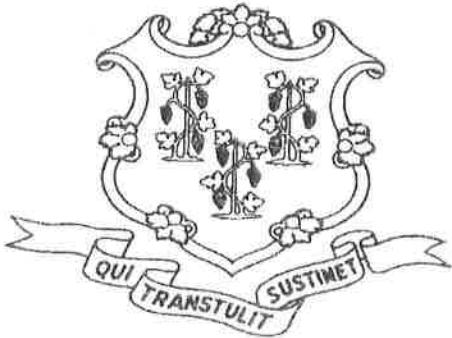


# State of Connecticut



## 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

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

CSP-1A Rev. 6/95

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

<b>Data Required for Real Wage Adjustment</b>			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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

	Phone No. of Facility 203-757-1228	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 <input type="checkbox"/> 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.	
<b>Administrator</b> 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.:			

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

## **General Information and Questionnaire Partners/Members**

State of Connecticut

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

CSP-3A Rev. 10/2005

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page of 3A 37
If this facility is owned or operated as a corporation, provide the following information:			
Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Meridian Manor Corporation	1132 Meridien 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

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**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 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   37					
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?    <input type="radio"/> Yes    <input checked="" type="radio"/> No</p> <p>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>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</p> <p>If "Yes," provide the following information:</p>								
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"/>					

\* 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 ( <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 \*\*\*

762

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Part 1.

\*\* 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
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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.

**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	\$    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.  
 Yes     No    | Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1    Griffin, Griffin & Mayo 2    Mellon, Hickey, & Capuano, LLC 3 4 5	Telephone Number 203-755-1106 203-757-9821
--	--

**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 (describe fully)**

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.  
 Yes     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		
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	94	94			94	94					
B. On last day of THIS report period	94	94							94	94	
2. Number of Residents											
A. As of midnight of PREVIOUS report period	34	34			34	34					
B. As of midnight of THIS report period											
3. Total Number of Days Care Provided During Period											
A. Medicare	63	63			63	63					
B. Medicaid (Conn.)	1,428	1,428			1,428	1,428					
C. Medicaid (other states)											
D. Private Pay											
E. State SSI for RCH											
F. Other (Specify)	20	20			20	20					
G. Total Care Days During Period (3A thru F)	1,511	1,511			1,511	1,511					
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)	1,511	1,511			1,511	1,511					

## Schedule of Resident Statistics (Cont'd)

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		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)
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			
<b>A-13. Total Salary Expenditures</b>	<b>431,143</b>	<b>23,549</b>			

\* 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 1/7/2021			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>										

\* 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)							
<b>Section III - Administrators***</b>										
No Administrator- Resigned 9/25/2020										
<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 1/7/2021		Page 13	of 37	
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
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>B-13 Total Fees Paid in Lieu of Salaries</b>	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\***

\* Use additional sheets if necessary.

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

State of Connecticut  
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CSP-15 Rev. 9/2018

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page 15	of 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			
<b>Subtotal</b>	\$ 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**

Attachment Page 15

### **Schedule of Other Employee Benefits**

## Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
<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 1/7/2021	Page 16	of 37
Item	Total	CCNH	RHNS	(Specify)
<b><i>Subtotals Brought Forward:</i></b>	238,787	238,787		
1. 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 (Specify) 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 (Specify)*** 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 (Specify) 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 (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$	10,818	10,818	
12. Administrative Management Services**	\$			
13. Other (Specify) See Attached Schedule	\$	357	357	
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$	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)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Advertising

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

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 1,024		
<b>Total Dues</b>	<b>\$ 1,024</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Contributions

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

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
OSHA	\$ 220		
Service Charges - Bank	\$ 137		
<b>Total Other Administrative and General</b>	<b>\$ 357</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 1/7/2021	Page 17 of 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 Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021		Page 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. <b>Total Dietary Expenditures</b> (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.

State of Connecticut

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

CSP-19 Rev. 9/2018

**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 1/7/2021		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. \$	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	\$				
<b>3D. Total Laundry Expenditures (3a + b + c )</b>	<b>\$</b>	<b>796</b>	<b>796</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.

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
CSP-20 Rev. 9/2018

**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 1/7/2021		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> ) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (Specify)	\$	870	870		
Supplies					
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	<b>870</b>	<b>870</b>		
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		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>22,078</b>	<b>22,078</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 1/7/2021			Page 22	of 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. <b>Total Maint. &amp; Operating Expense</b> (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. <b>Total Depreciation Costs</b> (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. <b>Total Amortization Costs</b> (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. <b>Total Property Expenses</b> (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**

## Depreciation Schedule

**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**

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				

\*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:				

\*Ties to Page 24, Line C3

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

**Amortization Schedule\***

Name of Facility Meridian Manor Corporation			License No. 778C		Report for Year Ended 1/7/2021			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
<b>A-4. Subtotal</b>									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
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)									
<b>C-4. Subtotal</b>									11,283
<b>D. Total Amortization</b>									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  
Realty Depreciation Schedule  
January 7, 2021

Account Description	Description	Date	Amount	Useful Life	2017	2017	2018	2018	2019	2019	2020	2020	2021	2021	2017	2017	2018	2018	2019	2019	2020	2020	2021	2021	2017
Land Improvements																									
Land Improvements	Prior to 2015	N/A	9,530	N/A																					9,530
Land Improvements	Total 2015		9,530																						9,530
Building & Building Improvements																									
Building & Building Imp	Prior to 2015	N/A	681,359	N/A	12,379	200,129	12,379	212,508	12,379	224,887	12,379	237,266	3,358	240,623,59											440,735
2015 Additions																									
Building & Building Imp	Prior Foundation*	N/A	579,061	30	19,302	37,906	19,302	77,208	19,302	96,310	19,302	113,812	5,235	121,047,34										458,017	
Building Improv - Realty	General Conditions	9/30/2015	181,452	20	9,223	27,669	9,223	36,392	9,223	46,115	9,223	55,338	2,502	57,8,19,58										126,612	
Building Improv - Realty	Permit	9/30/2015	22,482	20	1,124	3,372	1,124	4,106	1,124	5,520	1,124	6,744	305	7,0,18,87										15,333	
Building Improv - Realty	Sitework	9/30/2015	11,769	20	588	1,764	588	2,332	588	2,940	588	3,528	159	3,687,48										6,082	
Building Improv - Realty	Selective Demolition	9/30/2015	44,135	20	2,209	6,621	2,207	8,828	2,207	11,035	2,207	13,242	599	13,840,61										30,294	
Building Improv - Realty	Concrete	9/30/2015	31,917	20	1,595	4,393	1,595	6,380	1,595	7,975	1,595	9,570	433	10,092,62										21,994	
Building Improv - Realty	Masonry	9/30/2015	14,155	20	722	2,166	722	2,888	722	3,610	722	4,322	199	4,527,83										9,937	
Building Improv - Realty	Structural Steel	9/30/2015	69,458	20	3,473	10,419	3,473	13,892	3,473	17,365	3,473	20,838	942	21,779,99										47,678	
Building Improv - Realty	Rough Carpentry	9/30/2015	8,040	20	402	1,206	402	1,608	402	2,010	402	2,412	109	2,521,20										3,519	
Building Improv - Realty	Architectural Millwork	9/30/2015	23,254	20	1,163	3,049	1,163	4,652	1,163	5,815	1,163	6,978	315	7,203,44										13,961	
Building Improv - Realty	Dampproofing	9/30/2015	8,164	20	408	1,224	408	1,632	408	2,040	408	2,448	111	2,558,66										5,605	
Building Improv - Realty	EIPS	9/30/2015	15,508	20	775	2,325	775	3,100	775	3,875	775	4,650	210	4,860,21										10,648	
Building Improv - Realty	Roofing	9/30/2015	32,183	20	1,624	4,872	1,624	6,496	1,624	8,120	1,624	9,344	440	10,184,48										22,299	
Building Improv - Realty	Caulking	9/30/2015	7,078	20	354	1,062	354	1,416	354	1,770	354	2,124	96	2,220,02										1,858	
Building Improv - Realty	Doors-Frames-Hardware	9/30/2015	32,051	20	1,603	4,809	1,603	6,412	1,603	8,015	1,603	9,618	435	10,052,29										21,998	
Building Improv - Realty	Access Panels	9/30/2015	1,350	20	68	204	68	272	68	340	68	408	18	426,44										923	
Building Improv - Realty	Skylights	9/30/2015	25,286	20	1,204	3,792	1,204	5,056	1,204	6,320	1,204	7,584	343	7,926,84										17,359	
Building Improv - Realty	Windows	9/30/2015	7,714	20	366	1,158	366	1,544	366	1,939	366	2,316	105	2,420,70										5,293	
Building Improv - Realty	Automatic Doors	9/30/2015	9,135	20	437	1,393	437	1,828	437	2,285	437	2,742	124	2,865,95										6,269	
Building Improv - Realty	Glazing	9/30/2015	8,650	20	413	1,299	413	1,732	413	2,165	413	2,598	117	2,715,14										3,915	
Building Improv - Realty	GWB Systems	9/30/2015	125,222	20	6,251	18,783	6,251	25,044	6,251	31,305	6,251	37,566	1,698	39,364,19										83,938	
Building Improv - Realty	Flooring	9/30/2015	67,828	20	3,491	10,173	3,491	13,564	3,491	16,955	3,491	20,346	920	21,265,75										46,512	
Building Improv - Realty	Acoustical Ceilings	9/30/2015	42,701	20	2,135	6,405	2,135	8,540	2,135	10,675	2,135	12,810	579	13,389,08										29,015	
Building Improv - Realty	Painting	9/30/2015	20,251	20	1,013	3,049	1,013	4,032	1,013	5,065	1,013	6,078	275	6,332,76										13,901	
Building Improv - Realty	Signage	9/30/2015	1,975	20	99	297	99	396	99	495	99	593	27	620,85										1,354	
Building Improv - Realty	Cubicle track and Curtain	9/30/2015	8,104	20	405	1,215	405	1,620	405	2,025	405	2,430	110	2,539,83										5,564	
Building Improv - Realty	Toilet Accessories	9/30/2015	17,925	20	896	2,688	896	3,584	896	4,480	896	5,376	243	5,619,02										12,806	
Building Improv - Realty	Wall Protection	9/30/2015	30,029	20	1,001	3,001	1,001	4,004	1,001	5,005	1,001	6,006	272	6,277,30										13,751	
Building Improv - Realty	Appliances	9/30/2015	7,965	20	198	1,194	198	1,592	198	2,098	198	2,598	108	2,495,95										5,469	
Building Improv - Realty	Fire Protection	9/30/2015	18,877	20	944	2,832	944	3,776	944	4,720	944	5,664	256	5,920,04										12,957	
Building Improv - Realty	HVAC	9/30/2015	176,625	20	8,831	26,493	8,831	35,124	8,831	44,155	8,831	52,936	2,795	55,881,26										121,234	
Building Improv - Realty	Plumbing	9/30/2015	165,138	20	8,257	24,771	8,257	33,078	8,257	42,283	8,257	49,542	2,240	51,781,57										113,356	
Building Improv - Realty	Electrical	9/30/2015	138,703	20	6,935	20,805	6,935	27,740	6,935	36,675	6,935	41,610	1,381	43,491,00										9,212	
Building Improv - Realty	Contingency	9/30/2015	110,146	20	5,307	16,521	5,307	22,028	5,307	27,535	5,307	33,042	1,494	34,375,68										75,610	
Building Improv - Realty	Contractor Management Fee	9/30/2015	117,767	20	5,888	17,664	5,888	23,352	5,888	29,140	5,888	35,328	1,597	36,925,02										80,842	
Building Improv - Realty	C012 Asbestos Removal	9/30/2015	22,802	20	1,140	3,420	1,140	4,560	1,140	5,700	1,140	6,840	309	7,149,21										15,653	
Building Improv - Realty	C012 January 2015 Drawing	9/30/2015	118,360	20	5,918	17,754	5,918	23,672	5,918	29,396	5,918	31,518	1,605	32,113,16										81,247	
Building Improv - Realty	C012 Adjusted Contract Amount	9/30/2015	(12,088)	20	(6,104)	(18,312)	(6,104)	(31,416)	(6,104)	(30,520)	(6,104)	(36,624)	(1,656)	(38,279,64)										(83,808)	
Building Improv - Realty	C013 Added Sanitary Lines	9/30/2015	7,058	20	353	1,059	353	1,112	353	1,765	353	2,118	96	2,213,75										4,844	
Building Improv - Realty	C014 Paving and PT Entry	9/30/2015	180,830	20	9,042	27,126	9,042	36,168	9,042	45,216	9,042	54,252	2,452	56,704,49										124,126	
Building Improv - Realty	C014 Siting Area Revisions	9/30/2015	5,032	20	252	756	252	1,608	252	2,109	252	2,512	1,68	2,580,35										3,452	
Building Improv - Realty	C014 Nutrient Station	9/30/2015	13,369	20	668	2,004	668	2,672	668	3,349	668	4,008	181	4,189,18										9,180	
Building Improv - Realty	C014 Acne and Office 127	9/30/2015	5,905	20	295	885	295	1,180	295	1,475	295	295	80	1,856,01										10,306	
Building Improv - Realty	E1 Office, LL, Sanitary, & GI's	9/30/2015	15,009	20	750	2,250	750	3,009	750	3,750	750	4,500	203	4,703,42										9,190	
Building Improv - Realty	C015 Lower Level Doors/LW	9/30/2015	13,385	20	609	2,037	609	2,676	609	3,145	609	4,014	181	4,195,45										3,542	
Building Improv - Realty	C015 Large Double Door	9/30/2015	5,160	20	258	774	258	1,032	258	1,298	258	1,548	70	1,617,98										3,752	
Building Improv - Realty	C015 Reception Windows	9/30/2015	2,555	20	128	384	128	512	128	640	128	768	35	802,72										499	
Building Improv - Realty	C015 Paint Exterior Wall	9/30/2015	725	20	36	108	36	144	36	180	36	216	10	225,76										499	
Building Improv - Realty	Architectural Fees	Var	159,916	20	7,596	23,988	7,596	31,984	7,596	37,996	7,596	47,976	2,169	50,144,78										109,771	
	Total 2015		3,280,161		133,062	362,178	133,062</td																		

Meridian Minor Health & Rehabilitation Center  
Depreciation Schedule  
January 7, 2021

Account Description	Description	Date	Amount <sup>1</sup>	Useful Life <sup>2</sup>	2017 Accum. Dep.	2018 Depreciation	2018 Accum. Dep.	Depreciation	2019 Accum. Dep.	Depreciation	2020 Accum. Dep.	Depreciation	2021 Accum. Dep.	Depreciation	2021 Accum. Dep.	NBV
Movable Equipment																
Movable Equip. - Really	Lobby Furniture*	9/4/2015	5,063	10		1,012	906	1,518	506	2,024	506	2,530	137	2,667	2,396	

Page 31, Line B9 - F/S vs C/R NBV  
2,396 \*\*

\*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



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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		05/19/05		
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				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
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>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended 1/7/2021			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page )

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021			Page 27	of 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 Meridian Manor Corporation				License No. 778C	Report for Year Ended 1/7/2021		Page of 28   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	\$ 2,289	2,289		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
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		
<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)				\$ 3,034	3,034		

\* 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**

### Schedule of Fees Adjustments

**Schedule of Other A&G Adjustments**

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

Name of Facility Meridian Manor Corporation				License No. 778C	Report for Year Ended 1/7/2021		Page of 29   37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 3,034	3,034		
<b><i>Page 20 - Resident Care Supplies***</i></b>							
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		
<b><i>Page 22 - Maintenance and Property</i></b>							
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		
<b><i>Page 27 - Insurance</i></b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b><i>Other - Miscellaneous</i></b>							
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	\$			
<b><i>Not For Profit Providers Only</i></b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49.	<b>Total Amount of Decrease (Items 1 - 48)</b>			\$ 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

### Schedule of Excess Movable Equipment Depreciation

### Schedule of Other Property Adjustments

### Schedule of Other - Indirect Adjustments

Attachment Page 29

#### **Schedule of Other - Miscellaneous Administrative Adjustments**

**Schedule of Other - Direct Adjustments**

### Schedule of 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.

**Meridian Manor Health & Rehabilitation Center**  
**We Care Distributions Movable Asset Depreciation 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

Total Cable TV Expense	\$ 2,859
Total Cable TV Revenue	864
<b>Disallowed Expense</b>	<b><u>\$ 2,859</u> {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.

**F. Statement of Revenue**

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
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)			
<b>II. Other Resident Revenue</b>						
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)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$	658,667	658,667			
<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	\$					
8. Other ( <i>Specify</i> )	\$	12,133	12,133			
<b>V. Total Other Revenue</b> (I thru 8)	\$	12,133	12,133			
<b>VI. Total All Revenue</b> (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)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (3,336)</b>	<b>\$ -</b>	<b>\$ -</b>

## 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)		
<b>Total Other Resident Revenue</b>		<b>\$ (3,276)</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

Account

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

## 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)		
<b>Total Other Revenue</b>		<b>\$ 12,133</b>	<b>\$ -</b>	<b>\$ -</b>

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**G. Balance Sheet**

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page 31	of 37
Account			Amount	
<b>Assets</b>				
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				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$ 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>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$ 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

**Schedule of Other Current Assets (Itemized) Page 31 Line AB**

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

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

**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 Expenses - Other	\$ 52,425
	33 A12	Workman's Compensation Liability	\$ 454
	33 A12	Refundable Refunds	\$ (1,020)
	33 A12	Due to Settlement	\$ (2,964)
	33 A12	Resident Trust	\$ 12,862
	33 A12	CT Corporate Taxer Payable	\$ (109)
	33 A12	CT User Fee Payable	\$ 38,918
	33 A12	Due to Medicaid	\$ 455,378
	33 A12	Accrued Rent	\$ 752,300
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 1,281,766</b>

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
		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 Accum. Depreciation	Net	\$	
3. Buildings	*Historical Cost Accum. Depreciation	3,320,068 1,005,894 Net	\$ 2,314,174	
4. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$	
5. Movable Equipment	*Historical Cost Accum. Depreciation	50,597 31,732 Net	\$ 18,865	
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>			\$ 2,342,569	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost Accum. Depreciation	Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	
6. Loans to Owners or Related Parties (itemize)			\$ 109,454	
	Name and Address	Amount	Loan Date	
	JE Cleary Jr.	109,454		
7. Other Assets (itemize)			\$ 5	
	Rounding	5		
	See Schedule			
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$ 109,459	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$ 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 Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page 33	of 37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	231,299
2. Notes Payable (itemize )			\$	
See Schedule				
3. Loans Payable for Equipment <i>(Current portion)</i> (itemize )			\$	
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 (itemize )			\$	1,281,766
See Schedule		1,281,766		
A-13. <b>Total Current Liabilities</b> (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)*

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**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	
<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> )				\$ 1,823,100
Name and Address of Lender	Amount	Loan Date		
James Cleary, Wolcott, Beach Bldg	1,823,100			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
Long Term Liabilities				
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,823,100
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,551,352

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page 35	of 37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
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)
<b>C. Total Reserves and Net Worth</b>			\$	755,247
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,306,599

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**H. Changes in Total Net Worth**

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 1/7/2021	Page 36	of 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> )		1,083,453		
Prior Period Adjustment				
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 Withdrawals ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		01/07/21	\$	(1,587,322)

## 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
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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	Date Signed
Printed Name of Preparer		
Matthew S. Bavolack		
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



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

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

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: