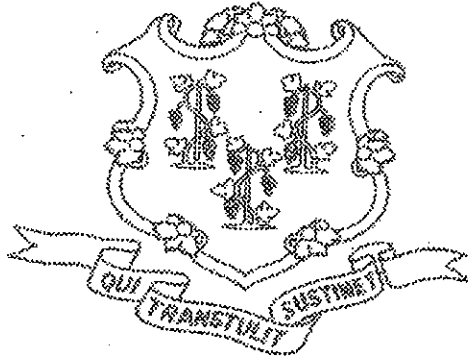
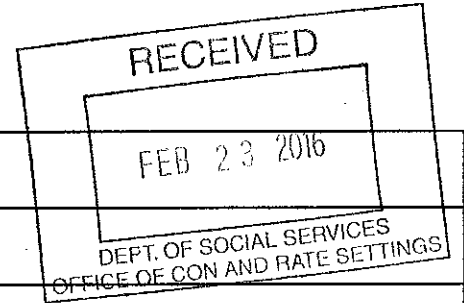


State of Connecticut



15-99

Annual Report of Long-Term Care Facility Cost Year 2015



Name of Facility (as licensed) Meridian Manor Corporation	
Address (No. & Street, City, State, Zip Code) 1132 Meridien Road, Waterbury, CT 06705	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

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

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



MAR 01 2016

MYERS & STAUFFER, LC

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General Information

Name of Facility (as licensed) Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

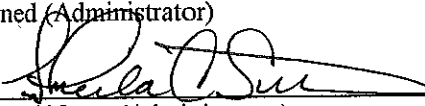
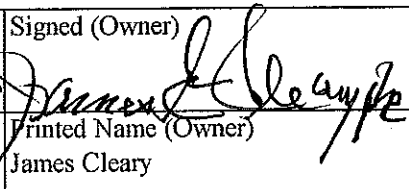
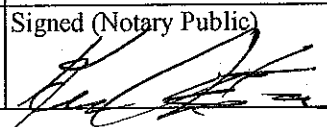
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Meridian Manor Corporation [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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 2/18/16	Signed (Owner) 		Date 2/18/16
Printed Name (Administrator) Sheila C. Smith			Printed Name (Owner) James Cleary		
Subscribed and Sworn to before me:	State of CT	Date 2/18/16	Signed (Notary Public) 	Comm. Expires 1,31,20	
Address of Notary Public 132 Godek Hill Road Meriden, CT 06451					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Meridian Manor Corporation		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 1132 Meridien Road, Waterbury, CT 06705				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/7/2015	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-757-1228		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Meridian Manor Corporation		Address (No. & Street, City, State, Zip) 1132 Meridien Road, Waterbury, CT 06705		
License Numbers:	CCNH 778C	RHNS	(Specify)	Medicare Provider No. 07-5102
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Sheila C. Smith		Nursing Home Administrator's License No.:	000326	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Meridian Manor Corporation	1132 Meridien Road, Waterbury, CT 06705		CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
James E. Cleary, Jr.	1132 Meridien Road, Waterbury, CT 06705	President	4000	
Thomas Owens	1132 Meridien Road, Waterbury, CT 06705	Director		
Sheila C. Smith	1132 Meridien Road, Waterbury, CT 06705	Director		
Marilyn Richardson	1132 Meridien Road, Waterbury, CT 06705	Director		
Brian Cleary	1132 Meridien Road, Waterbury, CT 06705	Director		
Names of Stockholders Owning at Least 10% of Shares				
James E. Cleary, Jr.	1132 Meridien Road, Waterbury, CT 06705	President	4000	

General Information and Questionnaire Individual Proprietorship

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015	Page 4	of 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						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	Rental of facility and equipment Pg. 22 / Line 9	210,000	
Seth Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input type="radio"/>	Food service supervisor Pg. 10 / Line A5b	105,644	105,644
James E. Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input type="radio"/>	CEO Pg. 10 / Line A1	62,403	62,403
Marilyn Richardson	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input type="radio"/>	Director of Nursing Pg. 10 / Line A12a	110,174	110,174
Camilla Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input type="radio"/>	C.N.A. Pg. 10 / Line A12d	1,426	1,426
Brian Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input type="radio"/>	Director of Operations Pg. 10 / Line A4	79,624	79,624
Sheila C. Smith	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input type="radio"/>	Administrator Pg. 10 / Line A2	116,571	116,571
Bianca Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input type="radio"/>	Dietary Worker Pg. 10 / Line A5c	10,408	10,408
See attached schedule						

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Meridian Manor Corporation	Business Address	License No. 778C		Report for Year Ended 9/30/2015	Indicate Where Costs are Included in Annual Report Page # / Line #	Page 4a	of 37
		Also Provides Goods/Services to Non-Related Parties					
Name of Related Individual or Company		Yes	No	%**	Description of Goods/Services Provided	Cost Reported	Actual Cost to the Related Party
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Medical Supplies	145,354	132,142
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Linen	23,247	21,133
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Food	877	797
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Diapers/Briefs	38,855	35,324
We Care Distributors	152 East Street, Wolcott, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Movable Equipment	15,465	14,059
Kenneth Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Related Party Loan	12,919	12,919
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Advances to Meridian Manor	490,531	490,531
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Demand Note Payable	590,000	590,000
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Receivable	34,248	34,248
James E. Cleary	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Loan	99,300	99,300
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Interest Expense	26,833	26,833
Wolcott View Manor	50 Beach Road, Wolcott, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Accrued Interest	26,833	26,833
R&C Realty	1132 Meriden Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Building & Building Improvements	133,062	133,062
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 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Meridian Manor Corporation		License No. 778C	Report for Year Ended 9/30/2015	Page 6	of 37	
Name and Address of Lessor Pitney Bowes, 3001 Summer Street, Stamford, CT 06926	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
	<input type="radio"/>	<input checked="" type="radio"/>	05/18/15	36 Months	884	884
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
					Total ***	884

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.

Pitney Bowes EZ Lease

MERIDIAN MANOR	BRIAN CLEARY	Pitney Bowes
Account No.: 21948487869		Customer Relations Group
Install Address:		2225 American Drive
1132 MERIDEN RD		Neenah, WI 54956
WATERBURY CT 06705-3629		Amber Pichette
Billing Address:		District: 0007
MERIDIAN MANOR		
1132 MERIDEN RD		
WATERBURY CT 06705-3629		Template EZLX2

YES, I want to take advantage of your offer to REDUCE my existing Pitney Bowes Equipment payment by 10 % for 36 months.

We are proud to extend our loyalty offer to you, effective on the day following the expiration date of your existing lease, if this lease is entered during the initial lease term of your existing lease, or on the first day of the next billing period, if this lease is entered during a monthly renewal term of your existing lease (said day is called the "Effective Date"). This opportunity is only being offered to a select group of our long-term clients. If your current equipment meets your needs, simply acknowledge your acceptance by agreeing to the new lease terms outlined below.

NEW LEASE CONTRACT INFORMATION

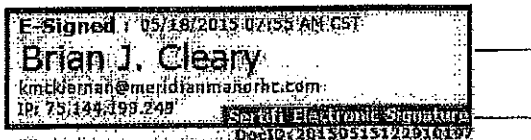
This lease is for a fixed term of **36** months.
 Quarterly Payment: \$ 175.5 (Exclusive of Taxes and Fees for the ValueMAX® program)
 Rep ID: 191612 Amber Pichette RIDE THE CHANNEL LOUISE WHITE 185021 99

ACKNOWLEDGMENT OF NEW CONTRACT TERMS & CONDITIONS

I understand that Pitney Bowes Global Financial Services LLC will lease to us the Equipment currently leased under existing # **2130583 - 002** at the discounted payment and billing frequency, commencing on the Effective Date for the term noted above. All terms and conditions of the existing lease are incorporated in this new lease except as modified above. The faxed form, when accepted by Lessor, will be the one and only original lease. The person signing below confirms that he/she is authorized to enter into this agreement on behalf of the undersigned lessee.



Lessee Name: MERIDIAN MANOR BRIAN CLEARY Title: OFFICE


 E-Signed by 05/18/2015 07:55 AM CST
 Brian J. Cleary
 kmek@manor@meridianmanor.com
 IP: 75.144.193.249
 DocID: 20150515122910197

Date: _____

E-mail: _____

Accepted By: _____

Inquiry/SR#: 3-4480366527

RT2 - 10

General Information and Questionnaire
Accounting Basis

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, New Haven, CT 06511		
2 Blum Shapiro & Company PC		29 S. Main Street, West Hartford, CT 06107		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Annual Review, Medicaid & Medicare cost report, Reimbursement consulting		\$		24,602
2 accounting Services, Benefit plan audit		\$		31,700
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 56,302	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Griffin, Griffin & Mayo			203-775-1106	
2 Murtha Cullina LLP			860-240-6000	
3 Summa & Ryan, P.C.			203-755-0390	
4 Allied World Assurance Company			41-41-768-1080	
5 See Attachment 7a			See Attachment 7a	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 123 Bank Street, Waterbury, CT 06010				
2 185 Asylum Street, Hartford, CT 06103				
3 19-21 Holmes Ave, Waterbury, CT 06010				
4 Park Tower, 15th Floor, Hubelstrasse 24, Switzerland				
5 See Attachment 7a				
Services Provided by This Firm (<i>describe fully</i>)				
1 Collections (Disallowed on Pg. 28)		\$		8,892
2 State Compliance Issues		\$		8,047
3 Human Resources		\$		5,733
4 Pending Litigation		\$		5,000
5 See Attachment 7a		\$		682
			Charge for Services Provided	
			\$ 28,354	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

General Information and Questionnaire
Legal Firm Continued

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 George Rollo Constable				
2 State Marshall			860-584-1085	
3 Treasurer, State of Connecticut			860-702-3000	
4 Waterbury Probate Court			203-755-1127	
Address (No. & Street, City, State, Zip Code)				
1 75 Woodedge Ave, Waterbury, CT 06706				
2 225 N. Main Street #204, Bristol, CT 06010				
3 55 Elm Street #2, Hartford, CT 06106				
4 49 Leavenworth St # 1, Waterbury, CT 06702				
Services Provided by This Firm (<i>describe fully</i>)				
1 Probate Court (Disallowed on Pg. 28)			40	
2 Probate Court (Disallowed on Pg. 28)			40	
3 Probate Court (Disallowed on Pg. 28)			367	
4 Probate Court (Disallowed on Pg. 28)			235	
			Charge for Services Provided	
			\$ 682	

Schedule of Resident Statistics

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015				Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)		
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period	94	94	94	94	94	94	94
B. On last day of THIS report period	94	94	94	94	94	94	94
2. Number of Residents							
A. As of midnight of PREVIOUS report period	73	73	73	73	80	80	80
B. As of midnight of THIS report period	74	74	74	74	74	74	74
3. Total Number of Days Care Provided During Period							
A. Medicare	1,514	1,514			1,203	1,203	311
B. Medicaid (Conn.)	22,777	22,777			16,939	16,939	5,838
C. Medicaid (other states)							
D. Private Pay	2,431	2,431			1,943	1,943	488
E. State SSI for RCH							
F. Other (Specify)	537	537			260	260	277
G. Total Care Days During Period (3A thru F)	27,259	27,259			20,345	20,345	6,914
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds							
A. Medicaid Bed Reserve Days							
B. Other Bed Reserve Days							
5. Total Resident Days (3G + 4A + 4B)	27,259	27,259			20,345	20,345	6,914

Schedule of Resident Statistics (Cont'd)

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	12	58		4				
Per Diem Rate								
a. One bed rm.	Various	195.03		295.00				
b. Two bed rms.	Various	195.03		265.00				
c. Three or more bed rms.	Various	195.03		197.00				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,183	1,183		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Physical Therapy Treatments	1,183	1,183		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	101	101		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Speech Therapy Treatments	101	101		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	800	800		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Occupational Therapy Treatments	800	800		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Meridian Manor Corporation	778C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	62,403					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	116,571	2,331				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	255,739	8,242				
5. Dietary Service						
a. Head Dietitian	9,242	310				
b. Food Service Supervisor	105,644	2,700				
c. Dietary Workers	196,858	16,627				
6. Housekeeping Service						
a. Head Housekeeper	5,599	206				
b. Other Housekeeping Workers	105,991	9,878				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	41,584	2,215				
b. Other Maintenance Workers	66,494	5,527				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	19,388	1,720				
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	110,174	2,391				
b. RN						
1. Direct Care	622,376	19,443				
2. Administrative**	200,027	7,125				
c. LPN						
1. Direct Care	493,566	19,918				
2. Administrative**						
d. Aides and Attendants	1,038,569	78,501				
e. Physical Therapists	107,654	2,983				
f. Speech Therapists						
g. Occupational Therapists	53,163	1,785				
h. Recreation Workers	82,886	5,236				
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	84,833	3,301				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	36,178	2,404				
<i>A-13. Total Salary Expenditures</i>	3,814,939	192,843				

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Meridian Manor Corporation		778C		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
James E. Cleary, Jr CEO	62,403		Health Insurance	CEO		A1	Wolcott View Manor	2,048	141,438
							White Oak Manor Rest Home	N/A	N/A
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									
Seth Cleary	61,380		Health Insurance	Food Service Supervisor	2,045	A5b	Wolcott View Manor	576	17,280
Camila Cleary	1,426		Health Insurance	C.N.A	85	A12d			
Marilyn Cleary	110,174		Health Insurance	DON	2,391	A12a			
See Attachment 11a									

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

** Include all employment worked during the cost year.

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 Annual Report of Long-Term Care Facility
 CSP-11 Rev. 10/2005

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

Name of Facility		License No.		Report for Year Ended		Page		of	
Meridian Manor Corporation		778C		9/30/2015		11a		37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Bianca Cleary	3,632		Health Insurance	Dietary	387	A5c			
Bianca Cleary	6,776		Health Insurance	C.N.A.	715	A12d			
Brian Cleary	79,624		Health Insurance	Director of Operations	2,187	A4	Wolcott View Manor, Inc., 50 Beach Rd, Wolcott, CT	623	23,400
							White Oak Manor Rest Home, 688 Main St, North Southbury, CT 06488	260	16,080

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed) Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Page 12	of 37
		Salary Paid							
Name	CCNH	RHNS	(Specify)	Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section III - Administrators***									
Sheila C. Smith	116,571			Health Insurance	2,331	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Meridian Manor Corporation	778C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	14,321	407				
2. Dentist	5,647	18				
3. Pharmacist	24,508	16				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	228	4				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	14,400	52				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Consultant	2,500	18				
9. Speech Therapist						
a. Resident Care	1,450	25				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	27,315	290				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	90,369	830				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 136,644	136,644		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 106,718	106,718		
4. Social Security (F.I.C.A.)	\$ 236,172	236,172		
5. Health Insurance	\$ 144,298	144,298		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 4,150	4,150		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ (1,700)	(1,700)		
d. Accounting and Auditing	\$ 56,302	56,302		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 28,354	28,354		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 29,596	29,596		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,697	11,697		
2. Cellular Phones	\$ 4,707	4,707		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$ (750)	(750)		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 582,652	582,652		
Subtotal	\$ 1,338,840	1,338,840		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,338,840	1,338,840		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 335	335		
4. Employee Travel	\$ 1,866	1,866		
5. Education Expenses Related to Seminars and Conventions	\$ 570	570		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 9,290	9,290		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 2,381	2,381		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 7,427	7,427		
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)***	\$ 292	292		
7. Postage	\$ 2,454	2,454		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 7,055	7,055		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,020	1,020		
9. Subscriptions	\$ 858	858		
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>)	\$ 43,431	43,431		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 4,644	4,644		
C-14 Total Administrative & General Expenditures	\$ 1,420,463	1,420,463		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Promotion	\$ 7,427		
Total Other Advertising	\$ 7,427	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
ACHCA	\$ 315		
ALTCFM	\$ 160		
CAHCF	\$ 6,415		
Costco	\$ 165		
Total Dues	\$ 7,055	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Patient Lost Items	\$ 427		
Television Purchases	\$ 1,176		
Licenses	\$ 485		
Credit Card Charges	\$ 600		
Service Charges - Bank	\$ 1,136		
Penalties	\$ 1,120		
Total Other Administrative and General	\$ 4,644	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015	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 9/30/2015	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 195,225	195,225		
2.	Non-Food Supplies	\$ 24,116	24,116		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 219,341	219,341		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		
I. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
L. Is any revenue collected from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
O. Is any revenue collected from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

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

Name of Facility Meridian Manor Corporation		License No. 778C	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	47,130	47,130	
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
		Amt. \$			
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
		Amt. \$			
4.	Repair and/or purchase of linens.***	Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	7,044	7,044	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	54,174	54,174	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Meridian Manor Corporation	778C	9/30/2015	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
c. Management Services*	\$				
d. Other (<i>Specify</i>) Housekeeping Supplies	\$	25,984	25,984		
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	25,984	25,984		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Partners Pharmacy	\$	42,494	42,494		
b. Medicine Cabinet Drugs	\$	155,496	155,496		
c. Medical and Therapeutic Supplies	\$	10,001	10,001		
d. Ambulance/Limousine***	\$	229	229		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	2,191	2,191		
f. X-rays and Related Radiological Procedures***	\$	2,420	2,420		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	6,209	6,209		
i. Recreation	\$	10,960	10,960		
j. Other (Specify)**** See Attached Schedule	\$	101,352	101,352		
5K. Total Resident Care Expenditures (5a - 5j)	\$	331,352	331,352		

* 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.

**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 9/30/2015	Total Cost/Page Ref. ***			Page of 21 37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg Line
		Yes	No				
Paychex	75 Glan Rd # G12, Sandy Hook, CT 06482	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Service Fee	34,403		16 ml1
USA Hauling	184 Municipal Rd, Waterbury, CT 06708	<input type="radio"/>	<input checked="" type="radio"/>	Trash Removal	33,036		22 6f
McCarthy's Lawn	40 Maple Avenue, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Lawn Care	28,249		22 6f
Williams Communication	18 Lakewood Road, East Hampton, CT 06424	<input type="radio"/>	<input checked="" type="radio"/>	Internet & Phone Wiring Install	13,052		22 6f
Armed and Ready	PO Box 591,	<input type="radio"/>	<input checked="" type="radio"/>	Surveillance System Install	13,209		22 6f
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* 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	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 35,933	35,933				
b. Heat	\$ 48,086	48,086				
c. Light & Power	\$ 76,188	76,188				
d. Water	\$ 12,836	12,836				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 884	884				
f. Other (<i>itemize</i>)	\$ 174,968	174,968				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 348,895	348,895				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 133,062	133,062				
c. Non-Movable Equipment	\$ 1,265	1,265				
d. Movable Equipment	\$ 28,861	28,861				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 163,188	163,188				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 40,766	40,766				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 40,766	40,766				
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	\$ 97,428	97,428				
c. Personal property taxes	\$ 13,255	13,255				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 524,637	524,637				

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

Depreciation Schedule

Name of Facility Meridian Manor Corporation		License No. 778C		Report for Year Ended 9/30/2015					Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements										
1. Acquired prior to this report period	9,530		9,530							
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
A-4. Subtotal										
B. Building and Building Improvements										
1. Acquired prior to this report period	692,873		180,008	174,506	S/L	Various	12,379			
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	2,606,702		2,606,702		S/L	30 Yrs	120,683			
B-4. Subtotal								133,062		
C. Non-Movable Equipment										
1. Acquired prior to this report period	61,812		61,812	59,620	S/L	Various	1,253			
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	693		693		S/L	5 Year	12			
C-4. Subtotal								1,265		
D. Movable Equipment										
1. Motor Vehicles (Specify name, model and year of each vehicle)										
a. Box Truck	X		4,049	84	S/L	4	1,013			
b.										
c.										
d.										
2. Movable Equipment										
a. Acquired prior to this report period	Var		843,713	779,007	S/L	Various	19,611			
b. Disposals (attach schedule)										
c. Acquired during this report period (attach schedule)	Var		94,814		S/L	5 Years	8,237			
D-3. Subtotal								28,861		
E. Total Depreciation								163,188		

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Meridian Manor Corporation		778C		9/30/2015		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var		Various	726,132	372,280	S/L		40,766	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									40,766
D. Total Amortization									40,766

* 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 [Meridian8916]
Depreciation Expense

Sorted: General - category

10/01/2014 - 09/30/2015

System No.	S	Description	Date In Service	Method/Conv.	Life	Cost/Other Basis	Bus./Inv. %	Sec. 179/ Bonus	Salvage/Basis Adj.	Orig. Accum. Depreciation	Current Depreciation	Total Depreciation
Building and Imp												
1		Security doors	7/16/1997	SL / N/A	10.0000	11,514.00	100.0000	0.00	0.00	11,514.00	0.00	11,514.00
Subtotal: Building and Imp												
						11,514.00				11,514.00	0.00	11,514.00
Less dispositions and exchanges:												
						0.00				0.00	0.00	0.00
Net for: Building and Imp						11,514.00				11,514.00	0.00	11,514.00
Leasehold Imp												
3		Alarm System	12/27/1996	DDB / N/A	7.0000	1,532.00	100.0000	0.00	0.00	1,532.00	0.00	1,532.00
5		Miscellaneous	9/1/1985	SL / N/A	18.0000	1,487.00	100.0000	0.00	0.00	1,487.00	0.00	1,487.00
7		Miscellaneous	8/1/1987	SL / N/A	19.0000	6,865.00	100.0000	0.00	0.00	6,865.00	0.00	6,865.00
2		Chain Link Fence	8/1/1987	SL / N/A	31.5000	1,095.00	100.0000	0.00	0.00	944.31	34.76	979.07
4		Glass/Metal	5/11/1988	SL / N/A	31.5000	5,010.00	100.0000	0.00	0.00	4,194.65	159.05	4,353.70
6		NE Building	9/27/1988	SL / N/A	31.5000	2,430.00	100.0000	0.00	0.00	2,008.82	77.14	2,085.96
8		Glass	7/11/1988	SL / N/A	31.5000	1,478.00	100.0000	0.00	0.00	1,229.96	46.92	1,276.88
9		Ceiling Tile	9/14/1988	SL / N/A	31.5000	707.00	100.0000	0.00	0.00	582.72	22.44	605.16
10		Glass	9/1/1989	SL / N/A	31.5000	5,528.00	100.0000	0.00	0.00	4,395.37	175.49	4,570.86
11		Paving	11/1/1989	SL / N/A	31.5000	7,613.00	100.0000	0.00	0.00	6,012.84	241.68	6,254.52
12		Nurses Station	11/1/1989	SL / N/A	31.5000	2,398.00	100.0000	0.00	0.00	1,892.69	76.13	1,968.82
13		Counter Work	12/1/1989	SL / N/A	31.5000	892.00	100.0000	0.00	0.00	701.16	28.32	729.48
14		Lighting Service	3/22/1991	SL / N/A	31.5000	2,827.00	100.0000	0.00	0.00	2,109.12	89.75	2,198.87
15		Hood Duct	8/1/1990	SL / N/A	31.5000	2,683.00	100.0000	0.00	0.00	2,086.21	85.17	2,171.38
16		Bathroom Floor	12/7/1990	SL / N/A	31.5000	5,713.00	100.0000	0.00	0.00	4,441.81	181.37	4,623.18
17		Bathroom Tiles	12/7/1990	SL / N/A	31.5000	775.00	100.0000	0.00	0.00	579.80	24.60	604.40
18		Vinyl Flooring	1/9/1991	SL / N/A	31.5000	467.00	100.0000	0.00	0.00	348.79	14.83	363.62
19		Sullivan Tile	3/15/1991	SL / N/A	31.5000	7,534.00	100.0000	0.00	0.00	5,728.21	239.17	5,967.38
20		Wallpaper	6/18/1991	SL / N/A	31.5000	1,271.00	100.0000	0.00	0.00	946.55	40.35	986.90
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	4,916.63	216.51	5,133.14
23		Heat/AC Units	10/1/1992	SL / N/A	31.5000	17,676.00	100.0000	0.00	0.00	12,320.82	561.14	12,881.96
24		Install Heat/AC	10/1/1992	SL / N/A	31.5000	6,661.00	100.0000	0.00	0.00	4,641.98	211.46	4,853.44
25		Dumbwaiter	9/1/1993	SL / N/A	39.0000	14,534.00	100.0000	0.00	0.00	8,289.71	372.67	8,662.38
26		Heat/AC Imass	9/1/1993	SL / N/A	39.0000	21,066.00	100.0000	0.00	0.00	12,013.95	540.15	12,554.10
27		Elevator	10/1/1993	SL / N/A	39.0000	1,315.00	100.0000	0.00	0.00	740.36	33.72	774.08
28		Hardford Fire	5/31/1994	SL / N/A	39.0000	4,960.00	100.0000	0.00	0.00	2,590.34	127.18	2,717.52
29		Air Cond/Heat F	7/7/1994	SL / N/A	39.0000	3,127.00	100.0000	0.00	0.00	1,619.34	80.18	1,699.52
30		Honeywell Air-C	9/12/1994	SL / N/A	39.0000	1,325.00	100.0000	0.00	0.00	680.61	33.97	714.58
31		Cabinets - Kits &	6/30/1994	SL / N/A	39.0000	2,256.00	100.0000	0.00	0.00	1,174.05	57.85	1,231.90
32		Miscellaneous	7/1/1994	SL / N/A	39.0000	537.00	100.0000	0.00	0.00	278.85	13.77	292.62
33		Install Roof Fan/	12/8/1994	SL / N/A	39.0000	633.00	100.0000	0.00	0.00	319.99	16.23	336.22
34		Wiring/Electrical	11/7/1994	SL / N/A	39.0000	13,348.00	100.0000	0.00	0.00	6,801.38	342.26	7,143.64
35		Sign	6/10/1997	M / HY	7.0000	3,527.00	100.0000	0.00	0.00	3,527.00	0.00	3,527.00
36		Alarm System	1/21/1998	SL / N/A	39.0000	2,953.00	100.0000	0.00	0.00	1,266.36	75.72	1,342.08
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	632.18	26.86	659.04
40		Bathroom Parit	2/21/1991	SL / N/A	31.5000	4,396.00	100.0000	0.00	0.00	3,282.28	139.56	3,421.84

Sorted: General - category

Financial
10/01/2014 - 09/30/2015

System No.	S	Description	Date In Service	Method/Conv.	Life	Cost/Other Basis	Bus./Inv. %	Sec. 179B Bonus	Salvage/Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Leasehold Imp												
41		Alarm System P	5/5/2005	SL / N/A	10.0000	7,632.00	100.0000	0.00	0.00	7,186.80	445.20	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 P.	6/13/2006	SL / N/A	20.0000	158,205.39	100.0000	0.00	0.00	65,918.92	7,910.27	73,829.19
44		Sprinkler Syster	3/1/2007	SL / N/A	25.0000	12,289.85	100.0000	0.00	0.00	3,727.89	491.59	4,219.48
45		New Roof and C	8/22/2007	SL / N/A	15.0000	200,238.44	100.0000	0.00	0.00	94,557.05	13,349.23	107,906.28
46		14 New Hallow	5/8/2008	SL / N/A	20.0000	9,418.00	100.0000	0.00	0.00	3,021.61	470.90	3,492.51
47		Air Conditioning	7/15/2010	SL / N/A	5.0000	2,575.00	100.0000	0.00	0.00	2,188.75	386.25	2,575.00
48		Rooftop Packee	7/15/2010	SL / N/A	5.0000	6,675.00	100.0000	0.00	0.00	5,673.75	1,001.25	6,675.00
49		Doors	1/15/2012	SL / N/A	15.0000	4,619.85	100.0000	0.00	0.00	846.97	307.99	1,154.96
50		Metel Door	1/24/2012	SL / N/A	20.0000	4,174.24	100.0000	0.00	0.00	556.56	208.71	765.27
51		Water Heater	12/31/2011	SL / N/A	10.0000	7,791.47	100.0000	0.00	0.00	2,142.66	779.15	2,921.81
52		Paving	12/2/2011	SL / N/A	8.0000	31,905.00	100.0000	0.00	0.00	11,299.70	3,988.13	15,287.83
53		Kitchen Roof	1/26/2012	SL / N/A	10.0000	11,023.00	100.0000	0.00	0.00	2,939.47	1,102.30	4,041.77
54		Fireproofing Wa	2/8/2012	SL / N/A	10.0000	3,170.94	100.0000	0.00	0.00	845.57	317.09	1,162.66
55		Firestoping Wa	1/21/2012	SL / N/A	10.0000	45,000.00	100.0000	0.00	0.00	12,000.00	4,500.00	16,500.00
56		Hot Water Heats	7/15/2014	SL / N/A	10.0000	11,217.97	100.0000	0.00	0.00	280.45	1,121.80	1,402.25
Subtotal: Leasehold Imp						726,132.15		0.00	0.00	372,279.99	40,766.26	413,046.25
Less dispositions and exchanges:						0.00				0.00	0.00	0.00
Nettot: Leasehold Imp						726,132.15		0.00	0.00	372,279.99	40,766.26	413,046.25
Moveable Equipment												
57		Various Fujiv 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		Seas 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 ar	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 Shnitter	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 & Ro	2/11/1991	SL / N/A	7.0000	944.00	100.0000	0.00	0.00	944.00	0.00	944.00
70		Amasco Hopper	12/9/1991	SL / N/A	7.0000	3,186.00	100.0000	0.00	0.00	3,186.00	0.00	3,186.00
71		Various Office E	1/17/1991	M / HY	7.0000	19,385.00	100.0000	0.00	0.00	19,385.00	0.00	19,385.00
72		Fax, Desk, & Le	5/1/1991	M / HY	7.0000	2,313.00	100.0000	0.00	0.00	2,313.00	0.00	2,313.00
73		Bulletin Boards	7/1/1991	SL / N/A	7.0000	925.00	100.0000	0.00	0.00	925.00	0.00	925.00
74		Adjustment - FY	10/1/1991	SL / N/A	7.0000	-4,990.00	100.0000	0.00	0.00	-4,990.00	0.00	-4,990.00
75		Micro Firm Mast	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
77		OBT Tables	5/1/1992	SL / N/A	7.0000	1,250.00	100.0000	0.00	0.00	1,250.00	0.00	1,250.00
78		Hospital Bed	5/1/1992	SL / N/A	7.0000	398.00	100.0000	0.00	0.00	398.00	0.00	398.00
79		Various	10/1/1992	DDB / N/A	7.0000	13,983.00	100.0000	0.00	0.00	13,983.00	0.00	13,983.00
80		Hover Patient Li	11/1/1992	SL / N/A	7.0000	927.00	100.0000	0.00	0.00	927.00	0.00	927.00

Meridian Manor Health & Rehab Center [Meridian8916]
Depreciation Expense

Sorted: General - category

Financial
10/01/2014 - 09/30/2015

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus. / Inv. %	Sec. 179f Bonus	Salvage / Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Moveable Equipment												
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		Declar Pulse M.	8/1/1993	SL / N/A	7.0000	537.00	100.0000	0.00	0.00	537.00	0.00	537.00
84		Electric Thermo	9/1/1993	SL / N/A	7.0000	1,659.00	100.0000	0.00	0.00	1,659.00	0.00	1,659.00
85		Minote Copier	8/29/1994	SL / N/A	7.0000	7,685.00	100.0000	0.00	0.00	7,685.00	0.00	7,685.00
86		Furniture and Fix	7/22/1994	SL / N/A	7.0000	1,044.00	100.0000	0.00	0.00	1,044.00	0.00	1,044.00
87		Cabinets	8/4/1994	SL / N/A	7.0000	1,139.00	100.0000	0.00	0.00	1,139.00	0.00	1,139.00
88		Chairs	4/14/1995	SL / N/A	7.0000	788.00	100.0000	0.00	0.00	788.00	0.00	788.00
89		Powerlift	12/26/1994	DBB / 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	DBB / N/A	7.0000	2,701.00	100.0000	0.00	0.00	2,701.00	0.00	2,701.00
91		Oxvaen Concer	4/19/1996	DBB / 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	DBB / 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	DBB / N/A	7.0000	848.00	100.0000	0.00	0.00	848.00	0.00	848.00
94		Electronic Stone	1/16/1997	DBB / N/A	7.0000	1,559.00	100.0000	0.00	0.00	1,559.00	0.00	1,559.00
95		Oxvaen Concer	1/31/1997	DBB / 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	DBB / N/A	7.0000	2,067.00	100.0000	0.00	0.00	2,067.00	0.00	2,067.00
97		Office Equipment	1/1/1997	DBB / 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	DBB / N/A	7.0000	8,263.00	100.0000	0.00	0.00	8,263.00	0.00	8,263.00
99		Patents Furnitu	4/29/1997	DBB / 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	DBB / N/A	7.0000	692.00	100.0000	0.00	0.00	692.00	0.00	692.00
101		Camcorder and	8/7/1997	DBB / N/A	5.0000	813.00	100.0000	0.00	0.00	813.00	0.00	813.00
102		Zenith TV	9/16/1997	DBB / N/A	7.0000	953.00	100.0000	0.00	0.00	953.00	0.00	953.00
103		Compressor for	5/1/1992	DBB / N/A	7.0000	677.00	100.0000	0.00	0.00	677.00	0.00	677.00
104		200 Gallon Stor.	5/1/1992	DBB / 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	DBB / N/A	7.0000	502.00	100.0000	0.00	0.00	502.00	0.00	502.00
106		Food Carts	10/1/1994	DBB / 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	DBB / N/A	7.0000	742.00	100.0000	0.00	0.00	742.00	0.00	742.00
108		Miscellaneous	7/16/1994	DBB / N/A	7.0000	878.00	100.0000	0.00	0.00	878.00	0.00	878.00
109		3 Oxvaen Concer	7/20/1996	DBB / N/A	7.0000	2,707.00	100.0000	0.00	0.00	2,707.00	0.00	2,707.00
110		Computer Sorter	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 Hvdrt	10/3/1997	DBB / 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	DBB / N/A	5.0000	706.00	100.0000	0.00	0.00	706.00	0.00	706.00
113		Computer Sorter	6/10/1998	SL / N/A	3.0000	984.00	100.0000	0.00	0.00	984.00	0.00	984.00
114		Computer Sorter	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	DBB / 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	DBB / 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	DBB / 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	DBB / 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	DBB / 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	DBB / 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	DBB / N/A	5.0000	10,358.00	100.0000	0.00	0.00	10,358.00	0.00	10,358.00
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		Overshoel	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

10/01/2014 - 09/30/2015

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus. / Inv. %	Sec. 179 / Bonus	Salvage / Basis Adj.	Orig. Accum. Depreciation	Current Depreciation	Total Depreciation
Moveable Equipment												
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		Curains & 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	1,654.27	130.60	1,784.87
131		Beds	6/15/2002	SL / N/A	15.0000	4,961.00	100.0000	0.00	0.00	4,079.00	330.73	4,409.73
132		Beds	9/15/2002	SL / N/A	15.0000	22,589.00	100.0000	0.00	0.00	18,196.65	1,505.93	19,702.58
133		Ecro Dyno 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		Konice 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	12,617.93	1,138.46	13,756.39
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		Therapov 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	2/1/2004	DOB / N/A	5.0000	5,768.36	100.0000	0.00	0.00	5,768.36	0.00	5,768.36
139		Konice Copier 7	3/28/2005	DOB / 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	DOB / 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	DOB / N/A	5.0000	14,951.96	100.0000	0.00	0.00	14,951.96	0.00	14,951.96
142		ADI Sortware	6/8/2005	SL / N/A	3.0000	6,871.15	100.0000	0.00	0.00	6,871.15	0.00	6,871.15
143		Dell Computers	4/16/2005	SL / N/A	5.0000	3,758.92	100.0000	0.00	0.00	3,758.92	0.00	3,758.92
144		Shredding Mact	1/31/2006	SL / N/A	5.0000	2,331.60	100.0000	0.00	0.00	2,331.60	0.00	2,331.60
145		Computer Equip	5/3/2006	SL / N/A	5.0000	15,186.77	100.0000	0.00	0.00	15,186.77	0.00	15,186.77
146		Refrigerator 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		Bow Air Freezer	11/20/2006	SL / N/A	10.0000	2,650.00	100.0000	0.00	0.00	2,075.83	265.00	2,340.83
148		Overhead Speet	7/19/2007	SL / N/A	5.0000	2,503.36	100.0000	0.00	0.00	2,503.36	0.00	2,503.36
149		Glass Front Doc	7/6/2007	SL / N/A	15.0000	4,506.06	100.0000	0.00	0.00	2,177.90	300.40	2,478.30
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 (exp	10/15/2009	SL / N/A	15.0000	2,400.00	100.0000	0.00	0.00	800.00	160.00	960.00
153		Water Srinkler	9/30/2009	SL / N/A	25.0000	1,000.00	100.0000	0.00	0.00	200.00	40.00	240.00
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 (Fins	10/15/2009	SL / N/A	39.0000	2,400.00	100.0000	0.00	0.00	307.70	61.54	369.24
156		Toshiba Copier	10/2/2010	SL / N/A	5.0000	3,906.00	100.0000	0.00	0.00	3,124.80	781.20	3,906.00
157		Disiamart Air Cc	9/10/2010	SL / N/A	5.0000	10,108.43	100.0000	0.00	0.00	8,255.23	1,853.20	10,108.43
158		6 Chesel/Nightst	3/16/2011	SL / N/A	15.0000	2,203.44	100.0000	0.00	0.00	526.39	146.90	673.29
159		Serilitco Dish In	5/13/2011	SL / N/A	10.0000	4,255.71	100.0000	0.00	0.00	1,454.03	425.57	1,879.60
160		AC Units	7/22/2011	SL / N/A	5.0000	7,214.23	100.0000	0.00	0.00	4,569.03	1,442.85	6,011.88
161		Ice Machine Cu	5/10/2011	SL / N/A	10.0000	5,733.52	100.0000	0.00	0.00	1,958.95	573.35	2,532.30
162		10 Mattresses	7/15/2011	SL / N/A	5.0000	2,733.20	100.0000	0.00	0.00	1,776.58	546.64	2,323.22
163		15 Mattresses	3/23/2011	SL / N/A	5.0000	4,046.54	100.0000	0.00	0.00	2,632.59	809.31	3,641.90
164		10 Mattresses	8/2/2011	SL / N/A	5.0000	2,676.37	100.0000	0.00	0.00	1,695.02	535.27	2,230.29
165		Patient Monitor	12/2/2011	SL / N/A	7.0000	5,230.13	100.0000	0.00	0.00	2,864.11	747.16	3,611.27
166		66 AC/Heater ut	12/7/2011	SL / N/A	5.0000	19,485.16	100.0000	0.00	0.00	11,041.58	3,897.03	14,938.61
167		ID Maker	5/1/2012	SL / N/A	10.0000	2,714.43	100.0000	0.00	0.00	655.98	271.44	927.42
168		Oven Range	3/26/2012	SL / N/A	10.0000	5,732.27	100.0000	0.00	0.00	1,433.08	573.23	2,006.31
169		Wheelchairs	12/7/2012	SL / N/A	5.0000	460.13	100.0000	0.00	0.00	168.72	92.03	260.75
170		REHAB EXERCIS	2/22/2013	SL / N/A	5.0000	475.85	100.0000	0.00	0.00	150.69	85.17	245.86
171		12 AC Units	8/9/2013	SL / N/A	5.0000	7,019.10	100.0000	0.00	0.00	1,637.79	1,403.82	3,041.61
172		8 Mattresses	8/13/2013	SL / N/A	5.0000	1,097.53	100.0000	0.00	0.00	256.10	219.51	475.61

10/01/2014 - 09/30/2015

System No.	S	Description	Date In Service	Method / Conv.	Life	Costs / Other Basis	Bus. / Inv. %	Sec. 179 / Bonus	Salvage / Basis Adj.	Accum. Depreciation	Current Depreciation	Total Depreciation
Moveable Equipment												
173		Lawn Mower on	6/6/2013	SL / N/A	3.0000	2,060.92	100.0000	0.00	0.00	915.96	686.97	1,602.93
186		G16 Montego V	2/23/2015	SL / N/A	5.0000	1,275.13	100.0000	0.00	0.00	0.00	148.77	148.77
174		Food Processor	11/8/2013	SL / N/A	10.0000	1,058.00	100.0000	0.00	0.00	96.98	105.80	202.78
187		Robot Coupe Fc	5/4/2015	SL / N/A	5.0000	1,058.18	100.0000	0.00	0.00	0.00	88.18	88.18
175		Pellet Piste Hea	3/11/2014	SL / N/A	10.0000	3,870.00	100.0000	0.00	0.00	225.75	387.00	612.75
188		Rubbermaid A3i	9/15/2015	SL / N/A	5.0000	970.80	100.0000	0.00	0.00	0.00	16.18	16.18
176		Booster Heater	8/15/2014	SL / N/A	10.0000	848.43	100.0000	0.00	0.00	14.14	84.84	98.98
189		Rubbermaid A3i	5/27/2015	SL / N/A	5.0000	917.62	100.0000	0.00	0.00	0.00	61.17	61.17
190		Detecto Electric	5/29/2015	SL / N/A	5.0000	3,706.82	100.0000	0.00	0.00	0.00	247.12	247.12
191		Advolution 20Xf	10/7/2014	SL / N/A	5.0000	2,205.70	100.0000	0.00	0.00	0.00	441.14	441.14
192		Computer - Leni	7/21/2015	SL / N/A	5.0000	2,714.05	100.0000	0.00	0.00	0.00	90.47	90.47
193		Computer Leni	7/21/2015	SL / N/A	5.0000	558.34	100.0000	0.00	0.00	0.00	18.61	18.61
194		Computer - Leni	7/21/2015	SL / N/A	5.0000	1,223.03	100.0000	0.00	0.00	0.00	40.77	40.77
195		Computer Hardh	5/4/2015	SL / N/A	5.0000	1,491.05	100.0000	0.00	0.00	0.00	124.25	124.25
200		Computer	9/1/2015	SL / N/A	5.0000	1,095.41	100.0000	0.00	0.00	0.00	18.26	18.26
196		Computer Leni	9/30/2015	SL / N/A	5.0000	1,223.03	100.0000	0.00	0.00	0.00	0.00	0.00
197		360 PRO GYM -	9/14/2015	SL / N/A	5.0000	5,250.20	100.0000	0.00	0.00	0.00	87.50	87.50
198		LIBERTY BED 7	5/15/2015	SL / N/A	5.0000	15,464.88	100.0000	0.00	0.00	0.00	1,288.74	1,288.74
Subtotal: Moveable Equipment						882,869.24				779,006.41	22,282.11	801,288.52
Less dispositions and exchanges:						0.00				0.00	0.00	0.00
Net for: Moveable Equipment						882,869.24				779,006.41	22,282.11	801,288.52
Non Moveable Equipment												
177		Equipment	5/5/1997	DDb / N/A	7.0000	1,161.00	100.0000	0.00	0.00	1,161.00	0.00	1,161.00
178		Miscellaneous	10/1/1985	SL / N/A	19.0000	38,263.00	100.0000	0.00	0.00	38,263.00	0.00	38,263.00
179		Fire Alarm	5/23/2003	SL / N/A	7.0000	4,558.00	100.0000	0.00	0.00	4,558.00	0.00	4,558.00
180		Nurse Call Svst	9/30/2003	SL / N/A	7.0000	5,294.70	100.0000	0.00	0.00	5,294.70	0.00	5,294.70
181		Telephone Svst	6/30/2006	SL / N/A	10.0000	12,535.36	100.0000	0.00	0.00	10,341.71	1,253.54	11,595.25
199		Blinds	8/20/2015	SL / N/A	5.0000	693.23	100.0000	0.00	0.00	0.00	11.55	11.55
Subtotal: Non Moveable Equipment						62,505.29				59,618.41	1,265.09	60,883.50
Less dispositions and exchanges:						0.00				0.00	0.00	0.00
Net for: Non Moveable Equipment						62,505.29				59,618.41	1,265.09	60,883.50
Vehicles												
185		Box Truck	8/20/2014	SL / N/A	4.0000	4,049.00	100.0000	0.00	0.00	84.35	1,012.25	1,096.60
Subtotal: Vehicles						4,049.00				84.35	1,012.25	1,096.60
Less dispositions and exchanges:						0.00				0.00	0.00	0.00
Net for: Vehicles						4,049.00				84.35	1,012.25	1,096.60
Subtotal:						1,687,069.68				1,222,503.16	65,325.71	1,287,828.87
Less dispositions and exchanges:						0.00				0.00	0.00	0.00
Grand Totals:						1,687,069.68				1,222,503.16	65,325.71	1,287,828.87

Meridian Manor Health & Rehabilitation Center
 Realty Depreciation Schedule
 September 30, 2015

Account Description	Description	Date	Amount	Useful Life	2015 Depreciation	2015 Accum. Depr.	NBV
Land Improvements							
Land Improvements	Prior to 2015	N/A	9,530	N/A	-	-	9,530
	Total 2015		9,530		-	-	9,530
Building & Building Improvements							
Building & Building Imp	Prior to 2015	N/A	681,359	N/A	12,379	175,371	505,988
2015 Additions							
Building & Building Imp	Prior Foundation*	N/A	579,064	30	19,302	19,302	559,762
Building Improv. - Realty	General Conditions	9/30/2015	184,452	20	9,223	9,223	175,229
Building Improv. - Realty	Permit	9/30/2015	22,482	20	1,124	1,124	21,358
Building Improv. - Realty	Sitework	9/30/2015	11,769	20	588	588	11,181
Building Improv. - Realty	Selective Demolition	9/30/2015	44,135	20	2,207	2,207	41,928
Building Improv. - Realty	Concrete	9/30/2015	31,907	20	1,595	1,595	30,312
Building Improv. - Realty	Masonry	9/30/2015	14,435	20	722	722	13,713
Building Improv. - Realty	Structural Steel	9/30/2015	69,458	20	3,473	3,473	65,985
Building Improv. - Realty	Rough Carpentry	9/30/2015	8,040	20	402	402	7,638
Building Improv. - Realty	Architectural Millwork	9/30/2015	23,254	20	1,163	1,163	22,091
Building Improv. - Realty	Dampproofing	9/30/2015	8,164	20	408	408	7,756
Building Improv. - Realty	EIFS	9/30/2015	15,508	20	775	775	14,733
Building Improv. - Realty	Roofing	9/30/2015	32,483	20	1,624	1,624	30,859
Building Improv. - Realty	Caulking	9/30/2015	7,078	20	354	354	6,724
Building Improv. - Realty	Doors-Frames-Hardware	9/30/2015	32,051	20	1,603	1,603	30,448
Building Improv. - Realty	Access Panels	9/30/2015	1,350	20	68	68	1,282
Building Improv. - Realty	Skylights	9/30/2015	25,286	20	1,264	1,264	24,022
Building Improv. - Realty	Windows	9/30/2015	7,714	20	386	386	7,328
Building Improv. - Realty	Automatic Doors	9/30/2015	9,135	20	457	457	8,678
Building Improv. - Realty	Glazing	9/30/2015	8,650	20	433	433	8,217
Building Improv. - Realty	GWB Systems	9/30/2015	125,222	20	6,261	6,261	118,961
Building Improv. - Realty	Flooring	9/30/2015	67,828	20	3,391	3,391	64,437
Building Improv. - Realty	Acoustical Ceilings	9/30/2015	42,704	20	2,135	2,135	40,569
Building Improv. - Realty	Painting	9/30/2015	20,254	20	1,013	1,013	19,241
Building Improv. - Realty	Signage	9/30/2015	1,975	20	99	99	1,876
Building Improv. - Realty	Cubicle track and Curtain	9/30/2015	8,104	20	405	405	7,699
Building Improv. - Realty	Toilet Accessories	9/30/2015	17,925	20	896	896	17,029
Building Improv. - Realty	Wall Protection	9/30/2015	20,029	20	1,001	1,001	19,028
Building Improv. - Realty	Appliances	9/30/2015	7,965	20	398	398	7,567
Building Improv. - Realty	Fire Protection	9/30/2015	18,877	20	944	944	17,933
Building Improv. - Realty	HVAC	9/30/2015	176,625	20	8,831	8,831	167,794
Building Improv. - Realty	Plumbing	9/30/2015	165,138	20	8,257	8,257	156,881
Building Improv. - Realty	Electrical	9/30/2015	138,703	20	6,935	6,935	131,768
Building Improv. - Realty	Contingency	9/30/2015	110,146	20	5,507	5,507	104,639
Building Improv. - Realty	Contract Management Fee	9/30/2015	117,767	20	5,888	5,888	111,879
Building Improv. - Realty	CO#1: Asbestos Removal	9/30/2015	22,802	20	1,140	1,140	21,662
Building Improv. - Realty	CO#2: January 2015 Drawing	9/30/2015	118,360	20	5,918	5,918	112,442
Building Improv. - Realty	CO#2: Adjusted Contract Amount	9/30/2015	(122,088)	20	(6,104)	(6,104)	(115,984)
Building Improv. - Realty	CO#3: Added Sanitary Lines	9/30/2015	7,058	20	353	353	6,705
Building Improv. - Realty	CO#4: Paving and PT Entry	9/30/2015	180,830	20	9,042	9,042	171,788
Building Improv. - Realty	CO#4: Sitting Area Revisions	9/30/2015	5,032	20	252	252	4,780
Building Improv. - Realty	CO#4: Nourishment Station	9/30/2015	13,369	20	668	668	12,701
Building Improv. - Realty	CO#4: Reception Area Revision	9/30/2015	3,007	20	150	150	2,857
Building Improv. - Realty	CO#4: Alcove and Office 127	9/30/2015	5,905	20	295	295	5,610
Building Improv. - Realty	E Lobby, LL Sanitary, & GB's	9/30/2015	15,009	20	750	750	14,259
Building Improv. - Realty	CO#5 Lower Level Doors/HW	9/30/2015	13,385	20	669	669	12,716
Building Improv. - Realty	CO#5 Lounge Double Door	9/30/2015	5,160	20	258	258	4,902
Building Improv. - Realty	CO#5 Replace Reception Windows	9/30/2015	2,555	20	128	128	2,427
Building Improv. - Realty	CO#5: Paint Exterior Wall	9/30/2015	725	20	36	36	689
Building Improv. - Realty	Architectural Fees	Var	159,916	20	7,996	7,996	151,920
	Total 2015		3,288,061		133,062	296,054	2,992,007
Movable Equipment							
Movable Equip. - Realty	Furniture - Resident Rooms	9/30/2015	50,597	10	5,060	5,060	45,537
	Total 2015		50,597		5,060	5,060	45,537
Total Leasehold/Property Recorded for Equity Purposes			3,348,188		138,122	301,114	3,047,074

Page 35, Line A1 - Reserve for Value of Leased as Land 9,530
 Page 35, Line A3 - Reserve for Leasehold Property 45,537
 Page 35, Line A4 - Reserve for Leasehold Real Property 2,992,007
 Page 36, Line F1 - F/S vs C/R Depreciation (138,628)

*See attached letter for Prior Foundation

Meridian Manor Health & Rehabilitation Center
 Depreciation Schedule
 September 30, 2015

<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	2015 <u>Depreciation</u>	2015 <u>Accum Depr.</u>	<u>NBV</u>
Movable Equipment							
Movable Equip. - Realty	Lobby Furniture*	9/4/2015	<u>5,063</u>	10	<u>506</u>	<u>506</u>	<u>4,557</u>
	<i>Total 2015</i>		<u>5,063</u>		<u>506</u>	<u>506</u>	<u>4,557</u>

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

506 **

*Reclass from P&L for capitalization purposes

**Amount is included in the F/S vs C/R Depreciation on Page 36



STATE OF CONNECTICUT
DEPARTMENT OF SOCIAL SERVICES
OFFICE OF THE DEPUTY COMMISSIONER

July 8, 2015

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

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

Dear Mr. Bivolack:

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

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

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

Sincerely,

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

Kathleen M. Brennan, Deputy Commissioner

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

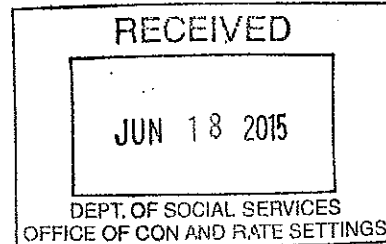
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MARCUM
ACCOUNTANTS & ADVISORS

June 17, 2015

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



Re: Meridian Manor
CON Construction Project

Dear Ms. Shaughnessy & Mr. Wysocki:

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

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

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

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

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



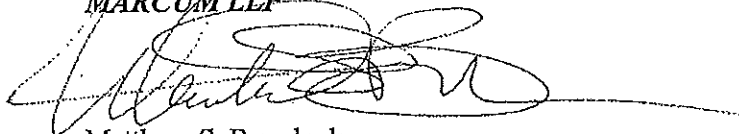
Kathleen Shaughnessy &
Richard Wysocki
Division of CON and Rate Setting
June 17, 2015

Page 2

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

Very truly yours,

MARCUM LLP

A handwritten signature in black ink, appearing to read 'Matthew S. Bavolack', is written over a horizontal line. The signature is stylized and cursive.

Matthew S. Bavolack
Principal

CC: Christopher LaViigne, Division Director, DSS

Brian Cleary, Meridian Manor

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

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	05/19/05				
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	94				
6. Square Footage	19,005				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	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					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility Meridian Manor Corporation		License No. 778C	Report for Year Ended 9/30/2015	Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest					
A. Building, Land Improvement & Non-Movable Equipment					
1. First Mortgage		\$			
Name of Lender		Rate			
Address of Lender					
2. Second Mortgage		\$			
Name of Lender		Rate			
Address of Lender					
3. Third Mortgage		\$			
Name of Lender		Rate			
Address of Lender					
4. Fourth Mortgage		\$			
Name of Lender		Rate			
Address of Lender					
B. CHEFA Loan Information					
1. Original Loan Amount		\$			
2. Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$			

(Carry Subtotals forward to next page)

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		9/30/2015		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) Related Party Loan & User Fee Late Fee Interest				\$ 38,171	38,171		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 38,171	38,171		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 45,896	45,896		
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)				\$ 45,896	45,896		
15. Total All Expenditures (A-13 thru C-14)				\$ 6,914,221	6,914,221		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Meridian Manor Corporation				778C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	10	A1	Salaries not related to Resident Care	\$ 62,403	62,403		
3.	10	A12g	Occupational Therapy	\$ 53,163	53,163		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ (1,700)	(1,700)		
10.	15	1e	Accounting & Legal	\$ 9,574	9,574		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,627	3,627		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 335	335		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 672	672		
18.	16	m3	Unallowable Advertising *	\$ 7,427	7,427		
19.	15	1k1	Income Tax / Corporate Business Tax	\$ (750)	(750)		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 292	292		
23.			Other - See attached Schedule	\$ 23,275	23,275		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 238	238		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 158,556	158,556		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Salaries Adjustment			\$	\$	\$

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Owners Benefits Disallowance (See Attached)	\$ 10,204		
16	m8a	Chamber of Commerce Dues	\$ 1,020		
16	m11	Interior Decorator	\$ 3,145		
16	m11	Marketing Consultant	\$ 5,883		
16	m13	Patient Lost Items	\$ 127		
16	m13	Credit Card Charges	\$ 600		
16	m13	Penalties	\$ 1,120		
16	m13	Television Purchases	\$ 1,176		
Total Other A&G Adjustments			\$ 23,275	\$	\$

Meridian Manor Health & Rehabilitation Center
September 30, 2015
Benefits Disallowance

Pg. 28b

Owner

Owners Salary	62,403	TB Linked
Total Salaries	<u>3,814,939</u>	TB Linked
Percent to Total Salaries	1.64%	
Total Benefits (Pg 15, Line 1a1, 1a3 - 1a5)	623,832	TB Linked
Owners Benefits Disallowed	10,204	Page 28 attachment

**Meridian Manor Health & Rehabilitation Center
Disallowance Schedule for Cell Phones
September 30, 2015**

	<u>Amount</u>
Total Cell Phone Expense	4,707 TB Linked
Cell Phone Allowed Based on Bed Capacity	3
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,080
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 3,627</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Meridian Manor Corporation				778C	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 158,556	158,556		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 42,494	42,494		
28.	20	5d	Ambulance/Limousine	\$ 229	229		
29.	20	5f	X-rays, etc	\$ 2,420	2,420		
30.	20	5h	Laboratory	\$ 6,209	6,209		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,191	2,191		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 62,026	62,026		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,406	1,406		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 8,402	8,402		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 3,126	3,126		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 38,957	38,957		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 326,016	326,016		

*** 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
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5b/c	10% of Purchases from We Care Distributors (See Page 4) - Medical Supp	\$ 13,213		
20	5j	10% of Purchases from We Care Distributors (See Page 4) - Diapers	\$ 3,532		
18	2a1	10% of Purchases from We Care Distributors (See Page 4) - Food	\$ 80		
19	3a1	10% of Purchases from We Care Distributors (See Page 4) - Linen	\$ 2,113		
20	5o	Non Medicaid Supply Cost	\$ 10,001		
20	5j	Mattress Purchase	\$ 357		
20	5j	Oxygen Supplies	\$ 1,900		
20	5j	Oxygen Rental	\$ 5,917		
20	5j	Med A Outside Services	\$ 567		
20	5j	Non-Billable Medicare Distinct	\$ 90		
20	5j	Medicaid Outside Services	\$ 205		
20	5j	Wound Vac Equipment Rental	\$ 9,802		
20	5j	Special Mattress Rentals	\$ 9,261		
20	5i	Cable TV Disallowance (See Attached)	\$ 4,988		
Total Other Ancillary Costs			\$ 62,026	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	10% of Purchases from We Care Distributors (See Page 4) - Mov. Equip.	\$ 1,406		
Total Excess Movable Equipment Depreciation			\$ 1,406	\$ -	\$ -

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc. Revenue	\$ 786		
27	12d	Related Party Loan & User Fee Late Fee Interest	\$ 38,171		
Total Other Adjustments			\$ 38,957	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Meridian Manor Health & Rehabilitation Center
 We Care Distributors - Disallowance
 September 30, 2015

Descriptions of Goods	Account	Page	Line	Amount	Markup %	Actual Cost	Disallowance	Page / Line Ref
Medical Supplies	640600.000	20	5b/c	145,354	10%	132,141	13,213	Page 29, Line 34
Diapers/Briefs	670720.000	20	5j	38,855	10%	35,323	3,532	Page 29, Line 34
Food	690680.000	18	2a1	877	10%	797	80	Page 29, Line 34
Linen	700690.000	19	3a1	23,247	10%	21,134	2,113	Page 29, Line 34
Movable Equipment	162000.000	22	7d	15,465	10%	14,059	1,406	Page 29, Line 35
				<u>223,798</u>		<u>203,455</u>	<u>20,343</u>	

**Meridian Manor Health & Rehabilitation Center
Cable TV Disallowance
September 30, 2015**

Total Cable TV Expense	\$	4,988	TB Linked
Total Cable TV Revenue		10,039	
Disallowed Expense	\$	4,988	{a}

Tickmark

{a}

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

Meridian Manor Health & Rehabilitation Center
 Sprinkler System Depreciation Adjustment
 September 30, 2015

PURPOSE: The State will allow these additions to be depreciated on an accelerated basis over 5 years. Meridian Manor also received \$41,644 as a \$1.28 increase in the rate for 7/1/05 - 6/30/06 for these additions. Depreciation for cost reporting purposes will be reduced by this amount, over a 5 year period. The depreciation for financial statement purposes will not be affected by this.

	<u>F/S Life</u>	<u>C/R Life</u>	<u>Acquired</u>	<u>Cost</u>	<u>Revenue</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>
Underground Piping	20	5	6/13/2006	158,205	(41,644)	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	6,095	492	492	492	492	492	199
Sprinkler System	25	5	3/1/2007	12,290		8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	6,095	492	492	492	492	492	199

Depreciation C/R
 Depreciation F/S
 Variance for Page 29, Line 39

F. Statement of Revenue

Name of Facility Meridian Manor Corporation		License No. 778C		Report for Year Ended 9/30/2015		Page 30	of 37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	4,815,257	4,815,257		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(291,430)	(291,430)		
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	370,868	370,868		
	b.	Medicare Room and Board Contractual Allowance **	\$	72,339	72,339		
4.	a.	Private-Pay Residents and Other	\$	994,284	994,284		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(113,390)	(113,390)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	73,108	73,108		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$	16,051	16,051		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$	3,334	3,334		
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$	7,667	7,667		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	174,431	174,431		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	68,454	68,454		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	12,187	12,187		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	4,496	4,496		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	150,163	150,163		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	54,867	54,867		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (Specify) - Medicare	\$	31,762	31,762		
	b.	Other (Specify) - Non-Medicare	\$	26,688	26,688		
III. Total Resident Revenue (Section I. thru Section II.)				\$	6,471,136	6,471,136	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$	34	34	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$	938	938	
8.	Other (Specify)			\$	(583)	(583)	
V. Total Other Revenue (1 thru 8)				\$	389	389	
VI. Total All Revenue (III + V)				\$	6,471,525	6,471,525	

* 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	\$ 2,932		
30 II 6a	Medicare A - X-ray	\$ 14,759		
30 II 6a	Medicare A - Lab	\$ 23,470		
30 II 6a	Medicare B - Vaccines	\$ 832		
30 II 6a	Medicare B - Contractual Adjustment	\$ (10,231)		
Total Other Resident Revenue - Medicare		\$ 31,762	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Private - Oxygen	\$ 159		
30 II 6b	Private - Equipment Rental	\$ 4,352		
30 II 6b	Private - Lab	\$ 70		
30 II 6b	Medicaid - Oxygen	\$ 7,554		
30 II 6b	Medicaid - IV Therapy	\$ 1,102		
30 II 6b	Managed Care - Oxygen	\$ 129		
30 II 6b	Managed Care - Respiratory Therapy	\$ 373		
30 II 6b	Insurance - Oxygen	\$ 3,428		
30 II 6b	Insurance - IV Therapy	\$ 1,019		
30 II 6b	Insurance - X-ray	\$ 1,036		
30 II 6b	Insurance - Lab	\$ 7,440		
30 II 6b	Insurance B - Contractual Adjustment	\$ 26		
Total Other Resident Revenue		\$ 26,688	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income	41,033	\$ 34		
Total Interest Income			\$ 34	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Cable TV Revenue	\$ 10,039		
30 IV 8	Vending Income	\$ 3,126		
30 IV 8	Charitable Donations	\$ (444)		
30 IV 8	Misc. Revenue	\$ 786		
30 IV 8	Small Balance Adjustments	\$ (14,090)		
Total Other Revenue		\$ (583)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	67,396
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	996,043
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	750
4 Inventories			\$	2,490
5. Prepaid Expenses			\$	15,736
a. Prepaid Insurance	15,736			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,082,415
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>11,514</u>		\$	
	Accum. Depreciation <u>11,514</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>726,132</u>		\$	313,086
	Accum. Depreciation <u>413,046</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>62,505</u>		\$	1,620
	Accum. Depreciation <u>60,885</u>	Net		
6. Movable Equipment	*Historical Cost <u>887,930</u>		\$	86,135
	Accum. Depreciation <u>801,795</u>	Net		
7. Motor Vehicles	*Historical Cost <u>4,049</u>		\$	2,952
	Accum. Depreciation <u>1,097</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	511
Rounding Variance	5			
F/S vs C/R NBV	506			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	404,304

* 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	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	1,486,719
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	9,530		
	Accum. Depreciation		Net	\$ 9,530
3. Buildings				
	*Historical Cost	3,288,061		
	Accum. Depreciation	296,054	Net	\$ 2,992,007
4. Non-Movable Equipment				
	*Historical Cost		Net	\$
5. Movable Equipment				
	*Historical Cost	50,597		
	Accum. Depreciation	5,060	Net	\$ 45,537
6. Motor Vehicles				
	*Historical Cost		Net	\$
	Accum. Depreciation			
7. Minor Equipment-Not Depreciable				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	3,047,074
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
	*Historical Cost			
	Accum. Depreciation		Net	\$
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
			\$	146,467
Name and Address		Amount	Loan Date	
K. Cleary & JE Cleary, Jr.		146,467		
7. Other Assets (<i>itemize</i>)				
			\$	21,786
Deferred Tax Asset - Federal		370,929		
Deferred Tax Asset - State		107,196		
Deferred Tax Asset Valuation Allowance		(456,339)		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	168,253
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,702,046

* 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	9/30/2015	33	37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 286,297
2. Notes Payable (<i>itemize</i>)				\$
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>)				\$ 279,459
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 8,513
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>)				\$ 42,917
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (<i>itemize</i>)				\$ 133,476
401k Plan	5,960	Due from R&C Realty -	(14,396)	
Resident Refunds	4,024			
Resident Trust	5,084			
CT User Fee Payable	132,804			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 750,662

* 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 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				750,662	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,280,531	
Name and Address of Lender	Amount	Loan Date			
R&C Realty, James Cleary, WVM	1,280,531				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 21,786	
Deferred Tax Liability - Federal		19,519			
Deferred Tax Liability - State		2,267			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,302,317	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,052,979	

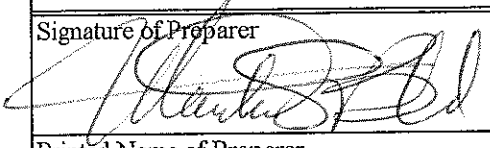
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Meridian Manor Corporation	778C	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	9,530
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	45,537
4. Reserve for leasehold real properties on which fair rental value is based			\$	2,992,007
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	3,047,074
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	20,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	(372,357)
5. Cumulated Earnings			\$	258,418
6. Gain or Loss for Period	10/1/2014	thru 9/30/2015	\$	(304,068)
7. Total Net Worth			\$	(398,007)
C. Total Reserves and Net Worth			\$	2,649,067
D. Total Liabilities, Reserves, and Net Worth			\$	4,702,046

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Meridian Manor Corporation		778C	9/30/2015	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(63,239)
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	6,471,525
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	6,775,593
D.	Net Income or Deficit			\$	(304,068)
E.	Balance			\$	(367,307)
F.	Additions				
	1. Additional Capital Contributed (<i>itemize</i>)				
	Total Expenses Per Pg. 27	\$6,914,221			
	F/S vs C/R Depreciation	(138,628)			
	Total Expenses Per F/S	\$6,775,593			
	2. Other (<i>itemize</i>)				
	Prior Period Adjustment		(30,700)		
F-3.	Total Additions			\$	(30,700)
G.	Deductions				
	1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
	Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
	2. Other Withdrawings (<i>Specify</i>)			\$	
	Purpose	Amount			
	3. Total Deductions			\$	
H.	Balance at End of Period		09/30/15	\$	(398,007)

I. Preparer's/Reviewer's Certification

Name of Facility Meridian Manor Corporation	License No. 778C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/10/16		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name Meridian Manor Corporation

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? 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 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
100100.000	Cash - Operating	41,033.00			41,033.00
100150.000	Cash - Payroll	21,079.00			21,079.00
100200.000	Cash - Petty	200.00			200.00
100900.000	Cash - Resident Trust	5,084.00			5,084.00
111000.000	A/R - Private	328,760.00			328,760.00
112000.000	A/R - Medicaid	496,543.00			496,543.00
113000.000	A/R - Medicare Part A	68,594.00			68,594.00
114000.000	A/R - Medicare Part B	7,325.00			7,325.00
119300.000	A/R - Hospice	243,103.00			243,103.00
120000.000	A/R - Allowance for Bad Debt	(148,282.00)			(148,282.00)
139100.000	Income Tax Receivable	750.00			750.00
149000.000	Inventories	2,490.00			2,490.00
152000.000	Prepaid - Insurance	15,736.00			15,736.00
161000.000	Building	11,514.00			11,514.00
161500.000	Automobile	4,049.00			4,049.00
162000.000	Furniture Fixture & Equipment	18,491.00			18,491.00
162500.000	Computer Hardware	8,305.00			8,305.00
163500.000	Leasehold Improvements	726,133.00			726,133.00
164000.000	Moveable Equipment	856,766.00		5,063.00	861,829.00
164500.000	Non-Moveable Equipment	61,812.00			61,812.00
166000.000	Accum. Dep. - F&F	(1,287,829.00)			(1,287,829.00)
182000.000	Due to Meridian Manor - K Cleary	12,919.00			12,919.00
185000.000	Due From Officers - JE Cleary, Jr.	133,548.00			133,548.00
189000.000	Deferred Tax Asset - Federal	370,929.00			370,929.00
189500.000	Deferred Tax Asset - State	107,196.00			107,196.00
189600.BSC	Deferred Tax Asset Valuation Allowance	(456,339.00)			(456,339.00)
200100.000	Accounts Payable	(286,297.00)			(286,297.00)
201700.000	401k Plan	(5,960.00)			(5,960.00)
201900.000	Accrued Payroll Taxes	(8,513.00)			(8,513.00)
202000.000	Accrued Wages	(101,486.00)			(101,486.00)
202400.000	Accrued Interest	(42,917.00)			(42,917.00)
215100.000	Resident Refunds	(4,024.00)			(4,024.00)
215300.000	Resident Trust	(5,084.00)			(5,084.00)
230000.000	CT User Fee Payable	(132,804.00)			(132,804.00)
240000.000	Accrued Vacation Pay	(79,725.00)			(79,725.00)
241000.000	Accrued Sick Pay	(46,741.00)			(46,741.00)
242000.000	Accrued Holiday Pay	(51,507.00)			(51,507.00)
252000.000	Due To/From R&C Realty	(490,531.00)			(490,531.00)
252001.000	Due From R&C Realty - CIP	14,396.00			14,396.00
252100.000	Due to James Cleary	(200,000.00)			(200,000.00)
253000.000	Due to Wolcott View Manor	(590,000.00)			(590,000.00)
259000.000	Deferred Tax Liability - Federal	(19,519.00)			(19,519.00)
259500.000	Deferred Tax Liability - State	(2,267.00)			(2,267.00)
301000.000	Capital Stock	(20,000.00)			(20,000.00)
302000.000	Treasury Stock	372,357.00			372,357.00
308000.000	Retained Earnings	(258,418.00)			(258,418.00)
400100.000	Medicare A - Room and Board	(370,868.00)			(370,868.00)
400200.000	Medicare A - Medical Supplies	(3,334.00)			(3,334.00)
400250.000	Medicare A - Pharmacy	(73,108.00)			(73,108.00)
400300.000	Medicare A - Oxygen	(2,932.00)			(2,932.00)
400400.000	Medicare A - Physical Therapy	(132,791.00)			(132,791.00)
400450.000	Medicare A - Occupational Therapy	(122,495.00)			(122,495.00)
400500.000	Medicare A - Speech Therapy	(6,183.00)			(6,183.00)
400700.000	Medicare A - X-ray	(14,759.00)			(14,759.00)
400850.000	Medicare A - Lab	(23,470.00)			(23,470.00)
400900.000	Medicare A - Contractual Adjustment	(72,339.00)			(72,339.00)
410100.000	Private - Room and Board	(691,314.00)			(691,314.00)
410200.000	Private - Medical Supplies	(3,798.00)			(3,798.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
410250.000	Private - Pharmacy	210.00			210.00
410300.000	Private - Oxygen	(159.00)			(159.00)
410350.000	Private - Equipment Rental	(4,352.00)			(4,352.00)
410400.000	Private - Physical Therapy	254.00			254.00
410450.000	Private - Occupational Therapy	619.00			619.00
410850.000	Private - Lab	(70.00)			(70.00)
410900.000	Private - Contractual Adjustment	(987.00)			(987.00)
430100.000	Medicaid - Room and Board	(4,815,257.00)			(4,815,257.00)
430250.000	Medicaid - Pharmacy	(9,524.00)			(9,524.00)
430300.000	Medicaid - Oxygen	(7,554.00)			(7,554.00)
430400.000	Medicaid - Physical Therapy	(8,801.00)			(8,801.00)
430450.000	Medicaid - Occupational Therapy	(5,546.00)			(5,546.00)
430500.000	Medicaid - Speech Therapy	(3,342.00)			(3,342.00)
430600.000	Medicaid - IV Therapy	(1,102.00)			(1,102.00)
430900.000	Medicaid - Contractual Adjustment	291,430.00			291,430.00
450100.000	Managed Care - Room and Board	(42,378.00)			(42,378.00)
450200.000	Managed Care - Medical Supplies	(3,869.00)			(3,869.00)
450250.000	Managed Care - Pharmacy	(70.00)			(70.00)
450300.000	Managed Care - Oxygen	(129.00)			(129.00)
450400.000	Managed Care - Physical Therapy	(59,892.00)			(59,892.00)
450450.000	Managed Care - Occupational Therapy	(49,940.00)			(49,940.00)
450500.000	Managed Care - Speech Therapy	(1,154.00)			(1,154.00)
450550.000	Managed Care - Respiratory Therapy	(373.00)			(373.00)
450900.000	Managed Care - Contractual Adjustment	112,761.00			112,761.00
460100.000	Insurance - Room and Board	(111,928.00)			(111,928.00)
460250.000	Insurance - Pharmacy	(6,616.00)			(6,616.00)
460300.000	Insurance - Oxygen	(3,428.00)			(3,428.00)
460600.000	Insurance - IV Therapy	(1,019.00)			(1,019.00)
460700.000	Insurance - X-ray	(1,036.00)			(1,036.00)
460850.000	Insurance - Lab	(7,440.00)			(7,440.00)
460900.000	Insurance - Contractual Adjustment	(13,871.00)			(13,871.00)
470100.000	Hospice - Room and Board	(148,664.00)			(148,664.00)
470250.000	Hospice - Pharmacy	(51.00)			(51.00)
470900.000	Hospice - Contractual Adjustment	15,487.00			15,487.00
500260.000	Medicare B - Vaccines	(832.00)			(832.00)
500400.000	Medicare B - Physical Therapy	(41,640.00)			(41,640.00)
500450.000	Medicare B - Occupational Therapy	(27,668.00)			(27,668.00)
500500.000	Medicare B - Speech Therapy	(6,004.00)			(6,004.00)
500900.000	Medicare B - Contractual Adjustment	10,231.00			10,231.00
505400.000	Managed Care B - Physical Therapy	(15.00)			(15.00)
506900.000	Insurance B - Contractual Adjustment	(26.00)			(26.00)
599010.000	Barber/Beauty Revenue	(938.00)			(938.00)
599015.000	Cable/TV/Phone Revenue	(10,039.00)			(10,039.00)
599040.000	Employee/Guest Meals	238.00			238.00
599050.000	Interest Revenue	(34.00)			(34.00)
599060.000	Vending Income	(3,126.00)			(3,126.00)
599070.000	Charitable Donations	444.00			444.00
599080.000	Misc. Revenue	(786.00)			(786.00)
599090.000	Small Balance Adjustments	14,090.00			14,090.00
610110.000	Recreation Wages	82,886.00			82,886.00
610660.000	Entertainment Fund	2,535.00			2,535.00
610661.000	Recreation Supplies	3,437.00			3,437.00
620100.000	Wages - Social Service	84,833.00			84,833.00
640100.000	Wages - RN	822,403.00		(200,027.00)	622,376.00
640110.000	Wages - LPN	493,566.00			493,566.00
640120.000	Wages - Aides	1,038,569.00			1,038,569.00
640130.000	Syb-Contract R.N.	27,315.00			27,315.00
640600.000	Stockroom Medical Supplies	165,497.00		(10,001.00)	155,496.00
640801.000	Station Supplies	3,273.00			3,273.00
640830.000	Education	570.00			570.00
670100.000	Wages - DON	110,174.00			110,174.00
670720.000	Diapers/Briefs	38,855.00			38,855.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
670721.000	Patient Lost Items	127.00			127.00
670855.000	Misc. Consultant	28,512.00		(28,512.00)	0.00
670860.000	Medical Director Consultant	14,400.00			14,400.00
670865.000	Medical Consultant	2,500.00			2,500.00
670870.000	Dentist Consultant	5,647.00			5,647.00
670880.000	Wages - Medical Records	36,178.00			36,178.00
690110.000	Wages - Dietary	311,744.00		(114,886.00)	196,858.00
690670.000	Dietary Supplies (Non-Food)	24,116.00			24,116.00
690680.000	Nourishment	15,827.00			15,827.00
690690.000	Raw Food	179,017.00			179,017.00
700100.000	Wages - Laundry	530.00		18,858.00	19,388.00
700670.000	Laundry Supplies	7,044.00			7,044.00
700690.000	Linen	47,130.00			47,130.00
710110.000	Wages - Housekeeping	121,587.00		(15,596.00)	105,991.00
710670.000	Housekeeping Supplies	25,984.00			25,984.00
720110.000	Wages - Maintenance	116,939.00		(50,445.00)	66,494.00
720500.000	Telephone	16,404.00		(4,707.00)	11,697.00
720510.000	Gas	48,086.00			48,086.00
720520.000	Electricity	76,188.00			76,188.00
720530.000	Water	4,645.00			4,645.00
720535.000	Sewer	6,986.00			6,986.00
720540.000	Trash Removal	33,036.00			33,036.00
720550.000	Service Contracts	5,906.00			5,906.00
720670.000	Plant Supplies	39,810.00			39,810.00
720671.000	Mattress Purchase	357.00			357.00
720680.000	Television Purchases	1,176.00			1,176.00
720850.000	Plant Purchase Service	97,196.00		(4,988.00)	92,208.00
730100.000	Wages - Adminsitrator	116,571.00			116,571.00
730105.000	Wages - CEO	62,403.00			62,403.00
730110.000	Wages - Office	255,739.00			255,739.00
730201.000	Payroll Taxes - SUI	45,384.00			45,384.00
730202.000	Payroll Taxes - FUTA	6,100.00			6,100.00
730203.000	Payroll Taxes - FICA	236,172.00			236,172.00
730204.000	Payroll Taxes - Medicare	55,234.00			55,234.00
730250.000	Workers Compensation	136,644.00			136,644.00
730300.000	Employee Insurance	144,298.00			144,298.00
730330.000	Retirement Fees	4,150.00			4,150.00
730430.000	Legal Fees	28,354.00			28,354.00
730440.000	Accounting Fees	56,302.00			56,302.00
730450.000	Payroll Fee	34,403.00			34,403.00
730510.000	Advertising - Classified	2,381.00			2,381.00
730515.000	Advertising - Promotion	7,427.00			7,427.00
730516.000	Outside Food Purchase	143.00			143.00
730520.000	Computer Maintenance Contract	25,529.00			25,529.00
730521.000	Computer Supplies	2,324.00			2,324.00
730530.000	Insurance - Property	45,896.00			45,896.00
730540.000	Bad Debt Expense	(1,700.00)			(1,700.00)
730550.000	Depreciation Expense	65,326.00			65,326.00
730580.000	Taxes - General	1,205.00			1,205.00
730590.000	Taxes - Real Estate	97,428.00			97,428.00
730595.000	Taxes - Personal Property	13,255.00			13,255.00
730670.000	Office Supplies	27,272.00			27,272.00
730680.000	Beautician Supplies	292.00			292.00
730700.000	Equipment Rental	19,947.00		(19,947.00)	0.00
730701.000	Storage Rental Expense	4,008.00			4,008.00
730730.000	Repair & Maintenance Office Equip	10,404.00			10,404.00
730750.000	Auto Expense	9,290.00			9,290.00
730810.000	Dues & Membership Fees	8,425.00		(1,370.00)	7,055.00
730815.000	Subscriptions	508.00		350.00	858.00
730820.000	Travel & Seminar	1,320.00			1,320.00
730840.000	Mileage Reimbursement	546.00			546.00
730860.000	Postage	2,454.00			2,454.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
730870.000	Licenses	485.00			485.00
730901.000	Florist	335.00			335.00
730909.000	Credit Card Charges	600.00			600.00
730910.000	Service Charges - Bank	1,136.00			1,136.00
730912.000	Penalties	1,020.00		100.00	1,120.00
730930.000	Nursing Home User Fee	582,652.00			582,652.00
730940.000	Interest Expense	38,171.00			38,171.00
730950.000	State Business Tax	(750.00)			(750.00)
730970.000	Rent	210,000.00			210,000.00
800100.000	Wages - Physical Therapist	107,654.00			107,654.00
800200.000	Physical Therapy Consultant	228.00			228.00
800300.000	Physical Therapy Supplies	23,462.00			23,462.00
810100.000	Wages - Occupational Therapist	53,163.00			53,163.00
820950.000	Speech Consultant	1,450.00			1,450.00
850050.000	Pharmacy Consultant	24,508.00			24,508.00
850640.000	Ambulance Expense	229.00			229.00
850660.000	Legend Drug Expense	42,494.00			42,494.00
850670.000	Supplies	7,663.00			7,663.00
850700.000	Oxygen Supplies	1,900.00			1,900.00
850701.000	Oxygen Rental	5,917.00			5,917.00
850702.000	Oxygen	2,191.00			2,191.00
850710.000	Laboratory Expense	6,209.00			6,209.00
850720.000	Radiology Expense	2,420.00			2,420.00
860680.000	Med A Outside Services	567.00			567.00
860690.000	Non-Billable Medicare Distinct	90.00			90.00
860700.000	Medicaid Outside Services	205.00			205.00
Marcum 101	Chamber of Commerce Dues	0.00		1,020.00	1,020.00
Marcum 102	Leased Equipment	0.00		884.00	884.00
Marcum 103	Dietitian Consultant	0.00		14,321.00	14,321.00
Marcum 104	Interior Decorator	0.00		3,145.00	3,145.00
Marcum 105	Marketng Consultant	0.00		5,883.00	5,883.00
Marcum 106	Cell Phone	0.00		4,707.00	4,707.00
Marcum 107	Wages - Dietitian	0.00		9,242.00	9,242.00
marcum 108	Wages - Food Service Supervisor	0.00		105,644.00	105,644.00
Marcum 109	Wages - Head Housekeeper	0.00		5,599.00	5,599.00
Marcum 110	Wages - Chief of Maintenance	0.00		41,584.00	41,584.00
Marcum 111	Wages - RN Admin	0.00		200,027.00	200,027.00
Marcum 112	Cable TV Expense	0.00		4,988.00	4,988.00
Marcum 113	Wound Vac Equipment Rental	0.00		9,802.00	9,802.00
Marcum 114	Special Mattress Rentals	0.00		9,261.00	9,261.00
Marcum 115	Non Medicaid Supply Cost	0.00		10,001.00	10,001.00
Total		0.00		0.00	0.00

Net (income) Loss

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
730105.000	Wages - CEO	62,403.00		0.00	62,403.00
Subtotal [1] Operators/Owners		<u>62,403.00</u>		<u>0.00</u>	<u>62,403.00</u>
Subgroup : [2] Administrators					
730100.000	Wages - Administrator	116,571.00		0.00	116,571.00
Subtotal [2] Administrators		<u>116,571.00</u>		<u>0.00</u>	<u>116,571.00</u>
Subgroup : [4] Other Administrative Salaries					
730110.000	Wages - Office	255,739.00		0.00	255,739.00
Subtotal [4] Other Administrative Salaries		<u>255,739.00</u>		<u>0.00</u>	<u>255,739.00</u>
Subgroup : [5A] Head Dietitian					
Marcum 107	Wages - Dietitian	0.00	RJE - 5	9,242.00	9,242.00
				9,242.00	
Subtotal [5A] Head Dietitian		<u>0.00</u>		<u>9,242.00</u>	<u>9,242.00</u>
Subgroup : [5B] Food Service Supervisor					
marcum 108	Wages - Food Service Supervisor	0.00	RJE - 5	105,644.00	105,644.00
				105,644.00	
Subtotal [5B] Food Service Supervisor		<u>0.00</u>		<u>105,644.00</u>	<u>105,644.00</u>
Subgroup : [5C] Dietary Workers					
690110.000	Wages - Dietary	311,744.00	RJE - 5	(114,886.00)	196,858.00
				(114,886.00)	
Subtotal [5C] Dietary Workers		<u>311,744.00</u>		<u>(114,886.00)</u>	<u>196,858.00</u>
Subgroup : [6A] Head Housekeeper					
Marcum 109	Wages - Head Housekeeper	0.00	RJE - 5	5,599.00	5,599.00
				5,599.00	
Subtotal [6A] Head Housekeeper		<u>0.00</u>		<u>5,599.00</u>	<u>5,599.00</u>
Subgroup : [6B] Other Housekeeping Workers					
710110.000	Wages - Housekeeping	121,587.00	RJE - 5	(15,596.00)	105,991.00
			RJE - 5	(5,599.00)	
				(9,997.00)	
Subtotal [6B] Other Housekeeping Workers		<u>121,587.00</u>		<u>(15,596.00)</u>	<u>105,991.00</u>
Subgroup : [7A] Engineer or Chief of Maintenance					
Marcum 110	Wages - Chief of Maintenance	0.00	RJE - 5	41,584.00	41,584.00
				41,584.00	
Subtotal [7A] Engineer or Chief of Maintenance		<u>0.00</u>		<u>41,584.00</u>	<u>41,584.00</u>
Subgroup : [7B] Other Maintenance Workers					
720110.000	Wages - Maintenance	116,939.00	RJE - 5	(50,445.00)	66,494.00
			RJE - 5	(41,584.00)	
				(8,861.00)	
Subtotal [7B] Other Maintenance Workers		<u>116,939.00</u>		<u>(50,445.00)</u>	<u>66,494.00</u>
Subgroup : [8B] Other Laundry Workers					
700100.000	Wages - Laundry	530.00	RJE - 5	18,858.00	19,388.00
				18,858.00	
Subtotal [8B] Other Laundry Workers		<u>530.00</u>		<u>18,858.00</u>	<u>19,388.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
670100.000	Wages - DON	110,174.00		0.00	110,174.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>110,174.00</u>		<u>0.00</u>	<u>110,174.00</u>
Subgroup : [12B1] RNs - Direct Care					
640100.000	Wages - RN	822,403.00	RJE - 5	(200,027.00)	622,376.00
				(200,027.00)	
Subtotal [12B1] RNs - Direct Care		<u>822,403.00</u>		<u>(200,027.00)</u>	<u>622,376.00</u>
Subgroup : [12B2] RNs - Administrative					
Marcum 111	Wages - RN Admin	0.00	RJE - 5	200,027.00	200,027.00
				200,027.00	
Subtotal [12B2] RNs - Administrative		<u>0.00</u>		<u>200,027.00</u>	<u>200,027.00</u>
Subgroup : [12C1] LPNs - Direct Care					
640110.000	Wages - LPN	493,566.00		0.00	493,566.00
Subtotal [12C1] LPNs - Direct Care		<u>493,566.00</u>		<u>0.00</u>	<u>493,566.00</u>
Subgroup : [12D] Aides and Attendants					
640120.000	Wages - Aides	1,038,569.00		0.00	1,038,569.00
Subtotal [12D] Aides and Attendants		<u>1,038,569.00</u>		<u>0.00</u>	<u>1,038,569.00</u>
Subgroup : [12E] Physical Therapists					

Client: Meridian Manor Health & Rehabilitation Center
 Engagement: Medicaid - Meridian Manor Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
800100.000	Wages - Physical Therapist	107,654.00		0.00	107,654.00
Subtotal [12E] Physical Therapists		107,654.00		0.00	107,654.00
Subgroup : [12G] Occupational Therapists					
810100.000	Wages - Occupational Therapist	53,163.00		0.00	53,163.00
Subtotal [12G] Occupational Therapists		53,163.00		0.00	53,163.00
Subgroup : [12H] Recreation Workers					
610110.000	Recreation Wages	82,886.00		0.00	82,886.00
Subtotal [12H] Recreation Workers		82,886.00		0.00	82,886.00
Subgroup : [12M] Social Workers/Case Management					
620100.000	Wages - Social Service	84,833.00		0.00	84,833.00
Subtotal [12M] Social Workers/Case Management		84,833.00		0.00	84,833.00
Subgroup : [12O] Other					
670880.000	Wages - Medical Records	36,178.00		0.00	36,178.00
Subtotal [12O] Other		36,178.00		0.00	36,178.00
Total [10-A] Salaries and Wages		3,814,939.00		0.00	3,814,939.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
Marcum 103	Dietitian Consultant	0.00	RJE - 3	14,321.00	14,321.00
Subtotal [1] Dietitian		0.00		14,321.00	14,321.00
Subgroup : [2] Dentist					
670870.000	Dentist Consultant	5,647.00		0.00	5,647.00
Subtotal [2] Dentist		5,647.00		0.00	5,647.00
Subgroup : [3] Pharmacist					
850050.000	Pharmacy Consultant	24,508.00		0.00	24,508.00
Subtotal [3] Pharmacist		24,508.00		0.00	24,508.00
Subgroup : [5A] PT - Resident Care					
800200.000	Physical Therapy Consultant	228.00		0.00	228.00
Subtotal [5A] PT - Resident Care		228.00		0.00	228.00
Subgroup : [8A] Medical Director					
670860.000	Medical Director Consultant	14,400.00		0.00	14,400.00
Subtotal [8A] Medical Director		14,400.00		0.00	14,400.00
Subgroup : [8E] Other					
670865.000	Medical Consultant	2,500.00		0.00	2,500.00
Subtotal [8E] Other		2,500.00		0.00	2,500.00
Subgroup : [9A] ST - Resident Care					
820950.000	Speech Consultant	1,450.00		0.00	1,450.00
Subtotal [9A] ST - Resident Care		1,450.00		0.00	1,450.00
Subgroup : [11A1] RN's - Direct Care					
640130.000	Syb-Contract R.N.	27,315.00		0.00	27,315.00
Subtotal [11A1] RN's - Direct Care		27,315.00		0.00	27,315.00
Subgroup : [12] Other					
670855.000	Misc. Consultant	28,512.00	RJE - 3	(28,512.00)	0.00
Subtotal [12] Other		28,512.00		(28,512.00)	0.00
Total [13-B] Professional Fees		104,560.00		(14,191.00)	90,369.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
730250.000	Workers Compensation	136,644.00		0.00	136,644.00
Subtotal [1A1] Workmen's Compensation		136,644.00		0.00	136,644.00
Subgroup : [1A3] Unemployment Insurance					
730201.000	Payroll Taxes - SUI	45,384.00		0.00	45,384.00
730202.000	Payroll Taxes - FUTA	6,100.00		0.00	6,100.00
730204.000	Payroll Taxes - Medicare	55,234.00		0.00	55,234.00
Subtotal [1A3] Unemployment Insurance		106,718.00		0.00	106,718.00
Subgroup : [1A4] Social Security (FICA)					
730203.000	Payroll Taxes - FICA	236,172.00		0.00	236,172.00
Subtotal [1A4] Social Security (FICA)		236,172.00		0.00	236,172.00
Subgroup : [1A5] Health Insurance					

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
730300.000	Employee Insurance	144,298.00		0.00	144,298.00
Subtotal [1A5] Health Insurance		144,298.00		0.00	144,298.00
Subgroup : [1A7] Pensions					
730330.000	Retirement Fees	4,150.00		0.00	4,150.00
Subtotal [1A7] Pensions		4,150.00		0.00	4,150.00
Subgroup : [1C] Bad Debts					
730540.000	Bad Debt Expense	(1,700.00)		0.00	(1,700.00)
Subtotal [1C] Bad Debts		(1,700.00)		0.00	(1,700.00)
Subgroup : [1D] Accounting and Auditing					
730440.000	Accounting Fees	56,302.00		0.00	56,302.00
Subtotal [1D] Accounting and Auditing		56,302.00		0.00	56,302.00
Subgroup : [1E] Legal					
730430.000	Legal Fees	28,354.00		0.00	28,354.00
Subtotal [1E] Legal		28,354.00		0.00	28,354.00
Subgroup : [1G] Office Supplies					
730521.000	Computer Supplies	2,324.00		0.00	2,324.00
730670.000	Office Supplies	27,272.00		0.00	27,272.00
Subtotal [1G] Office Supplies		29,596.00		0.00	29,596.00
Subgroup : [1H1] Telephone and Telegraph					
720500.000	Telephone	16,404.00		(4,707.00)	11,697.00
Subtotal [1H1] Telephone and Telegraph		16,404.00	RJE - 4	(4,707.00)	11,697.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 105	Cell Phone	0.00		4,707.00	4,707.00
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 4	4,707.00	4,707.00
Subgroup : [1K1] Other Taxes - Income					
730950.000	State Business Tax	(750.00)		0.00	(750.00)
Subtotal [1K1] Other Taxes - Income		(750.00)		0.00	(750.00)
Subgroup : [1K3] Resident Day User Fee					
730930.000	Nursing Home User Fee	582,652.00		0.00	582,652.00
Subtotal [1K3] Resident Day User Fee		582,652.00		0.00	582,652.00
Total [15] Expenditures Other than Salaries		1,338,840.00		0.00	1,338,840.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
730901.000	Florist	335.00		0.00	335.00
Subtotal [3] Gifts to Staff and Residents		335.00		0.00	335.00
Subgroup : [4] Employee Travel					
730820.000	Travel & Seminar	1,320.00		0.00	1,320.00
730840.000	Mileage Reimbursement	546.00		0.00	546.00
Subtotal [4] Employee Travel		1,866.00		0.00	1,866.00
Subgroup : [5] Education Expense					
640830.000	Education	570.00		0.00	570.00
Subtotal [5] Education Expense		570.00		0.00	570.00
Subgroup : [6] Automobile Expense					
730750.000	Auto Expense	9,290.00		0.00	9,290.00
Subtotal [6] Automobile Expense		9,290.00		0.00	9,290.00
Subgroup : [M1] Advertising Help Wanted					
730510.000	Advertising - Classified	2,381.00		0.00	2,381.00
Subtotal [M1] Advertising Help Wanted		2,381.00		0.00	2,381.00
Subgroup : [M3] Advertising Other					
730515.000	Advertising - Promotion	7,427.00		0.00	7,427.00
Subtotal [M3] Advertising Other		7,427.00		0.00	7,427.00
Subgroup : [M6] Barber and Beauty Supplies					
730680.000	Beautician Supplies	292.00		0.00	292.00
Subtotal [M6] Barber and Beauty Supplies		292.00		0.00	292.00
Subgroup : [M7] Postage					
730860.000	Postage	2,454.00		0.00	2,454.00
Subtotal [M7] Postage		2,454.00		0.00	2,454.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
730810.000	Dues & Membership Fees	8,425.00		(1,370.00)	7,055.00
			RJE - 1	(1,370.00)	
	Subtotal [M8] Dues and Membership Fees to Professional Associations	8,425.00		(1,370.00)	7,055.00
	Subgroup : [M8A] Dues to Chamber of Commerce				
Marcum 101	Chamber of Commerce Dues	0.00		1,020.00	1,020.00
			RJE - 1	1,020.00	
	Subtotal [M8A] Dues to Chamber of Commerce	0.00		1,020.00	1,020.00
	Subgroup : [M9] Subscriptions				
730815.000	Subscriptions	508.00		350.00	858.00
			RJE - 1	350.00	
	Subtotal [M9] Subscriptions	508.00		350.00	858.00
	Subgroup : [M11] Services Provided by Contract				
730450.000	Payroll Fee	34,403.00		0.00	34,403.00
Marcum 104	Interior Decorator	0.00		3,145.00	3,145.00
			RJE - 3	3,145.00	
Marcum 105	Marketing Consultant	0.00		5,883.00	5,883.00
			RJE - 3	5,883.00	
	Subtotal [M11] Services Provided by Contract	34,403.00		9,028.00	43,431.00
	Subgroup : [M13] Other				
670721.000	Patient Lost Items	127.00		0.00	127.00
720680.000	Television Purchases	1,176.00		0.00	1,176.00
730870.000	Licenses	485.00		0.00	485.00
730909.000	Credit Card Charges	600.00		0.00	600.00
730910.000	Service Charges - Bank	1,136.00		0.00	1,136.00
730912.000	Penalties	1,020.00		100.00	1,120.00
			RJE - 3	100.00	
	Subtotal [M13] Other	4,544.00		100.00	4,644.00
	Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General	72,495.00		9,128.00	81,623.00
	Group : [18] Dietary Basis for Allocation of Costs				
	Subgroup : [2A1] Raw Food				
599040.000	Employee/Guest Meals	238.00		0.00	238.00
690680.000	Nourishment	15,827.00		0.00	15,827.00
690690.000	Raw Food	179,017.00		0.00	179,017.00
730516.000	Outside Food Purchase	143.00		0.00	143.00
	Subtotal [2A1] Raw Food	195,225.00		0.00	195,225.00
	Subgroup : [2A2] Non-Food Supplies				
690670.000	Dietary Supplies (Non-Food)	24,116.00		0.00	24,116.00
	Subtotal [2A2] Non-Food Supplies	24,116.00		0.00	24,116.00
	Total [18] Dietary Basis for Allocation of Costs	219,341.00		0.00	219,341.00
	Group : [19] Laundry-Basis for Allocation of Costs				
	Subgroup : [3A1] Bed Linens, etc...washed, ironed..				
700690.000	Linen	47,130.00		0.00	47,130.00
	Subtotal [3A1] Bed Linens, etc...washed, ironed..	47,130.00		0.00	47,130.00
	Subgroup : [3D] Other				
700670.000	Laundry Supplies	7,044.00		0.00	7,044.00
	Subtotal [3D] Other	7,044.00		0.00	7,044.00
	Total [19] Laundry-Basis for Allocation of Costs	54,174.00		0.00	54,174.00
	Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs				
	Subgroup : [4D] Other				
710670.000	Housekeeping Supplies	25,984.00		0.00	25,984.00
	Subtotal [4D] Other	25,984.00		0.00	25,984.00
	Subgroup : [5A2] Purchased from				
850660.000	Legend Drug Expense	42,494.00		0.00	42,494.00
	Subtotal [5A2] Purchased from	42,494.00		0.00	42,494.00
	Subgroup : [5B] Medicine Cabinet Drugs				
640600.000	Stockroom Medical Supplies	165,497.00		(10,001.00)	155,496.00
			RJE - 8	(10,001.00)	
	Subtotal [5B] Medicine Cabinet Drugs	165,497.00		(10,001.00)	155,496.00
	Subgroup : [6C] Medical and Therapeutic Supplies				
Marcum 115	Non Medicaid Supply Cost	0.00		10,001.00	10,001.00
			RJE - 8	10,001.00	
	Subtotal [6C] Medical and Therapeutic Supplies	0.00		10,001.00	10,001.00
	Subgroup : [5D] Ambulance/Limousine				

Client: Meridian Manor Health & Rehabilitation Center
 Engagement: Medicaid - Meridian Manor Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
850640.000	Ambulance Expense	229.00		0.00	229.00
	Subtotal [5D] Ambulance/Limousine	229.00		0.00	229.00
Subgroup : [5E2] Oxygen - Other					
850702.000	Oxygen	2,191.00		0.00	2,191.00
	Subtotal [5E2] Oxygen - Other	2,191.00		0.00	2,191.00
Subgroup : [5F] X-Rays and related radiological					
850720.000	Radiology Expense	2,420.00		0.00	2,420.00
	Subtotal [5F] X-Rays and related radiological	2,420.00		0.00	2,420.00
Subgroup : [5H] Laboratory					
850710.000	Laboratory Expense	6,209.00		0.00	6,209.00
	Subtotal [5H] Laboratory	6,209.00		0.00	6,209.00
Subgroup : [5I] Recreation					
610660.000	Entertainment Fund	2,535.00		0.00	2,535.00
610661.000	Recreation Supplies	3,437.00		0.00	3,437.00
Marcum 112	Cable TV Expense	0.00		4,988.00	4,988.00
			RJE - 6	4,988.00	
	Subtotal [5I] Recreation	5,972.00		4,988.00	10,960.00
Subgroup : [5J] Other					
640601.000	Station Supplies	3,273.00		0.00	3,273.00
670720.000	Diapers/Briefs	38,855.00		0.00	38,855.00
720671.000	Mattress Purchase	357.00		0.00	357.00
800300.000	Physical Therapy Supplies	23,462.00		0.00	23,462.00
850670.000	Supplies	7,663.00		0.00	7,663.00
850700.000	Oxygen Supplies	1,900.00		0.00	1,900.00
850701.000	Oxygen Rental	5,917.00		0.00	5,917.00
880680.000	Med A Outside Services	567.00		0.00	567.00
880690.000	Non-Billable Medicare Distinct	90.00		0.00	90.00
880700.000	Medicaid Outside Services	205.00		0.00	205.00
Marcum 113	Wound Vac Equipment Rental	0.00		9,802.00	9,802.00
			RJE - 7	9,802.00	
Marcum 114	Special Mattress Rentals	0.00		9,261.00	9,261.00
			RJE - 7	9,261.00	
	Subtotal [5J] Other	82,289.00		19,063.00	101,352.00
	Total [20] Housekeeping and Resident Care Basis for Allocation of Costs	333,286.00		24,051.00	357,336.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
730520.000	Computer Maintenance Contract	25,529.00		0.00	25,529.00
730730.000	Repair & Maintenance Office Equip	10,404.00		0.00	10,404.00
	Subtotal [6A] Repairs and Maintenance	35,933.00		0.00	35,933.00
Subgroup : [6B] Heat					
720510.000	Gas	48,086.00		0.00	48,086.00
	Subtotal [6B] Heat	48,086.00		0.00	48,086.00
Subgroup : [6C] Light & Power					
720520.000	Electricity	76,188.00		0.00	76,188.00
	Subtotal [6C] Light & Power	76,188.00		0.00	76,188.00
Subgroup : [6D] Water					
720530.000	Water	4,645.00		0.00	4,645.00
720535.000	Sewer	6,986.00		0.00	6,986.00
730580.000	Taxes - General	1,205.00		0.00	1,205.00
	Subtotal [6D] Water	12,836.00		0.00	12,836.00
Subgroup : [6E] Equipment Lease					
Marcum 102	Leased Equipment	0.00		884.00	884.00
			RJE - 2	884.00	
	Subtotal [6E] Equipment Lease	0.00		884.00	884.00
Subgroup : [6F] Other					
720540.000	Trash Removal	33,036.00		0.00	33,036.00
720550.000	Service Contracts	5,906.00		0.00	5,906.00
720670.000	Plant Supplies	39,810.00		0.00	39,810.00
720850.000	Plant Purchase Service	97,196.00		(4,988.00)	92,208.00
			RJE - 6	(4,988.00)	
730700.000	Equipment Rental	19,947.00		(19,947.00)	0.00
			RJE - 2	(684.00)	
			RJE - 7	(19,063.00)	
730701.000	Storage Rental Expense	4,008.00		0.00	4,008.00
	Subtotal [6F] Other	199,903.00		(24,935.00)	174,968.00
Subgroup : [7B] Building & Building Improvements					

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
730550.000	Depreciation Expense	65,326.00		0.00	65,326.00
Subtotal [7B] Building & Building Improvements		65,326.00		0.00	65,326.00
Subgroup : [9] Rental Payments					
730970.000	Rent	210,000.00		0.00	210,000.00
Subtotal [9] Rental Payments		210,000.00		0.00	210,000.00
Subgroup : [10B] Real estate taxes paid by lessor					
730590.000	Taxes - Real Estate	97,428.00		0.00	97,428.00
Subtotal [10B] Real estate taxes paid by lessor		97,428.00		0.00	97,428.00
Subgroup : [10C] Personal property taxes					
730595.000	Taxes - Personal Property	13,255.00		0.00	13,255.00
Subtotal [10C] Personal property taxes		13,255.00		0.00	13,255.00
Total [22] Maintenance and Property		758,955.00		(24,051.00)	734,904.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other interest Expense					
730940.000	Interest Expense	38,171.00		0.00	38,171.00
Subtotal [12D] Other Interest Expense		38,171.00		0.00	38,171.00
Subgroup : [14A] Insurance on Property					
730530.000	Insurance - Property	45,896.00		0.00	45,896.00
Subtotal [14A] Insurance on Property		45,896.00		0.00	45,896.00
Total [27] Interest and Insurance		84,067.00		0.00	84,067.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
430100.000	Medicaid - Room and Board	(4,815,257.00)		0.00	(4,815,257.00)
Subtotal [1A] Medicaid Residents (CT only)		(4,815,257.00)		0.00	(4,815,257.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
430900.000	Medicaid - Contractual Adjustment	291,430.00		0.00	291,430.00
Subtotal [1B] Medicaid room and board contractual allowance		291,430.00		0.00	291,430.00
Subgroup : [3A] Medicare Residents (All inclusive)					
400100.000	Medicare A - Room and Board	(370,868.00)		0.00	(370,868.00)
Subtotal [3A] Medicare Residents (All inclusive)		(370,868.00)		0.00	(370,868.00)
Subgroup : [3B] Medicare room and board contractual allowance					
400900.000	Medicare A - Contractual Adjustment	(72,339.00)		0.00	(72,339.00)
Subtotal [3B] Medicare room and board contractual allowance		(72,339.00)		0.00	(72,339.00)
Subgroup : [4A] Private-pay residents and other					
410100.000	Private - Room and Board	(691,314.00)		0.00	(691,314.00)
450100.000	Managed Care - Room and Board	(42,378.00)		0.00	(42,378.00)
460100.000	Insurance - Room and Board	(111,928.00)		0.00	(111,928.00)
470100.000	Hospice - Room and Board	(148,664.00)		0.00	(148,664.00)
Subtotal [4A] Private-pay residents and other		(994,284.00)		0.00	(994,284.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
410900.000	Private - Contractual Adjustment	(987.00)		0.00	(987.00)
450900.000	Managed Care - Contractual Adjustment	112,761.00		0.00	112,761.00
460900.000	Insurance - Contractual Adjustment	(13,871.00)		0.00	(13,871.00)
470900.000	Hospice - Contractual Adjustment	15,487.00		0.00	15,487.00
Subtotal [4B] Private-pay room and board contractual allowance		113,390.00		0.00	113,390.00
Subgroup : [5A] Prescription Drugs - Medicare					
400250.000	Medicare A - Pharmacy	(73,108.00)		0.00	(73,108.00)
Subtotal [5A] Prescription Drugs - Medicare		(73,108.00)		0.00	(73,108.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
410250.000	Private - Pharmacy	210.00		0.00	210.00
430250.000	Medicaid - Pharmacy	(9,524.00)		0.00	(9,524.00)
450250.000	Managed Care - Pharmacy	(70.00)		0.00	(70.00)
460250.000	Insurance - Pharmacy	(6,616.00)		0.00	(6,616.00)
470250.000	Hospice - Pharmacy	(51.00)		0.00	(51.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(16,051.00)		0.00	(16,051.00)
Subgroup : [6A] Medical Supplies - Medicare					
400200.000	Medicare A - Medical Supplies	(3,334.00)		0.00	(3,334.00)
Subtotal [6A] Medical Supplies - Medicare		(3,334.00)		0.00	(3,334.00)
Subgroup : [6C] Medical Supplies - Non-medicare					
410200.000	Private - Medical Supplies	(3,798.00)		0.00	(3,798.00)
450200.000	Managed Care - Medical Supplies	(3,869.00)		0.00	(3,869.00)
Subtotal [6C] Medical Supplies - Non-medicare		(7,667.00)		0.00	(7,667.00)

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [7A] Physical Therapy - Medicare					
400400.000	Medicare A - Physical Therapy	(132,791.00)		0.00	(132,791.00)
500400.000	Medicare B - Physical Therapy	(41,640.00)		0.00	(41,640.00)
Subtotal [7A] Physical Therapy - Medicare		(174,431.00)		0.00	(174,431.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
410400.000	Private - Physical Therapy	254.00		0.00	254.00
430400.000	Medicaid - Physical Therapy	(8,801.00)		0.00	(8,801.00)
450400.000	Managed Care - Physical Therapy	(59,892.00)		0.00	(59,892.00)
505400.000	Managed Care B - Physical Therapy	(15.00)		0.00	(15.00)
Subtotal [7C] Physical Therapy - Non-medicare		(68,454.00)		0.00	(68,454.00)
Subgroup : [8A] Speech Therapy - Medicare					
400500.000	Medicare A - Speech Therapy	(6,183.00)		0.00	(6,183.00)
500500.000	Medicare B - Speech Therapy	(6,004.00)		0.00	(6,004.00)
Subtotal [8A] Speech Therapy - Medicare		(12,187.00)		0.00	(12,187.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
430500.000	Medicaid - Speech Therapy	(3,342.00)		0.00	(3,342.00)
450500.000	Managed Care - Speech Therapy	(1,154.00)		0.00	(1,154.00)
Subtotal [8C] Speech Therapy - Non-medicare		(4,496.00)		0.00	(4,496.00)
Subgroup : [9A] Occupational Therapy - Medicare					
400450.000	Medicare A - Occupational Therapy	(122,495.00)		0.00	(122,495.00)
500450.000	Medicare B - Occupational Therapy	(27,668.00)		0.00	(27,668.00)
Subtotal [9A] Occupational Therapy - Medicare		(150,163.00)		0.00	(150,163.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
410450.000	Private - Occupational Therapy	619.00		0.00	619.00
430450.000	Medicaid - Occupational Therapy	(5,546.00)		0.00	(5,546.00)
450450.000	Managed Care - Occupational Therapy	(49,940.00)		0.00	(49,940.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(54,867.00)		0.00	(54,867.00)
Subgroup : [10A] Other - Medicare					
400300.000	Medicare A - Oxygen	(2,932.00)		0.00	(2,932.00)
400700.000	Medicare A - X-ray	(14,759.00)		0.00	(14,759.00)
400850.000	Medicare A - Lab	(23,470.00)		0.00	(23,470.00)
500260.000	Medicare B - Vaccines	(832.00)		0.00	(832.00)
500900.000	Medicare B - Contractual Adjustment	10,231.00		0.00	10,231.00
Subtotal [10A] Other - Medicare		(31,762.00)		0.00	(31,762.00)
Subgroup : [10B] Other - Non-medicare					
410300.000	Private - Oxygen	(159.00)		0.00	(159.00)
410350.000	Private - Equipment Rental	(4,352.00)		0.00	(4,352.00)
410850.000	Private - Lab	(70.00)		0.00	(70.00)
430300.000	Medicaid - Oxygen	(7,554.00)		0.00	(7,554.00)
430600.000	Medicaid - IV Therapy	(1,102.00)		0.00	(1,102.00)
450300.000	Managed Care - Oxygen	(129.00)		0.00	(129.00)
450550.000	Managed Care - Respiratory Therapy	(373.00)		0.00	(373.00)
460300.000	Insurance - Oxygen	(3,428.00)		0.00	(3,428.00)
460600.000	Insurance - IV Therapy	(1,019.00)		0.00	(1,019.00)
460700.000	Insurance - X-ray	(1,036.00)		0.00	(1,036.00)
460850.000	Insurance - Lab	(7,440.00)		0.00	(7,440.00)
506900.000	Insurance B - Contractual Adjustment	(26.00)		0.00	(26.00)
Subtotal [10B] Other - Non-medicare		(26,688.00)		0.00	(26,688.00)
Subgroup : [15] Interest Income					
599050.000	Interest Revenue	(34.00)		0.00	(34.00)
Subtotal [15] Interest Income		(34.00)		0.00	(34.00)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
599010.000	Barber/Beauty Revenue	(938.00)		0.00	(938.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(938.00)		0.00	(938.00)
Subgroup : [18] Other Revenue					
599015.000	Cable/TV/Phone Revenue	(10,039.00)		0.00	(10,039.00)
599060.000	Vending Income	(3,126.00)		0.00	(3,126.00)
599070.000	Charitable Donations	444.00		0.00	444.00
599080.000	Misc. Revenue	(786.00)		0.00	(786.00)
599090.000	Small Balance Adjustments	14,090.00		0.00	14,090.00
Subtotal [18] Other Revenue		583.00		0.00	583.00
Total [30] Statement of Revenue		(6,471,525.00)		0.00	(6,471,525.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100100.000	Cash - Operating	41,033.00		0.00	41,033.00
100150.000	Cash - Payroll	21,079.00		0.00	21,079.00

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
100200.000	Cash - Petty	200.00		0.00	200.00
100900.000	Cash - Resident Trust	5,084.00		0.00	5,084.00
Subtotal [A1] Cash		67,396.00		0.00	67,396.00
Subgroup : [A2] Resident Accounts Receivable					
111000.000	A/R - Private	328,760.00		0.00	328,760.00
112000.000	A/R - Medicaid	496,543.00		0.00	496,543.00
113000.000	A/R - Medicare Part A	68,594.00		0.00	68,594.00
114000.000	A/R - Medicare Part B	7,325.00		0.00	7,325.00
119300.000	A/R - Hospice	243,103.00		0.00	243,103.00
120000.000	A/R - Allowance for Bad Debt	(148,282.00)		0.00	(148,282.00)
Subtotal [A2] Resident Accounts Receivable		996,043.00		0.00	996,043.00
Subgroup : [A3] Other Accounts Receivable					
139100.000	Income Tax Receivable	750.00		0.00	750.00
Subtotal [A3] Other Accounts Receivable		750.00		0.00	750.00
Subgroup : [A4] Inventories					
149000.000	Inventories	2,490.00		0.00	2,490.00
Subtotal [A4] Inventories		2,490.00		0.00	2,490.00
Subgroup : [A5] Prepaid Expenses					
152000.000	Prepaid - Insurance	15,736.00		0.00	15,736.00
Subtotal [A5] Prepaid Expenses		15,736.00		0.00	15,736.00
Subgroup : [B3] Buildings					
161000.000	Building	11,514.00		0.00	11,514.00
Subtotal [B3] Buildings		11,514.00		0.00	11,514.00
Subgroup : [B4] Leasehold Improvements					
163500.000	Leasehold Improvements	726,133.00		0.00	726,133.00
Subtotal [B4] Leasehold Improvements		726,133.00		0.00	726,133.00
Subgroup : [B5] Non-Movable Equipment					
164500.000	Non-Moveable Equipment	61,812.00		0.00	61,812.00
Subtotal [B5] Non-Movable Equipment		61,812.00		0.00	61,812.00
Subgroup : [B6] Movable Equipment					
162000.000	Furniture Fixture & Equipment	18,491.00		0.00	18,491.00
162500.000	Computer Hardware	8,305.00		0.00	8,305.00
164000.000	Moveable Equipment	856,766.00		5,063.00	861,829.00
166000.000	Accum. Dep. - F&F	(1,287,829.00)	RJE - 3	5,063.00	(1,287,829.00)
Subtotal [B6] Movable Equipment		(404,267.00)		5,063.00	(399,204.00)
Subgroup : [B7] Motor Vehicles					
161500.000	Automobile	4,049.00		0.00	4,049.00
Subtotal [B7] Motor Vehicles		4,049.00		0.00	4,049.00
Subgroup : [D6] Loans to Owners or Related Parties					
182000.000	Due to Meridian Manor - K Cleary	12,919.00		0.00	12,919.00
185000.000	Due From Officers - JE Cleary, Jr.	133,548.00		0.00	133,548.00
Subtotal [D6] Loans to Owners or Related Parties		146,467.00		0.00	146,467.00
Subgroup : [D7] Other Assets					
189000.000	Deferred Tax Asset - Federal	370,929.00		0.00	370,929.00
189500.000	Deferred Tax Asset - State	107,196.00		0.00	107,196.00
189600.BSC	Deferred Tax Asset Valuation Allowance	(456,339.00)		0.00	(456,339.00)
Subtotal [D7] Other Assets		21,786.00		0.00	21,786.00
Total [31-32] Assets		1,649,909.00		5,063.00	1,654,972.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
200100.000	Accounts Payable	(286,297.00)		0.00	(286,297.00)
Subtotal [A1] Trade Accounts Payable		(286,297.00)		0.00	(286,297.00)
Subgroup : [A4] Accrued Payroll					
202000.000	Accrued Wages	(101,486.00)		0.00	(101,486.00)
240000.000	Accrued Vacation Pay	(79,725.00)		0.00	(79,725.00)
241000.000	Accrued Sick Pay	(46,741.00)		0.00	(46,741.00)
242000.000	Accrued Holiday Pay	(51,507.00)		0.00	(51,507.00)
Subtotal [A4] Accrued Payroll		(279,459.00)		0.00	(279,459.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
201900.000	Accrued Payroll Taxes	(8,513.00)		0.00	(8,513.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(8,513.00)		0.00	(8,513.00)

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicald - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [A10] Interest Payable					
202400.000	Accrued Interest	(42,917.00)		0.00	(42,917.00)
Subtotal [A10] Interest Payable		(42,917.00)		0.00	(42,917.00)
Subgroup : [A12] Other Current Liabilities					
201700.000	401k Plan	(5,960.00)		0.00	(5,960.00)
215100.000	Resident Refunds	(4,024.00)		0.00	(4,024.00)
215300.000	Resident Trust	(5,084.00)		0.00	(5,084.00)
230000.000	CT User Fee Payable	(132,804.00)		0.00	(132,804.00)
252001.000	Due From R&C Realty - CIP	14,396.00		0.00	14,396.00
Subtotal [A12] Other Current Liabilities		(133,476.00)		0.00	(133,476.00)
Subgroup : [B3] Loans from Owners or Related Parties					
252000.000	Due To/From R&G Realty	(490,531.00)		0.00	(490,531.00)
252100.000	Due to James Cleary	(200,000.00)		0.00	(200,000.00)
253000.000	Due to Wolcott View Manor	(590,000.00)		0.00	(590,000.00)
Subtotal [B3] Loans from Owners or Related Parties		(1,280,531.00)		0.00	(1,280,531.00)
Subgroup : [B4] Other Long-Term Liabilities					
259000.000	Deferred Tax Liability - Federal	(19,519.00)		0.00	(19,519.00)
259500.000	Deferred Tax Liability - State	(2,267.00)		0.00	(2,267.00)
Subtotal [B4] Other Long-Term Liabilities		(21,786.00)		0.00	(21,786.00)
Total [33-34] Liabilities		(2,052,979.00)		0.00	(2,052,979.00)
Group : [35] Equity					
Subgroup : [B2] Capital Stock					
301000.000	Capital Stock	(20,000.00)		0.00	(20,000.00)
Subtotal [B2] Capital Stock		(20,000.00)		0.00	(20,000.00)
Subgroup : [B4] Treasury Stock					
302000.000	Treasury Stock	372,357.00		0.00	372,357.00
Subtotal [B4] Treasury Stock		372,357.00		0.00	372,357.00
Subgroup : [B5] Cumulated Earnings					
308000.000	Retained Earnings	(258,418.00)		0.00	(258,418.00)
Subtotal [B5] Cumulated Earnings		(258,418.00)		0.00	(258,418.00)
Total [35] Equity		93,939.00		0.00	93,939.00
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To reclass subscriptions and chamber dues to the correct line				
		D.01 - Page 26		
730815.000	Subscriptions		350.00	
Marcum 101	Chamber of Commerce Dues		1,020.00	
730810.000	Dues & Membership Fees			1,370.00
Total			1,370.00	1,370.00
Reclassifying Journal Entries JE # 2				
To reclass leased equipment from equipment rentals				
		E.07		
Marcum 102	Leased Equipment		884.00	
730700.000	Equipment Rental			884.00
Total			884.00	884.00
Reclassifying Journal Entries JE # 3				
To reclass Misc. Consultants to the correct line of the cost report				
		E.01		
164000.000	Moveable Equipment		5,063.00	
730912.000	Penalties		100.00	
Marcum 103	Dietitian Consultant		14,321.00	
Marcum 104	Interior Decorator		3,145.00	
Marcum 105	Marketing Consultant		5,883.00	
670855.000	Misc. Consultant			28,512.00
Total			28,512.00	28,512.00
Reclassifying Journal Entries JE # 4				
To reclass cell phone expense from the telephone line				
		E.02		
Marcum 106	Cell Phone		4,707.00	
720500.000	Telephone			4,707.00
Total			4,707.00	4,707.00
Reclassifying Journal Entries JE # 5				
To reclass salaries to the correct line on page 10				
		I.01		
700100.000	Wages - Laundry		18,858.00	
Marcum 107	Wages - Dietitian		9,242.00	
marcum 108	Wages - Food Service Supervisor		105,644.00	
Marcum 109	Wages - Head Housekeeper		5,599.00	
Marcum 110	Wages - Chief of Maintenance		41,584.00	
Marcum 111	Wages - RN Admin		200,027.00	
640100.000	Wages - RN			200,027.00
690110.000	Wages - Dietary			114,886.00
710110.000	Wages - Housekeeping			5,599.00
710110.000	Wages - Housekeeping			9,997.00
720110.000	Wages - Maintenance			8,861.00
720110.000	Wages - Maintenance			41,584.00
Total			380,954.00	380,954.00
Reclassifying Journal Entries JE # 6				
To reclass Cable TV expense to page 20, line 5i				
		D.03		
Marcum 112	Cable TV Expense		4,988.00	
720850.000	Plant Purchase Service			4,988.00
Total			4,988.00	4,988.00
Reclassifying Journal Entries JE # 7				
To reclass equipment rentals to the correct line				
		E.07		
Marcum 113	Wound Vac Equipment Rental		9,802.00	
Marcum 114	Special Mattress Rentals		9,261.00	
730700.000	Equipment Rental			19,063.00

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>19,063.00</u></u>	<u><u>19,063.00</u></u>
Reclassifying Journal Entries JE # 8		J.04		
	To reclass Non Medicaid Billable Supply Cost			
Marcum 115	Non Medicaid Supply Cost		10,001.00	
640600.000	Stockroom Medical Supplies			10,001.00
Total			<u><u>10,001.00</u></u>	<u><u>10,001.00</u></u>



MYERS
STAUFFER
CENTERS
FOR HEALTHCARE ACCOUNTANTS

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/3/2016
Run Date: 2/3/2016

Provider Name: Meridian Manor Health & Rehabilitation Center
Provider Number: 000007781
Period Ended: 9/30/15

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: