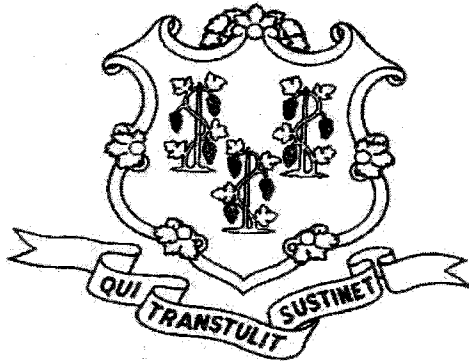


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

| | |
|--|-------------------------------------|
| Name of Facility (as licensed) Meridian Manor Corporation | |
| Address (No. & Street, City, State, Zip Code) 1132 Meridien Rd, Waterbury, CT 06705 | |
| Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify) | |
| Report for Year Beginning 10/1/2016 | Report for Year Ending 9/30/2017 |

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

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

For Department Use Only

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

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General Information

| | | | | |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed) Meridian Manor Corporation | License No. 778C | Report for Year Ended 9/30/2017 | Page 1 | of 37 |
|--|---------------------|------------------------------------|-----------|----------|

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Meridian Manor Corporation [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | | Page 1A | of 37 |
|--|-------|------------------------------|-------------------|-----------------|
| Name of Facility Meridian Manor Corporation | | Period Covered: | From 10/1/2016 | To 9/30/2017 |
| Address of Facility 1132 Meridien Rd, Waterbury, CT 06705 | | | | |
| Report Prepared By Marcum LLP | | Phone Number 203-781-9600 | Date 1/12/2017 | |
| 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 9/30/2017 | Page 2 | of 37 |
| Name of Facility (as shown on license) Meridian Manor Corporation | | Address (No. & Street, City, State, Zip) 1132 Meridien Rd, Waterbury, CT 06705 | | |
| License Numbers: | CCNH 778C | RHNS | (Specify) | Medicare Provider No. 07-5102 |
| Type of Facility (Check appropriate box(es)) | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify) | | | | |
| Type of Ownership (Check appropriate box) | | | | |
| <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust | | | | |
| If this facility opened or closed during report year provide: | | Date Opened | Date Closed | |
| Has there been any change in ownership or operation during this report year? | | | | |
| <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully. | | | | |
| | | | | |
| Administrator | | | | |
| Name of Administrator William Maggipinto | | Nursing Home Administrator's License No.: | 001823 | |
| 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 9/30/2017 | Page 3A | of 37 |
| If this facility is owned or operated as a corporation, provide the following information: | | | | |
| Legal Name of Corporation | Business Address | State(s) in Which Incorporated | | |
| Meridian Manor Corporation | 1132 Meriden Rd, Waterbury, CT 06705 | CT | | |
| Name of Directors, Officers | Business Address | Title | No. Shares Held by Each | |
| James E. Cleary, Jr. | 1132 Meriden Rd, Waterbury, CT 06705 | President | 5000 | |
| Thomas Owens | 1132 Meriden Rd, Waterbury, CT 06705 | Director | | |
| Sheila C. Smith | 1132 Meriden Rd, Waterbury, CT 06705 | Director | | |
| Marilyn Richardson | 1132 Meriden Rd, Waterbury, CT 06705 | Director | | |
| Brian Cleary | 1132 Meriden Rd, Waterbury, CT 06705 | Director | | |
| Names of Stockholders Owning at Least 10% of Shares | | | | |
| James E. Cleary, Jr. | 1132 Meriden Rd, Waterbury, CT 06705 | President | 5000 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

General Information and Questionnaire Individual Proprietorship

| | | | | |
|----------------------------|-------------|-----------------------|------|----|
| Name of Facility | License No. | Report for Year Ended | Page | of |
| Meridian Manor Corporation | 778C | 9/30/2017 | 3B | 37 |

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

| Name of Facility Meridian Manor Corporation | | License No. 778C | | | Report for Year Ended 9/30/2016 | | Page 4a | of 37 |
|--|--|---|----------------------------------|-----|--|---|---------------|----------------------------------|
| Name of Related Individual or Company | Business Address | Also Provides Goods/Services to Non-Related Parties | | | Description of Goods/Services Provided | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
| | | Yes | No | %** | | | | |
| We Care Distributors | 152 East Street, Wolcott, CT | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Stock Room Medical Supplies | Pg. 20 / Line 5b/c | 143,944 | 130,860 |
| We Care Distributors | 152 East Street, Wolcott, CT | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Diapers/Briefs | Pg. 20 / Line 5j | 38,163 | 34,694 |
| We Care Distributors | 152 East Street, Wolcott, CT | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Dietary | Pg. 18 / Line 2a1 | 68 | 62 |
| We Care Distributors | 152 East Street, Wolcott, CT | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Linen | Pg. 19 / Line 3a1 | 19,593 | 17,812 |
| We Care Distributors | 152 East Street, Wolcott, CT | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Special Nourishment | Pg. 20 / Line 5j | 12,597 | 11,452 |
| We Care Distributors | 152 East Street, Wolcott, CT | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Hsk Png | Page 20 / Line 4d | 763 | 694 |
| We Care Distributors | 152 East Street, Wolcott, CT | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Medical Supplies | Line 20 / Page 5b/c | 2,829 | 2,572 |
| James E. Cleary | 1132 Meriden Road, Waterbury, CT 06705 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Due from Account | Pg. 32 / Line D6 | 109,454 | 109,454 |
| R&C Realty | 1132 Meriden Road, Waterbury, CT 06705 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Advances to Meridian Manor | Pg. 34 / Line B3 | 508,732 | 508,732 |
| James E. Cleary | 1132 Meriden Road, Waterbury, CT 06705 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Due to Account | Pg. 34 / Line B3 | 350,000 | 350,000 |
| Wolcott View Manor | 50 Beach Road, Wolcott, CT | <input checked="" type="radio"/> | <input type="radio"/> | 0% | Demand Note Payable | Pg. 34 / Line B3 | 705,000 | 705,000 |
| Beach Building | 50 Beach Road, Wolcott, CT | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Due to Account | Pg. 34 / Line B3 | 115,000 | 115,000 |
| Wolcott View Manor | 50 Beach Road, Wolcott, CT | <input checked="" type="radio"/> | <input type="radio"/> | 0% | Due to Account | Pg. 34 / Line B3 | 11,623 | 11,623 |
| White Oak Manor | 688 Main Street, North Southbury, CT | <input checked="" type="radio"/> | <input type="radio"/> | 0% | Due to Account | Pg. 34 / Line B3 | 25,000 | 25,000 |
| Wolcott View Manor | 50 Beach Road, Wolcott, CT | <input checked="" type="radio"/> | <input type="radio"/> | 0% | Interest Expense | Pg. 27 / Line 12D | 35,526 | 35,526 |
| Wolcott View Manor | 50 Beach Road, Wolcott, CT | <input checked="" type="radio"/> | <input type="radio"/> | 0% | Accrued Interest | Pg. 33 / Line A10 | 109,333 | 109,333 |
| R&C Realty | 1132 Meriden Road, Waterbury, CT 06705 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Building & Building Improvements | Pg. 22 / Line 7b | 133,062 | 133,062 |
| R&C Realty | 1132 Meriden Road, Waterbury, CT 06705 | <input type="radio"/> | <input checked="" type="radio"/> | 0% | Movable Equipment | Pg. 22 / Line 7d | 33,178 | 33,178 |

* 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 9/30/2017 | Page 5 | of 37 |
|--|---------------------|------------------------------------|-----------|----------|

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

1. In the preparation of this Report, were all costs allocated as required? 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.

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 | | License No. | | Report for Year Ended | | | Page | of | |
|---|--|----------------------------------|-----------------------------|-----------------------|-------------------|------------------------|---------------------------|--------------------------|------------------|
| Meridian Manor Corporation | | 778C | | 9/30/2017 | | | 6 | 37 | |
| Name and Address of Lessor | Related * to Owners, Operators, Officers | | Description of Items Leased | Date of Lease** | Term of Lease | Annual Amount of Lease | Amount Claimed | | |
| | Yes | No | | | | | | | |
| Pinney Bowes, 3001 Summer Street, Stamford, CT 06926 | <input type="radio"/> | <input checked="" type="radio"/> | Postage Meter | 05/18/15 | 36 Months | 1,100 | 1,100 | | |
| Paychex 714 Brook St, Rocky Hill, CT | <input type="radio"/> | <input checked="" type="radio"/> | Time Clock | 06/08/16 | Monthly as Needed | 2,084 | 2,084 | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| Is a Mileage Log Book Maintained for All Leased Vehicles ? | | | | | | | <input type="radio"/> Yes | <input type="radio"/> No | Total *** |
| | | | | | | | | | 3,185 |

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

General Information and Questionnaire
Accounting Basis

| | | | | |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility Meridian Manor Corporation | License No. 778C | Report for Year Ended 9/30/2017 | Page 7 | of 37 |
|--|---------------------|------------------------------------|-----------|----------|

The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

| | |
|--|------------------------------|
| 1 Annual Review, Medicaid & Medicare Cost Report preparation, tax work | \$ 64,836 |
| 2 | \$ |
| 3 | \$ |
| 4 | \$ |
| | Charge for Services Provided |
| | \$ 64,836 |

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

- Yes No Page 15, Line 1d

Legal Services Information

| | |
|--|--|
| Name of Legal Firm or Independent Attorney 1 Griffin, Griffin, Mayo 2 Murtha Cullina LLP 3 Summa & Ryan 4 5 | Telephone Number 203-775-1106 860-240-6000 203-755-0390 |
|--|--|

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

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

Services Provided by This Firm (*describe fully*)

| | |
|---|------------------------------|
| 1 Meridian v. Singer (Settled, Disallowed Pg. 28) | \$ 550 |
| 2 General Employee Matters | \$ 9,091 |
| 3 Meridian v. Paternostro (Loss, Disallowed Pg. 28) | \$ 6,475 |
| 4 | \$ |
| 5 | \$ |
| | Charge for Services Provided |
| | \$ 16,116 |

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

- Yes No Page 15, Line 1e

Schedule of Resident Statistics

| Name of Facility Meridian Manor Corporation | License No. 778C | Report for Year Ended 9/30/2016 | | | | | | Page 8 | of 37 | | | | | | | | | | |
|--|---------------------|------------------------------------|------------------------|--------------------|----------------------|------|--------|-----------|----------|-------|------|-------|-----------|--|--|--|--|--|--|
| | | Period 10/1 Thru 6/30 | | | Period 7/1 Thru 9/30 | | | | | | | | | | | | | | |
| | | Total CCNH Level | Total RHNS Level | Total (Specify) | Total | CCNH | RHNS | | | Total | CCNH | RHNS | (Specify) | | | | | | |
| 1. Certified Bed Capacity | | | | | | | | | | | | | | | | | | | |
| A. On last day of PREVIOUS report period | | 94 | 94 | | | | 94 | 94 | | | | 94 | 94 | | | | | | |
| B. On last day of THIS report period | | 94 | 94 | | | | 94 | 94 | | | | 94 | 94 | | | | | | |
| 2. Number of Residents | | | | | | | | | | | | | | | | | | | |
| A. As of midnight of PREVIOUS report period | | 74 | 74 | | | | 74 | 74 | | | | 70 | 70 | | | | | | |
| B. As of midnight of THIS report period | | 69 | 69 | | | | 70 | 70 | | | | 69 | 69 | | | | | | |
| 3. Total Number of Days Care Provided During Period | | | | | | | | | | | | | | | | | | | |
| A. Medicare | | 1,982 | 1,982 | | | | 1,567 | 1,567 | | | | 415 | 415 | | | | | | |
| B. Medicaid (Conn.) | | 19,902 | 19,902 | | | | 14,642 | 14,642 | | | | 5,260 | 5,260 | | | | | | |
| C. Medicaid (other states) | | | | | | | | | | | | | | | | | | | |
| D. Private Pay | | 1,728 | 1,728 | | | | 1,382 | 1,382 | | | | 346 | 346 | | | | | | |
| E. State SSI for RCH | | | | | | | | | | | | | | | | | | | |
| F. Other (Specify) Managed Care & Respite | | 437 | 437 | | | | 372 | 372 | | | | 65 | 65 | | | | | | |
| G. Total Care Days During Period (3A thru F) | | 24,049 | 24,049 | | | | 17,963 | 17,963 | | | | 6,086 | 6,086 | | | | | | |
| 4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds | | | | | | | | | | | | | | | | | | | |
| A. Medicaid Bed Reserve Days | | | | | | | | | | | | | | | | | | | |
| B. Other Bed Reserve Days | | | | | | | | | | | | | | | | | | | |
| 5. Total Resident Days (3G + 4A + 4B) | | 24,049 | 24,049 | | | | 17,963 | 17,963 | | | | 6,086 | 6,086 | | | | | | |

Schedule of Resident Statistics (Cont'd)

| | | | | |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility Meridian Manor Corporation | License No. 778C | Report for Year Ended 9/30/2017 | Page 9 | of 37 |
|--|---------------------|------------------------------------|-----------|----------|

4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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 | RHNS | CCNH | RHNS | CCNH | RHNS | (Specify) | R.C.H. | ICF-MR |
| No. of Residents | 7 | | 27 | | 11 | | | | |
| Per Diem Rate | | | | | | | | | |
| a. One bed rm. | Various | | 208.07 | | 295.00 | | | | |
| b. Two bed rms. | Various | | 208.07 | | 265.00 | | | | |
| c. Three or more bed rms. | Various | | 208.07 | | 225.00 | | | | |

7. Total Number of Physical Therapy Treatments

| | TOTAL | CCNH | RHNS | (Specify) |
|---|-------|-------|------|-----------|
| A. Medicare - Part B | 1,702 | 1,702 | | |
| B. Medicaid (Exclusive of Part B) | | | | |
| 1. Maintenance Treatments | 1,623 | 1,623 | | |
| 2. Restorative Treatments | | | | |
| C. Other | 6,139 | 6,139 | | |
| D. Total Physical Therapy Treatments | 9,464 | 9,464 | | |

8. Total Number of Speech Therapy Treatments

| | TOTAL | CCNH | RHNS | (Specify) |
|---|-------|------|------|-----------|
| A. Medicare - Part B | 112 | 112 | | |
| B. Medicaid (Exclusive of Part B) | | | | |
| 1. Maintenance Treatments | 253 | 253 | | |
| 2. Restorative Treatments | | | | |
| C. Other | 348 | 348 | | |
| D. Total Speech Therapy Treatments | 713 | 713 | | |

9. Total Number of Occupational Therapy Treatments

| | TOTAL | CCNH | RHNS | (Specify) |
|---|--------|--------|------|-----------|
| A. Medicare - Part B | 1,475 | 1,475 | | |
| B. Medicaid (Exclusive of Part B) | | | | |
| 1. Maintenance Treatments | 1,853 | 1,853 | | |
| 2. Restorative Treatments | | | | |
| C. Other | 7,859 | 7,859 | | |
| D. Total Occupational Therapy Treatments | 11,187 | 11,187 | | |

Report of Expenditures - Salaries & Wages

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|--|------------------|-----------------------|------|-------|-----------|-------|
| Meridian Manor Corporation | 778C | 9/30/2017 | 10 | 37 | | |
| Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No | | | | | | |
| Total Cost and Hours | | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | Hours |
| A. Salaries and Wages* | | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | | | | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 116,685 | 1,584 | | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 268,159 | 10,687 | | | | |
| 5. Dietary Service | | | | | | |
| a. Head Dietitian | | | | | | |
| b. Food Service Supervisor | | | | | | |
| c. Dietary Workers | 260,244 | 16,825 | | | | |
| 6. Housekeeping Service | | | | | | |
| a. Head Housekeeper | | | | | | |
| b. Other Housekeeping Workers | 114,609 | 9,800 | | | | |
| 7. Repairs & Maintenance Services | | | | | | |
| a. Engineer or Chief of Maintenance | | | | | | |
| b. Other Maintenance Workers | 37,584 | 2,506 | | | | |
| 8. Laundry Service | | | | | | |
| a. Supervisor | | | | | | |
| b. Other Laundry Workers | | | | | | |
| 9. Barber and Beautician Services | | | | | | |
| 10. Protective Services | | | | | | |
| 11. Accounting Services | | | | | | |
| a. Head Accountant | | | | | | |
| b. Other Accountants | | | | | | |
| 12. Professional Care of Residents | | | | | | |
| a. Directors and Assistant Director of Nurses | 98,296 | 2,197 | | | | |
| b. RN | | | | | | |
| 1. Direct Care | 569,528 | 17,243 | | | | |
| 2. Administrative** | 75,892 | 1,574 | | | | |
| c. LPN | | | | | | |
| 1. Direct Care | 284,884 | 11,063 | | | | |
| 2. Administrative** | 5,854 | 185 | | | | |
| d. Aides and Attendants | 798,774 | 60,222 | | | | |
| e. Physical Therapists | 132,860 | 3,785 | | | | |
| f. Speech Therapists | 895 | 16 | | | | |
| g. Occupational Therapists | 78,653 | 3,180 | | | | |
| h. Recreation Workers | 61,405 | 4,503 | | | | |
| 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 | 75,825 | 2,943 | | | | |
| n. Marketing | | | | | | |
| o. Other (Specify) See Attached Schedule | 24,092 | 1,697 | | | | |
| <i>A-13. Total Salary Expenditures</i> | 3,004,239 | 150,010 | | | | |

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

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

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

Schedule of Other Salaries and Wages (Page 10)

| Position | CCNH | | RHNS | | (Specify) | |
|-----------------|------------------|--------------|-------------|----------|-------------|----------|
| | \$ | Hours | \$ | Hours | \$ | Hours |
| | 0 | | | | | |
| Medical Records | \$ 24,092 | 1,697 | | | | |
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| Total | \$ 24,092 | 1,697 | \$ - | - | \$ - | - |

Schedule of Other Fees (Page 13)

| Service | CCNH | | RHNS | | (Specify) | |
|----------------------------|---------------|-----------|-------------|----------|-------------|----------|
| | \$ | Hours | \$ | Hours | \$ | Hours |
| | 0 | | | | | |
| Respiratory Therapist | \$ 45 | 1 | | | | |
| Medical Records Consultant | \$ 495 | 23 | | | | |
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| | | | | | | |
| Total | \$ 540 | 24 | \$ - | - | \$ - | - |

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

| Name of Facility | License No. | Report for Year Ended | | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received | | |
|---|-------------|-----------------------|--|---------------------------------------|--|-------------------------------|--|--------------------|-----------------------|
| | | 9/30/2017 | Page of | | | | | | |
| Meridian Manor Corporation | 778C | | 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 | | | Health Insurance | CEO | | A1 | Wolcott View Manor | 143,095 | 2,072 |
| | | | | | | | 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 | 58,847 | | Health Insurance | Food Service Supervisor | 1,957 | A5b | Wolcott View Manor | 576 | 17,280 |
| Marilyn Cleary | 98,296 | | Health Insurance | DON | 2,197 | A12a | | | |
| Bianca Cleary | 8,829 | | Health Insurance | C.N.A. | 830 | A12d | | | |
| Sheila Smith | 42,592 | | Health Insurance | Office | 1,317 | A4 | | | |

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

** Include all employment worked during the cost year.

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

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

| Name of Facility Meridian Manor Corporation | License No. 778C | | Report for Year Ended 9/30/2015 | | Page 11a | of 37 | |
|--|---------------------|-------------------|--|-------------------------------------|--|-----------------------|--|
| | Salary Paid | | Full Description of Services Rendered | Line Where Claimed on Page 10 | | | Name and Address of All Other Employment** |
| Name | CCNH | RHNS (Specify) | | | Fringe Benefits and/or Other Payments (describe fully) | Total Hours Worked | |
| Brian Cleary | 87,399 | | Health Insurance | 2,353 A4 | Director of Operations | 334 | 21,150 |
| | | | | | Wolcott View Manor, Inc., 50 Beach Rd, Wolcott, CT | | |
| | | | | | White Oak Manor Rest Home, 688 Main St, North Southbury, CT 06488 | 416 | 18,720 |
| | | | | | | | |
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* 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 9/30/2017 | | Page 12 | of 37 | | |
|--|-------------|---------------------|---|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Name | Salary Paid | | Range Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| | CCNH | RHNS (Specify) | | | | | | | |
| Section III - Administrators*** | | | | | | | | | |
| William Maggipinto (From 12/13/16 to 9/30/2017) | 68,467 | | Healthcare | Administrator | 1,584 | A2 | | | |
| Colette Johnson (From 10/01/2016 to 03/09/2017) | 48,217 | | Healthcare | Administrator | N/A | A2 | | | |
| Section IV - Assistant Administrators | | | | | | | | | |
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*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 | 9/30/2017 | 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 | 12,768 | 336 | | | | |
| 2. Dentist | 4,767 | 72 | | | | |
| 3. Pharmacist | 6,198 | 48 | | | | |
| 4. Podiatrist | | | | | | |
| 5. Physical Therapy | | | | | | |
| a. Resident Care | | | | | | |
| b. Other | | | | | | |
| 6. Social Worker | | | | | | |
| 7. Recreation Worker | | | | | | |
| 8. Physicians | | | | | | |
| a. Medical Director (entire facility) | 60,000 | 192 | | | | |
| b. Utilization Review (Title 18 and 19 only) monthly meeting | | | | | | |
| c. Resident Care** | | | | | | |
| d. Administrative Services facility | | | | | | |
| 1. Infection Control Committee (Quarterly meetings) | | | | | | |
| 2. Pharmaceutical Committee (Quarterly meetings) | | | | | | |
| 3. Staff Development Committee (Once annually) | | | | | | |
| e. Other (Specify) | | | | | | |
| 9. Speech Therapist | | | | | | |
| a. Resident Care | 724 | 2 | | | | |
| b. Other | | | | | | |
| 10. Occupational Therapist | | | | | | |
| a. Resident Care | | | | | | |
| b. Other | | | | | | |
| 11. Nurses and aides and attendants | | | | | | |
| a. RN | | | | | | |
| 1. Direct Care | | | | | | |
| 2. Administrative*** | | | | | | |
| b. LPN | | | | | | |
| 1. Direct Care | | | | | | |
| 2. Administrative*** | | | | | | |
| c. Aides | | | | | | |
| d. Other | | | | | | |
| 12. Other (Specify) See Attached Schedule | 540 | 24 | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 84,997 | 674 | | | | |

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

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

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

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

| Name of Facility Meridian Manor Corporation | | License No. 778C | Report for Year Ended 9/30/2017 | Page 14 | of 37 |
|--|-----------------------------|--|------------------------------------|-----------------------------|----------|
| Name & Address of Individual | Full Explanation of Service | Related** to Owners, Operators, Officers | | Explanation of Relationship | |
| | | Yes | No | | |
| Sallie Czepiel, 335 Grattan St, Chicopee, MA 01020 | Dietician | <input type="radio"/> | <input checked="" type="radio"/> | N/A | |
| Kanagaratnam Jegathesan, MD, 2271 E. Main St, Waterbury, CT 06705 | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | N/A | |
| Edmund Quinn, MD, 1981 E. Main St, Waterbury CT 06705 | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | N/A | |
| Kathy Burns, 91 Dewperry Rd, Waterbury, CT 06705 | Medical Records Consultant | <input type="radio"/> | <input checked="" type="radio"/> | N/A | |
| Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06001 | Speech Consultant | <input type="radio"/> | <input checked="" type="radio"/> | N/A | |
| Partners Pharmacy, 70 Jackson Drive, Cranford, NJ 07016 | Pharmacist | <input type="radio"/> | <input checked="" type="radio"/> | N/A | |
| Technical Gas, 101 No. Plains Industrial Rd, Wallingford, CT 06492 | Respiratory Therapist | <input type="radio"/> | <input checked="" type="radio"/> | N/A | |
| Health Drive Dental Group, 888 Worcester St, Wellesley, MA 02482 | Dentist | <input type="radio"/> | <input checked="" type="radio"/> | N/A | |
| | | <input type="radio"/> | <input type="radio"/> | | |
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* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

| Name of Facility Meridian Manor Corporation | License No. 778C | Report for Year Ended 9/30/2017 | Page 15 | of 37 |
|--|---------------------|------------------------------------|------------|-----------|
| Item | Total | CCNH | RHNS | (Specify) |
| 1. Administrative and General | | | | |
| a. Employee Health & Welfare Benefits | | | | |
| 1. Workmen's Compensation | \$ 148,773 | 148,773 | | |
| 2. Disability Insurance | \$ | | | |
| 3. Unemployment Insurance | \$ 96,471 | 96,471 | | |
| 4. Social Security (F.I.C.A.) | \$ 185,760 | 185,760 | | |
| 5. Health Insurance | \$ 204,139 | 204,139 | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ 1,500 | 1,500 | | |
| 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* | \$ 37,928 | 37,928 | | |
| d. Accounting and Auditing | \$ 64,836 | 64,836 | | |
| e. Legal (<i>Services should be fully described on Page 7</i>) | \$ 16,116 | 16,116 | | |
| f. Insurance on Lives of Owners and Operators (<i>Specify</i>)* | \$ | | | |
| g. Office Supplies | \$ 14,467 | 14,467 | | |
| h. Telephone and Cellular Phones | | | | |
| 1. Telephone & Pagers | \$ 17,801 | 17,801 | | |
| 2. Cellular Phones | \$ 3,365 | 3,365 | | |
| 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* | \$ 816 | 816 | | |
| 2. Other (<i>Specify</i>) See Attached Schedule | \$ | | | |
| 3. Resident Day User Fee | \$ 422,502 | 422,502 | | |
| Subtotal | \$ 1,214,474 | 1,214,474 | | |

* 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 | 9/30/2017 | 16 | 37 |
| Item | Total | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward: | 1,214,474 | 1,214,474 | | |
| l. Travel and Entertainment | | | | |
| 1. Resident Travel and Entertainment | \$ | | | |
| 2. Holiday Parties for Staff | \$ 1,559 | 1,559 | | |
| 3. Gifts to Staff and Residents | \$ 446 | 446 | | |
| 4. Employee Travel | \$ 317 | 317 | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ 715 | 715 | | |
| 6. Automobile Expense (<i>not purchase or depreciation</i>) | \$ 4,189 | 4,189 | | |
| 7. Other (<i>Specify</i>) See Attached Schedule | \$ | | | |
| m. Other Administrative and General Expenses | | | | |
| 1. Advertising Help Wanted (<i>all such expenses</i>) | \$ 1,794 | 1,794 | | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ 7,890 | 7,890 | | |
| 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)*** | \$ 134 | 134 | | |
| 7. Postage | \$ 2,148 | 2,148 | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ 6,850 | 6,850 | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ 1,020 | 1,020 | | |
| 9. Subscriptions | \$ 878 | 878 | | |
| 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>) | \$ 37,260 | 37,260 | | |
| 12. Administrative Management Services** | \$ | | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 4,631 | 4,631 | | |
| C-14 Total Administrative & General Expenditures | \$ 1,284,305 | 1,284,305 | | |

* 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) |
|---|------|------|-----------|
| | 0 | | |
| | | | |
| | | | |
| | | | |
| Total Other Travel and Entertainment | \$ - | \$ - | \$ - |

Schedule of Other Advertising

| Description | CCNH | RHNS | (Specify) |
|--|----------|------|-----------|
| | 0 | | |
| Advertising - Promotional (Disallowed) | \$ 7,890 | | |
| Total Other Advertising | \$ 7,890 | \$ - | \$ - |

Schedule of Dues

| Description | CCNH | RHNS | (Specify) |
|-------------------|----------|------|-----------|
| | 0 | | |
| ALTCF | \$ 85 | | |
| CAHCF | \$ 6,765 | | |
| | | | |
| | | | |
| Total Dues | \$ 6,850 | \$ - | \$ - |

Schedule of Contributions

| Description | CCNH | RHNS | (Specify) |
|----------------------------|------|------|-----------|
| | 0 | | |
| | | | |
| Total Contributions | \$ - | \$ - | \$ - |

Schedule of Other Administrative and General

| Description | CCNH | RHNS | (Specify) |
|--|----------|------|-----------|
| | 0 | | |
| Patient Lost Items (Disallow) | \$ 12 | | |
| Licenses | \$ 325 | | |
| Misc. Expense - Lunch For Employees (Disallow) | \$ 48 | | |
| Service Charges - Bank | \$ 1,739 | | |
| OSHA | \$ 2,506 | | |
| | | | |
| | | | |
| Total Other Administrative and General | \$ 4,631 | \$ - | \$ - |

Schedule C-1 - Management Services*

| Name of Facility Meridian Manor Corporation | License No. 778C | Report for Year Ended 9/30/2017 | 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 | | | |
| | | | |
| | | | |
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* 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 9/30/2017 | Page 18 | of 37 |
|---|---------------------------|-------------------------------------|------------------------------------|------------|-----------------------|
| Item | Total | CCNH | RHNS | (Specify) | |
| 2. Dietary | | | | | |
| a. In-House Preparation & Service | | | | | |
| 1. Raw Food | \$ 183,011 | 183,011 | | | |
| 2. Non-Food Supplies | \$ 23,469 | 23,469 | | | |
| 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) | \$ 206,480 | 206,480 | | | |
| 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 9/30/2017 | 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. \$ | 20,111 | 20,111 | |
| 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 | | \$ | 823 | 823 | |
| 3E. Total Laundry Expenditures (3a + b + c + d) | | \$ | 20,934 | 20,934 | |
| 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 | 9/30/2017 | | 20 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) | |
| 4. | Housekeeping | Sq. Ft. Serviced | | | | |
| | a. In-House Care | by Personnel | | | | |
| | 1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>) | Amt. \$ | | | | |
| | b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>) | Sq. Ft. Serviced by Personnel | | | | |
| | | Amt. \$ | | | | |
| | c. Management Services* | \$ | | | | |
| | d. Other (<i>Specify</i>) Housekeeping Supplies | \$ 22,686 | 22,686 | | | |
| 4E. | Total Housekeeping Expenditures (4a + b + c + d) | \$ 22,686 | 22,686 | | | |
| 5. | Resident Care (Supplies)** | | | | | |
| | a. Prescription Drugs*** | | | | | |
| | 1. Own Pharmacy | \$ | | | | |
| | 2. Purchased from Partners Pharmacy | \$ 62,253 | 62,253 | | | |
| | b. Medicine Cabinet Drugs | \$ 168,580 | 168,580 | | | |
| | c. Medical and Therapeutic Supplies | \$ 7,576 | 7,576 | | | |
| | d. Ambulance/Limousine*** | \$ 9,748 | 9,748 | | | |
| | e. Oxygen | | | | | |
| | 1. For Emergency Use | \$ | | | | |
| | 2. Other*** | \$ | | | | |
| | f. X-rays and Related Radiological Procedures*** | \$ 3,362 | 3,362 | | | |
| | g. Dental (<i>Not dentists who should be included under salaries or fees</i>) | \$ | | | | |
| | h. Laboratory*** | \$ 10,844 | 10,844 | | | |
| | i. Recreation | \$ 14,763 | 14,763 | | | |
| | j. Other (Specify)**** See Attached Schedule | \$ 71,275 | 71,275 | | | |
| 5K. | Total Resident Care Expenditures (5a - 5j) | \$ 348,401 | 348,401 | | | |

* 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.

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 | 9/30/2017 | | | 22 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | | |
| 6. Maintenance & Operation of Plant | | | | | | |
| a. Repairs & Maintenance | \$ 41,013 | 41,013 | | | | |
| b. Heat | \$ 23,212 | 23,212 | | | | |
| c. Light & Power | \$ 73,392 | 73,392 | | | | |
| d. Water | \$ 8,567 | 8,567 | | | | |
| e. Equipment Lease (<i>Provide detail on page 6</i>) | \$ 3,185 | 3,185 | | | | |
| f. Other (<i>itemize</i>) | \$ 163,759 | 163,759 | | | | |
| See Attached Schedule | | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ 313,128 | 313,128 | | | | |
| 7. Depreciation (<i>complete schedule page 23*</i>) | | | | | | |
| a. Land Improvements | \$ | | | | | |
| b. Building & Building Improvements | \$ 134,663 | 134,663 | | | | |
| c. Non-Movable Equipment | \$ 139 | 139 | | | | |
| d. Movable Equipment | \$ 38,238 | 38,238 | | | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ 173,040 | 173,040 | | | | |
| 8. Amortization (<i>Complete att. Schedule Page 24*</i>) | | | | | | |
| a. Organization Expense | \$ | | | | | |
| b. Mortgage Expense | \$ | | | | | |
| c. Leasehold Improvements | \$ 39,766 | 39,766 | | | | |
| d. Other (<i>Specify</i>) | \$ | | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ 39,766 | 39,766 | | | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ 210,000 | 210,000 | | | | |
| 10. Property Taxes | | | | | | |
| a. Real estate taxes paid by owner | \$ | | | | | |
| b. Real estate taxes paid by lessor | \$ 136,184 | 136,184 | | | | |
| c. Personal property taxes | \$ 16,788 | 16,788 | | | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ 575,777 | 575,777 | | | | |

* 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 9/30/2017 | | | | Page 23 | of 37 | |
|--|--|-----------------------------------|------------------------------------|------------------------|--|----------------------------------|-------------|----------------------------|---------|
| Property Item | | Historical Cost Exclusive of Land | Less Salvage Value | Cost to Be Depreciated | Accumulated Depreciation to Beginning of Year's Operations | Method of Computing Depreciation | Useful Life | Depreciation for This Year | Totals |
| A. Land Improvements | | | | | | | | | |
| 1. Acquired prior to this report period | | 9,530 | | 9,530 | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | |
| B. Building and Building Improvements | | | | | | | | | |
| 1. Acquired prior to this report period | | 3,331,582 | | 3,331,582 | 442,231 | S/L | Various | 134,663 | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | 134,663 |
| C. Non-Movable Equipment | | | | | | | | | |
| 1. Acquired prior to this report period | | 62,505 | | 62,505 | 61,964 | S/L | Various | 139 | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | |
| C-4. Subtotal | | | | | | | | | 139 |
| D. Movable Equipment | | | | | | | | | |
| 1. Motor Vehicles (Specify name, model and year of each vehicle) | | | | | | | | | |
| a. Box Truck | | X | 8 | 2014 | 4,049 | | 4 | 1,012 | |
| b. | | | | | | | | | |
| c. | | | | | | | | | |
| d. | | | | | | | | | |
| 2. Movable Equipment | | | | | | | | | |
| a. Acquired prior to this report period | | | | | 1,026,409 | S/L | Various | 34,678 | |
| b. Disposals (attach schedule) | | | | | | | | | |
| c. Acquired during this report period (attach schedule) | | | | | 22,269 | S/L | 5 yrs | 2,547 | |
| D-3. Subtotal | | | | | | | | | 38,238 |
| E. Total Depreciation | | | | | | | | | 173,040 |

Meridian Manor Corporation
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

10/01/2016 - 09/30/2017

| System No. | S | Description | Date In Service | Method / Conv. | Life | Cost / Other Basis | Bus./Inv. % | Sec. 179/ Bonus/(Cur. Yr. Only) | Salvage/Basis Adj. | Beg. Accum. Depreciation/(Sec. 179) | Current Depreciation/(Sec. 179) | Total Depreciation/(Sec. 179) |
|----------------------------------|---|-------------------|-----------------|----------------|---------|--------------------|-------------|---------------------------------|--------------------|-------------------------------------|---------------------------------|-------------------------------|
| Building and Imp | | | | | | | | | | | | |
| 1 | | Security door s | 07/16/97 | SL / N/A | 10.0000 | 11,514.00 | 100.0000 | 0.00 | 0.00 | 11,514.00 | 0.00 | 11,514.00 |
| Subtotal: Building and Imp | | | | | | 11,514.00 | | 0.00 | 0.00 | 11,514.00 | 0.00 | 11,514.00 |
| Less dispositions and exchanges: | | | | | | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net for: Building and Imp | | | | | | 11,514.00 | | 0.00 | 0.00 | 11,514.00 | 0.00 | 11,514.00 |
| Leashold Imp | | | | | | | | | | | | |
| 3 | | Alarm System | 12/27/96 | DDB / N/A | 7.0000 | 1,532.00 | 100.0000 | 0.00 | 0.00 | 1,532.00 | 0.00 | 1,532.00 |
| 5 | | Miscellaneous | 09/01/85 | SL / N/A | 18.0000 | 1,487.00 | 100.0000 | 0.00 | 0.00 | 1,487.00 | 0.00 | 1,487.00 |
| 7 | | Miscellaneous | 08/01/87 | SL / N/A | 19.0000 | 6,865.00 | 100.0000 | 0.00 | 0.00 | 6,865.00 | 0.00 | 6,865.00 |
| 2 | | Chain Link Fenc | 08/01/87 | SL / N/A | 31.5000 | 1,095.00 | 100.0000 | 0.00 | 0.00 | 1,013.83 | 34.76 | 1,048.59 |
| 4 | | Glass/Metal | 05/11/88 | SL / N/A | 31.5000 | 5,010.00 | 100.0000 | 0.00 | 0.00 | 4,512.75 | 159.05 | 4,671.80 |
| 6 | | NE Building | 09/27/88 | SL / N/A | 31.5000 | 2,430.00 | 100.0000 | 0.00 | 0.00 | 2,163.10 | 77.14 | 2,240.24 |
| 8 | | Glass | 07/11/88 | SL / N/A | 31.5000 | 1,478.00 | 100.0000 | 0.00 | 0.00 | 1,323.80 | 46.92 | 1,370.72 |
| 9 | | Ceiling Tile | 09/14/88 | SL / N/A | 31.5000 | 707.00 | 100.0000 | 0.00 | 0.00 | 627.60 | 22.44 | 650.04 |
| 10 | | Glass | 09/01/89 | SL / N/A | 31.5000 | 5,528.00 | 100.0000 | 0.00 | 0.00 | 4,746.35 | 175.49 | 4,921.84 |
| 11 | | Paving | 11/01/89 | SL / N/A | 31.5000 | 7,613.00 | 100.0000 | 0.00 | 0.00 | 6,496.20 | 241.68 | 6,737.88 |
| 12 | | Nurses Station | 11/01/89 | SL / N/A | 31.5000 | 2,398.00 | 100.0000 | 0.00 | 0.00 | 2,044.95 | 76.13 | 2,121.08 |
| 13 | | Counter Work | 12/01/89 | SL / N/A | 31.5000 | 892.00 | 100.0000 | 0.00 | 0.00 | 757.80 | 28.32 | 786.12 |
| 14 | | Lighting Service | 03/22/91 | SL / N/A | 31.5000 | 2,827.00 | 100.0000 | 0.00 | 0.00 | 2,288.62 | 89.75 | 2,378.37 |
| 15 | | Hood Duct | 08/01/90 | SL / N/A | 31.5000 | 2,683.00 | 100.0000 | 0.00 | 0.00 | 2,256.55 | 85.17 | 2,341.72 |
| 16 | | Bathroom Floor | 12/07/90 | SL / N/A | 31.5000 | 5,713.00 | 100.0000 | 0.00 | 0.00 | 4,804.55 | 181.37 | 4,985.92 |
| 17 | | Bathroom Tiles | 12/07/90 | SL / N/A | 31.5000 | 775.00 | 100.0000 | 0.00 | 0.00 | 629.00 | 24.60 | 653.60 |
| 18 | | Vinyl Flooring | 01/09/91 | SL / N/A | 31.5000 | 467.00 | 100.0000 | 0.00 | 0.00 | 378.45 | 14.83 | 393.28 |
| 19 | | Sullivan Tile | 03/15/91 | SL / N/A | 31.5000 | 7,534.00 | 100.0000 | 0.00 | 0.00 | 6,206.55 | 239.17 | 6,445.72 |
| 20 | | Wallpaper | 06/18/91 | SL / N/A | 31.5000 | 1,271.00 | 100.0000 | 0.00 | 0.00 | 1,027.25 | 40.35 | 1,067.60 |
| 21 | | Wallpaper | 10/23/91 | 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 | 01/31/92 | SL / N/A | 31.5000 | 6,820.00 | 100.0000 | 0.00 | 0.00 | 5,349.65 | 216.51 | 5,566.16 |
| 23 | | Heat/AC Units | 10/01/92 | SL / N/A | 31.5000 | 17,676.00 | 100.0000 | 0.00 | 0.00 | 13,443.10 | 561.14 | 14,004.24 |
| 24 | | Install Heat/AC | 10/01/92 | SL / N/A | 31.5000 | 6,661.00 | 100.0000 | 0.00 | 0.00 | 5,064.90 | 211.46 | 5,276.36 |
| 25 | | Dumbwaiter | 09/01/93 | SL / N/A | 39.0000 | 14,534.00 | 100.0000 | 0.00 | 0.00 | 9,035.05 | 372.67 | 9,407.72 |
| 26 | | Heat/AC imots | 09/01/93 | SL / N/A | 39.0000 | 21,066.00 | 100.0000 | 0.00 | 0.00 | 13,094.25 | 540.15 | 13,634.40 |
| 27 | | Elevator | 10/01/93 | SL / N/A | 39.0000 | 1,315.00 | 100.0000 | 0.00 | 0.00 | 807.80 | 33.72 | 841.52 |
| 28 | | Hartford Fire | 05/31/94 | SL / N/A | 39.0000 | 4,960.00 | 100.0000 | 0.00 | 0.00 | 2,844.70 | 127.18 | 2,971.88 |
| 29 | | Air Cond/Heat F | 07/17/94 | SL / N/A | 39.0000 | 3,127.00 | 100.0000 | 0.00 | 0.00 | 1,779.70 | 80.18 | 1,859.88 |
| 30 | | Honeywell Air C | 09/12/94 | SL / N/A | 39.0000 | 1,325.00 | 100.0000 | 0.00 | 0.00 | 748.55 | 33.97 | 782.52 |
| 31 | | Cabinets - Kits & | 06/30/94 | SL / N/A | 39.0000 | 2,256.00 | 100.0000 | 0.00 | 0.00 | 1,289.75 | 57.85 | 1,347.60 |
| 32 | | Miscellaneous | 07/01/94 | SL / N/A | 39.0000 | 537.00 | 100.0000 | 0.00 | 0.00 | 306.39 | 13.77 | 320.16 |
| 33 | | Install Roof Fan | 12/08/94 | SL / N/A | 39.0000 | 633.00 | 100.0000 | 0.00 | 0.00 | 352.45 | 16.23 | 368.68 |
| 34 | | Wiring/Electrical | 11/07/94 | SL / N/A | 39.0000 | 13,348.00 | 100.0000 | 0.00 | 0.00 | 7,485.90 | 342.26 | 7,828.16 |
| 35 | | Sign | 06/10/97 | M / HY | 7.0000 | 3,527.00 | 100.0000 | 0.00 | 0.00 | 3,527.00 | 0.00 | 3,527.00 |
| 36 | | Alarm System | 01/21/98 | SL / N/A | 39.0000 | 2,953.00 | 100.0000 | 0.00 | 0.00 | 1,417.80 | 75.72 | 1,493.52 |
| 37 | | Boiler Unit | 10/25/99 | M / HY | 5.0000 | 7,420.00 | 100.0000 | 0.00 | 0.00 | 7,420.00 | 0.00 | 7,420.00 |
| 38 | | Boiler Unit | 12/31/01 | M / MQ | 5.0000 | 27,256.00 | 100.0000 | 0.00 | 0.00 | 27,256.00 | 0.00 | 27,256.00 |
| 39 | | Sullivan Tire | 03/15/91 | SL / N/A | 31.5000 | 846.00 | 100.0000 | 0.00 | 0.00 | 685.90 | 26.86 | 712.76 |

Depreciation Expense

Financial

Sorted: General - category

10/01/2016 - 09/30/2017

| System No. | S | Description | Date in Service | Method / Conv. | Life | Cost / Other Basis | Bus. / Inv. % | Sec. 179 / Bonus / (Cur. Yr. Only) | Salvage / Basis Adj. | Beg. Accum. Depreciation / (Sec. 179) | Current Depreciation / (Sec. 179) | Total Depreciation / (Sec. 179) |
|----------------------------------|---|------------------|-----------------|----------------|---------|--------------------|---------------|------------------------------------|----------------------|---------------------------------------|-----------------------------------|---------------------------------|
| Leashold Imp | | | | | | | | | | | | |
| 40 | | Bathroom Partit | 02/21/91 | SL / N/A | 31.5000 | 4,396.00 | 100.0000 | 0.00 | 0.00 | 3,561.40 | 139.56 | 3,700.96 |
| 41 | | Alarm System F | 05/05/05 | SL / N/A | 10.0000 | 7,632.00 | 100.0000 | 0.00 | 0.00 | 7,632.00 | 0.00 | 7,632.00 |
| 42 | | Parking Lot | 04/05/05 | SL / N/A | 8.0000 | 9,918.00 | 100.0000 | 0.00 | 0.00 | 9,918.00 | 0.00 | 9,918.00 |
| 43 | | Underground Pi | 06/13/06 | SL / N/A | 20.0000 | 158,205.39 | 100.0000 | 0.00 | 0.00 | 81,739.46 | 7,910.27 | 89,649.73 |
| 44 | | Sprinkler Syster | 03/01/07 | SL / N/A | 25.0000 | 12,289.85 | 100.0000 | 0.00 | 0.00 | 4,711.07 | 491.59 | 5,202.66 |
| 45 | | New Roof and C | 08/22/07 | SL / N/A | 15.0000 | 200,238.44 | 100.0000 | 0.00 | 0.00 | 121,255.51 | 13,349.23 | 134,604.74 |
| 46 | | 14 New Hollow | 05/08/08 | SL / N/A | 20.0000 | 9,418.00 | 100.0000 | 0.00 | 0.00 | 3,963.41 | 470.90 | 4,434.31 |
| 47 | | Air Conditioning | 07/15/10 | SL / N/A | 5.0000 | 2,575.00 | 100.0000 | 0.00 | 0.00 | 2,575.00 | 0.00 | 2,575.00 |
| 48 | | Rooflop Packag | 07/15/10 | SL / N/A | 5.0000 | 6,675.00 | 100.0000 | 0.00 | 0.00 | 6,675.00 | 0.00 | 6,675.00 |
| 49 | | Doors | 01/15/12 | SL / N/A | 15.0000 | 4,619.85 | 100.0000 | 0.00 | 0.00 | 1,462.95 | 307.99 | 1,770.94 |
| 50 | | Metal Door | 01/24/12 | SL / N/A | 20.0000 | 4,174.24 | 100.0000 | 0.00 | 0.00 | 973.98 | 208.71 | 1,182.69 |
| 51 | | Water Heater | 12/31/11 | SL / N/A | 10.0000 | 7,791.47 | 100.0000 | 0.00 | 0.00 | 3,700.96 | 779.15 | 4,480.11 |
| 52 | | Paving | 12/02/11 | SL / N/A | 8.0000 | 31,905.00 | 100.0000 | 0.00 | 0.00 | 19,275.96 | 3,988.13 | 23,264.09 |
| 53 | | Kitchen Roof | 01/26/12 | SL / N/A | 10.0000 | 11,023.00 | 100.0000 | 0.00 | 0.00 | 5,144.07 | 1,102.30 | 6,246.37 |
| 54 | | Fireproofing Wo | 02/08/12 | SL / N/A | 10.0000 | 3,170.94 | 100.0000 | 0.00 | 0.00 | 1,479.75 | 317.09 | 1,796.84 |
| 55 | | Firestopping Wc | 01/21/12 | SL / N/A | 10.0000 | 45,000.00 | 100.0000 | 0.00 | 0.00 | 21,000.00 | 4,500.00 | 25,500.00 |
| 56 | | Hot Water Heati | 07/15/14 | SL / N/A | 10.0000 | 11,217.97 | 100.0000 | 0.00 | 0.00 | 2,524.05 | 1,121.80 | 3,645.85 |
| 208 | | Stanley Security | 03/03/16 | SL / N/A | 39.0000 | 31,879.99 | 100.0000 | 0.00 | 0.00 | 476.84 | 817.44 | 1,294.28 |
| 209 | | Stanley Security | 06/22/16 | SL / N/A | 39.0000 | 566.48 | 100.0000 | 0.00 | 0.00 | 3.63 | 14.53 | 18.16 |
| Subtotal: Leashold Imp | | | | | | 758,578.62 | | 0.00 | 0.00 | 452,460.28 | 39,765.53 | 492,225.81 |
| Less dispositions and exchanges: | | | | | | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net for: Leashold Imp | | | | | | 758,578.62 | | 0.00 | 0.00 | 452,460.28 | 39,765.53 | 492,225.81 |
| Moveable Equipment | | | | | | | | | | | | |
| 57 | | Various Fully De | 10/01/70 | 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 | 10/01/70 | 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 | 10/12/90 | SL / N/A | 7.0000 | 820.00 | 100.0000 | 0.00 | 0.00 | 820.00 | 0.00 | 820.00 |
| 60 | | Sweeney - Ice M | 10/15/90 | 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 | 10/31/90 | SL / N/A | 7.0000 | 795.00 | 100.0000 | 0.00 | 0.00 | 795.00 | 0.00 | 795.00 |
| 62 | | Chandelier | 11/14/90 | 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 | 11/25/90 | SL / N/A | 7.0000 | 476.00 | 100.0000 | 0.00 | 0.00 | 476.00 | 0.00 | 476.00 |
| 64 | | Sofa and Chairs | 11/30/90 | SL / N/A | 7.0000 | 3,447.00 | 100.0000 | 0.00 | 0.00 | 3,447.00 | 0.00 | 3,447.00 |
| 65 | | Furniture and dr | 11/30/90 | SL / N/A | 7.0000 | 10,781.00 | 100.0000 | 0.00 | 0.00 | 10,781.00 | 0.00 | 10,781.00 |
| 66 | | Miscellaneous | 01/01/90 | M / HY | 7.0000 | 1,629.00 | 100.0000 | 0.00 | 0.00 | 1,629.00 | 0.00 | 1,629.00 |
| 67 | | Arthur Shriner | 01/01/91 | SL / N/A | 7.0000 | 132.00 | 100.0000 | 0.00 | 0.00 | 132.00 | 0.00 | 132.00 |
| 68 | | Thomaston: Clo | 01/10/91 | M / HY | 7.0000 | 702.00 | 100.0000 | 0.00 | 0.00 | 702.00 | 0.00 | 702.00 |
| 69 | | Paymaster & Re | 02/11/91 | SL / N/A | 7.0000 | 944.00 | 100.0000 | 0.00 | 0.00 | 944.00 | 0.00 | 944.00 |
| 70 | | Amisco Hopper | 12/09/91 | 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 | 01/17/91 | M / HY | 7.0000 | 19,385.00 | 100.0000 | 0.00 | 0.00 | 19,385.00 | 0.00 | 19,385.00 |
| 72 | | Fax, Desk, & La | 05/01/91 | M / HY | 7.0000 | 2,313.00 | 100.0000 | 0.00 | 0.00 | 2,313.00 | 0.00 | 2,313.00 |
| 73 | | Bulletin Boards | 07/01/91 | SL / N/A | 7.0000 | 925.00 | 100.0000 | 0.00 | 0.00 | 925.00 | 0.00 | 925.00 |
| 74 | | Adjustment - FY | 10/01/91 | SL / N/A | 7.0000 | 4,990.00 | 100.0000 | 0.00 | 0.00 | 4,990.00 | 0.00 | 4,990.00 |
| 75 | | Micro Film Mact | 01/01/92 | 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 | 01/01/92 | SL / N/A | 7.0000 | 7,146.00 | 100.0000 | 0.00 | 0.00 | 7,146.00 | 0.00 | 7,146.00 |

10/01/2016 - 09/30/2017

| System No. | S | Description | Date in Service | Method / Conv. | Life | Cost / Other Basis | Bus./ Inv. % | Sec. 179/ Bonus/ (Cur. Yr. Only) | Salvage/ Basis Adj. | Beg. Accum. Depreciation/ (Sec. 179) | Current Depreciation/ (Sec. 179) | Total Depreciation/ (Sec. 179) |
|---------------------------|---|-------------------|-----------------|----------------|--------|--------------------|--------------|----------------------------------|---------------------|--------------------------------------|----------------------------------|--------------------------------|
| Moveable Equipment | | | | | | | | | | | | |
| 77 | | OBT Tables | 05/01/92 | 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 | 05/01/92 | SL / N/A | 7.0000 | 398.00 | 100.0000 | 0.00 | 0.00 | 398.00 | 0.00 | 398.00 |
| 79 | | Various | 10/01/92 | DDB / N/A | 7.0000 | 13,983.00 | 100.0000 | 0.00 | 0.00 | 13,983.00 | 0.00 | 13,983.00 |
| 80 | | Hoyer Patient Li | 11/01/92 | SL / N/A | 7.0000 | 927.00 | 100.0000 | 0.00 | 0.00 | 927.00 | 0.00 | 927.00 |
| 81 | | Chairs | 07/03/93 | SL / N/A | 7.0000 | 659.00 | 100.0000 | 0.00 | 0.00 | 659.00 | 0.00 | 659.00 |
| 82 | | Chairs | 08/01/93 | SL / N/A | 7.0000 | 955.00 | 100.0000 | 0.00 | 0.00 | 955.00 | 0.00 | 955.00 |
| 83 | | Dopler Pulse Mt | 08/01/93 | SL / N/A | 7.0000 | 537.00 | 100.0000 | 0.00 | 0.00 | 537.00 | 0.00 | 537.00 |
| 84 | | Electric Thermo | 09/01/93 | SL / N/A | 7.0000 | 1,659.00 | 100.0000 | 0.00 | 0.00 | 1,659.00 | 0.00 | 1,659.00 |
| 85 | | Minolta Copier | 08/29/94 | 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 | 07/22/94 | SL / N/A | 7.0000 | 1,044.00 | 100.0000 | 0.00 | 0.00 | 1,044.00 | 0.00 | 1,044.00 |
| 87 | | Cabinets | 08/04/94 | SL / N/A | 7.0000 | 1,139.00 | 100.0000 | 0.00 | 0.00 | 1,139.00 | 0.00 | 1,139.00 |
| 88 | | Chairs | 04/14/95 | SL / N/A | 7.0000 | 788.00 | 100.0000 | 0.00 | 0.00 | 788.00 | 0.00 | 788.00 |
| 89 | | Powerlift | 12/26/94 | DDB / N/A | 7.0000 | 2,303.00 | 100.0000 | 0.00 | 0.00 | 2,303.00 | 0.00 | 2,303.00 |
| 90 | | Bed Curtains | 05/24/95 | DDB / N/A | 7.0000 | 2,701.00 | 100.0000 | 0.00 | 0.00 | 2,701.00 | 0.00 | 2,701.00 |
| 91 | | Oxygen Concen | 04/19/96 | DDB / N/A | 7.0000 | 3,180.00 | 100.0000 | 0.00 | 0.00 | 3,180.00 | 0.00 | 3,180.00 |
| 92 | | Camcorder and | 07/10/96 | DDB / N/A | 5.0000 | 1,166.00 | 100.0000 | 0.00 | 0.00 | 1,166.00 | 0.00 | 1,166.00 |
| 93 | | Globe Slicing M | 12/02/96 | DDB / N/A | 7.0000 | 848.00 | 100.0000 | 0.00 | 0.00 | 848.00 | 0.00 | 848.00 |
| 94 | | Electronic Sign | 01/16/97 | DDB / N/A | 7.0000 | 1,559.00 | 100.0000 | 0.00 | 0.00 | 1,559.00 | 0.00 | 1,559.00 |
| 95 | | Oxygen Concen | 01/31/97 | DDB / N/A | 7.0000 | 3,525.00 | 100.0000 | 0.00 | 0.00 | 3,525.00 | 0.00 | 3,525.00 |
| 96 | | Patio Furniture | 02/14/97 | DDB / N/A | 7.0000 | 2,067.00 | 100.0000 | 0.00 | 0.00 | 2,067.00 | 0.00 | 2,067.00 |
| 97 | | Office Equipme | 01/01/97 | DDB / N/A | 7.0000 | 7,938.00 | 100.0000 | 0.00 | 0.00 | 7,938.00 | 0.00 | 7,938.00 |
| 98 | | Copier | 04/27/97 | DDB / N/A | 7.0000 | 8,263.00 | 100.0000 | 0.00 | 0.00 | 8,263.00 | 0.00 | 8,263.00 |
| 99 | | Patients Furnitu | 04/29/97 | DDB / N/A | 7.0000 | 2,498.00 | 100.0000 | 0.00 | 0.00 | 2,498.00 | 0.00 | 2,498.00 |
| 100 | | Food Processor | 04/13/97 | DDB / N/A | 7.0000 | 692.00 | 100.0000 | 0.00 | 0.00 | 692.00 | 0.00 | 692.00 |
| 101 | | Camcorder and | 08/07/97 | DDB / N/A | 7.0000 | 813.00 | 100.0000 | 0.00 | 0.00 | 813.00 | 0.00 | 813.00 |
| 102 | | Zenith TV | 09/16/97 | DDB / N/A | 5.0000 | 953.00 | 100.0000 | 0.00 | 0.00 | 953.00 | 0.00 | 953.00 |
| 103 | | Compressor for | 05/01/92 | DDB / N/A | 7.0000 | 677.00 | 100.0000 | 0.00 | 0.00 | 677.00 | 0.00 | 677.00 |
| 104 | | 200 Gallon Stor. | 05/01/92 | DDB / N/A | 7.0000 | 3,500.00 | 100.0000 | 0.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 |
| 105 | | Lockers | 10/01/94 | DDB / N/A | 7.0000 | 502.00 | 100.0000 | 0.00 | 0.00 | 502.00 | 0.00 | 502.00 |
| 106 | | Food Carts | 10/01/94 | DDB / N/A | 7.0000 | 6,497.00 | 100.0000 | 0.00 | 0.00 | 6,497.00 | 0.00 | 6,497.00 |
| 107 | | File Cabinet | 11/07/94 | DDB / N/A | 7.0000 | 742.00 | 100.0000 | 0.00 | 0.00 | 742.00 | 0.00 | 742.00 |
| 108 | | Miscellaneous | 07/16/94 | DDB / N/A | 7.0000 | 878.00 | 100.0000 | 0.00 | 0.00 | 878.00 | 0.00 | 878.00 |
| 109 | | 3 Oxygen Conc | 07/20/96 | DDB / N/A | 7.0000 | 2,707.00 | 100.0000 | 0.00 | 0.00 | 2,707.00 | 0.00 | 2,707.00 |
| 110 | | Computer Softw | 05/06/98 | SL / N/A | 3.0000 | 2,857.00 | 100.0000 | 0.00 | 0.00 | 2,857.00 | 0.00 | 2,857.00 |
| 111 | | Electronic Hydr | 10/03/97 | DDB / N/A | 7.0000 | 2,703.00 | 100.0000 | 0.00 | 0.00 | 2,703.00 | 0.00 | 2,703.00 |
| 112 | | Computer | 06/09/98 | DDB / N/A | 5.0000 | 706.00 | 100.0000 | 0.00 | 0.00 | 706.00 | 0.00 | 706.00 |
| 113 | | Computer Softw | 06/10/98 | SL / N/A | 3.0000 | 984.00 | 100.0000 | 0.00 | 0.00 | 984.00 | 0.00 | 984.00 |
| 114 | | Computer Softw | 07/31/98 | SL / N/A | 3.0000 | 1,161.00 | 100.0000 | 0.00 | 0.00 | 1,161.00 | 0.00 | 1,161.00 |
| 115 | | Computer | 09/16/98 | DDB / N/A | 5.0000 | 2,251.00 | 100.0000 | 0.00 | 0.00 | 2,251.00 | 0.00 | 2,251.00 |
| 116 | | Fax Machine | 09/18/98 | DDB / N/A | 5.0000 | 1,351.00 | 100.0000 | 0.00 | 0.00 | 1,351.00 | 0.00 | 1,351.00 |
| 117 | | Computer | 10/31/98 | DDB / N/A | 5.0000 | 2,064.00 | 100.0000 | 0.00 | 0.00 | 2,064.00 | 0.00 | 2,064.00 |
| 118 | | Computer | 12/04/98 | DDB / N/A | 5.0000 | 3,527.00 | 100.0000 | 0.00 | 0.00 | 3,527.00 | 0.00 | 3,527.00 |
| 119 | | Computer | 12/31/98 | DDB / N/A | 5.0000 | 3,061.00 | 100.0000 | 0.00 | 0.00 | 3,061.00 | 0.00 | 3,061.00 |
| 120 | | Computer | 04/30/99 | DDB / N/A | 5.0000 | 16,066.00 | 100.0000 | 0.00 | 0.00 | 16,066.00 | 0.00 | 16,066.00 |
| 121 | | Copier | 06/21/99 | DDB / N/A | 5.0000 | 10,358.00 | 100.0000 | 0.00 | 0.00 | 10,358.00 | 0.00 | 10,358.00 |

10/01/2016 - 09/30/2017

| System No. | S | Description | Date In Service | Method / Conv. | Life | Cost / Other Basis | Bus. / Inv. % | Sec. 179 / Bonus / (Cur. Yr. Only) | Salvage / Basis Adj. | Beg. Accum. Depreciation / (Sec. 179) | Current Depreciation / (Sec. 179) | Total Depreciation / (Sec. 179) |
|------------|---|--------------------|-----------------|----------------|---------|--------------------|---------------|------------------------------------|----------------------|---------------------------------------|-----------------------------------|---------------------------------|
| 122 | | Computer | 10/30/99 | DDb / N/A | 5.0000 | 1,519.00 | 100.0000 | 0.00 | 0.00 | 1,519.00 | 0.00 | 1,519.00 |
| 123 | | Food Processor | 11/23/99 | DDb / N/A | 7.0000 | 1,007.00 | 100.0000 | 0.00 | 0.00 | 1,007.00 | 0.00 | 1,007.00 |
| 124 | | Overshelf | 03/06/00 | DDb / N/A | 7.0000 | 2,132.00 | 100.0000 | 0.00 | 0.00 | 2,132.00 | 0.00 | 2,132.00 |
| 125 | | Chest on chest | 04/15/00 | DDb / N/A | 7.0000 | 3,737.00 | 100.0000 | 0.00 | 0.00 | 3,737.00 | 0.00 | 3,737.00 |
| 126 | | Dryer | 01/17/02 | SL / N/A | 7.0000 | 3,179.00 | 100.0000 | 0.00 | 0.00 | 3,179.00 | 0.00 | 3,179.00 |
| 127 | | Refrigerator | 09/23/02 | SL / N/A | 10.0000 | 2,385.00 | 100.0000 | 0.00 | 0.00 | 2,385.00 | 0.00 | 2,385.00 |
| 128 | | Freezer | 09/05/02 | SL / N/A | 10.0000 | 4,096.00 | 100.0000 | 0.00 | 0.00 | 4,096.00 | 0.00 | 4,096.00 |
| 129 | | Curtains & Drap | 09/15/02 | SL / N/A | 7.0000 | 15,724.00 | 100.0000 | 0.00 | 0.00 | 15,724.00 | 0.00 | 15,724.00 |
| 130 | | Beds | 01/30/02 | SL / N/A | 15.0000 | 1,959.00 | 100.0000 | 0.00 | 0.00 | 1,915.47 | 43.53 | 1,959.00 |
| 131 | | Beds | 06/15/02 | SL / N/A | 15.0000 | 4,961.00 | 100.0000 | 0.00 | 0.00 | 4,740.46 | 220.54 | 4,961.00 |
| 132 | | Beds | 09/15/02 | SL / N/A | 15.0000 | 22,589.00 | 100.0000 | 0.00 | 0.00 | 21,208.51 | 1,380.49 | 22,589.00 |
| 133 | | Edro Dyna Wasl | 10/24/02 | SL / N/A | 7.0000 | 7,933.67 | 100.0000 | 0.00 | 0.00 | 7,933.67 | 0.00 | 7,933.67 |
| 134 | | Konica Copier | 03/17/03 | SL / N/A | 7.0000 | 5,406.00 | 100.0000 | 0.00 | 0.00 | 5,406.00 | 0.00 | 5,406.00 |
| 135 | | Beds | 09/15/03 | SL / N/A | 15.0000 | 17,076.92 | 100.0000 | 0.00 | 0.00 | 14,894.85 | 1,138.46 | 16,033.31 |
| 136 | | Dryer | 10/20/03 | SL / N/A | 7.0000 | 3,816.00 | 100.0000 | 0.00 | 0.00 | 3,816.00 | 0.00 | 3,816.00 |
| 137 | | Therapy Systern | 02/01/04 | 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 | 02/11/04 | DDb / N/A | 5.0000 | 5,768.36 | 100.0000 | 0.00 | 0.00 | 5,768.36 | 0.00 | 5,768.36 |
| 139 | | Konica Copier 7 | 03/28/05 | DDb / N/A | 5.0000 | 4,876.00 | 100.0000 | 0.00 | 0.00 | 4,876.00 | 0.00 | 4,876.00 |
| 140 | | Washer Extract | 01/01/05 | DDb / N/A | 5.0000 | 11,432.00 | 100.0000 | 0.00 | 0.00 | 11,432.00 | 0.00 | 11,432.00 |
| 141 | | Computers | 03/08/05 | DDb / N/A | 5.0000 | 14,951.96 | 100.0000 | 0.00 | 0.00 | 14,951.96 | 0.00 | 14,951.96 |
| 142 | | ADJ Software | 06/08/05 | 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 | 04/16/05 | SL / N/A | 5.0000 | 3,758.92 | 100.0000 | 0.00 | 0.00 | 3,758.92 | 0.00 | 3,758.92 |
| 144 | | Shredding Maci | 01/31/06 | SL / N/A | 5.0000 | 2,331.60 | 100.0000 | 0.00 | 0.00 | 2,331.60 | 0.00 | 2,331.60 |
| 145 | | Computer Equi | 05/03/06 | SL / N/A | 5.0000 | 15,186.77 | 100.0000 | 0.00 | 0.00 | 15,186.77 | 0.00 | 15,186.77 |
| 146 | | Refrigerator Rec | 07/10/06 | SL / N/A | 5.0000 | 2,438.00 | 100.0000 | 0.00 | 0.00 | 2,438.00 | 0.00 | 2,438.00 |
| 147 | | Bev Air Freezer | 11/20/06 | SL / N/A | 10.0000 | 2,650.00 | 100.0000 | 0.00 | 0.00 | 2,605.83 | 44.17 | 2,650.00 |
| 148 | | Overhead Speal | 07/19/07 | 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 | 07/06/07 | SL / N/A | 15.0000 | 4,506.06 | 100.0000 | 0.00 | 0.00 | 2,778.70 | 300.40 | 3,079.10 |
| 150 | | Food Processor | 11/05/07 | 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 | 12/01/07 | SL / N/A | 3.0000 | 915.84 | 100.0000 | 0.00 | 0.00 | 915.84 | 0.00 | 915.84 |
| 152 | | New Doors (dep | 10/15/09 | SL / N/A | 15.0000 | 2,400.00 | 100.0000 | 0.00 | 0.00 | 1,120.00 | 160.00 | 1,280.00 |
| 153 | | Water Sprinkler | 09/30/09 | SL / N/A | 25.0000 | 1,000.00 | 100.0000 | 0.00 | 0.00 | 280.00 | 40.00 | 320.00 |
| 154 | | MDI Achieve | 03/01/10 | SL / N/A | 3.0000 | 4,734.00 | 100.0000 | 0.00 | 0.00 | 4,734.00 | 0.00 | 4,734.00 |
| 155 | | New Doors (Finz | 10/15/09 | SL / N/A | 39.0000 | 2,400.00 | 100.0000 | 0.00 | 0.00 | 430.78 | 61.54 | 492.32 |
| 156 | | Toshiba Copier | 10/02/10 | SL / N/A | 5.0000 | 3,906.00 | 100.0000 | 0.00 | 0.00 | 3,906.00 | 0.00 | 3,906.00 |
| 157 | | Digitismart Air Cc | 09/10/10 | SL / N/A | 5.0000 | 10,108.43 | 100.0000 | 0.00 | 0.00 | 10,108.43 | 0.00 | 10,108.43 |
| 158 | | 6 Chest/Nightst | 03/16/11 | SL / N/A | 15.0000 | 2,203.44 | 100.0000 | 0.00 | 0.00 | 820.19 | 146.90 | 967.09 |
| 159 | | Satellite Dish In: | 05/13/11 | SL / N/A | 5.0000 | 4,255.71 | 100.0000 | 0.00 | 0.00 | 2,305.17 | 425.57 | 2,730.74 |
| 160 | | AC Units | 07/22/11 | SL / N/A | 10.0000 | 7,214.23 | 100.0000 | 0.00 | 0.00 | 7,214.23 | 0.00 | 7,214.23 |
| 161 | | Ice Machine Cul | 05/10/11 | SL / N/A | 10.0000 | 5,733.52 | 100.0000 | 0.00 | 0.00 | 3,105.65 | 573.35 | 3,679.00 |
| 162 | | 10 Mattresses | 07/15/11 | SL / N/A | 5.0000 | 2,733.20 | 100.0000 | 0.00 | 0.00 | 2,733.20 | 0.00 | 2,733.20 |
| 163 | | 15 Mattresses | 03/23/11 | SL / N/A | 5.0000 | 4,046.54 | 100.0000 | 0.00 | 0.00 | 4,046.54 | 0.00 | 4,046.54 |
| 164 | | 10 Mattresses | 08/02/11 | SL / N/A | 5.0000 | 2,676.37 | 100.0000 | 0.00 | 0.00 | 2,676.37 | 0.00 | 2,676.37 |
| 165 | | Patient Monitori | 12/02/10 | SL / N/A | 7.0000 | 5,230.13 | 100.0000 | 0.00 | 0.00 | 4,358.43 | 747.16 | 5,105.59 |
| 166 | | 66 AC/Heater u | 12/07/11 | SL / N/A | 5.0000 | 19,485.16 | 100.0000 | 0.00 | 0.00 | 18,835.64 | 649.52 | 19,485.16 |

Depreciation Expense

Financial

10/01/2016 - 09/30/2017

| System No. | S | Description | Date In Service | Method / Conv. | Life | Cost / Other Basis | Bus. / Inv. % | Sec. 179 Bonus / (Cur. Yr. Only) | Salvage / Basis Adj. | Beg. Accum. Depreciation / (Sec. 179) | Current Depreciation / (Sec. 179) | Total Depreciation / (Sec. 179) |
|----------------------------------|---|-------------------|-----------------|----------------|---------|--------------------|---------------|----------------------------------|----------------------|---------------------------------------|-----------------------------------|---------------------------------|
| Moveable Equipment | | | | | | | | | | | | |
| 167 | | ID Maker | 05/01/12 | SL / N/A | 10.0000 | 2,714.43 | 100.0000 | 0.00 | 0.00 | 1,198.86 | 271.44 | 1,470.30 |
| 168 | | Oven Range | 03/26/12 | SL / N/A | 10.0000 | 5,732.27 | 100.0000 | 0.00 | 0.00 | 2,579.54 | 573.23 | 3,152.77 |
| 169 | | Wheelchairs | 12/07/12 | SL / N/A | 5.0000 | 460.13 | 100.0000 | 0.00 | 0.00 | 352.78 | 92.03 | 444.81 |
| 170 | | REHAB EXERCI | 02/22/13 | SL / N/A | 5.0000 | 475.85 | 100.0000 | 0.00 | 0.00 | 341.03 | 95.17 | 436.20 |
| 171 | | 12 AC Units | 08/09/13 | SL / N/A | 5.0000 | 7,019.10 | 100.0000 | 0.00 | 0.00 | 4,445.43 | 1,403.82 | 5,849.25 |
| 172 | | 8 Mattresses | 08/13/13 | SL / N/A | 5.0000 | 1,097.53 | 100.0000 | 0.00 | 0.00 | 695.12 | 219.51 | 914.63 |
| 173 | | Lawn Mower an | 06/06/13 | SL / N/A | 3.0000 | 2,060.92 | 100.0000 | 0.00 | 0.00 | 2,060.92 | 0.00 | 2,060.92 |
| 186 | | G16 Montego W | 02/23/15 | SL / N/A | 5.0000 | 1,275.13 | 100.0000 | 0.00 | 0.00 | 403.80 | 255.03 | 658.83 |
| 174 | | Food Processor | 11/08/13 | SL / N/A | 10.0000 | 1,058.00 | 100.0000 | 0.00 | 0.00 | 308.58 | 105.80 | 414.38 |
| 187 | | Robot Coupe Fc | 05/04/15 | SL / N/A | 5.0000 | 1,058.18 | 100.0000 | 0.00 | 0.00 | 299.82 | 211.64 | 511.46 |
| 175 | | Pellet Plate Hea | 03/11/14 | SL / N/A | 10.0000 | 3,870.00 | 100.0000 | 0.00 | 0.00 | 999.75 | 387.00 | 1,386.75 |
| 188 | | Rubbermaid A3 | 09/15/15 | SL / N/A | 5.0000 | 970.80 | 100.0000 | 0.00 | 0.00 | 210.34 | 194.16 | 404.50 |
| 176 | | Booster Heater | 08/15/14 | SL / N/A | 10.0000 | 848.43 | 100.0000 | 0.00 | 0.00 | 183.82 | 84.84 | 268.66 |
| 189 | | Rubbermaid A3 | 05/27/15 | SL / N/A | 5.0000 | 917.62 | 100.0000 | 0.00 | 0.00 | 244.69 | 183.52 | 428.21 |
| 190 | | Detecto Electric | 05/29/15 | SL / N/A | 5.0000 | 3,706.82 | 100.0000 | 0.00 | 0.00 | 988.48 | 741.36 | 1,729.84 |
| 191 | | Advolution 20Xf | 10/07/14 | SL / N/A | 5.0000 | 2,205.70 | 100.0000 | 0.00 | 0.00 | 882.28 | 441.14 | 1,323.42 |
| 192 | | Computer - Lenc | 07/21/15 | SL / N/A | 5.0000 | 2,714.05 | 100.0000 | 0.00 | 0.00 | 633.28 | 542.81 | 1,176.09 |
| 193 | | Computer - Lenc | 07/21/15 | SL / N/A | 5.0000 | 558.34 | 100.0000 | 0.00 | 0.00 | 130.28 | 111.67 | 241.95 |
| 194 | | Computer - Lenc | 07/21/15 | SL / N/A | 5.0000 | 1,223.03 | 100.0000 | 0.00 | 0.00 | 285.38 | 244.61 | 529.99 |
| 195 | | Computer Hard | 05/04/15 | SL / N/A | 5.0000 | 1,491.05 | 100.0000 | 0.00 | 0.00 | 422.46 | 298.21 | 720.67 |
| 200 | | Computer | 09/01/15 | SL / N/A | 5.0000 | 1,095.41 | 100.0000 | 0.00 | 0.00 | 237.34 | 219.08 | 456.42 |
| 196 | | Computer - Lenc | 09/30/15 | SL / N/A | 5.0000 | 1,223.03 | 100.0000 | 0.00 | 0.00 | 244.61 | 244.61 | 489.22 |
| 197 | | 360 PRO GYM | 09/14/15 | SL / N/A | 5.0000 | 5,250.20 | 100.0000 | 0.00 | 0.00 | 1,137.54 | 1,050.04 | 2,187.58 |
| 198 | | LIBERTY BED 7 | 05/15/15 | SL / N/A | 5.0000 | 15,464.88 | 100.0000 | 0.00 | 0.00 | 4,381.72 | 3,092.98 | 7,474.70 |
| 201 | | (14) Bedroom se | 07/01/15 | M / MQ | 5.0000 | 36,841.34 | 100.0000 | 0.00 | 0.00 | 26,341.56 | 4,199.91 | 30,541.47 |
| 202 | | (4) Bedroom set | 07/01/15 | M / MQ | 5.0000 | 11,181.21 | 100.0000 | 0.00 | 0.00 | 7,994.57 | 1,274.66 | 9,269.23 |
| 203 | | (3) tables w/4 ct | 07/01/15 | M / MQ | 5.0000 | 9,574.69 | 100.0000 | 0.00 | 0.00 | 6,845.91 | 1,091.51 | 7,937.42 |
| 204 | | Standard Diagn | 12/21/15 | SL / N/A | 5.0000 | 627.46 | 100.0000 | 0.00 | 0.00 | 94.12 | 125.49 | 219.61 |
| 205 | | Food Processor | 10/05/15 | SL / N/A | 5.0000 | 1,058.18 | 100.0000 | 0.00 | 0.00 | 211.64 | 211.64 | 423.28 |
| 206 | | Mattress - Bed f | 12/31/15 | SL / N/A | 5.0000 | 14,131.50 | 100.0000 | 0.00 | 0.00 | 2,119.73 | 2,826.30 | 4,946.03 |
| 207 | | Philips HeartSta | 02/24/16 | SL / N/A | 5.0000 | 1,487.86 | 100.0000 | 0.00 | 0.00 | 173.58 | 297.57 | 471.15 |
| 210 | | Scale - 600lb Sli | 12/31/15 | SL / N/A | 5.0000 | 6,940.00 | 100.0000 | 0.00 | 0.00 | 1,041.00 | 1,388.00 | 2,429.00 |
| 211 | | Trapeze Bar 45C | 12/31/15 | SL / N/A | 5.0000 | 1,295.00 | 100.0000 | 0.00 | 0.00 | 194.25 | 259.00 | 453.25 |
| 212 | | Wheelchair 26" | 12/31/15 | SL / N/A | 5.0000 | 1,250.00 | 100.0000 | 0.00 | 0.00 | 187.50 | 250.00 | 437.50 |
| 213 | | Wheelchair 30" | 12/31/15 | SL / N/A | 5.0000 | 1,500.00 | 100.0000 | 0.00 | 0.00 | 225.00 | 300.00 | 525.00 |
| 214 | | Geri Chair 30" E | 12/31/15 | SL / N/A | 5.0000 | 1,985.00 | 100.0000 | 0.00 | 0.00 | 299.25 | 399.00 | 698.25 |
| 215 | | Direct Supply | 10/19/16 | SL / N/A | 5.0000 | 627.60 | 100.0000 | 0.00 | 0.00 | 0.00 | 115.06 | 115.06 |
| 216 | | Clarke Ultrasper | 12/09/16 | SL / N/A | 5.0000 | 1,221.96 | 100.0000 | 0.00 | 0.00 | 0.00 | 203.66 | 203.66 |
| 217 | | Patient lift | 12/31/16 | SL / N/A | 5.0000 | 659.37 | 100.0000 | 0.00 | 0.00 | 0.00 | 98.90 | 98.90 |
| 218 | | Warehouse stor | 05/06/17 | SL / N/A | 5.0000 | 4,355.03 | 100.0000 | 0.00 | 0.00 | 0.00 | 362.92 | 362.92 |
| 219 | | MatrxCare softy | 05/08/17 | SL / N/A | 3.0000 | 11,210.00 | 100.0000 | 0.00 | 0.00 | 0.00 | 1,556.95 | 1,556.95 |
| 220 | | Lenovo ThinkPa | 06/28/17 | SL / N/A | 5.0000 | 4,196.50 | 100.0000 | 0.00 | 0.00 | 0.00 | 209.78 | 209.78 |
| Subtotal: Moveable Equipment | | | | | | 993,020.94 | | 0.00 | 0.00 | 870,724.04 | 32,165.68 | 902,889.72 |
| Less dispositions and exchanges: | | | | | | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Financial

10/01/2016 - 09/30/2017

| System No. | S | Description | Date In Service | Method / Conv. | Life | Cost / Other Basis | Bus. / Inv. % | Sec. 179; Bonus / (Cur. Yr. Only) | Salvage / Basis Adj. | Beg. Accum. Depreciation / (Sec. 179) | Current Depreciation / (Sec. 179) | Total Depreciation / (Sec. 179) |
|---|---|-----------------|-----------------|----------------|---------|--------------------|---------------|-----------------------------------|----------------------|---------------------------------------|-----------------------------------|---------------------------------|
| Net for: Moveable Equipment | | | | | | | | | | | | |
| Non Moveable Equipment | | | | | | | | | | | | |
| 177 | | Equipment | 05/05/97 | DDB / N/A | 7.0000 | 1,161.00 | 100.0000 | 0.00 | 0.00 | 1,161.00 | 0.00 | 1,161.00 |
| 178 | | Miscellaneous | 10/01/85 | 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 | 05/23/03 | SL / N/A | 7.0000 | 4,558.00 | 100.0000 | 0.00 | 0.00 | 4,558.00 | 0.00 | 4,558.00 |
| 180 | | Nurse Call Syst | 09/30/03 | SL / N/A | 7.0000 | 5,294.70 | 100.0000 | 0.00 | 0.00 | 5,294.70 | 0.00 | 5,294.70 |
| 181 | | Telephone Syst | 06/30/06 | SL / N/A | 10.0000 | 12,535.36 | 100.0000 | 0.00 | 0.00 | 12,535.36 | 0.00 | 12,535.36 |
| 199 | | Blinds | 08/20/15 | SL / N/A | 5.0000 | 693.23 | 100.0000 | 0.00 | 0.00 | 150.20 | 138.65 | 288.85 |
| Subtotal: Non Moveable Equipment | | | | | | | | | | | | |
| Less dispositions and exchanges: | | | | | | | | | | | | |
| Net for: Non Moveable Equipment | | | | | | | | | | | | |
| Vehicles | | | | | | | | | | | | |
| 185 | | Box Truck | 08/20/14 | SL / N/A | 4.0000 | 4,049.00 | 100.0000 | 0.00 | 0.00 | 2,108.85 | 1,012.25 | 3,121.10 |
| Subtotal: Vehicles | | | | | | | | | | | | |
| Less dispositions and exchanges: | | | | | | | | | | | | |
| Net for: Vehicles | | | | | | | | | | | | |
| Subtotal: | | | | | | | | | | | | |
| Less dispositions and exchanges: | | | | | | | | | | | | |
| Grand Totals: | | | | | | | | | | | | |

Meridian Manor Health & Rehabilitation Center
 Realty Depreciation Schedule
 September 30, 2017

| Account Description | Description | Date | Amount | Useful Life | 2015 Depreciation | 2015 Accum Depr. | 2016 Depreciation | 2016 Accum Depr. | 2017 Depreciation | 2017 Accum Depr. | NBV |
|--|--------------------------------|------------|------------------|-------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|------------------|
| Land Improvements | | | | | | | | | | | |
| Land Improvements | Prior to 2015 | N/A | 9,530 | N/A | - | - | - | - | - | - | 9,530 |
| | Total 2015 | | 9,530 | | - | - | - | - | - | - | 9,530 |
| Building & Building Improvements | | | | | | | | | | | |
| Building & Building Imp | Prior to 2015 | N/A | 681,359 | N/A | 12,379 | 175,371 | 12,379 | 187,750 | 12,379 | 200,129 | 481,230 |
| 2015 Additions | | | | | | | | | | | |
| Building & Building Imp | Prior Foundation* | N/A | 579,064 | 30 | 19,302 | 19,302 | 19,302 | 38,604 | 19,302 | 57,906 | 521,158 |
| Building Improv. - Realty | General Conditions | 9/30/2015 | 184,452 | 20 | 9,223 | 9,223 | 9,223 | 18,446 | 9,223 | 27,669 | 156,783 |
| Building Improv. - Realty | Permit | 9/30/2015 | 22,482 | 20 | 1,124 | 1,124 | 1,124 | 2,248 | 1,124 | 3,372 | 19,110 |
| Building Improv. - Realty | Sitework | 9/30/2015 | 11,769 | 20 | 588 | 588 | 588 | 1,176 | 588 | 1,764 | 10,005 |
| Building Improv. - Realty | Selective Demolition | 9/30/2015 | 44,135 | 20 | 2,207 | 2,207 | 2,207 | 4,414 | 2,207 | 6,621 | 37,514 |
| Building Improv. - Realty | Concrete | 9/30/2015 | 31,907 | 20 | 1,595 | 1,595 | 1,595 | 3,190 | 1,595 | 4,785 | 27,122 |
| Building Improv. - Realty | Masonry | 9/30/2015 | 14,435 | 20 | 722 | 722 | 722 | 1,444 | 722 | 2,166 | 12,269 |
| Building Improv. - Realty | Structural Steel | 9/30/2015 | 69,458 | 20 | 3,473 | 3,473 | 3,473 | 6,946 | 3,473 | 10,419 | 59,039 |
| Building Improv. - Realty | Rough Carpentry | 9/30/2015 | 8,040 | 20 | 402 | 402 | 402 | 804 | 402 | 1,206 | 6,834 |
| Building Improv. - Realty | Architectural Millwork | 9/30/2015 | 23,254 | 20 | 1,163 | 1,163 | 1,163 | 2,326 | 1,163 | 3,489 | 19,765 |
| Building Improv. - Realty | Dampproofing | 9/30/2015 | 8,164 | 20 | 408 | 408 | 408 | 816 | 408 | 1,224 | 6,940 |
| Building Improv. - Realty | EIFS | 9/30/2015 | 15,508 | 20 | 775 | 775 | 775 | 1,550 | 775 | 2,325 | 13,183 |
| Building Improv. - Realty | Roofing | 9/30/2015 | 32,483 | 20 | 1,624 | 1,624 | 1,624 | 3,248 | 1,624 | 4,872 | 27,611 |
| Building Improv. - Realty | Caulking | 9/30/2015 | 7,078 | 20 | 354 | 354 | 354 | 708 | 354 | 1,062 | 6,016 |
| Building Improv. - Realty | Doors-Frames-Hardware | 9/30/2015 | 32,051 | 20 | 1,603 | 1,603 | 1,603 | 3,206 | 1,603 | 4,809 | 27,242 |
| Building Improv. - Realty | Access Panels | 9/30/2015 | 1,350 | 20 | 68 | 68 | 68 | 136 | 68 | 204 | 1,146 |
| Building Improv. - Realty | Skylights | 9/30/2015 | 25,286 | 20 | 1,264 | 1,264 | 1,264 | 2,528 | 1,264 | 3,792 | 21,494 |
| Building Improv. - Realty | Windows | 9/30/2015 | 7,714 | 20 | 386 | 386 | 386 | 772 | 386 | 1,158 | 6,556 |
| Building Improv. - Realty | Automatic Doors | 9/30/2015 | 9,135 | 20 | 457 | 457 | 457 | 914 | 457 | 1,371 | 7,764 |
| Building Improv. - Realty | Glazing | 9/30/2015 | 8,650 | 20 | 433 | 433 | 433 | 866 | 433 | 1,299 | 7,351 |
| Building Improv. - Realty | GWB Systems | 9/30/2015 | 125,222 | 20 | 6,261 | 6,261 | 6,261 | 12,522 | 6,261 | 18,783 | 106,439 |
| Building Improv. - Realty | Flooring | 9/30/2015 | 67,828 | 20 | 3,391 | 3,391 | 3,391 | 6,782 | 3,391 | 10,173 | 57,655 |
| Building Improv. - Realty | Acoustical Ceilings | 9/30/2015 | 42,704 | 20 | 2,135 | 2,135 | 2,135 | 4,270 | 2,135 | 6,405 | 36,299 |
| Building Improv. - Realty | Painting | 9/30/2015 | 20,254 | 20 | 1,013 | 1,013 | 1,013 | 2,026 | 1,013 | 3,039 | 17,215 |
| Building Improv. - Realty | Signage | 9/30/2015 | 1,975 | 20 | 99 | 99 | 99 | 198 | 99 | 297 | 1,678 |
| Building Improv. - Realty | Cubicle track and Curtain | 9/30/2015 | 8,104 | 20 | 405 | 405 | 405 | 810 | 405 | 1,215 | 6,889 |
| Building Improv. - Realty | Toilet Accessories | 9/30/2015 | 17,925 | 20 | 896 | 896 | 896 | 1,792 | 896 | 2,688 | 15,237 |
| Building Improv. - Realty | Wall Protection | 9/30/2015 | 20,029 | 20 | 1,001 | 1,001 | 1,001 | 2,002 | 1,001 | 3,003 | 17,026 |
| Building Improv. - Realty | Appliances | 9/30/2015 | 7,965 | 20 | 398 | 398 | 398 | 796 | 398 | 1,194 | 6,771 |
| Building Improv. - Realty | Fire Protection | 9/30/2015 | 18,877 | 20 | 944 | 944 | 944 | 1,888 | 944 | 2,832 | 16,045 |
| Building Improv. - Realty | HVAC | 9/30/2015 | 176,625 | 20 | 8,831 | 8,831 | 8,831 | 17,662 | 8,831 | 26,493 | 150,132 |
| Building Improv. - Realty | Plumbing | 9/30/2015 | 165,138 | 20 | 8,257 | 8,257 | 8,257 | 16,514 | 8,257 | 24,771 | 140,367 |
| Building Improv. - Realty | Electrical | 9/30/2015 | 138,703 | 20 | 6,935 | 6,935 | 6,935 | 13,870 | 6,935 | 20,805 | 117,898 |
| Building Improv. - Realty | Contingency | 9/30/2015 | 110,146 | 20 | 5,507 | 5,507 | 5,507 | 11,014 | 5,507 | 16,521 | 93,625 |
| Building Improv. - Realty | Contraction Management Fee | 9/30/2015 | 117,767 | 20 | 5,888 | 5,888 | 5,888 | 11,776 | 5,888 | 17,664 | 100,103 |
| Building Improv. - Realty | CO#1: Asbestos Removal | 9/30/2015 | 22,802 | 20 | 1,140 | 1,140 | 1,140 | 2,280 | 1,140 | 3,420 | 19,382 |
| Building Improv. - Realty | CO#2: January 2015 Drawing | 9/30/2015 | 118,360 | 20 | 5,918 | 5,918 | 5,918 | 11,836 | 5,918 | 17,754 | 100,606 |
| Building Improv. - Realty | CO#2: Adjusted Contract Amount | 9/30/2015 | (122,088) | 20 | (6,104) | (6,104) | (6,104) | (12,208) | (6,104) | (18,312) | (103,776) |
| Building Improv. - Realty | CO#3: Added Sanitary Lines | 9/30/2015 | 7,058 | 20 | 353 | 353 | 353 | 706 | 353 | 1,059 | 5,999 |
| Building Improv. - Realty | CO#4: Paving and PT Entry | 9/30/2015 | 180,830 | 20 | 9,042 | 9,042 | 9,042 | 18,084 | 9,042 | 27,126 | 153,704 |
| Building Improv. - Realty | CO#4: Sitting Area Revisions | 9/30/2015 | 5,032 | 20 | 252 | 252 | 252 | 504 | 252 | 756 | 4,276 |
| Building Improv. - Realty | CO#4: Nourishment Station | 9/30/2015 | 13,369 | 20 | 668 | 668 | 668 | 1,336 | 668 | 2,004 | 11,365 |
| Building Improv. - Realty | CO#4: Reception Area Revision | 9/30/2015 | 3,007 | 20 | 150 | 150 | 150 | 300 | 150 | 450 | 2,557 |
| Building Improv. - Realty | CO#4: Alcove and Office 127 | 9/30/2015 | 5,905 | 20 | 295 | 295 | 295 | 590 | 295 | 885 | 5,020 |
| Building Improv. - Realty | E Lobby, LL Sanitary, & GB's | 9/30/2015 | 15,009 | 20 | 750 | 750 | 750 | 1,500 | 750 | 2,250 | 12,759 |
| Building Improv. - Realty | CO#5 Lower Level Doors/HW | 9/30/2015 | 13,385 | 20 | 669 | 669 | 669 | 1,338 | 669 | 2,007 | 11,378 |
| Building Improv. - Realty | CO#5 Lounge Double Door | 9/30/2015 | 5,160 | 20 | 258 | 258 | 258 | 516 | 258 | 774 | 4,386 |
| Building Improv. - Realty | CO#5 Replace Reception Windows | 9/30/2015 | 2,555 | 20 | 128 | 128 | 128 | 256 | 128 | 384 | 2,171 |
| Building Improv. - Realty | CO#5: Paint Exterior Wall | 9/30/2015 | 725 | 20 | 36 | 36 | 36 | 72 | 36 | 108 | 617 |
| Building Improv. - Realty | Architctural Fees | Var | 159,916 | 20 | 7,996 | 7,996 | 7,996 | 15,992 | 7,996 | 23,988 | 135,928 |
| | Total 2015 | | 3,288,061 | | 133,062 | 296,054 | 133,062 | 429,116 | 133,062 | 562,178 | 2,725,883 |
| 2016 Additions | | | | | | | | | | | |
| Building Improv. - Realty | CO#6 Corridor 108A Auto Door | 12/17/2016 | 22,357 | 20 | - | - | 1,118 | 1,118 | 1,118 | 2,236 | 20,121 |
| Building Improv. - Realty | CO#7 Provided Storage Trailer | 12/17/2016 | 2,111 | 20 | - | - | 106 | 106 | 106 | 212 | 1,899 |
| Building Improv. - Realty | CO#7 Flooring Revisions | 12/17/2016 | 7,539 | 20 | - | - | 377 | 377 | 377 | 754 | 6,785 |
| | Total 2016 | | 32,007 | | - | - | 1,601 | 1,601 | 1,601 | 3,202 | 28,805 |
| Movable Equipment | | | | | | | | | | | |
| Movable Equip. - Realty | Furniture - Resident Rooms | 9/30/2015 | 50,597 | 10 | 5,060 | 5,060 | 5,060 | 10,120 | 5,060 | 15,180 | 35,417 |
| | Total 2015 | | 50,597 | | 5,060 | 5,060 | 5,060 | 10,120 | 5,060 | 15,180 | 35,417 |
| Total Leasold/Property Recorded for Equity Purposes | | | 3,380,195 | | 138,122 | 301,114 | 139,723 | 440,837 | 139,723 | 580,560 | 2,799,635 |

Page 35, Line A1 - Reserve for Value of Leased as Land 9,530
 Page 35, Line A3 - Reserve for Leasold Property 35,417
 Page 35, Line A4 - Reserve for Leasold Real Property 2,754,688
 Page 36, Line F1 - F/S vs C/R Depreciation (139,723)

*See attached letter for Prior Foundation

**Meridian Manor Health & Rehabilitation Center
 Depreciation Schedule
 September 30, 2017**

| <u>Account Description</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> | <u>Useful Life</u> | <u>2016 Depreciation</u> | <u>2016 Accum Depr.</u> | <u>2017 Depreciation</u> | <u>2017 Accum Depr.</u> | <u>NBV</u> |
|--|--------------------|-------------|---------------|--------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|--------------|
| Movable Equipment | | | | | | | | | |
| Movable Equip. - Realty | Lobby Furniture* | 9/4/2015 | 5,063 | 10 | 506 | 1,012 | 506 | 1,518 | 3,545 |
| | <i>Total 2015</i> | | <u>5,063</u> | | <u>506</u> | <u>1,012</u> | <u>506</u> | <u>1,518</u> | <u>3,545</u> |
| Page 31, Line B9 - F/S vs C/R NBV | | | 3,545 | ** | | | | | |

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

Meridian Manor Health & Rehabilitation Center
 Fixed Asset Reconciliation
 September 30, 2017

| <i>Page 31 - Fixed Assets</i> | <u>Hist Cost</u> | <u>2015 Accum Depr.</u> | <u>2016 Depreciation</u> | <u>2016 Accum Depr.</u> | <u>2017 Depreciation</u> | <u>2017 Accum Depr.</u> | <u>NBV</u> | <u>Summary</u> |
|-------------------------------|------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|----------------|----------------|
| Building & Building Improv. | 11,514 | 11,514 | - | 11,514 | - | 11,514 | - | - |
| CY Additions | - | - | - | - | - | - | - | - |
| Leasehold Improv. | 758,578 | 413,046 | 39,414 | 452,460 | 39,766 | 492,226 | 266,352 | 266,352 |
| CY Additions | - | - | - | - | - | - | - | - |
| Non-Movable Equip. | 62,505 | 60,885 | 1,079 | 61,964 | 139 | 62,103 | 402 | 402 |
| CY Additions | - | - | - | - | - | - | - | 402 |
| Movable Equipment | 975,812 | 832,034 | 39,703 | 871,737 | 29,618 | 901,355 | 74,457 | 94,179 |
| CY Additions | 22,269 | - | - | - | 2,547 | 2,547 | 19,722 | 19,722 |
| Motor Vehicles | 4,049 | 1,097 | 1,012 | 2,109 | 1,012 | 3,121 | 928 | 928 |
| CY Additions | - | - | - | - | - | - | - | 928 |
| Total | 1,834,727 | 1,318,576 | 81,208 | 1,399,784 | 73,082 | 1,472,866 | 361,861 | 361,861 |
| Per TB | 1,829,669 | | | | | 1,471,851 | 357,818 | 357,818 |
| Variance | 5,058 | | | 1,399,784 | | 1,015 | 4,043 | 4,043 |
| Lobby Furniture RJE in FY2015 | 5,063 | 506 | 506 | 1,012 | 506 | 1,518 | 3,545 | 3,545 |
| Variance | (5) | | | 1,398,772 | | (503) | 498 | 498 |

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

(4,043)

Amortization Schedule*

| Name of Facility | | License No. | | Report for Year Ended | | Page | | of | |
|---|---------------------|-------------|------------------------|-----------------------|--|------------------------------------|---------|----------------------------|--------|
| Meridian Manor Corporation | | 778C | | 9/30/2017 | | 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 | 758,578 | 452,460 | S/L | Various | 39,766 | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | |
| C-4. Subtotal | | | | | | | | | |
| D. Total Amortization | | | | | | | | | 39,766 |
| | | | | | | | | | 39,766 |

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

| | | | | |
|---|---------------------|--------------------------------------|--------------------------|---|
| Name of Facility Meridian Manor Corporation | License No. 778C | Report for Year Ended 9/30/2017 | Page 25 | of 37 |
| 11. Property Questionnaire | | | | |
| Part A | | | | |
| Is the property either owned by the Facility or leased from a Related Party?* | | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If "Yes," complete Part B. If "No," complete Part C. |
| *If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction. | | | | |
| Description | | Total | | |
| 1. Date Land Purchased | | 05/19/05 | | |
| 2. Date Structure Completed | | | | |
| 3. If NOT Original Owner, Date of Purchase | | | | |
| 4. Date of Initial Licensure | | | | |
| 5. Total Licensed Bed Capacity | | 94 | | |
| 6. Square Footage | | 19,005 | | |
| 7. Acquisition Cost | | | | |
| a. Land | | | | |
| b. Building | | | | |
| Part B - Owner and Related Parties | | 1st Mortgage | 2nd Mortgage | 3rd Mortgage |
| 1. Financing | | | | |
| a. Type of Financing (e.g., fixed, variable) | N/A | | | |
| b. Date Mortgage Obtained | | | | |
| c. Interest Rate for the Cost Year | | | | |
| d. Term of Mortgage (number of years) | | | | |
| e. Amount of Principal Borrowed | | | | |
| f. Principal balance outstanding as of | | | | |
| Complete if Mortgage was Refinanced During Current Cost Year | | | | |
| g. Type of Financing (e.g., fixed, variable) | | | | |
| h. Date of Refinancing | | | | |
| i. New Interest Rate | | | | |
| j. Term of Mortgage (number of years) | | | | |
| k. Amount of Principal Borrowed | | | | |
| l. Principal Outstanding on Note Paid-Off | | | | |
| Part C - Arms-Length Leases for Real Property Improvements Only | | | | |
| Name and Address of Lessor | Property Leased | Date of Lease | Term of Lease | Annual Amount of Lease |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|--|--|-------------|-----------------------|------|------|-----------|
| Meridian Manor Corporation | | 778C | 9/30/2017 | | 26 | 37 |
| Item | | | Total | CCNH | RHNS | (Specify) |
| 12. Interest | | | | | | |
| A. Building, Land Improvement & Non-Movable Equipment | | | | | | |
| 1. First Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 2. Second Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 3. Third Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 4. Fourth Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| B. CHEFA Loan Information | | | | | | |
| 1. Original Loan Amount | | | \$ | | | |
| 2. Loan Origination Date | | | | | | |
| 3. Interest Rate % | | | | | | |
| 4. Term | | | | | | |
| 5. CHEFA Interest Expense | | | | | | |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) | | | \$ | | | |

(Carry Subtotals forward to next page)

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

| Name of Facility | | License No. | | Report for Year Ended | | Page | of |
|---|--|-------------|--------|-----------------------|-----------|-----------|-----------|
| Meridian Manor Corporation | | 778C | | 9/30/2017 | | 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 and Late Payment Interest | | | | \$ | 35,526 | 35,526 | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | | | | \$ | 35,526 | 35,526 | |
| 14. Insurance | | | | | | | |
| a. Insurance on Property (buildings only) | | | | \$ | 64,218 | 64,218 | |
| 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) | | | | \$ | 64,218 | 64,218 | |
| 15. Total All Expenditures (A-13 thru C-14) | | | | \$ | 5,960,691 | 5,960,691 | |

D. Adjustments to Statement of Expenditures

| Name of Facility | | | | License No. | Report for Year Ended | Page | of |
|---|----------|----------|---|--------------------------|-----------------------|------|-----------|
| Meridian Manor Corporation | | | | 778C | 9/30/2017 | 28 | 37 |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Page 10 - Salaries and Wages | | | | | | | |
| 1. | | | Outpatient Service Costs | \$ | | | |
| 2. | | | Salaries not related to Resident Care | \$ | | | |
| 3. | 10 | 12G | Occupational Therapy | \$ 78,653 | 78,653 | | |
| 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 | \$ 37,928 | 37,928 | | |
| 10. | 15 | 1e | Accounting & Legal | \$ 7,025 | 7,025 | | |
| 11. | | | Telephone | \$ | | | |
| 12. | 15 | 1h2 | Cellular Telephone | \$ 2,285 | 2,285 | | |
| 13. | | | Life insurance premiums on the life of Owners, Partners, Operators | \$ | | | |
| 14. | 16 | L3 | Gifts, flowers and coffee shops | \$ 446 | 446 | | |
| 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 | L16 | Automobile Expense (e.g. personal use) | \$ | | | |
| 18. | 16 | m2/3 | Unallowable Advertising * | \$ 7,890 | 7,890 | | |
| 19. | 15 | 1k1 | Income Tax / Corporate Business Tax | \$ 816 | 816 | | |
| 20. | | | Fund Raising / Contributions | \$ | | | |
| 21. | | | Unallowable Management Fees | \$ | | | |
| 22. | 16 | m6 | Barber and Beauty | \$ 134 | 134 | | |
| 23. | | | Other - See attached Schedule | \$ 1,716 | 1,716 | | |
| Page 18 - Dietary Expenditures | | | | | | | |
| 24. | | | Meals to employees, guests and others who are not residents | \$ | | | |
| Page 19 - Laundry Expenditures | | | | | | | |
| 25. | | | Laundry services to employees, guests and others who are not residents | \$ | | | |
| Page 20 - Housekeeping Expenditures | | | | | | | |
| 26. | | | Housekeeping services to employees, guests and others who are not residents | \$ | | | |
| Subtotal (Items 1 - 26) | | | | \$ 136,893 | 136,893 | | |

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|---------------------------------|----------|------|-----------|
| 16 | M8A | Chamber of Commerce Dues | \$ 1,020 | | |
| 16 | M13 | Patient Lost Items | \$ 12 | | |
| 16 | M13 | Miscellaneous Expense - Lunches | \$ 48 | | |
| 16 | M13 | Bank Charges (Non Routine) | \$ 636 | | |
| | | | | | |
| | | | | | |
| Total Other A&G Adjustments | | | \$ 1,716 | \$ - | \$ - |

**Meridian Manor Health & Rehabilitation Center
Disallowance Schedule for Cell Phones
September 30, 2017**

Pg. 28c

| | <u>Amount</u> |
|---|-------------------------------|
| Total Cell Phone Expense | 3,365 TB Linked |
| Cell Phone Allowed Based on Bed Capacity | 3 |
| Monthly Allowable amount per Cell Phone | \$ 30 |
| Months in Cost Report Year | <u>12</u> |
| Total Allowable Cost | <u>\$ 1,080</u> |
| | |
| Disallowed Cell Phone (Page 28, Line 12) | <u><u>\$ 2,285</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 | 9/30/2017 | 29 | 37 | |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward | | | | \$ 136,893 | 136,893 | | |
| Page 20 - Resident Care Supplies*** | | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 62,253 | 62,253 | | |
| 28. | 20 | 5d | Ambulance/Limousine | \$ 9,748 | 9,748 | | |
| 29. | 20 | 5f | X-rays, etc | \$ 3,362 | 3,362 | | |
| 30. | 20 | 5h | Laboratory | \$ 10,844 | 10,844 | | |
| 31. | | | Medical Supplies | \$ | | | |
| 32. | | | Oxygen (non emergency) | \$ | | | |
| 33. | | | Occupational Therapy | \$ | | | |
| 34. | | | Other - See Attached Schedule | \$ 54,759 | 54,759 | | |
| Page 22 - Maintenance and Property | | | | | | | |
| 35. | | | Excess Movable Equipment Depreciation See Attached Schedule | \$ 446 | 446 | | |
| 36. | | | Depreciation on Unallowable Motor Vehicles | \$ | | | |
| 37. | | | Unallowable Property and Real Estate Taxes | \$ | | | |
| 38. | | | Rental of Building Space or Rooms | \$ | | | |
| 39. | | | Other - See Attached Schedule | \$ 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. | | | Vending Machine Revenue | \$ | | | |
| 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 | \$ 5,236 | 5,236 | | |
| 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) | | | | \$ 291,943 | 291,943 | | |

*** 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.

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--------------------------------|----------|----------------------------|-----------------|-------------|-------------|
| 30 | 18 | Medical Records Income | \$ 505 | | |
| 30 | 18 | Misc. Revenue | \$ 6,212 | | |
| 30 | 18 | Adjustments | \$ 242 | | |
| 30 | 18 | Vending Income | \$ (2,359) | | |
| 16 | M13 | Bank Charges (Non-Routine) | \$ 636 | | |
| Total Other Adjustments | | | \$ 5,236 | \$ - | \$ - |

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, 2017

| Descriptions of Goods | Account | Page | Line | Amount | Markup % | Actual Cost | Disallowance | Page / Line Ref |
|-----------------------------|------------|------|------|----------------|----------|----------------|---------------|------------------|
| Stock Room Medical Supplies | 640600.000 | 20 | 5b/c | 143,944 | 10% | 130,860 | 13,085 | Page 29, Line 34 |
| Diapers/Briefs | 670720.000 | 20 | 5j | 38,163 | 10% | 34,694 | 3,469 | Page 29, Line 34 |
| Dietary | 690670.000 | 18 | 2a1 | 68 | 10% | 62 | 6 | Page 29, Line 34 |
| Linen | 700690.000 | 19 | 3a1 | 19,593 | 10% | 17,812 | 1,781 | Page 29, Line 34 |
| Special Nourishment | 690680.000 | 18 | 2a1 | 12,597 | 10% | 11,452 | 1,145 | Page 29, Line 34 |
| Hsk Png | 710670.000 | 20 | 4d | 763 | 10% | 694 | 69 | Page 29, Line 34 |
| Medical Supplies | 860010.000 | 20 | 5b/c | 2,829 | 10% | 2,572 | 257 | Page 29, Line 34 |
| | | | | 217,957 | | 198,145 | 18,598 | |

**Meridian Manor Health & Rehabilitation Center
Cable TV Disallowance
September 30, 2017**

Pg. 29c

| | | |
|---------------------------|------------------------|------------|
| Total Cable TV Expense | \$ 6,954 | TB Linked |
| Total Cable TV Revenue | <u>8,045</u> | |
| Disallowed Expense | <u>\$ 6,954</u> | {a} |

Tickmark

{a}

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

Meridian Manor Health & Rehabilitation Center
 We Care Distributions Movable Asset Deprecation Schedule
 September 30, 2017

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

Disallowed on Page 29, Line 35

F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|--|--------------|-----------------------|------|-----------|------|----|
| Meridian Manor Corporation | 778C | 9/30/2017 | | | 30 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | | |
| I. Resident Room, Board & Routine Care Revenue | | | | | | |
| 1. a. Medicaid Residents (<i>CT only</i>) | \$ 3,978,893 | 3,978,893 | | | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ (423,185) | (423,185) | | | | |
| 2. a. Medicaid (<i>All other states</i>) | \$ | | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | | |
| 3. a. Medicare Residents (<i>all inclusive</i>) | \$ 598,586 | 598,586 | | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ 738,008 | 738,008 | | | | |
| 4. a. Private-Pay Residents and Other | \$ 765,262 | 765,262 | | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ (24,362) | (24,362) | | | | |
| II. Other Resident Revenue | | | | | | |
| 1. a. Prescription Drugs - Medicare | \$ 17,467 | 17,467 | | | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Prescription Drugs - Non-Medicare | \$ 14,462 | 14,462 | | | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 2. a. Medical Supplies - Medicare | \$ 1,581 | 1,581 | | | | |
| b. Medical Supplies - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Medical Supplies - Non-Medicare | \$ 730 | 730 | | | | |
| d. Medical Supplies - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 3. a. Physical Therapy - Medicare | \$ 321,672 | 321,672 | | | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Physical Therapy - Non-Medicare | \$ 126,483 | 126,483 | | | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 4. a. Speech Therapy - Medicare | \$ 25,749 | 25,749 | | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Speech Therapy - Non-Medicare | \$ 17,190 | 17,190 | | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 5. a. Occupational Therapy - Medicare | \$ 412,369 | 412,369 | | | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Occupational Therapy - Non-Medicare | \$ 45,630 | 45,630 | | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 6. a. Other (<i>Specify</i>) - Medicare | \$ (712,162) | (712,162) | | | | |
| b. Other (<i>Specify</i>) - Non-Medicare | \$ (194,575) | (194,575) | | | | |
| III. Total Resident Revenue (Section I. thru Section II.) | \$ 5,709,798 | 5,709,798 | | | | |
| IV. Other Revenue* | | | | | | |
| 1. Meals sold to guests, employees & others | \$ | | | | | |
| 2. Rental of rooms to non-residents | \$ | | | | | |
| 3. Telephone | \$ | | | | | |
| 4. Rental of Television and Cable Services | \$ | | | | | |
| 5. Interest Income (<i>Specify</i>) | \$ 53 | 53 | | | | |
| 6. Private Duty Nurses' Fees | \$ | | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ (115) | (115) | | | | |
| 8. Other (<i>Specify</i>) | \$ 50,882 | 50,882 | | | | |
| V. Total Other Revenue (1 thru 8) | \$ 50,820 | 50,820 | | | | |
| VI. Total All Revenue (III +V) | \$ 5,760,618 | 5,760,618 | | | | |

* 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) |
|--|---|---------------------|-------------|-------------|
| | | (0) | | |
| 30 II 6a | Medicare A - Oxygen | \$ 5,018 | | |
| 30 II 6a | Medicare A - Equipment Rental | \$ 223 | | |
| 30 II 6a | Medicare A - X-Ray | \$ 5,229 | | |
| 30 II 6a | Medicare A - Lab | \$ 13,981 | | |
| 30 II 6a | Medicare A - Ancillary Contractual Adjustment | \$ (698,053) | | |
| 30 II 6a | Medicare B - Contractual Adjustment | \$ (38,561) | | |
| Total Other Resident Revenue - Medicare | | \$ (712,162) | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|---|---------------------|-------------|-------------|
| | | (0) | | |
| 30 II 6B | Private - Oxygen | \$ 114 | | |
| 30 II 6B | Private - IV Therapy | \$ 613 | | |
| 30 II 6B | Private - Lab | \$ 49 | | |
| 30 II 6B | Private - Ancillary - Contractual Allowance | \$ (662) | | |
| 30 II 6B | Medicaid - Oxygen | \$ 11,658 | | |
| 30 II 6B | Medicaid - Equipment Rental | \$ 5,533 | | |
| 30 II 6B | Medicaid - IV Therapy | \$ 2,240 | | |
| 30 II 6B | Medicaid - Xray | \$ 47 | | |
| 30 II 6B | Medicaid - Lab | \$ 64 | | |
| 30 II 6B | Medicaid - Ancillary - Contractual Adjustment | \$ (120,391) | | |
| 30 II 6B | Managed Care - Oxygen | \$ 318 | | |
| 30 II 6B | Managed Care - Equipment Rental | \$ 281 | | |
| 30 II 6B | Managed Care - IV Therapy | \$ 9,782 | | |
| 30 II 6B | Managed Care - X-Ray | \$ 939 | | |
| 30 II 6B | Managed Care - Lab | \$ 1,923 | | |
| 30 II 6B | Managed Care - Ancillary - Contractual Adjustment | \$ (107,083) | | |
| 30 II 6B | Managed Care B - Contractual Adjustment | \$ (0) | | |
| Total Other Resident Revenue | | \$ (194,575) | \$ - | \$ - |

Interest Income

Account

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|------------------------------|-----------------|---------|--------------|-------------|-------------|
| | | | (0) | | |
| 30 IV 5 | Interst Revenue | 174,388 | \$ 53 | | |
| Total Interest Income | | | \$ 53 | \$ - | \$ - |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------------------------|---------------------------|------------------|-------------|-------------|
| | | 0 | | |
| 30 IV 8 | Cable/TV/Phone Revenue | \$ 8,045 | | |
| 30 IV 8 | Medical Records Income | \$ 505 | | |
| 30 IV 8 | Vending Income | \$ 2,359 | | |
| 30 IV 8 | Misc. Revenue | \$ 6,212 | | |
| 30 IV 8 | Adjustments | \$ (242) | | |
| 30 IV 8 | Small Balance Adjustments | \$ (25,875) | | |
| 30 IV 8 | Prior Period Adjustments | \$ 59,878 | | |
| Total Other Revenue | | \$ 50,882 | \$ - | \$ - |

G. Balance Sheet

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|------------------------------------|-----------------------|-----------|----------------|
| Meridian Manor Corporation | 778C | 9/30/2017 | 31 | 37 |
| Account | | | Amount | |
| Assets | | | | |
| A. Current Assets | | | | |
| 1. Cash (<i>on hand and in banks</i>) | | | \$ | 217,735 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | | \$ | 664,737 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | | \$ | |
| 4 Inventories | | | \$ | 2,411 |
| 5. Prepaid Expenses | | | \$ | 917 |
| a. Prepaid - Insurance | 917 | | | |
| b. _____ | | | | |
| c. _____ | | | | |
| d. _____ | | | | |
| 6. Interest Receivable | | | \$ | |
| 7. Medicare Final Settlement Receivable | | | \$ | |
| 8. Other Current Assets (<i>itemize</i>) | | | \$ | 28,135 |
| Deferred Tax Asset - Federal | 375,155 | | | |
| Deferred Tax Asset - State | 199,065 | | | |
| Deferred Tax Asset Valuation Allowance | (546,085) | | | |
| A-9. Total Current Assets (Lines A1 thru 8) | | | \$ | 913,934 |
| B. Fixed Assets | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 3. Buildings | *Historical Cost <u>11,514</u> | | \$ | |
| | Accum. Depreciation <u>11,514</u> | Net | | |
| 4. Leasehold Improvements | *Historical Cost <u>758,578</u> | | \$ | 266,352 |
| | Accum. Depreciation <u>492,226</u> | Net | | |
| 5. Non-Movable Equipment | *Historical Cost <u>62,505</u> | | \$ | 403 |
| | Accum. Depreciation <u>62,103</u> | Net | | |
| 6. Movable Equipment | *Historical Cost <u>998,081</u> | | \$ | 94,178 |
| | Accum. Depreciation <u>903,903</u> | Net | | |
| 7. Motor Vehicles | *Historical Cost <u>4,049</u> | | \$ | 928 |
| | Accum. Depreciation <u>3,121</u> | Net | | |
| 8. Minor Equipment-Not Depreciable | | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | | \$ | (4,046) |
| F/S v. C/R NBV | (4,043) | | | |
| Rounding | (3) | | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | | \$ | 357,815 |

* 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 Meridian Manor Corporation | License No. 778C | Report for Year Ended 9/30/2017 | Page 32 | of 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | \$ 1,271,750 | |
| C. Leasehold or like property recorded for Equity Purposes. | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | | | | |
| | *Historical Cost | 9,530 | | |
| | Accum. Depreciation | | Net | \$ 9,530 |
| 3. Buildings | | | | |
| | *Historical Cost | 3,320,068 | | |
| | Accum. Depreciation | 565,380 | Net | \$ 2,754,688 |
| 4. Non-Movable Equipment | | | | |
| | *Historical Cost | | Accum. Depreciation | Net |
| 5. Movable Equipment | | | | |
| | *Historical Cost | 50,597 | | |
| | Accum. Depreciation | 15,180 | Net | \$ 35,417 |
| 6. Motor Vehicles | | | | |
| | *Historical Cost | | Accum. Depreciation | Net |
| 7. Minor Equipment-Not Depreciable | | | \$ | |
| C-8 Total Leasehold or Like Properties (C1 thru 7) | | | \$ 2,799,635 | |
| 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>) | | | \$ 122,373 | |
| Name and Address | | Amount | Loan Date | |
| Various | | 122,373 | | |
| 7. Other Assets (<i>itemize</i>) | | | \$ | |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ 122,373 | |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ 4,193,758 | |

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

G. Balance Sheet (cont'd)

| | | | | | |
|--|--|---------------------|------------------------------------|------------|------------------|
| Name of Facility Meridian Manor Corporation | | License No. 778C | Report for Year Ended 9/30/2017 | Page 33 | of 37 |
| Account | | | | Amount | |
| Liabilities | | | | | |
| A. Current Liabilities | | | | | |
| 1. Trade Accounts Payable | | | | \$ | 255,796 |
| 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>) | | | | \$ | 175,137 |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | | \$ | |
| 6. Accrued Payroll Taxes Payable | | | | \$ | |
| 7. Medicare Final Settlement Payable | | | | \$ | |
| 8. Medicare Current Financing Payable | | | | \$ | |
| 9. Mortgage Payable (<i>Current Portion</i>) | | | | \$ | |
| 10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>) | | | | \$ | 109,333 |
| 11. Accrued Income Taxes* | | | | \$ | |
| 12. Other Current Liabilities (<i>itemize</i>) | | | | \$ | 672,451 |
| Accrued Expenses | | 22,349 | CT User Fee Payable | 82,798 | |
| Resident Refunds | | (809) | Accrued Rent | 525,000 | |
| CT Corporate tax Payable | | 250 | | | |
| Resident Trust | | 42,863 | | | |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | | \$ | 1,212,718 |

* 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 9/30/2017 | Page 34 | of 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | 1,212,718 | |
| 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>) | | | | \$ 1,715,355 |
| Name and Address of Lender | Amount | Loan Date | | |
| Various | 1,715,355 | Various | | |
| 4. Other Long-Term Liabilities (<i>itemize</i>) | | | | \$ 2,069 |
| Deferred Tax Liability - Federal | | 2,433 | | |
| Deferred Tax Liability - State | | (364) | | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | | \$ 1,717,424 |
| C. Total All Liabilities (Lines A-13 + B-5) | | | | \$ 2,930,142 |

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

| Name of Facility | License No. | Report for Year Ended | Page | of | |
|---|-------------|-----------------------|-----------|-------------|----------|
| Meridian Manor Corporation | 778C | 9/30/2017 | 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>) | | | \$ | 35,417 | |
| 4. Reserve for leasehold real properties on which fair rental value is based | | | \$ | 2,754,688 | |
| 5. Reserve for funds set aside as donor restricted | | | \$ | | |
| 6. Total Reserves | | | \$ | 2,799,635 | |
| B. Net Worth | | | | | |
| 1. Owner's Capital | | | \$ | | |
| 2. Capital Stock | | | \$ | 20,000 | |
| 3. Paid-in Surplus | | | \$ | | |
| 4. Treasury Stock | | | \$ | (372,357) | |
| 5. Cumulated Earnings | | | \$ | (1,123,314) | |
| 6. Gain or Loss for Period | | | | | |
| | 10/1/2016 | thru | 9/30/2017 | \$ | (60,348) |
| 7. Total Net Worth | | | \$ | (1,536,019) | |
| C. Total Reserves and Net Worth | | | \$ | 1,263,616 | |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 4,193,758 | |

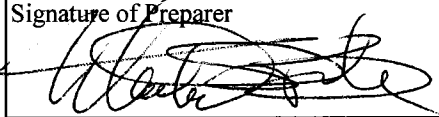
G. Balance Sheet (cont'd)
Reserves and Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|-----------|-------------|
| Meridian Manor Corporation | 778C | 9/30/2017 | 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>) | | | \$ | 35,417 |
| 4. Reserve for leasehold real properties on which fair rental value is based | | | \$ | 2,754,688 |
| 5. Reserve for funds set aside as donor restricted | | | \$ | |
| 6. Total Reserves | | | \$ | 2,799,635 |
| B. Net Worth | | | | |
| 1. Owner's Capital | | | \$ | |
| 2. Capital Stock | | | \$ | 20,000 |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | (372,357) |
| 5. Cumulated Earnings | | | \$ | (1,123,314) |
| 6. Gain or Loss for Period | | | \$ | (60,346) |
| | 10/1/2016 | thru | 9/30/2017 | |
| 7. Total Net Worth | | | \$ | (1,536,017) |
| C. Total Reserves and Net Worth | | | \$ | 1,263,618 |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 4,193,760 |

H. Changes in Total Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|---------------|-------------|
| Meridian Manor Corporation | 778C | 9/30/2017 | 36 | 37 |
| Account | | | Amount | |
| A. Balance at End of Prior Period as shown on Report of 09/30/2016 | | | \$ | (1,451,936) |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i> | | | \$ | 5,760,618 |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> | | | \$ | 5,820,966 |
| D. Net Income or Deficit | | | \$ | (60,348) |
| E. Balance | | | \$ | (1,512,284) |
| F. Additions | | | | |
| 1. Additional Capital Contributed <i>(itemize)</i> | | | | |
| Total Expenses Per Pg. 27 | | | \$5,960,691 | |
| F/S vs C/R Depreciation | | | (\$139,723) | |
| Rounding | | | (\$2) | |
| Total Expenses Per F/S | | | \$5,820,966 | |
| 2. Other <i>(itemize)</i> | | | | |
| Prior Period Adjustment | | | | (23,735) |
| F-3. Total Additions | | | \$ | (23,735) |
| 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. <i>Balance at End of Period</i> | | | \$ | (1,536,019) |
| | | | | 09/30/17 |

I. Preparer's/Reviewer's Certification

| | | | | | |
|--|--|---|------------------------------------|------------------------------------|----------|
| Name of Facility Meridian Manor Corporation | | License No. 778C | Report for Year Ended 9/30/2017 | 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 2/1/18 | |
| Printed Name of Preparer Matthew S. Bivolack | | | | | |
| Address 555 Long Wharf Drive, New Haven, CT 06511 | | | | Phone Number 203-781-9600 | |

Subject to the attached accountants' consulting report



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Meridian Manor Corporation for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Meridian Manor Corporation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Meridian Manor Corporation and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 1, 2018



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

Facility Name Meridian Manor Corporation

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/1/2018
 Run Date: 2/1/2018

Provider Name: Meridian Manor Health & Rehabilitation Center
 Provider Number: 000007781
 Period Ended: 9/30/17

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:

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------|--|----------------|----------|-----|----------------|----------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| 100100.000 | Cash - Operating | 174,387.81 | | | 174,387.81 | 36,756.00 |
| 100125.000 | Webster Credit Card Acct | 0.00 | | | 0.00 | 29.00 |
| 100150.000 | Cash - Payroll | 283.68 | | | 283.68 | 3,541.00 |
| 100200.000 | Cash - Petty | 200.00 | | | 200.00 | 200.00 |
| 100900.000 | Cash - Resident Trust | 42,863.33 | | | 42,863.33 | 23,819.00 |
| 111000.000 | A/R - Private | 380,123.22 | | | 380,123.22 | 86,095.00 |
| 112000.000 | A/R - Medicaid | 226,146.74 | | | 226,146.74 | 455,435.00 |
| 113000.000 | A/R - Medicare Part A | 123,364.92 | | | 123,364.92 | 81,438.00 |
| 114000.000 | A/R - Medicare Part B | 6,999.56 | | | 6,999.56 | 13,218.00 |
| 115000.000 | A/R - Co-Insurance Part A | 51,556.10 | | | 51,556.10 | 21,959.00 |
| 116000.000 | A/R - Co-Insurance Part B | 4,915.72 | | | 4,915.72 | 4,505.00 |
| 117000.000 | A/R - Managed Care | 21,631.00 | | | 21,631.00 | (33,094.00) |
| 119300.000 | A/R - Hospice | 0.00 | | | 0.00 | 33,278.00 |
| 120000.000 | A/R - Allowance for Bad Debt | (150,000.50) | | | (150,000.50) | (150,001.00) |
| 139100.000 | Income Tax Receivable | 0.00 | | | 0.00 | (250.00) |
| 149000.000 | Inventories | 2,411.20 | | | 2,411.20 | 2,490.00 |
| 152000.000 | Prepaid - Insurance | 916.67 | | | 916.67 | 13,948.00 |
| 161000.000 | Building | 11,514.40 | | | 11,514.40 | 11,514.00 |
| 161500.000 | Automobile | 4,048.68 | | | 4,048.68 | 4,049.00 |
| 162000.000 | Furniture Fixture & Equipment | 78,203.98 | | | 78,203.98 | 78,204.00 |
| 162500.000 | Computer Hardware | 8,304.91 | | | 8,304.91 | 8,305.00 |
| 163500.000 | Leasehold Improvements | 758,579.63 | | | 758,579.63 | 758,580.00 |
| 164000.000 | Moveable Equipment | 906,511.66 | | | 906,511.66 | 884,242.00 |
| 164500.000 | Non-Moveable Equipment | 62,505.29 | | | 62,505.29 | 62,505.00 |
| 166000.000 | Accum. Dep. - F&F | (1,471,851.21) | | | (1,471,851.21) | (1,398,769.00) |
| 182000.000 | Due to Meridian Manor | 12,919.00 | | | 12,919.00 | 12,919.00 |
| 185000.000 | Due From Officers - JE Cleary, Jr. | 109,454.08 | | | 109,454.08 | 116,152.00 |
| 189000.000 | Deferred Tax Asset - Federal | 375,155.00 | | | 375,155.00 | 301,157.00 |
| 189500.000 | Deferred Tax Asset - State | 199,065.00 | | | 199,065.00 | 158,964.00 |
| 189600.BSC | Deferred Tax Asset Valuation Allowance | (546,085.00) | | | (546,085.00) | (423,213.00) |
| 200100.000 | Accounts Payable | (255,796.95) | | | (255,796.95) | (314,628.00) |
| 200600.000 | Accrued Insurance Payable | 1.00 | | | 1.00 | 1.00 |
| 200980.000 | Accrued expenses-Other | (22,349.00) | | | (22,349.00) | 0.00 |
| 201700.000 | 401k Plan | 0.00 | | | 0.00 | (2,928.00) |
| 201900.000 | Accrued Payroll Taxes | 0.00 | | | 0.00 | (4,477.00) |
| 202000.000 | Accrued Wages | (50,093.70) | | | (50,093.70) | (53,558.00) |
| 202400.000 | Accrued Interest | (109,333.34) | | | (109,333.34) | (74,083.00) |
| 215100.000 | Resident Refunds | 809.44 | | | 809.44 | (424.00) |
| 215200.000 | CT corporate tax payable | (250.00) | | | (250.00) | 0.00 |
| 215300.000 | Resident Trust | (42,863.33) | | | (42,863.33) | (23,619.00) |
| 230000.000 | CT User Fee Payable | (82,798.00) | | | (82,798.00) | (117,397.00) |
| 240000.000 | Accrued Vacation Pay | (75,699.88) | | | (75,699.88) | (127,708.00) |
| 241000.000 | Accrued Sick Pay | (49,343.83) | | | (49,343.83) | (36,328.00) |
| 243000.000 | Accrued Rent | (525,000.00) | | | (525,000.00) | (332,500.00) |
| 251000.000 | L/P H&R Healthcare | 0.00 | | | 0.00 | (1,840.00) |
| 252000.000 | Due To/From R&C Realty | (508,732.23) | | | (508,732.23) | (508,732.00) |
| 252100.000 | Due to James Cleary | (350,000.00) | | | (350,000.00) | (285,000.00) |
| 253000.000 | Due to Wolcott View Manor | (705,000.00) | | | (705,000.00) | (640,000.00) |
| 253100.000 | Due to Beach Building LLC | (115,000.00) | | | (115,000.00) | (50,000.00) |
| 253500.000 | Due to WVM - Related Party | (11,622.67) | | | (11,622.67) | (11,414.00) |
| 254000.000 | Due to/from White Oak Manor | (25,000.00) | | | (25,000.00) | (25,000.00) |
| 259000.000 | Deferred Tax Liability - Federal | (2,433.00) | | | (2,433.00) | (8,048.00) |
| 259500.000 | Deferred Tax Liability - State | 364.00 | | | 364.00 | (2,228.00) |
| 301000.000 | Capital Stock | (20,000.00) | | | (20,000.00) | (20,000.00) |
| 302000.000 | Treasury Stock | 372,357.00 | | | 372,357.00 | 372,357.00 |
| 308000.000 | Retained Earnings | 1,123,314.09 | | | 1,123,314.09 | 498,200.00 |
| 400100.000 | Medicare A - Room and Board | (598,586.00) | | | (598,586.00) | (518,013.00) |
| 400200.000 | Medicare A - Medical Supplies | (1,581.23) | | | (1,581.23) | (1,319.00) |
| 400250.000 | Medicare A - Pharmacy | (17,467.47) | | | (17,467.47) | (32,112.00) |
| 400300.000 | Medicare A - Oxygen | (5,018.02) | | | (5,018.02) | (3,819.00) |
| 400350.000 | Medicare A - Equipment Rental | (223.33) | | | (223.33) | (4,575.00) |
| 400400.000 | Medicare A - Physical Therapy | (271,417.14) | | | (271,417.14) | (239,066.00) |
| 400450.000 | Medicare A - Occupational Therapy | (364,415.00) | | | (364,415.00) | (247,284.00) |
| 400500.000 | Medicare A - Speech Therapy | (18,720.00) | | | (18,720.00) | (14,170.00) |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------|---|----------------|----------|-----|----------------|----------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| 400700.000 | Medicare A - X-ray | (5,229.40) | | | (5,229.40) | (19,552.00) |
| 400850.000 | Medicare A - Lab | (13,981.24) | | | (13,981.24) | (35,571.00) |
| 400900.000 | Medicare A - Contractual Adjustment | (738,008.01) | | | (738,008.01) | 16,329.00 |
| 400910.000 | Medicare A - Ancillary Contractual Adjustment | 698,052.83 | | | 698,052.83 | 0.00 |
| 410100.000 | Private - Room and Board | (378,786.00) | | | (378,786.00) | (533,092.00) |
| 410250.000 | Private - Pharmacy | (7.23) | | | (7.23) | 42.00 |
| 410300.000 | Private - Oxygen | (114.00) | | | (114.00) | (159.00) |
| 410350.000 | Private - Equipment Rental | 0.00 | | | 0.00 | 974.00 |
| 410400.000 | Private - Physical Therapy | (5,050.03) | | | (5,050.03) | 280.00 |
| 410450.000 | Private - Occupational Therapy | (4,750.02) | | | (4,750.02) | 0.00 |
| 410500.000 | Private - Speech Therapy | (0.02) | | | (0.02) | 204.00 |
| 410600.000 | Private - IV Therapy | (613.32) | | | (613.32) | 0.00 |
| 410850.000 | Private - Lab | (49.10) | | | (49.10) | (588.00) |
| 410900.000 | Private - Contractual Adjustment | 29,304.39 | | | 29,304.39 | 13,205.00 |
| 410910.000 | Private - Ancillary - Contractual Allowance | 662.49 | | | 662.49 | 0.00 |
| 430100.000 | Medicaid - Room and Board | (3,978,893.00) | | | (3,978,893.00) | (4,300,672.00) |
| 430200.000 | Medicaid - Medical Supplies | (730.05) | | | (730.05) | 0.00 |
| 430250.000 | Medicaid - Pharmacy | (12,235.90) | | | (12,235.90) | (11,965.00) |
| 430300.000 | Medicaid - Oxygen | (11,657.79) | | | (11,657.79) | (8,869.00) |
| 430350.000 | Medicaid - Equipment Rental | (5,533.06) | | | (5,533.06) | (8,134.00) |
| 430400.000 | Medicaid - Physical Therapy | (74,038.44) | | | (74,038.44) | (143,650.00) |
| 430450.000 | Medicaid - Occupational Therapy | (505.38) | | | (505.38) | (1,337.00) |
| 430500.000 | Medicaid - Speech Therapy | (13,339.88) | | | (13,339.88) | (20,865.00) |
| 430600.000 | Medicaid - IV Therapy | (2,239.70) | | | (2,239.70) | (4,008.00) |
| 430700.000 | Medicaid - Xray | (46.53) | | | (46.53) | 0.00 |
| 430850.000 | Medicaid - Lab | (64.38) | | | (64.38) | (13.00) |
| 430900.000 | Medicaid - Contractual Adjustment | 423,184.77 | | | 423,184.77 | 759,982.00 |
| 430910.000 | Medicaid - Ancillary - Contractual Adjustment | 120,391.11 | | | 120,391.11 | 0.00 |
| 450100.000 | Managed Care - Room and Board | (386,476.00) | | | (386,476.00) | (23,318.00) |
| 450250.000 | Managed Care - Pharmacy | (2,219.06) | | | (2,219.06) | 0.00 |
| 450300.000 | Managed Care - Oxygen | (318.00) | | | (318.00) | (6,265.00) |
| 450350.000 | Managed Care - Equipment Rental | (281.39) | | | (281.39) | (210.00) |
| 450400.000 | Managed Care - Physical Therapy | (47,395.00) | | | (47,395.00) | (57,623.00) |
| 450450.000 | Managed Care - Occupational Therapy | (40,375.00) | | | (40,375.00) | (56,794.00) |
| 450500.000 | Managed Care - Speech Therapy | (3,850.00) | | | (3,850.00) | (4,370.00) |
| 450550.000 | Managed Care - Respiratory Therapy | 0.00 | | | 0.00 | (98.00) |
| 450600.000 | Managed Care - IV Therapy | (9,782.32) | | | (9,782.32) | 0.00 |
| 450700.000 | Managed Care - X-Ray | (939.09) | | | (939.09) | 0.00 |
| 450850.000 | Managed Care - Lab | (1,922.64) | | | (1,922.64) | (14,300.00) |
| 450900.000 | Managed Care - Contractual Adjustment | (4,942.16) | | | (4,942.16) | 130,822.00 |
| 450910.000 | Managed Care - Ancillary - Contractual Adjustment | 107,082.50 | | | 107,082.50 | 0.00 |
| 460100.000 | Insurance - Room and Board | 0.00 | | | 0.00 | (90,405.00) |
| 460250.000 | Insurance - Pharmacy | 0.00 | | | 0.00 | (11,318.00) |
| 460300.000 | Insurance - Oxygen | 0.00 | | | 0.00 | 4,014.00 |
| 460400.000 | Insurance - Physical Therapy | 0.00 | | | 0.00 | (61.00) |
| 460500.000 | Insurance - Speech Therapy | 0.00 | | | 0.00 | 92.00 |
| 460600.000 | Insurance - IV Therapy | 0.00 | | | 0.00 | (3,095.00) |
| 460700.000 | Insurance - X-ray | 0.00 | | | 0.00 | (1,578.00) |
| 460850.000 | Insurance - Lab | 0.00 | | | 0.00 | 9,683.00 |
| 460900.000 | Insurance - Contractual Adjustment | 0.00 | | | 0.00 | (52,753.00) |
| 470100.000 | Hospice - Room and Board | 0.00 | | | 0.00 | (170,507.00) |
| 470250.000 | Hospice - Pharmacy | 0.00 | | | 0.00 | 67.00 |
| 470900.000 | Hospice - Contractual Adjustment | 0.00 | | | 0.00 | 34,777.00 |
| 500260.000 | Medicare B - Vaccines | 0.00 | | | 0.00 | 26.00 |
| 500400.000 | Medicare B - Physical Therapy | (50,254.37) | | | (50,254.37) | (48,187.00) |
| 500450.000 | Medicare B - Occupational Therapy | (47,953.59) | | | (47,953.59) | (40,174.00) |
| 500500.000 | Medicare B - Speech Therapy | (7,029.39) | | | (7,029.39) | (20,284.00) |
| 500900.000 | Medicare B - Contractual Adjustment | 38,560.95 | | | 38,560.95 | 15,842.00 |
| 505900.000 | Managed Care B - Contractual Adjustment | 0.07 | | | 0.07 | 0.00 |
| 599010.000 | Barber/Beauty Revenue | 115.06 | | | 115.06 | (258.00) |
| 599015.000 | Cable/TV/Phone Revenue | (8,044.50) | | | (8,044.50) | (8,478.00) |
| 599050.000 | Interest Revenue | (53.32) | | | (53.32) | 0.00 |
| 599055.000 | Medical Records Income | (505.45) | | | (505.45) | (235.00) |
| 599060.000 | Vending Income | (2,358.78) | | | (2,358.78) | (2,138.00) |
| 599080.000 | Misc. Revenue | (6,212.05) | | | (6,212.05) | (180.00) |
| 599085.000 | Adjustments | 241.81 | | | 241.81 | (3,730.00) |
| 599090.000 | Small Balance Adjustments | 25,874.89 | | | 25,874.89 | 17,081.00 |
| 599130.000 | Prior Period Adjustments | (59,877.72) | | | (59,877.72) | 0.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------|--------------------------------|------------|----------|-------------|------------|--------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| 610110.000 | Recreation Wages | 61,404.66 | | | 61,404.66 | 67,582.00 |
| 610660.000 | Entertainment Fund | 4,395.00 | | | 4,395.00 | 3,275.00 |
| 610661.000 | Recreation Supplies | 3,413.95 | | | 3,413.95 | 4,714.00 |
| 620100.000 | Wages - Social Service | 75,824.66 | | | 75,824.66 | 74,390.00 |
| 640100.000 | Wages - RN | 645,419.50 | | (75,892.00) | 569,527.50 | 643,747.00 |
| 640110.000 | Wages - LPN | 290,737.78 | | (5,854.00) | 284,883.78 | 473,317.00 |
| 640120.000 | Wages - Aides | 798,773.70 | | | 798,773.70 | 862,107.00 |
| 640130.000 | Sub-Contract R.N. | 0.00 | | | 0.00 | 21,467.00 |
| 640140.000 | RN From Wolcott View | 0.00 | | | 0.00 | (70,598.00) |
| 640600.000 | Stockroom Non Medical Supplies | 163,246.15 | | | 163,246.15 | 170,942.00 |
| 640601.000 | Station Supplies | 2,829.73 | | | 2,829.73 | 4,028.00 |
| 640610.000 | Stockroom IV Supplies | 5,333.87 | | | 5,333.87 | 0.00 |
| 640830.000 | Education | 0.00 | | | 0.00 | 616.00 |
| 670100.000 | Wages - DON | 98,295.88 | | | 98,295.88 | 103,158.00 |
| 670720.000 | Diapers/Briefs | 39,238.50 | | | 39,238.50 | 27,964.00 |
| 670721.000 | Patient Lost Items | 12.00 | | | 12.00 | 286.00 |
| 670860.000 | Medical Director Consultant | 60,000.00 | | | 60,000.00 | 52,400.00 |
| 670865.000 | Medical Consultant | 0.00 | | | 0.00 | 1,800.00 |
| 670870.000 | Dentist Consultant | 4,767.20 | | | 4,767.20 | 4,606.00 |
| 670871.000 | Dietician Consultant | 12,768.00 | | | 12,768.00 | 16,836.00 |
| 670880.000 | Wages - Medical Records | 24,092.49 | | | 24,092.49 | 31,269.00 |
| 670885.000 | Medical Records Consultant | 495.00 | | | 495.00 | 0.00 |
| 690110.000 | Wages - Dietary | 260,244.07 | | | 260,244.07 | 178,594.00 |
| 690670.000 | Dietary Supplies (Non-Food) | 23,468.53 | | | 23,468.53 | 24,656.00 |
| 690680.000 | Nourishment | 16,717.08 | | | 16,717.08 | 12,906.00 |
| 690690.000 | Raw Food | 166,294.10 | | | 166,294.10 | 164,197.00 |
| 700100.000 | Wages - Laundry | 0.00 | | | 0.00 | 16,007.00 |
| 700670.000 | Laundry Supplies | 823.47 | | | 823.47 | 2,047.00 |
| 700690.000 | Linen | 20,110.76 | | | 20,110.76 | 29,247.00 |
| 710110.000 | Wages - Housekeeping | 114,608.94 | | | 114,608.94 | 101,871.00 |
| 710670.000 | Housekeeping Supplies | 22,686.15 | | | 22,686.15 | 25,185.00 |
| 720110.000 | Wages - Maintenance | 37,583.73 | | | 37,583.73 | 58,120.00 |
| 720500.000 | Telephone | 21,165.52 | | (3,364.92) | 17,800.60 | 13,314.00 |
| 720510.000 | Gas | 23,211.50 | | | 23,211.50 | 24,855.00 |
| 720520.000 | Electricity | 73,392.18 | | | 73,392.18 | 68,614.00 |
| 720530.000 | Water | 6,513.32 | | | 6,513.32 | 4,410.00 |
| 720535.000 | Sewer | 1,332.57 | | | 1,332.57 | 5,174.00 |
| 720540.000 | Trash Removal | 33,064.85 | | | 33,064.85 | 30,748.00 |
| 720541.000 | Pest Control | 0.00 | | | 0.00 | 2,717.00 |
| 720550.000 | Service Contracts | 1,538.87 | | | 1,538.87 | 8,143.00 |
| 720560.000 | Cable Television | 6,954.35 | | | 6,954.35 | 5,789.00 |
| 720570.000 | Internet Service | 0.00 | | | 0.00 | 6,275.00 |
| 720670.000 | Plant Supplies | 26,607.37 | | | 26,607.37 | 48,080.00 |
| 720671.000 | Mattress Purchase | 0.00 | | | 0.00 | 1,357.00 |
| 720680.000 | Television Purchases | 0.00 | | | 0.00 | 1,485.00 |
| 720850.000 | Plant Purchase Service | 72,471.99 | | | 72,471.99 | 8,554.00 |
| 720851.000 | Maintenance Building | 0.00 | | | 0.00 | 22,899.00 |
| 720852.000 | Maintenance Grounds | 20,738.26 | | | 20,738.26 | 21,589.00 |
| 720853.000 | Maintenance/Equipment | 0.00 | | | 0.00 | 19,947.00 |
| 730100.000 | Wages - Adminsitrator | 116,684.69 | | | 116,684.69 | 112,013.00 |
| 730105.000 | Wages - CEO | 0.00 | | | 0.00 | 52,000.00 |
| 730110.000 | Wages - Office | 268,158.85 | | | 268,158.85 | 277,464.00 |
| 730201.000 | Payroll Taxes - SUI | 47,357.91 | | | 47,357.91 | 45,500.00 |
| 730202.000 | Payroll Taxes - FUTA | 5,385.56 | | | 5,385.56 | 28,761.00 |
| 730203.000 | Payroll Taxes - FICA | 185,760.38 | | | 185,760.38 | 202,204.00 |
| 730204.000 | Payroll Taxes - Medicare | 43,727.35 | | | 43,727.35 | 47,289.00 |
| 730250.000 | Workers Compensation | 148,772.81 | | | 148,772.81 | 154,732.00 |
| 730300.000 | Employee Insurance | 204,138.83 | | | 204,138.83 | 195,495.00 |
| 730320.000 | Other Employee Benefits | 1,559.00 | | (1,559.00) | 0.00 | 0.00 |
| 730330.000 | Retirement Fees | 1,500.24 | | | 1,500.24 | 4,020.00 |
| 730430.000 | Legal Fees | 16,115.50 | | | 16,115.50 | 27,903.00 |
| 730440.000 | Accounting Fees | 64,835.64 | | | 64,835.64 | 91,101.00 |
| 730450.000 | Payroll Fee | 37,259.98 | | | 37,259.98 | 36,621.00 |
| 730510.000 | Advertising - Classified | 1,794.00 | | | 1,794.00 | 2,231.00 |
| 730515.000 | Advertising - Promotion | 7,889.83 | | | 7,889.83 | 13,659.00 |
| 730516.000 | Outside Food Purchase | 0.00 | | | 0.00 | 1,864.00 |
| 730520.000 | Computer Maintenance Contract | 40,848.39 | | | 40,848.39 | 14,691.00 |
| 730521.000 | Computer Supplies | 1,342.12 | | | 1,342.12 | 3,912.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------|-------------------------------------|------------|----------|-------------|------------|--------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| 730530.000 | Insurance - Property | 64,218.08 | | | 64,218.08 | 65,243.00 |
| 730540.000 | Bad Debt Expense | 37,927.73 | | | 37,927.73 | 21,323.00 |
| 730550.000 | Depreciation Expense | 73,082.11 | | | 73,082.11 | 80,702.00 |
| 730580.000 | Taxes - General | 721.00 | | | 721.00 | 1,478.00 |
| 730590.000 | Taxes - Real Estate | 136,183.88 | | | 136,183.88 | 103,775.00 |
| 730595.000 | Taxes - Personal Property | 16,787.81 | | | 16,787.81 | 13,610.00 |
| 730670.000 | Office Supplies | 13,125.24 | | | 13,125.24 | 12,376.00 |
| 730671.000 | Background Check | 0.00 | | | 0.00 | 3,894.00 |
| 730672.000 | OSHA | 2,505.92 | | | 2,505.92 | 0.00 |
| 730680.000 | Beautician Supplies | 133.87 | | | 133.87 | 293.00 |
| 730690.000 | Employee Welfare | 445.85 | | (445.85) | 0.00 | 0.00 |
| 730700.000 | Equipment Rental | 21,178.93 | | (21,178.93) | 0.00 | 0.00 |
| 730701.000 | Storage Rental Expense | 9,337.61 | | | 9,337.61 | 7,219.00 |
| 730720.000 | Small Equipment Purchase | 0.00 | | | 0.00 | 828.00 |
| 730730.000 | Repair & Maintenance Office Equip | 164.84 | | | 164.84 | 4,512.00 |
| 730750.000 | Auto Expense | 4,189.27 | | | 4,189.27 | 7,947.00 |
| 730760.000 | Vending/Soda Expense | 0.00 | | | 0.00 | (180.00) |
| 730810.000 | Dues & Membership Fees | 8,049.80 | | (1,200.00) | 6,849.80 | 6,845.00 |
| 730815.000 | Subscriptions | 698.38 | | 180.00 | 878.38 | 16,596.00 |
| 730820.000 | Travel & Seminar | 0.00 | | | 0.00 | 1,104.00 |
| 730830.000 | Education | 715.00 | | | 715.00 | 0.00 |
| 730840.000 | Mileage Reimbursement | 316.88 | | | 316.88 | 562.00 |
| 730860.000 | Postage | 2,148.44 | | | 2,148.44 | 2,152.00 |
| 730870.000 | Licenses | 325.00 | | | 325.00 | 2,465.00 |
| 730900.000 | Miscellaneous Expense | 48.22 | | | 48.22 | 26.00 |
| 730909.000 | Credit Card Charges | 0.00 | | | 0.00 | 1,171.00 |
| 730910.000 | Service Charges - Bank | 1,739.47 | | | 1,739.47 | 1,086.00 |
| 730930.000 | Nursing Home User Fee | 422,502.00 | | | 422,502.00 | 461,923.00 |
| 730940.000 | Interest Expense | 35,525.53 | | | 35,525.53 | 40,477.00 |
| 730950.000 | State Business Tax | 583.00 | | | 583.00 | (3,825.00) |
| 730960.000 | Federal Income Tax | 233.00 | | | 233.00 | (6,074.00) |
| 730970.000 | Rent | 210,000.00 | | | 210,000.00 | 210,000.00 |
| 800100.000 | Wages - Physical Therapist | 132,859.67 | | | 132,859.67 | 100,709.00 |
| 800300.000 | Physical Therapy Supplies | 0.00 | | | 0.00 | 1,653.00 |
| 810100.000 | Wages - Occupational Therapist | 78,653.34 | | | 78,653.34 | 80,598.00 |
| 820100.000 | Wages - Speech Therapist | 895.00 | | | 895.00 | 0.00 |
| 820950.000 | Speech Consultant | 723.60 | | | 723.60 | 360.00 |
| 830200.000 | Respiratory Therapist | 45.00 | | | 45.00 | 0.00 |
| 850050.000 | Pharmacy Consultant | 6,198.00 | | | 6,198.00 | 35,742.00 |
| 850640.000 | Ambulance Expense | 9,748.01 | | | 9,748.01 | 97.00 |
| 850660.000 | Legend Drug Expense | 62,253.33 | | | 62,253.33 | 48,787.00 |
| 850670.000 | Supplies | 0.00 | | | 0.00 | 4,316.00 |
| 850700.000 | Oxygen Supplies | 0.00 | | | 0.00 | 3,997.00 |
| 850701.000 | Oxygen Rental | 0.00 | | | 0.00 | 11,471.00 |
| 850702.000 | Oxygen | 0.00 | | | 0.00 | 2,242.00 |
| 850703.000 | Oxygen - Consultation | 0.00 | | | 0.00 | 450.00 |
| 850710.000 | Laboratory Expense | 10,844.39 | | | 10,844.39 | 9,501.00 |
| 850715.000 | Misc. Ancillary Expense | 660.87 | | | 660.87 | 0.00 |
| 850720.000 | Radiology Expense | 3,362.46 | | | 3,362.46 | 3,647.00 |
| 850725.000 | Complex Medical Equipment | 10,551.71 | | | 10,551.71 | 0.00 |
| 860010.000 | Medical Supplies | 7,576.16 | | | 7,576.16 | 0.00 |
| 860680.000 | Med A Outside Services | 0.00 | | | 0.00 | 2,835.00 |
| 860700.000 | Medicaid Outside Services | 0.00 | | | 0.00 | (498.00) |
| 910000.000 | Beginning Inventory | 0.00 | | | 0.00 | 2,490.00 |
| 920000.000 | Ending Inventory | 0.00 | | | 0.00 | (2,490.00) |
| Marcum 101 | Chamber of Commerce Dues | 0.00 | | 1,020.00 | 1,020.00 | 1,020.00 |
| Marcum 102 | Leased Equipment | 0.00 | | 3,184.85 | 3,184.85 | 503.00 |
| Marcum 105 | Marketng Consultant | 0.00 | | | 0.00 | 25,299.00 |
| Marcum 106 | Cell Phone | 0.00 | | 3,364.92 | 3,364.92 | 4,640.00 |
| Marcum 107 | Wages - Dietitian | 0.00 | | | 0.00 | 5,234.00 |
| marcum 108 | Wages - Food Service Supervisor | 0.00 | | | 0.00 | 93,844.00 |
| Marcum 109 | Wages - Head Housekeeper | 0.00 | | | 0.00 | 5,221.00 |
| Marcum 110 | Wages - Chief of Maintenance | 0.00 | | | 0.00 | 38,535.00 |
| Marcum 111 | Wages - RN Admin | 0.00 | | 75,892.00 | 75,892.00 | 74,741.00 |
| Marcum 113 | Wound Vac Equipment Rental | 0.00 | | | 0.00 | 18,122.00 |
| Marcum 114 | Special Mattress Rentals | 0.00 | | | 0.00 | 8,308.00 |
| Marcum 115 | Non Medicaid Supply Cost | 0.00 | | | 0.00 | 1,199.00 |
| Marcum 116 | Oxygen Equipment Assessment & Study | 0.00 | | | 0.00 | 1,578.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|--------------------------|-----------------------------------|-------------|----------|-------------|-------------|--------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| Marcum 117 | Optometry Expense | 0.00 | | | 0.00 | 12.00 |
| Marcum 118 | Bariatric Equipment Rental | 0.00 | | | 0.00 | 6,481.00 |
| Marcum 119 | Parties | 0.00 | | 1,559.00 | 1,559.00 | 1,593.00 |
| Marcum 120 | Physical Therapy Equipment Rental | 0.00 | | | 0.00 | 824.00 |
| Marcum 121 | Gifts | 0.00 | | 445.85 | 445.85 | 416.00 |
| Marcum 122 | Wages - LPN Admin | 0.00 | | 5,854.00 | 5,854.00 | 0.00 |
| Marcum 123 | Misc. Medical Supplies | 0.00 | | 17,994.08 | 17,994.08 | 0.00 |
| Total | | 0.00 | | 0.00 | 0.00 | 0.00 |
| Net (Income) Loss | | 0.00 | | 0.00 | 0.00 | 0.00 |

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ 9/30/2017 | JE Ref # | RJE | FINAL 9/30/2017 | 1st PP-FINAL 9/30/2016 |
|---|---------------------------------|-------------------|----------|--------------------|--------------------|---------------------------|
| Group : [10-A] Salaries and Wages | | | | | | |
| Subgroup : [1] Operators/Owners | | | | | | |
| 730105.000 | Wages - CEO | 0.00 | | 0.00 | 0.00 | 52,000.00 |
| Subtotal [1] Operators/Owners | | 0.00 | | 0.00 | 0.00 | 52,000.00 |
| Subgroup : [2] Administrators | | | | | | |
| 730100.000 | Wages - Adminsitrator | 116,684.69 | | 0.00 | 116,684.69 | 112,013.00 |
| Subtotal [2] Administrators | | 116,684.69 | | 0.00 | 116,684.69 | 112,013.00 |
| Subgroup : [4] Other Administrative Salaries | | | | | | |
| 730110.000 | Wages - Office | 268,158.85 | | 0.00 | 268,158.85 | 277,464.00 |
| Subtotal [4] Other Administrative Salaries | | 268,158.85 | | 0.00 | 268,158.85 | 277,464.00 |
| Subgroup : [5A] Head Dietitian | | | | | | |
| Marcum 107 | Wages - Dietitian | 0.00 | | 0.00 | 0.00 | 5,234.00 |
| Subtotal [5A] Head Dietitian | | 0.00 | | 0.00 | 0.00 | 5,234.00 |
| Subgroup : [5B] Food Service Supervisor | | | | | | |
| marcum 108 | Wages - Food Service Supervisor | 0.00 | | 0.00 | 0.00 | 93,844.00 |
| Subtotal [5B] Food Service Supervisor | | 0.00 | | 0.00 | 0.00 | 93,844.00 |
| Subgroup : [5C] Dietary Workers | | | | | | |
| 690110.000 | Wages - Dietary | 260,244.07 | | 0.00 | 260,244.07 | 178,594.00 |
| Subtotal [5C] Dietary Workers | | 260,244.07 | | 0.00 | 260,244.07 | 178,594.00 |
| Subgroup : [6A] Head Housekeeper | | | | | | |
| Marcum 109 | Wages - Head Housekeeper | 0.00 | | 0.00 | 0.00 | 5,221.00 |
| Subtotal [6A] Head Housekeeper | | 0.00 | | 0.00 | 0.00 | 5,221.00 |
| Subgroup : [6B] Other Housekeeping Workers | | | | | | |
| 710110.000 | Wages - Housekeeping | 114,608.94 | | 0.00 | 114,608.94 | 101,871.00 |
| Subtotal [6B] Other Housekeeping Workers | | 114,608.94 | | 0.00 | 114,608.94 | 101,871.00 |
| Subgroup : [7A] Engineer or Chief of Maintenance | | | | | | |
| Marcum 110 | Wages - Chief of Maintenance | 0.00 | | 0.00 | 0.00 | 38,535.00 |
| Subtotal [7A] Engineer or Chief of Maintenance | | 0.00 | | 0.00 | 0.00 | 38,535.00 |
| Subgroup : [7B] Other Maintenance Workers | | | | | | |
| 720110.000 | Wages - Maintenance | 37,583.73 | | 0.00 | 37,583.73 | 58,120.00 |
| Subtotal [7B] Other Maintenance Workers | | 37,583.73 | | 0.00 | 37,583.73 | 58,120.00 |
| Subgroup : [8B] Other Laundry Workers | | | | | | |
| 700100.000 | Wages - Laundry | 0.00 | | 0.00 | 0.00 | 16,007.00 |
| Subtotal [8B] Other Laundry Workers | | 0.00 | | 0.00 | 0.00 | 16,007.00 |
| Subgroup : [12A] Director of Nurses/Assistant Director | | | | | | |
| 670100.000 | Wages - DON | 98,295.88 | | 0.00 | 98,295.88 | 103,158.00 |
| Subtotal [12A] Director of Nurses/Assistant Director | | 98,295.88 | | 0.00 | 98,295.88 | 103,158.00 |
| Subgroup : [12B1] RNs - Direct Care | | | | | | |
| 640100.000 | Wages - RN | 645,419.50 | RJE - 6 | (75,892.00) | 569,527.50 | 643,747.00 |
| Subtotal [12B1] RNs - Direct Care | | 645,419.50 | | (75,892.00) | 569,527.50 | 643,747.00 |
| Subgroup : [12B2] RNs - Administrative | | | | | | |
| Marcum 111 | Wages - RN Admin | 0.00 | RJE - 6 | 75,892.00 | 75,892.00 | 74,741.00 |
| Subtotal [12B2] RNs - Administrative | | 0.00 | | 75,892.00 | 75,892.00 | 74,741.00 |
| Subgroup : [12C1] LPNs - Direct Care | | | | | | |
| 640110.000 | Wages - LPN | 290,737.78 | RJE - 6 | (5,854.00) | 284,883.78 | 473,317.00 |
| Subtotal [12C1] LPNs - Direct Care | | 290,737.78 | | (5,854.00) | 284,883.78 | 473,317.00 |
| Subgroup : [12C2] LPNs - Administrative | | | | | | |
| Marcum 122 | Wages - LPN Admin | 0.00 | RJE - 6 | 5,854.00 | 5,854.00 | 0.00 |
| Subtotal [12C2] LPNs - Administrative | | 0.00 | | 5,854.00 | 5,854.00 | 0.00 |
| Subgroup : [12D] Aides and Attendants | | | | | | |
| 640120.000 | Wages - Aides | 798,773.70 | | 0.00 | 798,773.70 | 862,107.00 |
| Subtotal [12D] Aides and Attendants | | 798,773.70 | | 0.00 | 798,773.70 | 862,107.00 |
| Subgroup : [12E] Physical Therapists | | | | | | |
| 800100.000 | Wages - Physical Therapist | 132,859.67 | | 0.00 | 132,859.67 | 100,709.00 |
| Subtotal [12E] Physical Therapists | | 132,859.67 | | 0.00 | 132,859.67 | 100,709.00 |
| Subgroup : [12F] Speech Therapists | | | | | | |
| 820100.000 | Wages - Speech Therapist | 895.00 | | 0.00 | 895.00 | 0.00 |
| Subtotal [12F] Speech Therapists | | 895.00 | | 0.00 | 895.00 | 0.00 |
| Subgroup : [12G] Occupational Therapists | | | | | | |
| 810100.000 | Wages - Occupational Therapist | 78,653.34 | | 0.00 | 78,653.34 | 80,598.00 |
| Subtotal [12G] Occupational Therapists | | 78,653.34 | | 0.00 | 78,653.34 | 80,598.00 |

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|--|-----------------------------|---------------------|----------|-------------|---------------------|---------------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| Subgroup : [12H] Recreation Workers | | | | | | |
| 610110.000 | Recreation Wages | 61,404.66 | | 0.00 | 61,404.66 | 67,582.00 |
| Subtotal [12H] Recreation Workers | | 61,404.66 | | 0.00 | 61,404.66 | 67,582.00 |
| Subgroup : [12M] Social Workers/Case Management | | | | | | |
| 620100.000 | Wages - Social Service | 75,824.66 | | 0.00 | 75,824.66 | 74,390.00 |
| Subtotal [12M] Social Workers/Case Management | | 75,824.66 | | 0.00 | 75,824.66 | 74,390.00 |
| Subgroup : [12O] Other | | | | | | |
| 670880.000 | Wages - Medical Records | 24,092.49 | | 0.00 | 24,092.49 | 31,269.00 |
| Subtotal [12O] Other | | 24,092.49 | | 0.00 | 24,092.49 | 31,269.00 |
| Total [10-A] Salaries and Wages | | 3,004,236.96 | | 0.00 | 3,004,236.96 | 3,450,521.00 |
| Group : [13-B] Professional Fees | | | | | | |
| Subgroup : [1] Dietitian | | | | | | |
| 670871.000 | Dietician Consultant | 12,768.00 | | 0.00 | 12,768.00 | 16,836.00 |
| Subtotal [1] Dietitian | | 12,768.00 | | 0.00 | 12,768.00 | 16,836.00 |
| Subgroup : [2] Dentist | | | | | | |
| 670870.000 | Dentist Consultant | 4,767.20 | | 0.00 | 4,767.20 | 4,606.00 |
| Subtotal [2] Dentist | | 4,767.20 | | 0.00 | 4,767.20 | 4,606.00 |
| Subgroup : [3] Pharmacist | | | | | | |
| 850050.000 | Pharmacy Consultant | 6,198.00 | | 0.00 | 6,198.00 | 35,742.00 |
| Subtotal [3] Pharmacist | | 6,198.00 | | 0.00 | 6,198.00 | 35,742.00 |
| Subgroup : [8A] Medical Director | | | | | | |
| 670860.000 | Medical Director Consultant | 60,000.00 | | 0.00 | 60,000.00 | 52,400.00 |
| Subtotal [8A] Medical Director | | 60,000.00 | | 0.00 | 60,000.00 | 52,400.00 |
| Subgroup : [8E] Other | | | | | | |
| 670865.000 | Medical Consultant | 0.00 | | 0.00 | 0.00 | 1,800.00 |
| Subtotal [8E] Other | | 0.00 | | 0.00 | 0.00 | 1,800.00 |
| Subgroup : [9A] ST - Resident Care | | | | | | |
| 820950.000 | Speech Consultant | 723.60 | | 0.00 | 723.60 | 360.00 |
| Subtotal [9A] ST - Resident Care | | 723.60 | | 0.00 | 723.60 | 360.00 |
| Subgroup : [11A1] RN's - Direct Care | | | | | | |
| 640130.000 | Sub-Contract R.N. | 0.00 | | 0.00 | 0.00 | 21,467.00 |
| Subtotal [11A1] RN's - Direct Care | | 0.00 | | 0.00 | 0.00 | 21,467.00 |
| Subgroup : [12] Other | | | | | | |
| 670885.000 | Medical Records Consultant | 495.00 | | 0.00 | 495.00 | 0.00 |
| 830200.000 | Respiratory Therapist | 45.00 | | 0.00 | 45.00 | 0.00 |
| 850703.000 | Oxygen - Consultation | 0.00 | | 0.00 | 0.00 | 450.00 |
| Subtotal [12] Other | | 540.00 | | 0.00 | 540.00 | 450.00 |
| Total [13-B] Professional Fees | | 84,996.80 | | 0.00 | 84,996.80 | 133,661.00 |
| Group : [15] Expenditures Other than Salaries | | | | | | |
| Subgroup : [1A1] Workmen's Compensation | | | | | | |
| 730250.000 | Workers Compensation | 148,772.81 | | 0.00 | 148,772.81 | 154,732.00 |
| Subtotal [1A1] Workmen's Compensation | | 148,772.81 | | 0.00 | 148,772.81 | 154,732.00 |
| Subgroup : [1A3] Unemployment Insurance | | | | | | |
| 730201.000 | Payroll Taxes - SUI | 47,357.91 | | 0.00 | 47,357.91 | 45,500.00 |
| 730202.000 | Payroll Taxes - FUTA | 5,385.56 | | 0.00 | 5,385.56 | 28,761.00 |
| 730204.000 | Payroll Taxes - Medicare | 43,727.35 | | 0.00 | 43,727.35 | 47,289.00 |
| Subtotal [1A3] Unemployment Insurance | | 96,470.82 | | 0.00 | 96,470.82 | 121,550.00 |
| Subgroup : [1A4] Social Security (FICA) | | | | | | |
| 730203.000 | Payroll Taxes - FICA | 185,760.38 | | 0.00 | 185,760.38 | 202,204.00 |
| Subtotal [1A4] Social Security (FICA) | | 185,760.38 | | 0.00 | 185,760.38 | 202,204.00 |
| Subgroup : [1A5] Health Insurance | | | | | | |
| 730300.000 | Employee Insurance | 204,138.83 | | 0.00 | 204,138.83 | 195,495.00 |
| Subtotal [1A5] Health Insurance | | 204,138.83 | | 0.00 | 204,138.83 | 195,495.00 |
| Subgroup : [1A7] Pensions | | | | | | |
| 730330.000 | Retirement Fees | 1,500.24 | | 0.00 | 1,500.24 | 4,020.00 |
| Subtotal [1A7] Pensions | | 1,500.24 | | 0.00 | 1,500.24 | 4,020.00 |
| Subgroup : [1C] Bad Debts | | | | | | |
| 730540.000 | Bad Debt Expense | 37,927.73 | | 0.00 | 37,927.73 | 21,323.00 |
| Subtotal [1C] Bad Debts | | 37,927.73 | | 0.00 | 37,927.73 | 21,323.00 |
| Subgroup : [1D] Accounting and Auditing | | | | | | |
| 730440.000 | Accounting Fees | 64,835.64 | | 0.00 | 64,835.64 | 91,101.00 |
| Subtotal [1D] Accounting and Auditing | | 64,835.64 | | 0.00 | 64,835.64 | 91,101.00 |
| Subgroup : [1E] Legal | | | | | | |
| 730430.000 | Legal Fees | 16,115.50 | | 0.00 | 16,115.50 | 27,903.00 |
| Subtotal [1E] Legal | | 16,115.50 | | 0.00 | 16,115.50 | 27,903.00 |

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|--|--------------------------|---------------------|--------------------|-------------------|---------------------|---------------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| Subgroup : [1G] Office Supplies | | | | | | |
| 730521.000 | Computer Supplies | 1,342.12 | | 0.00 | 1,342.12 | 3,912.00 |
| 730670.000 | Office Supplies | 13,125.24 | | 0.00 | 13,125.24 | 12,376.00 |
| 730720.000 | Small Equipment Purchase | 0.00 | | 0.00 | 0.00 | 828.00 |
| Subtotal [1G] Office Supplies | | 14,467.36 | | 0.00 | 14,467.36 | 17,116.00 |
| Subgroup : [1H1] Telephone and Telegraph | | | | | | |
| 720500.000 | Telephone | 21,165.52 | | (3,364.92) | 17,800.60 | 13,314.00 |
| Subtotal [1H1] Telephone and Telegraph | | 21,165.52 | RJE - 3 | (3,364.92) | 17,800.60 | 13,314.00 |
| Subgroup : [1H2] Cellular Phones and Beepers | | | | | | |
| Marcum 106 | Cell Phone | 0.00 | | 3,364.92 | 3,364.92 | 4,640.00 |
| Subtotal [1H2] Cellular Phones and Beepers | | 0.00 | RJE - 3 | 3,364.92 | 3,364.92 | 4,640.00 |
| Subgroup : [1K1] Other Taxes - Income | | | | | | |
| 730950.000 | State Business Tax | 583.00 | | 0.00 | 583.00 | (3,825.00) |
| 730960.000 | Federal Income Tax | 233.00 | | 0.00 | 233.00 | (6,074.00) |
| Subtotal [1K1] Other Taxes - Income | | 816.00 | | 0.00 | 816.00 | (9,899.00) |
| Subgroup : [1K3] Resident Day User Fee | | | | | | |
| 730930.000 | Nursing Home User Fee | 422,502.00 | | 0.00 | 422,502.00 | 461,923.00 |
| Subtotal [1K3] Resident Day User Fee | | 422,502.00 | | 0.00 | 422,502.00 | 461,923.00 |
| Total [15] Expenditures Other than Salaries | | 1,214,472.83 | | 0.00 | 1,214,472.83 | 1,305,422.00 |
| Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General | | | | | | |
| Subgroup : [2] Holiday Parties for Staff | | | | | | |
| Marcum 119 | Parties | 0.00 | | 1,559.00 | 1,559.00 | 1,593.00 |
| Subtotal [2] Holiday Parties for Staff | | 0.00 | RJE - 5 | 1,559.00 | 1,559.00 | 1,593.00 |
| Subgroup : [3] Gifts to Staff and Residents | | | | | | |
| 730320.000 | Other Employee Benefits | 1,559.00 | | (1,559.00) | 0.00 | 0.00 |
| 730690.000 | Employee Welfare | 445.85 | | (445.85) | 0.00 | 0.00 |
| Marcum 121 | Gifts | 0.00 | | 445.85 | 445.85 | 416.00 |
| Subtotal [3] Gifts to Staff and Residents | | 2,004.85 | RJE - 5 | (1,559.00) | 445.85 | 416.00 |
| Subgroup : [4] Employee Travel | | | | | | |
| 730820.000 | Travel & Seminar | 0.00 | | 0.00 | 0.00 | 1,104.00 |
| 730840.000 | Mileage Reimbursement | 316.88 | | 0.00 | 316.88 | 562.00 |
| Subtotal [4] Employee Travel | | 316.88 | | 0.00 | 316.88 | 1,666.00 |
| Subgroup : [5] Education Expense | | | | | | |
| 640830.000 | Education | 0.00 | | 0.00 | 0.00 | 616.00 |
| 730830.000 | Education | 715.00 | | 0.00 | 715.00 | 0.00 |
| Subtotal [5] Education Expense | | 715.00 | | 0.00 | 715.00 | 616.00 |
| Subgroup : [6] Automobile Expense | | | | | | |
| 730750.000 | Auto Expense | 4,189.27 | | 0.00 | 4,189.27 | 7,947.00 |
| Subtotal [6] Automobile Expense | | 4,189.27 | | 0.00 | 4,189.27 | 7,947.00 |
| Subgroup : [M1] Advertising Help Wanted | | | | | | |
| 730510.000 | Advertising - Classified | 1,794.00 | | 0.00 | 1,794.00 | 2,231.00 |
| Subtotal [M1] Advertising Help Wanted | | 1,794.00 | | 0.00 | 1,794.00 | 2,231.00 |
| Subgroup : [M3] Advertising Other | | | | | | |
| 730515.000 | Advertising - Promotion | 7,889.83 | | 0.00 | 7,889.83 | 13,659.00 |
| Subtotal [M3] Advertising Other | | 7,889.83 | | 0.00 | 7,889.83 | 13,659.00 |
| Subgroup : [M6] Barber and Beauty Supplies | | | | | | |
| 730680.000 | Beautician Supplies | 133.87 | | 0.00 | 133.87 | 293.00 |
| Subtotal [M6] Barber and Beauty Supplies | | 133.87 | | 0.00 | 133.87 | 293.00 |
| Subgroup : [M7] Postage | | | | | | |
| 730860.000 | Postage | 2,148.44 | | 0.00 | 2,148.44 | 2,152.00 |
| Subtotal [M7] Postage | | 2,148.44 | | 0.00 | 2,148.44 | 2,152.00 |
| Subgroup : [M8] Dues and Membership Fees to Professional Associations | | | | | | |
| 730810.000 | Dues & Membership Fees | 8,049.80 | | (1,200.00) | 6,849.80 | 6,845.00 |
| Subtotal [M8] Dues and Membership Fees to Professional Association | | 8,049.80 | RJE - 1 RJE - 7 | (1,200.00) | 6,849.80 | 6,845.00 |
| Subgroup : [M8A] Dues to Chamber of Commerce | | | | | | |
| Marcum 101 | Chamber of Commerce Dues | 0.00 | | 1,020.00 | 1,020.00 | 1,020.00 |
| Subtotal [M8A] Dues to Chamber of Commerce | | 0.00 | RJE - 1 | 1,020.00 | 1,020.00 | 1,020.00 |
| Subgroup : [M9] Subscriptions | | | | | | |
| 730815.000 | Subscriptions | 698.38 | | 180.00 | 878.38 | 16,596.00 |
| | | | RJE - 7 | 180.00 | | |

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|--|--------------------------------|-------------------|----------|---------------|-------------------|-------------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| Subtotal [M9] Subscriptions | | 698.38 | | 180.00 | 878.38 | 16,596.00 |
| Subgroup : [M11] Services Provided by Contract | | | | | | |
| 720570.000 | Internet Service | 0.00 | | 0.00 | 0.00 | 6,275.00 |
| 730450.000 | Payroll Fee | 37,259.98 | | 0.00 | 37,259.98 | 36,621.00 |
| Marcum 105 | Marketing Consultant | 0.00 | | 0.00 | 0.00 | 25,299.00 |
| Subtotal [M11] Services Provided by Contract | | 37,259.98 | | 0.00 | 37,259.98 | 68,195.00 |
| Subgroup : [M13] Other | | | | | | |
| 670721.000 | Patient Lost Items | 12.00 | | 0.00 | 12.00 | 286.00 |
| 720680.000 | Television Purchases | 0.00 | | 0.00 | 0.00 | 1,485.00 |
| 730671.000 | Background Check | 0.00 | | 0.00 | 0.00 | 3,894.00 |
| 730672.000 | OSHA | 2,505.92 | | 0.00 | 2,505.92 | 0.00 |
| 730870.000 | Licenses | 325.00 | | 0.00 | 325.00 | 2,465.00 |
| 730900.000 | Miscellaneous Expense | 48.22 | | 0.00 | 48.22 | 26.00 |
| 730909.000 | Credit Card Charges | 0.00 | | 0.00 | 0.00 | 1,171.00 |
| 730910.000 | Service Charges - Bank | 1,739.47 | | 0.00 | 1,739.47 | 1,086.00 |
| 910000.000 | Beginning Inventory | 0.00 | | 0.00 | 0.00 | 2,490.00 |
| 920000.000 | Ending Inventory | 0.00 | | 0.00 | 0.00 | (2,490.00) |
| Subtotal [M13] Other | | 4,630.61 | | 0.00 | 4,630.61 | 10,413.00 |
| Total [16] Expenditures Other than Salaries (cont'd) - Admin. and Gen | | 69,830.91 | | 0.00 | 69,830.91 | 133,642.00 |
| Group : [18] Dietary Basis for Allocation of Costs | | | | | | |
| Subgroup : [2A1] Raw Food | | | | | | |
| 690680.000 | Nourishment | 16,717.08 | | 0.00 | 16,717.08 | 12,906.00 |
| 690690.000 | Raw Food | 166,294.10 | | 0.00 | 166,294.10 | 164,197.00 |
| 730516.000 | Outside Food Purchase | 0.00 | | 0.00 | 0.00 | 1,864.00 |
| Subtotal [2A1] Raw Food | | 183,011.18 | | 0.00 | 183,011.18 | 178,967.00 |
| Subgroup : [2A2] Non-Food Supplies | | | | | | |
| 690670.000 | Dietary Supplies (Non-Food) | 23,468.53 | | 0.00 | 23,468.53 | 24,656.00 |
| Subtotal [2A2] Non-Food Supplies | | 23,468.53 | | 0.00 | 23,468.53 | 24,656.00 |
| Total [18] Dietary Basis for Allocation of Costs | | 206,479.71 | | 0.00 | 206,479.71 | 203,623.00 |
| Group : [19] Laundry-Basis for Allocation of Costs | | | | | | |
| Subgroup : [3A1] Bed Linens, etc...washed, Ironed.. | | | | | | |
| 700690.000 | Linen | 20,110.76 | | 0.00 | 20,110.76 | 29,247.00 |
| Subtotal [3A1] Bed Linens, etc...washed, Ironed.. | | 20,110.76 | | 0.00 | 20,110.76 | 29,247.00 |
| Subgroup : [3D] Other | | | | | | |
| 700670.000 | Laundry Supplies | 823.47 | | 0.00 | 823.47 | 2,047.00 |
| Subtotal [3D] Other | | 823.47 | | 0.00 | 823.47 | 2,047.00 |
| Total [19] Laundry-Basis for Allocation of Costs | | 20,934.23 | | 0.00 | 20,934.23 | 31,294.00 |
| Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs | | | | | | |
| Subgroup : [4D] Other | | | | | | |
| 710670.000 | Housekeeping Supplies | 22,686.15 | | 0.00 | 22,686.15 | 25,185.00 |
| Subtotal [4D] Other | | 22,686.15 | | 0.00 | 22,686.15 | 25,185.00 |
| Subgroup : [5A2] Purchased from | | | | | | |
| 850680.000 | Legend Drug Expense | 62,253.33 | | 0.00 | 62,253.33 | 48,787.00 |
| Subtotal [5A2] Purchased from | | 62,253.33 | | 0.00 | 62,253.33 | 48,787.00 |
| Subgroup : [5B] Medicine Cabinet Drugs | | | | | | |
| 640600.000 | Stockroom Non Medical Supplies | 163,246.15 | | 0.00 | 163,246.15 | 170,942.00 |
| 640610.000 | Stockroom IV Supplies | 5,333.87 | | 0.00 | 5,333.87 | 0.00 |
| Subtotal [5B] Medicine Cabinet Drugs | | 168,580.02 | | 0.00 | 168,580.02 | 170,942.00 |
| Subgroup : [5C] Medical and Therapeutic Supplies | | | | | | |
| 860010.000 | Medical Supplies | 7,576.16 | | 0.00 | 7,576.16 | 0.00 |
| Marcum 115 | Non Medicaid Supply Cost | 0.00 | | 0.00 | 0.00 | 1,199.00 |
| Subtotal [5C] Medical and Therapeutic Supplies | | 7,576.16 | | 0.00 | 7,576.16 | 1,199.00 |
| Subgroup : [5D] Ambulance/Limousine | | | | | | |
| 850640.000 | Ambulance Expense | 9,748.01 | | 0.00 | 9,748.01 | 97.00 |
| Subtotal [5D] Ambulance/Limousine | | 9,748.01 | | 0.00 | 9,748.01 | 97.00 |
| Subgroup : [5E2] Oxygen - Other | | | | | | |
| 850702.000 | Oxygen | 0.00 | | 0.00 | 0.00 | 2,242.00 |
| Subtotal [5E2] Oxygen - Other | | 0.00 | | 0.00 | 0.00 | 2,242.00 |
| Subgroup : [5F] X-Rays and related radiological | | | | | | |
| 850720.000 | Radiology Expense | 3,362.46 | | 0.00 | 3,362.46 | 3,647.00 |
| Subtotal [5F] X-Rays and related radiological | | 3,362.46 | | 0.00 | 3,362.46 | 3,647.00 |
| Subgroup : [5H] Laboratory | | | | | | |
| 850710.000 | Laboratory Expense | 10,844.39 | | 0.00 | 10,844.39 | 9,501.00 |
| Subtotal [5H] Laboratory | | 10,844.39 | | 0.00 | 10,844.39 | 9,501.00 |
| Subgroup : [5I] Recreation | | | | | | |
| 610660.000 | Entertainment Fund | 4,395.00 | | 0.00 | 4,395.00 | 3,275.00 |
| 610661.000 | Recreation Supplies | 3,413.95 | | 0.00 | 3,413.95 | 4,714.00 |
| 720560.000 | Cable Television | 6,954.35 | | 0.00 | 6,954.35 | 5,789.00 |
| Subtotal [5I] Recreation | | 14,763.30 | | 0.00 | 14,763.30 | 13,778.00 |

RJE - 3

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ 9/30/2017 | JE Ref # | RJE | FINAL 9/30/2017 | 1st PP-FINAL 9/30/2016 |
|--|-------------------------------------|-------------------|----------|--------------------|--------------------|---------------------------|
| Subgroup : [5J] Other | | | | | | |
| 640601.000 | Station Supplies | 2,829.73 | | 0.00 | 2,829.73 | 4,028.00 |
| 670720.000 | Diapers/Briefs | 39,238.50 | | 0.00 | 39,238.50 | 27,964.00 |
| 720671.000 | Mattress Purchase | 0.00 | | 0.00 | 0.00 | 1,357.00 |
| 800300.000 | Physical Therapy Supplies | 0.00 | | 0.00 | 0.00 | 1,653.00 |
| 850670.000 | Supplies | 0.00 | | 0.00 | 0.00 | 4,316.00 |
| 850700.000 | Oxygen Supplies | 0.00 | | 0.00 | 0.00 | 3,997.00 |
| 850701.000 | Oxygen Rental | 0.00 | | 0.00 | 0.00 | 11,471.00 |
| 850715.000 | Misc. Ancillary Expense | 660.87 | | 0.00 | 660.87 | 0.00 |
| 850725.000 | Complex Medical Equipment | 10,551.71 | | 0.00 | 10,551.71 | 0.00 |
| 860680.000 | Med A Outside Services | 0.00 | | 0.00 | 0.00 | 2,835.00 |
| 860700.000 | Medicaid Outside Services | 0.00 | | 0.00 | 0.00 | (498.00) |
| Marcum 113 | Wound Vac Equipment Rental | 0.00 | | 0.00 | 0.00 | 18,122.00 |
| Marcum 114 | Special Mattress Rentals | 0.00 | | 0.00 | 0.00 | 8,308.00 |
| Marcum 116 | Oxygen Equipment Assessment & Study | 0.00 | | 0.00 | 0.00 | 1,578.00 |
| Marcum 117 | Optometry Expense | 0.00 | | 0.00 | 0.00 | 12.00 |
| Marcum 118 | Bariatric Equipment Rental | 0.00 | | 0.00 | 0.00 | 6,481.00 |
| Marcum 120 | Physical Therapy Equipment Rental | 0.00 | | 0.00 | 0.00 | 824.00 |
| Marcum 123 | Misc. Medical Supplies | 0.00 | | 0.00 | 0.00 | 0.00 |
| | | | | 17,994.08 | 17,994.08 | 0.00 |
| | | | RJE - 4 | 17,994.08 | | |
| Subtotal [5J] Other | | 53,280.81 | | 17,994.08 | 71,274.89 | 92,448.00 |
| Total [20] Housekeeping and Resident Care Basis for Allocation of Co: | | 353,094.63 | | 17,994.08 | 371,088.71 | 367,826.00 |
| Group : [22] Maintenance and Property | | | | | | |
| Subgroup : [6A] Repairs and Maintenance | | | | | | |
| 720851.000 | Maintenance Building | 0.00 | | 0.00 | 0.00 | 22,899.00 |
| 730520.000 | Computer Maintenance Contract | 40,848.39 | | 0.00 | 40,848.39 | 14,691.00 |
| 730730.000 | Repair & Maintenance Office Equip | 164.84 | | 0.00 | 164.84 | 4,512.00 |
| Subtotal [6A] Repairs and Maintenance | | 41,013.23 | | 0.00 | 41,013.23 | 42,102.00 |
| Subgroup : [6B] Heat | | | | | | |
| 720510.000 | Gas | 23,211.50 | | 0.00 | 23,211.50 | 24,855.00 |
| Subtotal [6B] Heat | | 23,211.50 | | 0.00 | 23,211.50 | 24,855.00 |
| Subgroup : [6C] Light & Power | | | | | | |
| 720520.000 | Electricity | 73,392.18 | | 0.00 | 73,392.18 | 68,614.00 |
| Subtotal [6C] Light & Power | | 73,392.18 | | 0.00 | 73,392.18 | 68,614.00 |
| Subgroup : [6D] Water | | | | | | |
| 720530.000 | Water | 6,513.32 | | 0.00 | 6,513.32 | 4,410.00 |
| 720535.000 | Sewer | 1,332.57 | | 0.00 | 1,332.57 | 5,174.00 |
| 730580.000 | Taxes - General | 721.00 | | 0.00 | 721.00 | 1,478.00 |
| Subtotal [6D] Water | | 8,566.89 | | 0.00 | 8,566.89 | 11,062.00 |
| Subgroup : [6E] Equipment Lease | | | | | | |
| Marcum 102 | Leased Equipment | 0.00 | | 3,184.85 | 3,184.85 | 503.00 |
| | | | RJE - 2 | 3,184.85 | | |
| Subtotal [6E] Equipment Lease | | 0.00 | | 3,184.85 | 3,184.85 | 503.00 |
| Subgroup : [6F] Other | | | | | | |
| 720540.000 | Trash Removal | 33,064.85 | | 0.00 | 33,064.85 | 30,748.00 |
| 720541.000 | Pest Control | 0.00 | | 0.00 | 0.00 | 2,717.00 |
| 720550.000 | Service Contracts | 1,538.87 | | 0.00 | 1,538.87 | 8,143.00 |
| 720670.000 | Plant Supplies | 26,607.37 | | 0.00 | 26,607.37 | 48,080.00 |
| 720850.000 | Plant Purchase Service | 72,471.99 | | 0.00 | 72,471.99 | 8,554.00 |
| 720852.000 | Maintenance Grounds | 20,738.26 | | 0.00 | 20,738.26 | 21,589.00 |
| 720853.000 | Maintenance/Equipment | 0.00 | | 0.00 | 0.00 | 19,947.00 |
| 730700.000 | Equipment Rental | 21,178.93 | | (21,178.93) | 0.00 | 0.00 |
| | | | RJE - 2 | (3,184.85) | | |
| | | | RJE - 4 | (17,994.08) | | |
| 730701.000 | Storage Rental Expense | 9,337.61 | | 0.00 | 9,337.61 | 7,219.00 |
| Subtotal [6F] Other | | 184,937.88 | | (21,178.93) | 163,758.95 | 146,997.00 |
| Subgroup : [7B] Building & Building Improvements | | | | | | |
| 730550.000 | Depreciation Expense | 73,082.11 | | 0.00 | 73,082.11 | 80,702.00 |
| Subtotal [7B] Building & Building Improvements | | 73,082.11 | | 0.00 | 73,082.11 | 80,702.00 |
| Subgroup : [9] Rental Payments | | | | | | |
| 730970.000 | Rent | 210,000.00 | | 0.00 | 210,000.00 | 210,000.00 |
| Subtotal [9] Rental Payments | | 210,000.00 | | 0.00 | 210,000.00 | 210,000.00 |
| Subgroup : [10B] Real estate taxes paid by lessor | | | | | | |
| 730590.000 | Taxes - Real Estate | 136,183.88 | | 0.00 | 136,183.88 | 103,775.00 |
| Subtotal [10B] Real estate taxes paid by lessor | | 136,183.88 | | 0.00 | 136,183.88 | 103,775.00 |
| Subgroup : [10C] Personal property taxes | | | | | | |
| 730595.000 | Taxes - Personal Property | 16,787.81 | | 0.00 | 16,787.81 | 13,610.00 |
| Subtotal [10C] Personal property taxes | | 16,787.81 | | 0.00 | 16,787.81 | 13,610.00 |
| Total [22] Maintenance and Property | | 767,175.46 | | (17,994.08) | 749,181.40 | 702,220.00 |
| Group : [27] Interest and Insurance | | | | | | |
| Subgroup : [12D] Other Interest Expense | | | | | | |
| 730940.000 | Interest Expense | 35,525.53 | | 0.00 | 35,525.53 | 40,477.00 |
| Subtotal [12D] Other Interest Expense | | 35,525.53 | | 0.00 | 35,525.53 | 40,477.00 |

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---------------------------------------|-----------------------|----------|-------------|-----------------------|-----------------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| Subgroup : [14A] Insurance on Property | | | | | | |
| 730530.000 | Insurance - Property | 64,218.08 | | 0.00 | 64,218.08 | 65,243.00 |
| Subtotal [14A] Insurance on Property | | 64,218.08 | | 0.00 | 64,218.08 | 65,243.00 |
| Total [27] Interest and Insurance | | 99,743.61 | | 0.00 | 99,743.61 | 105,720.00 |
| Group : [30] Statement of Revenue | | | | | | |
| Subgroup : [1A] Medicaid Residents (CT only) | | | | | | |
| 430100.000 | Medicaid - Room and Board | (3,978,893.00) | | 0.00 | (3,978,893.00) | (4,300,672.00) |
| Subtotal [1A] Medicaid Residents (CT only) | | (3,978,893.00) | | 0.00 | (3,978,893.00) | (4,300,672.00) |
| Subgroup : [1B] Medicaid room and board contractual allowance | | | | | | |
| 430900.000 | Medicaid - Contractual Adjustment | 423,184.77 | | 0.00 | 423,184.77 | 759,982.00 |
| Subtotal [1B] Medicaid room and board contractual allowance | | 423,184.77 | | 0.00 | 423,184.77 | 759,982.00 |
| Subgroup : [3A] Medicare Residents (All Inclusive) | | | | | | |
| 400100.000 | Medicare A - Room and Board | (598,586.00) | | 0.00 | (598,586.00) | (518,013.00) |
| Subtotal [3A] Medicare Residents (All inclusive) | | (598,586.00) | | 0.00 | (598,586.00) | (518,013.00) |
| Subgroup : [3B] Medicare room and board contractual allowance | | | | | | |
| 400900.000 | Medicare A - Contractual Adjustment | (738,008.01) | | 0.00 | (738,008.01) | 16,329.00 |
| Subtotal [3B] Medicare room and board contractual allowance | | (738,008.01) | | 0.00 | (738,008.01) | 16,329.00 |
| Subgroup : [4A] Private-pay residents and other | | | | | | |
| 410100.000 | Private - Room and Board | (378,786.00) | | 0.00 | (378,786.00) | (533,092.00) |
| 450100.000 | Managed Care - Room and Board | (386,476.00) | | 0.00 | (386,476.00) | (23,318.00) |
| 460100.000 | Insurance - Room and Board | 0.00 | | 0.00 | 0.00 | (90,405.00) |
| 470100.000 | Hospice - Room and Board | 0.00 | | 0.00 | 0.00 | (170,507.00) |
| Subtotal [4A] Private-pay residents and other | | (765,262.00) | | 0.00 | (765,262.00) | (817,322.00) |
| Subgroup : [4B] Private-pay room and board contractual allowance | | | | | | |
| 410900.000 | Private - Contractual Adjustment | 29,304.39 | | 0.00 | 29,304.39 | 13,205.00 |
| 450900.000 | Managed Care - Contractual Adjustment | (4,942.16) | | 0.00 | (4,942.16) | 130,822.00 |
| 460900.000 | Insurance - Contractual Adjustment | 0.00 | | 0.00 | 0.00 | (52,753.00) |
| 470900.000 | Hospice - Contractual Adjustment | 0.00 | | 0.00 | 0.00 | 34,777.00 |
| Subtotal [4B] Private-pay room and board contractual allowance | | 24,362.23 | | 0.00 | 24,362.23 | 126,061.00 |
| Subgroup : [5A] Prescription Drugs - Medicare | | | | | | |
| 400250.000 | Medicare A - Pharmacy | (17,467.47) | | 0.00 | (17,467.47) | (32,112.00) |
| Subtotal [5A] Prescription Drugs - Medicare | | (17,467.47) | | 0.00 | (17,467.47) | (32,112.00) |
| Subgroup : [5C] Prescription Drugs - Non-medicare | | | | | | |
| 410250.000 | Private - Pharmacy | (7.23) | | 0.00 | (7.23) | 42.00 |
| 430250.000 | Medicaid - Pharmacy | (12,235.90) | | 0.00 | (12,235.90) | (11,965.00) |
| 450250.000 | Managed Care - Pharmacy | (2,219.06) | | 0.00 | (2,219.06) | 0.00 |
| 460250.000 | Insurance - Pharmacy | 0.00 | | 0.00 | 0.00 | (11,318.00) |
| 470250.000 | Hospice - Pharmacy | 0.00 | | 0.00 | 0.00 | 67.00 |
| Subtotal [5C] Prescription Drugs - Non-medicare | | (14,462.19) | | 0.00 | (14,462.19) | (23,174.00) |
| Subgroup : [6A] Medical Supplies - Medicare | | | | | | |
| 400200.000 | Medicare A - Medical Supplies | (1,581.23) | | 0.00 | (1,581.23) | (1,319.00) |
| Subtotal [6A] Medical Supplies - Medicare | | (1,581.23) | | 0.00 | (1,581.23) | (1,319.00) |
| Subgroup : [6C] Medical Supplies - Non-medicare | | | | | | |
| 430200.000 | Medicaid - Medical Supplies | (730.05) | | 0.00 | (730.05) | 0.00 |
| Subtotal [6C] Medical Supplies - Non-medicare | | (730.05) | | 0.00 | (730.05) | 0.00 |
| Subgroup : [7A] Physical Therapy - Medicare | | | | | | |
| 400400.000 | Medicare A - Physical Therapy | (271,417.14) | | 0.00 | (271,417.14) | (239,066.00) |
| 500400.000 | Medicare B - Physical Therapy | (50,254.37) | | 0.00 | (50,254.37) | (48,187.00) |
| Subtotal [7A] Physical Therapy - Medicare | | (321,671.51) | | 0.00 | (321,671.51) | (287,253.00) |
| Subgroup : [7C] Physical Therapy - Non-medicare | | | | | | |
| 410400.000 | Private - Physical Therapy | (5,050.03) | | 0.00 | (5,050.03) | 280.00 |
| 430400.000 | Medicaid - Physical Therapy | (74,038.44) | | 0.00 | (74,038.44) | (143,650.00) |
| 450400.000 | Managed Care - Physical Therapy | (47,395.00) | | 0.00 | (47,395.00) | (57,623.00) |
| 460400.000 | Insurance - Physical Therapy | 0.00 | | 0.00 | 0.00 | (61.00) |
| Subtotal [7C] Physical Therapy - Non-medicare | | (126,483.47) | | 0.00 | (126,483.47) | (201,054.00) |
| Subgroup : [8A] Speech Therapy - Medicare | | | | | | |
| 400500.000 | Medicare A - Speech Therapy | (18,720.00) | | 0.00 | (18,720.00) | (14,170.00) |
| 500500.000 | Medicare B - Speech Therapy | (7,029.39) | | 0.00 | (7,029.39) | (20,284.00) |
| Subtotal [8A] Speech Therapy - Medicare | | (25,749.39) | | 0.00 | (25,749.39) | (34,454.00) |
| Subgroup : [8C] Speech Therapy - Non-medicare | | | | | | |
| 410500.000 | Private - Speech Therapy | (0.02) | | 0.00 | (0.02) | 204.00 |
| 430500.000 | Medicaid - Speech Therapy | (13,339.88) | | 0.00 | (13,339.88) | (20,865.00) |
| 450500.000 | Managed Care - Speech Therapy | (3,850.00) | | 0.00 | (3,850.00) | (4,370.00) |
| 460500.000 | Insurance - Speech Therapy | 0.00 | | 0.00 | 0.00 | 92.00 |
| Subtotal [8C] Speech Therapy - Non-medicare | | (17,189.90) | | 0.00 | (17,189.90) | (24,939.00) |
| Subgroup : [9A] Occupational Therapy - Medicare | | | | | | |
| 400450.000 | Medicare A - Occupational Therapy | (364,415.00) | | 0.00 | (364,415.00) | (247,284.00) |
| 500450.000 | Medicare B - Occupational Therapy | (47,953.59) | | 0.00 | (47,953.59) | (40,174.00) |
| Subtotal [9A] Occupational Therapy - Medicare | | (412,368.59) | | 0.00 | (412,368.59) | (287,458.00) |

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ 9/30/2017 | JE Ref # | RJE | FINAL 9/30/2017 | 1st PP-FINAL 9/30/2016 |
|--|--|-----------------------|----------|-------------|-----------------------|---------------------------|
| Subgroup : [9C] Occupational Therapy - Non-medicare | | | | | | |
| 410450.000 | Private - Occupational Therapy | (4,750.02) | | 0.00 | (4,750.02) | 0.00 |
| 430450.000 | Medicaid - Occupational Therapy | (505.38) | | 0.00 | (505.38) | (1,337.00) |
| 450450.000 | Managed Care - Occupational Therapy | (40,375.00) | | 0.00 | (40,375.00) | (56,794.00) |
| | Subtotal [9C] Occupational Therapy - Non-medicare | (45,630.40) | | 0.00 | (45,630.40) | (58,131.00) |
| Subgroup : [10A] Other - Medicare | | | | | | |
| 400300.000 | Medicare A - Oxygen | (5,018.02) | | 0.00 | (5,018.02) | (3,819.00) |
| 400350.000 | Medicare A - Equipment Rental | (223.33) | | 0.00 | (223.33) | (4,575.00) |
| 400700.000 | Medicare A - X-ray | (5,229.40) | | 0.00 | (5,229.40) | (19,552.00) |
| 400850.000 | Medicare A - Lab | (13,981.24) | | 0.00 | (13,981.24) | (35,571.00) |
| 400910.000 | Medicare A - Ancillary Contractual Adjustment | 698,052.83 | | 0.00 | 698,052.83 | 0.00 |
| 500260.000 | Medicare B - Vaccines | 0.00 | | 0.00 | 0.00 | 26.00 |
| 500900.000 | Medicare B - Contractual Adjustment | 38,560.95 | | 0.00 | 38,560.95 | 15,842.00 |
| | Subtotal [10A] Other - Medicare | 712,161.79 | | 0.00 | 712,161.79 | (47,649.00) |
| Subgroup : [10B] Other - Non-medicare | | | | | | |
| 410300.000 | Private - Oxygen | (114.00) | | 0.00 | (114.00) | (159.00) |
| 410350.000 | Private - Equipment Rental | 0.00 | | 0.00 | 0.00 | 974.00 |
| 410600.000 | Private - IV Therapy | (613.32) | | 0.00 | (613.32) | 0.00 |
| 410850.000 | Private - Lab | (49.10) | | 0.00 | (49.10) | (588.00) |
| 410910.000 | Private - Ancillary - Contractual Allowance | 662.49 | | 0.00 | 662.49 | 0.00 |
| 430300.000 | Medicaid - Oxygen | (11,657.79) | | 0.00 | (11,657.79) | (8,869.00) |
| 430350.000 | Medicaid - Equipment Rental | (5,533.06) | | 0.00 | (5,533.06) | (8,134.00) |
| 430600.000 | Medicaid - IV Therapy | (2,239.70) | | 0.00 | (2,239.70) | (4,008.00) |
| 430700.000 | Medicaid - Xray | (46.53) | | 0.00 | (46.53) | 0.00 |
| 430850.000 | Medicaid - Lab | (64.38) | | 0.00 | (64.38) | (13.00) |
| 430910.000 | Medicaid - Ancillary - Contractual Adjustment | 120,391.11 | | 0.00 | 120,391.11 | 0.00 |
| 450300.000 | Managed Care - Oxygen | (318.00) | | 0.00 | (318.00) | (6,265.00) |
| 450350.000 | Managed Care - Equipment Rental | (281.39) | | 0.00 | (281.39) | (210.00) |
| 450550.000 | Managed Care - Respiratory Therapy | 0.00 | | 0.00 | 0.00 | (98.00) |
| 450600.000 | Managed Care - IV Therapy | (9,782.32) | | 0.00 | (9,782.32) | 0.00 |
| 450700.000 | Managed Care - X-Ray | (939.09) | | 0.00 | (939.09) | 0.00 |
| 450850.000 | Managed Care - Lab | (1,922.64) | | 0.00 | (1,922.64) | (14,300.00) |
| 450910.000 | Managed Care - Ancillary - Contractual Adjustment | 107,082.50 | | 0.00 | 107,082.50 | 0.00 |
| 460300.000 | Insurance - Oxygen | 0.00 | | 0.00 | 0.00 | 4,014.00 |
| 460600.000 | Insurance - IV Therapy | 0.00 | | 0.00 | 0.00 | (3,095.00) |
| 460700.000 | Insurance - X-ray | 0.00 | | 0.00 | 0.00 | (1,578.00) |
| 460850.000 | Insurance - Lab | 0.00 | | 0.00 | 0.00 | 9,683.00 |
| 505900.000 | Managed Care B - Contractual Adjustment | 0.07 | | 0.00 | 0.07 | 0.00 |
| | Subtotal [10B] Other - Non-medicare | 194,574.85 | | 0.00 | 194,574.85 | (32,646.00) |
| Subgroup : [15] Interest Income | | | | | | |
| 599050.000 | Interest Revenue | (53.32) | | 0.00 | (53.32) | 0.00 |
| | Subtotal [15] Interest Income | (53.32) | | 0.00 | (53.32) | 0.00 |
| Subgroup : [17] Barber, Coffee, Beauty & Gift Shops | | | | | | |
| 599010.000 | Barber/Beauty Revenue | 115.06 | | 0.00 | 115.06 | (258.00) |
| | Subtotal [17] Barber, Coffee, Beauty & Gift Shops | 115.06 | | 0.00 | 115.06 | (258.00) |
| Subgroup : [18] Other Revenue | | | | | | |
| 599015.000 | Cable/TV/Phone Revenue | (8,044.50) | | 0.00 | (8,044.50) | (8,478.00) |
| 599055.000 | Medical Records Income | (505.45) | | 0.00 | (505.45) | (235.00) |
| 599060.000 | Vending Income | (2,358.78) | | 0.00 | (2,358.78) | (2,138.00) |
| 599080.000 | Misc. Revenue | (6,212.05) | | 0.00 | (6,212.05) | (180.00) |
| 599085.000 | Adjustments | 241.81 | | 0.00 | 241.81 | (3,730.00) |
| 599090.000 | Small Balance Adjustments | 25,874.89 | | 0.00 | 25,874.89 | 17,081.00 |
| 599130.000 | Prior Period Adjustments | (59,877.72) | | 0.00 | (59,877.72) | 0.00 |
| 640140.000 | RN From Wolcott View | 0.00 | | 0.00 | 0.00 | (70,598.00) |
| 730760.000 | Vending/Soda Expense | 0.00 | | 0.00 | 0.00 | (180.00) |
| | Subtotal [18] Other Revenue | (50,881.80) | | 0.00 | (50,881.80) | (68,458.00) |
| | Total [30] Statement of Revenue | (5,760,619.63) | | 0.00 | (5,760,619.63) | (5,832,550.00) |
| Group : [31-32] Assets | | | | | | |
| Subgroup : [A1] Cash | | | | | | |
| 100100.000 | Cash - Operating | 174,387.81 | | 0.00 | 174,387.81 | 36,756.00 |
| 100150.000 | Cash - Payroll | 283.68 | | 0.00 | 283.68 | 3,541.00 |
| 100200.000 | Cash - Petty | 200.00 | | 0.00 | 200.00 | 200.00 |
| 100900.000 | Cash - Resident Trust | 42,863.33 | | 0.00 | 42,863.33 | 23,819.00 |
| | Subtotal [A1] Cash | 217,734.82 | | 0.00 | 217,734.82 | 64,316.00 |
| Subgroup : [A2] Resident Accounts Receivable | | | | | | |
| 111000.000 | A/R - Private | 380,123.22 | | 0.00 | 380,123.22 | 86,095.00 |
| 112000.000 | A/R - Medicaid | 226,146.74 | | 0.00 | 226,146.74 | 455,435.00 |
| 113000.000 | A/R - Medicare Part A | 123,364.92 | | 0.00 | 123,364.92 | 81,438.00 |
| 114000.000 | A/R - Medicare Part B | 6,999.56 | | 0.00 | 6,999.56 | 13,218.00 |
| 115000.000 | A/R - Co-Insurance Part A | 51,556.10 | | 0.00 | 51,556.10 | 21,959.00 |
| 116000.000 | A/R - Co-Insurance Part B | 4,915.72 | | 0.00 | 4,915.72 | 4,505.00 |
| 117000.000 | A/R - Managed Care | 21,631.00 | | 0.00 | 21,631.00 | (33,094.00) |
| 119300.000 | A/R - Hospice | 0.00 | | 0.00 | 0.00 | 33,278.00 |
| 120000.000 | A/R - Allowance for Bad Debt | (150,000.50) | | 0.00 | (150,000.50) | (150,001.00) |
| | Subtotal [A2] Resident Accounts Receivable | 664,736.76 | | 0.00 | 664,736.76 | 512,833.00 |
| Subgroup : [A3] Other Accounts Receivable | | | | | | |

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|--|---------------------|----------|-------------|---------------------|---------------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| 139100.000 | Income Tax Receivable | 0.00 | | 0.00 | 0.00 | (250.00) |
| Subtotal [A3] Other Accounts Receivable | | 0.00 | | 0.00 | 0.00 | (250.00) |
| Subgroup : [A4] Inventories | | | | | | |
| 149000.000 | Inventories | 2,411.20 | | 0.00 | 2,411.20 | 2,490.00 |
| Subtotal [A4] Inventories | | 2,411.20 | | 0.00 | 2,411.20 | 2,490.00 |
| Subgroup : [A5] Prepaid Expenses | | | | | | |
| 152000.000 | Prepaid - Insurance | 916.67 | | 0.00 | 916.67 | 13,948.00 |
| Subtotal [A5] Prepaid Expenses | | 916.67 | | 0.00 | 916.67 | 13,948.00 |
| Subgroup : [A8] Other Current Assets | | | | | | |
| 100125.000 | Webster Credit Card Acct | 0.00 | | 0.00 | 0.00 | 29.00 |
| 189000.000 | Deferred Tax Asset - Federal | 375,155.00 | | 0.00 | 375,155.00 | 301,157.00 |
| 189500.000 | Deferred Tax Asset - State | 199,065.00 | | 0.00 | 199,065.00 | 158,964.00 |
| 189600.BSC | Deferred Tax Asset Valuation Allowance | (546,085.00) | | 0.00 | (546,085.00) | (423,213.00) |
| Subtotal [A8] Other Current Assets | | 28,135.00 | | 0.00 | 28,135.00 | 36,937.00 |
| Subgroup : [B3] Buildings | | | | | | |
| 161000.000 | Building | 11,514.40 | | 0.00 | 11,514.40 | 11,514.00 |
| Subtotal [B3] Buildings | | 11,514.40 | | 0.00 | 11,514.40 | 11,514.00 |
| Subgroup : [B4] Leasehold Improvements | | | | | | |
| 163500.000 | Leasehold Improvements | 758,579.63 | | 0.00 | 758,579.63 | 758,580.00 |
| Subtotal [B4] Leasehold Improvements | | 758,579.63 | | 0.00 | 758,579.63 | 758,580.00 |
| Subgroup : [B5] Non-Movable Equipment | | | | | | |
| 164500.000 | Non-Moveable Equipment | 62,505.29 | | 0.00 | 62,505.29 | 62,505.00 |
| Subtotal [B5] Non-Movable Equipment | | 62,505.29 | | 0.00 | 62,505.29 | 62,505.00 |
| Subgroup : [B6] Movable Equipment | | | | | | |
| 162000.000 | Furniture Fixture & Equipment | 78,203.98 | | 0.00 | 78,203.98 | 78,204.00 |
| 162500.000 | Computer Hardware | 8,304.91 | | 0.00 | 8,304.91 | 8,305.00 |
| 164000.000 | Moveable Equipment | 906,511.66 | | 0.00 | 906,511.66 | 884,242.00 |
| 166000.000 | Accum. Dep. - F&F | (1,471,851.21) | | 0.00 | (1,471,851.21) | (1,398,769.00) |
| Subtotal [B6] Movable Equipment | | (478,830.66) | | 0.00 | (478,830.66) | (428,018.00) |
| Subgroup : [B7] Motor Vehicles | | | | | | |
| 161500.000 | Automobile | 4,048.68 | | 0.00 | 4,048.68 | 4,049.00 |
| Subtotal [B7] Motor Vehicles | | 4,048.68 | | 0.00 | 4,048.68 | 4,049.00 |
| Subgroup : [D6] Loans to Owners or Related Parties | | | | | | |
| 182000.000 | Due to Meridian Manor | 12,919.00 | | 0.00 | 12,919.00 | 12,919.00 |
| 185000.000 | Due From Officers - JE Cleary, Jr. | 109,454.08 | | 0.00 | 109,454.08 | 116,152.00 |
| Subtotal [D6] Loans to Owners or Related Parties | | 122,373.08 | | 0.00 | 122,373.08 | 129,071.00 |
| Total [31-32] Assets | | 1,394,124.87 | | 0.00 | 1,394,124.87 | 1,167,975.00 |
| Group : [33-34] Liabilities | | | | | | |
| Subgroup : [A1] Trade Accounts Payable | | | | | | |
| 200100.000 | Accounts Payable | (255,796.95) | | 0.00 | (255,796.95) | (314,628.00) |
| 200600.000 | Accrued Insurance Payable | 1.00 | | 0.00 | 1.00 | 1.00 |
| Subtotal [A1] Trade Accounts Payable | | (255,795.95) | | 0.00 | (255,795.95) | (314,627.00) |
| Subgroup : [A3] Loans Payable for Equipment | | | | | | |
| 251000.000 | L/P H&R Healthcare | 0.00 | | 0.00 | 0.00 | (1,840.00) |
| Subtotal [A3] Loans Payable for Equipment | | 0.00 | | 0.00 | 0.00 | (1,840.00) |
| Subgroup : [A4] Accrued Payroll | | | | | | |
| 202000.000 | Accrued Wages | (50,093.70) | | 0.00 | (50,093.70) | (53,558.00) |
| 240000.000 | Accrued Vacation Pay | (75,699.88) | | 0.00 | (75,699.88) | (127,708.00) |
| 241000.000 | Accrued Sick Pay | (49,343.83) | | 0.00 | (49,343.83) | (36,328.00) |
| Subtotal [A4] Accrued Payroll | | (175,137.41) | | 0.00 | (175,137.41) | (217,594.00) |
| Subgroup : [A6] Accrued Payroll Taxes Payable | | | | | | |
| 201900.000 | Accrued Payroll Taxes | 0.00 | | 0.00 | 0.00 | (4,477.00) |
| Subtotal [A6] Accrued Payroll Taxes Payable | | 0.00 | | 0.00 | 0.00 | (4,477.00) |
| Subgroup : [A10] Interest Payable | | | | | | |
| 202400.000 | Accrued Interest | (109,333.34) | | 0.00 | (109,333.34) | (74,083.00) |
| Subtotal [A10] Interest Payable | | (109,333.34) | | 0.00 | (109,333.34) | (74,083.00) |
| Subgroup : [A12] Other Current Liabilities | | | | | | |
| 200980.000 | Accrued expenses-Other | (22,349.00) | | 0.00 | (22,349.00) | 0.00 |
| 201700.000 | 401k Plan | 0.00 | | 0.00 | 0.00 | (2,928.00) |
| 215100.000 | Resident Refunds | 809.44 | | 0.00 | 809.44 | (424.00) |
| 215200.000 | CT corporate tax payable | (250.00) | | 0.00 | (250.00) | 0.00 |
| 215300.000 | Resident Trust | (42,863.33) | | 0.00 | (42,863.33) | (23,619.00) |
| 230000.000 | CT User Fee Payable | (82,798.00) | | 0.00 | (82,798.00) | (117,397.00) |
| 243000.000 | Accrued Rent | (525,000.00) | | 0.00 | (525,000.00) | (332,500.00) |
| Subtotal [A12] Other Current Liabilities | | (672,450.89) | | 0.00 | (672,450.89) | (476,868.00) |
| Subgroup : [B3] Loans from Owners or Related Parties | | | | | | |
| 252000.000 | Due To/From R&C Realty | (508,732.23) | | 0.00 | (508,732.23) | (508,732.00) |
| 252100.000 | Due to James Cleary | (350,000.00) | | 0.00 | (350,000.00) | (285,000.00) |
| 253000.000 | Due to Wolcott View Manor | (705,000.00) | | 0.00 | (705,000.00) | (640,000.00) |

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|----------------------------------|-----------------------|----------|-------------|-----------------------|-----------------------|
| | | 9/30/2017 | | | 9/30/2017 | 9/30/2016 |
| 253100.000 | Due to Beach Building LLC | (115,000.00) | | 0.00 | (115,000.00) | (50,000.00) |
| 253500.000 | Due to WVM - Related Party | (11,622.67) | | 0.00 | (11,622.67) | (11,414.00) |
| 254000.000 | Due to/from White Oak Manor | (25,000.00) | | 0.00 | (25,000.00) | (25,000.00) |
| Subtotal [B3] Loans from Owners or Related Parties | | (1,715,354.90) | | 0.00 | (1,715,354.90) | (1,520,146.00) |
| Subgroup : [B4] Other Long-Term Liabilities | | | | | | |
| 259000.000 | Deferred Tax Liability - Federal | (2,433.00) | | 0.00 | (2,433.00) | (8,048.00) |
| 259500.000 | Deferred Tax Liability - State | 364.00 | | 0.00 | 364.00 | (2,228.00) |
| Subtotal [B4] Other Long-Term Liabilities | | (2,069.00) | | 0.00 | (2,069.00) | (10,276.00) |
| Total [33-34] Liabilities | | (2,930,141.49) | | 0.00 | (2,930,141.49) | (2,619,911.00) |
| Group : [35] Equity | | | | | | |
| Subgroup : [B2] Capital Stock | | | | | | |
| 301000.000 | Capital Stock | (20,000.00) | | 0.00 | (20,000.00) | (20,000.00) |
| Subtotal [B2] Capital Stock | | (20,000.00) | | 0.00 | (20,000.00) | (20,000.00) |
| Subgroup : [B4] Treasury Stock | | | | | | |
| 302000.000 | Treasury Stock | 372,357.00 | | 0.00 | 372,357.00 | 372,357.00 |
| Subtotal [B4] Treasury Stock | | 372,357.00 | | 0.00 | 372,357.00 | 372,357.00 |
| Subgroup : [B5] Cumulated Earnings | | | | | | |
| 308000.000 | Retained Earnings | 1,123,314.09 | | 0.00 | 1,123,314.09 | 498,200.00 |
| Subtotal [B5] Cumulated Earnings | | 1,123,314.09 | | 0.00 | 1,123,314.09 | 498,200.00 |
| Total [35] Equity | | 1,475,671.09 | | 0.00 | 1,475,671.09 | 850,567.00 |
| Sum of Account Groups | | 0.00 | | 0.00 | 0.00 | 0.00 |
| Net (Income) Loss | | 0.00 | | 0.00 | 0.00 | 0.00 |

Client: **Meridian Manor Health & Rehabilitation Center**
 Engagement: **Medicaid - Meridian Manor Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 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 chamber dues to the correct line | | | | |
| | | E.03 | | |
| Marcum 101 | Chamber of Commerce Dues | | 1,020.00 | |
| 730810.000 | Dues & Membership Fees | | | 1,020.00 |
| Total | | | 1,020.00 | 1,020.00 |
| Reclassifying Journal Entries JE # 2 | | | | |
| To reclass leased equipment from equipment rentals | | | | |
| | | E.04 | | |
| Marcum 102 | Leased Equipment | | 3,184.85 | |
| 730700.000 | Equipment Rental | | | 3,184.85 |
| Total | | | 3,184.85 | 3,184.85 |
| Reclassifying Journal Entries JE # 3 | | | | |
| To reclass cell phone expense from the telephone line | | | | |
| | | E.06 | | |
| Marcum 106 | Cell Phone | | 3,364.92 | |
| 720500.000 | Telephone | | | 3,364.92 |
| 720560.000 | Cable Television | | | |
| Total | | | 3,364.92 | 3,364.92 |
| Reclassifying Journal Entries JE # 4 | | | | |
| Reclass cost of medical supplies from equipment rental | | | | |
| | | D.02 | | |
| Marcum 123 | Misc. Medical Supplies | | 17,994.08 | |
| 730700.000 | Equipment Rental | | | 17,994.08 |
| Total | | | 17,994.08 | 17,994.08 |
| Reclassifying Journal Entries JE # 5 | | | | |
| Reclass Other employee benefits. | | | | |
| | | D.02 | | |
| Marcum 119 | Parties | | 1,559.00 | |
| Marcum 121 | Gifts | | 445.85 | |
| 730320.000 | Other Employee Benefits | | | 1,559.00 |
| 730690.000 | Employee Welfare | | | 445.85 |
| Total | | | 2,004.85 | 2,004.85 |
| Reclassifying Journal Entries JE # 6 | | | | |
| Reclass RN and LPN admin and direct care | | | | |
| | | D.02 | | |
| Marcum 111 | Wages - RN Admin | | 75,892.00 | |
| Marcum 122 | Wages - LPN Admin | | 5,854.00 | |
| 640100.000 | Wages - RN | | | 75,892.00 |
| 640110.000 | Wages - LPN | | | 5,854.00 |
| Total | | | 81,746.00 | 81,746.00 |
| Reclassifying Journal Entries JE # 7 | | | | |
| To Reclass Costco from Dues to Subscriptions | | | | |
| | | D.02 | | |
| 730815.000 | Subscriptions | | 180.00 | |
| 730810.000 | Dues & Membership Fees | | | 180.00 |
| Total | | | 180.00 | 180.00 |