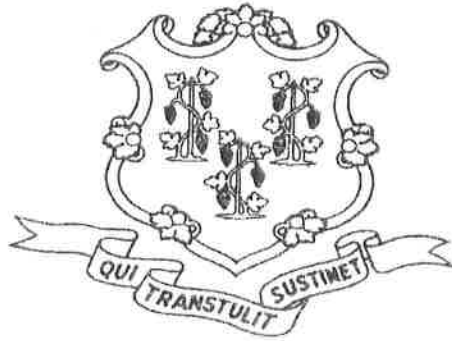


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Meridian Manor Corporation	
Address (No. & Street, City, State, Zip Code) 1132 Meriden Rd, Waterbury, CT 06705	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 1/7/2021

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

General Information

Name of Facility (as licensed) Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	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, 2020 and ending January 7, 2021, 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 review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Meridian Manor Corporation	Period Covered:	From 10/1/2020	To 1/7/2021	
Address of Facility 1132 Meriden Rd, Waterbury, CT 06705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 8/2/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-757-1228		Report for Year Ended 1/7/2021	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 Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed 1/7/2021	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Michael Bell		Nursing Home Administrator's License No.:	002116	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Meridian Manor Corporation	1132 Meriden Rd, Waterbury, CT 06705	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
The Estate of 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	

General Information and Questionnaire
Individual Proprietorship

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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	52,500	52,500
Seth Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Food Service Supervisor	Pg. 10/ Line A5c	15,240	15,240
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* 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 1/7/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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.

Name of Facility			License No.	Report for Year Ended			Page	of
Meridian Manor Corporation			778C	1/7/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Great American Finance, PO Box 609, Cedar Rapids 1A 52406	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	04/13/18	63 months	650		650
Paychex	<input type="radio"/>	<input checked="" type="radio"/>	Timeclock	06/08/16	Monthly as needed	112		112
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Total ***								762

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

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

General Information and Questionnaire
Accounting Basis

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Accounting Services		\$	10,000
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	
			\$	10,000
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Griffin, Griffin & Mayo		203-755-1106	
2	Mellon, Hickey, & Capuano, LLC		203-757-9821	
3				
4				
5				
Address (No. & Street, City, State, Zip Code)				
1	123 Bank St, Waterbury, CT			
2	45 State St, Waterbury, CT			
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Collections (Disallowed on Page 28)		\$	220
2	Corporate Matters		\$	11,600
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	
			\$	11,820
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility Meridian Manor Corporation		License No. 778C			Report for Year Ended 1/7/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	94	94											
B. On last day of THIS report period	94	94			94	94							
2. Number of Residents									94	94			
A. As of midnight of PREVIOUS report period	34	34											
B. As of midnight of THIS report period					34	34							
3. Total Number of Days Care Provided During Period													
A. Medicare	63	63											
B. Medicaid (Conn.)	1,428	1,428			63	63							
C. Medicaid (other states)					1,428	1,428							
D. Private Pay													
E. State SSI for RCH													
F. Other (Specify)	20	20											
G. Total Care Days During Period (3A thru F)	1,511	1,511			20	20							
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					1,511	1,511							
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	1,511	1,511			1,511	1,511							

Schedule of Resident Statistics (Cont'd)

Name of Facility Meridian Manor Corporation			License No. 778C			Report for Year Ended 1/7/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents			30		4								
Per Diem Rate													
a. One bed rm.	Various		208.00		295.00								
b. Two bed rms.	Various		159.00		265.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								139	139				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments								139	139				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments													
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments													

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Meridian Manor Corporation	778C	1/7/2021	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)						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	30,779	1,476				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	52,912	4,187				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	12,533	1,115				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	-474					
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	21,123	589				
b. RN						
1. Direct Care	135,058	3,850				
2. Administrative**						
c. LPN						
1. Direct Care	45,537	1,818				
2. Administrative**						
d. Aides and Attendants	87,758	7,794				
e. Physical Therapists	10,329	694				
f. Speech Therapists						
g. Occupational Therapists	2,289	127				
h. Recreation Workers	10,472	841				
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	15,688	602				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	7,139	456				
<i>A-13. Total Salary Expenditures</i>	431,143	23,549				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Wages - Medical Records	\$ 7,139	456				
Total	\$ 7,139	456	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Meridian Manor Corporation				778C	1/7/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.	Report for Year Ended				Page	of
Meridian Manor Corporation				778C	1/7/2021				12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
No Administrator- Resigned 9/25/2020										
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Meridian Manor Corporation	778C	1/7/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	815	20				
3. Pharmacist	884	6				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	7,500	42				
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						
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						
B-13 Total Fees Paid in Lieu of Salaries	9,199	68				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Meridian Manor Corporation		License No. 778C	Report for Year Ended 1/7/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
HealthDrive Dental, 888 Worcester St, Wellesly, MA	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy, 70 Jackson Dr, Cranford NJ	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr K Jeganthesan, 2271 E Main St, Waterbury CT	Med Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. E Quinn, 78 Reservoir Ridge Rd, Southington	Med Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Meridian Manor Corporation	778C	1/7/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 32,442	32,442			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 9,901	9,901			
4. Social Security (F.I.C.A.)	\$ 31,539	31,539			
5. Health Insurance	\$ 28,227	28,227			
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*	\$				
d. Accounting and Auditing	\$ 10,000	10,000			
e. Legal (Services should be fully described on Page 7)	\$ 11,820	11,820			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 1,084	1,084			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 4,733	4,733			
2. Cellular Phones	\$				
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	\$ 109,041	109,041			
Subtotal	\$ 238,787	238,787			

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	1/7/2021	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	238,787	238,787		
l. Travel and Entertainment				
1. Resident Travel and Entertainment \$				
2. Holiday Parties for Staff \$				
3. Gifts to Staff and Residents \$				
4. Employee Travel \$	122	122		
5. Education Expenses Related to Seminars and Conventions \$	1,050	1,050		
6. Automobile Expense (<i>not purchase or depreciation</i>) \$	275	275		
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				
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)*** \$				
7. Postage \$	95	95		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule \$	1,024	1,024		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$				
9. Subscriptions \$				
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>) \$	10,818	10,818		
12. Administrative Management Services** \$				
13. Other (<i>Specify</i>) \$ See Attached Schedule	357	357		
C-14 Total Administrative & General Expenditures	\$ 252,528	252,528		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Total Other Advertising	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 1,024		
Total Dues	\$ 1,024	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
OSHA	\$ 220		
Service Charges - Bank	\$ 137		
Total Other Administrative and General	\$ 357	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Meridian Manor Corporation		778C	1/7/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 14,647	14,647			
2.	Non-Food Supplies	\$ 3,789	3,789			
3.	Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ _____				
c. Other (Specify) _____ Other Dietary Supplies		\$ _____				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 18,436	18,436			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F.	Resident Meals: Total no. of meals served per day:*					
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.	
K.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.	
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Meridian Manor Corporation		778C	1/7/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	796	796		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Supplies		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	796	796		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Meridian Manor Corporation	778C	1/7/2021	20	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		\$ 870	870		
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 870	870		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Supplies	\$	488	488		
b. Medicine Cabinet Drugs	\$	13,529	13,529		
c. Medical and Therapeutic Supplies	\$	1,490	1,490		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$				
f. X-rays and Related Radiological Procedures***	\$	136	136		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	253	253		
i. Recreation	\$	3,335	3,335		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	2,847	2,847		
5M. Total Resident Care Expenditures (5a - 5j)		\$ 22,078	22,078		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Diapers/Briefs	\$ 2,322		
Stockroom IV Supplies(Disallowed on Pg 28a)	\$ 525		
Total Other Resident Care	\$ 2,847	\$ -	\$ -

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

Name of Facility Meridian Manor Corporation			License No. 778C	Report for Year Ended 1/7/2021			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Meridian Manor Corporation	778C	1/7/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 8,090	8,090				
b. Heat	\$ 5,234	5,234				
c. Light & Power	\$ 13,588	13,588				
d. Water	\$ 1,882	1,882				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 762	762				
f. Other (<i>itemize</i>)	\$ 16,125	16,125				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 45,681	45,681				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 36,525	36,525				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 7,681	7,681				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 44,206	44,206				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 11,283	11,283				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 11,283	11,283				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 52,500	52,500				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 107,989	107,989				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Refuse Removal	\$ 6,050		
Plant Supplies	\$ 968		
Plant Purchase Service	\$ 6,590		
Equipment Rental	\$ 1,617		
Storage Rental Expense	\$ 900		
Total Other Repairs and Maintenance	\$ 16,125	\$ -	\$ -

Depreciation Schedule

Name of Facility Meridian Manor Corporation		License No. 778C			Report for Year Ended 1/7/2021			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period		9,530		9,530	9,350								
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period		3,320,068		3,320,068	981,022	S/L	Various	36,525					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									36,525				
C. Non-Movable Equipment													
1. Acquired prior to this report period		62,505		62,505	62,505	S/L	Various						
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Box Truck				8	2014	4,049		4,049	4,049		4		
b. Box Truck				6	2009	11,344		11,344	1,654		4	224	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,050,844		1,050,844	1,013,958	S/L	Various	7,457	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
D-3. Subtotal													7,681
E. Total Depreciation													44,206

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Meridian Manor Corporation			778C		1/7/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
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	776,912	613,358	S/L	Various	11,283	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									11,283
D. Total Amortization									11,283

* 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
 Depreciation Schedule
 January 7, 2021

Account Description	Description	Date	Amount	Useful Life	2017	2018	2018	2019	2019	2020	2020	2021	2021	NDV
					Accum. Depr.	Depreciation	Accum. Depr.	Depreciation	Accum. Depr.	Depreciation	Accum. Depr.	Depreciation		
Movable Equipment														
Movable Equip. - Realty	Lobby Furniture*	9/4/2015	5,063	10	1,012	506	1,518	506	2,024	506	2,530	137	2,667	2,396
	Total 2015		5,063		1,012	506	1,518	506	2,024	506	2,530	137	2,667	2,396
			2,396	**										

Page 31, Line 119 - F/S vs C/R NDV

*Reclass from P&I, for capitalization purposes from Cost Year 2015
 **Amount is now included on Facility Depreciation Schedule, no need to add to page 36

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

Name of Facility		License No.	Report for Year Ended		Page	of
Meridian Manor Corporation		778C	1/7/2021		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	
Meridian Manor Corporation		778C		1/7/2021		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)				\$					
Misc Interest									
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$					
14. Insurance									
a. Insurance on Property (buildings only)				\$	37,728	37,728			
b. Insurance on Automobiles				\$					
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)				\$					
2. Fire and Extended Coverage				\$					
3. Other (Specify)				\$					
14d. Total Insurance Expenditures (14a + b + c)				\$	37,728	37,728			
15. Total All Expenditures (A-13 thru C-14)				\$	926,448	926,448			

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Meridian Manor Corporation				778C	1/7/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	12g	Occupational Therapy	\$ 2,289	2,289		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 220	220		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	3	Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 525	525		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 3,034	3,034		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

** 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Stockroom IV Supplies	\$ 525		
Total Other A&G Adjustments			\$ 525	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Meridian Manor Corporation			778C	1/7/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 3,034	3,034		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 488	488		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 136	136		
30.	20	5h	Laboratory	\$ 253	253		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 2,859	2,859		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 121	121		
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	\$ 2,279	2,279		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 19,204	19,204		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 28,374	28,374		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See Attached)	\$ 2,859		
Total Other Ancillary Costs			\$ 2,859	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Var	Var	We Care Distributors Asset Markup Allowance (See Attached)	\$ 121		
Total Excess Movable Equipment Depreciation			\$ 121	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8c	Sprinkler System Depreciation Adjustment	\$ 2,279		
Total Other Property Adjustments			\$ 2,279	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RIINS	(Specify)
30	IV 8	Medical Records Income	\$ -		
30	IV 8	Vending Income	\$ 266		
30	IV 8	Misc. Income	\$ 18,938		
Total Other Adjustments			\$ 19,204	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Meridian Manor Health & Rehabilitation Center
 Sprinkler System Depreciation Adjustment
 January 7, 2021**

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>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>
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	2,279	8,402	8,402	8,402	8,402	6,095	492	492	492	492	492	199
Variance for Page 29, Line 39						8,402	8,402	8,402	8,402	8,402	2,279	8,402	8,402	8,402	8,402	6,095	492	492	492	492	492	199

Meridian Manor Health & Rehabilitation Center
We Care Distributions Movable Asset Deprecation Schedule
January 7, 2021

	<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>	<u>2021</u>
Movable Equipment	5	5	9/30/2016	\$ 24,510	\$ 22,282	\$ 2,228					
Disallowed on Page 29, Line 35							\$ 446	\$ 446	\$ 446	\$ 446	\$ 121

**Meridian Manor Health & Rehabilitation Center
Cable TV Disallowance
January 7, 2021**

Total Cable TV Expense	\$	2,859	
Total Cable TV Revenue		864	
Disallowed Expense	\$	2,859	{a}

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.

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Meridian Manor Corporation	778C	1/7/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 355,122	355,122			
b. Medicaid Room and Board Contractual Allowance **	\$ 227,205	227,205			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 5,385	5,385			
b. Medicare Room and Board Contractual Allowance **	\$ 15,845	15,845			
4. a. Private-Pay Residents and Other	\$ 55,990	55,990			
b. Private-Pay Room and Board Contractual Allowance **	\$ (4,894)	(4,894)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 7	7			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 1,425	1,425			
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	\$ 5,540	5,540			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 1,850	1,850			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$				
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,804	1,804			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (3,336)	(3,336)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (3,276)	(3,276)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 658,667	658,667			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 12,133	12,133			
V. Total Other Revenue (1 thru 8)	\$ 12,133	12,133			
VI. Total All Revenue (III +V)	\$ 670,800	670,800			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A - Lab	137		
30 II 6a	Medicare A - Ancillary Contractual Adjustment	(2,843)		
30 II 6a	Medicare B - Vaccines			
30 II 6a	Medicare B - Contractual Adjustment	(630)		
Total Other Resident Revenue - Medicare		\$ (3,336)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Medicaid - Oxygen	\$ 229		
30 II 6b	Medicaid - Equipment Rental	\$ 402		
30 II 6b	Medicaid - IV Therapy	\$ 136		
30 II 6b	Medicaid - Xray			
30 II 6b	Medicaid - Lab	\$ 938		
30 II 6b	Medicaid - Ancillary - Contractual Adjustment	\$ (4,981)		
Total Other Resident Revenue		\$ (3,276)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Cable/TV/Phone Revenue (Cable TV Expenses are capped do not disallow)	\$ 864		
30 IV 8	Misc. Income(Disallowed)	\$ 18,938		
30 IV 8	Vending Income (Disallowed)	\$ 266		
30 IV 8	Prior Period Adjustments (DSS Retro Payment do not disallow)	\$ (7,156)		
30 IV 8	Small Balance Adjustments	\$ (779)		
Total Other Revenue		\$ 12,133	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	1/7/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	914,126
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	521,161
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	1,500
5. Prepaid Expenses			\$	176,432
a. Prepaid - Insurance	176,432			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,613,219
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost 776,912		\$	152,271
	Accum. Depreciation 624,641	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 1,000,247		\$	11,207
	Accum. Depreciation 989,040	Net		
7. Motor Vehicles	*Historical Cost 15,393		\$	9,466
	Accum. Depreciation 5,927	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	68,408
C/R vs. F/S	68,408			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	241,352

* 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	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses - Other	\$ 52,425
33	A12	Workman's Compensation Liability	\$ 454
33	A12	Resident Refunds	\$ (1,020)
33	A12	Due to Settlement	\$ (29,642)
33	A12	Resident Trust	\$ 12,862
33	A12	CT Corporate Taxes Payable	\$ (109)
33	A12	CT User Fee Payable	\$ 38,918
33	A12	Due to Medicaid	\$ 455,378
33	A12	Accrued Rent	\$ 752,900
Total Other Current Liabilities (Itemize)			\$ 1,281,766

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	1/7/2021	32	37
Account			Amount	
Total Brought Forward:			\$	1,854,571
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	9,530
2. Land Improvements			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
3. Buildings			*Historical Cost 3,320,068	
Accum. Depreciation 1,005,894			Net	\$ 2,314,174
4. Non-Movable Equipment			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
5. Movable Equipment			*Historical Cost 50,597	
Accum. Depreciation 31,732			Net	\$ 18,865
6. Motor Vehicles			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	2,342,569
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	109,454
Name and Address		Amount	Loan Date	
JE Cleary Jr.		109,454		
7. Other Assets <i>(itemize)</i>			\$	5
Rounding			5	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	109,459
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,306,599

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Meridian Manor Corporation		778C	1/7/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	231,299
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	70,604
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	144,583
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,281,766

See Schedule				1,281,766	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,728,252

* 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 1/7/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,728,252	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
Name and Address of Lender		Amount	Loan Date	\$	
James Cleary, Wolcott, Beach Blding		1,823,100		\$ 1,823,100	
4. Other Long-Term Liabilities (<i>itemize</i>)					
Long Term Liabilities					
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,823,100	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,551,352	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	1/7/2021	35	37
Account			Amount	
A. Reserves				
1.	Reserve for value of leased land		\$	9,530
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>)		\$	18,865
4.	Reserve for leasehold real properties on which fair rental value is based		\$	2,314,174
5.	Reserve for funds set aside as donor restricted		\$	
6.	Total Reserves		\$	2,342,569
B. Net Worth				
1.	Owner's Capital		\$	
2.	Capital Stock		\$	20,000
3.	Paid-in Surplus		\$	
4.	Treasury Stock		\$	
5.	Cumulated Earnings		\$	(1,407,164)
6.	Gain or Loss for Period	10/1/2020 thru 1/7/2021	\$	(200,158)
7.	Total Net Worth		\$	(1,587,322)
C. Total Reserves and Net Worth			\$	755,247
D. Total Liabilities, Reserves, and Net Worth			\$	4,306,599

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	1/7/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(2,470,617)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	670,800
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	870,958
D. Net Income or Deficit			\$	(200,158)
E. Balance			\$	(2,670,775)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expense Per Page 27	\$926,448			
F/S vs C/R Depreciation	(\$55,490)			
Expense Per F/S	\$870,958			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		1,083,453		
F-3. Total Additions			\$	1,083,453
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(1,587,322)
				01/07/21

I. Preparer's/Reviewer's Certification

Name of Facility Meridian Manor Corporation		License No. 778C	Report for Year Ended 1/7/2021	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer		Title		Date Signed	
Printed Name of Preparer					
Matthew S. Bovolack					
Address Address				Phone Number	
555 Long Wharf Drive, New Haven, CT 06511				203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report				Phone Number	
Mary Pedane				203-879-8066	
Contact Email Address					
mpedane@wolcottviewmanor.com					

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Meridian Manor Corporation for the period of October 01, 2020 through January 07, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Meridian Manor Corporation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
August 24, 2021



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 8/23/2021
 Run Date: 8/23/2021

Provider Name: Meridian Manor Health & Rehabilitation Center
 Provider Number: 000007781
 Period Ended: 1/7/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: