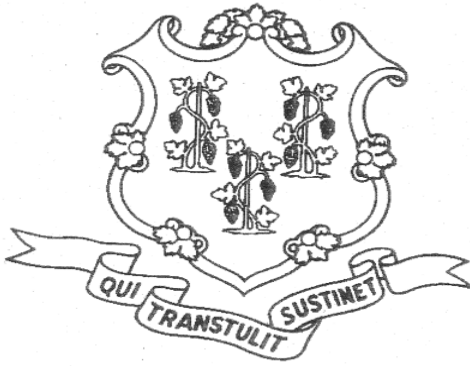


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Masonicare Health Center	
Address (No. & Street, City, State, Zip Code) 22 Masonic Avenue, Wallingford, CT 06492	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) Rest Home with Nursing <input checked="" type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> Chronic Disease Hospital	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 119-C	RHNS 1274-RCH	Chronic Disease Hospital 11-CD, H0008	Medicare Provider 07-0039
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Medicaid Provider Numbers:	CCNH 1198	RHNS 1587	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Masonicare Health Center [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Thomas Gutner			Printed Name (Owner)		
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 Masonicare Health Center		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 22 Masonic Avenue, Wallingford, CT 06492				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/23/2016	
Item	Total	CCNH	RHNS	Chronic Disease Hospital
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 203-678-7862		Report for Year Ended 9/30/2016		Page 2	of 37
Name of Facility (as shown on license) Masonicare Health Center			Address (No. & Street, City, State, Zip) 22 Masonic Avenue, Wallingford, CT 06492		
License Numbers:	CCNH 119-C	RHNS 1274-RCH	Chronic Disease Hospita 11-CD, H0008	Medicare Provider No. 07-0039	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Chronic Disease Hospital	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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 Thomas Gutner			Nursing Home Administrator's License No.:	36.000750	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

**General Information and Questionnaire
Related Parties***

Name of Facility Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Masonicare	PO Box 70, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>		See attached	16m11 & m12	3,472,054	3,472,054
Masonicare at Newtown (MAN)	139 Toddy Hill Road, Newtown, CT 06492	<input checked="" type="radio"/>	<input type="radio"/>		See attached	Various		
Masonic Charity Foundation (MCF)	35 No. Plains Road, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>		See attached	Various		
Masonicare at Ashlar Village (MAV)	Cheshire Road, Wallingford, CT 06492	<input checked="" type="radio"/>	<input type="radio"/>		See attached	Various		
Masonicare Management Services (MMS)	35 No. Plains Road, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>		See attached	Various		
Masonicare Primary Care Physicians	97 Barnes Road, Wallingford, CT 06492	<input checked="" type="radio"/>	<input type="radio"/>		See attached	13 B8	718,344	718,344
Masonicare Home, Health & Hospice (MHHH)	33 No. Plains Road, Wallingford, CT 06492	<input checked="" type="radio"/>	<input type="radio"/>		See attached	Various		
Masonicare Behavioral Health (MBH)	22 Masonic Avenire, Wallingford, CT 06492	<input checked="" type="radio"/>	<input type="radio"/>		See attached	Various	37,434	37,434
Keystone Indemnity Company, LTD	76 St. Paul Street, Suite 500, Burlington, VT 05401	<input type="radio"/>	<input checked="" type="radio"/>		Liability, Director, Crime & Other Insurance	27 14c13	338,103	338,103

* 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 Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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.

Please see the attached allocation schedule. Also, please note that for cost reporting purposes, Rest Home with Nursing Supervision only (RHNS) refers to the Residential Care Home (RCH).

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

See page 4.

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
Masonicare Health Center			119-C	9/30/2016			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						
N/A	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							Total ***	

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

* 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 Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Crow Horwath 2 3 4	Address (No. & Street, City, State, Zip Code) 175 Powder Forest Drive, Simsbury, CT 06089
--	--

Services Provided by This Firm (*describe fully*)

1 Annual Financial Statement Audit	\$ 29,586
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 29,586

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 Murtha Cullina LLP 2 Various Probate Fees 3 Littler Mendelson P.C. 4 5	Telephone Number 860-240-6000 203-974-8700
--	--

Address (*No. & Street, City, State, Zip Code*)
 1 185 Asylum Street, Hartford, CT 06103
 2
 3 One Century Tower, 265 Church St. #300, New Haven, CT 06510
 4
 5

Services Provided by This Firm (*describe fully*)

1 Various General, Patient & HR Matters	\$ 27,699
2 Probate Fees (Disallowed)	\$ 71,290
3 HR Matters	\$ 967
4	\$
5	\$
	Charge for Services Provided
	\$ 99,956

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 Masonicare Health Center		License No. 119-C			Report for Year Ended 9/30/2016				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Chronic Disease Hospital	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Chronic Disease Hospital	Total	CCNH	RHNS	Chronic Disease Hospital
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	541	375	86	80	541	375	86	80	532	366	86	80
B. On last day of THIS report period	532	366	86	80	532	366	86	80	532	366	86	80
2. Number of Residents												
A. As of midnight of PREVIOUS report period	472	357	79	36	472	357	79	36	465	350	75	40
B. As of midnight of THIS report period	466	346	80	40	465	350	75	40	466	346	80	40
3. Total Number of Days Care Provided During Period												
A. Medicare	26,277	17,369		8,908	20,478	13,730		6,748	5,799	3,639		2,160
B. Medicaid (Conn.)	86,762	86,762			65,071	65,071			21,691	21,691		
C. Medicaid (other states)												
D. Private Pay	26,652	22,378	2,082	2,192	19,272	16,212	1,646	1,414	7,380	6,166	436	778
E. State SSI for RCH	26,218		26,218		19,601		19,601		6,617		6,617	
F. Other (Specify)	5,129	3,349		1,780	3,543	2,323		1,220	1,586	1,026		560
G. Total Care Days During Period (3A thru F)	171,038	129,858	28,300	12,880	127,965	97,336	21,247	9,382	43,073	32,522	7,053	3,498
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	3,244	1,724	1,520		2,476	1,262	1,214		768	462	306	
B. Other Bed Reserve Days	628	472	156		441	383	58		187	89	98	
5. Total Resident Days (3G + 4A + 4B)	174,910	132,054	29,976	12,880	130,882	98,981	22,519	9,382	44,028	33,073	7,457	3,498

Schedule of Resident Statistics (Cont'd)

Name of Facility Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	Chronic Disease Hospital (3)	Lost			Gained			CCNH	RHNS	Chronic Disease Hospital	
				(1)	(2)	(3)	(1)	(2)	(3)				
9/15/2016	X			9						366			Volume Drop

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	Chronic Disease Hospital
1st change	5,694	(9/15-9/30/2016)	
2nd change			
3rd change			
4th change			

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	Chronic Disease Hospital	R.C.H.	ICF-MR
No. of Residents	31	238	75	77	5	40		
Per Diem Rate								
a. One bed rm.	Various	238.10	118.47	502.00	236.00	1,323.00		
b. Two bed rms.						1,141.00		
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Chronic Disease Hospital
A. Medicare - Part B	11,633	11,633		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	224	224		
2. Restorative Treatments				
C. Other	43,572	43,570		2
D. Total Physical Therapy Treatments	55,429	55,427		2

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	Chronic Disease Hospital
A. Medicare - Part B	3,085	3,085		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	173	173		
2. Restorative Treatments				
C. Other	5,630	5,630		
D. Total Speech Therapy Treatments	8,888	8,888		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	Chronic Disease Hospital
A. Medicare - Part B	16,135	16,135		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	433	433		
2. Restorative Treatments				
C. Other	44,769	44,767		2
D. Total Occupational Therapy Treatments	61,337	61,335		2

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Masonicare Health Center	119-C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Chronic Disease Hospital	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)	186,884	1,570	42,422	356	18,228	154
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	284,841	14,829	13,028	733	251,311	9,311
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	1,429,542	86,479	324,503	19,631	139,432	8,435
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	905,988	54,587	83,012	5,002	45,662	2,751
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	330,202	12,120	117,534	4,314	54,067	1,985
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	655,612	40,244	14,029	861	65,142	3,999
9. Barber and Beautician Services						
10. Protective Services	110,430	5,149	39,307	1,833	18,082	843
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	164,022	2,922	9,218	164	44,149	787
b. RN						
1. Direct Care	3,175,281	82,140			1,707,334	45,311
2. Administrative**	1,054,746	32,141	1,307	66	302,579	9,220
c. LPN						
1. Direct Care	2,914,031	90,625	71,308	1,981	356,626	10,229
2. Administrative**						
d. Aides and Attendants	7,671,467	427,448	219,684	11,594	1,883,637	100,079
e. Physical Therapists	939,599	24,862			34	1
f. Speech Therapists	269,027	5,352				
g. Occupational Therapists						
h. Recreation Workers	370,640	14,923				
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	323,251	10,148	73,377	2,304	250,406	7,223
n. Marketing						
o. Other (Specify)						
See Attached Schedule	739,430	29,777	124,739	4,551	676,369	22,460
<i>A-13. Total Salary Expenditures</i>	21,524,993	935,315	1,133,468	53,388	5,813,058	222,787

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

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

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Masonicare Health Center				119-C	9/30/2016			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Chronic Disease Hospital							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Masonicare Health Center				119-C		9/30/2016			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Chronic Disease Hospital							
Section III - Administrators***										
Melinda Schoen (10/1/15-11/13/15)	74,770	16,973	7,293	Non Discriminatory	Administrator	280	A2	N/A		
John Sweeny (11/14/15-12/21/15)	10,191	2,313	994	Non Discriminatory	Administrator	360	A2	N/A		
Tom Gutner (12/22/15-9/30/16)	101,923	23,136	9,941	Non Discriminatory	Administrator	1,440	A2	N/A		
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Masonicare Health Center	119-C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Chronic Disease Hospital	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	570,599	4,617	129,525	1,048	55,654	450
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	570,599	4,617	129,525	1,048	55,654	450

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Masonicare Health Center	119-C	9/30/2016		15	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 1,085,895	820,957	43,230	221,708	
2. Disability Insurance	\$ 175,060	132,349	6,969	35,742	
3. Unemployment Insurance	\$ 91,170	68,926	3,630	18,614	
4. Social Security (F.I.C.A.)	\$ 2,092,324	1,581,835	83,297	427,192	
5. Health Insurance	\$ 4,060,585	3,069,877	161,654	829,054	
6. Life Insurance (employees only) (not-owners and not-operators)	\$ (8,165)	(6,173)	(325)	(1,667)	
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 2,207,482	1,668,897	87,881	450,704	
8. Uniform Allowance	\$ 5,879	4,642	815	422	
9. Other (<i>Specify</i>) See Attached Schedule	\$ 41,406	31,304	1,648	8,454	
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 29,586	22,337	5,070	2,179	
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 99,955	75,466	17,003	7,486	
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 92,180	57,081	4,276	30,823	
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 134,616	100,603	10,762	23,251	
2. Cellular Phones	\$ 5,392	4,030	431	931	
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 1,798,640	1,798,640			
Subtotal	\$ 11,912,005	9,430,771	426,341	2,054,893	

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

(Carry Subtotals forward to next page)

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

Masonicare Health Center
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Chronic Disease Hospital
	0	0	0
Benefit Allocation	\$ (27,499)	\$ (1,448)	\$ (7,426)
Employee Assistance	\$ (45,973)	\$ (2,420)	\$ (12,415)
Employee Benefits - Imputed Income	\$ 10,177	\$ 536	\$ 2,748
Employee Benefits - Benefit Broker Fee	\$ 19,286	\$ 1,015	\$ 5,208
Education - Tuition	\$ 75,313	\$ 3,965	\$ 20,339
Total	\$ 31,304	\$ 1,648	\$ 8,454

Schedule of Other Taxes

Description	CCNH	RHNS	Chronic Disease Hospital
	0	0	0
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Masonicare Health Center	119-C	9/30/2016		16	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital	
<i>Subtotals Brought Forward:</i>	11,912,005	9,430,771	426,341	2,054,893	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	433	325	40	68
5. Education Expenses Related to Seminars and Conventions	\$	9,882	6,111	458	3,313
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	3,927	2,797	1,130	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	1,764	1,331	75	358
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$				
4. Fund-Raising***	\$				
5. Medical Records	\$	1,291	440	14	837
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	15,705	6,191	776	8,738
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	53,775	40,540	8,999	4,236
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	496	170	183	143
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>)	\$	385,402	198,826	78,323	108,253
12. Administrative Management Services**	\$	3,316,943	2,504,234	568,456	244,253
13. Other (<i>Specify</i>) See Attached Schedule	\$	196,370	56,870	124,620	14,880
<i>C-14 Total Administrative & General Expenditures</i>	\$	15,897,993	12,248,606	1,209,415	2,439,972

* 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	Chronic Disease Hospital
	0	0	0
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Chronic Disease Hospital
	0	0	0
Total Other Advertising	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Chronic Disease Hospital
	(0)	(0)	(0)
ANNAC	\$ 738	\$ -	\$ 212
CPI	\$ 117	\$ -	\$ 33
AHIMA	\$ 52	\$ 2	\$ 125
Leading Age	\$ 36,439	\$ 8,272	\$ 3,554
CHA	\$ 3,021	\$ 686	\$ 295
Quinnipiac Chamber of Commerce	\$ 173	\$ 39	\$ 17
Total Dues	\$ 40,540	\$ 8,999	\$ 4,236

Schedule of Contributions

Description	CCNH	RHNS	Chronic Disease Hospital
	0	0	0
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Chronic Disease Hospital
	(0)	0	(0)
Food Service Bank Charges (Routine)	\$ 1,995	\$ 453	\$ 195
Food Service Employee Relations	\$ (7,529)	\$ (1,709)	\$ (735)
Laundry/Linen Main Street Supplies (Disallowed)	\$ 139	\$ 3	\$ 14
SNF Flowers/Gift Shop/ Main Street (Disallowed)	\$ 1,043		
CDH Main Street Supplies (Disallowed)			\$ 138
RCH Remarketing Fees (Disallowed)		\$ 4,397	
RCH Letter of Credit (Disallowed)		\$ 102,913	
RCH CHEFA Admin Fees (Disallowed)		\$ 12,856	
RCH Business Expense		\$ 892	
Nursing Admin Gift Shop (Disallowed)	\$ 3	\$ -	\$ 1
Nursing Admin Business Expense	\$ (162)	\$ -	\$ (46)
HR Background Checks/Physicals/Employee Relations	\$ 53,247	\$ 2,992	\$ 14,332
Security Supplies	\$ 159	\$ 57	\$ 26
Nursing Education Supplies & Equipment	\$ 380	\$ 8	\$ 109
Volunteer Supplies/Flowers (Disallowed)	\$ 524	\$ 187	\$ 86
Social Services Flowers/Main Street Supplies (Disallowed)	\$ 42	\$ 9	\$ 4
Switchboard Expenses	\$ 5	\$ 1	\$ 1
Info Mgmt Supplies	\$ 35	\$ 2	\$ 84
Water Cooler Expense	\$ 325	\$ 74	\$ 32
Administration Licenses	\$ 2,689	\$ 610	\$ 262
Recreation Gift Shop Supplies (Disallowed)	\$ 115		
Spiritual Services Gift Shop Supplies (Disallowed)	\$ 224	\$ 51	\$ 22
Spiritual Services Expense Recovery (Disallowed)	\$ (616)	\$ (140)	\$ (60)
Administration Gift Shop Supplies (Disallowed)	\$ 317	\$ 72	\$ 31
Administration Business Expense	\$ 3,936	\$ 892	\$ 384
Total Other Administrative and General	\$ 56,870	\$ 124,620	\$ 14,880

Schedule C-1 - Management Services*

Name of Facility Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Masonicare, Inc.: 110 South Turnpike Road, Wallingford, CT 06492	3,316,943	Payroll, Accounts Payable, A/R, Purchasing, Data Processing, Communications, Human Resources, Property & Property Management, Corporate	Page 16 Line M12

*** 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) - Laundry Basis for Allocation of Costs
(See Note on Page 5)

Name of Facility Masonicare Health Center		License No. 119-C	Report for Year Ended 9/30/2016		Page 19	of 37
Item		Total	CCNH	RHNS	Chronic Disease Hospital	
3. Laundry						
a. In-House Processing*		Lbs.	2,630,367	2,353,105	42,131	235,131
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	14,480	12,920	276	1,284
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.	2,630,367	2,353,105	42,131	235,131
		Amt. \$	84,993	75,835	1,623	7,535
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) Other Laundry Supplies		\$	2,515	2,244	48	223
3E. Total Laundry Expenditures (3a + b + c + d)		\$	101,988	90,999	1,947	9,042
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 checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.		\$569,335
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				Not on Cost Report

* 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	
Masonicare Health Center	119-C	9/30/2016	20	37	
				Chronic Disease Hospital	
Item		Total	CCNH	RHNS	
4. Housekeeping	Sq. Ft. Serviced by Personnel	384,445	252,977	90,046	41,422
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	197,067	172,985	8,690	15,392
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	384,445	252,977	90,046	41,422
	Amt. \$	144,512	126,540	11,594	6,378
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	341,579	299,525	20,284	21,770
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	173,000	34,070	127	138,803
d. Ambulance/Limousine***	\$	86,260	1,909		84,351
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$				
f. X-rays and Related Radiological Procedures***	\$				
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$				
i. Recreation	\$	21,547	21,547		
j. Other (Specify)**** See Attached Schedule	\$	624,414	562,807	1,437	60,170
5K. Total Resident Care Expenditures (5a - 5j)	\$	905,221	620,333	1,564	283,324

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

Report of Expenditures
Schedule C-2 - Individuals or Firms Providing Services by Contract *

Name of Facility Masonicare Health Center			License No. 119-C		Report for Year Ended 9/30/2016			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Chronic Disease Hospital	Pg	Line
Please see attached listing.		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016			Page 22	of 37
Item		Total	CCNH	RHNS	Chronic Disease Hospital	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	1,156,637	806,219	172,601		177,817
b. Heat	\$	514,847	338,786	120,589		55,472
c. Light & Power	\$	459,212	302,176	107,558		49,478
d. Water	\$	233,890	153,907	54,783		25,200
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$	224,464	158,727	43,336		22,401
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	2,589,050	1,759,815	498,867		330,368
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$	162,322	122,478	27,804		12,040
b. Building & Building Improvements	\$	1,258,497	774,100	357,542		126,855
c. Non-Movable Equipment	\$	107,444	70,688	25,172		11,584
d. Movable Equipment	\$	441,615	290,541	103,462		47,612
*7e. Total Depreciation Costs (7a + b + c + d)	\$	1,969,878	1,257,807	513,980		198,091
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$	5,637		5,637		
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	5,637		5,637		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$	145,498		145,498		
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	2,121,013	1,257,807	665,115		198,091

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Chronic Disease Hospital
	(0)	(0)	0
Department Supplies	\$ 30,751	\$ 10,946	\$ 5,035
Shared Minor Equipment	\$ 16,580	\$ 5,902	\$ 2,715
Purchased Services	\$ 46,453	\$ 16,535	\$ 7,606
Dietary Minor Equipment	\$ 55	\$ 13	\$ 5
Environmental Services Minor Equipment	\$ 14,504	\$ 1,329	\$ 731
Laundry Minor Equipment	\$ 1,948	\$ 42	\$ 194
SNF Minor Equipment	\$ 22,762		
CDH Minor Equipment			\$ 3,004
RCH Minor Equipment		\$ 3,038	
Security Minor Equipment	\$ 415	\$ 148	\$ 68
Volunteer Minor Equipment (Disallowed)	\$ 143	\$ 51	\$ 23
Social Services Minor Equipment	\$ 124	\$ 28	\$ 12
IT Minor Equipment	\$ 2,939	\$ 314	\$ 679
Info Mgmt Minor Equipment	\$ 78	\$ 3	\$ 186
Purchased Services	\$ 21,812	\$ 4,951	\$ 2,127
Administration Minor Equipment	\$ 164	\$ 37	\$ 16
Total Other Repairs and Maintenance	\$ 158,727	\$ 43,336	\$ 22,401

Masonicare Health Center
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 1,813,948	Various	\$ 57,863
Total additions for Building Improvements		\$ 1,813,948		\$ 57,863 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 455,662	Various	\$ 36,908
Total additions for Movable Equipment		\$ 455,662		\$ 36,908
Deletions:				
Various	See Attached	\$ (143,549)	Various	
Total deletions for Movable Equipment		\$ (143,549)		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Masonicare Health Center			119-C		9/30/2016			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. Wright Building	12	97	23 Years	382,726	290,645	B		5,637	
2. Johnson Apartments	12	97	23 Years	208,402	208,402	B			
3.									
B-4. Subtotal									5,637
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									5,637

* 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 Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		9/27/1894			
2. Date Structure Completed		05/25/05			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		532			
6. Square Footage		487,433			
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		CHEFA - Fixed Rate			
b. Date Mortgage Obtained		10/31/07			
c. Interest Rate for the Cost Year		3.67%			
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed		16,077,208			
f. Principal balance outstanding as of 9/30/2016		12,728,423			
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
Masonicare Health Center		119-C	9/30/2016			26	37
Item		Total	CCNH	RHNS	Chronic Disease Hospital		
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		\$	16,077,208				
2. Loan Origination Date			10/31/07				
3. Interest Rate %			3.67%				
4. Term			30				
5. CHEFA Interest Expense			202,896		202,896		
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$	202,896		202,896		

(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
Masonicare Health Center		119-C		9/30/2016			27	37
Item				Total	CCNH	RHNS	Disease Hospital	
Subtotals Brought Forward:				202,896		202,896		
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)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 202,896		202,896		
14. Insurance								
a. Insurance on Property (buildings only)				\$ 118,062	89,135	20,233	8,694	
b. Insurance on Automobiles				\$ 23,210	17,523	3,978	1,709	
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$ 367,125	277,173	62,918	27,034	
Liability, Director, Crime & Other Insurance								
14d. Total Insurance Expenditures (14a + b + c)				\$ 508,397	383,831	87,129	37,437	
15. Total All Expenditures (A-13 thru C-14)				\$ 54,531,131	40,757,261	4,382,669	9,391,201	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Masonicare Health Center				119-C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Chronic Disease Hospital
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
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.	15	1a6	Discriminatory Benefits	\$ (8,165)	(6,173)	(325)	(1,667)
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 71,290	53,824	12,127	5,339
11.	30	IV3	Telephone	\$ 731	547	58	126
12.	15	1h2	Cellular Telephone	\$ 2,465	1,843	197	425
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 99,617	75,313	3,965	20,339
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 1,795,216	1,355,364	307,655	132,197
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 122,375	1,791	120,348	236
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)				\$ 2,083,529	1,482,509	444,025	156,995

* 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	Chronic Disease Hospital
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
16	M13	Laundry/Linen Main Street Supplies	\$ 139	\$ 3	\$ 14
16	M13	SNF Flowers/Gift Shop/ Main Street	\$ 1,043	\$ -	\$ -
16	M13	CDH Main Street Supplies	\$ -	\$ -	\$ 138
16	M13	RCH Remarketing Fees	\$ -	\$ 4,397	\$ -
16	M13	RCH Letter of Credit	\$ -	\$ 102,913	\$ -
16	M13	RCH CHEFA Admin Fees	\$ -	\$ 12,856	\$ -
16	M13	Nursing Admin Gift Shop	\$ 3	\$ -	\$ 1
16	M13	Volunteer Supplies/Flowers	\$ 524	\$ 187	\$ 86
16	M13	Social Services Flowers/Main Street Supplies	\$ 42	\$ 9	\$ 4
16	M13	Recreation Gift Shop Supplies	\$ 115	\$ -	\$ -
16	M13	Spiritual Services Gift Shop Supplies	\$ 224	\$ 51	\$ 22
16	M13	Spiritual Services Expense Recovery	\$ (616)	\$ (140)	\$ (60)
16	M13	Administration Gift Shop Supplies	\$ 317	\$ 72	\$ 31
Total Other A&G Adjustments			\$ 1,791	\$ 120,348	\$ 236

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

Name of Facility				License No.	Report for Year Ended	Page of	
Masonicare Health Center				119-C	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Chronic Disease Hospital
Subtotals Brought Forward				\$ 2,083,529	1,482,509	444,025	156,995
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$			
28.	20	5d	Ambulance/Limousine	\$ 86,260	1,909		84,351
29.	20	5f	X-rays, etc	\$			
30.	20	5h	Laboratory	\$			
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 8,688	8,688		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
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	\$ 5,637		5,637	
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 1,378	1,041	236	101
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	\$ 166,551	132,884	8,364	25,303
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 67,611		67,611	
51. Total Amount of Decrease (Items 1 - 50)				\$ 2,419,653	1,627,030	525,872	266,750

*** 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	Chronic Disease Hospital
30	IV8	PT Donation	\$ 18,424	\$ -	\$ 1
30	IV8	SNF Donation	\$ 1,405	\$ -	\$ -
30	IV8	CDH Donation	\$ -	\$ -	\$ 5,967
30	IV8	Nursing Support Income	\$ 56,526	\$ 1,116	\$ 16,216
30	IV8	Gain or Loss on Sale or Disposal	\$ 1,486	\$ 337	\$ 145
30	IV8	Credit Card Rebates	\$ 718	\$ 163	\$ 70
30	IV8	Recreation Donations	\$ 24,586	\$ -	\$ -
30	IV8	Rebate and Purchase Discounts	\$ 20	\$ 1	\$ 5
30	IV8	Other Rebates	\$ 5,016	\$ 1,139	\$ 489
30	IV8	Income from Uconn Geriatrics	\$ 16,673	\$ 3,786	\$ 1,626
30	IV8	Administration Donations	\$ 8,004	\$ 1,817	\$ 781
30	IV8	Sale of Oil or Scrap	\$ 26	\$ 6	\$ 3
Total Other Adjustments			\$ 132,884	\$ 8,364	\$ 25,303

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
26	12B5	MHC Wright Series C Interest		\$ 67,611	
Total Unallowable Building Interest			\$ -	\$ 67,611	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Masonicare Health Center	119-C	9/30/2016			30	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 45,180,180	38,706,227	6,473,953			
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 20,521,864	7,924,350				12,597,514
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 17,198,009	12,963,620	610,606			3,623,783
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 2,375,968	2,080,687				295,281
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 342,749	286,037				56,712
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 53,386	44,049				9,337
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 16,229	14,954				1,275
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,941,004	1,940,934				70
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 555,464	555,464				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 236,757	236,757				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$					
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (6,244,592)	(3,717,768)	(37,546)			(2,489,278)
b. Other (<i>Specify</i>) - Non-Medicare	\$ (29,066,056)	(20,480,222)	(3,253,512)			(5,332,322)
III. Total Resident Revenue (Section I. thru Section II.)	\$ 53,110,962	40,555,089	3,793,501			8,762,372
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 218,309	164,974	8,743			44,592
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 731	547	58			126
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 167,928	133,925	8,599			25,404
V. Total Other Revenue (1 thru 8)	\$ 386,968	299,446	17,400			70,122
VI. Total All Revenue (III +V)	\$ 53,497,930	40,854,535	3,810,901			8,832,494

* 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	Chronic Disease Hospital
	Various Non Resident Care Income - Available Upon Audit	(3,717,768)	(37,546)	(2,489,278)
	Total Other Resident Revenue - Medicare	\$ (3,717,768)	\$ (37,546)	\$ (2,489,278)

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Chronic Disease Hospital
	Various Non Resident Care Income - Available Upon Audit	(20,480,222)	(3,253,512)	(5,332,322)
	Total Other Resident Revenue	\$ (20,480,222)	\$ (3,253,512)	\$ (5,332,322)

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Chronic Disease Hospital
			0	0	0
	Total Interest Income		\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Chronic Disease Hospital
		0	0	0
30 IV8	Vending Machines	\$ 1,041	\$ 236	\$ 101
30 IV8	PT Donation	\$ 18,424	\$ -	\$ 1
30 IV8	SNF Donation	\$ 1,405		
30 IV8	CDH Donation			\$ 5,967
30 IV8	Nursing Support Income	\$ 56,526	\$ 1,116	\$ 16,216
30 IV8	Gain or Loss on Sale or Disposal	\$ 1,486	\$ 337	\$ 145
30 IV8	Credit Card Rebates	\$ 718	\$ 163	\$ 70
30 IV8	Recreation Donations	\$ 24,586		
30 IV8	Rebate and Purchase Discounts	\$ 20	\$ -	\$ 5
30 IV8	Other Rebates	\$ 5,016	\$ 1,139	\$ 489
30 IV8	Income from Uconn Geriatrics	\$ 16,673	\$ 3,786	\$ 1,626
30 IV8	Administration Donations	\$ 8,004	\$ 1,817	\$ 781
30 IV8	Sale of Oil or Scrap	\$ 26	\$ 6	\$ 3
	Total Other Revenue	\$ 133,925	\$ 8,599	\$ 25,404

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare Health Center	119-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,070
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	7,023,738
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(24,360)
4. Inventories			\$	238,125
5. Prepaid Expenses			\$	522,534
a. Prepaid Insurance	14,584			
b. Prepaid Postage Meter/Other	311,438			
c. Prepaid Dues/Rent	20,313			
d. Prepaid Morrison	176,199			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	400,502
Intercompany Receivable	29,722			
Resident Personal Funds	146,443			
Insurance Payments	1,691			
Under Patient Asset Management	222,646			
A-9. Total Current Assets (Lines A1 thru 8)			\$	8,162,609
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	4,071,335	\$	1,417,565
	Accum. Depreciation	2,653,770		Net
3. Buildings	*Historical Cost	68,248,316	\$	23,305,135
	Accum. Depreciation	44,943,181		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	3,715,074	\$	894,966
	Accum. Depreciation	2,820,108		Net
6. Movable Equipment	*Historical Cost	15,024,977	\$	2,481,631
	Accum. Depreciation	12,543,346		Net
7. Motor Vehicles	*Historical Cost	318,116	\$	78,047
	Accum. Depreciation	240,069		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,180,725
Bond Financing	1,199,869			
C/R vs F/S NBV	(19,144)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	29,358,069

* 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 Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 37,520,678	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
3. Buildings			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
4. Non-Movable Equipment			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
5. Movable Equipment			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
6. Motor Vehicles			\$	
*Historical Cost _____ Accum. Depreciation _____ Net				
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
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>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 37,520,678	

* 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 Masonicare Health Center		License No. 119-C	Report for Year Ended 9/30/2016	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,569,173
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>)				\$	2,374,248
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	291,009
7. Medicare Final Settlement Payable				\$	75,907
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,552,041
Accrued A/R Credit Balance		413,357	Accrued Audit Fee	30,043	
Accrued Liabilities		341,751	Patient Reserves	103,019	
Accrued RE Taxes		(71,179)	Applied Income	2,999	
Accrued Provider Tax		457,350			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	5,862,378

* 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 Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016		Page 34	of 37
Account				Amount	
Total Brought Forward:				5,862,378	
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>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 1,117,346	
Patient Asset Liability		363,073			
Asbestos Removal		754,273			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,117,346	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,979,724	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare Health Center	119-C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
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>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	30,950,717
6. Gain or Loss for Period			\$	(409,763)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	30,540,954
C. Total Reserves and Net Worth			\$	30,540,954
D. Total Liabilities, Reserves, and Net Worth			\$	37,520,678

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare Health Center	119-C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	31,187,728
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	66,625,932
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	67,035,695
D. Net Income or Deficit			\$	(409,763)
E. Balance			\$	30,777,965
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses per Pg. 27 \$54,510,961				
Add: Non Reimb. 12,524,733				
Rounding 1				
2. Other (<i>itemize</i>)				
Total Revenue per Pg. 30 \$53,495,048				
Add: Non Reimb. 13,130,884				
Close out of Intercompany to Fund Balance (237,011)				
F-3. Total Additions				
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/16	\$	30,540,954

I. Preparer's/Reviewer's Certification

Name of Facility Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Chronic Disease Hospital		
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		Date Signed
Printed Name of Preparer				
Matthew S. Bovolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	

Subject to the attached accountants' consulting report