		72,270.00	
Marcum 105	Wages - RN Admin		293,040.00	
Marcum 106	Wages - MDS Coordinators		207,499.00	
Marcum 107	Inservice/Infection Control		44,038.00	
670100.000	Wages - RN			343,796.00
670110.000	Wages - LPN			200,781.00
690110.000	Wages - Dietary			93,299.00
710100.000	Wages - Housekeeping			37,968.00
720100.000	Wages - Maintenance			72,270.00
Total			**748,114.00**	**748,114.00**
Reclassifying Journal Entries JE # 2		**D.01 - Page 170**		
To reclass expenses not related to dues to the proper line of the cost report				
Marcum 108	Chamber of Commerce Dues		3,607.00	
730750.000	Dues & Membership			3,607.00
Total			**3,607.00**	**3,607.00**
Reclassifying Journal Entries JE # 3		**D.01 - Page 176**		
To reclass leased equipment to the correct line of the cost report				
Marcum 109	Leased Equipment		3,573.00	
730460.000	Computer Maintenance Contract			3,573.00
Total			**3,573.00**	**3,573.00**
Reclassifying Journal Entries JE # 4		**N.02 - #9**		
To reclass cell phone expense from the telephone expense line				
Marcum 110	Cell Phone		1,779.00	
730595.000	Telephone Expense			1,779.00
Total			**1,779.00**	**1,779.00**
Reclassifying Journal Entries JE # 5		**N.02 #5**		
To reclass the contracted services relating to restructuring the Rehab Department				
Marcum 111	A&G Contracted Services		17,658.00	
820750.000	Physical Therapy Consultant			17,658.00
Total			**17,658.00**	**17,658.00**
Reclassifying Journal Entries JE # 6		**D.03**		
To reclass the purchased dietary purchased service				
Marcum 112	Dietary Consultant		17,280.00	
720700.000	Plant Purchase Service			17,280.00
Total			**17,280.00**	**17,280.00**
Reclassifying Journal Entries JE # 7		**N.02 - #17**		
To reclass cable television from the maintenance purchased service account				
Marcum 113	Cable Television		9,898.00	

Client: ***Wolcott View Manor, Inc.***
Engagement: ***Medicaid - Wolcott View Manor, Inc.***
Period Ending: ***9/30/2015***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***H.02 - Reclassifying Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
720700.000	Plant Purchase Service			9,898.00
Total			**9,898.00**	**9,898.00**
Reclassifying Journal Entries JE # 8		**K.02**		
To reclass depreciation properly				
Marcum 114	Movable Equipment Depreciation		35,337.00	
Marcum 115	Leasehold Improvement Depreciation		61,718.00	
850420.000	Depreciation Expense			97,055.00
Total			**97,055.00**	**97,055.00**

MYERS AND STAUFFER LC

		Workpaper Index:	
		Prepared By:	
		Reviewed By:	
		Workpaper Date:	2/2/2016
Provider Name:	Wolcott View Manor, Inc.	Run Date:	2/2/2016
Provider Number:	000009720		
Period Ended:	9/30/15	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? *Request insurance cards and current vehicle registration.*				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowablemonthly 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: