

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Meridian Manor Corporation	
Address (No. & Street, City, State, Zip Code) 1132 Meriden Rd, Waterbury, CT 06705	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

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

General Information

Name of Facility (as licensed) Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Meridian Manor Corporation [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Meridian Manor Corporation	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 1132 Meriden Rd, Waterbury, CT 06705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/10/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-757-1228		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Meridian Manor Corporation		Address (No. & Street, City, State, Zip) 1132 Meriden Rd, Waterbury, CT 06705		
License Numbers:	CCNH 778C	RHNS (Specify)	Medicare Provider No. 07-5102	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Michael Bell		Nursing Home Administrator's License No.:	002116	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Meridian Manor Corporation	1132 Meriden Rd, Waterbury, CT 06705		CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
The Estate of James E. Cleary, Jr.	1132 Meriden Rd, Waterbury, CT 06705	President	5000	
Thomas Owens	1132 Meriden Rd, Waterbury, CT 06705	Director		
Sheila C. Smith	1132 Meriden Rd, Waterbury, CT 06705	Director		
Marilyn Richardson	1132 Meriden Rd, Waterbury, CT 06705	Director		
Names of Stockholders Owning at Least 10% of Shares				
James E. Cleary, Jr.	1132 Meriden Rd, Waterbury, CT 06705	President	5000	

General Information and Questionnaire Individual Proprietorship

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Rental of the facility and equipment	Pg. 22/ Line 9	210,000	210,000
Marilyn Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		RN	Pg. 10/ Line A12b1	74,298	74,298
Sheila C. Smith	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Office	Pg. 10/ Line A2	136,000	136,000
Seth Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Food Service Supervisor	Pg. 10/ Line A5c	59,684	59,684
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire 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 9/30/2020			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Great American Finance, PO Box 609, Cedar Rapids IA 52406	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	04/13/18	63 months	2,600	2,600	
Paychex	<input type="radio"/>	<input checked="" type="radio"/>	Timeclock	06/08/16	Monthly as needed	447	447	
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Stamp Machine	05/18/15	36 Months	944	944	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							3,991	

* 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 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Accounting Services	\$ 65,944
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 65,944

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

Legal Services Information

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

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

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

Services Provided by This Firm (*describe fully*)

1 Collections	\$ 7,302
2 Probate Court for conservatorship	\$ 40
3 Probate Court for conservatorship	\$ 298
4 Business	\$ 6,662
5	\$
	Charge for Services Provided
	\$ 14,302

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

Schedule of Resident Statistics

Name of Facility Meridian Manor Corporation		License No. 778C			Report for Year Ended 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	94	94			94	94						
B. On last day of THIS report period	94	94							94	94		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	51	51			51	51						
B. As of midnight of THIS report period	34	34							34	34		
3. Total Number of Days Care Provided During Period												
A. Medicare	251	251			237	237			14	14		
B. Medicaid (Conn.)	12,602	12,602			9,812	9,812			2,790	2,790		
C. Medicaid (other states)												
D. Private Pay	1,355	1,355			1,082	1,082			273	273		
E. State SSI for RCH												
F. Other (Specify)	1,084	1,084			809	809			275	275		
G. Total Care Days During Period (3A thru F)	15,292	15,292			11,940	11,940			3,352	3,352		
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)	15,292	15,292			11,940	11,940			3,352	3,352		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Meridian Manor Corporation			License No. 778C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
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			30			4							
Per Diem Rate													
a. One bed rm.	Various		207.84			295.00							
b. Two bed rms.	Various		158.86			265.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									1,615	1,615			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,486	1,486			
2. Restorative Treatments													
C. Other									761	761			
D. Total Physical Therapy Treatments									3,862	3,862			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									6	6			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									32	32			
2. Restorative Treatments													
C. Other									8	8			
D. Total Speech Therapy Treatments									46	46			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									349	349			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									742	742			
2. Restorative Treatments													
C. Other									462	462			
D. Total Occupational Therapy Treatments									1,553	1,553			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Meridian Manor Corporation	778C	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	81,442	1,341				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	133,279	5,501				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	246,888	14,186				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	60,368	4,890				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	33,569	1,898				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	59,372	1,696				
b. RN						
1. Direct Care	587,532	13,472				
2. Administrative**						
c. LPN						
1. Direct Care	254,735	9,222				
2. Administrative**						
d. Aides and Attendants	511,990	35,532				
e. Physical Therapists	82,771	2,095				
f. Speech Therapists	2,190	37				
g. Occupational Therapists	50,779	1,364				
h. Recreation Workers	51,217	3,293				
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	67,788	1,613				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	28,973	2,101				
A-13. Total Salary Expenditures	2,252,893	98,241				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Wages - Medical Records	\$ 28,973	2,101				
Total	\$ 28,973	2,101	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapist	\$ 65	1				
Total	\$ 65	1	\$ -	-	\$ -	-

**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	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

**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	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
William Maggipinto 10/1/2019-12/5/2019	63,250			Healthcare	Administrator	901	A2			
Michael Bell 11/11/2019-9/12/2020	18,192			Healthcare	Administrator	440	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	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	2,987	72				
3. Pharmacist	5,978	48				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	35,000	192				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	65	1				
B-13 Total Fees Paid in Lieu of Salaries	44,030	313				

* 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.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 92,082	92,082		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 71,286	71,286		
4. Social Security (F.I.C.A.)	\$ 138,495	138,495		
5. Health Insurance	\$ 114,128	114,128		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 674	674		
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*	\$ 43,579	43,579		
d. Accounting and Auditing	\$ 65,944	65,944		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 14,302	14,302		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 4,273	4,273		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,837	11,837		
2. Cellular Phones	\$ 2,873	2,873		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 246,050	246,050		
Subtotal	\$ 805,523	805,523		

* 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	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<i>Subtotals Brought Forward:</i>	805,523	805,523			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 275	275			
4. Employee Travel	\$ 687	687			
5. Education Expenses Related to Seminars and Conventions	\$ 330	330			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 3,067	3,067			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 228	228			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$				
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,260	1,260			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,831	4,831			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,307	5,307			
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>)	\$ 48,609	48,609			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 24,706	24,706			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 894,823	894,823			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 4,831		
Total Dues	\$ 4,831	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Patient Lost Items	\$ 111		
Misc. Consultant	\$ 400		
OSHA	\$ 3,861		
Licenses	\$ 2,431		
Miscellaneous Expense	\$ 71		
Routine Bank Fees	\$ 810		
Penalties	\$ 17,022		
Total Other Administrative and General	\$ 24,706	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility Meridian Manor Corporation		License No. 778C	Report for Year Ended 9/30/2020	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 120,208	120,208		
2.	Non-Food Supplies	\$ 22,544	22,544		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (Specify) _____ Other Dietary Supplies					
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 142,752	142,752		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Meridian Manor Corporation		License No. 778C	Report for Year Ended 9/30/2020		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	1,333	1,333		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Supplies		\$	437	437		
3D. Total Laundry Expenditures (3a + b + c)		\$	1,770	1,770		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Meridian Manor Corporation		778C	9/30/2020		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced				
	a. In-House Care	by Personnel				
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other (<i>Specify</i>) Supplies	\$	15,964	15,964		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	15,964	15,964		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Supplies	\$	9,138	9,138		
	b. Medicine Cabinet Drugs	\$	72,360	72,360		
	c. Medical and Therapeutic Supplies	\$	7,479	7,479		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$				
	f. X-rays and Related Radiological Procedures***	\$	159	159		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	2,835	2,835		
	i. Recreation	\$	11,633	11,633		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	22,767	22,767		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	126,371	126,371		

* 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	\$ 472		
Diapers/Briefs	\$ 20,338		
Misc. Ancillary Expense	\$ 77		
Complex Medical Equipment	\$ 1,880		
Total Other Resident Care	\$ 22,767	\$ -	\$ -

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 9/30/2020			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Matrixcare	PO Box 1414 Minneapolis, MN 06477	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance - Software	22,038			22	6a
Steven DosSantos		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Grounds Maintenance	37,548			22	6f
US Hauling	PO Box 808, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Refuse Collection	24,361			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Meridian Manor Corporation	778C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 38,306	38,306				
b. Heat	\$ 22,409	22,409				
c. Light & Power	\$ 72,962	72,962				
d. Water	\$ 7,797	7,797				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 3,991	3,991				
f. Other (<i>itemize</i>)	\$ 135,472	135,472				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 280,937	280,937				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 134,663	134,663				
c. Non-Movable Equipment	\$ 124	124				
d. Movable Equipment	\$ 28,322	28,322				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 163,109	163,109				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 41,599	41,599				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 41,599	41,599				
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	\$ 134,344	134,344				
c. Personal property taxes	\$ 17,712	17,712				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 566,764	566,764				

* 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	\$ 24,361		
Service Contracts	\$ 2,599		
Plant Supplies	\$ 7,618		
Plant Purchase Service	\$ 31,761		
Maintenance Grounds	\$ 37,548		
Maintenance/Equipment	\$ 2,134		
Equipment Rental	\$ 8,351		
Storage Rental Expense	\$ 21,100		
Total Other Repairs and Maintenance	\$ 135,472	\$ -	\$ -

Depreciation Schedule

Name of Facility Meridian Manor Corporation		License No. 778C			Report for Year Ended 9/30/2020			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period		9,530		9,530									
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period		3,394,087		3,394,087	846,359	S/L	Various	134,663					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									134,663				
C. Non-Movable Equipment													
1. Acquired prior to this report period		62,505		62,505	62,381	S/L	Various	124					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal									124				
		Is a mileage logbook maintained?		Date of Acquisition									
		Yes	No	Month	Year	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Box Truck				8	2014	4,049		4,049	4,049		4		
b. Box Truck				6	2009	11,344		11,344	827		4	827	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,050,844		1,050,844	986,463	S/L	Various	27,495	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
D-3. Subtotal													28,322
E. Total Depreciation													163,109

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Hot Water Heater	\$ 18,334	10	\$ 1,833
Total additions for Leasehold Improvemer		\$ 18,334		\$ 1,833 *
Deletions:				
Total deletions for Leasehold Improvemer		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Meridian Manor Corporation			778C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	758,578	571,734	S/L	Various	39,766	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	18,334		S/L	Various	1,833	
C-4. Subtotal									41,599
D. Total Amortization									41,599

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Meridian Manor Health & Rehabilitation Center
 Realty Depreciation Schedule
 September 30, 2020

Account Description	Description	Date	Amount	Useful Life	2017 Depreciation	2017 Accum. Depr.	2018 Depreciation	2018 Accum. Depr.	2019 Depreciation	2019 Accum. Depr.	2020 Depreciation	2020 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	200,129	12,379	212,508	12,379	224,887	12,379	237,266	444,093
2015 Additions													
Building & Building Imp	Prior Foundation*	N/A	579,064	30	19,302	57,906	19,302	77,208	19,302	96,510	19,302	115,812	463,252
Building Improv. - Realty	General Conditions	9/30/2015	184,452	20	9,223	27,669	9,223	36,892	9,223	46,115	9,223	55,338	129,114
Building Improv. - Realty	Permit	9/30/2015	22,482	20	1,124	3,372	1,124	4,496	1,124	5,620	1,124	6,744	15,738
Building Improv. - Realty	Sitework	9/30/2015	11,769	20	588	1,764	588	2,352	588	2,940	588	3,528	8,241
Building Improv. - Realty	Selective Demolition	9/30/2015	44,135	20	2,207	6,621	2,207	8,828	2,207	11,035	2,207	13,242	30,893
Building Improv. - Realty	Concrete	9/30/2015	31,907	20	1,595	4,785	1,595	6,380	1,595	7,975	1,595	9,570	22,337
Building Improv. - Realty	Masonry	9/30/2015	14,435	20	722	2,166	722	2,888	722	3,610	722	4,332	10,103
Building Improv. - Realty	Structural Steel	9/30/2015	69,458	20	3,473	10,419	3,473	13,892	3,473	17,365	3,473	20,838	48,620
Building Improv. - Realty	Rough Carpentry	9/30/2015	8,040	20	402	1,206	402	1,608	402	2,010	402	2,412	5,628
Building Improv. - Realty	Architectural Millwork	9/30/2015	23,254	20	1,163	3,489	1,163	4,652	1,163	5,815	1,163	6,978	16,276
Building Improv. - Realty	Dampproofing	9/30/2015	8,164	20	408	1,224	408	1,632	408	2,040	408	2,448	5,716
Building Improv. - Realty	EIFS	9/30/2015	15,508	20	775	2,325	775	3,100	775	3,875	775	4,650	10,858
Building Improv. - Realty	Roofing	9/30/2015	32,483	20	1,624	4,872	1,624	6,496	1,624	8,120	1,624	9,744	22,739
Building Improv. - Realty	Caulking	9/30/2015	7,078	20	354	1,062	354	1,416	354	1,770	354	2,124	4,954
Building Improv. - Realty	Doors-Frames-Hardware	9/30/2015	32,051	20	1,603	4,809	1,603	6,412	1,603	8,015	1,603	9,618	22,433
Building Improv. - Realty	Access Panels	9/30/2015	1,350	20	68	204	68	272	68	340	68	408	942
Building Improv. - Realty	Skylights	9/30/2015	25,286	20	1,264	3,792	1,264	5,056	1,264	6,320	1,264	7,584	17,702
Building Improv. - Realty	Windows	9/30/2015	7,714	20	386	1,158	386	1,544	386	1,930	386	2,316	5,398
Building Improv. - Realty	Automatic Doors	9/30/2015	9,135	20	457	1,371	457	1,828	457	2,285	457	2,742	6,393
Building Improv. - Realty	Glazing	9/30/2015	8,650	20	433	1,299	433	1,732	433	2,165	433	2,598	6,052
Building Improv. - Realty	GWB Systems	9/30/2015	125,222	20	6,261	18,783	6,261	25,044	6,261	31,305	6,261	37,566	87,656
Building Improv. - Realty	Flooring	9/30/2015	67,828	20	3,391	10,173	3,391	13,564	3,391	16,955	3,391	20,346	47,482
Building Improv. - Realty	Acoustical Ceilings	9/30/2015	42,704	20	2,135	6,405	2,135	8,540	2,135	10,675	2,135	12,810	29,894
Building Improv. - Realty	Painting	9/30/2015	20,254	20	1,013	3,039	1,013	4,052	1,013	5,065	1,013	6,078	14,176
Building Improv. - Realty	Signage	9/30/2015	1,975	20	99	297	99	396	99	495	99	594	1,381
Building Improv. - Realty	Tubicle track and Curtain	9/30/2015	8,104	20	405	1,215	405	1,620	405	2,025	405	2,430	5,674
Building Improv. - Realty	Toilet Accessories	9/30/2015	17,925	20	896	2,688	896	3,584	896	4,480	896	5,376	12,549
Building Improv. - Realty	Wall Protection	9/30/2015	20,029	20	1,001	3,003	1,001	4,004	1,001	5,005	1,001	6,006	14,023
Building Improv. - Realty	Appliances	9/30/2015	7,965	20	398	1,194	398	1,592	398	1,990	398	2,388	5,577
Building Improv. - Realty	Fire Protection	9/30/2015	18,877	20	944	2,832	944	3,776	944	4,720	944	5,664	13,213
Building Improv. - Realty	HVAC	9/30/2015	176,625	20	8,831	26,493	8,831	35,324	8,831	44,155	8,831	52,986	123,639
Building Improv. - Realty	Plumbing	9/30/2015	165,138	20	8,257	24,771	8,257	33,028	8,257	41,285	8,257	49,542	115,596
Building Improv. - Realty	Electrical	9/30/2015	138,703	20	6,935	20,805	6,935	27,740	6,935	34,675	6,935	41,610	97,093
Building Improv. - Realty	Contingency	9/30/2015	110,146	20	5,507	16,521	5,507	22,028	5,507	27,535	5,507	33,042	77,104
Building Improv. - Realty	Contraction Management Fee	9/30/2015	117,767	20	5,888	17,664	5,888	23,552	5,888	29,440	5,888	35,328	82,439
Building Improv. - Realty	CO#1: Asbestos Removal	9/30/2015	22,802	20	1,140	3,420	1,140	4,560	1,140	5,700	1,140	6,840	15,962
Building Improv. - Realty	CO#2: January 2015 Drawing	9/30/2015	118,360	20	5,918	17,754	5,918	23,672	5,918	29,590	5,918	35,508	82,852
Building Improv. - Realty	CO#2: Adjusted Contract Amount	9/30/2015	(122,088)	20	(6,104)	(18,312)	(6,104)	(24,416)	(6,104)	(30,520)	(6,104)	(36,624)	(85,464)
Building Improv. - Realty	CO#3: Added Sanitary Lines	9/30/2015	7,058	20	353	1,059	353	1,412	353	1,765	353	2,118	4,940
Building Improv. - Realty	CO#4: Paving and PT Entry	9/30/2015	180,830	20	9,042	27,126	9,042	36,168	9,042	45,210	9,042	54,252	126,578
Building Improv. - Realty	CO#4: Sitting Area Revisions	9/30/2015	5,032	20	252	756	252	1,008	252	1,260	252	1,512	3,520
Building Improv. - Realty	CO#4: Nourishment Station	9/30/2015	13,369	20	668	2,004	668	2,672	668	3,340	668	4,008	9,361
Building Improv. - Realty	CO#4: Reception Area Revision	9/30/2015	3,007	20	150	450	150	600	150	750	150	900	2,107
Building Improv. - Realty	CO#4: Alcove and Office 127	9/30/2015	5,905	20	295	885	295	1,180	295	1,475	295	1,770	4,135
Building Improv. - Realty	E Lobby, LL, Sanitary, & GB's	9/30/2015	15,009	20	750	2,250	750	3,000	750	3,750	750	4,500	10,509
Building Improv. - Realty	CO#5 Lower Level Doors/HW	9/30/2015	13,385	20	669	2,007	669	2,676	669	3,345	669	4,014	9,371
Building Improv. - Realty	CO#5 Lounge Double Door	9/30/2015	5,160	20	258	774	258	1,032	258	1,290	258	1,548	3,612
Building Improv. - Realty	CO#5 Replace Reception Windows	9/30/2015	2,555	20	128	384	128	512	128	640	128	768	1,787
Building Improv. - Realty	CO#5: Paint Exterior Wall	9/30/2015	725	20	36	108	36	144	36	180	36	216	509
Building Improv. - Realty	Architectural Fees	Var	159,916	20	7,996	23,988	7,996	31,984	7,996	39,980	7,996	47,976	111,940
	Total 2015		3,288,061		133,062	562,178	133,062	695,240	133,062	828,302	133,062	961,364	2,326,697
2016 Additions													
Building Improv. - Realty	CO#6 Corridor 108A Auto Door	12/17/2016	22,357	20	1,118	2,236	1,118	3,354	1,118	4,472	1,118	5,590	16,767
Building Improv. - Realty	CO#7 Provided Storage Trailer	12/17/2016	2,111	20	106	212	106	318	106	424	106	530	1,581
Building Improv. - Realty	CO#7 Flooring Revisions	12/17/2016	7,539	20	377	754	377	1,131	377	1,508	377	1,885	5,654
	Total 2016		32,007		1,601	3,202	1,601	4,803	1,601	6,404	1,601	8,005	24,002
	Total Building		3,320,068		134,663	565,380	134,663	700,043	134,663	834,706	134,663	969,369	2,350,699
Movable Equipment													
Movable Equip. - Realty	Furniture - Resident Rooms	9/30/2015	50,597	10	5,060	15,180	5,060	20,240	5,060	25,300	5,060	30,360	20,237
	Total 2015		50,597		5,060	15,180	5,060	20,240	5,060	25,300	5,060	30,360	20,237
	Total Movable		50,597		5,060	15,180	5,060	20,240	5,060	25,300	5,060	30,360	20,237
Total Leasehold/Property Recorded for Equity Purposes			3,380,195		139,723	580,560	139,723	720,283	139,723	860,006	139,723	999,729	2,380,466

Page 35, Line A1 - Reserve for Value of Leased as Land 9,530
 Page 35, Line A3 - Reserve for Leasehold Property 20,237
 Page 35, Line A4 - Reserve for Leasehold Real Property 2,350,699
 Page 36, Line F1 - F/S vs C/R Depreciation (143,772) Includes \$506 of depreciation for Lobby Furniture for \$5,063

*See attached letter for Prior Foundation

Meridian Manor Health & Rehabilitation Center
 Fixed Asset Reconciliation
 September 30, 2020

Page 31 - Fixed Assets	Hist Cost	Life	2015		2016		2017		2018		2019		2020		NBV
			Accum Depr.	Depreciation	Accum Depr.	Depreciation	Accum Depr.	Depreciation	Accum Depr.	Depreciation	Accum Depr.	Depreciation			
Building & Building Improv.	11,514		11,514	-	11,514	-	11,514	-	11,514	-	11,514	-	11,514	-	-
	11,514		11,514	-	11,514	-	11,514	-	11,514	-	11,514	-	11,514	-	11,514
Building Total	11,514		11,514	-	11,514	-	11,514	-	11,514	-	11,514	-	11,514	-	11,514
Leasehold Improvements	758,578		413,046	39,414	452,460	39,766	492,226	39,766	531,992	39,766	571,758	39,766	611,524	147,054	147,054
	758,578		413,046	39,414	452,460	39,766	492,226	39,766	531,992	39,766	571,758	39,766	611,524	147,054	147,054
2020 Additions															
Hot Water Heater	18,334	10	-	-	-	-	-	-	-	-	-	-	1,833	1,833	16,501
	18,334		-	-	-	-	-	-	-	-	-	-	1,833	1,833	16,501
Leasehold Improv. Total	776,912		413,046	39,414	452,460	39,766	492,226	39,766	531,992	39,766	571,758	41,599	613,357	163,555	163,555
Non-Movable Equip.	62,505		60,885	1,079	61,964	139	62,103	139	62,242	139	62,381	124	62,505	-	-
	62,505		60,885	1,079	61,964	139	62,103	139	62,242	139	62,381	124	62,505	-	-
Non-Movable Total	62,505		60,885	1,079	61,964	139	62,103	139	62,242	139	62,381	124	62,505	-	-
Movable Equipment	1,000,247		832,034	39,703	871,737	32,165	903,902	30,204	934,106	27,057	961,163	21,929	983,092	17,155	17,155
	1,000,247		832,034	39,703	871,737	32,165	903,902	30,204	934,106	27,057	961,163	21,929	983,092	17,155	17,155
Movable Total	1,000,247		832,034	39,703	871,737	32,165	903,902	30,204	934,106	27,057	961,163	21,929	983,092	17,155	17,155
Motor Vehicles	4,049		1,097	1,012	2,109	1,012	3,121	928	4,049	-	4,049	-	4,049	-	-
	4,049		1,097	1,012	2,109	1,012	3,121	928	4,049	-	4,049	-	4,049	-	-
Motor Vehicle Total	4,049		1,097	1,012	2,109	1,012	3,121	928	4,049	-	4,049	-	4,049	-	-
Total	1,855,227		1,318,576	81,208	1,399,784	73,082	1,472,866	71,037	1,543,903	66,962	1,610,865	63,652	1,674,517	180,710	180,710
Per TB	1,850,169						1,471,851	70,531	1,608,814	66,962	1,608,814	59,603	1,668,417	181,752	181,752
Variance	5,058						1,015	506	(64,911)	-	2,051	4,049	6,100	(1,042)	(1,042)
Lobby Furniture RJE in FY2015	5,063		506	506	1,012	-	1,012	506	1,518	506	2,024	506	2,530	3,039	3,039
Variance	(5)				(1,012)		3	-	(66,429)	(506)	27	3,543	3,570	(4,081)	(4,081)

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

(1,042)

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		05/19/05		
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		94		
6. Square Footage		19,005		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of _____				
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	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. 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	9/30/2020	27	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:					
12. C. Movable Equipment					
1. Automotive Equipment	\$				
A. Item	Rate	Amount			
Lender					
Address of Lender					
2. Other (Specify)	\$				
A. Item	Rate	Amount			
Lender					
Address of Lender					
B. Item	Rate	Amount			
Lender					
Address of Lender					
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$				
12. D. Other Interest Expense (Specify)	\$	4,746	4,746		
Misc Interest					
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	4,746	4,746		
14. Insurance					
a. Insurance on Property (buildings only)	\$	110,984	110,984		
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)	\$	110,984	110,984		
15. Total All Expenditures (A-13 thru C-14)	\$	4,442,034	4,442,034		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Meridian Manor Corporation				778C	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	12g	Occupational Therapy	\$ 50,779	50,779		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 65	65		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 43,579	43,579		
10.			Accounting	\$			
10a.			Legal	\$ 7,640	7,640		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,793	1,793		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	3	Gifts, flowers and coffee shops	\$ 275	275		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 17,604	17,604		
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)				\$ 121,735	121,735		

* 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)
13	B12o	Respiratory Therapist	\$ 65		
Total Other Fees Adjustments			\$ 65	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Miscellaneous Expense	\$ 71		
16	m13	Penalties	\$ 17,022		
16	m13	Patient Lost Items	\$ 111		
16	m13	Misc Consultant	\$ 400		
Total Other A&G Adjustments			\$ 17,604	\$ -	\$ -

**Meridian Manor Health & Rehabilitation Center
Disallowance Schedule for Cell Phones
September 30, 2020**

	<u>Amount</u>
Total Cell Phone Expense	2,873 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	<u>\$ 1,080</u>
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,793</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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 121,735	121,735		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 9,138	9,138		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 159	159		
30.	20	5h	Laboratory	\$ 2,835	2,835		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 7,797	7,797		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 446	446		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 16,753	16,753		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 1,834	1,834		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 160,697	160,697		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See Attached)	\$ 7,720		
20	5j	Misc Ancillary Expense	\$ 77		
Total Other Ancillary Costs			\$ 7,797	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Var	Var	We Care Distributors Asset Markup Allowance (See Attached)	\$ 446		
Total Excess Movable Equipment Depreciation			\$ 446	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8c	Sprinkler System Depreciation Adjustment	\$ 8,402		
22	6f	Specific Air Mattress	\$ 8,351		
Total Other Property Adjustments			\$ 16,753	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 62		
30	IV 8	Vending Income	\$ 1,772		
Total Other Adjustments			\$ 1,834	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

Meridian Manor Health & Rehabilitation Center
Cable TV Disallowance
September 30, 2020

Total Cable TV Expense	\$	7,720	
Total Cable TV Revenue		<u>7,391</u>	
Disallowed Expense	\$	<u>7,720</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
We Care Distributions Movable Asset Deprecation Schedule
September 30, 2020

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Meridian Manor Corporation	778C	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 3,050,952	3,050,952				
b. Medicaid Room and Board Contractual Allowance **	\$ (459,469)	(459,469)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 62,505	62,505				
b. Medicare Room and Board Contractual Allowance **	\$ 120,447	120,447				
4. a. Private-Pay Residents and Other	\$ 657,965	657,965				
b. Private-Pay Room and Board Contractual Allowance **	\$ 10,351	10,351				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 2,121	2,121				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 5,009	5,009				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 78,873	78,873				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 90,240	90,240				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 1,084	1,084				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 2,225	2,225				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 26,480	26,480				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 11,935	11,935				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (49,922)	(49,922)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (91,676)	(91,676)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 3,519,120	3,519,120				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ (15)	(15)				
8. Other (<i>Specify</i>)	\$ 483,072	483,072				
V. Total Other Revenue (1 thru 8)	\$ 483,057	483,057				
VI. Total All Revenue (III +V)	\$ 4,002,177	4,002,177				

* 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 - X-ray	73		
30 II 6a	Medicare A - Lab	2,101		
30 II 6a	Medicare A - Ancillary Contractual Adjustment	(41,415)		
30 II 6a	Medicare B - Vaccines	69		
30 II 6a	Medicare B - Contractual Adjustment	(10,750)		
Total Other Resident Revenue - Medicare		\$ (49,922)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Private - Oxygen	\$ 298		
30 II 6b	Private - Equipment Rental	\$ 1,436		
30 II 6b	Private - Lab	\$ 150		
30 II 6b	Private - Ancillary - Contractual Allowance	\$ (56)		
30 II 6b	Medicaid - Oxygen	\$ 2,341		
30 II 6b	Medicaid - Equipment Rental	\$ 5,469		
30 II 6b	Medicaid - IV Therapy	\$ 738		
30 II 6b	Medicaid - Xray	\$ 602		
30 II 6b	Medicaid - Lab	\$ 1,154		
30 II 6b	Medicaid - Ancillary - Contractual Adjustment	\$ (85,839)		
30 II 6b	Managed Care - Lab	\$ 267		
30 II 6b	Managed Care - Ancillary - Contractual Adjustment	\$ (18,236)		
Total Other Resident Revenue		\$ (91,676)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Cable/TV/Phone Revenue (Cable TV Expenses are capped do not disallow)	\$ 7,391		
30 IV 8	Medical Records Income (Disallowed)	\$ 62		
30 IV 8	Vending Income (Disallowed)	\$ 1,772		
30 IV 8	Charitable Donations	\$ 195		
30 IV 8	COVID Relief Stimulus	\$ 282,506		
30 IV 8	Small Balance Adjustments (Disallowed)	\$ (5,188)		
30 IV 8	Prior Period Adjustments (DSS Retro Payment do not disallow)	\$ 196,584		
30 IV 8	State Business Tax	\$ (250)		
Total Other Revenue		\$ 483,072	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,270,142
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	466,044
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	1,500
5. Prepaid Expenses			\$	675
a. Prepaid - Insurance	675			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,738,361
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>776,912</u>		\$	163,555
	Accum. Depreciation <u>613,357</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>62,505</u>		\$	
	Accum. Depreciation <u>62,505</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,000,247</u>		\$	17,155
	Accum. Depreciation <u>983,092</u>	Net		
7. Motor Vehicles	*Historical Cost <u>15,393</u>		\$	9,690
	Accum. Depreciation <u>5,703</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(8,648)
C/R vs. F/S	(8,648)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	181,752

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
		Accrued expenses-Other	\$ 50,906
		Workman's Compensation Liability	\$ 454
		Resident Refunds	\$ (1,420)
		CT corporate tax payable	\$ (29,642)
		Resident Trust	\$ 12,862
		State Income Taxes Payable	\$ (109)
		Due to Medicaid	\$ 455,378
		Accrued Rent	\$ 752,500
Total Other Current Liabilities (Itemize)			\$ 1,240,929

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	1,920,113
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	9,350		
	Accum. Depreciation	_____	Net	
			\$	9,350
3. Buildings				
	*Historical Cost	3,320,068		
	Accum. Depreciation	969,369	Net	
			\$	2,350,699
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	
			\$	
5. Movable Equipment				
	*Historical Cost	50,597		
	Accum. Depreciation	30,360	Net	
			\$	20,237
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	
			\$	
7. Minor Equipment-Not Depreciable				
			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	2,380,286
D. Investment and Other Assets				
1. Deferred Deposits				
			\$	
2. Escrow Deposits				
			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	
			\$	
4. Goodwill (Purchased Only)				
			\$	
5. Investments Related to Resident Care <i>(itemize)</i>				
			\$	
6. Loans to Owners or Related Parties <i>(itemize)</i>				
			\$	109,454
Name and Address		Amount	Loan Date	
JE Cleary, Jr.		109,454		
7. Other Assets <i>(itemize)</i>				
			\$	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	109,454
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,409,853

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Meridian Manor Corporation		778C	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	106,024
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	161,697
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	144,583
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,240,929

See Schedule				1,240,929	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,653,233

* 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 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,653,233	
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>)				\$ 1,882,020	
Name and Address of Lender	Amount	Loan Date			
	1,882,020				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 964,931	
Long Term Liabilities		964,931			

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,846,951	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,500,184	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	9,350
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	20,237
4. Reserve for leasehold real properties on which fair rental value is based			\$	2,350,699
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	2,380,286
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	20,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	(372,357)
5. Cumulated Earnings			\$	(1,823,508)
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	(294,752)
7. Total Net Worth			\$	(2,470,617)
C. Total Reserves and Net Worth			\$	(90,331)
D. Total Liabilities, Reserves, and Net Worth			\$	4,409,853

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(3,030,694)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	4,002,177
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	4,296,929
D. Net Income or Deficit			\$	(294,752)
E. Balance			\$	(3,325,446)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expense Per Page 27	\$4,442,034			
F/S vs C/R Depreciation	\$145,105			
Expense Per F/S	\$4,296,929			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		854,829		
F-3. Total Additions			\$	854,829
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			\$	(2,470,617)

I. Preparer's/Reviewer's Certification

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
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 <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/12/2021		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Mary Pedane		Phone Number 203-879-8066		
Contact Email Address mpedane@wolcottviewmanor.com				