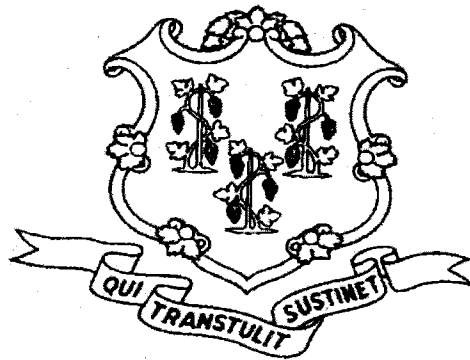


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

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 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 778C	RHNS	(Specify)	Medicare Provider 07-5102
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 7781	RHNS	ICF-IID
----------------------------	--------------	------	---------

**For Department Use Only**

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

## Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

**General Information**

Name of Facility (as licensed) Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2018	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

**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, 2017 and ending September 30, 2018, 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) William Maggipinto			Printed Name (Owner) James Cleary		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Meridian Manor Corporation		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 1132 Meriden Rd, Waterbury, CT 06705				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/9/2019	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**



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

Phone No. of Facility 203-757-1228		Report for Year Ended 9/30/2018	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.
N/A				
<b>Administrator</b>				
Name of Administrator William Maggipinto		Nursing Home Administrator's License No.:	001823	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				



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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2018	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	
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		
Brian Cleary	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 9/30/2018	Page 3B	of 37
--	---------------------	------------------------------------	------------	----------

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	License No.	Report for Year Ended	Page	of		
Meridian Manor Corporation	778C	9/30/2018	4	37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
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
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rental of facility and Equipment	Pg. 22 / Line 9	210,000	210,000
Seth Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/> Yes <input checked="" type="radio"/> No	Food Service Supervisor	Pg. 10 / Line A5c	47,561	47,561
James E. Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/> Yes <input checked="" type="radio"/> No	CEO	Pg. 10 / Line A1	N/A	N/A
Marilyn Richardson	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/> Yes <input checked="" type="radio"/> No	Director of Nursing	Pg. 10 / Line A12a	96,890	96,890
Brian Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/> Yes <input checked="" type="radio"/> No	Director of Operations	Pg. 10 / Line A4	76,795	76,795
Sheila C. Smith	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/> Yes <input checked="" type="radio"/> No	Office	Pg. 10 / Line A2	40,720	40,720
See Attached Schedule		<input type="radio"/> Yes <input checked="" type="radio"/> No				
		<input type="radio"/> Yes <input checked="" type="radio"/> No				
		<input type="radio"/> Yes <input checked="" type="radio"/> No				

\* Use additional sheets if necessary.

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

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-4 Rev. 10/2016

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

Name of Facility Meridian Manor Corporation	Business Address	License No. 778C		Report for Year Ended 9/30/2018	Indicate Where Costs are Included in Annual Report Page # / Line #	Page 4a	of 37			
		Also Provides Goods/Services to Non-Related Parties						Description of Goods/Services Provided	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%	Stock Room Medical Supplies	101,991	92,719			
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Diapers/Briefs	29,564	26,876			
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Dietary	18,142	16,493			
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Linen	21,582	19,620			
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Plant Supplies	16	15			
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Housekeeping Supplies	379	345			
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Medical Supplies	22,743	20,675			
Kenneth Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Related Party Loan	12,919	12,919			
James E. Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due from Account	109,454	109,454			
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Advances to Meridian Manor	508,732	508,732			
James E. Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to Account	475,000	475,000			
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Demand Note Payable	947,442	947,442			
Beach Building	50 Beach Road, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to Account	190,000	190,000			
White Oak Manor	688 Main Street, North Southbury, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Due to Account	25,000	25,000			
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Interest Expense	37,182	37,182			
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Accrued Interest	144,583	144,583			
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Building & Building Improvements	147,042	147,042			
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Movable Equipment	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 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

**General Information and Questionnaire  
 Leases (Excluding Real Property)**

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility		License No.	Report for Year Ended		Page of		
Meridian Manor Corporation			9/30/2018			6   37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Pitney Bowes, 3001 Summer Street, Stamford, CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	05/18/15	36 Months	187	187
Paychex 714 Brook St, Rocky Hill, CT	<input type="radio"/>	<input checked="" type="radio"/>	Time Clock	06/08/16	Monthly as Needed	1,489	1,489
Great American Finance, PO Box 609, Cedar Rapids IA 52406	<input type="radio"/>	<input checked="" type="radio"/>	2 Copiers	04/13/18	63 Months	1,104	1,104
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
						<b>Total ***</b>	2,780

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

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



# GREATAMERICA FINANCIAL SVCS.

Insurance Service Center  
P.O. Box 660831, Dallas, TX 75266-0831  
Phone: (800) 625-1291 | Fax: (305) 259-4577

April 26, 2018

## Important Property Insurance Notice

000540  
MERIDIAN MANOR HEALTH AND REHA  
1132 MERIDEN RD  
WATERBURY CT 06705

Agreement Number:  
0031346438000  
Quote Number:  
GLC-0369874-00  
Equipment Description:  
COPIERS/PRINTERS

Dear Valued Customer:

We would like to again thank you for financing your Equipment through us. Your Agreement requires you to obtain and maintain property loss insurance on the Equipment in an amount not less than the replacement value of the Equipment for the term of the Agreement and that you name us a loss payee under such policy.

Proof of your compliance with the insurance requirements of your Agreement must be provided to us no later than thirty (30) days following the date of this letter and upon our written request during the term of the Agreement. If you do not obtain and maintain the required property loss coverage on the Equipment and/or you do not provide proof of your compliance with the property loss insurance coverage provisions of your Agreement as provided above, we have the option, but not the obligation, to secure property loss insurance on the Equipment from a carrier of our choosing in such forms and amounts as we deem reasonable to protect our interests. If we place property loss insurance on the Equipment, the insurance will not name you as an insured. However, in the event of a covered loss, provided you are current in your obligations under your Agreement (including being current in paying insurance charges) at the time of the loss and until the insurance company makes the loss coverage determination, our insurance proceeds would be used, at our election, to repair the equipment, replace the equipment with new equipment, or be applied to pay off the amounts due us under your Agreement.

If you wish to use your own property loss insurance on the Equipment, simply have your agent or broker submit your proof of insurance to our insurance representative, American Bankers Insurance Company. Your agent or broker's evidence of property loss coverage for the Equipment must include (1) our name as "loss payee," (2) "special form" coverage that includes theft, and (3) having the coverage effective as of 04/19/18 .

Your agent or broker may fax, mail or email evidence of insurance to American Bankers Insurance Company, at the following number or address:

Email Address: [gamil@assurant.com](mailto:gamil@assurant.com) or Fax Number: (305) 259-4577  
Mailing Address: Insurance Verification Center  
c/o ABIC - Commercial Tracking Services, 5th Floor  
P.O. Box 979280  
Miami, FL 33197-9280

*While @ ICVE sent all needed to prove insured. 5/3/18*

Please include your Agreement number on all correspondence to our insurance representative. We appreciate your assistance in assuring that the equipment is properly insured. If you or your agent or broker has any questions relating to insurance, our insurance representative can be reached at 1-800-625-1291.

If we secure insurance on the Equipment, you will pay us \$6.94 per month to cover the premium we will pay, an amount which may or may not be substantially higher than the actual premium that you would pay for insurance satisfying the terms of the Agreement if you placed insurance on the Equipment yourself. Due to our reinsurance, the above amount will most likely result in a profit to us. You may, at any time, substitute coverage satisfying the terms of your Agreement and avoid further additional charges with respect to insurance. Enclosed for your reference is a brochure that provides additional information about the insurance coverage we have under our policy.

We are pleased to have you as a customer and appreciate the opportunity to serve you. Please let us know if we can assist you with additional financing opportunities for your business.

Sincerely,

Account Support  
GREATAMERICA FINANCIAL SVCS.

Enclosure  
1346438

American Copy Lease

AGREEMENT

GREATAMERICA FINANCIAL SERVICES CORPORATION  
625 FIRST STREET SE, CEDAR RAPIDS IA 52401  
PO BOX 808, CEDAR RAPIDS IA 52408-0808



AGREEMENT NO.: 1348438

CUSTOMER (VENDOR OR BUYER)

FULL LEGAL NAME: Meridian Manor Corporation DBA Meridian Manor Health and Rehab

ADDRESS: 1132 Meriden Rd Waterbury, CT 06705-3629

VENDOR (VENDOR SHALL BE AGENT AND IS NOT AUTHORIZED BY US TO ACT OR PURCHASE OR TO WAIVE OR ALTER ANY PROVISION OF THIS AGREEMENT)

American Copy Service Center Waterbury, CT

EQUIPMENT AND PAYMENT TERMS  SEE ATTACHED SCHEDULE

TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES

1 Toshiba e-STUDIO5008A system

1 Muratec MFX-3535 system

EQUIPMENT LOCATION: As Stated Above

TERM IN MONTHS: 63 MONTHLY PAYMENT AMOUNT\*: \$160.00 (PLUS TAX) PURCHASE OPTION: Fair Market Value

ADDITIONAL TERMS AND CONDITIONS

AGREEMENT. You want us to now pay your Vendor for the equipment and/or software referenced herein ("Equipment") and the amounts your Vendor included on the invoice to us for the Equipment for related installation, training, and/or implementation costs, and you unconditionally agree to pay us the amounts payable under the terms of this agreement ("Agreement") each period by the due date. This Agreement will begin on the date the Equipment is delivered to you or any later date we designate. We may charge you a one-time origination fee of \$99.00, if any amount payable to us is past due, you will pay a late charge equal to: 1) the greater of ten (10) cents for each dollar overdue or twenty-six dollars (\$26.00); or 2) the highest lawful charge, if less.

NET AGREEMENT. THIS AGREEMENT IS NON-CANCELABLE FOR THE ENTIRE AGREEMENT TERM. YOU UNDERSTAND WE ARE PAYING FOR THE EQUIPMENT BASED ON YOUR UNCONDITIONAL ACCEPTANCE OF IT AND YOUR PROMISE TO PAY US UNDER THE TERMS OF THIS AGREEMENT, WITHOUT SET-OFFS FOR ANY REASON, EVEN IF THE EQUIPMENT DOES NOT WORK OR IS DAMAGED, EVEN IF IT IS NOT YOUR FAULT.

EQUIPMENT USE. You will keep the Equipment in good working order, use it for business purposes only, and not modify or move it from its initial location without our consent. You must resolve any dispute you may have concerning the Equipment with the manufacturer or Vendor. Payments under this Agreement may include amounts you owe your Vendor under a separate arrangement (for maintenance, service, supplies, etc.), which amounts may be invoiced by us on your Vendor's behalf for your convenience.

SOFTWARE/DATA. Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment. We do not own the software and cannot transfer any interest in it to you. We are not responsible for the software or the obligations of you or the licensor under any license agreement. You are solely responsible for protecting and removing any confidential data/images stored on the Equipment prior to its return for any reason.

NO WARRANTY. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. YOU HAVE ACCEPTED THE EQUIPMENT "AS-IS". YOU CHOSE THE EQUIPMENT, THE VENDOR AND ANYALL SERVICE PROVIDER(S) BASED ON YOUR JUDGMENT. YOU MAY CONTACT YOUR VENDOR FOR A STATEMENT OF THE WARRANTIES, IF ANY, THAT THE MANUFACTURER OR VENDOR IS PROVIDING. WE ASSIGN TO YOU ANY WARRANTIES GIVEN TO US.

ASSIGNMENT. You may not sell, assign or sublease the Equipment or this Agreement without our written consent. We may sell or assign this Agreement or our rights in the Equipment, in whole or in part, to a third party without notice to you. You agree that if we do so, the assignee will have our rights but will not be subject to any claim, defense, or set-off assertable against us or anyone else.

LAWFORUM. This Agreement and any claim related to this Agreement will be governed by Iowa law. Any dispute will be adjudicated in a state or federal court located in Linn County, Iowa. You consent to personal jurisdiction and venue in such courts and waive transfer of venue. Each party waives any right to a jury trial.

LOSS OR DAMAGE. You are responsible for any damage to or loss of the Equipment. No such loss or damage will relieve you from your payment obligations hereunder. We are not responsible for, and you will indemnify us against, any claims, losses or damages, including attorney fees, in any way relating to the Equipment or data stored on it. In no event will we be liable for any consequential or indirect damages.

INSURANCE. You agree to maintain commercial general liability insurance acceptable to us. You also agree to: 1) keep the Equipment fully insured against loss at its replacement cost, with us named as loss payee; and 2) provide proof of insurance satisfactory to us no later than 30 days following the commencement of this Agreement, and thereafter upon our written request. If you fail to maintain property loss insurance satisfactory to us and/or you fail to timely provide proof of such insurance, we have the option, but not the obligation, to secure property loss insurance on the Equipment from a carrier of our choosing in such forms and amounts as we deem reasonable to protect our interests. If we secure insurance on the Equipment, we will not name you as an insured party, your interests may not be fully protected, and you will reimburse us the premium which may be higher than the premium you would pay if you obtained insurance, and which may result in a profit to us through an investment in reinsurance. If you are current in all of your obligations under the Agreement at the time of loss, any insurance proceeds received will be applied, at our option, to repair or replace the Equipment, or to pay us the remaining payments due or to become due under this Agreement, plus our booked residual, both discounted at 3% per annum.

TAXES. We own the Equipment. You will pay when due, either directly or by reimbursing us, all taxes and fees relating to the Equipment and this Agreement. Sales or use tax due upfront will be payable over the term with a finance charge.

END OF TERM. At the end of the term of this Agreement (or any renewal term) (the "End Date"), this Agreement will renew month to month unless a) you provide us written notice, at least 60 days prior to the End Date, of your intent to return the Equipment; and b) you timely return the Equipment to the location designated by us, at your expense. If a Purchase Option is indicated above and you are not in default on the End Date, you may purchase the Equipment from us "AS IS" for the Purchase Option price. If the returned Equipment is not immediately available for use by another without need of repair, you will reimburse us for all repair costs. You cannot pay off this Agreement or return the Equipment prior to the End Date without our consent. If we consent, we may charge you, in addition to other amounts owed, an early termination fee equal to 5% of the amount we paid for the Equipment.

DEFAULT/REMEDIES. If a payment becomes 10+ days past due, or if you otherwise breach this Agreement, you will be in default, and we may require that you return the Equipment to us at your expense and pay us: 1) all past due amounts and 2) all remaining payments for the unexpired term, plus our booked residual, discounted at 3% per annum; and we may disable or repossess the Equipment and use all other legal remedies available to us. You agree to pay all costs and expenses (including reasonable attorney fees) we incur in any dispute with you related to this Agreement. You agree to pay us 1.5% interest per month on all past due amounts.

UCC. You agree that this Agreement is (and/or shall be treated as) a "Finance Lease" as that term is defined in Article 2A of the Uniform Commercial Code ("UCC"). You agree to forgo the rights and remedies provided under sections 607-622 of Article 2A of the UCC.

MISCELLANEOUS. This Agreement is the entire agreement between you and us relating to the Equipment and supersedes any prior representations or agreements, including any purchase orders. Amounts payable under this Agreement may include a profit to us. The parties agree that the original hereof for enforcement and perfection purposes, and the sole "record" constituting "chattel paper" under the UCC, is the paper copy hereof bearing (i) the original or a copy of either your manual signature or an electronically applied indication of your intent to enter into this Agreement, and (ii) our original manual signature. Any change must be in writing signed by each party.

OWNER (VENDOR OR BUYER)

THIS AGREEMENT IS NON-CANCELABLE FOR THE FULL AGREEMENT TERM. THIS AGREEMENT IS BINDING WHEN WE EXECUTE THIS AGREEMENT AND PAY FOR THE EQUIPMENT.

OWNER: GreatAmerica Financial Services Corporation

SIGNATURE: DATE:

PRINT NAME & TITLE:

CUSTOMER'S AUTHORIZED SIGNATURE

CUSTOMER: (As Stated Above)

SIGNATURE: X Bill M... DATE: 4/13/18

PRINT NAME & TITLE: Bill M... / Administrator

UNCONDITIONAL GUARANTY

The undersigned unconditionally guarantees that the Customer will timely perform all obligations under the above Agreement. The undersigned also waives any notification if the Customer is in default and consents to any extensions or modifications granted to the Customer. In the event of default, the undersigned will immediately pay all sums due under the terms of the Agreement without requiring us to proceed against Customer or any other party or exercise any rights in the Equipment. The undersigned, as to this guaranty, agrees to the designated forum and consents to personal jurisdiction, venue, and choice of law as stated in the Agreement, agrees to pay all costs and expenses, including attorney fees, incurred by us related to this guaranty and the Agreement, waives a jury trial and transfer of venue, and authorizes obtaining credit reports.

SIGNATURE: X INDIVIDUAL: DATE:

CERTIFICATE OF DELIVERY AND ACCEPTANCE

The Customer hereby certifies that all the Equipment: 1) has been received, installed, and inspected, and 2) is fully operational and unconditionally accepted.

SIGNATURE: X NAME AND TITLE: DATE:

# AMERICAN COPY

SERVICE CENTER, INC.

## SERVICE & MAINTENANCE AGREEMENT

Name: Meridian Manor  
 Address: 1132 Meriden Rd  
 Address: \_\_\_\_\_  
 City: Waterbury State: CT Zip: 0702

Plan Type	Beg. Date	End Date	Model	Serial Number	Base Price	Copies Included	Overage Rate	Billing Cycle	Begin Meter
5 Star			Tosh5008A						

Scanned pages will be billed at \$.003 per page

**Contract Types:**

3 Star:	Covers parts & labor excludes network support
4 Star	Covers parts & labor and all consumables except toner, dv, paper & staples, excludes network support
5 Star	Covers parts, labor and all consumables except paper & staples, excludes network support
Platinum Gold	Covers parts, labor and all consumables except paper & staples & color toner, excludes network support
Fax	Covers parts, labor, excludes toner & process kits. Excludes network support

This contract includes toner to the extent of the manufacturer's stated yield. The yield for your toner is based on 6% coverage, if coverage or toner usage is exceeded, additional toners requested will be billed to the client.  
 Contract prices do not include shipping & handling charges on supplies

Comments: All b/w copies billed at .009 per page

Parts, labor & toner included

x Bill Magripino / Ambuistanka  
 Customer Authorization / Title

4/13/18  
 Date

\_\_\_\_\_  
 American Copy Service Center, Inc Office Approval

2095 S Main St. Waterbury, CT 06706  
 203-756-1259 F: 203-575-1173

## TERMS AND CONDITIONS

### 1. TERM

This agreement shall become effective upon receipt by American Copy Service Center, Inc. of the initial maintenance charge provided on the reverse side hereof and shall continue for the full term. Overages will be billed on a monthly basis as stated on the face of this maintenance agreement. 90 days prior to the expiration of the initial term, you shall give us written notice of your intention to cancel this agreement. If you fail to notify us, this agreement shall renew for an additional twelve month term.

### 2. CHARGES

The initial charge for maintenance under this agreement shall be the amount set forth on the reverse side hereof. The maintenance charge with respect to any renewal term will be the charge in effect at the time of renewal. Customer agrees to pay the total of all charges for maintenance during the term and any renewal term within 10 days of the date of American Copy Service Center, Inc.' invoice for such charges. Customer understands that alterations, attachments or specification changes may require an increase in maintenance charges and agrees to pay such charges promptly when due.

### 3. TAXES

There shall be added to all charges (including any zone charges) amounts equal to any taxes, however designated, levied or based on such charges or on this Agreement or the services rendered or parts and consumables supplied pursuant hereto, including state and local privileges or excise taxes based on gross revenue, and any taxes or amounts in lieu thereof paid or payable by American Copy Service Center, Inc. in respect of the foregoing exclusive, however, of taxes based on net income. Depending on contract type, either 10%, 25%, or 35% will be allocated to the cost of tangible personal property included under the service agreement and as such only that portion of the contract will be subject to sales tax.

### 4. DEFAULT

This Agreement may be terminated by American Copy Service Center, Inc. at any time, without notice and without liability to American Copy Service Center, Inc. in the event of default in payment or other breach by Customer. In event of any Customer default hereunder, Customer shall pay, in addition to any charges due hereunder, all of American Copy Service Center, Inc.' cost and expenses incurred in enforcing any provision hereof, including without limitation, its reasonable attorney's fees. Customer hereby grants American Copy Service Center, Inc. a security interest in the Equipment to secure all unpaid charges hereunder and Customer agrees to execute upon request all documents and perform all acts necessary to American Copy Service Center, Inc. to perfect and retain such security interest. American Copy Service Center, Inc. reserves the right, without liability, to withhold service to any customer who is in arrears in any payment to American Copy Service Center, Inc.

### 5. SERVICE HOURS

- American Copy Service Center, Inc. agrees to perform without limitation, emergency service on the Equipment at the Site during normal working hours (8:00 A.M. to 5:00 P.M. Monday through Friday, holidays being included)
- If purchased, American Copy Service Center, Inc. agrees to perform Preventative Maintenance ("PM") service upon the Equipment at the Site at approximately the intervals specified, during normal working hours. PM is defined herein to be inspection, lubrication, adjustment and replacement of parts under paragraph 11 hereof.

### 6. SERVICE BEYOND NORMAL WORKING HOURS

American Copy Service Center, Inc. will furnish, upon Customer request, repair service during times other than normal working hours. Customer agrees to pay for such service at 1 1/2 times the then-current hourly rate charged by American Copy Service Center, Inc. for normal service.

### 7. RESPONSE TIME

American Copy Service Center, Inc. Center, Inc. agrees to respond to emergency service calls from Customer with its first available unassigned service personnel.

### 8. PAYMENT FOR SERVICE AND PARTS NOT COVERED

Customer agrees to pay, at American Copy Service Center, Inc.' then current rates, for parts or service rendered by American Copy Service Center, Inc. which are not covered by this Agreement.

### 9. SERVICE AND PARTS NOT COVERED BY THIS AGREEMENT

Specifically excluded from coverage under this Agreement is service to the Equipment or parts: (1) required as a result of Customer error, abuse, misuse, neglect or accident, or failure to perform operator maintenance as defined in the operator manuals; (2) required for Equipment in which any modification, alterations or attachments have been made without written authorization from American Copy Service Center, Inc.; (3) required by the movement of the Equipment from one location to another location within the Site, or removal of the Equipment to another site; (4) resulting from malfunctions or damage caused by, associated peripheral equipment, transmission lines, telephone lines, power lines and modems, computers, computer network or computer software; (5) required for damage resulting from the use of paper, toner, developer or other supplies and input materials not technically satisfactory for use in the Equipment. Copy quality cannot be guaranteed with the use of non-recommended consumables (toner, developer) or supplies not purchased from American Copy Service Center, Inc.

### 10. EQUIPMENT AVAILABILITY AND CUSTOMER OBLIGATIONS

Customer will make available to American Copy Service Center, Inc. for service, at a safe place at the Site, the Equipment requiring PM or repair service hereunder, within a reasonable period of time, which shall not exceed 24 hours, from the scheduled time of arrival of American Copy Service Center, Inc.' service personnel. If availability is not made within such time, Customer agrees to pay for all waiting time at the then-current American Copy Service Center, Inc. rates. Customer agrees to provide a suitable place for use (including suitable electric service) as specified by the manufacturer. Customer will provide a key operator for the Equipment for each shift of operation and make available operators for instruction in use and care of the equipment. Customer agrees to supply American Copy Service Center, Inc. with the current meter reading as requested by American Copy Service Center, Inc. on a monthly basis. Supplies for use with the Equipment will be provided by customer and will meet the manufacturer's specifications. If required, Customer agrees to install a surge protector, and/or an anti static mat purchased from or recommended by American Copy Service Center, Inc. It is mandatory that all facsimile / digital equipment be protected by a surge protector. Customer agrees to perform operator maintenance as defined in the operator manual.

### 11. PARTS

American Copy Service Center, Inc. will provide as part of its repair service under this Agreement on an exchange basis, all replacement parts (new or refurbished parts of equal quality), if available, necessary to maintain the equipment in operation according to specifications with the following exclusions:

- COPIERS: All items specifically excluded are the following: fuses, lamps, drums, blades, fuser rollers, covers, thermal heads and consumables (toner, developer, etc.)
- FACSIMILE: All items specifically excluded are the following: consumables (toner, developer etc.), drums, fluorescent lamps, light
- Bulbs, covers, thermal heads, and transmit verification stamps.

American Copy Service Center, Inc. shall be the sole judge of part replacement requirements. Any excluded parts or replacements thereof are to be paid for by the Customer at American Copy Service Center, Inc.' current prices. All parts will be shipped via the fastest possible carrier or Mail, if available.

### 12. EQUIPMENT INSPECTION AND APPROVAL

Customer will, if it has executed this Agreement after the initial installation date of the Equipment, allow American Copy Service Center, Inc. to inspect the Equipment. Any deficiencies found in the Equipment must be corrected at Customer's expense prior to acceptance of the Service Agreement by American Copy Service Center, Inc.

### 13. EQUIPMENT MOVED FROM SITE

Customer will not permit the Equipment to be moved from the site without obtaining prior written consent of American Copy Service Center, Inc. at its home office in Cranston, Rhode Island. Such permission may require an adjustment in the cost of this Agreement if the Equipment is to be moved to an area entailing greater travel costs.

### 14. ACCESSORY ITEMS AND PROCESSORS

Accessory items are not covered under this Agreement unless specified, such as print controller, network cards, scanners or fax cards.

### 15. RECONDITIONING

When, in American Copy Service Center, Inc.' opinion, a shop reconditioning is necessary because normal repairs and parts replacement cannot keep a unit in satisfactory operating condition, American Copy Service Center, Inc. will submit in writing a cost estimate of needed repair which will be in addition to maintenance charges. If the Customer does not authorize such work within 5 days, American Copy Service Center, Inc. may refuse to renew this Agreement for the unit, and/or refuse to continue to service the unit under this Agreement, furnishing service only on a "per call" basis in violation to the Customer at American Copy Service' then current Service Rate.

### 16. WARRANTY AND LIABILITY

American Copy Service Center, Inc. warrants only that it will furnish the agreed PM, repair service and parts during term hereof as aforesaid; however, American Copy Service will not be responsible for failure to furnish PM, repair service or parts due to strike, fire, flood, accident, civil or military authority, delay by suppliers of materials or lack of availability or any other cause beyond American Copy Service' reasonable control. American Copy Service Center, Inc. shall in no event be liable to Customer or any other person for any other or further costs, expenses, delays, or damages in connection with its regular PM or repair service hereunder, including without limitation incidental or consequential damages to any person or property, by reason of American Copy Service Center, Inc.' negligence or otherwise, and Customer shall indemnify and hold harmless American Copy Service against all such costs, expenses, delays or damages. ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF FITNESS FOR ANY PARTICULAR PURPOSE AND MERCHANTABILITY, ARE EXCLUDED BY AGREEMENT OF THE PARTIES, UPON OCCURRENCE OF ANY DEFAULT BY CUSTOMER HEREUNDER, OR UNDER ANY OTHER AGREEMENT BETWEEN AMERICAN COPY SERVICE AND CUSTOMER. ALL AMERICAN COPY SERVICE CENTER, INC. WARRANTIES HEREBY AND UNDER ANY OTHER AGREEMENT BETWEEN THE PARTIES SHALL THEREUPON TERMINATE AND ALL OBLIGATIONS OF AMERICAN COPY SERVICE CENTER, INC. TO SERVICE ANY EQUIPMENT OF CUSTOMER SHALL THEREUPON TERMINATE.

### 17. ASSIGNMENT

This Agreement shall not be transferred or assigned by Customer or by operation of law without the prior consent of American Copy Service Center, Inc.

### 18. COMPLETE AGREEMENT

This is the complete agreement between the parties with respect to the subject matter hereof and all prior discussions and negotiations are merged herein. This Agreement is entered into with neither party relying on any statement or representation made by the other party not embodied in this Agreement and there are no other agreements or understandings changing or modifying the terms hereof. No waiver, change, amendment or discharge hereunder on the part of American Copy Service Center, Inc. shall be effective unless in writing and signed by an authorized officer of American Copy Service Center, Inc. This Agreement shall become effective for the term hereof upon acceptance by American Copy Service at Cranston, Rhode Island. This Agreement shall be governed by and construed according to the laws of the State of Rhode Island. Written or verbal cancellation of this Agreement does not warrant cash refund or credits.

# AMERICAN COPY

SERVICE CENTER, INC.

## SERVICE & MAINTENANCE AGREEMENT

Name: Meridian Manor  
 Address: 1132 Meriden Rd  
 Address: \_\_\_\_\_  
 City: Waterbury State: CT Zip: 0702

Plan Type	Beg. Date	End Date	Model	Serial Number	Base Price	Copies Included	Overage Rate	Billing Cycle	Begin Meter
5 Star			Muratec3535						

Scanned pages will be billed at \$.003 per page

**Contract Types:**

3 Star:	Covers parts & labor excludes network support
4 Star	Covers parts & labor and all consumables except toner, dv, paper & staples, excludes network support
5 Star	Covers parts, labor and all consumables except paper & staples, excludes network support
Platinum Gold	Covers parts, labor and all consumables except paper & staples & color toner, excludes network support
Fax	Covers parts, labor, excludes toner & process kits. Excludes network support

This contract includes toner to the extent of the manufacturer's stated yield. The yield for your toner is based on 6% coverage, if coverage or toner usage is exceeded, additional toners requested will be billed to the client.  
 Contract prices do not include shipping & handling charges on supplies

Comments: First 20,000 b/w copies included overage .012 per page  
Parts, labor & toner included

x Bill Maxipinto / Administrator  
 Customer Authorization / Title

4/13/10  
 Date

\_\_\_\_\_  
 American Copy Service Center, Inc Office Approval

2095 S Main St. Waterbury, CT 06706  
 203-756-1259 F: 203-575-1173

## TERMS AND CONDITIONS

### 1. TERM

This agreement shall become effective upon receipt by American Copy Service Center, Inc. of the initial maintenance charge provided on the reverse side hereof and shall continue for the full term. Overages will be billed on a monthly basis as stated on the face of this maintenance agreement. 90 days prior to the expiration of the initial term, you shall give us written notice of your intention to cancel this agreement. If you fail to notify us, this agreement shall renew for an additional twelve month term.

### 2. CHARGES

The initial charge for maintenance under this agreement shall be the amount set forth on the reverse side hereof. This maintenance charge with respect to any renewal term will be the charge in effect at the time of renewal. Customer agrees to pay the total of all charges for maintenance during the term and any renewal term within 10 days of the date of American Copy Service Center, Inc.'s invoice for such charges. Customer understands that alterations, attachments or specification changes may require an increase in maintenance charges and agree to pay such charges promptly when due.

### 3. TAXES

There shall be added to all charges (including any zone charges) amounts equal to any taxes, however designated, levied or based on such charges or on this Agreement or the services rendered or parts and consumables supplied pursuant hereto, including state and local privileges or excise taxes based on gross revenues, and any taxes or amounts in lieu thereof paid or payable by American Copy Service Center, Inc. in respect of the foregoing exclusive, however, of taxes based on net income. Depending on contract type, either 10%, 25%, or 35% will be allocated to the cost of tangible personal property included under the service agreement and as such only that portion of the contract will be subject to sales tax.

### 4. DEFAULT

This Agreement may be terminated by American Copy Service Center, Inc. at any time, without notice and without liability to American Copy Service Center, Inc. in the event of default in payment or other breach by Customer. In event of any Customer default hereunder, Customer shall pay, in addition to any charges due hereunder, all of American Copy Service Center, Inc.'s cost and expenses incurred in enforcing any provision hereof, including without limitation its reasonable attorney's fees. Customer hereby grants American Copy Service Center, Inc. a security interest in the Equipment to secure all unpaid charges hereunder and Customer agrees to execute upon request all documents and perform all acts necessary to American Copy Service Center, Inc. to perfect and retain such security interest. American Copy Service Center, Inc. reserves the right, without liability, to withhold service to any customer who is in arrears in any payment to American Copy Service Center, Inc.

### 5. SERVICE HOURS

- American Copy Service Center, Inc. agrees to perform without limitation, emergency service on the Equipment at the Site during normal working hours (8:00 A.M. to 5:00 P.M. Monday through Friday, holidays being excluded)
- If purchased, American Copy Service Center, Inc. agrees to perform Preventative Maintenance ("PM") service upon the Equipment at the Site at approximately the intervals specified, during normal working hours. PM is defined herein to be inspection, lubrication, adjustment and replacement of parts under paragraph 11 hereof.

### 6. SERVICE BEYOND NORMAL WORKING HOURS

American Copy Service Center, Inc. will furnish, upon Customer request, repair service during times other than normal working hours. Customer agrees to pay for such service at 1 1/2 times the then-current hourly rate charged by American Copy Service Center, Inc. for normal service.

### 7. RESPONSE TIME

American Copy Service Center, Inc. agrees to respond to emergency service calls from Customer with its first available unassigned service personnel.

### 8. PAYMENT FOR SERVICE AND PARTS NOT COVERED

Customer agrees to pay, at American Copy Service Center, Inc.'s then current rates, for parts or service rendered by American Copy Service Center, Inc. which are not covered by this Agreement.

### 9. SERVICE AND PARTS NOT COVERED BY THIS AGREEMENT

Specifically excluded from coverage under this Agreement is service to the Equipment or parts: (1) required as a result of Customer error, abuse, misuse, neglect or accident, or failure to perform operator maintenance as defined in the operator manual; (2) required for equipment to which any modifications, alterations or attachments have been made without written authorization from American Copy Service Center, Inc.; (3) required by the movement of the Equipment from one location to another location within the Site, or removal of the Equipment to another site; (4) resulting from malfunctions of or damages caused by associated peripheral equipment, transmission lines, telephone lines, power lines and modems, computers, computer network or computer software; (5) required for damage resulting from the use of paper, toner, developer or other supplies and input materials not technically satisfactory for use in the Equipment. Copy quality cannot be guaranteed with the use of non-recommended consumables (toner, developer) or supplies not purchased from American Copy Service Center, Inc.

### 10. EQUIPMENT AVAILABILITY AND CUSTOMER OBLIGATIONS

Customer will make available to American Copy Service Center, Inc. for service, at a safe place at the Site, the Equipment requiring PM or repair service hereunder, within a reasonable period of time, which shall not exceed 14 hours, from the scheduled time of arrival of American Copy Service Center, Inc.'s service personnel. If availability is not made within such time, Customer agrees to pay for all waiting time at the then-current American Copy Service Center, Inc. rates. Customer agrees to provide a suitable place for use (including suitable electric service) as specified by the manufacturer. Customer will provide a key operator for the Equipment for each shift of operation and make available operators for instructions in use and care of the equipment. Customer agrees to supply American Copy Service Center, Inc. with the current meter reading as requested by American Copy Service Center, Inc. on a monthly basis. Supplies for use with the Equipment will be provided by customer and will meet the manufacturer's specifications. If required, Customer agrees to install a surge protector, and/or an anti static mat purchased from or recommended by American Copy Service Center, Inc. It is mandatory that all facsimile / digital equipment be protected by a surge protector. Customer agrees to perform operator maintenance as defined in the operator manual.

### 11. PARTS

American Copy Service Center, Inc. will provide as part of its repair service under this Agreement on an exchange basis, all replacement parts (new or refurbished parts of equal quality), if available, necessary to maintain the equipment in operation according to specifications with the following exclusions:

- COPIERS:** All items specifically excluded are the following: fuses, lamps, drums, blades, floor rollers, covers, thermal heads and consumables (toner, developer, etc.)
  - FACSIMILE:** All items specifically excluded are the following: consumables (toner, developer etc.), drums, fluorescent lamps, light
  - Bulbs, covers, thermal heads, and vacuum verification stamps.
- American Copy Service Center, Inc. shall be the sole judge of part replacement requirements. Any excluded parts or replacements thereof are to be paid for by the Customer at American Copy Service Center, Inc.'s current prices. All parts will be shipped via the fastest possible carrier or Mail, if available.

### 12. EQUIPMENT INSPECTION AND APPROVAL

Customer will, if it has executed this Agreement after the initial installation date of the Equipment, allow American Copy Service Center, Inc. to inspect the Equipment. Any deficiencies found in the Equipment must be corrected at Customer's expense prior to acceptance of the Service Agreement by American Copy Service Center, Inc.

### 13. EQUIPMENT MOVED FROM SITE

Customer will not permit the Equipment to be moved from the site without obtaining prior written consent of American Copy Service Center, Inc. at its home office in Cranston, Rhode Island. Such permission may require an adjustment in the cost of this Agreement if the Equipment is to be moved to an area entailing greater travel costs.

### 14. ACCESSORY ITEMS AND PROCESSORS

Accessory items are not covered under this Agreement unless specified, such as print controller, network cards, scanners or fax cards.

### 15. RECONDITIONING

When, in American Copy Service Center, Inc.'s opinion, a shop reconditioning is necessary because normal repairs and parts replacement cannot keep a unit in satisfactory operating condition, American Copy Service Center, Inc. will submit in writing a cost estimate of needed repairs which will be in addition to maintenance charges. If the Customer does not authorize such work within 5 days, American Copy Service Center, Inc. may refuse to renew this Agreement for the unit, and/or refuse to continue to service the unit under this Agreement, furnishing service only on a "per call" basis invoiced to the Customer at American Copy Service's then current Service Rate.

### 16. WARRANTY AND LIABILITY

American Copy Service Center, Inc. warrants only that it will furnish the agreed PM, repair service and parts during term hereof as aforesaid; however, American Copy Service will not be responsible for failure to furnish PM, repair service or parts due to strike, fire, flood, accident, civil or military authority, delay by suppliers of materials or lack of availability or any other cause beyond American Copy Service's reasonable control. American Copy Service Center, Inc. shall in no event be liable to Customer or any other person for any other or further costs, expenses, delays, or damages in connection with its repair PM or repair services hereunder, including without limitation incidental or consequential damages to any person or property, by reason of American Copy Service Center, Inc.'s negligence or otherwise, and Customer shall indemnify and hold harmless American Copy Service against all such costs, expenses, delays or damages. **ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF FITNESS FOR ANY PARTICULAR PURPOSE AND MERCHANTABILITY, ARE EXCLUDED BY AGREEMENT OF THE PARTIES, UPON OCCURRENCE OF ANY DEFAULT BY CUSTOMER HEREUNDER, OR UNDER ANY OTHER AGREEMENT BETWEEN AMERICAN COPY SERVICE AND CUSTOMER. ALL AMERICAN COPY SERVICE CENTER, INC. WARRANTIES HEREUNDER AND UNDER ANY OTHER AGREEMENT BETWEEN THE PARTIES SHALL THEREUPON TERMINATE AND ALL OBLIGATIONS OF AMERICAN COPY SERVICE CENTER, INC. TO SERVICE ANY EQUIPMENT OF CUSTOMER SHALL THEREUPON TERMINATE.**

**17. ASSIGNMENT**  
This Agreement shall not be transferred or assigned by Customer or by operation of law without the prior consent of American Copy Service Center, Inc.

### 18. COMPLETE AGREEMENT

This is the complete agreement between the parties with respect to the subject matter hereof and all prior discussions and negotiations are merged herein. This Agreement is entered into with neither party relying on any statement or representation made by the other party not embodied in this Agreement and there are no other agreements or understandings changing or modifying the terms hereof. No waiver, change, amendment or discharge hereunder on the part of American Copy Service Center, Inc. shall be effective unless in writing and signed by an authorized officer of American Copy Service Center, Inc. This Agreement shall become effective for the term hereof upon acceptance by American Copy Service at Cranston, Rhode Island. This Agreement shall be governed by and construed according to the laws of the State of Rhode Island. Written or verbal cancellation of this Agreement does not warrant cash refund or credits.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2018	Page 7	of 37
--	---------------------	------------------------------------	-----------	----------

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    If "No," explain.  
 No

N/A

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Annual Review / Medicaid & Medicare Cost Report Preparation / Tax Work	\$ 36,966
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 36,966

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 Mellon, Hickey & Capuano 2 Summa & Ryan 3 Murtha Cullina LLP 4 Griffin, Griffin, Mayo 5	Telephone Number 203-757-9821 203-755-0390 860-240-6000 203-775-1106
---	--

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

- 1 45 State St Waterbury, CT 06702  
 2 19-21 Holmes Ave, Waterbury, CT 06010  
 3 185 Asylum St, Hartford, CT 06103  
 4 123 Bank St, Waterbury, CT 06010  
 5

Services Provided by This Firm (*describe fully*)

1 Case Between R&C Realty and Montagno Construction (On Going)	\$ 6,677
2 Employee Matters	\$ 1,900
3 CMS's Motion for Summary Judgement (Disallowed on Pg 28)	\$ 38,317
4 Resident Collections (Disallowed on Pg 28)	\$ 3,427
5	\$
	Charge for Services Provided \$ 50,321

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

- Yes     No    Page 15, Line 1e

**Schedule of Resident Statistics**

Name of Facility Meridian Manor Corporation	License No. 778C		Report for Year Ended 9/30/2018				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	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		
B. On last day of THIS report period	94	94		94		94		94		
2. Number of Residents										
A. As of midnight of PREVIOUS report period	69	69		69		69		51		
B. As of midnight of THIS report period	51	51		51		51		51		
3. Total Number of Days Care Provided During Period										
A. Medicare	1,642	1,642		1,392		1,392		250		
B. Medicaid (Conn.)	13,401	13,401		9,810		9,810		3,591		
C. Medicaid (other states)										
D. Private Pay	1,746	1,746		1,319		1,319		427		
E. State SSI for RCH										
F. Other (Specify) Managed Care	697	697		571		571		126		
G. Total Care Days During Period (3A thru F)	17,486	17,486		13,092		13,092		4,394		
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	1	1		1		1				
5. <b>Total Resident Days (3G + 4A + 4B)*</b>	17,487	17,487		13,093		13,093		4,394		

\* Reduced census directly attributable to DPH temporary mandated closure of part of the facility due to a structural foundation issue.



### Schedule of Resident Statistics (Cont'd)

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2018	Page 9	of 37
--	---------------------	------------------------------------	-----------	----------

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)	CCNH	RHNS	(Specify)	

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	4	41		6				
Per Diem Rate								
a. One bed rm.	Various	203.74		295.00				
b. Two bed rms.	Various	203.74		265.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,931	1,931		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,480	1,480		
2. Restorative Treatments				
C. Other	4,610	4,610		
<b>D. Total Physical Therapy Treatments</b>	<b>8,021</b>	<b>8,021</b>		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	260	260		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	131	131		
2. Restorative Treatments				
C. Other	157	157		
<b>D. Total Speech Therapy Treatments</b>	<b>548</b>	<b>548</b>		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	1,373	1,373		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,360	1,360		
2. Restorative Treatments				
C. Other	4,926	4,926		
<b>D. Total Occupational Therapy Treatments</b>	<b>7,659</b>	<b>7,659</b>		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Meridian Manor Corporation	778C	9/30/2018	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	85,610	2,141				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	275,334	9,899				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	243,471	13,765				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	69,377	5,919				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	32,813	1,911				
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	96,890	2,134				
b. RN						
1. Direct Care	522,096	15,087				
2. Administrative**	90,353	1,692				
c. LPN						
1. Direct Care	216,469	8,139				
2. Administrative**	1,040	71				
d. Aides and Attendants	641,566	46,090				
e. Physical Therapists	119,354	3,308				
f. Speech Therapists	15,792	456				
g. Occupational Therapists	100,604	3,355				
h. Recreation Workers	47,741	3,322				
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	70,586	2,510				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	8,436	581				
<i>A-13. Total Salary Expenditures</i>	<b>2,637,532</b>	<b>120,380</b>				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Medical Records	\$ 8,436	581				
<b>Total</b>	<b>\$ 8,436</b>	<b>581</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Respiratory Therapist	\$ 120	3				
<b>Total</b>	<b>\$ 120</b>	<b>3</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility Meridian Manor Corporation	License No. 778C		Report for Year Ended 9/30/2018		Page 11	of 37			
	CCNH	RHNS (Specify)	Total Hours Worked	Line Where Claimed on Page 10			Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
<b>Section I - Operators/Owners</b>									
James E. Cleary, Jr. CEO			Health Insurance	CEO		A1	Wolcott View Manor	1,920	129,836
							White Oak Manor Rest Home		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									
Seth Cleary	47,561		Health Insurance	Food Service Supervisor		1,665 A5c			
Marilyn Cleary	96,890		Health Insurance	DON		2,134 A12a			
Brian Cleary	76,795		Health Insurance	Director of Operations		2,133 A12d	Wolcott View Manor / White Oak Rest Home	371 / 416	23,400 / 18,720
Sheila Smith	40,720		Health Insurance	Office		1,183 A4			

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

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

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

Name of Facility (as licensed) Meridian Manor Corporation		License No. 778C		Report for Year Ended 9/30/2018		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
William Maggipinto	85,610		Healthcare	Administrator	2,141	A2			
<b>Section IV - Assistant Administrators</b>									

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include **all** other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Meridian Manor Corporation	778C	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	4,507	72				
3. Pharmacist	6,211	48				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,000	192				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	356	1				
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	120	3				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>71,194</b>	<b>316</b>				

\* 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 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Health Drive Dental Group, 888 Worcester St, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy, 70 Jackson Drive, Cranford, NJ 07016	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Kanagaratnam Jegathesan, MD, 2271 E. Main St, Waterbury, CT 06705	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Edmund Quinn, MD, 1981 E. Main St, Waterbury CT 06705	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06001	Speech Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas, 101 No. Plains Industrial Rd, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 99,182	99,182		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 81,356	81,356		
4. Social Security (F.I.C.A.)	\$ 160,874	160,874		
5. Health Insurance	\$ 116,382	116,382		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 303	303		
d. Accounting and Auditing	\$ 36,966	36,966		
e. Legal (Services should be fully described on Page 7)	\$ 50,321	50,321		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 9,289	9,289		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,840	13,840		
2. Cellular Phones	\$ 5,722	5,722		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 330,730	330,730		
<b>Subtotal</b>	\$ 904,965	904,965		

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

(Carry Subtotals forward to next page)



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

Meridian Manor Corporation  
9/30/2018

Attachment Page 15

**Schedule of Other Employee Benefits**

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

---

**Schedule of Other Taxes**

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

---

**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	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	904,965	904,965		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 806	806		
3. Gifts to Staff and Residents	\$ 182	182		
4. Employee Travel	\$ 479	479		
5. Education Expenses Related to Seminars and Conventions	\$ 1,090	1,090		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 3,369	3,369		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 2,481	2,481		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 8,804	8,804		
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)***	\$ 152	152		
7. Postage	\$ 1,556	1,556		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 7,115	7,115		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 50	50		
9. Subscriptions	\$ 435	435		
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> )	\$ 40,918	40,918		
12. Administrative Management Services**	\$			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 26,845	26,845		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 999,247	999,247		

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

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

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

**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising	\$ 8,804		
<b>Total Other Advertising</b>	<b>\$ 8,804</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 7,115		
<b>Total Dues</b>	<b>\$ 7,115</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

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

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	-		
Patient Lost Items	\$ 100		
OSHA	2,512		
Licenses	2,519		
Service Charges - Bank	1,210		
Penalties	20,210		
New Employee Training	294		
<b>Total Other Administrative and General</b>	<b>\$ 26,845</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2018	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 Meridian Manor Corporation		License No. 778C	Report for Year Ended 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
<b>2. Dietary</b>					
<b>a. In-House Preparation &amp; Service</b>					
1. Raw Food	\$	153,021	153,021		
2. Non-Food Supplies	\$	18,378	18,378		
3. Other (Specify) _____	\$				
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>					
<b>c. Other (Specify) _____</b>					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$	171,399	171,399	
<b>2F. Dietary Questionnaire</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
<b>G. Resident Meals: Total no. of meals served per day:*</b>					
<b>H. Is cost of employee meals included in 2E?</b>		<input type="radio"/> Yes	<input checked="" type="radio"/> No		
<b>I. Did you receive revenue from employees?</b>		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
<b>J. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					
<b>K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?</b>		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
<b>L. Is any revenue collected from these people?</b>		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
<b>M. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					
<b>N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?</b>		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
<b>O. Is any revenue collected from employees?</b>		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
<b>P. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2018	19	37
Item	Total	CCNH	RHNS	(Specify)
<b>3. Laundry</b>				
<b>a. In-House Processing*</b>	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	23,780	23,780	
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)	\$			
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	23,780	23,780	
<b>3F. Laundry Questionnaire</b>				
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.

\*\*\* 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	9/30/2018		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.	Other ( <i>Specify</i> ) Housekeeping Supplies		\$ 22,972	22,972		
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)		\$ 22,972	22,972		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Partners Pharmacy	\$	54,710	54,710		
b.	Medicine Cabinet Drugs	\$	122,348	122,348		
c.	Medical and Therapeutic Supplies	\$	24,574	24,574		
d.	Ambulance/Limousine***	\$	425	425		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$	3,115	3,115		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	8,767	8,767		
i.	Recreation	\$	14,778	14,778		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	38,657	38,657		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 267,374	267,374		

\* 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	\$ 1,983		
Diapers / Briefs	31,274		
Flu Vaccine Expense	1,280		
Miscellaneous Ancillary Expense (Disallowed)	1,570		
Complex Medical Equipment (Disallowed - Patient Specific)	2,550		
<b>Total Other Resident Care</b>	<b>\$ 38,657</b>	<b>\$ -</b>	<b>\$ -</b>



**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 9/30/2018	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
USA Hauling	184 Municipal Rd., Waterbury, CT 06708	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Refuse Collection	29,451			22	6f
Matrix	100 S 5th St Ste 1900, Minneapolis, Mn 55402	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Software Maintenance	20,711			22	6a
McCarthy's Lawn Care	40 Maple Ave., Wolcott CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Grounds Maintenance	12,722			22	6f
Paychex Fees	75 Colan Rd., Sandy Hook, CT 06482	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Fees	40,918			16	m11
West State	300 So Main St., Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Heating Air	16,893			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	9/30/2018		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 36,855	36,855			
b. Heat	\$ 25,599	25,599			
c. Light & Power	\$ 75,647	75,647			
d. Water	\$ 9,707	9,707			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 2,780	2,780			
f. Other ( <i>itemize</i> )	\$ 149,926	149,926			
See Attached Schedule					
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 300,514	300,514			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 134,663	134,663			
c. Non-Movable Equipment	\$ 139	139			
d. Movable Equipment	\$ 36,192	36,192			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 170,994	170,994			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 39,766	39,766			
d. Other ( <i>Specify</i> )	\$				
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 39,766	39,766			
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	\$ 73,889	73,889			
c. Personal property taxes	\$ 10,308	10,308			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 504,957	504,957			

\* 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	\$ 29,451		
Service Contracts	1,971		
Plant Supplies	17,771		
Plant Purchased Service	64,492		
Maintenance Grounds	18,571		
Equipment Rental	12,469		
Storage Rental Expense	5,201		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 149,926</b>	<b>\$ -</b>	<b>\$ -</b>



Meridian Manor Corporation  
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
4/1/2018	MatrixCare	\$ 2,166	5	\$ 217
<b>Total additions for Movable Equipment</b>		\$ 2,166		\$ 217 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3  
 \*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page	of		
Meridian Manor Corporation		778C		9/30/2018		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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var		Various	758,578	492,226	S/L	Various	39,766	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									
									39,766
									39,766

\* 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 & Rehab Center [MER12340]  
**Depreciation Expense**

Financial  
 10/01/2017 - 09/30/2018

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus / Inv. %	Sec. 179 / Bonus / (Cur. Yr. Only)	Salvage / Basis Adj.	Beg. Accum. Depreciation (Sec. 179)	Current Depreciation (Sec. 179)	Total Depreciation (Sec. 179)
1		Security door s)	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
<b>Subtotal: Building and Imp</b>												
<b>Less dispositions and exchanges:</b>												
<b>Net for: Building and Imp</b>												
<b>Leasehold Imp</b>												
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	1,048.59	34.76	1,083.35
4		Glass/Metal	5/11/1988	SL / N/A	31.5000	5,010.00	100.0000	0.00	0.00	4,671.80	159.05	4,830.85
6		NE Building	9/27/1988	SL / N/A	31.5000	2,430.00	100.0000	0.00	0.00	2,240.24	77.14	2,317.38
8		Glass	7/11/1988	SL / N/A	31.5000	1,478.00	100.0000	0.00	0.00	1,370.72	46.92	1,417.64
9		Ceiling Tile	9/14/1988	SL / N/A	31.5000	707.00	100.0000	0.00	0.00	650.04	22.44	672.48
10		Glass	9/1/1989	SL / N/A	31.5000	5,528.00	100.0000	0.00	0.00	4,921.84	175.49	5,097.33
11		Paving	11/1/1989	SL / N/A	31.5000	7,613.00	100.0000	0.00	0.00	6,737.88	241.68	6,979.56
12		Nurses Station	11/1/1989	SL / N/A	31.5000	2,398.00	100.0000	0.00	0.00	2,121.08	76.13	2,197.21
13		Counter Work	12/1/1989	SL / N/A	31.5000	892.00	100.0000	0.00	0.00	786.12	28.32	814.44
14		Lighting Service	3/22/1991	SL / N/A	31.5000	2,827.00	100.0000	0.00	0.00	2,341.72	89.75	2,468.12
15		Hood Duct	8/1/1990	SL / N/A	31.5000	2,683.00	100.0000	0.00	0.00	2,341.72	85.17	2,426.89
16		Bathroom Floor	12/7/1990	SL / N/A	31.5000	5,713.00	100.0000	0.00	0.00	4,985.92	181.37	5,167.29
17		Bathroom Tiles	12/7/1990	SL / N/A	31.5000	775.00	100.0000	0.00	0.00	653.60	24.60	678.20
18		Vinyl Flooring	1/9/1991	SL / N/A	31.5000	467.00	100.0000	0.00	0.00	393.28	14.83	408.11
19		Sullivan Tile	3/15/1991	SL / N/A	31.5000	7,534.00	100.0000	0.00	0.00	6,445.72	239.17	6,684.89
20		Wallpaper	6/18/1991	SL / N/A	31.5000	1,271.00	100.0000	0.00	0.00	1,067.60	40.35	1,107.95
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	5,566.16	216.51	5,782.67
23		Heat/AC Units	10/1/1992	SL / N/A	31.5000	17,676.00	100.0000	0.00	0.00	14,004.24	561.14	14,565.38
24		Install Heat/AC	10/1/1992	SL / N/A	31.5000	6,661.00	100.0000	0.00	0.00	5,276.36	211.46	5,487.82
25		Dumbwaiter	9/1/1993	SL / N/A	39.0000	14,534.00	100.0000	0.00	0.00	9,407.72	372.67	9,780.39
26		Heat/AC imots	9/1/1993	SL / N/A	39.0000	21,066.00	100.0000	0.00	0.00	13,634.40	540.15	14,174.55
27		Elevator	10/1/1993	SL / N/A	39.0000	1,315.00	100.0000	0.00	0.00	841.52	33.72	875.24
28		Hartford Fire	5/31/1994	SL / N/A	39.0000	4,960.00	100.0000	0.00	0.00	2,971.88	127.18	3,099.06
29		Air Cond/Heat F	7/17/1994	SL / N/A	39.0000	3,127.00	100.0000	0.00	0.00	1,859.88	80.18	1,940.06
30		Honeywell Air C	9/12/1994	SL / N/A	39.0000	1,325.00	100.0000	0.00	0.00	782.52	33.97	816.49
31		Cabinets - Kits	6/30/1994	SL / N/A	39.0000	2,256.00	100.0000	0.00	0.00	1,347.60	57.85	1,405.45
32		Miscellaneous	7/1/1994	SL / N/A	39.0000	537.00	100.0000	0.00	0.00	320.16	13.77	333.93
33		Install Roof Fan	12/8/1994	SL / N/A	39.0000	633.00	100.0000	0.00	0.00	368.68	16.23	384.91
34		Wiring/Electrical	11/7/1994	SL / N/A	39.0000	13,348.00	100.0000	0.00	0.00	7,828.16	342.26	8,170.42
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	36.0000	2,953.00	100.0000	0.00	0.00	1,493.52	75.72	1,569.24
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	712.76	26.86	739.62



Meridian Manor Health & Rehab Center [MERI2340]  
Depreciation Expense

Financial  
10/01/2017 - 09/30/2018

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus/ (Cur. Yr. Only)	Salvage/ Basis Adj.	Beg. Accum. Depreciation (Sec. 179)	Current Depreciation (Sec. 179)	Total Depreciation (Sec. 179)
<b>Leasehold Imp</b>												
40		Bathroom Partit	2/21/1991	SL / N/A	31.5000	4,396.00	100.0000	0.00	0.00	3,700.96	139.56	3,840.52
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	89,649.73	7,910.27	97,560.00
44		Sprinkler Syster	3/1/2007	SL / N/A	25.0000	12,289.85	100.0000	0.00	0.00	5,202.66	491.59	5,694.25
45		New Roof and C	8/22/2007	SL / N/A	15.0000	200,238.44	100.0000	0.00	0.00	134,604.74	13,349.23	147,953.97
46		14 New Hollow I	5/8/2008	SL / N/A	20.0000	9,418.00	100.0000	0.00	0.00	4,434.31	470.90	4,905.21
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	1,770.94	307.99	2,078.93
50		Metal Door	1/24/2012	SL / N/A	20.0000	4,174.24	100.0000	0.00	0.00	1,182.69	208.71	1,391.40
51		Water Heater	12/31/2011	SL / N/A	8.0000	7,791.47	100.0000	0.00	0.00	4,480.11	779.15	5,259.26
52		Paving	12/2/2011	SL / N/A	10.0000	31,905.00	100.0000	0.00	0.00	23,264.09	3,988.13	27,252.22
53		Kitchen Roof	1/26/2012	SL / N/A	10.0000	11,023.00	100.0000	0.00	0.00	6,246.37	1,102.30	7,348.67
54		Fireproofing Wo	2/8/2012	SL / N/A	10.0000	3,170.94	100.0000	0.00	0.00	1,796.84	317.09	2,113.93
55		Firestopping Wz	1/21/2012	SL / N/A	10.0000	45,000.00	100.0000	0.00	0.00	25,500.00	4,500.00	30,000.00
56		Hot Water Heat	7/15/2014	SL / N/A	10.0000	11,217.97	100.0000	0.00	0.00	3,645.85	1,121.80	4,767.65
208		Stanley Security	3/3/2016	SL / N/A	39.0000	31,879.99	100.0000	0.00	0.00	1,294.28	817.44	2,111.72
209		Stanley Security	6/22/2016	SL / N/A	39.0000	566.48	100.0000	0.00	0.00	18.16	14.53	32.69
<b>Subtotal: Leasehold Imp</b>						<b>758,578.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>492,225.81</b>	<b>39,785.53</b>	<b>531,991.34</b>
Less dispositions and exchanges:						<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net for: Leasehold Imp</b>						<b>758,578.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>492,225.81</b>	<b>39,785.53</b>	<b>531,991.34</b>
<b>Moveable Equipment</b>												
57		Various Fully De	10/1/1970	SL / N/A	10.0000	138,337.00	100.0000	0.00	0.00	138,337.00	0.00	138,337.00
58		Carried Forward	10/1/1970	SL / N/A	10.0000	232,814.00	100.0000	0.00	0.00	232,814.00	0.00	232,814.00
59		Sweeney - Saw	10/12/1990	SL / N/A	7.0000	820.00	100.0000	0.00	0.00	820.00	0.00	820.00
60		Sweeney - Ice M	10/15/1990	SL / N/A	7.0000	5,051.00	100.0000	0.00	0.00	5,051.00	0.00	5,051.00
61		Table Lift	10/31/1990	SL / N/A	7.0000	795.00	100.0000	0.00	0.00	795.00	0.00	795.00
62		Chandelier	11/14/1990	SL / N/A	7.0000	1,458.00	100.0000	0.00	0.00	1,458.00	0.00	1,458.00
63		Glass Table Top	11/25/1990	SL / N/A	7.0000	476.00	100.0000	0.00	0.00	476.00	0.00	476.00
64		Sofa and Chairs	11/30/1990	SL / N/A	7.0000	3,447.00	100.0000	0.00	0.00	3,447.00	0.00	3,447.00
65		Furniture and dr	11/30/1990	SL / N/A	7.0000	10,781.00	100.0000	0.00	0.00	10,781.00	0.00	10,781.00
66		Miscellaneous	1/1/1990	M / HY	7.0000	1,629.00	100.0000	0.00	0.00	1,629.00	0.00	1,629.00
67		Arthur 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	2/1/1991	SL / N/A	7.0000	944.00	100.0000	0.00	0.00	944.00	0.00	944.00
70		Amisco Hopper I	12/9/1991	SL / N/A	7.0000	3,186.00	100.0000	0.00	0.00	3,186.00	0.00	3,186.00
71		Various Office E	1/17/1991	M / HY	7.0000	19,385.00	100.0000	0.00	0.00	19,385.00	0.00	19,385.00
72		Fax, Desk, & La	5/1/1991	M / HY	7.0000	2,313.00	100.0000	0.00	0.00	2,313.00	0.00	2,313.00
73		Bulletin Boards	7/1/1991	SL / N/A	7.0000	925.00	100.0000	0.00	0.00	925.00	0.00	925.00
74		Adjustment - FY	10/1/1991	SL / N/A	7.0000	-4,990.00	100.0000	0.00	0.00	-4,990.00	0.00	-4,990.00
75		Micro Film 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

Meridian Manor Health & Rehab Center [MERI2340]  
**Depreciation Expense**

Financial  
10/01/2017 - 09/30/2018

06-0812340  
10/01/2017 - 09/30/2018  
Sorted: General - category

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus / Inv. %	Sec. 179 / Bonus / (Cur. Yr. Only)	Salvage / Basis Adj.	Begin. Accum. Depreciation / (Sec. 179)	Current Depreciation / (Sec. 179)	Total Depreciation / (Sec. 179)
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		Hoyer Patient Li	11/1/1992	SL / N/A	7.0000	927.00	100.0000	0.00	0.00	927.00	0.00	927.00
81		Chairs	7/3/1993	SL / N/A	7.0000	659.00	100.0000	0.00	0.00	659.00	0.00	659.00
82		Chairs	8/1/1993	SL / N/A	7.0000	955.00	100.0000	0.00	0.00	955.00	0.00	955.00
83		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 Thermoi	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	4/14/1985	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 Signe	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 Stori	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 Concl	7/20/1996	DDB / N/A	7.0000	2,707.00	100.0000	0.00	0.00	2,707.00	0.00	2,707.00
110		Computer Softw	5/6/1998	SL / N/A	3.0000	2,857.00	100.0000	0.00	0.00	2,857.00	0.00	2,857.00
111		Electronic Hydr	10/3/1997	DDB / N/A	7.0000	2,703.00	100.0000	0.00	0.00	2,703.00	0.00	2,703.00
112		Computer	6/9/1998	DDB / N/A	5.0000	706.00	100.0000	0.00	0.00	706.00	0.00	706.00
113		Computer Softw	6/10/1998	SL / N/A	3.0000	984.00	100.0000	0.00	0.00	984.00	0.00	984.00
114		Computer Softw	7/31/1998	SL / N/A	3.0000	1,161.00	100.0000	0.00	0.00	1,161.00	0.00	1,161.00
115		Computer	9/16/1998	DDB / N/A	5.0000	2,251.00	100.0000	0.00	0.00	2,251.00	0.00	2,251.00
116		Fax Machine	9/18/1998	DDB / N/A	5.0000	1,351.00	100.0000	0.00	0.00	1,351.00	0.00	1,351.00
117		Computer	10/31/1998	DDB / N/A	5.0000	2,064.00	100.0000	0.00	0.00	2,064.00	0.00	2,064.00
118		Computer	12/4/1998	DDB / N/A	5.0000	3,527.00	100.0000	0.00	0.00	3,527.00	0.00	3,527.00
119		Computer	12/31/1998	DDB / N/A	5.0000	3,061.00	100.0000	0.00	0.00	3,061.00	0.00	3,061.00
120		Computer	4/30/1999	DDB / N/A	5.0000	16,066.00	100.0000	0.00	0.00	16,066.00	0.00	16,066.00
121		Copier	6/21/1999	DDB / N/A	5.0000	10,358.00	100.0000	0.00	0.00	10,358.00	0.00	10,358.00

Meridian Manor Health & Rehab Center [MER12340]  
**Depreciation Expense**

06-0812340  
10/01/2017 - 09/30/2018  
Sorted: General - category

Financial  
10/01/2017 - 09/30/2018

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus. / Inv. %	Sec. 179 / Bonus / (Cur. Yr. Only)	Salvage / Basis Adj.	Accum. Depreciation / (Sec. 179)	Current Depreciation / (Sec. 179)	Total Depreciation / (Sec. 179)
<b>Movable Equipment</b>												
122		Computer	10/30/1999	DBB / 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	DBB / 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	DBB / 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	DBB / N/A	7.0000	3,737.00	100.0000	0.00	0.00	3,737.00	0.00	3,737.00
126		Dryer	1/17/2002	SL / N/A	7.0000	3,179.00	100.0000	0.00	0.00	3,179.00	0.00	3,179.00
127		Refrigerator	9/23/2002	SL / N/A	10.0000	2,385.00	100.0000	0.00	0.00	2,385.00	0.00	2,385.00
128		Freezer	9/5/2002	SL / N/A	10.0000	4,096.00	100.0000	0.00	0.00	4,096.00	0.00	4,096.00
129		Curtains & Drap	9/15/2002	SL / N/A	7.0000	15,724.00	100.0000	0.00	0.00	15,724.00	0.00	15,724.00
130		Beds	1/30/2002	SL / N/A	15.0000	1,959.00	100.0000	0.00	0.00	1,959.00	0.00	1,959.00
131		Beds	6/15/2002	SL / N/A	15.0000	4,961.00	100.0000	0.00	0.00	4,961.00	0.00	4,961.00
132		Beds	9/15/2002	SL / N/A	15.0000	22,589.00	100.0000	0.00	0.00	22,589.00	0.00	22,589.00
133		Edro 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	16,033.31	1,043.61	17,076.92
136		Dryer	10/20/2003	SL / N/A	7.0000	3,816.00	100.0000	0.00	0.00	3,816.00	0.00	3,816.00
137		Therapy System	2/1/2004	SL / N/A	5.0000	4,635.00	100.0000	0.00	0.00	4,635.00	0.00	4,635.00
138		Ice Machine	2/11/2004	DBB / 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	DBB / 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	DBB / 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	DBB / 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 Maci	1/31/2006	SL / N/A	5.0000	2,331.60	100.0000	0.00	0.00	2,331.60	0.00	2,331.60
145		Computer Equip	5/3/2006	SL / N/A	5.0000	15,186.77	100.0000	0.00	0.00	15,186.77	0.00	15,186.77
146		Refrigerator Res	7/10/2006	SL / N/A	5.0000	2,438.00	100.0000	0.00	0.00	2,438.00	0.00	2,438.00
147		Bev Air Freezer	7/19/2007	SL / N/A	10.0000	2,650.00	100.0000	0.00	0.00	2,650.00	0.00	2,650.00
148		Overhead Speal	7/19/2007	SL / N/A	5.0000	2,503.36	100.0000	0.00	0.00	2,503.36	0.00	2,503.36
149		Glass Front Doc	7/6/2007	SL / N/A	15.0000	4,506.06	100.0000	0.00	0.00	3,079.10	300.40	3,379.50
150		Food Processor	11/5/2007	SL / N/A	5.0000	1,431.00	100.0000	0.00	0.00	1,431.00	0.00	1,431.00
151		Forza Computer	12/1/2007	SL / N/A	3.0000	915.84	100.0000	0.00	0.00	915.84	0.00	915.84
152		New Doors (dep	10/15/2009	SL / N/A	15.0000	2,400.00	100.0000	0.00	0.00	1,280.00	160.00	1,440.00
153		Water Sprinkler	9/30/2009	SL / N/A	25.0000	1,000.00	100.0000	0.00	0.00	320.00	40.00	360.00
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 (Fin	10/15/2009	SL / N/A	39.0000	2,400.00	100.0000	0.00	0.00	492.32	61.54	553.86
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		Digimart 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	967.09	146.90	1,113.99
159		Satellite Dish In	5/13/2011	SL / N/A	10.0000	4,255.71	100.0000	0.00	0.00	2,730.74	425.57	3,156.31
160		AC Units	7/22/2011	SL / N/A	5.0000	7,214.23	100.0000	0.00	0.00	7,214.23	0.00	7,214.23
161		Ice Machine Cul	5/10/2011	SL / N/A	10.0000	5,733.52	100.0000	0.00	0.00	3,679.00	573.35	4,252.35
162		10 Mattresses	7/15/2011	SL / N/A	5.0000	2,733.20	100.0000	0.00	0.00	2,733.20	0.00	2,733.20
163		15 Mattresses	3/23/2011	SL / N/A	5.0000	4,046.54	100.0000	0.00	0.00	4,046.54	0.00	4,046.54
164		10 Mattresses	8/2/2011	SL / N/A	5.0000	2,676.37	100.0000	0.00	0.00	2,676.37	0.00	2,676.37
165		Patient Monitori	12/2/2010	SL / N/A	7.0000	5,230.13	100.0000	0.00	0.00	5,105.59	124.54	5,230.13
166		66 AC/Heater ui	12/7/2011	SL / N/A	5.0000	19,485.16	100.0000	0.00	0.00	19,485.16	0.00	19,485.16

Meridian Manor Health & Rehab Center [MER12340]  
Depreciation Expense

Financial

10/01/2017 - 09/30/2018

System No.	S	Description	Date in Service	Method / Conv.	Life	Cost / Other Basis	Bus / Inv. %	Sec. 179 / Bonus / Cur. Yr. Only	Salvage / Basis Adj.	Beg. Accum. Depreciation / (Sec. 179)	Current Depreciation / (Sec. 179)	Total Depreciation / (Sec. 179)
<b>Moveable Equipment</b>												
167		ID Maker	5/1/2012	SL / N/A	10.0000	2,714.43	100.0000	0.00	0.00	1,470.30	271.44	1,741.74
168		Oven Range	3/26/2012	SL / N/A	10.0000	5,732.27	100.0000	0.00	0.00	3,152.77	573.23	3,726.00
169		Wheelchairs	12/7/2012	SL / N/A	5.0000	460.13	100.0000	0.00	0.00	444.81	15.32	460.13
170		REHAB EXERC	2/22/2013	SL / N/A	5.0000	475.85	100.0000	0.00	0.00	436.20	39.65	475.85
171		12 AC Units	8/9/2013	SL / N/A	5.0000	7,019.10	100.0000	0.00	0.00	5,849.25	1,169.85	7,019.10
172		8 Mattresses	8/13/2013	SL / N/A	5.0000	1,097.53	100.0000	0.00	0.00	914.63	182.90	1,097.53
173		Lawn Mower an	6/6/2013	SL / N/A	3.0000	2,060.92	100.0000	0.00	0.00	2,060.92	0.00	2,060.92
186		G16 Montego V	2/23/2015	SL / N/A	5.0000	1,275.13	100.0000	0.00	0.00	658.83	255.03	913.86
174		Food Processor	11/8/2013	SL / N/A	10.0000	1,058.00	100.0000	0.00	0.00	414.38	105.80	520.18
187		Robot Coupe Fc	5/4/2015	SL / N/A	5.0000	1,058.18	100.0000	0.00	0.00	511.46	211.64	723.10
175		Pellet Plate Hea	3/11/2014	SL / N/A	10.0000	3,870.00	100.0000	0.00	0.00	1,386.75	387.00	1,773.75
188		Rubbermaid A3	9/15/2014	SL / N/A	5.0000	970.80	100.0000	0.00	0.00	404.50	194.16	598.66
176		Booster Heater	8/15/2014	SL / N/A	10.0000	848.43	100.0000	0.00	0.00	268.66	84.84	353.50
189		Rubbermaid A3	5/27/2015	SL / N/A	5.0000	917.62	100.0000	0.00	0.00	428.21	183.52	611.73
190		Detecto Electric	5/29/2015	SL / N/A	5.0000	3,706.82	100.0000	0.00	0.00	1,729.84	741.36	2,471.20
191		Advolution 20Xf	10/7/2014	SL / N/A	5.0000	2,205.70	100.0000	0.00	0.00	1,323.42	441.14	1,764.56
192		Computer - Len	7/21/2015	SL / N/A	5.0000	2,714.05	100.0000	0.00	0.00	1,176.09	542.81	1,718.90
193		Computer - Len	7/21/2015	SL / N/A	5.0000	558.34	100.0000	0.00	0.00	241.95	111.67	353.62
194		Computer - Len	7/21/2015	SL / N/A	5.0000	1,223.03	100.0000	0.00	0.00	529.99	244.61	774.60
195		Computer Hard	5/4/2015	SL / N/A	5.0000	1,491.05	100.0000	0.00	0.00	720.67	298.21	1,018.88
200		Computer - Len	9/1/2015	SL / N/A	5.0000	1,095.41	100.0000	0.00	0.00	456.42	219.08	675.50
196		Computer - Len	9/30/2015	SL / N/A	5.0000	1,223.03	100.0000	0.00	0.00	489.22	244.61	733.83
197		360 PRO GYM	9/14/2015	SL / N/A	5.0000	5,250.20	100.0000	0.00	0.00	2,187.58	1,050.04	3,237.62
198		LIBERTY BED 7	5/15/2015	SL / N/A	5.0000	15,484.88	100.0000	0.00	0.00	7,474.70	3,092.98	10,567.68
201		(14) Bedroom se	7/1/2015	M / MQ	5.0000	36,841.34	100.0000	0.00	0.00	30,541.47	2,519.95	33,061.42
202		(4) Bedroom set	7/1/2015	M / MQ	5.0000	11,181.21	100.0000	0.00	0.00	9,269.23	764.79	10,034.02
203		(3) tables w/4 ch	7/1/2015	M / MQ	5.0000	9,574.69	100.0000	0.00	0.00	7,937.42	654.91	8,592.33
204		Standard Diagn	12/21/2015	SL / N/A	5.0000	627.46	100.0000	0.00	0.00	219.61	125.49	345.10
205		Food Processor	10/5/2015	SL / N/A	5.0000	1,058.18	100.0000	0.00	0.00	423.28	211.64	634.92
206		H & R Healthcar	12/31/2015	SL / N/A	5.0000	14,131.50	100.0000	0.00	0.00	4,946.03	2,826.30	7,772.33
207		Philips HeartSta	2/24/2016	SL / N/A	5.0000	1,487.86	100.0000	0.00	0.00	471.15	297.57	768.72
210		Scale - 600lb	12/31/2015	SL / N/A	5.0000	6,940.00	100.0000	0.00	0.00	2,429.00	1,388.00	3,817.00
211		Trapeze Ear	12/31/2015	SL / N/A	5.0000	1,295.00	100.0000	0.00	0.00	453.25	259.00	712.25
212		Wheelchair 26"	12/31/2015	SL / N/A	5.0000	1,250.00	100.0000	0.00	0.00	437.50	250.00	687.50
213		Wheelchair 30"	12/31/2015	SL / N/A	5.0000	1,500.00	100.0000	0.00	0.00	525.00	300.00	825.00
214		Ger Chair 30"	12/31/2015	SL / N/A	5.0000	1,995.00	100.0000	0.00	0.00	698.25	399.00	1,097.25
215		Direct Supply	10/19/2016	SL / N/A	5.0000	627.60	100.0000	0.00	0.00	115.06	125.52	240.58
216		Clarke Ultraspec	12/9/2016	SL / N/A	5.0000	1,221.96	100.0000	0.00	0.00	203.66	244.39	448.05
217		Patient lift	12/31/2016	SL / N/A	5.0000	659.37	100.0000	0.00	0.00	98.90	131.87	230.77
218		Warehouse stor	5/6/2017	SL / N/A	5.0000	4,355.03	100.0000	0.00	0.00	362.92	871.01	1,233.93
219		MatrixCare soft	5/8/2017	SL / N/A	3.0000	11,210.00	100.0000	0.00	0.00	1,556.95	3,736.67	5,293.62
220		Lenovo ThinkPa	6/28/2017	SL / N/A	5.0000	4,195.50	100.0000	0.00	0.00	209.78	839.10	1,048.88
221		MatrixCare	4/1/2018	SL / N/A	5.0000	2,165.84	100.0000	0.00	0.00	0.00	216.59	216.59
<b>Subtotal: Moveable Equipment</b>						<b>995,186.79</b>		<b>0.00</b>	<b>0.00</b>	<b>902,889.72</b>	<b>29,698.60</b>	<b>932,588.32</b>
<b>Less dispositions and exchanges:</b>						<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Meridian Manor Health & Rehab Center [MERI2340]  
**Depreciation Expense**  
Financial

10/01/2017 - 09/30/2018

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus. / Inv. %	Sec. 179 / Bonus / (Cur. Yr. Only)	Salvage / Basis Adj.	Beg. Accum. Depreciation / (Sec. 179)	Current Depreciation / (Sec. 179)	Total Depreciation / (Sec. 179)
<b>Net for: Moveable Equipment</b>												
<b>Non Moveable Equipment</b>												
177		Equipment	5/5/1997	DDB / N/A	7.0000	1,161.00	100.0000	0.00	0.00	1,161.00	0.00	1,161.00
178		Miscellaneous	10/1/1985	SL / N/A	19.0000	38,263.00	100.0000	0.00	0.00	38,263.00	0.00	38,263.00
179		Fire Alarm	5/23/2003	SL / N/A	7.0000	4,558.00	100.0000	0.00	0.00	4,558.00	0.00	4,558.00
180		Nurse Call Syst	9/30/2003	SL / N/A	7.0000	5,294.70	100.0000	0.00	0.00	5,294.70	0.00	5,294.70
181		Telephone Syst	6/30/2006	SL / N/A	10.0000	12,535.36	100.0000	0.00	0.00	12,535.36	0.00	12,535.36
199		Blinds	8/20/2015	SL / N/A	5.0000	693.23	100.0000	0.00	0.00	288.85	138.65	427.50
<b>Subtotal: Non Moveable Equipment</b>											<b>138.65</b>	<b>62,239.56</b>
Less dispositions and exchanges:												
											0.00	0.00
<b>Net for: Non Moveable Equipment</b>											<b>138.65</b>	<b>62,239.56</b>
<b>Vehicles</b>												
185		Box Truck	8/20/2014	SL / N/A	4.0000	4,049.00	100.0000	0.00	0.00	3,121.10	927.90	4,049.00
<b>Subtotal: Vehicles</b>											<b>927.90</b>	<b>4,049.00</b>
Less dispositions and exchanges:												
											0.00	0.00
<b>Net for: Vehicles</b>											<b>927.90</b>	<b>4,049.00</b>
<b>Subtotal:</b>											<b>1,316.55</b>	<b>66,288.56</b>
Less dispositions and exchanges:												
											0.00	0.00
<b>Grand Total:</b>											<b>1,316.55</b>	<b>66,288.56</b>

Meridian Manor Health & Rehabilitation Center  
 Realty Depreciation Schedule  
 September 30, 2018

Account Description	Description	Date	Amount	Useful Life	2017 Depreciation	2017 Accum Depr.	2018 Depreciation	2018 Accum Depr.	NBY
<b>Land Improvements</b>									
Land Improvements	Prior to 2015	N/A	9,530	N/A	-	-	-	-	9,530
	<b>Total 2015</b>		<b>9,530</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,530</b>
<b>Building &amp; Building Improvements</b>									
Building & Building Imp	Prior to 2015	N/A	681,359	N/A	12,379	200,129	12,379	212,508	468,851
<b>2015 Additions</b>									
Building & Building Imp	Prior Foundation*	N/A	579,064	30	19,302	57,906	19,302	77,208	501,856
Building Improv. - Realty	General Conditions	9/30/2015	184,452	20	9,223	27,669	9,223	36,892	147,560
Building Improv. - Realty	Permit	9/30/2015	22,482	20	1,124	3,372	1,124	4,496	17,986
Building Improv. - Realty	Sitework	9/30/2015	11,769	20	588	1,764	588	2,352	9,417
Building Improv. - Realty	Selective Demolition	9/30/2015	44,135	20	2,207	6,621	2,207	8,828	35,307
Building Improv. - Realty	Concrete	9/30/2015	31,907	20	1,595	4,785	1,595	6,380	25,527
Building Improv. - Realty	Masonry	9/30/2015	14,435	20	722	2,166	722	2,888	11,547
Building Improv. - Realty	Structural Steel	9/30/2015	69,458	20	3,473	10,419	3,473	13,892	55,566
Building Improv. - Realty	Rough Carpentry	9/30/2015	8,040	20	402	1,206	402	1,608	6,432
Building Improv. - Realty	Architectural Milwork	9/30/2015	23,254	20	1,163	3,489	1,163	4,652	18,602
Building Improv. - Realty	Dampproofing	9/30/2015	8,164	20	408	1,224	408	1,632	6,532
Building Improv. - Realty	EIFS	9/30/2015	15,508	20	775	2,325	775	3,100	12,408
Building Improv. - Realty	Roofing	9/30/2015	32,483	20	1,624	4,872	1,624	6,496	25,987
Building Improv. - Realty	Caulking	9/30/2015	7,078	20	354	1,062	354	1,416	5,662
Building Improv. - Realty	Doors-Frames-Hardware	9/30/2015	32,051	20	1,603	4,809	1,603	6,412	25,639
Building Improv. - Realty	Access Panels	9/30/2015	1,350	20	68	204	68	272	1,078
Building Improv. - Realty	Skylights	9/30/2015	25,286	20	1,264	3,792	1,264	5,056	20,230
Building Improv. - Realty	Windows	9/30/2015	7,714	20	386	1,158	386	1,544	6,170
Building Improv. - Realty	Automatic Doors	9/30/2015	9,135	20	457	1,371	457	1,828	7,307
Building Improv. - Realty	Glazing	9/30/2015	8,650	20	433	1,299	433	1,732	6,918
Building Improv. - Realty	GWB Systems	9/30/2015	125,222	20	6,261	18,783	6,261	25,044	100,178
Building Improv. - Realty	Flooring	9/30/2015	67,828	20	3,391	10,173	3,391	13,564	54,264
Building Improv. - Realty	Acoustical Ceilings	9/30/2015	42,704	20	2,135	6,405	2,135	8,540	34,164
Building Improv. - Realty	Painting	9/30/2015	20,254	20	1,013	3,039	1,013	4,052	16,202
Building Improv. - Realty	Signage	9/30/2015	1,975	20	99	297	99	396	1,579
Building Improv. - Realty	Cubicle track and Curtain	9/30/2015	8,104	20	405	1,215	405	1,620	6,484
Building Improv. - Realty	Toilet Accessories	9/30/2015	17,925	20	896	2,688	896	3,584	14,341
Building Improv. - Realty	Wall Protection	9/30/2015	20,029	20	1,001	3,003	1,001	4,004	16,025
Building Improv. - Realty	Appliances	9/30/2015	7,965	20	398	1,194	398	1,592	6,373
Building Improv. - Realty	Fire Protection	9/30/2015	18,877	20	944	2,832	944	3,776	15,101
Building Improv. - Realty	HVAC	9/30/2015	176,625	20	8,831	26,493	8,831	35,324	141,301
Building Improv. - Realty	Plumbing	9/30/2015	165,138	20	8,257	24,771	8,257	33,028	132,110
Building Improv. - Realty	Electrical	9/30/2015	138,703	20	6,935	20,805	6,935	27,740	110,963
Building Improv. - Realty	Contingency	9/30/2015	110,146	20	5,507	16,521	5,507	22,028	88,118
Building Improv. - Realty	Contract Management Fee	9/30/2015	117,767	20	5,888	17,664	5,888	23,552	94,215
Building Improv. - Realty	CO#1: Asbestos Removal	9/30/2015	22,802	20	1,140	3,420	1,140	4,560	18,242
Building Improv. - Realty	CO#2: January 2015 Drawing	9/30/2015	118,360	20	5,918	17,754	5,918	23,672	94,688
Building Improv. - Realty	CO#2: Adjusted Contract Amount	9/30/2015	(122,088)	20	(6,104)	(18,312)	(6,104)	(24,416)	(97,672)
Building Improv. - Realty	CO#3: Added Sanitary Lines	9/30/2015	7,058	20	353	1,059	353	1,412	5,646
Building Improv. - Realty	CO#4: Paving and PT Entry	9/30/2015	180,830	20	9,042	27,126	9,042	36,168	144,662
Building Improv. - Realty	CO#4: Sitting Area Revisions	9/30/2015	5,032	20	252	756	252	1,008	4,024
Building Improv. - Realty	CO#4: Nourishment Station	9/30/2015	13,369	20	668	2,004	668	2,672	10,697
Building Improv. - Realty	CO#4: Reception Area Revision	9/30/2015	3,007	20	150	450	150	600	2,407
Building Improv. - Realty	CO#4: Alcove and Office 127	9/30/2015	5,905	20	295	885	295	1,180	4,725
Building Improv. - Realty	E Lobby, LL Sanitary, & GB's	9/30/2015	15,009	20	750	2,250	750	3,000	12,009
Building Improv. - Realty	CO#5 Lower Level Doors/HW	9/30/2015	13,385	20	669	2,007	669	2,676	10,709
Building Improv. - Realty	CO#5 Lounge Double Door	9/30/2015	5,160	20	258	774	258	1,032	4,128
Building Improv. - Realty	CO#5 Replace Reception Windows	9/30/2015	2,555	20	128	384	128	512	2,043
Building Improv. - Realty	CO#5: Paint Exterior Wall	9/30/2015	725	20	36	108	36	144	581
Building Improv. - Realty	Achituectural Fees	Var	159,916	20	7,996	23,988	7,996	31,984	127,932
	<b>Total 2015</b>		<b>3,288,061</b>		<b>133,062</b>	<b>562,178</b>	<b>133,062</b>	<b>695,240</b>	<b>2,592,821</b>
<b>2016 Additions</b>									
Building Improv. - Realty	CO#6 Corridor 108A Auto Door	12/17/2016	22,357	20	1,118	2,236	1,118	3,354	19,003
Building Improv. - Realty	CO#7 Provided Storage Trailer	12/17/2016	2,111	20	106	212	106	318	1,793
Building Improv. - Realty	CO#7 Flooring Revisions	12/17/2016	7,539	20	377	754	377	1,131	6,408
	<b>Total 2016</b>		<b>32,007</b>		<b>1,601</b>	<b>3,202</b>	<b>1,601</b>	<b>4,803</b>	<b>27,204</b>
<b>Movable Equipment</b>									
Movable Equip. - Realty	Furniture - Resident Rooms	9/30/2015	50,597	10	5,060	15,180	5,060	20,240	30,357
	<b>Total 2015</b>		<b>50,597</b>		<b>5,060</b>	<b>15,180</b>	<b>5,060</b>	<b>20,240</b>	<b>30,357</b>
<b>Total Leasehold/Property Recorded for Equity Purposes</b>			<b>3,380,195</b>		<b>139,723</b>	<b>580,560</b>	<b>139,723</b>	<b>720,283</b>	<b>2,659,912</b>

Page 35, Line A1 - Reserve for Value of Leased as Land 9,530  
 Page 35, Line A3 - Reserve for Leasehold Property 30,357  
 Page 35, Line A4 - Reserve for Leasehold Real Property 2,620,025  
 Page 36, Line F1 - F/S vs C/R Depreciation (140,229) Includes \$506 of depreciation for Lobby Furniture for \$5,063

\*See attached letter for Prior Foundation

Meridian Manor Health & Rehabilitation Center  
 Depreciation Schedule  
 September 30, 2018

Account Description	Description	Date	Amount	Useful Life	2017 Accum Depr.	2018 Depreciation	2018 Accum Depr.	NBV
<b>Movable Equipment</b>								
Movable Equip. - Realty	Lobby Furniture*	9/4/2015	5,063	10	1,012	506	1,518	3,545
	<i>Total 2015</i>		<u>5,063</u>		<u>1,012</u>	<u>506</u>	<u>1,518</u>	<u>3,545</u>

Page 31, Line B9 - F/S vs C/R NBV 3,545 \*\*

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

Meridian Manor Health & Rehabilitation Center  
 Fixed Asset Reconciliation  
 September 30, 2018

<u>Page 31 - Fixed Assets</u>	<u>Hist Cost</u>	<u>2017</u> <u>Accum Depr.</u>	<u>2018</u> <u>Depreciation</u>	<u>2018</u> <u>Accum Depr.</u>	<u>NBV</u>	<u>Summary</u>
Building & Building Improv.	11,514	11,514	-	11,514	-	-
CY Additions	-	-	-	-	-	-
Leasehold Improv.	758,578	492,226	39,766	531,992	226,586	226,586
CY Additions	-	-	-	-	-	-
Non-Movable Equip.	62,505	62,103	139	62,242	263	263
CY Additions	-	-	-	-	-	-
Movable Equipment	998,081	903,902	29,987	933,889	64,192	66,141
CY Additions	2,166	-	217	217	1,949	66,141
Motor Vehicles	4,049	3,121	928	4,049	-	-
CY Additions	-	-	-	-	-	-
<b>Total</b>	<b>1,836,893</b>	<b>1,472,866</b>	<b>71,037</b>	<b>1,543,903</b>	<b>292,990</b>	<b>292,990</b>
<b>Per TB</b>	<b>1,831,835</b>	<b>1,471,851</b>	<b>70,531</b>	<b>1,542,382</b>	<b>289,453</b>	<b>289,453</b>
<b>Variance</b>	<b>5,058</b>	<b>1,015</b>	<b>506</b>	<b>1,521</b>	<b>3,537</b>	<b>3,537</b>
Lobby Furniture RJE in FY2015	5,063	1,012	506	1,518	3,545	3,545
<b>Variance</b>	<b>(5)</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>(8)</b>	<b>(8)</b>

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

(3,537)



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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2018	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*					
<input 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					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		N/A			
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Meridian Manor Corporation		778C	9/30/2018		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. <b>Total Building Interest Expense</b> (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		9/30/2018		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) Late Fee (\$1,932 disallowed), Interest (\$35,250)				\$	37,182	37,182	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	37,182	37,182	
14. Insurance							
a. Insurance on Property (buildings only)				\$	69,621	69,621	
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)				\$	69,621	69,621	
15. Total All Expenditures (A-13 thru C-14)				\$	5,105,772	5,105,772	

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
Meridian Manor Corporation				778C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	12g	Occupational Therapy	\$ 100,604	100,604		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 120	120		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 303	303		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 41,744	41,744		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 4,642	4,642		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 182	182		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 8,804	8,804		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 152	152		
23.			Other - See attached Schedule	\$ 22,403	22,403		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 178,954	178,954		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Respiratory Therapist	\$ 120		
<b>Total Other Fees Adjustments</b>			\$ 120	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 111		
16	m13	Patient Lost Items	100		
16	m8a	Chamber of Commerce Dues	50		
16	m13	Penalties	20,210		
27	12D	Late Fee	1,932		
<b>Total Other A&amp;G Adjustments</b>			\$ 22,403	\$ -	\$ -



**Meridian Manor Health & Rehabilitation Center  
Disallowance Schedule for Cell Phones  
September 30, 2018**

**Pg. 28c**

	<u>Amount</u>
Total Cell Phone Expense	5,722 TB Linked
Cell Phone Allowed Based on Bed Capacity	3
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,080
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 4,642</u></u></b>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Meridian Manor Corporation			778C	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 178,954	178,954		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 54,710	54,710		
28.	20	5d	Ambulance/Limousine	\$ 425	425		
29.	20	5f	X-rays, etc	\$ 3,115	3,115		
30.	20	5h	Laboratory	\$ 8,767	8,767		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 28,030	28,030		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 446	446		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 15,882	15,882		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 4,130	4,130		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 294,459	294,459		

\*\*\* 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  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See Attached)	\$ 6,273		
20	5l	Miscellaneous Ancillary Expenses	1,570		
Var	Var	We Care Distributors Markup Disallowance (See Attached)	17,637		
20	5l	Complex Medical Equipment (Disallowed - Patient Specific)	2,550		
<b>Total Other Ancillary Costs</b>			<b>\$ 28,030</b>	<b>\$ -</b>	<b>\$ -</b>

**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		
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 446</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8c	Sprinkler System Depreciation Adjustment	\$ 8,402		
22	Var	Outpatient Therapy Disallowance (See Attached)	7,480		
<b>Total Other Property Adjustments</b>			<b>\$ 15,882</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 129		
30	IV 8	Vending Machine Income	1,682		
30	IV 8	Miscellaneous Revenue	2,319		
<b>Total Other Adjustments</b>			\$ 4,130	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Meridian Manor Health & Rehabilitation Center  
Cable TV Disallowance  
September 30, 2018**

Total Cable TV Expense	\$	6,273	TB Linked
Total Cable TV Revenue		<u>8,050</u>	
<b>Disallowed Expense</b>	<b>\$</b>	<b><u>6,273</u></b>	<b>{a}</b>

**Tickmark**

{a}

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

Meridian Manor Health & Rehabilitation Center  
 We Care Distributors - Disallowance  
 September 30, 2018

Descriptions of Goods	Account	Page	Line	Amount	Markup %	Actual Cost	Disallowance	Page / Line Ref
Stock Room Medical Supplies	640600.000	20	5b	101,991	10%	92,720	9,271	Page 29, Line 34
Diapers/Briefs	670720.000	20	5l	29,564	10%	26,877	2,687	Page 29, Line 34
Dietary	690680.000	18	2a1	18,142	10%	16,493	1,649	Page 29, Line 34
Linen	700690.000	19	3a1	21,582	10%	19,620	1,962	Page 29, Line 34
Plant Supplies	720670.000	22	6f	16	10%	15	1	Page 29, Line 34
Housekeeping Supplies	710670.000	20	4c	379	10%	345	34	Page 29, Line 34
Medical Supplies	860010.000	20	5c	22,743	10%	20,676	2,067	Page 29, Line 34
				<b>194,417</b>		<b>176,744</b>	<b>17,637</b>	

**Meridian Manor Health & Rehabilitation Center  
 We Care Distributions Movable Asset Deprecation Schedule  
 September 30, 2018**

	<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				
							\$ 446	\$ 446	\$ 446	\$ 446

Disallowed on Page 29, Line 35



**Meridian Manor Health & Rehabilitation Center  
 Outpatient Therapy Disallowances  
 September 30, 2018**

**Rehab Portion of Facility**

Facility Square Feet	70,479	[b]
Rehab Square Feet	3,670	[b]
Rehab % to Total	5.21%	

**Outpatient Portion of Therapies**

Total Therapy Treatments (Page 9)	16,228	[c]
Total Outpatient Therapy Treatments	3,564	[c]
Outpatient % to Total Therapies	21.96%	

**Outpatient Portion of Rehab Facility**

Outpatient % of Rehab	1.14%
-----------------------	-------

**Disallowance**

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
Maint & Op Expenses (Pg 22 line 6g)	300,514	3,437	29a
Depreciation - Building (Pg 22 line 7b)	[d]	-	29a
Rent (Pg 22 line 9)	210,000	2,402	29a
Real Estate Taxes (Pg 22 line 10b)	73,889	845	29a
Property Insurance (Pg 22 line 14a)	69,621	796	29a
		<u>7,480</u>	

- [a] Amount ties to page 29 without exception.
- [b] Amounts provided by Client.
- [c] Amounts provided by Client
- [d] Building depreciation is not claimed

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Meridian Manor Corporation	778C	9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 3,231,177	3,231,177				
b. Medicaid Room and Board Contractual Allowance **	\$ (482,928)	(482,928)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 425,704	425,704				
b. Medicare Room and Board Contractual Allowance **	\$ 526,324	526,324				
4. a. Private-Pay Residents and Other	\$ 580,416	580,416				
b. Private-Pay Room and Board Contractual Allowance **	\$ 26,713	26,713				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 9,351	9,351				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 12,289	12,289				
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	\$ 259,345	259,345				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 111,985	111,985				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 24,755	24,755				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 9,285	9,285				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 265,152	265,152				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 35,305	35,305				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (462,620)	(462,620)				
b. Other (Specify) - Non-Medicare	\$ (168,117)	(168,117)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 4,404,136	4,404,136				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 4	4				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 55	55				
8. Other (Specify)	\$ (21,665)	(21,665)				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ (21,606)	(21,606)				
<b>VI. Total All Revenue</b> (III +V)	\$ 4,382,530	4,382,530				

\* 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	\$ 2,178		
30 II 6a	Medicare A - Equipment Rental	1,163		
30 II 6a	Medicare A - X-Ray	2,679		
30 II 6a	Medicare A - Lab	10,245		
30 II 6a	Medicare A - Ancillary Contractual Adjustment	(452,906)		
30 II 6a	Medicare B - Contractual Adjustment	(25,979)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (462,620)</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Private - Oxygen	\$ 293		
30 II 6b	Private - Ancillary - Contractual Allowance	(585)		
30 II 6b	Medicaid - Oxygen	8,084		
30 II 6b	Medicaid - Equipment Rental	9,773		
30 II 6b	Medicaid - IV Therapy	528		
30 II 6b	Medicaid - Xray	356		
30 II 6b	Medicaid - Lab	162		
30 II 6b	Medicaid - Ancillary - Contractual Adjustment	(105,597)		
30 II 6b	Managed Medicare - Oxygen	771		
30 II 6b	Managed Medicare - IV Therapy	12,127		
30 II 6b	Managed Medicare - Lab	1,813		
30 II 6b	Managed Medicare - Ancillary - Contractual Adjustment	(95,842)		
<b>Total Other Resident Revenue</b>		<b>\$ (168,117)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest from Blue Cross Insurance	N/A	\$ 4		
<b>Total Interest Income</b>			<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Cable / TV / Phone Revenue (Disallowed)	\$ 8,050		
30 IV 8	Medical Record Income (Disallowed)	129		
30 IV 8	Vending Machine Income (Disallowed)	1,682		
30 IV 8	Miscellaneous Revenue (Disallowed)	2,319		
30 IV 8	Small Balance Adjustments	(17,238)		
30 IV 8	Prior Period Adjustments	(27,215)		
30 IV 8	Tax Refunds (No Associated Expense)	\$ 10,608		
<b>Total Other Revenue</b>		<b>\$ (21,665)</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	333,503
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	686,976
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	2,161
5. Prepaid Expenses			\$	917
a. Prepaid - Insurance	917			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	33,338
Deferred Tax Assets - Federal	380,392			
Deferred Tax Assets - State	201,916			
Deferred Tax Assets - Valuation Allowance	(548,970)			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,056,895</b>
<b>B. Fixed Assets</b>				
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>		\$	226,586
	Accum. Depreciation <u>531,992</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>62,505</u>		\$	263
	Accum. Depreciation <u>62,242</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,000,247</u>		\$	66,140
	Accum. Depreciation <u>934,107</u>	Net		
7. Motor Vehicles	*Historical Cost <u>4,049</u>		\$	
	Accum. Depreciation <u>4,049</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(3,536)
F/S vs C/R NBV	(3,537)			
See Schedule	1			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>289,453</b>

\* 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	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	1,346,348
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land				
2. Land Improvements				
	*Historical Cost	9,350		
	Accum. Depreciation		Net	\$ 9,350
3. Buildings				
	*Historical Cost	3,320,068		
	Accum. Depreciation	700,043	Net	\$ 2,620,025
4. Non-Movable Equipment				
	*Historical Cost		Net	\$
	Accum. Depreciation			
5. Movable Equipment				
	*Historical Cost	50,597		
	Accum. Depreciation	20,240	Net	\$ 30,357
6. Motor Vehicles				
	*Historical Cost		Net	\$
	Accum. Depreciation			
7. Minor Equipment-Not Depreciable				
				\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	2,659,732
<b>D. Investment and Other Assets</b>				
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> )				
				\$ 122,373
Name and Address		Amount	Loan Date	
Due From Meridian Manor, JE Cleary, Jr.		122,373		
7. Other Assets ( <i>itemize</i> )				
				\$
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	122,373
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	4,128,453

\* 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	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	206,443
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> )				\$	194,182
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> )				\$	899,955
Accrued Expenses - Other		35,838	State Income Tax Payabl	250	
Workman's Compensation Liability		454	CT User Fee Payable	86,750	
Resident Refunds		(1,200)	Accrued Rent	735,000	
Resident Trust		42,863	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>1,445,163</b>

\* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,445,163	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 2,146,174	
Name and Address of Lender	Amount	Loan Date			
James Cleary, Wolcott View Manor, Beach Building LLC, White Oak	2,146,174				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ (3,585)	
Deferred Tax Liability - Federal		(1,406)			
Deferred Tax Liability - State		(2,179)			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,142,589	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,587,752	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ 1
<b>Total Other Fixed Assets (Itemize)</b>			\$ 1

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

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

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

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

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

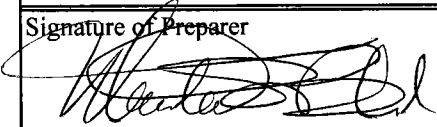
Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	9,350
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	30,357
4. Reserve for leasehold real properties on which fair rental value is based			\$	2,620,025
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	2,659,732
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	20,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	(372,357)
5. Cumulated Earnings			\$	(1,183,661)
6. Gain or Loss for Period	10/1/2017	thru	9/30/2018	\$ (583,013)
7. Total Net Worth			\$	(2,119,031)
<b>C. Total Reserves and Net Worth</b>			\$	540,701
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,128,453

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2018	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(1,536,019)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	4,382,530
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	4,965,543
D. Net Income or Deficit			\$	(583,013)
E. Balance			\$	(2,119,032)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses Per Page 27	\$5,105,772			
F/S vs C/R Depreciation	(\$140,229)			
Expenses Per F/S	\$4,965,543			
2. Other ( <i>itemize</i> )				
Rounding	1			
F-3. Total Additions			\$	1
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. <b>Balance at End of Period</b>		09/30/18	\$	(2,119,031)



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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2018	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)		
<b>Preparer/Reviewer Certification</b>				
<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 2/7/19		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Mary Pedane		Phone Number 203-879-8066		
Annual Report Contact Email Address mpedane@wolcottviewmanor.com				

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, 2018, 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  
February 7, 2019



MARCUMGROUP  
MEMBER

# Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

This checklist is not required to be submitted with the Annual Report

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 prior year? 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, 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 the prior cost year?

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

Were all discrepancies on the Error Page addressed?

\_\_\_\_\_  
\_\_\_\_\_

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: 9/30/2018  
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
100100.000	Cash - Operating	287,171.00			287,171.00
100125.000	Webster Credit Card Acct	0.00			0.00
100150.000	Cash - Payroll	3,269.00			3,269.00
100200.000	Cash - Petty	200.00			200.00
100400.000	Cash - CD 1991372831	0.00			0.00
100900.000	Cash - Resident Trust	42,863.00			42,863.00
111000.000	A/R - Private	389,855.00			389,855.00
112000.000	A/R - Medicaid	287,247.00			287,247.00
113000.000	A/R - Medicare Part A	69,518.00			69,518.00
114000.000	A/R - Medicare Part B	17,342.00			17,342.00
115000.000	A/R - Co-Insurance Part A	29,650.00			29,650.00
116000.000	A/R - Co-Insurance Part B	6,167.00			6,167.00
117000.000	A/R - Managed Care	37,198.00			37,198.00
118000.000	A/R - Insurance	0.00			0.00
119300.000	A/R - Hospice	0.00			0.00
120000.000	A/R - Allowance for Bad Debt	(150,001.00)			(150,001.00)
131000.000	A/R - Employee Loans	0.00			0.00
139100.000	Income Tax Receivable	0.00			0.00
149000.000	Inventories	2,161.00			2,161.00
152000.000	Prepaid - Insurance	917.00			917.00
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	908,678.00			908,678.00
164500.000	Non-Moveable Equipment	62,505.00			62,505.00
165000.000	Accum. Dep. - Building	0.00			0.00
166000.000	Accum. Dep. - F&F	(1,542,382.00)			(1,542,382.00)
182000.000	Due to Meridian Manor	12,919.00			12,919.00
183000.000	Due from Wolcott View Manor	0.00			0.00
185000.000	Due From Officers - JE Cleary, Jr.	109,454.00			109,454.00
187000.000	Due from Wolcott	0.00			0.00
189000.000	Deferred Tax Asset - Federal	380,392.00			380,392.00
189500.000	Deferred Tax Asset - State	201,916.00			201,916.00
189600.BSC	Deferred Tax Asset Valuation Allowance	(548,970.00)			(548,970.00)
200100.000	Accounts Payable	(206,443.00)			(206,443.00)
200600.000	Accrued Insurance Payable	0.00			0.00
200980.000	Accrued expenses-Other	(35,838.00)			(35,838.00)
201700.000	401k Plan	0.00			0.00
201900.000	Accrued Payroll Taxes	0.00			0.00
202000.000	Accrued Wages	(46,011.00)			(46,011.00)
202400.000	Accrued Interest	(144,583.00)			(144,583.00)
210000.000	Unemployment Liability-Federal	0.00			0.00
211000.000	Workman's Compensation Liability	(454.00)			(454.00)
215100.000	Resident Refunds	1,200.00			1,200.00
215200.000	CT corporate tax payable	0.00			0.00
215300.000	Resident Trust	(42,863.00)			(42,863.00)
220000.000	State Income Taxes Payable	(250.00)			(250.00)
230000.000	CT User Fee Payable	(86,750.00)			(86,750.00)
240000.000	Accrued Vacation Pay	(91,198.00)			(91,198.00)
241000.000	Accrued Sick Pay	(56,973.00)			(56,973.00)
242000.000	Accrued Holiday Pay	0.00			0.00
243000.000	Accrued Rent	(735,000.00)			(735,000.00)
250000.000	Long Term Liabilities	0.00			0.00
251000.000	L/P H&R Healthcare	0.00			0.00
252000.000	Due To/From R&C Realty	(508,732.00)			(508,732.00)
252001.000	Due From R&C Realty - CIP	0.00			0.00
252100.000	Due to James Cleary	(475,000.00)			(475,000.00)
253000.000	Due to Wolcott View Manor	(947,442.00)			(947,442.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
253100.000	Due to Beach Building LLC	(190,000.00)			(190,000.00)
253500.000	Due to WVM - Related Party	0.00			0.00
254000.000	Due to/from White Oak Manor	(25,000.00)			(25,000.00)
259000.000	Deferred Tax Liability - Federal	1,406.00			1,406.00
259500.000	Deferred Tax Liability - State	2,179.00			2,179.00
301000.000	Capital Stock	(20,000.00)			(20,000.00)
302000.000	Treasury Stock	372,357.00			372,357.00
308000.000	Retained Earnings	1,183,661.00			1,183,661.00
309000.000	Current Year Profit	0.00			0.00
400100.000	Medicare A - Room and Board	(425,704.00)			(425,704.00)
400200.000	Medicare A - Medical Supplies	0.00			0.00
400250.000	Medicare A - Pharmacy	(9,351.00)			(9,351.00)
400300.000	Medicare A - Oxygen	(2,178.00)			(2,178.00)
400350.000	Medicare A - Equipment Rental	(1,163.00)			(1,163.00)
400400.000	Medicare A - Physical Therapy	(200,650.00)			(200,650.00)
400450.000	Medicare A - Occupational Therapy	(218,450.00)			(218,450.00)
400500.000	Medicare A - Speech Therapy	(8,190.00)			(8,190.00)
400700.000	Medicare A - X-ray	(2,679.00)			(2,679.00)
400850.000	Medicare A - Lab	(10,245.00)			(10,245.00)
400900.000	Medicare A - Contractual Adjustment	(526,324.00)			(526,324.00)
400910.000	Medicare A - Ancillary Contractual Adjustment	452,906.00			452,906.00
410100.000	Private - Room and Board	(407,960.00)			(407,960.00)
410200.000	Private - Medical Supplies	0.00			0.00
410250.000	Private - Pharmacy	(905.00)			(905.00)
410300.000	Private - Oxygen	(293.00)			(293.00)
410350.000	Private - Equipment Rental	0.00			0.00
410400.000	Private - Physical Therapy	0.00			0.00
410450.000	Private - Occupational Therapy	0.00			0.00
410500.000	Private - Speech Therapy	0.00			0.00
410600.000	Private - IV Therapy	0.00			0.00
410850.000	Private - Lab	0.00			0.00
410900.000	Private - Contractual Adjustment	21,375.00			21,375.00
410910.000	Private - Ancillary - Contractual Allowance	585.00			585.00
430100.000	Medicaid - Room and Board	(3,231,177.00)			(3,231,177.00)
430200.000	Medicaid - Medical Supplies	0.00			0.00
430250.000	Medicaid - Pharmacy	(7,582.00)			(7,582.00)
430300.000	Medicaid - Oxygen	(8,084.00)			(8,084.00)
430350.000	Medicaid - Equipment Rental	(9,773.00)			(9,773.00)
430400.000	Medicaid - Physical Therapy	(71,700.00)			(71,700.00)
430450.000	Medicaid - Occupational Therapy	0.00			0.00
430500.000	Medicaid - Speech Therapy	(7,410.00)			(7,410.00)
430600.000	Medicaid - IV Therapy	(528.00)			(528.00)
430700.000	Medicaid - Xray	(356.00)			(356.00)
430850.000	Medicaid - Lab	(162.00)			(162.00)
430900.000	Medicaid - Contractual Adjustment	482,928.00			482,928.00
430910.000	Medicaid - Ancillary - Contractual Adjustment	105,597.00			105,597.00
450100.000	Managed Care - Room and Board	(172,456.00)			(172,456.00)
450200.000	Managed Care - Medical Supplies	0.00			0.00
450250.000	Managed Care - Pharmacy	(3,802.00)			(3,802.00)
450300.000	Managed Care - Oxygen	(771.00)			(771.00)
450350.000	Managed Care - Equipment Rental	0.00			0.00
450400.000	Managed Care - Physical Therapy	(40,285.00)			(40,285.00)
450450.000	Managed Care - Occupational Therapy	(35,305.00)			(35,305.00)
450500.000	Managed Care - Speech Therapy	(1,875.00)			(1,875.00)
450550.000	Managed Care - Respiratory Therapy	0.00			0.00
450600.000	Managed Care - IV Therapy	(12,127.00)			(12,127.00)
450700.000	Managed Care - X-Ray	0.00			0.00
450850.000	Managed Care - Lab	(1,813.00)			(1,813.00)
450900.000	Managed Care - Contractual Adjustment	(48,088.00)			(48,088.00)
450910.000	Managed Care - Ancillary - Contractual Adjustment	95,842.00			95,842.00
460100.000	Insurance - Room and Board	0.00			0.00
460250.000	Insurance - Pharmacy	0.00			0.00
460300.000	Insurance - Oxygen	0.00			0.00
460400.000	Insurance - Physical Therapy	0.00			0.00



Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
460500.000	Insurance - Speech Therapy	0.00			0.00
460600.000	Insurance - IV Therapy	0.00			0.00
460700.000	Insurance - X-ray	0.00			0.00
460850.000	Insurance - Lab	0.00			0.00
460900.000	Insurance - Contractual Adjustment	0.00			0.00
470100.000	Hospice - Room and Board	0.00			0.00
470250.000	Hospice - Pharmacy	0.00			0.00
470900.000	Hospice - Contractual Adjustment	0.00			0.00
500260.000	Medicare B - Vaccines	0.00			0.00
500400.000	Medicare B - Physical Therapy	(58,695.00)			(58,695.00)
500450.000	Medicare B - Occupational Therapy	(46,702.00)			(46,702.00)
500500.000	Medicare B - Speech Therapy	(16,565.00)			(16,565.00)
500550.000	Medicare B - Respiratory Therapy	0.00			0.00
500900.000	Medicare B - Contractual Adjustment	25,979.00			25,979.00
505400.000	Managed Care B - Physical Therapy	0.00			0.00
505900.000	Managed Care B - Contractual Adjustment	0.00			0.00
506400.000	Insurance B - Physical Therapy	0.00			0.00
506450.000	Insurance B - Occupational Therapy	0.00			0.00
506900.000	Insurance B - Contractual Adjustment	0.00			0.00
599010.000	Barber/Beauty Revenue	(55.00)			(55.00)
599015.000	Cable/TV/Phone Revenue	(8,050.00)			(8,050.00)
599030.000	Transportation	0.00			0.00
599040.000	Employee/Guest Meals	0.00			0.00
599050.000	Interest Revenue	(4.00)			(4.00)
599055.000	Medical Records Income	(129.00)			(129.00)
599060.000	Vending Income	(1,682.00)			(1,682.00)
599070.000	Charitable Donations	0.00			0.00
599080.000	Misc. Revenue	(2,179.00)		(140.00)	(2,319.00)
			RJE - 5	(140.00)	
599085.000	Adjustments	0.00			0.00
599090.000	Small Balance Adjustments	17,238.00			17,238.00
599130.000	Prior Period Adjustments	27,215.00			27,215.00
610110.000	Recreation Wages	47,741.00			47,741.00
610660.000	Entertainment Fund	4,530.00			4,530.00
610661.000	Recreation Supplies	3,975.00			3,975.00
620100.000	Wages - Social Service	70,586.00			70,586.00
640100.000	Wages - RN	527,138.00		(5,042.00)	522,096.00
			RJE - 6	(29,271.00)	
			RJE - 6	24,229.00	
640110.000	Wages - LPN	216,358.00		111.00	216,469.00
			RJE - 6	(1,040.00)	
			RJE - 6	1,151.00	
640120.000	Wages - Aides	641,566.00			641,566.00
640130.000	Sub-Contract R.N.	0.00			0.00
640140.000	RN From Wolcott View	0.00			0.00
640600.000	Stockroom Non Medical Supplies	119,145.00			119,145.00
640601.000	Station Supplies	1,983.00			1,983.00
640610.000	Stockroom IV Supplies	3,203.00			3,203.00
640830.000	Education	0.00			0.00
670100.000	Wages - DON	183,352.00		(86,462.00)	96,890.00
			RJE - 6	(61,082.00)	
			RJE - 6	(25,380.00)	
670600.000	Stockroom Medical Supplies	0.00			0.00
670720.000	Diapers/Briefs	31,274.00			31,274.00
670721.000	Patient Lost Items	100.00			100.00
670855.000	Misc. Consultant	294.00			294.00
670860.000	Medical Director Consultant	60,000.00			60,000.00
670865.000	Medical Consultant	0.00			0.00
670870.000	Dentist Consultant	4,507.00			4,507.00
670871.000	Dietician Consultant	0.00			0.00
670880.000	Wages - Medical Records	8,436.00			8,436.00
670885.000	Medical Records Consultant	0.00			0.00
690110.000	Wages - Dietary	243,471.00			243,471.00
690670.000	Dietary Supplies (Non-Food)	18,378.00			18,378.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
690680.000	Nourishment	19,048.00			19,048.00
690690.000	Raw Food	133,973.00			133,973.00
700000.000	Laundry	0.00			0.00
700100.000	Wages - Laundry	0.00			0.00
700650.000	Chemicals	0.00			0.00
700670.000	Laundry Supplies	0.00			0.00
700690.000	Linen	23,780.00			23,780.00
710110.000	Wages - Housekeeping	69,377.00			69,377.00
710670.000	Housekeeping Supplies	22,972.00			22,972.00
720110.000	Wages - Maintenance	32,813.00			32,813.00
720120.000	Maintenance From Wolcott View	0.00			0.00
720500.000	Telephone	19,562.00		(5,722.00)	13,840.00
			RJE - 3	(5,722.00)	
720510.000	Gas	24,799.00			24,799.00
720515.000	Fuel Expense	800.00			800.00
720520.000	Electricity	75,647.00			75,647.00
720530.000	Water	9,707.00			9,707.00
720535.000	Sewer	0.00			0.00
720540.000	Trash Removal	29,451.00			29,451.00
720541.000	Pest Control	0.00			0.00
720550.000	Service Contracts	1,971.00			1,971.00
720560.000	Cable Television	6,273.00			6,273.00
			RJE - 3	0.00	
720570.000	Internet Service	0.00			0.00
720670.000	Plant Supplies	17,771.00			17,771.00
720671.000	Mattress Purchase	0.00			0.00
720680.000	Television Purchases	0.00			0.00
720850.000	Plant Purchase Service	64,492.00			64,492.00
720851.000	Maintenance Building	0.00			0.00
720852.000	Maintenance Grounds	18,571.00			18,571.00
720853.000	Maintenance/Equipment	0.00			0.00
730100.000	Wages - Admistrator	85,610.00			85,610.00
730105.000	Wages - CEO	0.00			0.00
730110.000	Wages - Office	275,334.00			275,334.00
730200.000	Payroll Taxes	0.00			0.00
730201.000	Payroll Taxes - SUI	40,049.00			40,049.00
730202.000	Payroll Taxes - FUTA	3,683.00			3,683.00
730203.000	Payroll Taxes - FICA	160,874.00			160,874.00
730204.000	Payroll Taxes - Medicare	37,624.00			37,624.00
730250.000	Workers Compensation	99,182.00			99,182.00
730300.000	Employee Insurance	116,382.00			116,382.00
730320.000	Other Employee Benefits	0.00			0.00
730330.000	Retirement Fees	0.00			0.00
730430.000	Legal Fees	50,321.00			50,321.00
730440.000	Accounting Fees	36,966.00			36,966.00
730450.000	Payroll Fee	40,918.00			40,918.00
730510.000	Advertising - Classified	2,481.00			2,481.00
730515.000	Advertising - Promotion	8,804.00			8,804.00
730516.000	Outside Food Purchase	0.00			0.00
730520.000	Computer Maintenance Contract	36,855.00			36,855.00
730521.000	Computer Supplies	56.00			56.00
730525.000	(Gain) Loss on Fixed Aseets	0.00			0.00
730530.000	Insurance - Property	69,621.00			69,621.00
730540.000	Bad Debt Expense	303.00			303.00
730550.000	Depreciation Expense	70,531.00			70,531.00
730580.000	Taxes - General	0.00			0.00
730590.000	Taxes - Real Estate	73,889.00			73,889.00
730595.000	Taxes - Personal Property	10,308.00			10,308.00
730670.000	Office Supplies	9,233.00			9,233.00
730671.000	Background Check	0.00			0.00
730672.000	OSHA	2,512.00			2,512.00
730680.000	Beautician Supplies	152.00			152.00
730690.000	Employee Welfare	988.00		(806.00)	182.00
			RJE - 4	(806.00)	

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
730700.000	Equipment Rental	15,249.00		(2,780.00)	12,469.00
			RJE - 2	(2,780.00)	
730701.000	Storage Rental Expense	5,201.00			5,201.00
730720.000	Small Equipment Purchase	0.00			0.00
730730.000	Repair & Maintenance Office Equip	0.00			0.00
730750.000	Auto Expense	3,369.00			3,369.00
730760.000	Vending/Soda Expense	0.00			0.00
730800.000	Non-Company Expenses	0.00			0.00
730810.000	Dues & Membership Fees	7,345.00		(230.00)	7,115.00
			RJE - 1	(230.00)	
730815.000	Subscriptions	255.00		180.00	435.00
			RJE - 1	180.00	
730820.000	Travel & Seminar	0.00			0.00
730830.000	Education	1,090.00			1,090.00
730840.000	Mileage Reimbursement	479.00			479.00
730850.000	DO NOT USE	0.00			0.00
730860.000	Postage	1,556.00			1,556.00
730870.000	Licenses	2,519.00			2,519.00
730900.000	Miscellaneous Expense	(140.00)		140.00	0.00
			RJE - 5	140.00	
730901.000	Florist	0.00			0.00
730909.000	Credit Card Charges	0.00			0.00
730910.000	Service Charges - Bank	1,210.00			1,210.00
730912.000	Penalties	20,210.00			20,210.00
730920.000	Bank Reconciliation Adjustments	0.00			0.00
730930.000	Nursing Home User Fee	330,730.00			330,730.00
730940.000	Interest Expense	37,182.00			37,182.00
730950.000	State Business Tax	(3,300.00)			(3,300.00)
730960.000	Federal Income Tax	(7,308.00)			(7,308.00)
730970.000	Rent	210,000.00			210,000.00
800100.000	Wages - Physical Therapist	119,354.00			119,354.00
800110.000	PT From Wolocott View	0.00			0.00
800200.000	Physical Therapy Consultant	0.00			0.00
800300.000	Physical Therapy Supplies	0.00			0.00
810100.000	Wages - Occupational Therapist	100,604.00			100,604.00
810110.000	OT From Wolcott View	0.00			0.00
820100.000	Wages - Speech Therapist	15,792.00			15,792.00
820950.000	Speech Consultant	356.00			356.00
830200.000	Respiratory Therapist	120.00			120.00
850050.000	Pharmacy Consultant	6,211.00			6,211.00
850640.000	Ambulance Expense	425.00			425.00
850660.000	Legend Drug Expense	54,710.00			54,710.00
850665.000	Flu Vaccine Expense	1,280.00			1,280.00
850670.000	Supplies	0.00			0.00
850700.000	Oxygen Supplies	0.00			0.00
850701.000	Oxygen Rental	0.00			0.00
850702.000	Oxygen	0.00			0.00
850703.000	Oxygen - Consultation	0.00			0.00
850710.000	Laboratory Expense	8,767.00			8,767.00
850715.000	Misc. Ancillary Expense	1,570.00			1,570.00
850720.000	Radiology Expense	3,115.00			3,115.00
850725.000	Complex Medical Equipment	2,550.00			2,550.00
850730.000	Managed Care Outside Service	0.00			0.00
860010.000	Medical Supplies	24,574.00			24,574.00
860680.000	Med A Outside Services	0.00			0.00
860690.000	Non-Billable Medicare Distinct	0.00			0.00
860700.000	Medicaid Outside Services	0.00			0.00
910000.000	Beginning Inventory	0.00			0.00
920000.000	Ending Inventory	0.00			0.00
Marcum 101	Chamber of Commerce Dues	0.00		50.00	50.00
			RJE - 1	50.00	
Marcum 102	Leased Equipment	0.00		2,780.00	2,780.00
			RJE - 2	2,780.00	
Marcum 103	Dietitian Consultant	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Marcum 104	Interior Decorator	0.00			0.00
Marcum 105	Marketng Consultant	0.00			0.00
Marcum 106	Cell Phone	0.00		5,722.00	5,722.00
			RJE - 3	5,722.00	
Marcum 107	Wages - Dietitian	0.00			0.00
marcum 108	Wages - Food Service Supervisor	0.00			0.00
Marcum 109	Wages - Head Housekeeper	0.00			0.00
Marcum 110	Wages - Chief of Maintenance	0.00			0.00
Marcum 111	Wages - RN Admin	0.00		90,353.00	90,353.00
			RJE - 6	29,271.00	
			RJE - 6	61,082.00	
Marcum 112	Cable TV Expense	0.00			0.00
Marcum 113	Wound Vac Equipment Rental	0.00			0.00
Marcum 114	Special Mattress Rentals	0.00			0.00
Marcum 115	Non Medicaid Supply Cost	0.00			0.00
Marcum 116	Oxygen Equipment Assessment & Study	0.00			0.00
Marcum 117	Optometry Expense	0.00			0.00
Marcum 118	Bariatric Equipment Rental	0.00			0.00
Marcum 119	Parties	0.00		806.00	806.00
			RJE - 4	806.00	
Marcum 120	Physical Therapy Equipment Rental	0.00			0.00
Marcum 121	Gifts	0.00			0.00
Marcum 122	Wages - LPN Admin	0.00		1,040.00	1,040.00
			RJE - 6	1,040.00	
Marcum 123	Misc. Medical Supplies	0.00			0.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Meridian Manor Health & Rehabilitation Center**  
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
<b>Group : [10-A] Salaries and Wages</b>					
<b>Subgroup : [2] Administrators</b>					
730100.000	Wages - Administrator	85,610.00		0.00	85,610.00
<b>Subtotal [2] Administrators</b>		<b>85,610.00</b>		<b>0.00</b>	<b>85,610.00</b>
<b>Subgroup : [4] Other Administrative Salaries</b>					
730110.000	Wages - Office	275,334.00		0.00	275,334.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>275,334.00</b>		<b>0.00</b>	<b>275,334.00</b>
<b>Subgroup : [5C] Dietary Workers</b>					
690110.000	Wages - Dietary	243,471.00		0.00	243,471.00
<b>Subtotal [5C] Dietary Workers</b>		<b>243,471.00</b>		<b>0.00</b>	<b>243,471.00</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>					
710110.000	Wages - Housekeeping	69,377.00		0.00	69,377.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>69,377.00</b>		<b>0.00</b>	<b>69,377.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>					
720110.000	Wages - Maintenance	32,813.00		0.00	32,813.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>32,813.00</b>		<b>0.00</b>	<b>32,813.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>					
670100.000	Wages - DON	183,352.00		(86,462.00)	96,890.00
			RJE - 6	(61,082.00)	
			RJE - 6	(25,380.00)	
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>183,352.00</b>		<b>(86,462.00)</b>	<b>96,890.00</b>
<b>Subgroup : [12B1 RNs - Direct Care</b>					
640100.000	Wages - RN	527,138.00		(5,042.00)	522,096.00
			RJE - 6	(29,271.00)	
			RJE - 6	24,229.00	
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>527,138.00</b>		<b>(5,042.00)</b>	<b>522,096.00</b>
<b>Subgroup : [12B2 RNs - Administrative</b>					
Marcum 111	Wages - RN Admin	0.00		90,353.00	90,353.00
			RJE - 6	29,271.00	
			RJE - 6	61,082.00	
<b>Subtotal [12B2] RNs - Administrative</b>		<b>0.00</b>		<b>90,353.00</b>	<b>90,353.00</b>
<b>Subgroup : [12C1 LPNs - Direct Care</b>					
640110.000	Wages - LPN	216,358.00		111.00	216,469.00
			RJE - 6	(1,040.00)	
			RJE - 6	1,151.00	
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>216,358.00</b>		<b>111.00</b>	<b>216,469.00</b>
<b>Subgroup : [12C2 LPNs - Administrative</b>					
Marcum 122	Wages - LPN Admin	0.00		1,040.00	1,040.00
			RJE - 6	1,040.00	
<b>Subtotal [12C2] LPNs - Administrative</b>		<b>0.00</b>		<b>1,040.00</b>	<b>1,040.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>					
640120.000	Wages - Aides	641,566.00		0.00	641,566.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>641,566.00</b>		<b>0.00</b>	<b>641,566.00</b>
<b>Subgroup : [12E] Physical Therapists</b>					
800100.000	Wages - Physical Therapist	119,354.00		0.00	119,354.00
<b>Subtotal [12E] Physical Therapists</b>		<b>119,354.00</b>		<b>0.00</b>	<b>119,354.00</b>
<b>Subgroup : [12F] Speech Therapists</b>					
820100.000	Wages - Speech Therapist	15,792.00		0.00	15,792.00
<b>Subtotal [12F] Speech Therapists</b>		<b>15,792.00</b>		<b>0.00</b>	<b>15,792.00</b>
<b>Subgroup : [12G] Occupational Therapists</b>					
810100.000	Wages - Occupational Therapist	100,604.00		0.00	100,604.00
<b>Subtotal [12G] Occupational Therapists</b>		<b>100,604.00</b>		<b>0.00</b>	<b>100,604.00</b>
<b>Subgroup : [12H] Recreation Workers</b>					
610110.000	Recreation Wages	47,741.00		0.00	47,741.00
<b>Subtotal [12H] Recreation Workers</b>		<b>47,741.00</b>		<b>0.00</b>	<b>47,741.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>					
620100.000	Wages - Social Service	70,586.00		0.00	70,586.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>70,586.00</b>		<b>0.00</b>	<b>70,586.00</b>
<b>Subgroup : [12O] Other</b>					

Client: **Meridian Manor Health & Rehabilitation Center**  
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
670880.000	Wages - Medical Records	8,436.00		0.00	8,436.00
<b>Subtotal [12O] Other</b>		<b>8,436.00</b>		<b>0.00</b>	<b>8,436.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>2,637,532.00</b>		<b>0.00</b>	<b>2,637,532.00</b>
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [2] Dentist</b>					
670870.000	Dentist Consultant	4,507.00		0.00	4,507.00
<b>Subtotal [2] Dentist</b>		<b>4,507.00</b>		<b>0.00</b>	<b>4,507.00</b>
<b>Subgroup : [3] Pharmacist</b>					
850050.000	Pharmacy Consultant	6,211.00		0.00	6,211.00
<b>Subtotal [3] Pharmacist</b>		<b>6,211.00</b>		<b>0.00</b>	<b>6,211.00</b>
<b>Subgroup : [8A] Medical Director</b>					
670860.000	Medical Director Consultant	60,000.00		0.00	60,000.00
<b>Subtotal [8A] Medical Director</b>		<b>60,000.00</b>		<b>0.00</b>	<b>60,000.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>					
820950.000	Speech Consultant	356.00		0.00	356.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>356.00</b>		<b>0.00</b>	<b>356.00</b>
<b>Subgroup : [12] Other</b>					
830200.000	Respiratory Therapist	120.00		0.00	120.00
<b>Subtotal [12] Other</b>		<b>120.00</b>		<b>0.00</b>	<b>120.00</b>
<b>Total [13-B] Professional Fees</b>		<b>71,194.00</b>		<b>0.00</b>	<b>71,194.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1] Workmen's Compensation</b>					
730250.000	Workers Compensation	99,182.00		0.00	99,182.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>99,182.00</b>		<b>0.00</b>	<b>99,182.00</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>					
730201.000	Payroll Taxes - SUI	40,049.00		0.00	40,049.00
730202.000	Payroll Taxes - FUTA	3,683.00		0.00	3,683.00
730204.000	Payroll Taxes - Medicare	37,624.00		0.00	37,624.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>81,356.00</b>		<b>0.00</b>	<b>81,356.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>					
730203.000	Payroll Taxes - FICA	160,874.00		0.00	160,874.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>160,874.00</b>		<b>0.00</b>	<b>160,874.00</b>
<b>Subgroup : [1A5] Health Insurance</b>					
730300.000	Employee Insurance	116,382.00		0.00	116,382.00
<b>Subtotal [1A5] Health Insurance</b>		<b>116,382.00</b>		<b>0.00</b>	<b>116,382.00</b>
<b>Subgroup : [1C] Bad Debts</b>					
730540.000	Bad Debt Expense	303.00		0.00	303.00
<b>Subtotal [1C] Bad Debts</b>		<b>303.00</b>		<b>0.00</b>	<b>303.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>					
730440.000	Accounting Fees	36,966.00		0.00	36,966.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>36,966.00</b>		<b>0.00</b>	<b>36,966.00</b>
<b>Subgroup : [1E] Legal</b>					
730430.000	Legal Fees	50,321.00		0.00	50,321.00
<b>Subtotal [1E] Legal</b>		<b>50,321.00</b>		<b>0.00</b>	<b>50,321.00</b>
<b>Subgroup : [1G] Office Supplies</b>					
730521.000	Computer Supplies	56.00		0.00	56.00
730670.000	Office Supplies	9,233.00		0.00	9,233.00
<b>Subtotal [1G] Office Supplies</b>		<b>9,289.00</b>		<b>0.00</b>	<b>9,289.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
720500.000	Telephone	19,562.00		(5,722.00)	13,840.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>19,562.00</b>	RJE - 3	<b>(5,722.00)</b>	<b>13,840.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>					
Marcum 106	Cell Phone	0.00		5,722.00	5,722.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>0.00</b>	RJE - 3	<b>5,722.00</b>	<b>5,722.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>					
730930.000	Nursing Home User Fee	330,730.00		0.00	330,730.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>330,730.00</b>		<b>0.00</b>	<b>330,730.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>904,965.00</b>		<b>0.00</b>	<b>904,965.00</b>

Client: **Meridian Manor Health & Rehabilitation Center**  
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>				
Marcum 119	Parties	0.00	RJE - 4	806.00	806.00
				<u>806.00</u>	<u>806.00</u>
<b>Subtotal [2] Holiday Parties for Staff</b>		<u>0.00</u>			
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>				
730690.000	Employee Welfare	988.00	RJE - 4	(806.00)	182.00
				<u>(806.00)</u>	<u>182.00</u>
<b>Subtotal [3] Gifts to Staff and Residents</b>		<u>988.00</u>		<u>(806.00)</u>	<u>182.00</u>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
730840.000	Mileage Reimbursement	479.00		0.00	479.00
				<u>0.00</u>	<u>479.00</u>
<b>Subtotal [4] Employee Travel</b>		<u>479.00</u>			
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
730830.000	Education	1,090.00		0.00	1,090.00
				<u>0.00</u>	<u>1,090.00</u>
<b>Subtotal [5] Education Expense</b>		<u>1,090.00</u>			
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>				
730750.000	Auto Expense	3,369.00		0.00	3,369.00
				<u>0.00</u>	<u>3,369.00</u>
<b>Subtotal [6] Automobile Expense</b>		<u>3,369.00</u>			
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
730510.000	Advertising - Classified	2,481.00		0.00	2,481.00
				<u>0.00</u>	<u>2,481.00</u>
<b>Subtotal [M1] Advertising Help Wanted</b>		<u>2,481.00</u>			
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
730515.000	Advertising - Promotion	8,804.00		0.00	8,804.00
				<u>0.00</u>	<u>8,804.00</u>
<b>Subtotal [M3] Advertising Other</b>		<u>8,804.00</u>			
<b>Subgroup : [M6]</b>	<b>Barber and Beauty Supplies</b>				
730680.000	Beautician Supplies	152.00		0.00	152.00
				<u>0.00</u>	<u>152.00</u>
<b>Subtotal [M6] Barber and Beauty Supplies</b>		<u>152.00</u>			
<b>Subgroup : [M7]</b>	<b>Postage</b>				
730860.000	Postage	1,556.00		0.00	1,556.00
				<u>0.00</u>	<u>1,556.00</u>
<b>Subtotal [M7] Postage</b>		<u>1,556.00</u>			
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>				
730810.000	Dues & Membership Fees	7,345.00	RJE - 1	(230.00)	7,115.00
				<u>(230.00)</u>	<u>7,115.00</u>
<b>Subtotal [M8] Dues and Membership Fees to Professional Association:</b>		<u>7,345.00</u>		<u>(230.00)</u>	<u>7,115.00</u>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>				
Marcum 101	Chamber of Commerce Dues	0.00	RJE - 1	50.00	50.00
				<u>50.00</u>	<u>50.00</u>
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<u>0.00</u>		<u>50.00</u>	<u>50.00</u>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>				
730815.000	Subscriptions	255.00	RJE - 1	180.00	435.00
				<u>180.00</u>	<u>435.00</u>
<b>Subtotal [M9] Subscriptions</b>		<u>255.00</u>		<u>180.00</u>	<u>435.00</u>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
730450.000	Payroll Fee	40,918.00		0.00	40,918.00
				<u>0.00</u>	<u>40,918.00</u>
<b>Subtotal [M11] Services Provided by Contract</b>		<u>40,918.00</u>			
<b>Subgroup : [M13]</b>	<b>Other</b>				
670721.000	Patient Lost Items	100.00		0.00	100.00
670855.000	Misc. Consultant	294.00		0.00	294.00
730672.000	OSHA	2,512.00		0.00	2,512.00
730870.000	Licenses	2,519.00		0.00	2,519.00
730900.000	Miscellaneous Expense	(140.00)		140.00	0.00
			RJE - 5	<u>140.00</u>	
730910.000	Service Charges - Bank	1,210.00		0.00	1,210.00
730912.000	Penalties	20,210.00		0.00	20,210.00
				<u>0.00</u>	<u>20,210.00</u>
<b>Subtotal [M13] Other</b>		<u>26,705.00</u>		<u>140.00</u>	<u>26,845.00</u>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and Gene</b>		<u>94,142.00</u>		<u>140.00</u>	<u>94,282.00</u>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
690680.000	Nourishment	19,048.00		0.00	19,048.00
690690.000	Raw Food	133,973.00		0.00	133,973.00
				<u>0.00</u>	<u>133,973.00</u>
<b>Subtotal [2A1] Raw Food</b>		<u>153,021.00</u>			<u>153,021.00</u>

Client: **Meridian Manor Health & Rehabilitation Center**  
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
<b>Subgroup : [2A2] Non-Food Supplies</b>					
690670.000	Dietary Supplies (Non-Food)	18,378.00		0.00	18,378.00
	<b>Subtotal [2A2] Non-Food Supplies</b>	<b>18,378.00</b>		<b>0.00</b>	<b>18,378.00</b>
	<b>Total [18] Dietary Basis for Allocation of Costs</b>	<b>171,399.00</b>		<b>0.00</b>	<b>171,399.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>					
700690.000	Linen	23,780.00		0.00	23,780.00
	<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>	<b>23,780.00</b>		<b>0.00</b>	<b>23,780.00</b>
	<b>Total [19] Laundry-Basis for Allocation of Costs</b>	<b>23,780.00</b>		<b>0.00</b>	<b>23,780.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4C] Other</b>					
710670.000	Housekeeping Supplies	22,972.00		0.00	22,972.00
	<b>Subtotal [4C] Other</b>	<b>22,972.00</b>		<b>0.00</b>	<b>22,972.00</b>
<b>Subgroup : [5A2] Purchased from</b>					
850660.000	Legend Drug Expense	54,710.00		0.00	54,710.00
	<b>Subtotal [5A2] Purchased from</b>	<b>54,710.00</b>		<b>0.00</b>	<b>54,710.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
640600.000	Stockroom Non Medical Supplies	119,145.00		0.00	119,145.00
640610.000	Stockroom IV Supplies	3,203.00		0.00	3,203.00
	<b>Subtotal [5B] Medicine Cabinet Drugs</b>	<b>122,348.00</b>		<b>0.00</b>	<b>122,348.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>					
860010.000	Medical Supplies	24,574.00		0.00	24,574.00
	<b>Subtotal [5C] Medical and Therapeutic Supplies</b>	<b>24,574.00</b>		<b>0.00</b>	<b>24,574.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>					
850640.000	Ambulance Expense	425.00		0.00	425.00
	<b>Subtotal [5D] Ambulance/Limousine</b>	<b>425.00</b>		<b>0.00</b>	<b>425.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
850720.000	Radiology Expense	3,115.00		0.00	3,115.00
	<b>Subtotal [5F] X-Rays and related radiological</b>	<b>3,115.00</b>		<b>0.00</b>	<b>3,115.00</b>
<b>Subgroup : [5H] Laboratory</b>					
850710.000	Laboratory Expense	8,767.00		0.00	8,767.00
	<b>Subtotal [5H] Laboratory</b>	<b>8,767.00</b>		<b>0.00</b>	<b>8,767.00</b>
<b>Subgroup : [5I] Recreation</b>					
610660.000	Entertainment Fund	4,530.00		0.00	4,530.00
610661.000	Recreation Supplies	3,975.00		0.00	3,975.00
720560.000	Cable Television	6,273.00		0.00	6,273.00
	<b>Subtotal [5I] Recreation</b>	<b>14,778.00</b>	RJE - 3	<b>(0.00)</b>	<b>14,778.00</b>
<b>Subgroup : [5L] Other</b>					
640601.000	Station Supplies	1,983.00		0.00	1,983.00
670720.000	Diapers/Briefs	31,274.00		0.00	31,274.00
850665.000	Flu Vaccine Expense	1,280.00		0.00	1,280.00
850715.000	Misc. Ancillary Expense	1,570.00		0.00	1,570.00
850725.000	Complex Medical Equipment	2,550.00		0.00	2,550.00
	<b>Subtotal [5L] Other</b>	<b>38,657.00</b>		<b>0.00</b>	<b>38,657.00</b>
	<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>	<b>290,346.00</b>		<b>0.00</b>	<b>290,346.00</b>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
730520.000	Computer Maintenance Contract	36,855.00		0.00	36,855.00
	<b>Subtotal [6A] Repairs and Maintenance</b>	<b>36,855.00</b>		<b>0.00</b>	<b>36,855.00</b>
<b>Subgroup : [6B] Heat</b>					
720510.000	Gas	24,799.00		0.00	24,799.00
720515.000	Fuel Expense	800.00		0.00	800.00
	<b>Subtotal [6B] Heat</b>	<b>25,599.00</b>		<b>0.00</b>	<b>25,599.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>					
720520.000	Electricity	75,647.00		0.00	75,647.00
	<b>Subtotal [6C] Light &amp; Power</b>	<b>75,647.00</b>		<b>0.00</b>	<b>75,647.00</b>
<b>Subgroup : [6D] Water</b>					
720530.000	Water	9,707.00		0.00	9,707.00
	<b>Subtotal [6D] Water</b>	<b>9,707.00</b>		<b>0.00</b>	<b>9,707.00</b>



Client: **Meridian Manor Health & Rehabilitation Center**  
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
<b>Subgroup : [6E] Equipment Lease</b>					
Marcum 102	Leased Equipment	0.00		2,780.00	2,780.00
			RJE - 2	2,780.00	
<b>Subtotal [6E] Equipment Lease</b>		<b>0.00</b>		<b>2,780.00</b>	<b>2,780.00</b>
<b>Subgroup : [6F] Other</b>					
720540.000	Trash Removal	29,451.00		0.00	29,451.00
720550.000	Service Contracts	1,971.00		0.00	1,971.00
720670.000	Plant Supplies	17,771.00		0.00	17,771.00
720850.000	Plant Purchase Service	64,492.00		0.00	64,492.00
720852.000	Maintenance Grounds	18,571.00		0.00	18,571.00
730700.000	Equipment Rental	15,249.00		(2,780.00)	12,469.00
			RJE - 2	(2,780.00)	
730701.000	Storage Rental Expense	5,201.00		0.00	5,201.00
<b>Subtotal [6F] Other</b>		<b>152,706.00</b>		<b>(2,780.00)</b>	<b>149,926.00</b>
<b>Subgroup : [7B] Building &amp; Building Improvements</b>					
730550.000	Depreciation Expense	70,531.00		0.00	70,531.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>70,531.00</b>		<b>0.00</b>	<b>70,531.00</b>
<b>Subgroup : [9] Rental Payments</b>					
730970.000	Rent	210,000.00		0.00	210,000.00
<b>Subtotal [9] Rental Payments</b>		<b>210,000.00</b>		<b>0.00</b>	<b>210,000.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>					
730590.000	Taxes - Real Estate	73,889.00		0.00	73,889.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>73,889.00</b>		<b>0.00</b>	<b>73,889.00</b>
<b>Subgroup : [10C] Personal property taxes</b>					
730595.000	Taxes - Personal Property	10,308.00		0.00	10,308.00
<b>Subtotal [10C] Personal property taxes</b>		<b>10,308.00</b>		<b>0.00</b>	<b>10,308.00</b>
<b>Total [22] Maintenance and Property</b>		<b>665,242.00</b>		<b>0.00</b>	<b>665,242.00</b>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [12D] Other Interest Expense</b>					
730940.000	Interest Expense	37,182.00		0.00	37,182.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>37,182.00</b>		<b>0.00</b>	<b>37,182.00</b>
<b>Subgroup : [14A] Insurance on Property</b>					
730530.000	Insurance - Property	69,621.00		0.00	69,621.00
<b>Subtotal [14A] Insurance on Property</b>		<b>69,621.00</b>		<b>0.00</b>	<b>69,621.00</b>
<b>Total [27] Interest and Insurance</b>		<b>106,803.00</b>		<b>0.00</b>	<b>106,803.00</b>
<b>Group : [30] Statement of Revenue</b>					
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>					
430100.000	Medicaid - Room and Board	(3,231,177.00)		0.00	(3,231,177.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(3,231,177.00)</b>		<b>0.00</b>	<b>(3,231,177.00)</b>
<b>Subgroup : [1B] Medicaid room and board contractual allowance</b>					
430900.000	Medicaid - Contractual Adjustment	482,928.00		0.00	482,928.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>482,928.00</b>		<b>0.00</b>	<b>482,928.00</b>
<b>Subgroup : [3A] Medicare Residents (All Inclusive)</b>					
400100.000	Medicare A - Room and Board	(425,704.00)		0.00	(425,704.00)
<b>Subtotal [3A] Medicare Residents (All Inclusive)</b>		<b>(425,704.00)</b>		<b>0.00</b>	<b>(425,704.00)</b>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>					
400900.000	Medicare A - Contractual Adjustment	(526,324.00)		0.00	(526,324.00)
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>(526,324.00)</b>		<b>0.00</b>	<b>(526,324.00)</b>
<b>Subgroup : [4A] Private-pay residents and other</b>					
410100.000	Private - Room and Board	(407,960.00)		0.00	(407,960.00)
450100.000	Managed Care - Room and Board	(172,456.00)		0.00	(172,456.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(580,416.00)</b>		<b>0.00</b>	<b>(580,416.00)</b>
<b>Subgroup : [4B] Private-pay room and board contractual allowance</b>					
410900.000	Private - Contractual Adjustment	21,375.00		0.00	21,375.00
450900.000	Managed Care - Contractual Adjustment	(48,088.00)		0.00	(48,088.00)
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>(26,713.00)</b>		<b>0.00</b>	<b>(26,713.00)</b>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>					
400250.000	Medicare A - Pharmacy	(9,351.00)		0.00	(9,351.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(9,351.00)</b>		<b>0.00</b>	<b>(9,351.00)</b>
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>					
410250.000	Private - Pharmacy	(905.00)		0.00	(905.00)

Client: **Meridian Manor Health & Rehabilitation Center**  
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
430250.000	Medicaid - Pharmacy	(7,582.00)		0.00	(7,582.00)
450250.000	Managed Care - Pharmacy	(3,802.00)		0.00	(3,802.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(12,289.00)</b>		<b>0.00</b>	<b>(12,289.00)</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
400400.000	Medicare A - Physical Therapy	(200,650.00)		0.00	(200,650.00)
500400.000	Medicare B - Physical Therapy	(58,695.00)		0.00	(58,695.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(259,345.00)</b>		<b>0.00</b>	<b>(259,345.00)</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
430400.000	Medicaid - Physical Therapy	(71,700.00)		0.00	(71,700.00)
450400.000	Managed Care - Physical Therapy	(40,285.00)		0.00	(40,285.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(111,985.00)</b>		<b>0.00</b>	<b>(111,985.00)</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
400500.000	Medicare A - Speech Therapy	(8,190.00)		0.00	(8,190.00)
500500.000	Medicare B - Speech Therapy	(16,565.00)		0.00	(16,565.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(24,755.00)</b>		<b>0.00</b>	<b>(24,755.00)</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
430500.000	Medicaid - Speech Therapy	(7,410.00)		0.00	(7,410.00)
450500.000	Managed Care - Speech Therapy	(1,875.00)		0.00	(1,875.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(9,285.00)</b>		<b>0.00</b>	<b>(9,285.00)</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
400450.000	Medicare A - Occupational Therapy	(218,450.00)		0.00	(218,450.00)
500450.000	Medicare B - Occupational Therapy	(46,702.00)		0.00	(46,702.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(265,152.00)</b>		<b>0.00</b>	<b>(265,152.00)</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
450450.000	Managed Care - Occupational Therapy	(35,305.00)		0.00	(35,305.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(35,305.00)</b>		<b>0.00</b>	<b>(35,305.00)</b>
<b>Subgroup : [10A] Other - Medicare</b>					
400300.000	Medicare A - Oxygen	(2,178.00)		0.00	(2,178.00)
400350.000	Medicare A - Equipment Rental	(1,163.00)		0.00	(1,163.00)
400700.000	Medicare A - X-ray	(2,679.00)		0.00	(2,679.00)
400850.000	Medicare A - Lab	(10,245.00)		0.00	(10,245.00)
400910.000	Medicare A - Ancillary Contractual Adjustment	452,906.00		0.00	452,906.00
500900.000	Medicare B - Contractual Adjustment	25,979.00		0.00	25,979.00
<b>Subtotal [10A] Other - Medicare</b>		<b>462,620.00</b>		<b>0.00</b>	<b>462,620.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>					
410300.000	Private - Oxygen	(293.00)		0.00	(293.00)
410910.000	Private - Ancillary - Contractual Allowance	585.00		0.00	585.00
430300.000	Medicaid - Oxygen	(8,084.00)		0.00	(8,084.00)
430350.000	Medicaid - Equipment Rental	(9,773.00)		0.00	(9,773.00)
430600.000	Medicaid - IV Therapy	(528.00)		0.00	(528.00)
430700.000	Medicaid - Xray	(356.00)		0.00	(356.00)
430850.000	Medicaid - Lab	(162.00)		0.00	(162.00)
430910.000	Medicaid - Ancillary - Contractual Adjustment	105,597.00		0.00	105,597.00
450300.000	Managed Care - Oxygen	(771.00)		0.00	(771.00)
450600.000	Managed Care - IV Therapy	(12,127.00)		0.00	(12,127.00)
450850.000	Managed Care - Lab	(1,813.00)		0.00	(1,813.00)
450910.000	Managed Care - Ancillary - Contractual Adjustment	95,842.00		0.00	95,842.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>168,117.00</b>		<b>0.00</b>	<b>168,117.00</b>
<b>Subgroup : [15] Interest Income</b>					
599050.000	Interest Revenue	(4.00)		0.00	(4.00)
<b>Subtotal [15] Interest Income</b>		<b>(4.00)</b>		<b>0.00</b>	<b>(4.00)</b>
<b>Subgroup : [17] Barber, Coffee, Beauty &amp; Gift Shops</b>					
599010.000	Barber/Beauty Revenue	(55.00)		0.00	(55.00)
<b>Subtotal [17] Barber, Coffee, Beauty &amp; Gift Shops</b>		<b>(55.00)</b>		<b>0.00</b>	<b>(55.00)</b>
<b>Subgroup : [18] Other Revenue</b>					
599015.000	Cable/TV/Phone Revenue	(8,050.00)		0.00	(8,050.00)
599055.000	Medical Records Income	(129.00)		0.00	(129.00)
599060.000	Vending Income	(1,682.00)		0.00	(1,682.00)
599080.000	Misc. Revenue	(2,179.00)		(140.00)	(2,319.00)
599090.000	Small Balance Adjustments	17,238.00	RJE - 5	(140.00)	17,238.00
599130.000	Prior Period Adjustments	27,215.00		0.00	27,215.00
730950.000	State Business Tax	(3,300.00)		0.00	(3,300.00)
730960.000	Federal Income Tax	(7,308.00)		0.00	(7,308.00)
<b>Subtotal [18] Other Revenue</b>		<b>21,805.00</b>		<b>(140.00)</b>	<b>21,665.00</b>

Client: **Meridian Manor Health & Rehabilitation Center**  
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
<b>Total [30] Statement of Revenue</b>		<b><u>(4,382,390.00)</u></b>		<b><u>(140.00)</u></b>	<b><u>(4,382,530.00)</u></b>
<b>Group : [31-32] Assets</b>					
<b>Subgroup : [A1] Cash</b>					
100100.000	Cash - Operating	287,171.00		0.00	287,171.00
100150.000	Cash - Payroll	3,269.00		0.00	3,269.00
100200.000	Cash - Petty	200.00		0.00	200.00
100900.000	Cash - Resident Trust	42,863.00		0.00	42,863.00
<b>Subtotal [A1] Cash</b>		<b><u>333,503.00</u></b>		<b><u>0.00</u></b>	<b><u>333,503.00</u></b>
<b>Subgroup : [A2] Resident Accounts Receivable</b>					
111000.000	A/R - Private	389,855.00		0.00	389,855.00
112000.000	A/R - Medicaid	287,247.00		0.00	287,247.00
113000.000	A/R - Medicare Part A	69,518.00		0.00	69,518.00
114000.000	A/R - Medicare Part B	17,342.00		0.00	17,342.00
115000.000	A/R - Co-Insurance Part A	29,650.00		0.00	29,650.00
116000.000	A/R - Co-Insurance Part B	6,167.00		0.00	6,167.00
117000.000	A/R - Managed Care	37,198.00		0.00	37,198.00
120000.000	A/R - Allowance for Bad Debt	(150,001.00)		0.00	(150,001.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b><u>686,976.00</u></b>		<b><u>0.00</u></b>	<b><u>686,976.00</u></b>
<b>Subgroup : [A4] Inventories</b>					
149000.000	Inventories	2,161.00		0.00	2,161.00
<b>Subtotal [A4] Inventories</b>		<b><u>2,161.00</u></b>		<b><u>0.00</u></b>	<b><u>2,161.00</u></b>
<b>Subgroup : [A5] Prepaid Expenses</b>					
152000.000	Prepaid - Insurance	917.00		0.00	917.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b><u>917.00</u></b>		<b><u>0.00</u></b>	<b><u>917.00</u></b>
<b>Subgroup : [A8] Other Current Assets</b>					
189000.000	Deferred Tax Asset - Federal	380,392.00		0.00	380,392.00
189500.000	Deferred Tax Asset - State	201,916.00		0.00	201,916.00
189600.BSC	Deferred Tax Asset Valuation Allowance	(548,970.00)		0.00	(548,970.00)
<b>Subtotal [A8] Other Current Assets</b>		<b><u>33,338.00</u></b>		<b><u>0.00</u></b>	<b><u>33,338.00</u></b>
<b>Subgroup : [B3] Buildings</b>					
161000.000	Building	11,514.00		0.00	11,514.00
<b>Subtotal [B3] Buildings</b>		<b><u>11,514.00</u></b>		<b><u>0.00</u></b>	<b><u>11,514.00</u></b>
<b>Subgroup : [B4] Leasehold Improvements</b>					
163500.000	Leasehold Improvements	758,580.00		0.00	758,580.00
<b>Subtotal [B4] Leasehold Improvements</b>		<b><u>758,580.00</u></b>		<b><u>0.00</u></b>	<b><u>758,580.00</u></b>
<b>Subgroup : [B5] Non-Movable Equipment</b>					
164500.000	Non-Moveable Equipment	62,505.00		0.00	62,505.00
<b>Subtotal [B5] Non-Movable Equipment</b>		<b><u>62,505.00</u></b>		<b><u>0.00</u></b>	<b><u>62,505.00</u></b>
<b>Subgroup : [B6] Movable Equipment</b>					
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	908,678.00		0.00	908,678.00
166000.000	Accum. Dep. - F&F	(1,542,382.00)		0.00	(1,542,382.00)
<b>Subtotal [B6] Movable Equipment</b>		<b><u>(547,195.00)</u></b>		<b><u>0.00</u></b>	<b><u>(547,195.00)</u></b>
<b>Subgroup : [B7] Motor Vehicles</b>					
161500.000	Automobile	4,049.00		0.00	4,049.00
<b>Subtotal [B7] Motor Vehicles</b>		<b><u>4,049.00</u></b>		<b><u>0.00</u></b>	<b><u>4,049.00</u></b>
<b>Subgroup : [D6] Loans to Owners or Related Parties</b>					
182000.000	Due to Meridian Manor	12,919.00		0.00	12,919.00
185000.000	Due From Officers - JE Cleary, Jr.	109,454.00		0.00	109,454.00
<b>Subtotal [D6] Loans to Owners or Related Parties</b>		<b><u>122,373.00</u></b>		<b><u>0.00</u></b>	<b><u>122,373.00</u></b>
<b>Total [31-32] Assets</b>		<b><u>1,468,721.00</u></b>		<b><u>0.00</u></b>	<b><u>1,468,721.00</u></b>
<b>Group : [33-34] Liabilities</b>					
<b>Subgroup : [A1] Trade Accounts Payable</b>					
200100.000	Accounts Payable	(206,443.00)		0.00	(206,443.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b><u>(206,443.00)</u></b>		<b><u>0.00</u></b>	<b><u>(206,443.00)</u></b>
<b>Subgroup : [A4] Accrued Payroll</b>					
202000.000	Accrued Wages	(46,011.00)		0.00	(46,011.00)
240000.000	Accrued Vacation Pay	(91,198.00)		0.00	(91,198.00)
241000.000	Accrued Sick Pay	(56,973.00)		0.00	(56,973.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b><u>(194,182.00)</u></b>		<b><u>0.00</u></b>	<b><u>(194,182.00)</u></b>
<b>Subgroup : [A10] Interest Payable</b>					

Client: **Meridian Manor Health & Rehabilitation Center**  
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
202400.000	Accrued Interest	(144,583.00)		0.00	(144,583.00)
<b>Subtotal [A10] Interest Payable</b>		<b>(144,583.00)</b>		<b>0.00</b>	<b>(144,583.00)</b>
<b>Subgroup : [A12] Other Current Liabilities</b>					
200980.000	Accrued expenses-Other	(35,838.00)		0.00	(35,838.00)
211000.000	Workman's Compensation Liability	(454.00)		0.00	(454.00)
215100.000	Resident Refunds	1,200.00		0.00	1,200.00
215300.000	Resident Trust	(42,863.00)		0.00	(42,863.00)
220000.000	State Income Taxes Payable	(250.00)		0.00	(250.00)
230000.000	CT User Fee Payable	(86,750.00)		0.00	(86,750.00)
243000.000	Accrued Rent	(735,000.00)		0.00	(735,000.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(899,955.00)</b>		<b>0.00</b>	<b>(899,955.00)</b>
<b>Subgroup : [B3] Loans from Owners or Related Parties</b>					
252000.000	Due To/From R&C Realty	(508,732.00)		0.00	(508,732.00)
252100.000	Due to James Cleary	(475,000.00)		0.00	(475,000.00)
253000.000	Due to Wolcott View Manor	(947,442.00)		0.00	(947,442.00)
253100.000	Due to Beach Building LLC	(190,000.00)		0.00	(190,000.00)
254000.000	Due to/from White Oak Manor	(25,000.00)		0.00	(25,000.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(2,146,174.00)</b>		<b>0.00</b>	<b>(2,146,174.00)</b>
<b>Subgroup : [B4] Other Long-Term Liabilities</b>					
259000.000	Deferred Tax Liability - Federal	1,406.00		0.00	1,406.00
259500.000	Deferred Tax Liability - State	2,179.00		0.00	2,179.00
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<b>3,585.00</b>		<b>0.00</b>	<b>3,585.00</b>
<b>Total [33-34] Liabilities</b>		<b>(3,587,752.00)</b>		<b>0.00</b>	<b>(3,587,752.00)</b>
<b>Group : [35] Equity</b>					
<b>Subgroup : [B2] Capital Stock</b>					
301000.000	Capital Stock	(20,000.00)		0.00	(20,000.00)
<b>Subtotal [B2] Capital Stock</b>		<b>(20,000.00)</b>		<b>0.00</b>	<b>(20,000.00)</b>
<b>Subgroup : [B4] Treasury Stock</b>					
302000.000	Treasury Stock	372,357.00		0.00	372,357.00
<b>Subtotal [B4] Treasury Stock</b>		<b>372,357.00</b>		<b>0.00</b>	<b>372,357.00</b>
<b>Subgroup : [B5] Cumulated Earnings</b>					
308000.000	Retained Earnings	1,183,661.00		0.00	1,183,661.00
<b>Subtotal [B5] Cumulated Earnings</b>		<b>1,183,661.00</b>		<b>0.00</b>	<b>1,183,661.00</b>
<b>Total [35] Equity</b>		<b>1,536,018.00</b>		<b>0.00</b>	<b>1,536,018.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Meridian Manor Health & Rehabilitation Center**  
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass chamber dues and subscriptions to the correct line				
730815.000	Subscriptions		180.00	
Marcum 101	Chamber of Commerce Dues		50.00	
730810.000	Dues & Membership Fees			230.00
<b>Total</b>			<b>230.00</b>	<b>230.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass leased equipment from equipment rentals				
Marcum 102	Leased Equipment		2,780.00	
730700.000	Equipment Rental			2,780.00
<b>Total</b>			<b>2,780.00</b>	<b>2,780.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass cell phone expense from the telephone line				
Marcum 106	Cell Phone		5,722.00	
720500.000	Telephone			5,722.00
720560.000	Cable Television			
<b>Total</b>			<b>5,722.00</b>	<b>5,722.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass Holiday Party Expense into the correct line of the Cost Report				
Marcum 119	Parties		806.00	
730690.000	Employee Welfare			806.00
<b>Total</b>			<b>806.00</b>	<b>806.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To Reclass Miscellaneous Expenses into Miscellaneous Revenue				
730900.000	Miscellaneous Expense		140.00	
599060.000	Misc. Revenue			140.00
<b>Total</b>			<b>140.00</b>	<b>140.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
Reclass RN Admin and LPN Admin to correct lines.				
640100.000	Wages - RN		24,229.00	
640110.000	Wages - LPN		1,151.00	
Marcum 111	Wages - RN Admin		29,271.00	
Marcum 111	Wages - RN Admin		61,082.00	
Marcum 122	Wages - LPN Admin		1,040.00	
640100.000	Wages - RN			29,271.00
640110.000	Wages - LPN			1,040.00
670100.000	Wages - DON			25,380.00
670100.000	Wages - DON			61,082.00
<b>Total</b>			<b>116,773.00</b>	<b>116,773.00</b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/7/2019  
 Run Date: 2/7/2019

Provider Name: Meridian Manor Health & Rehabilitation Center  
 Provider Number: 000007781  
 Period Ended: 9/30/18

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:**