

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Masonicare at Newtown	
Address (No. & Street, City, State, Zip Code) 139 Toddy Hill Road, Newtown, CT 06470	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2017	Report for Year Ending 5/31/2018

License Numbers:	CCNH 1020-C	RHNS	Other	Medicare Provider 07-5355
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Medicaid Provider Numbers:	CCNH 000010207	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Masonicare at Newtown	License No. 1020-C	Report for Year Ended 5/31/2018	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 at Newtown [facility name], for the cost report period beginning October 1, 2017 and ending May 31, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Elyse O. Dent			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 at Newtown	Period Covered:	From 10/1/2017	To 5/31/2018	
Address of Facility 139 Toddy Hill Road, Newtown, CT 06470				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 10/1/2018		
Item	Total	CCNH	RHNS	Other
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 5/31/2018	Page 2	of 37
Name of Facility (as shown on license) Masonicare at Newtown		Address (No. & Street, City, State, Zip) 139 Toddy Hill Road, Newtown, CT 06470		
License Numbers:	CCNH 1020-C	RHNS	Other	Medicare Provider No. 07-5355
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 checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," explain fully.				
Sold the Facility as of 5/31/2018.				
Administrator				
Name of Administrator Elyse O. Dent		Nursing Home Administrator's License No.:	001670	
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 Masonicare at Newtown	License No. 1020-C	Report for Year Ended 5/31/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Masonicare at Newtown	139 Toddy Hill Road, Newtown, CT 06470		Connecticut	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See attached				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

Newtown Board 5/31/18

William R Deickler, Chairman

Sherwin M. Borsuk, M.D., Vice Chairman

Thaddeus M. Stewart, Secretary

Newton (Bud) Buckner, Treasurer

Bruce R. Bellmore

Arthur W. Davies, M.D.

Robert J. Furce

Howard W. Orr

Robert F. Polito, Jr.

Joseph J. Porco

Jonathan E. Raymond

Robert A. Simon

Jon-Paul Venoit, President and CEO & Assistant Secretary

James Rude, CFO & Assistant Secretary

General Information and Questionnaire Individual Proprietorship

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 5/31/2018	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Masonicare at Newtown		License No. 1020-C		Report for Year Ended 5/31/2018		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			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"/>		Management Services	Pg. 16, Line M12	685,509	685,509
Keystone Indemnity Company, LTC	76 St. Paul Street, Suite 500, Burlington, VT 05401	<input type="radio"/>	<input checked="" type="radio"/>		GLPL Insurance	Pg. 27, Line 14c3	50,121	50,121
Masonicare Home, Health, and Hospice	33 No. Plains Industrial Road, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 22, Line 9	(39,704)	(39,704)
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 5/31/2018	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.

Masonicare at Newtown (MAN) has attempted to direct cost as many expenses as possible by creating numerous departments within its Assisted Living. As expenses are incurred, a determination as to the level of care is made and expenses are charged to that department. A crosswalk has been attached for review. Please note the "other" level includes costs associated with the Assisted Living and/or costs that are not being claimed for reimbursement.

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

Please see attached.

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.

Masonicare of Newtown						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Masonicare of	Assisted	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Newtown	Living	TOTAL
30 11A.10	Medicaid R&B SNF Only	(9,286,030)	Nursing home	(9,286,030)	-	(9,286,030)
30 13A.10	Medicare R&B - SNF Only	(1,261,112)	Nursing home	(1,261,112)	-	(1,261,112)
30 14A.10	Private pay R&B - SNF Only	(2,870,610)	Nursing home	(2,870,610)	-	(2,870,610)
30 111A.10	Prescription Drugs Medicare - Patient Days	(125,325)	Nursing home	(125,325)	-	(125,325)
30 111A.22	Prescription Drugs Medicare - Patient Days	-	Assisted living	-	-	-
30 111C.10	Prescription drugs - Medicare SNF Only	(4,287)	Nursing home	(4,287)	-	(4,287)
30 112A.10	Medical supplies Medicare SNF Only	(1,185)	Nursing home	(1,185)	-	(1,185)
30 112A.22	Medical Supplies Medicare Non Reimbursable	-	Assisted living	-	-	-
30 112C.10	Medical supplies other SNF Only	(534)	Nursing home	(534)	-	(534)
30 113AM.07	PT Medicare PT Treatments	-	PT Treat	-	-	-
30 113A.10	PT Medicare PT Treatments	(415,560)	Nursing home	(415,560)	-	(415,560)
30 113A.22	PT Treatments	(3,346)	Assisted living	-	(3,346)	(3,346)
30 113CO.07	PT Medicare - PT Treatments	-	PT Treat	-	-	-
30 113C.10	PT Medicare - PT Treatments	(155,736)	Nursing home	(155,736)	-	(155,736)
30 113C.22	PT treatments	(4,784)	Assisted living	-	(4,784)	(4,784)
30 114AM.08	ST Medicare - ST Treatments	-	ST Treat	-	-	-
30 114A.10	ST Medicare - ST Treatments	(49,085)	Nursing home	(49,085)	-	(49,085)
30 114A.22	ST Treatments	(66)	Assisted living	-	(66)	(66)
30 114CO.08	ST Other - ST Treatments	-	ST Treat	-	-	-
30 114C.10	ST Other - ST Treatments	(17,986)	Nursing home	(17,986)	-	(17,986)
30 114C.22	ST other - ST Treatments	(837)	Assisted living	-	(837)	(837)
30 115A.10	OT - non reimbursable	(321,547)	Nursing home	(321,547)	-	(321,547)
30 115A.22	OT Medicare - Non Reimbursable	(5,901)	Assisted living	-	(5,901)	(5,901)
30 115C.10	OT - non reimbursable	(105,788)	Nursing home	(105,788)	-	(105,788)
30 115C.22	OT Medicare - Non Reimbursable	(13,467)	Assisted living	-	(13,467)	(13,467)
30 116A.10	Other Medicare - SNF Only	540,069	Nursing home	540,069	-	540,069
30 116A.22	Other - Medicare SNF only	10,782	Assisted living	-	10,782	10,782
30 116B.10	Other - SNF Only	4,633,354	Nursing home	4,633,354	-	4,633,354
30 116B.22	Other - Non Reimbursable	45,193	Assisted living	-	45,193	45,193
30 116I.03	Other revenue - Meals - Patient Days	(43,111)	Patient days	(36,840)	(6,271)	(43,111)
30 116I.22	Other Revenue Meals - Non Reimbursable	(1,949)	Assisted living	-	(1,949)	(1,949)
30 116I.10	Other Revenue Meals - SNF Only	(583)	Nursing home	(583)	-	(583)
30 116I.22	Other Revenue Rental - Non Reimbursable	(1,521,192)	Assisted living	-	(1,521,192)	(1,521,192)
30 116I.5.22	Interest - Non Reimbursable	(199)	Assisted living	-	(199)	(199)
30 116I.7.22	Barber, coffee, etc - Non Reimbursable	(54,731)	Assisted living	-	(54,731)	(54,731)
30 116I.8.25	Other - Transportation Services	-	Accum Costs	-	-	-
30 116I.8.45	Other - Total Expenses Page 27	-	Accum Costs	-	-	-
30 116I.8.02	Other - Square Footage	(1,761,518)	Sqft	(942,808)	(818,710)	(1,761,518)
30 116I.8.42	Other - Accum Costs	-	Accum Costs	-	-	-
30 116I.8.41	Other - Non Salary Expenses	-	Payroll	-	-	-
30 116I.8.33	Other - Resident Capacity	(1,700)	Capacity	(1,253)	(447)	(1,700)
30 116I.8.07	Other - PT Treatments	-	PT Treat	-	-	-

Masonicare of Newtown						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Masonicare of	Assisted	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Newtown	Living	TOTAL
30 IV8.15	Other - HR Lost Badge Revenue	(90)	Payroll	(75)	(15)	(90)
30 IV8.22	Other - Non Reimbursable	(20,174)	Assisted living	-	(20,174)	(20,174)
30 IV8.10	Other - SNF ONLY	(10,125)	Nursing home	(10,125)	-	(10,125)
	Total Revenue	(12,829,160.00)		(10,433,046)	(2,396,114)	(12,829,160)
10-A 2.10	Administrators	172,779	Nursing Home	172,779	-	172,779
10-A 2.15	Administrators	-	Payroll	-	-	-
10-A 4.10	Other Administrative Salaries - SNF	70,554	Nursing Home	70,554	-	70,554
10-A 4.19	Other Admin - Salary %	-	Payroll	-	-	-
10-A 4.22	Other Admin - Non reimb	55,833	Assisted living	-	55,833	55,833
10-A 4.27	Other Admin - Volunteer	-		-	-	-
10-A 4.43	Other Admin - Patient days	-	Patient days	-	-	-
10-A 4.45	Other Admin - Patient days	-	Patient days	-	-	-
10-A 5A	Head Dietitian	-		-	-	-
10-A 5B	Food Service Supervisor	-		-	-	-
10-A 5C.3	Dietary Workers - Patient days	305,075	Patient days	260,697	44,378	305,075
10-A 5C.22	Dietary - Non reimb	170,809	Assisted living	-	170,809	170,809
10-A 6A	Head Housekeeper	-		-	-	-
10-A 6B.2	Other Housekeeping Workers - Sqft	157,390	Sqft	84,239	73,151	157,390
10-A 6B.22	Other Housekeeping Workers - Non reimb	26,062	Assisted living	-	26,062	26,062
10-A 7A	Engineer or Chief of Maintenance	-		-	-	-
10-A 7B.33	Other Maintenance Workers - Capacity	123,393	Nursing Home	123,393	-	123,393
10-A 7B.22	Other Maintenance Workers - Non Reimb	44,330	Assisted living	-	44,330	44,330
10-A 7B.35	Other Maintenance Workers - Capacity	-		-	-	-
10-A 8B.5	Other Laundry Workers - Pounds	14,720	Laundry	14,720	-	14,720
10-A 9	Barber and Beautician Services	-		-	-	-
10-A 10.19	Protective Services	-	Payroll	-	-	-
10-A 11A	Head Accountant	-		-	-	-
10-A 11B	Other Accountants	-		-	-	-
10-A 12A.10	Director of Nurses/Assistant Director	229,543	Nursing Home	229,543	-	229,543
10-A 12A.15	Director of Nurses/Assistant Director	-	Payroll	-	-	-
10-A 12A.22	Director of Nurses/Assistant Director	-	Assisted living	-	-	-
10-A 12B1.10	RNs - Direct Care	839,787	Nursing Home	839,787	-	839,787
10-A 12B1.15	RNs - Direct Care	-	Payroll	-	-	-
10-A 12B1.22	RNs - Direct Care	94,527	Assisted living	-	94,527	94,527
10-A 12B2.10	RNs - Administrative	207,894	Nursing Home	207,894	-	207,894
10-A 12B2.15	RNs - Administrative	-	Payroll	-	-	-
10-A 12B2.22	RNs - Administrative	-	Assisted living	-	-	-
10-A 12C1.10	LPNs - Direct Care	952,603	Nursing Home	952,603	-	952,603
10-A 12C1.15	LPNs - Direct Care	-	Payroll	-	-	-
10-A 12C1.22	LPNs - Direct Care	89,855	Assisted living	-	89,855	89,855

Masonicare of Newtown						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Masonicare of	Assisted	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Newtown	Living	TOTAL
10-A 12C2	LPNs - Administrative	-		-	-	-
10-A 12D.10	Aides and Attendants	1,642,149	Nursing Home	1,642,149	-	1,642,149
10-A 12D.15	Aides and Attendants	-	Payroll	-	-	-
10-A 12D.22	Aides and Attendants	268,795	Assisted living	-	268,795	268,795
10-A 12E	Physical Therapists	-		-	-	-
10-A 12F	Speech Therapists	-		-	-	-
10-A 12G	Occupational Therapists	-	Assisted living	-	-	-
10-A 12H.10	Recreation Workers - SNF	90,244	Nursing Home	90,244	-	90,244
10-A 12H.22	Recreation Worker - Non reimb	56,588	Assisted living	-	56,588	56,588
10-A 12I1	Medical Director	-		-	-	-
10-A 12I2	Utilization Review	-		-	-	-
10-A 12I3	Resident Care	-		-	-	-
10-A 12I4	Other	-		-	-	-
10-A 12J	Dentists	-		-	-	-
10-A 12K.22	Pharmacists - Non reimb	-		-	-	-
10-A 12L	Podiatrists	-		-	-	-
10-A 12M.33	Social Workers/Case Management - Capacity	83,686	Capacity	61,663	22,023	83,686
10-A 12N.22	Marketing - Non reimb	(1)	Assisted living	-	(1)	(1)
10-A 12O.10	Other - SNF	-	Nursing Home	-	-	-
10-A 12O.15	Other - Salaries %	54,076	Payroll	44,784	9,292	54,076
10-A 12O.22	Other - Non reimb	-	Assisted living	-	-	-
10-A 12O.25	Other - Payroll	30,521	Payroll	25,277	5,244	30,521
10-A 12O.34	Other Hospital onf Management - Payroll	30,317	Payroll	25,108	5,209	30,317
10-A 12O.42	Other - Payroll	1,344	Payroll	1,113	231	1,344
10-A 4-19	Administration	-		-	-	-
13-B 1	Dietitian	-		-	-	-
13-B 2.22	Dentist - non reimb	10,900	Assisted living	-	10,900	10,900
13-B 3.10	Pharmacist - SNF	7,614	Nursing Home	7,614	-	7,614
13-B 4	Podiatrist	-		-	-	-
13-B 5A.07	PT - Resident Care - PT	216,642	PT Treat	213,492	3,150	216,642
13-B 5B	PT - Other	-		-	-	-
13-B 6.33	Social Worker - Capacity	-	Capacity	-	-	-
13-B 7.22	Recreation Worker - Non reimb	-	Assisted living	-	-	-
13-B 8A.10	Medical Director - SNF	25,200	Nursing Home	25,200	-	25,200
13-B 8B	Utilization Review	-		-	-	-
13-B 8C	Resident Care	-		-	-	-
13-B 8D1	Infection Control Committee	-		-	-	-
13-B 8D2	Pharmaceutical Committee	-		-	-	-
13-B 8D3	Staff Development Committee	-		-	-	-
13-B 8E	Other	-		-	-	-
13-B 9A.08	ST - Resident Care - ST	33,985	ST Treat	33,521	464	33,985
13-B 9B	ST - Other	-		-	-	-

Masonicare of Newtown						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Masonicare of	Assisted	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Newtown	Living	TOTAL
13-B 10A.22	OT - Resident Care - OT Treat	157,979	OT Treat	150,675	7,304	157,979
13-B 10B.10	OT - Other	-	Nursing Home	-	-	-
13-B 11A1	RN's - Direct Care	-		-	-	-
13-B 11A2	RN's - Administrative	-		-	-	-
13-B 11B1	LPN's - Direct Care	-		-	-	-
13-B 11B2	LPN's - Administrative	-		-	-	-
13-B 11C	Aides	-		-	-	-
13-B 11D	Other	-		-	-	-
13-B 12.10	Other - SNF Only	53,716	Nursing Home	53,716	-	53,716
13-B 12.22	Other - Non Reimb	-	Assisted living	-	-	-
15 1A1.15	Workmen's Compensation - Salary%	299,398	Payroll	247,954	51,444	299,398
15 1A2.15	Disability Insurance - Salary %	53,119	Payroll	43,992	9,127	53,119
15 1A3.15	Unemployment Insurance - Salary %	41,106	Payroll	34,043	7,063	41,106
15 1A4.15	Social Security (FICA) - Salary %	444,146	Payroll	367,831	76,315	444,146
15 1A5.15	Health Insurance - Salary %	816,672	Payroll	676,347	140,325	816,672
15 1A6.15	Life Insurance - Salary %	3,724	Payroll	3,084	640	3,724
15 1A7.15	Pensions - Salary %	296,400	Payroll	245,471	50,929	296,400
15 1A8.15	Uniform Allowance - Salary %	884	Payroll	732	152	884
15 1A8.22	Uniform Allowance - Non reimb	-	Assisted living	-	-	-
15 1A8.33	Uniform Allowance - Salary %	-	Payroll	-	-	-
15 1A9.10	Other - SNF Only	-	Nursing Home	-	-	-
15 1A9.15	Other - Salary %	(8,111)	Payroll	(6,717)	(1,394)	(8,111)
15 1A9.19	Other - Salary %	-	Payroll	-	-	-
15 1A9.22	Other - Non reimb	-	Assisted living	-	-	-
15 1B	Personal Retirement Plans, Pensions	-		-	-	-
15 1C.22	Bad Debts - Non reimb	185,016	Assisted living	-	185,016	185,016
15 1D.45	Accounting and Auditing - Expenses	10,296	Accum Costs	8,029	2,267	10,296
15 1E.22	Legal - Non reimb	-	Assisted living	-	-	-
15 1E.45	Legal - Expenses	6,545	Accum Costs	5,104	1,441	6,545
15 1F	Insurance of Lives of Owners/Oper.	-		-	-	-
15 1G.02	Office Supplies Sqft	1,973	Sqft	1,056	917	1,973
15 1G.03	Office Supplies - Patient days	-	Patient days	-	-	-
15 1G.10	Office Supplies - SNF	22,829	Nursing Home	22,829	-	22,829
15 1G.15	Office supplies - Salary %	22	Payroll	18	4	22
15 1G.19	Office Supplies	-	Payroll	-	-	-
15 1G.22	Office Supplies - Non reimb	50,006	Assisted living	-	50,006	50,006
15 1G.25	Office Supplies	141	Accum Costs	110	31	141
15 1G.27	Office Supplies - Accum Costs	-	Accum Costs	-	-	-
15 1G.31	Office Supplies - Accum Costs	-	Accum Costs	-	-	-
15 1G.33	Office Supplies - Capacity	322	Capacity	237	85	322
15 1G.34	Office Supplies - Accum Costs	-	Accum Costs	-	-	-
15 1G.42	Office Supplies - Accum Costs	-	Accum Costs	-	-	-

Masonicare of Newtown						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Masonicare of	Assisted	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Newtown	Living	TOTAL
15 1G.45	Office Supplies - Expenses	4,079	Accum Costs	3,181	898	4,079
15 1H1.30	Telephone and Telegraph - Accum Costs	16,107	Accum Costs	12,560	3,547	16,107
15 1H1.22	Telephone and Telegraph - Non Reimb	15,728	Assisted living	-	15,728	15,728
15 1H2.30	Cellular Phones and Beeepers - Accum Costs	4,405	Accum Costs	3,435	970	4,405
15 1H.45	Cellular Phones - Expenses	-	Accum Costs	-	-	-
15 1I	Appraisal	-		-	-	-
15 1J	Corporation Business Taxes	-		-	-	-
15 1K1.45	Other Taxes - Income - Expenses	-	Accum Costs	-	-	-
15 1K2	Other	-		-	-	-
15 1K3.10	Resident Day User Fee - SNF	548,771	Nursing Home	548,771	-	548,771
16 1.10	Resident Travel and Entertainment - SNF	-	Nursing Home	-	-	-
16 1.22	Resident Travel and Entertainment - non reimb	-	Assisted living	-	-	-
16 2	Holiday Parties for Staff	-		-	-	-
16 3	Gifts to Staff and Residents	-		-	-	-
16 4.10	Employee Travel - SNF Only	3,219	Nursing Home	3,219	-	3,219
16 4.15	Employee Travel - Salaries	-	Accum Costs	-	-	-
16 4.22	Employee Travel - Non Reimb	75	Assisted living	-	75	75
16 4.42	Employee Travel - Accum Costs	-	Accum Costs	-	-	-
16 4.43	Employee Travel - Capacity	-	Capacity	-	-	-
16 5.10	Education Expense - SNF	2,793	Nursing Home	2,793	-	2,793
16 5.15	Education Expense - Salary %	8,139	Payroll	6,741	1,398	8,139
16 5.31	Education Expense - Computers	-		-	-	-
16 5.22	Education Expense - Non reimb	1,885	Assisted living	-	1,885	1,885
16 5.33	Education Expense - Capacity	-	Capacity	-	-	-
16 5.34	Education Expense - Accum Costs	-	Accum Costs	-	-	-
16 6.22	Automobile Expense - Non Reimb	-		-	-	-
16 6.25	Automobile Expense - Accum Costs	3,775	Accum Costs	2,944	831	3,775
16 7	Other	-		-	-	-
16 M1.15	Advertising Help Wanted - Salaries %	15,984	Payroll	13,238	2,746	15,984
16 M1.19	Advertising Help Wanted - Salaries %	-	Payroll	-	-	-
16 M2.22	Advertising Telephone Directory - Non Reim	-	Assisted living	-	-	-
16 M3	Advertising Other	-		-	-	-
16 M3.22	Advertising Other - Non Reimb	5,187	Assisted living	-	5,187	5,187
16 M4	Fund Raising	-		-	-	-
16 M5.34	Medical Records - Admissions	1,404	Accum Costs	1,095	309	1,404
16 M6.22	Barber and Beauty Supplies	49,999	Assisted living	-	49,999	49,999
16 M7.10	Postage - SNF	636	Nursing Home	636	-	636
16 M7.33	Postage - Capacity	-	Capacity	-	-	-
16 M7.15	Postage - Salary %	104	Payroll	86	18	104
16 M7.19	Postage	-	Payroll	-	-	-
16 M7.22	Postage - Non Reim	209	Assisted living	-	209	209
16 M7.45	Postage - Expenses	490	Accum Costs	382	108	490

Masonicare of Newtown						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Masonicare of	Assisted	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Newtown	Living	TOTAL
16 M8.10	Dues and Membership Fees to Professional Associations - SNF	1,437	Nursing Home	1,437	-	1,437
16 M8.15	Dues and Membership Fees to Professional Associations - Salary %	-	Payroll	-	-	-
16 M8.22	Dues and Membership Fees to Professional Associations - Non Reim	3,122	Assisted living	-	3,122	3,122
16 M8.45	Dues and Membership Fees to Professional Associations - Expenses	-	Accum Costs	-	-	-
16 M8.33	Dues and Membership Fees to Professional Associations - Capacity	-	Capacity	-	-	-
16 M8A	Dues to Chamber of Commerce	-		-	-	-
16 M9.10	Subscriptions - SNF	46	Nursing Home	46	-	46
16 M9.42	Subscriptions - Accum Costs	-	Accum Costs	-	-	-
16 M9.15	Subscriptions - Salary %	-	Payroll	-	-	-
16 M9.22	Subscriptions - Non Reim	-	Assisted living	-	-	-
16 M11.02	Services Provided by Contract - Sqft	92	Sqft	49	43	92
16 M10.22	Contributions - Non reimb	-	Assisted living	-	-	-
16 M11.10	Services Provided by Contract - SNF	1,938	Nursing Home	1,938	-	1,938
16 M11.15	Services Provided by Contract - Salary %	140	Payroll	116	24	140
16 M11.19	Services Provided by Contract - Salary %	-	Payroll	-	-	-
16 M11.22	Services Provided by Contract- Non reimb	5,624	Assisted living	-	5,624	5,624
16 M11.31	Services Provided by Contract - Computers	12,308	Accum Costs	9,598	2,710	12,308
16 M11.33	Services Provided by Contract - Capacity	57	Capacity	42	15	57
16 M11.34	Services Provided by Contract - Admissions	-	Accum Costs	-	-	-
16 M11.42	Services Provided by Contract - Accum Costs	-	Accum Costs	-	-	-
16 M11.45	Services Provided by Contract - Expenses	656	Accum Costs	512	144	656
16 M12.02	Administrative Management Services - Patient days	-	Patient days	-	-	-
16 M12.10	Administrative Management Services - SNF	574,692	Nursing Home	574,692	-	574,692
16 M12.22	Administrative Management Services- Non reimb	110,817	Assisted living	-	110,817	110,817
16 M12.33	Administrative Management Services - Capacity	-	Capacity	-	-	-
16 M13.02	Other - Sqft	-	Sqft	-	-	-
16 M13.03	Other - Patient days	777	Patient days	664	113	777
16 M13.10	Other -SNF	5,399	Nursing Home	5,399	-	5,399
16 M13.15	Other - Salary %	5,956	Payroll	4,933	1,023	5,956
16 M13.22	Other - Non Reimb	112,660	Assisted living	-	112,660	112,660
16 M13.25	Other - Accum Costs	-	Accum Costs	-	-	-
16 M13.34	Other - Accum Costs	-	Accum Costs	-	-	-
16 M13.33	Other - Capacity	-	Capacity	-	-	-
16 M13.45	Other - Expenses	-	Accum Costs	-	-	-
18 2A1.02	Raw Food - Sqft	-	Sqft	-	-	-
18 2A1.03	Raw Food - Accum Costs	-	Accum Costs	-	-	-
18 2A1.07	Raw Food	-	PT Treat	-	-	-
18 2A1.10	Raw Food - SNF	341,788	Nursing Home	341,788	-	341,788
18 2A1.22	Raw Food - Non Reim	73,245	Assisted living	-	73,245	73,245
18 2A1.33	Raw Food - Capacity	-	Capacity	-	-	-
18 2A1.45	Raw Food - Expenses	-	Accum Costs	-	-	-
18 2A1.15	Raw Food - Salary %	-	Payroll	-	-	-

Masonicare of Newtown						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Masonicare of	Assisted	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Newtown	Living	TOTAL
18 2A2.03	Non-Food Supplies - Patient days	31,883	Patient days	27,245	4,638	31,883
18 2A2.22	Non-Food Supplies - Non Reim	18,325	Assisted living	-	18,325	18,325
18 2A3	Other	-		-	-	-
18 2B.10	Purchased Services - SNF	100,560	Nursing Home	100,560	-	100,560
18 2B.03	Purchased Services - Patient days	10,113	Patient days	8,642	1,471	10,113
18 2B.22	Purchased Services - Non Reim	122,492	Assisted living	-	122,492	122,492
18 2B.33	Purchased Services - Capacity	-	Capacity	-	-	-
18 2C	Management Services	-		-	-	-
18 2D	Other	-		-	-	-
18 2D.03	Other	-	Patient days	-	-	-
19 3A1.10	Bed Linens, etc...washed, ironed..	2,070	Nursing Home	2,070	-	2,070
19 3A2	Employee Items	-		-	-	-
19 3A3	Personal clothing - residents washed	-	Laundry	-	-	-
19 3A4.10	Repair and/or purchased linens - SNF	1,885	Nursing Home	1,885	-	1,885
19 3A4.22	Repair and/or purchased linens - Non Reim	-	Assisted living	-	-	-
19 3B.10	Purchased Services - SNF	210,096	Nursing Home	210,096	-	210,096
19 3B.05	Purchased Services - Pounds of Laundry	-	Laundry	-	-	-
19 3B.22	Purchased Services - Non Reim	-	Assisted living	-	-	-
19 3C	Management Services	-		-	-	-
19 3D.10	Other - SNF	10	Nursing Home	10	-	10
19 3D.22	Other - Non-Reimb.	490	Assisted living	-	490	490
20 4A1.10	In-House Care Supplies - SNF	-	Nursing Home	-	-	-
20 4A1.15	In-House Care Supplies - Salary %	-	Payroll	-	-	-
20 4A1.22	In-House Care Supplies - Non Reim	-	Assisted living	-	-	-
20 4A1.02	In-House Care Supplies - Sqft	26,119	Sqft	13,980	12,139	26,119
20 4A1.33	In-House Care Supplies - Capacity	58	Capacity	43	15	58
20 4B.02	Purchased Services - Sqft	35,113	Sqft	18,793	16,320	35,113
20 4B.10	Purchased Services - SNF Only	-	Nursing Home	-	-	-
20 4B.22	Purchased Services	-	Assisted living	-	-	-
20 4C	Management Services	-		-	-	-
20 4D	Other	-		-	-	-
20 5A1	Own Pharmacy	-		-	-	-
20 5A2.10	Purchased From - SNF Only	1,425	Nursing Home	1,425	-	1,425
20 5A2.22	Purchased from - Non Reim	62,479	Assisted living	-	62,479	62,479
20 5B.10	Medicine Cabinet Drugs - SNF	44,354	Nursing Home	44,354	-	44,354
20 5B.22	Medicine Cabinet Drugs - Non Reim	62,666	Assisted living	-	62,666	62,666
20 5C.10	Medical and Therapeutic Supplies - SNF	162,598	Nursing Home	162,598	-	162,598
20 5C.15	Medical and Therapeutic Supplies - Salaries %	-	Payroll	-	-	-
20 5C.22	Medical and Therapeutic Supplies - Non Reim	8,967	Assisted living	-	8,967	8,967
20 5D.22	Ambulance/Limousine - Non Reim	7,388	Assisted living	-	7,388	7,388
20 5E1	Oxygen - Emergency Use	-		-	-	-
20 5E2.22	Oxygen - Other - Non Reim	10,922	Assisted living	-	10,922	10,922

Masonicare of Newtown						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Masonicare of	Assisted	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Newtown	Living	TOTAL
20 5F.22	X-Rays and related radiological - Non Reimb	7,062	Assisted living	-	7,062	7,062
20 5G	Dental	-		-	-	-
20 5H.02	Laboratory - Non Reimb	16,553	Assisted living	-	16,553	16,553
20 5I.10	Recreation - SNF	78,963	Nursing Home	78,963	-	78,963
20 5I.22	Recreation - Non Reim	14,395	Assisted living	-	14,395	14,395
20 5J.07	Other - PT Treatments	2,067	PT Treat	2,037	30	2,067
20 5J.08	Other - ST Treatments	-	ST Treat	-	-	-
20 5J.10	Other - SNF	31,862	Nursing Home	31,862	-	31,862
20 5J.15	Other - Salary %	-	Payroll	-	-	-
20 5J.22	Other - Non Reim	19,525	Assisted living	-	19,525	19,525
20 5J.33	Other - Social Services	-	Capacity	-	-	-
22 6A.02	Repairs and Maintenance - Sqft	7,483	Sqft	4,005	3,478	7,483
22 6A.03	Repairs and Maintenance - Patient days	1,205	Patient days	1,030	175	1,205
22 6A.10	Repairs and Maintenance - SNF	117,532	Nursing Home	117,532	-	117,532
22 6A.22	Repairs and Maintenance - Non Reim	6,516	Assisted living	-	6,516	6,516
22 6A.34	Repairs and Maintenance - Accum Costs	-	Accum Costs	-	-	-
22 6A.33	Repairs and Maintenance - Capacity	79,456	Capacity	58,547	20,909	79,456
22 6A.45	Repairs and Maintenance - Expenses	-	Accum Costs	-	-	-
22 6A.15	Repairs and Maintenance - Salary %	-	Payroll	-	-	-
22 6A.31	Repairs and Maintenance -Computers	193,112	Accum Costs	150,589	42,523	193,112
22 6A.30	Repairs and Maintenance - Communication Devices	-	communication	-	-	-
22 6B.33	Heat - Capacity	60,587	Capacity	44,643	15,944	60,587
22 6C.33	Light & Power - Capacity	138,264	Capacity	101,879	36,385	138,264
22 6D.10	Water -SNF	-	Nursing Home	-	-	-
22 6D.22	Water - Non reimb	-	Assisted living	-	-	-
22 6E	Equipment Lease	-		-	-	-
22 6F.10	Other - SNF	1,596	Nursing Home	1,596	-	1,596
22 6F.22	Other - Non Reim	-	Assisted living	-	-	-
22 6F.03	Other - Patient days	-	Patient days	-	-	-
22 6F.02	Other - Sqft	2,035	Sqft	1,089	946	2,035
22 6F.33	Other - Capacity	26,199	Capacity	19,305	6,894	26,199
22 6F.45	Other - Expenses	-	Accum Costs	-	-	-
22 6F.31	Other - Accum Costs	210	Accum Costs	164	46	210
22 6F.15	Other - Salary %	-	Payroll	-	-	-
22 6F.25	Other - Accum Costs	-	Accum Costs	-	-	-
22 7A.10	Land Improvements - SNF Only	15,911	Nursing Home	15,911	-	15,911
22 7A.22	Land Improvements - Non Reimb	5,682	Assisted living	-	5,682	5,682
22 7B.10	Building & Building Improvements - SNF Only	33,688	Nursing Home	33,688	-	33,688
22 7B.22	Building & Building Improvements - Non Reimb	54,678	Assisted living	-	54,678	54,678
22 7C.10	Non-movable Equipment - SNF Only	215,986	Nursing Home	215,986	-	215,986
22 7C.22	Non-movable Equipment - Non Reimb	183,721	Assisted living	-	183,721	183,721
22 7D.10	Movable Equipment - SNF Only	80,211	Nursing Home	80,211	-	80,211

Masonicare of Newtown						
ALLOCATION SECTION						
Cost Year 2018				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Masonicare of	Assisted	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Newtown	Living	TOTAL
22 7D.22	Movable Equipment - Non Reim	20,371	Assisted living	-	20,371	20,371
22 8A	Organization Expense	-		-	-	-
22 8B.10	Mortgage Expense - SNF	2,853	Nursing Home	2,853	-	2,853
22 8B.22	Mortgage Expense - Non Reim	3,252	Assisted living	-	3,252	3,252
22 8C	Leasehold Improvements	-		-	-	-
22 8D	Other	-		-	-	-
22 9.10	Rental Payments	(39,704)	Nursing Home	(39,704)	-	(39,704)
22 10A.10	Real estate taxes paid by owner	-	Nursing Home	-	-	-
22 10B	Real estate taxes paid by lessor	-		-	-	-
22 10C	Personal property taxes	-		-	-	-
26 12A1	First Mortgage	-		-	-	-
26 12A2	Second Mortgage	-		-	-	-
26 12A3	Third Mortgage	-		-	-	-
26 12A4	Fourth Mortgage	-		-	-	-
26 12B1	Original Loan Amount	-		-	-	-
26 12B2	Loan Origination Date	-		-	-	-
26 12B3	Interest Rate %	-		-	-	-
26 12B4	Term	-		-	-	-
26 12B5	CHEFA Interest Expense	-		-	-	-
26 12B5.22	Non Reimbursable	114,642	Assisted living	-	114,642	114,642
26 12B5.10	Other- SNF	44,583	Nursing Home	44,583	-	44,583
27 12C1	Automotive Equipment	-		-	-	-
27 12C2	Other	-		-	-	-
27 12D.10	Other Interest Expense	(3,411)	Nursing Home	(3,411)	-	(3,411)
27 14A	Insurance on Property	-		-	-	-
27 14A.10	Insurance on Property - SNF	28,294	Nursing Home	28,294	-	28,294
27 14A.22	Insurance on Property - Non Reimb.	-	Assisted living	-	-	-
27 14A.45	Total Expenses- Page 27 Totals	-	Accum Costs	-	-	-
27 414B	Insurance of Automobiles	-		-	-	-
27 14B.25	Transportation Services	17,837	Accum Costs	13,909	3,928	17,837
27 14C1	Umbrella	-		-	-	-
27 14C2	Fire and Extended Coverage	-		-	-	-
27 14C3.10	Other - SNF Only	16,755	Nursing Home	16,755	-	16,755
27 14C3.22	Other - Non Reimb.	-	Assisted living	-	-	-
27 14C3.45	Other - Expenses	83,148	Accum Costs	64,839	18,309	83,148
				-	-	-
		13,080,272		10,200,038	2,880,238	13,080,272
				(233,008)	484,124	251,114
		251,114.00				

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 Masonicare at Newtown			License No. 1020-C		Report for Year Ended 5/31/2018		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> 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 at Newtown	License No. 1020-C	Report for Year Ended 5/31/2018	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 Crowe Horwath LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 2534 Albany Ave., West Hartford, CT 06117
---	--

Services Provided by This Firm (*describe fully*)

1 Year End Audit	\$ 10,296
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 10,296

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 2 Robert H Hall, PC 3 4 5	Telephone Number 860-240-6000 203-426-8177
--	--

Address (*No. & Street, City, State, Zip Code*)
 1 185 Asylum Street, Hartford, CT 06103
 2 43 Main St., Newington, CT 06470
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 General legal matters, regulatory, patient matters (Disallow \$1,171 for patient matters)	\$ 1,921
2 General legal matters (Disallowed PY Expense)	\$ 4,624
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 6,545

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 at Newtown			License No. 1020-C			Report for Year Ended 5/31/2018				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	154	154			154	154						
B. On last day of THIS report period					154	154						
2. Number of Residents												
A. As of midnight of PREVIOUS report period	122	122			122	122						
B. As of midnight of THIS report period												
3. Total Number of Days Care Provided During Period												
A. Medicare	3,493	3,493			3,493	3,493						
B. Medicaid (Conn.)	21,155	21,155			21,155	21,155						
C. Medicaid (other states)												
D. Private Pay	4,684	4,684			4,684	4,684						
E. State SSI for RCH												
F. Other (Specify) HMO, Insurance	487	487			487	487						
G. Total Care Days During Period (3A thru F)	29,819	29,819			29,819	29,819						
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	148	148			148	148						
B. Other Bed Reserve Days	31	31			31	31						
5. Total Resident Days (3G + 4A + 4B)	29,998	29,998			29,998	29,998						

Schedule of Resident Statistics (Cont'd)

Name of Facility Masonicare at Newtown			License No. 1020-C			Report for Year Ended 5/31/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(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	Other		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR					
No. of Residents	9	94		19									
Per Diem Rate													
a. One bed rm.	Various	247.62		496-507									
b. Two bed rms.	Various	247.62		447.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Other	
A. Medicare - Part B									2,690	2,625		65	
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									4	4			
2. Restorative Treatments													
C. Other									8,036	7,945		91	
D. Total Physical Therapy Treatments									10,730	10,574		156	
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									144	143		1	
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1	1			
2. Restorative Treatments													
C. Other									660	650		10	
D. Total Speech Therapy Treatments									805	794		11	
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,169	885		284	
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									5	5			
2. Restorative Treatments													
C. Other									6,980	6,887		93	
D. Total Occupational Therapy Treatments									8,154	7,777		377	

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Masonicare at Newtown	1020-C	5/31/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	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)	172,779	1,041				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	70,554	3,592			55,833	3,068
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	260,697	14,614			215,187	12,253
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	84,239	5,288			99,213	6,080
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	123,393	5,009			44,330	1,346
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	14,720	756				
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	229,543	2,881				
b. RN						
1. Direct Care	839,787	17,989			81,293	3,200
2. Administrative**	207,894	7,626			13,234	521
c. LPN						
1. Direct Care	952,603	25,327			89,855	2,359
2. Administrative**						
d. Aides and Attendants	1,642,149	90,729			268,795	15,071
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	90,244	3,874			56,588	3,163
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	61,663	1,566			22,023	559
n. Marketing						
o. Other (Specify)						
See Attached Schedule	96,282	3,479			19,976	722
A-13. Total Salary Expenditures	4,846,547	183,770			966,327	48,341

* 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		Other	
	\$	Hours	\$	Hours	\$	Hours
	-				-	
Spiritual Services	\$ 1,113	46			\$ 231	10
Medical Records	25,108	1,047			5,209	217
Transportation	25,277	1,399			5,244	290
Education	44,784	987			9,292	205
Total	\$ 96,282	3,479	\$ -	-	\$ 19,976	722

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
	-				-	
Other Respiratory/Swallowing Diagnostic Therapy	\$ 53,716	1,447				
Total	\$ 53,716	1,447	\$ -	-	\$ -	-

**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 at Newtown				1020-C	5/31/2018				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	Other							
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 at Newtown				1020-C	5/31/2018			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	Other							
Section III - Administrators***										
Elyse O. Dent	172,779			Non-Discrim	Administrator	1,041	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Masonicare at Newtown	1020-C	5/31/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	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					10,900	N/A
3. Pharmacist	7,614	Contract				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	213,492	2,685			3,150	40
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	25,200	280				
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	33,521	332			464	5
b. Other						
10. Occupational Therapist						
a. Resident Care	150,675	2,099			7,304	102
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	53,716	1,447				
B-13 Total Fees Paid in Lieu of Salaries	484,218	6,844			21,818	146

* 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 Masonicare at Newtown		License No. 1020-C		Report for Year Ended 5/31/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Robert F. Larosa, DSS	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>			
Alliance Rehab	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>			
Masonicare Primary Care Physicians	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	Corporate Affiliate		
Omnicare of CT, 525 Knotter Drive, Cheshire, CT 06410	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06011	Swallowing Diagnostics	<input type="radio"/>	<input checked="" 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"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare at Newtown	1020-C	5/31/2018	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 299,398	247,954		51,444
2. Disability Insurance	\$ 53,119	43,992		9,127
3. Unemployment Insurance	\$ 41,106	34,043		7,063
4. Social Security (F.I.C.A.)	\$ 444,146	367,831		76,315
5. Health Insurance	\$ 816,672	676,347		140,325
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,724	3,084		640
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 296,400	245,471		50,929
8. Uniform Allowance	\$ 884	732		152
9. Other (<i>Specify</i>) See Attached Schedule	\$ (8,111)	(6,717)		(1,394)
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 185,016			185,016
d. Accounting and Auditing	\$ 10,296	8,029		2,267
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 6,545	5,104		1,441
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 79,372	27,431		51,941
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 31,835	12,560		19,275
2. Cellular Phones	\$ 4,405	3,435		970
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	\$ 548,771	548,771		
Subtotal	\$ 2,813,578	2,218,067		595,511

* 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 at Newtown
5/31/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Other
	0		0
Employee Benefit Allocation	\$ (7,934)		\$ (1,647)
Other Employee Benefits	\$ 1,125		\$ 233
Employee Relations (Disallowed)	\$ 92		\$ 19
Total	\$ (6,717)	\$ -	\$ (1,394)

Schedule of Other Taxes

Description	CCNH	RHNS	Other
	-		-
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Masonicare at Newtown	1020-C	5/31/2018		16	37
Item	Total	CCNH	RHNS	Other	
Subtotals Brought Forward:		2,813,578	2,218,067		595,511
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	3,294	3,219		75
5. Education Expenses Related to Seminars and Conventions	\$	12,817	9,534		3,283
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	3,775	2,944		831
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	15,984	13,238		2,746
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	5,187			5,187
4. Fund-Raising***	\$				
5. Medical Records	\$	1,404	1,095		309
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$	49,999			49,999
7. Postage	\$	1,439	1,104		335
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	4,559	1,437		3,122
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	46	46		
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>)	\$	20,815	12,255		8,560
12. Administrative Management Services**	\$	685,509	574,692		110,817
13. Other (<i>Specify</i>) See Attached Schedule	\$	124,792	10,996		113,796
C-14 Total Administrative & General Expenditures		\$ 3,743,198	2,848,627		894,571

* 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	Other
	-		-
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
	-		0
Assisted Living - Marketing Campaign Sem			\$ 5,000
Assisted Living - Recreation Advertising			187
Total Other Advertising	\$ -	\$ -	\$ 5,187

Schedule of Dues

Description	CCNH	RHNS	Other
	0		(0)
American Association of Nurse Assessment Corporation	\$ 327		
Leading Age	986		3,122
Infection Control Nurses Coalition	40		
Monroe Chamber Dues (Disallowed)	84		
Total Dues	\$ 1,437	\$ -	\$ 3,122

Schedule of Contributions

Description	CCNH	RHNS	Other
	-		-
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
	0		(0)
Bank Charges	\$ 664		\$ 113
Nursing Admin. Licenses	110		
Nursing Admin. Business Expense	2,468		
CHEFA Admin. Fees (Self-disallow)	2,820		
Employee Relations (Self-disallow)	4,933		1,023
Non-Reimbursable			112,660
Total Other Administrative and General	\$ 10,996	\$ -	\$ 113,796

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Masonicare at Newtown	1020-C	5/31/2018	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. PO Box 70, Wallingford, CT 06492	685,509	Payroll, Accounts Payable, Accounting, Accounts Receivable, Purchasing, Data Processing, HR, Project Mgmt., Corp. Oversight.	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) - Dietary Basis for Allocation of Costs (See Note on Page 5)

Name of Facility		License No.	Report for Year Ended		Page	of
Masonicare at Newtown		1020-C	5/31/2018		18	37
Item		Total	CCNH	RHNS	Other	
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$	415,033	341,788			73,245
2. Non-Food Supplies	\$	50,208	27,245			22,963
3. Other (<i>Specify</i>) _____	\$					
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	233,165	109,202		123,963
c. Management Services**		\$				
d. Other (<i>Specify</i>) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$	698,406	478,235		220,171
2F. Dietary Questionnaire		Total	CCNH	RHNS	Other	
G. Resident Meals:	Total no. of meals served per day:*	400	388		12	
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 checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$45,643						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)		Page 30, Line IV 1				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input checked="" type="radio"/> Yes <input 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 Masonicare at Newtown		License No. 1020-C	Report for Year Ended 5/31/2018		Page 19	of 37
Item		Total	CCNH	RHNS	Other	
3.	Laundry					
	a. In-House Processing*	Lbs.	152,518	152,518		
	1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	2,070	2,070		
	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. \$	1,885	1,885		
	b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	210,096	210,096		
	c. Management Services**	\$				
	d. Other (<i>Specify</i>) Supplies & Minor Equipment	\$	500	10		490
3E.	Total Laundry Expenditures (3a + b + c + d)	\$	214,551	214,061		490
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	
Masonicare at Newtown	1020-C	5/31/2018	20	37	
Item		Total	CCNH	RHNS	Other
4. Housekeeping	Sq. Ft. Serviced	128,333	68,687		59,646
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	26,177	14,023		12,154
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. \$	35,113	18,793		16,320
c. Management Services*		\$			
d. Other (<i>Specify</i>)		\$			
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 61,290	32,816		28,474
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Pharmacy	\$	63,904	1,425		62,479
b. Medicine Cabinet Drugs	\$	107,020	44,354		62,666
c. Medical and Therapeutic Supplies	\$	171,565	162,598		8,967
d. Ambulance/Limousine****	\$	7,388			7,388
e. Oxygen					
1. For Emergency Use	\$				
2. Other****	\$	10,922			10,922
f. X-rays and Related Radiological Procedures****	\$	7,062			7,062
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory****	\$	16,553			16,553
i. Recreation	\$	93,358	78,963		14,395
j. Other (<i>Specify</i>)**** See Attached Schedule	\$	53,454	33,899		19,555
5K. Total Resident Care Expenditures (5a - 5j)		\$ 531,226	321,239		209,987

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Other
	(0)		(0)
PT Supplies	\$ 2,037		\$ 30
Department & Cleaning Supplies	31,862		
Other Non-Reimbursable			19,525
Total Other Resident Care	\$ 33,899	\$ -	\$ 19,555

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

Name of Facility Masonicare at Newtown			License No. 1020-C	Report for Year Ended 5/31/2018	Page 21	of 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	Other	Pg	Line
Morrison Senior Dining		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Food Management Services	109,202		123,963	18	2b
See attached listing for services provided by contract greater than		<input type="radio"/>	<input checked="" type="radio"/>	See attached	See attached				Var	Var
		<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"/>							
		<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).

Masonicare at Newtown
Contracted Vendor Listing (Services over \$6,658)
Attachment to Page 21
FY 18

<u>Name of Individual or Company</u>	<u>Related Party</u>	<u>Service Provided</u>	<u>Amount</u>	<u>Pg</u>	<u>Line</u>
All American Waste, LLC	N	Rubbish Removal	34,204	20	4b
Alliance Rehab of Connecticut	N	Therapy Services	435,377	13 & 20	Various
Eastern Water Solutions	N	Water Service	89,102	22	6a
NOA	N	Laboratory Services	7,559	20	5h
JM Construction	N	Building Improvement	48,243	22	6a
Makiaris Media Services	N	Media	38,289	15	1g
Med-Apparel	N	Laundry	18,684	19	3b
Morrison Management Specialists Inc	N	Food Service Management	676,523	Various	Various
Precision Electrical, LLC	N	Building Improvement	10,844	22	6a
Procaire LLC	N	Oxygen Equipment	37,043	20	5j
Senior Beauty Care	N	Beautician	48,243	16	m11
Unitex	N	Laundry	9,542	19	3b

Aggregated contracted purchase services in excess of \$6,658 identified throughout the cost report.

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

Name of Facility	License No.	Report for Year Ended			Page	of
Masonicare at Newtown	1020-C	5/31/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 405,304	331,703		73,601		
b. Heat	\$ 60,587	44,643		15,944		
c. Light & Power	\$ 138,264	101,879		36,385		
d. Water	\$					
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 30,040	22,154		7,886		
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 634,195	500,379		133,816		
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 21,594	15,912		5,682		
b. Building & Building Improvements	\$ 88,366	33,688		54,678		
c. Non-Movable Equipment	\$ 399,707	215,986		183,721		
d. Movable Equipment	\$ 100,582	80,211		20,371		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 610,249	345,797		264,452		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 6,105	2,853		3,252		
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 6,105	2,853		3,252		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ (39,704)	(39,704)				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 576,650	308,946		267,704		

* 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	Other
	0		-
Minor Equipment - SNF	\$ 1,596		
Environmental Supplies	1,089		946
Facility Management Supplies	19,305		6,894
IT Minor Equipment	164		46
Total Other Repairs and Maintenance	\$ 22,154	\$ -	\$ 7,886

Depreciation Schedule

Name of Facility Masonicare at Newtown		License No. 1020-C			Report for Year Ended 5/31/2018			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		2,484,076		2,484,076	2,281,281	S/L	Various	21,594					
2. Disposals (attach schedule)		(2,484,076)		(2,484,076)		S/L	Various						
3. Acquired during this report period (attach schedule)													
A-4. Subtotal									21,594				
B. Building and Building Improvements													
1. Acquired prior to this report period		13,474,099		13,474,099	9,442,146	S/L	Various	88,366					
2. Disposals (attach schedule)		(13,474,099)		(13,474,099)		S/L	Various						
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									88,366				
C. Non-Movable Equipment													
1. Acquired prior to this report period		13,770,511		13,770,511	10,413,011	S/L	Various	399,707					
2. Disposals (attach schedule)		(13,770,511)		(13,770,511)		S/L	Various						
3. Acquired during this report period (attach schedule)													
C-4. Subtotal									399,707				
		Is a mileage logbook maintained?		Date of Acquisition		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
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Prior Period Vehicles		x		Var.	Var.	79,188		79,188	79,188	S/L	4		
b. Wheelchair Van		x		8	12	38,643		38,643	38,643	S/L	4		
c. 2012 14-Passenger Mini Bus		x		8	12	58,047		58,047	58,047	S/L	4		
d. Transfers - See Attached		x		Var.	Var.	(26,614)		(26,614)	(26,614)	S/L	4		
2. Movable Equipment													
a. Acquired prior to this report period				Var.	Var.	4,146,069		4,146,069	3,361,864	S/L	Various	100,582	
b. Disposals (attach schedule)				Var.	Var.	(4,146,069)		(4,146,069)		S/L	Various		
c. Acquired during this report period (attach schedule)													
D-3. Subtotal													100,582
E. Total Depreciation													610,249

Masonicare at Newtown
5/31/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvement		\$ -		\$ - *
Deletions:				
5/31/2018	Sale of Facility and All Assets	\$ (2,484,076)	Various	
Total deletions for Land Improvement		\$ (2,484,076)		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Building Improvement		\$ -		\$ - *
Deletions:				
5/31/2018	Sale of Facility and All Assets	\$ (13,474,099)	Various	
Total deletions for Building Improvement		\$ (13,474,099)		\$ - **

*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:				
5/31/2018	Sale of Facility and All Assets	\$ (13,770,511)	Various	
Total deletions for Non-Movable Equipment		\$ (13,770,511)		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
Total additions for Movable Equipmen		\$ -		\$ -	*
Deletions:					
5/31/2018	Sale of Facility and All Assets	\$ (4,146,069)	Various		
Total deletions for Movable Equipmen		\$ (4,146,069)		\$ -	**

*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 Improvemen		\$ -		\$ -	*
Deletions:					
Total deletions for Leasehold Improvemen		\$ -		\$ -	**

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**Masonicare of Newtown
Depreciation Schedule
FYE 5/31/2018**

<u>Description</u>	<u>Date Acquired</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>Useful Life</u>	<u>5/31/18 Depreciation</u>	<u>5/31/18 Accum Depreciation</u>	<u>NBV Check</u>	<u>5/31/18 Year End Sale of Assets</u>	<u>Yes End NBV</u>
<u>Land Improvements</u>										
Prior Period Acq (Per 09/30/2011 Cost Report)	Various	2,430,078	2,430,078	S/L	Var	19,105	2,284,477	145,601	(145,601)	-
New Asset Added to existing 2011 asset (included in PY Dep)		5,835	5,835			-	-	5,835	(5,835)	-
<u>09/30/2012 New Additions</u>										
Well Repair	9/1/2012	7,500	7,500	S/L	10	500	4,375	3,125	(3,125)	-
Signage	8/1/2012	8,173	8,173	S/L	10	545	4,835	3,338	(3,338)	-
		15,673	15,673			1,045	9,210	6,463	(6,463)	
<u>09/30/2014 New Additions</u>										
Guardrail Installation	1/28/2014	27,245	27,245	S/L	15	1,211	8,022	19,223	(19,223)	-
		27,245	27,245			1,211	8,022	19,223	(19,223)	
<u>09/30/2015 New Additions</u>										
Curb and Fill Pot Holes	2/28/2015	5,245	5,245	S/L	15	233	1,166	4,079	(4,079)	-
		5,245	5,245			233	1,166	4,079	(4,079)	
Total Land Improvements		2,484,076	2,484,076			21,594	2,302,875	181,201	(181,201)	
<u>Building Improvements</u>										
Prior Period Acq (Per 09/30/2011 Cost Report)	Various	11,776,874	11,776,874	S/L	Var	19,273	9,281,280	2,495,594	(2,495,594)	-
<u>09/30/2012 New Additions</u>										
No Additions										
<u>09/30/2015 New Additions</u>										
Renovations	9/30/2015	1,686,522	1,686,522	S/L	20	67,666	243,345	1,443,177	(1,443,177)	-
Signs	9/30/2015	10,703	10,703	S/L	5	1,427	5,887	4,816	(4,816)	-
		1,697,225	1,697,225			69,094	249,233	1,447,992	(1,447,992)	
Total Building Improvements		13,474,099	13,474,099			88,366	9,530,512	3,943,587	(3,943,587)	
<u>Nonmovable Equipment</u>										
Prior Period Acq (Per 09/30/2011 Cost Report)	Various	11,530,815	11,530,815	S/L	Var	275,315	10,115,440	1,415,375	(1,415,375)	-
Prior Year Accrual (Included in PY Dep)	Various	4,524	4,524	S/L	Var	-	-	4,524	(4,524)	-
Prior Year Adjustment to Asset #070000213	Various	6	6	S/L	Var	-	6	-	-	-
<u>09/30/2012 New Additions</u>										
Carpeting	5/1/2012	5,920	5,920	S/L	5	(592)	5,920	-	-	-
Well Pump	5/1/2012	4,092	4,092	S/L	15	182	1,683	2,409	(2,409)	-
Carpeting & Flooring	8/1/2012	2,460	2,460	S/L	5	(123)	2,460	-	-	-
Carpet, Floor Covering	8/1/2012	7,860	7,860	S/L	5	(393)	7,860	-	-	-
Lightening Strike Repairs	8/1/2012	12,821	12,821	S/L	20	427	3,793	9,028	(9,028)	-
Flooring	9/1/2012	2,510	2,510	S/L	5	(84)	2,510	-	-	-
RM 310 Cabling	9/1/2012	6,900	6,900	S/L	20	230	2,013	4,888	(4,888)	-
Chilled Water Loop	5/1/2012	5,100	5,100	S/L	20	170	1,573	3,528	(3,528)	-
Conversion of Common Area	5/1/2012	18,536	18,536	S/L	20	618	5,716	12,820	(12,820)	-
Painting	9/1/2012	5,728	5,728	S/L	5	(191)	5,728	-	-	-
Remove Pipe Wrap from Basement	2/1/2012	2,367	2,367	S/L	20	79	759	1,608	(1,608)	-
		74,293	74,293			323	40,013	34,281	(34,281)	

09/30/2013 New Additions

BOILER FOR KITCHEN STEAMER	8/1/2013	4,623	4,623	S/L	10	308	2,234	2,389	(2,389)	-
REVOVATION OF SHOWER ROOMS	1/1/2013	117,317	117,317	S/L	20	3,911	31,774	85,543	(85,543)	-
REPLACEMENT OF CHILLER UNIT FOR AIR CONDITIONI	1/1/2013	101,336	101,336	S/L	10	6,756	54,891	46,445	(46,445)	-
FLOORING	1/1/2013	1,130	1,130	S/L	5	57	1,130	-	-	-
RENOVATE/REPAIR WELL WATER SYSTEM	3/1/2013	4,796	4,796	S/L	15	213	1,679	3,117	(3,117)	-
FIRE SUPPRESSION SYSTEM	4/1/2013	6,840	6,840	S/L	10	456	3,534	3,306	(3,306)	-
FIELD VALVE REPLACEMENT	9/1/2013	12,073	12,073	S/L	15	537	3,823	8,250	(8,250)	-
INVOICE DATED 9/14/11	9/1/2013	2,430	2,430	S/L	20	81	578	1,852	(1,852)	-
FLOORING	1/1/2013	3,835	3,835	S/L	5	192	3,835	(0)	-	-
UNIT 103	8/1/2013	5,380	5,380	S/L	5	717	5,201	179	(179)	-
Carpet and Painting	8/1/2013	17,237	17,237	S/L	10	1,149	8,332	8,905	(8,905)	-
PAITING AND WALLPAPER REMOVAL	9/1/2013	26,267	26,267	S/L	5	3,502	24,953	1,314	(1,314)	-
CARPET REPLACEMENT	9/1/2013	4,680	4,680	S/L	5	624	4,446	234	(234)	-
LOCKWOOD LODGE KITCHEN FLOOR	1/1/2013	30,800	30,800	S/L	20	1,027	8,342	22,458	(22,458)	-
CHILLER PUMP REPLACEMENT	1/1/2013	10,949	10,949	S/L	15	487	3,954	6,995	(6,995)	-
FLOOR FRONT ENTRY	1/1/2013	7,300	7,300	S/L	5	365	7,300	-	-	-
		356,993	356,993			20,382	166,005	190,988	(190,988)	-

09/30/2014 New Additions

REMOVE AND REPALCE CARPET BORDER	11/20/2013	3,300	3,300	S/L	5	440	3,025	275	(275)	-
REPALCE BOILERS	2/1/2014	278,625	278,625	S/L	20	9,287	60,368	218,257	(218,257)	-
RENOVATE/ REPAIR WELL WATE SYSTEM	9/30/2014	7,796	7,796	S/L	20	260	1,462	6,334	(6,334)	-
HOT WATER TAMPERING VALVE	9/30/2014	2,600	2,600	S/L	20	87	488	2,113	(2,113)	-
INSTALL TELEPHONE SYSTEM	1/1/2014	39,083	39,083	S/L	10	2,605	17,261	21,822	(21,822)	-
FIRE STOP PROJECT	9/30/2014	1,882	1,882	S/L	20	63	353	1,529	(1,529)	-
CHART RACK OPENING 4" RINGBINDERS MAUVE	2/1/2014	1,311	1,311	S/L	20	44	285	1,026	(1,026)	-
SPOT VITAL SIGNS-NIBP/NELLCOR	2/1/2014	1,776	1,776	S/L	5	237	1,539	237	(237)	-
SPOT VITAL SIGNS-NIBP/NELLCOR	2/1/2014	1,776	1,776	S/L	5	237	1,539	237	(237)	-
STAND MOBILE WITH BASKET	2/1/2014	254	254	S/L	5	34	220	33	(33)	-
PAINTING & WALLPAPER REMOVAL IN LOCKWOOD	1/1/2014	30,696	30,696	S/L	5	4,093	27,115	3,582	(3,582)	-
APARTMENT 113 NEW CARPET	1/1/2014	675	675	S/L	5	90	596	79	(79)	-
APARTMENT 108 CARPET	1/1/2014	730	730	S/L	5	97	645	85	(85)	-
APARTMENT 108 VINYL	1/1/2014	515	515	S/L	10	35	228	287	(287)	-
APARTMENT 315 CARPET	1/1/2014	730	730	S/L	5	97	645	85	(85)	-
APARTMENT 315 VINYL	1/1/2014	515	515	S/L	10	35	228	287	(287)	-
APARTMENT 301 CARPET	1/1/2014	730	730	S/L	5	97	645	85	(85)	-
APARTMENT 301 VINYL	1/1/2014	665	665	S/L	10	45	295	371	(371)	-
APARTMENT 202 CARPET	1/1/2014	730	730	S/L	5	97	645	85	(85)	-
APARTMENT 202 VINYL	1/1/2014	665	665	S/L	10	45	295	371	(371)	-
HEATING UPGRADE TO DINING ROOM	1/1/2014	43,869	43,869	S/L	20	1,462	9,687	34,182	(34,182)	-
CARPET APT # 213	8/1/2014	1,130	1,130	S/L	20	38	217	913	(913)	-
CONGOLEUM BATHROOM UL 230	8/1/2014	400	400	S/L	20	13	77	323	(323)	-
CARPET 3RD FLOOR HALL	8/1/2014	75	75	S/L	20	3	15	60	(60)	-
CARPET APT # 104	8/1/2014	730	730	S/L	20	25	141	589	(589)	-
CARPET APT 106A	8/1/2014	2,050	2,050	S/L	20	69	394	1,656	(1,656)	-
SHEET VINYL # UL230	8/1/2014	1,250	1,250	S/L	20	42	240	1,010	(1,010)	-
DOMED ROOF	8/1/2014	9,334	9,334	S/L	20	311	1,790	7,544	(7,544)	-
PAINTING 2ND FLOOR LOCKWOOD	9/30/2014	1,436	1,436	S/L	10	96	539	897	(897)	-
HOT WATER HEATER	9/30/2014	10,804	10,804	S/L	20	360	2,025	8,779	(8,779)	-
CARPET	9/30/2014	1,130	1,130	S/L	5	151	848	283	(283)	-
		447,264	447,264			20,593	133,849	313,415	(313,415)	-

09/30/2015 New Additions

3RD FLOOR PAINTING	6/30/2015	29,597	29,597	S/L	5	3,946	17,758	11,839	(11,839)	-
CARPET	2/28/2015	28,600	28,600	S/L	5	3,813	19,067	9,533	(9,533)	-
CORRIDOR DOOR	2/28/2015	2,925	2,925	S/L	20	97	487	2,438	(2,438)	-
ELEVATOR REPAIR	3/31/2015	23,777	23,777	S/L	20	793	3,864	19,913	(19,913)	-
FIRE PANEL	4/30/2015	87,653	87,653	S/L	10	5,843	27,756	59,897	(59,897)	-
FIRE SYSTEM FOR ELEVATOR	4/30/2015	2,000	2,000	S/L	10	133	633	1,367	(1,367)	-
FOUNTAIN	2/28/2015	3,641	3,641	S/L	10	243	1,214	2,428	(2,428)	-
HOT FOOD COUNTER	2/28/2015	1,588	1,588	S/L	10	106	530	1,058	(1,058)	-
INSTALL NEW CARPET	6/25/2015	730	730	S/L	5	97	438	292	(292)	-

INSTALL NEW SHEET VINYL	6/25/2015	400	400	S/L	10	27	120	280	(280)	-
INSTALL NEW SHEET VINYL	6/25/2015	400	400	S/L	10	27	120	280	(280)	-
LOADING DOCK	2/28/2015	19,266	19,266	S/L	20	642	3,211	16,056	(16,056)	-
LOCKWOOD LODGE FLOORING	3/31/2015	4,590	4,590	S/L	5	612	2,984	1,607	(1,607)	-
MEMORY GARDEN	9/30/2015	71,232	71,232	S/L	20	2,375	9,795	61,437	(61,437)	-
PAINTING	2/28/2015	70,757	70,757	S/L	5	9,434	47,171	23,586	(23,586)	-
PIPE INSULATION	7/31/2015	29,100	29,100	S/L	20	970	4,244	24,856	(24,856)	-
REAR LOADING DOCK CART STORAGE AREA	9/30/2015	7,165	7,165	S/L	20	239	985	6,180	(6,180)	-
REPLACE BOILERS	7/31/2015	161,250	161,250	S/L	20	5,375	23,516	137,734	(137,734)	-
REPLACE SEWER PUMPS	3/31/2015	5,675	5,675	S/L	10	379	1,845	3,830	(3,830)	-
REPLACED CARPET	8/31/2015	5,630	5,630	S/L	10	375	1,595	4,035	(4,035)	-
REPLACEMENT OF BOILER SECTION	8/31/2015	5,738	5,738	S/L	20	191	813	4,925	(4,925)	-
ROOF	2/28/2015	260,738	260,738	S/L	10	17,383	86,913	173,825	(173,825)	-
ROOM PAINTING	5/31/2015	10,350	10,350	S/L	5	1,380	6,383	3,968	(3,968)	-
SPRINKLER HEADS	8/31/2015	2,848	2,848	S/L	25	76	323	2,525	(2,525)	-
UPGRAD NURSING STATION	8/31/2015	5,136	5,136	S/L	20	171	728	4,408	(4,408)	-
WIRING FOR EXHAUST FANS	5/31/2015	1,279	1,279	S/L	10	85	395	884	(884)	-
		842,065	842,065			54,813	262,885	579,180	(579,180)	-

09/30/2016 New Additions

SAFETY SYSTEM MOVEABLE GAS	2/9/2016	224	224	S/L	10	15	53	170	(170)	-
STEAMER NAT GAS	2/9/2016	9,753	9,753	S/L	10	650	2,356	7,396	(7,396)	-
KITCHEN ROOF	2/9/2016	13,950	13,950	S/L	10	930	3,371	10,579	(10,579)	-
KITCHEN ROOF	2/9/2016	13,950	13,950	S/L	10	930	3,371	10,579	(10,579)	-
BRADLEY LAVATORY DECK	2/9/2016	1,881	1,881	S/L	5	251	909	972	(972)	-
LADIES LOCKER ROOM	2/9/2016	22,000	22,000	S/L	10	1,467	5,317	16,683	(16,683)	-
RENOVATIONS	2/9/2016	101,320	101,320	S/L	10	6,755	24,486	76,835	(76,835)	-
ELECTRICAL	5/11/2016	13,470	13,470	S/L	10	898	3,255	10,215	(10,215)	-
ROOF TOP AIR HANDLER	6/10/2016	41,999	41,999	S/L	15	1,867	6,300	35,699	(35,699)	-
NURSE CALL SYSTEM	1/21/2016	105,143	105,143	S/L	10	7,009	25,409	79,734	(79,734)	-
FENCE REPAIR	2/9/2016	3,950	3,950	S/L	8	329	1,194	2,756	(2,756)	-
UPGRADE 3RD FLOOR DIRECT DINE	11/18/2015	34,300	34,300	S/L	20	1,143	4,287	30,012	(30,012)	-
HEATING UNIT FOR 2ND FLOOR DINING ROOM	11/18/2015	22,973	22,973	S/L	15	1,021	3,702	19,271	(19,271)	-
FLOOR COVERING APT 210	2/26/2016	1,075	1,075	S/L	5	143	520	555	(555)	-
PAINTING	5/12/2016	2,080	2,080	S/L	15	93	336	1,744	(1,744)	-
REFURB AND PAINT	8/26/2016	7,010	7,010	S/L	20	234	848	6,162	(6,162)	-
		395,078	395,078			23,735	85,714	309,364	(309,364)	-

09/30/2017 New Additions

Nurse Call System	1/21/2016	16,963	16,963	S/L	10	1,131	2,827	14,136	(14,136)	-
Boiler	5/30/2017	17,666	17,666	S/L	20	589	1,031	16,635	(16,635)	-
Roof Top Handler	12/23/2016	63,916	63,916	S/L	20	2,131	3,729	60,187	(60,187)	-
Refurb Apartment	1/23/2017	20,928	20,928	S/L	20	697	1,220	19,708	(19,708)	-
		119,473	119,473			4,547	8,806	110,667	(110,667)	-

Total NonMovable

	13,770,511	13,770,511				399,707	10,812,718	2,957,793	(2,957,793)	-
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Movable Equipment

Prior Period Acq (Per 09/30/2011 Cost Report)	Var	3,161,218	3,161,218	S/L	Var	23,260	3,070,801	90,417	(90,417)	-
Prior Year Accrual (Included in PY Dep)		9,299	9,299			-	-	9,299	(9,299)	-
		3,170,517	3,170,517			23,260	3,070,801	99,716	(99,716)	-

09/30/2012 New Additions

HP ProBook	5/1/2012	971	971	S/L	5	1	971	(0)		-
Memory for Time Clock	12/31/2011	2,024	2,024	S/L	5	-	2,024	-		-
Transcription Interface	5/1/2012	2,500	2,500	S/L	5	-	2,500	-		-
Bladderscan BVI - 3000	2/1/2012	11,662	11,662	S/L	7	1,111	10,274	1,388	(1,388)	-
EKG Machine	8/1/2012	5,603	5,603	S/L	5	559	5,603	(0)		-
Elite 100 U/S Doppler	9/1/2012	400	400	S/L	5	53	400	0		-
Copier	8/1/2012	595	595	S/L	5	60	595	-		-

6 CART, LAUNDRY, HEAVY DUTY	2/28/2015	2,430	2,430	S/L	10	162	810	1,620	(1,620)	-
CHALK BOARDS	9/30/2015	2,595	2,595	S/L	5	346	1,427	1,168	(1,168)	-
COLE BENCH	6/25/2015	779	779	S/L	15	35	156	623	(623)	-
6 CRASH CARTS	8/31/2015	2,354	2,354	S/L	10	157	666	1,688	(1,688)	-
DELUXE TUBULAR HAMPER	5/31/2015	5,431	5,431	S/L	10	362	1,674	3,757	(3,757)	-
30 DINING ARMCHAIRS	6/25/2015	8,207	8,207	S/L	15	365	1,641	6,566	(6,566)	-
DISHWASHER	8/31/2015	40,147	40,147	S/L	10	2,677	11,375	28,772	(28,772)	-
DROP IN FOOD WELL	2/28/2015	1,499	1,499	S/L	10	100	500	999	(999)	-
DRUG SHREDDER	8/31/2015	2,247	2,247	S/L	5	299	1,273	974	(974)	-
2 DUVAL WINGBACK CHAIR	6/25/2015	1,703	1,703	S/L	15	76	341	1,362	(1,362)	-
5 DYNO RELIEF LOW LOSS AIR MATTRESS	9/30/2015	4,125	4,125	S/L	5	550	2,269	1,856	(1,856)	-
2 EDUCATIONAL FURNITURE	6/25/2015	839	839	S/L	15	37	168	671	(671)	-
7 END TABLE	6/25/2015	1,522	1,522	S/L	15	67	304	1,218	(1,218)	-
FURNISHINGS	9/30/2015	289,941	289,941	S/L	15	12,886	53,155	236,786	(236,786)	-
HAND TRUCK 3031	6/25/2015	329	329	S/L	15	15	66	263	(263)	-
2 HOT FOOD COUNTERS	8/31/2015	13,572	13,572	S/L	15	603	2,564	11,008	(11,008)	-
KALVIN CLOCK	9/30/2015	3,723	3,723	S/L	10	248	1,023	2,700	(2,700)	-
3 LITE SOURCE FURNITURE	6/25/2015	300	300	S/L	15	13	60	240	(240)	-
LOFT DIVIDER SCREEN	6/25/2015	1,231	1,231	S/L	15	55	246	985	(985)	-
2 LOUNGE CHAIR	6/25/2015	1,589	1,589	S/L	15	71	318	1,271	(1,271)	-
LOVE SEAT	6/25/2015	1,084	1,084	S/L	15	48	216	868	(868)	-
MAX THOMAS TABLETOP LAMINATE	6/25/2015	153	153	S/L	15	7	30	123	(123)	-
MAX THOMAS WOOD TABLE	6/25/2015	214	214	S/L	15	9	42	172	(172)	-
MAXIMIZE II DIGITAL SCALE	2/28/2015	2,353	2,353	S/L	10	157	784	1,569	(1,569)	-
NEXUS BAR HEIGHT TABLE	6/25/2015	143	143	S/L	15	7	29	114	(114)	-
PAGEWRITER TC50 CARDIOGRAPH	9/30/2015	10,491	10,491	S/L	7	999	4,122	6,369	(6,369)	-
2 PARKER LOUNGE CHAIRS	6/25/2015	1,517	1,517	S/L	15	67	303	1,214	(1,214)	-
PARKER LOVE SEAT	6/25/2015	923	923	S/L	15	41	185	738	(738)	-
PRTABLE WHEELCHAIR SCALE	6/30/2015	2,355	2,355	S/L	10	157	707	1,648	(1,648)	-
2 QUOIZEL FURNITURES	6/25/2015	283	283	S/L	15	13	57	226	(226)	-
ROUND COCKTAIL TABLE	6/25/2015	329	329	S/L	15	15	66	263	(263)	-
ROUND END TABLE	6/25/2015	221	221	S/L	15	10	45	176	(176)	-
SHOWER CHAIR	6/30/2015	2,051	2,051	S/L	10	137	615	1,436	(1,436)	-
SLING,MAXILIFT LG STANDARD	6/30/2015	3,282	3,282	S/L	10	219	984	2,298	(2,298)	-
2 SPOT VITAL SIGNS-NIBP/NELLCOR	9/30/2015	4,030	4,030	S/L	10	269	1,108	2,922	(2,922)	-
TABLE TOP LAMINATE	6/25/2015	134	134	S/L	15	6	27	107	(107)	-
TELEVISIONS	9/30/2015	40,887	40,887	S/L	5	5,451	22,487	18,400	(18,400)	-
4 VOLT CHAIR	6/25/2015	884	884	S/L	15	39	177	707	(707)	-
		522,396	522,396			40,826	167,151	355,245	(355,245)	-
9/30/15 Disposals										
Partial disposition of Vacums (placed into service 9/30/14)	9/30/2014	(3,038)	(3,038)	S/L	5	(405)	(1,672)	(1,366)	1,366	-
FIGURED MAHOGANY PILASTER PEDESTAL BASE & 42"	4/1/2002	(280)	(280)	S/L	5	-	(280)	-	-	-
ARM CHAIR, FIGURED MAHOGANY CHAMAELEON PATT	4/1/2002	(209)	(209)	S/L	5	-	(209)	-	-	-
FIGURED MAHOGANY OVAL COCKTAIL TABLE	4/1/2002	(177)	(177)	S/L	5	-	(177)	-	-	-
FIGURED MAHOGANY END TABLE	4/1/2002	(146)	(146)	S/L	5	-	(146)	-	-	-
STATESVILLE REUNION LOUNGE CHAIR, COLOR BAY W	4/1/2002	(1,221)	(1,221)	S/L	5	-	(1,221)	-	-	-
STATESVILLE REUNION LOUNGE CHAIR, COLOR BAY W	4/1/2002	(1,221)	(1,221)	S/L	5	-	(1,221)	-	-	-
SHREDDER,MARATHON RX	5/1/2006	(4,500)	(4,500)	S/L	5	-	(4,500)	-	-	-
		(10,792)	(10,792)			(405)	(9,426)	(1,366)	1,366	-
9/30/16 Additions										
COPIER	6/30/2016	7,995	7,995	S/L	5	1,066	3,598	4,397	(4,397)	-
33 THIN CLIENT RELPACEMENTS	3/31/2016	19,614	19,614	S/L	3	4,359	15,801	3,813	(3,813)	-
23 DESKTOP REPLACEMENT	3/31/2016	15,985	15,985	S/L	3	3,552	12,876	3,109	(3,109)	-
PRINTER	1/31/2016	7,410	7,410	S/L	3	1,647	5,970	1,441	(1,441)	-
CANON MFP SYSTEM	2/9/2016	1,695	1,695	S/L	5	226	819	876	(876)	-
LINEN CARTS	6/30/2016	1,626	1,626	S/L	10	109	367	1,259	(1,259)	-
LINEN CARTS	6/30/2016	1,626	1,626	S/L	10	109	367	1,259	(1,259)	-
LINEN CART	6/30/2016	1,128	1,128	S/L	10	75	254	874	(874)	-
LINEN CART	6/30/2016	1,128	1,128	S/L	10	75	254	874	(874)	-
LINEN CART	6/30/2016	1,129	1,129	S/L	10	75	254	875	(875)	-

TELEVISION	5/31/2016	1,299	1,299	S/L	5	173	628	671	(671)	-
FURNITURE	5/31/2016	21,929	21,929	S/L	5	2,924	10,599	11,330	(11,330)	-
		82,564	82,564			14,390	51,787	30,777	(30,777)	-

9/30/17 Additions

Low Air Loss Mattress	12/26/2016	6,600	6,600	S/L	10	440	770	5,830	(5,830)	-
Wall Mounted Scale	12/23/2016	6,694	6,694	S/L	10	446	781	5,913	(5,913)	-
Convection Oven	8/15/2017	4,531	4,531	S/L	10	302	529	4,002	(4,002)	-
Convection Oven	8/15/2017	8,535	8,535	S/L	10	569	996	7,539	(7,539)	-
Slicer	8/15/2017	8,373	8,373	S/L	10	558	977	7,396	(7,396)	-
Kettle	8/15/2017	6,839	6,839	S/L	10	456	798	6,041	(6,041)	-
Charbroler	8/15/2017	6,839	6,839	S/L	10	456	798	6,041	(6,041)	-
Ice Machine	8/15/2017	5,649	5,649	S/L	10	377	659	4,990	(4,990)	-
Pani Grille	8/15/2017	1,702	1,702	S/L	10	113	198	1,504	(1,504)	-
Bed	8/15/2017	50,004	50,004	S/L	15	2,223	3,890	46,114	(46,114)	-
Refurb Apartment	1/23/2017	9,875	9,875	S/L	5	1,317	2,305	7,570	(7,570)	-
		115,641	115,641			7,257	12,701	102,940	(102,940)	-
Total Movable Equipment		4,146,069	4,146,069			100,582	3,462,446	683,624	(683,624)	-
Total Assets		34,024,019	34,024,019			610,249	26,108,551	7,766,204	(7,766,204)	-

*Ties to TB

*Total Depreciation per trial balance, prior year depreciation determined based upon difference in asset additions and total PBC

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Masonicare at Newtown			1020-C		5/31/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. SNF	11	2016	25		3,146			2,853	
2. Assisted Living	11	2016	25		88,399			3,252	
3.									
B-4. Subtotal									6,105
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									6,105

* 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 at Newtown	License No. 1020-C	Report for Year Ended 5/31/2018	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				
2. Date Structure Completed		05/25/05		
3. If NOT Original Owner, Date of Purchase		10/01/82		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		154		
6. Square Footage		116,973		
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)		CHEFA - Variable		
b. Date Mortgage Obtained		11/02/16		
c. Interest Rate for the Cost Year		3.5% - 4.375%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		5,755,000		
f. Principal balance outstanding as of 5/31/2018				
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 at Newtown		1020-C	5/31/2018			26	37
Item		Total	CCNH	RHNS	Other		
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		\$ 5,755,000					
2. Loan Origination Date		11/02/16					
3. Interest Rate %		3.50 - 4.375%					
4. Term		25					
5. CHEFA Interest Expense		159,226	44,584		114,642		
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 159,226	44,584		114,642		

(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 at Newtown	1020-C	5/31/2018	27	37	
Item		Total	CCNH	RHNS	Other
Subtotals Brought Forward:		159,226	44,584		114,642
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)		\$	(3,411)	(3,411)	
Administration Interest Expense					
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	155,815	41,173	114,642
14. Insurance					
a. Insurance on Property (buildings only)		\$	28,294	28,294	
b. Insurance on Automobiles		\$	17,837	13,909	3,928
c. Insurance other than Property (as specified above)					
1. Umbrella (Blanket Coverage)		\$			
2. Fire and Extended Coverage		\$			
3. Other (Specify)		\$	99,904	81,594	18,310
Prof. Liability/Director/Crime/General Liability					
14d. Total Insurance Expenditures (14a + b + c)		\$	146,035	123,797	22,238
15. Total All Expenditures (A-13 thru C-14)		\$	13,080,276	10,200,038	2,880,238

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Masonicare at Newtown				1020-C	5/31/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
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.	13	B10a	Occupational Therapy	\$ 33,521	33,521		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 4,519	4,519		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,992	1,992		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	See	Attac	Gifts, flowers and coffee shops	\$ 1,759	1,759		
15.	See	Attac	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 6,442	6,442		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 321,328	321,328		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 2,996	2,996		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 37,423	37,423		
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)				\$ 409,980	409,980		

* 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	Other
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m13	CHEFA Admin Fees	\$ 2,820		
15	1a9	Administration Community Relations Event	92		
16	m8	Chamber of Commerce Dues	84		
Total Other A&G Adjustments			\$ 2,996	\$ -	\$ -

**Masonicare at Newtown
May 31, 2018
Cell Phone Disallowance**

To disallow the CCNH's portion of cell phone in excess of State limits

Total Cell Phone Costs Reported for CCNH (Page 15, Line 1h2)	3,435	
Allowable Amount (4 phones x \$30/month x 12 months)	<u>1,440</u>	
Cell Phone in Excess of Max Allowable	<u><u>1,995</u></u>	Pg. 28 L12

Masonicare Of Newtown
Management Fee Disallowance
FYE 05/31/2018

Page 28	Facility : Ashlar of Newtown	License #: 1020-C					Year End: 05/31/18			
Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj. G/L Amount	CCH	RHNS	OTHER	Alloc. Check
<u>21</u>	<u>Management Fee to Related Party</u>	<u>16</u>								
		<u>1 m 12</u>								
	<u>Total Costs of Management Fee</u>	16,1m12		685,509		685,509	574,692		110,817	
	Sub total			<u>685,509</u>		<u>685,509</u>	<u>574,692</u>		<u>110,817</u>	<u>-</u>
	Allocation						83.83%		16.17%	
	Marketing Portion of Home Office Costs						12.800%		12.800%	
	Disallowed Management Fees for Allocation of Corporate Marketing Expenses					<u>\$ 87,746</u>	<u>\$ 73,561</u>		<u>\$ 14,185</u>	

Masonicare Of Newtown
 Management Fee Disallowance - In Excess of \$8/Day
 FYE 05/31/2018

Page 28	Facility : Ashlar of Newtown	License #: 1020-C	Year End: 05/31/18							
Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj. G/L Amount	CCH	RHNS	OTHER	Alloc. Check
<u>21</u>	<u>Management Fee to Related Party</u>	<u>16</u>								
		<u>1 m 12</u>								
	<u>Total Costs of Management Fee</u>	Pg Ln		685,509		685,509	574,692		110,817	-
	Sub total			<u>685,509</u>		<u>685,509</u>	<u>574,692</u>		<u>110,817</u>	<u>-</u>
							574,692			
							<u>73,561</u>			
							501,131			
							<u>253,364</u>			
							\$ 247,767			
							\$ 73,561			
							<u>\$ 321,328</u>			

**Masonicare Of Newtown
Tuition Reimb
FYE 05/31/2018**

Page 28 Facility : Ashlar of Newtown License #: 1020-C Year End: 05/31/18

Page	Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj. G/L Amount	CCH	RHNS	OTHER	Alloc. Check
------	------	-------------	-----------------	---------------	---------------	-------------------	--------------------	-----	------	-------	-----------------

16 1.5

Cost of Tuition Reimbursed to Employees

			Pg/Ln								
		Tuition for									
120-000-8300-51215		AON 3B EDUCATION-TUITION	16 / 1.5	Salary	108	-	108	89	-	19	-
120-000-8600-51215		MAN 2ND FLOOR EDUCATION-TUITION	16 / 1.5	Salary	7,670	-	7,670	6,352.89	-	1,318	-

Sub total

7,778	-	7,778	6,442	-	1,336	-
--------------	----------	--------------	--------------	----------	--------------	----------

Based On Current Allocation

83%

17%

To Pg Ln

Disallowance (100%)

28.15

6,442	1,336
--------------	--------------

Purpose: Offset cost of Tuition Reimbursement to employees for enhancement of their technical and educational skills per DSS

Masonicare Of Newtown
 Employee Gifts
 FYE 05/31/2018

Page 28		Facility : Ashlar of Newtown		License #: 1020-C			Year End: 05/31/18			
Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj. G/L Amount	CCH	RHNS	OTHER	Alloc. Check
23	Other	16								
	<u>Cost of Excess Employee Gifts and Parties</u>									
	002.7000.6000200 Employee Relations	16.1 m 13	Patient Days		-	-	-	-	-	-
	002.8150.6000200 Employee Relations	16.1 m 13	Payroll		5,956	5,956	4,933	-	1,023	-
	Employee Gifts @ \$14.25 per employee (269) (allowance)				3,833	3,833	3,174	-	659	-
	Sub total - Reimbursable Costs				-	3,833	3,833	3,174	-	659
	Sub total - Non Reimbursable Costs				-	2,123	2,123	1,759	-	364
	Disallowance (100%)	To Pg Ln			-	2,123	2,123	1,759	-	364
		28.14								

Purpose: Offset cost of Employee Gifts and Parties above allowable levels

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

Name of Facility				License No.	Report for Year Ended	Page	of
Masonicare at Newtown				1020-C	5/31/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 409,980	409,980		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 1,425	1,425		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 6,793	6,793		
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	\$			
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	\$ 11,453	11,453		
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)				\$ 429,651	429,651		

*** 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.

Masonicare at Newtown
5/31/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	5c	Patient Specific Equipment Rental	\$ 6,793		
Total Other Ancillary Costs			\$ 6,793	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Other
30	IV 8	Facility Management Ancillary Revenue (Self-disallow)	\$ 1,253		
30	IV 8	Recreation Income (Self-disallow)	10,125		
30	IV 8	Human Resources Lost Badge Income (Self-disallow)	75		
Total Other Adjustments			\$ 11,453	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Masonicare at Newtown	1020-C	5/31/2018			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,286,030	9,286,030				
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>)	\$ 1,261,112	1,261,112				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 2,870,610	2,870,610				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 125,325	125,325				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 4,287	4,287				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 1,185	1,185				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 534	534				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 418,906	415,560		3,346		
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 160,520	155,736		4,784		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 49,151	49,085		66		
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 18,823	17,986		837		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 327,448	321,547		5,901		
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 119,255	105,788		13,467		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (550,851)	(540,069)		(10,782)		
b. Other (<i>Specify</i>) - Non-Medicare	\$ (4,678,547)	(4,633,354)		(45,193)		
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,413,788	9,441,362		(27,574)		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 45,643	37,423		8,220		
2. Rental of rooms to non-residents	\$ 1,521,192			1,521,192		
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 199			199		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 54,731			54,731		
8. Other (<i>Specify</i>)	\$ 1,793,607	954,261		839,346		
V. Total Other Revenue (1 thru 8)	\$ 3,415,372	991,684		2,423,688		
VI. Total All Revenue (III +V)	\$ 12,829,160	10,433,046		2,396,114		

* 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	Other
		0		-
30 II 6a	Deduction from Revenue Difference - Non-Reimb.			\$ (10,782)
30 II 6a	Deduction from Revenue Difference	(543,123)		
30 II 6a	Radiology Revenue - MC	2,944		
30 II 6a	Laboratory Revenue - MC	109		
Total Other Resident Revenue - Medicare		\$ (540,069)	\$ -	\$ (10,782)

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
		-		(0)
30 II 6b	Deduction from Revenue Difference - SNF	\$ (4,633,669)		
30 II 6b	Radiology Revenue - HMO & CO	285		
30 II 6b	Massage Therapy	30		
30 II 6b	Deduction from Revenue Difference - Non-Reimb.			(45,193)
Total Other Resident Revenue		\$ (4,633,354)	\$ -	\$ (45,193)

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
			-		-
30 IV 5	Other Operating Interest Income - Non-Reimb.	N/A			\$ 199
Total Interest Income			\$ -	\$ -	\$ 199

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
		-		-
30 IV 8	Gain on Sale of Assets	\$ 942,808		\$ 818,710
30 IV 8	Facility Management Ancillary Revenue (Self-disallow)	1,253		447
30 IV 8	Other Non-Reimb. Income			20,174
30 IV 8	Recreation Income (Self-disallow)	10,125		
30 IV 8	Human Resources Lost Badge Income (Self-disallow)	75		15
Total Other Revenue		\$ 954,261	\$ -	\$ 839,346

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare at Newtown	1020-C	5/31/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	300,000
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	504,596
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	8,532
a. Other Prepaid Expense	8,532			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(3,406)
Intercompany	(2,327)			
Insurance Payments	(1,079)			
A-9. Total Current Assets (Lines A1 thru 8)			\$	809,722
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare at Newtown	1020-C	5/31/2018	32	37
Account			Amount	
Total Brought Forward:			\$	809,722
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>			\$	
Resident Personal Funds			734	734
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address		Amount	Loan Date	
7. Other Assets <i>(itemize)</i>			\$	
Intercompany			10,494,298	10,494,298
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Masonicare at Newtown		1020-C	5/31/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	195,653
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>)				\$	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	(2,563)
7. Medicare Final Settlement Payable				\$	77,836
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>)				\$	1,424,648
Accrued Credit Balances		78,955	Accrued Auditing Fees	9,431	
Due to Remedy		(33,456)	Due to Athena	(5,059)	
Accrued Liabilities		57,936	Accrued Closing Costs	1,146,700	
Refunds		27,938	Third Party Settlement	142,203	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,695,574

* 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 at Newtown	License No. 1020-C	Report for Year Ended 5/31/2018	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,695,574	
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>)				\$ 316,893
#REF!		#REF!		
Personal Funds		484		
Applied Income		(105)		
Asbestos Removal		274,433		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 316,893
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,012,467

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

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare at Newtown	1020-C	5/31/2018	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			\$	9,543,401
6. Gain or Loss for Period	10/1/2017	thru 5/31/2018	\$	(251,114)
7. Total Net Worth			\$	9,292,287
C. Total Reserves and Net Worth			\$	9,292,287
D. Total Liabilities, Reserves, and Net Worth			\$	11,304,754

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Masonicare at Newtown	1020-C	5/31/2018	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	9,947,813		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,829,160		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,080,274		
D. Net Income or Deficit			\$	(251,114)		
E. Balance			\$	9,696,699		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses per Pg. 27 \$13,080,276						
Rounding (2)						
Total Revised Expenses \$13,080,274						
2. Other <i>(itemize)</i>						
Close out of intercompany to Fund Balance					(404,412)	
F-3. Total Additions					\$	(404,412)
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			\$	9,292,287		
				05/31/18		

I. Preparer's/Reviewer's Certification

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 5/31/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other		
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. Bavalack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			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 Masonicare of Newtown for the year ended May 31, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Masonicare of Newtown. 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 Masonicare of Newtown 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
October 23, 2018

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

Facility Name Masonicare of Newtown

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 2016? 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: _____
See page 5 for 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 2017, 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: _____
Some services are contracted or monthly fees

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 2016?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		5/31/2018			5/31/2018
002.5000.5000000	AON NURSING ADMIN SALARIES & WAGES	0.00		229,543.24	229,543.24
			RJE - 2	229,543.24	
002.5000.5000001	AON NURSING ADMIN S&W-PRODUCTIVE	0.00			0.00
			RJE - 2	0.00	
120-000-1010-10108	MAN Trustee For Ss/Ssi Payments	3,632.75			3,632.75
120-000-1010-10125	MAN-General-Cash-Collateral	300,000.00			300,000.00
120-000-1015-10500	MAN Unbilled Receivable	11,368.42			11,368.42
120-000-1015-10502	MAN Unbilled Receivab-Assisted Lvg	2,118.62			2,118.62
120-000-1015-10508	MAN Accounts Receivable	851,751.01			851,751.01
120-000-1015-10510	MAN Accts Receivable-Assisted Lvg	5,546.80			5,546.80
120-000-1015-10516	MAN Sequestration	(38,130.00)			(38,130.00)
120-000-1015-10536	MAN Accounts Receiv-Unposted Cash	324,404.95			324,404.95
120-000-1015-10538	MAN Unposted Cash-Lockwood Lodge	(34,922.40)			(34,922.40)
120-000-1015-10548	MAN Unposted Cash Century	17,340.64			17,340.64
120-000-1015-10550	MAN A/R Hospice-Unposted Cash	24,165.00			24,165.00
120-000-1016-10600	MAN A/R Accrual Cred Balance	78,955.44			78,955.44
120-000-1016-10602	MAN Allowance For Bad Debts	(676,505.91)			(676,505.91)
120-000-1016-10606	MAN Accrual-Medicare Unbilled C/A	(6,660.54)			(6,660.54)
120-000-1016-10622	MAN Accrued Title 19 Pending	(75,174.57)			(75,174.57)
120-000-1017-10700	MAN Refund Clearing	16,705.67			16,705.67
120-000-1025-11546	MAN Prepaid-Other Expenses	8,531.55			8,531.55
120-000-1030-12506	MAN Intercompany-MAN/MHC	(196,872.28)			(196,872.28)
120-000-1030-12507	MAN Intercompany-MAN/AV	102,392.67			102,392.67
120-000-1030-12508	MAN Intercompany-MAN/MCF	(19,797.62)			(19,797.62)
120-000-1030-12509	MAN Intercompany MAN/MPC	(28,620.00)			(28,620.00)
120-000-1030-12510	MAN Intercompany-MAN/Partners	3,551.21			3,551.21
120-000-1030-12515	MAN Intercompany-MAN/MC	10,494,297.57			10,494,297.57
120-000-1030-12535	MAN Intercompany-MAN/VNA	163,647.86			163,647.86
120-000-1030-12557	MAN Due/To From MAH/MAN	2,511.37			2,511.37
120-000-1030-12568	MAN Intercompany MAN/MAM	1,364.08			1,364.08
120-000-1030-12600	MAN Intercompany-Payroll Interface	(30,504.65)			(30,504.65)
120-000-1035-13000	MAN Resident Personal Funds	734.84			734.84
120-000-1035-13008	MAN Insurance Payments	(1,078.86)			(1,078.86)
120-000-2010-20000	MAN Accounts Payable-System	(184,528.33)			(184,528.33)
120-000-2010-20002	MAN Accounts Payable-Manual	(11,124.33)			(11,124.33)
120-000-2010-20008	MAN Accrued Credit Balances	(78,955.44)			(78,955.44)
120-000-2010-20038	MAN Due To Remedy	33,456.00			33,456.00
120-000-2010-20044	MAN Accrued Liabilities	(57,935.72)			(57,935.72)
120-000-2010-20066	MAN Refunds	(27,938.10)			(27,938.10)
120-000-2010-20080	MAN Accrued/Auditing Fees	(9,431.30)			(9,431.30)
120-000-2010-20095	MAN--Accounts Pa-Due to Athena	5,058.64			5,058.64
120-000-2010-20097	MAN-General-Accounts Pa-Accrued Closing Costs	(1,146,699.75)			(1,146,699.75)
120-000-2015-20438	MAN Employees - 401K	2,563.04			2,563.04
120-000-2020-20600	MAN Settlement-Medicaid	(77,836.31)			(77,836.31)
120-000-2020-21100	Masonicare at Newt-General-Third Party-Settlement	(142,202.76)			(142,202.76)
120-000-2022-20200	MAN General Reserve	(42,080.66)			(42,080.66)
120-000-2025-23506	MAN Liab For Personal Funds	(483.84)			(483.84)
120-000-2025-23508	MAN Applied Income Liability	105.10			105.10
120-000-2051-23000	MAN Asbestos Removal	(274,433.30)			(274,433.30)
120-000-2900-29906	MAN Surplus	(9,543,400.90)			(9,543,400.90)
120-000-4010-40200	MAN GEN Other Oper Rev Gain/Loss Disp of Asset	(1,761,518.07)			(1,761,518.07)
120-000-4010-41100	MAN GEN Other Oper Rev Interest Income	(199.11)			(199.11)
120-000-4020-45094	MAN GEN Ded From Rev MCR Sequestration Estim	269.00			269.00
120-000-4020-46100	MAN GEN Ded From Rev Provision For Bad Debt	185,016.00			185,016.00
120-000-5000-50001	MAN GEN Nursing Admin Productive	340,981.77			340,981.77
			RJE - 2	(229,543.24)	111,438.53
				(229,543.24)	
120-000-5000-50002	MAN GEN Nursing Admin Paid Time Off	39,758.02			39,758.02
120-000-5000-50003	MAN GEN Nursing Admin Overtime	2,265.93			2,265.93
120-000-5000-50004	MAN GEN Nursing Admin Premium/Other	6,526.55			6,526.55
120-000-5000-50007	MAN GEN Nursing Admin Holiday	7,682.38			7,682.38
120-000-5000-50009	MAN GEN Nursing Admin Education	943.00			943.00
120-000-5000-50021	MAN GEN Nursing Admin RN Charge Productive	352.89			352.89
120-000-5000-50024	MAN GEN Nursing Admin RN Charge Premium/Oth	21.88			21.88
120-000-5000-50031	MAN GEN Nursing Admin LPN Productive	5,106.04			5,106.04
120-000-5000-50033	MAN Nursing Admin LPN Overtime	4,218.80			4,218.80
120-000-5000-50041	MAN GEN Nursing Admin Unit Secy Productive	25,190.59			25,190.59
120-000-5000-50042	MAN GEN Nursing Admin Unit Secy Nonprod	3,038.63			3,038.63

Account	Description	ADJ 5/31/2018	JE Ref #	RJE	FINAL 5/31/2018
120-000-5000-50043	MAN GEN Nursing Admin Unit Secy Overtime	219.21			219.21
120-000-5000-50047	MAN GEN Nursing Admin Unit Secy Holiday	619.69			619.69
120-000-5000-50051	MAN GEN Nursing Admin CNA 1 Productive	2,331.38			2,331.38
120-000-5000-50053	MAN GEN Nursing Admin CNA 1 Overtime	768.55			768.55
120-000-5000-50054	MAN GEN Nursing Admin CNA 1 Premium/Other	19.49			19.49
120-000-5000-50400	MAN GEN Nursing Admin Retro Adjustment	4.73			4.73
120-000-5000-50405	MAN GEN Nursing Admin Salary Dollars Trans	(2,612.57)			(2,612.57)
120-000-5000-51055	MAN GEN Nursing Admin Emp Ben-STD	750.00			750.00
120-000-5000-52000	MAN GEN Nursing Admin General -Supplies	2,639.79			2,639.79
120-000-5000-52025	MAN GEN Nursing Admin Supplies-Cleaning	35.13			35.13
120-000-5000-52030	MAN GEN Nursing Admin Supplies-Pat Medical	897.47			897.47
120-000-5000-52035	MAN GEN Nursing Admin Office Supplies	4,963.50			4,963.50
120-000-5000-52070	MAN GEN Nursing Admin Non-Rx Drugs	2.88			2.88
120-000-5000-53035	MAN GEN Nursing Admin Licenses	110.00			110.00
120-000-5000-53040	MAN GEN Nursing Admin Membership & Dues	412.85		(45.85)	367.00
			RJE - 4	(45.85)	
120-000-5000-53060	MAN GEN Nursing Admin Postage/Fedex/Ups	635.21			635.21
120-000-5000-53310	MAN GEN Nursing Admin Food/Cater Non-Reim	245.10			245.10
120-000-5000-55000	MAN GEN Nursing Admin Purch Svs/Inside	1,871.42			1,871.42
120-000-5000-60000	MAN GEN Nursing Admin Business Exp Reim	3,219.00			3,219.00
120-000-5000-60005	MAN GEN Nursing Admin Education/Seminar	1,621.85			1,621.85
120-000-5000-80005	MAN GEN Nursing Admin Inc Rec-Fr QOL I/C	(7,697.89)			(7,697.89)
120-000-5045-50002	MAN GEN 2nd Floor Paid Time Off	1,381.32			1,381.32
120-000-5045-50009	MAN GEN 2nd Floor Education	5,010.00			5,010.00
120-000-5045-50011	MAN GEN 2nd Floor RN Sup Productive	14,624.88			14,624.88
120-000-5045-50013	MAN 2nd Floor RN Sup Overtime	317.97			317.97
120-000-5045-50014	MAN GEN 2nd Floor RN Sup Premium/Other	391.16			391.16
120-000-5045-50021	MAN GEN 2nd Floor RN Charge Productive	204,004.50			204,004.50
120-000-5045-50022	MAN GEN 2nd Floor RN Charge Nonprod	22,312.92			22,312.92
120-000-5045-50023	MAN GEN 2nd Floor RN Charge Overtime	2,226.81			2,226.81
120-000-5045-50024	MAN GEN 2nd Floor RN Charge Premium/Other	11,452.07			11,452.07
120-000-5045-50027	MAN GEN 2nd Floor RN Charge Holiday	5,003.76			5,003.76
120-000-5045-50029	MAN GEN 2nd Floor RN Charge Education	4,387.31			4,387.31
120-000-5045-50031	MAN GEN 2nd Floor LPN Productive	361,599.62			361,599.62
120-000-5045-50032	MAN GEN 2nd Floor LPN Paid Time Off	47,109.32			47,109.32
120-000-5045-50033	MAN GEN 2nd Floor LPN Overtime	21,939.16			21,939.16
120-000-5045-50034	MAN GEN 2nd Floor LPN Premium/Other	18,505.91			18,505.91
120-000-5045-50037	MAN GEN 2nd Floor LPN Holiday	10,069.99			10,069.99
120-000-5045-50039	MAN GEN 2nd Floor LPN Education	5,982.60			5,982.60
120-000-5045-50051	MAN GEN 2nd Floor CNA 1 Productive	706,579.70			706,579.70
120-000-5045-50052	MAN GEN 2nd Floor CNA 1 Paid Time Off	65,591.88			65,591.88
120-000-5045-50053	MAN GEN 2nd Floor CNA 1 Overtime	77,115.36			77,115.36
120-000-5045-50054	MAN GEN 2nd Floor CNA 1 Premium/Other	52,109.97			52,109.97
120-000-5045-50057	MAN GEN 2nd Floor CNA Holiday	18,396.53			18,396.53
120-000-5045-50059	MAN GEN 2nd Floor CNA Education	8,613.46			8,613.46
120-000-5045-50400	MAN GEN 2nd Floor Retro Adjustment	943.90			943.90
120-000-5045-50405	MAN-General-2nd Floor-Salary Transfer	(13,455.92)			(13,455.92)
120-000-5045-51055	MAN GEN 2nd Floor Emp Ben-STD	3,455.84			3,455.84
120-000-5045-52000	MAN GEN 2nd Floor General -Supplies	10,770.63			10,770.63
120-000-5045-52025	MAN GEN 2nd Floor Supplies-Cleaning	611.33			611.33
120-000-5045-52030	MAN GEN 2nd Floor Supplies-Pat Medical	59,831.31			59,831.31
120-000-5045-52035	MAN GEN 2nd Floor Office Supplies	2,553.23			2,553.23
120-000-5045-52040	MAN GEN 2nd Floor Supplies-Pat Chargeable	270.19			270.19
120-000-5045-52065	MAN GEN 2nd Floor Pharmacy Facility Responsible	527.87			527.87
120-000-5045-52070	MAN GEN 2nd Floor Non-Rx Drugs	10,082.31			10,082.31
120-000-5045-53305	MAN GEN 2nd Floor Food/Cater Reim	18,903.20			18,903.20
120-000-5045-54010	MAN GEN 2nd Floor Equipment Rental/Lease	6,792.90			6,792.90
120-000-5045-54020	MAN GEN 2nd Floor Minor Equip	1,357.83			1,357.83
120-000-5045-55095	MAN GEN 2nd Floor Consolidated Billing	7,133.27			7,133.27
120-000-5045-55105	MAN GEN 2nd Floor PS-Ambulance Services	7,388.00			7,388.00
120-000-5055-30810	MAN 3rd Floor SNF-Hospice	(2,330.00)			(2,330.00)
120-000-5055-50011	MAN GEN 3rd Floor RN Sup Productive	1,944.25			1,944.25
120-000-5055-50013	MAN 3rd Floor RN Sup Overtime	1,691.40			1,691.40
120-000-5055-50014	MAN GEN 3rd Floor RN Sup Premium/Other	45.50			45.50
120-000-5055-50021	MAN GEN 3rd Floor RN Charge Productive	91,962.09			91,962.09
120-000-5055-50022	MAN GEN 3rd Floor RN Charge Nonprod	7,851.28			7,851.28
120-000-5055-50023	MAN GEN 3rd Floor RN Charge Overtime	36.04			36.04
120-000-5055-50024	MAN GEN 3rd Floor RN Charge Premium/Other	2,832.91			2,832.91
120-000-5055-50027	MAN GEN 3rd Floor RN Charge Holiday	1,865.35			1,865.35
120-000-5055-50029	MAN GEN 3rd Floor RN Charge Education	4,697.59			4,697.59
120-000-5055-50031	MAN GEN 3rd Floor LPN Productive	220,313.07			220,313.07

Account	Description	ADJ 5/31/2018	JE Ref #	RJE	FINAL 5/31/2018
120-000-5055-50032	MAN GEN 3rd Floor LPN Paid Time Off	19,150.20			19,150.20
120-000-5055-50033	MAN GEN 3rd Floor LPN Overtime	26,319.56			26,319.56
120-000-5055-50034	MAN GEN 3rd Floor LPN Premium/Other	13,238.74			13,238.74
120-000-5055-50037	MAN GEN 3rd Floor LPN Holiday	4,523.80			4,523.80
120-000-5055-50039	MAN GEN 3rd Floor LPN Education	9,247.21			9,247.21
120-000-5055-50051	MAN GEN 3rd Floor CNA 1 Productive	375,844.77			375,844.77
120-000-5055-50052	MAN GEN 3rd Floor CNA 1 Paid Time Off	28,455.99			28,455.99
120-000-5055-50053	MAN GEN 3rd Floor CNA 1 Overtime	34,692.44			34,692.44
120-000-5055-50054	MAN GEN 3rd Floor CNA 1 Premium/Other	27,251.14			27,251.14
120-000-5055-50057	MAN GEN 3rd Floor CNA Holiday	7,863.75			7,863.75
120-000-5055-50059	MAN GEN 3rd Floor CNA Education	11,142.78			11,142.78
120-000-5055-50405	MAN -General-3rd Floor-Salary Transfer	(7,157.36)			(7,157.36)
120-000-5055-51055	MAN GEN 3rd Floor Emp Ben-STD	18,107.54			18,107.54
120-000-5055-52000	MAN GEN 3rd Floor General -Supplies	7,178.29			7,178.29
120-000-5055-52025	MAN GEN 3rd Floor Supplies-Cleaning	338.51			338.51
120-000-5055-52030	MAN GEN 3rd Floor Supplies-Pat Medical	54,096.92			54,096.92
120-000-5055-52035	MAN GEN 3rd Floor Office Supplies	1,841.57			1,841.57
120-000-5055-52040	MAN GEN 3rd Floor Supplies-Pat Chargeable	667.88			667.88
120-000-5055-52070	MAN GEN 3rd Floor Non-Rx Drugs	11,116.09			11,116.09
120-000-5055-53305	MAN GEN 3rd Floor Food/Cater Reim	12,459.51			12,459.51
120-000-5055-54000	MAN GEN 3rd Floor Repairs & Maint	316.00			316.00
120-000-5055-54010	MAN GEN 3rd Floor Equipment Rental/Lease	6,587.43			6,587.43
120-000-5055-54020	MAN GEN 3rd Floor Minor Equip	60.00			60.00
120-000-5055-55095	MAN GEN 3rd Floor Consolidated Billing	2,203.06			2,203.06
120-000-5150-50011	MAN GEN MAN Nurse Spvr RN Sup Productive	100,084.77			100,084.77
120-000-5150-50012	MAN GEN MAN Nurse Spvr RN Sup Nonprod	7,057.71			7,057.71
120-000-5150-50013	MAN GEN MAN Nurse Spvr RN Sup Overtime	647.33			647.33
120-000-5150-50014	MAN GEN MAN Nurse Spvr RN Sup Premium/Othe	7,621.14			7,621.14
120-000-5150-50017	MAN GEN MAN Nurse Spvr RN Sup Holiday	1,691.92			1,691.92
120-000-5150-50019	MAN GEN MAN Nurse Spvr RN Sup Education	11,889.86			11,889.86
120-000-5150-50021	MAN GEN MAN Nurse Spvr RN Charge Productive	125,153.73			125,153.73
120-000-5150-50022	MAN GEN MAN Nurse Spvr RN Charge Nonprod	7,981.42			7,981.42
120-000-5150-50023	MAN GEN MAN Nurse Spvr RN Charge Overtime	9,721.36			9,721.36
120-000-5150-50024	MAN GEN MAN Nurse Spvr RN Charge Premium/O	7,872.22			7,872.22
120-000-5150-50027	MAN GEN MAN Nurse Spvr RN Charge Holiday	1,599.37			1,599.37
120-000-5150-50029	MAN GEN MAN Nurse Spvr RN Charge Education	421.98			421.98
120-000-5150-50031	MAN GEN MAN Nurse Spvr LPN Productive	688.04			688.04
120-000-5150-50034	MAN GEN MAN Nurse Spvr LPN Premium/Other	12.38			12.38
120-000-5150-50051	MAN MAN Nurse Spvr CNA 1 Productive	111.54			111.54
120-000-5150-50054	MAN MAN Nurse Spvr CNA 1 Premium/Other	16.88			16.88
120-000-5150-50405	MANGeneral-MAN Nurse -Salary Dollar Transfer	(2,857.34)			(2,857.34)
120-000-5150-52000	Masonicare at Newt-General-MAN Nurse S-General	92.24			92.24
120-000-5150-52030	MAN GEN MAN Nurse Spvr Supplies-Pat Medical	3,978.28			3,978.28
120-000-5150-52035	MAN GEN MAN Nurse Spvr Office Supplies	372.46			372.46
120-000-5150-53000	MAN GEN MAN Nurse Spvr Freight	1,143.86			1,143.86
120-000-5150-53060	Masonicare at Newt-General-MAN Nurse S-Postage	3.72			3.72
120-000-5180-50001	MAN GEN 4 Wooster Productive	58,072.70			58,072.70
120-000-5180-50002	MAN GEN 4 Wooster Paid Time Off	5,931.76			5,931.76
120-000-5180-50003	MAN GEN 4 Wooster Overtime	268.77			268.77
120-000-5180-50004	MAN GEN 4 Wooster Premium/Other	2,859.01			2,859.01
120-000-5180-50007	MAN GEN 4 Wooster Holiday	1,393.29			1,393.29
120-000-5180-50011	MAN GEN 4 Wooster RN Sup Productive	720.47			720.47
120-000-5180-50014	MAN GEN 4 Wooster RN Sup Premium/Other	24.75			24.75
120-000-5180-50021	MAN GEN 4 Wooster RN Charge Productive	140,997.71			140,997.71
120-000-5180-50022	MAN GEN 4 Wooster RN Charge Nonprod	29,300.42			29,300.42
120-000-5180-50024	MAN GEN 4 Wooster RN Charge Premium/Other	9,746.61			9,746.61
120-000-5180-50027	MAN GEN 4 Wooster RN Charge Holiday	8,278.56			8,278.56
120-000-5180-50029	MAN GEN 4 Wooster RN Charge Education	248.36			248.36
120-000-5180-50031	MAN GEN 4 Wooster LPN Productive	108,104.69			108,104.69
120-000-5180-50032	MAN GEN 4 Wooster LPN Paid Time Off	7,719.71			7,719.71
120-000-5180-50033	MAN GEN 4 Wooster LPN Overtime	4,500.58			4,500.58
120-000-5180-50034	MAN GEN 4 Wooster LPN Premium/Other	3,353.38			3,353.38
120-000-5180-50037	MAN GEN 4 Wooster LPN Holiday	1,699.61			1,699.61
120-000-5180-50051	MAN GEN 4 Wooster CNA 1 Productive	175,865.10			175,865.10
120-000-5180-50052	MAN GEN 4 Wooster CNA 1 Paid Time Off	17,217.48			17,217.48
120-000-5180-50053	MAN GEN 4 Wooster CNA 1 Overtime	31,533.05			31,533.05
120-000-5180-50054	MAN GEN 4 Wooster CNA 1 Premium/Other	12,860.33			12,860.33
120-000-5180-50057	MAN GEN 4 Wooster CNA Holiday	3,934.47			3,934.47
120-000-5180-50059	MAN GEN 4 Wooster CNA Education	358.38			358.38
120-000-5180-50405	MAN-General-4 Wooster-Salary Dollar Transfer	(6,191.35)			(6,191.35)
120-000-5180-51055	MAN GEN 4 Wooster Emp Ben-STD	1,883.47			1,883.47

Account	Description	ADJ	JE Ref #	RJE	FINAL
		5/31/2018			5/31/2018
120-000-5180-52000	MAN GEN 4 Wooster General -Supplies	5,281.43			5,281.43
120-000-5180-52025	MAN GEN 4 Wooster Supplies-Cleaning	158.52			158.52
120-000-5180-52030	MAN GEN 4 Wooster Supplies-Pat Medical	25,736.70			25,736.70
120-000-5180-52035	MAN GEN 4 Wooster Office Supplies	164.57			164.57
120-000-5180-52040	MAN GEN 4 Wooster Supplies-Pat Chargeable	570.54			570.54
120-000-5180-52065	MAN GEN 4 Wooster Pharmacy Facility Responsibl	1,152.28			1,152.28
120-000-5180-52070	MAN GEN 4 Wooster Non-Rx Drugs	2,631.24			2,631.24
120-000-5180-53060	MAN GEN 4 Wooster Postage/Fedex/Ups	0.92			0.92
120-000-5180-53305	MAN GEN 4 Wooster Food/Cater Reim	5,313.54			5,313.54
120-000-5180-54010	MAN GEN 4 Wooster Equipment Rental/Lease	4,295.91			4,295.91
120-000-5180-54020	MAN GEN 4 Wooster Minor Equip	178.00			178.00
120-000-5450-30010	MAN Medical Svcs Medicare B	(40.25)			(40.25)
120-000-5450-30500	MAN Medical Svcs Self Pay	(80.50)			(80.50)
120-000-5450-58000	MAN GEN Medical Svcs Professional Fees	53,716.43			53,716.43
120-000-5450-58005	MAN GEN Medical Svcs I/C Professional Fees	25,200.00			25,200.00
120-000-5600-30400	MAN Radiology HMO	(204.00)			(204.00)
120-000-5600-55095	MAN GEN Radiology Consolidated Billing	7,061.82			7,061.82
120-000-5640-52045	MAN GEN Pharmacy-PS Supplies-Pharmaceuticals	18,090.92			18,090.92
120-000-5640-52050	MAN GEN Pharmacy-PS Supplies-Medicaid Rx	2,430.23			2,430.23
120-000-5640-52055	MAN GEN Pharmacy-PS Prescriptions Drugs	62,478.96			62,478.96
120-000-5640-52060	MAN GEN Pharmacy-PS Pharmacy Managed Care	33,145.52			33,145.52
120-000-5640-52065	MAN GEN Pharmacy-PS Pharmacy Facility Respon	27,840.09			27,840.09
120-000-5640-55000	MAN GEN Pharmacy-PS Purch Svcs/Inside	1,425.00			1,425.00
120-000-5640-58040	MAN GEN Pharmacy-PS Consulting Services	7,613.64			7,613.64
120-000-5650-55100	MAN GEN Laboratory PS-Laboratory Services	16,553.33			16,553.33
120-000-5710-55000	MAN GEN Speech Ther I/P Purch Svcs/Inside	394.33			394.33
120-000-5710-58000	MAN GEN Speech Ther I/P Professional Fees	33,590.70			33,590.70
120-000-5750-52000	MAN GEN Phys Ther I/P General -Supplies	642.23			642.23
120-000-5750-52025	MAN GEN Phys Ther I/P Supplies-Cleaning	16.45			16.45
120-000-5750-52030	MAN GEN Phys Ther I/P Supplies-Pat Medical	1,280.63			1,280.63
120-000-5750-52035	MAN GEN Phys Ther I/P Office Supplies	126.21			126.21
120-000-5750-52040	MAN GEN Phys Ther I/P Supplies-Pat Chargeable	1.03			1.03
120-000-5750-55000	MAN GEN Phys Ther I/P Purch Svcs/Inside	10,560.52			10,560.52
120-000-5750-58000	MAN GEN Phys Ther I/P Professional Fees	206,080.99			206,080.99
120-000-5765-40005	MAN GEN Massage Ther Massage Therapy	(30.00)			(30.00)
120-000-5780-58000	MAN GEN Occup Ther I/P Professional Fees	157,979.23		(7,304.00)	150,675.23
			RJE - 6	(7,304.00)	
120-000-5802-52000	MAN GEN ACS-Dental General -Supplies	488.61			488.61
120-000-5802-52025	MAN GEN ACS-Dental Supplies-Cleaning	3.50			3.50
120-000-5802-52030	MAN GEN ACS-Dental Supplies-Pat Medical	2,493.06			2,493.06
120-000-5802-54000	MAN GEN ACS-Dental Repairs & Maint	136.29			136.29
120-000-5802-54020	MAN GEN ACS-Dental Minor Equip	190.00			190.00
120-000-5802-58000	MAN GEN ACS-Dental Professional Fees	10,900.00			10,900.00
120-000-5850-52000	MAN GEN Central Supply General -Supplies	1,375.09			1,375.09
120-000-5850-52030	MAN GEN Central Supply Supplies-Pat Medical	5,529.69			5,529.69
120-000-5850-52040	MAN GEN Central Supply Supplies-Pat Chargeable	3.63			3.63
120-000-5850-52075	MAN GEN Central Supply Supplies-Inv - Over/Short	(637.00)			(637.00)
120-000-5850-52080	MAN GEN Central Supply Supplies-Oxygen	10,922.07			10,922.07
120-000-5900-50001	MAN GEN Hosp Info Mgmt Productive	26,381.27			26,381.27
120-000-5900-50002	MAN GEN Hosp Info Mgmt Paid Time Off	3,345.95			3,345.95
120-000-5900-50003	MAN Hosp Info Mgmt Overtime	81.04			81.04
120-000-5900-50007	MAN GEN Hosp Info Mgmt Holiday	681.39			681.39
120-000-5900-50405	Masonicare at Newt-General-Hospital In-Salary Doll	(172.89)			(172.89)
120-000-5900-52035	MAN GEN Hosp Info Mgmt Office Supplies	1,661.00			1,661.00
120-000-5900-55000	MAN GEN Hosp Info Mgmt Purch Svcs/Inside	4,336.35			4,336.35
120-000-5900-80000	MAN GEN Hosp Info Mgmt Income/Expense Rec	(257.40)			(257.40)
120-000-6000-50001	MAN GEN Social Svcs Productive	72,780.50			72,780.50
120-000-6000-50002	MAN GEN Social Svcs Paid Time Off	9,248.29			9,248.29
120-000-6000-50004	MAN GEN Social Svcs Premium/Other	255.50			255.50
120-000-6000-50007	MAN GEN Social Svcs Holiday	1,935.35			1,935.35
120-000-6000-50405	Masonicare at Newt-General-Social Serv-Salary Dol	(533.50)			(533.50)
120-000-6000-52035	MAN GEN Social Svcs Office Supplies	132.79			132.79
120-000-6000-53060	Masonicare at Newt-General-Social Serv-Postage/F	104.25			104.25
120-000-6000-55000	MAN GEN Social Svcs Purch Svcs/Inside	56.60			56.60
120-000-6150-50001	MAN GEN Spiritual Svcs Productive	1,344.48			1,344.48
120-000-6150-50002	MAN GEN Spiritual Svcs Paid Time Off	(0.03)			(0.03)
120-000-6200-50001	MAN GEN Ther Recreation Productive	79,855.71			79,855.71
120-000-6200-50002	MAN GEN Ther Recreation Paid Time Off	7,695.30			7,695.30
120-000-6200-50003	MAN GEN Ther Recreation Overtime	969.10			969.10
120-000-6200-50004	MAN GEN Ther Recreation Premium/Other	404.44			404.44
120-000-6200-50007	MAN GEN Ther Recreation Holiday	1,644.91			1,644.91

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120-000-6200-50009	MAN GEN Ther Recreation Education	154.00			154.00
120-000-6200-50405	Masonicare at Newt-General-Ther Recrea-Salary Do	(479.21)			(479.21)
120-000-6200-51055	MAN GEN Ther Recreation Emp Ben-STD	1,097.81			1,097.81
120-000-6200-52000	MAN GEN Ther Recreation General -Supplies	3,632.61			3,632.61
120-000-6200-52035	MAN GEN Ther Recreation Office Supplies	501.00			501.00
120-000-6200-53035	MAN GEN Ther Recreation Licenses	225.87			225.87
120-000-6200-53040	MAN GEN Ther Recreation Membership & Dues	712.24			712.24
120-000-6200-53200	MAN GEN Ther Recreation Quality of Life Expense	10,124.86			10,124.86
120-000-6200-53310	MAN GEN Ther Recreation Food/Cater Non-Reim	5,121.35			5,121.35
120-000-6200-55000	MAN GEN Ther Recreation Purch Svs/Inside	9.06			9.06
120-000-6200-55125	MAN GEN Ther Recreation Res Activity/Entertain	2,221.91			2,221.91
120-000-6200-60005	MAN GEN Ther Recreation Education/Seminar	129.00			129.00
120-000-6200-80005	MAN GEN Ther Recreation Inc Rec-Fr QOL I/C	(10,124.86)			(10,124.86)
120-000-6250-43140	MAN GEN Hair Salon Rev-Hair Salon	(54,731.00)			(54,731.00)
120-000-6250-52000	Masonicare at Newto-General-Hair Salon-General -S	3.25			3.25
120-000-6250-52030	MAN GEN Hair Salon Supplies-Pat Medical	884.00			884.00
120-000-6250-55000	Masonicare at Newto-General-Hair Salon-Purch Svs	49,112.00			49,112.00
120-000-7000-40450	MAN GEN Food Service Dietary-Meals On Wheels	(15,737.75)			(15,737.75)
120-000-7000-40455	MAN GEN Food Service Vending Machines	(582.82)			(582.82)
120-000-7000-43065	MAN GEN Food Service Rev-Guest Meals	(263.10)			(263.10)
120-000-7000-50001	MAN GEN Food Service Productive	253,008.99			253,008.99
120-000-7000-50002	MAN GEN Food Service Paid Time Off	23,852.58			23,852.58
120-000-7000-50003	MAN GEN Food Service Overtime	15,732.18			15,732.18
120-000-7000-50004	MAN GEN Food Service Premium/Other	9,574.37			9,574.37
120-000-7000-50007	MAN GEN Food Service Holiday	5,285.82			5,285.82
120-000-7000-50009	MAN GEN Food Service Education	231.28			231.28
120-000-7000-50405	Masonicare at Newt-General-Food Servic-Salary Do	(2,610.27)			(2,610.27)
120-000-7000-51055	MAN GEN Food Service Emp Ben-STD	3,831.42			3,831.42
120-000-7000-52000	MAN GEN Food Service General -Supplies	(1,918.05)			(1,918.05)
120-000-7000-52020	MAN GEN Food Service Morrison Direct Expense---	31,401.38			31,401.38
120-000-7000-52030	MAN GEN Food Service Supplies-Pat Medical	1,118.82			1,118.82
120-000-7000-53305	MAN GEN Food Service Food/Cater Reim	(36,676.25)			(36,676.25)
120-000-7000-53310	MAN GEN Food Service Food/Cater Non-Reim	(12,128.11)			(12,128.11)
120-000-7000-53320	MAN GEN Food Service Morrison Food---Food	305,112.13			305,112.13
120-000-7000-54000	MAN GEN Food Service Repairs & Maint	11,204.24			11,204.24
120-000-7000-54005	MAN GEN Food Service R&M-Contracts	1,205.39			1,205.39
120-000-7000-55000	MAN GEN Food Service Purch Svs/Inside	34.55			34.55
120-000-7000-55080	MAN GEN Food Service Morrison Mgmt Fee	100,525.62			100,525.62
120-000-7005-40430	MAN GEN Comms Cafe Comms Cafe Sales	(27,110.23)			(27,110.23)
120-000-7005-52020	MAN GEN Comms Cafe Morrison Direct Expense---	1,280.60			1,280.60
120-000-7005-53065	MAN GEN Comms Cafe Bank Charges	777.18			777.18
120-000-7005-53320	MAN GEN Comms Cafe Morrison Food---Food	10,112.83			10,112.83
120-000-7100-50001	MAN GEN Environmental Svcs Productive	125,747.92			125,747.92
120-000-7100-50002	MAN GEN Environmental Svcs Paid Time Off	10,638.49			10,638.49
120-000-7100-50003	MAN GEN Environmental Svcs Overtime	14,059.20			14,059.20
120-000-7100-50004	MAN GEN Environmental Svcs Premium/Other	4,207.07			4,207.07
120-000-7100-50007	MAN GEN Environmental Svcs Holiday	3,350.77			3,350.77
120-000-7100-50009	MAN GEN Environmental Svcs Education	421.68			421.68
120-000-7100-50405	MAN GEN Environmental Svcs Salary Dollars Trans	(1,034.75)			(1,034.75)
120-000-7100-51130	MAN GEN Environmental Svcs Emp Ben-Uniform	130.32			130.32
120-000-7100-52000	MAN GEN Environmental Svcs General -Supplies	12,502.21			12,502.21
120-000-7100-52025	MAN GEN Environmental Svcs Supplies-Cleaning	11,832.47			11,832.47
120-000-7100-52030	MAN GEN Environmental Svcs Supplies-Pat Medica	438.21			438.21
120-000-7100-52035	MAN GEN Environmental Svcs Office Supplies	1,973.39			1,973.39
120-000-7100-54000	MAN GEN Environmental Svcs Repairs & Maint	7,336.44			7,336.44
120-000-7100-54005	MAN GEN Environmental Svcs R&M-Contracts	1,585.58			1,585.58
120-000-7100-54020	MAN GEN Environmental Svcs Minor Equip	449.19			449.19
120-000-7100-55000	MAN GEN Environmental Svcs Purch Svs/Inside	599.00			599.00
120-000-7100-56000	MAN GEN Environmental Svcs Purch Svs/Outside	19,556.44			19,556.44
120-000-7200-50001	MAN GEN Laundry/Linen Productive	12,105.61			12,105.61
120-000-7200-50002	MAN GEN Laundry/Linen Paid Time Off	2,140.07			2,140.07
120-000-7200-50004	MAN GEN Laundry/Linen Premium/Other	146.14			146.14
120-000-7200-50007	MAN GEN Laundry/Linen Holiday	479.63			479.63
120-000-7200-50405	Masonicare at Newt-General-Laundry/Lin-Salary Do	(151.48)			(151.48)
120-000-7200-52000	MAN GEN Laundry/Linen General -Supplies	2,070.46			2,070.46
120-000-7200-52025	MAN GEN Laundry/Linen Supplies-Cleaning	5.18			5.18
120-000-7200-52030	MAN GEN Laundry/Linen Supplies-Pat Medical	4.84			4.84
120-000-7200-54000	MAN GEN Laundry/Linen Repairs & Maint	1,885.00			1,885.00
120-000-7200-55110	MAN GEN Laundry/Linen I/C Laundry/Linen	210,096.11			210,096.11
120-000-7350-40620	MAN GEN Facility Mgmt Rent- I/C	(39,704.00)			(39,704.00)
120-000-7350-50001	MAN GEN Facility Mgmt Productive	103,815.26			103,815.26

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120-000-7350-50002	MAN GEN Facility Mgmt Paid Time Off	8,768.79			8,768.79
120-000-7350-50003	MAN GEN Facility Mgmt Overtime	3,892.55			3,892.55
120-000-7350-50004	MAN GEN Facility Mgmt Premium/Other	3,674.46			3,674.46
120-000-7350-50007	MAN GEN Facility Mgmt Holiday	2,501.11			2,501.11
120-000-7350-50051	MAN GEN Facility Mgmt CNA 1 Productive	1,278.75			1,278.75
120-000-7350-50053	MAN GEN Facility Mgmt CNA 1 Overtime	474.50			474.50
120-000-7350-50054	MAN GEN Facility Mgmt CNA 1 Premium/Other	83.65			83.65
120-000-7350-50400	MAN Facility Mgmt Retro Adjustment	12.48			12.48
120-000-7350-50406	Masonicare at Newtown-General-Facility Manageme	(1,096.25)			(1,096.25)
120-000-7350-51055	MAN GEN Facility Mgmt Emp Ben-STD	1,652.17			1,652.17
120-000-7350-52000	MAN GEN Facility Mgmt General -Supplies	10,248.49			10,248.49
120-000-7350-52025	MAN GEN Facility Mgmt Supplies-Cleaning	58.00			58.00
120-000-7350-52030	MAN GEN Facility Mgmt Supplies-Pat Medical	0.69			0.69
120-000-7350-52035	MAN GEN Facility Mgmt Office Supplies	188.88			188.88
120-000-7350-53035	MAN GEN Facility Mgmt Licenses	147.00			147.00
120-000-7350-53200	MAN GEN Facility Mgmt Quality of Life Expense	60.50			60.50
120-000-7350-54000	MAN GEN Facility Mgmt Repairs & Maint	101,815.17			101,815.17
120-000-7350-54005	MAN GEN Facility Mgmt R&M-Contracts	25,586.22			25,586.22
120-000-7350-54010	MAN GEN Facility Mgmt Equipment Rental/Lease	321.30			321.30
120-000-7350-54020	MAN GEN Facility Mgmt Minor Equip	18,313.45			18,313.45
120-000-7350-55000	MAN GEN Facility Mgmt Purch Svs/Inside	11,498.52			11,498.52
120-000-7350-56000	MAN GEN Facility Mgmt Purch Svs/Outside	72,161.38			72,161.38
120-000-7350-60005	MAN GEN Facility Mgmt Education/Seminar	75.00			75.00
120-000-7350-61000	MAN GEN Facility Mgmt Electricity	69,897.20			69,897.20
120-000-7350-61005	MAN GEN Facility Mgmt Fuel Oil/Gas/Propane	33,259.52			33,259.52
120-000-7350-80005	MAN GEN Facility Mgmt Inc Rec-Fr QOL I/C	(60.50)			(60.50)
120-000-8000-50001	MAN GEN Administration Productive	77,384.71		(77,384.71)	0.00
120-000-8000-50002	MAN GEN Administration Paid Time Off	6,059.28	RJE - 1	(77,384.71)	0.00
120-000-8000-50003	MAN GEN Administration Overtime	1,287.72	RJE - 1	(6,059.28)	0.00
120-000-8000-50004	MAN GEN Administration Premium/Other	146.77	RJE - 1	(1,287.72)	0.00
120-000-8000-50007	MAN GEN Administration Holiday	3,219.54	RJE - 1	(146.77)	0.00
120-000-8000-50405	Masonicare at Newt-General-Administrat-Salary Dol	49,443.08	RJE - 1	(146.77)	0.00
			RJE - 1	(3,219.54)	0.00
			RJE - 1	(3,219.54)	0.00
			RJE - 1	123,336.23	172,779.31
			RJE - 1	123,336.23	
120-000-8000-51210	MAN GEN Administration Employee Relations	120.00			120.00
120-000-8000-52000	MAN GEN Administration General -Supplies	1,150.80			1,150.80
120-000-8000-52025	MAN GEN Administration Supplies-Cleaning	11.91			11.91
120-000-8000-52030	MAN GEN Administration Supplies-Pat Medical	1,608.27			1,608.27
120-000-8000-52035	MAN GEN Administration Office Supplies	1,945.70			1,945.70
120-000-8000-53015	MAN GEN Administration Telephone	(183.30)			(183.30)
120-000-8000-53040	MAN GEN Administration Membership & Dues	1,069.98			1,069.98
120-000-8000-53050	MAN GEN Administration Non Reimbursable	3,589.38			3,589.38
120-000-8000-53060	MAN GEN Administration Postage/Fedex/Ups	490.29			490.29
120-000-8000-53310	MAN GEN Administration Food/Cater Non-Reim	375.00			375.00
120-000-8000-53425	MAN GEN Administration Provider Tax	548,770.68			548,770.68
120-000-8000-54005	MAN GEN Administration R&M-Contracts	(0.02)			(0.02)
120-000-8000-55000	MAN GEN Administration Purch Svs/Inside	655.89			655.89
120-000-8000-56000	MAN GEN Administration Purch Svs/Outside	970.94			970.94
120-000-8000-57000	MAN GEN Administration Management Fee I/C	574,679.56			574,679.56
120-000-8000-58025	MAN GEN Administration PS-Legal	6,544.68			6,544.68
120-000-8000-58030	MAN GEN Administration PS-Auditing	10,296.00			10,296.00
120-000-8000-60000	MAN GEN Administration Business Exp Reim	2,468.11			2,468.11
120-000-8000-60005	MAN GEN Administration Education/Seminar	1,042.00			1,042.00
120-000-8000-62000	MAN GEN Administration Bond Interest	44,583.04			44,583.04
120-000-8000-62010	MAN GEN Administration Interest Exp-Sec Deposits	(3,410.83)			(3,410.83)
120-000-8000-62035	MAN GEN Administration CHEFA Administrative Fe	2,820.40			2,820.40
120-000-8000-63001	Masonicare at Newtow-General-Administrat-Accretio	50,000.00			50,000.00
120-000-8000-63020	MAN GEN Administration Amortization Series G	1,871.85			1,871.85
120-000-8000-63025	MAN GEN Administration Amort Discount Series G	981.46			981.46
120-000-8000-64000	MAN GEN Administration Property Insurance	28,294.00			28,294.00
120-000-8000-64010	MAN GEN Administration Insurance-Other	16,754.65			16,754.65
120-000-8000-64015	MAN GEN Administration Excess Ins-Lloyds	33,026.03			33,026.03
120-000-8000-64020	MAN GEN Administration Gen/Prof Liab-Keystone	50,121.38			50,121.38
120-000-8150-40240	MAN GEN Human Resources Lost Badge Revenue	(90.00)			(90.00)
120-000-8150-51210	MAN GEN Human Resources Employee Relations	5,836.16			5,836.16
120-000-8150-52035	MAN GEN Human Resources Office Supplies	18.49			18.49
120-000-8150-53310	MAN GEN Human Resources Food/Cater Non-Reim	5,067.00			5,067.00

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120-000-8150-55000	MAN GEN Human Resources Purch Svs/Inside	132.97			132.97
120-000-8151-55075	Masonicare at Newt-General-Recruitment-Recruit/O	15,983.60			15,983.60
120-000-8250-53015	MAN GEN IT Telephone	16,290.35			16,290.35
120-000-8250-53030	MAN GEN IT Phone-Mobile	4,404.66			4,404.66
120-000-8250-54000	MAN GEN IT Repairs & Maint	9,768.36			9,768.36
120-000-8250-54005	MAN GEN IT R&M-Contracts	183,343.92			183,343.92
120-000-8250-54020	MAN GEN IT Minor Equip	209.94			209.94
120-000-8250-55000	MAN GEN IT Purch Svs/Inside	7,972.01			7,972.01
120-000-8300-50001	MAN GEN Education/Library Productive	47,202.27			47,202.27
120-000-8300-50002	MAN GEN Education/Library Paid Time Off	4,915.73			4,915.73
120-000-8300-50004	MAN GEN Education/Library Premium/Other	1,075.00			1,075.00
120-000-8300-50007	MAN GEN Education/Library Holiday	1,310.10			1,310.10
120-000-8300-50009	MAN Education/Library Education	286.06			286.06
120-000-8300-50405	Masonicare at Newt-General-Education/L-Salary Do	(426.92)			(426.92)
120-000-8300-51215	MAN GEN Education/Library Tuition Reimbursemen	108.00			108.00
120-000-8300-52000	MAN GEN Education/Library General -Supplies	3.61			3.61
120-000-8300-52030	MAN GEN Education/Library Supplies-Pat Medical	(3,254.15)			(3,254.15)
120-000-8300-55000	MAN GEN Education/Library Purch Svs/Inside	6.70			6.70
120-000-8350-50001	MAN GEN Transportation Productive	28,062.17			28,062.17
120-000-8350-50002	MAN GEN Transportation Paid Time Off	134.45			134.45
120-000-8350-50003	MAN GEN Transportation Overtime	1,892.60			1,892.60
120-000-8350-50004	MAN GEN Transportation Premium/Other	3.09			3.09
120-000-8350-50007	MAN GEN Transportation Holiday	574.38			574.38
120-000-8350-50405	Masonicare at Newt-General-Transportat-Salary Do	(145.74)			(145.74)
120-000-8350-52000	MAN GEN Transportation General -Supplies	141.48			141.48
120-000-8350-54000	MAN GEN Transportation Repairs & Maint	4,196.09			4,196.09
120-000-8350-56000	MAN GEN Transportation Purch Svs/Outside	3,775.05			3,775.05
120-000-8350-64010	MAN GEN Transportation Insurance-Other	17,837.15			17,837.15
120-000-8400-53060	Masonicare at Newtown-General-Marketing-Postage/	39.18			39.18
120-000-8400-53310	MAN GEN Marketing Food/Cater Non-Reim	674.00			674.00
120-000-8400-56005	MAN GEN Marketing Advertise/Marketing	26,043.71			26,043.71
120-000-8400-60000	MAN GEN Marketing Business Exp Reim	2,179.67			2,179.67
120-000-8450-50001	MAN GEN Admissions Productive	53,148.44			53,148.44
120-000-8450-50002	MAN GEN Admissions Paid Time Off	6,925.78			6,925.78
120-000-8450-50004	MAN GEN Admissions Premium/Other	9,033.78			9,033.78
120-000-8450-50007	MAN GEN Admissions Holiday	1,544.29			1,544.29
120-000-8450-50405	Masonicare at Newto-General-Admissions-Salary D	(98.66)			(98.66)
120-000-8450-52035	MAN GEN Admissions Office Supplies	1,040.30			1,040.30
120-000-8450-55000	MAN GEN Admissions Purch Svs/Inside	66.70			66.70
120-000-8450-56005	MAN GEN Admissions Advertise/Marketing	(200.00)			(200.00)
120-000-8600-50205	MAN Employee Benefits Longevity Bonus	12,675.00		(12,675.00)	0.00
			RJE - 1	(12,675.00)	
120-000-8600-51000	MAN GEN Employee Benefits Emp Ben-Ben Allocat	(275,413.42)			(275,413.42)
120-000-8600-51010	MAN GEN Employee Benefits Emp Ben-Social Secu	360,696.01			360,696.01
120-000-8600-51015	MAN GEN Employee Benefits Emp Ben-Fica-Medic	83,450.35			83,450.35
120-000-8600-51020	MAN GEN Employee Benefits Emp Ben-Workers Co	188,345.44			188,345.44
120-000-8600-51025	MAN GEN Employee Benefits Workers Comp Admin	111,052.16			111,052.16
120-000-8600-51030	MAN GEN Employee Benefits Emp Ben-Unemploy C	41,105.76			41,105.76
120-000-8600-51035	MAN GEN Employee Benefits Emp Ben-Pension	98,979.76			98,979.76
120-000-8600-51040	MAN GEN Employee Benefits Emp Ben-401K Match	56,238.01			56,238.01
120-000-8600-51045	MAN GEN Employee Benefits Emp Ben 3% Safe Ha	146,675.66			146,675.66
120-000-8600-51050	MAN GEN Employee Benefits Emp Ben-AD&D Insu	206.51			206.51
120-000-8600-51055	MAN GEN Employee Benefits Emp Ben-STD	6,653.27			6,653.27
120-000-8600-51060	MAN GEN Employee Benefits Emp Ben-LTD Emp P	1,658.93			1,658.93
120-000-8600-51065	MAN GEN Employee Benefits Emp Ben-LTD	7,407.89			7,407.89
120-000-8600-51070	MAN GEN Employee Benefits Emp Ben-Life Insuran	883.54			883.54
120-000-8600-51075	MAN GEN Employee Benefits Med Self Insured Cla	797,981.60			797,981.60
120-000-8600-51080	MAN GEN Employee Benefits HSA	28,081.36			28,081.36
120-000-8600-51085	MAN GEN Employee Benefits Med Admin And Stop	75,853.84			75,853.84
120-000-8600-51105	MAN GEN Employee Benefits Emp Ben-Vision	255.89			255.89
120-000-8600-51110	MAN GEN Employee Benefits Dental Self Insurance	58,736.02			58,736.02
120-000-8600-51115	MAN GEN Employee Benefits Emp Ben-Dental Adm	3,171.74			3,171.74
120-000-8600-51120	MAN GEN Employee Benefits Exp & Exp Recovery-	1,358.39			1,358.39
120-000-8600-51125	MAN GEN Employee Benefits Emp Ben-Group Life	2,840.40			2,840.40
120-000-8600-51130	MAN GEN Employee Benefits Emp Ben-Uniform	754.00			754.00
120-000-8600-51135	MAN GEN Employee Benefits Emp Ben-Post Retire	(5,493.84)			(5,493.84)
120-000-8600-51145	MAN GEN Employee Benefits Health Insurance Wth	(121,180.00)			(121,180.00)
120-000-8600-51150	MAN GEN Employee Benefits Dental Insurance Wth	(33,449.02)			(33,449.02)
120-000-8600-51155	MAN GEN Employee Benefits Exec Ex LTD	567.58			567.58
120-000-8600-51210	MAN GEN Employee Benefits Employee Relations	110.60			110.60
120-000-8600-51215	MAN GEN Employee Benefits Tuition Reimburseme	7,670.40			7,670.40

Account	Description	ADJ 5/31/2018	JE Ref #	RJE	FINAL 5/31/2018
120-000-8700-63000	MAN GEN Depreciation Depreciation	610,248.54		(610,248.54)	0.00
			RJE - 3	(610,248.54)	
120-110-4020-45000	MAN SNF Ded From Rev DFR Medicare A	73,591.25			73,591.25
120-110-4020-45010	MAN SNF Ded From Rev DFR Medicare B	69,729.29			69,729.29
120-110-4020-45090	MAN SNF Ded From Rev DFR Sequestration Medic	10,946.42			10,946.42
120-110-4020-45100	MAN SNF Ded From Rev DFR Medicaid	4,256,253.60			4,256,253.60
120-110-4020-45101	MAN SNF Ded From Rev DFR Medicaid Ded/Coins	96.76			96.76
120-110-4020-45300	MAN SNF Ded From Rev DFR Commercial	71,122.07			71,122.07
120-110-4020-45400	MAN SNF Ded From Rev DFR HMO/Med Mng	58,754.00			58,754.00
120-110-4020-45500	MAN SNF Ded From Rev DFR Self Pay	1,367.80			1,367.80
120-110-4020-45550	MAN SNF Ded From Rev DFR Medicaid Pending	(45,098.70)			(45,098.70)
120-110-5045-30000	MAN SNF 2nd Floor Medicare A	(41,571.00)			(41,571.00)
120-110-5045-30100	MAN SNF 2nd Floor Medicaid	(5,900,400.00)			(5,900,400.00)
120-110-5045-30300	MAN SNF 2nd Floor Commercial	(149,745.00)			(149,745.00)
120-110-5045-30400	MAN SNF 2nd Floor HMO	(81,403.00)			(81,403.00)
120-110-5045-30500	MAN SNF 2nd Floor Self Pay	(1,569,864.00)			(1,569,864.00)
120-110-5055-30000	MAN SNF 3rd Floor Medicare A	(122,031.00)			(122,031.00)
120-110-5055-30100	MAN SNF 3rd Floor Medicaid	(3,150,903.00)			(3,150,903.00)
120-110-5055-30400	MAN SNF 3rd Floor HMO	(16,539.00)			(16,539.00)
120-110-5055-30500	MAN SNF 3rd Floor Self Pay	(337,038.00)			(337,038.00)
120-110-5150-30100	MAN SNF MAN Nurse Spvr Medicaid	(1,341.00)			(1,341.00)
120-110-5150-30500	MAN SNF MAN Nurse Spvr Self Pay	(20,562.00)			(20,562.00)
120-110-5180-30000	MAN SNF 4 Wooster Medicare A	(36,615.00)			(36,615.00)
120-110-5180-30100	MAN SNF 4 Wooster Medicaid	(51,755.00)			(51,755.00)
120-110-5180-30400	MAN SNF 4 Wooster HMO	(6,524.00)			(6,524.00)
120-110-5180-30500	MAN SNF 4 Wooster Self Pay	(12,377.00)			(12,377.00)
120-110-5450-30000	MAN SNF Medical Svcs Medicare A	(40.25)			(40.25)
120-110-5450-30010	MAN SNF Medical Svcs Medicare B	(281.75)			(281.75)
120-110-5450-30300	MAN SNF Medical Svcs Commercial	(40.25)			(40.25)
120-110-5600-30000	MAN SNF Radiology Medicare A	(340.00)			(340.00)
120-110-5600-30010	MAN SNF Radiology Medicare B	(136.00)			(136.00)
120-110-5640-30000	MAN SNF Pharmacy-PS Medicare A	(18,199.85)			(18,199.85)
120-110-5640-30010	MAN SNF Pharmacy-PS Medicare B	(8,387.60)			(8,387.60)
120-110-5640-30100	MAN SNF Pharmacy-PS Medicaid	(177.00)			(177.00)
120-110-5640-30300	MAN SNF Pharmacy-PS Commercial	(3,648.42)			(3,648.42)
120-110-5640-30400	MAN SNF Pharmacy-PS HMO	(177.00)			(177.00)
120-110-5640-30500	MAN SNF Pharmacy-PS Self Pay	(247.70)			(247.70)
120-110-5710-30000	MAN SNF Speech Ther I/P Medicare A	(4,473.77)			(4,473.77)
120-110-5710-30010	MAN SNF Speech Ther I/P Medicare B	(11,605.44)			(11,605.44)
120-110-5710-30100	MAN SNF Speech Ther I/P Medicaid	(4,084.93)			(4,084.93)
120-110-5710-30300	MAN SNF Speech Ther I/P Commercial	(2,513.06)			(2,513.06)
120-110-5710-30400	MAN SNF Speech Ther I/P HMO	(1,675.06)			(1,675.06)
120-110-5710-30500	MAN SNF Speech Ther I/P Self Pay	(1,100.24)			(1,100.24)
120-110-5750-30000	MAN SNF Phys Ther I/P Medicare A	(32,783.38)			(32,783.38)
120-110-5750-30010	MAN SNF Phys Ther I/P Medicare B	(88,589.79)			(88,589.79)
120-110-5750-30100	MAN SNF Phys Ther I/P Medicaid	(19,993.77)			(19,993.77)
120-110-5750-30300	MAN SNF Phys Ther I/P Commercial	(14,571.79)			(14,571.79)
120-110-5750-30400	MAN SNF Phys Ther I/P HMO	(10,300.53)			(10,300.53)
120-110-5750-30500	MAN SNF Phys Ther I/P Self Pay	(8,089.10)			(8,089.10)
120-110-5780-30000	MAN SNF Occup Ther I/P Medicare A	(23,644.82)			(23,644.82)
120-110-5780-30010	MAN SNF Occup Ther I/P Medicare B	(23,736.77)			(23,736.77)
120-110-5780-30100	MAN SNF Occup Ther I/P Medicaid	(4,610.24)			(4,610.24)
120-110-5780-30300	MAN SNF Occup Ther I/P Commercial	(5,287.62)			(5,287.62)
120-110-5780-30400	MAN SNF Occup Ther I/P HMO	(6,834.03)			(6,834.03)
120-110-5780-30500	MAN SNF Occup Ther I/P Self Pay	(2,117.70)			(2,117.70)
120-110-5850-30000	MAN SNF Central Supply Medicare A	(89.40)			(89.40)
120-110-5850-30010	MAN SNF Central Supply Medicare B	(408.20)			(408.20)
120-110-5850-30100	MAN SNF Central Supply Medicaid	(68.70)			(68.70)
120-110-5850-30300	MAN SNF Central Supply Commercial	(287.30)			(287.30)
120-110-5850-30400	MAN SNF Central Supply HMO	(35.10)			(35.10)
120-115-4020-45000	MAN REH Ded From Rev DFR Medicare A	362,532.43			362,532.43
120-115-4020-45010	MAN REH Ded From Rev DFR Medicare B	27,023.34			27,023.34
120-115-4020-45090	MAN REH Ded From Rev DFR Sequestration Medic	28,736.63			28,736.63
120-115-4020-45100	MAN REH Ded From Rev DFR Medicaid	67,277.01			67,277.01
120-115-4020-45300	MAN REH Ded From Rev DFR Commercial	49,396.68			49,396.68
120-115-4020-45400	MAN REH Ded From Rev DFR HMO/Med Mng	174,499.46			174,499.46
120-115-4020-45505	MAN REH Ded From Rev DFR Self Pay Reduced R	11,467.00			11,467.00
120-115-5045-30000	MAN REH 2nd Floor Medicare A	(68,722.00)			(68,722.00)
120-115-5045-30100	MAN REH 2nd Floor Medicaid	(112,197.00)			(112,197.00)
120-115-5045-30400	MAN REH 2nd Floor HMO	(1,788.00)			(1,788.00)
120-115-5045-30500	MAN REH 2nd Floor Self Pay	(168,072.00)			(168,072.00)

Account	Description	ADJ 5/31/2018	JE Ref #	RJE	FINAL 5/31/2018
120-115-5055-30000	MAN REH 3rd Floor Medicare A	(155,940.00)			(155,940.00)
120-115-5055-30400	MAN REH 3rd Floor HMO	(12,582.00)			(12,582.00)
120-115-5055-30500	MAN REH 3rd Floor Self Pay	(23,244.00)			(23,244.00)
120-115-5150-30500	MAN REH MAN Nurse Spvr Self Pay	(4,917.00)			(4,917.00)
120-115-5180-30000	MAN REH 4 Wooster Medicare A	(835,710.00)			(835,710.00)
120-115-5180-30100	MAN REH 4 Wooster Medicaid	(69,434.00)			(69,434.00)
120-115-5180-30300	MAN REH 4 Wooster Commercial	(45,668.00)			(45,668.00)
120-115-5180-30400	MAN REH 4 Wooster HMO	(276,829.00)			(276,829.00)
120-115-5180-30500	MAN REH 4 Wooster Self Pay	(141,007.00)			(141,007.00)
120-115-5450-30000	MAN REH Medical Svcs Medicare A	(201.25)			(201.25)
120-115-5450-30400	MAN REH Medical Svcs HMO	(80.50)			(80.50)
120-115-5600-30000	MAN REH Radiology Medicare A	(2,992.00)			(2,992.00)
120-115-5600-30010	MAN REH Radiology Medicare B	(136.00)			(136.00)
120-115-5640-30000	MAN REH Pharmacy-PS Medicare A	(97,136.90)			(97,136.90)
120-115-5640-30010	MAN REH Pharmacy-PS Medicare B	(1,600.20)			(1,600.20)
120-115-5640-30400	MAN REH Pharmacy-PS HMO	(285.07)			(285.07)
120-115-5650-30000	MAN REH Laboratory Medicare A	(109.20)			(109.20)
120-115-5710-30000	MAN REH Speech Ther I/P Medicare A	(33,006.00)			(33,006.00)
120-115-5710-30100	MAN REH Speech Ther I/P Medicaid	(301.96)			(301.96)
120-115-5710-30300	MAN REH Speech Ther I/P Commercial	(1,286.74)			(1,286.74)
120-115-5710-30400	MAN REH Speech Ther I/P HMO	(7,024.33)			(7,024.33)
120-115-5750-30000	MAN REH Phys Ther I/P Medicare A	(274,908.33)			(274,908.33)
120-115-5750-30010	MAN REH Phys Ther I/P Medicare B	(19,278.48)			(19,278.48)
120-115-5750-30100	MAN REH Phys Ther I/P Medicaid	(10,501.46)			(10,501.46)
120-115-5750-30300	MAN REH Phys Ther I/P Commercial	(11,925.10)			(11,925.10)
120-115-5750-30400	MAN REH Phys Ther I/P HMO	(72,920.60)			(72,920.60)
120-115-5750-30500	MAN REH Phys Ther I/P Self Pay	(7,434.12)			(7,434.12)
120-115-5780-30000	MAN REH Occup Ther I/P Medicare A	(260,391.43)			(260,391.43)
120-115-5780-30010	MAN REH Occup Ther I/P Medicare B	(13,774.40)			(13,774.40)
120-115-5780-30100	MAN REH Occup Ther I/P Medicaid	(3,767.00)			(3,767.00)
120-115-5780-30300	MAN REH Occup Ther I/P Commercial	(9,195.54)			(9,195.54)
120-115-5780-30400	MAN REH Occup Ther I/P HMO	(69,943.52)			(69,943.52)
120-115-5780-30500	MAN REH Occup Ther I/P Self Pay	(4,032.49)			(4,032.49)
120-115-5850-30000	MAN REH Central Supply Medicare A	(647.00)			(647.00)
120-115-5850-30010	MAN REH Central Supply Medicare B	(40.40)			(40.40)
120-115-5850-30300	MAN REH Central Supply Commercial	(69.30)			(69.30)
120-115-5850-30400	MAN REH Central Supply HMO	(105.30)			(105.30)
120-115-5850-30500	MAN REH Central Supply Self Pay	32.20			32.20
120-120-4020-45010	MAN OPT Ded From Rev DFR Medicare B	10,781.81			10,781.81
120-120-4020-45090	MAN OPT Ded From Rev DFR Sequestration Medic	203.22			203.22
120-120-4020-45300	MAN OPT Ded From Rev DFR Commercial	1,176.28			1,176.28
120-120-4020-45400	MAN OPT Ded From Rev DFR HMO/Med Mng	3,340.72			3,340.72
120-120-5710-30010	MAN OPT Speech Ther I/P Medicare B	(66.02)			(66.02)
120-120-5710-30400	MAN OPT Speech Ther I/P HMO	(836.56)			(836.56)
120-120-5750-30000	MAN OPT Phys Ther I/P Medicare A	917.32			917.32
120-120-5750-30010	MAN OPT Phys Ther I/P Medicare B	(4,263.37)			(4,263.37)
120-120-5750-30300	MAN OPT Phys Ther I/P Commercial	(1,270.20)			(1,270.20)
120-120-5750-30400	MAN OPT Phys Ther I/P HMO	(3,513.50)			(3,513.50)
120-120-5780-30000	MAN OPT Occup Ther I/P Medicare A	740.22			740.22
120-120-5780-30010	MAN OPT Occup Ther I/P Medicare B	(6,641.44)			(6,641.44)
120-120-5780-30300	MAN OPT Occup Ther I/P Commercial	(793.30)			(793.30)
120-120-5780-30400	MAN OPT Occup Ther I/P HMO	(4,179.70)			(4,179.70)
120-120-5780-30500	MAN OPT Occup Ther I/P Self Pay	(8,493.82)			(8,493.82)
120-150-5490-43005	MAN AL ALSA Asst Lvg-Lvl of Care Rev	(1,042.00)			(1,042.00)
120-150-5490-50001	MAN AL ALSA Productive	58,172.02			58,172.02
120-150-5490-50002	MAN AL ALSA Paid Time Off	6,930.44			6,930.44
120-150-5490-50003	MAN AL ALSA Overtime	561.32			561.32
120-150-5490-50004	MAN AL ALSA Premium/Other	4,198.14			4,198.14
120-150-5490-50007	MAN AL ALSA Holiday	1,350.70			1,350.70
120-150-5490-50021	MAN AL ALSA RN Charge Productive	16,763.25			16,763.25
120-150-5490-50022	MAN AL ALSA RN Charge Nonprod	1,602.05			1,602.05
120-150-5490-50023	MAN AL ALSA RN Charge Overtime	2,633.17			2,633.17
120-150-5490-50024	MAN AL ALSA RN Charge Premium/Other	2,073.89			2,073.89
120-150-5490-50027	MAN AL ALSA RN Charge Holiday	241.92			241.92
120-150-5490-50031	MAN AL ALSA LPN Productive	74,044.41			74,044.41
120-150-5490-50032	MAN AL ALSA LPN Paid Time Off	3,889.34			3,889.34
120-150-5490-50033	MAN AL ALSA LPN Overtime	2,222.49			2,222.49
120-150-5490-50034	MAN AL ALSA LPN Premium/Other	3,623.57			3,623.57
120-150-5490-50037	MAN AL ALSA LPN Holiday	551.12			551.12
120-150-5490-50039	MAN AL ALSA LPN Education	207.97			207.97
120-150-5490-50051	MAN AL ALSA CNA 1 Productive	874.28			874.28

Account	Description	ADJ 5/31/2018	JE Ref #	RJE	FINAL 5/31/2018
120-150-5490-50052	MAN AL ALSA CNA 1 Paid Time Off	(2.18)			(2.18)
120-150-5490-50054	MAN AL ALSA CNA 1 Premium/Other	196.91			196.91
120-150-5490-50061	MAN AL ALSA Res Care Asst Prod	219,681.47			219,681.47
120-150-5490-50062	MAN AL ALSA Res Care Asst Nonprod	18,572.01			18,572.01
120-150-5490-50063	MAN AL ALSA Res Care Asst OT	10,140.67			10,140.67
120-150-5490-50064	MAN AL ALSA Res Care Asst Prem	17,584.82			17,584.82
120-150-5490-50065	MAN AL ALSA Res Care Asst Educ	426.44			426.44
120-150-5490-50067	MAN AL ALSA Res Care Asst Holiday	4,919.99			4,919.99
120-150-5490-50405	MAN AL ALSA Salary Dollars Trans	(3,887.73)			(3,887.73)
120-150-5490-51000	MAN AL ALSA Emp Ben-Ben Allocat	144,439.64			144,439.64
120-150-5490-51055	MAN AL ALSA Emp Ben-STD	11,777.40			11,777.40
120-150-5490-52000	MAN AL ALSA General -Supplies	3,980.07			3,980.07
120-150-5490-52030	MAN AL ALSA Supplies-Pat Medical	492.77			492.77
120-150-5490-52035	MAN AL ALSA Office Supplies	45.23			45.23
120-150-5490-55000	MAN AL ALSA Purch Svs/Inside	60.30			60.30
120-150-5490-60000	MAN AL ALSA Business Exp Reim	42.80			42.80
120-150-5490-60010	MAN AL ALSA Mileage	74.90			74.90
120-150-6200-50001	MAN AL Ther Recreation Productive	51,103.86			51,103.86
120-150-6200-50002	MAN AL Ther Recreation Paid Time Off	3,870.66			3,870.66
120-150-6200-50003	MAN AL Ther Recreation Overtime	7.49			7.49
120-150-6200-50004	MAN AL Ther Recreation Premium/Other	1,037.23			1,037.23
120-150-6200-50007	MAN AL Ther Recreation Holiday	1,137.82			1,137.82
120-150-6200-50009	MAN AL Ther Recreation Education	96.60			96.60
120-150-6200-50405	Masonicare at -Assisted Li-Ther Recrea-Salary Doll	(665.21)			(665.21)
120-150-6200-51055	MAN AL Ther Recreation Emp Ben-STD	1,290.10			1,290.10
120-150-6200-52000	MAN AL Ther Recreation General -Supplies	1,067.61			1,067.61
120-150-6200-52035	MAN AL Ther Recreation Office Supplies	156.43			156.43
120-150-6200-53040	MAN AL Ther Recreation Membership & Dues	276.31			276.31
120-150-6200-53310	MAN AL Ther Recreation Food/Cater Non-Reim	711.00			711.00
120-150-6200-55000	MAN AL Ther Recreation Purch Svs/Inside	170.00			170.00
120-150-6200-55125	MAN AL Ther Recreation Res Activity/Entertain	13,051.50			13,051.50
120-150-6200-56005	MAN AL Ther Recreation Advertise/Marketing	186.79			186.79
120-150-6200-60000	MAN AL Ther Recreation Business Exp Reim	37.45			37.45
120-150-7000-43065	MAN AL Food Service Rev-Guest Meals	(1,948.90)			(1,948.90)
120-150-7000-50001	MAN AL Food Service Productive	144,621.20			144,621.20
120-150-7000-50002	MAN AL Food Service Paid Time Off	11,587.46			11,587.46
120-150-7000-50003	MAN AL Food Service Overtime	6,652.49			6,652.49
120-150-7000-50004	MAN AL Food Service Premium/Other	5,772.85			5,772.85
120-150-7000-50007	MAN AL Food Service Holiday	2,860.90			2,860.90
120-150-7000-50051	MAN AL Food Service CNA 1 Productive	467.71			467.71
120-150-7000-50405	Masonicare at -Assisted Li-Food Servic-Salary Doll	(1,153.29)			(1,153.29)
120-150-7000-52000	MAN AL Food Service General -Supplies	6,918.05			6,918.05
120-150-7000-52020	MAN AL Food Service Morrison Direct Expense---Di	11,407.23			11,407.23
120-150-7000-53320	MAN AL Food Service Morrison Food---Food	96,318.90			96,318.90
120-150-7000-54000	MAN AL Food Service Repairs & Maint	1,906.96			1,906.96
120-150-7000-54005	MAN AL Food Service R&M-Contracts	779.78			779.78
120-150-7000-55080	MAN AL Food Service Morrison Mgmt Fee	122,491.99			122,491.99
120-150-7100-50001	MAN AL Environmental Svcs Productive	19,314.42			19,314.42
120-150-7100-50002	MAN AL Environmental Svcs Paid Time Off	2,332.83			2,332.83
120-150-7100-50003	MAN AL Environmental Svcs Overtime	3,437.38			3,437.38
120-150-7100-50004	MAN AL Environmental Svcs Premium/Other	687.21			687.21
120-150-7100-50007	MAN AL Environmental Svcs Holiday	472.46			472.46
120-150-7100-50405	Masonicare at -Assisted Li-Environment-Salary Doll	(182.23)			(182.23)
120-150-7100-52000	MAN AL Environmental Svcs General -Supplies	1,346.26			1,346.26
120-150-7100-55000	MAN AL Environmental Svcs Purch Svs/Inside	91.95			91.95
120-150-7100-56000	MAN AL Environmental Svcs Purch Svs/Outside	14,957.90			14,957.90
120-150-7200-52000	MAN AL Laundry/Linen General -Supplies	489.60			489.60
120-150-7350-43075	MAN AL Facility Mgmt Lockwood Lodge Ancil	(2,399.50)			(2,399.50)
120-150-7350-44020	MAN AL Facility Mgmt AL 3rd Fl Ancillary Rev	(1,700.00)			(1,700.00)
120-150-7350-50001	MAN AL Facility Mgmt Productive	38,768.81			38,768.81
120-150-7350-50002	MAN AL Facility Mgmt Paid Time Off	3,842.52			3,842.52
120-150-7350-50003	MAN AL Facility Mgmt Overtime	517.51			517.51
120-150-7350-50004	MAN AL Facility Mgmt Premium/Other	590.05			590.05
120-150-7350-50007	MAN AL Facility Mgmt Holiday	945.74			945.74
120-150-7350-50405	Masonicare at -Assisted Li-Facility Ma-Salary Doll	(334.45)			(334.45)
120-150-7350-52000	MAN AL Facility Mgmt General -Supplies	1,518.76			1,518.76
120-150-7350-53035	MAN AL Facility Mgmt Licenses	126.17			126.17
120-150-7350-54000	MAN AL Facility Mgmt Repairs & Maint	36,548.39			36,548.39
120-150-7350-54005	MAN AL Facility Mgmt R&M-Contracts	5,823.31			5,823.31
120-150-7350-54010	MAN AL Facility Mgmt Equipment Rental/Lease	3,692.57			3,692.57
120-150-7350-54020	MAN AL Facility Mgmt Minor Equip	6,366.84			6,366.84

Account	Description	ADJ	JE Ref #	RJE	FINAL
		5/31/2018			5/31/2018
120-150-7350-55000	MAN AL Facility Mgmt Purch Svs/Inside	5,106.25			5,106.25
120-150-7350-56000	MAN AL Facility Mgmt Purch Svs/Outside	53,754.96			53,754.96
120-150-7350-61000	MAN AL Facility Mgmt Electricity	68,367.24			68,367.24
120-150-7350-61005	MAN AL Facility Mgmt Fuel Oil/Gas/Propane	27,327.31			27,327.31
120-150-7740-44000	MAN AL Asst Living 3rd FI AL 3rd FI MRC	(444,335.43)			(444,335.43)
120-150-7740-44010	MAN AL Asst Living 3rd FI Asst Liv 1st FI MRC	(48,665.71)			(48,665.71)
120-150-7740-44015	MAN AL Asst Living 3rd FI Asst Liv 1st FI ALSA	(183,768.78)			(183,768.78)
120-150-7740-52000	MAN -A L-General -Suplies	3.32			3.32
120-150-8000-43000	MAN AL Administration Asst Lvg-MRC Revenue	(615,121.99)			(615,121.99)
120-150-8000-43005	MAN AL Administration Asst Lvg-Lvl of Care Rev	(225,858.66)			(225,858.66)
120-150-8000-43145	MAN AL Administration Rev-Administration	(100.00)			(100.00)
120-150-8000-50001	MAN AL Administration Productive	64,961.52		(22,563.21)	42,398.31
			RJE - 1	(22,563.21)	
120-150-8000-50002	MAN AL Administration Paid Time Off	7,203.79			7,203.79
120-150-8000-50003	MAN AL Administration Overtime	144.34			144.34
120-150-8000-50004	MAN AL Administration Premium/Other	5,228.52			5,228.52
120-150-8000-50007	MAN AL Administration Holiday	1,600.16			1,600.16
120-150-8000-50031	MAN AL Administration LPN Productive	4,879.07			4,879.07
120-150-8000-50034	MAN AL Administration LPN Premium/Other	437.40			437.40
120-150-8000-50051	MAN AL Administration CNA 1 Productive	288.56			288.56
120-150-8000-50405	MAN AL Administration Salary Dollars Trans	(741.67)			(741.67)
120-150-8000-51000	MAN AL Administration Emp Ben-Ben Allocat	121,393.30			121,393.30
120-150-8000-52000	MAN AL Administration General -Supplies	136.02			136.02
120-150-8000-52035	MAN AL Administration Office Supplies	1,944.51			1,944.51
120-150-8000-53015	MAN AL Administration Telephone	14,351.71			14,351.71
120-150-8000-53030	MAN AL Administration Phone-Mobile	1,375.80			1,375.80
120-150-8000-53040	MAN AL Administration Membership & Dues	3,122.19			3,122.19
120-150-8000-53050	MAN AL Administration Non Reimbursable	2,128.00			2,128.00
120-150-8000-53060	MAN AL Administration Postage/Fedex/Ups	169.33			169.33
120-150-8000-53310	MAN AL Administration Food/Cater Non-Reim	233.00			233.00
120-150-8000-55000	MAN AL Administration Purch Svs/Inside	287.42			287.42
120-150-8000-57000	MAN AL Administration Management Fee I/C	110,816.80			110,816.80
120-150-8000-60000	MAN AL Administration Business Exp Reim	365.93			365.93
120-150-8000-60005	MAN AL Administration Education/Seminar	1,885.00			1,885.00
120-150-8000-62000	MAN AL Administration Bond Interest	114,642.00			114,642.00
120-150-8000-62035	MAN AL Administration CHEFA Administrative Fees	632.64			632.64
120-150-8000-63020	MAN AL Administration Amortization Series G	727.88			727.88
120-150-8000-63025	MAN AL Administration Amort Discount Series G	2,523.77			2,523.77
120-150-8400-50002	MAN AL Marketing Paid Time Off	(0.89)			(0.89)
120-150-8400-53310	MAN AL Marketing Food/Cater Non-Reim	1,176.20			1,176.20
120-150-8400-55000	MAN AL Marketing Purch Svs/Inside	5,000.00			5,000.00
120-150-8400-56005	MAN AL Marketing Advertise/Marketing	21,740.33			21,740.33
7A.10	Land Improvements SNF Only	0.00		15,911.00	15,911.00
			RJE - 3	15,911.00	
7A.22	Land Improvements Non Reimb	0.00		5,682.15	5,682.15
			RJE - 3	5,682.15	
7B.10	Building & Building Improvements SNF Only	0.00		33,688.00	33,688.00
			RJE - 3	33,688.00	
7B.22	Building & Building Improvements Non Reimb	0.00		54,678.00	54,678.00
			RJE - 3	54,678.00	
7C.10	Non-Movable SNF Only	0.00		215,986.00	215,986.00
			RJE - 3	215,986.00	
7C.22	Non-Movable Non Reimb	0.00		183,721.00	183,721.00
			RJE - 3	183,721.00	
7D.10	Movable SNF Only	0.00		80,211.00	80,211.00
			RJE - 3	80,211.00	
7D.22	Movable Non Reimb	0.00		20,371.39	20,371.39
			RJE - 3	20,371.39	
R0002	Subscriptions	0.00		45.85	45.85
			RJE - 4	45.85	
R0003	OT P/S - Assisted Living	0.00		7,304.00	7,304.00
			RJE - 6	7,304.00	
Total		(0.00)		(0.00)	(0.00)
Net (Income) Loss		(90.00)		0.00	(90.00)

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
Group : [10-A]	Salaries and Wages			
Subgroup : [2.10]	Administrator - SNF Only			
120-000-8000-50405	Masonicare at Newt-General-Administrat-Salary Dol	49,443.08	123,336.23	172,779.31
			123,336.23	
Subtotal [2.10] Administrator - SNF Only		49,443.08	123,336.23	172,779.31
Subgroup : [4.10]	Other Administrative Salaries - SNF Only			
120-000-8450-50001	MAN GEN Admissions Productive	53,148.44	0.00	53,148.44
120-000-8450-50002	MAN GEN Admissions Paid Time Off	6,925.78	0.00	6,925.78
120-000-8450-50004	MAN GEN Admissions Premium/Other	9,033.78	0.00	9,033.78
120-000-8450-50007	MAN GEN Admissions Holiday	1,544.29	0.00	1,544.29
120-000-8450-50405	Masonicare at Newto-General-Admissions-Salary D	(98.66)	0.00	(98.66)
Subtotal [4.10] Other Administrative Salaries - SNF Only		70,553.63	0.00	70,553.63
Subgroup : [4.22]	Other Administrative Salaries - Non reimb			
120-150-8000-50001	MAN AL Administration Productive	64,961.52	(22,563.21)	42,398.31
			(22,563.21)	
120-150-8000-50002	MAN AL Administration Paid Time Off	7,203.79	0.00	7,203.79
120-150-8000-50003	MAN AL Administration Overtime	144.34	0.00	144.34
120-150-8000-50004	MAN AL Administration Premium/Other	5,228.52	0.00	5,228.52
120-150-8000-50007	MAN AL Administration Holiday	1,600.16	0.00	1,600.16
120-150-8000-50405	MAN AL Administration Salary Dollars Trans	(741.67)	0.00	(741.67)
Subtotal [4.22] Other Administrative Salaries - Non reimb		78,396.66	(22,563.21)	55,833.45
Subgroup : [4.43]	Other Administrative - Patient Days			
120-000-8600-50205	MAN Employee Benefits Longevity Bonus	12,675.00	(12,675.00)	0.00
			(12,675.00)	
Subtotal [4.43] Other Administrative - Patient Days		12,675.00	(12,675.00)	0.00
Subgroup : [4.45]	Other Administrative - Patient Days			
120-000-8000-50001	MAN GEN Administration Productive	77,384.71	(77,384.71)	0.00
			(77,384.71)	
120-000-8000-50002	MAN GEN Administration Paid Time Off	6,059.28	(6,059.28)	0.00
			(6,059.28)	
120-000-8000-50003	MAN GEN Administration Overtime	1,287.72	(1,287.72)	0.00
			(1,287.72)	
120-000-8000-50004	MAN GEN Administration Premium/Other	146.77	(146.77)	0.00
			(146.77)	
120-000-8000-50007	MAN GEN Administration Holiday	3,219.54	(3,219.54)	0.00
			(3,219.54)	
Subtotal [4.45] Other Administrative - Patient Days		88,098.02	(88,098.02)	0.00
Subgroup : [5C.3]	Dietary Workers - Patient days			
120-000-7000-50001	MAN GEN Food Service Productive	253,008.99	0.00	253,008.99
120-000-7000-50002	MAN GEN Food Service Paid Time Off	23,852.58	0.00	23,852.58
120-000-7000-50003	MAN GEN Food Service Overtime	15,732.18	0.00	15,732.18
120-000-7000-50004	MAN GEN Food Service Premium/Other	9,574.37	0.00	9,574.37
120-000-7000-50007	MAN GEN Food Service Holiday	5,285.82	0.00	5,285.82
120-000-7000-50009	MAN GEN Food Service Education	231.28	0.00	231.28
120-000-7000-50405	Masonicare at Newt-General-Food Serv-Salary Do	(2,610.27)	0.00	(2,610.27)
Subtotal [5C.3] Dietary Workers - Patient days		305,074.95	0.00	305,074.95
Subgroup : [5C.22]	Dietary Workers- Non Reimb			
120-150-7000-50001	MAN AL Food Service Productive	144,621.20	0.00	144,621.20
120-150-7000-50002	MAN AL Food Service Paid Time Off	11,587.46	0.00	11,587.46
120-150-7000-50003	MAN AL Food Service Overtime	6,652.49	0.00	6,652.49
120-150-7000-50004	MAN AL Food Service Premium/Other	5,772.85	0.00	5,772.85
120-150-7000-50007	MAN AL Food Service Holiday	2,860.90	0.00	2,860.90
120-150-7000-50051	MAN AL Food Service CNA 1 Productive	467.71	0.00	467.71
120-150-7000-50405	Masonicare at -Assisted Li-Food Serv-Salary Doll	(1,153.29)	0.00	(1,153.29)
Subtotal [5C.22] Dietary Workers- Non Reimb		170,809.32	0.00	170,809.32
Subgroup : [6B.2]	Other Housekeeping Workers - Sqft			
120-000-7100-50001	MAN GEN Environmental Svcs Productive	125,747.92	0.00	125,747.92
120-000-7100-50002	MAN GEN Environmental Svcs Paid Time Off	10,638.49	0.00	10,638.49
120-000-7100-50003	MAN GEN Environmental Svcs Overtime	14,059.20	0.00	14,059.20
120-000-7100-50004	MAN GEN Environmental Svcs Premium/Other	4,207.07	0.00	4,207.07
120-000-7100-50007	MAN GEN Environmental Svcs Holiday	3,350.77	0.00	3,350.77
120-000-7100-50009	MAN GEN Environmental Svcs Education	421.68	0.00	421.68
120-000-7100-50405	MAN GEN Environmental Svcs Salary Dollars Trans	(1,034.75)	0.00	(1,034.75)
Subtotal [6B.2] Other Housekeeping Workers - Sqft		157,390.38	0.00	157,390.38
Subgroup : [6B.22]	Other Housekeeping Workers - Non Reimb			
120-150-7100-50001	MAN AL Environmental Svcs Productive	19,314.42	0.00	19,314.42
120-150-7100-50002	MAN AL Environmental Svcs Paid Time Off	2,332.83	0.00	2,332.83
120-150-7100-50003	MAN AL Environmental Svcs Overtime	3,437.38	0.00	3,437.38
120-150-7100-50004	MAN AL Environmental Svcs Premium/Other	687.21	0.00	687.21
120-150-7100-50007	MAN AL Environmental Svcs Holiday	472.46	0.00	472.46
120-150-7100-50405	Masonicare at -Assisted Li-Environment-Salary Doll	(182.23)	0.00	(182.23)
Subtotal [6B.22] Other Housekeeping Workers - Non Reimb		26,062.07	0.00	26,062.07
Subgroup : [7B.33]	Other Maintenance Workers - Capacity			
120-000-7350-50001	MAN GEN Facility Mgmt Productive	103,815.26	0.00	103,815.26
120-000-7350-50002	MAN GEN Facility Mgmt Paid Time Off	8,768.79	0.00	8,768.79

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
120-000-7350-50003	MAN GEN Facility Mgmt Overtime	3,892.55	0.00	3,892.55
120-000-7350-50004	MAN GEN Facility Mgmt Premium/Other	3,674.46	0.00	3,674.46
120-000-7350-50007	MAN GEN Facility Mgmt Holiday	2,501.11	0.00	2,501.11
120-000-7350-50051	MAN GEN Facility Mgmt CNA 1 Productive	1,278.75	0.00	1,278.75
120-000-7350-50053	MAN GEN Facility Mgmt CNA 1 Overtime	474.50	0.00	474.50
120-000-7350-50054	MAN GEN Facility Mgmt CNA 1 Premium/Other	83.65	0.00	83.65
120-000-7350-50406	Masonicare at Newtown-General-Facility Managemen	(1,096.25)	0.00	(1,096.25)
Subtotal [7B.33] Other Maintenance Workers - Capacity		123,392.82	0.00	123,392.82
Subgroup : [7B.22] Other Maintenance Workers - Non Reimb				
120-150-7350-50001	MAN AL Facility Mgmt Productive	38,768.81	0.00	38,768.81
120-150-7350-50002	MAN AL Facility Mgmt Paid Time Off	3,842.52	0.00	3,842.52
120-150-7350-50003	MAN AL Facility Mgmt Overtime	517.51	0.00	517.51
120-150-7350-50004	MAN AL Facility Mgmt Premium/Other	590.05	0.00	590.05
120-150-7350-50007	MAN AL Facility Mgmt Holiday	945.74	0.00	945.74
120-150-7350-50405	Masonicare at -Assisted Li-Facility Ma-Salary Doll	(334.45)	0.00	(334.45)
Subtotal [7B.22] Other Maintenance Workers - Non Reimb		44,330.18	0.00	44,330.18
Subgroup : [8B.5] Other Laundry Workers - LBS of Laundry				
120-000-7200-50001	MAN GEN Laundry/Linen Productive	12,105.61	0.00	12,105.61
120-000-7200-50002	MAN GEN Laundry/Linen Paid Time Off	2,140.07	0.00	2,140.07
120-000-7200-50004	MAN GEN Laundry/Linen Premium/Other	146.14	0.00	146.14
120-000-7200-50007	MAN GEN Laundry/Linen Holiday	479.63	0.00	479.63
120-000-7200-50405	Masonicare at Newt-General-Laundry/Lin-Salary Do	(151.48)	0.00	(151.48)
Subtotal [8B.5] Other Laundry Workers - LBS of Laundry		14,719.97	0.00	14,719.97
Subgroup : [12A.10] Director of Nurses/Assistant Director - SNF Only				
002.5000.5000000	AON NURSING ADMIN SALARIES & WAGES	0.00	229,543.24	229,543.24
Subtotal [12A.10] Director of Nurses/Assistant Director - SNF Only		0.00	229,543.24	229,543.24
Subgroup : [12B1.10] RNs - Direct Care - SNF Only				
120-000-5045-50011	MAN GEN 2nd Floor RN Sup Productive	14,624.88	0.00	14,624.88
120-000-5045-50013	MAN 2nd Floor RN Sup Overtime	317.97	0.00	317.97
120-000-5045-50014	MAN GEN 2nd Floor RN Sup Premium/Other	391.16	0.00	391.16
120-000-5045-50021	MAN GEN 2nd Floor RN Charge Productive	204,004.50	0.00	204,004.50
120-000-5045-50022	MAN GEN 2nd Floor RN Charge Nonprod	22,312.92	0.00	22,312.92
120-000-5045-50023	MAN GEN 2nd Floor RN Charge Overtime	2,226.81	0.00	2,226.81
120-000-5045-50024	MAN GEN 2nd Floor RN Charge Premium/Other	11,452.07	0.00	11,452.07
120-000-5045-50027	MAN GEN 2nd Floor RN Charge Holiday	5,003.76	0.00	5,003.76
120-000-5045-50029	MAN GEN 2nd Floor RN Charge Education	4,387.31	0.00	4,387.31
120-000-5055-50011	MAN GEN 3rd Floor RN Sup Productive	1,944.25	0.00	1,944.25
120-000-5055-50013	MAN 3rd Floor RN Sup Overtime	1,691.40	0.00	1,691.40
120-000-5055-50014	MAN GEN 3rd Floor RN Sup Premium/Other	45.50	0.00	45.50
120-000-5055-50021	MAN GEN 3rd Floor RN Charge Productive	91,962.09	0.00	91,962.09
120-000-5055-50022	MAN GEN 3rd Floor RN Charge Nonprod	7,851.28	0.00	7,851.28
120-000-5055-50023	MAN GEN 3rd Floor RN Charge Overtime	36.04	0.00	36.04
120-000-5055-50024	MAN GEN 3rd Floor RN Charge Premium/Other	2,832.91	0.00	2,832.91
120-000-5055-50027	MAN GEN 3rd Floor RN Charge Holiday	1,865.35	0.00	1,865.35
120-000-5055-50029	MAN GEN 3rd Floor RN Charge Education	4,697.59	0.00	4,697.59
120-000-5150-50011	MAN GEN MAN Nurse Spvr RN Sup Productive	100,084.77	0.00	100,084.77
120-000-5150-50012	MAN GEN MAN Nurse Spvr RN Sup Nonprod	7,057.71	0.00	7,057.71
120-000-5150-50013	MAN GEN MAN Nurse Spvr RN Sup Overtime	647.33	0.00	647.33
120-000-5150-50014	MAN GEN MAN Nurse Spvr RN Sup Premium/Othe	7,621.14	0.00	7,621.14
120-000-5150-50017	MAN GEN MAN Nurse Spvr RN Sup Holiday	1,691.92	0.00	1,691.92
120-000-5150-50019	MAN GEN MAN Nurse Spvr RN Sup Education	11,889.86	0.00	11,889.86
120-000-5150-50021	MAN GEN MAN Nurse Spvr RN Charge Productive	125,153.73	0.00	125,153.73
120-000-5150-50022	MAN GEN MAN Nurse Spvr RN Charge Nonprod	7,981.42	0.00	7,981.42
120-000-5150-50023	MAN GEN MAN Nurse Spvr RN Charge Overtime	9,721.36	0.00	9,721.36
120-000-5150-50024	MAN GEN MAN Nurse Spvr RN Charge Premium/O	7,872.22	0.00	7,872.22
120-000-5150-50027	MAN GEN MAN Nurse Spvr RN Charge Holiday	1,599.37	0.00	1,599.37
120-000-5150-50029	MAN GEN MAN Nurse Spvr RN Charge Education	421.98	0.00	421.98
120-000-5150-50051	MAN MAN Nurse Spvr CNA 1 Productive	111.54	0.00	111.54
120-000-5150-50054	MAN MAN Nurse Spvr CNA 1 Premium/Other	16.88	0.00	16.88
120-000-5150-50405	MANGeneral-MAN Nurse -Salary Dollar Transfer	(2,857.34)	0.00	(2,857.34)
120-000-5180-50011	MAN GEN 4 Wooster RN Sup Productive	720.47	0.00	720.47
120-000-5180-50014	MAN GEN 4 Wooster RN Sup Premium/Other	24.75	0.00	24.75
120-000-5180-50021	MAN GEN 4 Wooster RN Charge Productive	140,997.71	0.00	140,997.71
120-000-5180-50022	MAN GEN 4 Wooster RN Charge Nonprod	29,300.42	0.00	29,300.42
120-000-5180-50024	MAN GEN 4 Wooster RN Charge Premium/Other	9,746.61	0.00	9,746.61
120-000-5180-50027	MAN GEN 4 Wooster RN Charge Holiday	8,278.56	0.00	8,278.56
120-000-5180-50029	MAN GEN 4 Wooster RN Charge Education	248.36	0.00	248.36
120-000-5180-50405	MAN-General-4 Wooster-Salary Dollar Transfer	(6,191.35)	0.00	(6,191.35)
Subtotal [12B1.10] RNs - Direct Care - SNF Only		839,787.21	0.00	839,787.21
Subgroup : [12B1.22] RNs - Direct Care - Non Reimb				
120-150-5490-50001	MAN AL ALSA Productive	58,172.02	0.00	58,172.02
120-150-5490-50002	MAN AL ALSA Paid Time Off	6,930.44	0.00	6,930.44
120-150-5490-50003	MAN AL ALSA Overtime	561.32	0.00	561.32
120-150-5490-50004	MAN AL ALSA Premium/Other	4,198.14	0.00	4,198.14
120-150-5490-50007	MAN AL ALSA Holiday	1,350.70	0.00	1,350.70
120-150-5490-50021	MAN AL ALSA RN Charge Productive	16,763.25	0.00	16,763.25
120-150-5490-50022	MAN AL ALSA RN Charge Nonprod	1,602.05	0.00	1,602.05
120-150-5490-50023	MAN AL ALSA RN Charge Overtime	2,633.17	0.00	2,633.17
120-150-5490-50024	MAN AL ALSA RN Charge Premium/Other	2,073.89	0.00	2,073.89

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
120-150-5490-50027	MAN AL ALSA RN Charge Holiday	241.92	0.00	241.92
Subtotal [12B1.22] RNs - Direct Care - Non Reimb		94,526.90	0.00	94,526.90
Subgroup : [12B2.10]	RNs - Administrative - SNF Only			
002.5000.5000001	AON NURSING ADMIN S&W-PRODUCTIVE	0.00	0.00	0.00
			(0.00)	
120-000-5000-50001	MAN GEN Nursing Admin Productive	340,981.77	(229,543.24)	111,438.53
			(229,543.24)	
120-000-5000-50002	MAN GEN Nursing Admin Paid Time Off	39,758.02	0.00	39,758.02
120-000-5000-50003	MAN GEN Nursing Admin Overtime	2,265.93	0.00	2,265.93
120-000-5000-50004	MAN GEN Nursing Admin Premium/Other	6,526.55	0.00	6,526.55
120-000-5000-50007	MAN GEN Nursing Admin Holiday	7,682.38	0.00	7,682.38
120-000-5000-50009	MAN GEN Nursing Admin Education	943.00	0.00	943.00
120-000-5000-50021	MAN GEN Nursing Admin RN Charge Productive	352.89	0.00	352.89
120-000-5000-50024	MAN GEN Nursing Admin RN Charge Premium/Oth	21.88	0.00	21.88
120-000-5000-50031	MAN GEN Nursing Admin LPN Productive	5,106.04	0.00	5,106.04
120-000-5000-50033	MAN Nursing Admin LPN Overtime	4,218.80	0.00	4,218.80
120-000-5000-50041	MAN GEN Nursing Admin Unit Secy Productive	25,190.59	0.00	25,190.59
120-000-5000-50042	MAN GEN Nursing Admin Unit Secy Nonprod	3,038.63	0.00	3,038.63
120-000-5000-50043	MAN GEN Nursing Admin Unit Secy Overtime	219.21	0.00	219.21
120-000-5000-50047	MAN GEN Nursing Admin Unit Secy Holiday	619.69	0.00	619.69
120-000-5000-50051	MAN GEN Nursing Admin CNA 1 Productive	2,331.38	0.00	2,331.38
120-000-5000-50053	MAN GEN Nursing Admin CNA 1 Overtime	768.55	0.00	768.55
120-000-5000-50054	MAN GEN Nursing Admin CNA 1 Premium/Other	19.49	0.00	19.49
120-000-5000-50400	MAN GEN Nursing Admin Retro Adjustment	4.73	0.00	4.73
120-000-5000-50405	MAN GEN Nursing Admin Salary Dollars Trans	(2,612.57)	0.00	(2,612.57)
Subtotal [12B2.10] RNs - Administrative - SNF Only		437,436.96	(229,543.24)	207,893.72
Subgroup : [12C1.10]	LPNs - Direct Care - SNF Only			
120-000-5045-50031	MAN GEN 2nd Floor LPN Productive	361,599.62	0.00	361,599.62
120-000-5045-50032	MAN GEN 2nd Floor LPN Paid Time Off	47,109.32	0.00	47,109.32
120-000-5045-50033	MAN GEN 2nd Floor LPN Overtime	21,939.16	0.00	21,939.16
120-000-5045-50034	MAN GEN 2nd Floor LPN Premium/Other	18,505.91	0.00	18,505.91
120-000-5045-50037	MAN GEN 2nd Floor LPN Holiday	10,069.99	0.00	10,069.99
120-000-5045-50039	MAN GEN 2nd Floor LPN Education	5,982.60	0.00	5,982.60
120-000-5055-50031	MAN GEN 3rd Floor LPN Productive	220,313.07	0.00	220,313.07
120-000-5055-50032	MAN GEN 3rd Floor LPN Paid Time Off	19,150.20	0.00	19,150.20
120-000-5055-50033	MAN GEN 3rd Floor LPN Overtime	26,319.56	0.00	26,319.56
120-000-5055-50034	MAN GEN 3rd Floor LPN Premium/Other	13,238.74	0.00	13,238.74
120-000-5055-50037	MAN GEN 3rd Floor LPN Holiday	4,523.80	0.00	4,523.80
120-000-5055-50039	MAN GEN 3rd Floor LPN Education	9,247.21	0.00	9,247.21
120-000-5150-50031	MAN GEN MAN Nurse Spvr LPN Productive	688.04	0.00	688.04
120-000-5150-50034	MAN GEN MAN Nurse Spvr LPN Premium/Other	12.38	0.00	12.38
120-000-5180-50001	MAN GEN 4 Wooster Productive	58,072.70	0.00	58,072.70
120-000-5180-50002	MAN GEN 4 Wooster Paid Time Off	5,931.76	0.00	5,931.76
120-000-5180-50003	MAN GEN 4 Wooster Overtime	268.77	0.00	268.77
120-000-5180-50004	MAN GEN 4 Wooster Premium/Other	2,859.01	0.00	2,859.01
120-000-5180-50007	MAN GEN 4 Wooster Holiday	1,393.29	0.00	1,393.29
120-000-5180-50031	MAN GEN 4 Wooster LPN Productive	108,104.69	0.00	108,104.69
120-000-5180-50032	MAN GEN 4 Wooster LPN Paid Time Off	7,719.71	0.00	7,719.71
120-000-5180-50033	MAN GEN 4 Wooster LPN Overtime	4,500.58	0.00	4,500.58
120-000-5180-50034	MAN GEN 4 Wooster LPN Premium/Other	3,353.38	0.00	3,353.38
120-000-5180-50037	MAN GEN 4 Wooster LPN Holiday	1,699.61	0.00	1,699.61
Subtotal [12C1.10] LPNs - Direct Care - SNF Only		952,603.10	0.00	952,603.10
Subgroup : [12C1.22]	LPNs - Direct Care - Non Reimb			
120-150-5490-50031	MAN AL ALSA LPN Productive	74,044.41	0.00	74,044.41
120-150-5490-50032	MAN AL ALSA LPN Paid Time Off	3,889.34	0.00	3,889.34
120-150-5490-50033	MAN AL ALSA LPN Overtime	2,222.49	0.00	2,222.49
120-150-5490-50034	MAN AL ALSA LPN Premium/Other	3,623.57	0.00	3,623.57
120-150-5490-50037	MAN AL ALSA LPN Holiday	551.12	0.00	551.12
120-150-5490-50039	MAN AL ALSA LPN Education	207.97	0.00	207.97
120-150-8000-50031	MAN AL Administration LPN Productive	4,879.07	0.00	4,879.07
120-150-8000-50034	MAN AL Administration LPN Premium/Other	437.40	0.00	437.40
Subtotal [12C1.22] LPNs - Direct Care - Non Reimb		89,855.37	0.00	89,855.37
Subgroup : [12D.10]	Aides and Attendants - SNF Only			
120-000-5045-50002	MAN GEN 2nd Floor Paid Time Off	1,381.32	0.00	1,381.32
120-000-5045-50009	MAN GEN 2nd Floor Education	5,010.00	0.00	5,010.00
120-000-5045-50051	MAN GEN 2nd Floor CNA 1 Productive	706,579.70	0.00	706,579.70
120-000-5045-50052	MAN GEN 2nd Floor CNA 1 Paid Time Off	65,591.88	0.00	65,591.88
120-000-5045-50053	MAN GEN 2nd Floor CNA 1 Overtime	77,115.36	0.00	77,115.36
120-000-5045-50054	MAN GEN 2nd Floor CNA 1 Premium/Other	52,109.97	0.00	52,109.97
120-000-5045-50057	MAN GEN 2nd Floor CNA Holiday	18,396.53	0.00	18,396.53
120-000-5045-50059	MAN GEN 2nd Floor CNA Education	8,613.46	0.00	8,613.46
120-000-5045-50400	MAN GEN 2nd Floor Retro Adjustment	943.90	0.00	943.90
120-000-5045-50405	MAN-General-2nd Floor-Salary Transfer	(13,455.92)	0.00	(13,455.92)
120-000-5055-50051	MAN GEN 3rd Floor CNA 1 Productive	375,844.77	0.00	375,844.77
120-000-5055-50052	MAN GEN 3rd Floor CNA 1 Paid Time Off	28,455.99	0.00	28,455.99
120-000-5055-50053	MAN GEN 3rd Floor CNA 1 Overtime	34,692.44	0.00	34,692.44
120-000-5055-50054	MAN GEN 3rd Floor CNA 1 Premium/Other	27,251.14	0.00	27,251.14
120-000-5055-50057	MAN GEN 3rd Floor CNA Holiday	7,863.75	0.00	7,863.75
120-000-5055-50059	MAN GEN 3rd Floor CNA Education	11,142.78	0.00	11,142.78
120-000-5055-50405	MAN -General-3rd Floor-Salary Transfer	(7,157.36)	0.00	(7,157.36)
120-000-5180-50051	MAN GEN 4 Wooster CNA 1 Productive	175,865.10	0.00	175,865.10

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
120-000-5180-50052	MAN GEN 4 Wooster CNA 1 Paid Time Off	17,217.48	0.00	17,217.48
120-000-5180-50053	MAN GEN 4 Wooster CNA 1 Overtime	31,533.05	0.00	31,533.05
120-000-5180-50054	MAN GEN 4 Wooster CNA 1 Premium/Other	12,860.33	0.00	12,860.33
120-000-5180-50057	MAN GEN 4 Wooster CNA Holiday	3,934.47	0.00	3,934.47
120-000-5180-50059	MAN GEN 4 Wooster CNA Education	358.38	0.00	358.38
Subtotal [12D.10] Aides and Attendants - SNF Only		1,642,148.52	0.00	1,642,148.52
Subgroup : [12D.22] Aides and Attendants - Non Reimb				
120-150-5490-50051	MAN AL ALSA CNA 1 Productive	874.28	0.00	874.28
120-150-5490-50052	MAN AL ALSA CNA 1 Paid Time Off	(2.18)	0.00	(2.18)
120-150-5490-50054	MAN AL ALSA CNA 1 Premium/Other	196.91	0.00	196.91
120-150-5490-50061	MAN AL ALSA Res Care Asst Prod	219,681.47	0.00	219,681.47
120-150-5490-50062	MAN AL ALSA Res Care Asst Nonprod	18,572.01	0.00	18,572.01
120-150-5490-50063	MAN AL ALSA Res Care Asst OT	10,140.67	0.00	10,140.67
120-150-5490-50064	MAN AL ALSA Res Care Asst Prem	17,584.82	0.00	17,584.82
120-150-5490-50065	MAN AL ALSA Res Care Asst Educ	426.44	0.00	426.44
120-150-5490-50067	MAN AL ALSA Res Care Asst Holiday	4,919.99	0.00	4,919.99
120-150-5490-50405	MAN AL ALSA Salary Dollars Trans	(3,887.73)	0.00	(3,887.73)
120-150-8000-50051	MAN AL Administration CNA 1 Productive	288.56	0.00	288.56
Subtotal [12D.22] Aides and Attendants - Non Reimb		268,795.24	0.00	268,795.24
Subgroup : [12H.10] Recreation Workers - SNF Only				
120-000-6200-50001	MAN GEN Ther Recreation Productive	79,855.71	0.00	79,855.71
120-000-6200-50002	MAN GEN Ther Recreation Paid Time Off	7,695.30	0.00	7,695.30
120-000-6200-50003	MAN GEN Ther Recreation Overtime	969.10	0.00	969.10
120-000-6200-50004	MAN GEN Ther Recreation Premium/Other	404.44	0.00	404.44
120-000-6200-50007	MAN GEN Ther Recreation Holiday	1,644.91	0.00	1,644.91
120-000-6200-50009	MAN GEN Ther Recreation Education	154.00	0.00	154.00
120-000-6200-50405	Masonicare at Newt-General-Ther Recrea-Salary Do	(479.21)	0.00	(479.21)
Subtotal [12H.10] Recreation Workers - SNF Only		90,244.25	0.00	90,244.25
Subgroup : [12H.22] Recreation Worker - Non Reimb				
120-150-6200-50001	MAN AL Ther Recreation Productive	51,103.86	0.00	51,103.86
120-150-6200-50002	MAN AL Ther Recreation Paid Time Off	3,870.66	0.00	3,870.66
120-150-6200-50003	MAN AL Ther Recreation Overtime	7.49	0.00	7.49
120-150-6200-50004	MAN AL Ther Recreation Premium/Other	1,037.23	0.00	1,037.23
120-150-6200-50007	MAN AL Ther Recreation Holiday	1,137.82	0.00	1,137.82
120-150-6200-50009	MAN AL Ther Recreation Education	96.60	0.00	96.60
120-150-6200-50405	Masonicare at -Assisted Li-Ther Recrea-Salary Doll	(665.21)	0.00	(665.21)
Subtotal [12H.22] Recreation Worker - Non Reimb		56,588.45	0.00	56,588.45
Subgroup : [12M.33] Social Workers/Case Management - Capacity				
120-000-6000-50001	MAN GEN Social Svcs Productive	72,780.50	0.00	72,780.50
120-000-6000-50002	MAN GEN Social Svcs Paid Time Off	9,248.29	0.00	9,248.29
120-000-6000-50004	MAN GEN Social Svcs Premium/Other	255.50	0.00	255.50
120-000-6000-50007	MAN GEN Social Svcs Holiday	1,935.35	0.00	1,935.35
120-000-6000-50405	Masonicare at Newt-General-Social Serv-Salary Dol	(533.50)	0.00	(533.50)
Subtotal [12M.33] Social Workers/Case Management - Capacity		83,686.14	0.00	83,686.14
Subgroup : [12N.22] Marketing - Non Reimb				
120-150-8400-50002	MAN AL Marketing Paid Time Off	(0.89)	0.00	(0.89)
Subtotal [12N.22] Marketing - Non Reimb		(0.89)	0.00	(0.89)
Subgroup : [12O.15] Other - Salaries %				
120-000-8300-50001	MAN GEN Education/Library Productive	47,202.27	0.00	47,202.27
120-000-8300-50002	MAN GEN Education/Library Paid Time Off	4,915.73	0.00	4,915.73
120-000-8300-50004	MAN GEN Education/Library Premium/Other	1,075.00	0.00	1,075.00
120-000-8300-50007	MAN GEN Education/Library Holiday	1,310.10	0.00	1,310.10
120-000-8300-50405	Masonicare at Newt-General-Education/L-Salary Do	(426.92)	0.00	(426.92)
Subtotal [12O.15] Other - Salaries %		54,076.18	0.00	54,076.18
Subgroup : [12O.25] Other - Accum Costs				
120-000-8350-50001	MAN GEN Transportation Productive	28,062.17	0.00	28,062.17
120-000-8350-50002	MAN GEN Transportation Paid Time Off	134.45	0.00	134.45
120-000-8350-50003	MAN GEN Transportation Overtime	1,892.60	0.00	1,892.60
120-000-8350-50004	MAN GEN Transportation Premium/Other	3.09	0.00	3.09
120-000-8350-50007	MAN GEN Transportation Holiday	574.38	0.00	574.38
120-000-8350-50405	Masonicare at Newt-General-Transportat-Salary Do	(145.74)	0.00	(145.74)
Subtotal [12O.25] Other - Accum Costs		30,520.95	0.00	30,520.95
Subgroup : [12O.34] Other - Accum Costs				
120-000-5900-50001	MAN GEN Hosp Info Mgmt Productive	26,381.27	0.00	26,381.27
120-000-5900-50002	MAN GEN Hosp Info Mgmt Paid Time Off	3,345.95	0.00	3,345.95
120-000-5900-50003	MAN Hosp Info Mgmt Overtime	81.04	0.00	81.04
120-000-5900-50007	MAN GEN Hosp Info Mgmt Holiday	681.39	0.00	681.39
120-000-5900-50405	Masonicare at Newt-General-Hospital In-Salary Doll	(172.89)	0.00	(172.89)
Subtotal [12O.34] Other - Accum Costs		30,316.76	0.00	30,316.76
Subgroup : [12O.42] Other - Accum Costs				
120-000-6150-50001	MAN GEN Spiritual Svcs Productive	1,344.48	0.00	1,344.48
120-000-6150-50002	MAN GEN Spiritual Svcs Paid Time Off	(0.03)	0.00	(0.03)
Subtotal [12O.42] Other - Accum Costs		1,344.45	0.00	1,344.45
Total [10-A] Salaries and Wages		5,812,875.67	0.00	5,812,875.67

Group : [13-B] Professional Fees

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
Subgroup : [2.22]	Dentist - Non Reimb			
120-000-5802-58000	MAN GEN ACS-Dental Professional Fees	10,900.00	0.00	10,900.00
Subtotal [2.22] Dentist - Non Reimb		10,900.00	0.00	10,900.00
Subgroup : [3.22]	Pharmacist			
120-000-5640-58040	MAN GEN Pharmacy-PS Consulting Services	7,613.64	0.00	7,613.64
Subtotal [3.22] Pharmacist		7,613.64	0.00	7,613.64
Subgroup : [5A.07]	PT - Resident Care - PT Treatments			
120-000-5750-55000	MAN GEN Phys Ther I/P Purch Svcs/Inside	10,560.52	0.00	10,560.52
120-000-5750-58000	MAN GEN Phys Ther I/P Professional Fees	206,080.99	0.00	206,080.99
Subtotal [5A.07] PT - Resident Care - PT Treatments		216,641.51	0.00	216,641.51
Subgroup : [8A.10]	Medical Director - SNF Only			
120-000-5450-58005	MAN GEN Medical Svcs I/C Professional Fees	25,200.00	0.00	25,200.00
Subtotal [8A.10] Medical Director - SNF Only		25,200.00	0.00	25,200.00
Subgroup : [9A.08]	ST - Resident Care - ST Treatments			
120-000-5710-55000	MAN GEN Speech Ther I/P Purch Svcs/Inside	394.33	0.00	394.33
120-000-5710-58000	MAN GEN Speech Ther I/P Professional Fees	33,590.70	0.00	33,590.70
Subtotal [9A.08] ST - Resident Care - ST Treatments		33,985.03	0.00	33,985.03
Subgroup : [10A.22]	OT - Resident Care - Non Reimb			
120-000-5780-58000	MAN GEN Occup Ther I/P Professional Fees	157,979.23	(7,304.00)	150,675.23
R0003	OT P/S - Assisted Living	0.00	7,304.00	7,304.00
Subtotal [10A.22] OT - Resident Care - Non Reimb		157,979.23	0.00	157,979.23
Subgroup : [12.10]	Other - SNF Only			
120-000-5450-58000	MAN GEN Medical Svcs Professional Fees	53,716.43	0.00	53,716.43
Subtotal [12.10] Other - SNF Only		53,716.43	0.00	53,716.43
Total [13-B] Professional Fees		506,035.84	0.00	506,035.84
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1.15]	Workmen's Compensation - Salary %			
120-000-8600-51020	MAN GEN Employee Benefits Emp Ben-Workers Co	188,345.44	0.00	188,345.44
120-000-8600-51025	MAN GEN Employee Benefits Workers Comp Admin	111,052.16	0.00	111,052.16
Subtotal [1A1.15] Workmen's Compensation - Salary %		299,397.60	0.00	299,397.60
Subgroup : [1A2.15]	Disability Insurance - Salary %			
120-000-5000-51055	MAN GEN Nursing Admin Emp Ben-STD	750.00	0.00	750.00
120-000-5045-51055	MAN GEN 2nd Floor Emp Ben-STD	3,455.84	0.00	3,455.84
120-000-5055-51055	MAN GEN 3rd Floor Emp Ben-STD	18,107.54	0.00	18,107.54
120-000-5180-51055	MAN GEN 4 Wooster Emp Ben-STD	1,883.47	0.00	1,883.47
120-000-6200-51055	MAN GEN Ther Recreation Emp Ben-STD	1,097.81	0.00	1,097.81
120-000-7000-51055	MAN GEN Food Service Emp Ben-STD	3,831.42	0.00	3,831.42
120-000-7350-51055	MAN GEN Facility Mgmt Emp Ben-STD	1,652.17	0.00	1,652.17
120-000-8600-51050	MAN GEN Employee Benefits Emp Ben-AD&D Insu	206.51	0.00	206.51
120-000-8600-51060	MAN GEN Employee Benefits Emp Ben-LTD Emp P	1,658.93	0.00	1,658.93
120-000-8600-51065	MAN GEN Employee Benefits Emp Ben-LTD	7,407.89	0.00	7,407.89
120-150-5490-51055	MAN AL ALSA Emp Ben-STD	11,777.40	0.00	11,777.40
120-150-6200-51055	MAN AL Ther Recreation Emp Ben-STD	1,290.10	0.00	1,290.10
Subtotal [1A2.15] Disability Insurance - Salary %		53,119.08	0.00	53,119.08
Subgroup : [1A3.15]	Unemployment Insurance - Salary %			
120-000-8600-51030	MAN GEN Employee Benefits Emp Ben-Unemploy C	41,105.76	0.00	41,105.76
Subtotal [1A3.15] Unemployment Insurance - Salary %		41,105.76	0.00	41,105.76
Subgroup : [1A4.15]	Social Security (FICA) - Salary %			
120-000-8600-51010	MAN GEN Employee Benefits Emp Ben-Social Secu	360,696.01	0.00	360,696.01
120-000-8600-51015	MAN GEN Employee Benefits Emp Ben-Fica-Medic	83,450.35	0.00	83,450.35
Subtotal [1A4.15] Social Security (FICA) - Salary %		444,146.36	0.00	444,146.36
Subgroup : [1A5.15]	Health Insurance - Salary %			
120-000-8600-51055	MAN GEN Employee Benefits Emp Ben-STD	6,653.27	0.00	6,653.27
120-000-8600-51075	MAN GEN Employee Benefits Med Self Insured Cla	797,981.60	0.00	797,981.60
120-000-8600-51080	MAN GEN Employee Benefits HSA	28,081.36	0.00	28,081.36
120-000-8600-51085	MAN GEN Employee Benefits Med Admin And Stop	75,853.84	0.00	75,853.84
120-000-8600-51105	MAN GEN Employee Benefits Emp Ben-Vision	255.89	0.00	255.89
120-000-8600-51110	MAN GEN Employee Benefits Dental Self Insurance	58,736.02	0.00	58,736.02
120-000-8600-51115	MAN GEN Employee Benefits Emp Ben-Dental Adm	3,171.74	0.00	3,171.74
120-000-8600-51145	MAN GEN Employee Benefits Health Insurance With	(121,180.00)	0.00	(121,180.00)
120-000-8600-51150	MAN GEN Employee Benefits Dental Insurance With	(33,449.02)	0.00	(33,449.02)
120-000-8600-51155	MAN GEN Employee Benefits Exec Ex LTD	567.58	0.00	567.58
Subtotal [1A5.15] Health Insurance - Salary %		816,672.28	0.00	816,672.28
Subgroup : [1A6.15]	Life Insurance - Salary %			
120-000-8600-51070	MAN GEN Employee Benefits Emp Ben-Life Insuran	883.54	0.00	883.54
120-000-8600-51125	MAN GEN Employee Benefits Emp Ben-Group Life	2,840.40	0.00	2,840.40
Subtotal [1A6.15] Life Insurance - Salary %		3,723.94	0.00	3,723.94
Subgroup : [1A7.15]	Pensions - Salary %			
120-000-8600-51035	MAN GEN Employee Benefits Emp Ben-Pension	98,979.76	0.00	98,979.76
120-000-8600-51040	MAN GEN Employee Benefits Emp Ben-401K Match	56,238.01	0.00	56,238.01

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
120-000-8600-51045	MAN GEN Employee Benefits Emp Ben 3% Safe Ha	146,675.66	0.00	146,675.66
120-000-8600-51135	MAN GEN Employee Benefits Emp Ben-Post Retire	(5,493.84)	0.00	(5,493.84)
Subtotal [1A7.15] Pensions - Salary %		296,399.59	0.00	296,399.59
Subgroup : [1A8.15] Uniform Allowance - Salary %				
120-000-7100-51130	MAN GEN Environmental Svcs Emp Ben-Uniform	130.32	0.00	130.32
120-000-8600-51130	MAN GEN Employee Benefits Emp Ben-Uniform	754.00	0.00	754.00
Subtotal [1A8.15] Uniform Allowance - Salary %		884.32	0.00	884.32
Subgroup : [1A9.15] Other - Salary %				
120-000-8600-51000	MAN GEN Employee Benefits Emp Ben-Ben Allocat	(275,413.42)	0.00	(275,413.42)
120-000-8600-51120	MAN GEN Employee Benefits Exp & Exp Recovery-	1,358.39	0.00	1,358.39
120-000-8600-51210	MAN GEN Employee Benefits Employee Relations	110.60	0.00	110.60
120-150-5490-51000	MAN AL ALSA Emp Ben-Ben Allocat	144,439.64	0.00	144,439.64
120-150-8000-51000	MAN AL Administration Emp Ben-Ben Allocat	121,393.30	0.00	121,393.30
Subtotal [1A9.15] Other - Salary %		(8,111.49)	0.00	(8,111.49)
Subgroup : [1C.22] Bad Debts - Non Reimb				
120-000-4020-46100	MAN GEN Ded From Rev Provision For Bad Debt	185,016.00	0.00	185,016.00
Subtotal [1C.22] Bad Debts - Non Reimb		185,016.00	0.00	185,016.00
Subgroup : [1D.45] Accounting and Auditing - Expenses				
120-000-8000-58030	MAN GEN Administration PS-Auditing	10,296.00	0.00	10,296.00
Subtotal [1D.45] Accounting and Auditing - Expenses		10,296.00	0.00	10,296.00
Subgroup : [1E.45] Legal - Expenses				
120-000-8000-58025	MAN GEN Administration PS-Legal	6,544.68	0.00	6,544.68
Subtotal [1E.45] Legal - Expenses		6,544.68	0.00	6,544.68
Subgroup : [1G.02] Office Supplies - Sqft				
120-000-7100-52035	MAN GEN Environmental Svcs Office Supplies	1,973.39	0.00	1,973.39
Subtotal [1G.02] Office Supplies - Sqft		1,973.39	0.00	1,973.39
Subgroup : [1G.10] Office Supplies - SNF Only				
120-000-5000-52035	MAN GEN Nursing Admin Office Supplies	4,963.50	0.00	4,963.50
120-000-5045-52035	MAN GEN 2nd Floor Office Supplies	2,553.23	0.00	2,553.23
120-000-5055-52035	MAN GEN 3rd Floor Office Supplies	1,841.57	0.00	1,841.57
120-000-5150-52035	MAN GEN MAN Nurse Spvr Office Supplies	372.46	0.00	372.46
120-000-5150-53000	MAN GEN MAN Nurse Spvr Freight	1,143.86	0.00	1,143.86
120-000-5180-52035	MAN GEN 4 Wooster Office Supplies	164.57	0.00	164.57
120-000-6200-52035	MAN GEN Ther Recreation Office Supplies	501.00	0.00	501.00
120-000-7350-52000	MAN GEN Facility Mgmt General -Supplies	10,248.49	0.00	10,248.49
120-000-8450-52035	MAN GEN Admissions Office Supplies	1,040.30	0.00	1,040.30
Subtotal [1G.10] Office Supplies - SNF Only		22,828.98	0.00	22,828.98
Subgroup : [1G.15] Office Supplies - Salary %				
120-000-8150-52035	MAN GEN Human Resources Office Supplies	18.49	0.00	18.49
120-000-8300-52000	MAN GEN Education/Library General -Supplies	3.61	0.00	3.61
Subtotal [1G.15] Office Supplies - Salary %		22.10	0.00	22.10
Subgroup : [1G.22] Office Supplies - Non Reimb				
120-000-7350-80005	MAN GEN Facility Mgmt Inc Rec-Fr QOL I/C	(60.50)	0.00	(60.50)
120-000-8400-56005	MAN GEN Marketing Advertise/Marketing	26,043.71	0.00	26,043.71
120-150-5490-52035	MAN AL ALSA Office Supplies	45.23	0.00	45.23
120-150-6200-52035	MAN AL Ther Recreation Office Supplies	156.43	0.00	156.43
120-150-8000-52000	MAN AL Administration General -Supplies	136.02	0.00	136.02
120-150-8000-52035	MAN AL Administration Office Supplies	1,944.51	0.00	1,944.51
120-150-8400-56005	MAN AL Marketing Advertise/Marketing	21,740.33	0.00	21,740.33
Subtotal [1G.22] Office Supplies - Non Reimb		50,005.73	0.00	50,005.73
Subgroup : [1G.25] Office Supplies - Accum Costs				
120-000-8350-52000	MAN GEN Transportation General -Supplies	141.48	0.00	141.48
Subtotal [1G.25] Office Supplies - Accum Costs		141.48	0.00	141.48
Subgroup : [1G.33] Office Supplies - Capacity				
120-000-6000-52035	MAN GEN Social Svcs Office Supplies	132.79	0.00	132.79
120-000-7350-52035	MAN GEN Facility Mgmt Office Supplies	188.88	0.00	188.88
Subtotal [1G.33] Office Supplies - Capacity		321.67	0.00	321.67
Subgroup : [1G.45] Office Supplies - Expenses				
120-000-8000-52000	MAN GEN Administration General -Supplies	1,150.80	0.00	1,150.80
120-000-8000-52025	MAN GEN Administration Supplies-Cleaning	11.91	0.00	11.91
120-000-8000-52035	MAN GEN Administration Office Supplies	1,945.70	0.00	1,945.70
120-000-8000-56000	MAN GEN Administration Purch Svcs/Outside	970.94	0.00	970.94
Subtotal [1G.45] Office Supplies - Expenses		4,079.35	0.00	4,079.35
Subgroup : [1H1.30] Telephone and Telegraph - Telephone				
120-000-8000-53015	MAN GEN Administration Telephone	(183.30)	0.00	(183.30)
120-000-8250-53015	MAN GEN IT Telephone	16,290.35	0.00	16,290.35
Subtotal [1H1.30] Telephone and Telegraph - Telephone		16,107.05	0.00	16,107.05
Subgroup : [1H2.30] Cellular Phones and Beepers - Telephone				
120-000-8250-53030	MAN GEN IT Phone-Mobile	4,404.66	0.00	4,404.66
Subtotal [1H2.30] Cellular Phones and Beepers - Telephone		4,404.66	0.00	4,404.66

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
Subgroup : [1K3.10]	Resident Day User Fee - SNF Only			
120-000-8000-53425	MAN GEN Administration Provider Tax	548,770.68	0.00	548,770.68
Subtotal [1K3.10] Resident Day User Fee - SNF Only		548,770.68	0.00	548,770.68
Subgroup : [1H1.22]	Telephone and Telegraph - Non Reimb			
120-150-8000-53015	MAN AL Administration Telephone	14,351.71	0.00	14,351.71
120-150-8000-53030	MAN AL Administration Phone-Mobile	1,375.80	0.00	1,375.80
Subtotal [1H1.22] Telephone and Telegraph - Non Reimb		15,727.51	0.00	15,727.51
Total [15] Expenditures Other than Salaries		2,813,576.72	0.00	2,813,576.72
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [4.10]	Employee Travel - SNF Only			
120-000-5000-60000	MAN GEN Nursing Admin Business Exp Reim	3,219.00	0.00	3,219.00
Subtotal [4.10] Employee Travel - SNF Only		3,219.00	0.00	3,219.00
Subgroup : [5.10]	Education Expense - SNF Only			
120-000-5000-60005	MAN GEN Nursing Admin Education/Seminar	1,621.85	0.00	1,621.85
120-000-6200-60005	MAN GEN Ther Recreation Education/Seminar	129.00	0.00	129.00
120-000-8000-60005	MAN GEN Administration Education/Seminar	1,042.00	0.00	1,042.00
Subtotal [5.10] Education Expense - SNF Only		2,792.85	0.00	2,792.85
Subgroup : [5.15]	Education Expense - Salary %			
120-000-7350-60005	MAN GEN Facility Mgmt Education/Seminar	75.00	0.00	75.00
120-000-8300-50009	MAN Education/Library Education	286.06	0.00	286.06
120-000-8300-51215	MAN GEN Education/Library Tuition Reimbursemen	108.00	0.00	108.00
120-000-8600-51215	MAN GEN Employee Benefits Tuition Reimburseme	7,670.40	0.00	7,670.40
Subtotal [5.15] Education Expense - Salary %		8,139.46	0.00	8,139.46
Subgroup : [5.22]	Education Expense - Non Reimb			
120-150-8000-60005	MAN AL Administration Education/Seminar	1,885.00	0.00	1,885.00
Subtotal [5.22] Education Expense - Non Reimb		1,885.00	0.00	1,885.00
Subgroup : [6.25]	Automobile Expense - Accum Costs			
120-000-8350-56000	MAN GEN Transportation Purch Svcs/Outside	3,775.05	0.00	3,775.05
Subtotal [6.25] Automobile Expense - Accum Costs		3,775.05	0.00	3,775.05
Subgroup : [M1.15]	Advertising Help Wanted - Salaries %			
120-000-8151-55075	Masonicare at Newt-General-Recruitment-Recruit/O	15,983.60	0.00	15,983.60
Subtotal [M1.15] Advertising Help Wanted - Salaries %		15,983.60	0.00	15,983.60
Subgroup : [M3.22]	Advertising Other - Non Reimb			
120-150-6200-56005	MAN AL Ther Recreation Advertise/Marketing	186.79	0.00	186.79
120-150-8400-55000	MAN AL Marketing Purch Svcs/Inside	5,000.00	0.00	5,000.00
Subtotal [M3.22] Advertising Other - Non Reimb		5,186.79	0.00	5,186.79
Subgroup : [M5.34]	Medical Records - Accum Costs			
120-000-5900-52035	MAN GEN Hosp Info Mgmt Office Supplies	1,661.00	0.00	1,661.00
120-000-5900-80000	MAN GEN Hosp Info Mgmt Income/Expense Rec	(257.40)	0.00	(257.40)
Subtotal [M5.34] Medical Records - Accum Costs		1,403.60	0.00	1,403.60
Subgroup : [M6.22]	Barber and Beauty Supplies - Non Reimb			
120-000-6250-52000	Masonicare at Newto-General-Hair Salon-General -S	3.25	0.00	3.25
120-000-6250-52030	MAN GEN Hair Salon Supplies-Pat Medical	884.00	0.00	884.00
120-000-6250-55000	Masonicare at Newto-General-Hair Salon-Purch Svcs	49,112.00	0.00	49,112.00
Subtotal [M6.22] Barber and Beauty Supplies - Non Reimb		49,999.25	0.00	49,999.25
Subgroup : [M7.10]	Postage - SNF Only			
120-000-5000-53060	MAN GEN Nursing Admin Postage/Fedex/Ups	635.21	0.00	635.21
120-000-5180-53060	MAN GEN 4 Wooster Postage/Fedex/Ups	0.92	0.00	0.92
Subtotal [M7.10] Postage - SNF Only		636.13	0.00	636.13
Subgroup : [M7.15]	Postage - Salary %			
120-000-6000-53060	Masonicare at Newt-General-Social Serv-Postage/F	104.25	0.00	104.25
Subtotal [M7.15] Postage - Salary %		104.25	0.00	104.25
Subgroup : [M7.22]	Postage - Non Reimb			
120-000-8400-53060	Masonicare at Newtow-General-Marketing-Postage/	39.18	0.00	39.18
120-150-8000-53060	MAN AL Administration Postage/Fedex/Ups	169.33	0.00	169.33
Subtotal [M7.22] Postage - Non Reimb		208.51	0.00	208.51
Subgroup : [M7.45]	Postage - Expenses			
120-000-8000-53060	MAN GEN Administration Postage/Fedex/Ups	490.29	0.00	490.29
Subtotal [M7.45] Postage - Expenses		490.29	0.00	490.29
Subgroup : [M8.10]	Dues and Membership Fees to Professional Associations - SNF Only			
120-000-5000-53040	MAN GEN Nursing Admin Membership & Dues	412.85	(45.85)	367.00
120-000-8000-53040	MAN GEN Administration Membership & Dues	1,069.98	0.00	1,069.98
Subtotal [M8.10] Dues and Membership Fees to Professional Associations - SNF Only		1,482.83	(45.85)	1,436.98
Subgroup : [M8.22]	Dues and Membership Fees to Professional Associations - Non Reimb			
120-150-8000-53040	MAN AL Administration Membership & Dues	3,122.19	0.00	3,122.19
Subtotal [M8.22] Dues and Membership Fees to Professional Associations - Non Reimb		3,122.19	0.00	3,122.19
Subgroup : [M9.10]	Subscriptions - SNF Only			

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
R0002	Subscriptions	0.00	45.85	45.85
			45.85	
Subtotal [M9.10] Subscriptions - SNF Only		0.00	45.85	45.85
Subgroup : [M11.02] Services Provided by Contract - Sqft				
120-150-7100-55000	MAN AL Environmental Svcs Purch Svcs/Inside	91.95	0.00	91.95
Subtotal [M11.02] Services Provided by Contract - Sqft		91.95	0.00	91.95
Subgroup : [M11.10] Services Provided by Contract - SNF Only				
120-000-5000-55000	MAN GEN Nursing Admin Purch Svcs/Inside	1,871.42	0.00	1,871.42
120-000-8450-55000	MAN GEN Admissions Purch Svcs/Inside	66.70	0.00	66.70
Subtotal [M11.10] Services Provided by Contract - SNF Only		1,938.12	0.00	1,938.12
Subgroup : [M11.15] Services Provided by Contract - Salary %				
120-000-8150-55000	MAN GEN Human Resources Purch Svcs/Inside	132.97	0.00	132.97
120-000-8300-55000	MAN GEN Education/Library Purch Svcs/Inside	6.70	0.00	6.70
Subtotal [M11.15] Services Provided by Contract - Salary %		139.67	0.00	139.67
Subgroup : [M11.22] Services Provided by Contract - Non Reimb				
120-150-5490-55000	MAN AL ALSA Purch Svcs/Inside	60.30	0.00	60.30
120-150-6200-55000	MAN AL Ther Recreation Purch Svcs/Inside	170.00	0.00	170.00
120-150-7350-55000	MAN AL Facility Mgmt Purch Svcs/Inside	5,106.25	0.00	5,106.25
120-150-8000-55000	MAN AL Administration Purch Svcs/Inside	287.42	0.00	287.42
Subtotal [M11.22] Services Provided by Contract - Non Reimb		5,623.97	0.00	5,623.97
Subgroup : [M11.31] Services Provided by Contract - Accum Costs				
120-000-5900-55000	MAN GEN Hosp Info Mgmt Purch Svcs/Inside	4,336.35	0.00	4,336.35
120-000-8250-55000	MAN GEN IT Purch Svcs/Inside	7,972.01	0.00	7,972.01
Subtotal [M11.31] Services Provided by Contract - Accum Costs		12,308.36	0.00	12,308.36
Subgroup : [M11.33] Services Provided by Contract - Capacity				
120-000-6000-55000	MAN GEN Social Svcs Purch Svcs/Inside	56.60	0.00	56.60
Subtotal [M11.33] Services Provided by Contract - Capacity		56.60	0.00	56.60
Subgroup : [M11.45] Services Provided by Contract - Expenses				
120-000-8000-55000	MAN GEN Administration Purch Svcs/Inside	655.89	0.00	655.89
Subtotal [M11.45] Services Provided by Contract - Expenses		655.89	0.00	655.89
Subgroup : [M12.10] Administrative Management Services - SNF Only				
120-000-7350-50400	MAN Facility Mgmt Retro Adjustment	12.48	0.00	12.48
120-000-8000-57000	MAN GEN Administration Management Fee I/C	574,679.56	0.00	574,679.56
Subtotal [M12.10] Administrative Management Services - SNF Only		574,692.04	0.00	574,692.04
Subgroup : [M12.22] Administrative Management Services - Non Reimb				
120-150-8000-57000	MAN AL Administration Management Fee I/C	110,816.80	0.00	110,816.80
Subtotal [M12.22] Administrative Management Services - Non Reimb		110,816.80	0.00	110,816.80
Subgroup : [M13.03] Other - Patient days				
120-000-7005-53065	MAN GEN Comms Cafe Bank Charges	777.18	0.00	777.18
Subtotal [M13.03] Other - Patient days		777.18	0.00	777.18
Subgroup : [M13.10] Other - SNF Only				
120-000-5000-53035	MAN GEN Nursing Admin Licenses	110.00	0.00	110.00
120-000-8000-60000	MAN GEN Administration Business Exp Reim	2,468.11	0.00	2,468.11
120-000-8000-62035	MAN GEN Administration CHEFA Administrative Fe	2,820.40	0.00	2,820.40
Subtotal [M13.10] Other - SNF Only		5,398.51	0.00	5,398.51
Subgroup : [M13.15] Other - Salary %				
120-000-8000-51210	MAN GEN Administration Employee Relations	120.00	0.00	120.00
120-000-8150-51210	MAN GEN Human Resources Employee Relations	5,836.16	0.00	5,836.16
Subtotal [M13.15] Other - Salary %		5,956.16	0.00	5,956.16
Subgroup : [M13.22] Other - Non Reimb				
120-000-8000-53050	MAN GEN Administration Non Reimbursable	3,589.38	0.00	3,589.38
120-000-8000-63001	Masonicare at Newtown-General-Administrat-Accretio	50,000.00	0.00	50,000.00
120-000-8400-60000	MAN GEN Marketing Business Exp Reim	2,179.67	0.00	2,179.67
120-000-8450-56005	MAN GEN Admissions Advertise/Marketing	(200.00)	0.00	(200.00)
120-150-5490-60000	MAN AL ALSA Business Exp Reim	42.80	0.00	42.80
120-150-6200-60000	MAN AL Ther Recreation Business Exp Reim	37.45	0.00	37.45
120-150-7350-53035	MAN AL Facility Mgmt Licenses	126.17	0.00	126.17
120-150-7350-56000	MAN AL Facility Mgmt Purch Svcs/Outside	53,754.96	0.00	53,754.96
120-150-7740-52000	MAN -A L-General -Suplies	3.32	0.00	3.32
120-150-8000-53050	MAN AL Administration Non Reimbursable	2,128.00	0.00	2,128.00
120-150-8000-60000	MAN AL Administration Business Exp Reim	365.93	0.00	365.93
120-150-8000-62035	MAN AL Administration CHEFA Administrative Fees	632.64	0.00	632.64
Subtotal [M13.22] Other - Non Reimb		112,660.32	0.00	112,660.32
Subgroup : [4.22] Employee Travel - Non Reimb				
120-150-5490-60010	MAN AL ALSA Mileage	74.90	0.00	74.90
Subtotal [4.22] Employee Travel - Non Reimb		74.90	0.00	74.90
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		929,619.27	0.00	929,619.27
Group : [18] Dietary Basis for Allocation of Costs				
Subgroup : [2A1.10] Raw Food - SNF Only				
120-000-5045-53305	MAN GEN 2nd Floor Food/Cater Reim	18,903.20	0.00	18,903.20

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
120-000-5055-53305	MAN GEN 3rd Floor Food/Cater Reim	12,459.51	0.00	12,459.51
120-000-5180-53305	MAN GEN 4 Wooster Food/Cater Reim	5,313.54	0.00	5,313.54
120-000-7000-53320	MAN GEN Food Service Morrison Food---Food	305,112.13	0.00	305,112.13
Subtotal [2A1.10] Raw Food - SNF Only		341,788.38	0.00	341,788.38
Subgroup : [2A1.22] Raw Food - Non Reimb				
120-000-5000-53310	MAN GEN Nursing Admin Food/Cater Non-Reim	245.10	0.00	245.10
120-000-6200-53310	MAN GEN Ther Recreation Food/Cater Non-Reim	5,121.35	0.00	5,121.35
120-000-7000-53305	MAN GEN Food Service Food/Cater Reim	(36,676.25)	0.00	(36,676.25)
120-000-8000-53310	MAN GEN Administration Food/Cater Non-Reim	375.00	0.00	375.00
120-000-8150-53310	MAN GEN Human Resources Food/Cater Non-Reim	5,067.00	0.00	5,067.00
120-000-8400-53310	MAN GEN Marketing Food/Cater Non-Reim	674.00	0.00	674.00
120-150-6200-53310	MAN AL Ther Recreation Food/Cater Non-Reim	711.00	0.00	711.00
120-150-7000-53320	MAN AL Food Service Morrison Food---Food	96,318.90	0.00	96,318.90
120-150-8000-53310	MAN AL Administration Food/Cater Non-Reim	233.00	0.00	233.00
120-150-8400-53310	MAN AL Marketing Food/Cater Non-Reim	1,176.20	0.00	1,176.20
Subtotal [2A1.22] Raw Food - Non Reimb		73,245.30	0.00	73,245.30
Subgroup : [2A2.03] Non-Food Supplies - Patient days				
120-000-7000-52000	MAN GEN Food Service General -Supplies	(1,918.05)	0.00	(1,918.05)
120-000-7000-52020	MAN GEN Food Service Morrison Direct Expense---	31,401.38	0.00	31,401.38
120-000-7000-52030	MAN GEN Food Service Supplies-Pat Medical	1,118.82	0.00	1,118.82
120-000-7005-52020	MAN GEN Comms Cafe Morrison Direct Expense---	1,280.60	0.00	1,280.60
Subtotal [2A2.03] Non-Food Supplies - Patient days		31,882.75	0.00	31,882.75
Subgroup : [2A2.22] Non-Food Supplies - Non Reimb				
120-150-7000-52000	MAN AL Food Service General -Supplies	6,918.05	0.00	6,918.05
120-150-7000-52020	MAN AL Food Service Morrison Direct Expense---Di	11,407.23	0.00	11,407.23
Subtotal [2A2.22] Non-Food Supplies - Non Reimb		18,325.28	0.00	18,325.28
Subgroup : [2B.10] Purchased Services - SNF Only				
120-000-7000-55000	MAN GEN Food Service Purch Svcs/Inside	34.55	0.00	34.55
120-000-7000-55080	MAN GEN Food Service Morrison Mgmt Fee	100,525.62	0.00	100,525.62
Subtotal [2B.10] Purchased Services - SNF Only		100,560.17	0.00	100,560.17
Subgroup : [2B.03] Purchased Services - Patient days				
120-000-7005-53320	MAN GEN Comms Cafe Morrison Food---Food	10,112.83	0.00	10,112.83
Subtotal [2B.03] Purchased Services - Patient days		10,112.83	0.00	10,112.83
Subgroup : [2B.22] Purchased Services - Non Reimb				
120-150-7000-55080	MAN AL Food Service Morrison Mgmt Fee	122,491.99	0.00	122,491.99
Subtotal [2B.22] Purchased Services - Non Reimb		122,491.99	0.00	122,491.99
Total [18] Dietary Basis for Allocation of Costs		698,406.70	0.00	698,406.70
Group : [19] Laundry-Basis for Allocation of Costs				
Subgroup : [3A1.10] Bed Linens, etc...washed, ironed.. - SNF Only				
120-000-7200-52000	MAN GEN Laundry/Linen General -Supplies	2,070.46	0.00	2,070.46
Subtotal [3A1.10] Bed Linens, etc...washed, ironed.. - SNF Only		2,070.46	0.00	2,070.46
Subgroup : [3A4.10] Repair and/or purchased linens - SNF Only				
120-000-7200-54000	MAN GEN Laundry/Linen Repairs & Maint	1,885.00	0.00	1,885.00
Subtotal [3A4.10] Repair and/or purchased linens - SNF Only		1,885.00	0.00	1,885.00
Subgroup : [3B.10] Purchased Services - SNF Only				
120-000-7200-55110	MAN GEN Laundry/Linen I/C Laundry/Linen	210,096.11	0.00	210,096.11
Subtotal [3B.10] Purchased Services - SNF Only		210,096.11	0.00	210,096.11
Subgroup : [3D.10] Other - SNF Only				
120-000-7200-52025	MAN GEN Laundry/Linen Supplies-Cleaning	5.18	0.00	5.18
120-000-7200-52030	MAN GEN Laundry/Linen Supplies-Pat Medical	4.84	0.00	4.84
Subtotal [3D.10] Other - SNF Only		10.02	0.00	10.02
Subgroup : [3D.22] Other - Non Reimb.				
120-150-7200-52000	MAN AL Laundry/Linen General -Supplies	489.60	0.00	489.60
Subtotal [3D.22] Other - Non Reimb.		489.60	0.00	489.60
Total [19] Laundry-Basis for Allocation of Costs		214,551.19	0.00	214,551.19
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1.02] In-House Care Supplies - Sqft				
120-000-7100-52000	MAN GEN Environmental Svcs General -Supplies	12,502.21	0.00	12,502.21
120-000-7100-52025	MAN GEN Environmental Svcs Supplies-Cleaning	11,832.47	0.00	11,832.47
120-000-7100-52030	MAN GEN Environmental Svcs Supplies-Pat Medica	438.21	0.00	438.21
120-150-7100-52000	MAN AL Environmental Svcs General -Supplies	1,346.26	0.00	1,346.26
Subtotal [4A1.02] In-House Care Supplies - Sqft		26,119.15	0.00	26,119.15
Subgroup : [4A1.33] In-House Care Supplies - Capacity				
120-000-7350-52025	MAN GEN Facility Mgmt Supplies-Cleaning	58.00	0.00	58.00
Subtotal [4A1.33] In-House Care Supplies - Capacity		58.00	0.00	58.00
Subgroup : [4B.02] Purchased Services - Sqft				
120-000-7100-55000	MAN GEN Environmental Svcs Purch Svcs/Inside	599.00	0.00	599.00
120-000-7100-56000	MAN GEN Environmental Svcs Purch Svcs/Outside	19,556.44	0.00	19,556.44
120-150-7100-56000	MAN AL Environmental Svcs Purch Svcs/Outside	14,957.90	0.00	14,957.90
Subtotal [4B.02] Purchased Services - Sqft		35,113.34	0.00	35,113.34

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
Subgroup : [5A2.22]	Purchased from - Non Reimb			
120-000-5640-52055	MAN GEN Pharmacy-PS Prescriptions Drugs	62,478.96	0.00	62,478.96
Subtotal [5A2.22] Purchased from - Non Reimb		62,478.96	0.00	62,478.96
Subgroup : [5B.10]	Medicine Cabinet Drugs - SNF Only			
120-000-5000-52070	MAN GEN Nursing Admin Non-Rx Drugs	2.88	0.00	2.88
120-000-5045-52070	MAN GEN 2nd Floor Non-Rx Drugs	10,082.31	0.00	10,082.31
120-000-5055-52070	MAN GEN 3rd Floor Non-Rx Drugs	11,116.09	0.00	11,116.09
120-000-5180-52070	MAN GEN 4 Wooster Non-Rx Drugs	2,631.24	0.00	2,631.24
120-000-5640-52045	MAN GEN Pharmacy-PS Supplies-Pharmaceuticals	18,090.92	0.00	18,090.92
120-000-5640-52050	MAN GEN Pharmacy-PS Supplies-Medicaid Rx	2,430.23	0.00	2,430.23
Subtotal [5B.10] Medicine Cabinet Drugs - SNF Only		44,353.67	0.00	44,353.67
Subgroup : [5B.22]	Medicine Cabinet Drugs - Non Reimb			
120-000-5045-52065	MAN GEN 2nd Floor Pharmacy Facility Responsible	527.87	0.00	527.87
120-000-5180-52065	MAN GEN 4 Wooster Pharmacy Facility Responsibl	1,152.28	0.00	1,152.28
120-000-5640-52060	MAN GEN Pharmacy-PS Pharmacy Managed Care	33,145.52	0.00	33,145.52
120-000-5640-52065	MAN GEN Pharmacy-PS Pharmacy Facility Respon	27,840.09	0.00	27,840.09
Subtotal [5B.22] Medicine Cabinet Drugs - Non Reimb		62,665.76	0.00	62,665.76
Subgroup : [5C.10]	Medical and Therapeutic Supplies - SNF Only			
120-000-5000-52000	MAN GEN Nursing Admin General -Supplies	2,639.79	0.00	2,639.79
120-000-5000-52030	MAN GEN Nursing Admin Supplies-Pat Medical	897.47	0.00	897.47
120-000-5045-52030	MAN GEN 2nd Floor Supplies-Pat Medical	59,831.31	0.00	59,831.31
120-000-5045-54010	MAN GEN 2nd Floor Equipment Rental/Lease	6,792.90	0.00	6,792.90
120-000-5055-52030	MAN GEN 3rd Floor Supplies-Pat Medical	54,096.92	0.00	54,096.92
120-000-5150-52000	Masonicare at Newt-General-MAN Nurse S-General	92.24	0.00	92.24
120-000-5150-52030	MAN GEN MAN Nurse Spvr Supplies-Pat Medical	3,978.28	0.00	3,978.28
120-000-5150-53060	Masonicare at Newt-General-MAN Nurse S-Postage	3.72	0.00	3.72
120-000-5180-52000	MAN GEN 4 Wooster General -Supplies	5,281.43	0.00	5,281.43
120-000-5180-52030	MAN GEN 4 Wooster Supplies-Pat Medical	25,736.70	0.00	25,736.70
120-000-5850-52030	MAN GEN Central Supply Supplies-Pat Medical	5,529.69	0.00	5,529.69
120-000-5850-52075	MAN GEN Central Supply Supplies-Inv - Over/Short	(637.00)	0.00	(637.00)
120-000-7350-52030	MAN GEN Facility Mgmt Supplies-Pat Medical	0.69	0.00	0.69
120-000-8000-52030	MAN GEN Administration Supplies-Pat Medical	1,608.27	0.00	1,608.27
120-000-8300-52030	MAN GEN Education/Library Supplies-Pat Medical	(3,254.15)	0.00	(3,254.15)
Subtotal [5C.10] Medical and Therapeutic Supplies - SNF Only		162,598.26	0.00	162,598.26
Subgroup : [5C.22]	Medical and Therapeutic Supplies - Non Reimb			
120-000-5045-52040	MAN GEN 2nd Floor Supplies-Pat Chargeable	270.19	0.00	270.19
120-000-5055-52040	MAN GEN 3rd Floor Supplies-Pat Chargeable	667.88	0.00	667.88
120-000-5180-52040	MAN GEN 4 Wooster Supplies-Pat Chargeable	570.54	0.00	570.54
120-000-5802-52000	MAN GEN ACS-Dental General -Supplies	488.61	0.00	488.61
120-000-5802-52030	MAN GEN ACS-Dental Supplies-Pat Medical	2,493.06	0.00	2,493.06
120-000-5850-52040	MAN GEN Central Supply Supplies-Pat Chargeable	3.63	0.00	3.63
120-150-5490-52000	MAN AL ALSA General -Supplies	3,980.07	0.00	3,980.07
120-150-5490-52030	MAN AL ALSA Supplies-Pat Medical	492.77	0.00	492.77
Subtotal [5C.22] Medical and Therapeutic Supplies - Non Reimb		8,966.75	0.00	8,966.75
Subgroup : [5D.22]	Ambulance/Limousine - Non Reimb			
120-000-5045-55105	MAN GEN 2nd Floor PS-Ambulance Services	7,388.00	0.00	7,388.00
Subtotal [5D.22] Ambulance/Limousine - Non Reimb		7,388.00	0.00	7,388.00
Subgroup : [5E2.22]	Oxygen - Other - Non Reimb			
120-000-5850-52080	MAN GEN Central Supply Supplies-Oxygen	10,922.07	0.00	10,922.07
Subtotal [5E2.22] Oxygen - Other - Non Reimb		10,922.07	0.00	10,922.07
Subgroup : [5F.22]	X-Rays and related radiological - SNF Only			
120-000-5600-55095	MAN GEN Radiology Consolidated Billing	7,061.82	0.00	7,061.82
Subtotal [5F.22] X-Rays and related radiological - SNF Only		7,061.82	0.00	7,061.82
Subgroup : [5H.02]	Laboratory - Non Reimb			
120-000-5650-55100	MAN GEN Laboratory PS-Laboratory Services	16,553.33	0.00	16,553.33
Subtotal [5H.02] Laboratory - Non Reimb		16,553.33	0.00	16,553.33
Subgroup : [5I.10]	Recreation - SNF Only			
120-000-6200-52000	MAN GEN Ther Recreation General -Supplies	3,632.61	0.00	3,632.61
120-000-6200-53035	MAN GEN Ther Recreation Licenses	225.87	0.00	225.87
120-000-6200-53040	MAN GEN Ther Recreation Membership & Dues	712.24	0.00	712.24
120-000-6200-55000	MAN GEN Ther Recreation Purch Svs/Inside	9.06	0.00	9.06
120-000-6200-55125	MAN GEN Ther Recreation Res Activity/Entertain	2,221.91	0.00	2,221.91
120-000-7350-56000	MAN GEN Facility Mgmt Purch Svs/Outside	72,161.38	0.00	72,161.38
Subtotal [5I.10] Recreation - SNF Only		78,963.07	0.00	78,963.07
Subgroup : [5I.22]	Recreation - Non Reimb			
120-150-6200-52000	MAN AL Ther Recreation General -Supplies	1,067.61	0.00	1,067.61
120-150-6200-53040	MAN AL Ther Recreation Membership & Dues	276.31	0.00	276.31
120-150-6200-55125	MAN AL Ther Recreation Res Activity/Entertain	13,051.50	0.00	13,051.50
Subtotal [5I.22] Recreation - Non Reimb		14,395.42	0.00	14,395.42
Subgroup : [5J.07]	Other - PT Treatments			
120-000-5750-52000	MAN GEN Phys Ther I/P General -Supplies	642.23	0.00	642.23
120-000-5750-52025	MAN GEN Phys Ther I/P Supplies-Cleaning	16.45	0.00	16.45
120-000-5750-52030	MAN GEN Phys Ther I/P Supplies-Pat Medical	1,280.63	0.00	1,280.63
120-000-5750-52035	MAN GEN Phys Ther I/P Office Supplies	126.21	0.00	126.21

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
120-000-5750-52040	MAN GEN Phys Ther I/P Supplies-Pat Chargeable	1.03	0.00	1.03
Subtotal [5J.07] Other - PT Treatments		2,066.55	0.00	2,066.55
Subgroup : [5J.10] Other - SNF Only				
120-000-5000-52025	MAN GEN Nursing Admin Supplies-Cleaning	35.13	0.00	35.13
120-000-5045-52000	MAN GEN 2nd Floor General -Supplies	10,770.63	0.00	10,770.63
120-000-5045-52025	MAN GEN 2nd Floor Supplies-Cleaning	611.33	0.00	611.33
120-000-5055-52000	MAN GEN 3rd Floor General -Supplies	7,178.29	0.00	7,178.29
120-000-5055-52025	MAN GEN 3rd Floor Supplies-Cleaning	338.51	0.00	338.51
120-000-5055-54010	MAN GEN 3rd Floor Equipment Rental/Lease	6,587.43	0.00	6,587.43
120-000-5180-52025	MAN GEN 4 Wooster Supplies-Cleaning	158.52	0.00	158.52
120-000-5180-54010	MAN GEN 4 Wooster Equipment Rental/Lease	4,295.91	0.00	4,295.91
120-000-5802-54020	MAN GEN ACS-Dental Minor Equip	190.00	0.00	190.00
120-000-5850-52000	MAN GEN Central Supply General -Supplies	1,375.09	0.00	1,375.09
120-000-7350-54010	MAN GEN Facility Mgmt Equipment Rental/Lease	321.30	0.00	321.30
Subtotal [5J.10] Other - SNF Only		31,862.14	0.00	31,862.14
Subgroup : [5J.22] Other - Non Reimb				
120-000-5045-55095	MAN GEN 2nd Floor Consolidated Billing	7,133.27	0.00	7,133.27
120-000-5055-55095	MAN GEN 3rd Floor Consolidated Billing	2,203.06	0.00	2,203.06
120-000-5802-52025	MAN GEN ACS-Dental Supplies-Cleaning	3.50	0.00	3.50
120-000-6200-53200	MAN GEN Ther Recreation Quality of Life Expense	10,124.86	0.00	10,124.86
120-000-7350-53200	MAN GEN Facility Mgmt Quality of Life Expense	60.50	0.00	60.50
Subtotal [5J.22] Other - Non Reimb		19,525.19	0.00	19,525.19
Subgroup : [5A2.10] Purchased From - SNF Only				
120-000-5640-55000	MAN GEN Pharmacy-PS Purch Svs/Inside	1,425.00	0.00	1,425.00
Subtotal [5A2.10] Purchased From - SNF Only		1,425.00	0.00	1,425.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		592,516.48	0.00	592,516.48
Group : [22] Maintenance and Property				
Subgroup : [6A.02] Repairs and Maintenance - Sqft				
120-000-7100-54000	MAN GEN Environmental Svcs Repairs & Maint	7,336.44	0.00	7,336.44
120-000-7350-53035	MAN GEN Facility Mgmt Licenses	147.00	0.00	147.00
120-000-8000-54005	MAN GEN Administration R&M-Contracts	(0.02)	0.00	(0.02)
Subtotal [6A.02] Repairs and Maintenance - Sqft		7,483.42	0.00	7,483.42
Subgroup : [6A.03] Repairs and Maintenance - Patient days				
120-000-7000-54005	MAN GEN Food Service R&M-Contracts	1,205.39	0.00	1,205.39
Subtotal [6A.03] Repairs and Maintenance - Patient days		1,205.39	0.00	1,205.39
Subgroup : [6A.10] Repairs and Maintenance - SNF Only				
120-000-5055-54000	MAN GEN 3rd Floor Repairs & Maint	316.00	0.00	316.00
120-000-7000-54000	MAN GEN Food Service Repairs & Maint	11,204.24	0.00	11,204.24
120-000-7350-54000	MAN GEN Facility Mgmt Repairs & Maint	101,815.17	0.00	101,815.17
120-000-8350-54000	MAN GEN Transportation Repairs & Maint	4,196.09	0.00	4,196.09
Subtotal [6A.10] Repairs and Maintenance - SNF Only		117,531.50	0.00	117,531.50
Subgroup : [6A.22] Repairs and Maintenance - Non Reimb				
120-000-5802-54000	MAN GEN ACS-Dental Repairs & Maint	136.29	0.00	136.29
120-150-7000-54000	MAN AL Food Service Repairs & Maint	1,906.96	0.00	1,906.96
120-150-7000-54005	MAN AL Food Service R&M-Contracts	779.78	0.00	779.78
120-150-7350-54010	MAN AL Facility Mgmt Equipment Rental/Lease	3,692.57	0.00	3,692.57
Subtotal [6A.22] Repairs and Maintenance - Non Reimb		6,515.60	0.00	6,515.60
Subgroup : [6A.31] Repairs and Maintenance - Computers				
120-000-8250-54000	MAN GEN IT Repairs & Maint	9,768.36	0.00	9,768.36
120-000-8250-54005	MAN GEN IT R&M-Contracts	183,343.92	0.00	183,343.92
Subtotal [6A.31] Repairs and Maintenance - Computers		193,112.28	0.00	193,112.28
Subgroup : [6A.33] Repairs and Maintenance - Capacity				
120-000-7350-54005	MAN GEN Facility Mgmt R&M-Contracts	25,586.22	0.00	25,586.22
120-000-7350-55000	MAN GEN Facility Mgmt Purch Svs/Inside	11,498.52	0.00	11,498.52
120-150-7350-54000	MAN AL Facility Mgmt Repairs & Maint	36,548.39	0.00	36,548.39
120-150-7350-54005	MAN AL Facility Mgmt R&M-Contracts	5,823.31	0.00	5,823.31
Subtotal [6A.33] Repairs and Maintenance - Capacity		79,456.44	0.00	79,456.44
Subgroup : [6B.33] Heat - Capacity				
120-000-7350-61005	MAN GEN Facility Mgmt Fuel Oil/Gas/Propane	33,259.52	0.00	33,259.52
120-150-7350-61005	MAN AL Facility Mgmt Fuel Oil/Gas/Propane	27,327.31	0.00	27,327.31
Subtotal [6B.33] Heat - Capacity		60,586.83	0.00	60,586.83
Subgroup : [6C.33] Light & Power - Capacity				
120-000-7350-61000	MAN GEN Facility Mgmt Electricity	69,897.20	0.00	69,897.20
120-150-7350-61000	MAN AL Facility Mgmt Electricity	68,367.24	0.00	68,367.24
Subtotal [6C.33] Light & Power - Capacity		138,264.44	0.00	138,264.44
Subgroup : [6F.10] Other - SNF Only				
120-000-5045-54020	MAN GEN 2nd Floor Minor Equip	1,357.83	0.00	1,357.83
120-000-5055-54020	MAN GEN 3rd Floor Minor Equip	60.00	0.00	60.00
120-000-5180-54020	MAN GEN 4 Wooster Minor Equip	178.00	0.00	178.00
Subtotal [6F.10] Other - SNF Only		1,595.83	0.00	1,595.83
Subgroup : [6F.02] Other - Sqft				
120-000-7100-54005	MAN GEN Environmental Svcs R&M-Contracts	1,585.58	0.00	1,585.58

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
120-000-7100-54020	MAN GEN Environmental Svcs Minor Equip	449.19	0.00	449.19
Subtotal [6F.02] Other - Sqft		2,034.77	0.00	2,034.77
Subgroup : [6F.33] Other - Capacity				
120-000-7350-54020	MAN GEN Facility Mgmt Minor Equip	18,313.45	0.00	18,313.45
120-150-7350-52000	MAN AL Facility Mgmt General -Supplies	1,518.76	0.00	1,518.76
120-150-7350-54020	MAN AL Facility Mgmt Minor Equip	6,366.84	0.00	6,366.84
Subtotal [6F.33] Other - Capacity		26,199.05	0.00	26,199.05
Subgroup : [6F.31] Other - Accum Costs				
120-000-8250-54020	MAN GEN IT Minor Equip	209.94	0.00	209.94
Subtotal [6F.31] Other - Accum Costs		209.94	0.00	209.94
Subgroup : [7A.10] Land Improvements - SNF Only				
120-000-8700-63000	MAN GEN Depreciation Depreciation	610,248.54	(610,248.54)	0.00
7A.10	Land Improvements SNF Only	0.00	(610,248.54)	15,911.00
			15,911.00	
Subtotal [7A.10] Land Improvements - SNF Only		610,248.54	(594,337.54)	15,911.00
Subgroup : [7A.22] Land Improvements - Non Reimb				
7A.22	Land Improvements Non Reimb	0.00	5,682.15	5,682.15
			5,682.15	
Subtotal [7A.22] Land Improvements - Non Reimb		0.00	5,682.15	5,682.15
Subgroup : [7B.10] Building & Building Improvements - SNF Only				
7B.10	Building & Building Improvements SNF Only	0.00	33,688.00	33,688.00
			33,688.00	
Subtotal [7B.10] Building & Building Improvements - SNF Only		0.00	33,688.00	33,688.00
Subgroup : [7B.22] Building_Building Improvements - Non Reimb				
7B.22	Building & Building Improvements Non Reimb	0.00	54,678.00	54,678.00
			54,678.00	
Subtotal [7B.22] Building_Building Improvements - Non Reimb		0.00	54,678.00	54,678.00
Subgroup : [7C.10] Non-movable Equipment - SNF Only				
7C.10	Non-Movable SNF Only	0.00	215,986.00	215,986.00
			215,986.00	
Subtotal [7C.10] Non-movable Equipment - SNF Only		0.00	215,986.00	215,986.00
Subgroup : [7C.22] Non-movable Equipment - Non Reimb				
7C.22	Non-Movable Non Reimb	0.00	183,721.00	183,721.00
			183,721.00	
Subtotal [7C.22] Non-movable Equipment - Non Reimb		0.00	183,721.00	183,721.00
Subgroup : [7D.10] Movable Equipment - SNF Only				
7D.10	Movable SNF Only	0.00	80,211.00	80,211.00
			80,211.00	
Subtotal [7D.10] Movable Equipment - SNF Only		0.00	80,211.00	80,211.00
Subgroup : [7D.22] Movable Equipment - Non Reimb				
7D.22	Movable Non Reimb	0.00	20,371.39	20,371.39
			20,371.39	
Subtotal [7D.22] Movable Equipment - Non Reimb		0.00	20,371.39	20,371.39
Subgroup : [8B.10] Mortgage Expense - SNF Only				
120-000-8000-63020	MAN GEN Administration Amortization Series G	1,871.85	0.00	1,871.85
120-000-8000-63025	MAN GEN Administration Amort Discount Series G	981.46	0.00	981.46
Subtotal [8B.10] Mortgage Expense - SNF Only		2,853.31	0.00	2,853.31
Subgroup : [8B.22] Mortgage Expense - Non Reimb				
120-150-8000-63020	MAN AL Administration Amortization Series G	727.88	0.00	727.88
120-150-8000-63025	MAN AL Administration Amort Discount Series G	2,523.77	0.00	2,523.77
Subtotal [8B.22] Mortgage Expense - Non Reimb		3,251.65	0.00	3,251.65
Subgroup : [9.10] Rental Payments - SNF Only				
120-000-7350-40620	MAN GEN Facility Mgmt Rent- I/C	(39,704.00)	0.00	(39,704.00)
Subtotal [9.10] Rental Payments - SNF Only		(39,704.00)	0.00	(39,704.00)
Total [22] Maintenance and Property		1,210,844.99	(0.00)	1,210,844.99
Group : [26] Interest				
Subgroup : [12B5.22] CHEFA Interest Expense - Non Reimb				
120-150-8000-62000	MAN AL Administration Bond Interest	114,642.00	0.00	114,642.00
Subtotal [12B5.22] CHEFA Interest Expense - Non Reimb		114,642.00	0.00	114,642.00
Subgroup : [12B5.10] CHEFA Interest Expense - SNF Only				
120-000-8000-62000	MAN GEN Administration Bond Interest	44,583.04	0.00	44,583.04
Subtotal [12B5.10] CHEFA Interest Expense - SNF Only		44,583.04	0.00	44,583.04
Total [26] Interest		159,225.04	0.00	159,225.04
Group : [27] Interest and Insurance				
Subgroup : [12D.10] Other Interest Expense - SNF Only				
120-000-8000-62010	MAN GEN Administration Interest Exp-Sec Deposits	(3,410.83)	0.00	(3,410.83)
Subtotal [12D.10] Other Interest Expense - SNF Only		(3,410.83)	0.00	(3,410.83)

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
Subgroup : [14A.10]	Insurance on Property - SNF			
120-000-8000-64000	MAN GEN Administration Property Insurance	28,294.00	0.00	28,294.00
Subtotal [14A.10] Insurance on Property - SNF		28,294.00	0.00	28,294.00
Subgroup : [14B.25]	Insurance of Automobiles - Transportation			
120-000-8350-64010	MAN GEN Transportation Insurance-Other	17,837.15	0.00	17,837.15
Subtotal [14B.25] Insurance of Automobiles - Transportation		17,837.15	0.00	17,837.15
Subgroup : [14C3.10]	Other - SNF Only			
120-000-8000-64010	MAN GEN Administration Insurance-Other	16,754.65	0.00	16,754.65
Subtotal [14C3.10] Other - SNF Only		16,754.65	0.00	16,754.65
Subgroup : [14C3.45]	Other - Expenses			
120-000-8000-64015	MAN GEN Administration Excess Ins-Lloyds	33,026.03	0.00	33,026.03
120-000-8000-64020	MAN GEN Administration Gen/Prof Liab-Keystone	50,121.38	0.00	50,121.38
Subtotal [14C3.45] Other - Expenses		83,147.41	0.00	83,147.41
Total [27] Interest and Insurance		142,622.38	0.00	142,622.38
Group : [30]	Statement of Revenue			
Subgroup : [11A.10]	Medicaid R&B SNF Only			
120-110-5045-30100	MAN SNF 2nd Floor Medicaid	(5,900,400.00)	0.00	(5,900,400.00)
120-110-5055-30100	MAN SNF 3rd Floor Medicaid	(3,150,903.00)	0.00	(3,150,903.00)
120-110-5150-30100	MAN SNF MAN Nurse Spvr Medicaid	(1,341.00)	0.00	(1,341.00)
120-110-5180-30100	MAN SNF 4 Wooster Medicaid	(51,755.00)	0.00	(51,755.00)
120-115-5045-30100	MAN REH 2nd Floor Medicaid	(112,197.00)	0.00	(112,197.00)
120-115-5180-30100	MAN REH 4 Wooster Medicaid	(69,434.00)	0.00	(69,434.00)
Subtotal [11A.10] Medicaid R&B SNF Only		(9,286,030.00)	0.00	(9,286,030.00)
Subgroup : [13A.10]	Medicare R&B - SNF Only			
120-110-5045-30000	MAN SNF 2nd Floor Medicare A	(41,571.00)	0.00	(41,571.00)
120-110-5055-30000	MAN SNF 3rd Floor Medicare A	(122,031.00)	0.00	(122,031.00)
120-110-5180-30000	MAN SNF 4 Wooster Medicare A	(36,615.00)	0.00	(36,615.00)
120-110-5450-30000	MAN SNF Medical Svcs Medicare A	(40.25)	0.00	(40.25)
120-110-5450-30010	MAN SNF Medical Svcs Medicare B	(281.75)	0.00	(281.75)
120-115-5045-30000	MAN REH 2nd Floor Medicare A	(68,722.00)	0.00	(68,722.00)
120-115-5055-30000	MAN REH 3rd Floor Medicare A	(155,940.00)	0.00	(155,940.00)
120-115-5180-30000	MAN REH 4 Wooster Medicare A	(835,710.00)	0.00	(835,710.00)
120-115-5450-30000	MAN REH Medical Svcs Medicare A	(201.25)	0.00	(201.25)
Subtotal [13A.10] Medicare R&B - SNF Only		(1,261,112.25)	0.00	(1,261,112.25)
Subgroup : [14A.10]	Private Pay R&B - SNF Only			
120-000-5055-30810	MAN 3rd Floor SNF-Hospice	(2,330.00)	0.00	(2,330.00)
120-110-5045-30300	MAN SNF 2nd Floor Commercial	(149,745.00)	0.00	(149,745.00)
120-110-5045-30400	MAN SNF 2nd Floor HMO	(81,403.00)	0.00	(81,403.00)
120-110-5045-30500	MAN SNF 2nd Floor Self Pay	(1,569,864.00)	0.00	(1,569,864.00)
120-110-5055-30400	MAN SNF 3rd Floor HMO	(16,539.00)	0.00	(16,539.00)
120-110-5055-30500	MAN SNF 3rd Floor Self Pay	(337,038.00)	0.00	(337,038.00)
120-110-5150-30500	MAN SNF MAN Nurse Spvr Self Pay	(20,562.00)	0.00	(20,562.00)
120-110-5180-30400	MAN SNF 4 Wooster HMO	(6,524.00)	0.00	(6,524.00)
120-110-5180-30500	MAN SNF 4 Wooster Self Pay	(12,377.00)	0.00	(12,377.00)
120-110-5450-30300	MAN SNF Medical Svcs Commercial	(40.25)	0.00	(40.25)
120-115-5045-30400	MAN REH 2nd Floor HMO	(1,788.00)	0.00	(1,788.00)
120-115-5045-30500	MAN REH 2nd Floor Self Pay	(168,072.00)	0.00	(168,072.00)
120-115-5055-30400	MAN REH 3rd Floor HMO	(12,582.00)	0.00	(12,582.00)
120-115-5055-30500	MAN REH 3rd Floor Self Pay	(23,244.00)	0.00	(23,244.00)
120-115-5150-30500	MAN REH MAN Nurse Spvr Self Pay	(4,917.00)	0.00	(4,917.00)
120-115-5180-30300	MAN REH 4 Wooster Commercial	(45,668.00)	0.00	(45,668.00)
120-115-5180-30400	MAN REH 4 Wooster HMO	(276,829.00)	0.00	(276,829.00)
120-115-5180-30500	MAN REH 4 Wooster Self Pay	(141,007.00)	0.00	(141,007.00)
120-115-5450-30400	MAN REH Medical Svcs HMO	(80.50)	0.00	(80.50)
Subtotal [14A.10] Private Pay R&B - SNF Only		(2,870,609.75)	0.00	(2,870,609.75)
Subgroup : [11A.10]	Prescription Drugs Medicare - Patient Days			
120-110-5640-30000	MAN SNF Pharmacy-PS Medicare A	(18,199.85)	0.00	(18,199.85)
120-110-5640-30010	MAN SNF Pharmacy-PS Medicare B	(8,387.60)	0.00	(8,387.60)
120-115-5640-30000	MAN REH Pharmacy-PS Medicare A	(97,136.90)	0.00	(97,136.90)
120-115-5640-30010	MAN REH Pharmacy-PS Medicare B	(1,600.20)	0.00	(1,600.20)
Subtotal [11A.10] Prescription Drugs Medicare - Patient Days		(125,324.55)	0.00	(125,324.55)
Subgroup : [11C.10]	Prescription Drugs Non-Medicare - SNF Only			
120-110-5640-30100	MAN SNF Pharmacy-PS Medicaid	(177.00)	0.00	(177.00)
120-110-5640-30300	MAN SNF Pharmacy-PS Commercial	(3,648.42)	0.00	(3,648.42)
120-110-5640-30400	MAN SNF Pharmacy-PS HMO	(177.00)	0.00	(177.00)
120-115-5640-30400	MAN REH Pharmacy-PS HMO	(285.07)	0.00	(285.07)
Subtotal [11C.10] Prescription Drugs Non-Medicare - SNF Only		(4,287.49)	0.00	(4,287.49)
Subgroup : [112A.10]	Medical Supplies Medicare - SNF Only			
120-110-5850-30000	MAN SNF Central Supply Medicare A	(89.40)	0.00	(89.40)
120-110-5850-30010	MAN SNF Central Supply Medicare B	(408.20)	0.00	(408.20)
120-115-5850-30000	MAN REH Central Supply Medicare A	(647.00)	0.00	(647.00)
120-115-5850-30010	MAN REH Central Supply Medicare B	(40.40)	0.00	(40.40)
Subtotal [112A.10] Medical Supplies Medicare - SNF Only		(1,185.00)	0.00	(1,185.00)
Subgroup : [112C.10]	Medical Supplies Non Medicare - SNF Only			
120-110-5850-30100	MAN SNF Central Supply Medicaid	(68.70)	0.00	(68.70)

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
120-110-5850-30300	MAN SNF Central Supply Commercial	(287.30)	0.00	(287.30)
120-110-5850-30400	MAN SNF Central Supply HMO	(35.10)	0.00	(35.10)
120-115-5850-30300	MAN REH Central Supply Commercial	(69.30)	0.00	(69.30)
120-115-5850-30400	MAN REH Central Supply HMO	(105.30)	0.00	(105.30)
120-115-5850-30500	MAN REH Central Supply Self Pay	32.20	0.00	32.20
Subtotal [I12C.10] Medical Supplies Non Medicare - SNF Only		(533.50)	0.00	(533.50)
Subgroup : [I13A.10] PT Medicare - SNF Only				
120-110-5750-30000	MAN SNF Phys Ther I/P Medicare A	(32,783.38)	0.00	(32,783.38)
120-110-5750-30010	MAN SNF Phys Ther I/P Medicare B	(88,589.79)	0.00	(88,589.79)
120-115-5750-30000	MAN REH Phys Ther I/P Medicare A	(274,908.33)	0.00	(274,908.33)
120-115-5750-30010	MAN REH Phys Ther I/P Medicare B	(19,278.48)	0.00	(19,278.48)
Subtotal [I13A.10] PT Medicare - SNF Only		(415,559.98)	0.00	(415,559.98)
Subgroup : [I13A.22] PT Medicare - Non Reimb				
120-120-5750-30000	MAN OPT Phys Ther I/P Medicare A	917.32	0.00	917.32
120-120-5750-30010	MAN OPT Phys Ther I/P Medicare B	(4,263.37)	0.00	(4,263.37)
Subtotal [I13A.22] PT Medicare - Non Reimb		(3,346.05)	0.00	(3,346.05)
Subgroup : [I13C.10] PT Non Medicare - SNF Only				
120-110-5750-30100	MAN SNF Phys Ther I/P Medicaid	(19,993.77)	0.00	(19,993.77)
120-110-5750-30300	MAN SNF Phys Ther I/P Commercial	(14,571.79)	0.00	(14,571.79)
120-110-5750-30400	MAN SNF Phys Ther I/P HMO	(10,300.53)	0.00	(10,300.53)
120-110-5750-30500	MAN SNF Phys Ther I/P Self Pay	(8,089.10)	0.00	(8,089.10)
120-115-5750-30100	MAN REH Phys Ther I/P Medicaid	(10,501.46)	0.00	(10,501.46)
120-115-5750-30300	MAN REH Phys Ther I/P Commercial	(11,925.10)	0.00	(11,925.10)
120-115-5750-30400	MAN REH Phys Ther I/P HMO	(72,920.60)	0.00	(72,920.60)
120-115-5750-30500	MAN REH Phys Ther I/P Self Pay	(7,434.12)	0.00	(7,434.12)
Subtotal [I13C.10] PT Non Medicare - SNF Only		(155,736.47)	0.00	(155,736.47)
Subgroup : [I13C.22] PT Non Medicare - Non Reimb				
120-120-5750-30300	MAN OPT Phys Ther I/P Commercial	(1,270.20)	0.00	(1,270.20)
120-120-5750-30400	MAN OPT Phys Ther I/P HMO	(3,513.50)	0.00	(3,513.50)
Subtotal [I13C.22] PT Non Medicare - Non Reimb		(4,783.70)	0.00	(4,783.70)
Subgroup : [I14A.10] ST Medicare - SNF Only				
120-110-5710-30000	MAN SNF Speech Ther I/P Medicare A	(4,473.77)	0.00	(4,473.77)
120-110-5710-30010	MAN SNF Speech Ther I/P Medicare B	(11,605.44)	0.00	(11,605.44)
120-115-5710-30000	MAN REH Speech Ther I/P Medicare A	(33,006.00)	0.00	(33,006.00)
Subtotal [I14A.10] ST Medicare - SNF Only		(49,085.21)	0.00	(49,085.21)
Subgroup : [I14A.22] ST Medicare - Non Reimb				
120-120-5710-30010	MAN OPT Speech Ther I/P Medicare B	(66.02)	0.00	(66.02)
Subtotal [I14A.22] ST Medicare - Non Reimb		(66.02)	0.00	(66.02)
Subgroup : [I14C.10] ST Other - SNF Only				
120-110-5710-30100	MAN SNF Speech Ther I/P Medicaid	(4,084.93)	0.00	(4,084.93)
120-110-5710-30300	MAN SNF Speech Ther I/P Commercial	(2,513.06)	0.00	(2,513.06)
120-110-5710-30400	MAN SNF Speech Ther I/P HMO	(1,675.06)	0.00	(1,675.06)
120-110-5710-30500	MAN SNF Speech Ther I/P Self Pay	(1,100.24)	0.00	(1,100.24)
120-115-5710-30100	MAN REH Speech Ther I/P Medicaid	(301.96)	0.00	(301.96)
120-115-5710-30300	MAN REH Speech Ther I/P Commercial	(1,286.74)	0.00	(1,286.74)
120-115-5710-30400	MAN REH Speech Ther I/P HMO	(7,024.33)	0.00	(7,024.33)
Subtotal [I14C.10] ST Other - SNF Only		(17,986.32)	0.00	(17,986.32)
Subgroup : [I14C.22] ST Other - Non Reimb				
120-120-5710-30400	MAN OPT Speech Ther I/P HMO	(836.56)	0.00	(836.56)
Subtotal [I14C.22] ST Other - Non Reimb		(836.56)	0.00	(836.56)
Subgroup : [I15A.10] OT Medicare - Non Reimb				
120-110-5780-30000	MAN SNF Occup Ther I/P Medicare A	(23,644.82)	0.00	(23,644.82)
120-110-5780-30010	MAN SNF Occup Ther I/P Medicare B	(23,736.77)	0.00	(23,736.77)
120-115-5780-30000	MAN REH Occup Ther I/P Medicare A	(260,391.43)	0.00	(260,391.43)
120-115-5780-30010	MAN REH Occup Ther I/P Medicare B	(13,774.40)	0.00	(13,774.40)
Subtotal [I15A.10] OT Medicare - Non Reimb		(321,547.42)	0.00	(321,547.42)
Subgroup : [I15A.22] OT Medicare - Non Reimb				
120-120-5780-30000	MAN OPT Occup Ther I/P Medicare A	740.22	0.00	740.22
120-120-5780-30010	MAN OPT Occup Ther I/P Medicare B	(6,641.44)	0.00	(6,641.44)
Subtotal [I15A.22] OT Medicare - Non Reimb		(5,901.22)	0.00	(5,901.22)
Subgroup : [I15C.10] OT Non Medicare - SNF Only				
120-110-5780-30100	MAN SNF Occup Ther I/P Medicaid	(4,610.24)	0.00	(4,610.24)
120-110-5780-30300	MAN SNF Occup Ther I/P Commercial	(5,287.62)	0.00	(5,287.62)
120-110-5780-30400	MAN SNF Occup Ther I/P HMO	(6,834.03)	0.00	(6,834.03)
120-110-5780-30500	MAN SNF Occup Ther I/P Self Pay	(2,117.70)	0.00	(2,117.70)
120-115-5780-30100	MAN REH Occup Ther I/P Medicaid	(3,767.00)	0.00	(3,767.00)
120-115-5780-30300	MAN REH Occup Ther I/P Commercial	(9,195.54)	0.00	(9,195.54)
120-115-5780-30400	MAN REH Occup Ther I/P HMO	(69,943.52)	0.00	(69,943.52)
120-115-5780-30500	MAN REH Occup Ther I/P Self Pay	(4,032.49)	0.00	(4,032.49)
Subtotal [I15C.10] OT Non Medicare - SNF Only		(105,788.14)	0.00	(105,788.14)
Subgroup : [I15C.22] OT Non Medicare - Non Reimb				
120-120-5780-30300	MAN OPT Occup Ther I/P Commercial	(793.30)	0.00	(793.30)
120-120-5780-30400	MAN OPT Occup Ther I/P HMO	(4,179.70)	0.00	(4,179.70)

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		5/31/2018		5/31/2018
120-120-5780-30500	MAN OPT Occup Ther I/P Self Pay	(8,493.82)	0.00	(8,493.82)
Subtotal [I15C.22] OT Non Medicare - Non Reimb		(13,466.82)	0.00	(13,466.82)
Subgroup : [I16A.10] Other Medicare - SNF Only				
120-000-5450-30010	MAN Medical Svcs Medicare B	(40.25)	0.00	(40.25)
120-110-4020-45000	MAN SNF Ded From Rev DFR Medicare A	73,591.25	0.00	73,591.25
120-110-4020-45010	MAN SNF Ded From Rev DFR Medicare B	69,729.29	0.00	69,729.29
120-110-4020-45090	MAN SNF Ded From Rev DFR Sequestration Medic	10,946.42	0.00	10,946.42
120-110-5600-30000	MAN SNF Radiology Medicare A	(340.00)	0.00	(340.00)
120-110-5600-30010	MAN SNF Radiology Medicare B	(136.00)	0.00	(136.00)
120-115-4020-45000	MAN REH Ded From Rev DFR Medicare A	362,532.43	0.00	362,532.43
120-115-4020-45010	MAN REH Ded From Rev DFR Medicare B	27,023.34	0.00	27,023.34
120-115-5600-30000	MAN REH Radiology Medicare A	(2,992.00)	0.00	(2,992.00)
120-115-5600-30010	MAN REH Radiology Medicare B	(136.00)	0.00	(136.00)
120-115-5650-30000	MAN REH Laboratory Medicare A	(109.20)	0.00	(109.20)
Subtotal [I16A.10] Other Medicare - SNF Only		540,069.28	0.00	540,069.28
Subgroup : [I16A.22] Other Medicare - Non Reimb				
120-120-4020-45010	MAN OPT Ded From Rev DFR Medicare B	10,781.81	0.00	10,781.81
Subtotal [I16A.22] Other Medicare - Non Reimb		10,781.81	0.00	10,781.81
Subgroup : [I16B.10] Other Non Medicare - SNF Only				
120-000-5450-30500	MAN Medical Svcs Self Pay	(80.50)	0.00	(80.50)
120-000-5600-30400	MAN Radiology HMO	(204.00)	0.00	(204.00)
120-000-5765-40005	MAN GEN Massage Ther Massage Therapy	(30.00)	0.00	(30.00)
120-110-4020-45100	MAN SNF Ded From Rev DFR Medicaid	4,256,253.60	0.00	4,256,253.60
120-110-4020-45101	MAN SNF Ded From Rev DFR Medicaid Ded/Coins	96.76	0.00	96.76
120-110-4020-45300	MAN SNF Ded From Rev DFR Commercial	71,122.07	0.00	71,122.07
120-110-4020-45400	MAN SNF Ded From Rev DFR HMO/Med Mng	58,754.00	0.00	58,754.00
120-110-4020-45500	MAN SNF Ded From Rev DFR Self Pay	1,367.80	0.00	1,367.80
120-110-4020-45550	MAN SNF Ded From Rev DFR Medicaid Pending	(45,098.70)	0.00	(45,098.70)
120-115-4020-45100	MAN REH Ded From Rev DFR Medicaid	67,277.01	0.00	67,277.01
120-115-4020-45300	MAN REH Ded From Rev DFR Commercial	49,396.68	0.00	49,396.68
120-115-4020-45400	MAN REH Ded From Rev DFR HMO/Med Mng	174,499.46	0.00	174,499.46
Subtotal [I16B.10] Other Non Medicare - SNF Only		4,633,354.18	0.00	4,633,354.18
Subgroup : [I16B.22] Other Non Medicare - Non Reimb				
120-000-4020-45094	MAN GEN Ded From Rev MCR Sequestration Estim	269.00	0.00	269.00
120-115-4020-45090	MAN REH Ded From Rev DFR Sequestration Medic	28,736.63	0.00	28,736.63
120-115-4020-45505	MAN REH Ded From Rev DFR Self Pay Reduced R	11,467.00	0.00	11,467.00
120-120-4020-45090	MAN OPT Ded From Rev DFR Sequestration Medic	203.22	0.00	203.22
120-120-4020-45300	MAN OPT Ded From Rev DFR Commercial	1,176.28	0.00	1,176.28
120-120-4020-45400	MAN OPT Ded From Rev DFR HMO/Med Mng	3,340.72	0.00	3,340.72
Subtotal [I16B.22] Other Non Medicare - Non Reimb		45,192.85	0.00	45,192.85
Subgroup : [IV1.03] Meals Sold - Meals				
120-000-7000-40450	MAN GEN Food Service Dietary-Meals On Wheels	(15,737.75)	0.00	(15,737.75)
120-000-7000-43065	MAN GEN Food Service Rev-Guest Meals	(263.10)	0.00	(263.10)
120-000-7005-40430	MAN GEN Comms Cafe Comms Cafe Sales	(27,110.23)	0.00	(27,110.23)
Subtotal [IV1.03] Meals Sold - Meals		(43,111.08)	0.00	(43,111.08)
Subgroup : [IV1.22] Meals - Non Reimb				
120-150-7000-43065	MAN AL Food Service Rev-Guest Meals	(1,948.90)	0.00	(1,948.90)
Subtotal [IV1.22] Meals - Non Reimb		(1,948.90)	0.00	(1,948.90)
Subgroup : [IV1.10] Meals - SNF Only				
120-000-7000-40455	MAN GEN Food Service Vending Machines	(582.82)	0.00	(582.82)
Subtotal [IV1.10] Meals - SNF Only		(582.82)	0.00	(582.82)
Subgroup : [IV2.22] Rental of Rooms - Non Reimb				
120-150-5490-43005	MAN AL ALSA Asst Lvg-Lvl of Care Rev	(1,042.00)	0.00	(1,042.00)
120-150-7350-43075	MAN AL Facility Mgmt Lockwood Lodge Ancil	(2,399.50)	0.00	(2,399.50)
120-150-7740-44000	MAN AL Asst Living 3rd Fl AL 3rd Fl MRC	(444,335.43)	0.00	(444,335.43)
120-150-7740-44010	MAN AL Asst Living 3rd Fl Asst Liv 1st Fl MRC	(48,665.71)	0.00	(48,665.71)
120-150-7740-44015	MAN AL Asst Living 3rd Fl Asst Liv 1st Fl ALSA	(183,768.78)	0.00	(183,768.78)
120-150-8000-43000	MAN AL Administration Asst Lvg-MRC Revenue	(615,121.99)	0.00	(615,121.99)
120-150-8000-43005	MAN AL Administration Asst Lvg-Lvl of Care Rev	(225,858.66)	0.00	(225,858.66)
Subtotal [IV2.22] Rental of Rooms - Non Reimb		(1,521,192.07)	0.00	(1,521,192.07)
Subgroup : [IV5.22] Interest - Non Reimb				
120-000-4010-41100	MAN GEN Other Oper Rev Interest Income	(199.11)	0.00	(199.11)
Subtotal [IV5.22] Interest - Non Reimb		(199.11)	0.00	(199.11)
Subgroup : [IV7.22] Barber, coffee, etc - Non Reimb				
120-000-6250-43140	MAN GEN Hair Salon Rev-Hair Salon	(54,731.00)	0.00	(54,731.00)
Subtotal [IV7.22] Barber, coffee, etc - Non Reimb		(54,731.00)	0.00	(54,731.00)
Subgroup : [IV8.02] Other - Sqft				
120-000-4010-40200	MAN GEN Other Oper Rev Gain/Loss Disp of Asset	(1,761,518.07)	0.00	(1,761,518.07)
Subtotal [IV8.02] Other - Sqft		(1,761,518.07)	0.00	(1,761,518.07)
Subgroup : [IV8.33] Other - Capacity				
120-150-7350-44020	MAN AL Facility Mgmt AL 3rd Fl Ancillary Rev	(1,700.00)	0.00	(1,700.00)
Subtotal [IV8.33] Other - Capacity		(1,700.00)	0.00	(1,700.00)

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ 5/31/2018	RJE	FINAL 5/31/2018
Subgroup : [IV8.22]	Other - Non Reimb			
120-000-5000-80005	MAN GEN Nursing Admin Inc Rec-Fr QOL I/C	(7,697.89)	0.00	(7,697.89)
120-000-7000-53310	MAN GEN Food Service Food/Cater Non-Reim	(12,128.11)	0.00	(12,128.11)
120-110-5640-30500	MAN SNF Pharmacy-PS Self Pay	(247.70)	0.00	(247.70)
120-150-8000-43145	MAN AL Administration Rev-Administration	(100.00)	0.00	(100.00)
Subtotal [IV8.22] Other - Non Reimb		(20,173.70)	0.00	(20,173.70)
Subgroup : [IV8.10]	Other - SNF Only			
120-000-6200-80005	MAN GEN Ther Recreation Inc Rec-Fr QOL I/C	(10,124.86)	0.00	(10,124.86)
Subtotal [IV8.10] Other - SNF Only		(10,124.86)	0.00	(10,124.86)
Subgroup : [IV8.15]	Other - Salary %			
120-000-8150-40240	MAN GEN Human Resources Lost Badge Revenue	(90.00)	0.00	(90.00)
Subtotal [IV8.15] Other - Salary %		(90.00)	0.00	(90.00)
Total [30] Statement of Revenue		(12,829,159.94)	0.00	(12,829,159.94)
Group : [32]	Liabilities and Equity			
Subgroup : [32.01]	Accounts Payable			
120-000-2010-20000	MAN Accounts Payable-System	(184,528.33)	0.00	(184,528.33)
120-000-2010-20002	MAN Accounts Payable-Manual	(11,124.33)	0.00	(11,124.33)
Subtotal [32.01] Accounts Payable		(195,652.66)	0.00	(195,652.66)
Subgroup : [32.03]	Accrued Payroll Taxes Payable			
120-000-2015-20438	MAN Employees - 401K	2,563.04	0.00	2,563.04
Subtotal [32.03] Accrued Payroll Taxes Payable		2,563.04	0.00	2,563.04
Subgroup : [32.04]	Medicare Final Settlement Payable			
120-000-2020-20600	MAN Settlement-Medicaid	(77,836.31)	0.00	(77,836.31)
Subtotal [32.04] Medicare Final Settlement Payable		(77,836.31)	0.00	(77,836.31)
Subgroup : [32.05]	Accrued Expenses			
120-000-2010-20008	MAN Accrued Credit Balances	(78,955.44)	0.00	(78,955.44)
120-000-2010-20038	MAN Due To Remedy	33,456.00	0.00	33,456.00
120-000-2010-20044	MAN Accrued Liabilities	(57,935.72)	0.00	(57,935.72)
120-000-2010-20066	MAN Refunds	(27,938.10)	0.00	(27,938.10)
120-000-2010-20080	MAN Accrued/Auditing Fees	(9,431.30)	0.00	(9,431.30)
120-000-2010-20095	MAN--Accounts Pa-Due to Athena	5,058.64	0.00	5,058.64
120-000-2010-20097	MAN-General-Accounts Pa-Accrued Closing Costs	(1,146,699.75)	0.00	(1,146,699.75)
120-000-2020-21100	Masonicare at Newt-General-Third Party-Settlement	(142,202.76)	0.00	(142,202.76)
Subtotal [32.05] Accrued Expenses		(1,424,648.43)	0.00	(1,424,648.43)
Subgroup : [32.06]	Other Long Term Liabilities			
120-000-2022-20200	MAN General Reserve	(42,080.66)	0.00	(42,080.66)
120-000-2025-23506	MAN Liab For Personal Funds	(483.84)	0.00	(483.84)
120-000-2025-23508	MAN Applied Income Liability	105.10	0.00	105.10
120-000-2051-23000	MAN Asbestos Removal	(274,433.30)	0.00	(274,433.30)
Subtotal [32.06] Other Long Term Liabilities		(316,892.70)	0.00	(316,892.70)
Subgroup : [32.07]	Net Worth			
120-000-2900-29906	MAN Surplus	(9,543,400.90)	0.00	(9,543,400.90)
Subtotal [32.07] Net Worth		(9,543,400.90)	0.00	(9,543,400.90)
Total [32] Liabilities and Equity		(11,555,867.96)	0.00	(11,555,867.96)
	Sum of Account Groups	(90.00)	0.00	(90.00)
	Net (Income) Loss	(90.00)	0.00	(90.00)

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2018**
 Period Ending: **5/31/2018**
 Trial Balance: **A.01 - TB**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass Administrator Salary				
120-000-8000-50405	Masonicare at Newt-General-Administrat-Salary Dol		123,336.23	
120-000-8000-50001	MAN GEN Administration Productive			77,384.71
120-000-8000-50002	MAN GEN Administration Paid Time Off			6,059.28
120-000-8000-50003	MAN GEN Administration Overtime			1,287.72
120-000-8000-50004	MAN GEN Administration Premium/Other			146.77
120-000-8000-50007	MAN GEN Administration Holiday			3,219.54
120-000-8600-50205	MAN Employee Benefits Longevity Bonus			12,675.00
120-150-8000-50001	MAN AL Administration Productive			22,563.21
Total			<u><u>123,336.23</u></u>	<u><u>123,336.23</u></u>
Reclassifying Journal Entries JE # 2				
To reclass DON/ADON salaries				
002.5000.5000000	AON NURSING ADMIN SALARIES & WAGES		229,543.24	
120-000-5000-50001	MAN GEN Nursing Admin Productive			229,543.24
002.5000.5000001	AON NURSING ADMIN S&W-PRODUCTIVE			
Total			<u><u>229,543.24</u></u>	<u><u>229,543.24</u></u>
Reclassifying Journal Entries JE # 3				
Depreciation Reclass				
7A.10	Land Improvements SNF Only		15,911.00	
7A.22	Land Improvements Non Reimb		5,682.15	
7B.10	Building & Building Improvements SNF Only		33,688.00	
7B.22	Building & Building Improvements Non Reimb		54,678.00	
7C.10	Non-Movable SNF Only		215,986.00	
7C.22	Non-Movable Non Reimb		183,721.00	
7D.10	Movable SNF Only		80,211.00	
7D.22	Movable Non Reimb		20,371.39	
120-000-8700-63000	MAN GEN Depreciation Depreciation			610,248.54
Total			<u><u>610,248.54</u></u>	<u><u>610,248.54</u></u>
Reclassifying Journal Entries JE # 4				
Reclass expenses not related to dues				
R0002	Subscriptions		45.85	
120-000-5000-53040	MAN GEN Nursing Admin Membership & Dues			45.85
Total			<u><u>45.85</u></u>	<u><u>45.85</u></u>
Reclassifying Journal Entries JE # 6				
To reclass Contracted OT based on therapy treatments				
R0003	OT P/S - Assisted Living		7,304.00	
120-000-5780-58000	MAN GEN Occup Ther I/P Professional Fees			7,304.00
Total			<u><u>7,304.00</u></u>	<u><u>7,304.00</u></u>
Total Reclassifying Journal Entries			<u><u>970,477.86</u></u>	<u><u>970,477.86</u></u>
Total All Journal Entries			<u><u>970,477.86</u></u>	<u><u>970,477.86</u></u>



Provider Name: Masonicare of Newtown
Provider Number: 000010207
Period Ended: 5/31/18

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: