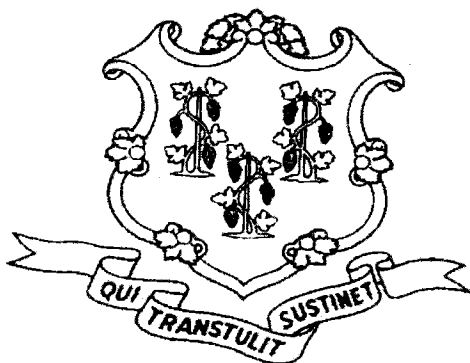


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Meridian Manor Corporation	
Address (No. & Street, City, State, Zip Code) 1132 Meridien Road, Waterbury, CT 06705	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

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

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

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General Information

Name of Facility (as licensed) Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2016	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, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Meridian Manor Corporation	Period Covered:	From 10/1/2015	To 9/30/2016	
Address of Facility 1132 Meridien Road, Waterbury, CT 06705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/20/2016		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-757-1228		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Meridian Manor Corporation		Address (No. & Street, City, State, Zip) 1132 Meridien Road, 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	
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 Colette Johnson		Nursing Home Administrator's License No.:	R51021	
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 9/30/2016	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 Meridien Road, Waterbury, CT 06705	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
James E. Cleary, Jr.	1132 Meridien Road, Waterbury, CT 06705	President	5000	
Thomas Owens	1132 Meridien Road, Waterbury, CT 06705	Director		
Sheila C. Smith	1132 Meridien Road, Waterbury, CT 06705	Director		
Marilyn Richardson	1132 Meridien Road, Waterbury, CT 06705	Director		
Brian Cleary	1132 Meridien Road, Waterbury, CT 06705	Director		
Names of Stockholders Owning at Least 10% of Shares				
James E. Cleary, Jr.	1132 Meridien Road, Waterbury, CT 06705	President	5000	

General Information and Questionnaire Individual Proprietorship

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2016	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 9/30/2016	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 Meridien Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Rental of facility and equipment	Pg. 22 / Line 9	210,000	
Seth Cleary	1132 Meridien Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Food service supervisor	Pg. 10 / Line A5b	62,457	62,457
James E. Cleary	1132 Meridien Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		CEO	Pg. 10 / Line A1	52,000	52,000
Marilyn Richardson	1132 Meridien Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Director of Nursing	Pg. 10 / Line A12a	103,158	103,158
Brian Cleary	1132 Meridien Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Director of Operations	Pg. 10 / Line A4	88,042	88,042
Sheila C. Smith	1132 Meridien Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Administrator	Pg. 10 / Line A2	51,134	51,134
Bianca Cleary	1132 Meridien Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		C.N.A.	Pg. 10 / Line A12d	14,464	14,464
See attached schedule	1132 Meridien Road, Waterbury, CT 06705	<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Meridian Manor Corporation		License No. 778C			Report for Year Ended 9/30/2016		Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Medical Supplies	Pg. 20 / Line 5b/c	149,759	136,146
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Diapers/Briefs	Pg. 20 / Line 5j	27,964	25,422
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Food	Pg. 18 / Line 2a1	579	526
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Linen	Pg. 19 / Line 3a1	18,185	16,532
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Mattress Purchase	Pg. 20 / Line 5j	322	293
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Small Equipment Purchase	Pg. 15 / Line 1g	301	274
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Legend Drugs	Pg. 20 / Line 5a2	14,131	12,846
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Movable Equipment	Pg. 31 / Line B6	24,510	22,282
Kenneth Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Related Party Loan	Pg. 32 / Line D6	12,919	12,919
James E. Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due from Account	Pg. 32 / Line D6	116,152	116,152
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Advances to Meridian Manor	Pg. 34 / Line B3	508,732	508,732
James E. Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to Account	Pg. 34 / Line B3	285,000	285,000
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Demand Note Payable	Pg. 34 / Line B3	640,000	640,000
Beach Building	50 Beach Road, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to Account	Pg. 34 / Line B3	50,000	50,000
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Due to Account	Pg. 34 / Line B3	11,414	11,414
White Oak Manor	688 Main Street, North Southbury, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Due to Account	Pg. 34 / Line B3	25,000	25,000
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Interest Expense	Pg. 27 / Line 12D	31,167	31,167
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Accrued Interest	Pg. 33 / Line A10	58,000	58,000
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Building & Building Improvements	Pg. 22 / Line 7b	134,663	134,663
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Movable Equipment	Pg. 22 / Line 7d	5,060	5,060

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2016	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.

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.

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 Meridian Manor Corporation			License No. 778C	Report for Year Ended 9/30/2016			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pitney Bowes, 3001 Summer Street, Stamford, CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	05/18/15	36 Months	503	503	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input type="radio"/> No	Total ***
							503	

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

General Information and Questionnaire
Accounting Basis

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2016	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 Annual review, Medicaid & Medicare cost report preparation, reimbursement consulting, tax work	\$ 91,101
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 91,101

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 George Rollo, Constable 2 Griffin, Griffin & Mayo 3 Mellon, Hickey & Capuano LLC 4 Murtha Cullina LLP 5 See Attachment 7a	Telephone Number 203-755-6776 203-775-1106 203-757-9821 860-240-6000
---	--

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

1 75 Woodbridge Ave, Waterbury, CT 06706
2 123 Bank Street, Waterbury, CT 06010
3 45 State Street, Waterbury, CT 06702
4 185 Asylum Street, Hartford, CT 06103
5

Services Provided by This Firm (*describe fully*)

1 Conservatorship (Disallowed on Pg. 28)	\$ 40
2 Delinquent accounts / Collections (Disallowed on Pg. 28)	\$ 4,620
3 Pending Litigation	\$ 2,500
4 General representation	\$ 6,232
5 See Attachment 7a (Disallowed \$336 on Pg. 28)	\$ 14,511
	Charge for Services Provided \$ 27,903

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

General Information and Questionnaire
Legal Firm Continued

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2016	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Summa & Ryan, P.C.	203-755-0390		
2	Treasurer, State of Connecticut	860-702-3000		
3				
4				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	19-21 Holmes Ave, Waterbury, CT 06010			
2	55 Elm Street #2, Hartford, CT 06106			
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	General employee matters			14,175
2	Conservatorship (Disallowed on Pg. 28)			336
3				
4				
			Charge for Services Provided	
			\$ 14,511	

Schedule of Resident Statistics

Name of Facility Meridian Manor Corporation		License No. 778C			Report for Year Ended 9/30/2016				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			94	94			94	94			
B. On last day of THIS report period	94	94			94	94			94	94			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	74	74			74	74			70	70			
B. As of midnight of THIS report period	69	69			70	70			69	69			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,982	1,982			1,567	1,567			415	415			
B. Medicaid (Conn.)	19,902	19,902			14,642	14,642			5,260	5,260			
C. Medicaid (other states)													
D. Private Pay	1,728	1,728			1,382	1,382			346	346			
E. State SSI for RCH													
F. Other (Specify) Managed Care & Respite	437	437			372	372			65	65			
G. Total Care Days During Period (3A thru F)	24,049	24,049			17,963	17,963			6,086	6,086			
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)	24,049	24,049			17,963	17,963			6,086	6,086			

Schedule of Resident Statistics (Cont'd)

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	6	60		3				
Per Diem Rate								
a. One bed rm.	Various	208.41		295.00				
b. Two bed rms.	Various	208.41		265.00				
c. Three or more bed rms.	Various	208.41		225.00				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,590	1,590		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,353	1,353		
C. Other	5,696	5,696		
D. Total Physical Therapy Treatments	8,639	8,639		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	356	356		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	303	303		
C. Other	260	260		
D. Total Speech Therapy Treatments	919	919		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,258	1,258		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,005	1,005		
C. Other	5,828	5,828		
D. Total Occupational Therapy Treatments	8,091	8,091		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Meridian Manor Corporation	778C	9/30/2016	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)	52,000					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	112,013	2,120				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	277,464	10,428				
5. Dietary Service						
a. Head Dietitian	5,234	178				
b. Food Service Supervisor	93,844	2,524				
c. Dietary Workers	178,594	15,084				
6. Housekeeping Service						
a. Head Housekeeper	5,221	202				
b. Other Housekeeping Workers	101,871	9,512				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	38,535	2,118				
b. Other Maintenance Workers	58,120	4,491				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	16,007	1,421				
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	103,158	2,252				
b. RN						
1. Direct Care	643,747	19,603				
2. Administrative**	74,741	1,287				
c. LPN						
1. Direct Care	473,317	17,865				
2. Administrative**						
d. Aides and Attendants	862,107	67,043				
e. Physical Therapists	100,709	2,891				
f. Speech Therapists						
g. Occupational Therapists	80,598	2,893				
h. Recreation Workers	67,582	4,498				
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	74,390	3,061				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	31,269	2,079				
A-13. Total Salary Expenditures	3,450,521	171,550				

* 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
	-					
Medical Records	\$ 31,269	2,079				
Total	\$ 31,269	2,079	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapist	\$ 450	6				
Total	\$ 450	6	\$ -	-	\$ -	-

**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		9/30/2016		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										
James E. Cleary, Jr CEO	52,000			Health Insurance	CEO		A1	Wolcott View Manor	2,136	144,753
								White Oak Manor Rest Home	N/A	N/A
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).										
Seth Cleary	62,457			Health Insurance	Food Service Supervisor	2,082	A5b	Wolcott View Manor	576	17,280
Marilyn Cleary	103,158			Health Insurance	DON	2,252	A12a			
Bianca Cleary	14,464			Health Insurance	C.N.A.	1,359	A12d			
See Attachment 11a										

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

** Include all employment worked during the cost year.

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Meridian Manor Corporation				778C	9/30/2015			11a	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)							
Brian Cleary	88,042			Health Insurance	Director of Operations	2,348	A4	Wolcott View Manor, Inc., 50 Beach Rd, Wolcott, CT	442	23,400
								White Oak Manor Rest Home, 688 Main St, North Southbury, CT 06488	424	19,080

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

** Include all employment worked during the cost year.

**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	9/30/2016			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***										
Sheila C. Smith (10/1/2015 - 3/31/2016)	51,134			Health Insurance	Administrator	1,120	A2			
Colette Johnson (4/1/2016 - 9/30/2016)	60,879			Health Insurance	Administrator	1,000	A2			
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	9/30/2016	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	16,836	460				
2. Dentist	4,606	15				
3. Pharmacist	35,742	117				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	52,400	102				
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) Medical Consultant	1,800	17				
9. Speech Therapist						
a. Resident Care	360	1				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	21,467	1,577				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	450	6				
B-13 Total Fees Paid in Lieu of Salaries	133,661	2,295				

* 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 9/30/2016		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Sallie Czepiel, 335 Grattan Street, Chicopee, MA 01020	Dietary Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Wendy J. Small, 26 Alyssa Lane, Fairfield, CT 06825	Dietary Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental Group, 888 Worcester St, Ste 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Partners Pharmacy, 70 Jackson Dr #B, Cranford, NJ 07016	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Neil Miller, MD, 500 Chase Parkway, Waterbury, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Kanagaratnam Jegathesan, MD, 2271 E. Main Street, Waterbury, CT 06705	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Edmund Quinn, MD, 1981 E. Main Street, Waterbury, CT 06705	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. David DeLucia, MD, 134 Grandview Avenue, Waterbury, CT	Medical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Wolcott View Manor, Inc., 50 Beach Road, Wolcott, CT 06716	RN	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Procaire/Biocaie, 31 Granite Street, Suite 3, Milford, MA 01757	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input 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	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 154,732	154,732			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 121,550	121,550			
4. Social Security (F.I.C.A.)	\$ 202,204	202,204			
5. Health Insurance	\$ 195,495	195,495			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 4,020	4,020			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 21,323	21,323			
d. Accounting and Auditing	\$ 91,101	91,101			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 27,903	27,903			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 17,116	17,116			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 13,314	13,314			
2. Cellular Phones	\$ 4,640	4,640			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ (9,899)	(9,899)			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 461,923	461,923			
Subtotal	\$ 1,305,422	1,305,422			

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

(Carry Subtotals forward to next page)

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	9/30/2016	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,305,422	1,305,422		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 1,593	1,593		
3. Gifts to Staff and Residents	\$ 416	416		
4. Employee Travel	\$ 1,666	1,666		
5. Education Expenses Related to Seminars and Conventions	\$ 616	616		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 7,947	7,947		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 2,231	2,231		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 13,659	13,659		
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)***	\$ 293	293		
7. Postage	\$ 2,152	2,152		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6,845	6,845		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,020	1,020		
9. Subscriptions	\$ 16,596	16,596		
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>)	\$ 68,195	68,195		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 10,413	10,413		
C-14 Total Administrative & General Expenditures	\$ 1,439,064	1,439,064		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Promotional	\$ 13,659		
Total Other Advertising	\$ 13,659	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
ALTCFM	\$ 80		
CAHCF	\$ 6,765		
Total Dues	\$ 6,845	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Patient Lost Items	\$ 286		
Television Purchases	\$ 1,485		
Background Checks	\$ 3,894		
Licenses	\$ 2,465		
Misc. Expense - Lunch for Employees	\$ 26		
Credit Card Charges	\$ 1,171		
Service Charges - Bank	\$ 1,086		
Total Other Administrative and General	\$ 10,413	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 178,967	178,967		
2. Non-Food Supplies	\$ 24,656	24,656		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**	\$			
d. Other (Specify) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 203,623	203,623		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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	9/30/2016	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. \$	29,247	29,247	
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. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	2,047	2,047	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	31,294	31,294	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue 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)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

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

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

**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	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Housekeeping Supplies	\$	25,185	25,185		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	25,185	25,185		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Partners Pharmacy	\$	48,787	48,787		
b.	Medicine Cabinet Drugs	\$	170,942	170,942		
c.	Medical and Therapeutic Supplies	\$	1,199	1,199		
d.	Ambulance/Limousine***	\$	97	97		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	2,242	2,242		
f.	X-rays and Related Radiological Procedures***	\$	3,647	3,647		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	9,501	9,501		
i.	Recreation	\$	13,778	13,778		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	92,448	92,448		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	342,641	342,641		

* 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)
	-		
Station Supplies	\$ 4,028		
Diapers/Briefs	\$ 27,964		
Mattress Purchase	\$ 1,357		
Physical Therapy Supplies	\$ 1,653		
Supplies	\$ 4,316		
Oxygen Supplies	\$ 3,997		
Oxygen Rental	\$ 11,471		
Med A Outside Services	\$ 2,835		
Medicaid Outside Services	\$ (498)		
Wound Vac Equipment Rental	\$ 18,122		
Special Mattress Rentals	\$ 8,308		
Oxygen Equipment Assessment, Maint and Study	\$ 1,578		
Optometry Expense	\$ 12		
Bariatric Equipment Rental	\$ 6,481		
Physcial Therapy Equipment Rental	\$ 824		
Total Other Resident Care	\$ 92,448	\$ -	\$ -

**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 9/30/2016	Total Cost/Page Ref.***			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Paychex	75 Glan Rd # G12, Sandy Hook, CT 06482	O	O	N/A	Payroll Service Fee	36,621			16	m11
USA Hauling	184 Municipal Rd, Waterbury, CT 06708	O	O	N/A	Trash Removal	30,748			22	6f
McCarthy's Lawn	40 Maple Avenue, Wolcott, CT 06716	O	O	N/A	Lawn Care	21,589			22	6f
Skyline Studio, LLC	34 Allentown Road, Wolcott, CT 06716	O	O	N/A	Marketing Consultant	25,299			16	m11
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							

* 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	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 42,102	42,102				
b. Heat	\$ 24,855	24,855				
c. Light & Power	\$ 68,614	68,614				
d. Water	\$ 11,062	11,062				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 503	503				
f. Other (<i>itemize</i>)	\$ 146,997	146,997				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 294,133	294,133				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 134,663	134,663				
c. Non-Movable Equipment	\$ 1,079	1,079				
d. Movable Equipment	\$ 45,775	45,775				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 181,517	181,517				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 39,414	39,414				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 39,414	39,414				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 210,000	210,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 103,775	103,775				
c. Personal property taxes	\$ 13,610	13,610				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 548,316	548,316				

* 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)
	-		
Trash Removal	\$ 30,748		
Pest Control	\$ 2,717		
Service Contracts	\$ 8,143		
Plant Supplies	\$ 48,080		
Plant Purchase Service	\$ 8,554		
Maintenance Grounds	\$ 21,589		
Maintenance/Equipment	\$ 19,947		
Storage Rental Expense	\$ 7,219		
Total Other Repairs and Maintenance	\$ 146,997	\$ -	\$ -

Meridian Manor Corporation
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/17/2016	CO#6 Corridor 108A Auto Door	\$ 22,357	20	\$ 1,118
12/17/2016	CO#7 Provided Storage Trailer	\$ 2,111	20	\$ 106
12/17/2016	CO#7 Flooring Revisions	\$ 7,539	20	\$ 377
Total additions for Building Improvements		\$ 32,007		\$ 1,601 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/1/2015	(14) bedroom sets	\$ 36,841	5	\$ 6,700
7/1/2015	(4) bedroom sets	\$ 11,181	5	\$ 2,124
7/1/2015	(3) tables w/4 chairs each	\$ 9,575	5	\$ 1,819
12/21/2015	Standard Diagnostics	\$ 627	5	\$ 94
10/5/2015	Food Processor	\$ 1,058	5	\$ 212
12/31/2015	Mattress - Bed Frame 42 (2)	\$ 14,132	5	\$ 2,120
2/24/2016	Phillips HeartStart Onsite AED Package	\$ 1,488	5	\$ 174
12/31/2015	Scale - 600lb	\$ 6,940	5	\$ 1,041
12/31/2015	Trapeze Bar 450lb	\$ 1,295	5	\$ 194
12/31/2015	Wheelchair 26"	\$ 1,250	5	\$ 187
12/31/2015	Wheelchair 30"	\$ 1,500	5	\$ 225
12/31/2015	Gerl Chair 30" Bariatric	\$ 1,995	5	\$ 299
Total additions for Movable Equipment		\$ 87,882		\$ 15,189 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/3/2016	Stanley Security	\$ 31,880	39	\$ 477
6/22/2016	Stanley Security	\$ 566	39	\$ 4
Total additions for Leasehold Improvement		\$ 32,446		\$ 481 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*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 9/30/2016			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	726,132	413,046	S/L	Various	38,933	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	32,446		S/L	Various	481	
C-4. Subtotal									39,414
D. Total Amortization									39,414

* 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.

Depreciation Expense

Financial

Sorted: General - category

10/01/2015 - 09/30/2016

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation/ (Sec. 179)	Total Depreciation/ (Sec. 179)
Building and Imp												
1		Security doors	7/16/1997	SL / N/A	10.0000	11,514.00	100.0000	0.00	0.00	11,514.00	0.00	11,514.00
Subtotal: Building and Imp						11,514.00		0.00	0.00	11,514.00	0.00	11,514.00
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Building and Imp						11,514.00		0.00	0.00	11,514.00	0.00	11,514.00
Leasehold Imp												
3		Alarm System	12/27/1996	DDB / N/A	7.0000	1,532.00	100.0000	0.00	0.00	1,532.00	0.00	1,532.00
5		Miscellaneous	9/1/1985	SL / N/A	18.0000	1,487.00	100.0000	0.00	0.00	1,487.00	0.00	1,487.00
7		Miscellaneous	8/1/1987	SL / N/A	19.0000	6,865.00	100.0000	0.00	0.00	6,865.00	0.00	6,865.00
2		Chain Link Fenc	8/1/1987	SL / N/A	31.5000	1,095.00	100.0000	0.00	0.00	979.07	34.76	1,013.83
4		Glass/Metal	5/11/1988	SL / N/A	31.5000	5,010.00	100.0000	0.00	0.00	4,353.70	159.05	4,512.75
6		NE Building	9/27/1988	SL / N/A	31.5000	2,430.00	100.0000	0.00	0.00	2,085.96	77.14	2,163.10
8		Glass	7/11/1988	SL / N/A	31.5000	1,478.00	100.0000	0.00	0.00	1,276.88	46.92	1,323.80
9		Ceiling Tile	9/14/1988	SL / N/A	31.5000	707.00	100.0000	0.00	0.00	605.16	22.44	627.60
10		Glass	9/1/1989	SL / N/A	31.5000	5,528.00	100.0000	0.00	0.00	4,570.86	175.49	4,746.35
11		Paving	11/1/1989	SL / N/A	31.5000	7,613.00	100.0000	0.00	0.00	6,254.52	241.68	6,496.20
12		Nurses Station	11/1/1989	SL / N/A	31.5000	2,398.00	100.0000	0.00	0.00	1,968.82	76.13	2,044.95
13		Counter Work	12/1/1989	SL / N/A	31.5000	892.00	100.0000	0.00	0.00	729.48	28.32	757.80
14		Lighting Service	3/22/1991	SL / N/A	31.5000	2,827.00	100.0000	0.00	0.00	2,198.87	89.75	2,288.62
15		Hood Duct	8/1/1990	SL / N/A	31.5000	2,683.00	100.0000	0.00	0.00	2,171.38	85.17	2,256.55
16		Bathroom Floor	12/7/1990	SL / N/A	31.5000	5,713.00	100.0000	0.00	0.00	4,623.18	181.37	4,804.55
17		Bathroom Tiles	12/7/1990	SL / N/A	31.5000	775.00	100.0000	0.00	0.00	604.40	24.60	629.00
18		Vinyl Flooring	1/9/1991	SL / N/A	31.5000	467.00	100.0000	0.00	0.00	363.62	14.83	378.45
19		Sullivan Tile	3/15/1991	SL / N/A	31.5000	7,534.00	100.0000	0.00	0.00	5,967.38	239.17	6,206.55
20		Wallpaper	6/18/1991	SL / N/A	31.5000	1,271.00	100.0000	0.00	0.00	986.90	40.35	1,027.25
21		Wallpaper	10/23/1991	SL / N/A	5.0000	1,317.00	100.0000	0.00	0.00	1,317.00	0.00	1,317.00
22		Tile Hallways	1/31/1992	SL / N/A	31.5000	6,820.00	100.0000	0.00	0.00	5,133.14	216.51	5,349.65
23		Heat/AC Units (;	10/1/1992	SL / N/A	31.5000	17,676.00	100.0000	0.00	0.00	12,881.96	561.14	13,443.10
24		Install Heat/AC	10/1/1992	SL / N/A	31.5000	6,661.00	100.0000	0.00	0.00	4,853.44	211.46	5,064.90
25		Dumbwaiter	9/1/1993	SL / N/A	39.0000	14,534.00	100.0000	0.00	0.00	8,662.38	372.67	9,035.05
26		Heat/AC units	9/1/1993	SL / N/A	39.0000	21,066.00	100.0000	0.00	0.00	12,554.10	540.15	13,094.25
27		Elevator	10/1/1993	SL / N/A	39.0000	1,315.00	100.0000	0.00	0.00	774.08	33.72	807.80
28		Hartford Fire	5/31/1994	SL / N/A	39.0000	4,960.00	100.0000	0.00	0.00	2,717.52	127.18	2,844.70
29		Air Cond/Heat F	7/17/1994	SL / N/A	39.0000	3,127.00	100.0000	0.00	0.00	1,699.52	80.18	1,779.70
30		Honeywell Air C	9/12/1994	SL / N/A	39.0000	1,325.00	100.0000	0.00	0.00	714.58	33.97	748.55
31		Cabinets - Kits &	6/30/1994	SL / N/A	39.0000	2,256.00	100.0000	0.00	0.00	1,231.90	57.85	1,289.75
32		Miscellaneous	7/1/1994	SL / N/A	39.0000	537.00	100.0000	0.00	0.00	292.62	13.77	306.39
33		Install Roof Fan/	12/8/1994	SL / N/A	39.0000	633.00	100.0000	0.00	0.00	336.22	16.23	352.45
34		Wiring/Electrical	11/7/1994	SL / N/A	39.0000	13,348.00	100.0000	0.00	0.00	7,143.64	342.26	7,485.90
35		Sign	6/10/1997	M / HY	7.0000	3,527.00	100.0000	0.00	0.00	3,527.00	0.00	3,527.00
36		Alarm System	1/21/1998	SL / N/A	39.0000	2,953.00	100.0000	0.00	0.00	1,342.08	75.72	1,417.80
37		Boiler Unit	10/25/1999	M / HY	5.0000	7,420.00	100.0000	0.00	0.00	7,420.00	0.00	7,420.00
38		Boiler Unit	12/31/2001	M / MQ	5.0000	27,256.00	100.0000	0.00	0.00	27,256.00	0.00	27,256.00
39		Sullivan Tire	3/15/1991	SL / N/A	31.5000	846.00	100.0000	0.00	0.00	659.04	26.86	685.90

Depreciation Expense
Financial

Sorted: General - category

10/01/2015 - 09/30/2016

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation/ (Sec. 179)	Total Depreciation/ (Sec. 179)
Leashold Imp												
40		Bathroom Partit	2/21/1991	SL / N/A	31.5000	4,396.00	100.0000	0.00	0.00	3,421.84	139.56	3,561.40
41		Alarm System P	5/5/2005	SL / N/A	10.0000	7,632.00	100.0000	0.00	0.00	7,632.00	0.00	7,632.00
42		Parking Lot	4/5/2005	SL / N/A	8.0000	9,918.00	100.0000	0.00	0.00	9,918.00	0.00	9,918.00
43		Underground Pi	6/13/2006	SL / N/A	20.0000	158,205.39	100.0000	0.00	0.00	73,829.19	7,910.27	81,739.46
44		Sprinkler Syster	3/1/2007	SL / N/A	25.0000	12,289.85	100.0000	0.00	0.00	4,219.48	491.59	4,711.07
45		New Roof and C	8/22/2007	SL / N/A	15.0000	200,238.44	100.0000	0.00	0.00	107,906.28	13,349.23	121,255.51
46		14 New Hollow l	5/8/2008	SL / N/A	20.0000	9,418.00	100.0000	0.00	0.00	3,492.51	470.90	3,963.41
47		Air Conditioning	7/15/2010	SL / N/A	5.0000	2,575.00	100.0000	0.00	0.00	2,575.00	0.00	2,575.00
48		Rooftop Packag	7/15/2010	SL / N/A	5.0000	6,675.00	100.0000	0.00	0.00	6,675.00	0.00	6,675.00
49		Doors	1/15/2012	SL / N/A	15.0000	4,619.85	100.0000	0.00	0.00	1,154.96	307.99	1,462.95
50		Metal Door	1/24/2012	SL / N/A	20.0000	4,174.24	100.0000	0.00	0.00	765.27	208.71	973.98
51		Water Heater	12/31/2011	SL / N/A	10.0000	7,791.47	100.0000	0.00	0.00	2,921.81	779.15	3,700.96
52		Paving	12/2/2011	SL / N/A	8.0000	31,905.00	100.0000	0.00	0.00	15,287.83	3,988.13	19,275.96
53		Kitchen Roof	1/26/2012	SL / N/A	10.0000	11,023.00	100.0000	0.00	0.00	4,041.77	1,102.30	5,144.07
54		Fireproofing Wo	2/8/2012	SL / N/A	10.0000	3,170.94	100.0000	0.00	0.00	1,162.66	317.09	1,479.75
55		Firestopping We	1/21/2012	SL / N/A	10.0000	45,000.00	100.0000	0.00	0.00	16,500.00	4,500.00	21,000.00
56		Hot Water Heat.	7/15/2014	SL / N/A	10.0000	11,217.97	100.0000	0.00	0.00	1,402.25	1,121.80	2,524.05
208		Stanley Security	3/3/2016	SL / N/A	39.0000	31,879.99	100.0000	0.00	0.00	0.00	476.84	476.84
209		Stanley Security	6/22/2016	SL / N/A	39.0000	566.48	100.0000	0.00	0.00	0.00	3.63	3.63
Subtotal: Leashold Imp						758,578.62		0.00	0.00	413,046.25	39,414.03	452,460.28
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Leashold Imp						758,578.62		0.00	0.00	413,046.25	39,414.03	452,460.28
Moveable Equipment												
57		Various Fully De	10/1/1970	SL / N/A	10.0000	138,337.00	100.0000	0.00	0.00	138,337.00	0.00	138,337.00
58		Carried Forward	10/1/1970	SL / N/A	10.0000	232,814.00	100.0000	0.00	0.00	232,814.00	0.00	232,814.00
59		Sweeney - Saw	10/12/1990	SL / N/A	7.0000	820.00	100.0000	0.00	0.00	820.00	0.00	820.00
60		Sweeney - Ice M	10/15/1990	SL / N/A	7.0000	5,051.00	100.0000	0.00	0.00	5,051.00	0.00	5,051.00
61		Table Lift	10/31/1990	SL / N/A	7.0000	795.00	100.0000	0.00	0.00	795.00	0.00	795.00
62		Chandelier	11/14/1990	SL / N/A	7.0000	1,458.00	100.0000	0.00	0.00	1,458.00	0.00	1,458.00
63		Glass Table Top	11/25/1990	SL / N/A	7.0000	476.00	100.0000	0.00	0.00	476.00	0.00	476.00
64		Sofa and Chairs	11/30/1990	SL / N/A	7.0000	3,447.00	100.0000	0.00	0.00	3,447.00	0.00	3,447.00
65		Furniture and dr	11/30/1990	SL / N/A	7.0000	10,781.00	100.0000	0.00	0.00	10,781.00	0.00	10,781.00
66		Miscellaneous	1/1/1990	M / HY	7.0000	1,629.00	100.0000	0.00	0.00	1,629.00	0.00	1,629.00
67		Arthur Shnister	1/1/1991	SL / N/A	7.0000	132.00	100.0000	0.00	0.00	132.00	0.00	132.00
68		Thomaston- Clo	1/10/1991	M / HY	7.0000	702.00	100.0000	0.00	0.00	702.00	0.00	702.00
69		Paymaster & Re	2/11/1991	SL / N/A	7.0000	944.00	100.0000	0.00	0.00	944.00	0.00	944.00
70		Amsco Hopper	12/9/1991	SL / N/A	7.0000	3,186.00	100.0000	0.00	0.00	3,186.00	0.00	3,186.00
71		Various Office E	1/17/1991	M / HY	7.0000	19,385.00	100.0000	0.00	0.00	19,385.00	0.00	19,385.00
72		Fax, Desk, & Le	5/1/1991	M / HY	7.0000	2,313.00	100.0000	0.00	0.00	2,313.00	0.00	2,313.00
73		Bulletin Boards	7/1/1991	SL / N/A	7.0000	925.00	100.0000	0.00	0.00	925.00	0.00	925.00
74		Adjustment - FY	10/1/1991	SL / N/A	7.0000	-4,990.00	100.0000	0.00	0.00	-4,990.00	0.00	-4,990.00
75		Micro Film Mact	1/1/1992	SL / N/A	7.0000	1,002.00	100.0000	0.00	0.00	1,002.00	0.00	1,002.00
76		New Dryers	1/1/1992	SL / N/A	7.0000	7,146.00	100.0000	0.00	0.00	7,146.00	0.00	7,146.00

Depreciation Expense
Financial

Sorted: General - category

10/01/2015 - 09/30/2016

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation/ (Sec. 179)	Total Depreciation/ (Sec. 179)
Moveable Equipment												
77		OBT Tables	5/1/1992	SL / N/A	7.0000	1,250.00	100.0000	0.00	0.00	1,250.00	0.00	1,250.00
78		Hospital Bed	5/1/1992	SL / N/A	7.0000	398.00	100.0000	0.00	0.00	398.00	0.00	398.00
79		Various	10/1/1992	DDB / N/A	7.0000	13,983.00	100.0000	0.00	0.00	13,983.00	0.00	13,983.00
80		Hover Patient Lt	11/1/1992	SL / N/A	7.0000	927.00	100.0000	0.00	0.00	927.00	0.00	927.00
81		Chairs	7/3/1993	SL / N/A	7.0000	659.00	100.0000	0.00	0.00	659.00	0.00	659.00
82		Chairs	8/1/1993	SL / N/A	7.0000	955.00	100.0000	0.00	0.00	955.00	0.00	955.00
83		Dopler Pulse M.	8/1/1993	SL / N/A	7.0000	537.00	100.0000	0.00	0.00	537.00	0.00	537.00
84		Electric Thermo	9/1/1993	SL / N/A	7.0000	1,659.00	100.0000	0.00	0.00	1,659.00	0.00	1,659.00
85		Minolta Copier	8/29/1994	SL / N/A	7.0000	7,685.00	100.0000	0.00	0.00	7,685.00	0.00	7,685.00
86		Furniture and Fix	7/22/1994	SL / N/A	7.0000	1,044.00	100.0000	0.00	0.00	1,044.00	0.00	1,044.00
87		Cabinets	8/4/1994	SL / N/A	7.0000	1,139.00	100.0000	0.00	0.00	1,139.00	0.00	1,139.00
88		Chairs	4/14/1995	SL / N/A	7.0000	788.00	100.0000	0.00	0.00	788.00	0.00	788.00
89		Powerlift	12/26/1994	DDB / N/A	7.0000	2,303.00	100.0000	0.00	0.00	2,303.00	0.00	2,303.00
90		Bed Curtains	5/24/1995	DDB / N/A	7.0000	2,701.00	100.0000	0.00	0.00	2,701.00	0.00	2,701.00
91		Oxygen Concen	4/19/1996	DDB / N/A	7.0000	3,180.00	100.0000	0.00	0.00	3,180.00	0.00	3,180.00
92		Camcorder and	7/10/1996	DDB / N/A	5.0000	1,166.00	100.0000	0.00	0.00	1,166.00	0.00	1,166.00
93		Globe Slicing M	12/2/1996	DDB / N/A	7.0000	848.00	100.0000	0.00	0.00	848.00	0.00	848.00
94		Electronic Siane	1/16/1997	DDB / N/A	7.0000	1,559.00	100.0000	0.00	0.00	1,559.00	0.00	1,559.00
95		Oxygen Concen	1/31/1997	DDB / N/A	7.0000	3,525.00	100.0000	0.00	0.00	3,525.00	0.00	3,525.00
96		Patio Furniture	2/14/1997	DDB / N/A	7.0000	2,067.00	100.0000	0.00	0.00	2,067.00	0.00	2,067.00
97		Office Equipmer	1/1/1997	DDB / N/A	7.0000	7,938.00	100.0000	0.00	0.00	7,938.00	0.00	7,938.00
98		Copier	4/27/1997	DDB / N/A	7.0000	8,263.00	100.0000	0.00	0.00	8,263.00	0.00	8,263.00
99		Patients Furnitu	4/29/1997	DDB / N/A	7.0000	2,498.00	100.0000	0.00	0.00	2,498.00	0.00	2,498.00
100		Food Processor	4/13/1997	DDB / N/A	7.0000	692.00	100.0000	0.00	0.00	692.00	0.00	692.00
101		Camcorder and	8/7/1997	DDB / N/A	5.0000	813.00	100.0000	0.00	0.00	813.00	0.00	813.00
102		Zenith TV	9/16/1997	DDB / N/A	7.0000	953.00	100.0000	0.00	0.00	953.00	0.00	953.00
103		Compressor for	5/1/1992	DDB / N/A	7.0000	677.00	100.0000	0.00	0.00	677.00	0.00	677.00
104		200 Gallon Stor.	5/1/1992	DDB / N/A	7.0000	3,500.00	100.0000	0.00	0.00	3,500.00	0.00	3,500.00
105		Lockers	10/1/1994	DDB / N/A	7.0000	502.00	100.0000	0.00	0.00	502.00	0.00	502.00
106		Food Carts	10/1/1994	DDB / N/A	7.0000	6,497.00	100.0000	0.00	0.00	6,497.00	0.00	6,497.00
107		File Cabinet	11/7/1994	DDB / N/A	7.0000	742.00	100.0000	0.00	0.00	742.00	0.00	742.00
108		Miscellaneous	7/16/1994	DDB / N/A	7.0000	878.00	100.0000	0.00	0.00	878.00	0.00	878.00
109		3 Oxygen Concn.	7/20/1996	DDB / N/A	7.0000	2,707.00	100.0000	0.00	0.00	2,707.00	0.00	2,707.00
110		Computer Softw	5/6/1998	SL / N/A	3.0000	2,857.00	100.0000	0.00	0.00	2,857.00	0.00	2,857.00
111		Electronic Hvdri	10/3/1997	DDB / N/A	7.0000	2,703.00	100.0000	0.00	0.00	2,703.00	0.00	2,703.00
112		Computer	6/9/1998	DDB / N/A	5.0000	706.00	100.0000	0.00	0.00	706.00	0.00	706.00
113		Computer Softw	6/10/1998	SL / N/A	3.0000	984.00	100.0000	0.00	0.00	984.00	0.00	984.00
114		Computer Softw	7/31/1998	SL / N/A	3.0000	1,161.00	100.0000	0.00	0.00	1,161.00	0.00	1,161.00
115		Computer	9/16/1998	DDB / N/A	5.0000	2,251.00	100.0000	0.00	0.00	2,251.00	0.00	2,251.00
116		Fax Machine	9/18/1998	DDB / N/A	5.0000	1,351.00	100.0000	0.00	0.00	1,351.00	0.00	1,351.00
117		Computer	10/31/1998	DDB / N/A	5.0000	2,064.00	100.0000	0.00	0.00	2,064.00	0.00	2,064.00
118		Computer	12/4/1998	DDB / N/A	5.0000	3,527.00	100.0000	0.00	0.00	3,527.00	0.00	3,527.00
119		Computer	12/31/1998	DDB / N/A	5.0000	3,061.00	100.0000	0.00	0.00	3,061.00	0.00	3,061.00
120		Computer	4/30/1999	DDB / N/A	5.0000	16,066.00	100.0000	0.00	0.00	16,066.00	0.00	16,066.00
121		Copier	6/21/1999	DDB / N/A	5.0000	10,358.00	100.0000	0.00	0.00	10,358.00	0.00	10,358.00

Sorted: General - category

Depreciation Expense
Financial

10/01/2015 - 09/30/2016

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Accum. Depreciation/ (Sec. 179)	Current Depreciation/ (Sec. 179)	Total Depreciation/ (Sec. 179)
Moveable Equipment												
122		Computer	10/30/1999	DDB / N/A	5.0000	1,519.00	100.0000	0.00	0.00	1,519.00	0.00	1,519.00
123		Food Processor	11/23/1999	DDB / N/A	7.0000	1,007.00	100.0000	0.00	0.00	1,007.00	0.00	1,007.00
124		Overshelf	3/6/2000	DDB / N/A	7.0000	2,132.00	100.0000	0.00	0.00	2,132.00	0.00	2,132.00
125		Chest on chest	4/15/2000	DDB / N/A	7.0000	3,737.00	100.0000	0.00	0.00	3,737.00	0.00	3,737.00
126		Dryer	1/17/2002	SL / N/A	7.0000	3,179.00	100.0000	0.00	0.00	3,179.00	0.00	3,179.00
127		Refrigerator	9/23/2002	SL / N/A	10.0000	2,385.00	100.0000	0.00	0.00	2,385.00	0.00	2,385.00
128		Freezer	9/5/2002	SL / N/A	10.0000	4,096.00	100.0000	0.00	0.00	4,096.00	0.00	4,096.00
129		Curtains & Drap	9/15/2002	SL / N/A	7.0000	15,724.00	100.0000	0.00	0.00	15,724.00	0.00	15,724.00
130		Beds	1/30/2002	SL / N/A	15.0000	1,959.00	100.0000	0.00	0.00	1,784.87	130.60	1,915.47
131		Beds	6/15/2002	SL / N/A	15.0000	4,961.00	100.0000	0.00	0.00	4,409.73	330.73	4,740.46
132		Beds	9/15/2002	SL / N/A	15.0000	22,589.00	100.0000	0.00	0.00	19,702.58	1,505.93	21,208.51
133		Edro Dyna Wash	10/24/2002	SL / N/A	7.0000	7,933.67	100.0000	0.00	0.00	7,933.67	0.00	7,933.67
134		Konica Copier	3/17/2003	SL / N/A	7.0000	5,406.00	100.0000	0.00	0.00	5,406.00	0.00	5,406.00
135		Beds	9/15/2003	SL / N/A	15.0000	17,076.92	100.0000	0.00	0.00	13,756.39	1,138.46	14,894.85
136		Dryer	10/20/2003	SL / N/A	7.0000	3,816.00	100.0000	0.00	0.00	3,816.00	0.00	3,816.00
137		Therapy System	2/1/2004	SL / N/A	5.0000	4,635.00	100.0000	0.00	0.00	4,635.00	0.00	4,635.00
138		Ice Machine	2/11/2004	DDB / N/A	5.0000	5,768.36	100.0000	0.00	0.00	5,768.36	0.00	5,768.36
139		Konica Copier 7	3/28/2005	DDB / N/A	5.0000	4,876.00	100.0000	0.00	0.00	4,876.00	0.00	4,876.00
140		Washer Extract	1/1/2005	DDB / N/A	5.0000	11,432.00	100.0000	0.00	0.00	11,432.00	0.00	11,432.00
141		Computers	3/8/2005	DDB / N/A	5.0000	14,951.96	100.0000	0.00	0.00	14,951.96	0.00	14,951.96
142		ADI Software	6/8/2005	SL / N/A	3.0000	6,871.15	100.0000	0.00	0.00	6,871.15	0.00	6,871.15
143		Dell Computers	4/16/2005	SL / N/A	5.0000	3,758.92	100.0000	0.00	0.00	3,758.92	0.00	3,758.92
144		Shredding Mact	1/31/2006	SL / N/A	5.0000	2,331.60	100.0000	0.00	0.00	2,331.60	0.00	2,331.60
145		Computer Equip	5/3/2006	SL / N/A	5.0000	15,186.77	100.0000	0.00	0.00	15,186.77	0.00	15,186.77
146		Refrigerator Ree	7/10/2006	SL / N/A	5.0000	2,438.00	100.0000	0.00	0.00	2,438.00	0.00	2,438.00
147		Bev Air Freezer	11/20/2006	SL / N/A	10.0000	2,650.00	100.0000	0.00	0.00	2,340.83	265.00	2,605.83
148		Overhead Speel	7/19/2007	SL / N/A	5.0000	2,503.36	100.0000	0.00	0.00	2,503.36	0.00	2,503.36
149		Glass Front Doc	7/6/2007	SL / N/A	15.0000	4,506.06	100.0000	0.00	0.00	2,478.30	300.40	2,778.70
150		Food Processor	11/5/2007	SL / N/A	5.0000	1,431.00	100.0000	0.00	0.00	1,431.00	0.00	1,431.00
151		Forza Computer	12/1/2007	SL / N/A	3.0000	915.84	100.0000	0.00	0.00	915.84	0.00	915.84
152		New Doors (dep	10/15/2009	SL / N/A	15.0000	2,400.00	100.0000	0.00	0.00	960.00	160.00	1,120.00
153		Water Sprinkler	9/30/2009	SL / N/A	25.0000	1,000.00	100.0000	0.00	0.00	240.00	40.00	280.00
154		MDI Achieve	3/1/2010	SL / N/A	3.0000	4,734.00	100.0000	0.00	0.00	4,734.00	0.00	4,734.00
155		New Doors (Finz	10/15/2009	SL / N/A	39.0000	2,400.00	100.0000	0.00	0.00	369.24	61.54	430.78
156		Toshiba Copier	10/2/2010	SL / N/A	5.0000	3,906.00	100.0000	0.00	0.00	3,906.00	0.00	3,906.00
157		Dialsmart Air Cc	9/10/2010	SL / N/A	5.0000	10,108.43	100.0000	0.00	0.00	10,108.43	0.00	10,108.43
158		6 Chest/Nightst	3/16/2011	SL / N/A	15.0000	2,203.44	100.0000	0.00	0.00	673.29	146.90	820.19
159		Satellite Dish In	5/13/2011	SL / N/A	10.0000	4,255.71	100.0000	0.00	0.00	1,879.60	425.57	2,305.17
160		AC Units	7/22/2011	SL / N/A	5.0000	7,214.23	100.0000	0.00	0.00	6,011.88	1,202.35	7,214.23
161		Ice Machine Cu	5/10/2011	SL / N/A	10.0000	5,733.52	100.0000	0.00	0.00	2,532.30	573.35	3,105.65
162		10 Mattresses	7/15/2011	SL / N/A	5.0000	2,733.20	100.0000	0.00	0.00	2,323.22	409.98	2,733.20
163		15 Mattresses	3/23/2011	SL / N/A	5.0000	4,046.54	100.0000	0.00	0.00	3,641.90	404.64	4,046.54
164		10 Mattresses	8/2/2011	SL / N/A	5.0000	2,676.37	100.0000	0.00	0.00	2,230.29	446.08	2,676.37
165		Patient Monitor	12/2/2010	SL / N/A	7.0000	5,230.13	100.0000	0.00	0.00	3,611.27	747.16	4,358.43
166		66 AC/Heater u	12/7/2011	SL / N/A	5.0000	19,485.16	100.0000	0.00	0.00	14,938.61	3,897.03	18,835.64

Sorted: General - category

Depreciation Expense
Financial

10/01/2015 - 09/30/2016

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus. / Inv. %	Sec. 179 / Bonus	Salvage / Basis Adj.	Acc. Depreciation / (Sec. 179)	Current Depreciation / (Sec. 179)	Total Depreciation / (Sec. 179)
Moveable Equipment												
167		ID Maker	5/1/2012	SL / N/A	10.0000	2,714.43	100.0000	0.00	0.00	927.42	271.44	1,198.86
168		Oven Range	3/26/2012	SL / N/A	10.0000	5,732.27	100.0000	0.00	0.00	2,006.31	573.23	2,579.54
169		Wheelchairs	12/7/2012	SL / N/A	5.0000	460.13	100.0000	0.00	0.00	260.75	92.03	352.78
170		REHAB EXERCI	2/22/2013	SL / N/A	5.0000	475.85	100.0000	0.00	0.00	245.86	95.17	341.03
171		12 AC Units	8/9/2013	SL / N/A	5.0000	7,019.10	100.0000	0.00	0.00	3,041.61	1,403.82	4,445.43
172		8 Mattresses	8/13/2013	SL / N/A	5.0000	1,097.53	100.0000	0.00	0.00	475.61	219.51	695.12
173		Lawn Mower an	6/6/2013	SL / N/A	3.0000	2,060.92	100.0000	0.00	0.00	1,602.93	457.99	2,060.92
186		G16 Montego V	2/23/2015	SL / N/A	5.0000	1,275.13	100.0000	0.00	0.00	148.77	255.03	403.80
174		Food Processor	11/8/2013	SL / N/A	10.0000	1,058.00	100.0000	0.00	0.00	202.78	105.80	308.58
187		Robot Coupe Fc	5/4/2015	SL / N/A	5.0000	1,058.18	100.0000	0.00	0.00	88.18	211.64	299.82
175		Pellet Plate Hea	3/11/2014	SL / N/A	10.0000	3,870.00	100.0000	0.00	0.00	612.75	387.00	999.75
188		Rubbermaid A3i	9/15/2015	SL / N/A	5.0000	970.80	100.0000	0.00	0.00	16.18	194.16	210.34
176		Booster Heater	8/15/2014	SL / N/A	10.0000	848.43	100.0000	0.00	0.00	98.98	84.84	183.82
189		Rubbermaid A3i	5/27/2015	SL / N/A	5.0000	917.62	100.0000	0.00	0.00	61.17	183.52	244.69
190		Detecto Electric	5/29/2015	SL / N/A	5.0000	3,706.82	100.0000	0.00	0.00	247.12	741.36	988.48
191		Advolution 20XF	10/7/2014	SL / N/A	5.0000	2,205.70	100.0000	0.00	0.00	441.14	441.14	882.28
192		Computer - Len.	7/21/2015	SL / N/A	5.0000	2,714.05	100.0000	0.00	0.00	90.47	542.81	633.28
193		Computer - Len.	7/21/2015	SL / N/A	5.0000	558.34	100.0000	0.00	0.00	18.61	111.67	130.28
194		Computer - Len.	7/21/2015	SL / N/A	5.0000	1,223.03	100.0000	0.00	0.00	40.77	244.61	285.38
195		Computer Hard.	5/4/2015	SL / N/A	5.0000	1,491.05	100.0000	0.00	0.00	124.25	298.21	422.46
200		Computer	9/1/2015	SL / N/A	5.0000	1,095.41	100.0000	0.00	0.00	18.26	219.08	237.34
196		Computer - Len.	9/30/2015	SL / N/A	5.0000	1,223.03	100.0000	0.00	0.00	0.00	244.61	244.61
197		360 PRO GYM -	9/14/2015	SL / N/A	5.0000	5,250.20	100.0000	0.00	0.00	87.50	1,050.04	1,137.54
198		LIBERTY BED 7	5/15/2015	SL / N/A	5.0000	15,464.88	100.0000	0.00	0.00	1,288.74	3,092.98	4,381.72
201		(14) Bedroom se	7/1/2015	M / MQ	5.0000	36,841.34	100.0000	0.00	0.00	19,341.70	6,999.86	26,341.56
202		(4) Bedroom set	7/1/2015	M / MQ	5.0000	11,181.21	100.0000	0.00	0.00	5,870.14	2,124.43	7,994.57
203		(3) tables w/4 ct	7/1/2015	M / MQ	5.0000	9,574.69	100.0000	0.00	0.00	5,026.72	1,819.19	6,845.91
204		Standard Dlean.	12/21/2015	SL / N/A	5.0000	627.46	100.0000	0.00	0.00	0.00	94.12	94.12
205		Food Processor	10/5/2015	SL / N/A	5.0000	1,058.18	100.0000	0.00	0.00	0.00	211.64	211.64
206		Mattress - Bed F	12/31/2015	SL / N/A	5.0000	14,131.50	100.0000	0.00	0.00	0.00	2,119.73	2,119.73
207		Phillips HeartSta	2/24/2016	SL / N/A	5.0000	1,487.86	100.0000	0.00	0.00	0.00	173.58	173.58
210		Scale - 600lb Sll	12/31/2015	SL / N/A	5.0000	6,940.00	100.0000	0.00	0.00	0.00	1,041.00	1,041.00
211		Trapeze Bar 45C	12/31/2015	SL / N/A	5.0000	1,295.00	100.0000	0.00	0.00	0.00	194.25	194.25
212		Wheelchair 26"	12/31/2015	SL / N/A	5.0000	1,250.00	100.0000	0.00	0.00	0.00	187.50	187.50
213		Wheelchair 30"	12/31/2015	SL / N/A	5.0000	1,500.00	100.0000	0.00	0.00	0.00	225.00	225.00
214		Gerl Chair 30" E	12/31/2015	SL / N/A	5.0000	1,995.00	100.0000	0.00	0.00	0.00	299.25	299.25
Subtotal: Moveable Equipment						970,751.48		0.00	0.00	831,527.08	39,196.96	870,724.04
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Moveable Equipment						970,751.48		0.00	0.00	831,527.08	39,196.96	870,724.04
Non Moveable Equipment												
177		Equipment	5/5/1997	DDB / N/A	7.0000	1,161.00	100.0000	0.00	0.00	1,161.00	0.00	1,161.00
178		Miscellaneous	10/1/1985	SL / N/A	19.0000	38,263.00	100.0000	0.00	0.00	38,263.00	0.00	38,263.00
179		Fire Alarm	5/23/2003	SL / N/A	7.0000	4,558.00	100.0000	0.00	0.00	4,558.00	0.00	4,558.00

Sorted: General - category

Depreciation Expense
Financial

10/01/2015 - 09/30/2016

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation/ (Sec. 179)	Total Depreciation/ (Sec. 179)
Non Moveable Equipment												
180		Nurse Call Svst.	9/30/2003	SL / N/A	7.0000	5,294.70	100.0000	0.00	0.00	5,294.70	0.00	5,294.70
181		Telephone Svst.	6/30/2006	SL / N/A	10.0000	12,535.36	100.0000	0.00	0.00	11,595.25	940.11	12,535.36
199		Blinds	8/20/2015	SL / N/A	5.0000	693.23	100.0000	0.00	0.00	11.55	138.65	150.20
Subtotal: Non Moveable Equipment						62,505.29		0.00	0.00	60,883.50	1,078.76	61,962.26
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Non Moveable Equipment						62,505.29		0.00	0.00	60,883.50	1,078.76	61,962.26
Vehicles												
185		Box Truck	8/20/2014	SL / N/A	4.0000	4,049.00	100.0000	0.00	0.00	1,096.60	1,012.25	2,108.85
Subtotal: Vehicles						4,049.00		0.00	0.00	1,096.60	1,012.25	2,108.85
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: Vehicles						4,049.00		0.00	0.00	1,096.60	1,012.25	2,108.85
Subtotal:						1,807,398.39		0.00	0.00	1,318,067.43	80,702.00	1,398,769.43
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Grand Totals:						1,807,398.39		0.00	0.00	1,318,067.43	80,702.00	1,398,769.43

Meridian Manor Health & Rehabilitation Center
Realty Depreciation Schedule
September 30, 2016

Account Description	Description	Date	Amount	Useful Life	2015 Depreciation	2015 Accum. Depr.	2016 Depreciation	2016 Accum. Depr.	NBV
Land Improvements									
Land Improvements	Prior to 2015	N/A	9,530	N/A	-	-	-	-	9,530
	Total 2015		9,530		-	-	-	-	9,530
Building & Building Improvements									
Building & Building Imp	Prior to 2015	N/A	681,359	N/A	12,379	175,371	12,379	187,750	493,609
2015 Additions									
Building & Building Imp	Prior Foundation*	N/A	579,064	30	19,302	19,302	19,302	38,604	540,460
Building Improv. - Realty	General Conditions	9/30/2015	184,452	20	9,223	9,223	9,223	18,446	166,006
Building Improv. - Realty	Permit	9/30/2015	22,482	20	1,124	1,124	1,124	2,248	20,234
Building Improv. - Realty	Sitework	9/30/2015	11,769	20	588	588	588	1,176	10,593
Building Improv. - Realty	Selective Demolition	9/30/2015	44,135	20	2,207	2,207	2,207	4,414	39,721
Building Improv. - Realty	Concrete	9/30/2015	31,907	20	1,595	1,595	1,595	3,190	28,717
Building Improv. - Realty	Masonry	9/30/2015	14,435	20	722	722	722	1,444	12,991
Building Improv. - Realty	Structural Steel	9/30/2015	69,458	20	3,473	3,473	3,473	6,946	62,512
Building Improv. - Realty	Rough Carpentry	9/30/2015	8,040	20	402	402	402	804	7,236
Building Improv. - Realty	Architectural Milwork	9/30/2015	23,254	20	1,163	1,163	1,163	2,326	20,928
Building Improv. - Realty	Dampproofing	9/30/2015	8,164	20	408	408	408	816	7,348
Building Improv. - Realty	EIFS	9/30/2015	15,508	20	775	775	775	1,550	13,958
Building Improv. - Realty	Roofing	9/30/2015	32,483	20	1,624	1,624	1,624	3,248	29,235
Building Improv. - Realty	Caulking	9/30/2015	7,078	20	354	354	354	708	6,370
Building Improv. - Realty	Doors-Frames-Hardware	9/30/2015	32,051	20	1,603	1,603	1,603	3,206	28,845
Building Improv. - Realty	Access Panels	9/30/2015	1,350	20	68	68	68	136	1,214
Building Improv. - Realty	Skylights	9/30/2015	25,286	20	1,264	1,264	1,264	2,528	22,758
Building Improv. - Realty	Windows	9/30/2015	7,714	20	386	386	386	772	6,942
Building Improv. - Realty	Automatic Doors	9/30/2015	9,135	20	457	457	457	914	8,221
Building Improv. - Realty	Glazing	9/30/2015	8,650	20	433	433	433	866	7,784
Building Improv. - Realty	GWB Systems	9/30/2015	125,222	20	6,261	6,261	6,261	12,522	112,700
Building Improv. - Realty	Flooring	9/30/2015	67,828	20	3,391	3,391	3,391	6,782	61,046
Building Improv. - Realty	Acoustical Ceilings	9/30/2015	42,704	20	2,135	2,135	2,135	4,270	38,434
Building Improv. - Realty	Painting	9/30/2015	20,254	20	1,013	1,013	1,013	2,026	18,228
Building Improv. - Realty	Signage	9/30/2015	1,975	20	99	99	99	198	1,777
Building Improv. - Realty	Cubicle track and Curtain	9/30/2015	8,104	20	405	405	405	810	7,294
Building Improv. - Realty	Toilet Accessories	9/30/2015	17,925	20	896	896	896	1,792	16,133
Building Improv. - Realty	Wall Protection	9/30/2015	20,029	20	1,001	1,001	1,001	2,002	18,027
Building Improv. - Realty	Appliances	9/30/2015	7,965	20	398	398	398	796	7,169
Building Improv. - Realty	Fire Protection	9/30/2015	18,877	20	944	944	944	1,888	16,989
Building Improv. - Realty	HVAC	9/30/2015	176,625	20	8,831	8,831	8,831	17,662	158,963
Building Improv. - Realty	Plumbing	9/30/2015	165,138	20	8,257	8,257	8,257	16,514	148,624
Building Improv. - Realty	Electrical	9/30/2015	138,703	20	6,935	6,935	6,935	13,870	124,833
Building Improv. - Realty	Contingency	9/30/2015	110,146	20	5,507	5,507	5,507	11,014	99,132
Building Improv. - Realty	Contract Management Fee	9/30/2015	117,767	20	5,888	5,888	5,888	11,776	105,991
Building Improv. - Realty	CO#1: Asbestos Removal	9/30/2015	22,802	20	1,140	1,140	1,140	2,280	20,522
Building Improv. - Realty	CO#2: January 2015 Drawing	9/30/2015	118,360	20	5,918	5,918	5,918	11,836	106,524
Building Improv. - Realty	CO#2: Adjusted Contract Amount	9/30/2015	(122,088)	20	(6,104)	(6,104)	(6,104)	(12,208)	(109,880)
Building Improv. - Realty	CO#3: Added Sanitary Lines	9/30/2015	7,058	20	353	353	353	706	6,352
Building Improv. - Realty	CO#4: Paving and PT Entry	9/30/2015	180,830	20	9,042	9,042	9,042	18,084	162,746
Building Improv. - Realty	CO#4: Sitting Area Revisions	9/30/2015	5,032	20	252	252	252	504	4,528
Building Improv. - Realty	CO#4: Nourishment Station	9/30/2015	13,369	20	668	668	668	1,336	12,033
Building Improv. - Realty	CO#4: Reception Area Revision	9/30/2015	3,007	20	150	150	150	300	2,707
Building Improv. - Realty	CO#4: Alcove and Office 127	9/30/2015	5,905	20	295	295	295	590	5,315
Building Improv. - Realty	E Lobby, LL Sanitary, & GB's	9/30/2015	15,009	20	750	750	750	1,500	13,509
Building Improv. - Realty	CO#5 Lower Level Doors/HW	9/30/2015	13,385	20	669	669	669	1,338	12,047
Building Improv. - Realty	CO#5 Lounge Double Door	9/30/2015	5,160	20	258	258	258	516	4,644
Building Improv. - Realty	CO#5 Replace Reception Windows	9/30/2015	2,555	20	128	128	128	256	2,299
Building Improv. - Realty	CO#5: Paint Exterior Wall	9/30/2015	725	20	36	36	36	72	653
Building Improv. - Realty	Architectural Fees	Var	159,916	20	7,996	7,996	7,996	15,992	143,924
	Total 2015		3,288,061		133,062	296,054	133,062	429,116	2,858,945
2016 Additions									
Building Improv. - Realty	CO#6 Corridor 108A Auto Door	12/17/2016	22,357	20	-	-	1,118	1,118	21,239
Building Improv. - Realty	CO#7 Provided Storage Trailer	12/17/2016	2,111	20	-	-	106	106	2,005
Building Improv. - Realty	CO#7 Flooring Revisions	12/17/2016	7,539	20	-	-	377	377	7,162
	Total 2015		32,007		-	-	1,601	1,601	30,406
Movable Equipment									
Movable Equip. - Realty	Furniture - Resident Rooms	9/30/2015	50,597	10	5,060	5,060	5,060	10,120	40,477
	Total 2015		50,597		5,060	5,060	5,060	10,120	40,477
Total Leasehold/Property Recorded for Equity Purposes			3,380,195		138,122	301,114	139,723	440,837	2,939,358

Page 35, Line A1 - Reserve for Value of Leased as Land 9,530
Page 35, Line A3 - Reserve for Leasehold Property 40,477
Page 35, Line A4 - Reserve for Leasehold Real Property 2,889,351
Page 36, Line F1 - F/S vs C/R Depreciation (140,229)

*See attached letter for Prior Foundation

Meridian Manor Health & Rehabilitation Center
 Depreciation Schedule
 September 30, 2016

<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	2015 <u>Accum Depr.</u>	2016 <u>Depreciation</u>	2016 <u>Accum Depr.</u>	<u>NBV</u>
Movable Equipment								
Movable Equip. - Realty	Lobby Furniture*	9/4/2015	5,063	10	506	506	1,012	4,051
	<i>Total 2015</i>		<u>5,063</u>		<u>506</u>	<u>506</u>	<u>1,012</u>	<u>4,051</u>

Page 31, Line B9 - F/S vs C/R NBV 4,051 **

*Reclass from P&L for capitalization purposes from Cost Year 2015
 **Amount is included in the F/S vs C/R Depreciation on Page 36

Meridian Manor Health & Rehabilitation Center
Fixed Asset Reconciliation
September 30, 2016

<u>Page 31 - Fixed Assets</u>	<u>Hist Cost</u>	<u>2015</u> <u>Accum Depr.</u>	<u>2016</u> <u>Depreciation</u>	<u>2016</u> <u>Accum Depr.</u>	<u>NBV</u>	<u>Summary</u>
Building & Building Improv.	11,514	11,514	-	11,514	-	-
CY Additions	-	-	-	-	-	-
Leasehold Improv.	726,132	413,046	38,933	451,979	274,153	306,118
CY Additions	32,446	-	481	481	31,965	-
Non-Movable Equip.	62,505	60,885	1,079	61,964	541	-
CY Additions	-	-	-	-	-	541
Movable Equipment	887,930	801,795	24,514	826,309	61,621	-
CY Additions	87,882	30,239	15,189	45,428	42,454	104,075
Motor Vehicles	4,049	1,097	1,012	2,109	1,940	-
CY Additions	-	-	-	-	-	1,940
Total	1,812,458	1,318,576	81,208	1,399,784	412,674	412,674
Per TB	1,807,399			1,398,769	408,630	408,630
Variance	5,059			1,015	4,044	4,044
Lobby Furniture RJE in FY2015	5,063	506	506	1,012	4,051	4,051
Variance	(4)			3	(7)	(7)



STATE OF CONNECTICUT

DEPARTMENT OF SOCIAL SERVICES
OFFICE OF THE DEPUTY COMMISSIONER

July 8, 2015

Matthew Bivolack
Marcum LLP
55 Long Wharf Drive, 12th Floor
New Haven, CT 06511

Subject: Docket #15-709 Meridian Manor Request to modify Docket #12-722

Dear Mr. Bivolack:

The Department of Social Services ("DSS") has reviewed your request to modify Docket #12-722 as amended by Docket # 15-703 which provided Certificate of Need approval for Meridian Manor to complete capital improvements and renovations to the existing facility by December 31, 2017. DSS agrees to modify Docket # 12-722 as amended by Docket # 15-703 as follows:

- ~~The Applicant may seek an increase to Medicaid reimbursement associated with this CON upon full project completion.~~ The DSS shall recognize the actual project costs for Medicaid reimbursement purposes, up to a maximum of \$7,100,000, exclusive of capitalized financing, to be amortized in accordance with the rate of return applicable to proprietary facilities in the year of project completion subject to applicable statutes and regulations in effect at the time of project completion. This additional allowable property reimbursement shall be in addition to the Applicant's minimum fair rent allowance in effect in the rate year of project completion subject to applicable statutes governing rate increases associated with capital improvements. **Commencing with the July 1, 2015 rate period, DSS shall recognize for Medicaid reimbursement purposes, up to \$2,688,721 of the approved \$7,100,000 for actual capital improvements provided the Applicant submits verifying documentation of such costs and receives all necessary governmental approvals by February 15, 2016.**

All other conditions and stipulations associated with Docket #12-722, as amended by Docket # 15-703, remain unchanged. Please contact Rich Wysocki, Principal Cost Analyst at 860-424-5103 if you need further assistance in this matter.

Sincerely,

A handwritten signature in cursive script that reads "Kathleen M. Brennan".

Kathleen M. Brennan, Deputy Commissioner

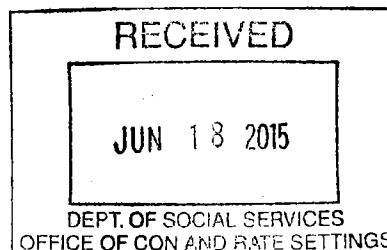
CC: Commissioner Bremby
Chris LaVigne, Director, Reimbursement & Rate Setting
Rich Wysocki, Principal Cost Analyst, Reimbursement & Rate Setting
Myers & Stauffer

MARCUM

ACCOUNTANTS • ADVISORS

June 17, 2015

Kathleen Shaughnessy &
Richard Wysocki
Division of CON and Rate Setting
State of Connecticut
Department of Social Services
55 Farmington Avenue
Hartford, CT 06106-5033



Re: Meridian Manor
CON Construction Project

Dear Ms. Shaughnessy & Mr. Wysocki:

Thank you for your time and attention on Monday morning to meet with Brian Cleary and myself to discuss the renovations currently underway at Meridian Manor and the census matters resultant from the Department of Health's (DPH) requirement to close 12 additional skilled beds during Phase I of the renovation (currently underway) and Phase II, due to commence at or around September of 2015.

During our meeting we discussed our previously submitted interim rate request dated march 23, 2015, (copy enclosed). Additionally, the Provider identified that this interim rate request aligns with the DPH's mandated temporary bed closure requirements. Furthermore, this request is intended to allow the Provider to not incur any additional financial hardship while at the same time completing the Department's approved CON application.

At your request the following is intended to provide a summary of what has been completed year-to- date (YTD) and is expected to be reported on the as filed Annual Report of Long Term Care Facility FYE 09/30/2015. Please consider the following:

<u>Description</u>	<u>Amount</u>
Construction Costs	\$2,049,657
Prior Foundation	579,064
Movable Equipment	60,000
Total YTD	\$2,688,721

Based upon the above provided information and our prior interim rate request, we respectfully request reconsideration from the Department and during both Phase I and II of these expected renovations. This request respectfully seeks an interim rate of \$217 as well as fair rental reimbursement for the above completed portion of the said project and retroactive to July 1, 2014. It is worth noting that even with an interim rate of approximately \$217 PPD, the Provider's Medicaid rate would still be substantially lower than the median state rate and also primarily resultant of DPH mandated census reductions.



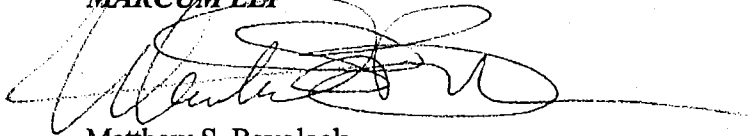
Kathleen Shaughnessy &
Richard Wysocki
Division of CON and Rate Setting
June 17, 2015

Page 2

We thank you for working with the Provider through this process and should you have any questions regarding the above and/or attached information, please do not hesitate to contact me directly at (203) 781-9680.

Very truly yours,

MARCUM LLP

A handwritten signature in black ink, appearing to read "Matthew S. Bivolack", written over a horizontal line.

Matthew S. Bivolack
Principal

CC: Christopher LaViigne, Division Director, DSS

Brian Cleary, Meridian Manor

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2016	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input 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				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		N/A		
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Meridian Manor Corporation		778C	9/30/2016		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		9/30/2016		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)				\$	40,477	40,477	
Related Party Loan and Late Payment Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	40,477	40,477	
14. Insurance							
a. Insurance on Property (buildings only)				\$	65,243	65,243	
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)				\$	65,243	65,243	
15. Total All Expenditures (A-13 thru C-14)				\$	6,574,158	6,574,158	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Meridian Manor Corporation				778C	9/30/2016	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.	10	A1	Salaries not related to Resident Care	\$ 52,000	52,000		
3.	10	A12g	Occupational Therapy	\$ 80,598	80,598		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 21,323	21,323		
10.	15	1e	Accounting & Legal	\$ 4,996	4,996		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,560	3,560		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 416	416		
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.	16	L6	Automobile Expense (e.g. personal use)	\$ 3,800	3,800		
18.	16	m3	Unallowable Advertising *	\$ 13,659	13,659		
19.	15	1k1	Income Tax / Corporate Business Tax	\$ (9,899)	(9,899)		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 293	293		
23.			Other - See attached Schedule	\$ 39,471	39,471		
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)				\$ 210,217	210,217		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
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)
15	Var	Owner's Benefits Disallowance (See Attached)	\$ 10,157		
15	1g	10% of Purchases from We Care Distributors (See Page 4) - Small Equip. Pu	\$ 27		
16	m8a	Chamber of Commerce Dues	\$ 1,020		
16	m11	Marketing Consultant	\$ 25,299		
16	m13	Patient Lost Items	\$ 286		
16	m13	Television Purchases	\$ 1,485		
16	m13	Credit Card Charges	\$ 1,171		
16	m13	Misc. Expense - Lunch for Employees	\$ 26		
Total Other A&G Adjustments			\$ 39,471	\$ -	\$ -

Meridian Manor Health & Rehabilitation Center
September 30, 2016
Benefits Disallowance

Pg. 28b

Owner

Owners Salary	52,000	TB Linked
Total Salaries	<u>3,450,521</u>	TB Linked
Percent to Total Salaries	1.51%	
Total Benefits (Pg 15, Line 1a1, 1a3 - 1a5)	673,981	TB Linked
Owners Benefits Disallowed	10,157	Page 28 attachment

**Meridian Manor Health & Rehabilitation Center
Disallowance Schedule for Cell Phones
September 30, 2016**

Pg. 28c

	<u>Amount</u>	
Total Cell Phone Expense	4,640	TB Linked
Cell Phone Allowed Based on Bed Capacity	3	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,080	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 3,560</u></u>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Meridian Manor Corporation				778C	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 210,217	210,217		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 48,787	48,787		
28.	20	5d	Ambulance/Limousine	\$ 97	97		
29.	20	5f	X-rays, etc	\$ 3,647	3,647		
30.	20	5h	Laboratory	\$ 9,501	9,501		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,242	2,242		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 78,512	78,512		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 2,228	2,228		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 8,402	8,402		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 2,318	2,318		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 115,220	115,220		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 481,171	481,171		

*** 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.

Meridian Manor Corporation
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5b/c	10% of Purchases from We Care Distributors (See Page 4) - Medical Supplies	\$ 13,613		
20	5j	10% of Purchases from We Care Distributors (See Page 4) - Diapers	\$ 2,542		
18	2a1	10% of Purchases from We Care Distributors (See Page 4) - Food	\$ 53		
19	3a1	10% of Purchases from We Care Distributors (See Page 4) - Linen	\$ 1,653		
20	5c	Non Medicaid Supply Cost	\$ 1,199		
20	5j	Mattress Purchase	\$ 1,357		
20	5j	Oxygen Supplies	\$ 3,997		
20	5j	Oxygen Rental	\$ 11,471		
20	5j	Oxygen Equipment Assessment, Maint & Study	\$ 1,578		
20	5j	Med A Outside Services	\$ 2,835		
20	5j	Medicaid Outside Services	\$ (498)		
20	5j	Wound Vac Equipment Rental	\$ 18,122		
20	5j	Special Mattress Rentals	\$ 8,308		
20	5j	Optometry	\$ 12		
20	5j	Bariatric Equipment Rental	\$ 6,481		
20	5i	Cable TV Disallowance (See Attached)	\$ 5,789		
Total Other Ancillary Costs			\$ 78,512	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	10% of Purchases from We Care Distributors (See Page 4) - Mov. Equipment	\$ 2,228		
Total Excess Movable Equipment Depreciation			\$ 2,228	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8c	Sprinkler System Depreciation Adjustment (See Attached)	\$ 8,402		
Total Other Property Adjustments			\$ 8,402	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Related Party Loan & Late Payment Interest	\$ 40,477		
30	IV 8	Medical Records Income	\$ 235		
30	IV 8	Misc. Revenue	\$ 180		
30	IV 8	Adjustments	\$ 3,730		
30	IV 8	RN from Wolcott View Manor	\$ 70,598		
Total Other Adjustments			\$ 115,220	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Meridian Manor Health & Rehabilitation Center
 We Care Distributors - Disallowance
 September 30, 2016

Descriptions of Goods	Account	Page	Line	Amount	Markup %	Actual Cost	Disallowance	Page / Line Ref
Medical Supplies	640600.000	20	5b/c	149,759	10%	136,146	13,613	Page 29, Line 34
Diapers/Briefs	670720.000	20	5j	27,964	10%	25,422	2,542	Page 29, Line 34
Food	690680.000	18	2a1	579	10%	526	53	Page 29, Line 34
Linen	700690.000	19	3a1	18,185	10%	16,532	1,653	Page 29, Line 34
Mattress Purchase	720671.000	20	5j	322	10%	293		Acct Disallowed
Small Equip. Purchase	730720.000	15	1g	301	10%	274	27	Page 28, Line 23
Legend Drugs	850660.000	20	5a2	14,131	10%	12,846		Acct Disallowed
Movable Equipment	162000.000	22	7d	24,510	10%	22,282	2,228	Page 29, Line 35
				<u>235,751</u>		<u>214,321</u>	<u>20,116</u>	

Meridian Manor Health & Rehabilitation Center
Cable TV Disallowance
September 30, 2016

Total Cable TV Expense	\$ 5,789	TB Linked
Total Cable TV Revenue	8,478	
Disallowed Expense	<u>5,789</u>	{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.

**Meridian Manor Health & Rehabilitation Center
 Sprinkler System Depreciation Adjustment
 September 30, 2016**

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	8,402	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	8,402	8,402	8,402	8,402	8,402	6,095	492	492	492	492	492	199

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Meridian Manor Corporation	778C	9/30/2016		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 4,300,672	4,300,672			
b. Medicaid Room and Board Contractual Allowance **	\$ (759,982)	(759,982)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 518,013	518,013			
b. Medicare Room and Board Contractual Allowance **	\$ (16,329)	(16,329)			
4. a. Private-Pay Residents and Other	\$ 817,322	817,322			
b. Private-Pay Room and Board Contractual Allowance **	\$ (126,051)	(126,051)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 32,112	32,112			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 23,174	23,174			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 1,319	1,319			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 287,253	287,253			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 201,054	201,054			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 34,454	34,454			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 24,939	24,939			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 287,458	287,458			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 58,131	58,131			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ 47,649	47,649			
b. Other (Specify) - Non-Medicare	\$ 32,646	32,646			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 5,763,834	5,763,834			
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 (Specify)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 258	258			
8. Other (Specify)	\$ 68,458	68,458			
V. Total Other Revenue (I thru 8)	\$ 68,716	68,716			
VI. Total All Revenue (III + V)	\$ 5,832,550	5,832,550			

* 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 - Oxygen	\$ 3,819		
30 II 6a	Medicare A - Equipment Rental	\$ 4,575		
30 II 6a	Medicare A - X-ray	\$ 19,552		
30 II 6a	Medicare A - Lab	\$ 35,571		
30 II 6a	Medicare B - Vaccines	\$ (26)		
30 II 6a	Medicare B - Contractual Adjustment	\$ (15,842)		
Total Other Resident Revenue - Medicare		\$ 47,649	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Private - Oxygen	159		
30 II 6b	Private - Equipment Rental	(974)		
30 II 6b	Private - Lab	588		
30 II 6b	Medicaid - Oxygen	8,869		
30 II 6b	Medicaid - Equipment Rental	8,134		
30 II 6b	Medicaid - IV Therapy	4,008		
30 II 6b	Medicaid - Lab	13		
30 II 6b	Managed Care - Oxygen	6,265		
30 II 6b	Managed Care - Equipment Rental	210		
30 II 6b	Managed Care - Respiratory Therapy	98		
30 II 6b	Managed Care - Lab	14,300		
30 II 6b	Insurance - Oxygen	(4,014)		
30 II 6b	Insurance - IV Therapy	3,095		
30 II 6b	Insurance - X-ray	1,578		
30 II 6b	Insurance - Lab	(9,683)		
Total Other Resident Revenue		\$ 32,646	\$ -	\$ -

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	\$ 8,478		
30 IV 8	Medical Records Income	\$ 235		
30 IV 8	Vending Income	\$ 2,138		
30 IV 8	Misc. Revenue	\$ 180		
30 IV 8	Adjustments	\$ 3,730		
30 IV 8	Small Balance Adjustments	\$ (17,081)		
30 IV 8	Vending/Soda Expense	\$ 180		
30 IV 8	RN from Wolcott View Manor	\$ 70,598		
Total Other Revenue		\$ 68,458	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	64,316
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	512,833
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(250)
4. Inventories			\$	2,490
5. Prepaid Expenses			\$	13,948
a. Prepaid Insurance	13,948			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	29
Webster Credit Card Account	29			
A-9. Total Current Assets (Lines A1 thru 8)				
			\$	593,366
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>11,514</u>		\$	
	Accum. Depreciation <u>11,514</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>758,578</u>		\$	306,118
	Accum. Depreciation <u>452,460</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>62,505</u>		\$	541
	Accum. Depreciation <u>61,964</u>	Net		
6. Movable Equipment	*Historical Cost <u>975,812</u>		\$	104,075
	Accum. Depreciation <u>871,737</u>	Net		
7. Motor Vehicles	*Historical Cost <u>4,049</u>		\$	1,940
	Accum. Depreciation <u>2,109</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(4,044)
F/S vs C/R NBV	(4,051)			
Rounding Variance	7			
B-10. Total Fixed Assets (Lines B1 thru 9)				
			\$	408,630

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	1,001,996
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	9,530		
	Accum. Depreciation		Net	\$ 9,530
3. Buildings				
	*Historical Cost	3,320,068		
	Accum. Depreciation	430,717	Net	\$ 2,889,351
4. Non-Movable Equipment				
	*Historical Cost		Net	\$
5. Movable Equipment				
	*Historical Cost	50,597		
	Accum. Depreciation	10,120	Net	\$ 40,477
6. Motor Vehicles				
	*Historical Cost		Net	\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	2,939,358
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>)			\$	129,071
Name and Address		Amount	Loan Date	
K. Cleary & JE Cleary, Jr.		129,071		
7. Other Assets (<i>itemize</i>)			\$	36,908
Deferred Tax Asset - Federal		301,157		
Deferred Tax Asset - State		158,964		
Deferred Tax Asset Valuation Allowance		(423,213)		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	165,979
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,107,333

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Meridian Manor Corporation		778C	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	314,627
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	1,840
Name of Lender	Purpose	Amount	Date Due		
H&R Healthcare		1,840			
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	217,594
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	4,477
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>)				\$	74,083
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	476,868
401k Plan		2,928	Accrued Rent	332,500	
Resident Refunds		424			
Resident Trust		23,619			
CT User Fee Payable		117,397			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,089,489

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Meridian Manor Corporation		License No. 778C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,089,489	
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>)					
\$ 1,520,146					
Name and Address of Lender		Amount	Loan Date		
J. Cleary, WVM, Beach Build, WVM Realty, WOM		1,520,146			
4. Other Long-Term Liabilities (<i>itemize</i>)					
Deferred Tax Liability - Federal			8,048	\$	
Deferred Tax Liability - State			2,228	10,276	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 1,530,422					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 2,619,911					


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

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2016	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>)			\$	40,477
4. Reserve for leasehold real properties on which fair rental value is based			\$	2,889,351
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	2,939,358
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	20,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	(372,357)
5. Cumulated Earnings			\$	(498,200)
6. Gain or Loss for Period				
	10/1/2015	thru	9/30/2016	
			\$	(601,379)
7. Total Net Worth			\$	(1,451,936)
C. Total Reserves and Net Worth			\$	1,487,422
D. Total Liabilities, Reserves, and Net Worth			\$	4,107,333

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(398,007)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	5,832,550
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	6,433,929
D. Net Income or Deficit			\$	(601,379)
E. Balance			\$	(999,386)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Pg. 27			\$6,574,158	
F/S vs C/R Depreciation			(140,229)	
Total Expenses Per F/S			\$6,433,929	
2. Other (<i>itemize</i>)				
Prior Period Adjustment			(452,550)	
F-3. Total Additions			\$	(452,550)
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			\$	(1,451,936)
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2016	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 PRINCIPAL	Date Signed 1/26/17		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

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 year ended September 30, 2016, 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
January 24, 2017



MARCUM GROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Meridian Manor Corporation

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

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
100100.000	Cash - Operating	36,756.00			36,756.00
100125.000	Webster Credit Card Acct	29.00			29.00
100150.000	Cash - Payroll	3,541.00			3,541.00
100200.000	Cash - Petty	200.00			200.00
100900.000	Cash - Resident Trust	23,819.00			23,819.00
111000.000	A/R - Private	86,095.00			86,095.00
112000.000	A/R - Medicaid	455,435.00			455,435.00
113000.000	A/R - Medicare Part A	81,438.00			81,438.00
114000.000	A/R - Medicare Part B	13,218.00			13,218.00
115000.000	A/R - Co-Insurance Part A	21,959.00			21,959.00
116000.000	A/R - Co-Insurance Part B	4,505.00			4,505.00
117000.000	A/R - Managed Care	(33,094.00)			(33,094.00)
119300.000	A/R - Hospice	33,278.00			33,278.00
120000.000	A/R - Allowance for Bad Debt	(150,001.00)			(150,001.00)
139100.000	Income Tax Receivable	(250.00)			(250.00)
149000.000	Inventories	2,490.00			2,490.00
152000.000	Prepaid - Insurance	13,948.00			13,948.00
161000.000	Building	11,514.00			11,514.00
161500.000	Automobile	4,049.00			4,049.00
162000.000	Furniture Fixture & Equipment	78,204.00			78,204.00
162500.000	Computer Hardware	8,305.00			8,305.00
163500.000	Leasehold Improvements	758,580.00			758,580.00
164000.000	Moveable Equipment	884,242.00			884,242.00
164500.000	Non-Moveable Equipment	62,505.00			62,505.00
166000.000	Accum. Dep. - F&F	(1,398,769.00)			(1,398,769.00)
182000.000	Due from K Cleary	12,919.00			12,919.00
185000.000	Due From Officers - JE Cleary, Jr.	116,152.00			116,152.00
189000.000	Deferred Tax Asset - Federal	301,157.00			301,157.00
189500.000	Deferred Tax Asset - State	158,964.00			158,964.00
189600.BSC	Deferred Tax Asset Valuation Allowance	(423,213.00)			(423,213.00)
200100.000	Accounts Payable	(314,628.00)			(314,628.00)
200600.000	Accrued Insurance Payable	1.00			1.00
201700.000	401k Plan	(2,928.00)			(2,928.00)
201900.000	Accrued Payroll Taxes	(4,477.00)			(4,477.00)
202000.000	Accrued Wages	(53,558.00)			(53,558.00)
202400.000	Accrued Interest	(74,083.00)			(74,083.00)
215100.000	Resident Refunds	(424.00)			(424.00)
215300.000	Resident Trust	(23,619.00)			(23,619.00)
230000.000	CT User Fee Payable	(117,397.00)			(117,397.00)
240000.000	Accrued Vacation Pay	(127,708.00)			(127,708.00)
241000.000	Accrued Sick Pay	(36,328.00)			(36,328.00)
243000.000	Accrued Rent	(332,500.00)			(332,500.00)
251000.000	L/P H&R Healthcare	(1,840.00)			(1,840.00)
252000.000	Due To/From R&C Realty	(508,732.00)			(508,732.00)
252100.000	Due to James Cleary	(285,000.00)			(285,000.00)
253000.000	Due to Wolcott View Manor	(640,000.00)			(640,000.00)
253100.000	Due to Beach Building LLC	(50,000.00)			(50,000.00)
253500.000	Due to WVM - Related Party	(11,414.00)			(11,414.00)
254000.000	Due to/from White Oak Manor	(25,000.00)			(25,000.00)
259000.000	Deferred Tax Liability - Federal	(8,048.00)			(8,048.00)
259500.000	Deferred Tax Liability - State	(2,228.00)			(2,228.00)
301000.000	Capital Stock	(20,000.00)			(20,000.00)
302000.000	Treasury Stock	372,357.00			372,357.00
308000.000	Retained Earnings	498,200.00			498,200.00
400100.000	Medicare A - Room and Board	(518,013.00)			(518,013.00)
400200.000	Medicare A - Medical Supplies	(1,319.00)			(1,319.00)
400250.000	Medicare A - Pharmacy	(32,112.00)			(32,112.00)

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
400300.000	Medicare A - Oxygen	(3,819.00)			(3,819.00)
400350.000	Medicare A - Equipment Rental	(4,575.00)			(4,575.00)
400400.000	Medicare A - Physical Therapy	(239,066.00)			(239,066.00)
400450.000	Medicare A - Occupational Therapy	(247,284.00)			(247,284.00)
400500.000	Medicare A - Speech Therapy	(14,170.00)			(14,170.00)
400700.000	Medicare A - X-ray	(19,552.00)			(19,552.00)
400850.000	Medicare A - Lab	(35,571.00)			(35,571.00)
400900.000	Medicare A - Contractual Adjustment	16,329.00			16,329.00
410100.000	Private - Room and Board	(533,092.00)			(533,092.00)
410250.000	Private - Pharmacy	42.00			42.00
410300.000	Private - Oxygen	(159.00)			(159.00)
410350.000	Private - Equipment Rental	974.00			974.00
410400.000	Private - Physical Therapy	280.00			280.00
410500.000	Private - Speech Therapy	204.00			204.00
410850.000	Private - Lab	(588.00)			(588.00)
410900.000	Private - Contractual Adjustment	13,205.00			13,205.00
430100.000	Medicaid - Room and Board	(4,300,672.00)			(4,300,672.00)
430250.000	Medicaid - Pharmacy	(11,965.00)			(11,965.00)
430300.000	Medicaid - Oxygen	(8,869.00)			(8,869.00)
430350.000	Medicaid - Equipment Rental	(8,134.00)			(8,134.00)
430400.000	Medicaid - Physical Therapy	(143,650.00)			(143,650.00)
430450.000	Medicaid - Occupational Therapy	(1,337.00)			(1,337.00)
430500.000	Medicaid - Speech Therapy	(20,865.00)			(20,865.00)
430600.000	Medicaid - IV Therapy	(4,008.00)			(4,008.00)
430850.000	Medicaid - Lab	(13.00)			(13.00)
430900.000	Medicaid - Contractual Adjustment	759,982.00			759,982.00
450100.000	Managed Care - Room and Board	(23,318.00)			(23,318.00)
450300.000	Managed Care - Oxygen	(6,265.00)			(6,265.00)
450350.000	Managed Care - Equipment Rental	(210.00)			(210.00)
450400.000	Managed Care - Physical Therapy	(57,623.00)			(57,623.00)
450450.000	Managed Care - Occupational Therapy	(56,794.00)			(56,794.00)
450500.000	Managed Care - Speech Therapy	(4,370.00)			(4,370.00)
450550.000	Managed Care - Respiratory Therapy	(98.00)			(98.00)
450850.000	Managed Care - Lab	(14,300.00)			(14,300.00)
450900.000	Managed Care - Contractual Adjustment	130,822.00			130,822.00
460100.000	Insurance - Room and Board	(90,405.00)			(90,405.00)
460250.000	Insurance - Pharmacy	(11,318.00)			(11,318.00)
460300.000	Insurance - Oxygen	4,014.00			4,014.00
460400.000	Insurance - Physical Therapy	(61.00)			(61.00)
460500.000	Insurance - Speech Therapy	92.00			92.00
460600.000	Insurance - IV Therapy	(3,095.00)			(3,095.00)
460700.000	Insurance - X-ray	(1,578.00)			(1,578.00)
460850.000	Insurance - Lab	9,683.00			9,683.00
460900.000	Insurance - Contractual Adjustment	(52,753.00)			(52,753.00)
470100.000	Hospice - Room and Board	(170,507.00)			(170,507.00)
470250.000	Hospice - Pharmacy	67.00			67.00
470900.000	Hospice - Contractual Adjustment	34,777.00			34,777.00
500260.000	Medicare B - Vaccines	26.00			26.00
500400.000	Medicare B - Physical Therapy	(48,187.00)			(48,187.00)
500450.000	Medicare B - Occupational Therapy	(40,174.00)			(40,174.00)
500500.000	Medicare B - Speech Therapy	(20,284.00)			(20,284.00)
500900.000	Medicare B - Contractual Adjustment	15,842.00			15,842.00
599010.000	Barber/Beauty Revenue	(258.00)			(258.00)
599015.000	Cable/TV/Phone Revenue	(8,478.00)			(8,478.00)
599055.000	Medical Records Income	(235.00)			(235.00)
599060.000	Vending Income	(2,138.00)			(2,138.00)
599080.000	Misc. Revenue	(180.00)			(180.00)
599085.000	Adjustments	(3,730.00)			(3,730.00)
599090.000	Small Balance Adjustments	17,081.00			17,081.00
610110.000	Recreation Wages	67,582.00			67,582.00
610660.000	Entertainment Fund	3,275.00			3,275.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
610661.000	Recreation Supplies	4,714.00			4,714.00
620100.000	Wages - Social Service	74,390.00			74,390.00
640100.000	Wages - RN	718,488.00		(74,741.00)	643,747.00
640110.000	Wages - LPN	473,317.00			473,317.00
640120.000	Wages - Aides	862,107.00			862,107.00
640130.000	Sub-Contract R.N.	21,467.00			21,467.00
640140.000	RN From Wolcott View	(70,598.00)			(70,598.00)
640600.000	Stockroom Medical Supplies	172,141.00		(1,199.00)	170,942.00
640601.000	Station Supplies	4,028.00			4,028.00
640830.000	Education	616.00			616.00
670100.000	Wages - DON	103,158.00			103,158.00
670720.000	Diapers/Briefs	27,964.00			27,964.00
670721.000	Patient Lost Items	286.00			286.00
670855.000	Misc. Consultant	25,898.00		(25,898.00)	0.00
670860.000	Medical Director Consultant	52,400.00			52,400.00
670865.000	Medical Consultant	1,812.00		(12.00)	1,800.00
670870.000	Dentist Consultant	4,606.00			4,606.00
670871.000	Dietician Consultant	16,440.00		396.00	16,836.00
670880.000	Wages - Medical Records	31,269.00			31,269.00
690110.000	Wages - Dietary	277,672.00		(99,078.00)	178,594.00
690670.000	Dietary Supplies (Non-Food)	24,656.00			24,656.00
690680.000	Nourishment	12,906.00			12,906.00
690690.000	Raw Food	164,197.00			164,197.00
700100.000	Wages - Laundry	0.00		16,007.00	16,007.00
700670.000	Laundry Supplies	2,047.00			2,047.00
700690.000	Linen	29,247.00			29,247.00
710110.000	Wages - Housekeeping	115,928.00		(14,057.00)	101,871.00
710670.000	Housekeeping Supplies	25,185.00			25,185.00
720110.000	Wages - Maintenance	103,826.00		(45,706.00)	58,120.00
720500.000	Telephone	17,954.00		(4,640.00)	13,314.00
720510.000	Gas	24,855.00			24,855.00
720520.000	Electricity	68,614.00			68,614.00
720530.000	Water	4,410.00			4,410.00
720535.000	Sewer	5,174.00			5,174.00
720540.000	Trash Removal	30,748.00			30,748.00
720541.000	Pest Control	2,717.00			2,717.00
720550.000	Service Contracts	8,143.00			8,143.00
720560.000	Cable Television	5,789.00			5,789.00
720570.000	Internet Service	6,275.00			6,275.00
720670.000	Plant Supplies	48,080.00			48,080.00
720671.000	Mattress Purchase	1,357.00			1,357.00
720680.000	Televisison Purchases	1,485.00			1,485.00
720850.000	Plant Purchase Service	8,554.00			8,554.00
720851.000	Maintenance Building	22,899.00			22,899.00
720852.000	Maintenance Grounds	21,589.00			21,589.00
720853.000	Maintenance/Equipment	21,312.00		(1,365.00)	19,947.00
730100.000	Wages - Adminsitrator	112,013.00			112,013.00
730105.000	Wages - CEO	52,000.00			52,000.00
730110.000	Wages - Office	277,464.00			277,464.00
730201.000	Payroll Taxes - SUI	45,500.00			45,500.00
730202.000	Payroll Taxes - FUTA	28,761.00			28,761.00
730203.000	Payroll Taxes - FICA	202,204.00			202,204.00
730204.000	Payroll Taxes - Medicare	47,289.00			47,289.00
730250.000	Workers Compensation	154,732.00			154,732.00
730300.000	Employee Insurance	195,495.00			195,495.00
730330.000	Retirement Fees	4,020.00			4,020.00
730430.000	Legal Fees	27,903.00			27,903.00
730440.000	Accounting Fees	91,101.00			91,101.00
730450.000	Payroll Fee	36,621.00			36,621.00
730510.000	Advertising - Classified	2,231.00			2,231.00
730515.000	Advertising - Promotion	13,659.00			13,659.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
730516.000	Outside Food Purchase	1,864.00			1,864.00
730520.000	Computer Maintenance Contract	14,691.00			14,691.00
730521.000	Computer Supplies	3,912.00			3,912.00
730530.000	Insurance - Property	65,243.00			65,243.00
730540.000	Bad Debt Expense	21,323.00			21,323.00
730550.000	Depreciation Expense	80,702.00			80,702.00
730580.000	Taxes - General	1,478.00			1,478.00
730590.000	Taxes - Real Estate	103,775.00			103,775.00
730595.000	Taxes - Personal Property	13,610.00			13,610.00
730670.000	Office Supplies	12,376.00			12,376.00
730671.000	Background Check	3,894.00			3,894.00
730680.000	Beautician Supplies	293.00			293.00
730700.000	Equipment Rental	35,179.00		(35,179.00)	0.00
730701.000	Storage Rental Expense	7,219.00			7,219.00
730720.000	Small Equipment Purchase	828.00			828.00
730730.000	Repair & Maintenance Office Equip	4,512.00			4,512.00
730750.000	Auto Expense	7,947.00			7,947.00
730760.000	Vending/Soda Expense	(180.00)			(180.00)
730810.000	Dues & Membership Fees	8,030.00		(1,185.00)	6,845.00
730815.000	Subscriptions	16,431.00		165.00	16,596.00
730820.000	Travel & Seminar	1,104.00			1,104.00
730840.000	Mileage Reimbursement	562.00			562.00
730860.000	Postage	2,152.00			2,152.00
730870.000	Licenses	2,465.00			2,465.00
730900.000	Miscellaneous Expense	1,094.00		(1,068.00)	26.00
730909.000	Credit Card Charges	1,171.00			1,171.00
730910.000	Service Charges - Bank	1,086.00			1,086.00
730930.000	Nursing Home User Fee	461,923.00			461,923.00
730940.000	Interest Expense	40,477.00			40,477.00
730950.000	State Business Tax	(3,825.00)			(3,825.00)
730960.000	Federal Income Tax	(6,074.00)			(6,074.00)
730970.000	Rent	210,000.00			210,000.00
800100.000	Wages - Physical Therapist	100,709.00			100,709.00
800300.000	Physical Therapy Supplies	1,653.00			1,653.00
810100.000	Wages - Occupational Therapist	80,598.00			80,598.00
820950.000	Speech Consultant	360.00			360.00
850050.000	Pharmacy Consultant	35,742.00			35,742.00
850640.000	Ambulance Expense	97.00			97.00
850660.000	Legend Drug Expense	48,787.00			48,787.00
850670.000	Supplies	4,316.00			4,316.00
850700.000	Oxygen Supplies	3,997.00			3,997.00
850701.000	Oxygen Rental	11,471.00			11,471.00
850702.000	Oxygen	2,242.00			2,242.00
850703.000	Oxygen - Consultation	460.00		(10.00)	450.00
850710.000	Laboratory Expense	9,501.00			9,501.00
850720.000	Radiology Expense	3,647.00			3,647.00
860680.000	Med A Outside Services	2,835.00			2,835.00
860700.000	Medicaid Outside Services	(498.00)			(498.00)
910000.000	Beginning Inventory	2,490.00			2,490.00
920000.000	Ending Inventory	(2,490.00)			(2,490.00)
Marcum 101	Chamber of Commerce Dues	0.00		1,020.00	1,020.00
Marcum 102	Leased Equipment	0.00		503.00	503.00
Marcum 105	Marketng Consultant	0.00		25,299.00	25,299.00
Marcum 106	Cell Phone	0.00		4,640.00	4,640.00
Marcum 107	Wages - Dietitian	0.00		5,234.00	5,234.00
marcum 108	Wages - Food Service Supervisor	0.00		93,844.00	93,844.00
Marcum 109	Wages - Head Housekeeper	0.00		5,221.00	5,221.00
Marcum 110	Wages - Chief of Maintenance	0.00		38,535.00	38,535.00
Marcum 111	Wages - RN Admin	0.00		74,741.00	74,741.00
Marcum 113	Wound Vac Equipment Rental	0.00		18,122.00	18,122.00
Marcum 114	Special Mattress Rentals	0.00		8,308.00	8,308.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Marcum 115	Non Medicaid Supply Cost	0.00		1,199.00	1,199.00
Marcum 116	Oxygen Equipment Assessment & Study	0.00		1,578.00	1,578.00
Marcum 117	Optometry Expense	0.00		12.00	12.00
Marcum 118	Bariatric Equipment Rental	0.00		6,481.00	6,481.00
Marcum 119	Parties	0.00		1,593.00	1,593.00
Marcum 120	Physical Therapy Equipment Rental	0.00		824.00	824.00
Marcum 121	Gifts	0.00		416.00	416.00
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
730105.000	Wages - CEO	52,000.00		0.00	52,000.00
Subtotal [1] Operators/Owners		<u>52,000.00</u>		<u>0.00</u>	<u>52,000.00</u>
Subgroup : [2] Administrators					
730100.000	Wages - Admnsitrator	112,013.00		0.00	112,013.00
Subtotal [2] Administrators		<u>112,013.00</u>		<u>0.00</u>	<u>112,013.00</u>
Subgroup : [4] Other Administrative Salaries					
730110.000	Wages - Office	277,464.00		0.00	277,464.00
Subtotal [4] Other Administrative Salaries		<u>277,464.00</u>		<u>0.00</u>	<u>277,464.00</u>
Subgroup : [5A] Head Dietitian					
Marcum 107	Wages - Dietitian	0.00		5,234.00	5,234.00
			RJE - 5	5,234.00	
Subtotal [5A] Head Dietitian		<u>0.00</u>		<u>5,234.00</u>	<u>5,234.00</u>
Subgroup : [5B] Food Service Supervisor					
marcum 108	Wages - Food Service Supervisor	0.00		93,844.00	93,844.00
			RJE - 5	93,844.00	
Subtotal [5B] Food Service Supervisor		<u>0.00</u>		<u>93,844.00</u>	<u>93,844.00</u>
Subgroup : [5C] Dietary Workers					
690110.000	Wages - Dietary	277,672.00		(99,078.00)	178,594.00
			RJE - 5	(99,078.00)	
Subtotal [5C] Dietary Workers		<u>277,672.00</u>		<u>(99,078.00)</u>	<u>178,594.00</u>
Subgroup : [6A] Head Housekeeper					
Marcum 109	Wages - Head Housekeeper	0.00		5,221.00	5,221.00
			RJE - 5	5,221.00	
Subtotal [6A] Head Housekeeper		<u>0.00</u>		<u>5,221.00</u>	<u>5,221.00</u>
Subgroup : [6B] Other Housekeeping Workers					
710110.000	Wages - Housekeeping	115,928.00		(14,057.00)	101,871.00
			RJE - 5	(5,221.00)	
			RJE - 5	(8,836.00)	
Subtotal [6B] Other Housekeeping Workers		<u>115,928.00</u>		<u>(14,057.00)</u>	<u>101,871.00</u>
Subgroup : [7A] Engineer or Chief of Maintenance					
Marcum 110	Wages - Chief of Maintenance	0.00		38,535.00	38,535.00
			RJE - 5	38,535.00	
Subtotal [7A] Engineer or Chief of Maintenance		<u>0.00</u>		<u>38,535.00</u>	<u>38,535.00</u>
Subgroup : [7B] Other Maintenance Workers					
720110.000	Wages - Maintenance	103,826.00		(45,706.00)	58,120.00
			RJE - 5	(38,535.00)	
			RJE - 5	(7,171.00)	
Subtotal [7B] Other Maintenance Workers		<u>103,826.00</u>		<u>(45,706.00)</u>	<u>58,120.00</u>
Subgroup : [8B] Other Laundry Workers					
700100.000	Wages - Laundry	0.00		16,007.00	16,007.00
			RJE - 5	16,007.00	
Subtotal [8B] Other Laundry Workers		<u>0.00</u>		<u>16,007.00</u>	<u>16,007.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
670100.000	Wages - DON	103,158.00		0.00	103,158.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>103,158.00</u>		<u>0.00</u>	<u>103,158.00</u>
Subgroup : [12B1] RNs - Direct Care					
640100.000	Wages - RN	718,488.00		(74,741.00)	643,747.00
			RJE - 5	(74,741.00)	
Subtotal [12B1] RNs - Direct Care		<u>718,488.00</u>		<u>(74,741.00)</u>	<u>643,747.00</u>
Subgroup : [12B2] RNs - Administrative					
Marcum 111	Wages - RN Admin	0.00		74,741.00	74,741.00
			RJE - 5	74,741.00	
Subtotal [12B2] RNs - Administrative		<u>0.00</u>		<u>74,741.00</u>	<u>74,741.00</u>
Subgroup : [12C1] LPNs - Direct Care					
640110.000	Wages - LPN	473,317.00		0.00	473,317.00
Subtotal [12C1] LPNs - Direct Care		<u>473,317.00</u>		<u>0.00</u>	<u>473,317.00</u>
Subgroup : [12D] Aides and Attendants					
640120.000	Wages - Aides	862,107.00		0.00	862,107.00
Subtotal [12D] Aides and Attendants		<u>862,107.00</u>		<u>0.00</u>	<u>862,107.00</u>
Subgroup : [12E] Physical Therapists					

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
800100.000	Wages - Physical Therapist	100,709.00		0.00	100,709.00
Subtotal [12E] Physical Therapists		100,709.00		0.00	100,709.00
Subgroup : [12G] Occupational Therapists					
810100.000	Wages - Occupational Therapist	80,598.00		0.00	80,598.00
Subtotal [12G] Occupational Therapists		80,598.00		0.00	80,598.00
Subgroup : [12H] Recreation Workers					
610110.000	Recreation Wages	67,582.00		0.00	67,582.00
Subtotal [12H] Recreation Workers		67,582.00		0.00	67,582.00
Subgroup : [12M] Social Workers/Case Management					
620100.000	Wages - Social Service	74,390.00		0.00	74,390.00
Subtotal [12M] Social Workers/Case Management		74,390.00		0.00	74,390.00
Subgroup : [12O] Other					
670880.000	Wages - Medical Records	31,269.00		0.00	31,269.00
Subtotal [12O] Other		31,269.00		0.00	31,269.00
Total [10-A] Salaries and Wages		3,450,521.00		0.00	3,450,521.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
670871.000	Dietician Consultant	16,440.00		396.00	16,836.00
			RJE - 3	396.00	
Subtotal [1] Dietitian		16,440.00		396.00	16,836.00
Subgroup : [2] Dentist					
670870.000	Dentist Consultant	4,606.00		0.00	4,606.00
Subtotal [2] Dentist		4,606.00		0.00	4,606.00
Subgroup : [3] Pharmacist					
850050.000	Pharmacy Consultant	35,742.00		0.00	35,742.00
Subtotal [3] Pharmacist		35,742.00		0.00	35,742.00
Subgroup : [8A] Medical Director					
670860.000	Medical Director Consultant	52,400.00		0.00	52,400.00
Subtotal [8A] Medical Director		52,400.00		0.00	52,400.00
Subgroup : [8E] Other					
670865.000	Medical Consultant	1,812.00		(12.00)	1,800.00
			RJE - 6	(12.00)	
Subtotal [8E] Other		1,812.00		(12.00)	1,800.00
Subgroup : [9A] ST - Resident Care					
820950.000	Speech Consultant	360.00		0.00	360.00
Subtotal [9A] ST - Resident Care		360.00		0.00	360.00
Subgroup : [11A1] RN's - Direct Care					
640130.000	Sub-Contract R.N.	21,467.00		0.00	21,467.00
Subtotal [11A1] RN's - Direct Care		21,467.00		0.00	21,467.00
Subgroup : [12] Other					
670855.000	Misc. Consultant	25,898.00		(25,898.00)	0.00
			RJE - 3	(25,898.00)	
850703.000	Oxygen - Consultation	460.00		(10.00)	450.00
			RJE - 3	150.00	
			RJE - 8	(160.00)	
Subtotal [12] Other		26,358.00		(25,908.00)	450.00
Total [13-B] Professional Fees		159,185.00		(25,524.00)	133,661.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
730250.000	Workers Compensation	154,732.00		0.00	154,732.00
Subtotal [1A1] Workmen's Compensation		154,732.00		0.00	154,732.00
Subgroup : [1A3] Unemployment Insurance					
730201.000	Payroll Taxes - SUI	45,500.00		0.00	45,500.00
730202.000	Payroll Taxes - FUTA	28,761.00		0.00	28,761.00
730204.000	Payroll Taxes - Medicare	47,289.00		0.00	47,289.00
Subtotal [1A3] Unemployment Insurance		121,550.00		0.00	121,550.00
Subgroup : [1A4] Social Security (FICA)					
730203.000	Payroll Taxes - FICA	202,204.00		0.00	202,204.00
Subtotal [1A4] Social Security (FICA)		202,204.00		0.00	202,204.00
Subgroup : [1A5] Health Insurance					
730300.000	Employee Insurance	195,495.00		0.00	195,495.00
Subtotal [1A5] Health Insurance		195,495.00		0.00	195,495.00

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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [1A7] Pensions					
730330.000	Retirement Fees	4,020.00		0.00	4,020.00
Subtotal [1A7] Pensions		4,020.00		0.00	4,020.00
Subgroup : [1C] Bad Debts					
730540.000	Bad Debt Expense	21,323.00		0.00	21,323.00
Subtotal [1C] Bad Debts		21,323.00		0.00	21,323.00
Subgroup : [1D] Accounting and Auditing					
730440.000	Accounting Fees	91,101.00		0.00	91,101.00
Subtotal [1D] Accounting and Auditing		91,101.00		0.00	91,101.00
Subgroup : [1E] Legal					
730430.000	Legal Fees	27,903.00		0.00	27,903.00
Subtotal [1E] Legal		27,903.00		0.00	27,903.00
Subgroup : [1G] Office Supplies					
730521.000	Computer Supplies	3,912.00		0.00	3,912.00
730670.000	Office Supplies	12,376.00		0.00	12,376.00
730720.000	Small Equipment Purchase	828.00		0.00	828.00
Subtotal [1G] Office Supplies		17,116.00		0.00	17,116.00
Subgroup : [1H1] Telephone and Telegraph					
720500.000	Telephone	17,954.00		(4,640.00)	13,314.00
Subtotal [1H1] Telephone and Telegraph		17,954.00	RJE - 4	(4,640.00)	13,314.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 106	Cell Phone	0.00		4,640.00	4,640.00
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 4	4,640.00	4,640.00
Subgroup : [1K1] Other Taxes - Income					
730950.000	State Business Tax	(3,825.00)		0.00	(3,825.00)
730960.000	Federal Income Tax	(6,074.00)		0.00	(6,074.00)
Subtotal [1K1] Other Taxes - Income		(9,899.00)		0.00	(9,899.00)
Subgroup : [1K3] Resident Day User Fee					
730930.000	Nursing Home User Fee	461,923.00		0.00	461,923.00
Subtotal [1K3] Resident Day User Fee		461,923.00		0.00	461,923.00
Total [15] Expenditures Other than Salaries		1,305,422.00		0.00	1,305,422.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
Marcum 119	Parties	0.00		1,593.00	1,593.00
Subtotal [2] Holiday Parties for Staff		0.00	RJE - 2 RJE - 9	1,593.00	1,593.00
Subgroup : [3] Gifts to Staff and Residents					
Marcum 121	Gifts	0.00		416.00	416.00
Subtotal [3] Gifts to Staff and Residents		0.00	RJE - 9	416.00	416.00
Subgroup : [4] Employee Travel					
730820.000	Travel & Seminar	1,104.00		0.00	1,104.00
730840.000	Mileage Reimbursement	562.00		0.00	562.00
Subtotal [4] Employee Travel		1,666.00		0.00	1,666.00
Subgroup : [5] Education Expense					
640830.000	Education	616.00		0.00	616.00
Subtotal [5] Education Expense		616.00		0.00	616.00
Subgroup : [6] Automobile Expense					
730750.000	Auto Expense	7,947.00		0.00	7,947.00
Subtotal [6] Automobile Expense		7,947.00		0.00	7,947.00
Subgroup : [M1] Advertising Help Wanted					
730510.000	Advertising - Classified	2,231.00		0.00	2,231.00
Subtotal [M1] Advertising Help Wanted		2,231.00		0.00	2,231.00
Subgroup : [M3] Advertising Other					
730515.000	Advertising - Promotion	13,659.00		0.00	13,659.00
Subtotal [M3] Advertising Other		13,659.00		0.00	13,659.00
Subgroup : [M6] Barber and Beauty Supplies					
730680.000	Beautician Supplies	293.00		0.00	293.00
Subtotal [M6] Barber and Beauty Supplies		293.00		0.00	293.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [M7] Postage					
730860.000	Postage	2,152.00		0.00	2,152.00
	Subtotal [M7] Postage	2,152.00		0.00	2,152.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
730810.000	Dues & Membership Fees	8,030.00	RJE - 1	(1,185.00)	6,845.00
	Subtotal [M8] Dues and Membership Fees to Professional Associations	8,030.00		(1,185.00)	6,845.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 101	Chamber of Commerce Dues	0.00	RJE - 1	1,020.00	1,020.00
	Subtotal [M8A] Dues to Chamber of Commerce	0.00		1,020.00	1,020.00
Subgroup : [M9] Subscriptions					
730815.000	Subscriptions	16,431.00	RJE - 1	165.00	16,596.00
	Subtotal [M9] Subscriptions	16,431.00		165.00	16,596.00
Subgroup : [M11] Services Provided by Contract					
720570.000	Internet Service	6,275.00		0.00	6,275.00
730450.000	Payroll Fee	36,621.00		0.00	36,621.00
Marcum 105	Marketing Consultant	0.00	RJE - 3	25,299.00	25,299.00
	Subtotal [M11] Services Provided by Contract	42,896.00		25,299.00	68,195.00
Subgroup : [M13] Other					
670721.000	Patient Lost Items	286.00		0.00	286.00
720680.000	Television Purchases	1,485.00		0.00	1,485.00
730671.000	Background Check	3,894.00		0.00	3,894.00
730870.000	Licenses	2,465.00		0.00	2,465.00
730900.000	Miscellaneous Expense	1,094.00	RJE - 9	(1,068.00)	26.00
730909.000	Credit Card Charges	1,171.00		0.00	1,171.00
730910.000	Service Charges - Bank	1,086.00		0.00	1,086.00
910000.000	Beginning Inventory	2,490.00		0.00	2,490.00
920000.000	Ending Inventory	(2,490.00)		0.00	(2,490.00)
	Subtotal [M13] Other	11,481.00		(1,068.00)	10,413.00
	Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General	107,402.00		26,240.00	133,642.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
690680.000	Nourishment	12,906.00		0.00	12,906.00
690690.000	Raw Food	164,197.00		0.00	164,197.00
730516.000	Outside Food Purchase	1,864.00		0.00	1,864.00
	Subtotal [2A1] Raw Food	178,967.00		0.00	178,967.00
Subgroup : [2A2] Non-Food Supplies					
690670.000	Dietary Supplies (Non-Food)	24,656.00		0.00	24,656.00
	Subtotal [2A2] Non-Food Supplies	24,656.00		0.00	24,656.00
	Total [18] Dietary Basis for Allocation of Costs	203,623.00		0.00	203,623.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
700690.000	Linen	29,247.00		0.00	29,247.00
	Subtotal [3A1] Bed Linens, etc...washed, ironed..	29,247.00		0.00	29,247.00
Subgroup : [3D] Other					
700670.000	Laundry Supplies	2,047.00		0.00	2,047.00
	Subtotal [3D] Other	2,047.00		0.00	2,047.00
	Total [19] Laundry-Basis for Allocation of Costs	31,294.00		0.00	31,294.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4D] Other					
710670.000	Housekeeping Supplies	25,185.00		0.00	25,185.00
	Subtotal [4D] Other	25,185.00		0.00	25,185.00
Subgroup : [5A2] Purchased from					
850660.000	Legend Drug Expense	48,787.00		0.00	48,787.00
	Subtotal [5A2] Purchased from	48,787.00		0.00	48,787.00
Subgroup : [5B] Medicine Cabinet Drugs					
640600.000	Stockroom Medical Supplies	172,141.00	RJE - 7	(1,199.00)	170,942.00
	Subtotal [5B] Medicine Cabinet Drugs	172,141.00		(1,199.00)	170,942.00
Subgroup : [5C] Medical and Therapeutic Supplies					
Marcum 115	Non Medicaid Supply Cost	0.00	RJE - 7	1,199.00	1,199.00

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		9/30/2016			9/30/2016
Subtotal [5C] Medical and Therapeutic Supplies		0.00		1,199.00	1,199.00
Subgroup : [5D] Ambulance/Limousine					
850640.000	Ambulance Expense	97.00		0.00	97.00
Subtotal [5D] Ambulance/Limousine		97.00		0.00	97.00
Subgroup : [5E2] Oxygen - Other					
850702.000	Oxygen	2,242.00		0.00	2,242.00
Subtotal [5E2] Oxygen - Other		2,242.00		0.00	2,242.00
Subgroup : [5F] X-Rays and related radiological					
850720.000	Radiology Expense	3,647.00		0.00	3,647.00
Subtotal [5F] X-Rays and related radiological		3,647.00		0.00	3,647.00
Subgroup : [5H] Laboratory					
850710.000	Laboratory Expense	9,501.00		0.00	9,501.00
Subtotal [5H] Laboratory		9,501.00		0.00	9,501.00
Subgroup : [5I] Recreation					
610660.000	Entertainment Fund	3,275.00		0.00	3,275.00
610661.000	Recreation Supplies	4,714.00		0.00	4,714.00
720560.000	Cable Television	5,789.00		0.00	5,789.00
Subtotal [5I] Recreation		13,778.00		0.00	13,778.00
Subgroup : [5J] Other					
640601.000	Station Supplies	4,028.00		0.00	4,028.00
670720.000	Diapers/Briefs	27,964.00		0.00	27,964.00
720671.000	Mattress Purchase	1,357.00		0.00	1,357.00
800300.000	Physical Therapy Supplies	1,653.00		0.00	1,653.00
850670.000	Supplies	4,316.00		0.00	4,316.00
850700.000	Oxygen Supplies	3,997.00		0.00	3,997.00
850701.000	Oxygen Rental	11,471.00		0.00	11,471.00
860680.000	Med A Outside Services	2,835.00		0.00	2,835.00
860700.000	Medicaid Outside Services	(498.00)		0.00	(498.00)
Marcum 113	Wound Vac Equipment Rental	0.00		18,122.00	18,122.00
Marcum 114	Special Mattress Rentals	0.00	RJE - 2	18,122.00	8,308.00
Marcum 116	Oxygen Equipment Assessment & Study	0.00	RJE - 2	8,308.00	1,578.00
Marcum 117	Optometry Expense	0.00	RJE - 3	53.00	12.00
Marcum 118	Bariatric Equipment Rental	0.00	RJE - 8	160.00	6,481.00
Marcum 120	Physical Therapy Equipment Rental	0.00	RJE - 10	1,365.00	824.00
			RJE - 6	12.00	
			RJE - 2	6,481.00	
			RJE - 2	824.00	
			RJE - 2	824.00	
Subtotal [5J] Other		57,123.00		35,325.00	92,448.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		332,501.00		35,325.00	367,826.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
720651.000	Maintenance Building	22,899.00		0.00	22,899.00
730520.000	Computer Maintenance Contract	14,691.00		0.00	14,691.00
730730.000	Repair & Maintenance Office Equip	4,512.00		0.00	4,512.00
Subtotal [6A] Repairs and Maintenance		42,102.00		0.00	42,102.00
Subgroup : [6B] Heat					
720510.000	Gas	24,855.00		0.00	24,855.00
Subtotal [6B] Heat		24,855.00		0.00	24,855.00
Subgroup : [6C] Light & Power					
720520.000	Electricity	68,614.00		0.00	68,614.00
Subtotal [6C] Light & Power		68,614.00		0.00	68,614.00
Subgroup : [6D] Water					
720530.000	Water	4,410.00		0.00	4,410.00
720535.000	Sewer	5,174.00		0.00	5,174.00
730580.000	Taxes - General	1,478.00		0.00	1,478.00
Subtotal [6D] Water		11,062.00		0.00	11,062.00
Subgroup : [6E] Equipment Lease					
Marcum 102	Leased Equipment	0.00		503.00	503.00
Subtotal [6E] Equipment Lease		0.00	RJE - 2	503.00	503.00
Subgroup : [6F] Other					
720540.000	Trash Removal	30,748.00		0.00	30,748.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
720541.000	Pest Control	2,717.00		0.00	2,717.00
720550.000	Service Contracts	8,143.00		0.00	8,143.00
720670.000	Plant Supplies	48,080.00		0.00	48,080.00
720850.000	Plant Purchase Service	8,554.00		0.00	8,554.00
720852.000	Maintenance Grounds	21,589.00		0.00	21,589.00
720853.000	Maintenance/Equipment	21,312.00		(1,365.00)	19,947.00
			RJE - 10	(1,365.00)	
730700.000	Equipment Rental	35,179.00		(35,179.00)	0.00
			RJE - 2	(35,179.00)	
730701.000	Storage Rental Expense	7,219.00		0.00	7,219.00
Subtotal [6F] Other		183,541.00		(36,544.00)	146,997.00
Subgroup : [7B] Building & Building Improvements					
730550.000	Depreciation Expense	80,702.00		0.00	80,702.00
Subtotal [7B] Building & Building Improvements		80,702.00		0.00	80,702.00
Subgroup : [9] Rental Payments					
730970.000	Rent	210,000.00		0.00	210,000.00
Subtotal [9] Rental Payments		210,000.00		0.00	210,000.00
Subgroup : [10B] Real estate taxes paid by lessor					
730590.000	Taxes - Real Estate	103,775.00		0.00	103,775.00
Subtotal [10B] Real estate taxes paid by lessor		103,775.00		0.00	103,775.00
Subgroup : [10C] Personal property taxes					
730595.000	Taxes - Personal Property	13,610.00		0.00	13,610.00
Subtotal [10C] Personal property taxes		13,610.00		0.00	13,610.00
Total [22] Maintenance and Property		738,261.00		(36,041.00)	702,220.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
730940.000	Interest Expense	40,477.00		0.00	40,477.00
Subtotal [12D] Other Interest Expense		40,477.00		0.00	40,477.00
Subgroup : [14A] Insurance on Property					
730530.000	Insurance - Property	65,243.00		0.00	65,243.00
Subtotal [14A] Insurance on Property		65,243.00		0.00	65,243.00
Total [27] Interest and Insurance		105,720.00		0.00	105,720.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
430100.000	Medicaid - Room and Board	(4,300,672.00)		0.00	(4,300,672.00)
Subtotal [1A] Medicaid Residents (CT only)		(4,300,672.00)		0.00	(4,300,672.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
430900.000	Medicaid - Contractual Adjustment	759,982.00		0.00	759,982.00
Subtotal [1B] Medicaid room and board contractual allowance		759,982.00		0.00	759,982.00
Subgroup : [3A] Medicare Residents (All inclusive)					
400100.000	Medicare A - Room and Board	(518,013.00)		0.00	(518,013.00)
Subtotal [3A] Medicare Residents (All inclusive)		(518,013.00)		0.00	(518,013.00)
Subgroup : [3B] Medicare room and board contractual allowance					
400900.000	Medicare A - Contractual Adjustment	16,329.00		0.00	16,329.00
Subtotal [3B] Medicare room and board contractual allowance		16,329.00		0.00	16,329.00
Subgroup : [4A] Private-pay residents and other					
410100.000	Private - Room and Board	(533,092.00)		0.00	(533,092.00)
450100.000	Managed Care - Room and Board	(23,318.00)		0.00	(23,318.00)
460100.000	Insurance - Room and Board	(90,405.00)		0.00	(90,405.00)
470100.000	Hospice - Room and Board	(170,507.00)		0.00	(170,507.00)
Subtotal [4A] Private-pay residents and other		(817,322.00)		0.00	(817,322.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
410900.000	Private - Contractual Adjustment	13,205.00		0.00	13,205.00
450900.000	Managed Care - Contractual Adjustment	130,822.00		0.00	130,822.00
460900.000	Insurance - Contractual Adjustment	(52,753.00)		0.00	(52,753.00)
470900.000	Hospice - Contractual Adjustment	34,777.00		0.00	34,777.00
Subtotal [4B] Private-pay room and board contractual allowance		126,051.00		0.00	126,051.00
Subgroup : [5A] Prescription Drugs - Medicare					
400250.000	Medicare A - Pharmacy	(32,112.00)		0.00	(32,112.00)
Subtotal [5A] Prescription Drugs - Medicare		(32,112.00)		0.00	(32,112.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
410250.000	Private - Pharmacy	42.00		0.00	42.00
430250.000	Medicaid - Pharmacy	(11,965.00)		0.00	(11,965.00)
460250.000	Insurance - Pharmacy	(11,318.00)		0.00	(11,318.00)
470250.000	Hospice - Pharmacy	67.00		0.00	67.00

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		9/30/2016			9/30/2016
Subtotal [5C] Prescription Drugs - Non-medicare		(23,174.00)		0.00	(23,174.00)
Subgroup : [6A] Medical Supplies - Medicare					
400200.000	Medicare A - Medical Supplies	(1,319.00)		0.00	(1,319.00)
Subtotal [6A] Medical Supplies - Medicare		(1,319.00)		0.00	(1,319.00)
Subgroup : [7A] Physical Therapy - Medicare					
400400.000	Medicare A - Physical Therapy	(239,066.00)		0.00	(239,066.00)
500400.000	Medicare B - Physical Therapy	(48,187.00)		0.00	(48,187.00)
Subtotal [7A] Physical Therapy - Medicare		(287,253.00)		0.00	(287,253.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
410400.000	Private - Physical Therapy	280.00		0.00	280.00
430400.000	Medicaid - Physical Therapy	(143,650.00)		0.00	(143,650.00)
450400.000	Managed Care - Physical Therapy	(57,623.00)		0.00	(57,623.00)
460400.000	Insurance - Physical Therapy	(61.00)		0.00	(61.00)
Subtotal [7C] Physical Therapy - Non-medicare		(201,054.00)		0.00	(201,054.00)
Subgroup : [8A] Speech Therapy - Medicare					
400500.000	Medicare A - Speech Therapy	(14,170.00)		0.00	(14,170.00)
500500.000	Medicare B - Speech Therapy	(20,284.00)		0.00	(20,284.00)
Subtotal [8A] Speech Therapy - Medicare		(34,454.00)		0.00	(34,454.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
410500.000	Private - Speech Therapy	204.00		0.00	204.00
430500.000	Medicaid - Speech Therapy	(20,865.00)		0.00	(20,865.00)
450500.000	Managed Care - Speech Therapy	(4,370.00)		0.00	(4,370.00)
460500.000	Insurance - Speech Therapy	92.00		0.00	92.00
Subtotal [8C] Speech Therapy - Non-medicare		(24,939.00)		0.00	(24,939.00)
Subgroup : [9A] Occupational Therapy - Medicare					
400450.000	Medicare A - Occupational Therapy	(247,284.00)		0.00	(247,284.00)
500450.000	Medicare B - Occupational Therapy	(40,174.00)		0.00	(40,174.00)
Subtotal [9A] Occupational Therapy - Medicare		(287,458.00)		0.00	(287,458.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
430450.000	Medicaid - Occupational Therapy	(1,337.00)		0.00	(1,337.00)
450450.000	Managed Care - Occupational Therapy	(56,794.00)		0.00	(56,794.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(58,131.00)		0.00	(58,131.00)
Subgroup : [10A] Other - Medicare					
400300.000	Medicare A - Oxygen	(3,819.00)		0.00	(3,819.00)
400350.000	Medicare A - Equipment Rental	(4,575.00)		0.00	(4,575.00)
400700.000	Medicare A - X-ray	(19,552.00)		0.00	(19,552.00)
400850.000	Medicare A - Lab	(35,571.00)		0.00	(35,571.00)
500260.000	Medicare B - Vaccines	26.00		0.00	26.00
500900.000	Medicare B - Contractual Adjustment	15,842.00		0.00	15,842.00
Subtotal [10A] Other - Medicare		(47,649.00)		0.00	(47,649.00)
Subgroup : [10B] Other - Non-medicare					
410300.000	Private - Oxygen	(159.00)		0.00	(159.00)
410350.000	Private - Equipment Rental	974.00		0.00	974.00
410850.000	Private - Lab	(588.00)		0.00	(588.00)
430300.000	Medicaid - Oxygen	(8,869.00)		0.00	(8,869.00)
430350.000	Medicaid - Equipment Rental	(8,134.00)		0.00	(8,134.00)
430600.000	Medicaid - IV Therapy	(4,008.00)		0.00	(4,008.00)
430850.000	Medicaid - Lab	(13.00)		0.00	(13.00)
450300.000	Managed Care - Oxygen	(6,265.00)		0.00	(6,265.00)
450350.000	Managed Care - Equipment Rental	(210.00)		0.00	(210.00)
450550.000	Managed Care - Respiratory Therapy	(98.00)		0.00	(98.00)
450850.000	Managed Care - Lab	(14,300.00)		0.00	(14,300.00)
460300.000	Insurance - Oxygen	4,014.00		0.00	4,014.00
460600.000	Insurance - IV Therapy	(3,095.00)		0.00	(3,095.00)
460700.000	Insurance - X-ray	(1,578.00)		0.00	(1,578.00)
460850.000	Insurance - Lab	9,683.00		0.00	9,683.00
Subtotal [10B] Other - Non-medicare		(32,646.00)		0.00	(32,646.00)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
599010.000	Barber/Beauty Revenue	(258.00)		0.00	(258.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(258.00)		0.00	(258.00)
Subgroup : [18] Other Revenue					
599015.000	Cable/TV/Phone Revenue	(8,478.00)		0.00	(8,478.00)
599055.000	Medical Records Income	(235.00)		0.00	(235.00)
599060.000	Vending Income	(2,138.00)		0.00	(2,138.00)
599080.000	Misc. Revenue	(180.00)		0.00	(180.00)
599085.000	Adjustments	(3,730.00)		0.00	(3,730.00)
599090.000	Small Balance Adjustments	17,081.00		0.00	17,081.00
640140.000	RN From Wolcott View	(70,598.00)		0.00	(70,598.00)

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
730760.000	Vending/Soda Expense	(180.00)		0.00	(180.00)
Subtotal [18] Other Revenue		(68,458.00)		0.00	(68,458.00)
Total [30] Statement of Revenue		(5,832,550.00)		0.00	(5,832,550.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100100.000	Cash - Operating	36,756.00		0.00	36,756.00
100150.000	Cash - Payroll	3,541.00		0.00	3,541.00
100200.000	Cash - Petty	200.00		0.00	200.00
100900.000	Cash - Resident Trust	23,819.00		0.00	23,819.00
Subtotal [A1] Cash		64,316.00		0.00	64,316.00
Subgroup : [A2] Resident Accounts Receivable					
111000.000	A/R - Private	86,095.00		0.00	86,095.00
112000.000	A/R - Medicaid	455,435.00		0.00	455,435.00
113000.000	A/R - Medicare Part A	81,438.00		0.00	81,438.00
114000.000	A/R - Medicare Part B	13,218.00		0.00	13,218.00
115000.000	A/R - Co-Insurance Part A	21,959.00		0.00	21,959.00
116000.000	A/R - Co-Insurance Part B	4,505.00		0.00	4,505.00
117000.000	A/R - Managed Care	(33,094.00)		0.00	(33,094.00)
119300.000	A/R - Hospice	33,278.00		0.00	33,278.00
120000.000	A/R - Allowance for Bad Debt	(150,001.00)		0.00	(150,001.00)
Subtotal [A2] Resident Accounts Receivable		512,833.00		0.00	512,833.00
Subgroup : [A3] Other Accounts Receivable					
139100.000	Income Tax Receivable	(250.00)		0.00	(250.00)
Subtotal [A3] Other Accounts Receivable		(250.00)		0.00	(250.00)
Subgroup : [A4] Inventories					
149000.000	Inventories	2,490.00		0.00	2,490.00
Subtotal [A4] Inventories		2,490.00		0.00	2,490.00
Subgroup : [A5] Prepaid Expenses					
152000.000	Prepaid - Insurance	13,948.00		0.00	13,948.00
Subtotal [A5] Prepaid Expenses		13,948.00		0.00	13,948.00
Subgroup : [A8] Other Current Assets					
100125.000	Webster Credit Card Acct	29.00		0.00	29.00
Subtotal [A8] Other Current Assets		29.00		0.00	29.00
Subgroup : [B3] Buildings					
161000.000	Building	11,514.00		0.00	11,514.00
Subtotal [B3] Buildings		11,514.00		0.00	11,514.00
Subgroup : [B4] Leasehold Improvements					
163500.000	Leasehold Improvements	758,580.00		0.00	758,580.00
Subtotal [B4] Leasehold Improvements		758,580.00		0.00	758,580.00
Subgroup : [B5] Non-Movable Equipment					
164500.000	Non-Moveable Equipment	62,505.00		0.00	62,505.00
Subtotal [B5] Non-Movable Equipment		62,505.00		0.00	62,505.00
Subgroup : [B6] Movable Equipment					
162000.000	Furniture Fixture & Equipment	78,204.00		0.00	78,204.00
162500.000	Computer Hardware	8,305.00		0.00	8,305.00
164000.000	Moveable Equipment	884,242.00		0.00	884,242.00
166000.000	Accum. Dep. - F&F	(1,398,769.00)		0.00	(1,398,769.00)
Subtotal [B6] Movable Equipment		(428,018.00)		0.00	(428,018.00)
Subgroup : [B7] Motor Vehicles					
161500.000	Automobile	4,049.00		0.00	4,049.00
Subtotal [B7] Motor Vehicles		4,049.00		0.00	4,049.00
Subgroup : [D6] Loans to Owners or Related Parties					
182000.000	Due from K Cleary	12,919.00		0.00	12,919.00
185000.000	Due From Officers - JE Cleary, Jr.	116,152.00		0.00	116,152.00
Subtotal [D6] Loans to Owners or Related Parties		129,071.00		0.00	129,071.00
Subgroup : [D7] Other Assets					
189000.000	Deferred Tax Asset - Federal	301,157.00		0.00	301,157.00
189500.000	Deferred Tax Asset - State	158,964.00		0.00	158,964.00
189600.BSC	Deferred Tax Asset Valuation Allowance	(423,213.00)		0.00	(423,213.00)
Subtotal [D7] Other Assets		36,908.00		0.00	36,908.00
Total [31-32] Assets		1,167,975.00		0.00	1,167,975.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
200100.000	Accounts Payable	(314,628.00)		0.00	(314,628.00)
200600.000	Accrued Insurance Payable	1.00		0.00	1.00

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [A1] Trade Accounts Payable		<u>(314,627.00)</u>		<u>0.00</u>	<u>(314,627.00)</u>
Subgroup : [A3] Loans Payable for Equipment					
251000.000	L/P H&R Healthcare	(1,840.00)		0.00	(1,840.00)
Subtotal [A3] Loans Payable for Equipment		<u>(1,840.00)</u>		<u>0.00</u>	<u>(1,840.00)</u>
Subgroup : [A4] Accrued Payroll					
202000.000	Accrued Wages	(53,558.00)		0.00	(53,558.00)
240000.000	Accrued Vacation Pay	(127,708.00)		0.00	(127,708.00)
241000.000	Accrued Sick Pay	(36,328.00)		0.00	(36,328.00)
Subtotal [A4] Accrued Payroll		<u>(217,594.00)</u>		<u>0.00</u>	<u>(217,594.00)</u>
Subgroup : [A6] Accrued Payroll Taxes Payable					
201900.000	Accrued Payroll Taxes	(4,477.00)		0.00	(4,477.00)
Subtotal [A6] Accrued Payroll Taxes Payable		<u>(4,477.00)</u>		<u>0.00</u>	<u>(4,477.00)</u>
Subgroup : [A10] Interest Payable					
202400.000	Accrued Interest	(74,083.00)		0.00	(74,083.00)
Subtotal [A10] Interest Payable		<u>(74,083.00)</u>		<u>0.00</u>	<u>(74,083.00)</u>
Subgroup : [A12] Other Current Liabilities					
201700.000	401k Plan	(2,928.00)		0.00	(2,928.00)
215100.000	Resident Refunds	(424.00)		0.00	(424.00)
215300.000	Resident Trust	(23,619.00)		0.00	(23,619.00)
230000.000	CT User Fee Payable	(117,397.00)		0.00	(117,397.00)
243000.000	Accrued Rent	(332,500.00)		0.00	(332,500.00)
Subtotal [A12] Other Current Liabilities		<u>(476,868.00)</u>		<u>0.00</u>	<u>(476,868.00)</u>
Subgroup : [B3] Loans from Owners or Related Parties					
252000.000	Due To/From R&C Realty	(508,732.00)		0.00	(508,732.00)
252100.000	Due to James Cleary	(285,000.00)		0.00	(285,000.00)
253000.000	Due to Wolcott View Manor	(640,000.00)		0.00	(640,000.00)
253100.000	Due to Beach Building LLC	(50,000.00)		0.00	(50,000.00)
253500.000	Due to WVM - Related Party	(11,414.00)		0.00	(11,414.00)
254000.000	Due to/from White Oak Manor	(25,000.00)		0.00	(25,000.00)
Subtotal [B3] Loans from Owners or Related Parties		<u>(1,520,146.00)</u>		<u>0.00</u>	<u>(1,520,146.00)</u>
Subgroup : [B4] Other Long-Term Liabilities					
259000.000	Deferred Tax Liability - Federal	(8,048.00)		0.00	(8,048.00)
259500.000	Deferred Tax Liability - State	(2,228.00)		0.00	(2,228.00)
Subtotal [B4] Other Long-Term Liabilities		<u>(10,276.00)</u>		<u>0.00</u>	<u>(10,276.00)</u>
Total [33-34] Liabilities		<u>(2,619,911.00)</u>		<u>0.00</u>	<u>(2,619,911.00)</u>
Group : [35] Equity					
Subgroup : [B2] Capital Stock					
301000.000	Capital Stock	(20,000.00)		0.00	(20,000.00)
Subtotal [B2] Capital Stock		<u>(20,000.00)</u>		<u>0.00</u>	<u>(20,000.00)</u>
Subgroup : [B4] Treasury Stock					
302000.000	Treasury Stock	372,357.00		0.00	372,357.00
Subtotal [B4] Treasury Stock		<u>372,357.00</u>		<u>0.00</u>	<u>372,357.00</u>
Subgroup : [B5] Cumulated Earnings					
308000.000	Retained Earnings	498,200.00		0.00	498,200.00
Subtotal [B5] Cumulated Earnings		<u>498,200.00</u>		<u>0.00</u>	<u>498,200.00</u>
Total [35] Equity		<u>850,557.00</u>		<u>0.00</u>	<u>850,557.00</u>
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.03		
To reclass subscriptions and chamber dues to the correct line				
730815.000	Subscriptions		165.00	
Marcum 101	Chamber of Commerce Dues		1,020.00	
730810.000	Dues & Membership Fees			1,185.00
Total			1,185.00	1,185.00
Reclassifying Journal Entries JE # 2		E.04		
To reclass leased equipment from equipment rentals				
Marcum 102	Leased Equipment		503.00	
Marcum 113	Wound Vac Equipment Rental		18,122.00	
Marcum 114	Special Mattress Rentals		8,308.00	
Marcum 118	Bariatric Equipment Rental		6,481.00	
Marcum 119	Parties		941.00	
Marcum 120	Physical Therapy Equipment Rental		824.00	
730700.000	Equipment Rental			35,179.00
Total			35,179.00	35,179.00
Reclassifying Journal Entries JE # 3		E.05		
To reclass Misc. Consultants to the correct line of the cost report				
670871.000	Dietician Consultant		396.00	
850703.000	Oxygen - Consultation		150.00	
Marcum 105	Marketing Consultant		25,299.00	
Marcum 116	Oxygen Equipment Assessment & Study		53.00	
670855.000	Misc. Consultant			25,898.00
Total			25,898.00	25,898.00
Reclassifying Journal Entries JE # 4		E.06		
To reclass cell phone expense from the telephone line				
Marcum 106	Cell Phone		4,640.00	
720500.000	Telephone			4,640.00
Total			4,640.00	4,640.00
Reclassifying Journal Entries JE # 5		Section I		
To reclass salaries to the correct line on page 10				
700100.000	Wages - Laundry		16,007.00	
Marcum 107	Wages - Dietitian		5,234.00	
marcum 108	Wages - Food Service Supervisor		93,844.00	
Marcum 109	Wages - Head Housekeeper		5,221.00	
Marcum 110	Wages - Chief of Maintenance		38,535.00	
Marcum 111	Wages - RN Admin		74,741.00	
640100.000	Wages - RN			74,741.00
690110.000	Wages - Dietary			99,078.00
710110.000	Wages - Housekeeping			5,221.00
710110.000	Wages - Housekeeping			8,836.00
720110.000	Wages - Maintenance			7,171.00
720110.000	Wages - Maintenance			38,535.00
Total			233,582.00	233,582.00
Reclassifying Journal Entries JE # 6		E.12		
To reclass eye care expense from medical consultants				
Marcum 117	Optometry Expense		12.00	
670865.000	Medical Consultant			12.00
Total			12.00	12.00
Reclassifying Journal Entries JE # 7		J.04		
To reclass Non Medicaid Billable Supply Cost				

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Marcum 115 640600.000	Non Medicaid Supply Cost Stockroom Medical Supplies		1,199.00	1,199.00
Total			1,199.00	1,199.00
Reclassifying Journal Entries JE # 8		E.16		
To reclass oxygen study				
Marcum 116 850703.000	Oxygen Equipment Assessment & Study Oxygen - Consultation		160.00	160.00
Total			160.00	160.00
Reclassifying Journal Entries JE # 9		E.17		
To reclass misc. expenses				
Marcum 119 Marcum 121 730900.000	Parties Gifts Miscellaneous Expense		652.00 416.00	1,068.00
Total			1,068.00	1,068.00
Reclassifying Journal Entries JE # 10		E.20		
To reclass oxygen equipment inspection and service				
Marcum 116 720853.000	Oxygen Equipment Assessment & Study Maintenance/Equipment		1,365.00	1,365.00
Total			1,365.00	1,365.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/24/2017
 Run Date: 1/24/2017

Provider Name: Meridian Manor Health & Rehabilitation Center
 Provider Number: 000007781
 Period Ended: 9/30/16

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: