

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Wolcott View Manor, Inc	
Address (No. & Street, City, State, Zip Code) 50 Beach Road, Wolcott, CT 06716	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

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

**General Information**

Name of Facility (as licensed) Wolcott View Manor, Inc	License No. 972C	Report for Year Ended 9/30/2020	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Wolcott View Manor, Inc [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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.

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.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Paul Bishins			Printed Name (Owner) James E. Cleary, Jr.		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires  / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Wolcott View Manor, Inc		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 50 Beach Road, Wolcott, CT 06716				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/1/2021	
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility (203) 879-8066		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Wolcott View Manor, Inc		Address (No. & Street, City, State, Zip ) 50 Beach Road, Wolcott, CT 06716		
License Numbers:	CCNH 972C	RHNS (Specify)	Medicare Provider No. 07-5282	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Paul Bishins		Nursing Home Administrator's License No.:	1989	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





### General Information and Questionnaire Individual Proprietorship

Name of Facility Wolcott View Manor, Inc	License No. 972C	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A





## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Wolcott View Manor, Inc	License No. 972C	Report for Year Ended 9/30/2020	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

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

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

Name of Facility Wolcott View Manor, Inc		License No. 972C	Report for Year Ended 9/30/2020			Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Paycheck 714 Brook St, Rocky Hill, CT	<input type="radio"/>	<input checked="" type="radio"/>	Time Clock	04/01/13	Monthly as Needed	4,913	4,913	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>	4,913

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

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Wolcott View Manor, Inc	License No. 972C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive 8th fl., New Haven, CT, 06511
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Services Provided by This Firm (*describe fully*)

1 Management Advisory Services / Cost Report Preparation / Tax Returns / Audit Services	\$ 68,907
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 68,907

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Summa & Ryan 2 Murtha Cullina 3 Griffin, Griffin & Mayo 4 5	Telephone Number (203) 755-0390 (860) 240-6000 (203) 755-1106
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Address (*No. & Street, City, State, Zip Code*)  
 1 228 Meadow St, Waterbury, CT 06702  
 2 185 Asylum St Fl 29, Hartford, CT 06103  
 3 123 Bank St # 3, Waterbury, CT 06702  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 Collections (Disallow)	\$ 4,880
2 Employee relations	\$ 163
3 General Business	\$ 9
4	\$
5	\$
	Charge for Services Provided
	\$ 5,052

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

### Schedule of Resident Statistics

Name of Facility Wolcott View Manor, Inc		License No. 972C			Report for Year Ended 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	129	129			129	129						
B. On last day of THIS report period	129	129							129	129		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	95	95			95	95						
B. As of midnight of THIS report period	68	68							68	68		
3. Total Number of Days Care Provided During Period												
A. Medicare	1,996	1,996			1,546	1,546			450	450		
B. Medicaid (Conn.)	23,398	23,398			18,309	18,309			5,089	5,089		
C. Medicaid (other states)												
D. Private Pay	3,637	3,637			2,703	2,703			934	934		
E. State SSI for RCH												
F. Other (Specify)	1,639	1,639			1,276	1,276			363	363		
G. Total Care Days During Period (3A thru F)	30,670	30,670			23,834	23,834			6,836	6,836		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	28	28			21	21			7	7		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	30,698	30,698			23,855	23,855			6,843	6,843		

### Schedule of Resident Statistics (Cont'd)

Name of Facility Wolcott View Manor, Inc			License No. 972C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	4	51		13									
Per Diem Rate													
a. One bed rm.	Various	265.17		346.00									
b. Two bed rms.	Various	241.06		286.00									
c. Three or more bed rms.	Various												
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,746	3,746			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									904	904			
2. Restorative Treatments													
C. Other									5,699	5,699			
D. <b>Total Physical Therapy Treatments</b>									10,349	10,349			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									135	135			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									21	21			
2. Restorative Treatments													
C. Other									112	112			
D. <b>Total Speech Therapy Treatments</b>									268	268			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,699	1,699			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									691	691			
2. Restorative Treatments													
C. Other									5,102	5,102			
D. <b>Total Occupational Therapy Treatments</b>									7,492	7,492			

## Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

## Report of Expenditures - Salaries &amp; Wages

Name of Facility Wolcott View Manor, Inc	License No. 972C	Report for Year Ended 9/30/2020	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	60,641	1,983				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	119,097	2,119				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	454,167	13,514				
5. Dietary Service						
a. Head Dietitian	62,984	1,685				
b. Food Service Supervisor						
c. Dietary Workers	325,033	23,856				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	194,152	18,739				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	65,144	340				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	94,212	4,791				
9. Barber and Beautician Services	5,669	366				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	121,658	2,265				
b. RN						
1. Direct Care	562,581	21,328				
2. Administrative**	165,742	3,954				
c. LPN						
1. Direct Care	887,476	52,650				
2. Administrative**	131,867	3,848				
d. Aides and Attendants	1,145,782	73,647				
e. Physical Therapists	301,840	3,896				
f. Speech Therapists	10,252	139				
g. Occupational Therapists	128,906	2,337				
h. Recreation Workers	83,830	4,100				
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	76,296	3,027				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	337,668	16,852				
A-13. Total Salary Expenditures	5,334,997	255,436				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Wages - Child Care	\$ 120,508	9,516				
Wages -Admissions	\$ 33,477	1,373				
Wages - Medical Rec.	\$ 183,683	5,963				
<b>Total</b>	\$ 337,668	16,852	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapy Consultant	\$ 22,145	69				
Cardiovascular Consultant	\$ 17,733	48				
<b>Total</b>	\$ 39,878	117	\$ -	-	\$ -	-



**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	9/30/2020			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)							
<b>Section I - Operators/Owners</b>										
James E. Cleary Jr	60,641			Non Discriminatory	CEO	1,983	A2			
<b>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).</b>										
Meghan Cleary	51,827			Non Discriminatory	Dir. Medical Records	5,963	A12o			

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Wolcott View Manor, Inc				972C	9/30/2020			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)							
<b>Section III - Administrators***</b>										
Paul Bishins	119,097			Non Discriminatory	Administrator	2,119	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Wolcott View Manor, Inc	972C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b>						
(For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	15,354	72				
3. Pharmacist	8,513	144				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,595	160				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	1,080	3				
b. Other						
10. Occupational Therapist						
a. Resident Care						
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	39,878	117				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>95,420</b>	<b>496</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

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

Name of Facility Wolcott View Manor, Inc		License No. 972C		Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Health Drive: 888 Worcester ST, Wellesley, MA, 02482	Dental, Podiatry, Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Partners Pharmacy: P.O. Box 9689, Uniondale, NY 06705	Pharmacist Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Peter Giacomazzi: 62 Cambridge Dr, Prospect, CT 06712	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Marc Raad: 503 Wolcott Rd, Wolcott, CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Naugatuck Valley Cardiovascular: 1625 Straits Tnpk, Middlebury, CT 06702	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Waterbury Pulmonary Association: 170 Grandview Ave, Waterbury, CT 06488	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX Dysphagia Experts: 21 Waterville Rd, Avon, CT 06488	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
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		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc	972C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 213,870	213,870		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 63,522	63,522		
4. Social Security (F.I.C.A.)	\$ 392,635	392,635		
5. Health Insurance	\$ 295,506	295,506		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 44,770	44,770		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 257,507	257,507		
d. Accounting and Auditing	\$ 68,907	68,907		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 5,052	5,052		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$ 16,036	16,036		
g. Office Supplies	\$ 30,852	30,852		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 23,768	23,768		
2. Cellular Phones	\$ 3,686	3,686		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 594,844	594,844		
<b>Subtotal</b>	\$ 2,010,955	2,010,955		

\* 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**

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
<b>Total</b>	\$ -	\$ -	\$ -

---

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
<b>Total</b>	\$ -	\$ -	\$ -

---

**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	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,010,955	2,010,955			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 5,828	5,828			
4. Employee Travel	\$ 195	195			
5. Education Expenses Related to Seminars and Conventions	\$ 15	15			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 1,586	1,586			
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)***	\$ 161	161			
7. Postage	\$ 2,811	2,811			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 10,524	10,524			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,319	1,319			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 103,402	103,402			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 32,304	32,304			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,169,100	2,169,100			

\* 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)
	-		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising Promotional (Disallow)	\$ 1,586		
<b>Total Other Advertising</b>	\$ 1,586	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 9,134		
Chesprocott Health	\$ 100		
American Health Care Assoc.	\$ 1,290		
<b>Total Dues</b>	\$ 10,524	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Child Care Expense	\$ 3,918		
Storage Rental Expense	\$ 5,238		
Penalties (Disallow)	\$ 15,502		
Licenses	\$ 1,956		
Miscellaneous Expense (Disallow)	\$ 908		
Losting Clothing (Disallow)	\$ 141		
Items for Resident (Disallow)	\$ 45		
Car Repair - Damage in parking lot (Disallow)	\$ 1,486		
Routine Bank Fees	\$ 3,021		
Bounced Check (Disallow)	\$ 89		
<b>Total Other Administrative and General</b>	\$ 32,304	\$ -	\$ -



**Schedule C-1 - Management Services\***

Name of Facility Wolcott View Manor, Inc	License No. 972C	Report for Year Ended 9/30/2020	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Wolcott View Manor, Inc		License No. 972C	Report for Year Ended 9/30/2020	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	292,017	292,017		
2. Non-Food Supplies	\$	52,460	52,460		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (Specify) _____ Other Dietary Supplies					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 344,477	344,477		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc		972C	9/30/2020		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. \$	2,195	2,195		
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 ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$				
c. Other ( <i>Specify</i> ) Other Supplies		\$	33,516	33,516		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	35,711	35,711		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. 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 3D.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc		972C	9/30/2020		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other ( <i>Specify</i> ) Housekeeping expenses	\$	116,397	116,397		
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	116,397	116,397		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	78,907	78,907		
	b. Medicine Cabinet Drugs	\$	365,690	365,690		
	c. Medical and Therapeutic Supplies	\$	60,935	60,935		
	d. Ambulance/Limousine***	\$	11,757	11,757		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$				
	f. X-rays and Related Radiological Procedures***	\$	16,732	16,732		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	27,917	27,917		
	i. Recreation	\$	20,555	20,555		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	36,905	36,905		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	619,398	619,398		

\* 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)
	-		
Flu Vaccine Expense	\$ 7,355		
Complex Medial Equipment Exp	\$ 22,318		
Misc. Ancillary Expense	\$ 7,232		
<b>Total Other Resident Care</b>	<b>\$ 36,905</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Wolcott View Manor, Inc			License No. 972C		Report for Year Ended 9/30/2020			Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Michael Pedane	21 Orchard Lane, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Tech Support	17,260			16	m11
Matrix Care	Ste 100, Minneapolis, MN 55438	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Software	21,500			16	m11
West State Mechanical	300 South Main, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Boilers, Plumbing	16,761			22	6f
USA Hauling Recycling	5 Shoham Rd, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Refuse	32,788			22	6f
WPCA- Town of Wolcott	10 Kenea Ave, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sewer	18,518			22	6f
Facilities Compliance Service	221 West Main Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sprinkler/Water Inspection	33,901			22	6f
Steven DosSantos		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Grounds Maintenance	38,286			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Wolcott View Manor, Inc	972C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 64,444	64,444				
b. Heat	\$ 78,940	78,940				
c. Light & Power	\$ 78,531	78,531				
d. Water	\$ 52,202	52,202				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 4,913	4,913				
f. Other ( <i>itemize</i> )	\$ 204,494	204,494				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 483,524	483,524				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 44,004	44,004				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 44,004	44,004				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 63,256	63,256				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 63,256	63,256				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 257,400	257,400				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 138,638	138,638				
c. Personal property taxes	\$ 8,016	8,016				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 511,314	511,314				

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





### Depreciation Schedule

Name of Facility Wolcott View Manor, Inc		License No. 972C		Report for Year Ended 9/30/2020			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>												
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>B. Building and Building Improvements</b>												
1. Acquired prior to this report period		5,970,596		Related Party			30					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
<b>C. Non-Movable Equipment</b>												
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								
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. 1998 Ford F250												
	X		11	2007	10,022		10,022	10,022	S/L	5		
b. 2001 Dodge Truck w Sanders and Pl												
	X		11	2000	42,568		42,568	42,568	S/L	5		
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	683,664		683,664	577,216	S/L	Various	42,592	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Var	Var	7,062		7,062		S/L	Various	1,412	
D-3. Subtotal												
												44,004
<b>E. Total Depreciation</b>												
												44,004

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
	Mattress	\$ 3,765	5	\$ 753
	Used Konica 458	\$ 3,297	5	\$ 659
<b>Total additions for Movable Equipmen</b>		\$ 7,062		\$ 1,412 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
	Nurse Call System Replacement	\$ 70,723	28	\$ 2,572
<b>Total additions for Leasehold Improvemer</b>		\$ 70,723		\$ 2,572 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemer</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Annual Report of Long-Term Care Facility**

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Wolcott View Manor, Inc			972C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	1,355,983	1,191,709	S/L		60,684	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	70,723		S/L		2,572	
C-4. Subtotal									63,256
<b>D. Total Amortization</b>									63,256

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

**WOLCOTT VIEW MANOR, INC. [WOLC4161]**  
**Depreciation Expense**

Sorted: General - category

Financial

10/01/2019 - 09/30/2020

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
<b>LEASEHOLD IMPROVEMENTS</b>												
1		Fully Depreciated Leasehold	9/30/1985	SL / N/A	10.0000	10,269.01	100.0000	0.00	0.00	10,269.01	0.00	10,269.01
2		Leasehold Improvements	9/30/1985	SL / N/A	18.0000	22,136.00	100.0000	0.00	0.00	22,136.00	0.00	22,136.00
5		Leasehold Improvements	9/30/1987	M / MM	31.5000	2,372.74	100.0000	0.00	0.00	2,372.74	0.00	2,372.74
6		Leasehold Improvement	9/30/1988	M / MM	31.5000	17,374.92	100.0000	0.00	0.00	17,139.36	235.56	17,374.92
7		Leasehold Improvements	9/30/1989	M / MM	31.5000	8,161.57	100.0000	0.00	0.00	7,759.46	275.73	8,035.19
8		Leasehold Improvements	9/30/1990	M / MM	31.5000	16,532.43	100.0000	0.00	0.00	15,293.44	504.00	15,797.44
9		1st Quarter 91	12/31/1990	M / MM	31.5000	5,879.00	100.0000	0.00	0.00	5,357.13	192.69	5,549.82
10		2nd Quarter-91	3/30/1991	M / MM	31.5000	2,511.00	100.0000	0.00	0.00	2,274.67	79.89	2,354.56
11		3rd Quarter-91	6/30/1991	M / MM	31.5000	9,293.00	100.0000	0.00	0.00	8,386.44	282.56	8,669.00
12		4th Quarter-91	9/30/1991	M / MM	31.5000	79,088.00	100.0000	0.00	0.00	71,000.98	2,338.42	73,339.40
13		1st Quarter-92	12/31/1991	SL / N/A	31.5000	806.12	100.0000	0.00	0.00	711.24	25.59	736.83
14		2nd Quarter-92	3/30/1991	SL / N/A	31.5000	2,801.00	100.0000	0.00	0.00	2,449.64	88.92	2,538.56
15		4th Quarter-93	9/30/1993	SL / N/A	31.5000	1,585.00	100.0000	0.00	0.00	1,330.44	50.32	1,380.76
16		1st Quarter-95	12/31/1994	M / MM	39.0000	5,642.10	100.0000	0.00	0.00	3,558.36	146.66	3,705.02
17		2nd Quarter-95	3/30/1995	SL / N/A	39.0000	16,010.40	100.0000	0.00	0.00	10,075.56	410.52	10,486.08
19		Pump-well #7	7/18/2003	SL / N/A	15.0000	1,541.88	100.0000	0.00	0.00	1,541.88	0.00	1,541.88
20		2nd Quarter-96	3/30/1996	SL / N/A	39.0000	1,993.00	100.0000	0.00	0.00	1,223.70	51.10	1,274.80
21		3rd Quarter-98	6/30/1998	SL / N/A	39.0000	1,571.00	100.0000	0.00	0.00	869.76	40.28	910.04
22		4th Quarter-98	9/30/1998	SL / N/A	39.0000	3,345.00	100.0000	0.00	0.00	1,827.09	85.77	1,912.86
23		4th Quarter-98	9/30/1998	SL / N/A	39.0000	166,000.00	100.0000	0.00	0.00	90,624.97	4,256.41	94,881.38
24		1st Quarter-99	12/31/1998	SL / N/A	39.0000	13,094.00	100.0000	0.00	0.00	6,884.58	335.74	7,220.32
25		2nd Quarter-99	3/30/1999	M / MM	39.0000	4,712.00	100.0000	0.00	0.00	2,478.48	121.00	2,599.48
26		4th Quarter-00	9/30/2000	SL / N/A	10.0000	12,250.00	100.0000	0.00	0.00	12,250.00	0.00	12,250.00
27		4th Quarter-00	9/30/2000	SL / N/A	10.0000	10,900.00	100.0000	0.00	0.00	10,900.00	0.00	10,900.00
28		4th Quarter-01	9/30/2001	SL / N/A	10.0000	3,391.00	100.0000	0.00	0.00	3,391.00	0.00	3,391.00
29		4th Quarter-01	9/30/2001	SL / N/A	10.0000	22,467.00	100.0000	0.00	0.00	22,467.00	0.00	22,467.00
30		1st Quarter-02	12/31/2001	SL / N/A	10.0000	13,771.00	100.0000	0.00	0.00	13,427.17	0.00	13,427.17
31		2nd Quarter-02	3/30/2002	SL / N/A	10.0000	8,437.00	100.0000	0.00	0.00	8,437.00	0.00	8,437.00
32		2nd Quarter-02	3/30/2002	SL / N/A	10.0000	4,831.00	100.0000	0.00	0.00	4,831.00	0.00	4,831.00
33		2nd Quarter-02	3/30/2002	SL / N/A	10.0000	1,431.00	100.0000	0.00	0.00	1,431.00	0.00	1,431.00
34		2nd Quarter-02	3/30/2002	SL / N/A	15.0000	4,891.00	100.0000	0.00	0.00	4,891.00	0.00	4,891.00
35		2nd Quarter-02	3/30/2002	SL / N/A	10.0000	1,170.00	100.0000	0.00	0.00	1,170.00	0.00	1,170.00
36		3rd Quarter-02	6/30/2002	SL / N/A	10.0000	4,137.00	100.0000	0.00	0.00	4,137.00	0.00	4,137.00
37		3rd Quarter-02	6/30/2002	SL / N/A	10.0000	1,013.00	100.0000	0.00	0.00	1,013.00	0.00	1,013.00
38		3rd Quarter-02	6/30/2002	SL / N/A	10.0000	2,342.00	100.0000	0.00	0.00	2,342.00	0.00	2,342.00
39		4th Quarter-02	9/30/2002	SL / N/A	15.0000	2,801.00	100.0000	0.00	0.00	2,801.00	0.00	2,801.00
40		4th Quarter-02	9/30/2002	SL / N/A	20.0000	2,162.00	100.0000	0.00	0.00	1,891.70	108.10	1,999.80
41		4th Quarter-02	9/30/2002	SL / N/A	15.0000	4,191.00	100.0000	0.00	0.00	4,191.00	0.00	4,191.00
42		Roofed Mounted	5/14/2003	SL / N/A	15.0000	15,792.94	100.0000	0.00	0.00	15,792.94	0.00	15,792.94
43		Install 3 Roof air	6/11/2003	SL / N/A	10.0000	1,500.00	100.0000	0.00	0.00	1,500.00	0.00	1,500.00
44		Install 3 Roof air	7/14/2003	SL / N/A	15.0000	6,236.61	100.0000	0.00	0.00	6,236.61	0.00	6,236.61
45		Replace Roof	8/21/2003	SL / N/A	15.0000	21,000.00	100.0000	0.00	0.00	21,000.00	0.00	21,000.00
46		Analyze Support	6/1/2003	SL / N/A	15.0000	250.00	100.0000	0.00	0.00	250.00	0.00	250.00
47		Air conditioner	10/2/2002	SL / N/A	10.0000	1,503.52	100.0000	0.00	0.00	1,503.52	0.00	1,503.52
48		Water treatment	11/21/2002	SL / N/A	15.0000	15,306.40	100.0000	0.00	0.00	15,306.40	0.00	15,306.40
49		Sprinkler System	11/5/2004	SL / N/A	15.0000	4,160.00	100.0000	0.00	0.00	4,160.00	0.00	4,160.00

**WOLCOTT VIEW MANOR, INC. [WOLC4161]**  
**Depreciation Expense**

Sorted: General - category

Financial  
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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>LEASEHOLD IMPROVEMENTS</b>												
50		Sprinkler Design	7/14/2004	SL / N/A	15.0000	14,000.00	100.0000	0.00	0.00	14,000.00	0.00	14,000.00
51		Carpeting	9/30/2004	SL / N/A	7.0000	4,194.00	100.0000	0.00	0.00	4,194.00	0.00	4,194.00
52		2 Heating/Air	3/22/2005	SL / N/A	5.0000	2,117.51	100.0000	0.00	0.00	2,117.51	0.00	2,117.51
53		Sprinkler System	3/31/2007	SL / N/A	25.0000	214,858.45	100.0000	0.00	0.00	107,429.25	8,594.34	116,023.59
54		25 Gallon Oil Tank	7/2/2008	SL / N/A	20.0000	6,333.51	100.0000	0.00	0.00	3,562.65	316.68	3,879.33
55		Asphalt Paving	8/1/2008	SL / N/A	8.0000	3,950.00	100.0000	0.00	0.00	3,950.00	0.00	3,950.00
56		West Side Mech	6/30/2010	SL / N/A	15.0000	65,550.40	100.0000	0.00	0.00	40,422.78	4,370.03	44,792.81
57		West Side Mech	2/15/2010	SL / N/A	15.0000	9,502.90	100.0000	0.00	0.00	6,071.33	633.53	6,704.86
58		West Side Mech	2/15/2010	SL / N/A	15.0000	6,238.10	100.0000	0.00	0.00	3,985.42	415.87	4,401.29
59		Installation	11/17/2010	SL / N/A	10.0000	22,327.00	100.0000	0.00	0.00	19,722.18	2,232.70	21,954.88
60		Pavillion	7/12/2011	SL / N/A	40.0000	28,200.00	100.0000	0.00	0.00	5,816.25	705.00	6,521.25
61		Roof deposit	10/25/2011	SL / N/A	10.0000	9,830.37	100.0000	0.00	0.00	7,782.40	983.04	8,765.44
62		Roof Deposit	10/1/2011	SL / N/A	10.0000	19,958.63	100.0000	0.00	0.00	15,966.88	1,995.86	17,962.74
63		Roof Repairs	6/9/2012	SL / N/A	10.0000	9,450.00	100.0000	0.00	0.00	6,930.00	945.00	7,875.00
64		Phase 3 Facility	8/3/2012	SL / N/A	10.0000	19,491.00	100.0000	0.00	0.00	13,968.55	1,949.10	15,917.65
65		Replace glass	12/6/2012	SL / N/A	10.0000	2,353.00	100.0000	0.00	0.00	1,607.88	235.30	1,843.18
66		Corridor Carpet	1/28/2013	SL / N/A	7.0000	85,820.00	100.0000	0.00	0.00	81,733.33	4,086.67	85,820.00
67		Sink maintenance	7/3/2013	SL / N/A	15.0000	3,031.00	100.0000	0.00	0.00	1,262.94	202.07	1,465.01
68		Labor and material	7/17/2013	SL / N/A	15.0000	3,400.00	100.0000	0.00	0.00	1,397.80	226.67	1,624.47
69		Wood Pavilion	10/30/2014	SL / N/A	15.0000	6,172.55	100.0000	0.00	0.00	2,023.21	411.50	2,434.71
236		Supplies and Labor	9/15/2014	SL / N/A	25.0000	11,918.78	100.0000	0.00	0.00	2,423.48	476.75	2,900.23
237		Ductless Air	10/24/2014	SL / N/A	5.0000	2,952.91	100.0000	0.00	0.00	2,903.69	49.22	2,952.91
246		Roofing	4/30/2005	SL / N/A	5.0000	38,897.76	100.0000	0.00	0.00	38,897.76	0.00	38,897.76
247		Roof Repairs	8/27/2010	SL / N/A	10.0000	42,698.00	100.0000	0.00	0.00	38,784.02	3,913.98	42,698.00
257		On Guard Fence	4/18/2015	SL / N/A	27.5000	5,843.93	100.0000	0.00	0.00	938.59	212.51	1,151.10
261		Red Hawk Fire & Security	8/11/2015	SL / N/A	15.0000	12,276.65	100.0000	0.00	0.00	3,410.17	818.44	4,228.61
262		Aegis Chiller (AC UNIT)	7/31/2015	SL / N/A	27.5000	86,524.00	100.0000	0.00	0.00	13,312.37	3,146.33	16,458.70
263		Blueprints- Renovation Proje	10/1/2014	SL / N/A	15.0000	9,873.34	100.0000	0.00	0.00	3,291.10	658.22	3,949.32
265		Carpet	10/1/2014	SL / N/A	7.0000	5,318.56	100.0000	0.00	0.00	3,798.95	759.79	4,558.74
274		Fire Panel and Annunicator (	10/31/2015	SL / N/A	27.5000	4,679.40	100.0000	0.00	0.00	666.46	170.16	836.62
279		Outside flood lights, wiring, li	3/31/2016	SL / N/A	27.5000	7,093.68	100.0000	0.00	0.00	902.83	257.95	1,160.78
287		Leminated Flooring Pergo W	3/2/2016	SL / N/A	27.5000	33,284.36	100.0000	0.00	0.00	4,337.05	1,210.34	5,547.39
288		Improvements - Various - C F	3/1/2016	SL / N/A	27.5000	3,400.00	100.0000	0.00	0.00	443.04	123.64	566.68
306		LSL Birch Door	2/6/2017	SL / N/A	27.5000	2,103.60	100.0000	0.00	0.00	203.97	76.49	280.46
314		Cabinets- Dinning Room , Kit	2/21/2018	SL / N/A	27.5000	2,496.03	100.0000	0.00	0.00	143.70	90.76	234.46
316		Cabinets -Dining , Kitchen , r	3/16/2018	SL / N/A	27.5000	2,634.42	100.0000	0.00	0.00	151.68	95.80	247.48
318		Dining Room Renovations	4/7/2018	SL / N/A	27.5000	14,904.95	100.0000	0.00	0.00	813.00	542.00	1,355.00
331		Nurse Call System Replacem	5/21/2020	SL / N/A	27.5000	70,722.75	100.0000	0.00	0.00	0.00	857.25	857.25
<b>Subtotal: LEASEHOLD IMPROVEMENTS</b>						<b>1,453,055.18</b>		<b>0.00</b>	<b>0.00</b>	<b>910,251.49</b>	<b>51,392.25</b>	<b>961,643.74</b>
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: LEASEHOLD IMPROVEMENTS</b>						<b>1,453,055.18</b>		<b>0.00</b>	<b>0.00</b>	<b>910,251.49</b>	<b>51,392.25</b>	<b>961,643.74</b>
<b>MOVABLE EQUIPMENTS</b>												
70		Fully Depreciated Movable E	9/30/1997	SL / N/A	5.0000	35,033.93	100.0000	0.00	0.00	35,033.93	0.00	35,033.93
72		1st Quarter-99	12/31/1999	SL / N/A	5.0000	625.00	100.0000	0.00	0.00	625.00	0.00	625.00

**WOLCOTT VIEW MANOR, INC. [WOLC4161]**  
**Depreciation Expense**

Sorted: General - category

Financial  
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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>MOVABLE EQUIPMENTS</b>												
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
79		3rd Quarter -02	6/30/2002	SL / N/A	5.0000	3,053.00	100.0000	0.00	0.00	3,053.00	0.00	3,053.00
80		3rd Quarter -02	6/30/2002	SL / N/A	5.0000	10,074.00	100.0000	0.00	0.00	10,074.00	0.00	10,074.00
82		Pellet Chlorinato	5/7/2003	SL / N/A	15.0000	2,554.89	100.0000	0.00	0.00	2,554.89	0.00	2,554.89
83		Custom Drapes	6/11/2003	SL / N/A	5.0000	12,461.91	100.0000	0.00	0.00	12,461.91	0.00	12,461.91
84		Bedrails	12/2/2002	SL / N/A	5.0000	3,917.89	100.0000	0.00	0.00	3,917.89	0.00	3,917.89
85		Bedrails	4/1/2003	SL / N/A	5.0000	4,336.00	100.0000	0.00	0.00	4,336.00	0.00	4,336.00
86		Bedrails	4/1/2003	SL / N/A	5.0000	1,932.26	100.0000	0.00	0.00	1,932.26	0.00	1,932.26
87		Electric bed	12/16/2002	SL / N/A	5.0000	1,436.61	100.0000	0.00	0.00	1,436.61	0.00	1,436.61
88		Electric Bed	2/18/2003	SL / N/A	5.0000	2,839.09	100.0000	0.00	0.00	2,839.09	0.00	2,839.09
89		Bumpers	2/18/2003	SL / N/A	5.0000	526.03	100.0000	0.00	0.00	526.03	0.00	526.03
90		Electric Bed	7/25/2003	SL / N/A	5.0000	875.78	100.0000	0.00	0.00	875.78	0.00	875.78
91		Dressers	11/14/2004	SL / N/A	7.0000	3,322.46	100.0000	0.00	0.00	3,322.46	0.00	3,322.46
92		2 Electric Beds	2/7/2005	SL / N/A	5.0000	1,563.68	100.0000	0.00	0.00	1,563.68	0.00	1,563.68
93		Computers	1/1/2005	SL / N/A	5.0000	2,600.16	100.0000	0.00	0.00	2,600.16	0.00	2,600.16
94		Electric Beds	1/5/2005	SL / N/A	5.0000	1,558.54	100.0000	0.00	0.00	1,558.54	0.00	1,558.54
96		Telephone System	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 Ultimate	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 Mattres	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 Conditioners	10/3/2006	SL / N/A	5.0000	5,324.95	100.0000	0.00	0.00	5,324.95	0.00	5,324.95
104		Embosser	11/2/2006	SL / N/A	10.0000	4,999.67	100.0000	0.00	0.00	4,999.67	0.00	4,999.67
105		Ice Machine	10/22/2006	SL / N/A	10.0000	7,914.39	100.0000	0.00	0.00	7,914.39	0.00	7,914.39
106		Pellet Plate Head	4/16/2007	SL / N/A	15.0000	9,734.84	100.0000	0.00	0.00	8,058.29	648.99	8,707.28
107		Hot food table	5/11/2007	SL / N/A	15.0000	3,944.91	100.0000	0.00	0.00	3,265.46	262.99	3,528.45
108		Self Contained	5/21/2007	SL / N/A	15.0000	2,795.55	100.0000	0.00	0.00	2,298.56	186.37	2,484.93
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 Equipment	6/21/2007	SL / N/A	5.0000	17,065.47	100.0000	0.00	0.00	17,065.47	0.00	17,065.47
112		Cubicle Curtain	7/6/2007	SL / N/A	5.0000	3,449.93	100.0000	0.00	0.00	3,449.93	0.00	3,449.93
113		Satellite	7/18/2007	SL / N/A	10.0000	9,540.00	100.0000	0.00	0.00	9,540.00	0.00	9,540.00
114		Woodland Moss	8/10/2007	SL / N/A	5.0000	3,329.60	100.0000	0.00	0.00	3,329.60	0.00	3,329.60
115		Cubicle Curtain	9/6/2007	SL / N/A	5.0000	2,668.07	100.0000	0.00	0.00	2,668.07	0.00	2,668.07
116		Refrigerator	12/4/2007	SL / N/A	10.0000	2,765.61	100.0000	0.00	0.00	2,765.61	0.00	2,765.61
117		Cubicle Curtain	10/5/2007	SL / N/A	5.0000	2,881.90	100.0000	0.00	0.00	2,881.90	0.00	2,881.90
118		Cubicle Curtain	11/5/2007	SL / N/A	5.0000	2,940.83	100.0000	0.00	0.00	2,940.83	0.00	2,940.83
119		Nisco Paper	2/15/2008	SL / N/A	5.0000	1,610.38	100.0000	0.00	0.00	1,610.38	0.00	1,610.38
120		DirecTV Satellite	4/4/2008	SL / N/A	10.0000	564.98	100.0000	0.00	0.00	564.98	0.00	564.98
121		1 Electric Bed	6/25/2008	SL / N/A	12.0000	1,089.23	100.0000	0.00	0.00	1,021.16	68.07	1,089.23
122		1 Electric Bed	6/12/2008	SL / N/A	12.0000	1,148.59	100.0000	0.00	0.00	1,084.83	63.76	1,148.59
123		1 Electric Bed	1/23/2008	SL / N/A	12.0000	1,140.21	100.0000	0.00	0.00	1,108.57	31.64	1,140.21

**WOLCOTT VIEW MANOR, INC. [WOLC4161]**  
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<b>MOVABLE EQUIPMENTS</b>												
124		1 Electric Bed	10/9/2007	SL / N/A	12.0000	839.95	100.0000	0.00	0.00	839.95	0.00	839.95
125		7 Oak Wardrobes	9/30/2008	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	3,428.04	311.64	3,739.68
126		2 Electric Beds	9/29/2008	SL / N/A	12.0000	1,774.79	100.0000	0.00	0.00	1,626.90	147.89	1,774.79
127		1 Golvo Actuato	9/27/2008	SL / N/A	10.0000	1,378.00	100.0000	0.00	0.00	1,378.00	0.00	1,378.00
128		1 Electric Bed	9/18/2008	SL / N/A	12.0000	939.96	100.0000	0.00	0.00	861.63	78.33	939.96
129		1 Electric Bed	8/28/2008	SL / N/A	12.0000	959.36	100.0000	0.00	0.00	886.11	73.25	959.36
130		7 Oak Wardrobes	8/25/2008	SL / N/A	15.0000	4,674.60	100.0000	0.00	0.00	3,454.01	311.64	3,765.65
131		Electric Beds	4/7/2008	SL / N/A	12.0000	1,153.77	100.0000	0.00	0.00	1,105.73	48.04	1,153.77
133		Electric Beds	10/8/2008	SL / N/A	12.0000	1,885.54	100.0000	0.00	0.00	1,728.43	157.11	1,885.54
134		Electric Beds	12/4/2008	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,645.15	151.86	1,797.01
135		Electric Beds	1/1/2009	SL / N/A	12.0000	1,822.34	100.0000	0.00	0.00	1,632.50	151.86	1,784.36
136		Electric Bed	1/15/2009	SL / N/A	12.0000	933.18	100.0000	0.00	0.00	836.03	77.77	913.80
137		Electric Bed	2/11/2009	SL / N/A	12.0000	893.95	100.0000	0.00	0.00	794.67	74.50	869.17
138		4 Drawer Dressers	3/6/2009	SL / N/A	15.0000	3,052.66	100.0000	0.00	0.00	2,153.81	203.51	2,357.32
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	1,572.84	152.21	1,725.05
141		Electric Bed	5/29/2009	SL / N/A	12.0000	1,946.54	100.0000	0.00	0.00	1,676.15	162.21	1,838.36
142		Electric Bed	4/1/2009	SL / N/A	12.0000	1,744.37	100.0000	0.00	0.00	1,526.28	145.36	1,671.64
143		Air Conditioning	8/20/2009	SL / N/A	5.0000	2,967.98	100.0000	0.00	0.00	2,967.98	0.00	2,967.98
144		Electric Beds	9/22/2009	SL / N/A	12.0000	1,809.52	100.0000	0.00	0.00	1,507.90	150.79	1,658.69
145		Electric Beds	8/24/2009	SL / N/A	12.0000	1,690.78	100.0000	0.00	0.00	1,420.74	140.90	1,561.64
146		Electric Beds	8/10/2009	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	1,457.60	143.37	1,600.97
147		Electric Beds	7/20/2009	SL / N/A	12.0000	1,720.46	100.0000	0.00	0.00	1,457.60	143.37	1,600.97
148		Electric Beds	10/27/2009	SL / N/A	12.0000	1,810.20	100.0000	0.00	0.00	1,495.93	150.85	1,646.78
149		Electric Beds	11/4/2009	SL / N/A	12.0000	918.36	100.0000	0.00	0.00	758.92	76.53	835.45
150		Electric Beds	1/14/2010	SL / N/A	12.0000	1,691.47	100.0000	0.00	0.00	1,374.36	140.96	1,515.32
151		Electric Beds	1/27/2010	SL / N/A	12.0000	1,817.35	100.0000	0.00	0.00	1,464.02	151.45	1,615.47
152		Electric Beds	1/27/2010	SL / N/A	12.0000	1,824.79	100.0000	0.00	0.00	1,470.01	152.07	1,622.08
153		Electric Beds	3/15/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	1,451.97	151.51	1,603.48
154		Electric Beds	2/15/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	1,451.97	151.51	1,603.48
155		Milnor Model	2/10/2010	SL / N/A	15.0000	10,589.40	100.0000	0.00	0.00	6,824.28	705.96	7,530.24
156		New Electric Bed	5/20/2010	SL / N/A	12.0000	1,839.28	100.0000	0.00	0.00	1,430.52	153.27	1,583.79
157		Electric Bed	4/26/2010	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	1,459.96	155.04	1,615.00
158		Electric Beds	4/1/2010	SL / N/A	12.0000	1,818.07	100.0000	0.00	0.00	1,439.35	151.51	1,590.86
159		Electric Beds	6/11/2010	SL / N/A	12.0000	1,860.47	100.0000	0.00	0.00	1,447.04	155.04	1,602.08
160		Mattresses 316	9/2/2010	SL / N/A	5.0000	2,575.80	100.0000	0.00	0.00	2,575.80	0.00	2,575.80
161		Electric Beds	9/14/2010	SL / N/A	12.0000	10,464.32	100.0000	0.00	0.00	7,920.94	872.03	8,792.97
162		Electric Beds	9/14/2010	SL / N/A	12.0000	8,808.60	100.0000	0.00	0.00	6,667.62	734.05	7,401.67
163		Copier	9/23/2010	SL / N/A	5.0000	8,558.44	100.0000	0.00	0.00	8,558.44	0.00	8,558.44
164		Four Electric Beds	12/31/2010	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	2,982.61	340.87	3,323.48
165		Camera System	10/29/2010	SL / N/A	5.0000	4,533.62	100.0000	0.00	0.00	4,533.62	0.00	4,533.62
166		4 electric beds	3/21/2011	SL / N/A	12.0000	4,268.50	100.0000	0.00	0.00	3,023.54	355.71	3,379.25
167		4 electric beds	2/28/2011	SL / N/A	12.0000	6,653.50	100.0000	0.00	0.00	4,759.11	554.46	5,313.57
168		4 electric beds	4/1/2011	SL / N/A	12.0000	7,998.23	100.0000	0.00	0.00	5,665.42	666.52	6,331.94
169		4 electric beds	5/15/2011	SL / N/A	12.0000	6,514.23	100.0000	0.00	0.00	4,568.99	542.85	5,111.84
170		4 electric beds	5/15/2011	SL / N/A	12.0000	4,090.42	100.0000	0.00	0.00	2,868.99	340.87	3,209.86



**WOLCOTT VIEW MANOR, INC. [WOLC4161]**  
**Depreciation Expense**

Sorted: General - category

Financial  
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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>MOVABLE EQUIPMENTS</b>												
171		4 electric beds	6/17/2011	SL / N/A	12.0000	4,768.94	100.0000	0.00	0.00	3,278.63	397.41	3,676.04
172		2 Oak Dressers	4/29/2011	SL / N/A	15.0000	1,317.01	100.0000	0.00	0.00	738.98	87.80	826.78
173		ID Maker Printer	8/15/2011	SL / N/A	5.0000	4,377.70	100.0000	0.00	0.00	4,377.70	0.00	4,377.70
174		4 Laptops	5/4/2011	SL / N/A	5.0000	4,100.04	100.0000	0.00	0.00	4,100.04	0.00	4,100.04
175		4 electric beds	7/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,821.42	341.99	3,163.41
176		4 electric beds	8/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,792.92	341.99	3,134.91
177		4 electric beds	10/1/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,735.92	341.99	3,077.91
178		4 electric beds	10/15/2011	SL / N/A	12.0000	4,103.93	100.0000	0.00	0.00	2,735.92	341.99	3,077.91
179		4 foam mattress	10/1/2011	SL / N/A	5.0000	1,101.66	100.0000	0.00	0.00	1,101.66	0.00	1,101.66
180		75 Aluminum	3/30/2012	SL / N/A	10.0000	2,791.69	100.0000	0.00	0.00	2,093.78	279.17	2,372.95
181		Copier	6/12/2012	SL / N/A	5.0000	5,950.28	100.0000	0.00	0.00	5,950.28	0.00	5,950.28
182		9 bedside cabin	7/23/2013	SL / N/A	15.0000	1,870.19	100.0000	0.00	0.00	768.86	124.68	893.54
183		Intelect Stimulate	10/31/2012	SL / N/A	7.0000	2,988.44	100.0000	0.00	0.00	2,952.86	35.58	2,988.44
184		Sit-to-stand	10/5/2012	SL / N/A	10.0000	4,588.37	100.0000	0.00	0.00	3,211.88	458.84	3,670.72
185		63 Cubicle Curtains	11/5/2012	SL / N/A	5.0000	3,491.64	100.0000	0.00	0.00	3,491.64	0.00	3,491.64
186		4 Drawer	12/19/2012	SL / N/A	15.0000	1,031.60	100.0000	0.00	0.00	464.20	68.77	532.97
187		Philips Portable	12/25/2012	SL / N/A	5.0000	1,228.92	100.0000	0.00	0.00	1,228.92	0.00	1,228.92
188		11 Maxwell	2/15/2013	SL / N/A	15.0000	3,394.00	100.0000	0.00	0.00	1,489.61	226.27	1,715.88
189		Provide, wire	2/26/2013	SL / N/A	5.0000	9,566.18	100.0000	0.00	0.00	9,566.18	0.00	9,566.18
190		11 1-Drawer	1/14/2013	SL / N/A	15.0000	3,057.27	100.0000	0.00	0.00	1,375.79	203.82	1,579.61
191		Cubicle Curtains	1/29/2013	SL / N/A	5.0000	2,911.50	100.0000	0.00	0.00	2,911.50	0.00	2,911.50
192		Maxwell Thomas	5/14/2013	SL / N/A	15.0000	434.63	100.0000	0.00	0.00	185.96	28.98	214.94
193		Direct Choice	5/28/2013	SL / N/A	15.0000	258.14	100.0000	0.00	0.00	109.00	17.21	126.21
194		Food Processor	5/14/2013	SL / N/A	10.0000	1,505.92	100.0000	0.00	0.00	966.29	150.59	1,116.88
195		Copiers	4/11/2013	SL / N/A	5.0000	11,776.14	100.0000	0.00	0.00	11,776.14	0.00	11,776.14
196		6 Overbed Table	8/12/2013	SL / N/A	15.0000	553.43	100.0000	0.00	0.00	227.55	36.90	264.45
197		4 Bedrails	8/9/2013	SL / N/A	15.0000	519.16	100.0000	0.00	0.00	213.43	34.61	248.04
198		4 Drawer Chest	9/17/2013	SL / N/A	15.0000	371.16	100.0000	0.00	0.00	148.44	24.74	173.18
199		Drapes	7/30/2013	SL / N/A	5.0000	537.08	100.0000	0.00	0.00	537.08	0.00	537.08
200		Conference Table	9/5/2013	SL / N/A	15.0000	1,285.77	100.0000	0.00	0.00	521.46	85.72	607.18
201		Portable A/C	9/30/2013	SL / N/A	5.0000	504.10	100.0000	0.00	0.00	504.10	0.00	504.10
202		Floor Cleaning	9/24/2013	SL / N/A	10.0000	6,582.00	100.0000	0.00	0.00	3,949.20	658.20	4,607.40
203		Five 1 door	10/2/2013	SL / N/A	15.0000	1,281.00	100.0000	0.00	0.00	512.40	85.40	597.80
204		1 1 door	10/24/2013	SL / N/A	15.0000	386.00	100.0000	0.00	0.00	152.24	25.73	177.97
205		2 Prodigy	10/3/2013	SL / N/A	12.0000	415.00	100.0000	0.00	0.00	207.48	34.58	242.06
206		Four Lift Chair	10/9/2013	SL / N/A	10.0000	3,117.00	100.0000	0.00	0.00	1,870.20	311.70	2,181.90
207		Liko Scale 200	11/11/2013	SL / N/A	5.0000	1,052.00	100.0000	0.00	0.00	1,052.00	0.00	1,052.00
208		4 Drawer Chest	10/8/2013	SL / N/A	15.0000	1,454.00	100.0000	0.00	0.00	581.58	96.93	678.51
209		Proigy Overlay	2/27/2014	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	433.70	0.00	433.70
210		Five Bed Rail	10/9/2013	SL / N/A	15.0000	645.00	100.0000	0.00	0.00	258.00	43.00	301.00
211		Three bedrail	10/23/2013	SL / N/A	15.0000	421.00	100.0000	0.00	0.00	166.08	28.07	194.15
212		3 one door	11/15/2013	SL / N/A	15.0000	618.00	100.0000	0.00	0.00	243.77	41.20	284.97
213		4 overhead	11/18/2013	SL / N/A	15.0000	348.00	100.0000	0.00	0.00	135.33	23.20	158.53
214		Portable A/C	11/14/2013	SL / N/A	5.0000	504.00	100.0000	0.00	0.00	504.00	0.00	504.00
215		2 Chair recliner	3/5/2014	SL / N/A	5.0000	1,566.23	100.0000	0.00	0.00	1,566.23	0.00	1,566.23
216		6 one door	12/24/2013	SL / N/A	15.0000	1,194.00	100.0000	0.00	0.00	457.70	79.60	537.30

**WOLCOTT VIEW MANOR, INC. [WOLC4161]**  
**Depreciation Expense**

Sorted: General - category

Financial  
10/01/2019 - 09/30/2020

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
<b>MOVABLE EQUIPMENTS</b>												
217		westport drawer	1/1/2014	SL / N/A	15.0000	797.63	100.0000	0.00	0.00	305.80	53.18	358.98
218		westport drawer	2/1/2014	SL / N/A	15.0000	1,527.53	100.0000	0.00	0.00	577.09	101.84	678.93
219		4 drawer chest	4/1/2014	SL / N/A	15.0000	447.20	100.0000	0.00	0.00	163.96	29.81	193.77
220		lift chair recliner	4/12/2014	SL / N/A	10.0000	3,116.50	100.0000	0.00	0.00	1,714.08	311.65	2,025.73
221		1 door/2 drwaer	4/14/2014	SL / N/A	15.0000	384.89	100.0000	0.00	0.00	141.13	25.66	166.79
222		head & foot	4/30/2014	SL / N/A	15.0000	273.87	100.0000	0.00	0.00	98.91	18.26	117.17
223		Fax Machine	6/30/2014	SL / N/A	3.0000	514.71	100.0000	0.00	0.00	514.71	0.00	514.71
224		Direct Choice	11/3/2014	SL / N/A	15.0000	439.93	100.0000	0.00	0.00	144.21	29.33	173.54
225		1 door/ 1 drawer	7/1/2014	SL / N/A	15.0000	302.93	100.0000	0.00	0.00	106.05	20.20	126.25
226		Custom Doors	7/15/2014	SL / N/A	15.0000	7,545.74	100.0000	0.00	0.00	2,641.01	503.05	3,144.06
227		6 mattresses	9/11/2014	SL / N/A	5.0000	1,076.52	100.0000	0.00	0.00	1,076.52	0.00	1,076.52
228		10 Room Air Conditioner	7/2/2014	SL / N/A	5.0000	1,265.57	100.0000	0.00	0.00	1,265.57	0.00	1,265.57
229		Westport 1 door	10/9/2014	SL / N/A	15.0000	527.35	100.0000	0.00	0.00	175.80	35.16	210.96
230		2 prodigy overlap 433.70	1/5/2015	SL / N/A	5.0000	433.70	100.0000	0.00	0.00	412.02	21.68	433.70
231		direct choice	2/10/2015	SL / N/A	15.0000	288.98	100.0000	0.00	0.00	89.93	19.27	109.20
232		Control Box	2/15/2015	SL / N/A	10.0000	7,784.25	100.0000	0.00	0.00	3,567.80	778.43	4,346.23
233		lift chairs	3/2/2015	SL / N/A	10.0000	3,201.54	100.0000	0.00	0.00	1,467.35	320.15	1,787.50
234		1 drawer	3/3/2015	SL / N/A	15.0000	743.87	100.0000	0.00	0.00	227.29	49.59	276.88
235		5 task chairs	3/9/2015	SL / N/A	15.0000	603.54	100.0000	0.00	0.00	184.43	40.24	224.67
238		4th Quarter 95	9/30/1995	M / HY	5.0000	509.98	100.0000	0.00	0.00	509.98	0.00	509.98
240		1st Quarter 99	9/30/1998	M / HY	5.0000	9,797.00	100.0000	0.00	0.00	9,797.00	0.00	9,797.00
241		4th Quarter 99	9/30/1999	M / HY	5.0000	4,384.00	100.0000	0.00	0.00	4,384.00	0.00	4,384.00
242		4th Quarter 00	9/30/2000	M / HY	10.0000	12,165.00	100.0000	0.00	0.00	12,165.00	0.00	12,165.00
243		4th Quarter 00	9/30/2000	M / HY	5.0000	6,806.00	100.0000	0.00	0.00	6,806.00	0.00	6,806.00
245		1st Quarter 99	12/31/1998	SL / N/A	10.0000	10,843.00	100.0000	0.00	0.00	10,843.00	0.00	10,843.00
248		Electrolux W5180N washing	8/28/2015	SL / N/A	7.0000	7,953.06	100.0000	0.00	0.00	4,639.28	1,136.15	5,775.43
249		(3) Overbed Tables, 1 Chrom	8/27/2015	SL / N/A	15.0000	372.50	100.0000	0.00	0.00	101.39	24.83	126.22
250		(2) Asus Computer Towers	6/26/2015	SL / N/A	5.0000	765.41	100.0000	0.00	0.00	650.59	114.82	765.41
251		RECONDITIONED Hoshizaki	6/19/2015	SL / N/A	7.0000	3,512.74	100.0000	0.00	0.00	2,132.74	501.82	2,634.56
252		6'8" x 3' Metal Door (Contra	6/11/2015	SL / N/A	15.0000	340.32	100.0000	0.00	0.00	98.32	22.69	121.01
253		(1) Bedside Cabinet & (1) Wa	6/18/2015	SL / N/A	15.0000	869.91	100.0000	0.00	0.00	246.46	57.99	304.45
254		(2) Bedside Cabinets, Oak, M	6/18/2015	SL / N/A	15.0000	529.47	100.0000	0.00	0.00	150.03	35.30	185.33
255		(4) Overbed Tables - 1 Chrom	6/18/2015	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	145.56	34.25	179.81
256		HP LaserJet P3015DN Printe	4/14/2015	SL / N/A	5.0000	897.35	100.0000	0.00	0.00	807.62	89.73	897.35
258		(4) Overbed Tables - 1 Chrom	7/29/2015	SL / N/A	15.0000	513.70	100.0000	0.00	0.00	142.71	34.25	176.96
259		1Door 1 Drawer & 1 Drawer (	7/13/2015	SL / N/A	15.0000	706.49	100.0000	0.00	0.00	200.18	47.10	247.28
260		Demo Hoshizaki Ice Maker/ [	7/15/2015	SL / N/A	7.0000	3,189.44	100.0000	0.00	0.00	1,936.43	455.63	2,392.06
264		4 DRWR Dresser and Custor	10/23/2015	SL / N/A	5.0000	2,553.55	100.0000	0.00	0.00	2,000.28	510.71	2,510.99
266		RICE LAKE DIGITAL CHAIR :	10/6/2015	SL / N/A	5.0000	1,113.82	100.0000	0.00	0.00	891.04	222.78	1,113.82
267		Detecto Roll-A-Weight Wheel	10/9/2015	SL / N/A	5.0000	1,634.78	100.0000	0.00	0.00	1,307.84	326.94	1,634.78
268		1 Drawer Besdisde Cabinet	10/14/2015	SL / N/A	5.0000	486.93	100.0000	0.00	0.00	389.56	97.37	486.93
269		3 Panacea Original Mattress	10/14/2015	SL / N/A	5.0000	542.35	100.0000	0.00	0.00	433.88	108.47	542.35
270		2 Geo-Mattress (Direct Supp	10/28/2015	SL / N/A	5.0000	574.27	100.0000	0.00	0.00	449.83	114.85	564.68
271		Radio UHF with Desktop Cha	11/4/2015	SL / N/A	5.0000	520.02	100.0000	0.00	0.00	407.33	104.00	511.33
272		3 Radio UHF with Desktop C	12/4/2015	SL / N/A	5.0000	534.99	100.0000	0.00	0.00	410.17	107.00	517.17
273		Computer - HP SB 250 G4 - :	10/30/2015	SL / N/A	5.0000	886.60	100.0000	0.00	0.00	694.50	177.32	871.82

**WOLCOTT VIEW MANOR, INC. [WOLC4161]**  
**Depreciation Expense**

Sorted: General - category

Financial  
10/01/2019 - 09/30/2020

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
<b>MOVABLE EQUIPMENTS</b>												
275		Linen Cart - Shelves (Direct S	1/8/2016	SL / N/A	5.0000	1,214.49	100.0000	0.00	0.00	910.88	242.90	1,153.78
276		Geo Mattress 2 (Direct Supp	1/20/2016	SL / N/A	5.0000	1,281.51	100.0000	0.00	0.00	939.77	256.30	1,196.07
277		Prodigy Overlay Mattress	2/19/2016	SL / N/A	5.0000	531.75	100.0000	0.00	0.00	381.09	106.35	487.44
278		Radio UHF and Charger ( Dir	2/19/2016	SL / N/A	5.0000	522.05	100.0000	0.00	0.00	374.14	104.41	478.55
280		Awning - New Haven Awning	3/18/2016	SL / N/A	5.0000	5,073.00	100.0000	0.00	0.00	3,551.10	1,014.60	4,565.70
281		Liko Scale 200 (Hill-Rom)	3/28/2016	SL / N/A	5.0000	1,123.82	100.0000	0.00	0.00	786.66	224.76	1,011.42
282		Wood Blinds (Phoenix)	3/31/2016	SL / N/A	5.0000	2,412.50	100.0000	0.00	0.00	1,688.75	482.50	2,171.25
283		3 Radio UHF iwth Desk Char	3/3/2016	SL / N/A	5.0000	532.83	100.0000	0.00	0.00	381.88	106.57	488.45
284		2 Radio UHF iwth Desk Char	3/16/2016	SL / N/A	5.0000	358.89	100.0000	0.00	0.00	257.21	71.78	328.99
285		2 Bedside Cabinet 1 Door/ 1	3/4/2016	SL / N/A	5.0000	907.17	100.0000	0.00	0.00	650.12	181.43	831.55
286		Metal Table Base for 36i Squ	3/28/2016	SL / N/A	5.0000	854.48	100.0000	0.00	0.00	598.15	170.90	769.05
289		Vacuum Regulator and Ox	4/1/2016	SL / N/A	5.0000	3,024.00	100.0000	0.00	0.00	2,116.80	604.80	2,721.60
290		1 Door, Drawer bedside cabi	8/22/2016	SL / N/A	5.0000	486.93	100.0000	0.00	0.00	300.29	97.39	397.68
291		Board Mounted Window Tre	4/13/2016	SL / N/A	5.0000	9,498.27	100.0000	0.00	0.00	6,648.78	1,899.65	8,548.43
292		Draper Flexshades	4/12/2016	SL / N/A	5.0000	2,324.70	100.0000	0.00	0.00	1,627.29	464.94	2,092.23
293		Coffee Table, 2 End Tables, C	4/25/2016	SL / N/A	5.0000	4,184.87	100.0000	0.00	0.00	2,859.65	836.97	3,696.62
294		Overbed Table Top (Direct S	4/29/2016	SL / N/A	5.0000	1,751.18	100.0000	0.00	0.00	1,196.65	350.24	1,546.89
295		Headboard, Footboard, Lift c	4/15/2016	SL / N/A	5.0000	4,716.65	100.0000	0.00	0.00	3,301.66	943.33	4,244.99
296		4 Table top, Lift gate (Direct	4/7/2016	SL / N/A	5.0000	1,008.49	100.0000	0.00	0.00	705.95	201.70	907.65
297		Shredder MBM 4002	10/27/2016	SL / N/A	5.0000	2,552.40	100.0000	0.00	0.00	1,488.90	510.48	1,999.38
298		22 Overbed Table Base (Dire	4/1/2016	SL / N/A	5.0000	1,413.19	100.0000	0.00	0.00	989.24	282.64	1,271.88
299		Dining Armchair, Lounge Cha	4/15/2016	SL / N/A	5.0000	14,462.45	100.0000	0.00	0.00	10,123.72	2,892.49	13,016.21
300		Stack chairs, Coffee table, Si	5/16/2016	SL / N/A	5.0000	2,137.57	100.0000	0.00	0.00	1,460.66	427.51	1,888.17
301		Board, Roller Shades, Blinds	5/4/2016	SL / N/A	5.0000	2,144.28	100.0000	0.00	0.00	1,465.27	428.86	1,894.13
302		22 Overbed Lights, Lift Gate	4/19/2016	SL / N/A	5.0000	5,652.37	100.0000	0.00	0.00	3,862.44	1,130.47	4,992.91
303		2 Walmart TVs	6/5/2016	SL / N/A	5.0000	548.33	100.0000	0.00	0.00	365.57	109.67	475.24
304		22 TVs, 30 Mounts	6/5/2016	SL / N/A	5.0000	3,767.88	100.0000	0.00	0.00	2,511.93	753.58	3,265.51
305		Kyocera FS 2100DN	1/19/2017	SL / N/A	5.0000	2,194.00	100.0000	0.00	0.00	1,170.13	438.80	1,608.93
307		Belleco Conveyor toaster	5/11/2017	SL / N/A	5.0000	1,010.33	100.0000	0.00	0.00	488.34	202.07	690.41
308		Cross Cut Shredder	5/31/2017	SL / N/A	5.0000	1,614.86	100.0000	0.00	0.00	753.60	322.97	1,076.57
309		Digital Chair scale	6/30/2017	SL / N/A	5.0000	1,281.50	100.0000	0.00	0.00	576.68	256.30	832.98
310		Reduce Max Mattress	7/18/2017	SL / N/A	5.0000	526.43	100.0000	0.00	0.00	228.13	105.29	333.42
311		Kyocera ECOSYS 47ppm Pri	8/25/2017	SL / N/A	5.0000	1,009.26	100.0000	0.00	0.00	420.52	201.85	622.37
312		Refridgerator	10/19/2017	SL / N/A	5.0000	531.72	100.0000	0.00	0.00	203.82	106.34	310.16
313		Food Processor	10/25/2017	SL / N/A	5.0000	983.74	100.0000	0.00	0.00	377.10	196.75	573.85
315		Bowflex	3/4/2018	SL / N/A	5.0000	1,964.29	100.0000	0.00	0.00	622.03	392.86	1,014.89
317		Konica Minolta 454e Bizhub	6/8/2018	SL / N/A	5.0000	3,828.60	100.0000	0.00	0.00	1,020.96	765.72	1,786.68
319		Business Card	4/4/2018	SL / N/A	5.0000	2,969.14	100.0000	0.00	0.00	890.75	593.83	1,484.58
329		UniMac gas dryer	8/14/2019	SL / N/A	5.0000	5,279.21	100.0000	0.00	0.00	175.97	1,055.84	1,231.81
330		Mattress	11/1/2019	SL / N/A	5.0000	3,764.82	100.0000	0.00	0.00	0.00	690.21	690.21
332		Used Konica 458	8/26/2020	SL / N/A	5.0000	3,296.85	100.0000	0.00	0.00	0.00	54.95	54.95
<b>Subtotal: MOVABLE EQUIPMENTS</b>						<b>696,863.48</b>		<b>0.00</b>	<b>0.00</b>	<b>566,846.26</b>	<b>42,809.65</b>	<b>609,655.91</b>
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: MOVABLE EQUIPMENTS</b>						<b>696,863.48</b>		<b>0.00</b>	<b>0.00</b>	<b>566,846.26</b>	<b>42,809.65</b>	<b>609,655.91</b>

**WOLCOTT VIEW MANOR, INC. [WOLC4161]**  
**Depreciation Expense**

Sorted: General - category

Financial  
 10/01/2019 - 09/30/2020

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
<b>Subtotal:</b>						2,149,918.66		0.00	0.00	1,477,097.75	94,201.90	1,571,299.65
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Grand Totals:</b>						2,149,918.66		0.00	0.00	1,477,097.75	94,201.90	1,571,299.65

Wolcott View Manor, Inc.  
FIXED ASSET / DEPRECIATION SCHEDULE

System No.	Description	Date In Service	Method	Life	Historical Cost	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
<b>NON-MOVABLE EQUIPMENT</b>										
Various	Various	Various	Var	Var	3,690	-	3,690	-	3,690	-
<b>TOTAL BUILDING</b>					<b>3,690</b>	<b>-</b>	<b>3,690</b>	<b>-</b>	<b>3,690</b>	<b>-</b>
<b>VEHICLES</b>										
Various	Various	Various	Var	Var	52,590	-	52,590	-	52,590	-
<b>TOTAL BUILDING</b>					<b>52,590</b>	<b>-</b>	<b>52,590</b>	<b>-</b>	<b>52,590</b>	<b>-</b>
<b>MOVABLE EQUIPMENT</b>										
Various	Various	Various	Var	Var	683,664	42,592	577,216	42,592	619,808	63,856
					683,664	42,592	577,216	42,592	619,808	63,856
<i><u>2020 Additions</u></i>										
330	Mattress	11/1/2019	S/L	5	3,765			753	753	3,012
332	Used Konica 458	8/26/2020	S/L	5	3,297			659	659	2,638
					7,062	-	-	1,412	1,412	5,650
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>690,726</b>	<b>42,592</b>	<b>577,216</b>	<b>44,004</b>	<b>621,220</b>	<b>69,506</b>
<b>LEASEHOLD IMPROVEMENTS</b>										
Various	Various	Various	Var	Var	1,355,983	60,684	1,191,709	60,684	1,252,393	103,590
					1,355,983	60,684	1,191,709	60,684	1,252,393	103,590
<i><u>2020 Additions</u></i>										
331	Nurse Call System Replacement	5/21/2020	S/L	27.5	70,723			2,572	2,572	68,151
					70,723	-	-	2,572	2,572	68,151
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>1,426,706</b>	<b>60,684</b>	<b>1,191,709</b>	<b>63,256</b>	<b>1,254,965</b>	<b>171,741</b>
<b>TOTAL ASSETS PER SCHEDULE</b>					<b>2,173,712</b>	<b>103,276</b>	<b>1,825,205</b>	<b>107,260</b>	<b>1,932,465</b>	<b>241,247</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>2,149,920</b>	<b>94,747</b>	<b>1,468,569</b>	<b>94,202</b>	<b>1,571,300</b>	<b>578,620</b>
<b>VARIANCE - C/R CARRY FORWARD FROM PREVIOUS YEAR</b>					<b>23,792</b>	<b>8,529</b>	<b>356,636</b>	<b>13,058</b>	<b>361,165</b>	<b>(337,373)</b>

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

337,373  
13,058

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

Name of Facility Wolcott View Manor, Inc	License No. 972C	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		05/26/05		
2. Date Structure Completed		05/28/05		
3. If <b>NOT</b> 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		
<b>Part B - Owner and Related Parties</b>	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 9/30/2020				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
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				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Wolcott View Manor, Inc		972C	9/30/2020			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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended			Page	of
Wolcott View Manor, Inc		972C		9/30/2020			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)				\$	11,063	11,063		
Interest Checks from Employees								
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	11,063	11,063		
14. Insurance								
a. Insurance on Property (buildings only)				\$	125,978	125,978		
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. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	125,978	125,978		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	9,847,379	9,847,379		



### D. Adjustments to Statement of Expenditures

Name of Facility Wolcott View Manor, Inc				License No. 972C	Report for Year Ended 9/30/2020	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 128,906	128,906		
4.			Other - See attached Schedule	\$ 134,356	134,356		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 22,145	22,145		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 257,507	257,507		
10.			Accounting	\$			
10a.			Legal	\$ 4,880	4,880		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,246	2,246		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 5,828	5,828		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 1,586	1,586		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 161	161		
23.			Other - See attached Schedule	\$ 46,404	46,404		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.	19	Var	Laundry services to employees, guests and others who are not residents	\$ 3,100	3,100		
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 607,119	607,119		

\* 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	Baber and Beauty Salaries	\$ 5,669		
10	A12o	Child Care Salaries (Non Employee Related Care)	\$ 120,508		
10	A8b	Laundry Salaries Relate to Meridian Manor (See Attached)	\$ 8,179		
<b>Total Other Salaries Adjustment</b>			\$ 134,356	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Respiratory Therapy Consultant	\$ 22,145		
<b>Total Other Fees Adjustments</b>			\$ 22,145	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Child Care Expense (Non Employee Related Care)	\$ 1,617		
15	Var	Laundry Benefits Related to Meridian Manor (See Attached)	\$ 1,549		
22	6g	Maintenance & Operating Expenses for Child Care Center (See Attached)	\$ 15,106		
15	Var	Child Care Center Benefits Disallowance (See Attached)	\$ 9,961		
16	m13	Penalties (Disallow)	\$ 15,502		
16	m13	Miscellaneous Expense (Disallow)	\$ 908		
16	m13	Losting Clothing (Disallow)	\$ 141		
16	m13	Items for Resident (Disallow)	\$ 45		
16	m13	Car Repair - Damage in parking lot (Disallow)	\$ 1,486		
16	m13	Bounced Check (Disallow)	89		
<b>Total Other A&amp;G Adjustments</b>			\$ 46,404	\$ -	\$ -

**Wolcott View Manor, Inc.**  
**Disallowance Schedule for Cell Phones**  
**September 30, 2020**

	<u>Amount</u>
Total Cell Phone Expense	3,686 <a href="#">TB Linked</a>
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 1,440</u>
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 2,246</u></u></b>

**Wolcott View Manor, Inc.**  
**Benefits Disallowance Schedule**  
**September 30, 2020**

<u><b>Barber and Beauty Benefits Disallowance</b></u>	<u><b>Amount</b></u>
Barber & Beauty Salaries	5,669 <b>See Page 28a</b>
Total Salaries	<u>5,334,997</u>
	0.11%

Total Benefits - Page 15, Line 1a1 - 1a8	<u>1,010,303</u>
Barber & Beauty Benefits Disallowed	\$ 1,074

<u><b>Child Care Center Benefits Disallowance</b></u>	<u><b>Amount</b></u>
Child Care Center Salaries	120,508
Child Care Center - Public	70      82.35%
Child Care Center - Staff (Employee Related Care)	15      17.65%
	<u>85      100.00%</u>

Child Care Center Salaries Revised for Disallowance	99,238 <b>See Page 28a</b>
Total Salaries	<u>5,334,997</u>
	1.86%

Total Benefits - Page 15, Line 1a1 - 1a8	<u>1,010,303</u>
Child Care Center Benefits Disallowed	\$ 18,793

Percentage of Year Open	50%
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<b>Disallowed Benefits (Page 28a)</b>	<u><u><b>\$ 9,961</b></u></u>
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**D. Adjustments to Statement of Expenditures (cont'd)**

Name of Facility				License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc				972C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 607,119	607,119		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 78,907	78,907		
28.	20	5d	Ambulance/Limousine	\$ 11,757	11,757		
29.	20	5f	X-rays, etc	\$ 16,732	16,732		
30.	20	5h	Laboratory	\$ 27,917	27,917		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 43,556	43,556		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10b	Unallowable Property and Real Estate Taxes	\$ 4,331	4,331		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,127	1,127		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 3,936	3,936		
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 37,906	37,906		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 833,288	833,288		

\*\*\* 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.

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV	\$ 13,513		
20	5l	Complex Medial Equipment Exp	\$ 22,318		
20	5l	Misc. Ancillary Expense	\$ 7,232		
20	5c	Non Medicaid Bill Supply Cost	\$ 493		
<b>Total Other Ancillary Costs</b>			\$ 43,556	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

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

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	Var	Outpatient Therapy Disallowance	\$ 322		
22	Var	Laundry Overhead Disallowance	\$ 805		
<b>Total Other Property Adjustments</b>			\$ 1,127	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Vending Machine Revenue	\$ 193		
30	IV 8	Misc. Revenue	\$ 2,642		
30	IV 4	Rental of Television and Cable Services	\$ 2,740		
30	IV 8	Medical Records Income	\$ 57		
30	IV 8	Workman Comp Audit	\$ 32,274		
<b>Total Other Adjustments</b>			\$ 37,906	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Wolcott View Manor, Inc.**  
**Laundry Disallowance Related to Meridian Manor Corporation**  
**September 30, 2020**

28a/29a

<u>Laundry Salaries</u>	<u>Salaries</u>	<u>Hours</u>	<u>Wage Rate</u>
Total Laundry Salaries & Hours	94,212	4,791	19.66
<b>Laundry Salaries Disallowed</b>	<b>8,179</b> {b}	416 {a}	19.66

<u>Laundry Benefits</u>	
Laundry Salaries Disallowed	8,179
Total Salaries	5,334,997
Laundry Benefits Disallowed	0.15%

Total Benefits (Page 15, Line 1a1 - 1a8) 1,010,303

**Laundry Benefits Disallowed** **1,549** {c}

<u>Laundry Costs</u>	
Total Laundry Costs - Page 19	35,711

Hours Associated with Meridian Manor	416
Total Laundry Hours	4,791
Percent Related to Meridian Manor	8.68%

**Laundry Costs Disallowed** **3,100** {d}

<u>Laundry Overhead</u>	
Facility Square Feet	70,479
Laundry Square Feet	674
Laundry Sq/Ft % to Total	0.96%
Percent of Laundry Related to Meridian Manor	8.68%
Overhead Disallowance Percentage	0.08%

Maint & Op Expenses (Pg 22 line 6g)	483,524	387
Depreciation - Building (Pg 22 line 7b)	{f}	-
Rent (Pg 22 line 9)	257,400	206
Real Estate Taxes (Pg 22 line 10b)	138,638	111
Property Insurance (Pg 27 line 14a)	125,978	101

**Laundry Overhead Disallowed** **805** {e}

**Tickmarks**

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



**Wolcott View Manor, Inc.  
Cable TV Disallowance  
September 30, 2020**

**Pg. 29b**

Total Cable TV Expense	17,113
Total Monthly Fee Allowed	\$ 300
Total Months	12
Total Allowable Expense	<u>\$ 3,600</u>
<b>Disallowed Expense</b>	<b><u><u>\$ 13,513</u></u> {a}</b>

**Tickmark**  
**{a}**

Ties to page 29a

Wolcott View Manor, Inc.  
 Outpatient Therapy Disallowances  
 September 30, 2020

Rehab Portion of Facility

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

Outpatient Portion of Therapies

Total Therapy Treatments (Page 9)	30,698	[c]
Total Outpatient Therapy Treatments	189	[c]
Outpatient % to Total Therapies	0.62%	

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.03%
-----------------------	-------

Disallowance

	TB Linked	[a]
	<u>Total</u>	<u>Outpatient</u>
Maint & Op Expenses (Pg 22 line 6g)	483,524	155 29a
Depreciation - Building (Pg 22 line 7b)	[d]	- 29a
Rent (Pg 22 line 9)	257,400	83 29a
Real Estate Taxes (Pg 22 line 10b)	138,638	44 29a
Property Insurance (Pg 22 line 14a)	125,978	40 29a
		<u>322</u>

[a] Amount ties to page 29 without exception.

[b] Amounts provided by Client.

[c] Amounts provided by Client

[d] Building depreciation is not claimed

Child Care Center (CCC) Portion of Facility

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

Disallowance

	TB Linked	[a]	[e]	[f]	
	<u>Total</u>	<u>CCC</u>	<u>82.35%</u>	<u>50.14%</u>	
Maint & Op Expenses (Pg 22 line 6g)	483,524	36,587	30,129	15,106	28a
Depreciation - Building (Pg 22 line 7b)	[d]	-	-	-	
Rent (Pg 22 line 9)	257,400	19,477	16,039	8,041	
Real Estate Taxes (Pg 22 line 10b)	138,638	10,490	8,639	4,331	29
Property Insurance (Pg. 27 line 14a)	125,978	9,532	7,850	3,936	29 Line 41
		76,086	62,657		
Child Care Expense	3,918		3,226	1,617	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.

[f] Percentage of the year open 10/1/2019-3/31/2020

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

<b>Account</b>	<b>Description of Goods</b>	<b>Amount</b>
400200.000	Medicare A - Medical Supplies	449
410200.000	Private - Medical Supplies	0
450200.000	Managed Care - Medical Supplies	44
	Total Medical Supplies	<u>493</u>
	Less: We Care Disallowance	<u>0</u>
	Non Medicaid Supply Cost	493

Amount to be disallowed on Pg 29a

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Wolcott View Manor, Inc	972C	9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 7,113,266	7,113,266			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,372,117)	(1,372,117)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 628,066	628,066			
b. Medicare Room and Board Contractual Allowance **	\$ 690,420	690,420			
4. a. Private-Pay Residents and Other	\$ 1,683,644	1,683,644			
b. Private-Pay Room and Board Contractual Allowance **	\$ (4,924)	(4,924)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 75,553	75,553			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 33,332	33,332			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 449	449			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 427	427			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 361,560	361,560			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 82,604	82,604			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 23,512	23,512			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 3,641	3,641			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 273,464	273,464			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 63,326	63,326			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (531,418)	(531,418)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (145,750)	(145,750)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 8,979,055	8,979,055			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$ 2,740	2,740			
5. Interest Income ( <i>Specify</i> )	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 3,670	3,670			
8. Other ( <i>Specify</i> )	\$ 138,312	138,312			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 144,722	144,722			
<b>VI. Total All Revenue</b> (III +V)	\$ 9,123,777	9,123,777			

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A - IV Therapy	\$ 2,963		
30 II 6a	Medicare A - Radiology	\$ 22,333		
30 II 6a	Medicare A - Lab	\$ 31,342		
30 II 6a	Medicare A C/A - Anc	\$ (574,073)		
30 II 6a	Medicare B - Outpatient Therapy - P.T.	\$ 5,218		
30 II 6a	Medicare B - CIA Out Patient.	\$ (130)		
30 II 6a	Medicare B - C/A	\$ (5,628)		
30 II 6a	Small Balance Adjustments - Medicare	\$ (13,443)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (531,418)	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Medicaid - IV Therapy	\$ 645		
30 II 6b	Medicaid - Lab	\$ 4,216		
30 II 6b	Medicaid C/A - Anc.	\$ (82,687)		
30 II 6b	Managed Care - Radiology	\$ 4,036		
30 II 6b	Managed Care - Lab	\$ 9,608		
30 II 6b	Managed Care CIA - Anc	\$ (81,568)		
<b>Total Other Resident Revenue</b>		\$ (145,750)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
<b>Total Interest Income</b>			\$ -	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Child Care Revenue	\$ 130,338		
30 IV 8	Vending Machine Revenue	\$ 193		
30 IV 8	Charitable Donations	\$ 17		
30 IV 8	Misc. Revenue	\$ 2,642		
30 IV 8	Prior Period Adjustments	\$ 96		
30 IV 8	Medical Record Income	\$ 57		
30 IV 8	Workman Comp Audit	\$ 32,274		
30 IV 8	Small Balance Adjustments - Other	\$ (12,512)		
30 IV 8	Prior Period Adjustments	\$ (25,565)		
30 IV 8	Federal Corp Tax Expense	\$ 12,813		
30 IV 8	State Business Tax Expense	\$ (2,216)		
30 IV 8	Chamber Dues Credit	\$ 175		
<b>Total Other Revenue</b>		\$ 138,312	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc	972C	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,963,353
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,998,063
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(1,027,380)
4. Inventories			\$	17,500
5. Prepaid Expenses			\$	366,507
a. _____				
b. _____				
c. _____				
d. See Schedule		366,507		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	1,000
Other Assets		1,000		
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	3,319,043
B. Fixed Assets				
1. Land				
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,426,706</u>		\$	171,741
	Accum. Depreciation <u>1,254,965</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>3,690</u>		\$	
	Accum. Depreciation <u>3,690</u>	Net		
6. Movable Equipment	*Historical Cost <u>690,726</u>		\$	69,506
	Accum. Depreciation <u>621,220</u>	Net		
7. Motor Vehicles	*Historical Cost <u>52,590</u>		\$	
	Accum. Depreciation <u>52,590</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	337,373
F/S vs. C/R NBV		337,373		
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	578,620

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid - Deferred Tax Asset	\$ 176,774
31	A5	Prepaid - Federal Corp Tax	\$ 25,000
31	A5	Prepaid - Unexpired Insurance	\$ 138,194
31	A5	Prepaid - Oil	\$ 26,539
<b>Total Prepaid Expenses</b>			<b>\$ 366,507</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ -</b>

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			<b>\$ -</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses - Other	\$ 165,990
33	A12	Federal Withholding	\$ (67)
33	A12	Accrued Disability Insurance	\$ 20
33	A12	Accrued Accounting	\$ 7,861
33	A12	401(k) Payable	\$ 41,770
33	A12	State Provider Tax Payable	\$ 132,447
33	A12	Resident Refunds	\$ 26,491
33	A12	State Business Tax Pay - CT	\$ 5,774
33	A12	Accrued Personal Property Tax	\$ 2,499
33	A12	Sewer Usage Payable	\$ 4,630
33	A12	Due to Resident Trust	\$ (185)
33	A12	PPP Loan	\$ 1,318,140
33	A12	HHS Stimulus Loan	\$ 771,052
33	A12	ST of CT DSS Loan	\$ 355,830
33	A12	Common Paymaster	\$ 58,919
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 2,891,171</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>



### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc	972C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	3,897,663
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	5,970,596		
	Accum. Depreciation	Net	\$	5,970,596
4. Non-Movable Equipment				
	*Historical Cost	Net		
	Accum. Depreciation	Net		
5. Movable Equipment				
	*Historical Cost	Net		
	Accum. Depreciation	Net		
6. Motor Vehicles				
	*Historical Cost	Net		
	Accum. Depreciation	Net		
7. Minor Equipment-Not Depreciable				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			<b>\$</b>	<b>7,220,939</b>
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
	*Historical Cost	Net		
	Accum. Depreciation	Net		
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care <i>(itemize)</i>				
\$				
6. Loans to Owners or Related Parties <i>(itemize)</i>				
\$				
1,734,690				
Name and Address	Amount	Loan Date		
Due From James E. Cleary, Meridian Manor, R&C Realty, JEC Fam, J. Cleary, Meridian Manor	1,734,690			
7. Other Assets <i>(itemize)</i>				
\$				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			<b>\$</b>	<b>1,734,690</b>
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			<b>\$</b>	<b>12,853,292</b>

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Wolcott View Manor, Inc		972C	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	212,433
2. Notes Payable ( <i>itemize</i> )				\$	408,687
Accrued Wages					144,155
Accrued Vacation Pay					184,000
Accrued Sick Pay					80,532
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	510
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	(2,226)
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	2,891,171
				See Schedule	2,891,171
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	3,510,575

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

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility Wolcott View Manor, Inc	License No. 972C	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,510,575	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				
				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				
				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				
		3,454		
Deferred Tax Liability - LT				
Due To/From Beach Building		490,000		
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 493,454
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,004,029

**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	9/30/2020	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	7,220,939
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	7,220,939
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,337,868
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	(710,544)
7. Total Net Worth			\$	1,628,324
<b>C. Total Reserves and Net Worth</b>			\$	8,849,263
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	12,853,292

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Wolcott View Manor, Inc	972C	9/30/2020	36	37		
<b>Account</b>			<b>Amount</b>			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	2,185,285		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	9,123,777		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	9,834,321		
D. Net Income or Deficit			\$	(710,544)		
E. Balance			\$	1,627,324		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures Pg. 27	\$9,847,379					
Depreciation Amount	\$(13,058)					
Total Expenditures	\$9,834,321					
2. Other <i>(itemize)</i>						
Prior Period Adjustment		1,000				
F-3. Total Additions					\$	1,000
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>			\$	1,628,324		

### I. Preparer's/Reviewer's Certification

Name of Facility Wolcott View Manor, Inc	License No. 972C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/12/2021		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Mary Pedane		Phone Number 203-879-8066		
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