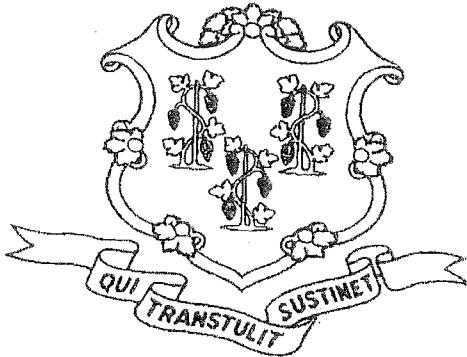


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Meridian Manor Corporation	
Address (No. & Street, City, State, Zip Code) 1132 Meriden Rd, Waterbury, CT 06705	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 778C	RHNS	(Specify)	Medicare Provider 07-5102
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Medicaid Provider Numbers:	CCNH 7781	RHNS	ICF-IID
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### For Department Use Only

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

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**General Information**

Name of Facility (as licensed) Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	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 Meridian Manor Corporation [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) William Maggipinto			Printed Name (Owner) James Cleary	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Meridian Manor Corporation	Period Covered:		From 10/1/2018	To 9/30/2019
Address of Facility 1132 Meriden Rd, Waterbury, CT 06705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600		Date 1/31/2020	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid (As per page 10 of Report)</b>	\$			

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 203-757-1228	Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Meridian Manor Corporation	Address (No. & Street, City, State, Zip) 1132 Meriden Rd, Waterbury, CT 06705			
License Numbers: CCNH 778C	RHNS	(Specify)		Medicare Provider No. 07-5102
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No      If "Yes," explain fully. N/A				
<b>Administrator</b> Name of Administrator William Maggipinto      Nursing Home Administrator's License No.: 001823				
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

# General Information and Questionnaire

## Partners/Members

**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Meridian Manor Corporation	1132 Meriden Rd, Waterbury, CT 06705	CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
James E. Cleary, Jr.	1132 Meriden Rd, Waterbury, CT 06705	President	5000
Thomas Owens	1132 Meriden Rd, Waterbury, CT 06705	Director	
Sheila C. Smith	1132 Meriden Rd, Waterbury, CT 06705	Director	
Marilyn Richardson	1132 Meriden Rd, Waterbury, CT 06705	Director	
Names of Stockholders Owning at Least 10% of Shares			
James E. Cleary, Jr.	1132 Meriden Rd, Waterbury, CT 06705	President	5000

State of Connecticut

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

CSP-3B Rev. 10/2005

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page of 3B   37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

## General Information and Questionnaire

### Related Parties\*

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.				
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:				
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Rental of the facility and equipment	Pg. 22 / Line 9	210,000	210,000
James E. Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		CEO	Pg. 10/Line A1	N/A	N/A
Marilyn Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		RN	Pg. 10 / Line A12b1	26,631	26,631
Sheila C. Smith	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Office	Pg. 10 / Line A2	40,000	40,000
Seth Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Food Service Supervisor	Pg. 10 / Line A5c	67,504	67,504
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Related Parties\***

Name of Facility Meridian Manor Corporation		License No. 778C			Report for Year Ended 9/30/2018			Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**					
Kenneth Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Related Party Loan	Pg. 32 / Line D6	12,919	12,919	
James E. Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due from Account	Pg. 32 / Line D6	109,454	109,454	
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Advances to Meridian Manor	Pg. 34 / Line B3	508,732	508,732	
James E. Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to Account	Pg. 34 / Line B3	475,000	475,000	
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Demand Note Payable	Pg. 34 / Line B3	1,159,008	1,159,008	
Beach Building	50 Beach Road, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to Account	Pg. 34 / Line B3	190,000	190,000	
White Oak Manor	688 Main Street, North Southbury, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Due to Account	Pg. 34 / Line B3	25,000	25,000	
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Interest Expense	Pg. 27 / Line 12D	335	335	
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Accrued Interest	Pg. 33 / Line A10	144,583	144,583	
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Building & Building Improvements	Pg. 22 / Line 7b	147,042	147,042	
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Movable Equipment	Pg. 22 / Line 7d	5,060	5,060	

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page of 5   37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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.)

Yes       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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total \*\*\*

6,394

\* 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 Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	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, New Haven, CT 06511
---	--

Services Provided by This Firm (*describe fully*)

1	Accounting Services	\$	26,503
2		\$	
3		\$	
4		\$	
		Charge for Services Provided	
		\$	26,503

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

Yes       No      Page 15, Line 1d

## Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Griffin, Griffin & Mayo	
2 Summa & Ryan	
3 Murtha Cullina	
4 Treasurer St. Of CT Waterbury Probate Court	
5 State Marshall - Waterbury Probate Court	

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

- 1 PO Box 2184, Waterbury CT
- 2 228 Meadow St., Waterbury, CT
- 3 PO Box 150435, Harford, CT
- 4 49 Leavenworth St, Waterbury, CT
- 5 49 Leavenworth St, Waterbury, CT

Services Provided by This Firm (*describe fully*)

1	Regulatory Compliance	\$	533
2	Collections (Disallow)	\$	921
3	Employee Related Issues	\$	563
4	Applications to court for conservatore (Disallow)	\$	830
5		\$	
			Charge for Services Provided
		\$	2,847

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

Yes  No

## Schedule of Resident Statistics

Name of Facility Meridian Manor Corporation			License No. 778C				Report for Year Ended 9/30/2019				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					94	94			94	94		
A. On last day of PREVIOUS report period	94	94			94	94			94	94		
B. On last day of THIS report period	94	94			94	94			94	94		
2. Number of Residents					51	51			52	52		
A. As of midnight of PREVIOUS report period	51	51			51	51			52	52		
B. As of midnight of THIS report period	51	51			52	52			51	51		
3. Total Number of Days Care Provided During Period					942	942			201	201		
A. Medicare	1,143	1,143			942	942			201	201		
B. Medicaid (Conn.)	15,193	15,193			11,487	11,487			3,706	3,706		
C. Medicaid (other states)												
D. Private Pay	1,179	1,179			566	566			613	613		
E. State SSI for RCH												
F. Other (Specify)	859	859			678	678			181	181		
G. Total Care Days During Period (3A thru F)	18,374	18,374			13,673	13,673			4,701	4,701		
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												
5. Total Resident Days (3G + 4A + 4B)	18,374	18,374			13,673	13,673			4,701	4,701		

## Schedule of Resident Statistics (Cont'd)

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

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

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
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	3	41		7				
Per Diem Rate								
a. One bed rm.	Various	207.81		295.00				
b. Two bed rms.	Various	207.81		265.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B

TOTAL CCNH RHNS (Specify)

1,897 1,897

B. Medicaid (Exclusive of Part B)

1. Maintenance Treatments

1,204 1,204

2. Restorative Treatments

2,944 2,944

C. Other

6,045 6,045

D. **Total Physical Therapy Treatments**

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B

226 226

B. Medicaid (Exclusive of Part B)

129 129

1. Maintenance Treatments

201 201

2. Restorative Treatments

556 556

C. Other

D. **Total Speech Therapy Treatments**

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B

1,377 1,377

B. Medicaid (Exclusive of Part B)

881 881

1. Maintenance Treatments

2,999 2,999

2. Restorative Treatments

5,257 5,257

C. Other

D. **Total Occupational Therapy Treatments**

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2019		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	92,772	2,293			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	207,789	7,673			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	253,261	14,650			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	82,408	6,886			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	37,177	2,050			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers					
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	118,744	2,083			
b. RN					
1. Direct Care	610,374	14,597			
2. Administrative**					
c. LPN					
1. Direct Care	195,866	7,178			
2. Administrative**	4,102	128			
d. Aides and Attendants	593,573	43,203			
e. Physical Therapists	104,750	1,925			
f. Speech Therapists	21,736	621	Estimate		
g. Occupational Therapists	84,764	1,663			
h. Recreation Workers	49,971	3,321			
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	65,135	2,058			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	20,167	1,119			
<i>A-13. Total Salary Expenditures</i>	2,542,589	111,448			

\* 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)**

**Schedule of Other Fees (Page 13)**

State of Connecticut

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

CSP-11 Rev. 10/2005

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

Name of Facility Meridian Manor Corporation				License No. 778C		Report for Year Ended 9/30/2019			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<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>										
Seth Cleary	67,505			Health Insurance	Food Service Supervisor	2,250	A5c			
Marilyn Cleary	26,631			Health Insurance	RN	519	A12a			
Sheila Smith	40,000			Health Insurance	Office	1,200	A4			

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

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

State of Connecticut

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

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended 9/30/2019			Page 12	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
William Maggipinto	92,172			Healthcare	Administrator	2,293	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 Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019		Page 13	of 37
Item	Total Cost and Hours				
	CCNH	Hours	RHNS	Hours	(Specify)
<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	2,987	72			
3. Pharmacist	6,204	48			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	60,000	192			
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	1,440	4			
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	225	4			
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	70,856	320			

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

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

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

## Report of Expenditures

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

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019		Page 15	of 37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	115,379	115,379		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$	82,322	82,322		
4. Social Security (F.I.C.A.)	\$	153,344	153,344		
5. Health Insurance	\$	174,201	174,201		
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$	234,729	234,729		
d. Accounting and Auditing	\$	26,503	26,503		
e. Legal (Services should be fully described on Page 7)	\$	2,847	2,847		
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$	4,671	4,671		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	16,425	16,425		
2. Cellular Phones	\$	1,840	1,840		
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$	364,424	364,424		
<b>Subtotal</b>	\$	1,176,685	1,176,685		

\* 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**

Attachment Page 15

## **Schedule of Other Employee Benefits**

### Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	\$ -	\$ -	\$ -

## **C. Expenditures Other Than Salaries (cont'd) - Administrative and General**

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
	<b><i>Subtotals Brought Forward:</i></b>	1,176,685	1,176,685		
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	328	328		
4. Employee Travel	\$	338	338		
5. Education Expenses Related to Seminars and Conventions	\$	471	471		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	4,526	4,526		
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	\$	1,895	1,895		
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)***	\$	109	109		
7. Postage	\$	1,477	1,477		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	6,765	6,765		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	540	540		
9. Subscriptions	\$	1,277	1,277		
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> )	\$	42,655	42,655		
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	10,400	10,400		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	1,247,466	1,247,466		

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

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

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

**Schedule of Other Travel and Entertainment**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	0		
Advertising Promotion	\$ 1,895		
<b>Total Other Advertising</b>	<b>\$ 1,895</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
CAHCF Dues	\$ 6,415		
CAHCF Dues	\$ 350		
<b>Total Dues</b>	<b>\$ 6,765</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	0		
Patient Lost Items	\$ 20		
OSHA	\$ 5,200		
Licenses	\$ 831		
Service Charge - Bank	\$ 1,096		
Penalties	\$ 3,068		
City of Waterbury DPH License	\$ 185		
<b>Total Other Administrative and General</b>	<b>\$ 10,400</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

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

CSP-17 Rev. 10/97

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page 17   37 of
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 Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019		Page 18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 160,989	160,989		
2. Non-Food Supplies	\$ 20,598	20,598		
3. Other (Specify) _____	\$			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$			
c. Other (Specify) _____ Other Dietary Supplies	\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 181,587</b>	<b>181,587</b>		
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 provided to employees included in 2D?) at monthly staff meetings, board meetings) <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 Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	9,830	9,830		
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> ) (Complete Schedule C-2 att. Page 21)	\$				
c. Other ( <i>Specify</i> ) Supplies	\$	1,629	1,629		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>11,459</b>	<b>11,459</b>		
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 Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt. \$				
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
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> ) Supplies	\$	22,177	22,177		
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>	\$	<b>22,177</b>	<b>22,177</b>		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	34,657	34,657		
b. Medicine Cabinet Drugs	\$	118,385	118,385		
c. Medical and Therapeutic Supplies	\$	31,301	31,301		
d. Ambulance/Limousine***	\$	320	320		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$				
f. X-rays and Related Radiological Procedures***	\$	1,768	1,768		
g. Dental ( <i>Not dentists who should be included under         salaries or fees</i> )	\$				
h. Laboratory***	\$	7,796	7,796		
i. Recreation	\$	14,461	14,461		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )**** See Attached Schedule	\$	41,488	41,488		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>250,176</b>	<b>250,176</b>		

\* 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**

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

\* 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 Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019			Page 22   37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 35,033	35,033			
b. Heat	\$ 28,352	28,352			
c. Light & Power	\$ 75,020	75,020			
d. Water	\$ 9,989	9,989			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 6,394	6,394			
f. Other ( <i>itemize</i> )	\$ 183,319	183,319			
See Attached Schedule					
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 338,107	338,107			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 134,663	134,663			
c. Non-Movable Equipment	\$ 139	139			
d. Movable Equipment	\$ 32,117	32,117			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 166,919	166,919			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 39,742	39,742			
d. Other ( <i>Specify</i> )	\$				
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 39,742	39,742			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 210,000	210,000			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 141,061	141,061			
c. Personal property taxes	\$ 18,016	18,016			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 575,738	575,738			

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

### **Schedule of Other Repairs and Maintenance**

State of Connecticut

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

CSP-23 Rev. 10/2006

**Depreciation Schedule**

Name of Facility Meridian Manor Corporation			License No. 778C			Report for Year Ended 9/30/2019			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. <b>Land Improvements</b>												
1. Acquired prior to this report period			9,530		9,530							
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			3,331,582		3,331,582	711,557	S/L	Various	134,663			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal										134,663		
C. <b>Non-Movable Equipment</b>												
1. Acquired prior to this report period			62,505		62,505	62,242	S/L	Various	139			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal										139		
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. <b>Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. Box Truck			8	2014	4,049		4,049	4,049		4		
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var		1,050,844		1,050,844	954,346	S/L	Various	32,117	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal											32,117	
E. <b>Total Depreciation</b>											166,919	

**Schedule of Land Improvements Acquired during this report period**

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

**Schedule of Movable Equipment Acquired during this report period**

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2c

**Schedule of Leasehold Improvements Acquired during this report period**

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C3

**Amortization Schedule\***

Name of Facility Meridian Manor Corporation			License No. 778C		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	758,578	531,992	S/L			
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									39,742
D. Total Amortization									39,742

\* 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.

Meridian Manor Health & Rehabilitation Center  
Realty Depreciation Schedule  
September 30, 2019

Account Description	Description	Date	Amount	Useful Life	2017 Depreciation	2017 Accum Depr.	2018 Depreciation	2018 Accum Depr.	2019 Depreciation	2019 Accum Depr.	NBV			
<b>Land Improvements</b>														
Land Improvements	<i>Prior to 2015</i>	N/A	9,530	N/A	-	-	-	-	-	-	9,530			
	<i>Total 2015</i>		9,530		-	-	-	-	-	-	9,530			
<b>Building &amp; Building Improvements</b>														
Building & Building Imp	<i>Prior to 2015</i>	N/A	681,359	N/A	12,379	200,129	12,379	212,508	12,379	224,887	456,472			
	<i>2015 Additions</i>													
Building & Building Imp	<i>Prior Foundation*</i>	N/A	579,064	30	19,302	57,906	19,302	77,208	19,302	96,510	482,554			
Building Improv. - Realty	General Conditions	9/30/2015	184,452	20	9,223	27,669	9,223	36,892	9,223	46,115	138,337			
Building Improv. - Realty	Permit	9/30/2015	22,482	20	1,124	3,372	1,124	4,496	1,124	5,620	16,862			
Building Improv. - Realty	Sitework	9/30/2015	11,769	20	588	1,764	588	2,352	588	2,940	8,829			
Building Improv. - Realty	Selective Demolition	9/30/2015	44,135	20	2,207	6,621	2,207	8,828	2,207	11,035	33,100			
Building Improv. - Realty	Concrete	9/30/2015	31,907	20	1,595	4,785	1,595	6,380	1,595	7,975	23,932			
Building Improv. - Realty	Masonry	9/30/2015	14,435	20	722	2,166	722	2,888	722	3,610	10,825			
Building Improv. - Realty	Structural Steel	9/30/2015	69,458	20	3,473	10,419	3,473	13,892	3,473	17,365	52,093			
Building Improv. - Realty	Rough Carpentry	9/30/2015	8,040	20	402	1,206	402	1,608	402	2,010	6,030			
Building Improv. - Realty	Architectural Milwork	9/30/2015	23,254	20	1,163	3,489	1,163	4,652	1,163	5,815	17,439			
Building Improv. - Realty	Dampproofing	9/30/2015	8,164	20	408	1,224	408	1,632	408	2,040	6,124			
Building Improv. - Realty	EIFS	9/30/2015	15,508	20	775	2,325	775	3,100	775	3,875	11,633			
Building Improv. - Realty	Roofing	9/30/2015	32,483	20	1,624	4,872	1,624	6,496	1,624	8,120	24,363			
Building Improv. - Realty	Caulking	9/30/2015	7,078	20	354	1,062	354	1,416	354	1,770	5,308			
Building Improv. - Realty	Doors-Frames-Hardware	9/30/2015	32,051	20	1,603	4,809	1,603	6,412	1,603	8,015	24,036			
Building Improv. - Realty	Access Panels	9/30/2015	1,350	20	68	204	68	272	68	340	1,010			
Building Improv. - Realty	Skylights	9/30/2015	25,286	20	1,264	3,792	1,264	5,056	1,264	6,320	18,966			
Building Improv. - Realty	Windows	9/30/2015	7,714	20	386	1,158	386	1,544	386	1,930	5,784			
Building Improv. - Realty	Automatic Doors	9/30/2015	9,135	20	457	1,371	457	1,828	457	2,285	6,850			
Building Improv. - Realty	Glazing	9/30/2015	8,650	20	433	1,299	433	1,732	433	2,165	6,485			
Building Improv. - Realty	GWB Systems	9/30/2015	125,222	20	6,261	18,783	6,261	25,044	6,261	31,305	93,917			
Building Improv. - Realty	Flooring	9/30/2015	67,828	20	3,391	10,173	3,391	13,564	3,391	16,955	50,873			
Building Improv. - Realty	Acoustical Ceilings	9/30/2015	42,704	20	2,135	6,405	2,135	8,540	2,135	10,675	32,029			
Building Improv. - Realty	Painting	9/30/2015	20,254	20	1,013	3,039	1,013	4,052	1,013	5,065	15,189			
Building Improv. - Realty	Signage	9/30/2015	1,975	20	99	297	99	396	99	495	1,480			
Building Improv. - Realty	Cubicle track and Curtain	9/30/2015	8,104	20	405	1,215	405	1,620	405	2,025	6,079			
Building Improv. - Realty	Toilet Accessories	9/30/2015	17,925	20	896	2,688	896	3,584	896	4,480	13,445			
Building Improv. - Realty	Wall Protection	9/30/2015	20,029	20	1,001	3,003	1,001	4,004	1,001	5,005	15,024			
Building Improv. - Realty	Appliances	9/30/2015	7,965	20	398	1,194	398	1,592	398	1,990	5,975			
Building Improv. - Realty	Fire Protection	9/30/2015	18,877	20	944	2,832	944	3,776	944	4,720	14,157			
Building Improv. - Realty	HVAC	9/30/2015	176,625	20	8,831	26,493	8,831	35,324	8,831	44,155	132,470			
Building Improv. - Realty	Plumbing	9/30/2015	165,138	20	8,257	24,771	8,257	33,028	8,257	41,285	123,853			
Building Improv. - Realty	Electrical	9/30/2015	138,703	20	6,935	20,805	6,935	27,740	6,935	34,675	104,028			
Building Improv. - Realty	Contingency	9/30/2015	110,146	20	5,507	16,521	5,507	22,028	5,507	27,535	82,611			
Building Improv. - Realty	Contract Management Fee	9/30/2015	117,767	20	5,888	17,664	5,888	23,552	5,888	29,440	88,327			
Building Improv. - Realty	CO#1: Asbestos Removal	9/30/2015	22,802	20	1,140	3,420	1,140	4,560	1,140	5,700	17,102			
Building Improv. - Realty	CO#2: January 2015 Drawing	9/30/2015	118,360	20	5,918	17,754	5,918	23,672	5,918	29,590	88,770			
Building Improv. - Realty	CO#2: Adjusted Contract Amount	9/30/2015	(122,088)	20	(6,104)	(18,312)	(6,104)	(24,416)	(6,104)	(30,520)	(91,568)			
Building Improv. - Realty	CO#3: Added Sanitary Lines	9/30/2015	7,058	20	353	1,059	353	1,412	353	1,765	5,293			
Building Improv. - Realty	CO#4: Paving and PT Entry	9/30/2015	180,830	20	9,042	27,126	9,042	36,168	9,042	45,210	135,620			
Building Improv. - Realty	CO#4: Sitting Area Revisions	9/30/2015	5,032	20	252	756	252	1,008	252	1,260	3,772			
Building Improv. - Realty	CO#4: Nourishment Station	9/30/2015	13,369	20	668	2,004	668	2,672	668	3,340	10,029			
Building Improv. - Realty	CO#4: Reception Area Revision	9/30/2015	3,007	20	150	450	150	600	150	750	2,257			
Building Improv. - Realty	CO#4: Alcove and Office 127	9/30/2015	5,905	20	295	885	295	1,180	295	1,475	4,430			
Building Improv. - Realty	B Lobby, LL Sanitary, & GB's	9/30/2015	15,009	20	750	2,250	750	3,000	750	3,750	11,259			
Building Improv. - Realty	CO#5 Lower Level Doors/HW	9/30/2015	13,385	20	669	2,007	669	2,676	669	3,345	10,040			
Building Improv. - Realty	CO#5 Lounge Double Door	9/30/2015	5,160	20	258	774	258	1,032	258	1,290	3,870			
Building Improv. - Realty	CO#5 Replace Reception Windows	9/30/2015	2,555	20	128	384	128	512	128	640	1,915			
Building Improv. - Realty	CO#5: Paint Exterior Wall	9/30/2015	725	20	36	108	36	144	36	180	545			
Building Improv. - Realty	Architectural Fees	Var	159,916	20	7,996	23,988	7,996	31,984	7,996	39,980	119,936			
	<i>Total 2015</i>		3,288,061		133,062	562,178	133,062	695,240	133,062	828,302	2,459,759			
	<b>Total Leasehold/Property Recorded for Equity Purposes</b>				<b>3,380,195</b>			<b>139,723</b>	<b>580,560</b>	<b>139,723</b>	<b>720,283</b>	<b>139,723</b>	<b>860,006</b>	<b>2,520,189</b>

Page 35, Line A1 - Reserve for Value of Lensed as Land  
Page 35, Line A3 - Reserve for Leasehold Property  
Page 35, Line A4 - Reserve for Leasehold Real Property  
Page 36, Line F1 - F/S vs C/R Depreciation

9,530  
25,297  
2,185,362  
(140,229) Includes \$506 of depreciation for Lobby Furniture for \$5,063

\*See attached letter for Prior Foundation

**Meridian Manor Health & Rehabilitation Center**  
**Depreciation Schedule**  
**September 30, 2019**

<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	2017	2018	2018	2019	2019	<u>Accum Depr.</u>	<u>NBV</u>
<b>Movable Equipment</b>											
Movable Equip. - Realty	Lobby Furniture*	9/4/2015	5,063	10	1,012	506	1,518	506	2,024	3,039	
	<i>Total 2015</i>		<i>5,063</i>		<i>1,012</i>	<i>506</i>	<i>1,518</i>	<i>506</i>	<i>2,024</i>	<i>3,039</i>	

Page 31, Line B9 - F/S vs C/R NBV 3,039 \*\*

\*Reclass from P&L for capitalization purposes from Cost Year 2015

\*\*Amount is now included on Facility Depreciation Schedule, no need to add to page 36

**Meridian Manor Health & Rehabilitation Center  
Fixed Asset Reconciliation  
September 30, 2019**

<b>Page 31 - Fixed Assets</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>NBV</b>	<b>Summary</b>
	<b>Hist Cost</b>	<b>Accum Depr.</b>	<b>Depreciation</b>										
Building & Building Improv.	11,514	11,514	-	11,514	-	11,514	-	11,514	-	11,514	-	11,514	-
CY Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Leasehold Improv.	758,578	413,046	39,414	452,460	39,766	492,226	39,766	531,992	39,766	571,758	186,820		
CY Additions	-	-	-	-	-	-	-	-	-	-	-	186,820	
Non-Movable Equip.	62,505	60,885	1,079	61,964	139	62,103	139	62,242	139	62,381	124		
CY Additions	-	-	-	-	-	-	-	-	-	-	-	124	
Movable Equipment	998,081	832,034	39,703	871,737	32,165	903,902	29,987	933,889	27,057	960,946	37,135		
CY Additions	2,166	-	-	-	-	-	217	217	-	-	2,166	39,301	
Motor Vehicles	4,049	1,097	1,012	2,109	1,012	3,121	928	4,049	-	4,049	-		
CY Additions	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>	<b>1,836,893</b>	<b>1,318,576</b>	<b>81,208</b>	<b>1,399,784</b>	<b>73,082</b>	<b>1,472,866</b>	<b>71,037</b>	<b>1,543,903</b>	<b>66,962</b>	<b>1,610,648</b>	<b>226,245</b>	<b>226,245</b>	
<b>Per TB</b>	<b>1,831,835</b>					<b>1,471,851</b>	<b>70,531</b>	<b>1,608,814</b>	<b>66,962</b>	<b>1,608,814</b>	<b>223,021</b>	<b>223,021</b>	
<b>Variance</b>	<b>5,058</b>						<b>1,015</b>	<b>506</b>	<b>(64,911)</b>	<b>-</b>	<b>1,834</b>	<b>3,224</b>	<b>3,224</b>
Lobby Furniture RJE in FY2015	5,063	506	506	1,012	-	1,012	506	1,518	506	2,024	3,039	3,039	
<b>Variance</b>	<b>(5)</b>					<b>1,398,772</b>	<b>3</b>	<b>-</b>	<b>(66,429)</b>	<b>(506)</b>	<b>(190)</b>	<b>185</b>	<b>185</b>

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

(3,224)

### Depreciation Expense

10/01/2018 - 09/30/2019

06-0812340  
10/01/2018 - 09/30/2019

Meridian Manor Health & Rehab Center [MERI2340]

1/7/2020

Depreciation Expense  
Financial

2:11:52PM

Sorted: General - category

10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>Leashold Imp</b>												
41		Alarm System P	5/5/2005 SL / N/A		10.0000	7,632.00	100.0000	0.00	0.00	7,632.00	0.00	7,632.00
42		Parking Lot	4/5/2005 SL / N/A		8.0000	9,918.00	100.0000	0.00	0.00	9,918.00	0.00	9,918.00
43		Underground Pi	6/13/2006 SL / N/A		20.0000	158,205.39	100.0000	0.00	0.00	97,560.00	7,910.27	105,470.27
44		Sprinkler Syste	3/1/2007 SL / N/A		25.0000	12,289.85	100.0000	0.00	0.00	5,694.25	491.59	6,185.84
45		New Roof and C	8/22/2007 SL / N/A		15.0000	200,238.44	100.0000	0.00	0.00	147,953.97	13,349.23	161,303.20
46		14 New Hollow I	5/8/2008 SL / N/A		20.0000	9,418.00	100.0000	0.00	0.00	4,905.21	470.90	5,376.11
47		Air Conditioning	7/15/2010 SL / N/A		5.0000	2,575.00	100.0000	0.00	0.00	2,575.00	0.00	2,575.00
48		Rooftop Packag	7/15/2010 SL / N/A		5.0000	6,675.00	100.0000	0.00	0.00	6,675.00	0.00	6,675.00
49		Doors	1/15/2012 SL / N/A		15.0000	4,619.85	100.0000	0.00	0.00	2,078.93	307.99	2,386.92
50		Metal Door	1/24/2012 SL / N/A		20.0000	4,174.24	100.0000	0.00	0.00	1,391.40	208.71	1,600.11
51		Water Heater	12/31/2011 SL / N/A		10.0000	7,791.47	100.0000	0.00	0.00	5,259.26	779.15	6,038.41
52		Paving	12/2/2011 SL / N/A		8.0000	31,905.00	100.0000	0.00	0.00	27,252.22	3,988.13	31,240.35
53		Kitchen Roof	1/26/2012 SL / N/A		10.0000	11,023.00	100.0000	0.00	0.00	7,348.67	1,102.30	8,450.97
54		Fireproofing Wo	2/8/2012 SL / N/A		10.0000	3,170.94	100.0000	0.00	0.00	2,113.93	317.09	2,431.02
55		Firestopping We	1/21/2012 SL / N/A		10.0000	45,000.00	100.0000	0.00	0.00	30,000.00	4,500.00	34,500.00
56		Hot Water Heat.	7/15/2014 SL / N/A		10.0000	11,217.97	100.0000	0.00	0.00	4,767.65	1,121.80	5,889.45
208		Stanley Security	3/3/2016 SL / N/A		39.0000	31,879.99	100.0000	0.00	0.00	2,111.72	817.44	2,929.16
209		Stanley Security	6/22/2016 SL / N/A		39.0000	566.48	100.0000	0.00	0.00	32.69	14.53	47.22
<b>Subtotal: Leashold Imp</b>						<b>758,578.62</b>		<b>0.00</b>	<b>0.00</b>	<b>531,991.34</b>	<b>39,742.42</b>	<b>571,733.76</b>
<b>Less dispositions and exchanges:</b>						<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net for: Leashold Imp</b>						<b>758,578.62</b>		<b>0.00</b>	<b>0.00</b>	<b>531,991.34</b>	<b>39,742.42</b>	<b>571,733.76</b>
<b>Moveable Equipment</b>												
57		Various Fully De	10/1/1970 SL / N/A		10.0000	138,337.00	100.0000	0.00	0.00	138,337.00	0.00	138,337.00
58		Carried Forward	10/1/1970 SL / N/A		10.0000	232,814.00	100.0000	0.00	0.00	232,814.00	0.00	232,814.00
59		Sweeney - Saw	10/12/1990 SL / N/A		7.0000	820.00	100.0000	0.00	0.00	820.00	0.00	820.00
60		Sweeney - Ice M	10/15/1990 SL / N/A		7.0000	5,051.00	100.0000	0.00	0.00	5,051.00	0.00	5,051.00
61		Table Lift	10/31/1990 SL / N/A		7.0000	795.00	100.0000	0.00	0.00	795.00	0.00	795.00
62		Chandelier	11/14/1990 SL / N/A		7.0000	1,458.00	100.0000	0.00	0.00	1,458.00	0.00	1,458.00
63		Glass Table Top	11/25/1990 SL / N/A		7.0000	476.00	100.0000	0.00	0.00	476.00	0.00	476.00
64		Sofa and Chairs	11/30/1990 SL / N/A		7.0000	3,447.00	100.0000	0.00	0.00	3,447.00	0.00	3,447.00
65		Furniture and dr	11/30/1990 SL / N/A		7.0000	10,781.00	100.0000	0.00	0.00	10,781.00	0.00	10,781.00
66		Miscellaneous	1/1/1990 M / HY		7.0000	1,629.00	100.0000	0.00	0.00	1,629.00	0.00	1,629.00
67		Arthur Shinster -	1/1/1991 SL / N/A		7.0000	132.00	100.0000	0.00	0.00	132.00	0.00	132.00
68		Thomaston- Clo	1/10/1991 M / HY		7.0000	702.00	100.0000	0.00	0.00	702.00	0.00	702.00
69		Paymaster & Re	2/11/1991 SL / N/A		7.0000	944.00	100.0000	0.00	0.00	944.00	0.00	944.00
70		Amsco Hopper I	12/9/1991 SL / N/A		7.0000	3,186.00	100.0000	0.00	0.00	3,186.00	0.00	3,186.00
71		Various Office E	1/17/1991 M / HY		7.0000	19,385.00	100.0000	0.00	0.00	19,385.00	0.00	19,385.00
72		Fax, Desk, & La-	5/1/1991 M / HY		7.0000	2,313.00	100.0000	0.00	0.00	2,313.00	0.00	2,313.00
73		Bulletin Boards	7/1/1991 SL / N/A		7.0000	925.00	100.0000	0.00	0.00	925.00	0.00	925.00
74		Adjustment - FY	10/1/1991 SL / N/A		7.0000	-4,990.00	100.0000	0.00	0.00	-4,990.00	0.00	-4,990.00
75		Micro Film Mac	1/1/1992 SL / N/A		7.0000	1,002.00	100.0000	0.00	0.00	1,002.00	0.00	1,002.00
76		New Dryers	1/1/1992 SL / N/A		7.0000	7,146.00	100.0000	0.00	0.00	7,146.00	0.00	7,146.00
77		OBT Tables	5/1/1992 SL / N/A		7.0000	1,250.00	100.0000	0.00	0.00	1,250.00	0.00	1,250.00
78		Hospital Bed	5/1/1992 SL / N/A		7.0000	398.00	100.0000	0.00	0.00	398.00	0.00	398.00

06-0812340  
10/01/2018 - 09/30/2019

Meridian Manor Health & Rehab Center [MERI2340]

1/7/2020

Depreciation Expense  
Financial

2:11:52PM

Sorted: General - category

10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>Moveable Equipment</b>												
79		Various	10/1/1992	DDB / N/A	7.0000	13,983.00	100.0000	0.00	0.00	13,983.00	0.00	13,983.00
80		Hover Patient Li	11/1/1992	SL / N/A	7.0000	927.00	100.0000	0.00	0.00	927.00	0.00	927.00
81		Chairs	7/3/1993	SL / N/A	7.0000	659.00	100.0000	0.00	0.00	659.00	0.00	659.00
82		Chairs	8/1/1993	SL / N/A	7.0000	955.00	100.0000	0.00	0.00	955.00	0.00	955.00
83		Doppler Pulse M	8/1/1993	SL / N/A	7.0000	537.00	100.0000	0.00	0.00	537.00	0.00	537.00
84		Electric Thermo	9/1/1993	SL / N/A	7.0000	1,659.00	100.0000	0.00	0.00	1,659.00	0.00	1,659.00
85		Minoita Copier	8/29/1994	SL / N/A	7.0000	7,685.00	100.0000	0.00	0.00	7,685.00	0.00	7,685.00
86		Furniture and Fix	7/22/1994	SL / N/A	7.0000	1,044.00	100.0000	0.00	0.00	1,044.00	0.00	1,044.00
87		Cabinets	8/4/1994	SL / N/A	7.0000	1,139.00	100.0000	0.00	0.00	1,139.00	0.00	1,139.00
88		Chairs	4/14/1995	SL / N/A	7.0000	788.00	100.0000	0.00	0.00	788.00	0.00	788.00
89		Powerlift	12/26/1994	DDB / N/A	7.0000	2,303.00	100.0000	0.00	0.00	2,303.00	0.00	2,303.00
90		Bed Curtains	5/24/1995	DDB / N/A	7.0000	2,701.00	100.0000	0.00	0.00	2,701.00	0.00	2,701.00
91		Oxygen Concen	4/19/1996	DDB / N/A	7.0000	3,180.00	100.0000	0.00	0.00	3,180.00	0.00	3,180.00
92		Camcorder and	7/10/1996	DDB / N/A	5.0000	1,166.00	100.0000	0.00	0.00	1,166.00	0.00	1,166.00
93		Globe Slicing M	12/2/1996	DDB / N/A	7.0000	848.00	100.0000	0.00	0.00	848.00	0.00	848.00
94		Electronic Siane	1/16/1997	DDB / N/A	7.0000	1,559.00	100.0000	0.00	0.00	1,559.00	0.00	1,559.00
95		Oxygen Concen	1/31/1997	DDB / N/A	7.0000	3,525.00	100.0000	0.00	0.00	3,525.00	0.00	3,525.00
96		Patio Furniture	2/14/1997	DDB / N/A	7.0000	2,067.00	100.0000	0.00	0.00	2,067.00	0.00	2,067.00
97		Office Equipment	1/1/1997	DDB / N/A	7.0000	7,938.00	100.0000	0.00	0.00	7,938.00	0.00	7,938.00
98		Copier	4/27/1997	DDB / N/A	7.0000	8,263.00	100.0000	0.00	0.00	8,263.00	0.00	8,263.00
99		Patients Furnitu	4/29/1997	DDB / N/A	7.0000	2,498.00	100.0000	0.00	0.00	2,498.00	0.00	2,498.00
100		Food Processor	4/13/1997	DDB / N/A	7.0000	692.00	100.0000	0.00	0.00	692.00	0.00	692.00
101		Camcorder and	8/7/1997	DDB / N/A	5.0000	813.00	100.0000	0.00	0.00	813.00	0.00	813.00
102		Zenith TV	9/16/1997	DDB / N/A	7.0000	953.00	100.0000	0.00	0.00	953.00	0.00	953.00
103		Compressor for	5/1/1992	DDB / N/A	7.0000	677.00	100.0000	0.00	0.00	677.00	0.00	677.00
104		200 Gallon Stor	5/1/1992	DDB / N/A	7.0000	3,500.00	100.0000	0.00	0.00	3,500.00	0.00	3,500.00
105		Lockers	10/1/1994	DDB / N/A	7.0000	502.00	100.0000	0.00	0.00	502.00	0.00	502.00
106		Food Carts	10/1/1994	DDB / N/A	7.0000	6,497.00	100.0000	0.00	0.00	6,497.00	0.00	6,497.00
107		File Cabinet	11/7/1994	DDB / N/A	7.0000	742.00	100.0000	0.00	0.00	742.00	0.00	742.00
108		Miscellaneous	7/16/1994	DDB / N/A	7.0000	878.00	100.0000	0.00	0.00	878.00	0.00	878.00
109		3 Oxygen Conc.	7/20/1996	DDB / N/A	7.0000	2,707.00	100.0000	0.00	0.00	2,707.00	0.00	2,707.00
110		Computer Softw	5/6/1998	SL / N/A	3.0000	2,857.00	100.0000	0.00	0.00	2,857.00	0.00	2,857.00
111		Electronic Hydr	10/3/1997	DDB / N/A	7.0000	2,703.00	100.0000	0.00	0.00	2,703.00	0.00	2,703.00
112		Computer	6/9/1998	DDB / N/A	5.0000	706.00	100.0000	0.00	0.00	706.00	0.00	706.00
113		Computer Softw	6/10/1998	SL / N/A	3.0000	984.00	100.0000	0.00	0.00	984.00	0.00	984.00
114		Computer Softw	7/31/1998	SL / N/A	3.0000	1,161.00	100.0000	0.00	0.00	1,161.00	0.00	1,161.00
115		Computer	9/16/1998	DDB / N/A	5.0000	2,251.00	100.0000	0.00	0.00	2,251.00	0.00	2,251.00
116		Fax Machine	9/18/1998	DDB / N/A	5.0000	1,351.00	100.0000	0.00	0.00	1,351.00	0.00	1,351.00
117		Computer	10/31/1998	DDB / N/A	5.0000	2,064.00	100.0000	0.00	0.00	2,064.00	0.00	2,064.00
118		Computer	12/4/1998	DDB / N/A	5.0000	3,527.00	100.0000	0.00	0.00	3,527.00	0.00	3,527.00
119		Computer	12/31/1998	DDB / N/A	5.0000	3,061.00	100.0000	0.00	0.00	3,061.00	0.00	3,061.00
120		Computer	4/30/1999	DDB / N/A	5.0000	16,066.00	100.0000	0.00	0.00	16,066.00	0.00	16,066.00
121		Copier	6/21/1999	DDB / N/A	5.0000	10,358.00	100.0000	0.00	0.00	10,358.00	0.00	10,358.00
122		Computer	10/30/1999	DDB / N/A	5.0000	1,519.00	100.0000	0.00	0.00	1,519.00	0.00	1,519.00
123		Food Processor	11/23/1999	DDB / N/A	7.0000	1,007.00	100.0000	0.00	0.00	1,007.00	0.00	1,007.00
124		Overshelf	3/6/2000	DDB / N/A	7.0000	2,132.00	100.0000	0.00	0.00	2,132.00	0.00	2,132.00

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Meridian Manor Health & Rehab Center [MERI2340]

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Depreciation Expense  
Financial

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Sorted: General - category

10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>Moveable Equipment</b>												
125		Chest on chest	4/15/2000	DDB / N/A	7.0000	3,737.00	100.0000	0.00	0.00	3,737.00	0.00	3,737.00
126		Dryer	1/17/2002	SL / N/A	7.0000	3,179.00	100.0000	0.00	0.00	3,179.00	0.00	3,179.00
127		Refrigerator	9/23/2002	SL / N/A	10.0000	2,385.00	100.0000	0.00	0.00	2,385.00	0.00	2,385.00
128		Freezer	9/5/2002	SL / N/A	10.0000	4,096.00	100.0000	0.00	0.00	4,096.00	0.00	4,096.00
129		Curtains & Drap	9/15/2002	SL / N/A	7.0000	15,724.00	100.0000	0.00	0.00	15,724.00	0.00	15,724.00
130		Beds	1/30/2002	SL / N/A	15.0000	1,959.00	100.0000	0.00	0.00	1,959.00	0.00	1,959.00
131		Beds	6/15/2002	SL / N/A	15.0000	4,961.00	100.0000	0.00	0.00	4,961.00	0.00	4,961.00
132		Beds	9/15/2002	SL / N/A	15.0000	22,589.00	100.0000	0.00	0.00	22,589.00	0.00	22,589.00
133		Edro Dvna Wasl	10/24/2002	SL / N/A	7.0000	7,933.67	100.0000	0.00	0.00	7,933.67	0.00	7,933.67
134		Konica Copier	3/17/2003	SL / N/A	7.0000	5,406.00	100.0000	0.00	0.00	5,406.00	0.00	5,406.00
135		Beds	9/15/2003	SL / N/A	15.0000	17,076.92	100.0000	0.00	0.00	17,076.92	0.00	17,076.92
136		Dryer	10/20/2003	SL / N/A	7.0000	3,816.00	100.0000	0.00	0.00	3,816.00	0.00	3,816.00
137		Therapy System	2/1/2004	SL / N/A	5.0000	4,635.00	100.0000	0.00	0.00	4,635.00	0.00	4,635.00
138		Ice Machine	2/11/2004	DDB / N/A	5.0000	5,768.36	100.0000	0.00	0.00	5,768.36	0.00	5,768.36
139		Konica Copier 7	3/28/2005	DDB / N/A	5.0000	4,876.00	100.0000	0.00	0.00	4,876.00	0.00	4,876.00
140		Washer Extract	1/1/2005	DDB / N/A	5.0000	11,432.00	100.0000	0.00	0.00	11,432.00	0.00	11,432.00
141		Computers	3/8/2005	DDB / N/A	5.0000	14,951.96	100.0000	0.00	0.00	14,951.96	0.00	14,951.96
142		ADI Software	6/8/2005	SL / N/A	3.0000	6,871.15	100.0000	0.00	0.00	6,871.15	0.00	6,871.15
143		Dell Computers	4/16/2005	SL / N/A	5.0000	3,758.92	100.0000	0.00	0.00	3,758.92	0.00	3,758.92
144		Shredding Mac	1/31/2006	SL / N/A	5.0000	2,331.60	100.0000	0.00	0.00	2,331.60	0.00	2,331.60
145		Computer Equip	5/3/2006	SL / N/A	5.0000	15,186.77	100.0000	0.00	0.00	15,186.77	0.00	15,186.77
146		Refrigerator Res	7/10/2006	SL / N/A	5.0000	2,438.00	100.0000	0.00	0.00	2,438.00	0.00	2,438.00
147		Bev Air Freezer	11/20/2006	SL / N/A	10.0000	2,650.00	100.0000	0.00	0.00	2,650.00	0.00	2,650.00
148		Overhead Speal	7/19/2007	SL / N/A	5.0000	2,503.36	100.0000	0.00	0.00	2,503.36	0.00	2,503.36
149		Glass Front Doo	7/6/2007	SL / N/A	15.0000	4,506.06	100.0000	0.00	0.00	3,379.50	300.40	3,679.90
150		Food Processor	11/5/2007	SL / N/A	5.0000	1,431.00	100.0000	0.00	0.00	1,431.00	0.00	1,431.00
151		Forza Computer	12/1/2007	SL / N/A	3.0000	915.84	100.0000	0.00	0.00	915.84	0.00	915.84
152		New Doors (dep	10/15/2009	SL / N/A	15.0000	2,400.00	100.0000	0.00	0.00	1,440.00	160.00	1,600.00
153		Water Sprinkler	9/30/2009	SL / N/A	25.0000	1,000.00	100.0000	0.00	0.00	360.00	40.00	400.00
154		MDI Achieve	3/1/2010	SL / N/A	3.0000	4,734.00	100.0000	0.00	0.00	4,734.00	0.00	4,734.00
155		New Doors (Finz	10/15/2009	SL / N/A	39.0000	2,400.00	100.0000	0.00	0.00	553.86	61.54	615.40
156		Toshiba Copier	10/2/2010	SL / N/A	5.0000	3,906.00	100.0000	0.00	0.00	3,906.00	0.00	3,906.00
157		Digismart Air Cc	9/10/2010	SL / N/A	5.0000	10,108.43	100.0000	0.00	0.00	10,108.43	0.00	10,108.43
158		6 Chest/Nightst	3/16/2011	SL / N/A	15.0000	2,203.44	100.0000	0.00	0.00	1,113.99	146.90	1,260.89
159		Satellite Dish In	5/13/2011	SL / N/A	10.0000	4,255.71	100.0000	0.00	0.00	3,156.31	425.57	3,581.88
160		AC Units	7/22/2011	SL / N/A	5.0000	7,214.23	100.0000	0.00	0.00	7,214.23	0.00	7,214.23
161		Ice Machine Cu	5/10/2011	SL / N/A	10.0000	5,733.52	100.0000	0.00	0.00	4,252.35	573.35	4,825.70
162		10 Mattresses	7/15/2011	SL / N/A	5.0000	2,733.20	100.0000	0.00	0.00	2,733.20	0.00	2,733.20
163		15 Mattresses	3/23/2011	SL / N/A	5.0000	4,046.54	100.0000	0.00	0.00	4,046.54	0.00	4,046.54
164		10 Mattresses	8/2/2011	SL / N/A	5.0000	2,676.37	100.0000	0.00	0.00	2,676.37	0.00	2,676.37
165		Patient Monitori	12/2/2010	SL / N/A	7.0000	5,230.13	100.0000	0.00	0.00	5,230.13	0.00	5,230.13
166		66 AC/Heater ui	12/7/2011	SL / N/A	5.0000	19,485.16	100.0000	0.00	0.00	19,485.16	0.00	19,485.16
167		ID Maker	5/1/2012	SL / N/A	10.0000	2,714.43	100.0000	0.00	0.00	1,741.74	271.44	2,013.18
168		Oven Range	3/26/2012	SL / N/A	10.0000	5,732.27	100.0000	0.00	0.00	3,726.00	573.23	4,299.23
169		Wheelchairs	12/7/2012	SL / N/A	5.0000	460.13	100.0000	0.00	0.00	460.13	0.00	460.13
170		REHAB EXERCII	2/22/2013	SL / N/A	5.0000	475.85	100.0000	0.00	0.00	475.85	0.00	475.85

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Depreciation Expense

Financial

10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>Moveable Equipment</b>												
171		12 AC Units	8/9/2013	SL / N/A	5.0000	7,019.10	100.0000	0.00	0.00	7,019.10	0.00	7,019.10
172		8 Mattresses	8/13/2013	SL / N/A	5.0000	1,097.53	100.0000	0.00	0.00	1,097.53	0.00	1,097.53
173		Lawn Mower an	6/6/2013	SL / N/A	3.0000	2,060.92	100.0000	0.00	0.00	2,060.92	0.00	2,060.92
186		G16 Montego W	2/23/2015	SL / N/A	5.0000	1,275.13	100.0000	0.00	0.00	913.86	255.03	1,168.89
174		Food Processor	11/8/2013	SL / N/A	10.0000	1,058.00	100.0000	0.00	0.00	520.18	105.80	625.98
187		Robot Coupe Fc	5/4/2015	SL / N/A	5.0000	1,058.18	100.0000	0.00	0.00	723.10	211.64	934.74
175		Pellet Plate Hea	3/11/2014	SL / N/A	10.0000	3,870.00	100.0000	0.00	0.00	1,773.75	387.00	2,160.75
188		Rubbermaid A3I	9/15/2015	SL / N/A	5.0000	970.80	100.0000	0.00	0.00	598.66	194.16	792.82
176		Booster Heater	8/15/2014	SL / N/A	10.0000	848.43	100.0000	0.00	0.00	353.50	84.84	438.34
189		Rubbermaid A3I	5/27/2015	SL / N/A	5.0000	917.62	100.0000	0.00	0.00	611.73	183.52	795.25
190		Dectecto Electric	5/29/2015	SL / N/A	5.0000	3,706.82	100.0000	0.00	0.00	2,471.20	741.36	3,212.56
191		Advolution 20XF	10/7/2014	SL / N/A	5.0000	2,205.70	100.0000	0.00	0.00	1,764.56	441.14	2,205.70
192		Computer - Len.	7/21/2015	SL / N/A	5.0000	2,714.05	100.0000	0.00	0.00	1,718.90	542.81	2,261.71
193		Computer - Leno	7/21/2015	SL / N/A	5.0000	558.34	100.0000	0.00	0.00	353.62	111.67	465.29
194		Computer - Len.	7/21/2015	SL / N/A	5.0000	1,223.03	100.0000	0.00	0.00	774.60	244.61	1,019.21
195		Computer Hard	5/4/2015	SL / N/A	5.0000	1,491.05	100.0000	0.00	0.00	1,018.88	298.21	1,317.09
200		Computer	9/1/2015	SL / N/A	5.0000	1,095.41	100.0000	0.00	0.00	675.50	219.08	894.58
196		Computer - Leno	9/30/2015	SL / N/A	5.0000	1,223.03	100.0000	0.00	0.00	733.83	244.61	978.44
197		360 PRO GYM -	9/14/2015	SL / N/A	5.0000	5,250.20	100.0000	0.00	0.00	3,237.62	1,050.04	4,287.66
198		LIBERTY BED 7	5/15/2015	SL / N/A	5.0000	15,464.88	100.0000	0.00	0.00	10,567.68	3,092.98	13,660.66
201		(14) Bedroom set	7/1/2015	M / MQ	5.0000	36,841.34	100.0000	0.00	0.00	33,061.42	2,015.96	35,077.38
202		(4) Bedroom set	7/1/2015	M / MQ	5.0000	11,181.21	100.0000	0.00	0.00	10,034.02	611.83	10,645.85
203		(3) tables w/4 ct	7/1/2015	M / MQ	5.0000	9,574.69	100.0000	0.00	0.00	8,592.33	523.93	9,116.26
204		Standard Dian	12/21/2015	SL / N/A	5.0000	627.46	100.0000	0.00	0.00	345.10	125.49	470.59
205		Food Processor	10/5/2015	SL / N/A	5.0000	1,058.18	100.0000	0.00	0.00	634.92	211.64	846.56
206		H & R Healthcar	12/31/2015	SL / N/A	5.0000	14,131.50	100.0000	0.00	0.00	7,772.33	2,826.30	10,598.63
207		Phillips HeartSta	2/24/2016	SL / N/A	5.0000	1,487.86	100.0000	0.00	0.00	768.72	297.57	1,066.29
210		Scale - 600lb	12/31/2015	SL / N/A	5.0000	6,940.00	100.0000	0.00	0.00	3,817.00	1,388.00	5,205.00
211		Trapeze Ear	12/31/2015	SL / N/A	5.0000	1,295.00	100.0000	0.00	0.00	712.25	259.00	971.25
212		Wheelchair 26"	12/31/2015	SL / N/A	5.0000	1,250.00	100.0000	0.00	0.00	687.50	250.00	937.50
213		Wheelchair 30"	12/31/2015	SL / N/A	5.0000	1,500.00	100.0000	0.00	0.00	825.00	300.00	1,125.00
214		Gerl Chair 30"	12/31/2015	SL / N/A	5.0000	1,995.00	100.0000	0.00	0.00	1,097.25	399.00	1,496.25
215		Direct Supply	10/19/2016	SL / N/A	5.0000	627.60	100.0000	0.00	0.00	240.58	125.52	366.10
216		Clarke Ultraspec	12/9/2016	SL / N/A	5.0000	1,221.96	100.0000	0.00	0.00	448.05	244.39	692.44
217		Patient lift	12/31/2016	SL / N/A	5.0000	659.37	100.0000	0.00	0.00	230.77	131.87	362.64
218		Warehouse stor	5/6/2017	SL / N/A	5.0000	4,355.03	100.0000	0.00	0.00	1,233.93	871.01	2,104.94
219		MatrixCare softw	5/8/2017	SL / N/A	3.0000	11,210.00	100.0000	0.00	0.00	5,293.62	3,736.67	9,030.29
220		Lenovo ThinkPa	6/28/2017	SL / N/A	5.0000	4,195.50	100.0000	0.00	0.00	1,048.88	839.10	1,887.98
221		MatrixCare	4/1/2018	SL / N/A	5.0000	2,165.84	100.0000	0.00	0.00	216.59	433.17	649.76
<b>Subtotal: Moveable Equipment</b>						<b>995,186.78</b>		<b>0.00</b>	<b>0.00</b>	<b>932,588.32</b>	<b>26,551.38</b>	<b>959,139.70</b>
<b>Less dispositions and exchanges:</b>						<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net for: Moveable Equipment</b>						<b>995,186.78</b>		<b>0.00</b>	<b>0.00</b>	<b>932,588.32</b>	<b>26,551.38</b>	<b>959,139.70</b>
<b>Non Moveable Equipment</b>												
177		Equipment	5/5/1997	DDB / N/A	7.0000	1,161.00	100.0000	0.00	0.00	1,161.00	0.00	1,161.00

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## Depreciation Expense

## Financial

10/01/2018 - 09/30/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>Non Moveable Equipment</b>												
178		Miscellaneous	10/1/1985 SL / N/A		19.0000	38,263.00	100.0000	0.00	0.00	38,263.00	0.00	38,263.00
179		Fire Alarm	5/23/2003 SL / N/A		7.0000	4,558.00	100.0000	0.00	0.00	4,558.00	0.00	4,558.00
180		Nurse Call Syst.	9/30/2003 SL / N/A		7.0000	5,294.70	100.0000	0.00	0.00	5,294.70	0.00	5,294.70
181		Telephone Syst.	6/30/2006 SL / N/A		10.0000	12,535.36	100.0000	0.00	0.00	12,535.36	0.00	12,535.36
199		Blinds	8/20/2015 SL / N/A		5.0000	693.23	100.0000	0.00	0.00	427.50	138.65	566.15
<b>Subtotal: Non Moveable Equipment</b>						62,505.29		0.00	0.00	62,239.56	138.65	62,378.21
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: Non Moveable Equipment</b>						62,505.29		0.00	0.00	62,239.56	138.65	62,378.21
<b>Vehicles</b>												
185		Box Truck	8/20/2014 SL / N/A		4.0000	4,049.00	100.0000	0.00	0.00	4,049.00	0.00	4,049.00
<b>Subtotal: Vehicles</b>						4,049.00		0.00	0.00	4,049.00	0.00	4,049.00
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: Vehicles</b>						4,049.00		0.00	0.00	4,049.00	0.00	4,049.00
<b>Subtotal:</b>						1,831,833.69		0.00	0.00	1,542,382.22	66,432.45	1,608,814.67
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Grand Totals:</b>						1,831,833.69		0.00	0.00	1,542,382.22	66,432.45	1,608,814.67

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page 25	of 37																																					
<b>11. Property Questionnaire</b>																																									
<b>Part A</b> <p>Is the property either owned by the Facility <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>If "Yes," complete Part B.  If "No," complete Part C.</p> <p>*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.</p>																																									
<table border="1"> <tr> <th>Description</th> <th>Total</th> </tr> <tr> <td>1. Date Land Purchased</td> <td>05/19/05</td> </tr> <tr> <td>2. Date Structure Completed</td> <td></td> </tr> <tr> <td>3. If NOT Original Owner, Date of Purchase</td> <td></td> </tr> <tr> <td>4. Date of Initial Licensure</td> <td></td> </tr> <tr> <td>5. Total Licensed Bed Capacity</td> <td>94</td> </tr> <tr> <td>6. Square Footage</td> <td>19,005</td> </tr> <tr> <td>7. Acquisition Cost</td> <td></td> </tr> <tr> <td>    a. Land</td> <td></td> </tr> <tr> <td>    b. Building</td> <td></td> </tr> </table>		Description	Total	1. Date Land Purchased	05/19/05	2. Date Structure Completed		3. If NOT Original Owner, Date of Purchase		4. Date of Initial Licensure		5. Total Licensed Bed Capacity	94	6. Square Footage	19,005	7. Acquisition Cost		a. Land		b. Building																					
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b. Building																																									
<b>Part B - Owner and Related Parties</b> <table border="1"> <tr> <th></th> <th>1st Mortgage</th> <th>2nd Mortgage</th> <th>3rd Mortgage</th> <th>4th Mortgage</th> </tr> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    a. Type of Financing (e.g., fixed, variable)</td> <td>N/A</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    b. Date Mortgage Obtained</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    c. Interest Rate for the Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    d. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    e. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    f. Principal balance outstanding as of</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>			1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage	1. Financing					a. Type of Financing (e.g., fixed, variable)	N/A				b. Date Mortgage Obtained					c. Interest Rate for the Cost Year					d. Term of Mortgage (number of years)					e. Amount of Principal Borrowed					f. Principal balance outstanding as of				
	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage																																					
1. Financing																																									
a. Type of Financing (e.g., fixed, variable)	N/A																																								
b. Date Mortgage Obtained																																									
c. Interest Rate for the Cost Year																																									
d. Term of Mortgage (number of years)																																									
e. Amount of Principal Borrowed																																									
f. Principal balance outstanding as of																																									
<b>Complete if Mortgage was Refinanced During Current Cost Year</b> <table border="1"> <tr> <td>g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>		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														
g. Type of Financing (e.g., fixed, variable)																																									
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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> <table border="1"> <thead> <tr> <th>Name and Address of Lessor</th> <th>Property Leased</th> <th>Date of Lease</th> <th>Term of Lease</th> <th>Annual Amount of Lease</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>					Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease																																
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 Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019			Page 26   37
Item		Total	CCNH	RHNS	(Specify)
12. Interest					
A. Building, Land Improvement & Non-Movable Equipment					
1. First Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
2. Second Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
4. Fourth Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
1. Original Loan Amount	\$				
2. Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$				

(Carry Subtotals forward to next page )

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

Name of Facility	License No.	Report for Year Ended			Page	of
		9/30/2019			27	37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$	335	335		
Misc Interest						
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>		\$	335	335		
14. Insurance						
a. Insurance on Property (buildings only)		\$	85,350	85,350		
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>		\$	85,350	85,350		
15. <b>Total All Expenditures (A-13 thru C-14)</b>		\$	5,325,840	5,325,840		

**D. Adjustments to Statement of Expenditures**

Name of Facility Meridian Manor Corporation				License No. 778C	Report for Year Ended 9/30/2019		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	12g	Occupational Therapy	\$ 84,764	84,764			
4.			Other - See attached Schedule	\$				
<b>Page 13 - Professional Fees</b>								
5.			Resident Care Physicians **	\$				
6.			Occupational Therapy	\$				
7.			Other - See attached Schedule	\$ 225	225			
<b>Pages 15 &amp; 16 - Administrative and General</b>								
8.			Discriminatory Benefits	\$				
9.	15	1c	Bad Debts	\$ 234,729	234,729			
10.			Accounting	\$				
10a.			Legal	\$ 1,751	1,751			
11.			Telephone	\$				
12.	15	1h2	Cellular Telephone	\$ 760	760			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$				
14.	16	3	Gifts, flowers and coffee shops	\$ 328	328			
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 *	\$ 1,895	1,895			
19.			Income Tax / Corporate Business Tax	\$				
20.	16	m10	Fund Raising / Contributions	\$				
21.			Unallowable Management Fees	\$				
22.			Barber and Beauty	\$				
23.			Other - See attached Schedule	\$ 3,628	3,628			
<b>Page 18 - Dietary Expenditures</b>								
24.			Meals to employees, guests and others who are not residents	\$				
<b>Page 19 - Laundry Expenditures</b>								
25.			Laundry services to employees, guests and others who are not residents	\$				
<b>Page 20 - Housekeeping Expenditures</b>								
26.			Housekeeping services to employees, guests and others who are not residents	\$				
Subtotal (Items 1 - 26)				\$ 328,080	328,080			

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

### Schedule of Fees Adjustments

### **Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties	\$ 3,068		
16	m8a	Chamber of Commerce Dues	\$ 540		
16	m13	Patient Lost Items	\$ 20		
<b>Total Other A&amp;G Adjustments</b>			\$ 3,628	\$ -	\$ -

**Meridian Manor Health & Rehabilitation Center**  
**Disallowance Schedule for Cell Phones**  
**September 30, 2019**

**Pg. 28c**

	<u>Amount</u>
Total Cell Phone Expense	1,840   TB Linked
Cell Phone Allowed Based on Bed Capacity	3
Monthly Allowable amount per Cell Phone	\$      30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$      1,080
 <b>Disallowed Cell Phone (Page 28, Line 12)</b>	 <u><u>\$      760</u></u>

State of Connecticut

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

CSP-29 Rev. 9/2018

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

Name of Facility Meridian Manor Corporation				License No. 778C	Report for Year Ended 9/30/2019		Page 29 of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
				Subtotals Brought Forward \$	328,080	328,080	
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 34,657	34,657		
28.	20	5d	Ambulance/Limousine	\$ 320	320		
29.	20	5f	X-rays, etc	\$ 1,768	1,768		
30.	20	5h	Laboratory	\$ 7,796	7,796		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 7,328	7,328		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 446	446		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 8,402	8,402		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$ 51,408	51,408		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
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	\$			
49.	<b>Total Amount of Decrease (Items 1 - 48)</b>		\$	440,205	440,205		

\*\*\* 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**

**Schedule of Excess Movable Equipment Depreciation**

### Schedule of Other Property Adjustments

### Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 123		
30	IV 8	Vending Income	\$ 1,559		
30	IV 8	Misc. Revenue	\$ 49,629		

30	IV 8	Transportation	\$ 97		
<b>Total Other Adjustments</b>			\$ 51,408	\$ -	\$ -

**Schedule of Other - Miscellaneous Administrative Adjustments**

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

### **Schedule of Other - Direct Adjustments**

Attachment Page 29

### **Schedule of Unallowable Building Interest**

Total Cable TV Expense	\$ 7,328	TB Linked
Total Cable TV Revenue	8,741	
<b>Disallowed Expense</b>	<b><u>\$ 7,328</u></b>	<b>{a}</b>

**Tickmark**

{a}

Due to the revenue for cable television being greater, the entire expense is to be disallowed. The cable TV disallowance calculation does not apply.

**Meridian Manor Health & Rehabilitation Center**  
**We Care Distributions Movable Asset Depreciation Schedule**  
**September 30, 2019**

	<u>F/S Life</u>	<u>C/R Life</u>	<u>Acquired</u>	<u>Cost</u>	<u>Actual Cost</u>	<u>Disallowed</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Movable Equipment	5	5	9/30/2016	\$ 24,510	\$ 22,282	\$ 2,228				
Disallowed on Page 29, Line 35										
							\$ 446	\$ 446	\$ 446	\$ 446

**Meridian Manor Health & Rehabilitation Center  
Sprinkler System Depreciation Adjustment  
September 30, 2019**

**PURPOSE:** The State will allow these additions to be depreciated on an accelerated basis over 5 years. Meridian Manor also received \$41,644 as a \$1.28 increase in the rate for 7/1/05 - 6/30/06 for these additions. Depreciation for cost reporting purposes will be reduced by this amount, over a 5 year period. The depreciation for financial statement purposes will not be affected by this.

	<u>F/S Life</u>	<u>C/R Life</u>	<u>Acquired</u>	<u>Cost</u>	<u>Revenue</u>	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Underground Piping	20	5	6/13/2006	158,205	(41,644)																	
Sprinkler System	25	5	3/1/2007	12,290																		
Depreciation C/R																						
Depreciation F/S						8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	6,095	492	492	492	492	199	
Variance for Page 29, Line 39						8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	6,095	492	492	492	492	199	

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 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> )		\$ 3,670,552	3,670,552		
b. Medicaid Room and Board Contractual Allowance **		\$ (725,975)	(725,975)		
2. a. Medicaid ( <i>All other states</i> )		\$			
b. Other States Room and Board Contractual Allowance **		\$			
3. a. Medicare Residents ( <i>all inclusive</i> )		\$ 291,793	291,793		
b. Medicare Room and Board Contractual Allowance **		\$ 358,817	358,817		
4. a. Private-Pay Residents and Other		\$ 619,615	619,615		
b. Private-Pay Room and Board Contractual Allowance **		\$ (69,221)	(69,221)		
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare		\$ 14,589	14,589		
b. Prescription Drugs - Medicare Contractual Allowance **		\$			
c. Prescription Drugs - Non-Medicare		\$ 10,146	10,146		
d. Prescription Drugs - Non-Medicare Contractual Allowance **		\$			
2. a. Medical Supplies - Medicare		\$			
b. Medical Supplies - Medicare Contractual Allowance **		\$			
c. Medical Supplies - Non-Medicare		\$			
d. Medical Supplies - Non-Medicare Contractual Allowance **		\$			
3. a. Physical Therapy - Medicare		\$ 184,840	184,840		
b. Physical Therapy - Medicare Contractual Allowance **		\$			
c. Physical Therapy - Non-Medicare		\$ 94,565	94,565		
d. Physical Therapy - Non-Medicare Contractual Allowance **		\$			
4. a. Speech Therapy - Medicare		\$ 26,633	26,633		
b. Speech Therapy - Medicare Contractual Allowance **		\$			
c. Speech Therapy - Non-Medicare		\$ 8,815	8,815		
d. Speech Therapy - Non-Medicare Contractual Allowance **		\$			
5. a. Occupational Therapy - Medicare		\$ 174,680	174,680		
b. Occupational Therapy - Medicare Contractual Allowance **		\$			
c. Occupational Therapy - Non-Medicare		\$ 35,674	35,674		
d. Occupational Therapy - Non-Medicare Contractual Allowance **		\$			
6. a. Other ( <i>Specify</i> ) - Medicare		\$ (302,689)	(302,689)		
b. Other ( <i>Specify</i> ) - Non-Medicare		\$ (142,439)	(142,439)		
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)		\$ 4,250,395	4,250,395		
<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		\$			
5. Interest Income ( <i>Specify</i> )		\$			
6. Private Duty Nurses' Fees		\$			
7. Barber, Coffee, Beauty and Gift shops		\$ 126	126		
8. Other ( <i>Specify</i> )		\$ 13,975	13,975		
<b>V. Total Other Revenue</b> (I thru 8)		\$ 14,101	14,101		
<b>VI. Total All Revenue</b> (III +V)		\$ 4,264,496	4,264,496		

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

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

## Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Medicare A - Oxygen	\$ 1,383		
	Medicare A - Equipment Rental	\$ 1,400		
	Medicare A - X-ray	\$ 73		
	Medicare A - Lab	\$ 7,684		
	Medicare A - Ancillary Contractual Adjustment	\$ (278,128)		
	Medicare B - Contractual Adjustment	\$ (35,101)		
	<b>Total Other Resident Revenue - Medicare</b>	<b>\$ (302,689)</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Private - Oxygen	\$ 1,038		
	Private - Equipment Rental	\$ 424		
	Private - Lab	\$ 312		
	Private - Ancillary - Contractual Allowance	\$ (488)		
	Medicaid - Oxygen	\$ 5,462		
	Medicaid - Equipment Rental	\$ 19,021		
	Medicaid - IV Therapy	\$ 595		
	Medicaid - Xray	\$ 12		
	Medicaid - Lab	\$ 1,891		
	Medicaid - Ancillary - Contractual Adjustment	\$ (100,565)		
	Managed Care - Oxygen	\$ 184		
	Managed Care - IV Therapy	\$ 1,247		
	Managed Care - Lab	\$ 1,795		
	Managed Care - Ancillary - Contractual Adjustment	\$ (73,367)		
	<b>Total Other Resident Revenue</b>	<b>\$ (142,439)</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
	<b>Total Interest Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Cable/TV/Phone Revenue	\$ 8,741		
	Transportation	\$ 97		
	Medical Records Income	\$ 123		
	Vending Income	\$ 1,559		
	Misc. Revenue	\$ 49,629		
	Small Balance Adjustments	\$ (26,745)		
	Prior Period Adjustments	\$ (19,429)		
	<b>Total Other Revenue</b>	<b>\$ 13,975</b>	<b>\$ -</b>	<b>\$ -</b>

## G. Balance Sheet

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page 31	of 37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$ 277,631	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 230,498	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$ 2,161	
5. Prepaid Expenses			\$ 1,077	
a. Prepaid - Insurance	1,077			
b.				
c.				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$ 42,229	
See Schedule	42,229			
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$ 553,596	
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	11,514	\$	
	Accum. Depreciation	11,514	Net	
4. Leasehold Improvements	*Historical Cost	758,578	\$	186,820
	Accum. Depreciation	571,758	Net	
5. Non-Movable Equipment	*Historical Cost	62,505	\$	124
	Accum. Depreciation	62,381	Net	
6. Movable Equipment	*Historical Cost	1,000,247	\$	39,301
	Accum. Depreciation	960,946	Net	
7. Motor Vehicles	*Historical Cost	4,049	\$	
	Accum. Depreciation	4,049	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$ (3,224)	
F/S vs. C/R NBV	(3,224)			
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$ 223,021	

\* 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	
<b>Total Prepaid Expenses</b>			\$ -

**Schedule of Other Current Assets (itemized) Page 31 Line A8**

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

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

**Schedule of Other Assets Page 32 Line D7**

**Schedule of Notes Payable (Itemize) Page 33 Line A2**

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expense - Other	\$ 50,906
33	A12	Workmans Compensation Liability	\$ 454
33	A12	Resident Funds	\$ 285,000
33	A12	Resident Trust	\$ 12,862,000
33	A12	CT User Fee Payable	\$ 93,896,000
33	A12	Accrued Rent	\$ 945,000,000
Total Other Current Liabilities (Itemize)			\$ 1,103,403

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

State of Connecticut

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

CSP-32 Rev. 6/95

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page 32	of 37
Account			Amount	
			Total Brought Forward:	
			\$ 776,617	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost 9,350	Accum. Depreciation	Net	\$ 9,350
3. Buildings	*Historical Cost 3,320,068	Accum. Depreciation 834,706	Net	\$ 2,485,362
4. Non-Movable Equipment	*Historical Cost	Accum. Depreciation	Net	\$
5. Movable Equipment	*Historical Cost 50,597	Accum. Depreciation 25,300	Net	\$ 25,297
6. Motor Vehicles	*Historical Cost	Accum. Depreciation	Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	2,520,009
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost	Accum. Depreciation	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	122,373
Name and Address	Amount	Loan Date		
Dues to Meridian Manor and Dues from JE Cleary, Jr.	122,373			
7. Other Assets ( <i>itemize</i> )			\$	
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	122,373
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,418,999

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

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

\* 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 Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page 34	of 37
Account		Amount		
Total Brought Forward:				1,576,092
<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> )				\$ 2,357,740
Name and Address of Lender	Amount	Loan Date		
2,357,740				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ (4,148)
See Schedule				(4,148)
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,353,592
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,929,684

State of Connecticut

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

CSP-35 Rev. 6/95

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page 35	of 37
Account		Amount		
<b>A. Reserves</b>				
1. Reserve for value of leased land		\$	9,350	
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> )		\$	25,297	
4. Reserve for leasehold real properties on which fair rental value is based		\$	2,485,362	
5. Reserve for funds set aside as donor restricted		\$		
6. Total Reserves		\$	2,520,009	
<b>B. Net Worth</b>				
1. Owner's Capital		\$		
2. Capital Stock		\$	20,000	
3. Paid-in Surplus		\$		
4. Treasury Stock		\$	(372,357)	
5. Cumulated Earnings		\$	(1,757,222)	
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$ (921,115)
7. Total Net Worth				\$ (3,030,694)
<b>C. Total Reserves and Net Worth</b>				\$ (510,685)
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 3,418,999

**H. Changes in Total Net Worth**

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$ (2,119,031)	
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$ 4,264,496	
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$ 5,185,611	
D. Net Income or Deficit			\$ (921,115)	
E. Balance			\$ (3,040,146)	
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expense Per Page 27 \$5,325,840				
F/S vs C/R Depreciation \$(140,229)				
Expense Per F/S \$5,185,611				
2. Other ( <i>itemize</i> )				
Prior Period Adjustments			9,452	
F-3. Total Additions			\$ 9,452	
G. Deductions			\$	
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address (No., City, State, Zip)				
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose			Amount	
3. Total Deductions			\$	
H. Balance at End of Period			\$ (3,030,694)	
09/30/19				

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2019	Page 37	of 37
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*Check appropriate category*

Chronic and Convalescent Nursing Home only (CCNH)

Rest Home with Nursing Supervision only (RHNS)

(Specify)

### Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title PRINCIPAL	Date Signed 2/10/20
Printed Name of Preparer Matthew S. Bavolack		
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	
Contact Email Address mpedane@wolcottviewmanor.com		