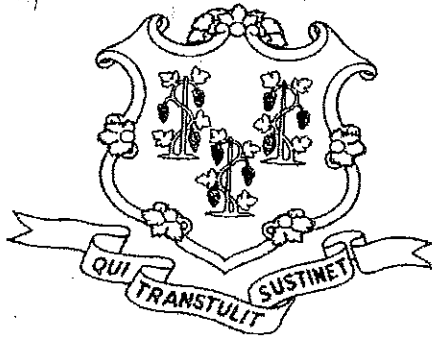


State of Connecticut



15-54
 (K)
 DC

Annual Report of Long-Term Care Facility
 Cost Year 2015

RECEIVED
 FEB 17 2016
 DEPT. OF SOCIAL SERVICES
 OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) Masonicare Health Center	
Address (No. & Street, City, State, Zip Code) 22 Masonic Avenue, Wallingford, CT 06492	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> Chronic Disease Hospital	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

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

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

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General Information

Name of Facility (as licensed) Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Masonicare Health Center [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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.

Note**: Subject to Desk Audit Review

Signed (Administrator) <i>Thomas Gutner</i>	Date 2/14/16	Signed (Owner)	Date
Printed Name (Administrator) Thomas Gutner		Printed Name (Owner)	
Subscribed and Sworn to before me: <i>Pamela Carlson</i>	State of CT	Date 2/11/16	Signed (Notary Public) <i>Pamela S. Carlson</i>
Address of Notary Public <i>142 South Auline Rd Wallingford CT 06492</i>		Comm. Expires 5/31/16	

(Notary Seal)



PAMELA S. CARLSON
 NOTARY PUBLIC
 State of Connecticut
 My Commission Expires
 May 31, 2016

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Masonicare Health Center		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 22 Masonic Avenue, Wallingford, CT 06492				
Report Prepared By Marcum LLP		Phone Number (203) 781-9600	Date 1/3/2016	
Item	Total	CCNH	RHNS	Chronic Disease Hospital
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-678-7862		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Masonicare Health Center		Address (No. & Street, City, State, Zip) 22 Masonic Avenue, Wallingford, CT 06492		
License Numbers:	CCNH 119-C	RHNS 1274-RCH	Chronic Disease Hospita 11-CD, H0008	Medicare Provider No. 07-0039
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Chronic Disease Hospital
Type of Ownership (Check appropriate box)				
<input type="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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Melinda Schoen		Nursing Home Administrator's License No.:	001939	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

Updated 11/30/2015
Masonicare Board of Trustees
2015-2016

<u>Board Member</u>	<u>Telephone Numbers</u>	<u>Term Expires</u>
Howard W. Orr, Chairman 32 Deep Brook Harbor Suffield, CT 06078	Res: 860/668-1378 Bus: 860/623-2511 ext 101 Fax: 860/627-0474	2018
Francis X. Conlon, Vice Chairman 150 Pawson Road Branford, CT 06405 <u>Mailing Address:</u> Francis X. Conlon and Company 250 State Street, Unit H1 North Haven, CT 06473-2182	Res: 203/481-5424 Bus: 203/248-8818 Fax: 203/248-8835	2018
J. Arthur Carbonaro, Secretary 548 Lisbon Road Canterbury, CT 06331	Res: 860/546-6097 Bus: 860/742-5389 Fax: 860/742-5637	2016
Robert A. Simon, Treasurer 64 Arlington Street, North Meriden, CT 06450	Res: 203/237-7018 Bus: 203/237-3000 Fax: 203/634-6860	2016
Janet S. Berry 1271 Washington Street, #10 Middletown, CT 06457	Res/cell: 203/915-2630 Bus: 203/498-3311	By virtue of position in Order of Eastern Star 2018
Sherwin M. Borsuk, M.D. 80 Parker Avenue Meriden, CT 06450	Res: 203/237-8042 Bus: 203/949-2700 Fax: 203/238-1186	2017
William R. Deickler P.O. Box 645 Ridgefield, CT 06877-0645	Cell: 203/313-4335	2017
David A. Gessert 43 Grandview Avenue Wallingford, CT 06492	Res: 203/265-5326	2018
Geoffrey L. Ice 495 Chestnut Tree Hill Road Southbury, CT 06488	Res: 203/264-8467 Bus: 203/271-9055 ext 311 Fax: 203/271-9852	2016
Barbara F. Lott 31183 Anchor Watch Loop Dagsboro, DE 19939 <u>Mailing Address</u> P.O. Box 186 Dagsboro, DE 19939-0186	Res: 302-732-3068 Cell: 860-465-6345	By virtue of position Order of Amaranth 2017
Theodore J. Nelson P.O. Box 824 New London, CT 06320-0824	Res: 860/848-3398 Bus: 860/444-6771 Cell: 860/235-0770	By virtue of Office in the Grand Lodge
Robert F. Polito, Jr. 254 Summer Hill Road Madison, CT 06443	Res: 203/421-4950 Bus: 203/271-7344 Cell: 203/823-7664	2017
Gail N. Smith 1 Dove Lane Columbia, CT 06237	Res: 860/228-0506	By virtue of Office in the Grand Lodge
Ronald A. Thomas 18 Antonio Avenue Meriden, CT 06451	Res: 203/440-4727 Bus: 860/704-3138 Fax: 203/440-1263	By virtue of Prince Hall Grand Lodge 2016
Charles W. Yohe 145 Cornwall Hollow Road West Cornwall, CT 06796-1620	Res: 860/672-0047 Cell: 860/671-0629	By virtue of Office in the Grand Lodge
Stephen B. McPherson, President and CEO Masonicare PO Box 70 Wallingford, CT 06492	Bus: 203/679-5000 Fax: 203/679-5001	President and CEO
Jennifer A. King, Assistant Secretary Masonicare PO Box 70 Wallingford, CT 06492	Bus: 203/679-5570	An officer of the Board, but not a Trustee.
James Rude, CFO & Assistant Treasurer Masonicare PO Box 70 Wallingford, CT 06492	Bus: 203/678-7857 Fax: 203/678-7815	An officer of the Board, but not a Trustee.

Board must consist of 12 but no more than 15 members.

Masonicare
Emeritus Members of the Board of Trustees

Emeritus Member	Telephone	
Leonard F. D'Amico 57 Maple Avenue Beacon Falls, CT 06403	Res: 203/729-2907	
Carleton V. Erickson 108 Ashlar Village Wallingford, CT 06492	Res: 203/265-9599	
Kenneth B. Hawkins, Sr. 78 Lafayette Street Milford, CT 06460	Res: 203/878/4490 Bus: 203/878/7424 ext 142	
David P. Hocking 9029 Whimbrel Watch Lane #102 Naples, FL 34109	Res: 239/596-1025	
Thomas C. Hofstetter 115 Scotch Pine Court Aiken, SC 29803	Res: 803/644-9103	
A. Norman Johnson 5124 Ashlar Village Wallingford, CT 06492	Res: 203/265-7377	
Charles C. Maxson 41 Island View Avenue Mystic, CT 06355	Res: 860/572-1533 Fax: 860/572-1573 Cell: 860/460-0396	
Duane G. Roberts 30 Barrister Lane Fairfield, CT 06824	Res: 203/256-8533 (also fax machine) Cell: 203/216-1454	

General Information and Questionnaire Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of	
Masonicare Health Center	119-C	9/30/2015	4	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					
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No					
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.					
If "Yes," provide the following information:					
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No %**		
Masonicare	PO Box 70, Wallingford, CT 06492	<input type="radio"/>		16m11 & m12	3,416,947
Masonicare at Newtown (MAN)	139 Toddy Hill Road, Newtown, CT 06492	<input checked="" type="radio"/>		Various	
Masonic Charity Foundation (MCF)	35 No. Plains Road, Wallingford, CT 06492	<input type="radio"/>		Various	
Masonicare at Ashlar Village (MAV)	Cheshire Road, Wallingford, CT 06492	<input checked="" type="radio"/>		Various	
Masonicare Management Services (MMS)	35 No. Plains Road, Wallingford, CT 06492	<input type="radio"/>		Various	
Masonicare Primary Care Physicians	97 Barnes Road, Wallingford, CT 06492	<input checked="" type="radio"/>		13 B8	653,295
Masonicare Home, Health & Hospice (MHHE)	33 No. Plains Road, Wallingford, CT 06492	<input checked="" type="radio"/>		Various	
Masonicare Behavioral Health (MBH)	22 Masonic Avenue, Wallingford, CT 06492	<input checked="" type="radio"/>		Various	36,400
Keystone Indemnity Company, LTD	76 St. Paul Street, Suite 500, Burlington, VT 05401	<input type="radio"/>		Liability, Director, Crime & Other Insurance 27 14c13	329,939

* Use additional sheets if necessary.

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

Masonicare Health Center
 Related Party Elimination Transactions
 FYE - 9 / 30 / 2015

To / From MHC	G/L Account	001 MHC	002 AON	003 AV	110 MCF	400 MC	500 MMS	550 MPC	550 MBH	CTVNA	KEYSTONE	Total	Less Non-Reimb.	Cost Report Amount
Mgmt Fee - MHC	001.8000.5690000					3,459,427						3,459,427	172,598	3,286,829
RENTS	001.7805.4060560 001.7806.4060570					(10,332) (86,759)						(10,332) (86,759) (97,091)		
Gift Shop Reimb.	001.5410.4040100 400.8060.5101203 400.8155.5101203					(125) (937)						(125) (937)		
Transportation	001.8350.5602830					203,220						203,220 203,220	73,102	130,118
Phy. Cvg Slipeids	550.8550.4303501 001.5500.5700001							686,108				686,108 686,108	42,814	653,296
Psych Services	001.5500.5700001							38,786				38,786 38,786	2,385	36,400
Laundry Services	002.7200.5602800 002.7947.5602800 (Resident Personal) (Resident Personal)											(174,423) (13,941) (25,308) (262)		
	002.7200.5602805 002.7947.5602805 (Resident Personal)											(19,354) (10,107) (1,439) (35,480) (182) (43,153) (27) (2,981)		
	003.7000.5602800 003.7010.5602800 003.7020.5602800 003.7962.5602800 003.7962.5602805 003.7965.5602800 003.7965.5602805 003.7962.5602800 400.5370.5602800 550.8550.5602800											(2,476) (285)		
Janitorial	110.8900.5600102 400.8350.5600102 400.8060.5600102 732.7736.5600102											(1,055) (6,250) (7,304)	(6,250)	
Board Designated	001.5030.8000001 001.5600.8000001 001.5602.5000001 001.5804.8000001 001.8000.8000001 001.6200.8000001 001.6400.8000001											(73,444) (93) (8,288) (308) (470) (48,869) (463)		
Eastern Star	001.4010.4065100											(318,000) (318,000)		

Masonicare Health Center
Related Party Elimination Transactions
FYE - 9 / 30 / 2015

To / From	001	002	003	110	400	500	550	530	CTVNA	KEYSTONE	Total	Less Non-Reimb.	Cost Report Amount
MHC	MHC	ACN	AV	MCF	MC	MMS	MPC	MBH					
Professional Liability Insurance	001.8000.6900170									347,265	347,265	17,326	329,939

I/P Patient Hospice (prior to 10/14 or over 6 beds)

I/p Hospice Unit (425/day) 6 beds 001.5110.3049500

10 Prepaid Days from MAV (003.54560.5605000)

Dietary	5604600												
	5600000												
	6050500				(13,749)	(171)	(776)	(776)	(3,505)		(18,364)		
	6000200				(1,724)	(19)	(362)	(102)			(2,207)		
	6012000												
	5181750												
	5106700				(9,239)				(308)		(308)		
	6002100				(2,440)	(289)					(9,239)		
	6012000												
NON REIMBURSABLE	6050300		10,349		(27,152)	(308)	(553)	(878)	(3,813)		(22,493)		
Alcohol	6050250		10,349										
							11,465						
Intercompany Physicals	001.8150.6003000												11,465
		(213,934)	(200,704)	(450,261)	3,506,559	(616)	706,754	37,908	(971,826)	347,265	2,761,245		

Total MHC Intercompany Revenue

Costs

TOTAL MHC REVENUE	63,091,365	63,091,365	63,091,365	63,091,365	63,091,365	63,091,365	63,091,365	63,091,365	63,091,365	63,091,365	63,091,365	63,091,365	63,091,365
Percentage of affiliate revenue to total MHC revenue	-0.34%	-0.33%	100.71%	-0.25%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Non-Related Revenue	100.34%	100.33%	100.71%	100.25%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.18%

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
Please see the attached allocation schedule. Also, please note that for cost reporting purposes, Rest Home with Nursing Supervision only (RHNS) refers to the Residential Care Home (RCH).				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. See page 4.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Impacted	TOTAL
3011A.10	Medicaid RB - SNF Only	Nursing home	(38,816,564)	-	-	-	(38,816,564)
3011A.11	Medicaid RB -ICF- (Ramage 2 ICF/ SNF Split)	Nursing home	-	-	-	-	-
3011A.12	Medicaid RB - CDH	CDH	-	-	-	-	-
3011A.13	Medicaid RB - RCH- Only (HFA)	RCH	-	(5,652,300)	-	-	(5,652,300)
30112	Rental of rooms to non-residents	-	-	-	-	-	-
30113	Medicare RB - Telephone and Telegraph	-	-	-	-	-	-
30113A.10	Medicare RB - SNF Only	Nursing home	(7,045,597)	-	-	-	(7,045,597)
30113A.11	Medicare RB - ICF- (Ramage 2 ICF/ SNF Split)	Nursing home	-	-	-	-	-
30113A.12	Medicare RB - CDH- Only (AHU & GMPP)	CDH	-	-	(12,576,824)	-	(12,576,824)
30114	Private RB - Rental of Televisions and Cable Services	-	-	-	-	-	-
30114A.10	Private RB - SNF Only	Nursing home	(12,464,849)	-	-	-	(12,464,849)
30114A.11	Private RB - ICF- (Ramage 2 ICF / SNF Split)	Nursing home	-	-	(3,093,730)	-	(3,093,730)
30114A.12	Private RB - CDH- Only (AHU & GMPP)	CDH	-	-	-	-	-
30114A.13	Private RB - RCH- Only (HFA)	RCH	-	(898,686)	-	-	(898,686)
30115A.10	Prescription Drugs Medicare - SNF Only	Nursing home	(1,744,836)	-	-	-	(1,744,836)
30115A.11	Prescription Drugs Medicare - ICF- (Ramage 2 ICF/ SNF Split)	Nursing home	-	-	(363,811)	-	(363,811)
30115A.12	Prescription Drugs Medicare - CDH- Only (AHU & GMPP)	CDH	-	-	-	(1,368)	(1,368)
30115A.20	Prescription Drugs Medicare - Non- Reimbursable	Other	-	-	-	-	-
30115A.22	Prescription Drugs Medicare - ICF- (Ramage 2 ICF/ SNF Split)	Nursing home	(214,057)	-	-	-	(214,057)
30115C.10	Prescription drugs - SNF- Only (CCH)	Nursing home	-	-	-	-	-
30115C.11	Prescription drugs - ICF- (Ramage 2 ICF/ SNF Split)	Nursing home	-	-	(57,875)	-	(57,875)
30115C.12	Prescription drugs - CDH- Only (AHU & GMPP)	CDH	-	-	-	(43,732)	(43,732)
30115C.22	Prescription drugs - Non-Reimbursable	Other	-	-	-	-	-
30115A.10	Medical Supplies Medicare - SNF Only	Nursing home	(37,174)	-	-	-	(37,174)
30115A.11	Medical Supplies Medicare - ICF- (Ramage 2 ICF/ SNF Split)	Nursing home	-	-	(7,529)	-	(7,529)
30115A.12	Medical Supplies Medicare - CDH- Only (AHU & GMPP)	CDH	-	-	-	-	-
30115C.10	Medical Supplies Medicare - Non Reimbursable	Other	-	-	-	-	-
30115C.11	Medical Supplies Non Medicare - SNF Only	Nursing home	(10,741)	-	-	-	(10,741)
30115C.12	Medical Supplies Non Medicare - ICF- (Ramage 2 ICF/ SNF Split)	CDH	-	-	(1,055)	-	(1,055)
30115C.22	Medical Supplies Non Medicare - CDH- Only (AHU & GMPP)	Other	-	-	-	(331)	(331)
30115A.07	PT Medicare - PT Treatments	PT Treat	(1,645,156)	-	-	(288,750)	(1,933,906)
30115C.07	PT Other - PT Treatments	Other	-	-	-	(408,361)	(408,361)
30115A.08	ST Medicare - ST Treatments	ST Treat	(396,776)	-	-	(15,081)	(411,857)
30115C.08	ST Other - ST Treatments	ST Treat	(122,700)	-	-	(4,664)	(127,364)
30115A.09	OT Medicare - OT Treatments	Other	-	-	-	(1,846,054)	(1,846,054)
30115C.09	OT Other - OT Treatments	Other	-	-	-	-	-
30115C.22	OT Medicare - Non Reimbursable	Other	-	-	-	(418,726)	(418,726)
30115C.10	OT Other - Non Reimbursable	Other	-	-	-	-	-
30116A.10	Other Medicare - SNF Only	Nursing home	3,112,610	-	-	-	3,112,610
30116A.11	Other Medicare - ICF- (Ramage 2 ICF / SNF Split)	Nursing home	-	-	-	-	-
30116A.12	Other Medicare - CDH- Only (AHU & GMPP)	CDH	-	-	2,649,379	-	2,649,379
30116A.13	Other Medicare - RCH only	RCH	-	35,129	-	-	35,129
30116A.22	Other Medicare - Non-Reimbursable	Other	-	-	-	(271,001)	(271,001)
30116B.07	Other Non Medicare - PT Treatments	PT Treat	471,960	-	-	82,836	554,796

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Imported	TOTAL
30 116B.08	Other Non Medicare - ST Treatments	ST Treat	150,999	-	-	5,739	156,738
30 116B.10	Other Non Medicare - SNF Only	Nursing home	18,890,530	-	-	-	18,890,530
30 116B.11	Other Non Medicare - ICF (Ramage 2 ICF/ SNF Split)	Nursing home	(46,537)	-	-	-	(46,537)
30 116B.12	Other Non Medicare - CDH-Only (AHU & GMPP)	CDH	-	-	4,800,143	-	4,800,143
30 116B.13	Other Non Medicare - RCH- Only (HFA)	RCH	-	2,849,109	-	-	2,849,109
30 116B.22	Other Non Medicare - Non Reimbursable	Other	-	-	-	(4,727,664)	(4,727,664)
30 116B.38	Other Non Medicare - Equivalent Patient Days	Patient Days	(361)	(73)	(33)	(31)	(498)
30 1V1.10	Meals - SNF Only	Payroll	(165,119)	(9,540)	(48,519)	(30,940)	(249,118)
30 1V1.15	Meals - Salaries and Wages	Other	-	-	-	(79,845)	(79,845)
30 1V1.22	Meals - Non Reimbursable	Other	-	-	-	(2,119,092)	(2,119,092)
30 1V2.22	Room Rental Non Reimbursable	Accum Costss	(723)	(77)	(165)	-	(1,180)
30 1V3.31	Telephone - Number of Computers	Other	-	-	-	-	-
30 1V7.22	Barber, coffee, etc... - Non Reimbursable	Other	-	-	-	(271,239)	(271,239)
30 1V8.02	Other - Square Footage	Meals	(1,007)	(204)	(93)	(85)	(1,390)
30 1V8.03	Other - Meals Per Day	PT Treat	-	-	-	-	-
30 1V8.07	Other - PT Treatments	Nursing home	-	-	-	-	-
30 1V8.10	Other - SNF ONLY	Nursing home	-	-	-	-	-
30 1V8.11	Other - ICF	CDH	-	-	-	-	-
30 1V8.12	Other - CDH	RCH	-	-	-	-	-
30 1V8.13	Other - RCH- ONLY (HFA)	salary - nursing no rch	-	-	-	(713,158)	(713,158)
30 1V8.14	Other - Nursing Salary- CCH, RHNS, AHU, GMP	Other	-	-	-	-	-
30 1V8.22	Other - Non Reimbursable	Salary - nursing	(56,140)	(1,251)	(15,460)	(595)	(73,444)
30 1V8.25	Other - Transportation Services	Volunteer	(216)	(77)	(36)	(134)	(463)
30 1V8.26	Other - Nursing Salary all	Volunteer	-	-	-	-	-
30 1V8.27	Other - Volunteer Time Spent	patient days	(4,938)	(1,001)	(456)	(419)	(6,813)
30 1V8.33	Other - Resident Capacity	Nursing home	(48,869)	-	-	-	(48,869)
30 1V8.38	Other - Equivalent Patient Days	Payroll	(34)	(2)	(9)	(6)	(51)
30 1V8.39	Other - Patient Days- SNF & ICF Only	Spiritual	-	-	-	-	-
30 1V8.41	Other - Non Salary Expenses	Days w/ l	(18,835)	(3,816)	(1,738)	(1,281)	(25,670)
30 1V8.42	Other - Spiritual Services	Other	-	-	-	20	20
30 1V8.43	Other - Equiv Days w/ Independent Living	SOFT	(140)	(50)	(23)	(87)	(300)
30 18.22	Other Revenue - Non Reimb	Nursing home	-	-	-	-	-
30 18.2	Other Revenue - SOFT						
30 18.10	Other Revenue - SNF Only						
	Total Revenue		(40,215,270)	(3,682,839)	(8,712,834)	(11,152,460)	(63,763,405)

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Imported	TOTAL
10-A 1.43	Owner - Equivalent Days w/ Independent Living	Days w/IL	-	-	-	-	-
10-A 2.43	Administrator Salary - Equivalent Days w/ Independent Living	Administrator	179,153	36,301	16,533	-	231,987
10-A 3	Administrator Salary - Equivalent Days w/ Independent Living	Administrator	95,085	19,267	8,775	-	123,127
10-A 4.19	Other Admin - Salary %	Payroll - less admin	489,021	28,254	128,887	91,681	737,793
10-A 4.22	Other Admin - Non Reimb		-	-	-	-	-
10-A 4.27	Other Admin - Volunteer		-	-	-	-	-
10-A 4.30	Other Administrative Salaries - Number of Communication Driver	Payroll	113,544	6,560	29,926	21,276	171,306
10-A 4.34	Other Administrative Salaries - Admissions	Admissions	108,683	4,833	201,188	4,559	319,283
10-A 4.38	Other Admin - Patient days	Patient Days	-	-	-	-	-
10-A 4.45	Other Admin - Patient days	Accum Costs	-	-	-	-	-
10-A 5A	Head Dietitian		-	-	-	-	-
10-A 5B	Food Service Supervisor		-	-	-	-	-
10-A 5C.22	Dietary - Non reimb	Meals	1,415,717	286,859	130,651	120,138	1,953,365
10-A 5C.3	Dietary Workers - Meals		-	-	-	-	-
10-A 6A	Head Housekeeper		-	-	-	-	-
10-A 6B.2	Other Housekeeping Workers - Sft	Housekeeping	850,957	115,792	148,788	120,241	1,235,778
10-A 6B.4	Other Housekeeping Workers - Housekeeping hours		-	-	-	-	-
10-A 7A	Engineer or Chief of Maintenance	SOFT	346,449	122,938	56,871	214,677	740,935
10-A 7B.2	Other Maintenance Workers - Square Footage-MHC Campus	CDH	-	-	-	-	-
10-A 7B.12	Other Maintenance Workers - CDH Only	Nursing Home	-	-	-	-	-
10-A 7B.10	Other Maintenance Workers - SNF Only		-	-	-	-	-
10-A 8A	Laundry Supervisor	Laundry	642,120	13,042	63,300	151,030	869,492
10-A 8B.5	Other Laundry Workers - Pounds		-	-	-	-	-
10-A 9	Barber and Beautician Services	Other	-	-	-	122,577	122,577
10-A 9.22	Barber and Beautician Services Non-Reimbursable		-	-	-	-	-
10-A 10	Protective Services	SOFT	108,424	38,475	17,798	67,185	231,882
10-A 10.24	Protective Services Security Coverage		-	-	-	-	-
10-A 11A	Head Accountant		-	-	-	-	-
10-A 11B	Other Accountants	Payroll - less admin	188,782	10,907	49,755	35,373	284,817
10-A 12A.19	Director of Nurses/Assistant Director	Salary - nursing no RCH	-	-	-	-	-
10-A 12B1.14	RNs - Direct Care - Nursing Slary- CCH, RHNS, AHU, GMP	Nursing Home	3,509,140	-	1,619,040	-	3,509,140
10-A 12B1.10	RNs - Direct Care - SNF Only	CDH	-	-	-	-	-
10-A 12B1.12	RNs - Direct Care - CDH Only	Salary - nursing	49,758	1,108	13,703	526	65,095
10-A 12B2.26	RNs - Administrative - Nursing Salary	Salary - nursing no RCH	878,403	-	241,903	9,276	1,129,582
10-A 12B2.14	RNs - Administrative - Nursing Slary- CCH, RHNS, AHU, GMP	Nursing Home	2,480,987	-	327,533	-	2,480,987
10-A 12C1.10	LPNs - Direct Care - SNF Only	CDH	-	-	-	-	-
10-A 12C1.12	LPNs - Direct Care - CDH Only	RCH	-	62,709	-	-	62,709
10-A 12C1.13	LPNs - Direct Care - RCH Only	Nursing Home	7,269,517	-	-	-	7,269,517
10-A 12D.10	Aides and Attendants - SNF Only	Salary - nursing	-	-	-	-	-
10-A 12D.26	Aides and Attendants - Nursing Salary	CDH	-	-	1,714,364	-	1,714,364
10-A 12D.12	Aides and Attendants - CDH Only	RCH	-	204,536	-	-	204,536
10-A 12D.13	Aides and Attendants - RCH Only		-	-	-	-	-
10-A 12E	Physical Therapists	PT Treat	815,584	-	-	143,147	958,731
10-A 12E.7	Physical Therapists - PT Treatments	CDH	-	-	-	-	-
10-A 12E.12	Physical Therapists - CDH Only		-	-	-	-	-
10-A 12F	Speech Therapists		-	-	-	-	-

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Imported	TOTAL
10-A 12F.8	ST - ST Treatments	ST Treat	183,500	-	-	6,899	188,399
10-A 12G	Occupational Therapists	Other	-	-	-	858,001	858,001
10-A 12G.22	Occupational Therapists - Non-Reimbursable	CDH	-	-	-	-	-
10-A 12G.12	Occupational Therapists - CDH Only	CDH	-	-	-	-	-
10-A 12H.10	Recreation Workers - SNF	Other	-	-	-	-	-
10-A 12H.22	Recreation Worker - Non reimb	Other	-	-	-	-	-
10-A 12H.39	Recreation Worker - Patient Days - SNF & ICF Only	Nursing Home	373,395	-	-	-	373,395
10-A 12L.38	Recreation Worker - Equivalent Patient Days	Patient Days	-	-	-	-	-
10-A 12L.38	Medical Director - Patient Days	Patient Days	-	-	-	-	-
10-A 12I.38	Utilization Review	Patient Days	-	-	-	-	-
10-A 12I.8	Resident Care	Other	-	-	-	-	-
10-A 12I.4	Other	Other	-	-	-	-	-
10-A 12I	Dentists	Other	-	-	-	-	-
10-A 12K.22	Pharmacists - Non reimb	Other	-	-	-	815,313	815,313
10-A 12K.40	Pharmacists - Pharmacy Cost of Requirements	Other	-	-	-	-	-
10-A 12L	Podiatrists	Other	-	-	-	-	-
10-A 12M.33	Social Workers/Case Management - Capacity	Capacity	-	-	-	-	-
10-A 12M.28	Social Workers/Case Management - Social Services	Social Services	321,847	65,214	29,702	27,312	444,075
10-A 12M.12	Social Workers/Case Management - CDH Only	CDH	-	-	220,793	-	220,793
10-A 12N.22	Marketing - Non reimb	Other	-	-	-	-	-
10-A 12O.10	Other - SNF	Other	295,702	-	-	-	295,702
10-A 12O.11	Other - ICF - (Ramages 2 ICF/ SNF Split)	Nursing Home	-	-	-	-	-
10-A 12O.12	Other - CDH Only	Nursing Home	-	-	209,712	-	209,712
10-A 12O.15	Other - Salaries %	Payroll	-	-	-	-	-
10-A 12O.16	Other - GMPP Only Days	Patient Days	-	-	-	-	-
10-A 12O.14	Other - Nursing Salary-CCH,RHNS,AHU,GMP	Salary - nursing no RCH	-	-	-	898,397	898,397
10-A 12O.22	Other - Non reimb	Other	-	-	-	33,073	33,073
10-A 12O.23	Other - RCH & I/L	Patient Days - RCH & I/L Only	98,551	-	6,031	4,446	75,832
10-A 12O.21	Other - Patient Days - Less RCH	Days - less rch	65,355	-	-	-	65,355
10-A 12O.25	Other - Transportation	Days - less rch	-	-	-	-	-
10-A 12O.27	Other - Volunteer Time Spent	Volunteer	43,566	15,459	7,152	26,995	93,172
10-A 12O.13	Other - RCH-Only (HFA)	RCH	-	-	-	-	-
10-A 12O.37	Other - Equivalent Discharges	Discharges	-	-	-	-	-
10-A 12O.26	Other - Nursing Salary- All	Salary - nursing	135,390	3,016	37,285	1,430	177,121
10-A 12O.34	Other - Admissions	Admissions	168,115	7,507	311,205	7,052	493,879
10-A 12O.42	Other - Spiritual	Spiritual	70,304	14,245	6,488	5,966	97,003
10-A 4-19	Other Administration	Other Administration	21,196,498	1,155,593	5,597,383	3,781,520	31,730,994
	Total Expense Page 10		66,800,066	3,644,878	17,640,136	11,917,478	100,000,000

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RGH	CDH	Other - Not Imported	TOTAL
13-B 1	Dietitian						
13-B 2.22	Dentist - non reimb						
13-B 3.10	Pharmacist - SNF	Nursing Home					
13-B 4	Podiatrist						
13-B 5A.07	PT - Resident Care - PT	PT Treat					
13-B 5B	PT - Other	Other					
13-B 6.33	Social Worker - Capacity	Capacity					
13-B 7.22	Recreation Worker - Non reimb	Other	532,620	107,922	49,153	45,199	734,894
13-B 8A.38	Medical Director - Days	Patient Days					
13-B 8A.22	Medical Director - Non Reimb	Other					
13-B 8A.12	Medical Director - CDH Only	CDH					
13-B 8C	Resident Care	Other				118,999	118,999
13-B 8C.22	Resident Care - Non-Reimbursable	Other					
13-B 8D1	Infection Control Committee						
13-B 8D2	Pharmaceutical Committee						
13-B 8D3	Staff Development Committee						
13-B 8E	Other	Other					
13-B 8E.22	Other - Non-Reimbursable	Other					
13-B 9A.08	ST - Resident Care - ST	ST Treat					
13-B 9B	ST - Other	Other					
13-B 10A.22	OT - Resident Care - Non reimb	Other					
13-B 10B	OT - Other						
13-B 11A1	RM's - Direct Care						
13-B 11A2	RM's - Administrative						
13-B 11A.10	RM's - SNF-Only (CCH)						
13-B 11A.12	RM's - CDH- Only (AHU & GMPP)						
13-B 11B1	LPN's - Direct Care						
13-B 11B.10	LPN's - SNF Only						
13-B 11B.12	LPN's - CDH Only	CDH					
13-B 11B2	LPN's - Administrative						
13-B 11C	Aides						
13-B 11D	Other						
13-B 12.22	Other - Non reimb	other					
13-B 12.5	Other - Pounds of Laundry Processed						
13-B 12.34	Other - Admissions						
13-B 12.43	Other - Equity Days w/ Independent Living						
13-B 12.14	Other - Nursing Salary- CCH, RHNS, AHU, GMP						
Total Expense Page 13			532,620	107,922	49,153	164,198	853,893

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		ALLOCATION		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	BASIS	Home	RCH	CDH	Other - Not Imported			
15 1A1.15	Workmen's Compensation - Salary %	Payroll	539,108	29,391	142,363	96,178			807,040
15 1A2.15	Disability Insurance - Salary %	Payroll	152,882	8,835	40,372	27,274			228,863
15 1A3.15	Unemployment Insurance - Salary %	Payroll	178,652	9,740	47,177	31,872			267,441
15 1A4.15	Social Security (FICA) - Salary %	Payroll	1,631,305	88,936	430,781	291,029			2,442,051
15 1A5.15	Health Insurance - Salary %	Payroll	3,539,920	192,990	934,791	651,532			5,299,233
15 1A6.15	Life Insurance - Salary %	Payroll	18,096	987	4,779	3,227			27,089
15 1A7.15	Pensions - Salary %	Payroll	896,085	48,853	236,630	159,865			1,341,433
15 1A8.10	Uniform Allowance - SNF- Only (CCH)	Nursing Home	103	-	-	-			103
15 1A8.12	Uniform Allowance - CDH- Only (AHU & GMPP)	CDH	-	-	-	-			-
15 1A8.15	Uniform Allowance - Salary %	Payroll	-	-	-	-			-
15 1A8.2	Uniform Allowance - Square Footage- MHC Campus	SQFT	696	247	114	430			1,487
15 1A8.3	Uniform Allowance - Meals	Meals	-	-	-	-			-
15 1A8.22	Uniform Allowance - Non Reim	Other	-	-	-	-			-
15 1A8.24	Uniform Allowance - Security Coverage	SQFT	919	326	151	570			1,966
15 1A8.33	Uniform Allowance - Capacity	Capacity	2,571	350	450	363			3,734
15 1A8.4	Uniform Allowance - Housekeeping Hours	Housekeeping	125	3	12	29			169
15 1A8.5	Uniform Allowance - Pounds of Laundry Processed	Laundry	62,688	3,418	16,554	11,184			93,844
15 1A9.15	Other - Salary %	Payroll	-	-	-	-			-
15 1A9.22	Other Salary	Other	-	-	-	-			-
15 1B	Personal Retirement Plans, Pensions	Other	-	-	-	-			-
15 1C.22	Bed Debts - Non reimb	Other	22,221	4,503	2,051	1,885			30,660
15 1D.38	Accounting and Auditing - Equivalent Patient Days	Patient Days	-	-	-	-			-
15 1D.43	Accounting and Auditing - Equivalent Patient Days w/ Independent Living	Days w/IL	-	-	-	-			-
15 1E.15	Legal - Salary %	Payroll	-	-	-	-			-
15 1E.22	Legal - Non Reimbursable	Other	-	-	-	-			-
15 1E.38	Legal - Equivalent Patient Days	Patient Days	61,444	12,450	5,670	5,214			84,778
15 1E.43	Legal - Expenses	Days w/IL	-	-	-	-			-
15 1F	Insurance of Lives of Owners/Oper.	Other	-	-	-	-			-
15 1G.02	Office Supplies - SNF	SQFT	791	281	130	489			1,691
15 1G.03	Office Supplies - Meals	Meals	486	98	45	41			670
15 1G.04	Office Supplies - Housekeeping Hours	Housekeeping	1,694	231	296	239			2,460
15 1G.05	Office Supplies - Pounds of Laundry Processed	Laundry	1,826	37	180	429			2,472
15 1G.7	Office Supplies - PT Treatments	PT Treat	617	-	-	108			725
15 1G.10	Office Supplies - SNF	Nursing Home	23,058	-	-	-			23,058
15 1G.11	Office Supplies - ICF- (Ramage 2 ICF/ SNF Split)	Nursing Home	-	-	-	-			-
15 1G.12	Office Supplies - CDH- Only (AHU & GMPP)	CDH	-	-	-	-			-
15 1G.13	Office Supplies - RCH- Only (HFA)	RCH	-	2,633	-	-			2,633
15 1G.14	Office Supplies - Nursing Salary- CCH, RHNS, AHU, GMP	RCH	7,047	-	1,941	74			9,062
15 1G.15	Office supplies - Salary %	Payroll	182	10	48	32			272
15 1G.21	Office supplies - Patient Days- Less RCH	Days - less rch	1,638	-	149	110			1,877
15 1G.22	Office Supplies - Office Supplies - Non reimb	Other	1,049	372	172	651			2,244
15 1G.24	Office Supplies - Security Coverage	SQFT	5,183	115	1,427	56			6,781
15 1G.26	Office Supplies - Nursing Salary- ALL	Salary - nursing	2,859	1,015	469	1,772			6,115
15 1G.28	Office Supplies - Social Services Time Spent	Volunteer	2,268	460	209	193			3,130
15 1G.30	Office Supplies - Number of Communication Devices	Social Services	24	3	7	39			71
15 1G.31	Office Supplies - Computers	Accum Costs	118	13	27	34			192
15 1G.33	Office Supplies - Capacity	Admissions	4,267	191	7,899	178			12,535
15 1G.34	Office Supplies - Admissions	Discharges	1,912	13	4,455	95			6,475
15 1G.37	Office Supplies - Equivalent Discharges	Discharges	-	-	-	-			-

MASONICARE OF WALLINGFORD									
ALLOCATION SCHEDULE									
TOTAL ALLOCATED AMOUNTS									
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home (1,057)	RCH (214)	CDH (98)	Other - Not Imported (90)	TOTAL (1,459)		
15 1G.38	Office Supplies - Equivalent Patient Days	Patient Days	753	-	-	-	753		
15 1G.39	Office Supplies - Patient Days- SNF & ICF Only	Nursing Home	-	-	-	-	-		
15 1G.40	Office Supplies - Pharmacy Cost of Requisitions	Other	-	415	189	174	3,315		
15 1G.42	Office Supplies - Spiritual	Spiritual	2,049	-	-	-	2,049		
15 1G.43	Office Supplies - Equiv Days w/ Independent Living	Days w/IL	6,888	1,396	636	468	9,388		
15 1G.45	Office Supplies - Expenses	Accum Costss	-	-	-	-	-		
15 1H.45	Telephone and Telegraph - Cellular Phones - Expenses	Accum Costss	52,318	5,574	11,950	15,534	85,376		
15 1H1.30	Telephone and Telegraph - Telephone	Accum Costss	102	20	9	6	137		
15 1H1.43	Telephone and Telegraph - Equiv Days w/ Independent Living	Days w/IL	8	-	19	-	27		
15 1H1.37	Telephone and Telegraph - Equivalent Discharges	Discharges	2,867	305	655	851	4,678		
15 1H2.30	Telephone and Telegraph - Cellular Phones and Beepers - Telephone	Accum Costss	5,374	573	1,228	1,597	8,772		
15 1H2.31	Telephone and Telegraph - Number of Computers	Accum Costss	55	2	103	3	163		
15 1H2.34	Telephone and Telegraph - Admissions	Admissions	-	-	-	-	-		
15 1H2.37	Telephone and Telegraph - Equivalent Discharges	Discharges	-	-	-	-	-		
15 1H2.38	Telephone and Telegraph - Equivalent Patient Days	Patient Days	-	-	-	-	-		
15 1H2.40	Telephone and Telegraph - Pharmacy Cost Requisitions	Pharmacy	-	-	-	-	-		
15 1I	Appraisal		-	-	-	-	-		
15 1J	Corporation Business Taxes		-	-	-	-	-		
15 1K1.45	Other Taxes - Income - Expenses	Accum Costss	-	-	-	-	-		
15 1K2	Other		-	-	-	-	-		
15 1K2.22	Other - Non Reim	Other	1,888,695	-	-	-	1,888,695		
15 1K3.10	Other taxes - Resident Day User Fee - SNF	Nursing Home	9,119,866	414,072	1,910,635	1,294,549	12,739,122		
	Total Expense Page 15								

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Imported	TOTAL
16 1.10	Resident Travel and Entertainment - SNF	Nursing Home	-	-	-	-	-
16 1.22	Resident Travel and Entertainment - non reimb	Other	-	-	-	-	-
16 2	Migh		-	-	-	-	-
16 3	Gifts to Staff and Residents		-	-	-	-	-
16 4.15	Employee Travel - Salaries	Payroll	141	8	37	26	212
16 4.42	Employee Travel - Expense	Accum Costs	127	14	29	37	207
16 5.10	Education Expense - SNF	Nursing Home	-	-	-	-	-
16 5.14	Education Expense - Nursing Salaries	Salary - nursing	33	1	9	-	43
16 5.15	Education Expense - Salary %	Payroll	-	-	-	-	-
16 5.22	Education Expense - Non Reimb	Other	-	-	-	-	-
16 5.31	Education Expense - Computers	Computers	-	-	-	-	-
16 5.33	Education Expense - Capacity	Capacity	-	-	-	-	-
16 5.34	Education Expense - Admission	Admissions	-	-	-	-	-
16 6.22	Automobile Expense - Non Reimb	Other	-	-	-	-	-
16 6.25	Automobile Expense - Transportation	transportation	2,798	2,941	5	3,236	8,970
16 7	Other		-	-	-	-	-
16 LI.43	Resident travel - Contract services - Equiv Days with Independent Living	Days w il	-	-	-	-	-
16 LA.08	Employee travel - ST Treatments	ST Treat	10	-	-	-	10
16 LA.10	Employee Travel - SNF	Nursing Home	218	77	36	136	467
16 LA.27	Employee Travel - Volunteer Time	Volunteer	49	10	5	3	67
16 LA.43	Employee Travel - Days With Independent Living	Days w IL	127	45	21	78	271
16 LS.02	Education - Square Footage- MHC Campus	sqft	-	-	-	-	-
16 LS.03	Education - Meals Per Day	Meals	-	-	-	-	-
16 LS.10	Education - SNF - Only (CCH)	Nursing Home	834	-	-	-	834
16 LS.12	Education - CDH - Only (AHU & GMP)	CDH	4,110	-	2,685	-	2,685
16 LS.14	Education - Nursing Salary- CCH, RHNS, AHU, GMP	Salary - nursing no RCH	-	-	1,132	43	5,285
16 LS.19	Education - Total Salary- less admin	Payroll - less admin	-	-	-	-	-
16 LS.22	Education - Non- Reimbursable	Other	-	-	-	-	-
16 LS.26	Education - Nursing Salary- All	Salary - nursing	-	-	-	-	-
16 LS.27	Education - Volunteer Time Spent	Volunteer	967	196	89	82	1,334
16 LS.28	Education - Social Services Time Spent	Social Services	-	-	-	-	-
16 LS.34	Education - Admissions	Admissions	318	2	740	15	1,075
16 LS.37	Education - Equivalent Discharge	Discharges	8,538	1,730	788	725	11,781
16 LS.38	Education - Equivalent Patient Days	Patient Days	70	14	6	7	97
16 LS.42	Education - Spiritual Services	Spiritual	-	-	-	-	-
16 M01.15	Advertising - Help Wanted - Salaries %	Payroll	-	-	-	-	-
16 M01.19	Advertising - Help Wanted - Total Salary-Less Admin	Payroll - less admin	4,759	275	1,254	892	7,180
16 M02.22	Advertising Telephone Directory - Non Reim	Other	-	-	-	-	-
16 M05.34	Medical Records - Admissions	Admissions	1,492	67	2,762	62	4,883
16 M06.22	Barber and Beauty Supplies	Other	-	-	-	-	-
16 M06.22	Barber and Beauty Supplies - Non- Reimbursable	Other	-	-	-	-	-
16 M07.02	Postage - Square Footage- MHC Campus	sqft	173	61	28	108	4,379
16 M07.03	Postage - Meals Per Day	Meals	6	1	1	-	7
16 M07.04	Postage - Housekeeping Hours	Housekeeping	5	1	-	-	-
16 M07.05	Postage - Pounds of Laundry Processed	Laundry	511	-	-	-	511
16 M07.10	Postage - SNF	Nursing Home	-	-	-	-	-
16 M07.11	Postage - ICF (Ramage 2 ICF / SNF Split)	Nursing Home	-	-	-	-	-
16 M07.12	Postage - CDH- Only (AHU & GMP)	Nursing Home	-	-	-	-	-
16 M07.13	Postage - RCH-Only (HFA)	CDH	-	-	4,369	-	4,369
16 M07.14	Postage - Nursing Salary- CCH, RHNS, AHU, GMP	RCH	1,063	67	293	-	1,367

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Imported	TOTAL
16 M07.15	Postage - Salary %	Payroll	1	-	-	-	2
16 M7.21	Postage - Days Less RCH	Days - Less RCH	-	-	-	705	705
16 M07.22	Postage - Non Reim	Other	-	-	-	-	-
16 M07.24	Postage - Security Coverage	SQFT	-	-	2	-	9
16 M07.26	Postage - Nursing Salary- ALL	Salary - nursing	7	47	22	81	281
16 M07.27	Postage - Volunteer Time Spent	Volunteer	131	-	-	-	1,577
16 M07.28	Postage - Social Services Time Spent	Social Services	1,143	232	105	57	1,577
16 M07.30	Postage - Number of Communication Devices	Accum Costs	28	3	6	8	45
16 M07.33	Postage - Capacity	Capacity	-	-	-	-	-
16 M07.34	Postage - Admissions	Admissions	955	43	1,768	40	2,806
16 M07.37	Postage - Equivalent Discharges	Discharges	1,217	8	2,835	61	4,121
16 M07.38	Postage - Equivalent Patient Days	Patient Days	48	10	4	4	66
16 M07.39	Postage - Patient Days- SNF & ICF Only	Patient Days	300	-	-	-	300
16 M07.40	Postage - Pharmacy Cost of Requisitions	Nursing Home	-	-	-	-	-
16 M07.42	Postage - Spiritual Services	Other	82	17	8	13	113
16 M07.43	Postage - Equiv Days w/ Independent Living	Spiritual	1,568	318	145	106	2,137
16 M07.45	Postage - Expenses	Days w/IL	-	-	-	-	-
16 M08.10	Dues and Membership Fees to Professional Associations - SNF	Accum Costs	-	-	-	-	-
16 M08.11	Dues and Membership Fees to Professional Associations - CDH	CDH	-	-	-	-	-
16 M08.12	Dues and Membership Fees to Professional Associations - CDH	CDH	-	-	-	-	-
16 M08.13	Dues and Membership Fees - RCH-Only (HFA)	CDH	-	-	-	-	-
16 M08.14	Dues and Membership Fees - Nursing Salary- CCH, RHNS, AHU, GMP	Salary - nursing no RCH	-	-	-	-	-
16 M08.15	Dues and Membership Fees to Professional Associations - Salary %	Salary - nursing	-	-	-	-	-
16 M08.22	Dues and Membership Fees to Professional Associations - Non Reim	Salary - nursing	-	-	-	-	-
16 M08.26	Dues and Membership Fees - Nursing Salary- All	Salary - nursing	-	-	-	-	-
16 M08.33	Dues and Membership Fees to Professional Associations - Capacity	Discharges	201	1	469	10	681
16 M08.37	Dues and Membership Fees - Equivalent Discharges	Patient Days	-	-	-	-	-
16 M08.38	Dues and Membership Fees - Equivalent Patient Days	Patient Days	-	-	-	-	-
16 M08.40	Dues and Membership Fees - Pharmacy Cost of Requisitions	Other	-	-	-	-	-
16 M08.43	Dues and Membership Fees - Equiv Days w/ Independent Living	Patient Days	34,254	6,941	3,161	2,906	47,262
16 M08.45	Dues and Membership Fees to Professional Associations - Expenses	Accum Costs	-	-	-	-	-
16 M08A	Dues to Chamber of Commerce	Accum Costs	-	-	-	-	-
16 M09.10	Subscriptions - SNF	Nursing Home	53	-	-	-	53
16 M09.12	Subscriptions - CDH- Only (AHU & GMP)	CDH	-	-	-	-	-
16 M09.13	Subscriptions - RCH- Only (HFA)	RCH	-	-	-	-	-
16 M09.14	Subscriptions - Nursing Salary- CCH, RHNS, SHU, GMP	Salary - nursing no RCH	465	-	128	5	598
16 M09.15	Subscriptions - Salary %	Payroll	-	-	-	-	-
16 M09.22	Subscriptions - Square Footage- MHC Campus	sqft	-	-	-	-	-
16 M09.26	Subscriptions - Non Reim	Other	-	-	-	-	-
16 M09.39	Subscriptions - Patient Days- SNF & ICF Only	Salary - nursing	148	3	41	1	193
16 M09.42	Subscriptions - Spiritual Services	Nursing Home	60	46	21	20	315
16 M09.43	Subscriptions - Equiv Days w/ Independent Living	Spiritual	228	293	134	98	1,973
16 M10.22	Contributions - Non reimb	Days w/IL	1,448	-	-	-	-
16 M11.02	Services Provided by Contract - Sqft	Other	1,196	424	196	741	2,557
16 M11.07	Services Provided by Contract - PT Treatments	sqft	218	-	-	38	256
16 M11.10	Services Provided by Contract - SNF	PT Treat	3,253	-	-	-	3,253
16 M11.12	Services Provided by Contract - RCH-Only (HFA)	Nursing Home	-	-	15,914	-	15,914
16 M11.13	Services Provided by Contract - RCH-Only (HFA)	CDH	-	39,115	-	-	39,115
16 M11.14	Services Provided by Contract - Nursing Salary- CCH, RHNS, AHU, GMP	RCH	1,126	-	310	12	1,448
16 M11.15	Services Provided by Contract - Salary %	Payroll	-	-	-	-	-
16 M11.19	Services Provided by Contract - Salary %	Payroll	-	-	-	-	-

MASONICARE OF WALLINGFORD		ALLOCATION BASIS		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Imparted	
16 M11.22	Services Provided by Contract - Non Reimb	Other				14,777	14,777
16 M11.25	Services Provided by Contract - Transportation Services	transportation	69,394	66,622	102	73,102	209,220
16 M11.30	Services Provided by Contract - Number of Communication Devices	Computers					
16 M11.31	Services Provided by Contract - Computers	Computers					
16 M11.33	Services Provided by Contract - Capacity	Admissions	344	15	638	15	1,012
16 M11.34	Services Provided by Contract - Admissions	Discharges	38,136	260	88,833	1,888	129,117
16 M11.37	Services Provided by Contract - Equivalent Discharges	Other				9,246	9,246
16 M11.40	Services Provided by Contract - Pharmacy Cost of Requisition	Spiritual	4,720	956	436	401	6,513
16 M11.42	Services Provided by Contract - Spiritual Services	Days w/IL	40,545	8,215	3,742	2,757	55,259
16 M11.43	Services Provided by Contract - Equiv Days w/ Independent Living	Accum Costs					
16 M11.45	Services Provided by Contract - Expenses						
16 M12.10	Administrative Management Services - SNF						
16 M12.22	Administrative Management Services - Non Reimb	Computers					
16 M12.31	Administrative Management Services - Computers	Days w/IL	2,538,265	514,316	234,248	172,598	3,459,427
16 M12.43	Administrative Management Services - Equiv Days w/ Independent Living	sqft	173	61	28	107	369
16 M13.02	Other - Sqft	Meals	(6,572)	(1,332)	(607)	(557)	(9,068)
16 M13.03	Other - Meals	Laundry					
16 M13.05	Other - Pounds of Laundry Processed	PT Treat					
16 M13.07	Other - PT Treatments	Nursing Home	577				577
16 M13.10	Other - SNF	CDH					
16 M13.12	Other - CDH-Only (AHU & GMPP)	RCH		109,033	100		109,033
16 M13.13	Other - RCH-Only (HFA)						
16 M13.14	Other - Nursing Salary- CCH, RHNS, AHU, GMP	Salary - nursing no RCH	232		80	3	375
16 M13.19	Other - Salary %	Payroll - less admin	64,628	3,734	17,034	12,110	97,506
16 M13.21	Other - Patient Days- Less RCH	Days - less RCH					
16 M13.22	Other - Non Reimb	Other				261,999	261,999
16 M13.24	Other - Security Coverage	SOFT	212	75	35	132	454
16 M13.25	Other - Transportation Services	transportation					
16 M13.26	Other - Nursing Salary- All	Salary - nursing	(155)	(3)	(43)	(2)	(203)
16 M13.27	Other - Volunteer Time Spent	Volunteer	1,644	584	270	1,019	3,517
16 M13.28	Other - Social Services Time Spent	Social Services	49	10	5	4	68
16 M13.30	Other - Number of Communication Devices	Accum Costs	457	49	104	136	746
16 M13.33	Other - Capacity	Capacity					
16 M13.34	Other - Other - Admissions	Admissions	108	5	200	4	317
16 M13.37	Other - Equivalent Discharges	Discharges					
16 M13.38	Other - Equivalent Patient Days	Patient Days	2,412	489	223	204	3,328
16 M13.39	Other - Patient Days- SNF & ICF Only	Nursing Home	48				48
16 M13.42	Other - Spiritual Services	Spiritual	(774)	(157)	(71)	(66)	(1,068)
16 M13.43	Other - Equiv Days w/ Independent Living	Days w/IL	8,568	1,736	791	583	11,678
16 M13.45	Other - Expenses	Accum Costs					
	Total Expense Page 16		2,831,550	757,679	385,706	587,130	4,562,065

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Imported	TOTAL
18 2A1.02	Raw Food - Square Footage- MHC Campus	sqft	1,259,000	253,889	115,634	106,330	1,728,853
18 2A1.03	Raw Food - Meals	Meals	65	9	11	10	95
18 2A1.04	Raw Food - Housekeeping Hours	Housekeeping	75	2	7	17	101
18 2A1.05	Raw Food - Pounds of Laundry Processed	Laundry	83,425	-	-	-	83,425
18 2A1.10	Raw Food - SNF	Nursing Home	-	-	-	-	-
18 2A1.11	Raw Food - ICF- (Ramage 2 ICF/ SNF Split)	Nursing Home	-	-	17,876	-	17,876
18 2A1.12	Raw Food - CDH- Only (AHU & GMPP)	CDH	-	2,395	-	-	2,395
18 2A1.13	Raw Food - RCH- Only (HFA)	RCH	560	-	154	6	720
18 2A1.14	Raw Food - Nursing Salary- CCH, RHNS, AHU, GMP	Salary - nursing no RCH	-	-	-	-	-
18 2A1.15	Raw Food - Salary %	Payroll	-	-	-	-	-
18 2A1.19	Raw Food - Salary %	Payroll - less admin	-	-	-	(21,103)	(21,103)
18 2A1.22	Raw Food - Non Reim	Other	-	-	-	-	-
18 2A1.24	Raw Food - Security Coverage	SQFT	-	-	-	-	-
18 2A1.26	Raw Food - Nursing Salary- All	Salary - nursing	13,492	4,788	2,215	8,359	28,854
18 2A1.27	Raw Food - Volunteer Time Spent	Volunteer	58	12	5	5	80
18 2A1.28	Raw Food - Social Services Time Spent	Social Services	-	-	-	-	-
18 2A1.33	Raw Food - Capacity	Capacity	-	-	-	-	-
18 2A1.34	Raw Food - Admissions	Admissions	-	-	-	-	-
18 2A1.38	Raw Food - Equivalent Patient Days	Patient Days	16,665	-	-	-	16,665
18 2A1.39	Raw Food - Patient Days- SNF & ICF Only	Nursing Home	130	26	12	11	179
18 2A1.42	Raw Food - Spiritual Services	Spiritual	22,783	4,616	2,103	1,549	31,051
18 2A1.43	Raw Food - Equiv Days w/ Independent Living	Days w/IL	-	-	-	-	-
18 2A1.45	Raw Food - Expenses	Account Costs	231,526	46,913	21,367	19,647	319,453
18 2A2.03	Non-Food Supplies - Meals	Meals	-	-	-	-	-
18 2A2.22	Non-Food Supplies - Non Reim	Meals	-	-	-	-	-
18 2A3	Other	Meals	388,314	78,682	35,836	32,933	535,785
18 2B.03	Purchased Services - Meals	Meals	-	-	-	-	-
18 2B.10	Purchased Services - SNF	Purchased Services - SNF	-	-	-	-	-
18 2B.22	Purchased Services - Non Reim	Purchased Services - Non Reim	-	-	-	-	-
18 2C	Management Services	Management Services	-	-	-	-	-
18 2D	Other	Meals	(231)	(47)	(21)	(20)	(319)
18 2D.03	Other - Meals Per Day	Meals	2,009,862	391,285	135,199	147,764	2,744,110
Total Expense Page 18							
19 3A1.10 - SNF	Bed Linens, etc..... washed, ironed.		-	-	-	-	-
19 3A1.5	Laundry In house - Pounds of Laundry Processed	Laundry	40,928	831	4,035	9,626	55,420
19 3A2	Employee Items		-	-	-	-	-
19 3A3	Personal clothing - residents washed		-	-	-	-	-
19 3A4.10	Repair and/or purchased linens - SNF		-	-	-	-	-
19 3A4.22	Repair and/or purchased linens - Non Reim		-	-	-	-	-
19 3A4.5	Laundry Repair/purchases - Pounds of Laundry Processed	Laundry	87,237	1,772	8,600	20,518	118,127
19 3B.05	Purchased Services - Pounds of Laundry	Laundry	411	8	40	97	556
19 3B.10	Purchased Services - SNF		-	-	-	-	-
19 3B.22	Purchased Services - Non Reim		-	-	-	-	-
19 3C	Management Services		-	-	-	-	-
19 3D.10	Other - SNF		-	-	-	-	-
19 3D.4	Other - Housekeeping Hours	Housekeeping	1,154	23	114	272	1,563
19 3D.5	Other - Pounds of Laundry Processed	Laundry	129,730	2,634	12,789	30,513	175,666
Total Expense Page 19							

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Imported	TOTAL
20 4A1.02	In-House Care Supplies - Sft	sft	362	129	59	225	775
20 4A1.04	In-House Care Supplies - Housekeeping Hours	Housekeeping	73,393	9,987	12,833	10,370	106,583
20 4A1.05	In-House Care Supplies - Pounds of Laundry Processed	Laundry	1,373	28	135	323	1,859
20 4A1.10	In-House Care Supplies - SNF	Nursing Home	49,969	-	-	-	49,969
20 4A1.11	In-House Care Supplies - ICF- (Ramage 2 ICF/ SNF Split)	Nursing Home	-	-	-	-	6,147
20 4A1.12	In-House Care Supplies - RCH- Only (HFA)	CDH	-	11	-	-	11
20 4A1.13	In-House Care Supplies - RCH- Only (HFA)	RCH	(337)	-	(31)	(23)	(391)
20 4A1.21	In-House Care Supplies - Patient Days-Less RCH	Days - less rch	-	-	-	12,827	12,827
20 4A1.22	In-House Care Supplies - Non Reim	Other	-	-	-	-	-
20 4A1.27	In-House Care Supplies - Volunteer Time Spent	Volunteer	4	-	1	1	6
20 4A1.30	In-House Care Supplies - Number of Communication Devices	Accum Costss	-	-	-	-	-
20 4A1.33	In-House Care Supplies - Capacity	Admissions	2	-	4	-	6
20 4A1.34	In-House Care Supplies - Admissions	Discharges	-	-	-	-	-
20 4A1.37	In-House Care Supplies - Equivalent Discharges	Discharges	57	-	-	-	57
20 4A1.39	In-House Care Supplies - Patient Days-SNF & ICF Only	Nursing Home	-	-	-	23	23
20 4A1.40	In-House Care Supplies - Pharmacy Cost of Requisitions	Other	-	-	-	-	-
20 4A1.43	In-House Care Supplies - Equip Days w/ Independent Living	Other	-	-	-	-	-
20 4B.02	Purchased Services - Sft	sft	100,696	13,702	17,606	14,229	146,233
20 4B.04	Purchased Services - Housekeeping Hours	Housekeeping	-	-	-	-	-
20 4C	Management Services	Housekeeping	-	-	-	-	-
20 4D	Other	Housekeeping	-	-	-	-	-
20 4D.04	Other - Housekeeping Hours	Housekeeping	-	-	-	-	-
20 5A1	Own Pharmacy	Other	-	-	-	1,770,068	1,770,068
20 5A1.40	Own Pharmacy - Pharmacy Cost of Requirements	Other	-	-	-	-	-
20 5A2.22	Purchased from - Non Reim	Other	-	-	-	-	-
20 5B.10	Medicine Cabinet Drugs - SNF	Nursing Home	-	-	-	-	-
20 5B.12	Medicine Cabinet Drugs	CDH	-	-	-	-	-
20 5B.22	Medicine Cabinet Drugs - Non Reim	CDH	-	-	-	-	-
20 5B.22	Medicine Cabinet Drugs - Other	CDH	-	-	-	-	-
20 5B.40	Medicine Cabinet Drugs - Non Reim	CDH	-	-	-	-	-
20 5C.3	Medical and therapy Supplies - Meals	other	60	12	6	5	83
20 5C.2	Medical and therapy Supplies - Sft	Meals	-	-	-	-	-
20 5C.2	Medical and Therapeutic Supplies - Sft	Meals	43,650	-	-	-	43,650
20 5C.10	Medical and Therapeutic Supplies - SNF	sft	-	-	-	-	-
20 5C.11	Medical and Therapeutic Supplies - ICF- (Ramage 2 ICF/ SNF Split)	Nursing Home	-	-	-	-	-
20 5C.12	Medical and Therapeutic Supplies - CDH- Only (AHU & GMPP)	Nursing Home	-	-	109,375	-	109,375
20 5C.12	Medical and Therapeutic Supplies - RCH- Only (HFA)	RCH	-	-	-	-	-
20 5C.13	Medical and Therapeutic Supplies - RCH- Only (HFA)	RCH	-	-	-	-	-
20 5C.14	Medical and Therapeutic Supplies - Nursing Salary- CCH, RHNS, AHU, GMP	Salary - nursing no RCH	2,153	-	593	23	2,769
20 5C.15	Medical and Therapeutic Supplies - Salaries and Wages	Payroll	3,672	212	968	687	5,539
20 5C.21	Medical and Therapeutic Supplies - Patient Days-Less RCH	Days - less rch	-	-	-	-	-
20 5C.22	Medical and Therapeutic Supplies - Non Reim	Other	-	-	-	812,863	812,863
20 5C.24	Medical and Therapeutic Supplies - Security Coverage	Salary - nursing	1,131	25	312	12	1,480
20 5C.26	Medical and Therapeutic Supplies - Nursing Salary- All	Volunteer	-	-	-	-	-
20 5C.27	Medical and Therapeutic Supplies - Volunteer	Volunteer	-	-	-	-	-
20 5C.37	Medical and Therapeutic Supplies - Equivalent Discharges	Volunteer	-	-	-	-	-

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Imported	TOTAL
2015C.38	Medical and Therapeutic Supplies - Equivalent Patient Days	Patient Days	18	4	2	1	25
2015C.39	Medical and Therapeutic Supplies - Patient Days SNF & ICF Only	Nursing Home	-	-	-	-	-
2015C.40	Medical and Therapeutic Supplies - Pharmacy Cost of Requisition	Other	549	-	-	-	549
2015D.30	Ambulance/Limousine - SNF	Nursing Home	-	-	103,483	-	103,483
2015D.12	Ambulance/Limousine - CDH- Only (AHU & GMPP)	CDH	-	-	-	50,952	50,952
2015D.22	Ambulance/Limousine - Non Reim	Other	-	-	-	-	-
2015E1	Oxygen - Emergency Use	Other	-	-	-	67,851	67,851
2015E2.22	Oxygen - Other - Non Reim	Other	-	-	-	34,852	34,852
2015F.22	X-Rays and related radiological - Non Reimb	Other	-	-	-	-	-
2015G	Dental	Other	-	-	-	350,151	350,151
2015H.22	Laboratory - Non Reimb	Other	-	-	-	-	-
2015I.10	Recreation - SNF	Nursing Home	-	-	-	-	-
2015I.12	Recreation - CDH- Only (AHU & GMPP)	CDH	-	-	-	-	-
2015I.13	Recreation - RCH- Only (HFA)	RCH	-	1,186	-	-	1,186
2015I.22	Recreation - Non Reim	Other	-	-	-	-	-
2015I.27	Recreation - Volunteer Time Spent	Volunteer	689	244	113	427	1,473
2015I.28	Recreation - Social Services Time Spent	Social Services	-	-	-	-	-
2015I.39	Recreation - Patient Days- SNF & ICF Only	Nursing Home	17,573	-	-	-	17,573
2015I.42	Recreation - Spiritual Services	Spiritual	-	-	-	-	-
2015I.02	Other - MHC Campus	sqft	-	-	-	-	-
2015I.04	Other - Housekeeping Hours	Housekeeping	-	-	-	-	-
2015I.07	Other - PT Treatments	PT Treat	288,768	-	-	50,683	339,451
2015I.08	Other - ST Treatments	ST Treat	3,809	-	-	145	3,954
2015I.09	Other - OT Treatments	OT Treat	-	-	-	-	-
2015I.10	Other - SNF	Nursing Home	57,017	-	-	-	57,017
2015I.11	Other - ICF-(Ramage 2 ICF / SNF Split)	Nursing Home	-	-	-	-	-
2015I.12	Other - CDH- Only (AHU & GMPP)	CDH	-	-	90,085	-	90,085
2015I.13	Other - RCH-Only (HFA)	RCH	-	2,070	-	-	2,070
2015I.14	Other - Nursing Salary less RCH	Salary - nursing no RCH	-	-	-	-	-
2015I.21	Other - Patient Days- Less RCH	Days - less rch	841	-	78	57	976
2015I.22	Other - Non Reim	Other	-	-	-	161,415	161,415
2015I.30	Other - Number of Devices	Accum Costs	(1)	-	-	-	(1)
2015I.37	Other - Equivalent Discharges	Discharges	-	-	-	-	-
2015I.39	Other - Patient Days- SNF & ICF Only	Nursing Home	-	-	-	28,790	28,790
2015I.40	Other - Pharmacy Cost of Requisition	Other	-	-	-	-	-
2015I.41	Other - Spiritual Services	Spiritual	-	-	-	-	-
Total Expense Page 20			645,448	27,610	341,769	3,420,082	4,434,909

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		TOTAL ALLOCATED AMOUNTS		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	RCH	CDH	Other - Not Imported	TOTAL
22 06A.02	Repairs and Maintenance - Sft	sft	281,445	99,871	46,201	174,397	601,914
22 06A.03	Repairs and Maintenance - Meals Per Day	Meals	3,628	735	335	308	5,006
22 06A.04	Repairs and Maintenance - Housekeeping Hours	Housekeeping	10,702	1,456	1,871	1,512	15,541
22 06A.05	Repairs and Maintenance - Pounds of Laundry Processed	Laundry	10,929	222	1,077	2,571	14,799
22 06A.10	Repairs and Maintenance - SNF	Nursing Home	31,160	-	-	-	31,160
22 06A.11	Repairs and Maintenance - ICF - Only (Ramage 2 ICF/ SNF Split)	Nursing Home	-	-	4,996	-	4,996
22 06A.12	Repairs and Maintenance - CDH - Only (AHU & GMPP)	CDH	-	2,914	-	-	2,914
22 06A.13	Repairs and Maintenance - RCH - Only (HFA)	RCH	-	-	1,320	50	6,162
22 06A.14	Repairs and Maintenance - Nursing Salary- CCH, RHNS, AHU, GMP	Salary - nursing no RCH	4,792	-	-	-	-
22 06A.15	Repairs and Maintenance - Salary %		-	-	-	-	-
22 06A.19	Repairs and Maintenance - Salary %		265	-	-	18	307
22 06A.21	Repairs and Maintenance - Patient Days- Less RCH	Days - less rch	-	-	24	-	24
22 06A.22	Repairs and Maintenance - Non Reim	Other	-	-	-	76,124	76,124
22 06A.24	Repairs and Maintenance - Security Coverage	SQFT	692	246	114	429	1,481
22 06A.27	Repairs and Maintenance - Volunteer Services	Volunteer	-	-	-	-	-
22 06A.30	Repairs and Maintenance - Communication Devices	Accum Costs	-	-	-	-	-
22 06A.31	Repairs and Maintenance - Computers	Accum Costss	345,115	36,771	78,830	102,468	563,184
22 06A.33	Repairs and Maintenance - Capacity	Capacity	-	-	-	-	-
22 06A.34	Repairs and Maintenance - Admissions	Admissions	314	14	582	13	923
22 06A.37	Repairs and Maintenance - Equivalent Discharges	Discharges	17,052	116	39,721	845	57,734
22 06A.38	Repairs and Maintenance - Equivalent Patient Days	Patient Days	56,622	11,473	5,225	4,806	78,126
22 06A.39	Repairs and Maintenance - Patient Days- SNF & ICF Only	Nursing Home	2,732	-	-	-	2,732
22 06A.40	Repairs and Maintenance - Pharmacy Cost of Requisition		-	860	392	360	5,855
22 06A.43	Repairs and Maintenance - Spiritual Services	Spiritual	4,243	-	-	-	-
22 06A.45	Repairs and Maintenance - Expenses	Accum Costs	-	-	-	-	-
22 06B.02	Heat - Square Footage-MHC Campus	sft	377,609	133,995	61,986	233,986	807,576
22 06B.33	Heat - Capacity	sft	300,057	106,476	49,256	185,930	641,719
22 06C.02	Light & Power - Square Footage- MHC Campus	Capacity	-	-	-	-	-
22 06C.33	Light & Power - Capacity	sft	-	-	-	-	-
22 06D.02	Water - Square Footage- MHC Campus	sft	151,403	53,726	24,854	93,817	323,800
22 06D.10	Water - SNF	Nursing Home	-	-	-	-	-
22 06D.22	Water - Non reim	Other	-	-	-	-	-
22 06E	Equipment Lease		-	-	-	-	-
22 06F.02	Other - Square Footage- MHC Campus	sft	84,482	29,979	13,858	52,349	180,678
22 06F.03	Other - Meals Per Day	Meals	723	146	67	61	997
22 06F.04	Other - Housekeeping Hours	Housekeeping	7,888	1,073	1,379	1,114	11,454
22 06F.05	Other - Pounds of Laundry Processed	Laundry	1,481	30	146	349	2,006
22 06F.10	Other - SNF	Nursing Home	25,010	-	-	-	25,010
22 06F.11	Other - ICF - (Ramage 2 ICF/ SNF Split)	Nursing Home	-	-	-	-	-
22 06F.12	Other - CDH - ONLY (AHU & GMPP)	CDH	-	3,172	-	-	3,172
22 06F.13	Other - RCH - ONLY (HFA)	RCH	-	-	-	-	-
22 06F.14	Other - Nursing Salary- CCH, RHNS, AHU, GMP	Salary - nursing no RCH	-	-	-	-	-
22 06F.15	Other - Salary %	Payroll	-	-	-	-	-
22 06F.21	Other - patient Days- Less RCH	Days - less rch	199	-	18	14	231
22 06F.22	Other - Non Reim	Other	-	-	-	122,274	122,274
22 06F.24	Other - Security Coverage	SQFT	440	156	72	272	940
22 06F.25	Other - Transportation		-	-	-	-	-

MASONICARE OF WALLINGFORD		ALLOCATION SCHEDULE		ALLOCATION BASIS		TOTAL ALLOCATED AMOUNTS		TOTAL		
ACCOUNT NUMBER	ACCOUNT NAME	Allocation Basis	Nursing Home	RCH	CDH	Other - Not Imported				
22 06F.27	Other - Volunteer Time Spent	Volunteer	-	-	-	-	-	-	-	
22 06F.28	Other - Social Serv	Social Services	-	-	-	-	-	-	-	
22 06F.31	Other - Computers	Accum Costs	2,472	263	565	733	-	-	4,033	
22 06F.30	Other - Number of Communication Devices	Accum Costs	-	-	-	-	-	-	-	
22 06F.34	Other - Admissions	Admissions	-	-	-	-	-	-	-	
22 06F.37	Other - Equivalent Discharges	Discharges	-	-	-	-	-	-	-	
22 06F.38	Other - Equivalent Patient Days	Patient Days	107	22	10	8	-	-	147	
22 06F.39	Other - Patient Days-SNF & ICF Only	Nursing Home	-	-	-	-	-	-	-	
22 06F.40	Other - Pharmacy Cost of Requisitions	Other	-	-	-	-	-	-	-	
22 06F.43	Other - Equity Days w/ Independent Living	Days w/IL	22,966	4,649	2,118	1,560	-	-	31,273	
22 06F.42	Other - Spiritual Services	Spiritual	232	47	21	20	-	-	320	
22 17A.10	Land Improvements - SNF Only	Nursing Home	123,534	25,031	11,400	10,484	-	-	170,449	
22 17A.10	Land Improvements - Other Only	Other	-	-	-	-	-	-	-	
22 17B.10	Building & Building Improvements - SNF Only	Nursing Home	718,153	-	-	-	-	-	718,153	
22 17B.10	Building & Building Improvements - CDH Only	CDH	-	-	117,952	-	-	-	117,952	
22 17B.12	Building & Building Improvements - RCH Only	RCH	-	336,758	-	-	-	-	336,758	
22 17B.13	Building & Building Improvements - RCH Only	Other	-	-	-	478,607	-	-	478,607	
22 17B.22	Building & Building Improvements - Non Reim	Other	-	-	-	-	-	-	-	
22 07C.10	Non-movable Equipment - SNF Only	Nursing Home	77,116	-	-	-	-	-	77,116	
22 07C.12	Non-movable Equipment - CDH Only	CDH	-	27,360	-	-	-	-	27,360	
22 07C.13	Non-movable Equipment - RCH Only	RCH	-	-	12,666	-	-	-	12,666	
22 07C.22	Non-movable Equipment - Non Reimb	Other	-	-	-	47,777	-	-	47,777	
22 07D.10	Movable Equipment - SNF Only	Nursing Home	237,741	-	-	-	-	-	237,741	
22 07D.12	Movable Equipment - CDH Only	CDH	-	84,348	-	-	-	-	84,348	
22 07D.13	Movable Equipment - RCH Only	RCH	-	-	39,047	-	-	-	39,047	
22 07D.22	Movable Equipment - Non Reimb	Other	-	-	-	147,293	-	-	147,293	
22 08A	Organization Expense	Other	-	-	-	-	-	-	-	
22 08B.10	Mortgage Expense - SNF	Other	-	-	-	-	-	-	-	
22 08B.13	Mortgage Expense - RCH-Only (HFA)	RCH	-	4,979	-	-	-	-	4,979	
22 08B.22	Mortgage Expense - Non Reim	Other	-	-	-	8,881	-	-	8,881	
22 08C	Leasehold Improvements	Other	-	-	-	-	-	-	-	
22 08D	Other	Other	-	-	-	-	-	-	-	
22 09.07	Rental Payments - PT Treatments	PT Treat	-	-	-	-	-	-	-	
22 09.22	Rental Payments Non-Reimbursable	Other	-	-	-	-	-	-	-	
22 09.43	Rental Payments Equity Days e/ Independent Living	Days w/IL	-	-	-	-	-	-	-	
22 10A	Real estate taxes paid by owner	Other	-	-	-	-	-	-	-	
22 10A.13	Real estate taxes paid by owner RCH-Only (HFA)	RCH	-	141,881	-	-	-	-	141,881	
22 10A.22	Real estate taxes paid by owner Non-Reimbursable	Other	-	-	-	130,956	-	-	130,956	
22 10B	Real estate taxes paid by lessor	Other	-	-	-	-	-	-	-	
22 10C	Personal property taxes	Other	-	-	-	-	-	-	-	
22 10C.13	Personal property taxes RCH-Only (HFA)	RCH	-	2,615	-	-	-	-	2,615	
22 10C.22	Personal property taxes Non-Reimbursable	Other	-	-	-	538	-	-	538	
Total Expense Page 22							2,901,284	1,111,384	528,462	6,422,054

MASONICARE OF WALLINGFORD									
ALLOCATION SCHEDULE									
ACCOUNT NUMBER	ACCOUNT NAME	ALLOCATION BASIS	Nursing Home	TOTAL ALLOCATED AMOUNTS			Other - Not Imported	TOTAL	
				RCH	CDH				
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 12B5.10	Other- SNF	RCH	-	205,738	-	-	205,738	-	
26 12B5.13	CHEFA Interest Expense RCH-Only (HFA)		-	-	-	411,813	411,813	-	
26 12B5.22	CHEFA Interest Expense Non Reimbursable	Other	-	-	-	-	-	-	
26 12D.10	SNF Only		-	-	-	-	-	-	
26 12D.13	RCH- Only (HFA)	Other	-	-	-	48	48	-	
26 12D.22	Non Reimbursable	Accum Costs	-	-	-	-	-	-	
26 12D.45	Total Expenses- Page 27 Totals		-	205,738	-	411,861	617,599	-	
	Total Expense Page 26		-	-	-	-	-	-	
27 12C1	Automotive Equipment		-	-	-	-	-	-	
27 12C2	Other		-	-	-	-	-	-	
27 12D	Other Interest Expense	RCH	-	-	-	-	-	-	
27 12D.13	Other Interest Expense RCH- Only (HFA)	Other	-	-	-	82	82	-	
27 12D.22	Other Interest Expense Non-Reimbursable	Days w/l	-	-	-	-	-	-	
27 12D.43	Other Interest Expense		-	-	-	-	-	-	
27 14A	Insurance on Property	Days w/l	90,349	18,307	8,338	6,143	123,137	-	
27 14A.43	Insurance on Property Equiv Days w/ Independent Living	Accum Costs	-	-	-	-	-	-	
27 14A.45	Insurance on Property Total Expenses- Page 27 Totals	Days w/l	-	-	-	-	-	-	
27 14B.25	Transportation Services	Days w/l	387,195	78,455	35,733	26,329	527,712	-	
27 14C.43	Other - Equiv Days w/ Independent Living		-	-	-	-	-	-	
27 14C1	Umbrella		-	-	-	-	-	-	
27 14C2	Fire and Extended Coverage		-	-	-	-	-	-	
27 14C3	Other	Days w/l	10,425	2,112	962	710	14,209	-	
27 1414B	Insurance of Automobiles	Days w/l	487,969	98,874	45,033	33,264	650,931	-	
	Total Expense Page 27		-	-	-	-	-	-	
			39,854,826	4,272,792	9,066,129	11,751,805	64,951,343	-	

**General Information and Questionnaire
 Accounting Basis**

Name of Facility Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Saslow, Lufkin & Buggy, LLP		175 Powder Forest Drive, Simsbury, CT 06089		
2				
3				
4				
Services Provided by This Firm (describe fully)				
1 Annual Financial Statement Audit				\$ 28,775
2				\$
3				\$
4				\$
				Charge for Services Provided
				\$ 28,775
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Murtha Cullina LLP			860-240-6000	
2 Various Probate Fees				
3				
4				
5				
Address (No. & Street, City, State, Zip Code)				
1 185 Asylum Street, Hartford, CT 06103				
2				
3				
4				
5				
Services Provided by This Firm (describe fully)				
1 Various General, Patient & HR Matters				\$ 22,706
2 Probate Fees (Disallowed)				\$ 56,857
3				\$
4				\$
5				\$
				Charge for Services Provided
				\$ 79,564
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended						Page	of					
		9/30/2015												
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	Chronic Disease Hospital			CCNH	RHNS	Chronic Disease Hospital		
1. Certified Bed Capacity		Total All Levels	Total CCNH Level	Total RHNS Level	Total Chronic Disease Hospital			Total	CCNH				RHNS	Chronic Disease Hospital
A. On last day of PREVIOUS report period		541	375	86	80	541	375	86	80	541	375	86	80	
B. On last day of THIS report period		541	375	86	80	541	375	86	80	541	375	86	80	
2. Number of Residents		473	365	75	33	473	365	75	33	461	356	74	31	
A. As of midnight of PREVIOUS report period		473	365	75	33	473	365	75	33	461	356	74	31	
B. As of midnight of THIS report period		472	357	79	36	461	356	74	31	472	357	79	36	
3. Total Number of Days Care Provided During Period		25,066	15,836		9,230	18,824	11,907		6,917	6,242	3,929		2,313	
A. Medicare		91,649	91,649			68,816	68,816			22,833	22,833			
B. Medicaid (Conn.)														
C. Medicaid (other states)		26,976	22,608	2,949	1,419	20,018	16,992	1,957	1,069	6,958	5,616	992	350	
D. Private Pay		23,899		23,899		17,936		17,936		5,963		5,963		
E. State SSI for RCH		3,987	2,408		1,579	2,801	1,606		1,195	1,186	802		384	
F. Other (Specify)		171,577	132,501	26,848	12,228	128,395	99,321	19,893	9,181	43,182	33,180	6,955	3,047	
G. Total Care Days During Period (3A thru F)														
Total Number of Days Not Included in Figures in														
4. 3G for Which Revenue Was Received for Reserved Beds		3,191	1,412	1,779		2,247	965	1,282		944	447	497		
A. Medicaid Bed Reserve Days		697	420	277		541	304	237		156	116	40		
B. Other Bed Reserve Days														
5. Total Resident Days (3G + 4A + 4B)		175,465	134,333	28,904	12,228	131,183	100,590	21,412	9,181	44,282	33,743	7,492	3,047	

Schedule of Resident Statistics (Cont'd)

Name of Facility Masonicare Health Center			License No. 119-C			Report for Year Ended 9/30/2015			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 (1)	RHNS (2)	Chronic Disease Hospital (3)	Lost			Gained			CCNH	RHNS	Chronic Disease Hospital	
				(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	Chronic Disease Hospital		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Chronic Disease Hospital	R.C.H.	ICF-MR				
No. of Residents	48		245	69	64	10	36						
Per Diem Rate													
a. One bed rm.	Various		234.26	116.46	483.00	227.00	1,272.00						
b. Two bed rms.							1,097.00						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Chronic Disease Hospital	
A. Medicare - Part B									9,703	9,703			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									429	429			
2. Restorative Treatments													
C. Other									35,545	35,545			
D. Total Physical Therapy Treatments									45,677	45,677			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									2,106	2,106			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									55	55			
2. Restorative Treatments													
C. Other									3,785	3,785			
D. Total Speech Therapy Treatments									5,946	5,946			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									12,126	12,126			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									281	281			
2. Restorative Treatments													
C. Other									35,585	35,585			
D. Total Occupational Therapy Treatments									47,992	47,992			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Masonicare Health Center	119-C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Chronic Disease Hospital	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	179,153	1,606	36,301	325	16,533	148
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	95,085	1,236	19,267	250	8,775	114
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	711,248	15,780	39,667	864	360,001	9,942
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	1,415,717	92,768	286,859	18,797	130,651	8,561
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	850,957	55,003	115,792	7,484	148,788	9,617
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	346,449	13,975	122,938	4,959	56,871	2,294
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	642,120	42,176	13,042	857	63,300	4,158
9. Barber and Beautician Services						
10. Protective Services	108,424	5,752	38,475	2,041	17,798	944
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	188,782	2,920	10,907	169	49,755	770
b. RN						
1. Direct Care	3,509,140	103,896			1,619,040	48,227
2. Administrative**	928,161	25,788	1,108	56	255,606	7,102
c. LPN						
1. Direct Care	2,480,987	82,715	62,709	1,979	327,533	10,497
2. Administrative**						
d. Aides and Attendants	7,269,517	441,757	204,536	11,977	1,714,364	101,901
e. Physical Therapists	815,584	23,478				
f. Speech Therapists	181,500	4,144				
g. Occupational Therapists						
h. Recreation Workers	373,395	17,208				
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	321,847	11,141	65,214	2,257	250,495	6,955
n. Marketing						
o. Other (Specify)						
See Attached Schedule	778,432	35,487	138,778	5,333	577,873	22,030
A-13. Total Salary Expenditures	21,196,498	976,831	1,155,593	57,349	5,597,383	233,261

* 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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Masonicare Health Center	119-C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Chronic Disease Hospital	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	532,620	4,731	107,922	959	49,153	437
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	532,620	4,731	107,922	959	49,153	437

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Masonicare Health Center	119-C	9/30/2015		15	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital	
I. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 710,862	539,108	29,391	142,363	
2. Disability Insurance	\$ 201,589	152,882	8,335	40,372	
3. Unemployment Insurance	\$ 235,569	178,652	9,740	47,177	
4. Social Security (F.I.C.A.)	\$ 2,151,022	1,631,305	88,936	430,781	
5. Health Insurance	\$ 4,667,701	3,539,920	192,990	934,791	
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 23,862	18,096	987	4,779	
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 1,181,568	896,085	48,853	236,630	
8. Uniform Allowance	\$ 6,067	4,414	926	727	
9. Other (<i>Specify</i>) See Attached Schedule	\$ 82,660	62,688	3,418	16,554	
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 28,775	22,221	4,503	2,051	
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 79,564	61,444	12,450	5,670	
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 105,477	63,632	7,069	34,776	
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 73,987	55,350	5,901	12,736	
2. Cellular Phones	\$ 7,175	5,374	573	1,228	
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 1,888,695	1,888,695			
Subtotal	\$ 11,444,573	9,119,866	414,072	1,910,635	

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Masonicare Health Center	119-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital	
Subtotals Brought Forward:	11,444,573	9,119,866	414,072	1,910,635	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 761	545	109	107	
5. Education Expenses Related to Seminars and Conventions	\$ 22,455	14,997	1,988	5,470	
6. Automobile Expense (not purchase or depreciation)	\$ 5,744	2,798	2,941	5	
7. Other (Specify) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$ 6,288	4,759	275	1,254	
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$				
4. Fund-Raising***	\$				
5. Medical Records	\$ 4,321	1,492	67	2,762	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 17,632	7,238	808	9,586	
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 45,027	34,455	6,942	3,630	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 3,068	2,402	342	324	
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 378,710	152,932	115,607	110,171	
12. Administrative Management Services**	\$ 3,286,829	2,538,265	514,316	234,248	
13. Other (Specify) See Attached Schedule	\$ 204,100	71,667	114,284	18,149	
C-14 Total Administrative & General Expenditures	\$ 15,419,508	11,951,416	1,171,751	2,296,341	

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Chronic Disease Hospital
	0	0	0
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	Chronic Disease Hospital
	(0)	0	0
AAFC	\$ 37		\$ 87
AHIMA	\$ 164		\$ 382
Leading Age	\$ 32,602	\$ 6,607	\$ 3,009
CHA	\$ 1,652	\$ 335	\$ 152
Total Dues	\$ 34,455	\$ 6,942	\$ 3,630

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Chronic Disease Hospital
	0	(0)	(0)
Facility Management Business Expense	\$ 173	\$ 61	\$ 28
Food Service Bank Charges (Routine)	\$ 572	\$ 116	\$ 53
Food Service Employee Relations	\$ (7,144)	\$ (1,448)	\$ (660)
SNF Flowers/Gift Shop/Main Street (Disallowed)	\$ 577	\$ -	\$ -
CDH Main Street Supplies (Disallowed)	\$ -	\$ -	\$ 100
RCH Remarketing Fees (Disallowed)	\$ -	\$ 3,279	\$ -
RCH Letter of Credit (Disallowed)	\$ -	\$ 100,849	\$ -
RCH CHEFA Admin Fees (Disallowed)	\$ -	\$ 4,906	\$ -
Nursing Admin Gift Shop (Disallowed)	\$ 14	\$ -	\$ 4
Nursing Admin Business Expense	\$ 279	\$ -	\$ 76
HR Background Checks/Physicals/Employee Relations	\$ 64,629	\$ 3,734	\$ 17,034
Security Supplies	\$ 212	\$ 75	\$ 35
Nursing Education Supplies & Equipment	\$ (155)	\$ (3)	\$ (43)
Volunteer Supplies/Flowers (Disallowed)	\$ 1,644	\$ 584	\$ 270
Social Services Flowers/Main Street Supplies (Disallowed)	\$ 49	\$ 10	\$ 5
Switchboard Licenses and Business Expenses	\$ 456	\$ 49	\$ 104
Admissions Supplies	\$ 108	\$ 5	\$ 200
Water Cooler Expense	\$ 44	\$ 9	\$ 4
Administration Licenses	\$ 2,368	\$ 480	\$ 219
Recreation Gift Shop Supplies (Disallowed)	\$ 48	\$ -	\$ -
Spiritual Services Gift Shop Supplies (Disallowed)	\$ 251	\$ 51	\$ 23
Spiritual Services Expense Recovery (Disallowed)	\$ (1,026)	\$ (208)	\$ (94)
Administration Gift Shop Supplies (Disallowed)	\$ 208	\$ 42	\$ 19
Administration Business Expense	\$ 8,360	\$ 1,694	\$ 772
Total Other Administrative and General	\$ 71,667	\$ 114,284	\$ 18,149

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Masonicare Health Center	119-C	9/30/2015	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: 22 Masonic Avenue, Wallingford, CT 06492	3,286,829	Payroll, Accounts Payable, A/R, Purchasing, Data Processing, Communications, Human Resources, Property & Property Management, Corporate	Page 16 Line M12

* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

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

Name of Facility	License No.	Report for Year Ended		Page	of
Masonicare Health Center	119-C	9/30/2015		18	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 1,794,007	1,390,253	265,737		138,017
2. Non-Food Supplies	\$ 299,806	231,526	46,913		21,367
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 502,832	388,314	78,682		35,836
c. Management Services**	\$				
d. Other (Specify) _____ Reimbursed Food Service Supplies	\$ (299)	(231)	(47)		(21)
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 2,596,346	2,009,862	391,285		195,199
2F. Dietary Questionnaire	Total	CCNH	RHNS	Chronic Disease Hospital	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			
I. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.	\$79,845
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Not on Cost Report	
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.	\$218,178
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Page 30 IV1	
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 Health Center		License No. 119-C	Report for Year Ended 9/30/2015		Page 19	of 37
Item		Total	CCNH	RHNS	Chronic Disease Hospital	
3. Laundry						
a. In-House Processing*	Lbs.	2,717,090	2,428,461	49,264	239,365	
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	45,794	40,928	831	4,035	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
	Amt. \$					
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.	2,717,090	2,428,461	49,264	239,365	
	Amt. \$	97,609	87,237	1,772	8,600	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	459	411	8	40	
c. Management Services**	\$					
d. Other (Specify) Other Laundry Supplies	\$	1,291	1,154	23	114	
3E. Total Laundry Expenditures (3a + b + c + d)	\$	145,153	129,730	2,634	12,789	
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.			
K. Did you receive revenue from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.			\$339,996
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					Not on Cost Report

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Masonicare Health Center	119-C	9/30/2015	20	37	
				Chronic Disease Hospital	
Item		Total	CCNH	RHNS	
4. Housekeeping	Sq. Ft. Serviced by Personnel	385,445	253,748	90,043	41,654
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	154,126	124,823	10,155	19,148
b. Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced by Personnel	385,445	253,748	90,043	41,654
(<i>Complete Schedule C-2 att. Page 21</i>)	Amt. \$	132,004	100,696	13,702	17,606
c. Management Services*		\$			
d. Other (<i>Specify</i>)		\$			
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 286,130	225,519	23,857	36,754
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from		\$			
b. Medicine Cabinet Drugs		\$			
c. Medical and Therapeutic Supplies		\$ 162,193	50,684	253	111,256
d. Ambulance/Limousine***		\$ 104,032	549		103,483
e. Oxygen		\$			
1. For Emergency Use		\$			
2. Other***		\$			
f. X-rays and Related Radiological Procedures***		\$			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h. Laboratory***		\$			
i. Recreation		\$ 19,805	18,262	1,430	113
j. Other (Specify)****		\$ 442,668	350,435	2,070	90,163
See Attached Schedule					
5K. Total Resident Care Expenditures (5a - 5j)		\$ 728,698	419,930	3,753	305,015

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Masonicare Health Center	119-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 1,105,057	769,691	154,678	180,688		
b. Heat	\$ 573,590	377,609	133,995	61,986		
c. Light & Power	\$ 455,789	300,057	106,476	49,256		
d. Water	\$ 229,983	151,403	53,726	24,854		
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$ 216,130	145,980	39,537	30,613		
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 2,580,549	1,744,740	488,412	347,397		
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$ 159,965	123,534	25,031	11,400		
b. Building & Building Improvements	\$ 1,172,863	718,153	336,758	117,952		
c. Non-Movable Equipment	\$ 117,142	77,116	27,360	12,666		
d. Movable Equipment	\$ 361,136	237,741	84,348	39,047		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 1,811,106	1,156,544	473,497	181,065		
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,979		4,979			
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,979		4,979			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 141,881		141,881			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 2,615		2,615			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,960,581	1,156,544	622,972	181,065		

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Chronic Disease Hospital
	0	(0)	(0)
Department Supplies	\$ 33,212	\$ 11,785	\$ 5,452
Shared Minor Equipment	\$ 11,468	\$ 4,070	\$ 1,883
Purchased Services	\$ 39,802	\$ 14,124	\$ 6,534
Dietary Minor Equipment	\$ 723	\$ 146	\$ 67
Environmental Services Minor Equipment	\$ 7,888	\$ 1,073	\$ 1,379
Laundry Minor Equipment	\$ 1,481	\$ 30	\$ 146
SNF Minor Equipment	\$ 25,010	\$ -	\$ -
CDH Minor Equipment	\$ -	\$ -	\$ 12,349
RCH Minor Equipment	\$ -	\$ 3,172	\$ -
Central Supply Minor Equipment	\$ 199		\$ 18
Security Minor Equipment	\$ 440	\$ 156	\$ 72
IT Minor Equipment	\$ 2,472	\$ 264	\$ 565
Bio-Engineer Supplies	\$ 107	\$ 22	\$ 10
Purchased Services	\$ 21,842	\$ 4,424	\$ 2,016
Administration Minor Equipment	\$ 1,104	\$ 224	\$ 102
Spiritual Services Minor Equipment	\$ 232	\$ 47	\$ 21
Total Other Repairs and Maintenance	\$ 145,980	\$ 39,537	\$ 30,613

Asset Class	Asset Description	Useful Life	Acquisition Date	Cost	Accum Deprec
AUTOMOBILES	2015 DODGE CARAVAN	4	8/31/2015	43,452.00	1,810.50
	Total Automobile			43,452.00	1,810.50
BUILDING SERVICES	COUNTER IN MED ROOM	20	2/28/2015	4,198.00	139.93
BUILDING SERVICES	RAMAGE 4 DIRECT DINING CONSTRUCTION	20	5/31/2015	45,682.63	951.72
BUILDING SERVICES	RAMAGE 3 DIRECT DINING-CONSTRUCTION	20	5/31/2015	43,734.00	911.13
BUILDING SERVICES	PERFORM RENOVATIONS TO 2ND FL WILDER CLINIC ROO	20	6/22/2015	13,401.00	223.35
BUILDING SERVICES	GROEN STEAMER	10	2/28/2015	33,541.42	2,236.09
BUILDING SERVICES	REPLACE FOOD SERVICE DOOR BY DUMPSTER AREA	20	5/31/2015	4,657.00	97.02
BUILDING SERVICES	TO PAINT OFFICE 413	5	6/22/2015	944.33	62.96
BUILDING SERVICES	TO PAINT SOUTH OFFICE 203	5	6/22/2015	545.86	36.39
BUILDING SERVICES	RENOVATIONS TO PHYSICAL THERAPY DEPT	20	6/22/2015	64,049.00	1,067.48
BUILDING SERVICES	TO PAINT THERAPEUTIC RECREATION SERVICES -408	5	6/22/2015	1,118.14	74.54
BUILDING SERVICES	INSTALL NEW CARPET	5	6/22/2015	1,100.00	73.33
BUILDING SERVICES	BUILD/RECONFIGURE 6 WORKSTATIONS	20	6/22/2015	840.00	14.00
BUILDING SERVICES	BUILD/RECONFIGURE	20	6/22/2015	640.00	10.67
BUILDING SERVICES	ROOF REPAIRS TO JOHNSON BUILDING	10	6/22/2015	4,968.00	165.60
BUILDING SERVICES	ROOF REPAIRS WELLS BUILDING	10	6/22/2015	2,808.00	93.60
BUILDING SERVICES	INSTALL FENCING AT POOL AREA	15	6/22/2015	15,551.00	345.58
BUILDING SERVICES	INSTALL FAN COIL, CONDENSER AND CONDENSATE PUMP	10	6/22/2015	3,800.00	126.67
BUILDING SERVICES	INSTALL FAN COIL, CONDENSER AND PUMP	10	6/22/2015	3,750.00	125.00
BUILDING SERVICES	STURGES STEAM COIL REPAIR	5	6/22/2015	1,854.84	123.66
BUILDING SERVICES	INSTALLATION OF PIPE	10	6/22/2015	1,392.00	46.40
BUILDING SERVICES	REPLACE LEAKING STEAM HEAT AND DRAIN LINES	10	6/22/2015	5,661.00	188.70
BUILDING SERVICES	REPLACE PIPE 2' PVC DWV STACKS	10	6/22/2015	4,050.00	135.00
BUILDING SERVICES	INSTALL NEW HOT WATER HEATER COIL	10	6/22/2015	2,400.00	80.00
BUILDING SERVICES	INSTALL NEW HOT WATER HEATER COIL	10	6/22/2015	2,475.00	82.50
BUILDING SERVICES	INSTALLED STEAM PILOT VALVE	10	6/22/2015	2,895.00	96.50
BUILDING SERVICES	RAMAGE BUILDING WINDOW REPLACEMENT	20	2/28/2015	686,659.00	22,888.63
BUILDING SERVICES	RENOVATE 3&4 CENTRAL	20	2/28/2015	76,385.59	2,546.19
BUILDING SERVICES	RENOVATE RAMAGE HALLWAYS	10	2/28/2015	50,965.00	3,397.67
BUILDING SERVICES	STURGES 4 CORRIDOR RENOVATIONS	20	2/28/2015	66,204.00	2,206.80
BUILDING SERVICES	STURGES BUILDING CHILLER REPLACEMENT	20	2/28/2015	197,808.00	6,593.60
BUILDING SERVICES	ANTI-LIGATURE WORK ON STURGES 4	10	2/28/2015	21,561.00	1,437.40
BUILDING SERVICES	REPLACE FIRE DOORS	20	2/28/2015	4,925.64	164.19

2015 Additions

BUILDING SERVICES	DOORS IN WILDER LOUNGE	10	2/28/2015	2,888.00	192.53
BUILDING SERVICES	CONTROLLED DOORS AT DAYCARE	10	2/28/2015	5,483.75	365.58
BUILDING SERVICES	CARPET ROOM 662	5	2/28/2015	2,225.00	296.67
BUILDING SERVICES	PIPE INSULATION	20	2/28/2015	7,646.00	254.87
BUILDING SERVICES	REPLACE TUBE BUNDLE	20	2/28/2015	8,155.80	271.86
BUILDING SERVICES	STEAM VALVE	20	2/28/2015	8,544.00	284.80
BUILDING SERVICES	HOT WATER HEATER	10	3/31/2015	5,886.00	343.35
BUILDING SERVICES	REOVATE WELLS APT 204	20	3/31/2015	3,360.00	98.00
BUILDING SERVICES	CABINETS FOR DIRECT DINING WOOSTER 3&4	20	3/31/2015	4,818.00	140.53
BUILDING SERVICES	FLOORING IN PATIENT ROOM RAMAGE	5	5/31/2015	6,635.00	552.92
BUILDING SERVICES	RUBUILD RAMAGE HEAT EXCHANGE	20	5/31/2015	8,750.00	182.29
BUILDING SERVICES	DIRECT DINING WOOSTER 3&4 CONSTRUCTION	20	5/31/2015	273,850.78	5,705.22
BUILDING SERVICES	DIRECT DINING WOOSTER 3&4-EQUIPMENT	15	5/31/2015	58,335.65	1,620.43
BUILDING SERVICES	REPLACE DOOR IN STURGES DAY ROOM	20	5/31/2015	2,633.00	54.85
BUILDING SERVICES	EVAPORATOR COIL FOR MILK COOLER	10	5/31/2015	6,009.50	250.40
BUILDING SERVICES	GMPP DIRECT DINE RENOVATIONS	20	7/31/2015	40,876.72	510.96
BUILDING SERVICES	FLOORING	5	8/31/2015	9,750.00	325.00
BUILDING SERVICES	STEAM PIPING	25	8/31/2015	3,691.16	24.61
BUILDING SERVICES	FCU'S IN TRAIN ROOM	10	8/31/2015	6,976.00	116.27
BUILDING SERVICES	WATER MAIN IN RAMAGE	20	8/31/2015	12,890.00	107.42
BUILDING SERVICES	STAIR TREADS IN HAWKINS	10	8/31/2015	15,052.00	250.87
BUILDING SERVICES	NURSE'S STATION WALL STURGES 4	20	8/31/2015	8,233.00	68.61
BUILDING SERVICES	REPLACE FIRE DOORS	15	8/31/2015	12,284.00	136.49
BUILDING SERVICES	STEAM COILS FOR RAMAGE	20	8/31/2015	18,360.00	153.00
BUILDING SERVICES	SECURITY CAMERAS FOR LOWER CAMPUS	15	9/30/2015	80,685.00	448.25
BUILDING SERVICES	COMPRESSOR	10	2/28/2015	42,661.77	2,844.12
BUILDING SERVICES	REPLACE POWER HOUSE ROOF	10	3/31/2015	80,300.00	4,684.17
BUILDING SERVICES	STEAM AND CONDENSATE PIPES	10	3/31/2015	14,849.00	866.19
BUILDING SERVICES	STURGES FAN COILS	20	5/31/2015	323,328.00	6,736.00
BUILDING SERVICES	GENERATOR UPGRADES	5	5/31/2015	17,436.40	1,453.03
BUILDING SERVICES	STEAM TRAP	20	8/31/2015	12,652.00	105.43
BUILDING SERVICES	PAINT FIRST FLOOR LOBBY AND REPLACE FURNITURE	5	5/31/2015	31,454.61	2,621.22
BUILDING SERVICES	6 ROLLS CARPET	10	6/22/2015	14,400.00	480.00
BUILDING SERVICES	Carpeting for Apartments	5	7/31/2015	19,378.12	968.91
BUILDING SERVICES	REPLACE DOOR LOCKS	15	8/31/2015	1,732.02	19.24
	Total Building Services			2,542,774.73	80,276.39
LAND IMPROVEMENTS	PAVING REPAIRS	8	8/31/2015	10,200.00	212.50
LAND IMPROVEMENTS	PAVING AND CURBING	8	3/31/2015	26,700.00	1,946.88

2015 Additions

MOVEABLE EQUIPMENT REFREGERATOR-JOHNSON	10	3/31/2015	519.00	30.28
MOVEABLE EQUIPMENT REFREGERATOR-JOHNSON	10	3/31/2015	519.00	30.28
MOVEABLE EQUIPMENT REFRIGERATOR FOR WELLS	5	3/31/2015	935.00	109.08
MOVEABLE EQUIPMENT 2008 CLUB CAR 2 GAS	10	8/31/2015	4,500.00	75.00
MOVEABLE EQUIPMENT MOBIL RADIO	5	3/31/2015	500.00	58.33
MOVEABLE EQUIPMENT MOBIL RADIO	5	3/31/2015	500.00	58.33
MOVEABLE EQUIPMENT MOBIL RADIO	5	3/31/2015	500.00	58.33
MOVEABLE EQUIPMENT MOBIL RADIO	5	3/31/2015	500.00	58.33
MOVEABLE EQUIPMENT MOBIL RADIO	5	3/31/2015	500.00	58.33
MOVEABLE EQUIPMENT SKID STEER LOADER	15	3/31/2015	28,297.00	1,100.44
MOVEABLE EQUIPMENT CHESSEL 4 PEN RECORDER	10	5/31/2015	4,498.07	187.42
MOVEABLE EQUIPMENT RECLINER CHAIR FOR APARTMENTS	10	9/30/2015	1,203.47	10.03
MOVEABLE EQUIPMENT RECLINER CHAIR FOR APARTMENTS	10	9/30/2015	1,203.47	10.03
MOVEABLE EQUIPMENT RECLINER CHAIR FOR APARTMENTS	10	9/30/2015	1,203.47	10.03
MOVEABLE EQUIPMENT RECLINER CHAIR FOR APARTMENTS	10	9/30/2015	1,203.47	10.03
MOVEABLE EQUIPMENT RECLINER CHAIR FOR APARTMENTS	10	9/30/2015	1,203.47	10.03
MOVEABLE EQUIPMENT RECLINER CHAIR FOR APARTMENTS	10	9/30/2015	1,203.47	10.03
MOVEABLE EQUIPMENT RECLINER CHAIR FOR APARTMENTS	10	9/30/2015	1,203.47	10.03
MOVEABLE EQUIPMENT RECLINER CHAIR FOR APARTMENTS	10	9/30/2015	1,203.44	10.03
MOVEABLE EQUIPMENT CANON IR3230 COPIER	5	6/22/2015	3,875.00	258.33
MOVEABLE EQUIPMENT PAINT FIRST FLOOR LOBBY AND REPLACE FURNITURE	15	5/31/2015	32,322.26	897.84
MOVEABLE EQUIPMENT CANNON COPIER	5	3/31/2015	3,875.00	452.08
Total Movable Equipment			1,119,951.09	71,456.53
			3,803,037.82	156,369.03
			3,803,037.82	156,369.03

Masonicare Health Center
9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 96,860	Various	\$ 2,826
Total additions for Land Improvement		\$ 96,860		\$ 2,826 *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 2,542,775	Various	\$ 80,276
Total additions for Building Improvement		\$ 2,542,775		\$ 80,276 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3
**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Masonicare Health Center
 Depreciation Schedule
 FYE 09/30/2015

<u>Description</u>	<u>Date Acquired</u>	<u>Cost</u>	<u>Cost To Be Depreciated</u>	<u>Method</u>	<u>Useful Life</u>	9/30/2014		9/30/2015	
						<u>Accum Depreciation</u>	<u>Accum Depreciation</u>	<u>9/30/2015* Depreciation</u>	<u>Accum Depreciation</u>
<u>Land Improvements</u>									
Prior Period Acq (Per 09/30/2014 Cost Report)	Various	3,974,475	3,974,475	S/L	Var	2,310,084	167,623	2,477,707	
<u>09/30/2015 New Additions</u>									
PAVING REPAIRS	8/31/2015	10,200	10,200	S/L	8	-	213	213	
PAVING AND CURBING	3/31/2015	26,700	26,700	S/L	8	-	1,947	1,947	
REPLACE SLAB ON 3 STURGES	8/31/2015	42,000	42,000	S/L	15	-	467	467	
SIDEWALKS REPAIRS	8/31/2015	17,960	17,960	S/L	15	-	200	200	
Total 2015 Additions		96,860	96,860			-	2,826	2,826	
<u>09/30/2015 Disposals</u>									
Various Disposals	N/A	-	-			-	-	-	
Total Land Improvements		4,071,335	4,071,335			2,310,084	170,449	2,480,533	

Building Improvements
 Prior Period Acq (Per 09/30/2014 Cost Report)

09/30/2015 New Additions	Various	63,891,593	63,891,593	S/L	Var	41,515,873	1,571,195	43,087,068
COUNTER IN MED ROOM	2/28/2015	4,198	4,198	S/L	20	-	140	140
RAMAGE 4 DIRECT DINING CONSTRUCTION	5/31/2015	45,683	45,683	S/L	20	-	952	952
RAMAGE 3 DIRECT DINING-CONSTRUCTION	5/31/2015	43,734	43,734	S/L	20	-	911	911
PERFORM RENOVATIONS TO 2ND FL WILDER CLINIC ROO	6/22/2015	13,401	13,401	S/L	20	-	223	223
GROEN STEAMER	2/28/2015	33,541	33,541	S/L	10	-	2,236	2,236
REPLACE FOOD SERVICE DOOR BY DUMPSTER AREA	5/31/2015	4,657	4,657	S/L	20	-	97	97
TO PAINT OFFICE 413	6/22/2015	944	944	S/L	5	-	63	63
TO PAINT SOUTH OFFICE 203	6/22/2015	546	546	S/L	5	-	36	36
RENOVATIONS TO PHYSICAL THERAPY DEPT	6/22/2015	64,049	64,049	S/L	20	-	1,067	1,067
TO PAINT THERAPEUTIC RECREATION SERVICES -408	6/22/2015	1,118	1,118	S/L	5	-	75	75
INSTALL NEW CARPET	6/22/2015	1,100	1,100	S/L	5	-	73	73
BUILD/RECONFIGURE 6 WORKSTATIONS	6/22/2015	840	840	S/L	20	-	14	14
BUILD/RECONFIGURE	6/22/2015	640	640	S/L	20	-	11	11
ROOF REPAIRS TO JOHNSON BUILDING	6/22/2015	4,968	4,968	S/L	10	-	166	166
ROOF REPAIRS WELLS BUILDING	6/22/2015	2,808	2,808	S/L	10	-	94	94
INSTALL FENCING AT POOL AREA	6/22/2015	15,551	15,551	S/L	15	-	346	346
INSTALL FAN COIL, CONDENSER AND CONDENSATE PUMP	6/22/2015	3,800	3,800	S/L	10	-	127	127
INSTALL FAN COIL, CONDENSER AND PUMP	6/22/2015	3,750	3,750	S/L	10	-	125	125
STURGES STEAM COIL REPAIR	6/22/2015	1,855	1,855	S/L	5	-	124	124
INSTALLATION OF PIPE	6/22/2015	1,392	1,392	S/L	10	-	46	46
REPLACE LEAKING STEAM HEAT AND DRAIN LINES	6/22/2015	5,661	5,661	S/L	10	-	189	189
REPLACE PIPE 2' PVC DWV STACKS	6/22/2015	4,050	4,050	S/L	10	-	135	135
INSTALL NEW HOT WATER HEATER COIL	6/22/2015	2,400	2,400	S/L	10	-	80	80
INSTALL NEW HOT WATER HEATER COIL	6/22/2015	2,475	2,475	S/L	10	-	83	83
INSTALLED STEAM PILOT VALVE	6/22/2015	2,895	2,895	S/L	10	-	97	97
RAMAGE BUILDING WINDOW REPLACEMENT	2/28/2015	686,659	686,659	S/L	20	-	22,889	22,889
RENOVATE 3&4 CENTRAL	2/28/2015	76,386	76,386	S/L	20	-	2,546	2,546
RENOVATE RAMAGE HALLWAYS	2/28/2015	50,965	50,965	S/L	10	-	3,398	3,398
STURGES 4 CORRIDOR RENOVATIONS	2/28/2015	66,204	66,204	S/L	20	-	2,207	2,207
STURGES BUILDING CHILLER REPLACEMENT	2/28/2015	197,808	197,808	S/L	20	-	6,594	6,594
ANTI-LIGATURE WORK ON STURGES 4	2/28/2015	21,561	21,561	S/L	10	-	1,437	1,437
REPLACE FIRE DOORS	2/28/2015	4,926	4,926	S/L	20	-	164	164
DOORS IN WILDER LOUNGE	2/28/2015	2,888	2,888	S/L	10	-	193	193
CONTROLLED DOORS AT DAYCARE	2/28/2015	5,484	5,484	S/L	10	-	366	366
CARPET ROOM 662	2/28/2015	2,225	2,225	S/L	5	-	297	297
PIPE INSULATION	2/28/2015	7,646	7,646	S/L	20	-	255	255
REPLACE TUBE BUNDLE	2/28/2015	8,156	8,156	S/L	20	-	272	272
STEAM VALVE	2/28/2015	8,544	8,544	S/L	20	-	285	285
HOT WATER HEATER	3/31/2015	5,886	5,886	S/L	10	-	343	343
RENOVATE WELLS APT 204	3/31/2015	3,360	3,360	S/L	20	-	98	98
CABINETS FOR DIRECT DINING WOOSTER 3&4	3/31/2015	4,818	4,818	S/L	20	-	141	141

Non-movable Equipment

Prior Period Acq (Per 09/30/2014 Cost Report)

Various

S/L

3,715,074

3,715,074

2,503,368

Var

164,919

2,668,287

09/30/2015 New Additions

N/A

-

-

-

-

-

09/30/2015 Disposals

Various Disposals

N/A

-

-

-

-

-

Total Non-movable

3,715,074

3,715,074

2,503,368

164,919

2,668,287

Autos

Prior Period Acq (Per 09/30/2014 Cost Report)

Var

S/L

587,727

587,727

526,014

6,519

532,533

09/30/2015 New Additions

2015 DODGE CARAVAN

Total 2015 Additions

8/31/2015

S/L

43,452

43,452

-

1,811

1,811

4

1,811

1,811

-

-

-

-

-

-

-

-

-

-

-

09/30/2015 Disposals

Various Disposals

N/A

(283,128)

(283,128)

(283,128)

(283,128)

(283,128)

(283,128)

(283,128)

(283,128)

Total Autos

348,051

348,051

242,886

8,329

251,216

RECLINER CHAIR FOR APARTMENTS	9/30/2015	1,203	1,203	S/L	10	-	10	10
RECLINER CHAIR FOR APARTMENTS	9/30/2015	1,203	1,203	S/L	10	-	10	10
RECLINER CHAIR FOR APARTMENTS	9/30/2015	1,203	1,203	S/L	10	-	10	10
RECLINER CHAIR FOR APARTMENTS	9/30/2015	1,203	1,203	S/L	10	-	10	10
CANON IR3230 COPIER	6/22/2015	3,875	3,875	S/L	5	-	258	258
PAINT FIRST FLOOR LOBBY AND REPLACE FURNITURE	5/31/2015	32,322	32,322	S/L	15	-	898	898
CANNON COPIER	3/31/2015	3,875	3,875	S/L	5	-	452	452
Total 2015 Additions		1,119,951	1,119,951			-	71,457	71,457
09/30/2015 Disposals	Various	(10,955)	(10,955)	S/L	Var	(10,955)	-	-
Various Disposals								
Total Movable Equipment		\$ 14,712,864	\$ 14,712,864				\$ 500,099	\$ 12,081,667
Total Assets		\$ 89,281,692	\$ 89,281,692				\$ 2,495,268	\$ 60,649,047

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

State of Connecticut
 Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Masonicare Health Center		License No. 119-C		Report for Year Ended 9/30/2015			Page 24	of 37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Wright Building	12	97	23 Years	382,726	285,666	B		4,979	
2. Johnson Apartments	12	97	23 Years	208,402	208,402	B			
3.									
B-4. Subtotal									4,979
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									4,979

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

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

Name of Facility Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2015	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	9/27/1894			
2. Date Structure Completed	05/25/05			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	458			
6. Square Footage	487,433			
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
I. Financing				
a. Type of Financing (e.g., fixed, variable)	CHEFA - Fixed Rate			
b. Date Mortgage Obtained	10/31/07			
c. Interest Rate for the Cost Year	367.00%			
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed	16,077,208			
f. Principal balance outstanding as of 9/30/2015	13,100,515			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Masonicare Health Center		119-C	9/30/2015			26	37
Item		Total	CCNH	RHNS	Chronic Disease Hospital		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$	16,077,208				
2. Loan Origination Date			10/31/07				
3. Interest Rate %			3.67%				
4. Term			30				
5. CHEFA Interest Expense			205,738		205,738		
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$	205,738		205,738		

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Masonicare Health Center		119-C		9/30/2015			27	37
Item				Total	CCNH	RHNS	Chronic Disease Hospital	
Subtotals Brought Forward:				205,738		205,738		
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 205,738		205,738		
14. Insurance								
a. Insurance on Property (buildings only)				\$ 116,994	90,349	18,307	8,338	
b. Insurance on Automobiles				\$ 13,499	10,425	2,112	962	
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$ 501,383	387,195	78,455	35,733	
Liability, Director, Crime & Other Insurance								
14d. Total Insurance Expenditures (14a + b + c)				\$ 631,876	487,969	98,874	45,033	
15. Total All Expenditures (A-13 thru C-14)				\$ 53,193,748	39,854,828	4,272,791	9,066,129	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Masonicare Health Center				119-C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Chronic Disease Hospital
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1c	Accounting & Legal	\$ 53,361	41,208	8,350	3,803
11.	30	IV3	Telephone	\$ 965	723	77	165
12.	15	Ih2	Cellular Telephone	\$ 4,230	3,168	338	724
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 60,919	46,200	2,519	12,200
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	\$ 1,814,677	1,411,211	271,811	131,655
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 111,604	1,765	109,512	327
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 2,045,755	1,504,275	392,607	148,873

(Carry Subtotal forward to next page)

* All except "Help Wanted".

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
16	M13	SNF Flowers/Gift Shop/Main Street	\$ 577	\$ -	\$ -
16	M13	CDH Main Street Supplies	\$ -	\$ -	\$ 100
16	M13	RCH Remarketing Fees	\$ -	\$ 3,279	\$ -
16	M13	RCH Letter of Credit	\$ -	\$ 100,849	\$ -
16	M13	RCH CHEFA Admin Fees	\$ -	\$ 4,906	\$ -
16	M13	Nursing Admin Gift Shop	\$ 14	\$ -	\$ 4
16	M13	Volunteer Supplies/Flowers	\$ 1,644	\$ 584	\$ 270
16	M13	Social Services Flowers/Main Street Supplies	\$ 49	\$ 10	\$ 5
16	M13	Recreation Gift Shop Supplies	\$ 48	\$ -	\$ -
16	M13	Spiritual Services Gift Shop Supplies	\$ 251	\$ 51	\$ 23
16	M13	Spiritual Services Expense Recovery	\$ (1,026)	\$ (208)	\$ (94)
16	M13	Administration Gift Shop Supplies	\$ 208	\$ 42	\$ 19
Total Other A&G Adjustments			\$ 1,765	\$ 109,512	\$ 327

Masonicare Health Center
 9/30/2015
 Cell Phone Disallowance

Page 28 Facility: Masonic Healthcare Center License #: 119-C & 1274-RCH Year End: 09/30/11

Line	Description	Pg Ln Number	Aloc Code	G/L Amount	Reless Amount	Adj. G/L Amount	CCH	RCH	CDH	OTHER	Alloc. Check
12	Telephone	15									
		1 h 2									
		Pg Ln									
		15.1 h.2.34									
	Total Costs of Cell Phones										
	001.8250.5201200			8,770	8,770	5,373	573	1,227	1,597		8,770
	Sub total			0	8,770	5,373	0	573	1,227		8,770
						61.2657%		6.5336%	13.9909%		82%
	Portion Allowable:										
	Administrative - 6 Phones (per DSS presentation 11/15/07)		14	2,160	2,160	1,323	0	141	302		1,766
	Transportation - 4 Phones (as agreed per FY2008 Audit)		25	1,440	1,440	882	0	94	201		1,177
	Sub total Allowable			0	3,600	2,205	0	235	503		2,943
	Total Cell Phone Cost Adjustment	To Pg Ln		0	5,170	3,168	0	338	724		5,827
		28.12									

Purpose: Reduce the Telephone costs for the use of cell phones as agreed in the FY 2000 Audit (defined level of Admin plus 4 additional phones).
 Amount Excludes Non Reimbursable Dollars

Masonicare Health Center
 Management Fee Disallowance - In Excess of \$8/Day
 FYE 09/30/2015

Page 28	Facility : Ashlar of Newtown	License #: 1020-C	Year End:	09/30/12							
Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj. G/L Amount	CCH	RCH	CDH	Other	Alloc. Check
21	<u>Management Fee to Related Party</u>	16 1 m 12									
	<u>Total Costs of Management Fee</u>	Pg Ln 16.1 m 12		3,459,427	0	3,459,427	2,538,265	514,316	234,248	172,598	3,459,427
	Management Fee										
	Sub total			3,459,427	0	3,459,427	2,538,265	514,316	234,248	172,598	3,459,427

Max Allowable Amount = \$8.14 (FY) x 3.09 (CPT)% = 8.39
 Max Allowable (# of Days x \$8.39)
 Total Disallowance

1,127,054
 242,505 102,593
 \$ 1,411,211 \$ 271,811 \$ 131,655 Pg 28 L 21

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

Name of Facility				License No.	Report for Year Ended	Page	of
Masonicare Health Center				119-C	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Chronic Disease Hospital
Subtotals Brought Forward				\$ 2,045,755	1,504,275	392,607	148,873
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 1,184	703	244	236
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	\$ 4,979		4,979	
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 1,181	912	185	84
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	\$ 154,059	129,944	6,332	17,783
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 205,738		205,738	
51. Total Amount of Decrease (Items 1 - 50)				\$ 2,412,895	1,635,834	610,084	166,977

*** 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 Health Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
20	5i	Volunteer Supplies	\$ 689	\$ 244	\$ 113
20	5j	Main Street Supplies	\$ 14	\$ -	\$ 123
Total Other Ancillary Costs			\$ 703	\$ 244	\$ 236

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
22	8b	Mortgage Amortization		\$ 4,979	
Total Other Property Adjustments			\$ -	\$ 4,979	\$ -

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
30	IV8	Nursing Support Income	\$ 912	\$ 185	\$ 84
30	IV8	Volunteer Donations	\$ 56,140	\$ 1,251	\$ 15,460
30	IV8	Gain or Loss on Sale or Disposal	\$ 216	\$ 77	\$ 36
30	IV8	Credit Card Rebates	\$ 2,192	\$ 444	\$ 202
30	IV8	Recreation Donations	\$ 2,746	\$ 557	\$ 254
30	IV8	Rebate and Purchase Discounts	\$ 48,869	\$ -	\$ -
30	IV8	Other Rebates	\$ 34	\$ 2	\$ 9
30	IV8	Income from Uconn Geriatrics	\$ 1,871	\$ 379	\$ 173
30	IV8	Administration Donations	\$ 16,619	\$ 3,367	\$ 1,533
30	IV8	Sale of Oil or Scrap	\$ 345	\$ 70	\$ 32
Total Other Adjustments			\$ 129,944	\$ 6,332	\$ 17,783

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
26	12B5	MHC Wright Series C Interest		\$ 205,738	
Total Unallowable Building Interest			\$ -	\$ 205,738	\$ -

Masonicare Health Center
 9/30/2015
 Interest Expense Disallowance

C

Page 29 Facility: Masonic Healthcare Center License #: 119-C & 1274-RCH Year End: 09/30/12

Line	Description	Pg Ln Number	Alloc Codes	G/L Amount	Reclass Amount	Adj. G/L Amount	CCH	RHNS	RCH	CDH	Alloc. Check
49	Other	26 12 B 5									
<u>Offset of Interest Expense and Interest Income</u>											
	001.7900.66MHC WRIGHT RESIDENC INT EXP-BOND-CHEFA SER A	26.12 B 5	13			0	0	0	0	0	0
	001.7900.66MHC WRIGHT RESIDENC SERIES C INTEREST	26.12 B 5	13		205,738	205,738	0	0	205,738	0	205,738
	001.7900.41MHC WRIGHT RESIDENC INTEREST INCOME-PMV SERJE	30.IV 5.13	13		0	0	0	0	0	0	0
	001.7900.41MHC WRIGHT RESIDENC INTEREST INC-BOND SER A	30.IV 5.13	13		0	0	0	0	0	0	0
	001.7900.41MHC WRIGHT RESIDENC SERIES C INTEREST INCOME	30.IV 5.13	13		0	0	0	0	0	0	0
	Sub total Wright Residence				0	205,738	0	0	205,738	0	205,738

Total Wright Residence Capital Cost
 9,748,461
 Allowable Wright Residence Capital Costs Per CON
 6,500,000

Unallowable %
 33%

Sub total Wright Residence Net Disallowance	0	0	0	68,558	0	68,558
---	---	---	---	--------	---	--------

To Pg Ln 29.49	0	0	0	68,558	0	68,558
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Purpose: Offset portion of Net Interest on Wright Residence for Amount in Excess of CON

Masonicare Health Center
 9/30/2015
 Volunteer Expense Disallowance

Page 29	Facility: Masonic Healthcare Center	License #: 119-C & 1274-RCH	Year End: 09/30/12								
Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj. G/L Amount	CCH	RCH	CDH	Other	Alloc. Check
49	Other	20									
		51									
	<u>Offset of Volunteer gifts</u>										
	001.6400.5101200 VOLUNTEERS SUPPLIES-RECREATION ACTIV	20.5127	27		1,473	1,473	689	244	113	427	1,473
	Sub total				0	1,473	689	244	113	427	1,473
		To Pg Ln			0	1,473	689	244	113	427	1,473
		29.49									

Purpose: Offset expenses associated with recognition awards for Volunteers as identified in FY 2000 Audit.
 Entire account being offset to assure all recognition is disallowed as specified by DSS.

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Masonicare Health Center	119-C	9/30/2015			30	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 44,468,864	38,816,564	5,652,300			
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 19,622,421	7,045,597				12,576,824
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 16,457,265	12,464,849	898,686			3,093,730
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 2,108,647	1,744,836				363,811
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 271,932	214,057				57,875
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 44,703	37,174				7,529
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 11,796	10,741				1,055
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,645,156	1,645,156				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 396,776	396,776				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 122,700	122,700				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$					
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (5,797,118)	(3,112,610)	(35,129)			(2,649,379)
b. Other (Specify) - Non-Medicare	\$ (27,115,737)	(19,466,591)	(2,849,036)			(4,800,110)
III. Total Resident Revenue (Section I, thru Section II.)	\$ 52,237,405	39,919,249	3,666,821			8,651,335
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 218,178	165,119	9,540			43,519
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 965	723	77			165
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 154,395	130,179	6,401			17,815
V. Total Other Revenue (1 thru 8)	\$ 373,538	296,021	16,018			61,499
VI. Total All Revenue (III +V)	\$ 52,610,943	40,215,270	3,682,839			8,712,834

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Chronic Disease Hospital
	Various Non Resident Care Income - Available Upon Audit	(3,112,610)	(35,129)	(2,649,379)
	Total Other Resident Revenue - Medicare	\$ (3,112,610)	\$ (35,129)	\$ (2,649,379)

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Chronic Disease Hospital
	Various Non Resident Care Income - Available Upon Audit	(19,466,591)	(2,849,036)	(4,800,110)
	Total Other Resident Revenue	\$ (19,466,591)	\$ (2,849,036)	\$ (4,800,110)

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Chronic Disease Hospital
		(0)	(0)	(0)
30 IV8	Vending Machines	\$ 912	\$ 185	\$ 84
30 IV8	Nursing Support Income	\$ 56,140	\$ 1,251	\$ 15,460
30 IV8	Volunteer Donations	\$ 216	\$ 77	\$ 36
30 IV8	Gain or Loss on Sale or Disposal	\$ 2,192	\$ 444	\$ 202
30 IV8	Credit Card Rebates	\$ 2,746	\$ 557	\$ 254
30 IV8	Recreation Donations	\$ 48,869		
30 IV8	Rebate and Purchase Discounts	\$ 34	\$ 2	\$ 9
30 IV8	Other Rebates	\$ 1,871	\$ 379	\$ 173
30 IV8	Income from Uconn Geriatrics	\$ 16,619	\$ 3,367	\$ 1,533
30 IV8	Administration Donations	\$ 345	\$ 70	\$ 32
30 IV8	Sale of Oil or Scrap	\$ 236	\$ 69	\$ 32
	Total Other Revenue	\$ 130,179	\$ 6,401	\$ 17,815

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare Health Center	119-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,070
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	6,695,123
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(2,601)
4. Inventories			\$	238,726
5. Prepaid Expenses			\$	434,079
a. Insurance	19,887			
b. Postage Meter & Dues	21,581			
c. Rent & Other	216,412			
d. Morrison	176,199			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	502,012
I/C Receivables	40,761			
Resident Personal Funds	129,302			
Insurance Payments	7,769			
Under Patient Asset Mgmt	324,181			
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,869,409
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	4,071,335	\$	1,590,802
	Accum. Depreciation	2,480,533		Net
3. Buildings	*Historical Cost	66,434,368	\$	23,267,024
	Accum. Depreciation	43,167,344		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	3,715,074	\$	1,046,787
	Accum. Depreciation	2,668,287		Net
6. Movable Equipment	*Historical Cost	14,712,864	\$	2,631,196
	Accum. Depreciation	12,081,668		Net
7. Motor Vehicles	*Historical Cost	348,051	\$	96,835
	Accum. Depreciation	251,216		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,586,004
Bond Financing	1,638,323			
C/R vs F/S	(52,319)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	30,218,648

* 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 Health Center	119-C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	38,088,058
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____ Net	
			\$	
3. Buildings			*Historical Cost _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____ 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 _____ Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	

6. Loans to Owners or Related Parties (itemize)			\$	
Name and Address		Amount	Loan Date	

7. Other Assets (itemize)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	38,088,058

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Masonicare Health Center		119-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,560,550
2. Notes Payable (<i>itemize</i>)				\$	
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	2,141,721
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	357,171
7. Medicare Final Settlement Payable				\$	116,332
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,552,623
Please see attached listing		1,552,623			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	5,728,396

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Masonicare Health Center		License No. 119-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,728,396	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment <i>(itemize)</i>					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties <i>(itemize)</i>				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities <i>(itemize)</i>				\$ 1,171,934	
Patient Asset Liability		443,160			
Asbestos Removal		728,774			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,171,934	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,900,330	

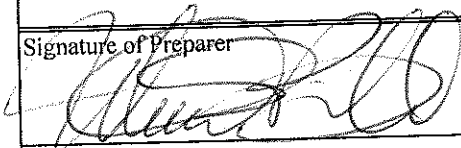
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare Health Center	119-C	9/30/2015	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			\$	32,369,874
6. Gain or Loss for Period			\$	(1,182,146)
				10/1/2014 thru 9/30/2015
7. Total Net Worth			\$	31,187,728
C. Total Reserves and Net Worth			\$	31,187,728
D. Total Liabilities, Reserves, and Net Worth			\$	38,088,058

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare Health Center	119-C	9/30/2015	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2014		\$	31,390,378
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$	63,763,405
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$	64,945,551
D.	Net Income or Deficit		\$	(1,182,146)
E.	Balance		\$	30,208,232
F.	Additions			
	1. Additional Capital Contributed (<i>itemize</i>)			
	Total Expenses per Pg. 27 53,189,302			
	Add: Non Reimbursable 11,756,250			
	Rounding (1)			
	2. Other (<i>itemize</i>)			
	Total Revenue per Pg. 30 52,610,943			
	Add: Non Reimbursable 11,152,460			
	Rounding 2			
	Close Out of Intercompany to Fund Balance 979,496			
F-3.	Total Additions		\$	979,496
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		\$	31,187,728
	09/30/15			

I. Preparer's/Reviewer's Certification

Name of Facility Masonicare Health Center	License No. 119-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Chronic Disease Hospital		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/10/16		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.1010.1012000	MHC PETTY CASH	1,100.00			1,100.00
001.1010.1012100	MHC PETTY CASH-MGHC RECREATION	450.00			450.00
001.1010.1012200	MHC PETTY CASH-SECURITY	100.00			100.00
001.1010.1012400	MHC PETTY CASH-CHILD DAY CARE	200.00			200.00
001.1010.1012700	MHC PETTY CASH POSTAGE	20.00			20.00
001.1010.1012750	MHC CASH DRAWER PT	200.00			200.00
001.1015.1050100	MHC UNBILLED RECEIVABLE	1,006,131.70			1,006,131.70
001.1015.1050103	MHC UNBILLED RECEIVABLE - JOHNSON	15.00			15.00
001.1015.1050200	MHC ACCOUNTS RECEIVABLE	7,448,976.40			7,448,976.40
001.1015.1050203	MHC ACCOUNTS RECEIVABLE - WRIGHT	295,679.14			295,679.14
001.1015.1050204	MHC ACCOUNTS RECEIVABLE - JOHNSON	210,007.71			210,007.71
001.1015.1050225	MHC SEQUESTRATION	(153,095.00)			(153,095.00)
001.1015.1052000	MHC ACCTS RECEIVABLE-PART D	103,244.92			103,244.92
001.1015.1052005	UNBILLED A/R PART D	(829.35)			(829.35)
001.1015.1053000	MHC ACCOUNTS RECEIV-UNPOSTED CASH	2,479.55			2,479.55
001.1015.1053030	MHC AR-UNPOSTED CASH-WRIGHT	(3,824.89)			(3,824.89)
001.1015.1053200	MHC UNPOSTED CASH CENTURY	(982.74)			(982.74)
001.1016.1052404	MHC A/R ACCRUAL CRED BALANCE	544,349.51			544,349.51
001.1016.1062000	MHC ALLOWANCE FOR BAD DEBTS	(2,450,262.46)			(2,450,262.46)
001.1016.1062001	MHC ALLOW FOR BAD DEBTS MED D BAD DEBT	(111,803.49)			(111,803.49)
001.1016.1063000	MHC ACCRUAL-MEDICARE UNBILLED C/A	(32,235.94)			(32,235.94)
001.1016.1065000	MHC ACCRUAL-OTHER UNBILLED C/A	(12,300.00)			(12,300.00)
001.1016.1065001	MHC ALLOWANCE FOR UNBILLED SNF	(47,323.09)			(47,323.09)
001.1016.1065003	MHC ALLOWANCE FOR UNBILLED REHAB	(72,314.97)			(72,314.97)
001.1016.1065005	MHC ALLOWANCE FOR UNBILLED GMPP	258,431.00			258,431.00
001.1016.1065010	MHC ALLOWANCE FOR UNBILLED O/P	(29,118.58)			(29,118.58)
001.1016.1065500	MHC ACCRUED TITLE 19 PENDING	(198,070.98)			(198,070.98)
001.1016.1066600	MHC ACCRUED TITLE 19-WRIGHT	(62,030.14)			(62,030.14)
001.1017.1050650	MHC REFUND CLEARING	(906.86)			(906.86)
001.1017.1052000	MHC OTHER ACCOUNTS RECEIVABLE	(2,618.73)			(2,618.73)
001.1017.1056010	MHC CHESTER VILLAGE W	924.16			924.16
001.1020.1100100	MHC INVENTORY-GENERAL SUPPLIES	52,922.91			52,922.91
001.1020.1100400	MHC INVENTORY-FOOD	40,005.14			40,005.14
001.1020.1100500	MHC INVENTORY-MHC PHARMACY	145,798.30			145,798.30
001.1025.1150105	MHC PREPAID-INS-POLLUTION	19,887.08			19,887.08
001.1025.1150205	MHC PREPAID POSTAGE-METER	3,486.70			3,486.70
001.1025.1150900	MHC PREPAID-OTHER EXPENSES	214,049.41			214,049.41
001.1025.1151100	MHC PREPAID-DUES	18,094.05			18,094.05
001.1025.1151150	MHC PREPAID-RENT	2,362.59			2,362.59
001.1025.1151260	MHC PREPAID EXPENSES-HDS/MORRISON	176,199.00			176,199.00
001.1030.1270021	MHC INTERCOMPANY-MHC/MPHH & H	40,760.83			40,760.83
001.1035.1300015	MHC RESIDENT PERSONAL FUNDS MT BAN	65,337.11			65,337.11
001.1035.1300020	MHC CASH ON HAND	11,406.48			11,406.48
001.1035.1300040	MHC TD BANK	52,558.29			52,558.29
001.1035.1300250	MHC INSURANCE PAYMENTS	7,768.91			7,768.91
001.1035.1300400	MHC ASSETS HELD AS TRUSTEE	324,180.57			324,180.57
001.1045.1501200	MHC LAND IMPROVEMENTS	4,078,510.09			4,078,510.09
001.1045.1502000	MHC BUILDINGS	35,218,349.56			35,218,349.56
001.1045.1502200	MHC BUILDING SERVICES	31,316,625.26			31,316,625.26
001.1045.1503000	MHC FIXED EQUIPMENT	3,732,014.16			3,732,014.16
001.1045.1503200	MHC MAJOR MOVABLE EQUIPMENT	12,513,740.83			12,513,740.83
001.1045.1503300	MHC COMPUTER SYSTEM/MIS	2,084,856.43			2,084,856.43
001.1045.1503400	MHC MOTOR VEHICLES	349,505.49			349,505.49
001.1046.1691300	MHC RES FOR DEPR-LAND IMPROVEMENT	(2,483,197.09)			(2,483,197.09)
001.1046.1692100	MHC RES FOR DEPR-BUILDINGS	(22,514,444.49)			(22,514,444.49)
001.1046.1692300	MHC RES FOR DEPR-BUILDING SVCS	(20,663,791.65)			(20,663,791.65)
001.1046.1693100	MHC RES FOR DEPR-FIXED EQUIPMENT	(2,669,353.34)			(2,669,353.34)
001.1046.1693300	MHC RES FOR DEPR-MAJOR MOVEABLE EQ	(11,007,381.36)			(11,007,381.36)
001.1046.1693400	MHC RES FOR DEPR-COMPUTER SYS/MIS	(1,113,238.37)			(1,113,238.37)
001.1046.1693500	MHC RES FOR DEPR-MOTOR VEHICLES	(261,870.23)			(261,870.23)
001.1114.1100000	MHC CAPITAL PURCHASES FY 2014	1,040,163.60			1,040,163.60
001.1115.1100000	MHC CAPITAL PURCHASES FY 2015	588,572.86			588,572.86
001.1200.1502105	MHC BOND FINANCING SERIES C&D	20,740.66			20,740.66
001.1200.1694005	MHC RES BOND FINANCING SERIES C&D	(11,153.85)			(11,153.85)
001.2010.2010000	MHC ACCOUNTS PAYABLE-SYSTEM	(564,514.18)			(564,514.18)
001.2010.2010001	MHC ACCOUNTS PAYABLE-MANUAL	(996,035.57)			(996,035.57)
001.2010.2010010	MHC ACCRUED A/R CREDIT BALANCES	(544,349.51)			(544,349.51)
001.2010.2010100	MHC ACCRUED LIABILITIES	(203,515.79)			(203,515.79)

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001.2010.2010305	MHC JOHNSON REAL ESTATE TAXES	16,226.79			16,226.79
001.2010.2010307	MHC HAWKINS REAL/PROPERTY TAXES	16,996.65			16,996.65
001.2010.2010310	MHC WRIGHT REAL ESTATE TAXES	37,707.46			37,707.46
001.2010.2010400	MHC REFUNDS	3,692.59			3,692.59
001.2010.2010600	MHC ACCRUED-PROVIDER TAX	(473,448.00)			(473,448.00)
001.2010.2011000	MHC ACCRUED/AUDITING FEES	(26,762.81)			(26,762.81)
001.2015.2040000	MHC PAYROLL-LIABILITY	(212,631.54)			(212,631.54)
001.2015.2050100	MHC FICA AND MED VAC ACC	(105,029.07)			(105,029.07)
001.2015.2050400	MHC ACCRUED-SEVERANCE	(388,955.80)			(388,955.80)
001.2015.2051000	MHC ACCRUED VACATION	(1,372,929.09)			(1,372,929.09)
001.2015.2052000	MHC ACCRUED BONUS.	(62,175.00)			(62,175.00)
001.2015.2052600	MHC PVISION	(569.69)			(569.69)
001.2015.2052650	MHC CANCER INSURANCE	(610.59)			(610.59)
001.2015.2052655	MHC ACCIDENT	(556.37)			(556.37)
001.2015.2052660	MHC WHOLE LIFE INSURANCE	(51.88)			(51.88)
001.2015.2052670	MHC UNIVERSAL LIFE	(1,938.62)			(1,938.62)
001.2015.2052675	MHC CRITICAL ILLNESS INS	(621.09)			(621.09)
001.2015.2052800	MHC LOAN 401K	(7,390.89)			(7,390.89)
001.2015.2070100	MHC FICA	(112,560.90)			(112,560.90)
001.2015.2070101	MHC FICA-MEDICARE	415.34			415.34
001.2015.2070200	MHC FIT-WITHHOLDING TAX PAYABLE	(99,040.84)			(99,040.84)
001.2015.2070460	MHC SPOUSAL LIFE	(109.18)			(109.18)
001.2015.2070470	MHC DEPENDENT LIFE	(3.84)			(3.84)
001.2015.2070480	MHC AD&D	(56.41)			(56.41)
001.2015.2070495	MHC LTD	(283.87)			(283.87)
001.2015.2070501	MHC EMPLOYEES - "401K"	(52,594.82)			(52,594.82)
001.2015.2070507	MHC 3% MATCH	(29,011.32)			(29,011.32)
001.2015.2070508	MHC ROTH	(1,878.93)			(1,878.93)
001.2015.2070510	MHC HSA	(16,392.37)			(16,392.37)
001.2015.2070700	MHC GARNISHMENTS CLEARING	(767.42)			(767.42)
001.2015.2070950	MHC ANNUAL APPEAL	(341.41)			(341.41)
001.2015.2071300	MHC CT INCOME TAX WITHHELD	(32,472.68)			(32,472.68)
001.2015.2450000	MHC SUPPLEMENTAL LIFE	(333.18)			(333.18)
001.2017.2400200	MHC SECURITY DEP-WELLS	(12,035.00)			(12,035.00)
001.2017.2400301	MHC SECURITY DEPOSIT ACCRUED INTER	(100.17)			(100.17)
001.2017.2400350	MHC SECURITY DEPOSIT-HAWKINS APTS	(53,521.00)			(53,521.00)
001.2017.2401560	MHC SECURITY DEP JOHNSON APT	(92,569.00)			(92,569.00)
001.2017.2403000	MHC EMPLOYEE ACTIVITY FUND	140.11			140.11
001.2020.2100110	MHC SETTLEMENT MEDICARE	(80,017.00)			(80,017.00)
001.2020.2100116	MHC MEDICARE SETTLEMENT	(36,315.00)			(36,315.00)
001.2020.2100200	MHC SETTLEMENT-MEDICAID	(105,056.81)			(105,056.81)
001.2021.2420000	MHC DEFERRED PATIENT REVENUE	(78,845.00)			(78,845.00)
001.2022.2010033	MHC GENERAL RESERVE	(36,594.76)			(36,594.76)
001.2025.2350005	MHC APPLIED INCOME LIABILITY.	(588.61)			(588.61)
001.2025.2350300	MHC PERSONAL FUNDS LIABILITY	(118,979.79)			(118,979.79)
001.2025.2350400	LIABILITY FOR TRUSTEE ASSETS	(324,180.57)			(324,180.57)
001.2051.2300000	MHC ASBESTOS REMOVAL	(728,773.60)			(728,773.60)
001.2900.2992100	MHC SURPLUS	(31,187,727.77)			(31,187,727.77)
001.4010.4020000	MHC OTH OPER REV GAIN/LOSS DISP OF ASSETS	(3,025.00)			(3,025.00)
001.4010.4025000	MHC OTH OPER REV REBATE CREDIT CARDS	(3,788.14)			(3,788.14)
001.4010.4030000	MHC OTH OPER REV COIN MACHINES, TV, MISC	(911.13)			(911.13)
001.4010.4050000	MHC OTH OPER REV PURCHASE DISCOUNTS	(51.21)			(51.21)
001.4010.4065100	MHC OTH OPER REV ORDER OF EASTERN STAR	(318,000.00)			(318,000.00)
001.4010.4100000	MHC OTH OPER REV OTHER OPERATING INCOME	(88.32)			(88.32)
001.4010.4110000	MHC OTH OPER REV INTEREST INCOME	(1,308.56)			(1,308.56)
001.4020.4501010	MHC DED FROM REV DFR-SNF-SP	(132.27)			(132.27)
001.4020.4501020	MHC DED FROM REV DFR-SNF-MC	411,301.79			411,301.79
001.4020.4501030	MHC DED FROM REV DFR-SNF-MD	11,355,637.15			11,355,637.15
001.4020.4501040	MHC DED FROM REV DFR-SNF-CO	20,559.36			20,559.36
001.4020.4501050	MHC DED FROM REV DFR-SNF-HMO	54,582.94			54,582.94
001.4020.4501060	MHC DED FROM REV DFR-SNF-MEDICARE B	233,554.97			233,554.97
001.4020.4501065	MHC DED FROM REV ALLOWANCE FOR MEDICAID PE	14,106.41			14,106.41
001.4020.4501095	MHC DED FROM REV MANUAL G/L ENTRY	(30,381.83)			(30,381.83)
001.4020.4501170	MHC DED FROM REV MEDICAID DED & COIN-SNF	(1,476.39)			(1,476.39)
001.4020.4501180	MHC DED FROM REV MEDICARE PROF-SNF	2,367.59			2,367.59
001.4020.4501190	MHC DED FROM REV MEDICAID ANCILLARIES SNF	39,225.21			39,225.21
001.4020.4501200	MHC DED FROM REV C/A SEQUESTATION SNF	25,071.04			25,071.04
001.4020.4501250	MHC DED FROM REV MEDICARE PROF SEQES SNF	123.16			123.16
001.4020.4502030	MHC DED FROM REV DFR-ICF-MD	(46,536.79)			(46,536.79)
001.4020.4503020	MHC DED FROM REV DFR-REH-MC	2,414,675.66			2,414,675.66
001.4020.4503030	MHC DED FROM REV DFR-REH-MD	692,726.51			692,726.51
001.4020.4503031	MHC DED FROM REV TRD PARTY RESER MEDICAID	56,815.00			56,815.00

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001.4020.4503040	MHC DED FROM REV DFR-REH-CO	120,622.64			120,622.64
001.4020.4503050	MHC DED FROM REV DFR-REH-HMO	163,999.29			163,999.29
001.4020.4503060	MHC DED FROM REV DED FROM REV DFR-REH-MC-B	127,672.55			127,672.55
001.4020.4503170	MHC DED FROM REV MEDICAID DED & COINS REHA	7.10			7.10
001.4020.4503180	MHC DED FROM REV MEDICARE PROF-REH	1,631.51			1,631.51
001.4020.4503190	MHC DED FROM REV MEDICAID ANCILLARIES REH	3,337.16			3,337.16
001.4020.4503200	MHC DED FROM REV C/A SEQUESTRATION	109,957.54			109,957.54
001.4020.4503250	MHC DED FROM REV MED PROF SEQ REH	85.08			85.08
001.4020.4504020	MHC DED FROM REV DFR-AHU-MC	163,725.60			163,725.60
001.4020.4504021	MHC DED FROM REV DFR-AHU-MC- PRIOR YR RATE	105,025.00			105,025.00
001.4020.4504030	MHC DED FROM REV DFR-AHU-MD	499.43			499.43
001.4020.4504040	MHC DED FROM REV DFR-AHU-CO	55,635.88			55,635.88
001.4020.4504050	MHC DED FROM REV DFR-AHU-HMO	51,321.85			51,321.85
001.4020.4504060	MHC DED FROM REV DFR-AHU-MEDICARE B	336,556.28			336,556.28
001.4020.4504094	MHC DED FROM REV FRANCISCAN HOME C/A	5,698.88			5,698.88
001.4020.4504180	MHC DED FROM REV MEDICARE PROF-AHU	2,406.52			2,406.52
001.4020.4504200	MHC DED FROM REV C/A SEQUESTRATION AHU	35,353.37			35,353.37
001.4020.4504250	MHC DED FROM REV MED PROF SEQ AHU	141.08			141.08
001.4020.4505020	MHC DED FROM REV DFR-GMPP-MC	2,478,320.93			2,478,320.93
001.4020.4505040	MHC DED FROM REV DFR-GMPP-CO	336,028.08			336,028.08
001.4020.4505050	MHC DED FROM REV DFR-GMPP-HMO	486,792.78			486,792.78
001.4020.4505095	MHC DED FROM REV DFR-GMPP-MANUAL G/L ENTRY	(144,962.00)			(144,962.00)
001.4020.4505170	MHC DED FROM REV MEDICAID DED & CONS GMPP	(44.10)			(44.10)
001.4020.4505180	MHC DED FROM REV MEDICARE PROF- GMPP	3,741.33			3,741.33
001.4020.4505200	MHC DED FROM REV C/A SEQUESTRATION GMPP	167,240.65			167,240.65
001.4020.4505250	MHC DED FROM REV MED PROF SEQ GMPP	200.16			200.16
001.4020.4506190	MHC DED FROM REV CT PARTNERSHIP DISCOUNT	12,070.80			12,070.80
001.4020.4506220	MHC DED FROM REV SEQUESTRATION ESTIMATE	35,129.00			35,129.00
001.4020.4507020	MHC DED FROM REV DFR-SUBACUTE-MC	7,820.79			7,820.79
001.4020.4507030	MHC DED FROM REV DFR-SUBACUTE-MD	87,976.59			87,976.59
001.4020.4507040	MHC DED FROM REV DFR-SUBACUTE-CO	243,291.04			243,291.04
001.4020.4507050	MHC DED FROM REV DFR-SUBACUTE-HMO	236,052.76			236,052.76
001.4020.4507060	MHC DED FROM REV MEDICARE REHAB SUBACUTE	1,570.67			1,570.67
001.4020.4507180	MHC DED FROM REV MEDICARE PROF-SUBACUTE	13.41			13.41
001.4020.4507190	MHC DED FROM REV MEDICAID ANCILL	10.54			10.54
001.4020.4507200	MHC DED FROM REV C/A SEQUESTRATION SUB REH	329.01			329.01
001.4020.4507250	MHC DED FROM REV MED PROF SEQ SUBACUTE	0.68			0.68
001.4020.4507260	MHC DED FROM REV MED MNG CAR SEQ SUBACUTE	44.86			44.86
001.4020.4510030	MHC DED FROM REV DFR-OP-MD	448.82			448.82
001.4020.4510040	MHC DED FROM REV DFR-OP-CO	424,430.17			424,430.17
001.4020.4510050	MHC DED FROM REV DFR-OP-HMO	74,584.91			74,584.91
001.4020.4510060	MHC DED FROM REV DED FROM REV DFR-OP-MC-B	258,394.39			258,394.39
001.4020.4510095	MHC DED FROM REV MANUAL G/L DFR-OTHER	13,468.57			13,468.57
001.4020.4510170	MHC DED FROM REV MEDICAID DED & COIN O/P	76,914.63			76,914.63
001.4020.4510180	MHC DED FROM REV MEDICARE PROF O/P	1,745.49			1,745.49
001.4020.4510200	MHC DED FROM REV C/A SEQUESTRATION O/P.	19,595.98			19,595.98
001.4020.4510250	MHC DED FROM REV MED PROF SEQES O/P	97.18			97.18
001.4020.4510260	MHC DED FROM REV MED MNG CR SEQ O/P	1.19			1.19
001.4020.4511020	MHC DED FROM REV DED FROM REVENUE DEMENTIA	61,799.79			61,799.79
001.4020.4511030	MHC DED FROM REV DED FROM REVE DEMENTIA ME	5,875,901.25			5,875,901.25
001.4020.4511040	MHC DED FROM REV DED FROM REV DEMENTIA COM	2,889.32			2,889.32
001.4020.4511050	MHC DED FROM REV DED FROM REV DEMENTIA HM	23,838.91			23,838.91
001.4020.4511060	MHC DED FROM REV DED FROM REV DEMEN MED B	64,421.82			64,421.82
001.4020.4511170	MHC DED FROM REV MEDICAID COINS ADJUSTMENT	64.22			64.22
001.4020.4511180	MHC DED FROM REV DED FROM REV DEMENTIA ME	791.01			791.01
001.4020.4511190	MHC DED FROM REV DED FROM REV DEMENT MEDI	2,234.57			2,234.57
001.4020.4511200	MHC DED FROM REV C/A SEQUESTRATION DEM.	8,416.70			8,416.70
001.4020.4511250	MHC DED FROM REV MED PROF SEQUES DEM	41.18			41.18
001.4020.4590032	MHC DED FROM REV DEDUCTIONS FROM REVENUE	(26,761,758.00)			(26,761,758.00)
001.4020.4590100	MHC DED FROM REV DFR-MANUAL ADJUSTMENT	(497.64)			(497.64)
001.4020.4590145	MHC DED FROM REV CHARITY CARE W/O	53,357.91			53,357.91
001.4020.4590150	MHC DED FROM REV PROGRAM AUDIT ADJUSTMENT	7,973.66			7,973.66
001.4020.4590170	MHC DED FROM REV ADMINISTRATIVE ADJUSTMENT	346.76			346.76
001.4020.4590180	MHC DED FROM REV ADMIN BAD DEB FIDUCIARY	145.83			145.83
001.4020.4618000	MHC DED FROM REV PROVISION FOR BAD DEBT	1,281,845.74			1,281,845.74
001.5000.5000001	MHC NURSING ADMIN S&W-PRODUCTIVE	553,102.85		(230,590.40)	322,512.45
001.5000.5000002	MHC NURSING ADMIN S&W-PAID TIME OFF	89,665.97			89,665.97
001.5000.5000003	MHC NURSING ADMIN S&W-OVERTIME	13,928.62			13,928.62
001.5000.5000004	MHC NURSING ADMIN S&W-PREMIUM/OTHER	35,470.75			35,470.75
001.5000.5000019	MHC NURSING ADMIN EDUCATION	1,102.58			1,102.58
001.5000.5000101	MHC NURSING ADMIN RN-SUPERVISORY-PRODUCTIVE	458,072.61			458,072.61
001.5000.5000102	MHC NURSING ADMIN S&W-RN SUP-PAID TIME OFF	45,158.30			45,158.30

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001.5000.5000103	MHC NURSING ADMIN S&W-RN SUP-OVERTIME	370.18			370.18
001.5000.5000104	MHC NURSING ADMIN S&W-RN SUP-PREMIUM/OTHER	54,370.19			54,370.19
001.5000.5000108	MHC NURSING ADMIN LONGEVITY BONUS	525.00			525.00
001.5000.5000109	MHC NURSING ADMIN EDUCATION RN SPRV	2,289.84			2,289.84
001.5000.5000201	MHC NURSING ADMIN S&W-RN-CHARGE PRODUCTIVE	72,606.21			72,606.21
001.5000.5000202	MHC NURSING ADMIN S&W-RN CHG-PAID TIME OFF	8,812.22			8,812.22
001.5000.5000203	MHC NURSING ADMIN S&W-RN-CHARGE-OVERTIME	7,321.92			7,321.92
001.5000.5000204	MHC NURSING ADMIN S&W-RN CHG PREMIUM/OTHER	5,409.70			5,409.70
001.5000.5000209	MHC NURSING ADMIN EDUCATION RN	437.00			437.00
001.5000.5010100	MHC NURSING ADMIN S&W-RETRO ADJUSTMENT	661.71			661.71
001.5000.5018009	MHC NURSING ADMIN SEVERANCE	10,867.20			10,867.20
001.5000.5021700	MHC NURSING ADMIN EMP BEN-STD	2,453.47			2,453.47
001.5000.5100000	MHC NURSING ADMIN GENERAL - SUPPLIES	(9.36)			(9.36)
001.5000.5101100	MHC NURSING ADMIN SUPPLIES-FORMS	1,695.00			1,695.00
001.5000.5101203	MHC NURSING ADMIN GIFT SHOP SUPPLIES INTRAC	17.45			17.45
001.5000.5101600	MHC NURSING ADMIN SUPPLIES-CLEANING	126.67			126.67
001.5000.5106300	MHC NURSING ADMIN SUPPLIES-PATIENT MEDICAL	1,295.36			1,295.36
001.5000.5106700	MHC NURSING ADMIN OFFICE SUPPLIES	7,043.69			7,043.69
001.5000.5110000	MHC NURSING ADMIN SUPPLIES-MEDICAL	1,473.36			1,473.36
001.5000.5500000	MHC NURSING ADMIN REPAIRS & MAINTENANCE	5,342.49			5,342.49
001.5000.5500100	MHC NURSING ADMIN R&M-CONTRACTS	819.83			819.83
001.5000.5600108	MHC NURSING ADMIN ARCHIVING FEES	524.52			524.52
001.5000.5604275	MHC NURSING ADMIN PS-WATER COOLER/SPRG WTR	206.29			206.29
001.5000.5610000	MHC NURSING ADMIN POST/FEDEX/UPS	1,366.99			1,366.99
001.5000.6000350	MHC NURSING ADMIN BUSINESS EXPENSE REIMBURS	357.73			357.73
001.5000.6000400	MHC NURSING ADMIN EDUCATION/SEMINAR	5,285.31			5,285.31
001.5000.6000900	MHC NURSING ADMIN BOOKS AND SUBSCRIPTIONS	598.00			598.00
001.5000.6050400	MHC NURSING ADMIN INTERNAL CATERING-REIMBUR	720.00			720.00
001.5000.7001550	MHC NURSING ADMIN TRAVEL-MILEAGE	136.50			136.50
001.5030.5001401	MHC NURSING SUPPORT S&W-CNA 1 PRODUCTIVE	52,591.81			52,591.81
001.5030.5001402	MHC NURSING SUPPORT S&W-CNA 1 PAID TIME OFF	6,296.88			6,296.88
001.5030.5001403	MHC NURSING SUPPORT S&W-CNA 1 OVERTIME	3,394.46			3,394.46
001.5030.5001404	MHC NURSING SUPPORT S&W-CNA 1 PREMIUM/OTHER	2,811.76			2,811.76
001.5030.7000100	MHC NURSING SUPPORT TRAVEL	75.00			75.00
001.5030.8000001	MHC NURSING SUPPORT INC/EXP REC-FR DONATN I/C	(73,444.02)			(73,444.02)
001.5060.5000001	MHC NURSING EDUCATI S&W-PRODUCTIVE	153,684.69			153,684.69
001.5060.5000002	MHC NURSING EDUCATI S&W-PAID TIME OFF	19,826.47			19,826.47
001.5060.5000004	MHC NURSING EDUCATI S&W-PREMIUM/OTHER	2,908.50			2,908.50
001.5060.5000019	MHC NURSING EDUCATI EDUCATION	701.76			701.76
001.5060.5100000	MHC NURSING EDUCATI GENERAL - SUPPLIES	5,495.00			5,495.00
001.5060.5101600	MHC NURSING EDUCATI SUPPLIES-CLEANING	43.32			43.32
001.5060.5106300	MHC NURSING EDUCATI SUPPLIES-PATIENT MEDICAL	211.99			211.99
001.5060.5106700	MHC NURSING EDUCATI SUPPLIES-PATIENT MEDICAL	1,266.44			1,266.44
001.5060.5109900	MHC NURSING EDUCATI SUPPLIES-PAT CHARGEABLE	1,268.10			1,268.10
001.5060.5110000	MHC NURSING EDUCATI SUPPLIES-MEDICAL	27.28			27.28
001.5060.5610000	MHC NURSING EDUCATI POST/FEDEX/UPS	8.90			8.90
001.5060.5850000	MHC NURSING EDUCATI MINOR EQUIP	(229.99)			(229.99)
001.5060.6000900	MHC NURSING EDUCATI BOOKS AND SUBSCRIPTIONS	193.26			193.26
001.5110.3040100	MHC 3 STURG ACU AHU-SP	(8,020.60)			(8,020.60)
001.5110.3040200	MHC 3 STURG ACU AHU-MC	(1,705,766.40)			(1,705,766.40)
001.5110.3040400	MHC 3 STURG ACU AHU-CO	(101,840.50)			(101,840.50)
001.5110.3040500	MHC 3 STURG ACU AHU-HMO	(155,706.30)			(155,706.30)
001.5110.3040600	MHC 3 STURG ACU MEDICARE B- AHU	(698,884.60)			(698,884.60)
001.5110.3049400	MHC 3 STURG ACU FRANCISCAN HOSPICE REVE	(27,474.34)			(27,474.34)
001.5110.3049500	MHC 3 STURG ACU I/P HOSPICE	(957,950.00)			(957,950.00)
001.5110.3050200	MHC 3 STURG ACU GMPP-MC	15,620.20			15,620.20
001.5110.3050700	MHC 3 STURG ACU GMPP-HOSPICE	(4,388.00)			(4,388.00)
001.5110.3100100	MHC 3 STURG ACU OP-SP	(4,187.70)			(4,187.70)
001.5110.3100600	MHC 3 STURG ACU MEDICARE B- OUTPATIENT	(344.70)			(344.70)
001.5110.4000125	MHC 3 STURG ACU MEANINGFUL USE INCENTIVE	(611,568.00)			(611,568.00)
001.5110.4590032	MHC 3 STURG ACU DEDUCTIONS FROM REVENUE	1,295,782.00			1,295,782.00
001.5110.5000101	MHC 3 STURG ACU RN-SUPERVISORY-PRODUCTIVE	791.01			791.01
001.5110.5000104	MHC 3 STURG ACU S&W-RN SUP-PREMIUM/OTHER	143.04			143.04
001.5110.5000201	MHC 3 STURG ACU S&W-RN-CHARGE PRODUCTIVE	596,611.26			596,611.26
001.5110.5000202	MHC 3 STURG ACU S&W-RN CHG-PAID TIME OFF	101,168.19			101,168.19
001.5110.5000203	MHC 3 STURG ACU S&W-RN-CHARGE-OVERTIME	35,021.24			35,021.24
001.5110.5000204	MHC 3 STURG ACU S&W-RN CHG PREMIUM/OTHER	46,875.62			46,875.62
001.5110.5000209	MHC 3 STURG ACU EDUCATION RN	6,591.81			6,591.81
001.5110.5000401	MHC 3 STURG ACU S&W-LPN PRODUCTIVE	10,020.16			10,020.16
001.5110.5000403	MHC 3 STURG ACU S&W-LPN OVERTIME	5,169.08			5,169.08
001.5110.5000404	MHC 3 STURG ACU S&W-LPN PREMIUM/OTHER	1,138.61			1,138.61
001.5110.5000901	MHC 3 STURG ACU S&W-UNIT SECTY PRODUCTIVE	39,587.81			39,587.81

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001.5110.5000902	MHC 3 STURG ACU S&W-UNIT SECTY PD TIME OF	6,551.46			6,551.46
001.5110.5000903	MHC 3 STURG ACU S&W-UNIT SECTY OVERTIME	446.51			446.51
001.5110.5000904	MHC 3 STURG ACU S&W-UNIT SECTY PREM/OFF	435.97			435.97
001.5110.5001401	MHC 3 STURG ACU S&W-CNA 1 PRODUCTIVE	388,013.55			388,013.55
001.5110.5001402	MHC 3 STURG ACU S&W-CNA 1 PAID TIME OFF	60,943.31			60,943.31
001.5110.5001403	MHC 3 STURG ACU S&W-CNA 1 OVERTIME	32,822.63			32,822.63
001.5110.5001404	MHC 3 STURG ACU S&W-CNA 1 PREMIUM/OTHER	44,719.02			44,719.02
001.5110.5001409	MHC 3 STURG ACU EDUCATION CNAS	2,151.52			2,151.52
001.5110.5001701	MHC 3 STURG ACU RESIDENT CARE ASST PRODUC	103.80			103.80
001.5110.5001704	MHC 3 STURG ACU RESIDENT CARE ASST PREM	26.82			26.82
001.5110.5021700	MHC 3 STURG ACU EMP BEN-STD	3,155.13			3,155.13
001.5110.5100000	MHC 3 STURG ACU GENERAL - SUPPLIES	2,981.99			2,981.99
001.5110.5101203	MHC 3 STURG ACU GIFT SHOP SUPPLIES INTRAC	123.33			123.33
001.5110.5101600	MHC 3 STURG ACU SUPPLIES-CLEANING	2,848.29			2,848.29
001.5110.5108300	MHC 3 STURG ACU SUPPLIES-PATIENT MEDICAL	39,564.37			39,564.37
001.5110.5106700	MHC 3 STURG ACU OFFICE SUPPLIES	7,528.90			7,528.90
001.5110.5109900	MHC 3 STURG ACU SUPPLIES-PAT CHARGEABLE	20,477.04			20,477.04
001.5110.5110000	MHC 3 STURG ACU SUPPLIES-MEDICAL	1,155.43			1,155.43
001.5110.5181750	MHC 3 STURG ACU PUBLIC HEALTH EDUCATION	95.00			95.00
001.5110.5500000	MHC 3 STURG ACU REPAIRS & MAINTENANCE	578.30			578.30
001.5110.5500100	MHC 3 STURG ACU R&M-CONTRACTS	2,386.11			2,386.11
001.5110.5600000	MHC 3 STURG ACU PURCHASED SERVICES	1,277.12		6,689.00	7,966.12
001.5110.5600108	MHC 3 STURG ACU ARCHIVING FEES	85.38			85.38
001.5110.5600300	MHC 3 STURG ACU CONTRACT-LPN	6,689.00		(6,689.00)	0.00
001.5110.5601800	MHC 3 STURG ACU P.S.-MIDSTATE O/P SVS	27,930.73			27,930.73
001.5110.5601803	MHC 3 STURG ACU CONSOLIDATED BILLING SNG	388.98			388.98
001.5110.5601860	MHC 3 STURG ACU PS-AMBULANCE SERVICES	25,817.47			25,817.47
001.5110.5604525	MHC 3 STURG ACU NON REIMBURSEABLE	383.00			383.00
001.5110.5610000	MHC 3 STURG ACU POST/FEDEX/UPS	1,938.77			1,938.77
001.5110.5610100	MHC 3 STURG ACU FEDEX & UPS	31.07			31.07
001.5110.5850000	MHC 3 STURG ACU MINOR EQUIP	459.96			459.96
001.5110.6000400	MHC 3 STURG ACU EDUCATION/SEMINAR	750.00			750.00
001.5110.6001000	MHC 3 STURG ACU EDUCATION-TUITION	1,055.20			1,055.20
001.5110.6050100	MHC 3 STURG ACU NOURISHMENT/REFRESHMENTS	6,899.35			6,899.35
001.5111.3040500	MHC STURGES 3 REHAB AHU-HMO	3,877.30			3,877.30
001.5111.4590032	MHC STURGES 3 REHAB DEDUCTIONS FROM REVENUE	(1,059.00)			(1,059.00)
001.5111.5106300	MHC STURGES 3 REHAB SUPPLIES-PATIENT MEDICAL	537.00			537.00
001.5111.5110900	MHC STURGES 3 REHAB SUP-INV-OVER/SHORT	0.98			0.98
001.5111.5601803	MHC STURGES 3 REHAB CONSOLIDATED BILLING SNG	118.34			118.34
001.5111.5601860	MHC STURGES 3 REHAB PS-AMBULANCE SERVICES	888.30			888.30
001.5111.5606000	MHC STURGES 3 REHAB PS-EQUIPMENT RENTAL	1,564.00			1,564.00
001.5120.3040200	MHC 4 STURG GMPP AHU-MC	(8,904.00)			(8,904.00)
001.5120.3050100	MHC 4 STURG GMPP GMPP-SP	(45,792.00)			(45,792.00)
001.5120.3050200	MHC 4 STURG GMPP GMPP-MC	(10,178,544.00)			(10,178,544.00)
001.5120.3050400	MHC 4 STURG GMPP GMPP-CO	(671,816.00)			(671,816.00)
001.5120.3050500	MHC 4 STURG GMPP GMPP-HMO	(1,120,632.00)			(1,120,632.00)
001.5120.4590032	MHC 4 STURG GMPP DEDUCTIONS FROM REVENUE	3,262,181.00			3,262,181.00
001.5120.5000001	MHC 4 STURG GMPP S&W-PRODUCTIVE	95,419.76			95,419.76
001.5120.5000002	MHC 4 STURG GMPP S&W-PAID TIME OFF	16,434.08			16,434.08
001.5120.5000003	MHC 4 STURG GMPP S&W-OVERTIME	624.82			624.82
001.5120.5000004	MHC 4 STURG GMPP S&W-PREMIUM/OTHER	4,816.76			4,816.76
001.5120.5000101	MHC 4 STURG GMPP RN-SUPERVISORY-PRODUCTIVE	208,753.63			208,753.63
001.5120.5000102	MHC 4 STURG GMPP S&W-RN SUP-PAID TIME OFF	23,059.37			23,059.37
001.5120.5000103	MHC 4 STURG GMPP S&W-RN SUP-OVERTIME	4,911.21			4,911.21
001.5120.5000104	MHC 4 STURG GMPP S&W-RN SUP-PREMIUM/OTHER	13,811.58			13,811.58
001.5120.5000109	MHC 4 STURG GMPP EDUCATION RN SPRV	1,293.05			1,293.05
001.5120.5000201	MHC 4 STURG GMPP S&W-RN-CHARGE PRODUCTIVE	450,810.66			450,810.66
001.5120.5000202	MHC 4 STURG GMPP S&W-RN CHG-PAID TIME OFF	61,284.91			61,284.91
001.5120.5000203	MHC 4 STURG GMPP S&W-RN-CHARGE-OVERTIME	26,950.83			26,950.83
001.5120.5000204	MHC 4 STURG GMPP S&W-RN CHG PREMIUM/OTHER	36,808.95			36,808.95
001.5120.5000209	MHC 4 STURG GMPP EDUCATION RN	4,278.26			4,278.26
001.5120.5000401	MHC 4 STURG GMPP S&W-LPN PRODUCTIVE	217,923.84			217,923.84
001.5120.5000402	MHC 4 STURG GMPP S&W-LPN PAID TIME OFF	37,685.13			37,685.13
001.5120.5000403	MHC 4 STURG GMPP S&W-LPN OVERTIME	32,583.76			32,583.76
001.5120.5000404	MHC 4 STURG GMPP S&W-LPN PREMIUM/OTHER	21,863.33			21,863.33
001.5120.5000409	MHC 4 STURG GMPP EDUCATION LPNS	1,149.53			1,149.53
001.5120.5000901	MHC 4 STURG GMPP S&W-UNIT SECTY PRODUCTIVE	38,450.49			38,450.49
001.5120.5000902	MHC 4 STURG GMPP S&W-UNIT SECTY PD TIME OF	4,775.47			4,775.47
001.5120.5000903	MHC 4 STURG GMPP S&W-UNIT SECTY OVERTIME	1,690.75			1,690.75
001.5120.5000904	MHC 4 STURG GMPP S&W-UNIT SECTY PREM/OFF	477.68			477.68
001.5120.5001401	MHC 4 STURG GMPP S&W-CNA 1 PRODUCTIVE	839,725.30			839,725.30
001.5120.5001402	MHC 4 STURG GMPP S&W-CNA 1 PAID TIME OFF	99,398.36			99,398.36

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001.5120.5001403	MHC 4 STURG GMPP S&W-CNA 1 OVERTIME	134,234.19			134,234.19
001.5120.5001404	MHC 4 STURG GMPP S&W-CNA 1 PREMIUM/OTHER	105,161.54			105,161.54
001.5120.5001409	MHC 4 STURG GMPP EDUCATION CNAS	6,508.46			6,508.46
001.5120.5001701	MHC 4 STURG GMPP RESIDENT CARE ASST PRODUC	328.70			328.70
001.5120.5001704	MHC 4 STURG GMPP RESIDENT CARE ASST PREM	67.06			67.06
001.5120.5001720	MHC 4 STURG GMPP PRIMARY CARE MSW PROD	195,081.59			195,081.59
001.5120.5001721	MHC 4 STURG GMPP PRIMARY THERP MSW NONPROD	25,491.79			25,491.79
001.5120.5001724	MHC 4 STURG GMPP PT EDUCATION	220.03			220.03
001.5120.5005404	MHC 4 STURG GMPP S&W-HHL HMAKER PREM/OTHER	160.13			160.13
001.5120.5010100	MHC 4 STURG GMPP S&W-RETRO ADJUSTMENT	0.32			0.32
001.5120.5018000	MHC 4 STURG GMPP S&W-SALARY DOLLARS TRANSF	(124.33)			(124.33)
001.5120.5021700	MHC 4 STURG GMPP EMP BEN-STD	4,360.54			4,360.54
001.5120.5100000	MHC 4 STURG GMPP GENERAL - SUPPLIES	12,269.54			12,269.54
001.5120.5101204	MHC 4 STURG GMPP MAIN ST SUPPLIES I/C	99.98			99.98
001.5120.5101600	MHC 4 STURG GMPP SUPPLIES-CLEANING	3,298.80			3,298.80
001.5120.5106300	MHC 4 STURG GMPP SUPPLIES-PATIENT MEDICAL	37,146.66			37,146.66
001.5120.5106700	MHC 4 STURG GMPP OFFICE SUPPLIES	9,067.82			9,067.82
001.5120.5109900	MHC 4 STURG GMPP SUPPLIES-PAT CHARGEABLE	6,293.49			6,293.49
001.5120.5110000	MHC 4 STURG GMPP SUPPLIES-MEDICAL	1,005.07			1,005.07
001.5120.5110100	MHC 4 STURG GMPP SUPPLIES-PERSONAL CARE	828.00			828.00
001.5120.5103000	MHC 4 STURG GMPP REPAIRS & MAINTENANCE	796.58			796.58
001.5120.5500100	MHC 4 STURG GMPP R&M-CONTRACTS	1,234.58			1,234.58
001.5120.5600000	MHC 4 STURG GMPP PURCHASED SERVICES	1,309.00			1,309.00
001.5120.5600106	MHC 4 STURG GMPP ARCHIVING FEES	63.60			63.60
001.5120.5601350	MHC 4 STURG GMPP PS-PROBATE FEES	60,583.43			60,583.43
001.5120.5601800	MHC 4 STURG GMPP P.S.-MIDSTATE O/P SVS	32,299.58			32,299.58
001.5120.5601803	MHC 4 STURG GMPP CONSOLIDATED BILLING SNG	4,515.50			4,515.50
001.5120.5601860	MHC 4 STURG GMPP PS-AMBULANCE SERVICES	77,665.52			77,665.52
001.5120.5604510	MHC 4 STURG GMPP PS-CONSULTING SERVICES	15,764.75			15,764.75
001.5120.5604525	MHC 4 STURG GMPP NON REIMBURSEABLE	5,065.40			5,065.40
001.5120.5606000	MHC 4 STURG GMPP PS-EQUIPMENT RENTAL	2,367.00			2,367.00
001.5120.5606100	MHC 4 STURG GMPP BED RENTAL	300.00			300.00
001.5120.5610000	MHC 4 STURG GMPP POST/FEDEX/UPS	2,391.82			2,391.82
001.5120.5610100	MHC 4 STURG GMPP FEDEX & UPS	6.96			6.96
001.5120.5850000	MHC 4 STURG GMPP MINOR EQUIP	10,325.06			10,325.06
001.5120.6000400	MHC 4 STURG GMPP EDUCATION/SEMINAR	785.00			785.00
001.5120.6030000	MHC 4 STURG GMPP LINEN REPLACEMENT	547.60			547.60
001.5120.6050100	MHC 4 STURG GMPP NOURISHMENT/REFRESHMENTS	10,250.77			10,250.77
001.5120.6050400	MHC 4 STURG GMPP INTERNAL CATERING-REMIBUR	725.67			725.67
001.5160.3010100	MHC 2 WOOSTER SNF-SP	(30,675.00)			(30,675.00)
001.5160.3010300	MHC 2 WOOSTER SNF-MD	(70,348.00)			(70,348.00)
001.5160.3030300	MHC 2 WOOSTER REH-MD	(106,268.00)			(106,268.00)
001.5160.3070300	MHC 2 WOOSTER REH SUB-MD	(818.00)			(818.00)
001.5160.3110100	MHC 2 WOOSTER DEMENTIA-SELF PAY	(1,002,243.00)			(1,002,243.00)
001.5160.3110200	MHC 2 WOOSTER DEMENTIA-MEDICARE.	(46,414.00)			(46,414.00)
001.5160.3110300	MHC 2 WOOSTER DEM-MEDICAID	(3,296,913.00)			(3,296,913.00)
001.5160.4590032	MHC 2 WOOSTER DEDUCTIONS FROM REVENUE	1,277,382.00			1,277,382.00
001.5160.5000019	MHC 2 WOOSTER EDUCATION	935.24			935.24
001.5160.5000101	MHC 2 WOOSTER RN-SUPERVISORY-PRODUCTIVE	76,776.16			76,776.16
001.5160.5000102	MHC 2 WOOSTER S&W-RN SUP-PAID TIME OFF	14,533.23			14,533.23
001.5160.5000104	MHC 2 WOOSTER S&W-RN SUP-PREMIUM/OTHER	1,662.50			1,662.50
001.5160.5000201	MHC 2 WOOSTER S&W-RN-CHARGE PRODUCTIVE	130,994.02			130,994.02
001.5160.5000202	MHC 2 WOOSTER S&W-RN CHG-PAID TIME OFF	15,387.80			15,387.80
001.5160.5000203	MHC 2 WOOSTER S&W-RN-CHARGE-OVERTIME	3,469.98			3,469.98
001.5160.5000204	MHC 2 WOOSTER S&W-RN CHG PREMIUM/OTHER	9,017.13			9,017.13
001.5160.5000209	MHC 2 WOOSTER EDUCATION RN	1,021.51			1,021.51
001.5160.5000401	MHC 2 WOOSTER S&W-LPN PRODUCTIVE	118,821.20			118,821.20
001.5160.5000402	MHC 2 WOOSTER S&W-LPN PAID TIME OFF	22,011.29			22,011.29
001.5160.5000403	MHC 2 WOOSTER S&W-LPN OVERTIME	7,619.40			7,619.40
001.5160.5000404	MHC 2 WOOSTER S&W-LPN PREMIUM/OTHER	8,661.96			8,661.96
001.5160.5000901	MHC 2 WOOSTER S&W-UNIT SECTY PRODUCTIVE	543.78			543.78
001.5160.5000904	MHC 2 WOOSTER S&W-UNIT SECTY PREM/OFF	4.06			4.06
001.5160.5001401	MHC 2 WOOSTER S&W-CNA 1 PRODUCTIVE	513,081.78			513,081.78
001.5160.5001402	MHC 2 WOOSTER S&W-CNA 1 PAID TIME OFF	59,802.52			59,802.52
001.5160.5001403	MHC 2 WOOSTER S&W-CNA 1 OVERTIME	23,899.53			23,899.53
001.5160.5001404	MHC 2 WOOSTER S&W-CNA 1 PREMIUM/OTHER	56,423.78			56,423.78
001.5160.5001409	MHC 2 WOOSTER EDUCATION CNAS	371.24			371.24
001.5160.5001701	MHC 2 WOOSTER RESIDENT CARE ASST PRODUC	287.18			287.18
001.5160.5001704	MHC 2 WOOSTER RESIDENT CARE ASST PREM	11.25			11.25
001.5160.5005404	MHC 2 WOOSTER S&W-HHL HMAKER PREM/OTHER	162.41			162.41
001.5160.5010100	MHC 2 WOOSTER S&W-RETRO ADJUSTMENT	299.62			299.62
001.5160.5021700	MHC 2 WOOSTER EMP BEN-STD	7,015.36			7,015.36

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.5160.5100000	MHC 2 WOOSTER GENERAL - SUPPLIES	10,649.95			10,649.95
001.5160.5101600	MHC 2 WOOSTER SUPPLIES-CLEANING	3,822.00			3,822.00
001.5160.5106300	MHC 2 WOOSTER SUPPLIES-PATIENT MEDICAL	44,609.91			44,609.91
001.5160.5106700	MHC 2 WOOSTER OFFICE SUPPLIES	1,913.85			1,913.85
001.5160.5109900	MHC 2 WOOSTER SUPPLIES-PAT CHARGEABLE	240.72			240.72
001.5160.5110000	MHC 2 WOOSTER SUPPLIES-MEDICAL	531.99			531.99
001.5160.5110900	MHC 2 WOOSTER SUP-INV-OVER/SHORT	1.59			1.59
001.5160.5500000	MHC 2 WOOSTER REPAIRS & MAINTENANCE	1,894.05			1,894.05
001.5160.5500100	MHC 2 WOOSTER R&M-CONTRACTS	800.00			800.00
001.5160.5600106	MHC 2 WOOSTER ARCHIVING FEES	7.44			7.44
001.5160.5601860	MHC 2 WOOSTER PS-AMBULANCE SERVICES	548.58			548.58
001.5160.5604525	MHC 2 WOOSTER NON REIMBURSEABLE	433.16			433.16
001.5160.5850000	MHC 2 WOOSTER MINOR EQUIP	2,812.05			2,812.05
001.5160.6000400	MHC 2 WOOSTER EDUCATION/SEMINAR	260.00			260.00
001.5160.6050100	MHC 2 WOOSTER NOURISHMENT/REFRESHMENTS	6,691.38			6,691.38
001.5170.3010100	MHC 3 WOOSTER SNF-SP	(111,740.00)			(111,740.00)
001.5170.3010200	MHC 3 WOOSTER SNF-MC	(21,700.00)			(21,700.00)
001.5170.3010300	MHC 3 WOOSTER SNF-MD	(161,146.00)			(161,146.00)
001.5170.3030100	MHC 3 WOOSTER REH-SP	(167,706.00)			(167,706.00)
001.5170.3110100	MHC 3 WOOSTER DEMENTIA-SELF PAY	(838,041.00)			(838,041.00)
001.5170.3110200	MHC 3 WOOSTER DEMENTIA-MEDICARE.	(30,716.00)			(30,716.00)
001.5170.3110300	MHC 3 WOOSTER DEM-MEDICAID	(3,227,616.00)			(3,227,616.00)
001.5170.4590032	MHC 3 WOOSTER DEDUCTIONS FROM REVENUE	1,330,230.00			1,330,230.00
001.5170.5000104	MHC 3 WOOSTER S&W-RN SUP-PREMIUM/OTHER	175.00			175.00
001.5170.5000201	MHC 3 WOOSTER S&W-RN-CHARGE PRODUCTIVE	44,570.61			44,570.61
001.5170.5000203	MHC 3 WOOSTER S&W-RN-CHARGE-OVERTIME	4,533.94			4,533.94
001.5170.5000204	MHC 3 WOOSTER S&W-RN CHG PREMIUM/OTHER	3,889.40			3,889.40
001.5170.5000401	MHC 3 WOOSTER S&W-LPN PRODUCTIVE	228,296.65			228,296.65
001.5170.5000402	MHC 3 WOOSTER S&W-LPN PAID TIME OFF	30,291.21			30,291.21
001.5170.5000403	MHC 3 WOOSTER S&W-LPN OVERTIME	5,507.97			5,507.97
001.5170.5000404	MHC 3 WOOSTER S&W-LPN PREMIUM/OTHER	14,681.87			14,681.87
001.5170.5000901	MHC 3 WOOSTER S&W-UNIT SECTY PRODUCTIVE	30,768.37			30,768.37
001.5170.5000902	MHC 3 WOOSTER S&W-UNIT SECTY PD TIME OF	5,191.31			5,191.31
001.5170.5000903	MHC 3 WOOSTER S&W-UNIT SECTY OVERTIME	745.32			745.32
001.5170.5000904	MHC 3 WOOSTER S&W-UNIT SECTY PREM/OFF	120.12			120.12
001.5170.5001401	MHC 3 WOOSTER S&W-CNA 1 PRODUCTIVE	545,441.68			545,441.68
001.5170.5001402	MHC 3 WOOSTER S&W-CNA 1 PAID TIME OFF	71,000.30			71,000.30
001.5170.5001403	MHC 3 WOOSTER S&W-CNA 1 OVERTIME	28,399.81			28,399.81
001.5170.5001404	MHC 3 WOOSTER S&W-CNA 1 PREMIUM/OTHER	42,468.12			42,468.12
001.5170.5001409	MHC 3 WOOSTER EDUCATION CNAS	788.88			788.88
001.5170.5001701	MHC 3 WOOSTER RESIDENT CARE ASST PRODUC	318.32			318.32
001.5170.5001704	MHC 3 WOOSTER RESIDENT CARE ASST PREM	65.93			65.93
001.5170.5010100	MHC 3 WOOSTER S&W-RETRO ADJUSTMENT	337.40			337.40
001.5170.5018000	MHC 3 WOOSTER S&W-SALARY DOLLARS TRANSF	124.33			124.33
001.5170.5021700	MHC 3 WOOSTER EMP BEN-STD	2,637.78			2,637.78
001.5170.5100000	MHC 3 WOOSTER GENERAL - SUPPLIES	5,523.82			5,523.82
001.5170.5101600	MHC 3 WOOSTER SUPPLIES-CLEANING	4,179.04			4,179.04
001.5170.5106300	MHC 3 WOOSTER SUPPLIES-PATIENT MEDICAL	37,803.32			37,803.32
001.5170.5106700	MHC 3 WOOSTER OFFICE SUPPLIES	1,831.24			1,831.24
001.5170.5109900	MHC 3 WOOSTER SUPPLIES-PAT CHARGEABLE	245.89			245.89
001.5170.5110000	MHC 3 WOOSTER SUPPLIES-MEDICAL	601.54			601.54
001.5170.5110900	MHC 3 WOOSTER SUP-INV-OVER/SHORT	0.28			0.28
001.5170.5500000	MHC 3 WOOSTER REPAIRS & MAINTENANCE	3,558.06			3,558.06
001.5170.5610000	MHC 3 WOOSTER POST/FEDEX/UPS	33.69			33.69
001.5170.5850000	MHC 3 WOOSTER MINOR EQUIP	1,534.86			1,534.86
001.5170.6050100	MHC 3 WOOSTER NOURISHMENT/REFRESHMENTS	7,166.83			7,166.83
001.5180.3010100	MHC 4 WOOSTER SNF-SP	(323,330.00)			(323,330.00)
001.5180.3010200	MHC 4 WOOSTER SNF-MC	(617,156.00)			(617,156.00)
001.5180.3010300	MHC 4 WOOSTER SNF-MD	(180,110.00)			(180,110.00)
001.5180.3010400	MHC 4 WOOSTER SNF-CO	(141,197.00)			(141,197.00)
001.5180.3010500	MHC 4 WOOSTER SNF-HMO	(45,794.00)			(45,794.00)
001.5180.3030100	MHC 4 WOOSTER REH-SP	(202,657.00)			(202,657.00)
001.5180.3030200	MHC 4 WOOSTER REH-MC	(897,687.00)			(897,687.00)
001.5180.3030300	MHC 4 WOOSTER REH-MD	(219,443.00)			(219,443.00)
001.5180.3030400	MHC 4 WOOSTER REH-CO	(3,038.00)			(3,038.00)
001.5180.3030500	MHC 4 WOOSTER REH-HMO	(46,872.00)			(46,872.00)
001.5180.3070100	MHC 4 WOOSTER REH SUB-SP	(16,492.00)			(16,492.00)
001.5180.3070500	MHC 4 WOOSTER REH SUB-HMO	(14,756.00)			(14,756.00)
001.5180.3110100	MHC 4 WOOSTER DEMENTIA-SELF PAY	(9,816.00)			(9,816.00)
001.5180.3110200	MHC 4 WOOSTER DEMENTIA-MEDICARE.	(3,667.00)			(3,667.00)
001.5180.3110300	MHC 4 WOOSTER DEM-MEDICAID	(13,088.00)			(13,088.00)
001.5180.3110400	MHC 4 WOOSTER DEMENTIA-COM	(1,227.00)			(1,227.00)

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.5180.4590032	MHC 4 WOOSTER DEDUCTIONS FROM REVENUE	747,552.00			747,552.00
001.5180.5000019	MHC 4 WOOSTER EDUCATION	969.80			969.80
001.5180.5000201	MHC 4 WOOSTER S&W-RN-CHARGE PRODUCTIVE	362,817.42			362,817.42
001.5180.5000202	MHC 4 WOOSTER S&W-RN-CHG-PAID TIME OFF	45,672.07			45,672.07
001.5180.5000203	MHC 4 WOOSTER S&W-RN-CHARGE-OVERTIME	15,760.91			15,760.91
001.5180.5000204	MHC 4 WOOSTER S&W-RN-CHG PREMIUM/OTHER	30,551.42			30,551.42
001.5180.5000209	MHC 4 WOOSTER EDUCATION RN	1,463.00			1,463.00
001.5180.5000401	MHC 4 WOOSTER S&W-LPN PRODUCTIVE	68,822.74			68,822.74
001.5180.5000402	MHC 4 WOOSTER S&W-LPN PAID TIME OFF	4,494.98			4,494.98
001.5180.5000403	MHC 4 WOOSTER S&W-LPN OVERTIME	2,317.91			2,317.91
001.5180.5000404	MHC 4 WOOSTER S&W-LPN PREMIUM/OTHER	3,835.61			3,835.61
001.5180.5000409	MHC 4 WOOSTER EDUCATION LPNS	158.62			158.62
001.5180.5000901	MHC 4 WOOSTER S&W-UNIT SECTY PRODUCTIVE	34,949.62			34,949.62
001.5180.5000902	MHC 4 WOOSTER S&W-UNIT SECTY PD TIME OF	2,615.08			2,615.08
001.5180.5000903	MHC 4 WOOSTER S&W-UNIT SECTY OVERTIME	109.63			109.63
001.5180.5000904	MHC 4 WOOSTER S&W-UNIT SECTY PREM/OFF	2.76			2.76
001.5180.5001401	MHC 4 WOOSTER S&W-CNA 1 PRODUCTIVE	245,242.28			245,242.28
001.5180.5001402	MHC 4 WOOSTER S&W-CNA 1 PAID TIME OFF	23,757.45			23,757.45
001.5180.5001403	MHC 4 WOOSTER S&W-CNA 1 OVERTIME	11,173.22			11,173.22
001.5180.5001404	MHC 4 WOOSTER S&W-CNA 1 PREMIUM/OTHER	24,210.27			24,210.27
001.5180.5001409	MHC 4 WOOSTER EDUCATION CNAS	408.38			408.38
001.5180.5001701	MHC 4 WOOSTER RESIDENT CARE ASST PRODUC	214.52			214.52
001.5180.5001704	MHC 4 WOOSTER RESIDENT CARE ASST PREM	18.75			18.75
001.5180.5005404	MHC 4 WOOSTER S&W-HHL HMAKER PREM/OTHER	69.21			69.21
001.5180.5010100	MHC 4 WOOSTER S&W-RETRO ADJUSTMENT	0.32			0.32
001.5180.5021700	MHC 4 WOOSTER EMP BEN-STD	10,148.64			10,148.64
001.5180.5100000	MHC 4 WOOSTER GENERAL - SUPPLIES	4,552.29			4,552.29
001.5180.5101203	MHC 4 WOOSTER GIFT SHOP SUPPLIES INTRAC	4.00			4.00
001.5180.5101600	MHC 4 WOOSTER SUPPLIES-CLEANING	2,554.87			2,554.87
001.5180.5106300	MHC 4 WOOSTER SUPPLIES-PATIENT MEDICAL	57,109.39			57,109.39
001.5180.5106700	MHC 4 WOOSTER OFFICE SUPPLIES	2,183.68			2,183.68
001.5180.5109900	MHC 4 WOOSTER SUPPLIES-PAT CHARGEABLE	4,831.13			4,831.13
001.5180.5110000	MHC 4 WOOSTER SUPPLIES-MEDICAL	2,484.77			2,484.77
001.5180.5110900	MHC 4 WOOSTER SUP-INV-OVER/SHORT	0.51			0.51
001.5180.5111200	MHC 4 WOOSTER SUPPLIES-OXYGEN	300.00			300.00
001.5180.5500000	MHC 4 WOOSTER REPAIRS & MAINTENANCE	1,121.59			1,121.59
001.5180.5500100	MHC 4 WOOSTER R&M-CONTRACTS	166.72			166.72
001.5180.5600000	MHC 4 WOOSTER PURCHASED SERVICES	3,585.05			3,585.05
001.5180.5600106	MHC 4 WOOSTER ARCHIVING FEES	44.19			44.19
001.5180.5601800	MHC 4 WOOSTER P.S.-MIDSTATE O/P SVS	2,554.01			2,554.01
001.5180.5601803	MHC 4 WOOSTER CONSOLIDATED BILLING SNG	7,627.13			7,627.13
001.5180.5601860	MHC 4 WOOSTER PS-AMBULANCE SERVICES	11,138.57			11,138.57
001.5180.5606000	MHC 4 WOOSTER PS-EQUIPMENT RENTAL	2,129.00			2,129.00
001.5180.5606100	MHC 4 WOOSTER BED RENTAL	2,231.60			2,231.60
001.5180.5610000	MHC 4 WOOSTER POST/FEDEX/UPS	34.51			34.51
001.5180.5610100	MHC 4 WOOSTER FEDEX & UPS	13.92			13.92
001.5180.5650000	MHC 4 WOOSTER MINOR EQUIP	3,494.21			3,494.21
001.5180.6000400	MHC 4 WOOSTER EDUCATION/SEMINAR	150.00			150.00
001.5180.6050100	MHC 4 WOOSTER NOURISHMENT/REFRESHMENTS	5,175.69			5,175.69
001.5200.3010100	MHC 4 RAMAGE SNF-SP	(1,573,978.00)			(1,573,978.00)
001.5200.3010200	MHC 4 RAMAGE SNF-MC	(181,846.00)			(181,846.00)
001.5200.3010300	MHC 4 RAMAGE SNF-MD	(6,945,214.88)			(6,945,214.88)
001.5200.3030100	MHC 4 RAMAGE REH-SP	(96,782.00)			(96,782.00)
001.5200.3030200	MHC 4 RAMAGE REH-MC	(24,738.00)			(24,738.00)
001.5200.3030300	MHC 4 RAMAGE REH-MD	(119,576.00)			(119,576.00)
001.5200.3030400	MHC 4 RAMAGE REH-CO	(434.00)			(434.00)
001.5200.3030500	MHC 4 RAMAGE REH-HMO	(3,906.00)			(3,906.00)
001.5200.3070300	MHC 4 RAMAGE REH SUB-MD	(158,410.00)			(158,410.00)
001.5200.4590032	MHC 4 RAMAGE DEDUCTIONS FROM REVENUE	2,864,747.00			2,864,747.00
001.5200.5000101	MHC 4 RAMAGE RN-SUPERVISORY-PRODUCTIVE	72,151.24			72,151.24
001.5200.5000102	MHC 4 RAMAGE S&W-RN SUP-PAID TIME OFF	9,714.32			9,714.32
001.5200.5000104	MHC 4 RAMAGE S&W-RN SUP-PREMIUM/OTHER	4,601.55			4,601.55
001.5200.5000109	MHC 4 RAMAGE EDUCATION RN SPRV	117.81			117.81
001.5200.5000201	MHC 4 RAMAGE S&W-RN-CHARGE PRODUCTIVE	268,405.46			268,405.46
001.5200.5000202	MHC 4 RAMAGE S&W-RN-CHG-PAID TIME OFF	18,838.37			18,838.37
001.5200.5000203	MHC 4 RAMAGE S&W-RN-CHARGE-OVERTIME	7,797.49			7,797.49
001.5200.5000204	MHC 4 RAMAGE S&W-RN-CHG PREMIUM/OTHER	21,714.63			21,714.63
001.5200.5000209	MHC 4 RAMAGE EDUCATION RN	4,728.56			4,728.56
001.5200.5000401	MHC 4 RAMAGE S&W-LPN PRODUCTIVE	243,846.62			243,846.62
001.5200.5000402	MHC 4 RAMAGE S&W-LPN PAID TIME OFF	34,071.76			34,071.76
001.5200.5000403	MHC 4 RAMAGE S&W-LPN OVERTIME	31,844.71			31,844.71
001.5200.5000404	MHC 4 RAMAGE S&W-LPN PREMIUM/OTHER	19,505.47			19,505.47

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.5200.5000409	MHC 4 RAMAGE EDUCATION LPNS	1,803.68			1,803.68
001.5200.5000901	MHC 4 RAMAGE S&W-UNIT SECTY PRODUCTIVE	35,544.24			35,544.24
001.5200.5000902	MHC 4 RAMAGE S&W-UNIT SECTY PD TIME OF	8,099.95			8,099.95
001.5200.5000903	MHC 4 RAMAGE S&W-UNIT SECTY OVERTIME	1,012.18			1,012.18
001.5200.5000904	MHC 4 RAMAGE S&W-UNIT SECTY PREM/OFF	48.00			48.00
001.5200.5001401	MHC 4 RAMAGE S&W-CNA 1 PRODUCTIVE	851,619.30			851,619.30
001.5200.5001402	MHC 4 RAMAGE S&W-CNA 1 PAID TIME OFF	102,267.11			102,267.11
001.5200.5001403	MHC 4 RAMAGE S&W-CNA 1 OVERTIME	44,204.81			44,204.81
001.5200.5001404	MHC 4 RAMAGE S&W-CNA 1 PREMIUM/OTHER	84,712.90			84,712.90
001.5200.5001409	MHC 4 RAMAGE EDUCATION CNAS	5,187.17			5,187.17
001.5200.5005404	MHC 4 RAMAGE S&W-HHL HMAKER PREM/OTHER	215.02			215.02
001.5200.5010100	MHC 4 RAMAGE S&W-RETRO ADJUSTMENT	0.90			0.90
001.5200.5021700	MHC 4 RAMAGE EMP BEN-STD	16,452.58			16,452.58
001.5200.5100000	MHC 4 RAMAGE GENERAL - SUPPLIES	8,027.50			8,027.50
001.5200.5101203	MHC 4 RAMAGE GIFT SHOP SUPPLIES INTRAC	91.45			91.45
001.5200.5101204	MHC 4 RAMAGE MAIN ST SUPPLIES I/C	14.72			14.72
001.5200.5101400	MHC 4 RAMAGE UNIFORMS	103.15			103.15
001.5200.5101600	MHC 4 RAMAGE SUPPLIES-CLEANING	8,324.98			8,324.98
001.5200.5106300	MHC 4 RAMAGE SUPPLIES-PATIENT MEDICAL	82,309.80			82,309.80
001.5200.5106700	MHC 4 RAMAGE OFFICE SUPPLIES	3,041.28			3,041.28
001.5200.5109900	MHC 4 RAMAGE SUPPLIES-PAT CHARGEABLE	3,069.71			3,069.71
001.5200.5110000	MHC 4 RAMAGE SUPPLIES-MEDICAL	8,285.63			8,285.63
001.5200.5500000	MHC 4 RAMAGE REPAIRS & MAINTENANCE	2,547.06			2,547.06
001.5200.5500100	MHC 4 RAMAGE R&M-CONTRACTS	420.00			420.00
001.5200.5600000	MHC 4 RAMAGE PURCHASED SERVICES	2,035.00			2,035.00
001.5200.5600106	MHC 4 RAMAGE ARCHIVING FEES	384.22			384.22
001.5200.5601803	MHC 4 RAMAGE CONSOLIDATED BILLING SNG	1,138.42			1,138.42
001.5200.5601860	MHC 4 RAMAGE PS-AMBULANCE SERVICES	(285.74)			(285.74)
001.5200.5604511	MHC 4 RAMAGE NURSING AWARDS	200.00			200.00
001.5200.5604525	MHC 4 RAMAGE NON REIMBURSEABLE	1,933.97			1,933.97
001.5200.5606000	MHC 4 RAMAGE PS-EQUIPMENT RENTAL	200.00			200.00
001.5200.5610000	MHC 4 RAMAGE POST/FEDEX/UPS	118.80			118.80
001.5200.5610100	MHC 4 RAMAGE FEDEX & UPS	7.16			7.16
001.5200.5850000	MHC 4 RAMAGE MINOR EQUIP	3,972.30			3,972.30
001.5200.6000400	MHC 4 RAMAGE EDUCATION/SEMINAR	300.00			300.00
001.5200.6050100	MHC 4 RAMAGE NOURISHMENT/REFRESHMENTS	11,056.63			11,056.63
001.5200.7001550	MHC 4 RAMAGE TRAVEL-MILEAGE	9.50			9.50
001.5250.3010100	MHC 3 CENTRAL SNF-SP	(554,484.00)			(554,484.00)
001.5250.3010200	MHC 3 CENTRAL SNF-MC	(10,807.00)			(10,807.00)
001.5250.3010300	MHC 3 CENTRAL SNF-MD	(97,908.00)			(97,908.00)
001.5250.3010500	MHC 3 CENTRAL SNF-HMO	(3,936.00)			(3,936.00)
001.5250.3030100	MHC 3 CENTRAL REH-SP	(424,596.00)			(424,596.00)
001.5250.3030200	MHC 3 CENTRAL REH-MC	(117,096.00)			(117,096.00)
001.5250.3070500	MHC 3 CENTRAL REH SUB-HMO	(30,504.00)			(30,504.00)
001.5250.5000101	MHC 3 CENTRAL RN-SUPERVISORY-PRODUCTIVE	1,705.32			1,705.32
001.5250.5000104	MHC 3 CENTRAL S&W-RN SUP-PREMIUM/OTHER	127.75			127.75
001.5250.5000201	MHC 3 CENTRAL S&W-RN-CHARGE PRODUCTIVE	105,407.87			105,407.87
001.5250.5000202	MHC 3 CENTRAL S&W-RN CHG-PAID TIME OFF	10,027.19			10,027.19
001.5250.5000203	MHC 3 CENTRAL S&W-RN-CHARGE-OVERTIME	2,625.04			2,625.04
001.5250.5000204	MHC 3 CENTRAL S&W-RN CHG PREMIUM/OTHER	8,114.93			8,114.93
001.5250.5000401	MHC 3 CENTRAL S&W-LPN PRODUCTIVE	159,944.83			159,944.83
001.5250.5000402	MHC 3 CENTRAL S&W-LPN PAID TIME OFF	28,335.11			28,335.11
001.5250.5000403	MHC 3 CENTRAL S&W-LPN OVERTIME	9,343.08			9,343.08
001.5250.5000404	MHC 3 CENTRAL S&W-LPN PREMIUM/OTHER	10,494.79			10,494.79
001.5250.5000901	MHC 3 CENTRAL S&W-UNIT SECTY PRODUCTIVE	60.03			60.03
001.5250.5001401	MHC 3 CENTRAL S&W-CNA 1 PRODUCTIVE	114,522.67			114,522.67
001.5250.5001402	MHC 3 CENTRAL S&W-CNA 1 PAID TIME OFF	19,299.96			19,299.96
001.5250.5001403	MHC 3 CENTRAL S&W-CNA 1 OVERTIME	5,125.19			5,125.19
001.5250.5001404	MHC 3 CENTRAL S&W-CNA 1 PREMIUM/OTHER	12,450.94			12,450.94
001.5250.5001409	MHC 3 CENTRAL EDUCATION CNAS	393.30			393.30
001.5250.5001701	MHC 3 CENTRAL RESIDENT CARE ASST PRODUC	58.82			58.82
001.5250.5001704	MHC 3 CENTRAL RESIDENT CARE ASST PREM	6.00			6.00
001.5250.5005404	MHC 3 CENTRAL S&W-HHL HMAKER PREM/OTHER	306.53			306.53
001.5250.5021700	MHC 3 CENTRAL EMP BEN-STD	8,295.79			8,295.79
001.5250.5100000	MHC 3 CENTRAL GENERAL - SUPPLIES	1,798.54			1,798.54
001.5250.5101203	MHC 3 CENTRAL GIFT SHOP SUPPLIES INTRAC	1.75			1.75
001.5250.5101600	MHC 3 CENTRAL SUPPLIES-CLEANING	1,686.87			1,686.87
001.5250.5106300	MHC 3 CENTRAL SUPPLIES-PATIENT MEDICAL	12,206.99			12,206.99
001.5250.5106700	MHC 3 CENTRAL OFFICE SUPPLIES	688.74			688.74
001.5250.5109900	MHC 3 CENTRAL SUPPLIES-PAT CHARGEABLE	1,958.20			1,958.20
001.5250.5110000	MHC 3 CENTRAL SUPPLIES-MEDICAL	182.95			182.95
001.5250.5110900	MHC 3 CENTRAL SUP-INV-OVER/SHORT	0.59			0.59

Blank Trial Balance

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.5250.5601860	MHC 3 CENTRAL PS-AMBULANCE SERVICES	(154.08)			(154.08)
001.5250.6050100	MHC 3 CENTRAL NOURISHMENT/REFRESHMENTS	3,576.46			3,576.46
001.5255.3010100	MHC 4 CENTRAL SNF-SP	(762,600.00)			(762,600.00)
001.5255.3010200	MHC 4 CENTRAL SNF-MC	(116,604.00)			(116,604.00)
001.5255.3010300	MHC 4 CENTRAL SNF-MD	(311,436.00)			(311,436.00)
001.5255.3010400	MHC 4 CENTRAL SNF-CO	(12,792.00)			(12,792.00)
001.5255.3030100	MHC 4 CENTRAL REH-SP	(4,428.00)			(4,428.00)
001.5255.3030200	MHC 4 CENTRAL REH-MC	(22,140.00)			(22,140.00)
001.5255.5000101	MHC 4 CENTRAL RN-SUPERVISORY-PRODUCTIVE	1,899.30			1,899.30
001.5255.5000104	MHC 4 CENTRAL S&W-RN SUP-PREMIUM/OTHER	120.93			120.93
001.5255.5000201	MHC 4 CENTRAL S&W-RN-CHARGE PRODUCTIVE	53,791.85			53,791.85
001.5255.5000202	MHC 4 CENTRAL S&W-RN-CHG-PAID TIME OFF	7,084.36			7,084.36
001.5255.5000203	MHC 4 CENTRAL S&W-RN-CHARGE-OVERTIME	3,116.15			3,116.15
001.5255.5000204	MHC 4 CENTRAL S&W-RN-CHG PREMIUM/OTHER	4,800.71			4,800.71
001.5255.5000401	MHC 4 CENTRAL S&W-LPN PRODUCTIVE	216,580.48			216,580.48
001.5255.5000402	MHC 4 CENTRAL S&W-LPN PAID TIME OFF	37,209.59			37,209.59
001.5255.5000403	MHC 4 CENTRAL S&W-LPN OVERTIME	1,455.05			1,455.05
001.5255.5000404	MHC 4 CENTRAL S&W-LPN PREMIUM/OTHER	17,269.49			17,269.49
001.5255.5001401	MHC 4 CENTRAL S&W-CNA 1 PRODUCTIVE	60,996.71			60,996.71
001.5255.5001402	MHC 4 CENTRAL S&W-CNA 1 PAID TIME OFF	7,926.01			7,926.01
001.5255.5001403	MHC 4 CENTRAL S&W-CNA 1 OVERTIME	5,006.33			5,006.33
001.5255.5001404	MHC 4 CENTRAL S&W-CNA 1 PREMIUM/OTHER	5,716.36			5,716.36
001.5255.5005404	MHC 4 CENTRAL S&W-HHL HMAKER PREM/OTHER	226.46			226.46
001.5255.5010100	MHC 4 CENTRAL S&W-RETRO ADJUSTMENT	0.49			0.49
001.5255.5021700	MHC 4 CENTRAL EMP BEN-STD	1,750.10			1,750.10
001.5255.5100000	MHC 4 CENTRAL GENERAL - SUPPLIES	883.75			883.75
001.5255.5101600	MHC 4 CENTRAL SUPPLIES-CLEANING	1,130.38			1,130.38
001.5255.5108300	MHC 4 CENTRAL SUPPLIES-PATIENT MEDICAL	9,888.69			9,888.69
001.5255.5106700	MHC 4 CENTRAL OFFICE SUPPLIES	496.72			496.72
001.5255.5109900	MHC 4 CENTRAL SUPPLIES-PAT CHARGEABLE	738.17			738.17
001.5255.5110000	MHC 4 CENTRAL SUPPLIES-MEDICAL	4,959.42			4,959.42
001.5255.5500000	MHC 4 CENTRAL REPAIRS & MAINTENANCE	6,476.94			6,476.94
001.5255.5850000	MHC 4 CENTRAL MINOR EQUIP	43.71			43.71
001.5255.6050100	MHC 4 CENTRAL NOURISHMENT/REFRESHMENTS	3,371.18			3,371.18
001.5260.3010100	MHC 2 RAMAGE SNF-SP	(96,782.00)			(96,782.00)
001.5260.3010200	MHC 2 RAMAGE SNF-MC	(32,984.00)			(32,984.00)
001.5260.3010300	MHC 2 RAMAGE SNF-MD	(607,600.00)			(607,600.00)
001.5260.3010500	MHC 2 RAMAGE SNF-HMO	(5,208.00)			(5,208.00)
001.5260.3030100	MHC 2 RAMAGE REH-SP	(856,751.00)			(856,751.00)
001.5260.3030200	MHC 2 RAMAGE REH-MC	(4,103,204.00)			(4,103,204.00)
001.5260.3030300	MHC 2 RAMAGE REH-MD	(490,931.00)			(490,931.00)
001.5260.3030400	MHC 2 RAMAGE REH-CO	(115,605.00)			(115,605.00)
001.5260.3030500	MHC 2 RAMAGE REH-HMO	(161,847.00)			(161,847.00)
001.5260.3070100	MHC 2 RAMAGE REH SUB-SP	(42,168.00)			(42,168.00)
001.5260.3070200	MHC 2 RAMAGE REH SUB-MC	(5,089.00)			(5,089.00)
001.5260.3070400	MHC 2 RAMAGE REH SUB-CO	(229,124.00)			(229,124.00)
001.5260.3070500	MHC 2 RAMAGE REH SUB-HMO	(165,998.00)			(165,998.00)
001.5260.4590032	MHC 2 RAMAGE DEDUCTIONS FROM REVENUE	2,751,918.00			2,751,918.00
001.5260.5000001	MHC 2 RAMAGE S&W-PRODUCTIVE	84,130.81			84,130.81
001.5260.5000002	MHC 2 RAMAGE S&W-PAID TIME OFF	9,718.96			9,718.96
001.5260.5000003	MHC 2 RAMAGE S&W-OVERTIME	895.54			895.54
001.5260.5000004	MHC 2 RAMAGE S&W-PREMIUM/OTHER	2,988.81			2,988.81
001.5260.5000019	MHC 2 RAMAGE EDUCATION	354.60			354.60
001.5260.5000101	MHC 2 RAMAGE RN-SUPERVISORY-PRODUCTIVE	64,231.56			64,231.56
001.5260.5000102	MHC 2 RAMAGE S&W-RN SUP-PAID TIME OFF	16,564.63			16,564.63
001.5260.5000104	MHC 2 RAMAGE S&W-RN SUP-PREMIUM/OTHER	3,936.32			3,936.32
001.5260.5000201	MHC 2 RAMAGE S&W-RN-CHARGE PRODUCTIVE	640,044.15			640,044.15
001.5260.5000202	MHC 2 RAMAGE S&W-RN-CHG-PAID TIME OFF	76,476.59			76,476.59
001.5260.5000203	MHC 2 RAMAGE S&W-RN-CHARGE-OVERTIME	59,677.65			59,677.65
001.5260.5000204	MHC 2 RAMAGE S&W-RN-CHG PREMIUM/OTHER	52,030.83			52,030.83
001.5260.5000209	MHC 2 RAMAGE EDUCATION RN	11,147.42			11,147.42
001.5260.5000401	MHC 2 RAMAGE S&W-LPN PRODUCTIVE	130,686.69			130,686.69
001.5260.5000402	MHC 2 RAMAGE S&W-LPN PAID TIME OFF	12,299.74			12,299.74
001.5260.5000403	MHC 2 RAMAGE S&W-LPN OVERTIME	18,905.72			18,905.72
001.5260.5000404	MHC 2 RAMAGE S&W-LPN PREMIUM/OTHER	9,845.29			9,845.29
001.5260.5000409	MHC 2 RAMAGE EDUCATION LPNS	817.02			817.02
001.5260.5000901	MHC 2 RAMAGE S&W-UNIT SECTY PRODUCTIVE	46,444.60			46,444.60
001.5260.5000902	MHC 2 RAMAGE S&W-UNIT SECTY PD TIME OF	4,394.28			4,394.28
001.5260.5000903	MHC 2 RAMAGE S&W-UNIT SECTY OVERTIME	3,856.61			3,856.61
001.5260.5000904	MHC 2 RAMAGE S&W-UNIT SECTY PREM/OFF	996.07			996.07
001.5260.5001401	MHC 2 RAMAGE S&W-CNA 1 PRODUCTIVE	748,995.04			748,995.04
001.5260.5001402	MHC 2 RAMAGE S&W-CNA 1 PAID TIME OFF	79,494.84			79,494.84

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.5260.5001403	MHC 2 RAMAGE S&W-CNA 1 OVERTIME	37,846.44			37,846.44
001.5260.5001404	MHC 2 RAMAGE S&W-CNA 1 PREMIUM/OTHER	77,667.64			77,667.64
001.5260.5001409	MHC 2 RAMAGE EDUCATION CNAS	4,211.69			4,211.69
001.5260.5001701	MHC 2 RAMAGE RESIDENT CARE ASST PRODUC	3,227.99			3,227.99
001.5260.5001702	MHC 2 RAMAGE RESIDENT CARE ASST NON PR	179.82			179.82
001.5260.5001703	MHC 2 RAMAGE RESIDENT CARE ASST OT	277.79			277.79
001.5260.5001704	MHC 2 RAMAGE RESIDENT CARE ASST PREM	139.03			139.03
001.5260.5010100	MHC 2 RAMAGE S&W-RETRO ADJUSTMENT	53.93			53.93
001.5260.5018000	MHC 2 RAMAGE S&W-SALARY DOLLARS TRANSF	(94.40)			(94.40)
001.5260.5021700	MHC 2 RAMAGE EMP BEN-STD	9,704.64			9,704.64
001.5260.5100000	MHC 2 RAMAGE GENERAL - SUPPLIES	6,277.58			6,277.58
001.5260.5101200	MHC 2 RAMAGE SUPPLIES-RECREATION ACTIV	57.68			57.68
001.5260.5101203	MHC 2 RAMAGE GIFT SHOP SUPPLIES INTRAC	16.90			16.90
001.5260.5101600	MHC 2 RAMAGE SUPPLIES-CLEANING	8,084.90			8,084.90
001.5260.5106300	MHC 2 RAMAGE SUPPLIES-PATIENT MEDICAL	109,053.75			109,053.75
001.5260.5106700	MHC 2 RAMAGE OFFICE SUPPLIES	5,328.73			5,328.73
001.5260.5109900	MHC 2 RAMAGE SUPPLIES-PAT CHARGEABLE	7,702.59			7,702.59
001.5260.5110000	MHC 2 RAMAGE SUPPLIES-MEDICAL	7,870.98			7,870.98
001.5260.5110900	MHC 2 RAMAGE SUP-INV-OVER/SHORT	1.57			1.57
001.5260.5500000	MHC 2 RAMAGE REPAIRS & MAINTENANCE	1,075.16			1,075.16
001.5260.5500100	MHC 2 RAMAGE R&M-CONTRACTS	1,896.96			1,896.96
001.5260.5600000	MHC 2 RAMAGE PURCHASED SERVICES	2,189.62			2,189.62
001.5260.5600106	MHC 2 RAMAGE ARCHIVING FEES	31.89			31.89
001.5260.5601800	MHC 2 RAMAGE P.S.-MIDSTATE O/P SVS	2,000.99			2,000.99
001.5260.5601803	MHC 2 RAMAGE CONSOLIDATED BILLING SNG	29,623.39			29,623.39
001.5260.5801600	MHC 2 RAMAGE PS-AMBULANCE SERVICES	36,856.83			36,856.83
001.5260.5804525	MHC 2 RAMAGE NON REIMBURSEABLE	8,057.50			8,057.50
001.5260.5806000	MHC 2 RAMAGE PS-EQUIPMENT RENTAL	2,572.04			2,572.04
001.5260.5810000	MHC 2 RAMAGE POST/FEDEX/UPS	27.77			27.77
001.5260.5810100	MHC 2 RAMAGE FEDEX & UPS	26.63			26.63
001.5260.5850000	MHC 2 RAMAGE MINOR EQUIP	19.95			19.95
001.5260.6000400	MHC 2 RAMAGE EDUCATION/SEMINAR	49.00			49.00
001.5260.6050100	MHC 2 RAMAGE NOURISHMENT/REFRESHMENTS	11,901.67			11,901.67
001.5270.3010100	MHC 6 RAMAGE SNF-SP	(1,119,720.00)			(1,119,720.00)
001.5270.3010200	MHC 6 RAMAGE SNF-MC	(219,604.00)			(219,604.00)
001.5270.3010300	MHC 6 RAMAGE SNF-MD	(7,569,828.00)			(7,569,828.00)
001.5270.3010400	MHC 6 RAMAGE SNF-CO	(9,114.00)			(9,114.00)
001.5270.3010500	MHC 6 RAMAGE SNF-HMO	(12,586.00)			(12,586.00)
001.5270.3030100	MHC 6 RAMAGE REH-SP	(198,338.00)			(198,338.00)
001.5270.3030200	MHC 6 RAMAGE REH-MC	(62,930.00)			(62,930.00)
001.5270.3030300	MHC 6 RAMAGE REH-MD	(230,020.00)			(230,020.00)
001.5270.3070200	MHC 6 RAMAGE REH SUB-MC	(6,944.00)			(6,944.00)
001.5270.3070300	MHC 6 RAMAGE REH SUB-MD	(12,152.00)			(12,152.00)
001.5270.4590032	MHC 6 RAMAGE DEDUCTIONS FROM REVENUE	3,081,524.00			3,081,524.00
001.5270.5000101	MHC 6 RAMAGE RN-SUPERVISORY-PRODUCTIVE	62,912.09			62,912.09
001.5270.5000102	MHC 6 RAMAGE S&W-RN SUP-PAID TIME OFF	14,042.69			14,042.69
001.5270.5000104	MHC 6 RAMAGE S&W-RN SUP-PREMIUM/OTHER	1,050.00			1,050.00
001.5270.5000201	MHC 6 RAMAGE S&W-RN-CHARGE PRODUCTIVE	351,192.03			351,192.03
001.5270.5000202	MHC 6 RAMAGE S&W-RN-CHG-PAID TIME OFF	52,597.98			52,597.98
001.5270.5000203	MHC 6 RAMAGE S&W-RN-CHARGE-OVERTIME	47,241.87			47,241.87
001.5270.5000204	MHC 6 RAMAGE S&W-RN CHG PREMIUM/OTHER	31,145.55			31,145.55
001.5270.5000209	MHC 6 RAMAGE EDUCATION RN	3,920.21			3,920.21
001.5270.5000401	MHC 6 RAMAGE S&W-LPN PRODUCTIVE	142,667.00			142,667.00
001.5270.5000402	MHC 6 RAMAGE S&W-LPN PAID TIME OFF	17,292.34			17,292.34
001.5270.5000403	MHC 6 RAMAGE S&W-LPN OVERTIME	5,547.31			5,547.31
001.5270.5000404	MHC 6 RAMAGE S&W-LPN PREMIUM/OTHER	10,987.99			10,987.99
001.5270.5000409	MHC 6 RAMAGE EDUCATION LPNS	5,032.73			5,032.73
001.5270.5000901	MHC 6 RAMAGE S&W-UNIT SECTY PRODUCTIVE	33,633.57			33,633.57
001.5270.5000902	MHC 6 RAMAGE S&W-UNIT SECTY PD TIME OF	5,011.83			5,011.83
001.5270.5000903	MHC 6 RAMAGE S&W-UNIT SECY OVERTIME	984.93			984.93
001.5270.5001401	MHC 6 RAMAGE S&W-CNA 1 PRODUCTIVE	788,607.95			788,607.95
001.5270.5001402	MHC 6 RAMAGE S&W-CNA 1 PAID TIME OFF	90,021.17			90,021.17
001.5270.5001403	MHC 6 RAMAGE S&W-CNA 1 OVERTIME	50,823.99			50,823.99
001.5270.5001404	MHC 6 RAMAGE S&W-CNA 1 PREMIUM/OTHER	83,248.71			83,248.71
001.5270.5001409	MHC 6 RAMAGE EDUCATION CNAS	1,739.13			1,739.13
001.5270.5010100	MHC 6 RAMAGE RESIDENT CARE ASST PRODUC	41.52			41.52
001.5270.5010100	MHC 6 RAMAGE S&W-RETRO ADJUSTMENT	0.63			0.63
001.5270.5021700	MHC 6 RAMAGE EMP BEN-STD	8,194.90			8,194.90
001.5270.5100000	MHC 6 RAMAGE GENERAL - SUPPLIES	16,973.22			16,973.22
001.5270.5101203	MHC 6 RAMAGE GIFT SHOP SUPPLIES INTRAC	7.85			7.85
001.5270.5101204	MHC 6 RAMAGE MAIN ST SUPPLIES I/C	15.00			15.00
001.5270.5101600	MHC 6 RAMAGE SUPPLIES-CLEANING	6,260.79			6,260.79

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.5270.5106300	MHC 6 RAMAGE SUPPLIES-PATIENT MEDICAL	82,183.46			82,183.46
001.5270.5106700	MHC 6 RAMAGE OFFICE SUPPLIES	2,242.93			2,242.93
001.5270.5109900	MHC 6 RAMAGE SUPPLIES-PAT CHARGEABLE	2,543.93			2,543.93
001.5270.5110000	MHC 6 RAMAGE SUPPLIES-MEDICAL	12,338.16			12,338.16
001.5270.5500000	MHC 6 RAMAGE REPAIRS & MAINTENANCE	9,157.48			9,157.48
001.5270.5601800	MHC 6 RAMAGE P.S.-MIDSTATE O/P SVS	362.40			362.40
001.5270.5601803	MHC 6 RAMAGE CONSOLIDATED BILLING SNG	288.97			288.97
001.5270.5601860	MHC 6 RAMAGE PS-AMBULANCE SERVICES	664.90			664.90
001.5270.5604511	MHC 6 RAMAGE NURSING AWARDS	214.05			214.05
001.5270.5604525	MHC 6 RAMAGE NON REIMBURSEABLE	18.94			18.94
001.5270.5606000	MHC 6 RAMAGE PS-EQUIPMENT RENTAL	376.00			376.00
001.5270.5606100	MHC 6 RAMAGE BED RENTAL	20,672.00			20,672.00
001.5270.5610000	MHC 6 RAMAGE POST/FEDEX/UPS	45.07			45.07
001.5270.5850000	MHC 6 RAMAGE MINOR EQUIP	7,903.00			7,903.00
001.5270.6050100	MHC 6 RAMAGE NOURISHMENT/REFRESHMENTS	11,950.36			11,950.36
001.5275.4060000	MHC WELLS APARTMENT RENTAL-WELLS APARTMENTS	(230,412.00)			(230,412.00)
001.5275.5600000	MHC WELLS APARTMENT PURCHASED SERVICES	3,345.00			3,345.00
001.5275.5604000	MHC WELLS APARTMENT PS-LAWN CARE	1,176.26			1,176.26
001.5275.5850000	MHC WELLS APARTMENT MINOR EQUIP	398.00			398.00
001.5275.6600200	MHC WELLS APARTMENT INTEREST EXP-SECURITY DEP	10.95			10.95
001.5280.3010100	MHC 5 RAMAGE SNF-SP	(1,091,944.00)			(1,091,944.00)
001.5280.3010200	MHC 5 RAMAGE SNF-MC	(332,010.00)			(332,010.00)
001.5280.3010300	MHC 5 RAMAGE SNF-MD	(7,571,998.00)			(7,571,998.00)
001.5280.3010400	MHC 5 RAMAGE SNF-CO	(3,906.00)			(3,906.00)
001.5280.3010500	MHC 5 RAMAGE SNF-HMO	(25,172.00)			(25,172.00)
001.5280.3030100	MHC 5 RAMAGE REH-SP	(185,752.00)			(185,752.00)
001.5280.3030200	MHC 5 RAMAGE REH-MC	(73,780.00)			(73,780.00)
001.5280.3030300	MHC 5 RAMAGE REH-MD	(108,500.00)			(108,500.00)
001.5280.3070100	MHC 5 RAMAGE REH SUB-SP	(24,738.00)			(24,738.00)
001.5280.3070300	MHC 5 RAMAGE REH SUB-MD	(8,246.00)			(8,246.00)
001.5280.3070500	MHC 5 RAMAGE REH SUB-HMO	(868.00)			(868.00)
001.5280.4590032	MHC 5 RAMAGE DEDUCTIONS FROM REVENUE	3,114,478.00			3,114,478.00
001.5280.5000101	MHC 5 RAMAGE RN-SUPERVISORY-PRODUCTIVE	74,520.74			74,520.74
001.5280.5000102	MHC 5 RAMAGE S&W-RN SUP-PAID TIME OFF	10,559.03			10,559.03
001.5280.5000104	MHC 5 RAMAGE S&W-RN SUP-PREMIUM/OTHER	2,180.50			2,180.50
001.5280.5000201	MHC 5 RAMAGE S&W-RN-CHARGE PRODUCTIVE	188,998.09			188,998.09
001.5280.5000202	MHC 5 RAMAGE S&W-RN-CHG-PAID TIME OFF	12,061.71			12,061.71
001.5280.5000203	MHC 5 RAMAGE S&W-RN-CHARGE-OVERTIME	4,091.62			4,091.62
001.5280.5000204	MHC 5 RAMAGE S&W-RN-CHG PREMIUM/OTHER	16,892.31			16,892.31
001.5280.5000209	MHC 5 RAMAGE EDUCATION RN	5,555.62			5,555.62
001.5280.5000401	MHC 5 RAMAGE S&W-LPN PRODUCTIVE	282,658.26			282,658.26
001.5280.5000402	MHC 5 RAMAGE S&W-LPN PAID TIME OFF	31,946.39			31,946.39
001.5280.5000403	MHC 5 RAMAGE S&W-LPN OVERTIME	21,528.06			21,528.06
001.5280.5000404	MHC 5 RAMAGE S&W-LPN PREMIUM/OTHER	20,101.56			20,101.56
001.5280.5000409	MHC 5 RAMAGE EDUCATION LPNS	487.19			487.19
001.5280.5000901	MHC 5 RAMAGE S&W-UNIT SECTY PRODUCTIVE	33,935.92			33,935.92
001.5280.5000902	MHC 5 RAMAGE S&W-UNIT SECTY PD TIME OF	4,195.05			4,195.05
001.5280.5000903	MHC 5 RAMAGE S&W-UNIT SECTY OVERTIME	766.79			766.79
001.5280.5000904	MHC 5 RAMAGE S&W-UNIT SECTY PREM/OFF	82.14			82.14
001.5280.5001400	MHC 5 RAMAGE S&W-CNA 1	391.16			391.16
001.5280.5001401	MHC 5 RAMAGE S&W-CNA 1 PRODUCTIVE	867,408.77			867,408.77
001.5280.5001402	MHC 5 RAMAGE S&W-CNA 1 PAID TIME OFF	109,690.57			109,690.57
001.5280.5001403	MHC 5 RAMAGE S&W-CNA 1 OVERTIME	66,912.22			66,912.22
001.5280.5001404	MHC 5 RAMAGE S&W-CNA 1 PREMIUM/OTHER	83,121.94			83,121.94
001.5280.5001409	MHC 5 RAMAGE EDUCATION CNAS	3,134.69			3,134.69
001.5280.5010100	MHC 5 RAMAGE S&W-RETRO ADJUSTMENT	67.55			67.55
001.5280.5021700	MHC 5 RAMAGE EMP BEN-STD	19,095.18			19,095.18
001.5280.5100000	MHC 5 RAMAGE GENERAL - SUPPLIES	9,004.14			9,004.14
001.5280.5101203	MHC 5 RAMAGE GIFT SHOP SUPPLIES INTRAC	21.75			21.75
001.5280.5101204	MHC 5 RAMAGE MAIN ST SUPPLIES I/C	4.49			4.49
001.5280.5101600	MHC 5 RAMAGE SUPPLIES-CLEANING	7,608.76			7,608.76
001.5280.5106300	MHC 5 RAMAGE SUPPLIES-PATIENT MEDICAL	84,135.85			84,135.85
001.5280.5106700	MHC 5 RAMAGE OFFICE SUPPLIES	3,074.17			3,074.17
001.5280.5109900	MHC 5 RAMAGE SUPPLIES-PAT CHARGEABLE	2,422.49			2,422.49
001.5280.5110000	MHC 5 RAMAGE SUPPLIES-MEDICAL	8,806.18			8,806.18
001.5280.5110100	MHC 5 RAMAGE SUPPLIES-PERSONAL CARE	16.67			16.67
001.5280.5111200	MHC 5 RAMAGE SUPPLIES-OXYGEN	25.00			25.00
001.5280.5500000	MHC 5 RAMAGE REPAIRS & MAINTENANCE	1,333.38			1,333.38
001.5280.5600000	MHC 5 RAMAGE PURCHASED SERVICES	750.00			750.00
001.5280.5601800	MHC 5 RAMAGE P.S.-MIDSTATE O/P SVS	365.65			365.65
001.5280.5601803	MHC 5 RAMAGE CONSOLIDATED BILLING SNG	1,404.42			1,404.42
001.5280.5601860	MHC 5 RAMAGE PS-AMBULANCE SERVICES	1,163.68			1,163.68

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		821.07			821.07
001.5280.5604525	MHC 5 RAMAGE NON REIMBURSEABLE				3,065.00
001.5280.5606000	MHC 5 RAMAGE PS-EQUIPMENT RENTAL	3,065.00			30.48
001.5280.5610000	MHC 5 RAMAGE POST/FEDEX/UPS	30.48			2,701.84
001.5280.5850000	MHC 5 RAMAGE MINOR EQUIP	2,701.84			53.25
001.5280.6000900	MHC 5 RAMAGE BOOKS AND SUBSCRIPTIONS	53.25			11,128.42
001.5280.6050100	MHC 5 RAMAGE NOURISHMENT/REFRESHMENTS	11,128.42			(58,590.00)
001.5290.3010100	MHC 3 RAMAGE SNF-SP	(58,590.00)			(16,058.00)
001.5290.3010200	MHC 3 RAMAGE SNF-MC	(16,058.00)			(637,112.00)
001.5290.3010300	MHC 3 RAMAGE SNF-MD	(637,112.00)			(70,742.00)
001.5290.3030100	MHC 3 RAMAGE REH-SP	(70,742.00)			(434.00)
001.5290.3030200	MHC 3 RAMAGE REH-MC	(434.00)			(256,060.00)
001.5290.3030300	MHC 3 RAMAGE REH-MD	(256,060.00)			(1,532,888.00)
001.5290.3110100	MHC 3 RAMAGE DEMENTIA-SELF PAY	(1,532,888.00)			(101,990.00)
001.5290.3110200	MHC 3 RAMAGE DEMENTIA-MEDICARE.	(101,990.00)			(6,415,822.00)
001.5290.3110300	MHC 3 RAMAGE DEM-MEDICAID	(6,415,822.00)			(30,814.00)
001.5290.3110500	MHC 3 RAMAGE DEMENTIA- HMO	(30,814.00)			(2,170.00)
001.5290.3110700	MHC 3 RAMAGE DEMENTIA-HOSPICE-SP	(2,170.00)			2,835,489.00
001.5290.4590032	MHC 3 RAMAGE DEDUCTIONS FROM REVENUE	2,835,489.00			68,303.21
001.5290.5000101	MHC 3 RAMAGE RN-SUPERVISORY-PRODUCTIVE	68,303.21			13,162.73
001.5290.5000102	MHC 3 RAMAGE S&W-RN SUP-PAID TIME OFF	13,162.73			1,925.00
001.5290.5000104	MHC 3 RAMAGE S&W-RN SUP-PREMIUM/OTHER	1,925.00			122,431.78
001.5290.5000201	MHC 3 RAMAGE S&W-RN-CHARGE PRODUCTIVE	122,431.78			12,374.69
001.5290.5000202	MHC 3 RAMAGE S&W-RN CHG-PAID TIME OFF	12,374.69			9,162.46
001.5290.5000203	MHC 3 RAMAGE S&W-RN-CHARGE-OVERTIME	9,162.46			11,419.06
001.5290.5000204	MHC 3 RAMAGE S&W-RN CHG PREMIUM/OTHER	11,419.06			2,548.17
001.5290.5000209	MHC 3 RAMAGE EDUCATION RN	2,548.17			321,061.32
001.5290.5000401	MHC 3 RAMAGE S&W-LPN PRODUCTIVE	321,061.32			50,877.38
001.5290.5000402	MHC 3 RAMAGE S&W-LPN PAID TIME OFF	50,877.38			41,066.27
001.5290.5000403	MHC 3 RAMAGE S&W-LPN OVERTIME	41,066.27			26,162.27
001.5290.5000404	MHC 3 RAMAGE S&W-LPN PREMIUM/OTHER	26,162.27			3,791.95
001.5290.5000409	MHC 3 RAMAGE EDUCATION LPNS	3,791.95			29,727.37
001.5290.5000901	MHC 3 RAMAGE S&W-UNIT SECTY PRODUCTIVE	29,727.37			3,858.69
001.5290.5000902	MHC 3 RAMAGE S&W-UNIT SECTY PD TIME OF	3,858.69			7,499.52
001.5290.5000903	MHC 3 RAMAGE S&W-UNIT SECTY OVERTIME	7,499.52			499.68
001.5290.5000904	MHC 3 RAMAGE S&W-UNIT SECTY PREM/OFF	499.68			215.03
001.5290.5001400	MHC 3 RAMAGE S&W-CNA 1	215.03			944,887.77
001.5290.5001401	MHC 3 RAMAGE S&W-CNA 1 PRODUCTIVE	944,887.77			125,572.31
001.5290.5001402	MHC 3 RAMAGE S&W-CNA 1 PAID TIME OFF	125,572.31			38,537.53
001.5290.5001403	MHC 3 RAMAGE S&W-CNA 1 OVERTIME	38,537.53			86,880.60
001.5290.5001404	MHC 3 RAMAGE S&W-CNA 1 PREMIUM/OTHER	86,880.60			2,132.07
001.5290.5001409	MHC 3 RAMAGE EDUCATION CNAS	2,132.07			759.26
001.5290.5001701	MHC 3 RAMAGE RESIDENT CARE ASST PRODUC	759.26			59.85
001.5290.5001703	MHC 3 RAMAGE RESIDENT CARE ASST OT	59.85			57.81
001.5290.5001704	MHC 3 RAMAGE RESIDENT CARE ASST PREM	57.81			73.20
001.5290.5005404	MHC 3 RAMAGE S&W-HHL HMAKER PREM/OTHER	73.20			71.22
001.5290.5010100	MHC 3 RAMAGE S&W-RETRO ADJUSTMENT	71.22			7,688.98
001.5290.5021700	MHC 3 RAMAGE EMP BEN-STD	7,688.98			7,917.44
001.5290.5100000	MHC 3 RAMAGE GENERAL - SUPPLIES	7,917.44			6,316.62
001.5290.5101800	MHC 3 RAMAGE SUPPLIES-CLEANING	6,316.62			67,495.64
001.5290.5106300	MHC 3 RAMAGE SUPPLIES-PATIENT MEDICAL	67,495.64			2,256.46
001.5290.5106700	MHC 3 RAMAGE OFFICE SUPPLIES	2,256.46			846.36
001.5290.5109900	MHC 3 RAMAGE SUPPLIES-PAT CHARGEABLE	846.36			9,466.85
001.5290.5110000	MHC 3 RAMAGE SUPPLIES-MEDICAL	9,466.85			0.27
001.5290.5110900	MHC 3 RAMAGE SUP-INV-OVER/SHORT	0.27			292.57
001.5290.5500000	MHC 3 RAMAGE REPAIRS & MAINTENANCE	292.57			420.00
001.5290.5500100	MHC 3 RAMAGE R&M-CONTRACTS	420.00			283.00
001.5290.5601800	MHC 3 RAMAGE P.S.-MIDSTATE O/P SVS	283.00			2,325.49
001.5290.5601803	MHC 3 RAMAGE CONSOLIDATED BILLING SNG	2,325.49			679.44
001.5290.5601860	MHC 3 RAMAGE PS-AMBULANCE SERVICES	679.44			603.92
001.5290.5604525	MHC 3 RAMAGE NON REIMBURSEABLE	603.92			144.75
001.5290.5610000	MHC 3 RAMAGE POST/FEDEX/UPS	144.75			28.56
001.5290.5610100	MHC 3 RAMAGE FEDEX & UPS	28.56			1,320.73
001.5290.5850000	MHC 3 RAMAGE MINOR EQUIP	1,320.73			75.00
001.5290.6000400	MHC 3 RAMAGE EDUCATION/SEMINAR	75.00			11,406.80
001.5290.6050100	MHC 3 RAMAGE NOURISHMENT/REFRESHMENTS	11,406.80			(83.10)
001.5500.3010100	MHC PHYS ON STAFF SNF-SP	(83.10)			(699.80)
001.5500.3010200	MHC PHYS ON STAFF SNF-MC	(699.80)			(944.50)
001.5500.3010300	MHC PHYS ON STAFF SNF-MD	(944.50)			(602.20)
001.5500.3010400	MHC PHYS ON STAFF SNF-CO	(602.20)			(65.80)
001.5500.3010500	MHC PHYS ON STAFF SNF-HMO	(65.80)			(8,541.91)
001.5500.3010600	MHC PHYS ON STAFF MEDICARE PART B- SNF	(8,541.91)			(50.60)
001.5500.3030100	MHC PHYS ON STAFF REH-SP	(50.60)			

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		(6,380.45)			(6,380.45)
001.5500.3030200	MHC PHYS ON STAFF REH-MC	(58.40)			(58.40)
001.5500.3030300	MHC PHYS ON STAFF REH-MD	(179.80)			(179.80)
001.5500.3030400	MHC PHYS ON STAFF REH-CO	(497.60)			(497.60)
001.5500.3030500	MHC PHYS ON STAFF REH-HMO	(1,996.20)			(1,996.20)
001.5500.3030600	MHC PHYS ON STAFF MEDICARE B - SNF REHAB	(11.80)			(11.80)
001.5500.3040100	MHC PHYS ON STAFF AHU-SP	(7,990.00)			(7,990.00)
001.5500.3040200	MHC PHYS ON STAFF AHU-MC	(379.85)			(379.85)
001.5500.3040400	MHC PHYS ON STAFF AHU-CO	(865.10)			(865.10)
001.5500.3040500	MHC PHYS ON STAFF AHU-HMO	(3,060.20)			(3,060.20)
001.5500.3040600	MHC PHYS ON STAFF MEDICARE B- AHU	(14.40)			(14.40)
001.5500.3050100	MHC PHYS ON STAFF GMPP-SP	(16,595.85)			(16,595.85)
001.5500.3050200	MHC PHYS ON STAFF GMPP-MC	(1,223.30)			(1,223.30)
001.5500.3050400	MHC PHYS ON STAFF GMPP-CO	(2,039.70)			(2,039.70)
001.5500.3050500	MHC PHYS ON STAFF GMPP-HMO	(29.80)			(29.80)
001.5500.3070300	MHC PHYS ON STAFF REH SUB-MD	(328.10)			(328.10)
001.5500.3070400	MHC PHYS ON STAFF REH SUB-CO	(177.70)			(177.70)
001.5500.3070500	MHC PHYS ON STAFF REH SUB-HMO	(56.20)			(56.20)
001.5500.3070600	MHC PHYS ON STAFF REH SUB-MCB	(91.20)			(91.20)
001.5500.3100100	MHC PHYS ON STAFF OP-SP	(429.40)			(429.40)
001.5500.3100400	MHC PHYS ON STAFF OP-CO	(466.70)			(466.70)
001.5500.3100500	MHC PHYS ON STAFF OP-HMO	(8,650.60)			(8,650.60)
001.5500.3100600	MHC PHYS ON STAFF MEDICARE B- OUTPATIENT	(18.70)			(18.70)
001.5500.3110100	MHC PHYS ON STAFF DEMENTIA-SELF PAY	(415.75)			(415.75)
001.5500.3110200	MHC PHYS ON STAFF DEMENTIA-MEDICARE.	(155.90)			(155.90)
001.5500.3110300	MHC PHYS ON STAFF DEM-MEDICAID	(148.60)			(148.60)
001.5500.3110400	MHC PHYS ON STAFF DEMENTIA-COM	(104.10)			(104.10)
001.5500.3110500	MHC PHYS ON STAFF DEMENTIA- HMO	(3,100.00)			(3,100.00)
001.5500.3110600	MHC PHYS ON STAFF DEMENTIA- MEDICARE PART B	22,360.00			22,360.00
001.5500.4590032	MHC PHYS ON STAFF DEDUCTIONS FROM REVENUE	(1,459.21)			(1,459.21)
001.5500.5106700	MHC PHYS ON STAFF OFFICE SUPPLIES	60.94			60.94
001.5500.5604275	MHC PHYS ON STAFF PS-WATER COOLER/SPRG WTR	56.53			56.53
001.5500.5610000	MHC PHYS ON STAFF POST/FEDEX/UPS	56.53			56.53
001.5500.5700001	MHC PHYS ON STAFF PROFESSIONAL FEES INTERCO	734,893.68			734,893.68
001.5500.5700000	MHC PHYS ON STAFF PRO FEES-RADIOLOGIST	25,127.04			25,127.04
001.5500.5700800	MHC PHYS ON STAFF PRO FEES-RADIOLOGIST	31,635.00			31,635.00
001.5500.5700900	MHC PHYS ON STAFF PRO FEES-CARDIOLOGIST	62,237.01			62,237.01
001.5500.6001200	MHC PHYS ON STAFF EDUCATION-UCONN STUDENTS	(19,656.26)			(19,656.26)
001.5550.3010100	MHC PHARMACY SNF-SP	(41,702.13)			(41,702.13)
001.5550.3010160	MHC PHARMACY CO-PAY	(19,131.60)			(19,131.60)
001.5550.3010200	MHC PHARMACY SNF-MC	(1,247,411.88)			(1,247,411.88)
001.5550.3010250	MHC PHARMACY MEDICARE PART D SNF	(41,956.56)			(41,956.56)
001.5550.3010300	MHC PHARMACY SNF-MD	(161.94)			(161.94)
001.5550.3010400	MHC PHARMACY SNF-CO	(2,496.73)			(2,496.73)
001.5550.3010500	MHC PHARMACY SNF-HMO	(385.60)			(385.60)
001.5550.3010600	MHC PHARMACY MEDICARE PART B- SNF	(28,657.25)			(28,657.25)
001.5550.3030100	MHC PHARMACY REH-SP	(476,023.62)			(476,023.62)
001.5550.3030200	MHC PHARMACY REH-MC	(4,291.11)			(4,291.11)
001.5550.3030300	MHC PHARMACY REH-MD	(9,857.36)			(9,857.36)
001.5550.3030400	MHC PHARMACY REH-CO	(17,138.99)			(17,138.99)
001.5550.3030500	MHC PHARMACY REH-HMO	(70.50)			(70.50)
001.5550.3030600	MHC PHARMACY MEDICARE B - SNF REHAB	(284.97)			(284.97)
001.5550.3040100	MHC PHARMACY AHU-SP	(116,886.34)			(116,886.34)
001.5550.3040200	MHC PHARMACY AHU-MC	(5,177.73)			(5,177.73)
001.5550.3040400	MHC PHARMACY AHU-CO	(6,707.49)			(6,707.49)
001.5550.3040500	MHC PHARMACY AHU-HMO	(31,516.40)			(31,516.40)
001.5550.3040600	MHC PHARMACY MEDICARE B- AHU	(5,054.44)			(5,054.44)
001.5550.3049400	MHC PHARMACY FRANCISCAN HOSPICE REVE	(1,650.06)			(1,650.06)
001.5550.3050100	MHC PHARMACY GMPP-SP	(215,608.27)			(215,608.27)
001.5550.3050200	MHC PHARMACY GMPP-MC	(17,620.61)			(17,620.61)
001.5550.3050400	MHC PHARMACY GMPP-CO	(21,060.94)			(21,060.94)
001.5550.3050500	MHC PHARMACY GMPP-HMO	(318.92)			(318.92)
001.5550.3050700	MHC PHARMACY GMPP-HOSPICE	(5,904.57)			(5,904.57)
001.5550.3070100	MHC PHARMACY REH SUB-SP	(1,567.14)			(1,567.14)
001.5550.3070200	MHC PHARMACY REH SUB-MC	(476.29)			(476.29)
001.5550.3070300	MHC PHARMACY REH SUB-MD	(43,241.02)			(43,241.02)
001.5550.3070400	MHC PHARMACY REH SUB-CO	(29,761.36)			(29,761.36)
001.5550.3070500	MHC PHARMACY REH SUB-HMO	(27.51)			(27.51)
001.5550.3100400	MHC PHARMACY OP-CO	(2.75)			(2.75)
001.5550.3100500	MHC PHARMACY OP-HMO	(1,369.43)			(1,369.43)
001.5550.3100600	MHC PHARMACY MEDICARE B- OUTPATIENT	(8,712.48)			(8,712.48)
001.5550.3110100	MHC PHARMACY DEMENTIA-SELF PAY	(245.68)			(245.68)
001.5550.3110200	MHC PHARMACY DEMENTIA-MEDICARE.	(1,674.67)			(1,674.67)
001.5550.3110300	MHC PHARMACY DEM-MEDICAID				

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		(70.50)			(70.50)
001.5550.3110600	MHC PHARMACY DEMENTIA- MEDICARE PART B	(2,213.55)			(2,213.55)
001.5550.4040127	MHC PHARMACY REBATE CHECK MCKESSON	(804.00)			(804.00)
001.5550.4040128	MHC PHARMACY CONSULTING REVENUE				1,145,757.00
001.5550.4590032	MHC PHARMACY DEDUCTIONS FROM REVENUE	1,145,757.00			1,145,757.00
001.5550.5000001	MHC PHARMACY S&W-PRODUCTIVE	706,982.10			706,982.10
001.5550.5000002	MHC PHARMACY S&W-PAID TIME OFF	100,861.60			100,861.60
001.5550.5000003	MHC PHARMACY S&W-OVERTIME	39.67			39.67
001.5550.5000004	MHC PHARMACY S&W-PREMIUM/OTHER	7,018.64			7,018.64
001.5550.5000019	MHC PHARMACY EDUCATION	411.00			411.00
001.5550.5100000	MHC PHARMACY GENERAL - SUPPLIES	27,919.43			27,919.43
001.5550.5101600	MHC PHARMACY SUPPLIES-CLEANING	23.03			23.03
001.5550.5106300	MHC PHARMACY SUPPLIES-PATIENT MEDICAL	521.56			521.56
001.5550.5106700	MHC PHARMACY OFFICE SUPPLIES	2,725.36			2,725.36
001.5550.5182000	MHC PHARMACY PRINTING	590.00			590.00
001.5550.5300000	MHC PHARMACY LICENSES	871.00			871.00
001.5550.5600000	MHC PHARMACY PURCHASED SERVICES	9,359.92			9,359.92
001.5550.5600106	MHC PHARMACY ARCHIVING FEES	61.82			61.82
001.5550.5610000	MHC PHARMACY POST/FEDEX/UPS	12.72			12.72
001.5550.5700002	MHC PHARMACY PART D MEMBERSHIP FEE	(176.02)			(176.02)
001.5550.6001000	MHC PHARMACY EDUCATION-TUITION	2,897.75			2,897.75
001.5550.6080100	MHC PHARMACY PRESCRIPTIONS DRUGS	1,770,068.30			1,770,068.30
001.5550.6080200	MHC PHARMACY NON-RX DRUGS	52,603.66			52,603.66
001.5600.3010100	MHC RADIOLOGY SNF-SP	(78.20)			(78.20)
001.5600.3010200	MHC RADIOLOGY SNF-MC	(2,346.00)			(2,346.00)
001.5600.3010300	MHC RADIOLOGY SNF-MD	(3,344.20)			(3,344.20)
001.5600.3010400	MHC RADIOLOGY SNF-CO	(2,351.00)			(2,351.00)
001.5600.3010500	MHC RADIOLOGY SNF-HMO	(234.60)			(234.60)
001.5600.3010600	MHC RADIOLOGY MEDICARE PART B- SNF	(29,588.30)			(29,588.30)
001.5600.3030100	MHC RADIOLOGY REH-SP	(78.20)			(78.20)
001.5600.3030200	MHC RADIOLOGY REH-MC	(19,883.20)			(19,883.20)
001.5600.3030300	MHC RADIOLOGY REH-MD	(342.70)			(342.70)
001.5600.3030400	MHC RADIOLOGY REH-MD	(547.40)			(547.40)
001.5600.3030400	MHC RADIOLOGY REH-CO	(547.40)			(547.40)
001.5600.3030500	MHC RADIOLOGY REH-HMO	(1,539.10)			(1,539.10)
001.5600.3030600	MHC RADIOLOGY MEDICARE B - SNF REHAB	(8,402.40)			(8,402.40)
001.5600.3040200	MHC RADIOLOGY AHU-MC	(17,839.10)			(17,839.10)
001.5600.3040400	MHC RADIOLOGY AHU-CO	(870.00)			(870.00)
001.5600.3040500	MHC RADIOLOGY AHU-HMO	(1,720.40)			(1,720.40)
001.5600.3040600	MHC RADIOLOGY MEDICARE B- AHU	(5,553.80)			(5,553.80)
001.5600.3050100	MHC RADIOLOGY GMPP-SP	(78.20)			(78.20)
001.5600.3050200	MHC RADIOLOGY GMPP-MC	(21,093.80)			(21,093.80)
001.5600.3050400	MHC RADIOLOGY GMPP-CO	(2,209.20)			(2,209.20)
001.5600.3050500	MHC RADIOLOGY GMPP-HMO	(1,697.20)			(1,697.20)
001.5600.3070300	MHC RADIOLOGY REH SUB-MD	(156.40)			(156.40)
001.5600.3070400	MHC RADIOLOGY REH SUB-CO	(1,618.20)			(1,618.20)
001.5600.3070500	MHC RADIOLOGY REH SUB-HMO	(547.40)			(547.40)
001.5600.3070600	MHC RADIOLOGY REH SUB-MCB	(312.80)			(312.80)
001.5600.3100100	MHC RADIOLOGY OP-SP	(469.20)			(469.20)
001.5600.3100400	MHC RADIOLOGY OP-CO	(1,278.00)			(1,278.00)
001.5600.3100500	MHC RADIOLOGY OP-HMO	(1,314.30)			(1,314.30)
001.5600.3100600	MHC RADIOLOGY MEDICARE B- OUTPATIENT	(17,331.90)			(17,331.90)
001.5600.3110200	MHC RADIOLOGY DEMENTIA-MEDICARE.	(625.60)			(625.60)
001.5600.3110300	MHC RADIOLOGY DEM-MEDICAID	(312.80)			(312.80)
001.5600.3110400	MHC RADIOLOGY DEMENTIA-COM	(703.80)			(703.80)
001.5600.3110500	MHC RADIOLOGY DEMENTIA- HMO	(469.20)			(469.20)
001.5600.3110600	MHC RADIOLOGY DEMENTIA- MEDICARE PART B	(10,740.20)			(10,740.20)
001.5600.4590032	MHC RADIOLOGY DEDUCTIONS FROM REVENUE	83,455.00			83,455.00
001.5600.5000001	MHC RADIOLOGY S&W-PRODUCTIVE	111,954.00			111,954.00
001.5600.5000002	MHC RADIOLOGY S&W-PAID TIME OFF	20,489.36			20,489.36
001.5600.5000003	MHC RADIOLOGY S&W-OVERTIME	(205.99)			(205.99)
001.5600.5000004	MHC RADIOLOGY S&W-PREMIUM/OTHER	33,628.00			33,628.00
001.5600.5000019	MHC RADIOLOGY EDUCATION	177.22			177.22
001.5600.5100000	MHC RADIOLOGY GENERAL - SUPPLIES	307.54			307.54
001.5600.5101100	MHC RADIOLOGY SUPPLIES-FORMS	201.00			201.00
001.5600.5101600	MHC RADIOLOGY SUPPLIES-CLEANING	72.10			72.10
001.5600.5106300	MHC RADIOLOGY SUPPLIES-PATIENT MEDICAL	33.61			33.61
001.5600.5106700	MHC RADIOLOGY OFFICE SUPPLIES	451.55			451.55
001.5600.5110000	MHC RADIOLOGY SUPPLIES-MEDICAL	4.17			4.17
001.5600.5500000	MHC RADIOLOGY REPAIRS & MAINTENANCE	1,495.00			1,495.00
001.5600.5500100	MHC RADIOLOGY R&M-CONTRACTS	7,473.50			7,473.50
001.5600.5600000	MHC RADIOLOGY PURCHASED SERVICES	34,452.49			34,452.49
001.5600.5610000	MHC RADIOLOGY POST/FEDEX/UPS	49.70			49.70
001.5600.5850000	MHC RADIOLOGY MINOR EQUIP	1,650.00			1,650.00

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.5600.6400550	MHC RADIOLOGY QUALITY OF LIFE EXPENSE	93.40			93.40
001.5600.8000001	MHC RADIOLOGY INC/EXP REC-FR DONATN I/C	(93.40)			(93.40)
001.5610.3010200	MHC SONOGRAPHY SNF-MC	(2,518.50)			(2,518.50)
001.5610.3010300	MHC SONOGRAPHY SNF-MD	(775.50)			(775.50)
001.5610.3010400	MHC SONOGRAPHY SNF-CO	(529.00)			(529.00)
001.5610.3010600	MHC SONOGRAPHY MEDICARE PART B- SNF	(11,657.60)			(11,657.60)
001.5610.3030100	MHC SONOGRAPHY REH-SP	(80.30)			(80.30)
001.5610.3030200	MHC SONOGRAPHY REH-MC	(18,312.50)			(18,312.50)
001.5610.3030400	MHC SONOGRAPHY REH-CO	(264.50)			(264.50)
001.5610.3030500	MHC SONOGRAPHY REH-HMO	(1,474.60)			(1,474.60)
001.5610.3030600	MHC SONOGRAPHY MEDICARE B - SNF REHAB	(2,751.80)			(2,751.80)
001.5610.3040100	MHC SONOGRAPHY AHU-SP	(160.60)			(160.60)
001.5610.3040200	MHC SONOGRAPHY AHU-MC	(16,071.40)			(16,071.40)
001.5610.3040400	MHC SONOGRAPHY AHU-CO	(505.40)			(505.40)
001.5610.3040500	MHC SONOGRAPHY AHU-HMO	63.50			63.50
001.5610.3040600	MHC SONOGRAPHY MEDICARE B- AHU	(3,998.70)			(3,998.70)
001.5610.3049400	MHC SONOGRAPHY FRANCISCAN HOSPICE REVE	(160.60)			(160.60)
001.5610.3050100	MHC SONOGRAPHY GMPP-SP	(80.30)			(80.30)
001.5610.3050200	MHC SONOGRAPHY GMPP-MC	(26,003.90)			(26,003.90)
001.5610.3050400	MHC SONOGRAPHY GMPP-CO	(808.60)			(808.60)
001.5610.3050500	MHC SONOGRAPHY GMPP-HMO	(3,263.60)			(3,263.60)
001.5610.3070200	MHC SONOGRAPHY REH SUB-MC	(155.00)			(155.00)
001.5610.3070400	MHC SONOGRAPHY REH SUB-CO	(1,790.20)			(1,790.20)
001.5610.3070500	MHC SONOGRAPHY REH SUB-HMO	(1,129.80)			(1,129.80)
001.5610.3100400	MHC SONOGRAPHY OP-CO	(332.40)			(332.40)
001.5610.3100500	MHC SONOGRAPHY OP-HMO	(332.40)			(332.40)
001.5610.3100600	MHC SONOGRAPHY MEDICARE B- OUTPATIENT	(8,992.30)			(8,992.30)
001.5610.3110200	MHC SONOGRAPHY DEMENTIA-MEDICARE.	(775.50)			(775.50)
001.5610.3110300	MHC SONOGRAPHY DEM-MEDICAID	(654.90)			(654.90)
001.5610.3110600	MHC SONOGRAPHY DEMENTIA- MEDICARE PART B	(4,076.90)			(4,076.90)
001.5610.4590032	MHC SONOGRAPHY DEDUCTIONS FROM REVENUE	41,985.00			41,985.00
001.5610.5000001	MHC SONOGRAPHY S&W-PRODUCTIVE	47,661.76			47,661.76
001.5610.5000002	MHC SONOGRAPHY S&W-PAID TIME OFF	7,856.61			7,856.61
001.5610.5000019	MHC SONOGRAPHY EDUCATION	76.98			76.98
001.5610.5101600	MHC SONOGRAPHY SUPPLIES-CLEANING	5.50			5.50
001.5610.5106300	MHC SONOGRAPHY SUPPLIES-PATIENT MEDICAL	58.37			58.37
001.5610.5500100	MHC SONOGRAPHY R&M-CONTRACTS	9,483.96			9,483.96
001.5650.3010100	MHC LABORATORY SNF-SP	(485.70)			(485.70)
001.5650.3010200	MHC LABORATORY SNF-MC	(14,080.60)			(14,080.60)
001.5650.3010300	MHC LABORATORY SNF-MD	(1,069.60)			(1,069.60)
001.5650.3010400	MHC LABORATORY SNF-CO	(957.10)			(957.10)
001.5650.3010500	MHC LABORATORY SNF-HMO	(755.50)			(755.50)
001.5650.3010600	MHC LABORATORY MEDICARE PART B- SNF	(4,944.90)			(4,944.90)
001.5650.3030100	MHC LABORATORY REH-SP	(95.80)			(95.80)
001.5650.3030200	MHC LABORATORY REH-MC	(184,514.90)			(184,514.90)
001.5650.3030300	MHC LABORATORY REH-MD	(161.20)			(161.20)
001.5650.3030400	MHC LABORATORY REH-CO	(1,810.10)			(1,810.10)
001.5650.3030500	MHC LABORATORY REH-HMO	(6,255.60)			(6,255.60)
001.5650.3030600	MHC LABORATORY MEDICARE B - SNF REHAB	(5,604.00)			(5,604.00)
001.5650.3040100	MHC LABORATORY AHU-SP	(334.80)			(334.80)
001.5650.3040200	MHC LABORATORY AHU-MC	(113,704.09)			(113,704.09)
001.5650.3040400	MHC LABORATORY AHU-CO	(6,069.00)			(6,069.00)
001.5650.3040500	MHC LABORATORY AHU-HMO	(9,350.56)			(9,350.56)
001.5650.3040600	MHC LABORATORY MEDICARE B- AHU	(26,595.70)			(26,595.70)
001.5650.3050100	MHC LABORATORY GMPP-SP	(436.10)			(436.10)
001.5650.3050200	MHC LABORATORY GMPP-MC	(188,141.55)			(188,141.55)
001.5650.3050400	MHC LABORATORY GMPP-CO	(12,696.00)			(12,696.00)
001.5650.3050500	MHC LABORATORY GMPP-HMO	(23,073.60)			(23,073.60)
001.5650.3070100	MHC LABORATORY REH SUB-SP	(36.40)			(36.40)
001.5650.3070200	MHC LABORATORY REH SUB-MC	(451.87)			(451.87)
001.5650.3070300	MHC LABORATORY REH SUB-MD	(181.70)			(181.70)
001.5650.3070400	MHC LABORATORY REH SUB-CO	(9,651.00)			(9,651.00)
001.5650.3070500	MHC LABORATORY REH SUB-HMO	(5,003.73)			(5,003.73)
001.5650.3070600	MHC LABORATORY REH SUB-MCB	(401.50)			(401.50)
001.5650.3100400	MHC LABORATORY OP-CO	(7,375.70)			(7,375.70)
001.5650.3100500	MHC LABORATORY OP-HMO	(3,371.90)			(3,371.90)
001.5650.3100600	MHC LABORATORY MEDICARE B- OUTPATIENT	(54,885.00)			(54,885.00)
001.5650.3110200	MHC LABORATORY DEMENTIA-MEDICARE.	(1,983.70)			(1,983.70)
001.5650.3110300	MHC LABORATORY DEM-MEDICAID	(269.40)			(269.40)
001.5650.3110400	MHC LABORATORY DEMENTIA-COM	(32.70)			(32.70)
001.5650.3110600	MHC LABORATORY DEMENTIA- MEDICARE PART B	(1,819.40)			(1,819.40)
001.5650.4590032	MHC LABORATORY DEDUCTIONS FROM REVENUE	158,874.00			158,874.00

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001.5650.5101600	MHC LABORATORY SUPPLIES-CLEANING	6.93			6.93
001.5650.5106700	MHC LABORATORY OFFICE SUPPLIES	0.05			0.06
001.5650.5500100	MHC LABORATORY R&M-CONTRACTS	747.35			747.35
001.5650.5601850	MHC LABORATORY PS-LABORATORY SERVICES	350,151.30			350,151.30
001.5700.3010200	MHC AUDIOLOGY SNF-MC	(206.30)			(206.30)
001.5700.3010300	MHC AUDIOLOGY SNF-MD	(145.50)			(145.50)
001.5700.3010600	MHC AUDIOLOGY MEDICARE PART B- SNF	(145.50)			(145.50)
001.5700.3030200	MHC AUDIOLOGY REH-MC	(1,785.40)			(1,785.40)
001.5700.3030500	MHC AUDIOLOGY REH-HMO	(206.30)			(206.30)
001.5700.3030600	MHC AUDIOLOGY MEDICARE B - SNF REHAB	(206.30)			(206.30)
001.5700.3040200	MHC AUDIOLOGY AHU-MC	(151.50)			(151.50)
001.5700.3070200	MHC AUDIOLOGY REH SUB-MC	(150.60)			(150.60)
001.5700.3100100	MHC AUDIOLOGY OP-SP	(218,741.77)			(218,741.77)
001.5700.3100300	MHC AUDIOLOGY OP-MD	(110,986.70)			(110,986.70)
001.5700.3100400	MHC AUDIOLOGY OP-CO	(6,564.10)			(6,564.10)
001.5700.3100600	MHC AUDIOLOGY MEDICARE B- OUTPATIENT	(21,011.10)			(21,011.10)
001.5700.4590032	MHC AUDIOLOGY DEDUCTIONS FROM REVENUE	137,685.00			137,685.00
001.5700.5000001	MHC AUDIOLOGY S&W-PRODUCTIVE	66,390.13			66,390.13
001.5700.5000002	MHC AUDIOLOGY S&W-PAID TIME OFF	10,297.43			10,297.43
001.5700.5000003	MHC AUDIOLOGY S&W-OVERTIME	487.05			487.05
001.5700.5000004	MHC AUDIOLOGY S&W-PREMIUM/OTHER	140.99			140.99
001.5700.5000019	MHC AUDIOLOGY EDUCATION	295.84			295.84
001.5700.5100000	MHC AUDIOLOGY GENERAL - SUPPLIES	2,638.00			2,638.00
001.5700.5106300	MHC AUDIOLOGY SUPPLIES-PATIENT MEDICAL	78.06			78.06
001.5700.5106700	MHC AUDIOLOGY OFFICE SUPPLIES	191.49			191.49
001.5700.5109900	MHC AUDIOLOGY SUPPLIES-PAT CHARGEABLE	95,105.66			95,105.66
001.5700.5300000	MHC AUDIOLOGY LICENSES	200.00			200.00
001.5700.5500000	MHC AUDIOLOGY REPAIRS & MAINTENANCE	516.80			516.80
001.5700.5600000	MHC AUDIOLOGY PURCHASED SERVICES	(11.40)			(11.40)
001.5700.5604400	MHC AUDIOLOGY PS-HEARING AID REPAIRS	4,288.07			4,288.07
001.5700.5610000	MHC AUDIOLOGY POST/FEDEX/UPS	52.36			52.36
001.5700.5611000	MHC AUDIOLOGY BANK CHARGES	2,993.08			2,993.08
001.5700.5850000	MHC AUDIOLOGY MINOR EQUIP	216.51			216.51
001.5700.6000400	MHC AUDIOLOGY EDUCATION/SEMINAR	225.00			225.00
001.5710.3010100	MHC SPEECH THER SNF-SP	(3,359.20)			(3,359.20)
001.5710.3010200	MHC SPEECH THER SNF-MC	(30,627.18)			(30,627.18)
001.5710.3010300	MHC SPEECH THER SNF-MD	(14,326.00)			(14,326.00)
001.5710.3010400	MHC SPEECH THER SNF-CO	(1,518.20)			(1,518.20)
001.5710.3010500	MHC SPEECH THER SNF-HMO	(925.20)			(925.20)
001.5710.3010600	MHC SPEECH THER MEDICARE PART B- SNF	(79,127.95)			(79,127.95)
001.5710.3030100	MHC SPEECH THER REH-SP	(2,659.40)			(2,659.40)
001.5710.3030200	MHC SPEECH THER REH-MC	(248,388.10)			(248,388.10)
001.5710.3030300	MHC SPEECH THER REH-MD	(3,158.40)			(3,158.40)
001.5710.3030400	MHC SPEECH THER REH-CO	(7,580.50)			(7,580.50)
001.5710.3030500	MHC SPEECH THER REH-HMO	(13,449.40)			(13,449.40)
001.5710.3030600	MHC SPEECH THER MEDICARE B - SNF REHAB	(30,468.30)			(30,468.30)
001.5710.3070100	MHC SPEECH THER REH SUB-SP	(4,971.20)			(4,971.20)
001.5710.3070300	MHC SPEECH THER REH SUB-MD	(101.40)			(101.40)
001.5710.3070400	MHC SPEECH THER REH SUB-MD	(16,507.80)			(16,507.80)
001.5710.3070500	MHC SPEECH THER REH SUB-HMO	(13,730.80)			(13,730.80)
001.5710.3070600	MHC SPEECH THER REH SUB-MCB	(101.40)			(101.40)
001.5710.3100600	MHC SPEECH THER MEDICARE B- OUTPATIENT	(95.40)			(95.40)
001.5710.3100700	MHC SPEECH THER O/P HOSPICE	(95.40)			(95.40)
001.5710.3110100	MHC SPEECH THER DEMENTIA-SELF PAY	(1,801.00)			(1,801.00)
001.5710.3110200	MHC SPEECH THER DEMENTIA-MEDICARE.	(7,629.60)			(7,629.60)
001.5710.3110300	MHC SPEECH THER DEM-MEDICAID	(587.00)			(587.00)
001.5710.3110400	MHC SPEECH THER DEMENTIA-COM	(5,403.00)			(5,403.00)
001.5710.3110600	MHC SPEECH THER DEMENTIA- MEDICARE PART B	(32,422.70)			(32,422.70)
001.5710.4590032	MHC SPEECH THER DEDUCTIONS FROM REVENUE	156,738.00			156,738.00
001.5710.5000001	MHC SPEECH THER S&W-PRODUCTIVE	169,880.15			169,880.15
001.5710.5000002	MHC SPEECH THER S&W-PAID TIME OFF	14,140.32			14,140.32
001.5710.5000003	MHC SPEECH THER S&W-OVERTIME	622.02			622.02
001.5710.5000004	MHC SPEECH THER S&W-PREMIUM/OTHER	1,853.08			1,853.08
001.5710.5000019	MHC SPEECH THER EDUCATION	1,902.94			1,902.94
001.5710.5100000	MHC SPEECH THER GENERAL - SUPPLIES	2,042.28			2,042.28
001.5710.5106300	MHC SPEECH THER SUPPLIES-PATIENT MEDICAL	1,108.02			1,108.02
001.5710.5300000	MHC SPEECH THER LICENSES	400.00			400.00
001.5710.5610000	MHC SPEECH THER POST/FEDEX/UPS	403.64			403.64
001.5715.3010100	MHC SPEECH THER O/P SNF-SP	(0.04)			(0.04)
001.5715.3010200	MHC SPEECH THER O/P SNF-MC	(0.12)			(0.12)
001.5715.3010300	MHC SPEECH THER O/P SNF-MD	(0.26)			(0.26)
001.5715.3010400	MHC SPEECH THER O/P SNF-CO	(0.02)			(0.02)

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		(0.02)			(0.02)
001.5715.3010500	MHC SPEECH THER O/P SNF-HMO	(143.22)			(143.22)
001.5715.3010800	MHC SPEECH THER O/P MEDICARE PART B- SNF	(0.09)			(0.09)
001.5715.3030100	MHC SPEECH THER O/P REH-SP	(699.17)			(699.17)
001.5715.3030200	MHC SPEECH THER O/P REH-MC	(0.12)			(0.12)
001.5715.3030300	MHC SPEECH THER O/P REH-MD	(0.02)			(0.02)
001.5715.3030400	MHC SPEECH THER O/P REH-CO	(141.14)			(141.14)
001.5715.3030600	MHC SPEECH THER O/P MEDICARE B - SNF REHAB	(139.94)			(139.94)
001.5715.3070100	MHC SPEECH THER O/P REH SUB-SP	(139.82)			(139.82)
001.5715.3070400	MHC SPEECH THER O/P REH SUB-CO	(0.03)			(0.03)
001.5715.3070600	MHC SPEECH THER O/P REH SUB-MCB	(1,369.54)			(1,369.54)
001.5715.3100400	MHC SPEECH THER O/P OP-CO	(14,433.25)			(14,433.25)
001.5715.3100600	MHC SPEECH THER O/P MEDICARE B- OUTPATIENT	(3,116.90)			(3,116.90)
001.5715.3100700	MHC SPEECH THER O/P O/P HOSPICE	(0.06)			(0.06)
001.5715.3110100	MHC SPEECH THER O/P DEMENTIA-SELF PAY	(0.08)			(0.08)
001.5715.3110200	MHC SPEECH THER O/P DEMENTIA-MEDICARE.	(0.07)			(0.07)
001.5715.3110300	MHC SPEECH THER O/P DEM-MEDICAID	(0.10)			(0.10)
001.5715.3110400	MHC SPEECH THER O/P DEMENTIA-COM	(1.57)			(1.57)
001.5715.3110600	MHC SPEECH THER O/P DEMENTIA- MEDICARE PART B	6,097.00			6,097.00
001.5715.4590032	MHC SPEECH THER O/P DEDUCTIONS FROM REVENUE	0.14			0.14
001.5715.5810000	MHC SPEECH THER O/P POST/FEDEX/UPS	(6,487.20)			(6,487.20)
001.5750.3010100	MHC PHYSICAL THER SNF-SP	(96,456.33)			(96,456.33)
001.5750.3010200	MHC PHYSICAL THER SNF-MC	(15,017.60)			(15,017.60)
001.5750.3010300	MHC PHYSICAL THER SNF-MD	(17,989.30)			(17,989.30)
001.5750.3010400	MHC PHYSICAL THER SNF-CO	(2,206.00)			(2,206.00)
001.5750.3010500	MHC PHYSICAL THER SNF-HMO	(196,062.52)			(196,062.52)
001.5750.3010600	MHC PHYSICAL THER MEDICARE PART B- SNF	(4,919.60)			(4,919.60)
001.5750.3030100	MHC PHYSICAL THER REH-SP	(1,272,961.69)			(1,272,961.69)
001.5750.3030200	MHC PHYSICAL THER REH-MC	(10,150.30)			(10,150.30)
001.5750.3030300	MHC PHYSICAL THER REH-MD	(36,917.80)			(36,917.80)
001.5750.3030400	MHC PHYSICAL THER REH-CO	(44,579.40)			(44,579.40)
001.5750.3030500	MHC PHYSICAL THER REH-HMO	(130,715.60)			(130,715.60)
001.5750.3030600	MHC PHYSICAL THER MEDICARE B - SNF REHAB	(3,682.50)			(3,682.50)
001.5750.3070100	MHC PHYSICAL THER REH SUB-SP	(2,376.17)			(2,376.17)
001.5750.3070200	MHC PHYSICAL THER REH SUB-MC	(104.80)			(104.80)
001.5750.3070300	MHC PHYSICAL THER REH SUB-MD	(86,013.50)			(86,013.50)
001.5750.3070400	MHC PHYSICAL THER REH SUB-CO	(54,734.33)			(54,734.33)
001.5750.3070500	MHC PHYSICAL THER REH SUB-HMO	(1,915.20)			(1,915.20)
001.5750.3070600	MHC PHYSICAL THER REH SUB-MCB	(452.60)			(452.60)
001.5750.3100400	MHC PHYSICAL THER OP-CO	(5,051.30)			(5,051.30)
001.5750.3100600	MHC PHYSICAL THER MEDICARE B- OUTPATIENT	(104.80)			(104.80)
001.5750.3110100	MHC PHYSICAL THER DEMENTIA-SELF PAY	(19,022.10)			(19,022.10)
001.5750.3110200	MHC PHYSICAL THER DEMENTIA-MEDICARE.	(3,772.90)			(3,772.90)
001.5750.3110300	MHC PHYSICAL THER DEM-MEDICAID	(540.70)			(540.70)
001.5750.3110500	MHC PHYSICAL THER DEMENTIA- HMO	(34,480.20)			(34,480.20)
001.5750.3110600	MHC PHYSICAL THER DEMENTIA- MEDICARE PART B	554,796.00			554,796.00
001.5750.4590032	MHC PHYSICAL THER DEDUCTIONS FROM REVENUE	284,293.44			284,293.44
001.5750.5000001	MHC PHYSICAL THER S&W-PRODUCTIVE	33,299.92			33,299.92
001.5750.5000002	MHC PHYSICAL THER S&W-PAID TIME OFF	9,941.24			9,941.24
001.5750.5000003	MHC PHYSICAL THER S&W-OVERTIME	2,936.92			2,936.92
001.5750.5000004	MHC PHYSICAL THER S&W-PREMIUM/OTHER	1,337.44			1,337.44
001.5750.5000019	MHC PHYSICAL THER EDUCATION	123.40			123.40
001.5750.5000404	MHC PHYSICAL THER S&W-LPN PREMIUM/OTHER	37,310.36			37,310.36
001.5750.5001401	MHC PHYSICAL THER S&W-CNA 1 PRODUCTIVE	3,400.78			3,400.78
001.5750.5001402	MHC PHYSICAL THER S&W-CNA 1 PAID TIME OFF	6,608.93			6,608.93
001.5750.5001403	MHC PHYSICAL THER S&W-CNA 1 OVERTIME	1,536.09			1,536.09
001.5750.5001404	MHC PHYSICAL THER S&W-CNA 1 PREMIUM/OTHER	328,994.98			328,994.98
001.5750.5001720	MHC PHYSICAL THER PRIMARY CARE PROD	40,143.79			40,143.79
001.5750.5001721	MHC PHYSICAL THER PRIMARY THERP NONPROD	8,982.80			8,982.80
001.5750.5001722	MHC PHYSICAL THER PRIMARY CARE MSW OT	4,478.68			4,478.68
001.5750.5001723	MHC PHYSICAL THER PRIMARY CARE THER PRÉM	2,038.55			2,038.55
001.5750.5001724	MHC PHYSICAL THER PT EDUCATION	783.74			783.74
001.5750.5010100	MHC PHYSICAL THER S&W-RETRO ADJUSTMENT	2,524.08			2,524.08
001.5750.5021700	MHC PHYSICAL THER EMP BEN-STD	3,710.05			3,710.05
001.5750.5100000	MHC PHYSICAL THER GENERAL - SUPPLIES	125.15			125.15
001.5750.5101203	MHC PHYSICAL THER GIFT SHOP SUPPLIES INTRAC	141.16			141.16
001.5750.5101600	MHC PHYSICAL THER SUPPLIES-CLEANING	2,286.18			2,286.18
001.5750.5106300	MHC PHYSICAL THER SUPPLIES-PATIENT MEDICAL	3,482.09			3,482.09
001.5750.5106700	MHC PHYSICAL THER OFFICE SUPPLIES	91.05			91.05
001.5750.5110000	MHC PHYSICAL THER SUPPLIES-MEDICAL	630.00			630.00
001.5750.5300000	MHC PHYSICAL THER LICENSES	111.14			111.14
001.5750.5500000	MHC PHYSICAL THER REPAIRS & MAINTENANCE	276.93			276.93
001.5750.5500100	MHC PHYSICAL THER R&M-CONTRACTS				

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.5750.5600000	MHC PHYSICAL THER PURCHASED SERVICES	304,902.38			304,902.38
001.5750.5600106	MHC PHYSICAL THER ARCHIVING FEES	256.28			256.28
001.5750.5602820	MHC PHYSICAL THER INTERCOMPANY PT	(4,400.00)			(4,400.00)
001.5750.5604275	MHC PHYSICAL THER PS-WATER COOLER/SPRG WTR	724.67			724.67
001.5750.5610000	MHC PHYSICAL THER POST/FEDEX/UPS	503.18			503.18
001.5750.5850000	MHC PHYSICAL THER MINOR EQUIP	23,238.70			23,238.70
001.5750.6000200	MHC PHYSICAL THER EMPLOYEE RELATIONS	112.22			112.22
001.5750.6000400	MHC PHYSICAL THER EDUCATION/SEMINAR	2,227.99			2,227.99
001.5755.3010100	MHC PYTS THER O/P SNF-SP	(0.15)			(0.15)
001.5755.3010200	MHC PYTS THER O/P SNF-MC	(0.16)			(0.16)
001.5755.3010300	MHC PYTS THER O/P SNF-MD	(0.26)			(0.26)
001.5755.3010400	MHC PYTS THER O/P SNF-CO	(0.19)			(0.19)
001.5755.3010500	MHC PYTS THER O/P SNF-HMO	(0.06)			(0.06)
001.5755.3010600	MHC PYTS THER O/P MEDICARE PART B- SNF	(178.64)			(178.64)
001.5755.3030100	MHC PYTS THER O/P REH-SP	(0.10)			(0.10)
001.5755.3030200	MHC PYTS THER O/P REH-MC	(59.55)			(59.55)
001.5755.3030300	MHC PYTS THER O/P REH-MD	(0.20)			(0.20)
001.5755.3030400	MHC PYTS THER O/P REH-CO	(0.08)			(0.08)
001.5755.3030500	MHC PYTS THER O/P REH-HMO	(0.02)			(0.02)
001.5755.3030600	MHC PYTS THER O/P MEDICARE B - SNF REHAB	(4.56)			(4.56)
001.5755.3070600	MHC PYTS THER O/P REH SUB-MCB	(0.06)			(0.06)
001.5755.3100100	MHC PYTS THER O/P OP-SP	(0.06)			(0.06)
001.5755.3100400	MHC PYTS THER O/P OP-CO	(186.72)			(186.72)
001.5755.3100500	MHC PYTS THER O/P OP-HMO	(61.80)			(61.80)
001.5755.3100800	MHC PYTS THER O/P MEDICARE B- OUTPATIENT	(889.42)			(889.42)
001.5755.3100700	MHC PYTS THER O/P O/P HOSPICE	(0.04)			(0.04)
001.5755.3110100	MHC PYTS THER O/P DEMENTIA-SELF PAY	(0.03)			(0.03)
001.5755.3110200	MHC PYTS THER O/P DEMENTIA-MEDICARE.	(0.07)			(0.07)
001.5755.3110300	MHC PYTS THER O/P DEM-MEDICAID	(0.08)			(0.08)
001.5755.3110500	MHC PYTS THER O/P DEMENTIA- HMO	(0.04)			(0.04)
001.5755.3110600	MHC PYTS THER O/P DEMENTIA- MEDICARE PART B	(1.85)			(1.85)
001.5755.4590032	MHC PYTS THER O/P DEDUCTIONS FROM REVENUE	376.00			376.00
001.5755.5100000	MHC PYTS THER O/P GENERAL - SUPPLIES	43.43			43.43
001.5755.5101600	MHC PYTS THER O/P SUPPLIES-CLEANING	30.50			30.50
001.5755.5106300	MHC PYTS THER O/P SUPPLIES-PATIENT MEDICAL	995.78			995.78
001.5755.5106700	MHC PYTS THER O/P OFFICE SUPPLIES	649.88			649.88
001.5755.5109900	MHC PYTS THER O/P SUPPLIES-PAT CHARGEABLE	68.26			68.26
001.5755.5604275	MHC PYTS THER O/P PS-WATER COOLER/SPRG WTR	193.93			193.93
001.5755.5610000	MHC PYTS THER O/P POST/FEDEX/UPS	4.30			4.30
001.5755.5850000	MHC PYTS THER O/P MINOR EQUIP	139.28			139.28
001.5780.5001401	MHC AMBULAT&REHAB S&W-CNA 1 PRODUCTIVE	412.80			412.80
001.5780.3010100	MHC OCCUP THER SNF-SP	(12,866.00)			(12,866.00)
001.5780.3010200	MHC OCCUP THER SNF-MC	(67,053.20)			(67,053.20)
001.5780.3010300	MHC OCCUP THER SNF-MD	(15,799.00)			(15,799.00)
001.5780.3010400	MHC OCCUP THER SNF-CO	(13,481.40)			(13,481.40)
001.5780.3010500	MHC OCCUP THER SNF-HMO	(2,970.50)			(2,970.50)
001.5780.3010600	MHC OCCUP THER MEDICARE PART B- SNF	(218,857.36)			(218,857.36)
001.5780.3010700	MHC OCCUP THER SNF-HOSPICE	(640.50)			(640.50)
001.5780.3030100	MHC OCCUP THER REH-SP	(12,163.90)			(12,163.90)
001.5780.3030200	MHC OCCUP THER REH-MC	(1,378,117.76)			(1,378,117.76)
001.5780.3030300	MHC OCCUP THER REH-MD	(14,456.90)			(14,456.90)
001.5780.3030400	MHC OCCUP THER REH-CO	(31,253.30)			(31,253.30)
001.5780.3030500	MHC OCCUP THER REH-HMO	(50,279.10)			(50,279.10)
001.5780.3030600	MHC OCCUP THER MEDICARE B - SNF REHAB	(140,615.50)			(140,615.50)
001.5780.3030700	MHC OCCUP THER HOSPICE-REHAB	(289.10)			(289.10)
001.5780.3070100	MHC OCCUP THER REH SUB-SP	(384.90)			(384.90)
001.5780.3070200	MHC OCCUP THER REH SUB-MC	(2,272.49)			(2,272.49)
001.5780.3070300	MHC OCCUP THER REH SUB-MD	(118.30)			(118.30)
001.5780.3070400	MHC OCCUP THER REH SUB-MD	(88,245.00)			(88,245.00)
001.5780.3070500	MHC OCCUP THER REH SUB-CO	(64,766.11)			(64,766.11)
001.5780.3070600	MHC OCCUP THER REH SUB-HMO	(1,298.80)			(1,298.80)
001.5780.3100400	MHC OCCUP THER OP-CO	(433.60)			(433.60)
001.5780.3100800	MHC OCCUP THER MEDICARE B- OUTPATIENT	(54.20)			(54.20)
001.5780.3110100	MHC OCCUP THER DEMENTIA-SELF PAY	(1,359.20)			(1,359.20)
001.5780.3110200	MHC OCCUP THER DEMENTIA-MEDICARE.	(9,330.10)			(9,330.10)
001.5780.3110300	MHC OCCUP THER DEM-MEDICAID	(5,522.60)			(5,522.60)
001.5780.3110400	MHC OCCUP THER DEMENTIA-COM	(4,136.80)			(4,136.80)
001.5780.3110500	MHC OCCUP THER DEMENTIA- HMO	(118.30)			(118.30)
001.5780.3110600	MHC OCCUP THER DEMENTIA- MEDICARE PART B	(88,858.60)			(88,858.60)
001.5780.4590032	MHC OCCUP THER DEDUCTIONS FROM REVENUE	511,835.00			511,835.00
001.5780.5000001	MHC OCCUP THER S&W-PRODUCTIVE	202,567.58			202,567.58
001.5780.5000002	MHC OCCUP THER S&W-PAID TIME OFF	23,108.65			23,108.65

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001.5780.5000003	MHC OCCUP THER S&W-OVERTIME	14,032.50			14,032.50
001.5780.5000004	MHC OCCUP THER S&W-PREMIUM/OTHER	4,665.85			4,665.85
001.5780.5000019	MHC OCCUP THER EDUCATION	1,137.84			1,137.84
001.5780.5000404	MHC OCCUP THER S&W-LPN PREMIUM/OTHER	250.70			250.70
001.5780.5001710	MHC OCCUP THER OCCUPATIONAL THERP PRODUC	534,573.22			534,573.22
001.5780.5001711	MHC OCCUP THER OCCUPATIONAL THERPIST NON	60,506.08			60,506.08
001.5780.5001712	MHC OCCUP THER OCCUPATIONAL THERP OT	11,388.16			11,388.16
001.5780.5001713	MHC OCCUP THER OCCUPATIONAL THERAP PREM	1,829.46			1,829.46
001.5780.5001714	MHC OCCUP THER EDUCATION OT	3,892.58			3,892.58
001.5780.5010100	MHC OCCUP THER S&W-RETRO ADJUSTMENT	48.79			48.79
001.5780.5021700	MHC OCCUP THER EMP BEN-STD	2,935.68			2,935.68
001.5780.5100000	MHC OCCUP THER GENERAL - SUPPLIES	7,837.92			7,837.92
001.5780.5101600	MHC OCCUP THER SUPPLIES-CLEANING	10.90			10.90
001.5780.5106300	MHC OCCUP THER SUPPLIES-PATIENT MEDICAL	618.04			618.04
001.5780.5106700	MHC OCCUP THER OFFICE SUPPLIES	336.20			336.20
001.5780.5110000	MHC OCCUP THER SUPPLIES-MEDICAL	2.19			2.19
001.5780.5300000	MHC OCCUP THER LICENSES	2,199.99			2,199.99
001.5780.5600000	MHC OCCUP THER PURCHASED SERVICES	(5.41)			(5.41)
001.5780.5610000	MHC OCCUP THER POST/FEDEX/UPS	935.75			935.75
001.5780.5700000	MHC OCCUP THER PROFESSIONAL FEES	1,816.39			1,816.39
001.5780.5850000	MHC OCCUP THER MINOR EQUIP	1,576.67			1,576.67
001.5780.6000400	MHC OCCUP THER EDUCATION/SEMINAR	3,668.00			3,668.00
001.5780.6000800	MHC OCCUP THER EDUCATION-TRNING(INHOUSE)	199.00			199.00
001.5785.3010100	MHC OCCUP THER O/P SNF-SP	(0.27)			(0.27)
001.5785.3010200	MHC OCCUP THER O/P SNF-MC	(74.24)			(74.24)
001.5785.3010300	MHC OCCUP THER O/P SNF-MD	(0.52)			(0.52)
001.5785.3010400	MHC OCCUP THER O/P SNF-CO	(0.20)			(0.20)
001.5785.3010500	MHC OCCUP THER O/P SNF-HMO	(0.08)			(0.08)
001.5785.3010600	MHC OCCUP THER O/P MEDICARE PART B- SNF	(1,841.73)			(1,841.73)
001.5785.3030100	MHC OCCUP THER O/P REH-SP	(0.30)			(0.30)
001.5785.3030200	MHC OCCUP THER O/P REH-MC	(20.71)			(20.71)
001.5785.3030300	MHC OCCUP THER O/P REH-MD	(0.24)			(0.24)
001.5785.3030400	MHC OCCUP THER O/P REH-CO	(0.10)			(0.10)
001.5785.3030500	MHC OCCUP THER O/P REH-HMO	(778.20)			(778.20)
001.5785.3030800	MHC OCCUP THER O/P MEDICARE B - SNF REHAB	(1,041.77)			(1,041.77)
001.5785.3030700	MHC OCCUP THER O/P HOSPICE-REHAB	(0.04)			(0.04)
001.5785.3040200	MHC OCCUP THER O/P AHU-MC	(178.82)			(178.82)
001.5785.3070600	MHC OCCUP THER O/P REH SUB-MCB	(0.06)			(0.06)
001.5785.3100400	MHC OCCUP THER O/P OP-CO	(7,978.62)			(7,978.62)
001.5785.3100600	MHC OCCUP THER O/P MEDICARE B- OUTPATIENT	(25,297.64)			(25,297.64)
001.5785.3110200	MHC OCCUP THER O/P DEMENTIA-MEDICARE.	(0.07)			(0.07)
001.5785.3110300	MHC OCCUP THER O/P DEM-MEDICAID	(0.16)			(0.16)
001.5785.3110400	MHC OCCUP THER O/P DEMENTIA-COM	(0.11)			(0.11)
001.5785.3110500	MHC OCCUP THER O/P DEMENTIA-HMO	(0.11)			(0.11)
001.5785.3110600	MHC OCCUP THER O/P DEMENTIA- HMO	(0.03)			(0.03)
001.5785.3110800	MHC OCCUP THER O/P DEMENTIA- MEDICARE PART B	(4.02)			(4.02)
001.5785.4590032	MHC OCCUP THER O/P DEDUCTIONS FROM REVENUE	8,560.00			8,560.00
001.5785.5610000	MHC OCCUP THER O/P POST/FEDEX/UPS	39.49			39.49
001.5785.6000400	MHC OCCUP THER O/P EDUCATION/SEMINAR	50.00			50.00
001.5786.3010600	MHC MC PT AT CT SPI MEDICARE PART B- SNF	(4,297.40)			(4,297.40)
001.5786.3030200	MHC MC PT AT CT SPI REH-MC	6.20			6.20
001.5786.3030500	MHC MC PT AT CT SPI REH-HMO	(514.10)			(514.10)
001.5786.3030600	MHC MC PT AT CT SPI MEDICARE B - SNF REHAB	(614.80)			(614.80)
001.5786.3100100	MHC MC PT AT CT SPI OP-SP	(1,368.50)			(1,368.50)
001.5786.3100400	MHC MC PT AT CT SPI OP-CO	(75,674.00)			(75,674.00)
001.5786.3100500	MHC MC PT AT CT SPI OP-HMO	(15,961.50)			(15,961.50)
001.5786.3100600	MHC MC PT AT CT SPI MEDICARE B- OUTPATIENT	(195,745.01)			(195,745.01)
001.5786.3100700	MHC MC PT AT CT SPI O/P HOSPICE	(1,819.60)			(1,819.60)
001.5786.4590032	MHC MC PT AT CT SPI DEDUCTIONS FROM REVENUE	68,077.00			68,077.00
001.5786.5000001	MHC MC PT AT CT SPI S&W-PRODUCTIVE	28,603.90			28,603.90
001.5786.5000002	MHC MC PT AT CT SPI S&W-PAID TIME OFF	5,172.19			5,172.19
001.5786.5000404	MHC MC PT AT CT SPI S&W-LPN PREMIUM/OTHER	67.50			67.50
001.5786.5001720	MHC MC PT AT CT SPI PRIMARY CARE MSW PROD	136,740.43			136,740.43
001.5786.5001721	MHC MC PT AT CT SPI PRIMARY THERP MSW NONPROD	19,793.45			19,793.45
001.5786.5001722	MHC MC PT AT CT SPI PRIMARY CARE MSW OT	694.29			694.29
001.5786.5001723	MHC MC PT AT CT SPI PRIMARY CARE THER PREM	436.39			436.39
001.5786.5001724	MHC MC PT AT CT SPI PT EDUCATION	1,011.52			1,011.52
001.5786.5021700	MHC MC PT AT CT SPI EMP BEN-STD	3,458.21			3,458.21
001.5800.5000001	MHC AMBUL CARE SERV S&W-PRODUCTIVE	117,724.94			117,724.94
001.5800.5000002	MHC AMBUL CARE SERV S&W-PAID TIME OFF	16,129.46			16,129.46
001.5800.5000003	MHC AMBUL CARE SERV S&W-OVERTIME	329.34			329.34
001.5800.5000019	MHC AMBUL CARE SERV EDUCATION	56.82			56.82
001.5800.5000101	MHC AMBUL CARE SERV RN-SUPERVISORY-PRODUCTIVE	83,334.29			83,334.29

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001.5800.5000102	MHC AMBUL CARE SERV S&W-RN SUP-PAID TIME OFF	12,088.80			12,088.80
001.5800.5000201	MHC AMBUL CARE SERV S&W-RN-CHARGE PRODUCTIVE	277,982.71			277,982.71
001.5800.5000202	MHC AMBUL CARE SERV S&W-RN CHG-PAID TIME OFF	42,719.75			42,719.75
001.5800.5000203	MHC AMBUL CARE SERV S&W-RN-CHARGE-OVERTIME	1,954.74			1,954.74
001.5800.5000204	MHC AMBUL CARE SERV S&W-RN CHG PREMIUM/OTHER	1,836.30			1,836.30
001.5800.5000209	MHC AMBUL CARE SERV EDUCATION RN	1,244.56			1,244.56
001.5800.5000901	MHC AMBUL CARE SERV S&W-UNIT SECTY PRODUCTIVE	33,135.13			33,135.13
001.5800.5000902	MHC AMBUL CARE SERV S&W-UNIT SECTY PD TIME OF	5,052.69			5,052.69
001.5800.5000903	MHC AMBUL CARE SERV S&W-UNIT SECTY OVERTIME	137.05			137.05
001.5800.5000904	MHC AMBUL CARE SERV S&W-UNIT SECTY PREM/OFF	8.25			8.25
001.5800.5021700	MHC AMBUL CARE SERV EMP BEN-STD	1,961.95			1,961.95
001.5800.5100000	MHC AMBUL CARE SERV GENERAL - SUPPLIES	389.16			389.16
001.5800.5101100	MHC AMBUL CARE SERV SUPPLIES-FORMS	324.59			324.59
001.5800.5101600	MHC AMBUL CARE SERV SUPPLIES-CLEANING	133.74			133.74
001.5800.5106300	MHC AMBUL CARE SERV SUPPLIES-PATIENT MEDICAL	1,068.26			1,068.26
001.5800.5106700	MHC AMBUL CARE SERV OFFICE SUPPLIES	2,354.00			2,354.00
001.5800.5109900	MHC AMBUL CARE SERV SUPPLIES-PAT CHARGEABLE	311.49			311.49
001.5800.5110000	MHC AMBUL CARE SERV SUPPLIES-MEDICAL	8.77			8.77
001.5800.5500000	MHC AMBUL CARE SERV REPAIRS & MAINTENANCE	46.21			46.21
001.5800.5500100	MHC AMBUL CARE SERV R&M-CONTRACTS	1,825.38			1,825.38
001.5800.5600000	MHC AMBUL CARE SERV PURCHASED SERVICES	5,466.64			5,466.64
001.5800.5600106	MHC AMBUL CARE SERV ARCHIVING FEES	360.57			360.57
001.5800.5604275	MHC AMBUL CARE SERV PS-WATER COOLER/SPRG WTR	392.61			392.61
001.5800.5610000	MHC AMBUL CARE SERV POST/FEDEX/UPS	226.81			226.81
001.5800.5850000	MHC AMBUL CARE SERV MINOR EQUIP	(27.79)			(27.79)
001.5800.6050100	MHC AMBUL CARE SERV NOURISHMENT/REFRESHMENTS	161.07			161.07
001.5800.6050400	MHC AMBUL CARE SERV INTERNAL CATERING-REMIBUR	2,142.51			2,142.51
001.5801.5100000	MHC EMPLOYEE HEALTH GENERAL - SUPPLIES	90.30			90.30
001.5801.5101600	MHC EMPLOYEE HEALTH SUPPLIES-CLEANING	30.50			30.50
001.5801.5106300	MHC EMPLOYEE HEALTH SUPPLIES-PATIENT MEDICAL	2,219.27			2,219.27
001.5801.5106700	MHC EMPLOYEE HEALTH OFFICE SUPPLIES	178.51			178.51
001.5801.5110000	MHC EMPLOYEE HEALTH SUPPLIES-MEDICAL	621.52			621.52
001.5801.5610000	MHC EMPLOYEE HEALTH POST/FEDEX/UPS	1.79			1.79
001.5801.6050300	MHC EMPLOYEE HEALTH INTERNAL CATERING-NONREIM	98.00			98.00
001.5802.5100000	MHC ACS-DENTAL GENERAL - SUPPLIES	740.71			740.71
001.5802.5106300	MHC ACS-DENTAL SUPPLIES-PATIENT MEDICAL	426.86			426.86
001.5802.5110000	MHC ACS-DENTAL SUPPLIES-MEDICAL	234.09			234.09
001.5802.5110100	MHC ACS-DENTAL SUPPLIES-PERSONAL CARE	94.18			94.18
001.5802.5500000	MHC ACS-DENTAL REPAIRS & MAINTENANCE	200.00			200.00
001.5802.5610000	MHC ACS-DENTAL POST/FEDEX/UPS	35.76			35.76
001.5802.6400550	MHC ACS-DENTAL QUALITY OF LIFE EXPENSE	8,287.65			8,287.65
001.5802.8000001	MHC ACS-DENTAL INC/EXP REC-FR DONATN I/C	(8,287.65)			(8,287.65)
001.5804.3010200	MHC ACS-PODIATRY SNF-MC	(1,142.82)			(1,142.82)
001.5804.3030200	MHC ACS-PODIATRY REH-MC	(3,078.50)			(3,078.50)
001.5804.3040200	MHC ACS-PODIATRY AHU-MC	(205.60)			(205.60)
001.5804.3100100	MHC ACS-PODIATRY OP-SP	(232.20)			(232.20)
001.5804.3100400	MHC ACS-PODIATRY OP-SP	(567.20)			(567.20)
001.5804.3100500	MHC ACS-PODIATRY OP-HMO	(3,022.20)			(3,022.20)
001.5804.3100600	MHC ACS-PODIATRY MEDICARE B- OUTPATIENT	(125,126.78)			(125,126.78)
001.5804.3100700	MHC ACS-PODIATRY O/P HOSPICE	(249.10)			(249.10)
001.5804.4590032	MHC ACS-PODIATRY DEDUCTIONS FROM REVENUE	43,488.00			43,488.00
001.5804.5110000	MHC ACS-PODIATRY SUPPLIES-MEDICAL	67.24			67.24
001.5804.6400550	MHC ACS-PODIATRY QUALITY OF LIFE EXPENSE	307.62			307.62
001.5804.8000001	MHC ACS-PODIATRY INC/EXP REC-FR DONATN I/C	(307.62)			(307.62)
001.5813.3010100	MHC ACS-CARDIOLOGY SNF-SP	(47.70)			(47.70)
001.5813.3010200	MHC ACS-CARDIOLOGY SNF-MC	(1,123.30)			(1,123.30)
001.5813.3010300	MHC ACS-CARDIOLOGY SNF-MD	(572.40)			(572.40)
001.5813.3010400	MHC ACS-CARDIOLOGY SNF-CO	(333.90)			(333.90)
001.5813.3010500	MHC ACS-CARDIOLOGY SNF-HMO	(95.40)			(95.40)
001.5813.3010600	MHC ACS-CARDIOLOGY MEDICARE PART B- SNF	(3,863.70)			(3,863.70)
001.5813.3030100	MHC ACS-CARDIOLOGY REH-SP	(143.10)			(143.10)
001.5813.3030200	MHC ACS-CARDIOLOGY REH-MC	(7,020.20)			(7,020.20)
001.5813.3030300	MHC ACS-CARDIOLOGY REH-MD	(47.70)			(47.70)
001.5813.3030500	MHC ACS-CARDIOLOGY REH-HMO	(789.40)			(789.40)
001.5813.3030600	MHC ACS-CARDIOLOGY MEDICARE B - SNF REHAB	(477.00)			(477.00)
001.5813.3040100	MHC ACS-CARDIOLOGY AHU-SP	(47.70)			(47.70)
001.5813.3040200	MHC ACS-CARDIOLOGY AHU-MC	(16,534.70)			(16,534.70)
001.5813.3040400	MHC ACS-CARDIOLOGY AHU-CO	(669.50)			(669.50)
001.5813.3040500	MHC ACS-CARDIOLOGY AHU-HMO	(2,677.60)			(2,677.60)
001.5813.3040600	MHC ACS-CARDIOLOGY MEDICARE B- AHU	(8,639.70)			(8,639.70)
001.5813.3050200	MHC ACS-CARDIOLOGY GMPP-MC	(41,348.70)			(41,348.70)
001.5813.3050400	MHC ACS-CARDIOLOGY GMPP-CO	(2,862.00)			(2,862.00)

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001.5813.3050500	MHC ACS-CARDIOLOGY GMPP-HMO	(5,676.30)			(5,676.30)
001.5813.3070400	MHC ACS-CARDIOLOGY REH SUB-CO	(95.40)			(95.40)
001.5813.3070500	MHC ACS-CARDIOLOGY REH SUB-HMO	(47.70)			(47.70)
001.5813.3100400	MHC ACS-CARDIOLOGY OP-CO	(741.70)			(741.70)
001.5813.3100500	MHC ACS-CARDIOLOGY OP-HMO	(1,333.10)			(1,333.10)
001.5813.3100600	MHC ACS-CARDIOLOGY MEDICARE B- OUTPATIENT	(49,577.20)			(49,577.20)
001.5813.3110200	MHC ACS-CARDIOLOGY DEMENTIA-MEDICARE.	(883.10)			(883.10)
001.5813.3110400	MHC ACS-CARDIOLOGY DEMENTIA-COM	(47.70)			(47.70)
001.5813.3110500	MHC ACS-CARDIOLOGY DEMENTIA- HMO	(47.70)			(47.70)
001.5813.3110600	MHC ACS-CARDIOLOGY DEMENTIA- MEDICARE PART B	(1,192.50)			(1,192.50)
001.5813.4590032	MHC ACS-CARDIOLOGY DEDUCTIONS FROM REVENUE	48,666.00			48,666.00
001.5815.3010200	MHC ACS-OPHTHAMOLOG SNF-MC	(129.40)			(129.40)
001.5815.3100500	MHC ACS-OPHTHAMOLOG OP-HMO	(517.60)			(517.60)
001.5815.3100600	MHC ACS-OPHTHAMOLOG MEDICARE B- OUTPATIENT	(12,810.60)			(12,810.60)
001.5815.4590032	MHC ACS-OPHTHAMOLOG DEDUCTIONS FROM REVENUE	4,202.00			4,202.00
001.5815.5500000	MHC ACS-OPHTHAMOLOG REPAIRS & MAINTENANCE	205.00			205.00
001.5816.3100600	MHC ACS-ORTHOPEDIC MEDICARE B- OUTPATIENT	(316.80)			(316.80)
001.5816.4590032	MHC ACS-ORTHOPEDIC DEDUCTIONS FROM REVENUE	133.00			133.00
001.5819.3010200	MHC ACS-PULMONARY SNF-MC	(103.00)			(103.00)
001.5819.3030200	MHC ACS-PULMONARY REH-MC	(721.00)			(721.00)
001.5819.3040200	MHC ACS-PULMONARY AHU-MC	(383.80)			(383.80)
001.5819.3100400	MHC ACS-PULMONARY OP-CO	(388.20)			(388.20)
001.5819.3100500	MHC ACS-PULMONARY OP-HMO	(2,302.80)			(2,302.80)
001.5819.3100600	MHC ACS-PULMONARY MEDICARE B- OUTPATIENT	(27,197.00)			(27,197.00)
001.5819.4590032	MHC ACS-PULMONARY DEDUCTIONS FROM REVENUE	10,221.00			10,221.00
001.5819.5100000	MHC ACS-PULMONARY GENERAL - SUPPLIES	149.91			149.91
001.5819.5500000	MHC ACS-PULMONARY REPAIRS & MAINTENANCE	206.47			206.47
001.5819.5610000	MHC ACS-PULMONARY POST/FEDEX/UPS	2.24			2.24
001.5826.3040200	MHC ACS-RHEUMOTOLOG AHU-MC	(125.00)			(125.00)
001.5826.3100600	MHC ACS-RHEUMOTOLOG MEDICARE B- OUTPATIENT	(2,592.40)			(2,592.40)
001.5826.4590032	MHC ACS-RHEUMOTOLOG DEDUCTIONS FROM REVENUE	892.00			892.00
001.5827.3010200	MHC ACS-ENT SNF-MC	(160.60)			(160.60)
001.5827.3030200	MHC ACS-ENT REH-MC	(80.30)			(80.30)
001.5827.3100500	MHC ACS-ENT OP-HMO	(499.70)			(499.70)
001.5827.3100600	MHC ACS-ENT MEDICARE B- OUTPATIENT	(9,800.70)			(9,800.70)
001.5827.4590032	MHC ACS-ENT DEDUCTIONS FROM REVENUE	4,368.00			4,368.00
001.5830.3100600	MHC ACS-GYNECOLOGY MEDICARE B- OUTPATIENT	(1,345.80)			(1,345.80)
001.5830.4590032	MHC ACS-GYNECOLOGY DEDUCTIONS FROM REVENUE	377.00			377.00
001.5830.5100000	MHC ACS-GYNECOLOGY GENERAL - SUPPLIES	(52.53)			(52.53)
001.5830.5106300	MHC ACS-GYNECOLOGY SUPPLIES-PATIENT MEDICAL	12.05			12.05
001.5830.5850000	MHC ACS-GYNECOLOGY MINOR EQUIP	168.50			168.50
001.5831.3010100	MHC ACS-GASTRO SNF-SP	943.64			943.64
001.5831.3100100	MHC ACS-GASTRO OP-SP	(1,109.60)			(1,109.60)
001.5831.3100400	MHC ACS-GASTRO OP-CO	(649,993.10)			(649,993.10)
001.5831.3100500	MHC ACS-GASTRO OP-HMO	(325,645.70)			(325,645.70)
001.5831.3100600	MHC ACS-GASTRO MEDICARE B- OUTPATIENT	(204,628.80)			(204,628.80)
001.5831.4590032	MHC ACS-GASTRO DEDUCTIONS FROM REVENUE	358,018.00			358,018.00
001.5831.5100000	MHC ACS-GASTRO GENERAL - SUPPLIES	23,075.45			23,075.45
001.5831.5101600	MHC ACS-GASTRO SUPPLIES-CLEANING	12,574.30			12,574.30
001.5831.5106300	MHC ACS-GASTRO SUPPLIES-PATIENT MEDICAL	13,654.91			13,654.91
001.5831.5106700	MHC ACS-GASTRO OFFICE SUPPLIES	1,729.41			1,729.41
001.5831.5109900	MHC ACS-GASTRO SUPPLIES-PAT CHARGEABLE	10,803.79			10,803.79
001.5831.5110000	MHC ACS-GASTRO SUPPLIES-MEDICAL	9,342.13			9,342.13
001.5831.5500000	MHC ACS-GASTRO REPAIRS & MAINTENANCE	12,451.52			12,451.52
001.5831.5500100	MHC ACS-GASTRO R&M-CONTRACTS	18,431.52			18,431.52
001.5831.5610000	MHC ACS-GASTRO POST/FEDEX/UPS	116.42			116.42
001.5831.5610100	MHC ACS-GASTRO FEDEX & UPS	21.91			21.91
001.5831.5611000	MHC ACS-GASTRO BANK CHARGES	2,024.84			2,024.84
001.5831.5850000	MHC ACS-GASTRO MINOR EQUIP	120,038.74			120,038.74
001.5831.6000400	MHC ACS-GASTRO EDUCATION/SEMINAR	455.00			455.00
001.5832.3010300	MHC ACS-UROLOGY SNF-MD	(80.30)			(80.30)
001.5832.3010600	MHC ACS-UROLOGY MEDICARE PART B- SNF	(80.30)			(80.30)
001.5832.3030200	MHC ACS-UROLOGY REH-MC	(1,445.40)			(1,445.40)
001.5832.3030600	MHC ACS-UROLOGY MEDICARE B - SNF REHAB	(160.60)			(160.60)
001.5832.3040200	MHC ACS-UROLOGY AHU-MC	(1,650.70)			(1,650.70)
001.5832.3040500	MHC ACS-UROLOGY AHU-HMO	(160.60)			(160.60)
001.5832.3040600	MHC ACS-UROLOGY MEDICARE B- AHU	(321.20)			(321.20)
001.5832.3049400	MHC ACS-UROLOGY FRANCISCAN HOSPICE REVE	(80.30)			(80.30)
001.5832.3050200	MHC ACS-UROLOGY GMPP-MC	(2,971.10)			(2,971.10)
001.5832.3050400	MHC ACS-UROLOGY GMPP-CO	(401.50)			(401.50)
001.5832.3050500	MHC ACS-UROLOGY GMPP-HMO	(321.20)			(321.20)
001.5832.3070400	MHC ACS-UROLOGY REH SUB-CO	(240.90)			(240.90)

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001.5832.3070500	MHC ACS-UROLOGY REH SUB-HMO	(80.30)			(80.30)
001.5832.3100400	MHC ACS-UROLOGY OP-CO	(129.40)			(129.40)
001.5832.3100600	MHC ACS-UROLOGY MEDICARE B- OUTPATIENT	(5,067.10)			(5,067.10)
001.5832.3110600	MHC ACS-UROLOGY DEMENTIA- MEDICARE PART B	(240.90)			(240.90)
001.5832.4590032	MHC ACS-UROLOGY DEDUCTIONS FROM REVENUE	5,942.00			5,942.00
001.5832.5100000	MHC ACS-UROLOGY GENERAL - SUPPLIES	56.35			56.35
001.5832.5106300	MHC ACS-UROLOGY SUPPLIES-PATIENT MEDICAL	73.55			73.55
001.5832.5109900	MHC ACS-UROLOGY SUPPLIES-PAT CHARGEABLE	442.50			442.50
001.5838.3100500	MHC MHG ACS-NEPHROL OP-HMO	(258.80)			(258.80)
001.5838.3100600	MHC MHG ACS-NEPHROL MEDICARE B- OUTPATIENT	(9,316.80)			(9,316.80)
001.5838.4590032	MHC MHG ACS-NEPHROL DEDUCTIONS FROM REVENUE	2,518.00			2,518.00
001.5850.3010100	MHC CENTRAL SUPPLY SNF-SP	(208.70)			(208.70)
001.5850.3010200	MHC CENTRAL SUPPLY SNF-MC	(1,107.20)			(1,107.20)
001.5850.3010300	MHC CENTRAL SUPPLY SNF-MD	(3,062.50)			(3,062.50)
001.5850.3010400	MHC CENTRAL SUPPLY SNF-CO	(621.50)			(621.50)
001.5850.3010500	MHC CENTRAL SUPPLY SNF-HMO	(98.70)			(98.70)
001.5850.3010800	MHC CENTRAL SUPPLY MEDICARE PART B- SNF	(13,588.40)			(13,588.40)
001.5850.3010700	MHC CENTRAL SUPPLY SNF-HOSPICE	(136.40)			(136.40)
001.5850.3030100	MHC CENTRAL SUPPLY REH-SP	(178.40)			(178.40)
001.5850.3030200	MHC CENTRAL SUPPLY REH-MC	(15,789.50)			(15,789.50)
001.5850.3030300	MHC CENTRAL SUPPLY REH-MD	(1,211.30)			(1,211.30)
001.5850.3030400	MHC CENTRAL SUPPLY REH-CO	(57.00)			(57.00)
001.5850.3030500	MHC CENTRAL SUPPLY REH-HMO	(1,285.90)			(1,285.90)
001.5850.3030800	MHC CENTRAL SUPPLY MEDICARE B - SNF REHAB	(6,581.30)			(6,581.30)
001.5850.3040200	MHC CENTRAL SUPPLY AHU-MC	(4,582.10)			(4,582.10)
001.5850.3040400	MHC CENTRAL SUPPLY AHU-CO	(125.50)			(125.50)
001.5850.3040500	MHC CENTRAL SUPPLY AHU-HMO	(417.90)			(417.90)
001.5850.3040600	MHC CENTRAL SUPPLY MEDICARE B- AHU	(675.70)			(675.70)
001.5850.3049400	MHC CENTRAL SUPPLY FRANCISCAN HOSPICE REVE	(229.20)			(229.20)
001.5850.3050200	MHC CENTRAL SUPPLY GMPP-MC	(2,270.90)			(2,270.90)
001.5850.3050400	MHC CENTRAL SUPPLY GMPP-CO	(320.40)			(320.40)
001.5850.3050500	MHC CENTRAL SUPPLY GMPP-HMO	(191.00)			(191.00)
001.5850.3070100	MHC CENTRAL SUPPLY REH SUB-SP	(21.90)			(21.90)
001.5850.3070200	MHC CENTRAL SUPPLY REH SUB-MC	(42.50)			(42.50)
001.5850.3070400	MHC CENTRAL SUPPLY REH SUB-CO	(1,420.80)			(1,420.80)
001.5850.3070500	MHC CENTRAL SUPPLY REH SUB-HMO	(677.60)			(677.60)
001.5850.3070800	MHC CENTRAL SUPPLY REH SUB-MCB	(66.40)			(66.40)
001.5850.3100400	MHC CENTRAL SUPPLY OP-CO	(91.70)			(91.70)
001.5850.3100600	MHC CENTRAL SUPPLY MEDICARE B- OUTPATIENT	(200.10)			(200.10)
001.5850.3110100	MHC CENTRAL SUPPLY DEMENTIA-SELF PAY	(302.30)			(302.30)
001.5850.3110200	MHC CENTRAL SUPPLY DEMENTIA-MEDICARE.	(31.20)			(31.20)
001.5850.3110300	MHC CENTRAL SUPPLY DEM-MEDICAID	(196.20)			(196.20)
001.5850.3110400	MHC CENTRAL SUPPLY DEMENTIA-COM	(13.00)			(13.00)
001.5850.3110800	MHC CENTRAL SUPPLY DEMENTIA- MEDICARE PART B	(1,270.80)			(1,270.80)
001.5850.4590032	MHC CENTRAL SUPPLY DEDUCTIONS FROM REVENUE	28,585.00			28,585.00
001.5850.5000001	MHC CENTRAL SUPPLY S&W-PRODUCTIVE	60,848.84			60,848.84
001.5850.5000002	MHC CENTRAL SUPPLY S&W-PAID TIME OFF	14,947.31			14,947.31
001.5850.5000003	MHC CENTRAL SUPPLY S&W-OVERTIME	(6.22)			(6.22)
001.5850.5000004	MHC CENTRAL SUPPLY S&W-PREMIUM/OTHER	42.12			42.12
001.5850.5100000	MHC CENTRAL SUPPLY GENERAL - SUPPLIES	975.91			975.91
001.5850.5101600	MHC CENTRAL SUPPLY SUPPLIES-CLEANING	(391.38)			(391.38)
001.5850.5106300	MHC CENTRAL SUPPLY SUPPLIES-PATIENT MEDICAL	3,633.83			3,633.83
001.5850.5106700	MHC CENTRAL SUPPLY OFFICE SUPPLIES	1,876.97			1,876.97
001.5850.5109900	MHC CENTRAL SUPPLY SUPPLIES-PAT CHARGEABLE	247.07			247.07
001.5850.5110000	MHC CENTRAL SUPPLY SUPPLIES-MEDICAL	148.45			148.45
001.5850.5110900	MHC CENTRAL SUPPLY SUP-INV-OVER/SHORT	(9.88)			(9.88)
001.5850.5111200	MHC CENTRAL SUPPLY SUPPLIES-OXYGEN	67,271.28			67,271.28
001.5850.5500000	MHC CENTRAL SUPPLY REPAIRS & MAINTENANCE	307.31			307.31
001.5850.5600000	MHC CENTRAL SUPPLY PURCHASED SERVICES	883.93			883.93
001.5850.5850000	MHC CENTRAL SUPPLY MINOR EQUIP	230.78			230.78
001.5860.5106700	MHC INFECTION CONTR OFFICE SUPPLIES	143.99			143.99
001.5860.5610000	MHC INFECTION CONTR POST/FEDEX/UPS	294.65			294.65
001.5900.5000001	MHC HOSP INFO MGT S&W-PRODUCTIVE	425,769.22			425,769.22
001.5900.5000002	MHC HOSP INFO MGT S&W-PAID TIME OFF	64,205.36			64,205.36
001.5900.5000003	MHC HOSP INFO MGT S&W-OVERTIME	1,582.98			1,582.98
001.5900.5000004	MHC HOSP INFO MGT S&W-PREMIUM/OTHER	2,321.03			2,321.03
001.5900.5021700	MHC HOSP INFO MGT EMP BEN-STD	2,847.75			2,847.75
001.5900.5100000	MHC HOSP INFO MGT GENERAL - SUPPLIES	4,323.36			4,323.36
001.5900.5101100	MHC HOSP INFO MGT SUPPLIES-FORMS	4,353.09			4,353.09
001.5900.5101600	MHC HOSP INFO MGT SUPPLIES-CLEANING	7.76			7.76
001.5900.5106300	MHC HOSP INFO MGT SUPPLIES-PATIENT MEDICAL	59.99			59.99
001.5900.5106700	MHC HOSP INFO MGT OFFICE SUPPLIES	9,366.66			9,366.66

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001.5900.5200000	MHC HOSP INFO MGT TELEPHONE	26.51			26.51
001.5900.5300100	MHC HOSP INFO MGT MEMBERSHIP & DUES	681.00			681.00
001.5900.5500100	MHC HOSP INFO MGT R&M-CONTRACTS	57,733.94			57,733.94
001.5900.5600000	MHC HOSP INFO MGT PURCHASED SERVICES	107,664.81			107,664.81
001.5900.5600100	MHC HOSP INFO MGT CONTRACT/TEMP LABOR	2,329.77			2,329.77
001.5900.5600106	MHC HOSP INFO MGT ARCHIVING FEES	19,121.97			19,121.97
001.5900.5604510	MHC HOSP INFO MGT PS-CONSULTING SERVICES	737.77			737.77
001.5900.5610000	MHC HOSP INFO MGT POST/FEDEX/UPS	4,120.79			4,120.79
001.5900.6000400	MHC HOSP INFO MGT EDUCATION/SEMINAR	1,075.00			1,075.00
001.5900.7000100	MHC HOSP INFO MGT TRAVEL	126.50			126.50
001.5900.8000000	MHC HOSP INFO MGT INCOME/EXPENSE RECOVERY	(7,244.72)			(7,244.72)
001.6000.5000001	MHC SOCIAL SERVICES S&W-PRODUCTIVE	391,952.33			391,952.33
001.6000.5000002	MHC SOCIAL SERVICES S&W-PAID TIME OFF	40,857.68			40,857.68
001.6000.5000004	MHC SOCIAL SERVICES S&W-PREMIUM/OTHER	11,209.41			11,209.41
001.6000.5000019	MHC SOCIAL SERVICES EDUCATION	55.71			55.71
001.6000.5021700	MHC SOCIAL SERVICES EMP BEN-STD	3,132.00			3,132.00
001.6000.5100000	MHC SOCIAL SERVICES GENERAL - SUPPLIES	144.35			144.35
001.6000.5101203	MHC SOCIAL SERVICES GIFT SHOP SUPPLIES INTRAC	42.60			42.60
001.6000.5101204	MHC SOCIAL SERVICES MAIN ST SUPPLIES I/C	24.95			24.95
001.6000.5106700	MHC SOCIAL SERVICES OFFICE SUPPLIES	2,645.35			2,645.35
001.6000.5200000	MHC SOCIAL SERVICES TELEPHONE	162.53			162.53
001.6000.5600000	MHC SOCIAL SERVICES PURCHASED SERVICES	40.00			40.00
001.6000.5604275	MHC SOCIAL SERVICES PS-WATER COOLER/SPRG WTR	340.59			340.59
001.6000.5610000	MHC SOCIAL SERVICES POST/FEDEX/UPS	1,576.78			1,576.78
001.6000.6000400	MHC SOCIAL SERVICES EDUCATION/SEMINAR	679.99			679.99
001.6000.6050400	MHC SOCIAL SERVICES INTERNAL CATERING-REMIBUR	80.00			80.00
001.6150.5000001	MHC SPIRITUAL SVCS S&W-PRODUCTIVE	91,266.76			91,266.76
001.6150.5000002	MHC SPIRITUAL SVCS S&W-PAID TIME OFF	5,736.62			5,736.62
001.6150.5100000	MHC SPIRITUAL SVCS GENERAL - SUPPLIES	470.52			470.52
001.6150.5101203	MHC SPIRITUAL SVCS GIFT SHOP SUPPLIES INTRAC	346.96			346.96
001.6150.5106700	MHC SPIRITUAL SVCS OFFICE SUPPLIES	2,356.10			2,356.10
001.6150.5500000	MHC SPIRITUAL SVCS REPAIRS & MAINTENANCE	320.00			320.00
001.6150.5600000	MHC SPIRITUAL SVCS PURCHASED SERVICES	6,513.00			6,513.00
001.6150.5610000	MHC SPIRITUAL SVCS POST/FEDEX/UPS	113.27			113.27
001.6150.5850000	MHC SPIRITUAL SVCS MINOR EQUIP	320.19			320.19
001.6150.6000400	MHC SPIRITUAL SVCS EDUCATION/SEMINAR	96.55			96.55
001.6150.6000900	MHC SPIRITUAL SVCS BOOKS AND SUBSCRIPTIONS	314.50			314.50
001.6150.6050400	MHC SPIRITUAL SVCS INTERNAL CATERING-REMIBUR	179.00			179.00
001.6150.6050500	MHC SPIRITUAL SVCS CATERING INTERCOMPANY	78.00			78.00
001.6150.7000100	MHC SPIRITUAL SVCS TRAVEL	467.14			467.14
001.6150.8000000	MHC SPIRITUAL SVCS INCOME/EXPENSE RECOVERY	(1,415.00)			(1,415.00)
001.6200.5000001	MHC RECREATION S&W-PRODUCTIVE	319,574.84			319,574.84
001.6200.5000002	MHC RECREATION S&W-PAID TIME OFF	45,796.71			45,796.71
001.6200.5000003	MHC RECREATION S&W-OVERTIME	285.70			285.70
001.6200.5000004	MHC RECREATION S&W-PREMIUM/OTHER	2,343.92			2,343.92
001.6200.5000019	MHC RECREATION EDUCATION	377.38			377.38
001.6200.5001401	MHC RECREATION S&W-CNA 1 PRODUCTIVE	4,644.67			4,644.67
001.6200.5001403	MHC RECREATION S&W-CNA 1 OVERTIME	70.23			70.23
001.6200.5001404	MHC RECREATION S&W-CNA 1 PREMIUM/OTHER	62.70			62.70
001.6200.5010100	MHC RECREATION S&W-RETRO ADJUSTMENT	238.80			238.80
001.6200.5021700	MHC RECREATION EMP BEN-STD	2,956.80			2,956.80
001.6200.5100000	MHC RECREATION GENERAL - SUPPLIES	5,600.25			5,600.25
001.6200.5101200	MHC RECREATION SUPPLIES-RECREATION ACTIV	198.73			198.73
001.6200.5101203	MHC RECREATION GIFT SHOP SUPPLIES INTRAC	47.90			47.90
001.6200.5101600	MHC RECREATION SUPPLIES-CLEANING	56.94			56.94
001.6200.5106700	MHC RECREATION OFFICE SUPPLIES	752.88			752.88
001.6200.5111200	MHC RECREATION SUPPLIES-OXYGEN	254.73			254.73
001.6200.5500100	MHC RECREATION R&M-CONTRACTS	2,732.44			2,732.44
001.6200.5600000	MHC RECREATION PURCHASED SERVICES	291.90			291.90
001.6200.5604750	MHC RECREATION OUTTRIPS	1,503.27			1,503.27
001.6200.5604810	MHC RECREATION PS-RESIDENT ENTERTAINMENT	9,970.18			9,970.18
001.6200.5610000	MHC RECREATION POST/FEDEX/UPS	300.01			300.01
001.6200.5850000	MHC RECREATION MINOR EQUIP	1,206.92			1,206.92
001.6200.6000350	MHC RECREATION BUSINESS EXPENSE REIMBURS	8.99			8.99
001.6200.6000400	MHC RECREATION EDUCATION/SEMINAR	654.00			654.00
001.6200.6000900	MHC RECREATION BOOKS AND SUBSCRIPTIONS	60.00			60.00
001.6200.6050100	MHC RECREATION NOURISHMENT/REFRESHMENTS	100.51			100.51
001.6200.6050250	MHC RECREATION FOOD-BEVERAGES -NONREIM	2,279.45			2,279.45
001.6200.6050400	MHC RECREATION INTERNAL CATERING-REMIBUR	16,564.96			16,564.96
001.6200.6400550	MHC RECREATION QUALITY OF LIFE EXPENSE	48,869.20			48,869.20
001.6200.8000001	MHC RECREATION INC/EXP REC-FR DONATN I/C	(48,869.20)			(48,869.20)
001.6250.4302900	MHC HAIR SALON REV-HAIR SALON	(12.50)			(12.50)

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001.6250.5000001	MHC HAIR SALON S&W-PRODUCTIVE	81,921.00			81,921.00
001.6250.5000002	MHC HAIR SALON S&W-PAID TIME OFF	14,455.20			14,455.20
001.6250.5000003	MHC HAIR SALON S&W-OVERTIME	50.72			50.72
001.6250.5000019	MHC HAIR SALON EDUCATION	(55.68)			(55.68)
001.6250.5001401	MHC HAIR SALON S&W-CNA 1 PRODUCTIVE	181.24			181.24
001.6250.5018009	MHC HAIR SALON SEVERANCE	26,024.40			26,024.40
001.6250.5021700	MHC HAIR SALON EMP BEN-STD	5,743.44			5,743.44
001.6250.5100000	MHC HAIR SALON GENERAL - SUPPLIES	4,284.48			4,284.48
001.6250.5101600	MHC HAIR SALON SUPPLIES-CLEANING	39.74			39.74
001.6250.5106300	MHC HAIR SALON SUPPLIES-PATIENT MEDICAL	94.97			94.97
001.6250.5106700	MHC HAIR SALON OFFICE SUPPLIES	136.12			136.12
001.6250.5600000	MHC HAIR SALON PURCHASED SERVICES	16,307.00			16,307.00
001.6250.5601060	MHC HAIR SALON PURCHASED SVS BEAUTY SHOP	2,014.00			2,014.00
001.6250.8000000	MHC HAIR SALON INCOME/EXPENSE RECOVERY	(134,046.25)			(134,046.25)
001.6400.5000001	MHC VOLUNTEERS S&W-PRODUCTIVE	83,653.91			83,653.91
001.6400.5000002	MHC VOLUNTEERS S&W-PAID TIME OFF	9,349.35			9,349.35
001.6400.5000003	MHC VOLUNTEERS S&W-OVERTIME	63.08			63.08
001.6400.5000004	MHC VOLUNTEERS S&W-PREMIUM/OTHER	105.22			105.22
001.6400.5100000	MHC VOLUNTEERS GENERAL - SUPPLIES	1,893.57			1,893.57
001.6400.5101200	MHC VOLUNTEERS SUPPLIES-RECREATION ACTIV	1,472.50			1,472.50
001.6400.5101203	MHC VOLUNTEERS GIFT SHOP SUPPLIES INTRAC	811.75			811.75
001.6400.5101204	MHC VOLUNTEERS MAIN ST SUPPLIES I/C	95.00			95.00
001.6400.5103000	MHC VOLUNTEERS SUPPLIES-RESIDENT LIBRARY	2,554.38			2,554.38
001.6400.5106300	MHC VOLUNTEERS SUPPLIES-PATIENT MEDICAL	10.15			10.15
001.6400.5106700	MHC VOLUNTEERS OFFICE SUPPLIES	4,221.60			4,221.60
001.6400.5610000	MHC VOLUNTEERS POST/FEDEX/UPS	280.79			280.79
001.6400.6000350	MHC VOLUNTEERS BUSINESS EXPENSE REIMBURS	45.50			45.50
001.6400.6050101	MHC VOLUNTEERS FOOD-GUEST MEAL TICKETS	25,934.00			25,934.00
001.6400.6050500	MHC VOLUNTEERS CATERING INTERCOMPANY	2,920.00			2,920.00
001.6400.6400550	MHC VOLUNTEERS QUALITY OF LIFE EXPENSE	462.85			462.85
001.6400.8000001	MHC VOLUNTEERS INC/EXP REC-FR DONATN I/C	(462.85)			(462.85)
001.6410.4040000	MHC GIFT SHOP GIFT SHOP	(76,998.75)			(76,998.75)
001.6410.4040100	MHC GIFT SHOP INTERCOMPANY GIFT SHOP RE	(1,806.75)			(1,806.75)
001.6410.5100000	MHC GIFT SHOP GENERAL - SUPPLIES	63,495.09			63,495.09
001.6410.5106300	MHC GIFT SHOP SUPPLIES-PATIENT MEDICAL	40.39			40.39
001.6410.5106700	MHC GIFT SHOP OFFICE SUPPLIES	4.28			4.28
001.6410.5611000	MHC GIFT SHOP BANK CHARGES	739.68			739.68
001.6420.4040500	MHC CORNERSTONE CAF SNACK BAR-CORNERSTONE CAF	(29,259.50)			(29,259.50)
001.6420.5611000	MHC CORNERSTONE CAF BANK CHARGES	798.88			798.88
001.6430.4040200	MHC MAIN ST CONVIEN INTERCOMPANY MAIN ST REV	(3,069.63)			(3,069.63)
001.6430.4040501	MHC MAIN ST CONVIEN MAIN STREET-CONVIEN STO	(55,318.04)			(55,318.04)
001.6430.5100000	MHC MAIN ST CONVIEN GENERAL - SUPPLIES	43,798.56			43,798.56
001.6430.5106300	MHC MAIN ST CONVIEN SUPPLIES-PATIENT MEDICAL	10.53			10.53
001.6430.5611000	MHC MAIN ST CONVIEN BANK CHARGES	737.92			737.92
001.6430.6050400	MHC MAIN ST CONVIEN INTERNAL CATERING-REMIBUR	3,288.86			3,288.86
001.7000.4026080	MHC FOOD SERVICE SALE OF USED OIL	(132.00)			(132.00)
001.7000.4040700	MHC FOOD SERVICE DIETARY-CATERING	(2,488.63)			(2,488.63)
001.7000.4040701	MHC FOOD SERVICE DIETARY-GUEST MEALS	(76.33)			(76.33)
001.7000.4040702	MHC FOOD SERVICE DIETARY-CAFETERIA MEALS	(219,858.75)			(219,858.75)
001.7000.4040704	MHC FOOD SERVICE VENDING MACHINES	(1,258.40)			(1,258.40)
001.7000.4302300	MHC FOOD SERVICE REV-CATERING	(1,292.00)			(1,292.00)
001.7000.5000001	MHC FOOD SERVICE S&W-PRODUCTIVE	1,599,102.87			1,599,102.87
001.7000.5000002	MHC FOOD SERVICE S&W-PAID TIME OFF	167,911.31			167,911.31
001.7000.5000003	MHC FOOD SERVICE S&W-OVERTIME	94,902.37			94,902.37
001.7000.5000004	MHC FOOD SERVICE S&W-PREMIUM/OTHER	85,188.48			85,188.48
001.7000.5000019	MHC FOOD SERVICE EDUCATION	5,636.77			5,636.77
001.7000.5000108	MHC FOOD SERVICE LONGEVITY BONUS	525.00			525.00
001.7000.5010100	MHC FOOD SERVICE S&W-RETRO ADJUSTMENT	98.48			98.48
001.7000.5021700	MHC FOOD SERVICE EMP BEN-STD	22,979.51			22,979.51
001.7000.5100000	MHC FOOD SERVICE GENERAL - SUPPLIES	131.36			131.36
001.7000.5101200	MHC FOOD SERVICE SUPPLIES-RECREATION ACTIV	(449.90)			(449.90)
001.7000.5101350	MHC FOOD SERVICE MORRISON DIRECT EXPENSE	322,580.03			322,580.03
001.7000.5101600	MHC FOOD SERVICE SUPPLIES-CLEANING	48.98			48.98
001.7000.5106300	MHC FOOD SERVICE SUPPLIES-PATIENT MEDICAL	83.47			83.47
001.7000.5106700	MHC FOOD SERVICE OFFICE SUPPLIES	669.89			669.89
001.7000.5500000	MHC FOOD SERVICE REPAIRS & MAINTENANCE	5,006.11			5,006.11
001.7000.5600830	MHC FOOD SERVICE MORRISON MGMT FEE	535,784.99			535,784.99
001.7000.5610000	MHC FOOD SERVICE POST/FEDEX/UPS	6.57			6.57
001.7000.5611000	MHC FOOD SERVICE BANK CHARGES	789.23			789.23
001.7000.5850000	MHC FOOD SERVICE MINOR EQUIP	997.24			997.24
001.7000.6000200	MHC FOOD SERVICE EMPLOYEE RELATIONS	(9,857.00)			(9,857.00)
001.7000.6002100	MHC FOOD SERVICE GRAND MASTER'S DAY	(12,481.00)			(12,481.00)

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001.7000.6050100	MHC FOOD SERVICE NOURISHMENT/REFRESHMENTS	(123,461.73)			(123,461.73)
001.7000.6050101	MHC FOOD SERVICE FOOD-GUEST MEAL TICKETS	(25,934.00)			(25,934.00)
001.7000.6050250	MHC FOOD SERVICE FOOD-BEVERAGES -NONREIM	(1,062.53)			(1,062.53)
001.7000.6050300	MHC FOOD SERVICE INTERNAL CATERING-NONREIM	(4,489.11)			(4,489.11)
001.7000.6050400	MHC FOOD SERVICE INTERNAL CATERING-REMIBUR	(28,065.43)			(28,065.43)
001.7000.6050500	MHC FOOD SERVICE CATERING INTERCOMPANY	(17,678.45)			(17,678.45)
001.7000.6051500	MHC FOOD SERVICE FOOD-SUNDRY	448.96			448.96
001.7000.6051600	MHC FOOD SERVICE FOOD-BAKERY	411.69			411.69
001.7000.6051660	MHC FOOD SERVICE MORRISON FOOD	1,902,111.32			1,902,111.32
001.7000.6051900	MHC FOOD SERVICE FOOD-SUPPLEMENTS/FLOOR ST	3,418.12			3,418.12
001.7000.8000000	MHC FOOD SERVICE INCOME/EXPENSE RECOVERY	(3,176.50)			(3,176.50)
001.7000.8010000	MHC FOOD SERVICE INC/EXP RECOVERY-MEALS	(77,356.30)			(77,356.30)
001.7100.5000001	MHC ENVIR SVCS S&W-PRODUCTIVE	1,040,947.97			1,040,947.97
001.7100.5000002	MHC ENVIR SVCS S&W-PAID TIME OFF	121,764.68			121,764.68
001.7100.5000003	MHC ENVIR SVCS S&W-OVERTIME	33,601.67			33,601.67
001.7100.5000004	MHC ENVIR SVCS S&W-PREMIUM/OTHER	36,612.33			36,612.33
001.7100.5000019	MHC ENVIR SVCS EDUCATION	1,082.82			1,082.82
001.7100.5018009	MHC ENVIR SVCS SEVERANCE	1,768.80			1,768.80
001.7100.5021700	MHC ENVIR SVCS EMP BEN-STD	12,046.75			12,046.75
001.7100.5100000	MHC ENVIR SVCS GENERAL - SUPPLIES	59,466.04			59,466.04
001.7100.5101400	MHC ENVIR SVCS UNIFORMS	3,733.57			3,733.57
001.7100.5101600	MHC ENVIR SVCS SUPPLIES-CLEANING	69,042.69			69,042.69
001.7100.5106300	MHC ENVIR SVCS SUPPLIES-PATIENT MEDICAL	4,311.41			4,311.41
001.7100.5106700	MHC ENVIR SVCS OFFICE SUPPLIES	2,460.30			2,460.30
001.7100.5110000	MHC ENVIR SVCS SUPPLIES-MEDICAL	1,001.14			1,001.14
001.7100.5500000	MHC ENVIR SVCS REPAIRS & MAINTENANCE	15,431.49			15,431.49
001.7100.5500100	MHC ENVIR SVCS R&M-CONTRACTS	109.50			109.50
001.7100.5800000	MHC ENVIR SVCS PURCHASED SERVICES	4,067.23			4,067.23
001.7100.5800103	MHC ENVIR SVCS P.S CARPET SHAMPOOING	360.00			360.00
001.7100.5802000	MHC ENVIR SVCS PS-RUBBISH REMOVAL	100,458.96			100,458.96
001.7100.5802050	MHC ENVIR SVCS PS-HAZARDOUS & REGULATED	2,403.78			2,403.78
001.7100.5802100	MHC ENVIR SVCS PS-EXTERMINATOR	10,685.00			10,685.00
001.7100.5802200	MHC ENVIR SVCS PS-WINDOW WASHING	10,460.00			10,460.00
001.7100.5802300	MHC ENVIR SVCS PS-BIOWASTE	17,798.00			17,798.00
001.7100.5810000	MHC ENVIR SVCS POST/FEDEX/UPS	7.39			7.39
001.7100.5850000	MHC ENVIR SVCS MINOR EQUIP	11,454.21			11,454.21
001.7100.6000400	MHC ENVIR SVCS EDUCATION/SEMINAR	42.31			42.31
001.7100.6050250	MHC ENVIR SVCS FOOD-BEVERAGES -NONREIM	257.45			257.45
001.7100.6050400	MHC ENVIR SVCS INTERNAL CATERING-REMIBUR	95.00			95.00
001.7100.8000000	MHC ENVIR SVCS INCOME/EXPENSE RECOVERY	(20,430.00)			(20,430.00)
001.7100.8000002	MHC ENVIR SVCS INCOME EXPENSE REC- INTER	(5,807.63)			(5,807.63)
001.7200.4025065	MHC LAUNDRY/LINEN RECYCLE LAUNDRY BAGS	(662.42)			(662.42)
001.7200.4100210	MHC LAUNDRY/LINEN REV-LAUNDRY CHESTER VILLA	(10,528.00)			(10,528.00)
001.7200.5000001	MHC LAUNDRY/LINEN S&W-PRODUCTIVE	689,766.95			689,766.95
001.7200.5000002	MHC LAUNDRY/LINEN S&W-PAID TIME OFF	92,908.20			92,908.20
001.7200.5000003	MHC LAUNDRY/LINEN S&W-OVERTIME	51,903.56			51,903.56
001.7200.5000004	MHC LAUNDRY/LINEN S&W-PREMIUM/OTHER	34,277.07			34,277.07
001.7200.5000019	MHC LAUNDRY/LINEN EDUCATION	636.37			636.37
001.7200.5021700	MHC LAUNDRY/LINEN EMP BEN-STD	13,115.37			13,115.37
001.7200.5100000	MHC LAUNDRY/LINEN GENERAL - SUPPLIES	14,098.17			14,098.17
001.7200.5101400	MHC LAUNDRY/LINEN UNIFORMS	168.96			168.96
001.7200.5101600	MHC LAUNDRY/LINEN SUPPLIES-CLEANING	1,859.14			1,859.14
001.7200.5101700	MHC LAUNDRY/LINEN SUPPLIES-LAUNDRY CHEMS	41,321.93			41,321.93
001.7200.5106300	MHC LAUNDRY/LINEN SUPPLIES-PATIENT MEDICAL	1,488.08			1,488.08
001.7200.5106700	MHC LAUNDRY/LINEN OFFICE SUPPLIES	1,744.81			1,744.81
001.7200.5110000	MHC LAUNDRY/LINEN SUPPLIES-MEDICAL	1,400.38			1,400.38
001.7200.5500000	MHC LAUNDRY/LINEN REPAIRS & MAINTENANCE	14,798.52			14,798.52
001.7200.5800000	MHC LAUNDRY/LINEN PURCHASED SERVICES	277.20			277.20
001.7200.5802850	MHC LAUNDRY/LINEN DAMAGED CLOTHING	278.50			278.50
001.7200.5804275	MHC LAUNDRY/LINEN PS-WATER COOLER/SPRG WTR	727.49			727.49
001.7200.5804525	MHC LAUNDRY/LINEN NON REIMBURSEABLE	19.02			19.02
001.7200.5810000	MHC LAUNDRY/LINEN POST/FEDEX/UPS	0.14			0.14
001.7200.5850000	MHC LAUNDRY/LINEN MINOR EQUIP	2,005.53			2,005.53
001.7200.6000350	MHC LAUNDRY/LINEN BUSINESS EXPENSE REIMBURS	75.21			75.21
001.7200.6030000	MHC LAUNDRY/LINEN LINEN REPLACEMENT	117,579.51			117,579.51
001.7200.6050100	MHC LAUNDRY/LINEN NOURISHMENT/REFRESHMENTS	13.83			13.83
001.7200.6050400	MHC LAUNDRY/LINEN INTERNAL CATERING-REMIBUR	100.57			100.57
001.7200.8000002	MHC LAUNDRY/LINEN INCOME EXPENSE REC- INTER	(328,805.50)			(328,805.50)
001.7350.4040125	MHC FACILITY MNGT SALE OF SCRAP METAL	(300.00)			(300.00)
001.7350.5000001	MHC FACILITY MNGT S&W-PRODUCTIVE	365,684.73			365,684.73
001.7350.5000002	MHC FACILITY MNGT S&W-PAID TIME OFF	52,743.07			52,743.07
001.7350.5000003	MHC FACILITY MNGT S&W-OVERTIME	11,250.31			11,250.31

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001.7350.5000004	MHC FACILITY MNGT S&W-PREMIUM/OTHER	11,777.39			11,777.39
001.7350.5000019	MHC FACILITY MNGT EDUCATION	294.00			294.00
001.7350.5100000	MHC FACILITY MNGT GENERAL - SUPPLIES	57,756.80			57,756.80
001.7350.5101400	MHC FACILITY MNGT UNIFORMS	847.62			847.62
001.7350.5101600	MHC FACILITY MNGT SUPPLIES-CLEANING	322.03			322.03
001.7350.5106300	MHC FACILITY MNGT SUPPLIES-PATIENT MEDICAL	13.10			13.10
001.7350.5106700	MHC FACILITY MNGT OFFICE SUPPLIES	754.13			754.13
001.7350.5110000	MHC FACILITY MNGT SUPPLIES-MEDICAL	206.35			206.35
001.7350.5300110	MHC FACILITY MNGT PENALTIES/FEES NON REIMB	111.67			111.67
001.7350.5500000	MHC FACILITY MNGT REPAIRS & MAINTENANCE	296,975.53			296,975.53
001.7350.5500100	MHC FACILITY MNGT R&M-CONTRACTS	44,506.95			44,506.95
001.7350.5600000	MHC FACILITY MNGT PURCHASED SERVICES	22,918.14			22,918.14
001.7350.5604200	MHC FACILITY MNGT PS-ALARM MONITOR	1,577.63			1,577.63
001.7350.5604275	MHC FACILITY MNGT PS-WATER COOLER/SPRG WTR	206.88			206.88
001.7350.5610000	MHC FACILITY MNGT POST/FEDEX/UPS	15.47			15.47
001.7350.5850000	MHC FACILITY MNGT MINOR EQUIP	23,233.23			23,233.23
001.7350.6000350	MHC FACILITY MNGT BUSINESS EXPENSE REIMBURS	369.40			369.40
001.7350.6000400	MHC FACILITY MNGT EDUCATION/SEMINAR	229.00			229.00
001.7350.6500600	MHC FACILITY MNGT WATER & SEWER	287,865.30			287,865.30
001.7350.6900140	MHC FACILITY MNGT INSURANCE-OTHER	350.00			350.00
001.7350.8000000	MHC FACILITY MNGT INCOME/EXPENSE RECOVERY	(910.30)			(910.30)
001.7351.5100000	MHC BIO-MEDICAL ENG GENERAL - SUPPLIES	147.19			147.19
001.7351.5101600	MHC BIO-MEDICAL ENG SUPPLIES-CLEANING	11.09			11.09
001.7351.5106300	MHC BIO-MEDICAL ENG SUPPLIES-PATIENT MEDICAL	25.33			25.33
001.7351.5500100	MHC BIO-MEDICAL ENG R&M-CONTRACTS	78,126.40			78,126.40
001.7351.5610000	MHC BIO-MEDICAL ENG POST/FEDEX/UPS	9.70			9.70
001.7400.5100000	MHC GROUNDS GENERAL - SUPPLIES	6,086.60			6,086.60
001.7400.5106700	MHC GROUNDS OFFICE SUPPLIES	20.00			20.00
001.7400.5500000	MHC GROUNDS REPAIRS & MAINTENANCE	8,126.48			8,126.48
001.7400.5600000	MHC GROUNDS PURCHASED SERVICES	15,907.09			15,907.09
001.7400.5604000	MHC GROUNDS PS-LAWN CARE	45,262.98			45,262.98
001.7400.5604100	MHC GROUNDS PS-SNOW REMOVAL	69,215.50			69,215.50
001.7400.5610000	MHC GROUNDS POST/FEDEX/UPS	60.11			60.11
001.7450.5000001	MHC POWER HOUSE S&W-PRODUCTIVE	225,540.78			225,540.78
001.7450.5000002	MHC POWER HOUSE S&W-PAID TIME OFF	30,099.88			30,099.88
001.7450.5000003	MHC POWER HOUSE S&W-OVERTIME	28,991.22			28,991.22
001.7450.5000004	MHC POWER HOUSE S&W-PREMIUM/OTHER	14,337.90			14,337.90
001.7450.5000019	MHC POWER HOUSE EDUCATION	216.17			216.17
001.7450.5100000	MHC POWER HOUSE GENERAL - SUPPLIES	8,001.85			8,001.85
001.7450.5101400	MHC POWER HOUSE UNIFORMS	639.02			639.02
001.7450.5106300	MHC POWER HOUSE SUPPLIES-PATIENT MEDICAL	24.36			24.36
001.7450.5106700	MHC POWER HOUSE OFFICE SUPPLIES	565.78			565.78
001.7450.5300000	MHC POWER HOUSE LICENSES	80.00			80.00
001.7450.5500000	MHC POWER HOUSE REPAIRS & MAINTENANCE	78,099.56			78,099.56
001.7450.5500100	MHC POWER HOUSE R&M-CONTRACTS	75,628.42			75,628.42
001.7450.5600000	MHC POWER HOUSE PURCHASED SERVICES	10,256.04			10,256.04
001.7450.5604275	MHC POWER HOUSE PS-WATER COOLER/SPRG WTR	244.30			244.30
001.7450.5610000	MHC POWER HOUSE POST/FEDEX/UPS	0.14			0.14
001.7450.5850000	MHC POWER HOUSE MINOR EQUIP	1,293.94			1,293.94
001.7450.6500100	MHC POWER HOUSE ELECTRICITY	638,763.71			638,763.71
001.7450.6500300	MHC POWER HOUSE GAS	799,163.03			799,163.03
001.7450.6500800	MHC POWER HOUSE WATER & SEWER	183.52			183.52
001.7600.5000001	MHC SECURITY S&W-PRODUCTIVE	182,455.11			182,455.11
001.7600.5000002	MHC SECURITY S&W-PAID TIME OFF	30,068.77			30,068.77
001.7600.5000003	MHC SECURITY S&W-OVERTIME	5,875.43			5,875.43
001.7600.5000004	MHC SECURITY S&W-PREMIUM/OTHER	12,512.34			12,512.34
001.7600.5000019	MHC SECURITY EDUCATION	924.77			924.77
001.7600.5010100	MHC SECURITY S&W-RETRO ADJUSTMENT	45.20			45.20
001.7600.5021700	MHC SECURITY EMP BEN-STD	783.36			783.36
001.7600.5100000	MHC SECURITY GENERAL - SUPPLIES	386.68			386.68
001.7600.5101400	MHC SECURITY UNIFORMS	1,965.90			1,965.90
001.7600.5101600	MHC SECURITY SUPPLIES-CLEANING	27.71			27.71
001.7600.5106300	MHC SECURITY SUPPLIES-PATIENT MEDICAL	67.50			67.50
001.7600.5106700	MHC SECURITY OFFICE SUPPLIES	1,699.01			1,699.01
001.7600.5300000	MHC SECURITY LICENSES	544.50			544.50
001.7600.5500000	MHC SECURITY REPAIRS & MAINTENANCE	1,481.00			1,481.00
001.7600.5600000	MHC SECURITY PURCHASED SERVICES	979.83			979.83
001.7600.5850000	MHC SECURITY MINOR EQUIP	939.80			939.80
001.7799.5606001	MHC NORTH PLAINS PS-RENT-PROPERTY	29,768.23			29,768.23
001.7799.6500100	MHC NORTH PLAINS ELECTRICITY	101.85			101.85
001.7804.6500100	MHC 26 MASONIC AVE ELECTRICITY	589.70			589.70
001.7804.6500300	MHC 26 MASONIC AVE GAS	852.67			852.67

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001.7804.6500600	MHC 26 MASONIC AVE WATER & SEWER	58.00			58.00
001.7805.4060560	MHC 27 MASONIC AVE RENT-27 MASONIC I/C	(10,332.00)			(10,332.00)
001.7805.6500100	MHC 27 MASONIC AVE ELECTRICITY	2,445.47			2,445.47
001.7805.6500500	MHC 27 MASONIC AVE FUEL OIL-WHITE HOUSE	5,813.68			5,813.68
001.7805.6500600	MHC 27 MASONIC AVE WATER & SEWER	292.86			292.86
001.7806.4060570	MHC 22 MASONIC AVE RENT -22 MASONIC I/C	(86,758.80)			(86,758.80)
001.7811.6500100	MHC 73 MASONIC AVE ELECTRICITY	(182.11)			(182.11)
001.7811.6500200	MHC 73 MASONIC AVE FUEL OIL	1,352.37			1,352.37
001.7811.6500300	MHC 73 MASONIC AVE GAS	394.40			394.40
001.7811.6500600	MHC 73 MASONIC AVE WATER & SEWER	131.30			131.30
001.7900.3040100	MHC WRIGHT RESIDENC AHU-SP	1,362.00			1,362.00
001.7900.3060100	MHC WRIGHT RESIDENC HFA-SP	(900,048.30)			(900,048.30)
001.7900.3060300	MHC WRIGHT RESIDENC HFA-MD	(5,652,300.00)			(5,652,300.00)
001.7900.4508030	MHC WRIGHT RESIDENC DFR-HFA-MD	2,849,109.32			2,849,109.32
001.7900.4590032	MHC WRIGHT RESIDENC DEDUCTIONS FROM REVENUE	797,529.00			797,529.00
001.7900.5000001	MHC WRIGHT RESIDENC S&W-PRODUCTIVE	34,371.88			34,371.88
001.7900.5000002	MHC WRIGHT RESIDENC S&W-PAID TIME OFF	4,190.81			4,190.81
001.7900.5000003	MHC WRIGHT RESIDENC S&W-OVERTIME	690.09			690.09
001.7900.5000401	MHC WRIGHT RESIDENC S&W-LPN PRODUCTIVE	55,813.51			55,813.51
001.7900.5000402	MHC WRIGHT RESIDENC S&W-LPN PAID TIME OFF	6,777.92			6,777.92
001.7900.5000403	MHC WRIGHT RESIDENC S&W-LPN OVERTIME	111.28			111.28
001.7900.5000404	MHC WRIGHT RESIDENC S&W-LPN PREMIUM/OTHER	6.38			6.38
001.7900.5001401	MHC WRIGHT RESIDENC S&W-CNA 1 PRODUCTIVE	126.08			126.08
001.7900.5001404	MHC WRIGHT RESIDENC S&W-CNA 1 PREMIUM/OTHER	12.00			12.00
001.7900.5001701	MHC WRIGHT RESIDENC RESIDENT CARE ASST PRODUC	133,634.78			133,634.78
001.7900.5001702	MHC WRIGHT RESIDENC RESIDENT CARE ASST NON PR	10,421.99			10,421.99
001.7900.5001703	MHC WRIGHT RESIDENC RESIDENT CARE ASST OT	2,133.80			2,133.80
001.7900.5001704	MHC WRIGHT RESIDENC RESIDENT CARE ASST PREM	18,860.63			18,860.63
001.7900.5018000	MHC WRIGHT RESIDENC S&W-SALARY DOLLARS TRANSF	94.40			94.40
001.7900.5021700	MHC WRIGHT RESIDENC EMP BEN-STD	4,760.64			4,760.64
001.7900.5100000	MHC WRIGHT RESIDENC GENERAL - SUPPLIES	2,070.46			2,070.46
001.7900.5101200	MHC WRIGHT RESIDENC SUPPLIES-RECREATION ACTIV	1,186.35			1,186.35
001.7900.5101203	MHC WRIGHT RESIDENC GIFT SHOP SUPPLIES INTRAC	20.40			20.40
001.7900.5101204	MHC WRIGHT RESIDENC MAIN ST SUPPLIES I/C	25.93			25.93
001.7900.5101600	MHC WRIGHT RESIDENC SUPPLIES-CLEANING	11.10			11.10
001.7900.5106300	MHC WRIGHT RESIDENC SUPPLIES-PATIENT MEDICAL	281.18			281.18
001.7900.5108700	MHC WRIGHT RESIDENC OFFICE SUPPLIES	2,632.96			2,632.96
001.7900.5500000	MHC WRIGHT RESIDENC REPAIRS & MAINTENANCE	2,435.63			2,435.63
001.7900.5500100	MHC WRIGHT RESIDENC R&M-CONTRACTS	478.74			478.74
001.7900.5600000	MHC WRIGHT RESIDENC PURCHASED SERVICES	39,114.72			39,114.72
001.7900.5601070	MHC WRIGHT RESIDENC REMARKETING FEES	3,278.51			3,278.51
001.7900.5601075	MHC WRIGHT RESIDENC LETTER OF CREDIT	100,848.59			100,848.59
001.7900.5604000	MHC WRIGHT RESIDENC PS-LAWN CARE	7,060.50			7,060.50
001.7900.5610000	MHC WRIGHT RESIDENC POST/FEDEX/UPS	66.97			66.97
001.7900.5850000	MHC WRIGHT RESIDENC MINOR EQUIP	3,172.12			3,172.12
001.7900.6015910	MHC WRIGHT RESIDENC CHEFA ADMINISTRATIVE FEES	4,905.91			4,905.91
001.7900.6050400	MHC WRIGHT RESIDENC INTERNAL CATERING-REMBUR	1,405.09			1,405.09
001.7900.6050500	MHC WRIGHT RESIDENC CATERING INTERCOMPANY	990.00			990.00
001.7900.6500600	MHC WRIGHT RESIDENC WATER & SEWER	10,338.96			10,338.96
001.7900.6600103	MHC WRIGHT RESIDENC BOND INTEREST	205,737.73			205,737.73
001.7900.6700000	MHC WRIGHT RESIDENC PERSONAL PROPERTY TAX	2,614.59			2,614.59
001.7900.6700100	MHC WRIGHT RESIDENC REAL ESTATE TAXES	141,880.59			141,880.59
001.7900.6800000	MHC WRIGHT RESIDENC DEPRECIATION	238,912.51		(238,912.51)	0.00
001.7900.6800103	MHC WRIGHT RESIDENC SERIES C&E BOND AMORT CST	4,978.84			4,978.84
001.7920.4040800	MHC JOHNSON APTMENT WASHING MACH	(3,597.79)			(3,597.79)
001.7920.4060010	MHC JOHNSON APTMENT RENTAL	(936,793.50)			(936,793.50)
001.7920.5000001	MHC JOHNSON APTMENT S&W-PRODUCTIVE	115,235.83			115,235.83
001.7920.5000002	MHC JOHNSON APTMENT S&W-PAID TIME OFF	15,839.54			15,839.54
001.7920.5000003	MHC JOHNSON APTMENT S&W-OVERTIME	545.71			545.71
001.7920.5000004	MHC JOHNSON APTMENT S&W-PREMIUM/OTHER	3.41			3.41
001.7920.5100000	MHC JOHNSON APTMENT GENERAL - SUPPLIES	150.00			150.00
001.7920.5101200	MHC JOHNSON APTMENT SUPPLIES-RECREATION ACTIV	1,208.12			1,208.12
001.7920.5106700	MHC JOHNSON APTMENT OFFICE SUPPLIES	584.14			584.14
001.7920.5300110	MHC JOHNSON APTMENT PENALTIES/FEES NON REIMB	212.00			212.00
001.7920.5500000	MHC JOHNSON APTMENT REPAIRS & MAINTENANCE	5,440.24			5,440.24
001.7920.5600000	MHC JOHNSON APTMENT PURCHASED SERVICES	16,424.99			16,424.99
001.7920.5600018	MHC JOHNSON APTMENT I/C PURCHASED SVS PRIMARY	2,544.00			2,544.00
001.7920.5601070	MHC JOHNSON APTMENT REMARKETING FEES	1,472.95			1,472.95
001.7920.5601075	MHC JOHNSON APTMENT LETTER OF CREDIT	45,308.78			45,308.78
001.7920.5604000	MHC JOHNSON APTMENT PS-LAWN CARE	4,585.50			4,585.50
001.7920.5608900	MHC JOHNSON APTMENT PS-OTHER EVENTS	150.00			150.00
001.7920.5610000	MHC JOHNSON APTMENT POST/FEDEX/UPS	199.85			199.85

Blank Trial Balance

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001.7920.6015910	MHC JOHNSON APTMENT CHEFA ADMINISTRATIVE FEES	2,508.49			2,508.49
001.7920.6050400	MHC JOHNSON APTMENT INTERNAL CATERING-REMIBUR	42.98			42.98
001.7920.6050500	MHC JOHNSON APTMENT CATERING INTERCOMPANY	6,361.00			6,361.00
001.7920.6500600	MHC JOHNSON APTMENT WATER & SEWER	16,958.00			16,958.00
001.7920.6600103	MHC JOHNSON APTMENT BOND INTEREST	92,432.99			92,432.99
001.7920.6600200	MHC JOHNSON APTMENT INTEREST EXP-SECURITY DEP	71.29			71.29
001.7920.6700000	MHC JOHNSON APTMENT PERSONAL PROPERTY TAX	537.59			537.59
001.7920.6700100	MHC JOHNSON APTMENT REAL ESTATE TAXES	62,954.41			62,954.41
001.7920.6800000	MHC JOHNSON APTMENT DEPRECIATION	124,793.50		(124,793.50)	0.00
001.7920.6800103	MHC JOHNSON APTMENT SERIES C&E BOND AMORT CST	8,881.48			8,881.48
001.7930.4040800	MHC HAWKINS APTS WASHING MACH	(4,595.70)			(4,595.70)
001.7930.4060010	MHC HAWKINS APTS RENTAL	(951,886.50)			(951,886.50)
001.7930.5101200	MHC HAWKINS APTS SUPPLIES-RECREATION ACTIV	4.51			4.51
001.7930.5600000	MHC HAWKINS APTS PURCHASED SERVICES	5,995.37			5,995.37
001.7930.5800018	MHC HAWKINS APTS I/C PURCHASED SVS PRIMARY	2,532.00			2,532.00
001.7930.5604000	MHC HAWKINS APTS PS-LAWN CARE	2,648.76			2,648.76
001.7930.6500600	MHC HAWKINS APTS WATER & SEWER	7,972.04			7,972.04
001.7930.6600103	MHC HAWKINS APTS BOND INTEREST	319,380.96			319,380.96
001.7930.6600200	MHC HAWKINS APTS INTEREST EXP-SECURITY DEP	47.85			47.85
001.7930.6700100	MHC HAWKINS APTS REAL ESTATE TAXES	68,002.86			68,002.86
001.7930.6800000	MHC HAWKINS APTS DEPRECIATION	223,178.52		(223,178.52)	0.00
001.8000.4020010	MHC ADMINISTRATION REBATES-GROUP PURCHASING	(2,550.37)			(2,550.37)
001.8000.4040650	MHC ADMINISTRATION UCONN GERIATRIC TEACHING	(22,649.42)			(22,649.42)
001.8000.5000001	MHC ADMINISTRATION S&W-PRODUCTIVE	574,785.30		(355,114.54)	219,670.76
001.8000.5000002	MHC ADMINISTRATION S&W-PAID TIME OFF	91,441.28			91,441.28
001.8000.5000003	MHC ADMINISTRATION S&W-OVERTIME	292.28			292.28
001.8000.5000004	MHC ADMINISTRATION S&W-PREMIUM/OTHER	4,055.01			4,055.01
001.8000.5000105	MHC ADMINISTRATION PERFORMANCE BONUS	54,226.36		230,590.40	284,816.76
001.8000.5018009	MHC ADMINISTRATION SEVERANCE	274,155.20			274,155.20
001.8000.5018990	MHC ADMINISTRATION VACATION ACCRUAL	11,271.64			11,271.64
001.8000.5021700	MHC ADMINISTRATION EMP BEN-STD	2,658.72			2,658.72
001.8000.5100000	MHC ADMINISTRATION GENERAL - SUPPLIES	1,063.54			1,063.54
001.8000.5101203	MHC ADMINISTRATION GIFT SHOP SUPPLIES INTRAC	284.00			284.00
001.8000.5101204	MHC ADMINISTRATION MAIN ST SUPPLIES I/C	2.78			2.78
001.8000.5101600	MHC ADMINISTRATION SUPPLIES-CLEANING	25.68			25.68
001.8000.5106700	MHC ADMINISTRATION OFFICE SUPPLIES	8,127.90			8,127.90
001.8000.5200000	MHC ADMINISTRATION TELEPHONE	136.55			136.55
001.8000.5300000	MHC ADMINISTRATION LICENSES	3,267.00			3,267.00
001.8000.5300110	MHC ADMINISTRATION MEMBERSHIP & DUES	2,278.98			2,278.98
001.8000.5300140	MHC ADMINISTRATION PENALTIES/FEES NON REIMB	3,860.00			3,860.00
001.8000.5300400	MHC ADMINISTRATION DUES-CANPFA/LEADING AGE	44,983.47			44,983.47
001.8000.5500100	MHC ADMINISTRATION R&M-CONTRACTS	5,459.52			5,459.52
001.8000.5600000	MHC ADMINISTRATION PURCHASED SERVICES	11,849.15			11,849.15
001.8000.5600106	MHC ADMINISTRATION ARCHIVING FEES	101.20			101.20
001.8000.5601400	MHC ADMINISTRATION PS-LEGAL	24,194.47			24,194.47
001.8000.5601600	MHC ADMINISTRATION PS-AUDITING	30,660.00			30,660.00
001.8000.5604275	MHC ADMINISTRATION PS-WATER COOLER/SPRG WTR	197.05			197.05
001.8000.5604510	MHC ADMINISTRATION PS-CONSULTING SERVICES	43,308.30			43,308.30
001.8000.5604525	MHC ADMINISTRATION NON REIMBURSEABLE	19.90			19.90
001.8000.5604600	MHC ADMINISTRATION PS-RES/EMP/OTH-FUNCTIONS	951.60			951.60
001.8000.5610000	MHC ADMINISTRATION POST/FEDEX/UPS	2,133.27			2,133.27
001.8000.5690000	MHC ADMINISTRATION MANAGEMENT FEE I/C	3,459,426.79			3,459,426.79
001.8000.5850000	MHC ADMINISTRATION MINOR EQUIP	1,505.07			1,505.07
001.8000.6000200	MHC ADMINISTRATION EMPLOYEE RELATIONS	1,160.06			1,160.06
001.8000.6000350	MHC ADMINISTRATION BUSINESS EXPENSE REIMBURS	10,421.50			10,421.50
001.8000.6000400	MHC ADMINISTRATION EDUCATION/SEMINAR	11,780.74			11,780.74
001.8000.6000900	MHC ADMINISTRATION BOOKS AND SUBSCRIPTIONS	1,972.74			1,972.74
001.8000.6010000	MHC ADMINISTRATION MARKETING ACTIVITIES	1,110.00			1,110.00
001.8000.6016000	MHC ADMINISTRATION MISCELLANEOUS	21.25			21.25
001.8000.6050100	MHC ADMINISTRATION NOURISHMENT/REFRESHMENTS	23,850.24			23,850.24
001.8000.6050250	MHC ADMINISTRATION FOOD-BEVERAGES -NONREIM	60.56			60.56
001.8000.6050300	MHC ADMINISTRATION INTERNAL CATERING-NONREIM	1,377.14			1,377.14
001.8000.6050400	MHC ADMINISTRATION INTERNAL CATERING-REMIBUR	3,103.51			3,103.51
001.8000.6050500	MHC ADMINISTRATION CATERING INTERCOMPANY	2,720.00			2,720.00
001.8000.6400550	MHC ADMINISTRATION QUALITY OF LIFE EXPENSE	470.00			470.00
001.8000.6700400	MHC ADMINISTRATION PROVIDER TAX	1,888,695.00			1,888,695.00
001.8000.6800300	MHC ADMINISTRATION ACCRETION	25,500.00			25,500.00
001.8000.6900000	MHC ADMINISTRATION PROPERTY INSURANCE	123,137.00			123,137.00
001.8000.6900150	MHC ADMINISTRATION OTHER INSURANCE	4,194.95			4,194.95
001.8000.6900160	MHC ADMINISTRATION EXCESS INS-LLOYDS OF LOND	140,712.04			140,712.04
001.8000.6900170	MHC ADMINISTRATION GEN/PROF LIAB-KEYSTONE	347,264.98			347,264.98
001.8000.6900175	MHC ADMINISTRATION TAIL COVERAGE	7,337.00			7,337.00

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001.8000.6900300	MHC ADMINISTRATION DIRECTORS LIABILITY INSUR	12,333.00			12,333.00
001.8000.6900450	MHC ADMINISTRATION POLLUTION INSURANCE	5,303.16			5,303.16
001.8000.6900500	MHC ADMINISTRATION CRIME	10,567.00			10,567.00
001.8000.7000100	MHC ADMINISTRATION TRAVEL	67.18			67.18
001.8000.8000001	MHC ADMINISTRATION INC/EXP REC-FR DONATN I/C	(470.00)			(470.00)
001.8150.5000001	MHC HUMAN RESOURCES S&W-PRODUCTIVE	173.36			173.36
001.8150.5000003	MHC HUMAN RESOURCES S&W-OVERTIME	83.77			83.77
001.8150.5000108	MHC HUMAN RESOURCES LONGEVITY BONUS	136,650.00			136,650.00
001.8150.5106700	MHC HUMAN RESOURCES OFFICE SUPPLIES	93.00			93.00
001.8150.5600806	MHC HUMAN RESOURCES RECRUITMENT BACKGROUND CKS	8,338.20			8,338.20
001.8150.5602820	MHC HUMAN RESOURCES INTERCOMPANY PT	3,450.00			3,450.00
001.8150.6000100	MHC HUMAN RESOURCES RECRUITMENT-ADVERTISING	7,180.27			7,180.27
001.8150.6000200	MHC HUMAN RESOURCES EMPLOYEE RELATIONS	40,237.74			40,237.74
001.8150.6000300	MHC HUMAN RESOURCES PHYSICALS	45,480.26			45,480.26
001.8200.5000001	MHC SWITCHBOARD S&W-PRODUCTIVE	142,366.00			142,366.00
001.8200.5000002	MHC SWITCHBOARD S&W-PAID TIME OFF	13,192.30			13,192.30
001.8200.5000003	MHC SWITCHBOARD S&W-OVERTIME	3,611.36			3,611.36
001.8200.5000004	MHC SWITCHBOARD S&W-PREMIUM/OTHER	11,232.99			11,232.99
001.8200.5000019	MHC SWITCHBOARD EDUCATION	903.82			903.82
001.8200.5101600	MHC SWITCHBOARD SUPPLIES-CLEANING.	5.54			5.54
001.8200.5106700	MHC SWITCHBOARD OFFICE SUPPLIES	39.43			39.43
001.8200.5300000	MHC SWITCHBOARD LICENSES	735.00			735.00
001.8200.5610000	MHC SWITCHBOARD POST/FEDEX/UPS	45.00			45.00
001.8200.6000350	MHC SWITCHBOARD BUSINESS EXPENSE REIMBURS	10.00			10.00
001.8250.4080900	MHC IT INTERNET ACCESS	(1,180.00)			(1,180.00)
001.8250.5200000	MHC IT TELEPHONE	94,488.50			94,488.50
001.8250.5200600	MHC IT PHONE-STATE WIDE PAGERS	4,678.46			4,678.46
001.8250.5200700	MHC IT PHONE-RESIDENT REIMB	(9,111.09)			(9,111.09)
001.8250.5201200	MHC IT PHONE-MOBILE	8,769.93			8,769.93
001.8250.5500000	MHC IT REPAIRS & MAINTENANCE	41,452.22			41,452.22
001.8250.5500100	MHC IT R&M-CONTRACTS	521,731.29			521,731.29
001.8250.5850000	MHC IT MINOR EQUIP	4,034.23			4,034.23
001.8250.5850500	MHC IT SOFTWARE	191.90			191.90
001.8300.5500100	MHC EDUC/LIBRARY R&M-CONTRACTS	75.44			75.44
001.8300.5610000	MHC EDUC/LIBRARY POST/FEDEX/UPS	3.52			3.52
001.8350.5300000	MHC TRANSPORTATION LICENSES	928.60			928.60
001.8350.5500000	MHC TRANSPORTATION REPAIRS & MAINTENANCE	5,600.84			5,600.84
001.8350.5602830	MHC TRANSPORTATION PS-TRANSPORTATION INTER	203,220.21			203,220.21
001.8350.6900400	MHC TRANSPORTATION AUTO LIABILITY INSURANCE	14,209.25			14,209.25
001.8350.7000200	MHC TRANSPORTATION AUTO-GASOLINE	8,041.22			8,041.22
001.8400.5106700	MHC MARKETING OFFICE SUPPLIES	196.30			196.30
001.8400.5182050	MHC MARKETING BROCHURES	3,249.50			3,249.50
001.8400.5603100	MHC MARKETING PS-ADVERTISING	44,901.99			44,901.99
001.8450.5000001	MHC ADMISSIONS S&W-PRODUCTIVE	268,255.46			268,255.46
001.8450.5000002	MHC ADMISSIONS S&W-PAID TIME OFF	27,462.83			27,462.83
001.8450.5000003	MHC ADMISSIONS S&W-OVERTIME	1,105.43			1,105.43
001.8450.5000004	MHC ADMISSIONS S&W-PREMIUM/OTHER	22,459.40			22,459.40
001.8450.5101600	MHC ADMISSIONS SUPPLIES-CLEANING	5.55			5.55
001.8450.5106300	MHC ADMISSIONS SUPPLIES-PATIENT MEDICAL	7.54			7.54
001.8450.5106700	MHC ADMISSIONS OFFICE SUPPLIES	10,557.96			10,557.96
001.8450.5182000	MHC ADMISSIONS PRINTING	1,977.50			1,977.50
001.8450.5500000	MHC ADMISSIONS REPAIRS & MAINTENANCE	656.00			656.00
001.8450.5500100	MHC ADMISSIONS R&M-CONTRACTS	266.63			266.63
001.8450.5600000	MHC ADMISSIONS PURCHASED SERVICES	20.00			20.00
001.8450.5600108	MHC ADMISSIONS ARCHIVING FEES	253.92			253.92
001.8450.5610000	MHC ADMISSIONS POST/FEDEX/UPS	2,805.78			2,805.78
001.8450.6000350	MHC ADMISSIONS BUSINESS EXPENSE REIMBURS	309.42			309.42
001.8450.7000100	MHC ADMISSIONS TRAVEL	80.00			80.00
001.8480.6400000	MHC RES SUBSIDY SUBSIDY-GIFT SHOP	15,357.13			15,357.13
001.8480.6400800	MHC RES SUBSIDY SUBSIDY-HAIR/BARBER	98,980.50			98,980.50
001.8480.6400900	MHC RES SUBSIDY SUBSIDY-SATELLITE DISH	171,900.18			171,900.18
001.8480.6401400	MHC RES SUBSIDY SUBSIDY-CHRISTMAS GIFT	31,141.93			31,141.93
001.8480.6401500	MHC RES SUBSIDY SUBSIDY-CHRISTMAS GIFT/DE	5,756.28			5,756.28
001.8480.6405000	MHC RES SUBSIDY SUBSIDY-CAPITAL FUND XFER	(323,136.02)			(323,136.02)
001.8600.5020100	MHC EMPLOY BENEFITS EMP BEN-BENEFIT ALLOCATION	(46,194.36)			(46,194.36)
001.8600.5020800	MHC EMPLOY BENEFITS EMP BEN-SOCIAL SECURITY	1,968,725.43			1,968,725.43
001.8600.5020801	MHC EMPLOY BENEFITS EMP BEN-FICA-MEDICARE	475,325.83			475,325.83
001.8600.5020900	MHC EMPLOY BENEFITS EMP BEN-WORKERS COMP	560,147.62			560,147.62
001.8600.5020906	MHC EMPLOY BENEFITS WORKERS COMP ADMIN FEE	246,892.68			246,892.68
001.8600.5021000	MHC EMPLOY BENEFITS EMP BEN-UNEMPLOY COMP SF	267,441.00			267,441.00
001.8600.5021100	MHC EMPLOY BENEFITS EMP BEN-PENSION	537,768.12			537,768.12
001.8600.5021301	MHC EMPLOY BENEFITS EMP BEN-401KCOMPANY MATCH	217,543.78			217,543.78

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.8600.5021304	MHC EMPLOY BENEFITS EMPLOY BEN 3% MATCH	720,224.85			720,224.85
001.8600.5021700	MHC EMPLOY BENEFITS EMP BEN-STD	18,109.62			18,109.62
001.8600.5021801	MHC EMPLOY BENEFITS EMP BEN-LTD RELIASTAR BAS	27,332.56			27,332.56
001.8600.5021900	MHC EMPLOY BENEFITS EMP BEN-EMP ASSIST PLAN	11,228.14			11,228.14
001.8600.5022200	MHC EMPLOY BENEFITS EMP BEN-LIFE INSURANCE	3,979.70			3,979.70
001.8600.5022300	MHC EMPLOY BENEFITS EMP BEN- AD&D	(260.08)			(260.08)
001.8600.5022670	MHC EMPLOY BENEFITS AETNA-SELF INSURED	4,638,987.91			4,638,987.91
001.8600.5022675	MHC EMPLOY BENEFITS HSA	418,731.58			418,731.58
001.8600.5022680	MHC EMPLOY BENEFITS AETNA-ADMIN AND STOP LOSS	702,664.00			702,664.00
001.8600.5022685	MHC EMPLOY BENEFITS MEDICAL INS TAX	60,850.72			60,850.72
001.8600.5022695	MHC EMPLOY BENEFITS AETNA PHARMACY REBATE	(19,470.23)			(19,470.23)
001.8600.5022710	MHC EMPLOY BENEFITS EMP BEN-VISION	3,196.64			3,196.64
001.8600.5022712	MHC EMPLOY BENEFITS DENTAL SELF INSURANCE	289,696.92			289,696.92
001.8600.5022800	MHC EMPLOY BENEFITS EMP BEN-DENTAL ADMINISTRA	15,823.35			15,823.35
001.8600.5023001	MHC EMPLOY BENEFITS EXP&EXP RECOVERY-COBRA	77,828.49			77,828.49
001.8600.5023100	MHC EMPLOY BENEFITS EMP BEN-GROUP LIFE	20,721.78			20,721.78
001.8600.5024000	MHC EMPLOY BENEFITS EMP BEN-POST RETIREMENT	(134,103.84)			(134,103.84)
001.8600.5024100	MHC EMPLOY BENEFITS EMP BEN-IMPUTED INCOME	(732.65)			(732.65)
001.8600.5024700	MHC EMPLOY BENEFITS HEALTH INSURANCE	(700,167.27)			(700,167.27)
001.8600.5024800	MHC EMPLOY BENEFITS DENTAL INSURANCE	(188,909.04)			(188,909.04)
001.8600.5025000	MHC EMPLOY BENEFITS LIFE INSURANCE - DEPENDEN	2,647.29			2,647.29
001.8600.5025700	MHC EMPLOY BENEFITS EXEC EX LTD	563.64			563.64
001.8600.5000108	MHC EMPLOY BENEFITS EMP BENEFITS BROKERS FEES	60,382.32			60,382.32
001.8600.6001000	MHC EMPLOY BENEFITS EDUCATION-TUITION	69,160.96			69,160.96
001.8700.6800000	MHC DEPRECIATION DEPRECIATION	1,908,382.91		(1,908,383.47)	(0.56)
001.9900.9990000	MHC YR END P&L CLOS YEAR END P&L CLOSE	(1,182,151.50)			(1,182,151.50)
7A.10	Land Improvements SNF Only	0.00		170,449.00	170,449.00
7B.10	Building & Building Improvements SNF Only	0.00		1,651,471.00	1,651,471.00
7C.10	Non-movable SNF Only	0.00		164,919.00	164,919.00
7D.10	Movable SNF Only	0.00		508,429.00	508,429.00
Marcum 101	Administrator Salary	0.00		231,987.32	231,987.32
Marcum 102	Assistant Administrator Salary	0.00		123,127.22	123,127.22
Total		0.00		0.00	0.00
Net (Income) Loss					

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A] Salaries and Wages					
Subgroup : [2.43] Administrators - Equivalent Days w/ Independant Living					
Marcum 101	Administrator Salary	0.00		231,987.32	231,987.32
			RJE - 1	231,987.32	
		<u>0.00</u>		<u>231,987.32</u>	<u>231,987.32</u>
Subtotal [2.43] Administrators - Equivalent Days w/ Independant Living					
Subgroup : [3] Assistant Administrator					
Marcum 102	Assistant Administrator Salary	0.00		123,127.22	123,127.22
			RJE - 1	123,127.22	
		<u>0.00</u>		<u>123,127.22</u>	<u>123,127.22</u>
Subtotal [3] Assistant Administrator					
Subgroup : [4.19] Other Admin - Salary %					
001.8000.5000001	MHC ADMINISTRATION S&W-PRODUCTIVE	574,785.30		(355,114.54)	219,670.76
			RJE - 1	(355,114.54)	
001.8000.5000002	MHC ADMINISTRATION S&W-PAID TIME OFF	91,441.28		0.00	91,441.28
001.8000.5000003	MHC ADMINISTRATION S&W-OVERTIME	292.28		0.00	292.28
001.8000.5000004	MHC ADMINISTRATION S&W-PREMIUM/OTHER	4,055.01		0.00	4,055.01
001.8000.5018009	MHC ADMINISTRATION SEVERANCE	274,155.20		0.00	274,155.20
001.8000.5018990	MHC ADMINISTRATION VACATION ACCRUAL	11,271.64		0.00	11,271.64
001.8150.5000001	MHC HUMAN RESOURCES S&W-PRODUCTIVE	173.36		0.00	173.36
001.8150.5000003	MHC HUMAN RESOURCES S&W-OVERTIME	83.77		0.00	83.77
001.8150.5000108	MHC HUMAN RESOURCES LONGEVITY BONUS	136,650.00		0.00	136,650.00
		<u>1,092,907.84</u>		<u>(355,114.54)</u>	<u>737,793.30</u>
Subtotal [4.19] Other Admin - Salary %					
Subgroup : [4.30] Other Administrative Salaries - Number of Communication Driver					
001.8200.5000001	MHC SWITCHBOARD S&W-PRODUCTIVE	142,366.00		0.00	142,366.00
001.8200.5000002	MHC SWITCHBOARD S&W-PAID TIME OFF	13,192.30		0.00	13,192.30
001.8200.5000003	MHC SWITCHBOARD S&W-OVERTIME	3,611.36		0.00	3,611.36
001.8200.5000004	MHC SWITCHBOARD S&W-PREMIUM/OTHER	11,232.99		0.00	11,232.99
001.8200.5000019	MHC SWITCHBOARD EDUCATION	903.82		0.00	903.82
		<u>171,306.47</u>		<u>0.00</u>	<u>171,306.47</u>
Subtotal [4.30] Other Administrative Salaries - Number of Communication Driver					
Subgroup : [4.34] Other Administrative Salaries - Admissions					
001.8450.5000001	MHC ADMISSIONS S&W-PRODUCTIVE	268,255.46		0.00	268,255.46
001.8450.5000002	MHC ADMISSIONS S&W-PAID TIME OFF	27,462.83		0.00	27,462.83
001.8450.5000003	MHC ADMISSIONS S&W-OVERTIME	1,105.43		0.00	1,105.43
001.8450.5000004	MHC ADMISSIONS S&W-PREMIUM/OTHER	22,459.40		0.00	22,459.40
		<u>319,283.12</u>		<u>0.00</u>	<u>319,283.12</u>
Subtotal [4.34] Other Administrative Salaries - Admissions					
Subgroup : [5C.3] Dietary Workers - Meals					
001.7000.5000001	MHC FOOD SERVICE S&W-PRODUCTIVE	1,599,102.87		0.00	1,599,102.87
001.7000.5000002	MHC FOOD SERVICE S&W-PAID TIME OFF	167,911.31		0.00	167,911.31
001.7000.5000003	MHC FOOD SERVICE S&W-OVERTIME	94,902.37		0.00	94,902.37
001.7000.5000004	MHC FOOD SERVICE S&W-PREMIUM/OTHER	85,188.48		0.00	85,188.48
001.7000.5000019	MHC FOOD SERVICE EDUCATION	5,636.77		0.00	5,636.77
001.7000.5000108	MHC FOOD SERVICE LONGEVITY BONUS	525.00		0.00	525.00
001.7000.5010100	MHC FOOD SERVICE S&W-RETRO ADJUSTMENT	98.48		0.00	98.48
		<u>1,953,365.28</u>		<u>0.00</u>	<u>1,953,365.28</u>
Subtotal [5C.3] Dietary Workers - Meals					
Subgroup : [6B.4] Other Housekeeping Workers - Houskeeping hours					
001.7100.5000001	MHC ENVIR SVCS S&W-PRODUCTIVE	1,040,947.97		0.00	1,040,947.97
001.7100.5000002	MHC ENVIR SVCS S&W-PAID TIME OFF	121,764.68		0.00	121,764.68
001.7100.5000003	MHC ENVIR SVCS S&W-OVERTIME	33,601.67		0.00	33,601.67
001.7100.5000004	MHC ENVIR SVCS S&W-PREMIUM/OTHER	36,612.33		0.00	36,612.33
001.7100.5000019	MHC ENVIR SVCS EDUCATION	1,082.82		0.00	1,082.82
001.7100.5018009	MHC ENVIR SVCS SEVERANCE	1,768.80		0.00	1,768.80
		<u>1,235,778.27</u>		<u>0.00</u>	<u>1,235,778.27</u>
Subtotal [6B.4] Other Housekeeping Workers - Houskeeping hours					
Subgroup : [7B.2] Other Maintenance Workers - Square Footage-MHC Campus					
001.7350.5000001	MHC FACILITY MNGT S&W-PRODUCTIVE	365,684.73		0.00	365,684.73
001.7350.5000002	MHC FACILITY MNGT S&W-PAID TIME OFF	52,743.07		0.00	52,743.07
001.7350.5000003	MHC FACILITY MNGT S&W-OVERTIME	11,250.31		0.00	11,250.31
001.7350.5000004	MHC FACILITY MNGT S&W-PREMIUM/OTHER	11,777.39		0.00	11,777.39
001.7350.5000019	MHC FACILITY MNGT EDUCATION	294.00		0.00	294.00
001.7450.5000001	MHC POWER HOUSE S&W-PRODUCTIVE	225,540.78		0.00	225,540.78
001.7450.5000002	MHC POWER HOUSE S&W-PAID TIME OFF	30,099.88		0.00	30,099.88

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Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.7450.5000003	MHC POWER HOUSE S&W-OVERTIME	28,991.22		0.00	28,991.22
001.7450.5000004	MHC POWER HOUSE S&W-PREMIUM/OTHER	14,337.90		0.00	14,337.90
001.7450.5000019	MHC POWER HOUSE EDUCATION	216.17		0.00	216.17
Subtotal [7B.2] Other Maintenance Workers - Square Footage-MHC Campus		740,935.45		0.00	740,935.45
Subgroup : [8B.5] Other Laundry Workers - Pounds					
001.7200.5000001	MHC LAUNDRY/LINEN S&W-PRODUCTIVE	689,766.95		0.00	689,766.95
001.7200.5000002	MHC LAUNDRY/LINEN S&W-PAID TIME OFF	92,908.20		0.00	92,908.20
001.7200.5000003	MHC LAUNDRY/LINEN S&W-OVERTIME	51,903.56		0.00	51,903.56
001.7200.5000004	MHC LAUNDRY/LINEN S&W-PREMIUM/OTHER	34,277.07		0.00	34,277.07
001.7200.5000019	MHC LAUNDRY/LINEN EDUCATION	636.37		0.00	636.37
Subtotal [8B.5] Other Laundry Workers - Pounds		869,492.15		0.00	869,492.15
Subgroup : [9.22] Barber and Beautician Services Non-Reimb					
001.6250.5000001	MHC HAIR SALON S&W-PRODUCTIVE	81,921.00		0.00	81,921.00
001.6250.5000002	MHC HAIR SALON S&W-PAID TIME OFF	14,455.20		0.00	14,455.20
001.6250.5000003	MHC HAIR SALON S&W-OVERTIME	50.72		0.00	50.72
001.6250.5000019	MHC HAIR SALON EDUCATION	(55.68)		0.00	(55.68)
001.6250.5001401	MHC HAIR SALON S&W-CNA 1 PRODUCTIVE	181.24		0.00	181.24
001.6250.5018009	MHC HAIR SALON SEVERANCE	26,024.40		0.00	26,024.40
Subtotal [9.22] Barber and Beautician Services Non-Reimb		122,576.88		0.00	122,576.88
Subgroup : [10.24] Protective Services Security Coverage					
001.7600.5000001	MHC SECURITY S&W-PRODUCTIVE	182,455.11		0.00	182,455.11
001.7600.5000002	MHC SECURITY S&W-PAID TIME OFF	30,068.77		0.00	30,068.77
001.7600.5000003	MHC SECURITY S&W-OVERTIME	5,875.43		0.00	5,875.43
001.7600.5000004	MHC SECURITY S&W-PREMIUM/OTHER	12,512.34		0.00	12,512.34
001.7600.5000019	MHC SECURITY EDUCATION	924.77		0.00	924.77
001.7600.5010100	MHC SECURITY S&W-RETRO ADJUSTMENT	45.20		0.00	45.20
Subtotal [10.24] Protective Services Security Coverage		231,881.62		0.00	231,881.62
Subgroup : [12A.19] Director of Nurses/Assistant Director - Salary %					
001.8000.5000105	MHC ADMINISTRATION PERFORMANCE BONUS	54,226.36		230,590.40	284,816.76
Subtotal [12A.19] Director of Nurses/Assistant Director - Salary %		54,226.36	RJE - 1	230,590.40	284,816.76
Subgroup : [12B1.10] RNs - Direct Care - SNF Only					
001.5160.5000101	MHC 2 WOOSTER RN-SUPERVISORY-PRODUCTIVE	76,776.16		0.00	76,776.16
001.5160.5000102	MHC 2 WOOSTER S&W-RN SUP-PAID TIME OFF	14,533.23		0.00	14,533.23
001.5160.5000104	MHC 2 WOOSTER S&W-RN SUP-PREMIUM/OTHER	1,662.50		0.00	1,662.50
001.5160.5000201	MHC 2 WOOSTER S&W-RN-CHARGE PRODUCTIVE	130,994.02		0.00	130,994.02
001.5160.5000202	MHC 2 WOOSTER S&W-RN CHG-PAID TIME OFF	15,387.80		0.00	15,387.80
001.5160.5000203	MHC 2 WOOSTER S&W-RN-CHARGE-OVERTIME	3,469.98		0.00	3,469.98
001.5160.5000204	MHC 2 WOOSTER S&W-RN CHG PREMIUM/OTHER	9,017.13		0.00	9,017.13
001.5160.5000209	MHC 2 WOOSTER EDUCATION RN	1,021.51		0.00	1,021.51
001.5170.5000104	MHC 3 WOOSTER S&W-RN SUP-PREMIUM/OTHER	175.00		0.00	175.00
001.5170.5000201	MHC 3 WOOSTER S&W-RN-CHARGE PRODUCTIVE	44,570.61		0.00	44,570.61
001.5170.5000203	MHC 3 WOOSTER S&W-RN-CHARGE-OVERTIME	4,533.94		0.00	4,533.94
001.5170.5000204	MHC 3 WOOSTER S&W-RN CHG PREMIUM/OTHER	3,889.40		0.00	3,889.40
001.5180.5000201	MHC 4 WOOSTER S&W-RN-CHARGE PRODUCTIVE	362,817.42		0.00	362,817.42
001.5180.5000202	MHC 4 WOOSTER S&W-RN CHG-PAID TIME OFF	45,672.07		0.00	45,672.07
001.5180.5000203	MHC 4 WOOSTER S&W-RN-CHARGE-OVERTIME	15,760.91		0.00	15,760.91
001.5180.5000204	MHC 4 WOOSTER S&W-RN CHG PREMIUM/OTHER	30,551.42		0.00	30,551.42
001.5180.5000209	MHC 4 WOOSTER EDUCATION RN	1,463.00		0.00	1,463.00
001.5200.5000101	MHC 4 RAMAGE RN-SUPERVISORY-PRODUCTIVE	72,151.24		0.00	72,151.24
001.5200.5000102	MHC 4 RAMAGE S&W-RN SUP-PAID TIME OFF	9,714.32		0.00	9,714.32
001.5200.5000104	MHC 4 RAMAGE S&W-RN SUP-PREMIUM/OTHER	4,601.55		0.00	4,601.55
001.5200.5000109	MHC 4 RAMAGE EDUCATION RN SPRV	117.81		0.00	117.81
001.5200.5000201	MHC 4 RAMAGE S&W-RN-CHARGE PRODUCTIVE	268,405.46		0.00	268,405.46
001.5200.5000202	MHC 4 RAMAGE S&W-RN CHG-PAID TIME OFF	18,838.37		0.00	18,838.37
001.5200.5000203	MHC 4 RAMAGE S&W-RN-CHARGE-OVERTIME	7,797.49		0.00	7,797.49
001.5200.5000204	MHC 4 RAMAGE S&W-RN CHG PREMIUM/OTHER	21,714.63		0.00	21,714.63
001.5200.5000209	MHC 4 RAMAGE EDUCATION RN	4,728.56		0.00	4,728.56
001.5200.5010100	MHC 4 RAMAGE S&W-RETRO ADJUSTMENT	0.90		0.00	0.90
001.5250.5000101	MHC 3 CENTRAL RN-SUPERVISORY-PRODUCTIVE	1,705.32		0.00	1,705.32
001.5250.5000104	MHC 3 CENTRAL S&W-RN SUP-PREMIUM/OTHER	127.75		0.00	127.75
001.5250.5000201	MHC 3 CENTRAL S&W-RN-CHARGE PRODUCTIVE	105,407.87		0.00	105,407.87
001.5250.5000202	MHC 3 CENTRAL S&W-RN CHG-PAID TIME OFF	10,027.19		0.00	10,027.19
001.5250.5000203	MHC 3 CENTRAL S&W-RN-CHARGE-OVERTIME	2,625.04		0.00	2,625.04

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Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5250.5000204	MHC 3 CENTRAL S&W-RN CHG PREMIUM/OTHER	8,114.93		0.00	8,114.93
001.5255.5000101	MHC 4 CENTRAL RN-SUPERVISORY-PRODUCTIVE	1,899.30		0.00	1,899.30
001.5255.5000104	MHC 4 CENTRAL S&W-RN SUP-PREMIUM/OTHER	120.93		0.00	120.93
001.5255.5000201	MHC 4 CENTRAL S&W-RN-CHARGE PRODUCTIVE	53,791.85		0.00	53,791.85
001.5255.5000202	MHC 4 CENTRAL S&W-RN-CHG-PAID TIME OFF	7,084.36		0.00	7,084.36
001.5255.5000203	MHC 4 CENTRAL S&W-RN-CHARGE-OVERTIME	3,116.15		0.00	3,116.15
001.5255.5000204	MHC 4 CENTRAL S&W-RN CHG PREMIUM/OTHER	4,800.71		0.00	4,800.71
001.5260.5000001	MHC 2 RAMAGE S&W-PRODUCTIVE	84,130.81		0.00	84,130.81
001.5260.5000002	MHC 2 RAMAGE S&W-PAID TIME OFF	9,718.96		0.00	9,718.96
001.5260.5000003	MHC 2 RAMAGE S&W-OVERTIME	895.54		0.00	895.54
001.5260.5000004	MHC 2 RAMAGE S&W-PREMIUM/OTHER	2,988.81		0.00	2,988.81
001.5260.5000101	MHC 2 RAMAGE RN-SUPERVISORY-PRODUCTIVE	64,231.56		0.00	64,231.56
001.5260.5000102	MHC 2 RAMAGE S&W-RN SUP-PAID TIME OFF	16,564.63		0.00	16,564.63
001.5260.5000104	MHC 2 RAMAGE S&W-RN SUP-PREMIUM/OTHER	3,936.32		0.00	3,936.32
001.5260.5000201	MHC 2 RAMAGE S&W-RN-CHARGE PRODUCTIVE	640,044.15		0.00	640,044.15
001.5260.5000202	MHC 2 RAMAGE S&W-RN CHG-PAID TIME OFF	76,476.59		0.00	76,476.59
001.5260.5000203	MHC 2 RAMAGE S&W-RN-CHARGE-OVERTIME	59,677.65		0.00	59,677.65
001.5260.5000204	MHC 2 RAMAGE S&W-RN CHG PREMIUM/OTHER	52,030.83		0.00	52,030.83
001.5260.5000209	MHC 2 RAMAGE EDUCATION RN	11,147.42		0.00	11,147.42
001.5270.5000101	MHC 6 RAMAGE RN-SUPERVISORY-PRODUCTIVE	62,912.09		0.00	62,912.09
001.5270.5000102	MHC 6 RAMAGE S&W-RN SUP-PAID TIME OFF	14,042.69		0.00	14,042.69
001.5270.5000104	MHC 6 RAMAGE S&W-RN SUP-PREMIUM/OTHER	1,050.00		0.00	1,050.00
001.5270.5000201	MHC 6 RAMAGE S&W-RN-CHARGE PRODUCTIVE	351,192.03		0.00	351,192.03
001.5270.5000202	MHC 6 RAMAGE S&W-RN CHG-PAID TIME OFF	52,597.98		0.00	52,597.98
001.5270.5000203	MHC 6 RAMAGE S&W-RN-CHARGE-OVERTIME	47,241.87		0.00	47,241.87
001.5270.5000204	MHC 6 RAMAGE S&W-RN CHG PREMIUM/OTHER	31,145.55		0.00	31,145.55
001.5270.5000209	MHC 6 RAMAGE EDUCATION RN	3,920.21		0.00	3,920.21
001.5280.5000101	MHC 5 RAMAGE RN-SUPERVISORY-PRODUCTIVE	74,520.74		0.00	74,520.74
001.5280.5000102	MHC 5 RAMAGE S&W-RN SUP-PAID TIME OFF	10,559.03		0.00	10,559.03
001.5280.5000201	MHC 5 RAMAGE S&W-RN-CHARGE PRODUCTIVE	188,998.09		0.00	188,998.09
001.5280.5000202	MHC 5 RAMAGE S&W-RN CHG-PAID TIME OFF	12,061.71		0.00	12,061.71
001.5280.5000203	MHC 5 RAMAGE S&W-RN-CHARGE-OVERTIME	4,091.62		0.00	4,091.62
001.5280.5000204	MHC 5 RAMAGE S&W-RN CHG PREMIUM/OTHER	16,892.31		0.00	16,892.31
001.5280.5000209	MHC 5 RAMAGE EDUCATION RN	5,555.62		0.00	5,555.62
001.5290.5000101	MHC 3 RAMAGE RN-SUPERVISORY-PRODUCTIVE	68,303.21		0.00	68,303.21
001.5290.5000102	MHC 3 RAMAGE S&W-RN SUP-PAID TIME OFF	13,162.73		0.00	13,162.73
001.5290.5000104	MHC 3 RAMAGE S&W-RN SUP-PREMIUM/OTHER	1,925.00		0.00	1,925.00
001.5290.5000201	MHC 3 RAMAGE S&W-RN-CHARGE PRODUCTIVE	122,431.78		0.00	122,431.78
001.5290.5000202	MHC 3 RAMAGE S&W-RN CHG-PAID TIME OFF	12,374.69		0.00	12,374.69
001.5290.5000203	MHC 3 RAMAGE S&W-RN-CHARGE-OVERTIME	9,162.46		0.00	9,162.46
001.5290.5000204	MHC 3 RAMAGE S&W-RN CHG PREMIUM/OTHER	11,419.06		0.00	11,419.06
001.5290.5000209	MHC 3 RAMAGE EDUCATION RN	2,548.17		0.00	2,548.17
Subtotal [12B1.10] RNs - Direct Care - SNF Only		3,509,139.74		0.00	3,509,139.74
Subgroup : [12B1.12] RNs - Direct Care - CDH Only					
001.5110.5000101	MHC 3 STURG ACU RN-SUPERVISORY-PRODUCTIVE	791.01		0.00	791.01
001.5110.5000104	MHC 3 STURG ACU S&W-RN SUP-PREMIUM/OTHER	143.04		0.00	143.04
001.5110.5000201	MHC 3 STURG ACU S&W-RN-CHARGE PRODUCTIVE	596,811.26		0.00	596,811.26
001.5110.5000202	MHC 3 STURG ACU S&W-RN CHG-PAID TIME OFF	101,168.19		0.00	101,168.19
001.5110.5000203	MHC 3 STURG ACU S&W-RN-CHARGE-OVERTIME	35,021.24		0.00	35,021.24
001.5110.5000204	MHC 3 STURG ACU S&W-RN CHG PREMIUM/OTHER	46,875.62		0.00	46,875.62
001.5110.5000209	MHC 3 STURG ACU EDUCATION RN	6,591.81		0.00	6,591.81
001.5120.5000101	MHC 4 STURG GMPP RN-SUPERVISORY-PRODUCTIVE	208,753.63		0.00	208,753.63
001.5120.5000102	MHC 4 STURG GMPP S&W-RN SUP-PAID TIME OFF	23,059.37		0.00	23,059.37
001.5120.5000103	MHC 4 STURG GMPP S&W-RN SUP-OVERTIME	4,911.21		0.00	4,911.21
001.5120.5000104	MHC 4 STURG GMPP S&W-RN SUP-PREMIUM/OTHER	13,811.58		0.00	13,811.58
001.5120.5000109	MHC 4 STURG GMPP EDUCATION RN SPRV	1,293.05		0.00	1,293.05
001.5120.5000201	MHC 4 STURG GMPP S&W-RN-CHARGE PRODUCTIVE	450,810.66		0.00	450,810.66
001.5120.5000202	MHC 4 STURG GMPP S&W-RN CHG-PAID TIME OFF	61,284.91		0.00	61,284.91
001.5120.5000203	MHC 4 STURG GMPP S&W-RN-CHARGE-OVERTIME	26,950.83		0.00	26,950.83
001.5120.5000204	MHC 4 STURG GMPP S&W-RN CHG PREMIUM/OTHER	36,808.95		0.00	36,808.95
001.5120.5000209	MHC 4 STURG GMPP EDUCATION RN	4,278.26		0.00	4,278.26
001.5120.5018000	MHC 4 STURG GMPP S&W-SALARY DOLLARS TRANSF	(124.33)		0.00	(124.33)
Subtotal [12B1.12] RNs - Direct Care - CDH Only		1,619,040.29		0.00	1,619,040.29
Subgroup : [12B2.26] RNs - Administrative - Nursing Salary					
001.5030.5001401	MHC NURSING SUPPORT S&W-CNA 1 PRODUCTIVE	52,591.81		0.00	52,591.81
001.5030.5001402	MHC NURSING SUPPORT S&W-CNA 1 PAID TIME OFF	6,296.88		0.00	6,296.88
001.5030.5001403	MHC NURSING SUPPORT S&W-CNA 1 OVERTIME	3,394.46		0.00	3,394.46

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5030.5001404	MHC NURSING SUPPORT S&W-CNA 1 PREMIUM/OTHER	2,811.76		0.00	2,811.76
Subtotal [12B2.26] RNs - Administrative - Nursing Salary		65,094.91		0.00	65,094.91
Subgroup : [12B2.14] RNs - Administrative - Nursing Salary-CCH,RHNS,AHU,GMP					
001.5000.5000001	MHC NURSING ADMIN S&W-PRODUCTIVE	553,102.85		(230,590.40)	322,512.45
			RJE - 1	(230,590.40)	
001.5000.5000002	MHC NURSING ADMIN S&W-PAID TIME OFF	89,665.97		0.00	89,665.97
001.5000.5000003	MHC NURSING ADMIN S&W-OVERTIME	13,928.62		0.00	13,928.62
001.5000.5000004	MHC NURSING ADMIN S&W-PREMIUM/OTHER	35,470.75		0.00	35,470.75
001.5000.5000019	MHC NURSING ADMIN EDUCATION	1,102.58		0.00	1,102.58
001.5000.5000101	MHC NURSING ADMIN RN-SUPERVISORY-PRODUCTIVE	458,072.61		0.00	458,072.61
001.5000.5000102	MHC NURSING ADMIN S&W-RN SUP-PAID TIME OFF	45,158.30		0.00	45,158.30
001.5000.5000103	MHC NURSING ADMIN S&W-RN SUP-OVERTIME	370.18		0.00	370.18
001.5000.5000104	MHC NURSING ADMIN S&W-RN SUP-PREMIUM/OTHER	54,370.19		0.00	54,370.19
001.5000.5000108	MHC NURSING ADMIN LONGEVITY BONUS	525.00		0.00	525.00
001.5000.5000109	MHC NURSING ADMIN EDUCATION RN SPRV	2,289.84		0.00	2,289.84
001.5000.5000201	MHC NURSING ADMIN S&W-RN-CHARGE PRODUCTIVE	72,606.21		0.00	72,606.21
001.5000.5000202	MHC NURSING ADMIN S&W-RN CHG-PAID TIME OFF	8,812.22		0.00	8,812.22
001.5000.5000203	MHC NURSING ADMIN S&W-RN-CHARGE-OVERTIME	7,321.92		0.00	7,321.92
001.5000.5000204	MHC NURSING ADMIN S&W-RN CHG PREMIUM/OTHER	5,409.70		0.00	5,409.70
001.5000.5000209	MHC NURSING ADMIN EDUCATION RN	437.00		0.00	437.00
001.5000.5010100	MHC NURSING ADMIN S&W-RETRO ADJUSTMENT	661.71		0.00	661.71
001.5000.5018009	MHC NURSING ADMIN SEVERANCE	10,867.20		0.00	10,867.20
Subtotal [12B2.14] RNs - Administrative - Nursing Salary-CCH,RHNS,AHU,GMP		1,360,172.85		(230,590.40)	1,129,582.45
Subgroup : [12C1.10] LPNs - Direct Care - SNF Only					
001.5160.5000401	MHC 2 WOOSTER S&W-LPN PRODUCTIVE	118,821.20		0.00	118,821.20
001.5160.5000402	MHC 2 WOOSTER S&W-LPN PAID TIME OFF	22,011.29		0.00	22,011.29
001.5160.5000403	MHC 2 WOOSTER S&W-LPN OVERTIME	7,619.40		0.00	7,619.40
001.5160.5000404	MHC 2 WOOSTER S&W-LPN PREMIUM/OTHER	8,661.96		0.00	8,661.96
001.5170.5000401	MHC 3 WOOSTER S&W-LPN PRODUCTIVE	228,296.65		0.00	228,296.65
001.5170.5000402	MHC 3 WOOSTER S&W-LPN PAID TIME OFF	30,291.21		0.00	30,291.21
001.5170.5000403	MHC 3 WOOSTER S&W-LPN OVERTIME	5,507.97		0.00	5,507.97
001.5170.5000404	MHC 3 WOOSTER S&W-LPN PREMIUM/OTHER	14,681.87		0.00	14,681.87
001.5180.5000401	MHC 4 WOOSTER S&W-LPN PRODUCTIVE	68,822.74		0.00	68,822.74
001.5180.5000402	MHC 4 WOOSTER S&W-LPN PAID TIME OFF	4,494.98		0.00	4,494.98
001.5180.5000403	MHC 4 WOOSTER S&W-LPN OVERTIME	2,317.91		0.00	2,317.91
001.5180.5000404	MHC 4 WOOSTER S&W-LPN PREMIUM/OTHER	3,835.61		0.00	3,835.61
001.5180.5000409	MHC 4 WOOSTER EDUCATION LPNS	158.62		0.00	158.62
001.5200.5000401	MHC 4 RAMAGE S&W-LPN PRODUCTIVE	243,846.62		0.00	243,846.62
001.5200.5000402	MHC 4 RAMAGE S&W-LPN PAID TIME OFF	34,071.76		0.00	34,071.76
001.5200.5000403	MHC 4 RAMAGE S&W-LPN OVERTIME	31,844.71		0.00	31,844.71
001.5200.5000404	MHC 4 RAMAGE S&W-LPN PREMIUM/OTHER	19,505.47		0.00	19,505.47
001.5200.5000409	MHC 4 RAMAGE EDUCATION LPNS	1,803.66		0.00	1,803.66
001.5250.5000401	MHC 3 CENTRAL S&W-LPN PRODUCTIVE	159,944.83		0.00	159,944.83
001.5250.5000402	MHC 3 CENTRAL S&W-LPN PAID TIME OFF	28,335.11		0.00	28,335.11
001.5250.5000403	MHC 3 CENTRAL S&W-LPN OVERTIME	9,343.08		0.00	9,343.08
001.5250.5000404	MHC 3 CENTRAL S&W-LPN PREMIUM/OTHER	10,494.79		0.00	10,494.79
001.5255.5000401	MHC 4 CENTRAL S&W-LPN PRODUCTIVE	216,580.48		0.00	216,580.48
001.5255.5000402	MHC 4 CENTRAL S&W-LPN PAID TIME OFF	37,209.59		0.00	37,209.59
001.5255.5000403	MHC 4 CENTRAL S&W-LPN OVERTIME	1,455.05		0.00	1,455.05
001.5255.5000404	MHC 4 CENTRAL S&W-LPN PREMIUM/OTHER	17,269.49		0.00	17,269.49
001.5260.5000401	MHC 2 RAMAGE S&W-LPN PRODUCTIVE	130,686.69		0.00	130,686.69
001.5260.5000402	MHC 2 RAMAGE S&W-LPN PAID TIME OFF	12,299.74		0.00	12,299.74
001.5260.5000403	MHC 2 RAMAGE S&W-LPN OVERTIME	18,905.72		0.00	18,905.72
001.5260.5000404	MHC 2 RAMAGE S&W-LPN PREMIUM/OTHER	9,845.29		0.00	9,845.29
001.5260.5000409	MHC 2 RAMAGE EDUCATION LPNS	817.02		0.00	817.02
001.5270.5000401	MHC 6 RAMAGE S&W-LPN PRODUCTIVE	142,667.00		0.00	142,667.00
001.5270.5000402	MHC 6 RAMAGE S&W-LPN PAID TIME OFF	17,292.34		0.00	17,292.34
001.5270.5000403	MHC 6 RAMAGE S&W-LPN OVERTIME	5,547.31		0.00	5,547.31
001.5270.5000404	MHC 6 RAMAGE S&W-LPN PREMIUM/OTHER	10,987.99		0.00	10,987.99
001.5270.5000409	MHC 6 RAMAGE EDUCATION LPNS	5,032.73		0.00	5,032.73
001.5280.5000401	MHC 5 RAMAGE S&W-LPN PRODUCTIVE	282,658.26		0.00	282,658.26
001.5280.5000402	MHC 5 RAMAGE S&W-LPN PAID TIME OFF	31,946.39		0.00	31,946.39
001.5280.5000403	MHC 5 RAMAGE S&W-LPN OVERTIME	21,526.06		0.00	21,526.06
001.5280.5000404	MHC 5 RAMAGE S&W-LPN PREMIUM/OTHER	20,101.56		0.00	20,101.56
001.5280.5000409	MHC 5 RAMAGE EDUCATION LPNS	487.19		0.00	487.19
001.5290.5000401	MHC 3 RAMAGE S&W-LPN PRODUCTIVE	321,061.32		0.00	321,061.32
001.5290.5000402	MHC 3 RAMAGE S&W-LPN PAID TIME OFF	50,877.38		0.00	50,877.38

Client: **Masonicare Heath Center of Wallingford**
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 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5290.5000403	MHC 3 RAMAGE S&W-LPN OVERTIME	41,066.27		0.00	41,066.27
001.5290.5000404	MHC 3 RAMAGE S&W-LPN PREMIUM/OTHER	26,162.27		0.00	26,162.27
001.5290.5000409	MHC 3 RAMAGE EDUCATION LPNS	3,791.95		0.00	3,791.95
Subtotal [12C1.10] LPNs - Direct Care - SNF Only		2,480,986.55		0.00	2,480,986.55
Subgroup : [12C1.12] LPNs - Direct Care - CDH Only					
001.5110.5000401	MHC 3 STURG ACU S&W-LPN PRODUCTIVE	10,020.16		0.00	10,020.16
001.5110.5000403	MHC 3 STURG ACU S&W-LPN OVERTIME	5,169.08		0.00	5,169.08
001.5110.5000404	MHC 3 STURG ACU S&W-LPN PREMIUM/OTHER	1,138.61		0.00	1,138.61
001.5120.5000401	MHC 4 STURG GMPP S&W-LPN PRODUCTIVE	217,923.84		0.00	217,923.84
001.5120.5000402	MHC 4 STURG GMPP S&W-LPN PAID TIME OFF	37,685.13		0.00	37,685.13
001.5120.5000403	MHC 4 STURG GMPP S&W-LPN OVERTIME	32,583.76		0.00	32,583.76
001.5120.5000404	MHC 4 STURG GMPP S&W-LPN PREMIUM/OTHER	21,863.33		0.00	21,863.33
001.5120.5000409	MHC 4 STURG GMPP EDUCATION LPNS	1,149.53		0.00	1,149.53
Subtotal [12C1.12] LPNs - Direct Care - CDH Only		327,533.44		0.00	327,533.44
Subgroup : [12C1.13] LPNs - Direct Care - RCH Only					
001.7900.5000401	MHC WRIGHT RESIDENC S&W-LPN PRODUCTIVE	55,813.51		0.00	55,813.51
001.7900.5000402	MHC WRIGHT RESIDENC S&W-LPN PAID TIME OFF	6,777.92		0.00	6,777.92
001.7900.5000403	MHC WRIGHT RESIDENC S&W-LPN OVERTIME	111.28		0.00	111.28
001.7900.5000404	MHC WRIGHT RESIDENC S&W-LPN PREMIUM/OTHER	6.38		0.00	6.38
Subtotal [12C1.13] LPNs - Direct Care - RCH Only		62,709.09		0.00	62,709.09
Subgroup : [12D.10] Aides and Attendants - SNF Only					
001.5160.5000019	MHC 2 WOOSTER EDUCATION	935.24		0.00	935.24
001.5160.5001401	MHC 2 WOOSTER S&W-CNA 1 PRODUCTIVE	513,061.78		0.00	513,061.78
001.5160.5001402	MHC 2 WOOSTER S&W-CNA 1 PAID TIME OFF	59,802.52		0.00	59,802.52
001.5160.5001403	MHC 2 WOOSTER S&W-CNA 1 OVERTIME	23,899.53		0.00	23,899.53
001.5160.5001404	MHC 2 WOOSTER S&W-CNA 1 PREMIUM/OTHER	56,423.78		0.00	56,423.78
001.5160.5001409	MHC 2 WOOSTER EDUCATION CNAS	371.24		0.00	371.24
001.5160.5001701	MHC 2 WOOSTER RESIDENT CARE ASST PRODUC	287.18		0.00	287.18
001.5160.5001704	MHC 2 WOOSTER RESIDENT CARE ASST PREM	11.25		0.00	11.25
001.5160.5005404	MHC 2 WOOSTER S&W-HHL HMAKER PREM/OTHER	162.41		0.00	162.41
001.5160.5010100	MHC 2 WOOSTER S&W-RETRO ADJUSTMENT	299.62		0.00	299.62
001.5170.5001401	MHC 3 WOOSTER S&W-CNA 1 PRODUCTIVE	545,441.68		0.00	545,441.68
001.5170.5001402	MHC 3 WOOSTER S&W-CNA 1 PAID TIME OFF	71,000.30		0.00	71,000.30
001.5170.5001403	MHC 3 WOOSTER S&W-CNA 1 OVERTIME	28,399.81		0.00	28,399.81
001.5170.5001404	MHC 3 WOOSTER S&W-CNA 1 PREMIUM/OTHER	42,468.12		0.00	42,468.12
001.5170.5001409	MHC 3 WOOSTER EDUCATION CNAS	788.88		0.00	788.88
001.5170.5001701	MHC 3 WOOSTER RESIDENT CARE ASST PRODUC	318.32		0.00	318.32
001.5170.5001704	MHC 3 WOOSTER RESIDENT CARE ASST PREM	65.93		0.00	65.93
001.5170.5010100	MHC 3 WOOSTER S&W-RETRO ADJUSTMENT	337.40		0.00	337.40
001.5170.5018000	MHC 3 WOOSTER S&W-SALARY DOLLARS TRANSF	124.33		0.00	124.33
001.5180.5000019	MHC 4 WOOSTER EDUCATION	969.80		0.00	969.80
001.5180.5001401	MHC 4 WOOSTER S&W-CNA 1 PRODUCTIVE	245,242.28		0.00	245,242.28
001.5180.5001402	MHC 4 WOOSTER S&W-CNA 1 PAID TIME OFF	23,757.45		0.00	23,757.45
001.5180.5001403	MHC 4 WOOSTER S&W-CNA 1 OVERTIME	11,173.22		0.00	11,173.22
001.5180.5001404	MHC 4 WOOSTER S&W-CNA 1 PREMIUM/OTHER	24,210.27		0.00	24,210.27
001.5180.5001409	MHC 4 WOOSTER EDUCATION CNAS	408.38		0.00	408.38
001.5180.5001701	MHC 4 WOOSTER RESIDENT CARE ASST PRODUC	214.52		0.00	214.52
001.5180.5001704	MHC 4 WOOSTER RESIDENT CARE ASST PREM	18.75		0.00	18.75
001.5180.5005404	MHC 4 WOOSTER S&W-HHL HMAKER PREM/OTHER	89.21		0.00	89.21
001.5180.5010100	MHC 4 WOOSTER S&W-RETRO ADJUSTMENT	0.32		0.00	0.32
001.5200.5001401	MHC 4 RAMAGE S&W-CNA 1 PRODUCTIVE	851,619.30		0.00	851,619.30
001.5200.5001402	MHC 4 RAMAGE S&W-CNA 1 PAID TIME OFF	102,267.11		0.00	102,267.11
001.5200.5001403	MHC 4 RAMAGE S&W-CNA 1 OVERTIME	44,204.81		0.00	44,204.81
001.5200.5001404	MHC 4 RAMAGE S&W-CNA 1 PREMIUM/OTHER	84,712.90		0.00	84,712.90
001.5200.5001409	MHC 4 RAMAGE EDUCATION CNAS	5,187.17		0.00	5,187.17
001.5200.5005404	MHC 4 RAMAGE S&W-HHL HMAKER PREM/OTHER	215.02		0.00	215.02
001.5250.5001401	MHC 3 CENTRAL S&W-CNA 1 PRODUCTIVE	114,522.67		0.00	114,522.67
001.5250.5001402	MHC 3 CENTRAL S&W-CNA 1 PAID TIME OFF	19,299.96		0.00	19,299.96
001.5250.5001403	MHC 3 CENTRAL S&W-CNA 1 OVERTIME	5,125.19		0.00	5,125.19
001.5250.5001404	MHC 3 CENTRAL S&W-CNA 1 PREMIUM/OTHER	12,450.94		0.00	12,450.94
001.5250.5001409	MHC 3 CENTRAL EDUCATION CNAS	393.30		0.00	393.30
001.5250.5001701	MHC 3 CENTRAL RESIDENT CARE ASST PRODUC	58.82		0.00	58.82
001.5250.5001704	MHC 3 CENTRAL RESIDENT CARE ASST PREM	6.00		0.00	6.00
001.5250.5005404	MHC 3 CENTRAL S&W-HHL HMAKER PREM/OTHER	306.53		0.00	306.53
001.5255.5001401	MHC 4 CENTRAL S&W-CNA 1 PRODUCTIVE	60,996.71		0.00	60,996.71

Client: **Masonicare Heath Center of Wallingford**
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 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref#	RJE	FINAL
		9/30/2015			9/30/2015
001.5255.5001402	MHC 4 CENTRAL S&W-CNA 1 PAID TIME OFF	7,926.01		0.00	7,926.01
001.5255.5001403	MHC 4 CENTRAL S&W-CNA 1 OVERTIME	5,006.33		0.00	5,006.33
001.5255.5001404	MHC 4 CENTRAL S&W-CNA 1 PREMIUM/OTHER	5,716.36		0.00	5,716.36
001.5255.5005404	MHC 4 CENTRAL S&W-HHL HMAKER PREM/OTHER	226.46		0.00	226.46
001.5255.5010100	MHC 4 CENTRAL S&W-RETRO ADJUSTMENT	0.49		0.00	0.49
001.5260.5000019	MHC 2 RAMAGE EDUCATION	354.60		0.00	354.60
001.5260.5001401	MHC 2 RAMAGE S&W-CNA 1 PRODUCTIVE	748,995.04		0.00	748,995.04
001.5260.5001402	MHC 2 RAMAGE S&W-CNA 1 PAID TIME OFF	79,494.84		0.00	79,494.84
001.5260.5001403	MHC 2 RAMAGE S&W-CNA 1 OVERTIME	37,846.44		0.00	37,846.44
001.5260.5001404	MHC 2 RAMAGE S&W-CNA 1 PREMIUM/OTHER	77,667.64		0.00	77,667.64
001.5260.5001409	MHC 2 RAMAGE EDUCATION CNAS	4,211.69		0.00	4,211.69
001.5260.5001701	MHC 2 RAMAGE RESIDENT CARE ASST PRODUC	3,227.99		0.00	3,227.99
001.5260.5001702	MHC 2 RAMAGE RESIDENT CARE ASST NON PR	179.82		0.00	179.82
001.5260.5001703	MHC 2 RAMAGE RESIDENT CARE ASST OT	277.79		0.00	277.79
001.5260.5001704	MHC 2 RAMAGE RESIDENT CARE ASST PREM	139.03		0.00	139.03
001.5260.5010100	MHC 2 RAMAGE S&W-RETRO ADJUSTMENT	53.93		0.00	53.93
001.5260.5018000	MHC 2 RAMAGE S&W-SALARY DOLLARS TRANSF	(94.40)		0.00	(94.40)
001.5270.5001401	MHC 6 RAMAGE S&W-CNA 1 PRODUCTIVE	788,607.95		0.00	788,607.95
001.5270.5001402	MHC 6 RAMAGE S&W-CNA 1 PAID TIME OFF	90,021.17		0.00	90,021.17
001.5270.5001403	MHC 6 RAMAGE S&W-CNA 1 OVERTIME	50,823.99		0.00	50,823.99
001.5270.5001404	MHC 6 RAMAGE S&W-CNA 1 PREMIUM/OTHER	83,248.71		0.00	83,248.71
001.5270.5001409	MHC 6 RAMAGE EDUCATION CNAS	1,739.13		0.00	1,739.13
001.5270.5001701	MHC 6 RAMAGE RESIDENT CARE ASST PRODUC	41.52		0.00	41.52
001.5270.5010100	MHC 6 RAMAGE S&W-RETRO ADJUSTMENT	0.63		0.00	0.63
001.5280.5000104	MHC 5 RAMAGE S&W-RN SUP-PREMIUM/OTHER	2,180.50		0.00	2,180.50
001.5280.5001400	MHC 5 RAMAGE S&W-CNA 1	391.16		0.00	391.16
001.5280.5001401	MHC 5 RAMAGE S&W-CNA 1 PRODUCTIVE	867,408.77		0.00	867,408.77
001.5280.5001402	MHC 5 RAMAGE S&W-CNA 1 PAID TIME OFF	109,690.57		0.00	109,690.57
001.5280.5001403	MHC 5 RAMAGE S&W-CNA 1 OVERTIME	66,912.22		0.00	66,912.22
001.5280.5001404	MHC 5 RAMAGE S&W-CNA 1 PREMIUM/OTHER	83,121.94		0.00	83,121.94
001.5280.5001409	MHC 5 RAMAGE EDUCATION CNAS	3,134.69		0.00	3,134.69
001.5280.5010100	MHC 5 RAMAGE S&W-RETRO ADJUSTMENT	67.55		0.00	67.55
001.5290.5001400	MHC 3 RAMAGE S&W-CNA 1	215.03		0.00	215.03
001.5290.5001401	MHC 3 RAMAGE S&W-CNA 1 PRODUCTIVE	944,887.77		0.00	944,887.77
001.5290.5001402	MHC 3 RAMAGE S&W-CNA 1 PAID TIME OFF	125,572.31		0.00	125,572.31
001.5290.5001403	MHC 3 RAMAGE S&W-CNA 1 OVERTIME	38,537.53		0.00	38,537.53
001.5290.5001404	MHC 3 RAMAGE S&W-CNA 1 PREMIUM/OTHER	86,880.60		0.00	86,880.60
001.5290.5001409	MHC 3 RAMAGE EDUCATION CNAS	2,132.07		0.00	2,132.07
001.5290.5001701	MHC 3 RAMAGE RESIDENT CARE ASST PRODUC	759.26		0.00	759.26
001.5290.5001703	MHC 3 RAMAGE RESIDENT CARE ASST OT	59.85		0.00	59.85
001.5290.5001704	MHC 3 RAMAGE RESIDENT CARE ASST PREM	57.81		0.00	57.81
001.5290.5005404	MHC 3 RAMAGE S&W-HHL HMAKER PREM/OTHER	73.20		0.00	73.20
001.5290.5010100	MHC 3 RAMAGE S&W-RETRO ADJUSTMENT	71.22		0.00	71.22
Subtotal [12D.10] Aides and Attendants - SNF Only		7,269,517.16		0.00	7,269,517.16
Subgroup : [12D.12] Aides and Attendants - CDH Only					
001.5110.5001401	MHC 3 STURG ACU S&W-CNA 1 PRODUCTIVE	388,013.55		0.00	388,013.55
001.5110.5001402	MHC 3 STURG ACU S&W-CNA 1 PAID TIME OFF	60,943.31		0.00	60,943.31
001.5110.5001403	MHC 3 STURG ACU S&W-CNA 1 OVERTIME	32,822.63		0.00	32,822.63
001.5110.5001404	MHC 3 STURG ACU S&W-CNA 1 PREMIUM/OTHER	44,719.02		0.00	44,719.02
001.5110.5001409	MHC 3 STURG ACU EDUCATION CNAS	2,151.52		0.00	2,151.52
001.5110.5001701	MHC 3 STURG ACU RESIDENT CARE ASST PRODUC	103.80		0.00	103.80
001.5110.5001704	MHC 3 STURG ACU RESIDENT CARE ASST PREM	26.82		0.00	26.82
001.5120.5001401	MHC 4 STURG GMPP S&W-CNA 1 PRODUCTIVE	839,725.30		0.00	839,725.30
001.5120.5001402	MHC 4 STURG GMPP S&W-CNA 1 PAID TIME OFF	99,398.36		0.00	99,398.36
001.5120.5001403	MHC 4 STURG GMPP S&W-CNA 1 OVERTIME	134,234.19		0.00	134,234.19
001.5120.5001404	MHC 4 STURG GMPP S&W-CNA 1 PREMIUM/OTHER	105,161.54		0.00	105,161.54
001.5120.5001409	MHC 4 STURG GMPP EDUCATION CNAS	6,508.46		0.00	6,508.46
001.5120.5001701	MHC 4 STURG GMPP RESIDENT CARE ASST PRODUC	328.70		0.00	328.70
001.5120.5001704	MHC 4 STURG GMPP RESIDENT CARE ASST PREM	67.06		0.00	67.06
001.5120.5005404	MHC 4 STURG GMPP S&W-HHL HMAKER PREM/OTHER	160.13		0.00	160.13
Subtotal [12D.12] Aides and Attendants - CDH Only		1,714,364.39		0.00	1,714,364.39
Subgroup : [12D.13] Aides and Attendants - RCH Only					
001.7900.5000001	MHC WRIGHT RESIDENC S&W-PRODUCTIVE	34,371.88		0.00	34,371.88
001.7900.5000002	MHC WRIGHT RESIDENC S&W-PAID TIME OFF	4,190.81		0.00	4,190.81
001.7900.5000003	MHC WRIGHT RESIDENC S&W-OVERTIME	690.09		0.00	690.09
001.7900.5001401	MHC WRIGHT RESIDENC S&W-CNA 1 PRODUCTIVE	126.08		0.00	126.08
001.7900.5001404	MHC WRIGHT RESIDENC S&W-CNA 1 PREMIUM/OTHER	12.00		0.00	12.00

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.7900.5001701	MHC WRIGHT RESIDENC RESIDENT CARE ASST PRODUCT	133,634.78		0.00	133,634.78
001.7900.5001702	MHC WRIGHT RESIDENC RESIDENT CARE ASST NON PR	10,421.99		0.00	10,421.99
001.7900.5001703	MHC WRIGHT RESIDENC RESIDENT CARE ASST OT	2,133.80		0.00	2,133.80
001.7900.5001704	MHC WRIGHT RESIDENC RESIDENT CARE ASST PREM	18,860.63		0.00	18,860.63
001.7900.5018000	MHC WRIGHT RESIDENC S&W-SALARY DOLLARS TRANSF	94.40		0.00	94.40
Subtotal [12D.13] Aides and Attendants - RCH Only		204,536.46		0.00	204,536.46
Subgroup : [12E.7] Physical Therapists - PT Treatments					
001.5750.5000001	MHC PHYSICAL THER S&W-PRODUCTIVE	284,293.44		0.00	284,293.44
001.5750.5000002	MHC PHYSICAL THER S&W-PAID TIME OFF	33,299.92		0.00	33,299.92
001.5750.5000003	MHC PHYSICAL THER S&W-OVERTIME	9,941.24		0.00	9,941.24
001.5750.5000004	MHC PHYSICAL THER S&W-PREMIUM/OTHER	2,936.92		0.00	2,936.92
001.5750.5000019	MHC PHYSICAL THER EDUCATION	1,337.44		0.00	1,337.44
001.5750.5000404	MHC PHYSICAL THER S&W-LPN PREMIUM/OTHER	123.40		0.00	123.40
001.5750.5001401	MHC PHYSICAL THER S&W-CNA 1 PRODUCTIVE	37,310.36		0.00	37,310.36
001.5750.5001402	MHC PHYSICAL THER S&W-CNA 1 PAID TIME OFF	3,400.78		0.00	3,400.78
001.5750.5001403	MHC PHYSICAL THER S&W-CNA 1 OVERTIME	6,608.93		0.00	6,608.93
001.5750.5001404	MHC PHYSICAL THER S&W-CNA 1 PREMIUM/OTHER	1,536.09		0.00	1,536.09
001.5750.5001720	MHC PHYSICAL THER PRIMARY CARE PROD	328,994.98		0.00	328,994.98
001.5750.5001721	MHC PHYSICAL THER PRIMARY THERP NONPROD	40,143.79		0.00	40,143.79
001.5750.5001722	MHC PHYSICAL THER PRIMARY CARE MSW OT	8,982.80		0.00	8,982.80
001.5750.5001723	MHC PHYSICAL THER PRIMARY CARE THER PREM	4,478.68		0.00	4,478.68
001.5750.5001724	MHC PHYSICAL THER PT EDUCATION	2,038.55		0.00	2,038.55
001.5750.5010100	MHC PHYSICAL THER S&W-RETRO ADJUSTMENT	783.74		0.00	783.74
001.5786.5000001	MHC MC PT AT CT SPI S&W-PRODUCTIVE	28,603.90		0.00	28,603.90
001.5786.5000002	MHC MC PT AT CT SPI S&W-PAID TIME OFF	5,172.19		0.00	5,172.19
001.5786.5000404	MHC MC PT AT CT SPI S&W-LPN PREMIUM/OTHER	67.50		0.00	67.50
001.5786.5001720	MHC MC PT AT CT SPI PRIMARY CARE MSW PROD	136,740.43		0.00	136,740.43
001.5786.5001721	MHC MC PT AT CT SPI PRIMARY THERP MSW NONPROD	19,793.45		0.00	19,793.45
001.5786.5001722	MHC MC PT AT CT SPI PRIMARY CARE MSW OT	694.29		0.00	694.29
001.5786.5001723	MHC MC PT AT CT SPI PRIMARY CARE THER PREM	436.39		0.00	436.39
001.5786.5001724	MHC MC PT AT CT SPI PT EDUCATION	1,011.52		0.00	1,011.52
Subtotal [12E.7] Physical Therapists - PT Treatments		958,730.73		0.00	958,730.73
Subgroup : [12F.8] Speech Therapists - ST Treatments					
001.5710.5000001	MHC SPEECH THER S&W-PRODUCTIVE	169,880.15		0.00	169,880.15
001.5710.5000002	MHC SPEECH THER S&W-PAID TIME OFF	14,140.32		0.00	14,140.32
001.5710.5000003	MHC SPEECH THER S&W-OVERTIME	622.02		0.00	622.02
001.5710.5000004	MHC SPEECH THER S&W-PREMIUM/OTHER	1,853.08		0.00	1,853.08
001.5710.5000019	MHC SPEECH THER EDUCATION	1,902.94		0.00	1,902.94
Subtotal [12F.8] Speech Therapists - ST Treatments		188,398.51		0.00	188,398.51
Subgroup : [12G.22] Occupational Therapists - Non- Reimb					
001.5780.5000001	MHC OCCUP THER S&W-PRODUCTIVE	202,567.58		0.00	202,567.58
001.5780.5000002	MHC OCCUP THER S&W-PAID TIME OFF	23,108.65		0.00	23,108.65
001.5780.5000003	MHC OCCUP THER S&W-OVERTIME	14,032.50		0.00	14,032.50
001.5780.5000004	MHC OCCUP THER S&W-PREMIUM/OTHER	4,665.85		0.00	4,665.85
001.5780.5000019	MHC OCCUP THER EDUCATION	1,137.84		0.00	1,137.84
001.5780.5000404	MHC OCCUP THER S&W-LPN PREMIUM/OTHER	250.70		0.00	250.70
001.5780.5001710	MHC OCCUP THER OCCUPATIONAL THERP PRODUC	534,573.22		0.00	534,573.22
001.5780.5001711	MHC OCCUP THER OCCUPATIONAL THERPIST NON	60,506.08		0.00	60,506.08
001.5780.5001712	MHC OCCUP THER OCCUPATIONAL THERP OT	11,388.16		0.00	11,388.16
001.5780.5001713	MHC OCCUP THER OCCUPATIONAL THERAP PREM	1,829.46		0.00	1,829.46
001.5780.5001714	MHC OCCUP THER EDUCATION OT	3,892.58		0.00	3,892.58
001.5780.5010100	MHC OCCUP THER S&W-RETRO ADJUSTMENT	48.79		0.00	48.79
Subtotal [12G.22] Occupational Therapists - Non- Reimb		858,001.41		0.00	858,001.41
Subgroup : [12H.39] Recreation Worker - Patient Days- SNF & ICF Only					
001.6200.5000001	MHC RECREATION S&W-PRODUCTIVE	319,574.84		0.00	319,574.84
001.6200.5000002	MHC RECREATION S&W-PAID TIME OFF	45,796.71		0.00	45,796.71
001.6200.5000003	MHC RECREATION S&W-OVERTIME	285.70		0.00	285.70
001.6200.5000004	MHC RECREATION S&W-PREMIUM/OTHER	2,343.92		0.00	2,343.92
001.6200.5000019	MHC RECREATION EDUCATION	377.38		0.00	377.38
001.6200.5001401	MHC RECREATION S&W-CNA 1 PRODUCTIVE	4,644.67		0.00	4,644.67
001.6200.5001403	MHC RECREATION S&W-CNA 1 OVERTIME	70.23		0.00	70.23
001.6200.5001404	MHC RECREATION S&W-CNA 1 PREMIUM/OTHER	62.70		0.00	62.70
001.6200.5010100	MHC RECREATION S&W-RETRO ADJUSTMENT	238.80		0.00	238.80
Subtotal [12H.39] Recreation Worker - Patient Days- SNF & ICF Only		373,394.95		0.00	373,394.95

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [12K.40] Pharmacists - Pharmacy Cost of Requirements					
001.5550.5000001	MHC PHARMACY S&W-PRODUCTIVE	706,982.10		0.00	706,982.10
001.5550.5000002	MHC PHARMACY S&W-PAID TIME OFF	100,861.60		0.00	100,861.60
001.5550.5000003	MHC PHARMACY S&W-OVERTIME	39.67		0.00	39.67
001.5550.5000004	MHC PHARMACY S&W-PREMIUM/OTHER	7,018.64		0.00	7,018.64
001.5550.5000019	MHC PHARMACY EDUCATION	411.00		0.00	411.00
	Subtotal [12K.40] Pharmacists - Pharmacy Cost of Requirements	815,313.01		0.00	815,313.01
Subgroup : [12M.28] Social Workers/Case Management - Social Services Time Spent					
001.6000.5000001	MHC SOCIAL SERVICES S&W-PRODUCTIVE	391,952.33		0.00	391,952.33
001.6000.5000002	MHC SOCIAL SERVICES S&W-PAID TIME OFF	40,857.68		0.00	40,857.68
001.6000.5000004	MHC SOCIAL SERVICES S&W-PREMIUM/OTHER	11,209.41		0.00	11,209.41
001.6000.5000019	MHC SOCIAL SERVICES EDUCATION	55.71		0.00	55.71
	Subtotal [12M.28] Social Workers/Case Management - Social Services Time Spent	444,075.13		0.00	444,075.13
Subgroup : [12M.12] Social Workers/Case Management - CDH Only					
001.5120.5001720	MHC 4 STURG GMPP PRIMARY CARE MSW PROD	195,081.59		0.00	195,081.59
001.5120.5001721	MHC 4 STURG GMPP PRIMARY THERP MSW NONPROD	25,491.79		0.00	25,491.79
001.5120.5001724	MHC 4 STURG GMPP PT EDUCATION	220.03		0.00	220.03
	Subtotal [12M.12] Social Workers/Case Management - CDH Only	220,793.41		0.00	220,793.41
Subgroup : [12O.10] Other - SNF					
001.5160.5000901	MHC 2 WOOSTER S&W-UNIT SECTY PRODUCTIVE	543.78		0.00	543.78
001.5160.5000904	MHC 2 WOOSTER S&W-UNIT SECTY PREM/OFF	4.06		0.00	4.06
001.5170.5000901	MHC 3 WOOSTER S&W-UNIT SECTY PRODUCTIVE	30,768.37		0.00	30,768.37
001.5170.5000902	MHC 3 WOOSTER S&W-UNIT SECTY PD TIME OF	5,191.31		0.00	5,191.31
001.5170.5000903	MHC 3 WOOSTER S&W-UNIT SECTY OVERTIME	745.32		0.00	745.32
001.5170.5000904	MHC 3 WOOSTER S&W-UNIT SECTY PREM/OFF	120.12		0.00	120.12
001.5180.5000901	MHC 4 WOOSTER S&W-UNIT SECTY PRODUCTIVE	34,949.62		0.00	34,949.62
001.5180.5000902	MHC 4 WOOSTER S&W-UNIT SECTY PD TIME OF	2,615.08		0.00	2,615.08
001.5180.5000903	MHC 4 WOOSTER S&W-UNIT SECTY OVERTIME	109.83		0.00	109.83
001.5180.5000904	MHC 4 WOOSTER S&W-UNIT SECTY PREM/OFF	2.76		0.00	2.76
001.5200.5000901	MHC 4 RAMAGE S&W-UNIT SECTY PRODUCTIVE	35,544.24		0.00	35,544.24
001.5200.5000902	MHC 4 RAMAGE S&W-UNIT SECTY PD TIME OF	8,099.95		0.00	8,099.95
001.5200.5000903	MHC 4 RAMAGE S&W-UNIT SECTY OVERTIME	1,012.18		0.00	1,012.18
001.5200.5000904	MHC 4 RAMAGE S&W-UNIT SECTY PREM/OFF	48.00		0.00	48.00
001.5250.5000901	MHC 3 CENTRAL S&W-UNIT SECTY PRODUCTIVE	60.03		0.00	60.03
001.5260.5000901	MHC 2 RAMAGE S&W-UNIT SECTY PRODUCTIVE	46,444.60		0.00	46,444.60
001.5260.5000902	MHC 2 RAMAGE S&W-UNIT SECTY PD TIME OF	4,394.28		0.00	4,394.28
001.5260.5000903	MHC 2 RAMAGE S&W-UNIT SECTY OVERTIME	3,856.61		0.00	3,856.61
001.5260.5000904	MHC 2 RAMAGE S&W-UNIT SECTY PREM/OFF	996.07		0.00	996.07
001.5270.5000901	MHC 6 RAMAGE S&W-UNIT SECTY PRODUCTIVE	33,633.57		0.00	33,633.57
001.5270.5000902	MHC 6 RAMAGE S&W-UNIT SECTY PD TIME OF	5,011.83		0.00	5,011.83
001.5270.5000903	MHC 6 RAMAGE S&W-UNIT SECTY OVERTIME	984.93		0.00	984.93
001.5280.5000901	MHC 5 RAMAGE S&W-UNIT SECTY PRODUCTIVE	33,935.92		0.00	33,935.92
001.5280.5000902	MHC 5 RAMAGE S&W-UNIT SECTY PD TIME OF	4,195.05		0.00	4,195.05
001.5280.5000903	MHC 5 RAMAGE S&W-UNIT SECTY OVERTIME	766.79		0.00	766.79
001.5280.5000904	MHC 5 RAMAGE S&W-UNIT SECTY PREM/OFF	82.14		0.00	82.14
001.5290.5000901	MHC 3 RAMAGE S&W-UNIT SECTY PRODUCTIVE	29,727.37		0.00	29,727.37
001.5290.5000902	MHC 3 RAMAGE S&W-UNIT SECTY PD TIME OF	3,858.69		0.00	3,858.69
001.5290.5000903	MHC 3 RAMAGE S&W-UNIT SECTY OVERTIME	7,499.52		0.00	7,499.52
001.5290.5000904	MHC 3 RAMAGE S&W-UNIT SECTY PREM/OFF	499.68		0.00	499.68
	Subtotal [12O.10] Other - SNF	295,701.50		0.00	295,701.50
Subgroup : [12O.12] Other - CDH Only					
001.5110.5000901	MHC 3 STURG ACU S&W-UNIT SECTY PRODUCTIVE	39,587.81		0.00	39,587.81
001.5110.5000902	MHC 3 STURG ACU S&W-UNIT SECTY PD TIME OF	6,551.46		0.00	6,551.46
001.5110.5000903	MHC 3 STURG ACU S&W-UNIT SECTY OVERTIME	446.51		0.00	446.51
001.5110.5000904	MHC 3 STURG ACU S&W-UNIT SECTY PREM/OFF	435.97		0.00	435.97
001.5120.5000001	MHC 4 STURG GMPP S&W-PRODUCTIVE	95,419.76		0.00	95,419.76
001.5120.5000002	MHC 4 STURG GMPP S&W-PAID TIME OFF	16,434.08		0.00	16,434.08
001.5120.5000003	MHC 4 STURG GMPP S&W-OVERTIME	624.82		0.00	624.82
001.5120.5000004	MHC 4 STURG GMPP S&W-PREMIUM/OTHER	4,816.76		0.00	4,816.76
001.5120.5000901	MHC 4 STURG GMPP S&W-UNIT SECTY PRODUCTIVE	38,450.49		0.00	38,450.49
001.5120.5000902	MHC 4 STURG GMPP S&W-UNIT SECTY PD TIME OF	4,775.47		0.00	4,775.47
001.5120.5000903	MHC 4 STURG GMPP S&W-UNIT SECTY OVERTIME	1,690.75		0.00	1,690.75
001.5120.5000904	MHC 4 STURG GMPP S&W-UNIT SECTY PREM/OFF	477.68		0.00	477.68

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
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 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5120.5010100	MHC 4 STURG GMPP S&W-RETRO ADJUSTMENT	0.32		0.00	0.32
Subtotal [120.12] Other - CDH Only		209,711.88		0.00	209,711.88
Subgroup : [120.21] Other - Patient Days- Less RCH					
001.5850.5000001	MHC CENTRAL SUPPLY S&W-PRODUCTIVE	60,848.84		0.00	60,848.84
001.5850.5000002	MHC CENTRAL SUPPLY S&W-PAID TIME OFF	14,947.31		0.00	14,947.31
001.5850.5000003	MHC CENTRAL SUPPLY S&W-OVERTIME	(6.22)		0.00	(6.22)
001.5850.5000004	MHC CENTRAL SUPPLY S&W-PREMIUM/OTHER	42.12		0.00	42.12
Subtotal [120.21] Other - Patient Days- Less RCH		75,832.05		0.00	75,832.05
Subgroup : [120.22] Other - Non reimb					
001.5600.5000001	MHC RADIOLOGY S&W-PRODUCTIVE	111,954.00		0.00	111,954.00
001.5600.5000002	MHC RADIOLOGY S&W-PAID TIME OFF	20,489.36		0.00	20,489.36
001.5600.5000003	MHC RADIOLOGY S&W-OVERTIME	(205.99)		0.00	(205.99)
001.5600.5000004	MHC RADIOLOGY S&W-PREMIUM/OTHER	33,628.00		0.00	33,628.00
001.5600.5000019	MHC RADIOLOGY EDUCATION	177.22		0.00	177.22
001.5610.5000001	MHC SONOGRAPHY S&W-PRODUCTIVE	47,661.76		0.00	47,661.76
001.5610.5000002	MHC SONOGRAPHY S&W-PAID TIME OFF	7,856.61		0.00	7,856.61
001.5610.5000019	MHC SONOGRAPHY EDUCATION	76.98		0.00	76.98
001.5700.5000001	MHC AUDIOLOGY S&W-PRODUCTIVE	66,390.13		0.00	66,390.13
001.5700.5000002	MHC AUDIOLOGY S&W-PAID TIME OFF	10,297.43		0.00	10,297.43
001.5700.5000003	MHC AUDIOLOGY S&W-OVERTIME	487.05		0.00	487.05
001.5700.5000004	MHC AUDIOLOGY S&W-PREMIUM/OTHER	140.99		0.00	140.99
001.5700.5000019	MHC AUDIOLOGY EDUCATION	295.84		0.00	295.84
001.5760.5001401	MHC AMBULAT&REHAB S&W-CNA 1 PRODUCTIVE	412.80		0.00	412.80
001.5800.5000001	MHC AMBUL CARE SERV S&W-PRODUCTIVE	117,724.94		0.00	117,724.94
001.5800.5000002	MHC AMBUL CARE SERV S&W-PAID TIME OFF	16,129.46		0.00	16,129.46
001.5800.5000003	MHC AMBUL CARE SERV S&W-OVERTIME	329.34		0.00	329.34
001.5800.5000019	MHC AMBUL CARE SERV EDUCATION	56.82		0.00	56.82
001.5800.5000101	MHC AMBUL CARE SERV RN-SUPERVISORY-PRODUCTIVE	83,334.29		0.00	83,334.29
001.5800.5000102	MHC AMBUL CARE SERV S&W-RN SUP-PAID TIME OFF	12,088.80		0.00	12,088.80
001.5800.5000201	MHC AMBUL CARE SERV S&W-RN-CHARGE PRODUCTIVE	277,982.71		0.00	277,982.71
001.5800.5000202	MHC AMBUL CARE SERV S&W-RN CHG-PAID TIME OFF	42,719.75		0.00	42,719.75
001.5800.5000203	MHC AMBUL CARE SERV S&W-RN-CHARGE-OVERTIME	1,954.74		0.00	1,954.74
001.5800.5000204	MHC AMBUL CARE SERV S&W-RN CHG PREMIUM/OTHER	1,836.30		0.00	1,836.30
001.5800.5000209	MHC AMBUL CARE SERV EDUCATION RN	1,244.56		0.00	1,244.56
001.5800.5000901	MHC AMBUL CARE SERV S&W-UNIT SECTY PRODUCTIVE	33,135.13		0.00	33,135.13
001.5800.5000902	MHC AMBUL CARE SERV S&W-UNIT SECTY PD TIME OF	5,052.69		0.00	5,052.69
001.5800.5000903	MHC AMBUL CARE SERV S&W-UNIT SECTY OVERTIME	137.05		0.00	137.05
001.5800.5000904	MHC AMBUL CARE SERV S&W-UNIT SECTY PREM/OFF	8.25		0.00	8.25
Subtotal [120.22] Other - Non reimb		893,397.01		0.00	893,397.01
Subgroup : [120.23] Other - RCH and Non Reimb Days					
001.7920.5000001	MHC JOHNSON APTMENT S&W-PRODUCTIVE	115,235.83		0.00	115,235.83
001.7920.5000002	MHC JOHNSON APTMENT S&W-PAID TIME OFF	15,839.54		0.00	15,839.54
001.7920.5000003	MHC JOHNSON APTMENT S&W-OVERTIME	545.71		0.00	545.71
001.7920.5000004	MHC JOHNSON APTMENT S&W-PREMIUM/OTHER	3.41		0.00	3.41
Subtotal [120.23] Other - RCH and Non Reimb Days		131,624.49		0.00	131,624.49
Subgroup : [120.26] Other - Nursing Salary- All					
001.5060.5000001	MHC NURSING EDUCATI S&W-PRODUCTIVE	153,684.69		0.00	153,684.69
001.5060.5000002	MHC NURSING EDUCATI S&W-PAID TIME OFF	19,826.47		0.00	19,826.47
001.5060.5000004	MHC NURSING EDUCATI S&W-PREMIUM/OTHER	2,908.50		0.00	2,908.50
001.5060.5000019	MHC NURSING EDUCATI EDUCATION	701.76		0.00	701.76
Subtotal [120.26] Other - Nursing Salary- All		177,121.42		0.00	177,121.42
Subgroup : [120.27] Other - Volunteer Time Spent					
001.6400.5000001	MHC VOLUNTEERS S&W-PRODUCTIVE	83,653.91		0.00	83,653.91
001.6400.5000002	MHC VOLUNTEERS S&W-PAID TIME OFF	9,349.35		0.00	9,349.35
001.6400.5000003	MHC VOLUNTEERS S&W-OVERTIME	63.08		0.00	63.08
001.6400.5000004	MHC VOLUNTEERS S&W-PREMIUM/OTHER	105.22		0.00	105.22
Subtotal [120.27] Other - Volunteer Time Spent		93,171.56		0.00	93,171.56
Subgroup : [120.34] Other - Admissions					
001.5900.5000001	MHC HOSP INFO MGT S&W-PRODUCTIVE	425,769.22		0.00	425,769.22
001.5900.5000002	MHC HOSP INFO MGT S&W-PAID TIME OFF	64,205.36		0.00	64,205.36
001.5900.5000003	MHC HOSP INFO MGT S&W-OVERTIME	1,582.98		0.00	1,582.98
001.5900.5000004	MHC HOSP INFO MGT S&W-PREMIUM/OTHER	2,321.03		0.00	2,321.03
Subtotal [120.34] Other - Admissions		493,878.59		0.00	493,878.59

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicald - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [120.42] Other - Spiritual					
001.6150.5000001	MHC SPIRITUAL SVCS S&W-PRODUCTIVE	91,266.76		0.00	91,266.76
001.6150.5000002	MHC SPIRITUAL SVCS S&W-PAID TIME OFF	5,736.62		0.00	5,736.62
Subtotal [120.42] Other - Spiritual		97,003.38		0.00	97,003.38
Total [10-A] Salaries and Wages		31,730,997.35		0.00	31,730,997.35
Group : [13-B] Professional Fees					
Subgroup : [8A.38] Medical Director - Days					
001.5500.5700001	MHC PHYS ON STAFF PROFESSIONAL FEES INTERCO	734,893.68		0.00	734,893.68
Subtotal [8A.38] Medical Director - Days		734,893.68		0.00	734,893.68
Subgroup : [8C.22] Resident Care - Non-Reimbursable					
001.5500.5700800	MHC PHYS ON STAFF PRO FEES-RADIOLOGIST	25,127.04		0.00	25,127.04
001.5500.5700900	MHC PHYS ON STAFF PRO FEES-CARDIOLOGIST	31,635.00		0.00	31,635.00
001.5500.6001200	MHC PHYS ON STAFF EDUCATION-UCONN STUDENTS	62,237.01		0.00	62,237.01
Subtotal [8C.22] Resident Care - Non-Reimbursable		118,999.05		0.00	118,999.05
Subgroup : [11B.12] LPN's CDH - Only (AHU & GMPP)					
001.5110.5600300	MHC 3 STURG ACU CONTRACT-LPN	6,689.00		(6,689.00)	0.00
Subtotal [11B.12] LPN's CDH - Only (AHU & GMPP)		6,689.00	RJE - 3	(6,689.00)	0.00
Total [13-B] Professional Fees		860,581.73		(6,689.00)	853,892.73
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1.15] Workmen's Compensation - Salary%					
001.8600.5020900	MHC EMPLOY BENEFITS EMP BEN-WORKERS COMP	560,147.62		0.00	560,147.62
001.8600.5020906	MHC EMPLOY BENEFITS WORKERS COMP ADMIN FEE	246,892.68		0.00	246,892.68
Subtotal [1A1.15] Workmen's Compensation - Salary%		807,040.30		0.00	807,040.30
Subgroup : [1A2.15] Disability Insurance - Salary %					
001.5000.5021700	MHC NURSING ADMIN EMP BEN-STD	2,453.47		0.00	2,453.47
001.5110.5021700	MHC 3 STURG ACU EMP BEN-STD	3,155.13		0.00	3,155.13
001.5120.5021700	MHC 4 STURG GMPP EMP BEN-STD	4,360.54		0.00	4,360.54
001.5160.5021700	MHC 2 WOOSTER EMP BEN-STD	7,015.36		0.00	7,015.36
001.5170.5021700	MHC 3 WOOSTER EMP BEN-STD	2,637.78		0.00	2,637.78
001.5180.5021700	MHC 4 WOOSTER EMP BEN-STD	10,148.64		0.00	10,148.64
001.5200.5021700	MHC 4 RAMAGE EMP BEN-STD	16,452.56		0.00	16,452.56
001.5250.5021700	MHC 3 CENTRAL EMP BEN-STD	8,295.79		0.00	8,295.79
001.5265.5021700	MHC 4 CENTRAL EMP BEN-STD	1,750.10		0.00	1,750.10
001.5260.5021700	MHC 2 RAMAGE EMP BEN-STD	9,704.64		0.00	9,704.64
001.5270.5021700	MHC 6 RAMAGE EMP BEN-STD	8,194.90		0.00	8,194.90
001.5280.5021700	MHC 5 RAMAGE EMP BEN-STD	19,095.18		0.00	19,095.18
001.5290.5021700	MHC 3 RAMAGE EMP BEN-STD	7,688.98		0.00	7,688.98
001.5750.5021700	MHC PHYSICAL THER EMP BEN-STD	2,524.08		0.00	2,524.08
001.5780.5021700	MHC OCCUP THER EMP BEN-STD	2,935.68		0.00	2,935.68
001.5786.5021700	MHC MC PT AT CT SPI EMP BEN-STD	3,458.21		0.00	3,458.21
001.5800.5021700	MHC AMBUL CARE SERV EMP BEN-STD	1,961.95		0.00	1,961.95
001.5900.5021700	MHC HOSP INFO MGT EMP BEN-STD	2,847.75		0.00	2,847.75
001.6000.5021700	MHC SOCIAL SERVICES EMP BEN-STD	3,132.00		0.00	3,132.00
001.6200.5021700	MHC RECREATION EMP BEN-STD	2,956.80		0.00	2,956.80
001.6250.5021700	MHC HAIR SALON EMP BEN-STD	5,743.44		0.00	5,743.44
001.7000.5021700	MHC FOOD SERVICE EMP BEN-STD	22,979.51		0.00	22,979.51
001.7100.5021700	MHC ENVIR SVCS EMP BEN-STD	12,046.75		0.00	12,046.75
001.7200.5021700	MHC LAUNDRY/LINEN EMP BEN-STD	13,115.37		0.00	13,115.37

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.7600.5021700	MHC SECURITY EMP BEN-STD	783.36		0.00	783.36
001.7900.5021700	MHC WRIGHT RESIDENC EMP BEN-STD	4,760.64		0.00	4,760.64
001.8000.5021700	MHC ADMINISTRATION EMP BEN-STD	2,658.72		0.00	2,658.72
001.8600.5021700	MHC EMPLOY BENEFITS EMP BEN-STD	18,109.62		0.00	18,109.62
001.8600.5021801	MHC EMPLOY BENEFITS EMP BEN-LTD RELIASTAR BAS	27,332.56		0.00	27,332.56
001.8600.5025700	MHC EMPLOY BENEFITS EXEC EX LTD	563.64		0.00	563.64
Subtotal [1A2.15] Disability Insurance - Salary %		<u>228,863.15</u>		<u>0.00</u>	<u>228,863.15</u>
Subgroup : [1A3.15] Unemployment Insurance - Salary %					
001.8600.5021000	MHC EMPLOY BENEFITS EMP BEN-UNEMPLOY COMP SF	267,441.00		0.00	267,441.00
Subtotal [1A3.15] Unemployment Insurance - Salary %		<u>267,441.00</u>		<u>0.00</u>	<u>267,441.00</u>
Subgroup : [1A4.15] Social Security (FICA) - Salary %					
001.8600.5020800	MHC EMPLOY BENEFITS EMP BEN-SOCIAL SECURITY	1,966,725.43		0.00	1,966,725.43
001.8600.5020801	MHC EMPLOY BENEFITS EMP BEN-FICA-MEDICARE	475,325.83		0.00	475,325.83
Subtotal [1A4.15] Social Security (FICA) - Salary %		<u>2,442,051.26</u>		<u>0.00</u>	<u>2,442,051.26</u>
Subgroup : [1A5.15] Health Insurance - Salary %					
001.8600.5022670	MHC EMPLOY BENEFITS AETNA-SELF INSURED	4,638,987.91		0.00	4,638,987.91
001.8600.5022675	MHC EMPLOY BENEFITS HSA	418,731.58		0.00	418,731.58
001.8600.5022680	MHC EMPLOY BENEFITS AETNA-ADMIN AND STOP LOSS	702,664.00		0.00	702,664.00
001.8600.5022685	MHC EMPLOY BENEFITS MEDICAL INS TAX	60,850.72		0.00	60,850.72
001.8600.5022695	MHC EMPLOY BENEFITS AETNA PHARMACY REBATE	(19,470.23)		0.00	(19,470.23)
001.8600.5022710	MHC EMPLOY BENEFITS EMP BEN-VISION	3,196.64		0.00	3,196.64
001.8600.5022712	MHC EMPLOY BENEFITS DENTAL SELF INSURANCE	289,696.92		0.00	289,696.92
001.8600.5022800	MHC EMPLOY BENEFITS EMP BEN-DENTAL ADMINISTRA	15,823.35		0.00	15,823.35
001.8600.5023001	MHC EMPLOY BENEFITS EXP&EXP RECOVERY-COBRA	77,828.49		0.00	77,828.49
001.8600.5024700	MHC EMPLOY BENEFITS HEALTH INSURANCE	(700,167.27)		0.00	(700,167.27)
001.8600.5024800	MHC EMPLOY BENEFITS DENTAL INSURANCE	(188,909.04)		0.00	(188,909.04)
Subtotal [1A5.15] Health Insurance - Salary %		<u>5,299,233.07</u>		<u>0.00</u>	<u>5,299,233.07</u>
Subgroup : [1A6.15] Life Insurance - Salary %					
001.8600.5022200	MHC EMPLOY BENEFITS EMP BEN-LIFE INSURANCE	3,979.70		0.00	3,979.70
001.8600.5022300	MHC EMPLOY BENEFITS EMP BEN- AD&D	(260.08)		0.00	(260.08)
001.8600.5023100	MHC EMPLOY BENEFITS EMP BEN-GROUP LIFE	20,721.78		0.00	20,721.78
001.8600.5025000	MHC EMPLOY BENEFITS LIFE INSURANCE - DEPENDEN	2,647.29		0.00	2,647.29
Subtotal [1A6.15] Life Insurance - Salary %		<u>27,088.69</u>		<u>0.00</u>	<u>27,088.69</u>
Subgroup : [1A7.15] Pensions - Salary %					
001.8600.5021100	MHC EMPLOY BENEFITS EMP BEN-PENSION	537,768.12		0.00	537,768.12
001.8600.5021301	MHC EMPLOY BENEFITS EMP BEN-401KCOMPANY MATCH	217,543.78		0.00	217,543.78
001.8600.5021304	MHC EMPLOY BENEFITS EMPLOY BEN 3% MATCH	720,224.85		0.00	720,224.85
001.8600.5024000	MHC EMPLOY BENEFITS EMP BEN-POST RETIREMENT	(134,103.84)		0.00	(134,103.84)
Subtotal [1A7.15] Pensions - Salary %		<u>1,341,432.91</u>		<u>0.00</u>	<u>1,341,432.91</u>
Subgroup : [1A8.2] Uniform Allowance - Square Footage- MHC Campus					
001.7350.5101400	MHC FACILITY MNGT UNIFORMS	847.62		0.00	847.62
001.7450.5101400	MHC POWER HOUSE UNIFORMS	639.02		0.00	639.02
Subtotal [1A8.2] Uniform Allowance - Square Footage- MHC Campus		<u>1,486.64</u>		<u>0.00</u>	<u>1,486.64</u>
Subgroup : [1A8.4] Uniform Allowance - Housekeeping Hours					
001.7100.5101400	MHC ENVIR SVCS UNIFORMS	3,733.57		0.00	3,733.57
Subtotal [1A8.4] Uniform Allowance - Housekeeping Hours		<u>3,733.57</u>		<u>0.00</u>	<u>3,733.57</u>
Subgroup : [1A8.5] Uniform Allowance - Pounds of Laundry Processed					
001.7200.5101400	MHC LAUNDRY/LINEN UNIFORMS	168.96		0.00	168.96
Subtotal [1A8.5] Uniform Allowance - Pounds of Laundry Processed		<u>168.96</u>		<u>0.00</u>	<u>168.96</u>
Subgroup : [1A8.10] Uniform Allowance - SNF- Only (CCH)					
001.5200.5101400	MHC 4 RAMAGE UNIFORMS	103.15		0.00	103.15
Subtotal [1A8.10] Uniform Allowance - SNF- Only (CCH)		<u>103.15</u>		<u>0.00</u>	<u>103.15</u>
Subgroup : [1A8.24] Uniform Allowance - Security Coverage					
001.7600.5101400	MHC SECURITY UNIFORMS	1,965.90		0.00	1,965.90
Subtotal [1A8.24] Uniform Allowance - Security Coverage		<u>1,965.90</u>		<u>0.00</u>	<u>1,965.90</u>

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [1A9.15] Other - Salary %					
001.8600.5020100	MHC EMPLOY BENEFITS EMP BEN-BENEFIT ALLOCATIO	(46,194.36)		0.00	(46,194.36)
001.8600.5021900	MHC EMPLOY BENEFITS EMP BEN-EMP ASSIST PLAN	11,228.14		0.00	11,228.14
001.8600.5024100	MHC EMPLOY BENEFITS EMP BEN-IMPUTED INCOME	(732.65)		0.00	(732.65)
001.8600.5600108	MHC EMPLOY BENEFITS EMP BENEFITS BROKERS FEES	60,382.32		0.00	60,382.32
001.8600.6001000	MHC EMPLOY BENEFITS EDUCATION-TUITION	69,160.96		0.00	69,160.96
Subtotal [1A9.15] Other - Salary %		93,844.41		0.00	93,844.41
Subgroup : [1D.38] Accounting and Auditing - Equivalent Patient Days					
001.8000.5601600	MHC ADMINISTRATION PS-AUDITING	30,660.00		0.00	30,660.00
Subtotal [1D.38] Accounting and Auditing - Equivalent Patient Days		30,660.00		0.00	30,660.00
Subgroup : [1E.38] Legal - Equivalent Patient Days					
001.5120.5601350	MHC 4 STURG GMPP PS-PROBATE FEES	60,583.43		0.00	60,583.43
001.8000.5601400	MHC ADMINISTRATION PS-LEGAL	24,194.47		0.00	24,194.47
Subtotal [1E.38] Legal - Equivalent Patient Days		84,777.90		0.00	84,777.90
Subgroup : [1G.02] Office Supplies Sqft					
001.5860.5106700	MHC INFECTION CONTR OFFICE SUPPLIES	143.99		0.00	143.99
001.7350.5106700	MHC FACILITY MNGT OFFICE SUPPLIES	754.13		0.00	754.13
001.7350.5604275	MHC FACILITY MNGT PS-WATER COOLER/SPRG WTR	206.88		0.00	206.88
001.7400.5106700	MHC GROUNDS OFFICE SUPPLIES	20.00		0.00	20.00
001.7450.5106700	MHC POWER HOUSE OFFICE SUPPLIES	565.78		0.00	565.78
Subtotal [1G.02] Office Supplies Sqft		1,690.78		0.00	1,690.78
Subgroup : [1G.03] Office Supplies - Meals					
001.7000.5106700	MHC FOOD SERVICE OFFICE SUPPLIES	669.89		0.00	669.89
Subtotal [1G.03] Office Supplies - Meals		669.89		0.00	669.89
Subgroup : [1G.04] Office Supplies - Housekeeping Hours					
001.7100.5106700	MHC ENVIR SVCS OFFICE SUPPLIES	2,460.30		0.00	2,460.30
Subtotal [1G.04] Office Supplies - Housekeeping Hours		2,460.30		0.00	2,460.30
Subgroup : [1G.05] Office Supplies - Pounds of Laundry Processed					
001.7200.5106700	MHC LAUNDRY/LINEN OFFICE SUPPLIES	1,744.81		0.00	1,744.81
001.7200.5604275	MHC LAUNDRY/LINEN PS-WATER COOLER/SPRG WTR	727.49		0.00	727.49
Subtotal [1G.05] Office Supplies - Pounds of Laundry Processed		2,472.30		0.00	2,472.30
Subgroup : [1G.7] Office Supplies					
001.5750.5604275	MHC PHYSICAL THER PS-WATER COOLER/SPRG WTR	724.67		0.00	724.67
Subtotal [1G.7] Office Supplies		724.67		0.00	724.67
Subgroup : [1G.10] Office Supplies - SNF					
001.5160.5106700	MHC 2 WOOSTER OFFICE SUPPLIES	1,913.85		0.00	1,913.85
001.5170.5106700	MHC 3 WOOSTER OFFICE SUPPLIES	1,831.24		0.00	1,831.24
001.5180.5106700	MHC 4 WOOSTER OFFICE SUPPLIES	2,183.68		0.00	2,183.68
001.5200.5106700	MHC 4 RAMAGE OFFICE SUPPLIES	3,041.26		0.00	3,041.26
001.5250.5106700	MHC 3 CENTRAL OFFICE SUPPLIES	688.74		0.00	688.74
001.5255.5106700	MHC 4 CENTRAL OFFICE SUPPLIES	496.72		0.00	496.72
001.5260.5106700	MHC 2 RAMAGE OFFICE SUPPLIES	5,328.73		0.00	5,328.73
001.5270.5106700	MHC 6 RAMAGE OFFICE SUPPLIES	2,242.93		0.00	2,242.93
001.5280.5106700	MHC 5 RAMAGE OFFICE SUPPLIES	3,074.17		0.00	3,074.17
001.5290.5106700	MHC 3 RAMAGE OFFICE SUPPLIES	2,256.46		0.00	2,256.46
Subtotal [1G.10] Office Supplies - SNF		23,057.78		0.00	23,057.78
Subgroup : [1G.12] Office Supplies - CDH- Only (AHU & GMPP)					
001.5110.5106700	MHC 3 STURG ACU OFFICE SUPPLIES	7,528.90		0.00	7,528.90
001.5120.5106700	MHC 4 STURG GMPP OFFICE SUPPLIES	9,067.82		0.00	9,067.82
Subtotal [1G.12] Office Supplies - CDH- Only (AHU & GMPP)		16,596.72		0.00	16,596.72
Subgroup : [1G.13] Office Supplies - RCH- Only (HFA)					
001.7900.5106700	MHC WRIGHT RESIDENC OFFICE SUPPLIES	2,632.96		0.00	2,632.96
Subtotal [1G.13] Office Supplies - RCH- Only (HFA)		2,632.96		0.00	2,632.96

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref#	RJE	FINAL 9/30/2015
Subgroup : [1G.14]	Office Supplies - Nursing Salary- CCH, RHNS, AHU, GMP				
001.5000.5100000	MHC NURSING ADMIN GENERAL - SUPPLIES	(9.36)		0.00	(9.36)
001.5000.5101100	MHC NURSING ADMIN SUPPLIES-FORMS	1,695.00		0.00	1,695.00
001.5000.5101600	MHC NURSING ADMIN SUPPLIES-CLEANING	126.67		0.00	126.67
001.5000.5106700	MHC NURSING ADMIN OFFICE SUPPLIES	7,043.69		0.00	7,043.69
001.5000.5604275	MHC NURSING ADMIN PS-WATER COOLER/SPRG WTR	206.29		0.00	206.29
	Subtotal [1G.14] Office Supplies - Nursing Salary- CCH, RHNS, AHU, GMP	9,062.29		0.00	9,062.29
Subgroup : [1G.15]	Office supplies - Salary %				
001.5801.5106700	MHC EMPLOYEE HEALTH OFFICE SUPPLIES	178.51		0.00	178.51
001.8150.5106700	MHC HUMAN RESOURCES OFFICE SUPPLIES	93.00		0.00	93.00
	Subtotal [1G.15] Office supplies - Salary %	271.51		0.00	271.51
Subgroup : [1G.21]	Office Supplies - Patient Days- Less RCH				
001.5850.5106700	MHC CENTRAL SUPPLY OFFICE SUPPLIES	1,876.97		0.00	1,876.97
	Subtotal [1G.21] Office Supplies - Patient Days- Less RCH	1,876.97		0.00	1,876.97
Subgroup : [1G.22]	Office Supplies - Office Supplies - Non reimb				
001.5600.5101100	MHC RADIOLOGY SUPPLIES-FORMS	201.00		0.00	201.00
001.5600.5106700	MHC RADIOLOGY OFFICE SUPPLIES	451.55		0.00	451.55
001.5650.5106700	MHC LABORATORY OFFICE SUPPLIES	0.06		0.00	0.06
001.5700.5106700	MHC AUDIOLOGY OFFICE SUPPLIES	191.49		0.00	191.49
001.5800.5101100	MHC AMBUL CARE SERV SUPPLIES-FORMS	324.59		0.00	324.59
001.5800.5106700	MHC AMBUL CARE SERV OFFICE SUPPLIES	2,354.00		0.00	2,354.00
001.5831.5106700	MHC ACS-GASTRO OFFICE SUPPLIES	1,729.41		0.00	1,729.41
001.6250.5106700	MHC HAIR SALON OFFICE SUPPLIES	136.12		0.00	136.12
001.7920.5100000	MHC JOHNSON APTMENT GENERAL - SUPPLIES	150.00		0.00	150.00
001.7920.5101200	MHC JOHNSON APTMENT SUPPLIES-RECREATION ACTIV	1,208.12		0.00	1,208.12
001.7920.5106700	MHC JOHNSON APTMENT OFFICE SUPPLIES	584.14		0.00	584.14
001.7930.5101200	MHC HAWKINS APTS SUPPLIES-RECREATION ACTIV	4.51		0.00	4.51
001.8400.5106700	MHC MARKETING OFFICE SUPPLIES	196.30		0.00	196.30
	Subtotal [1G.22] Office Supplies - Office Supplies - Non reimb	7,531.29		0.00	7,531.29
Subgroup : [1G.24]	Office Supplies - Security Coverage				
001.7600.5106700	MHC SECURITY OFFICE SUPPLIES	1,699.01		0.00	1,699.01
001.7600.5300000	MHC SECURITY LICENSES	544.50		0.00	544.50
	Subtotal [1G.24] Office Supplies - Security Coverage	2,243.51		0.00	2,243.51
Subgroup : [1G.26]	Office Supplies - Nursing Salary- ALL				
001.5060.5100000	MHC NURSING EDUCATI GENERAL - SUPPLIES	5,495.00		0.00	5,495.00
001.5060.5106700	MHC NURSING EDUCATI OFFICE SUPPLIES	1,286.44		0.00	1,286.44
	Subtotal [1G.26] Office Supplies - Nursing Salary- ALL	6,781.44		0.00	6,781.44
Subgroup : [1G.27]	Office Supplies - Volunteer				
001.6400.5100000	MHC VOLUNTEERS GENERAL - SUPPLIES	1,893.57		0.00	1,893.57
001.6400.5106700	MHC VOLUNTEERS OFFICE SUPPLIES	4,221.60		0.00	4,221.60
	Subtotal [1G.27] Office Supplies - Volunteer	6,115.17		0.00	6,115.17
Subgroup : [1G.28]	Office Supplies - Social Services Time Spent				
001.6000.5100000	MHC SOCIAL SERVICES GENERAL - SUPPLIES	144.35		0.00	144.35
001.6000.5106700	MHC SOCIAL SERVICES OFFICE SUPPLIES	2,645.35		0.00	2,645.35
001.6000.5604275	MHC SOCIAL SERVICES PS-WATER COOLER/SPRG WTR	340.59		0.00	340.59
	Subtotal [1G.28] Office Supplies - Social Services Time Spent	3,130.29		0.00	3,130.29
Subgroup : [1G.30]	Office Supplies - Number of Communication Devices				
001.8200.5106700	MHC SWITCHBOARD OFFICE SUPPLIES	39.43		0.00	39.43
	Subtotal [1G.30] Office Supplies - Number of Communication Devices	39.43		0.00	39.43
Subgroup : [1G.31]	Office Supplies - Computers				
001.8250.5850500	MHC IT SOFTWARE	191.90		0.00	191.90
	Subtotal [1G.31] Office Supplies - Computers	191.90		0.00	191.90
Subgroup : [1G.34]	Office Supplies - Admissions				
001.8450.5106700	MHC ADMISSIONS OFFICE SUPPLIES	10,557.96		0.00	10,557.96
001.8450.5182000	MHC ADMISSIONS PRINTING	1,977.50		0.00	1,977.50
	Subtotal [1G.34] Office Supplies - Admissions	12,535.46		0.00	12,535.46
Subgroup : [1G.37]	Office Supplies - Equivalent Discharges				

Client: **Masonicare Heath Center of Wallingford**
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 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref#	RJE	FINAL
		9/30/2015			9/30/2015
001.5900.5101100	MHC HOSP INFO MGT SUPPLIES-FORMS	4,353.09		0.00	4,353.09
001.5900.5106700	MHC HOSP INFO MGT OFFICE SUPPLIES	9,366.66		0.00	9,366.66
001.5900.8000000	MHC HOSP INFO MGT INCOME/EXPENSE RECOVERY	(7,244.72)		0.00	(7,244.72)
Subtotal [1G.37] Office Supplies - Equivalent Discharges		6,475.03		0.00	6,475.03
Subgroup : [1G.38] Office Supplies - Equivalent Patient Days					
001.5500.5106700	MHC PHYS ON STAFF OFFICE SUPPLIES	(1,459.21)		0.00	(1,459.21)
Subtotal [1G.38] Office Supplies - Equivalent Patient Days		(1,459.21)		0.00	(1,459.21)
Subgroup : [1G.39] Office Supplies - Patient Days- SNF & ICF Only					
001.6200.5106700	MHC RECREATION OFFICE SUPPLIES	752.88		0.00	752.88
Subtotal [1G.39] Office Supplies - Patient Days- SNF & ICF Only		752.88		0.00	752.88
Subgroup : [1G.40] Office Supplies - Pharmacy Cost of Requisitions					
001.5550.5106700	MHC PHARMACY OFFICE SUPPLIES	2,725.36		0.00	2,725.36
001.5550.5182000	MHC PHARMACY PRINTING	590.00		0.00	590.00
Subtotal [1G.40] Office Supplies - Pharmacy Cost of Requisitions		3,315.36		0.00	3,315.36
Subgroup : [1G.42] Office Supplies - Spiritual					
001.6150.5100000	MHC SPIRITUAL SVCS GENERAL - SUPPLIES	470.52		0.00	470.52
001.6150.5106700	MHC SPIRITUAL SVCS OFFICE SUPPLIES	2,356.10		0.00	2,356.10
Subtotal [1G.42] Office Supplies - Spiritual		2,826.62		0.00	2,826.62
Subgroup : [1G.43] Office Supplies - Equiv Days w/ Independent Living					
001.8000.5100000	MHC ADMINISTRATION GENERAL - SUPPLIES	1,063.54		0.00	1,063.54
001.8000.5106700	MHC ADMINISTRATION OFFICE SUPPLIES	8,127.90		0.00	8,127.90
001.8000.5604275	MHC ADMINISTRATION PS-WATER COOLER/SPRG WTR	197.05		0.00	197.05
Subtotal [1G.43] Office Supplies - Equiv Days w/ Independent Living		9,388.49		0.00	9,388.49
Subgroup : [1H1.30] Telephone and Telegraph - Telephone					
001.8250.5200000	MHC IT TELEPHONE	94,488.50		0.00	94,488.50
001.8250.5200700	MHC IT PHONE-RESIDENT REIMB	(9,111.09)		0.00	(9,111.09)
Subtotal [1H1.30] Telephone and Telegraph - Telephone		85,377.41		0.00	85,377.41
Subgroup : [1H1.43] Telephone and Telegraph - Equiv Days w/ Independent Living					
001.8000.5200000	MHC ADMINISTRATION TELEPHONE	136.55		0.00	136.55
Subtotal [1H1.43] Telephone and Telegraph - Equiv Days w/ Independent Living		136.55		0.00	136.55
Subgroup : [1H1.37] Telephone and Telegraph - Equivalent Discharges					
001.5900.5200000	MHC HOSP INFO MGT TELEPHONE	26.51		0.00	26.51
Subtotal [1H1.37] Telephone and Telegraph - Equivalent Discharges		26.51		0.00	26.51
Subgroup : [1H2.30] Telephone and Telegraph - Cellular Phones and Beepers - Telephone					
001.8250.5200600	MHC IT PHONE-STATE WIDE PAGERS	4,678.46		0.00	4,678.46
Subtotal [1H2.30] Telephone and Telegraph - Cellular Phones and Beepers - Tele		4,678.46		0.00	4,678.46
Subgroup : [1H2.31] Telephone and Telegraph - Number of Computers					
001.8250.5201200	MHC IT PHONE-MOBILE	8,769.93		0.00	8,769.93
Subtotal [1H2.31] Telephone and Telegraph - Number of Computers		8,769.93		0.00	8,769.93
Subgroup : [1H2.34] Telephone and Telegraph - Admissions					
001.6000.5200000	MHC SOCIAL SERVICES TELEPHONE	162.53		0.00	162.53
Subtotal [1H2.34] Telephone and Telegraph - Admissions		162.53		0.00	162.53
Subgroup : [1K3.10] Other taxes - Resident Day User Fee - SNF					
001.8000.6700400	MHC ADMINISTRATION PROVIDER TAX	1,888,695.00		0.00	1,888,695.00
Subtotal [1K3.10] Other taxes - Resident Day User Fee - SNF		1,888,695.00		0.00	1,888,695.00
Total [15] Expenditures Other than Salaries		12,739,121.13		0.00	12,739,121.13
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4.10] Employee Travel - SNF					
001.5200.7001550	MHC 4 RAMAGE TRAVEL-MILEAGE	9.50		0.00	9.50
Subtotal [4.10] Employee Travel - SNF		9.50		0.00	9.50

Client: *Masonicare Heath Center of Wallingford*
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Account	Description	UNADJ 9/30/2015	JE Ref#	RJE	FINAL 9/30/2015
Subgroup : [4.15]	Employee Travel - Salaries				
001.5000.70001550	MHC NURSING ADMIN TRAVEL-MILEAGE	136.50		0.00	136.50
001.5030.7000100	MHC NURSING SUPPORT TRAVEL	75.00		0.00	75.00
	Subtotal [4.15] Employee Travel - Salaries	<u>211.50</u>		<u>0.00</u>	<u>211.50</u>
Subgroup : [4.42]	Employee Travel - Expense				
001.5900.7000100	MHC HOSP INFO MGT TRAVEL	126.50		0.00	126.50
001.8450.7000100	MHC ADMISSIONS TRAVEL	80.00		0.00	80.00
	Subtotal [4.42] Employee Travel - Expense	<u>206.50</u>		<u>0.00</u>	<u>206.50</u>
Subgroup : [5.14]	Education Expense - Nursing Salaries				
001.5060.5101600	MHC NURSING EDUCATI SUPPLIES-CLEANING	43.32		0.00	43.32
	Subtotal [5.14] Education Expense - Nursing Salaries	<u>43.32</u>		<u>0.00</u>	<u>43.32</u>
Subgroup : [6.25]	Automobile Expense - Transportation				
001.8350.5300000	MHC TRANSPORTATION LICENSES	928.60		0.00	928.60
001.8350.7000200	MHC TRANSPORTATION AUTO-GASOLINE	8,041.22		0.00	8,041.22
	Subtotal [6.25] Automobile Expense - Transportation	<u>8,969.82</u>		<u>0.00</u>	<u>8,969.82</u>
Subgroup : [L4.27]	Employee Travel				
001.6150.7000100	MHC SPIRITUAL SVCS TRAVEL	467.14		0.00	467.14
	Subtotal [L4.27] Employee Travel	<u>467.14</u>		<u>0.00</u>	<u>467.14</u>
Subgroup : [L4.43]	Employee Travel				
001.8000.7000100	MHC ADMINISTRATION TRAVEL	67.18		0.00	67.18
	Subtotal [L4.43] Employee Travel	<u>67.18</u>		<u>0.00</u>	<u>67.18</u>
Subgroup : [L5.02]	Education - Square Footage- MHC Campus				
001.7100.6000400	MHC ENVIR SVCS EDUCATION/SEMINAR	42.31		0.00	42.31
001.7350.6000400	MHC FACILITY MNGT EDUCATION/SEMINAR	229.00		0.00	229.00
	Subtotal [L5.02] Education - Square Footage- MHC Campus	<u>271.31</u>		<u>0.00</u>	<u>271.31</u>
Subgroup : [L5.10]	Education - SNF- Only (CCH)				
001.5180.6000400	MHC 2 WOOSTER EDUCATION/SEMINAR	260.00		0.00	260.00
001.5180.6000400	MHC 4 WOOSTER EDUCATION/SEMINAR	150.00		0.00	150.00
001.5200.6000400	MHC 4 RAMAGE EDUCATION/SEMINAR	300.00		0.00	300.00
001.5260.6000400	MHC 2 RAMAGE EDUCATION/SEMINAR	49.00		0.00	49.00
001.5290.6000400	MHC 3 RAMAGE EDUCATION/SEMINAR	75.00		0.00	75.00
	Subtotal [L5.10] Education - SNF- Only (CCH)	<u>834.00</u>		<u>0.00</u>	<u>834.00</u>
Subgroup : [L5.12]	Education - CDH- Only (AHU & GMPP)				
001.5110.5181750	MHC 3 STURG ACU PUBLIC HEALTH EDUCATION	95.00		0.00	95.00
001.5110.6000400	MHC 3 STURG ACU EDUCATION/SEMINAR	750.00		0.00	750.00
001.5110.6001000	MHC 3 STURG ACU EDUCATION-TUITION	1,055.20		0.00	1,055.20
001.5120.6000400	MHC 4 STURG GMPP EDUCATION/SEMINAR	785.00		0.00	785.00
	Subtotal [L5.12] Education - CDH- Only (AHU & GMPP)	<u>2,685.20</u>		<u>0.00</u>	<u>2,685.20</u>
Subgroup : [L5.14]	Education - Nursing Slary- CCH, RHNS, AHU, GMP				
001.5000.6000400	MHC NURSING ADMIN EDUCATION/SEMINAR	5,285.31		0.00	5,285.31
	Subtotal [L5.14] Education - Nursing Slary- CCH, RHNS, AHU, GMP	<u>5,285.31</u>		<u>0.00</u>	<u>5,285.31</u>
Subgroup : [L5.22]	Education - Non- Reimbursable				
001.5550.6001000	MHC PHARMACY EDUCATION-TUITION	2,897.75		0.00	2,897.75
001.5700.6000400	MHC AUDIOLOGY EDUCATION/SEMINAR	225.00		0.00	225.00
001.5831.6000400	MHC ACS-GASTRO EDUCATION/SEMINAR	455.00		0.00	455.00
	Subtotal [L5.22] Education - Non- Reimbursable	<u>3,577.75</u>		<u>0.00</u>	<u>3,577.75</u>
Subgroup : [L5.28]	Education - Social Services Time Spent				
001.6000.6000400	MHC SOCIAL SERVICES EDUCATION/SEMINAR	679.99		0.00	679.99
001.6200.6000400	MHC RECREATION EDUCATION/SEMINAR	654.00		0.00	654.00

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Account	Description	UNADJ 9/30/2015	JE Ref#	RJE	FINAL 9/30/2015
Subtotal [L5.28] Education - Social Services Time Spent		1,333.99		0.00	1,333.99
Subgroup : [L5.37] Education - Equivalent Discharge					
001.5900.6000400	MHC HOSP INFO MGT EDUCATION/SEMINAR	1,075.00		0.00	1,075.00
Subtotal [L5.37] Education - Equivalent Discharge		1,075.00		0.00	1,075.00
Subgroup : [L5.38] Education - Equivalent Patient Days					
001.8000.6000400	MHC ADMINISTRATION EDUCATION/SEMINAR	11,780.74		0.00	11,780.74
Subtotal [L5.38] Education - Equivalent Patient Days		11,780.74		0.00	11,780.74
Subgroup : [L5.42] Education - Spiritual Services					
001.6150.6000400	MHC SPIRITUAL SVCS EDUCATION/SEMINAR	96.55		0.00	96.55
Subtotal [L5.42] Education - Spiritual Services		96.55		0.00	96.55
Subgroup : [M1.19] Advertising Help Wanted - Total Salary- Less Admin					
001.8150.6000100	MHC HUMAN RESOURCES RECRUITMENT-ADVERTISING	7,180.27		0.00	7,180.27
Subtotal [M1.19] Advertising Help Wanted - Total Salary- Less Admin		7,180.27		0.00	7,180.27
Subgroup : [M5.37] Medical Records - Equivalent Admissions					
001.5900.5100000	MHC HOSP INFO MGT GENERAL - SUPPLIES	4,323.36		0.00	4,323.36
001.5900.5106300	MHC HOSP INFO MGT SUPPLIES-PATIENT MEDICAL	59.99		0.00	59.99
Subtotal [M5.37] Medical Records - Equivalent Admissions		4,383.35		0.00	4,383.35
Subgroup : [M6] Barber and Beauty Supplies					
001.6250.4302900	MHC HAIR SALON REV-HAIR SALON	(12.50)		0.00	(12.50)
001.6250.5600000	MHC HAIR SALON PURCHASED SERVICES	16,307.00		0.00	16,307.00
001.6250.5601060	MHC HAIR SALON PURCHASED SVS BEAUTY SHOP	2,014.00		0.00	2,014.00
Subtotal [M6] Barber and Beauty Supplies		18,308.50		0.00	18,308.50
Subgroup : [M6.22] Non- Reimbursable					
001.6250.5100000	MHC HAIR SALON GENERAL - SUPPLIES	4,284.48		0.00	4,284.48
001.6250.5106300	MHC HAIR SALON SUPPLIES-PATIENT MEDICAL	94.97		0.00	94.97
Subtotal [M6.22] Non- Reimbursable		4,379.45		0.00	4,379.45
Subgroup : [M7.2] Postage - Square Footage- MHC Campus					
001.5860.5610000	MHC INFECTION CONTR POST/FEDEX/UPS	294.65		0.00	294.65
001.7350.5610000	MHC FACILITY MNGT POST/FEDEX/UPS	15.47		0.00	15.47
001.7400.5610000	MHC GROUNDS POST/FEDEX/UPS	60.11		0.00	60.11
001.7450.5610000	MHC POWER HOUSE POST/FEDEX/UPS	0.14		0.00	0.14
Subtotal [M7.2] Postage - Square Footage- MHC Campus		370.37		0.00	370.37
Subgroup : [M7.3] Postage - Meals Per Day					
001.7000.5610000	MHC FOOD SERVICE POST/FEDEX/UPS	6.57		0.00	6.57
Subtotal [M7.3] Postage - Meals Per Day		6.57		0.00	6.57
Subgroup : [M7.4] Postage - Housekeeping Hours					
001.7100.5610000	MHC ENVIR SVCS POST/FEDEX/UPS	7.39		0.00	7.39
Subtotal [M7.4] Postage - Housekeeping Hours		7.39		0.00	7.39
Subgroup : [M7.5] Postage - Pounds of Laundry Processed					
001.7200.5610000	MHC LAUNDRY/LINEN POST/FEDEX/UPS	0.14		0.00	0.14
Subtotal [M7.5] Postage - Pounds of Laundry Processed		0.14		0.00	0.14
Subgroup : [M7.10] Postage - SNF					
001.5170.5610000	MHC 3 WOOSTER POST/FEDEX/UPS	33.69		0.00	33.69
001.5180.5610000	MHC 4 WOOSTER POST/FEDEX/UPS	34.51		0.00	34.51
001.5180.5610100	MHC 4 WOOSTER FEDEX & UPS	13.92		0.00	13.92
001.5200.5610000	MHC 4 RAMAGE POST/FEDEX/UPS	118.80		0.00	118.80
001.5200.5610100	MHC 4 RAMAGE FEDEX & UPS	7.16		0.00	7.16
001.5260.5610000	MHC 2 RAMAGE POST/FEDEX/UPS	27.77		0.00	27.77
001.5260.5610100	MHC 2 RAMAGE FEDEX & UPS	26.63		0.00	26.63
001.5270.5610000	MHC 6 RAMAGE POST/FEDEX/UPS	45.07		0.00	45.07
001.5280.5610000	MHC 5 RAMAGE POST/FEDEX/UPS	30.48		0.00	30.48
001.5290.5610000	MHC 3 RAMAGE POST/FEDEX/UPS	144.75		0.00	144.75
001.5290.5610100	MHC 3 RAMAGE FEDEX & UPS	28.56		0.00	28.56
Subtotal [M7.10] Postage - SNF		511.34		0.00	511.34

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [M7.12] Postage - CDH- Only (AHU & GMPP)					
001.5110.5610000	MHC 3 STURG ACU POST/FEDEX/UPS	1,938.77		0.00	1,938.77
001.5110.5610100	MHC 3 STURG ACU FEDEX & UPS	31.07		0.00	31.07
001.5120.5610000	MHC 4 STURG GMPP POST/FEDEX/UPS	2,391.82		0.00	2,391.82
001.5120.5610100	MHC 4 STURG GMPP FEDEX & UPS	6.96		0.00	6.96
Subtotal [M7.12] Postage - CDH- Only (AHU & GMPP)		4,368.62		0.00	4,368.62
Subgroup : [M7.13] Postage - RCH-Only (HFA)					
001.7900.5610000	MHC WRIGHT RESIDENC POST/FEDEX/UPS	66.97		0.00	66.97
Subtotal [M7.13] Postage - RCH-Only (HFA)		66.97		0.00	66.97
Subgroup : [M7.14] Postage - Nursing Salary- CCH, RHNS, AHU, GMP					
001.5000.5610000	MHC NURSING ADMIN POST/FEDEX/UPS	1,366.99		0.00	1,366.99
Subtotal [M7.14] Postage - Nursing Salary- CCH, RHNS, AHU, GMP		1,366.99		0.00	1,366.99
Subgroup : [M7.15] Postage - Salary %					
001.5801.5610000	MHC EMPLOYEE HEALTH POST/FEDEX/UPS	1.79		0.00	1.79
Subtotal [M7.15] Postage - Salary %		1.79		0.00	1.79
Subgroup : [M7.22] Postage - Non Reim					
001.5600.5610000	MHC RADIOLOGY POST/FEDEX/UPS	49.70		0.00	49.70
001.5700.5610000	MHC AUDIOLOGY POST/FEDEX/UPS	52.36		0.00	52.36
001.5800.5610000	MHC AMBUL CARE SERV POST/FEDEX/UPS	226.81		0.00	226.81
001.5802.5610000	MHC ACS-DENTAL POST/FEDEX/UPS	35.76		0.00	35.76
001.5819.5610000	MHC ACS-PULMONARY POST/FEDEX/UPS	2.24		0.00	2.24
001.5831.5610000	MHC ACS-GASTRO POST/FEDEX/UPS	116.42		0.00	116.42
001.5831.5610100	MHC ACS-GASTRO FEDEX & UPS	21.91		0.00	21.91
001.7920.5610000	MHC JOHNSON APTMENT POST/FEDEX/UPS	199.85		0.00	199.85
Subtotal [M7.22] Postage - Non Reim		705.05		0.00	705.05
Subgroup : [M7.26] Postage - Nursing Salary- ALL					
001.5060.5610000	MHC NURSING EDUCATI POST/FEDEX/UPS	8.90		0.00	8.90
Subtotal [M7.26] Postage - Nursing Salary- ALL		8.90		0.00	8.90
Subgroup : [M7.27] Postage - Volunteer Time Spent					
001.6400.5610000	MHC VOLUNTEERS POST/FEDEX/UPS	280.79		0.00	280.79
Subtotal [M7.27] Postage - Volunteer Time Spent		280.79		0.00	280.79
Subgroup : [M7.28] Postage - Social Services Time Spent					
001.6000.5610000	MHC SOCIAL SERVICES POST/FEDEX/UPS	1,576.78		0.00	1,576.78
Subtotal [M7.28] Postage - Social Services Time Spent		1,576.78		0.00	1,576.78
Subgroup : [M7.30] Postage - Number of Communication Devices					
001.8200.5610000	MHC SWITCHBOARD POST/FEDEX/UPS	45.00		0.00	45.00
Subtotal [M7.30] Postage - Number of Communication Devices		45.00		0.00	45.00
Subgroup : [M7.34] Postage - Admissions					
001.8450.5610000	MHC ADMISSIONS POST/FEDEX/UPS	2,805.78		0.00	2,805.78
Subtotal [M7.34] Postage - Admissions		2,805.78		0.00	2,805.78
Subgroup : [M7.37] Postage - Equivalent Discharges					
001.5900.5610000	MHC HOSP INFO MGT POST/FEDEX/UPS	4,120.79		0.00	4,120.79
Subtotal [M7.37] Postage - Equivalent Discharges		4,120.79		0.00	4,120.79
Subgroup : [M7.38] Postage - Equivalent Patient Days					
001.5500.5610000	MHC PHYS ON STAFF POST/FEDEX/UPS	56.53		0.00	56.53
001.7351.5610000	MHC BIO-MEDICAL ENG POST/FEDEX/UPS	9.70		0.00	9.70
Subtotal [M7.38] Postage - Equivalent Patient Days		66.23		0.00	66.23
Subgroup : [M7.39] Postage - Patient Days- SNF & ICF Only					
001.6200.5610000	MHC RECREATION POST/FEDEX/UPS	300.01		0.00	300.01
Subtotal [M7.39] Postage - Patient Days- SNF & ICF Only		300.01		0.00	300.01
Subgroup : [M7.40] Postage - Pharmacy Cost of Requisitions					
001.5550.5610000	MHC PHARMACY POST/FEDEX/UPS	12.72		0.00	12.72
Subtotal [M7.40] Postage - Pharmacy Cost of Requisitions		12.72		0.00	12.72

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref#	RJE	FINAL 9/30/2015
Subgroup : [M7.42] Postage - Spiritual Services					
001.6150.5610000	MHC SPIRITUAL SVCS POST/FEDEX/UPS	113.27		0.00	113.27
Subtotal [M7.42] Postage - Spiritual Services		113.27		0.00	113.27
Subgroup : [M7.43] Postage - Equiv Days w/ Independent Living					
001.8000.5610000	MHC ADMINISTRATION POST/FEDEX/UPS	2,133.27		0.00	2,133.27
001.8300.5610000	MHC EDUC/LIBRARY POST/FEDEX/UPS	3.52		0.00	3.52
Subtotal [M7.43] Postage - Equiv Days w/ Independent Living		2,136.79		0.00	2,136.79
Subgroup : [M8.37] Dues and Membership Fees - Equivalent Discharges					
001.5900.5300100	MHC HOSP INFO MGT MEMBERSHIP & DUES	681.00		0.00	681.00
Subtotal [M8.37] Dues and Membership Fees - Equivalent Discharges		681.00		0.00	681.00
Subgroup : [M8.43] Dues and Membership Fees - Equiv Days w/ Independent Living					
001.8000.5300100	MHC ADMINISTRATION MEMBERSHIP & DUES	2,278.98		0.00	2,278.98
001.8000.5300400	MHC ADMINISTRATION DUES-CANPFA/LEADING AGE	44,983.47		0.00	44,983.47
Subtotal [M8.43] Dues and Membership Fees - Equiv Days w/ Independent Living		47,262.45		0.00	47,262.45
Subgroup : [M9.10] Subscriptions - SNF					
001.5280.6000900	MHC 5 RAMAGE BOOKS AND SUBSCRIPTIONS	53.25		0.00	53.25
Subtotal [M9.10] Subscriptions - SNF		53.25		0.00	53.25
Subgroup : [M9.14] Subscriptions - Nursing Salary- CCH, RHNS, SHU, GMP					
001.5000.6000900	MHC NURSING ADMIN BOOKS AND SUBSCRIPTIONS	598.00		0.00	598.00
Subtotal [M9.14] Subscriptions - Nursing Salary- CCH, RHNS, SHU, GMP		598.00		0.00	598.00
Subgroup : [M9.26] Subscriptions - Nursing Salary- All					
001.5060.6000900	MHC NURSING EDUCATI BOOKS AND SUBSCRIPTIONS	193.26		0.00	193.26
Subtotal [M9.26] Subscriptions - Nursing Salary- All		193.26		0.00	193.26
Subgroup : [M9.39] Subscriptions - Patient Days- SNF & ICF Only					
001.6200.6000900	MHC RECREATION BOOKS AND SUBSCRIPTIONS	60.00		0.00	60.00
Subtotal [M9.39] Subscriptions - Patient Days- SNF & ICF Only		60.00		0.00	60.00
Subgroup : [M9.42] Subscriptions - Spiritual Services					
001.6150.6000900	MHC SPIRITUAL SVCS BOOKS AND SUBSCRIPTIONS	314.50		0.00	314.50
Subtotal [M9.42] Subscriptions - Spiritual Services		314.50		0.00	314.50
Subgroup : [M9.43] Subscriptions - Equiv Days w/ Independent Living					
001.8000.6000900	MHC ADMINISTRATION BOOKS AND SUBSCRIPTIONS	1,972.74		0.00	1,972.74
Subtotal [M9.43] Subscriptions - Equiv Days w/ Independent Living		1,972.74		0.00	1,972.74
Subgroup : [M11.02] Services Provided by Contract - Sqft					
001.7350.5604200	MHC FACILITY MNGT PS-ALARM MONITOR	1,577.63		0.00	1,577.63
001.7600.5600000	MHC SECURITY PURCHASED SERVICES	979.83		0.00	979.83
Subtotal [M11.02] Services Provided by Contract - Sqft		2,557.46		0.00	2,557.46
Subgroup : [M11.07] Services Provided by Contract					
001.5750.5600106	MHC PHYSICAL THER ARCHIVING FEES	256.28		0.00	256.28
Subtotal [M11.07] Services Provided by Contract		256.28		0.00	256.28
Subgroup : [M11.10] Services Provided by Contract - SNF					
001.5160.5600106	MHC 2 WOOSTER ARCHIVING FEES	7.44		0.00	7.44
001.5180.5600106	MHC 4 WOOSTER ARCHIVING FEES	44.19		0.00	44.19
001.5200.5600000	MHC 4 RAMAGE PURCHASED SERVICES	2,035.00		0.00	2,035.00
001.5200.5600106	MHC 4 RAMAGE ARCHIVING FEES	384.22		0.00	384.22
001.5260.5600106	MHC 2 RAMAGE ARCHIVING FEES	31.89		0.00	31.89

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5280.5600000	MHC 5 RAMAGE PURCHASED SERVICES	750.00		0.00	750.00
Subtotal [M11.10] Services Provided by Contract - SNF		3,252.74		0.00	3,252.74
Subgroup : [M11.12] Services Provided by Contract - CDH Only					
001.5110.5600106	MHC 3 STURG ACU ARCHIVING FEES	85.38		0.00	85.38
001.5120.5600106	MHC 4 STURG GMPP ARCHIVING FEES	63.60		0.00	63.60
001.5120.5604510	MHC 4 STURG GMPP PS-CONSULTING SERVICES	15,764.75		0.00	15,764.75
Subtotal [M11.12] Services Provided by Contract - CDH Only		15,913.73		0.00	15,913.73
Subgroup : [M11.13] Services Provided by Contract - RCH- Only (HFA)					
001.7900.5600000	MHC WRIGHT RESIDENC PURCHASED SERVICES	39,114.72		0.00	39,114.72
Subtotal [M11.13] Services Provided by Contract - RCH- Only (HFA)		39,114.72		0.00	39,114.72
Subgroup : [M11.14] Services Provided by Contract - Nursing Salary- CCH, RHNS, AHU, GMP					
001.5000.5600106	MHC NURSING ADMIN ARCHIVING FEES	524.52		0.00	524.52
001.5850.5600000	MHC CENTRAL SUPPLY PURCHASED SERVICES	883.93		0.00	883.93
001.6000.5600000	MHC SOCIAL SERVICES PURCHASED SERVICES	40.00		0.00	40.00
Subtotal [M11.14] Services Provided by Contract - Nursing Salary- CCH, RHNS, AHU, GMP		1,448.45		0.00	1,448.45
Subgroup : [M11.22] Services Provided by Contract- Non reimb					
001.5275.5600000	MHC WELLS APARTMENT PURCHASED SERVICES	3,345.00		0.00	3,345.00
001.5800.5600106	MHC AMBUL CARE SERV ARCHIVING FEES	360.57		0.00	360.57
001.7920.5600018	MHC JOHNSON APTMENT I/C PURCHASED SVS PRIMARY	2,544.00		0.00	2,544.00
001.7930.5600000	MHC HAWKINS APTS PURCHASED SERVICES	5,995.37		0.00	5,995.37
001.7930.5600018	MHC HAWKINS APTS I/C PURCHASED SVS PRIMARY	2,532.00		0.00	2,532.00
Subtotal [M11.22] Services Provided by Contract- Non reimb		14,776.94		0.00	14,776.94
Subgroup : [M11.25] Services Provided by Contract - Transportation Services					
001.8350.5602830	MHC TRANSPORTATION PS-TRANSPORTATION INTER	203,220.21		0.00	203,220.21
Subtotal [M11.25] Services Provided by Contract - Transportation Services		203,220.21		0.00	203,220.21
Subgroup : [M11.34] Services Provided by Contract - Admissions					
001.5900.5604510	MHC HOSP INFO MGT PS-CONSULTING SERVICES	737.77		0.00	737.77
001.8450.5600000	MHC ADMISSIONS PURCHASED SERVICES	20.00		0.00	20.00
001.8450.5600106	MHC ADMISSIONS ARCHIVING FEES	253.92		0.00	253.92
Subtotal [M11.34] Services Provided by Contract - Admissions		1,011.69		0.00	1,011.69
Subgroup : [M11.37] Services Provided by Contract - Equivalent Discharges					
001.5900.5600000	MHC HOSP INFO MGT PURCHASED SERVICES	107,664.81		0.00	107,664.81
001.5900.5600100	MHC HOSP INFO MGT CONTRACT/TEMP LABOR	2,329.77		0.00	2,329.77
001.5900.5600106	MHC HOSP INFO MGT ARCHIVING FEES	19,121.97		0.00	19,121.97
Subtotal [M11.37] Services Provided by Contract - Equivalent Discharges		129,116.55		0.00	129,116.55
Subgroup : [M11.40] Services Provided by Contract - Pharmacy Cost of Requisition					
001.5550.5600000	MHC PHARMACY PURCHASED SERVICES	9,359.92		0.00	9,359.92
001.5550.5600106	MHC PHARMACY ARCHIVING FEES	61.82		0.00	61.82
001.5550.5700002	MHC PHARMACY PART D MEMBERSHIP FEE	(176.02)		0.00	(176.02)
Subtotal [M11.40] Services Provided by Contract - Pharmacy Cost of Requisition		9,245.72		0.00	9,245.72
Subgroup : [M11.42] Services Provided by Contract - Spiritual Services					
001.6150.5600000	MHC SPIRITUAL SVCS PURCHASED SERVICES	6,513.00		0.00	6,513.00
Subtotal [M11.42] Services Provided by Contract - Spiritual Services		6,513.00		0.00	6,513.00
Subgroup : [M11.43] Services Provided by Contract - Equiv Days w/ Independent Living					
001.8000.5600000	MHC ADMINISTRATION PURCHASED SERVICES	11,849.15		0.00	11,849.15
001.8000.5600106	MHC ADMINISTRATION ARCHIVING FEES	101.20		0.00	101.20
001.8000.5604510	MHC ADMINISTRATION PS-CONSULTING SERVICES	43,308.30		0.00	43,308.30
Subtotal [M11.43] Services Provided by Contract - Equiv Days w/ Independent Living		55,258.65		0.00	55,258.65
Subgroup : [M12.43] Equiv Days w/ Independent Living					
001.8000.5690000	MHC ADMINISTRATION MANAGEMENT FEE I/C	3,459,426.79		0.00	3,459,426.79
Subtotal [M12.43] Equiv Days w/ Independent Living		3,459,426.79		0.00	3,459,426.79
Subgroup : [M13.02] Other - Sqft					

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.7350.6000350	MHC FACILITY MNGT BUSINESS EXPENSE REIMBURS	369.40		0.00	369.40
Subtotal [M13.02] Other - Sqft		369.40		0.00	369.40
Subgroup : [M13.03] Other - Meals					
001.7000.5611000	MHC FOOD SERVICE BANK CHARGES	789.23		0.00	789.23
001.7000.6000200	MHC FOOD SERVICE EMPLOYEE RELATIONS	(9,857.00)		0.00	(9,857.00)
Subtotal [M13.03] Other - Meals		(9,067.77)		0.00	(9,067.77)
Subgroup : [M13.10] Other -SNF					
001.5180.5101203	MHC 4 WOOSTER GIFT SHOP SUPPLIES INTRAC	4.00		0.00	4.00
001.5200.5101203	MHC 4 RAMAGE GIFT SHOP SUPPLIES INTRAC	91.45		0.00	91.45
001.5200.5604511	MHC 4 RAMAGE NURSING AWARDS	200.00		0.00	200.00
001.5250.5101203	MHC 3 CENTRAL GIFT SHOP SUPPLIES INTRAC	1.75		0.00	1.75
001.5260.5101203	MHC 2 RAMAGE GIFT SHOP SUPPLIES INTRAC	16.90		0.00	16.90
001.5270.5101203	MHC 6 RAMAGE GIFT SHOP SUPPLIES INTRAC	7.85		0.00	7.85
001.5270.5101204	MHC 6 RAMAGE MAIN ST SUPPLIES I/C	15.00		0.00	15.00
001.5270.5604511	MHC 6 RAMAGE NURSING AWARDS	214.05		0.00	214.05
001.5280.5101203	MHC 5 RAMAGE GIFT SHOP SUPPLIES INTRAC	21.75		0.00	21.75
001.5280.5101204	MHC 5 RAMAGE MAIN ST SUPPLIES I/C	4.49		0.00	4.49
Subtotal [M13.10] Other -SNF		577.24		0.00	577.24
Subgroup : [M13.12] Other - CDH- Only (AHU & GMPP)					
001.5120.5101204	MHC 4 STURG GMPP MAIN ST SUPPLIES I/C	99.98		0.00	99.98
Subtotal [M13.12] Other - CDH- Only (AHU & GMPP)		99.98		0.00	99.98
Subgroup : [M13.13] Other - RCH-Ony (HFA)					
001.7900.5601070	MHC WRIGHT RESIDENC REMARKETING FEES	3,278.51		0.00	3,278.51
001.7900.5601075	MHC WRIGHT RESIDENC LETTER OF CREDIT	100,848.59		0.00	100,848.59
001.7900.6015910	MHC WRIGHT RESIDENC CHEFA ADMINISTRATIVE FEES	4,905.91		0.00	4,905.91
Subtotal [M13.13] Other - RCH-Ony (HFA)		109,033.01		0.00	109,033.01
Subgroup : [M13.14] Other - Nursing Salary- CCH, RHNS, AHU, GMP					
001.5000.5101203	MHC NURSING ADMIN GIFT SHOP SUPPLIES INTRAC	17.45		0.00	17.45
001.5000.6000350	MHC NURSING ADMIN BUSINESS EXPENSE REIMBURS	357.73		0.00	357.73
Subtotal [M13.14] Other - Nursing Salary- CCH, RHNS, AHU, GMP		375.18		0.00	375.18
Subgroup : [M13.19] Other - Salary %					
001.8150.5600806	MHC HUMAN RESOURCES RECRUITMENT BACKGROUND CI	8,338.20		0.00	8,338.20
001.8150.5602820	MHC HUMAN RESOURCES INTERCOMPANY PT	3,450.00		0.00	3,450.00
001.8150.6000200	MHC HUMAN RESOURCES EMPLOYEE RELATIONS	40,237.74		0.00	40,237.74
001.8150.6000300	MHC HUMAN RESOURCES PHYSICALS	45,480.26		0.00	45,480.26
Subtotal [M13.19] Other - Salary %		97,506.20		0.00	97,506.20
Subgroup : [M13.22] Other - Non Reimb					
001.5110.5604525	MHC 3 STURG ACU NON REIMBURSEABLE	363.00		0.00	363.00
001.5120.5604525	MHC 4 STURG GMPP NON REIMBURSEABLE	5,065.40		0.00	5,065.40
001.5160.5604525	MHC 2 WOOSTER NON REIMBURSEABLE	433.16		0.00	433.16
001.5200.5604525	MHC 4 RAMAGE NON REIMBURSEABLE	1,933.97		0.00	1,933.97
001.5260.5604525	MHC 2 RAMAGE NON REIMBURSEABLE	8,057.50		0.00	8,057.50
001.5270.5604525	MHC 6 RAMAGE NON REIMBURSEABLE	18.94		0.00	18.94
001.5280.5604525	MHC 5 RAMAGE NON REIMBURSEABLE	821.07		0.00	821.07
001.5290.5604525	MHC 3 RAMAGE NON REIMBURSEABLE	603.92		0.00	603.92
001.5700.5300000	MHC AUDIOLOGY LICENSES	200.00		0.00	200.00
001.5700.5600000	MHC AUDIOLOGY PURCHASED SERVICES	(11.40)		0.00	(11.40)
001.5700.5611000	MHC AUDIOLOGY BANK CHARGES	2,993.08		0.00	2,993.08
001.5750.6000200	MHC PHYSICAL THER EMPLOYEE RELATIONS	112.22		0.00	112.22
001.5801.6050300	MHC EMPLOYEE HEALTH INTERNAL CATERING-NONREIM	98.00		0.00	98.00
001.5831.5611000	MHC ACS-GASTRO BANK CHARGES	2,024.84		0.00	2,024.84
001.6150.6050500	MHC SPIRITUAL SVCS CATERING INTERCOMPANY	78.00		0.00	78.00
001.6410.5100000	MHC GIFT SHOP GENERAL - SUPPLIES	63,495.09		0.00	63,495.09
001.6410.5106700	MHC GIFT SHOP OFFICE SUPPLIES	4.28		0.00	4.28
001.6410.5611000	MHC GIFT SHOP BANK CHARGES	739.68		0.00	739.68
001.6420.5611000	MHC CORNERSTONE CAF BANK CHARGES	798.88		0.00	798.88
001.6430.5100000	MHC MAIN ST CONVIE GENERAL - SUPPLIES	43,798.56		0.00	43,798.56
001.6430.5611000	MHC MAIN ST CONVIE BANK CHARGES	737.92		0.00	737.92
001.7200.5604525	MHC LAUNDRY/LINEN NON REIMBURSEABLE	19.02		0.00	19.02

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medical - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
001.7350.5300110	MHC FACILITY MNGT PENALTIES/FEES NON REIMB	111.67		0.00	111.67
001.7900.5101203	MHC WRIGHT RESIDENC GIFT SHOP SUPPLIES INTRAC	20.40		0.00	20.40
001.7900.5101204	MHC WRIGHT RESIDENC MAIN ST SUPPLIES I/C	25.93		0.00	25.93
001.7920.5300110	MHC JOHNSON APTMENT PENALTIES/FEES NON REIMB	212.00		0.00	212.00
001.7920.5601070	MHC JOHNSON APTMENT REMARKETING FEES	1,472.95		0.00	1,472.95
001.7920.5601075	MHC JOHNSON APTMENT LETTER OF CREDIT	45,308.78		0.00	45,308.78
001.7920.5608900	MHC JOHNSON APTMENT PS-OTHER EVENTS	150.00		0.00	150.00
001.7920.6015910	MHC JOHNSON APTMENT CHEFA ADMINISTRATIVE FEES	2,508.49		0.00	2,508.49
001.8000.5101204	MHC ADMINISTRATION MAIN ST SUPPLIES I/C	2.78		0.00	2.78
001.8000.5300110	MHC ADMINISTRATION PENALTIES/FEES NON REIMB	3,860.00		0.00	3,860.00
001.8000.6000200	MHC ADMINISTRATION EMPLOYEE RELATIONS	1,160.06		0.00	1,160.06
001.8000.6010000	MHC ADMINISTRATION MARKETING ACTIVITIES	1,110.00		0.00	1,110.00
001.8000.6800300	MHC ADMINISTRATION ACCRETION	25,500.00		0.00	25,500.00
001.8400.5182050	MHC MARKETING BROCHURES	3,249.50		0.00	3,249.50
001.8400.5603100	MHC MARKETING PS-ADVERTISING	44,901.99		0.00	44,901.99
Subtotal [M13.22] Other - Non Reimb		261,999.68		0.00	261,999.68
Subgroup : [M13.24] Other - Security Coverage					
001.7600.5100000	MHC SECURITY GENERAL - SUPPLIES	386.68		0.00	386.68
001.7600.5106300	MHC SECURITY SUPPLIES-PATIENT MEDICAL	67.50		0.00	67.50
Subtotal [M13.24] Other - Security Coverage		454.18		0.00	454.18
Subgroup : [M13.26] Other - Nursing Salary- All					
001.5060.5110000	MHC NURSING EDUCATI SUPPLIES-MEDICAL	27.28		0.00	27.28
001.5060.5850000	MHC NURSING EDUCATI MINOR EQUIP	(229.99)		0.00	(229.99)
Subtotal [M13.26] Other - Nursing Salary- All		(202.71)		0.00	(202.71)
Subgroup : [M13.27] Other - Volunteer Time Spent					
001.6400.5101203	MHC VOLUNTEERS GIFT SHOP SUPPLIES INTRAC	811.75		0.00	811.75
001.6400.5101204	MHC VOLUNTEERS MAIN ST SUPPLIES I/C	95.00		0.00	95.00
001.6400.5103000	MHC VOLUNTEERS SUPPLIES-RESIDENT LIBRARY	2,554.38		0.00	2,554.38
001.6400.5106300	MHC VOLUNTEERS SUPPLIES-PATIENT MEDICAL	10.15		0.00	10.15
001.6400.6000350	MHC VOLUNTEERS BUSINESS EXPENSE REIMBURS	45.50		0.00	45.50
Subtotal [M13.27] Other - Volunteer Time Spent		3,516.78		0.00	3,516.78
Subgroup : [M13.28] Other - Social Services Time Spent					
001.6000.5101203	MHC SOCIAL SERVICES GIFT SHOP SUPPLIES INTRAC	42.60		0.00	42.60
001.6000.5101204	MHC SOCIAL SERVICES MAIN ST SUPPLIES I/C	24.95		0.00	24.95
Subtotal [M13.28] Other - Social Services Time Spent		67.55		0.00	67.55
Subgroup : [M13.30] Other - Number of Communication Devices					
001.8200.5300000	MHC SWITCHBOARD LICENSES	735.00		0.00	735.00
001.8200.6000350	MHC SWITCHBOARD BUSINESS EXPENSE REIMBURS	10.00		0.00	10.00
Subtotal [M13.30] Other - Number of Communication Devices		745.00		0.00	745.00
Subgroup : [M13.34] Other - Other - Admissions					
001.8450.5106300	MHC ADMISSIONS SUPPLIES-PATIENT MEDICAL	7.54		0.00	7.54
001.8450.6000350	MHC ADMISSIONS BUSINESS EXPENSE REIMBURS	309.42		0.00	309.42
Subtotal [M13.34] Other - Other - Admissions		316.96		0.00	316.96
Subgroup : [M13.38] Other - Equivalent Patient Days					
001.5500.5604275	MHC PHYS ON STAFF PS-WATER COOLER/SPRG WTR	60.94		0.00	60.94
001.8000.5300000	MHC ADMINISTRATION LICENSES	3,267.00		0.00	3,267.00
Subtotal [M13.38] Other - Equivalent Patient Days		3,327.94		0.00	3,327.94
Subgroup : [M13.39] Other - Patient Days- SNF & ICF Only					
001.6200.5101203	MHC RECREATION GIFT SHOP SUPPLIES INTRAC	47.90		0.00	47.90
Subtotal [M13.39] Other - Patient Days- SNF & ICF Only		47.90		0.00	47.90
Subgroup : [M13.42] Other - Spiritual Services					
001.6150.5101203	MHC SPIRITUAL SVCS GIFT SHOP SUPPLIES INTRAC	346.96		0.00	346.96
001.6150.8000000	MHC SPIRITUAL SVCS INCOME/EXPENSE RECOVERY	(1,415.00)		0.00	(1,415.00)
Subtotal [M13.42] Other - Spiritual Services		(1,068.04)		0.00	(1,068.04)
Subgroup : [M13.43] Other - Equiv Days w/ Independent Living					
001.8000.5101203	MHC ADMINISTRATION GIFT SHOP SUPPLIES INTRAC	284.00		0.00	284.00
001.8000.5604600	MHC ADMINISTRATION PS-RES/EMP/OTH-FUNCTIONS	951.60		0.00	951.60
001.8000.6000350	MHC ADMINISTRATION BUSINESS EXPENSE REIMBURS	10,421.50		0.00	10,421.50

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 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.8000.6016000	MHC ADMINISTRATION MISCELLANEOUS	21.25		0.00	21.25
Subtotal [M13.43] Other - Equiv Days w/ Independent Living		11,678.35		0.00	11,678.35
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		4,562,063.63		0.00	4,562,063.63
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1.03] Raw Food - Meals					
001.7000.4040701	MHC FOOD SERVICE DIETARY-GUEST MEALS	(76.33)		0.00	(76.33)
001.7000.6050100	MHC FOOD SERVICE NOURISHMENT/REFRESHMENTS	(123,461.73)		0.00	(123,461.73)
001.7000.6050101	MHC FOOD SERVICE FOOD-GUEST MEAL TICKETS	(25,934.00)		0.00	(25,934.00)
001.7000.6050400	MHC FOOD SERVICE INTERNAL CATERING-REMBUR	(28,065.43)		0.00	(28,065.43)
001.7000.6051500	MHC FOOD SERVICE FOOD-SUNDRY	448.96		0.00	448.96
001.7000.6051600	MHC FOOD SERVICE FOOD-BAKERY	411.69		0.00	411.69
001.7000.6051660	MHC FOOD SERVICE MORRISON FOOD	1,902,111.32		0.00	1,902,111.32
001.7000.6051900	MHC FOOD SERVICE FOOD-SUPPLEMENTS/FLOOR ST	3,418.12		0.00	3,418.12
Subtotal [2A1.03] Raw Food - Meals		1,728,852.60		0.00	1,728,852.60
Subgroup : [2A1.4] Raw Food - Housekeeping Hours					
001.7100.6050400	MHC ENVIR SVCS INTERNAL CATERING-REMBUR	95.00		0.00	95.00
Subtotal [2A1.4] Raw Food - Housekeeping Hours		95.00		0.00	95.00
Subgroup : [2A1.5] Raw Food - Pounds of Laundry Processed					
001.7200.6050400	MHC LAUNDRY/LINEN INTERNAL CATERING-REMBUR	100.57		0.00	100.57
Subtotal [2A1.5] Raw Food - Pounds of Laundry Processed		100.57		0.00	100.57
Subgroup : [2A1.10] Raw Food - SNF					
001.5160.6050100	MHC 2 WOOSTER NOURISHMENT/REFRESHMENTS	6,691.38		0.00	6,691.38
001.5170.6050100	MHC 3 WOOSTER NOURISHMENT/REFRESHMENTS	7,166.83		0.00	7,166.83
001.5180.6050100	MHC 4 WOOSTER NOURISHMENT/REFRESHMENTS	5,175.69		0.00	5,175.69
001.5200.6050100	MHC 4 RAMAGE NOURISHMENT/REFRESHMENTS	11,056.63		0.00	11,056.63
001.5250.6050100	MHC 3 CENTRAL NOURISHMENT/REFRESHMENTS	3,576.46		0.00	3,576.46
001.5255.6050100	MHC 4 CENTRAL NOURISHMENT/REFRESHMENTS	3,371.18		0.00	3,371.18
001.5260.6050100	MHC 2 RAMAGE NOURISHMENT/REFRESHMENTS	11,901.67		0.00	11,901.67
001.5270.6050100	MHC 6 RAMAGE NOURISHMENT/REFRESHMENTS	11,950.36		0.00	11,950.36
001.5280.6050100	MHC 5 RAMAGE NOURISHMENT/REFRESHMENTS	11,128.42		0.00	11,128.42
001.5290.6050100	MHC 3 RAMAGE NOURISHMENT/REFRESHMENTS	11,406.80		0.00	11,406.80
Subtotal [2A1.10] Raw Food - SNF		83,425.42		0.00	83,425.42
Subgroup : [2A1.12] Raw Food - CDH- Only (AHU & GMPP)					
001.5110.6050100	MHC 3 STURG ACU NOURISHMENT/REFRESHMENTS	6,899.35		0.00	6,899.35
001.5120.6050100	MHC 4 STURG GMPP NOURISHMENT/REFRESHMENTS	10,250.77		0.00	10,250.77
001.5120.6050400	MHC 4 STURG GMPP INTERNAL CATERING-REMBUR	725.67		0.00	725.67
Subtotal [2A1.12] Raw Food - CDH- Only (AHU & GMPP)		17,875.79		0.00	17,875.79
Subgroup : [2A1.13] Raw Food - RCH- Only (HFA)					
001.7900.6050400	MHC WRIGHT RESIDENC INTERNAL CATERING-REMBUR	1,405.09		0.00	1,405.09
001.7900.6050500	MHC WRIGHT RESIDENC CATERING INTERCOMPANY	990.00		0.00	990.00
Subtotal [2A1.13] Raw Food - RCH- Only (HFA)		2,395.09		0.00	2,395.09
Subgroup : [2A1.14] Raw Food - Nursing Salary- CCH, RHNS, AHU, GMP					
001.5000.6050400	MHC NURSING ADMIN INTERNAL CATERING-REMBUR	720.00		0.00	720.00
Subtotal [2A1.14] Raw Food - Nursing Salary- CCH, RHNS, AHU, GMP		720.00		0.00	720.00
Subgroup : [2A1.22] Raw Food - Non Reim					
001.5800.6050100	MHC AMBUL CARE SERV NOURISHMENT/REFRESHMENTS	161.07		0.00	161.07
001.5800.6050400	MHC AMBUL CARE SERV INTERNAL CATERING-REMBUR	2,142.51		0.00	2,142.51
001.6200.6050250	MHC RECREATION FOOD-BEVERAGES -NONREIM	2,279.45		0.00	2,279.45
001.6430.6050400	MHC MAIN ST CONVIEN INTERNAL CATERING-REMBUR	3,288.86		0.00	3,288.86
001.7000.6002100	MHC FOOD SERVICE GRAND MASTER'S DAY	(12,481.00)		0.00	(12,481.00)
001.7000.6050250	MHC FOOD SERVICE FOOD-BEVERAGES -NONREIM	(1,062.53)		0.00	(1,062.53)
001.7000.6050300	MHC FOOD SERVICE INTERNAL CATERING-NONREIM	(4,489.11)		0.00	(4,489.11)
001.7000.6050500	MHC FOOD SERVICE CATERING INTERCOMPANY	(17,678.45)		0.00	(17,678.45)
001.7100.6050250	MHC ENVIR SVCS FOOD-BEVERAGES -NONREIM	257.45		0.00	257.45
001.7200.6050100	MHC LAUNDRY/LINEN NOURISHMENT/REFRESHMENTS	13.83		0.00	13.83
001.7920.6050400	MHC JOHNSON APTMENT INTERNAL CATERING-REMBUR	42.98		0.00	42.98
001.7920.6050500	MHC JOHNSON APTMENT CATERING INTERCOMPANY	6,361.00		0.00	6,361.00

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Account	Description	UNADJ	JE Ref#	RJE	FINAL
		9/30/2015			9/30/2015
001.8000.6050250	MHC ADMINISTRATION FOOD-BEVERAGES -NONREIM	60.56		0.00	60.56
Subtotal [2A1.22] Raw Food - Non Reim		(21,103.38)		0.00	(21,103.38)
Subgroup : [2A1.27] Raw Food - Volunteer Time Spent					
001.6400.6050101	MHC VOLUNTEERS FOOD-GUEST MEAL TICKETS	25,934.00		0.00	25,934.00
001.6400.6050500	MHC VOLUNTEERS CATERING INTERCOMPANY	2,920.00		0.00	2,920.00
Subtotal [2A1.27] Raw Food - Volunteer Time Spent		28,854.00		0.00	28,854.00
Subgroup : [2A1.28] Raw Food - Social Services Time Spent					
001.6000.6050400	MHC SOCIAL SERVICES INTERNAL CATERING-REMBUR	80.00		0.00	80.00
Subtotal [2A1.28] Raw Food - Social Services Time Spent		80.00		0.00	80.00
Subgroup : [2A1.39] Raw Food - Patient Days- SNF & ICF Only					
001.6200.6050100	MHC RECREATION NOURISHMENT/REFRESHMENTS	100.51		0.00	100.51
001.6200.6050400	MHC RECREATION INTERNAL CATERING-REMBUR	16,564.96		0.00	16,564.96
Subtotal [2A1.39] Raw Food - Patient Days- SNF & ICF Only		16,665.47		0.00	16,665.47
Subgroup : [2A2.03] Non-Food Supplies - Meals					
001.7000.5101350	MHC FOOD SERVICE MORRISON DIRECT EXPENSE	322,580.03		0.00	322,580.03
001.7000.5101600	MHC FOOD SERVICE SUPPLIES-CLEANING	48.98		0.00	48.98
001.7000.8000000	MHC FOOD SERVICE INCOME/EXPENSE RECOVERY	(3,176.50)		0.00	(3,176.50)
Subtotal [2A2.03] Non-Food Supplies - Meals		319,452.51		0.00	319,452.51
Subgroup : [2A1.42] Raw Food - Spiritual Services					
001.6150.6050400	MHC SPIRITUAL SVCS INTERNAL CATERING-REMBUR	179.00		0.00	179.00
Subtotal [2A1.42] Raw Food - Spiritual Services		179.00		0.00	179.00
Subgroup : [2A1.43] Raw Food - Equiv Days w/ Independent Living					
001.8000.6050100	MHC ADMINISTRATION NOURISHMENT/REFRESHMENTS	23,850.24		0.00	23,850.24
001.8000.6050300	MHC ADMINISTRATION INTERNAL CATERING-NONREIM	1,377.14		0.00	1,377.14
001.8000.6050400	MHC ADMINISTRATION INTERNAL CATERING-REMBUR	3,103.51		0.00	3,103.51
001.8000.6050500	MHC ADMINISTRATION CATERING INTERCOMPANY	2,720.00		0.00	2,720.00
Subtotal [2A1.43] Raw Food - Equiv Days w/ Independent Living		31,050.89		0.00	31,050.89
Subgroup : [2B.03] Purchased Services - Meals					
001.7000.5600830	MHC FOOD SERVICE MORRISON MGMT FEE	535,784.99		0.00	535,784.99
Subtotal [2B.03] Purchased Services - Meals		535,784.99		0.00	535,784.99
Subgroup : [2D.03] Other - Meals Per Day					
001.7000.5100000	MHC FOOD SERVICE GENERAL - SUPPLIES	131.36		0.00	131.36
001.7000.5101200	MHC FOOD SERVICE SUPPLIES-RECREATION ACTIV	(449.90)		0.00	(449.90)
Subtotal [2D.03] Other - Meals Per Day		(318.54)		0.00	(318.54)
Total [18] Dietary Basis for Allocation of Costs		2,744,109.41		0.00	2,744,109.41
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1.5] Laundry in house - Pounds of Laundry Processed					
001.7200.5100000	MHC LAUNDRY/LINEN GENERAL - SUPPLIES	14,098.17		0.00	14,098.17
001.7200.5101700	MHC LAUNDRY/LINEN SUPPLIES-LAUNDRY CHEMS	41,321.93		0.00	41,321.93
Subtotal [3A1.5] Laundry in house - Pounds of Laundry Processed		55,420.10		0.00	55,420.10
Subgroup : [3A4.5] Laundry Repair/purchases - Pounds of Laundry Processed					
001.5120.6030000	MHC 4 STURG GMPP LINEN REPLACEMENT	547.60		0.00	547.60
001.7200.6030000	MHC LAUNDRY/LINEN LINEN REPLACEMENT	117,579.51		0.00	117,579.51
Subtotal [3A4.5] Laundry Repair/purchases - Pounds of Laundry Processed		118,127.11		0.00	118,127.11
Subgroup : [3B.05] Purchased Services - Pounds of Laundry					
001.7200.5600000	MHC LAUNDRY/LINEN PURCHASED SERVICES	277.20		0.00	277.20
001.7200.5602850	MHC LAUNDRY/LINEN DAMAGED CLOTHING	278.50		0.00	278.50
Subtotal [3B.05] Purchased Services - Pounds of Laundry		555.70		0.00	555.70
Subgroup : [3D.5] Other - Pounds of Laundry Processed					
001.7200.5106300	MHC LAUNDRY/LINEN SUPPLIES-PATIENT MEDICAL	1,488.08		0.00	1,488.08
001.7200.6000350	MHC LAUNDRY/LINEN BUSINESS EXPENSE REIMBURS	75.21		0.00	75.21

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Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [3D.5] Other - Pounds of Laundry Processed		1,563.29		0.00	1,563.29
Total [19] Laundry-Basis for Allocation of Costs		175,666.20		0.00	175,666.20
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1.02] In-House Care Supplies - Sqft					
001.5801.5101600	MHC EMPLOYEE HEALTH SUPPLIES-CLEANING	30.50		0.00	30.50
001.5900.5101600	MHC HOSP INFO MGT SUPPLIES-CLEANING	7.76		0.00	7.76
001.7350.5101600	MHC FACILITY MNGT SUPPLIES-CLEANING	322.03		0.00	322.03
001.7350.6900140	MHC FACILITY MNGT INSURANCE-OTHER	350.00		0.00	350.00
001.7351.5101600	MHC BIO-MEDICAL ENG SUPPLIES-CLEANING	11.09		0.00	11.09
001.7600.5101600	MHC SECURITY SUPPLIES-CLEANING	27.71		0.00	27.71
001.8000.5101600	MHC ADMINISTRATION SUPPLIES-CLEANING	25.68		0.00	25.68
Subtotal [4A1.02] In-House Care Supplies - Sqft		774.77		0.00	774.77
Subgroup : [4A1.4] In-House Care Supplies - Housekeeping Hours					
001.7100.5100000	MHC ENVIR SVCS GENERAL - SUPPLIES	59,466.04		0.00	59,466.04
001.7100.5101600	MHC ENVIR SVCS SUPPLIES-CLEANING	69,042.69		0.00	69,042.69
001.7100.5106300	MHC ENVIR SVCS SUPPLIES-PATIENT MEDICAL	4,311.41		0.00	4,311.41
001.7100.8000000	MHC ENVIR SVCS INCOME/EXPENSE RECOVERY	(20,430.00)		0.00	(20,430.00)
001.7100.8000002	MHC ENVIR SVCS INCOME EXPENSE REC- INTER	(5,807.63)		0.00	(5,807.63)
Subtotal [4A1.4] In-House Care Supplies - Housekeeping Hours		106,582.51		0.00	106,582.51
Subgroup : [4A1.5] In-House Care Supplies - Pounds of Laundry Processed					
001.7200.5101600	MHC LAUNDRYLINEN SUPPLIES-CLEANING	1,859.14		0.00	1,859.14
Subtotal [4A1.5] In-House Care Supplies - Pounds of Laundry Processed		1,859.14		0.00	1,859.14
Subgroup : [4A1.10] In-House Care Supplies - SNF					
001.5160.5101600	MHC 2 WOOSTER SUPPLIES-CLEANING	3,822.00		0.00	3,822.00
001.5170.5101600	MHC 3 WOOSTER SUPPLIES-CLEANING	4,179.04		0.00	4,179.04
001.5180.5101600	MHC 4 WOOSTER SUPPLIES-CLEANING	2,554.87		0.00	2,554.87
001.5200.5101600	MHC 4 RAMAGE SUPPLIES-CLEANING	8,324.98		0.00	8,324.98
001.5250.5101600	MHC 3 CENTRAL SUPPLIES-CLEANING	1,686.87		0.00	1,686.87
001.5255.5101600	MHC 4 CENTRAL SUPPLIES-CLEANING	1,130.38		0.00	1,130.38
001.5260.5101600	MHC 2 RAMAGE SUPPLIES-CLEANING	8,084.90		0.00	8,084.90
001.5270.5101600	MHC 6 RAMAGE SUPPLIES-CLEANING	6,260.79		0.00	6,260.79
001.5280.5101600	MHC 5 RAMAGE SUPPLIES-CLEANING	7,608.76		0.00	7,608.76
001.5290.5101600	MHC 3 RAMAGE SUPPLIES-CLEANING	6,316.62		0.00	6,316.62
Subtotal [4A1.10] In-House Care Supplies - SNF		49,969.21		0.00	49,969.21
Subgroup : [4A1.12] In-House Care Supplies - CDH- Only (AHU & GMPP)					
001.5110.5101600	MHC 3 STURG ACU SUPPLIES-CLEANING	2,848.29		0.00	2,848.29
001.5120.5101600	MHC 4 STURG GMPP SUPPLIES-CLEANING	3,298.80		0.00	3,298.80
Subtotal [4A1.12] In-House Care Supplies - CDH- Only (AHU & GMPP)		6,147.09		0.00	6,147.09
Subgroup : [4A1.13] RCH-Only (HFA)					
001.7900.5101600	MHC WRIGHT RESIDENC SUPPLIES-CLEANING	11.10		0.00	11.10
Subtotal [4A1.13] RCH-Only (HFA)		11.10		0.00	11.10
Subgroup : [4A1.21] In-House Care Supplies - Patient Days-Less RCH					
001.5850.5101600	MHC CENTRAL SUPPLY SUPPLIES-CLEANING	(391.38)		0.00	(391.38)
Subtotal [4A1.21] In-House Care Supplies - Patient Days-Less RCH		(391.38)		0.00	(391.38)
Subgroup : [4A1.22] In-House Care Supplies - Non Reim					
001.5600.5101600	MHC RADIOLOGY SUPPLIES-CLEANING	72.10		0.00	72.10
001.5650.5101600	MHC LABORATORY SUPPLIES-CLEANING	6.93		0.00	6.93
001.5600.5101600	MHC AMBUL CARE SERV SUPPLIES-CLEANING	133.74		0.00	133.74
001.5831.5101600	MHC ACS-GASTRO SUPPLIES-CLEANING	12,574.30		0.00	12,574.30
001.6250.5101600	MHC HAIR SALON SUPPLIES-CLEANING	39.74		0.00	39.74
Subtotal [4A1.22] In-House Care Supplies - Non Reim		12,826.81		0.00	12,826.81
Subgroup : [4A1.30] Number of Communication Devices					
001.8200.5101600	MHC SWITCHBOARD SUPPLIES-CLEANING	5.54		0.00	5.54
Subtotal [4A1.30] Number of Communication Devices		5.54		0.00	5.54
Subgroup : [4A1.34] Admissions					
001.8450.5101600	MHC ADMISSIONS SUPPLIES-CLEANING	5.55		0.00	5.55
Subtotal [4A1.34] Admissions		5.55		0.00	5.55

Client: **Masonicare Heath Center of Wallingford**
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Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [4A1.39]	In-House Care Supplies - Patient Days-SNF & ICF Only				
001.6200.5101600	MHC RECREATION SUPPLIES-CLEANING	56.94		0.00	56.94
Subtotal [4A1.39]	In-House Care Supplies - Patient Days-SNF & ICF Only	<u>56.94</u>		<u>0.00</u>	<u>56.94</u>
Subgroup : [4A1.40]	In-House Care Supplies - Pharmacy Cost of Requisitions				
001.5550.5101600	MHC PHARMACY SUPPLIES-CLEANING	23.03		0.00	23.03
Subtotal [4A1.40]	In-House Care Supplies - Pharmacy Cost of Requisitions	<u>23.03</u>		<u>0.00</u>	<u>23.03</u>
Subgroup : [4B.04]	Purchased services - Housekeeping Hours				
001.7100.5600000	MHC ENVIR SVCS PURCHASED SERVICES	4,067.23		0.00	4,067.23
001.7100.5600103	MHC ENVIR SVCS P.S CARPET SHAMPOOING	360.00		0.00	360.00
001.7100.5602000	MHC ENVIR SVCS PS-RUBBISH REMOVAL	100,458.96		0.00	100,458.96
001.7100.5602050	MHC ENVIR SVCS PS-HAZARDOUS & REGULATED	2,403.78		0.00	2,403.78
001.7100.5602100	MHC ENVIR SVCS PS-EXTERMINATOR	10,685.00		0.00	10,685.00
001.7100.5602200	MHC ENVIR SVCS PS-WINDOW WASHING	10,460.00		0.00	10,460.00
001.7100.5602300	MHC ENVIR SVCS PS-BIOWASTE	17,798.00		0.00	17,798.00
Subtotal [4B.04]	Purchased services - Housekeeping Hours	<u>146,232.97</u>		<u>0.00</u>	<u>146,232.97</u>
Subgroup : [5A1.40]	Own Pharmacy - Pharmacy Cost of Requirements				
001.5550.6060100	MHC PHARMACY PRESCRIPTIONS DRUGS	1,770,068.30		0.00	1,770,068.30
Subtotal [5A1.40]	Own Pharmacy - Pharmacy Cost of Requirements	<u>1,770,068.30</u>		<u>0.00</u>	<u>1,770,068.30</u>
Subgroup : [5B40]	Medicine Cabinet drugs				
001.5550.5106300	MHC PHARMACY SUPPLIES-PATIENT MEDICAL	521.56		0.00	521.56
001.5550.6060200	MHC PHARMACY NON-RX DRUGS	52,603.66		0.00	52,603.66
Subtotal [5B40]	Medicine Cabinet drugs	<u>53,125.22</u>		<u>0.00</u>	<u>53,125.22</u>
Subgroup : [5C.3]	Medical and Therapeutic Supplies - Meals				
001.7000.5106300	MHC FOOD SERVICE SUPPLIES-PATIENT MEDICAL	83.47		0.00	83.47
Subtotal [5C.3]	Medical and Therapeutic Supplies - Meals	<u>83.47</u>		<u>0.00</u>	<u>83.47</u>
Subgroup : [5C.10]	Medical and Therapeutic Supplies - SNF				
001.5160.5110900	MHC 2 WOOSTER SUP-INV-OVER/SHORT	1.59		0.00	1.59
001.5170.5100000	MHC 3 WOOSTER GENERAL - SUPPLIES	5,523.82		0.00	5,523.82
001.5170.5110900	MHC 3 WOOSTER SUP-INV-OVER/SHORT	0.28		0.00	0.28
001.5180.5110900	MHC 4 WOOSTER SUP-INV-OVER/SHORT	0.51		0.00	0.51
001.5250.5110900	MHC 3 CENTRAL SUP-INV-OVER/SHORT	0.59		0.00	0.59
001.5255.5106300	MHC 4 CENTRAL SUPPLIES-PATIENT MEDICAL	9,888.69		0.00	9,888.69
001.5255.5110000	MHC 4 CENTRAL SUPPLIES-MEDICAL	4,959.42		0.00	4,959.42
001.5260.5100000	MHC 2 RAMAGE GENERAL - SUPPLIES	6,277.58		0.00	6,277.58
001.5260.5101200	MHC 2 RAMAGE SUPPLIES-RECREATION ACTIV	57.68		0.00	57.68
001.5260.5110900	MHC 2 RAMAGE SUP-INV-OVER/SHORT	1.57		0.00	1.57
001.5280.5100000	MHC 5 RAMAGE GENERAL - SUPPLIES	9,004.14		0.00	9,004.14
001.5280.5110100	MHC 5 RAMAGE SUPPLIES-PERSONAL CARE	16.67		0.00	16.67
001.5290.5100000	MHC 3 RAMAGE GENERAL - SUPPLIES	7,917.44		0.00	7,917.44
001.5290.5110900	MHC 3 RAMAGE SUP-INV-OVER/SHORT	0.27		0.00	0.27
Subtotal [5C.10]	Medical and Therapeutic Supplies - SNF	<u>43,650.25</u>		<u>0.00</u>	<u>43,650.25</u>
Subgroup : [5C.12]	Medical and Therapeutic Supplies - CDH- Only (AHU & GMPP)				
001.5110.5106300	MHC 3 STURG ACU SUPPLIES-PATIENT MEDICAL	39,564.37		0.00	39,564.37
001.5110.5109900	MHC 3 STURG ACU SUPPLIES-PAT CHARGEABLE	20,477.04		0.00	20,477.04
001.5110.5110000	MHC 3 STURG ACU SUPPLIES-MEDICAL	1,155.43		0.00	1,155.43
001.5111.5106300	MHC STURGES 3 REHAB SUPPLIES-PATIENT MEDICAL	537.00		0.00	537.00
001.5111.5110900	MHC STURGES 3 REHAB SUP-INV-OVER/SHORT	0.98		0.00	0.98
001.5120.5106300	MHC 4 STURG GMPP SUPPLIES-PATIENT MEDICAL	37,146.66		0.00	37,146.66
001.5120.5109900	MHC 4 STURG GMPP SUPPLIES-PAT CHARGEABLE	6,293.49		0.00	6,293.49
001.5120.5110000	MHC 4 STURG GMPP SUPPLIES-MEDICAL	1,005.07		0.00	1,005.07
001.5120.5110100	MHC 4 STURG GMPP SUPPLIES-PERSONAL CARE	828.00		0.00	828.00
001.5120.5606000	MHC 4 STURG GMPP PS-EQUIPMENT RENTAL	2,367.00		0.00	2,367.00
Subtotal [5C.12]	Medical and Therapeutic Supplies - CDH- Only (AHU & GMPP)	<u>109,375.04</u>		<u>0.00</u>	<u>109,375.04</u>
Subgroup : [5C.14]	Medical and Therapeutic Supplies - Nursing Salary- CCH, RHNS, AHU, GMP				
001.5000.5106300	MHC NURSING ADMIN SUPPLIES-PATIENT MEDICAL	1,295.36		0.00	1,295.36

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Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5000.5110000	MHC NURSING ADMIN SUPPLIES-MEDICAL	1,473.36		0.00	1,473.36
Subtotal [5C.14]	Medical and Therapeutic Supplies - Nursing Salary- CCH, RHNS,	2,768.72		0.00	2,768.72
Subgroup : [5C.15] Medical and Therapeutic Supplies - Salaires and Wages					
001.5801.5100000	MHC EMPLOYEE HEALTH GENERAL - SUPPLIES	90.30		0.00	90.30
001.5801.5106300	MHC EMPLOYEE HEALTH SUPPLIES-PATIENT MEDICAL	2,219.27		0.00	2,219.27
001.5801.5110000	MHC EMPLOYEE HEALTH SUPPLIES-MEDICAL	621.52		0.00	621.52
001.7100.5110000	MHC ENVIR SVCS SUPPLIES-MEDICAL	1,001.14		0.00	1,001.14
001.7200.5110000	MHC LAUNDRY/LINEN SUPPLIES-MEDICAL	1,400.38		0.00	1,400.38
001.7350.5110000	MHC FACILITY MNGT SUPPLIES-MEDICAL	206.35		0.00	206.35
Subtotal [5C.15]	Medical and Therapeutic Supplies - Salaires and Wages	5,538.96		0.00	5,538.96
Subgroup : [5C.22] Medical and Therapeutic Supplies - Non Reim					
001.5160.5106300	MHC 2 WOOSTER SUPPLIES-PATIENT MEDICAL	44,609.91		0.00	44,609.91
001.5160.5109900	MHC 2 WOOSTER SUPPLIES-PAT CHARGEABLE	240.72		0.00	240.72
001.5160.5110000	MHC 2 WOOSTER SUPPLIES-MEDICAL	531.99		0.00	531.99
001.5170.5106300	MHC 3 WOOSTER SUPPLIES-PATIENT MEDICAL	37,803.32		0.00	37,803.32
001.5170.5109900	MHC 3 WOOSTER SUPPLIES-PAT CHARGEABLE	245.89		0.00	245.89
001.5170.5110000	MHC 3 WOOSTER SUPPLIES-MEDICAL	601.54		0.00	601.54
001.5180.5106300	MHC 4 WOOSTER SUPPLIES-PATIENT MEDICAL	57,109.39		0.00	57,109.39
001.5180.5109900	MHC 4 WOOSTER SUPPLIES-PAT CHARGEABLE	4,831.13		0.00	4,831.13
001.5180.5110000	MHC 4 WOOSTER SUPPLIES-MEDICAL	2,484.77		0.00	2,484.77
001.5200.5106300	MHC 4 RAMAGE SUPPLIES-PATIENT MEDICAL	82,309.80		0.00	82,309.80
001.5200.5109900	MHC 4 RAMAGE SUPPLIES-PAT CHARGEABLE	3,069.71		0.00	3,069.71
001.5200.5110000	MHC 4 RAMAGE SUPPLIES-MEDICAL	8,285.63		0.00	8,285.63
001.5250.5106300	MHC 3 CENTRAL SUPPLIES-PATIENT MEDICAL	12,206.99		0.00	12,206.99
001.5250.5109900	MHC 3 CENTRAL SUPPLIES-PAT CHARGEABLE	1,958.20		0.00	1,958.20
001.5250.5110000	MHC 3 CENTRAL SUPPLIES-MEDICAL	182.85		0.00	182.85
001.5255.5109900	MHC 4 CENTRAL SUPPLIES-PAT CHARGEABLE	738.17		0.00	738.17
001.5260.5106300	MHC 2 RAMAGE SUPPLIES-PATIENT MEDICAL	109,053.75		0.00	109,053.75
001.5260.5109900	MHC 2 RAMAGE SUPPLIES-PAT CHARGEABLE	7,702.59		0.00	7,702.59
001.5260.5110000	MHC 2 RAMAGE SUPPLIES-MEDICAL	7,870.96		0.00	7,870.96
001.5270.5106300	MHC 6 RAMAGE SUPPLIES-PATIENT MEDICAL	82,183.46		0.00	82,183.46
001.5270.5109900	MHC 6 RAMAGE SUPPLIES-PAT CHARGEABLE	2,543.93		0.00	2,543.93
001.5270.5110000	MHC 6 RAMAGE SUPPLIES-MEDICAL	12,338.16		0.00	12,338.16
001.5280.5106300	MHC 5 RAMAGE SUPPLIES-PATIENT MEDICAL	84,135.85		0.00	84,135.85
001.5280.5109900	MHC 5 RAMAGE SUPPLIES-PAT CHARGEABLE	2,422.49		0.00	2,422.49
001.5280.5110000	MHC 5 RAMAGE SUPPLIES-MEDICAL	8,806.18		0.00	8,806.18
001.5290.5106300	MHC 3 RAMAGE SUPPLIES-PATIENT MEDICAL	67,495.64		0.00	67,495.64
001.5290.5109900	MHC 3 RAMAGE SUPPLIES-PAT CHARGEABLE	846.36		0.00	846.36
001.5290.5110000	MHC 3 RAMAGE SUPPLIES-MEDICAL	9,466.85		0.00	9,466.85
001.5600.5110000	MHC RADIOLOGY SUPPLIES-MEDICAL	4.17		0.00	4.17
001.5700.5109900	MHC AUDIOLOGY SUPPLIES-PAT CHARGEABLE	95,105.66		0.00	95,105.66
001.5800.5100000	MHC AMBUL CARE SERV GENERAL - SUPPLIES	389.16		0.00	389.16
001.5800.5106300	MHC AMBUL CARE SERV SUPPLIES-PATIENT MEDICAL	1,088.26		0.00	1,088.26
001.5800.5109900	MHC AMBUL CARE SERV SUPPLIES-PAT CHARGEABLE	311.49		0.00	311.49
001.5800.5110000	MHC AMBUL CARE SERV SUPPLIES-MEDICAL	8.77		0.00	8.77
001.5800.5804275	MHC AMBUL CARE SERV PS-WATER COOLER/SPRG WTR	392.61		0.00	392.61
001.5802.5100000	MHC ACS-DENTAL GENERAL - SUPPLIES	740.71		0.00	740.71
001.5802.5106300	MHC ACS-DENTAL SUPPLIES-PATIENT MEDICAL	426.86		0.00	426.86
001.5802.5110000	MHC ACS-DENTAL SUPPLIES-MEDICAL	234.09		0.00	234.09
001.5802.5110100	MHC ACS-DENTAL SUPPLIES-PERSONAL CARE	94.18		0.00	94.18
001.5804.5110000	MHC ACS-PODIATRY SUPPLIES-MEDICAL	67.24		0.00	67.24
001.5819.5100000	MHC ACS-PULMONARY GENERAL - SUPPLIES	149.91		0.00	149.91
001.5830.5100000	MHC ACS-GYNECOLOGY GENERAL - SUPPLIES	(52.53)		0.00	(52.53)
001.5830.5106300	MHC ACS-GYNECOLOGY SUPPLIES-PATIENT MEDICAL	12.05		0.00	12.05
001.5831.5100000	MHC ACS-GASTRO GENERAL - SUPPLIES	23,075.45		0.00	23,075.45
001.5831.5106300	MHC ACS-GASTRO SUPPLIES-PATIENT MEDICAL	13,654.91		0.00	13,654.91
001.5831.5109900	MHC ACS-GASTRO SUPPLIES-PAT CHARGEABLE	10,803.79		0.00	10,803.79
001.5831.5110000	MHC ACS-GASTRO SUPPLIES-MEDICAL	9,342.13		0.00	9,342.13
001.5832.5100000	MHC ACS-UROLOGY GENERAL - SUPPLIES	56.35		0.00	56.35
001.5832.5106300	MHC ACS-UROLOGY SUPPLIES-PATIENT MEDICAL	73.55		0.00	73.55
001.5832.5109900	MHC ACS-UROLOGY SUPPLIES-PAT CHARGEABLE	442.50		0.00	442.50
001.5850.5106300	MHC CENTRAL SUPPLY SUPPLIES-PATIENT MEDICAL	3,633.83		0.00	3,633.83
001.5850.5109900	MHC CENTRAL SUPPLY SUPPLIES-PAT CHARGEABLE	247.07		0.00	247.07
001.5850.5110000	MHC CENTRAL SUPPLY SUPPLIES-MEDICAL	148.45		0.00	148.45
001.6410.5106300	MHC GIFT SHOP SUPPLIES-PATIENT MEDICAL	40.39		0.00	40.39
001.6430.5106300	MHC MAIN ST CONVIEN SUPPLIES-PATIENT MEDICAL	10.53		0.00	10.53

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Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.7450.5106300	MHC POWER HOUSE SUPPLIES-PATIENT MEDICAL	24.36		0.00	24.36
001.7900.5106300	MHC WRIGHT RESIDENC SUPPLIES-PATIENT MEDICAL	281.18		0.00	281.18
Subtotal [5C.22] Medical and Therapeutic Supplies - Non Reim		<u>812,863.45</u>		<u>0.00</u>	<u>812,863.45</u>
Subgroup : [5C.26] Medical and Therapeutic Supplies - Nursing Salary- All					
001.5060.5106300	MHC NURSING EDUCATI SUPPLIES-PATIENT MEDICAL	211.99		0.00	211.99
001.5060.5109900	MHC NURSING EDUCATI SUPPLIES-PAT CHARGEABLE	1,268.10		0.00	1,268.10
Subtotal [5C.26] Medical and Therapeutic Supplies - Nursing Salary- All		<u>1,480.09</u>		<u>0.00</u>	<u>1,480.09</u>
Subgroup : [5C.38] Medical and Therapeutic Supplies - Equivalent Patient Days					
001.7351.5106300	MHC BIO-MEDICAL ENG SUPPLIES-PATIENT MEDICAL	25.33		0.00	25.33
Subtotal [5C.38] Medical and Therapeutic Supplies - Equivalent Patient Days		<u>25.33</u>		<u>0.00</u>	<u>25.33</u>
Subgroup : [5D.10] Ambulance/Limousine - SNF					
001.5160.5601860	MHC 2 WOOSTER PS-AMBULANCE SERVICES	548.58		0.00	548.58
Subtotal [5D.10] Ambulance/Limousine - SNF		<u>548.58</u>		<u>0.00</u>	<u>548.58</u>
Subgroup : [5D.12] Ambulance/Limousine - CDH- Only (AHU & GMPP)					
001.5110.5601860	MHC 3 STURG ACU PS-AMBULANCE SERVICES	25,817.47		0.00	25,817.47
001.5120.5601860	MHC 4 STURG GMPP PS-AMBULANCE SERVICES	77,665.52		0.00	77,665.52
Subtotal [5D.12] Ambulance/Limousine - CDH- Only (AHU & GMPP)		<u>103,482.99</u>		<u>0.00</u>	<u>103,482.99</u>
Subgroup : [5D.22] Ambulance/Limousine - Non Reim					
001.5111.5601860	MHC STURGES 3 REHAB PS-AMBULANCE SERVICES	888.30		0.00	888.30
001.5180.5601860	MHC 4 WOOSTER PS-AMBULANCE SERVICES	11,138.57		0.00	11,138.57
001.5200.5601860	MHC 4 RAMAGE PS-AMBULANCE SERVICES	(285.74)		0.00	(285.74)
001.5250.5601860	MHC 3 CENTRAL PS-AMBULANCE SERVICES	(154.08)		0.00	(154.08)
001.5260.5601860	MHC 2 RAMAGE PS-AMBULANCE SERVICES	36,856.83		0.00	36,856.83
001.5270.5601860	MHC 6 RAMAGE PS-AMBULANCE SERVICES	664.90		0.00	664.90
001.5280.5601860	MHC 5 RAMAGE PS-AMBULANCE SERVICES	1,163.68		0.00	1,163.68
001.5290.5601860	MHC 3 RAMAGE PS-AMBULANCE SERVICES	679.44		0.00	679.44
Subtotal [5D.22] Ambulance/Limousine - Non Reim		<u>50,951.90</u>		<u>0.00</u>	<u>50,951.90</u>
Subgroup : [5E2.22] Oxygen - Other - Non Reim					
001.5180.5111200	MHC 4 WOOSTER SUPPLIES-OXYGEN	300.00		0.00	300.00
001.5280.5111200	MHC 5 RAMAGE SUPPLIES-OXYGEN	25.00		0.00	25.00
001.5850.5111200	MHC CENTRAL SUPPLY SUPPLIES-OXYGEN	67,271.28		0.00	67,271.28
001.6200.5111200	MHC RECREATION SUPPLIES-OXYGEN	254.73		0.00	254.73
Subtotal [5E2.22] Oxygen - Other - Non Reim		<u>67,851.01</u>		<u>0.00</u>	<u>67,851.01</u>
Subgroup : [5F.22] X-Rays and related radiological - SNF					
001.5600.5100000	MHC RADIOLOGY GENERAL - SUPPLIES	307.64		0.00	307.64
001.5600.5106300	MHC RADIOLOGY SUPPLIES-PATIENT MEDICAL	33.61		0.00	33.61
001.5600.5600000	MHC RADIOLOGY PURCHASED SERVICES	34,452.49		0.00	34,452.49
001.5610.5106300	MHC SONOGRAPHY SUPPLIES-PATIENT MEDICAL	58.37		0.00	58.37
Subtotal [5F.22] X-Rays and related radiological - SNF		<u>34,852.01</u>		<u>0.00</u>	<u>34,852.01</u>
Subgroup : [5H.22] Laboratory - SNF					
001.5650.5601850	MHC LABORATORY PS-LABORATORY SERVICES	350,151.30		0.00	350,151.30
Subtotal [5H.22] Laboratory - SNF		<u>350,151.30</u>		<u>0.00</u>	<u>350,151.30</u>
Subgroup : [5I.13] Recreation - RCH- Only (HFA)					
001.7900.5101200	MHC WRIGHT RESIDENC SUPPLIES-RECREATION ACTIV	1,186.35		0.00	1,186.35
Subtotal [5I.13] Recreation - RCH- Only (HFA)		<u>1,186.35</u>		<u>0.00</u>	<u>1,186.35</u>
Subgroup : [5I.27] Recreation - Volunteer Time Spent					
001.6400.5101200	MHC VOLUNTEERS SUPPLIES-RECREATION ACTIV	1,472.50		0.00	1,472.50
Subtotal [5I.27] Recreation - Volunteer Time Spent		<u>1,472.50</u>		<u>0.00</u>	<u>1,472.50</u>
Subgroup : [5I.39] Recreation - Patient Days- SNF & ICF Only					
001.6200.5100000	MHC RECREATION GENERAL - SUPPLIES	5,600.25		0.00	5,600.25
001.6200.5101200	MHC RECREATION SUPPLIES-RECREATION ACTIV	198.73		0.00	198.73
001.6200.5600000	MHC RECREATION PURCHASED SERVICES	291.90		0.00	291.90

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Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.6200.5604750	MHC RECREATION OUTTRIPS	1,503.27		0.00	1,503.27
001.6200.5604810	MHC RECREATION PS-RESIDENT ENTERTAINMENT	9,970.18		0.00	9,970.18
001.6200.6000350	MHC RECREATION BUSINESS EXPENSE REIMBURS	8.99		0.00	8.99
Subtotal [61.39] Recreation - Patient Days- SNF & ICF Only		17,573.32		0.00	17,573.32
Subgroup : [5J.07] Other - PT Treatments					
001.5750.5100000	MHC PHYSICAL THER GENERAL - SUPPLIES	3,710.05		0.00	3,710.05
001.5750.5101203	MHC PHYSICAL THER GIFT SHOP SUPPLIES INTRAC	125.15		0.00	125.15
001.5750.5101600	MHC PHYSICAL THER SUPPLIES-CLEANING	141.16		0.00	141.16
001.5750.5106300	MHC PHYSICAL THER SUPPLIES-PATIENT MEDICAL	2,286.18		0.00	2,286.18
001.5750.5106700	MHC PHYSICAL THER OFFICE SUPPLIES	3,482.09		0.00	3,482.09
001.5750.5110000	MHC PHYSICAL THER SUPPLIES-MEDICAL	91.05		0.00	91.05
001.5750.5300000	MHC PHYSICAL THER LICENSES	630.00		0.00	630.00
001.5750.5500000	MHC PHYSICAL THER REPAIRS & MAINTENANCE	111.14		0.00	111.14
001.5750.5500100	MHC PHYSICAL THER R&M-CONTRACTS	276.93		0.00	276.93
001.5750.5600000	MHC PHYSICAL THER PURCHASED SERVICES	304,902.38		0.00	304,902.38
001.5750.5602820	MHC PHYSICAL THER INTERCOMPANY PT	(4,400.00)		0.00	(4,400.00)
001.5750.5610000	MHC PHYSICAL THER POST/FEDEX/UPS	503.18		0.00	503.18
001.5750.5850000	MHC PHYSICAL THER MINOR EQUIP	23,238.70		0.00	23,238.70
001.5750.6000400	MHC PHYSICAL THER EDUCATION/SEMINAR	2,227.99		0.00	2,227.99
001.5755.5100000	MHC PYTS THER O/P GENERAL - SUPPLIES	43.43		0.00	43.43
001.5755.5101600	MHC PYTS THER O/P SUPPLIES-CLEANING	30.50		0.00	30.50
001.5755.5106300	MHC PYTS THER O/P SUPPLIES-PATIENT MEDICAL	995.78		0.00	995.78
001.5755.5106700	MHC PYTS THER O/P OFFICE SUPPLIES	649.88		0.00	649.88
001.5755.5109900	MHC PYTS THER O/P SUPPLIES-PAT CHARGEABLE	68.26		0.00	68.26
001.5755.5604275	MHC PYTS THER O/P PS-WATER COOLER/SPRG WTR	193.93		0.00	193.93
001.5755.5610000	MHC PYTS THER O/P POST/FEDEX/UPS	4.30		0.00	4.30
001.5755.5850000	MHC PYTS THER O/P MINOR EQUIP	139.28		0.00	139.28
Subtotal [5J.07] Other - PT Treatments		339,451.36		0.00	339,451.36
Subgroup : [5J.08] Other - ST Treatments					
001.5710.5100000	MHC SPEECH THER GENERAL - SUPPLIES	2,042.28		0.00	2,042.28
001.5710.5106300	MHC SPEECH THER SUPPLIES-PATIENT MEDICAL	1,108.02		0.00	1,108.02
001.5710.5300000	MHC SPEECH THER LICENSES	400.00		0.00	400.00
001.5710.5610000	MHC SPEECH THER POST/FEDEX/UPS	403.64		0.00	403.64
001.5715.5610000	MHC SPEECH THER O/P POST/FEDEX/UPS	0.14		0.00	0.14
Subtotal [5J.08] Other - ST Treatments		3,954.08		0.00	3,954.08
Subgroup : [5J.10] Other - SNF					
001.5180.5100000	MHC 2 WOOSTER GENERAL - SUPPLIES	10,649.95		0.00	10,649.95
001.5180.5100000	MHC 4 WOOSTER GENERAL - SUPPLIES	4,552.29		0.00	4,552.29
001.5180.5600000	MHC 4 WOOSTER PURCHASED SERVICES	3,585.05		0.00	3,585.05
001.5180.5606000	MHC 4 WOOSTER PS-EQUIPMENT RENTAL	2,129.00		0.00	2,129.00
001.5200.5100000	MHC 4 RAMAGE GENERAL - SUPPLIES	8,027.50		0.00	8,027.50
001.5200.5101204	MHC 4 RAMAGE MAIN ST SUPPLIES I/C	14.72		0.00	14.72
001.5200.5606000	MHC 4 RAMAGE PS-EQUIPMENT RENTAL	200.00		0.00	200.00
001.5250.5100000	MHC 3 CENTRAL GENERAL - SUPPLIES	1,798.54		0.00	1,798.54
001.5255.5100000	MHC 4 CENTRAL GENERAL - SUPPLIES	883.75		0.00	883.75
001.5260.5600000	MHC 2 RAMAGE PURCHASED SERVICES	2,189.62		0.00	2,189.62
001.5260.5606000	MHC 2 RAMAGE PS-EQUIPMENT RENTAL	2,572.04		0.00	2,572.04
001.5270.5100000	MHC 6 RAMAGE GENERAL - SUPPLIES	16,973.22		0.00	16,973.22
001.5270.5606000	MHC 6 RAMAGE PS-EQUIPMENT RENTAL	376.00		0.00	376.00
001.5280.5606000	MHC 5 RAMAGE PS-EQUIPMENT RENTAL	3,065.00		0.00	3,065.00
Subtotal [5J.10] Other - SNF		57,016.68		0.00	57,016.68
Subgroup : [5J.12] Other - CDH- Only (AHU & GMPP)					
001.5110.5100000	MHC 3 STURG ACU GENERAL - SUPPLIES	2,981.99		0.00	2,981.99
001.5110.5101203	MHC 3 STURG ACU GIFT SHOP SUPPLIES INTRAC	123.33		0.00	123.33
001.5110.5600000	MHC 3 STURG ACU PURCHASED SERVICES	1,277.12		6,689.00	7,966.12
			RJE - 3	6,689.00	
001.5110.5601800	MHC 3 STURG ACU P.S.-MIDSTATE O/P SVS	27,930.73		0.00	27,930.73
001.5110.5601803	MHC 3 STURG ACU CONSOLIDATED BILLING SNG	388.98		0.00	388.98
001.5120.5100000	MHC 4 STURG GMPP GENERAL - SUPPLIES	12,269.54		0.00	12,269.54
001.5120.5600000	MHC 4 STURG GMPP PURCHASED SERVICES	1,309.00		0.00	1,309.00
001.5120.5601800	MHC 4 STURG GMPP P.S.-MIDSTATE O/P SVS	32,299.58		0.00	32,299.58
001.5120.5601803	MHC 4 STURG GMPP CONSOLIDATED BILLING SNG	4,515.50		0.00	4,515.50

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5120.5606100	MHC 4 STURG GMPP BED RENTAL	300.00		0.00	300.00
Subtotal [5J.12] Other - CDH- Only (AHU & GMPP)		83,395.77		6,689.00	90,084.77
Subgroup : [5J.13] Other - RCH-Only (HFA)					
001.7900.5100000	MHC WRIGHT RESIDENC GENERAL - SUPPLIES	2,070.46		0.00	2,070.46
Subtotal [5J.13] Other - RCH-Only (HFA)		2,070.46		0.00	2,070.46
Subgroup : [5J.21] Other - Patient Days- Less RCH					
001.5850.5100000	MHC CENTRAL SUPPLY GENERAL - SUPPLIES	975.91		0.00	975.91
Subtotal [5J.21] Other - Patient Days- Less RCH		975.91		0.00	975.91
Subgroup : [5J.22] Other - Non Reim					
001.5111.5601803	MHC STURGES 3 REHAB CONSOLIDATED BILLING SNG	118.34		0.00	118.34
001.5180.5601800	MHC 4 WOOSTER P.S.-MIDSTATE O/P SVS	2,554.01		0.00	2,554.01
001.5180.5601803	MHC 4 WOOSTER CONSOLIDATED BILLING SNG	7,627.13		0.00	7,627.13
001.5180.5606100	MHC 4 WOOSTER BED RENTAL	2,231.60		0.00	2,231.60
001.5200.5601803	MHC 4 RAMAGE CONSOLIDATED BILLING SNG	1,138.42		0.00	1,138.42
001.5260.5601800	MHC 2 RAMAGE P.S.-MIDSTATE O/P SVS	2,000.99		0.00	2,000.99
001.5260.5601803	MHC 2 RAMAGE CONSOLIDATED BILLING SNG	29,623.39		0.00	29,623.39
001.5270.5601800	MHC 6 RAMAGE P.S.-MIDSTATE O/P SVS	362.40		0.00	362.40
001.5270.5601803	MHC 6 RAMAGE CONSOLIDATED BILLING SNG	288.97		0.00	288.97
001.5270.5806100	MHC 6 RAMAGE BED RENTAL	20,672.00		0.00	20,672.00
001.5280.5601800	MHC 5 RAMAGE P.S.-MIDSTATE O/P SVS	365.65		0.00	365.65
001.5280.5601803	MHC 5 RAMAGE CONSOLIDATED BILLING SNG	1,404.42		0.00	1,404.42
001.5290.5601800	MHC 3 RAMAGE P.S.-MIDSTATE O/P SVS	283.00		0.00	283.00
001.5290.5601803	MHC 3 RAMAGE CONSOLIDATED BILLING SNG	2,325.49		0.00	2,325.49
001.5600.6400550	MHC RADIOLOGY QUALITY OF LIFE EXPENSE	93.40		0.00	93.40
001.5610.5101600	MHC SONOGRAPHY SUPPLIES-CLEANING	5.50		0.00	5.50
001.5700.5100000	MHC AUDIOLOGY GENERAL - SUPPLIES	2,638.00		0.00	2,638.00
001.5700.5106300	MHC AUDIOLOGY SUPPLIES-PATIENT MEDICAL	78.06		0.00	78.06
001.5700.5604400	MHC AUDIOLOGY PS-HEARING AID REPAIRS	4,288.07		0.00	4,288.07
001.5780.5100000	MHC OCCUP THER GENERAL - SUPPLIES	7,837.92		0.00	7,837.92
001.5780.5101600	MHC OCCUP THER SUPPLIES-CLEANING	10.90		0.00	10.90
001.5780.5106300	MHC OCCUP THER SUPPLIES-PATIENT MEDICAL	618.04		0.00	618.04
001.5780.5106700	MHC OCCUP THER OFFICE SUPPLIES	336.20		0.00	336.20
001.5780.5110000	MHC OCCUP THER SUPPLIES-MEDICAL	2.19		0.00	2.19
001.5780.5300000	MHC OCCUP THER LICENSES	2,199.99		0.00	2,199.99
001.5780.5600000	MHC OCCUP THER PURCHASED SERVICES	(5.41)		0.00	(5.41)
001.5780.5610000	MHC OCCUP THER POST/FEDEX/UPS	935.75		0.00	935.75
001.5780.5700000	MHC OCCUP THER PROFESSIONAL FEES	1,816.39		0.00	1,816.39
001.5780.5850000	MHC OCCUP THER MINOR EQUIP	1,576.67		0.00	1,576.67
001.5780.6000400	MHC OCCUP THER EDUCATION/SEMINAR	3,668.00		0.00	3,668.00
001.5780.6000800	MHC OCCUP THER EDUCATION-TRNING(INHOUSE)	199.00		0.00	199.00
001.5785.5610000	MHC OCCUP THER O/P POST/FEDEX/UPS	39.49		0.00	39.49
001.5785.6000400	MHC OCCUP THER O/P EDUCATION/SEMINAR	50.00		0.00	50.00
001.5800.5600000	MHC AMBUL CARE SERV PURCHASED SERVICES	5,466.64		0.00	5,466.64
001.5802.6400550	MHC ACS-DENTAL QUALITY OF LIFE EXPENSE	8,287.65		0.00	8,287.65
001.5804.6400550	MHC ACS-PODIATRY QUALITY OF LIFE EXPENSE	307.62		0.00	307.62
001.5830.5850000	MHC ACS-GYNECOLOGY MINOR EQUIP	168.50		0.00	168.50
001.6200.6400550	MHC RECREATION QUALITY OF LIFE EXPENSE	48,869.20		0.00	48,869.20
001.6400.6400550	MHC VOLUNTEERS QUALITY OF LIFE EXPENSE	462.85		0.00	462.85
001.8000.6400550	MHC ADMINISTRATION QUALITY OF LIFE EXPENSE	470.00		0.00	470.00
001.8480.6400000	MHC RES SUBSIDY SUBSIDY-GIFT SHOP	15,357.13		0.00	15,357.13
001.8480.6400800	MHC RES SUBSIDY SUBSIDY-HAIR/BARBER	98,980.50		0.00	98,980.50
001.8480.6400900	MHC RES SUBSIDY SUBSIDY-SATELLITE DISH	171,900.18		0.00	171,900.18
001.8480.6401400	MHC RES SUBSIDY SUBSIDY-CHRISTMAS GIFT	31,141.93		0.00	31,141.93
001.8480.6401500	MHC RES SUBSIDY SUBSIDY-CHRISTMAS GIFT/DE	5,756.28		0.00	5,756.28
001.8480.6405000	MHC RES SUBSIDY SUBSIDY-CAPITAL FUND XFER	(323,136.02)		0.00	(323,136.02)
Subtotal [5J.22] Other - Non Reim		161,416.43		0.00	161,416.43
Subgroup : [5J.40] Other - Pharmacy Cost of Requisition					
001.5550.5100000	MHC PHARMACY GENERAL - SUPPLIES	27,919.43		0.00	27,919.43
001.5550.5300000	MHC PHARMACY LICENSES	871.00		0.00	871.00
Subtotal [5J.40] Other - Pharmacy Cost of Requisition		28,790.43		0.00	28,790.43
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		4,428,223.19		6,689.00	4,434,912.19

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref#	RJE	FINAL 9/30/2015
Group : [22]	Maintenance and Property				
Subgroup : [6A.02]	Repairs and Maintenance - Sqft				
001.7350.5500000	MHC FACILITY MNGT REPAIRS & MAINTENANCE	296,975.53		0.00	296,975.53
001.7350.5500100	MHC FACILITY MNGT R&M-CONTRACTS	44,506.95		0.00	44,506.95
001.7350.5800000	MHC FACILITY MNGT PURCHASED SERVICES	22,918.14		0.00	22,918.14
001.7400.5500000	MHC GROUNDS REPAIRS & MAINTENANCE	8,126.48		0.00	8,126.48
001.7400.5604000	MHC GROUNDS PS-LAWN CARE	45,262.98		0.00	45,262.98
001.7450.5500000	MHC POWER HOUSE REPAIRS & MAINTENANCE	78,099.56		0.00	78,099.56
001.7450.5500100	MHC POWER HOUSE R&M-CONTRACTS	75,628.42		0.00	75,628.42
001.7450.5600000	MHC POWER HOUSE PURCHASED SERVICES	10,256.04		0.00	10,256.04
001.7450.5804275	MHC POWER HOUSE PS-WATER COOLER/SPRG WTR	244.30		0.00	244.30
001.7900.5604000	MHC WRIGHT RESIDENC PS-LAWN CARE	7,060.50		0.00	7,060.50
001.7920.5604000	MHC JOHNSON APTMENT PS-LAWN CARE	4,585.50		0.00	4,585.50
001.7930.5604000	MHC HAWKINS APTS PS-LAWN CARE	2,648.76		0.00	2,648.76
001.8350.5500000	MHC TRANSPORTATION REPAIRS & MAINTENANCE	5,600.84		0.00	5,600.84
Subtotal [6A.02] Repairs and Maintenance - Sqft		<u>601,914.00</u>		<u>0.00</u>	<u>601,914.00</u>
Subgroup : [6A.3]	Repairs and Maintenance - Meals Per Day				
001.7000.5500000	MHC FOOD SERVICE REPAIRS & MAINTENANCE	5,006.11		0.00	5,006.11
Subtotal [6A.3] Repairs and Maintenance - Meals Per Day		<u>5,006.11</u>		<u>0.00</u>	<u>5,006.11</u>
Subgroup : [6A.04]	Repairs and Maintenance - Housekeeping Hours				
001.7100.5500000	MHC ENVIR SVCS REPAIRS & MAINTENANCE	15,431.49		0.00	15,431.49
001.7100.5500100	MHC ENVIR SVCS R&M-CONTRACTS	109.50		0.00	109.50
Subtotal [6A.04] Repairs and Maintenance - Housekeeping Hours		<u>15,540.99</u>		<u>0.00</u>	<u>15,540.99</u>
Subgroup : [6A.5]	Repairs and Maintenance - pounds of Laundry Processed				
001.7200.5500000	MHC LAUNDRY/LINEN REPAIRS & MAINTENANCE	14,798.52		0.00	14,798.52
Subtotal [6A.5] Repairs and Maintenance - pounds of Laundry Processed		<u>14,798.52</u>		<u>0.00</u>	<u>14,798.52</u>
Subgroup : [6A.10]	Repairs and Maintenance - SNF				
001.5180.5500000	MHC 2 WOOSTER REPAIRS & MAINTENANCE	1,894.05		0.00	1,894.05
001.5180.5500100	MHC 2 WOOSTER R&M-CONTRACTS	800.00		0.00	800.00
001.5170.5500000	MHC 3 WOOSTER REPAIRS & MAINTENANCE	3,558.06		0.00	3,558.06
001.5180.5500000	MHC 4 WOOSTER REPAIRS & MAINTENANCE	1,121.59		0.00	1,121.59
001.5180.5500100	MHC 4 WOOSTER R&M-CONTRACTS	166.72		0.00	166.72
001.5200.5500000	MHC 4 RAMAGE REPAIRS & MAINTENANCE	2,547.06		0.00	2,547.06
001.5200.5500100	MHC 4 RAMAGE R&M-CONTRACTS	420.00		0.00	420.00
001.5255.5500000	MHC 4 CENTRAL REPAIRS & MAINTENANCE	6,476.94		0.00	6,476.94
001.5280.5500000	MHC 2 RAMAGE REPAIRS & MAINTENANCE	1,075.16		0.00	1,075.16
001.5280.5500100	MHC 2 RAMAGE R&M-CONTRACTS	1,896.96		0.00	1,896.96
001.5270.5500000	MHC 6 RAMAGE REPAIRS & MAINTENANCE	9,157.48		0.00	9,157.48
001.5280.5500000	MHC 5 RAMAGE REPAIRS & MAINTENANCE	1,333.38		0.00	1,333.38
001.5290.5500000	MHC 3 RAMAGE REPAIRS & MAINTENANCE	292.57		0.00	292.57
001.5290.5500100	MHC 3 RAMAGE R&M-CONTRACTS	420.00		0.00	420.00
Subtotal [6A.10] Repairs and Maintenance - SNF		<u>31,159.97</u>		<u>0.00</u>	<u>31,159.97</u>
Subgroup : [6A.12]	Repairs and Maintenance - CDH- Only (AHU & GMPP)				
001.5110.5500000	MHC 3 STURG ACU REPAIRS & MAINTENANCE	578.30		0.00	578.30
001.5110.5500100	MHC 3 STURG ACU R&M-CONTRACTS	2,386.11		0.00	2,386.11
001.5120.5500000	MHC 4 STURG GMPP REPAIRS & MAINTENANCE	796.58		0.00	796.58
001.5120.5500100	MHC 4 STURG GMPP R&M-CONTRACTS	1,234.58		0.00	1,234.58
Subtotal [6A.12] Repairs and Maintenance - CDH- Only (AHU & GMPP)		<u>4,995.57</u>		<u>0.00</u>	<u>4,995.57</u>
Subgroup : [6A.13]	Repairs and Maintenance - RCH- Only (HFA)				
001.7900.5500000	MHC WRIGHT RESIDENC REPAIRS & MAINTENANCE	2,435.63		0.00	2,435.63
001.7900.5500100	MHC WRIGHT RESIDENC R&M-CONTRACTS	478.74		0.00	478.74
Subtotal [6A.13] Repairs and Maintenance - RCH- Only (HFA)		<u>2,914.37</u>		<u>0.00</u>	<u>2,914.37</u>
Subgroup : [6A.14]	Nursing Salary- CCH, RHNS, AHU, GMP				
001.5000.5500000	MHC NURSING ADMIN REPAIRS & MAINTENANCE	5,342.49		0.00	5,342.49
001.5000.5500100	MHC NURSING ADMIN R&M-CONTRACTS	819.83		0.00	819.83
Subtotal [6A.14] Nursing Salary- CCH, RHNS, AHU, GMP		<u>6,162.32</u>		<u>0.00</u>	<u>6,162.32</u>
Subgroup : [6A.21]	Repairs and Maintenance - Patient Days- Less RCH				
001.5850.5500000	MHC CENTRAL SUPPLY REPAIRS & MAINTENANCE	307.31		0.00	307.31
Subtotal [6A.21] Repairs and Maintenance - Patient Days- Less RCH		<u>307.31</u>		<u>0.00</u>	<u>307.31</u>
Subgroup : [6A.22]	Repairs and Maintenance - Non Reim				

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5275.5604000	MHC WELLS APARTMENT PS-LAWN CARE	1,176.26		0.00	1,176.26
001.5600.5500000	MHC RADIOLOGY REPAIRS & MAINTENANCE	1,495.00		0.00	1,495.00
001.5600.5500100	MHC RADIOLOGY R&M-CONTRACTS	7,473.50		0.00	7,473.50
001.5610.5500100	MHC SONOGRAPHY R&M-CONTRACTS	9,483.96		0.00	9,483.96
001.5650.5500100	MHC LABORATORY R&M-CONTRACTS	747.35		0.00	747.35
001.5700.5500000	MHC AUDIOLOGY REPAIRS & MAINTENANCE	516.80		0.00	516.80
001.5800.5500000	MHC AMBUL CARE SERV REPAIRS & MAINTENANCE	46.21		0.00	46.21
001.5800.5500100	MHC AMBUL CARE SERV R&M-CONTRACTS	1,825.38		0.00	1,825.38
001.5802.5500000	MHC ACS-DENTAL REPAIRS & MAINTENANCE	200.00		0.00	200.00
001.5815.5500000	MHC ACS-OPHTHAMOLOG REPAIRS & MAINTENANCE	205.00		0.00	205.00
001.5819.5500000	MHC ACS-PULMONARY REPAIRS & MAINTENANCE	206.47		0.00	206.47
001.5831.5500000	MHC ACS-GASTRO REPAIRS & MAINTENANCE	12,451.52		0.00	12,451.52
001.5831.5500100	MHC ACS-GASTRO R&M-CONTRACTS	18,431.52		0.00	18,431.52
001.7920.5500000	MHC JOHNSON APTMENT REPAIRS & MAINTENANCE	5,440.24		0.00	5,440.24
001.7920.5600000	MHC JOHNSON APTMENT PURCHASED SERVICES	16,424.99		0.00	16,424.99
Subtotal [6A.22] Repairs and Maintenance - Non Reim		76,124.20		0.00	76,124.20
Subgroup : [6A.24] Repairs and Maintenance - Security Coverage					
001.7600.5500000	MHC SECURITY REPAIRS & MAINTENANCE	1,481.00		0.00	1,481.00
Subtotal [6A.24] Repairs and Maintenance - Security Coverage		1,481.00		0.00	1,481.00
Subgroup : [6A.31] Repairs and Maintenance -Computers					
001.8250.5500000	MHC IT REPAIRS & MAINTENANCE	41,452.22		0.00	41,452.22
001.8250.5500100	MHC IT R&M-CONTRACTS	521,731.29		0.00	521,731.29
Subtotal [6A.31] Repairs and Maintenance -Computers		563,183.51		0.00	563,183.51
Subgroup : [6A.34] Repairs and Maintenance - Admissions					
001.8450.5500000	MHC ADMISSIONS REPAIRS & MAINTENANCE	656.00		0.00	656.00
001.8450.5500100	MHC ADMISSIONS R&M-CONTRACTS	266.63		0.00	266.63
Subtotal [6A.34] Repairs and Maintenance - Admissions		922.63		0.00	922.63
Subgroup : [6A.37] Repairs and Maintenance - Equivalent Discharges					
001.5900.5500100	MHC HQSP INFO MGT R&M-CONTRACTS	57,733.94		0.00	57,733.94
Subtotal [6A.37] Repairs and Maintenance - Equivalent Discharges		57,733.94		0.00	57,733.94
Subgroup : [6A.38] Repairs and Maintenance - Equivalent Patient Days					
001.7351.5500100	MHC BIO-MEDICAL ENG R&M-CONTRACTS	78,126.40		0.00	78,126.40
Subtotal [6A.38] Repairs and Maintenance - Equivalent Patient Days		78,126.40		0.00	78,126.40
Subgroup : [6A.39] Repairs and Maintenance - Patient Days- SNF & ICF Only					
001.6200.5500100	MHC RECREATION R&M-CONTRACTS	2,732.44		0.00	2,732.44
Subtotal [6A.39] Repairs and Maintenance - Patient Days- SNF & ICF Only		2,732.44		0.00	2,732.44
Subgroup : [6A.43] Repairs and Maintenance - Spiritual Services					
001.6150.5500000	MHC SPIRITUAL SVCS REPAIRS & MAINTENANCE	320.00		0.00	320.00
001.8000.5500100	MHC ADMINISTRATION R&M-CONTRACTS	5,459.52		0.00	5,459.52
001.8300.5500100	MHC EDUC/LIBRARY R&M-CONTRACTS	75.44		0.00	75.44
Subtotal [6A.43] Repairs and Maintenance - Spiritual Services		5,854.96		0.00	5,854.96
Subgroup : [6B.02] Heat - Square Footage-MHC Campus					
001.7450.6500300	MHC POWER HOUSE GAS	799,163.03		0.00	799,163.03
001.7804.6500300	MHC 26 MASONIC AVE GAS	852.67		0.00	852.67
001.7805.6500500	MHC 27 MASONIC AVE FUEL OIL-WHITE HOUSE	5,813.68		0.00	5,813.68
001.7811.6500200	MHC 73 MASONIC AVE FUEL OIL	1,352.37		0.00	1,352.37
001.7811.6500300	MHC 73 MASONIC AVE GAS	394.40		0.00	394.40
Subtotal [6B.02] Heat - Square Footage-MHC Campus		807,576.15		0.00	807,576.15
Subgroup : [6C.02] Light & Power - Square Footage- MHC Campus					
001.7450.6500100	MHC POWER HOUSE ELECTRICITY	638,763.71		0.00	638,763.71
001.7799.6500100	MHC NORTH PLAINS ELECTRICITY	101.85		0.00	101.85
001.7804.6500100	MHC 26 MASONIC AVE ELECTRICITY	589.70		0.00	589.70
001.7805.6500100	MHC 27 MASONIC AVE ELECTRICITY	2,445.47		0.00	2,445.47
001.7811.6500100	MHC 73 MASONIC AVE ELECTRICITY	(182.11)		0.00	(182.11)
Subtotal [6C.02] Light & Power - Square Footage- MHC Campus		641,718.62		0.00	641,718.62
Subgroup : [6D.02] Water - Square Footage- MHC Campus					

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.7350.6500600	MHC FACILITY MNGT WATER & SEWER	287,865.30		0.00	287,865.30
001.7450.6500600	MHC POWER HOUSE WATER & SEWER	183.52		0.00	183.52
001.7604.6500600	MHC 26 MASONIC AVE WATER & SEWER	58.00		0.00	58.00
001.7805.6500600	MHC 27 MASONIC AVE WATER & SEWER	292.86		0.00	292.86
001.7811.6500600	MHC 73 MASONIC AVE WATER & SEWER	131.30		0.00	131.30
001.7900.6500600	MHC WRIGHT RESIDENC WATER & SEWER	10,338.96		0.00	10,338.96
001.7920.6500600	MHC JOHNSON APTMENT WATER & SEWER	16,958.00		0.00	16,958.00
001.7930.6500600	MHC HAWKINS APTS WATER & SEWER	7,972.04		0.00	7,972.04
	Subtotal [6D.02] Water - Square Footage- MHC Campus	323,799.98		0.00	323,799.98
	Subgroup : [6F.2] Other - Square Footage- MHC Campus				
001.7350.5100000	MHC FACILITY MNGT GENERAL - SUPPLIES	57,756.80		0.00	57,756.80
001.7350.5106300	MHC FACILITY MNGT SUPPLIES-PATIENT MEDICAL	13.10		0.00	13.10
001.7350.5850000	MHC FACILITY MNGT MINOR EQUIP	23,233.23		0.00	23,233.23
001.7350.8000000	MHC FACILITY MNGT INCOME/EXPENSE RECOVERY	(910.30)		0.00	(910.30)
001.7400.5100000	MHC GROUNDS GENERAL - SUPPLIES	6,086.60		0.00	6,086.60
001.7400.5600000	MHC GROUNDS PURCHASED SERVICES	15,907.09		0.00	15,907.09
001.7400.5604100	MHC GROUNDS PS-SNOW REMOVAL	69,215.50		0.00	69,215.50
001.7450.5100000	MHC POWER HOUSE GENERAL - SUPPLIES	8,001.85		0.00	8,001.85
001.7450.5300000	MHC POWER HOUSE LICENSES	80.00		0.00	80.00
001.7450.5850000	MHC POWER HOUSE MINOR EQUIP	1,293.94		0.00	1,293.94
	Subtotal [6F.2] Other - Square Footage- MHC Campus	180,677.81		0.00	180,677.81
	Subgroup : [6F.3] Other - Meals Per Day				
001.7000.5850000	MHC FOOD SERVICE MINOR EQUIP	997.24		0.00	997.24
	Subtotal [6F.3] Other - Meals Per Day	997.24		0.00	997.24
	Subgroup : [6F.4] Other - Housekeeping Hours				
001.7100.5850000	MHC ENVIR SVCS MINOR EQUIP	11,454.21		0.00	11,454.21
	Subtotal [6F.4] Other - Housekeeping Hours	11,454.21		0.00	11,454.21
	Subgroup : [6F.5] Other - Pounds of Laundry Processed				
001.7200.5850000	MHC LAUNDRY/LINEN MINOR EQUIP	2,005.53		0.00	2,005.53
	Subtotal [6F.5] Other - Pounds of Laundry Processed	2,005.53		0.00	2,005.53
	Subgroup : [6F.10] Other - SNF				
001.5160.5850000	MHC 2 WOOSTER MINOR EQUIP	2,812.05		0.00	2,812.05
001.5170.5850000	MHC 3 WOOSTER MINOR EQUIP	1,534.86		0.00	1,534.86
001.5180.5850000	MHC 4 WOOSTER MINOR EQUIP	3,494.21		0.00	3,494.21
001.5200.5850000	MHC 4 RAMAGE MINOR EQUIP	3,972.30		0.00	3,972.30
001.5255.5850000	MHC 4 CENTRAL MINOR EQUIP	43.71		0.00	43.71
001.5260.5850000	MHC 2 RAMAGE MINOR EQUIP	19.95		0.00	19.95
001.5270.5850000	MHC 6 RAMAGE MINOR EQUIP	7,903.00		0.00	7,903.00
001.5280.5850000	MHC 5 RAMAGE MINOR EQUIP	2,701.84		0.00	2,701.84
001.5290.5850000	MHC 3 RAMAGE MINOR EQUIP	1,320.73		0.00	1,320.73
001.6200.5850000	MHC RECREATION MINOR EQUIP	1,206.92		0.00	1,206.92
	Subtotal [6F.10] Other - SNF	25,009.57		0.00	25,009.57
	Subgroup : [6F.12] Other - CDH- ONLY (AHU & GMPP)				
001.5110.5850000	MHC 3 STURG ACU MINOR EQUIP	459.96		0.00	459.96
001.5111.5606000	MHC STURGES 3 REHAB PS-EQUIPMENT RENTAL	1,564.00		0.00	1,564.00
001.5120.5850000	MHC 4 STURG GMPP MINOR EQUIP	10,325.06		0.00	10,325.06
	Subtotal [6F.12] Other - CDH- Only (AHU & GMPP)	12,349.02		0.00	12,349.02
	Subgroup : [6F.13] Other - RCH- ONLY (HFA)				
001.7900.5850000	MHC WRIGHT RESIDENC MINOR EQUIP	3,172.12		0.00	3,172.12
	Subtotal [6F.13] Other - RCH- Only (HFA)	3,172.12		0.00	3,172.12
	Subgroup : [6F.21] Other - Patient Days- Less RCH				
001.5850.5850000	MHC CENTRAL SUPPLY MINOR EQUIP	230.78		0.00	230.78
	Subtotal [6F.21] Other - Patient Days- Less RCH	230.78		0.00	230.78
	Subgroup : [6F.22] Other - Non Reim				
001.5275.5850000	MHC WELLS APARTMENT MINOR EQUIP	398.00		0.00	398.00
001.5600.5850000	MHC RADIOLOGY MINOR EQUIP	1,650.00		0.00	1,650.00
001.5700.5850000	MHC AUDIOLOGY MINOR EQUIP	216.51		0.00	216.51
001.5800.5850000	MHC AMBUL CARE SERV MINOR EQUIP	(27.79)		0.00	(27.79)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5831.5850000	MHC ACS-GASTRO MINOR EQUIP	120,038.74		0.00	120,038.74
Subtotal [6F.22] Other - Non Reim		122,275.46		0.00	122,275.46
Subgroup : [6F.24] Other - Security Coverage					
001.7600.5850000	MHC SECURITY MINOR EQUIP	939.80		0.00	939.80
Subtotal [6F.24] Other - Security Coverage		939.80		0.00	939.80
Subgroup : [6F.31] Other - Computers					
001.8250.5850000	MHC IT MINOR EQUIP	4,034.23		0.00	4,034.23
Subtotal [6F.31] Other - Computers		4,034.23		0.00	4,034.23
Subgroup : [6F.38] Other - Equivalent Patient Days					
001.7351.5100000	MHC BIO-MEDICAL ENG GENERAL - SUPPLIES	147.19		0.00	147.19
Subtotal [6F.38] Other - Equivalent Patient Days		147.19		0.00	147.19
Subgroup : [6F.43] Other - Equiv Days w/ Independent Living					
001.7799.5806001	MHC NORTH PLAINS PS-RENT-PROPERTY	29,768.23		0.00	29,768.23
001.8000.5850000	MHC ADMINISTRATION MINOR EQUIP	1,505.07		0.00	1,505.07
Subtotal [6F.43] Other - Equiv Days w/ Independent Living		31,273.30		0.00	31,273.30
Subgroup : [6F.42] Other - Spiritual Services					
001.6150.5850000	MHC SPIRITUAL SVCS MINOR EQUIP	320.19		0.00	320.19
Subtotal [6F.42] Other - Spiritual Services		320.19		0.00	320.19
Subgroup : [7A.10] Land Improvements - SNF Only					
7A.10	Land Improvements SNF Only	0.00	RJE - 2	170,449.00	170,449.00
Subtotal [7A.10] Land Improvements - SNF Only		0.00		170,449.00	170,449.00
Subgroup : [7B.12] Building & Building Improvements - CDH Only					
001.7900.6800000	MHC WRIGHT RESIDENCE DEPRECIATION	238,912.51	RJE - 2	(238,912.51)	0.00
001.7920.6800000	MHC JOHNSON APTMENT DEPRECIATION	124,793.50	RJE - 2	(124,793.50)	0.00
001.7930.6800000	MHC HAWKINS APTS DEPRECIATION	223,178.52	RJE - 2	(223,178.52)	0.00
Subtotal [7B.12] Building & Building Improvements - CDH Only		586,884.53		(586,884.53)	0.00
Subgroup : [7B.10] Building & Building Improvements - SNF Only					
7B.10	Building & Building Improvements SNF Only	0.00	RJE - 2	1,651,471.00	1,651,471.00
Subtotal [7B.10] Building & Building Improvements - SNF Only		0.00		1,651,471.00	1,651,471.00
Subgroup : [7C.10] Non-Movable Equipment - SNF Only					
7C.10	Non-movable SNF Only	0.00	RJE - 2	164,919.00	164,919.00
Subtotal [7C.10] Non-Movable Equipment - SNF Only		0.00		164,919.00	164,919.00
Subgroup : [7D.10] Movable Equipment - SNF Only					
001.8700.6800000	MHC DEPRECIATION DEPRECIATION	1,908,382.91	RJE - 2	(1,908,383.47)	(0.56)
7D.10	Movable SNF Only	0.00	RJE - 2	508,429.00	508,429.00
Subtotal [7D.10] Movable Equipment - SNF Only		1,908,382.91		(1,399,954.47)	508,428.44

Client: *Masonicare Heath Center of Wallingford*
 Engagement: *Medicaid - Masonicare Health Center 2015*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB*
 Workpaper: *A.02 - TB Combined Detail LS*

Account	Description	UNADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [8B.13] Mortgage Expense - RCH- Only (HFA)					
001.7900.6800103	MHC WRIGHT RESIDENC SERIES C&E BOND AMORT CST	4,978.84		0.00	4,978.84
Subtotal [8B.13] Mortgage Expense - RCH- Only (HFA)		<u>4,978.84</u>		<u>0.00</u>	<u>4,978.84</u>
Subgroup : [8B.22] Mortgage Expense - Non Reim					
001.7920.6800103	MHC JOHNSON APTMENT SERIES C&E BOND AMORT CST	8,881.48		0.00	8,881.48
Subtotal [8B.22] Mortgage Expense - Non Reim		<u>8,881.48</u>		<u>0.00</u>	<u>8,881.48</u>
Subgroup : [10A.13] Real estate taxes paid by owner RCH- Only (HFA)					
001.7900.6700100	MHC WRIGHT RESIDENC REAL ESTATE TAXES	141,880.59		0.00	141,880.59
Subtotal [10A.13] Real estate taxes paid by owner RCH- Only (HFA)		<u>141,880.59</u>		<u>0.00</u>	<u>141,880.59</u>
Subgroup : [10A.22] Real estate taxes paid by owner Non-Reimbursable					
001.7920.6700100	MHC JOHNSON APTMENT REAL ESTATE TAXES	62,954.41		0.00	62,954.41
001.7930.6700100	MHC HAWKINS APTS REAL ESTATE TAXES	68,002.86		0.00	68,002.86
Subtotal [10A.22] Real estate taxes paid by owner Non-Reimbursable		<u>130,957.27</u>		<u>0.00</u>	<u>130,957.27</u>
Subgroup : [10C.13] Personal property taxes RCH-Only (HFA)					
001.7900.6700000	MHC WRIGHT RESIDENC PERSONAL PROPERTY TAX	2,614.59		0.00	2,614.59
Subtotal [10C.13] Personal property taxes RCH-Only (HFA)		<u>2,614.59</u>		<u>0.00</u>	<u>2,614.59</u>
Subgroup : [10C.22] Personal property taxes Non- Reimbursable					
001.7920.6700000	MHC JOHNSON APTMENT PERSONAL PROPERTY TAX	537.59		0.00	537.59
Subtotal [10C.22] Personal property taxes Non- Reimbursable		<u>537.59</u>		<u>0.00</u>	<u>537.59</u>
Total [22] Maintenance and Property		<u>6,422,057.24</u>		<u>0.00</u>	<u>6,422,057.24</u>
Group : [26] Interest					
Subgroup : [12B5.13] CHEFA Interest Expense RCH-Only (HFA)					
001.7900.6600103	MHC WRIGHT RESIDENC BOND INTEREST	205,737.73		0.00	205,737.73
Subtotal [12B5.13] CHEFA Interest Expense RCH-Only (HFA)		<u>205,737.73</u>		<u>0.00</u>	<u>205,737.73</u>
Subgroup : [12B5.22] CHEFA Interest Expense Non Reimbursable					
001.7920.6600103	MHC JOHNSON APTMENT BOND INTEREST	92,432.99		0.00	92,432.99
001.7930.6600103	MHC HAWKINS APTS BOND INTEREST	319,380.96		0.00	319,380.96
Subtotal [12B5.22] CHEFA Interest Expense Non Reimbursable		<u>411,813.95</u>		<u>0.00</u>	<u>411,813.95</u>
Subgroup : [12D.22] Non Reimbursable					
001.7930.6600200	MHC HAWKINS APTS INTEREST EXP-SECURITY DEP	47.85		0.00	47.85
Subtotal [12D.22] Non Reimbursable		<u>47.85</u>		<u>0.00</u>	<u>47.85</u>
Total [26] Interest		<u>617,599.53</u>		<u>0.00</u>	<u>617,599.53</u>
Group : [27] Interest and insurance					
Subgroup : [12D.22] Other Interest Expense Non-Reimbursable					
001.5275.6600200	MHC WELLS APARTMENT INTEREST EXP-SECURITY DEP	10.95		0.00	10.95
001.7920.6600200	MHC JOHNSON APTMENT INTEREST EXP-SECURITY DEP	71.29		0.00	71.29
Subtotal [12D.22] Other Interest Expense Non-Reimbursable		<u>82.24</u>		<u>0.00</u>	<u>82.24</u>
Subgroup : [14A.43] Insurance on Property Equiv Days w/ Independant Living					
001.8000.6900000	MHC ADMINISTRATION PROPERTY INSURANCE	123,137.00		0.00	123,137.00
Subtotal [14A.43] Insurance on Property Equiv Days w/ Independant Living		<u>123,137.00</u>		<u>0.00</u>	<u>123,137.00</u>
Subgroup : [414B] Insurance of Automobiles					
001.8350.6900400	MHC TRANSPORTATION AUTO LIABILITY INSURANCE	14,209.25		0.00	14,209.25
Subtotal [414B] Insurance of Automobiles		<u>14,209.25</u>		<u>0.00</u>	<u>14,209.25</u>
Subgroup : [14C.43] Other - Equiv Days w/ Independant Living					
001.8000.6900150	MHC ADMINISTRATION OTHER INSURANCE	4,194.95		0.00	4,194.95
001.8000.6900160	MHC ADMINISTRATION EXCESS INS-LLOYDS OF LOND	140,712.04		0.00	140,712.04
001.8000.6900170	MHC ADMINISTRATION GEN/PROF LIAB-KEYSTONE	347,264.96		0.00	347,264.96
001.8000.6900175	MHC ADMINISTRATION TAIL COVERAGE	7,337.00		0.00	7,337.00
001.8000.6900300	MHC ADMINISTRATION DIRECTORS LIABILITY INSUR	12,333.00		0.00	12,333.00

Client: **Masonicare Heath Center of Wallingford**
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 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail L.S**

Account	Description	UNADJ	JE Ref#	RJE	FINAL
		9/30/2015			9/30/2015
001.8000.6900450	MHC ADMINISTRATION POLLUTION INSURANCE	5,303.16		0.00	5,303.16
001.8000.6900500	MHC ADMINISTRATION CRIME	10,567.00		0.00	10,567.00
Subtotal [14C.43] Other - Equiv Days w/ Independant Living		<u>527,712.11</u>		<u>0.00</u>	<u>527,712.11</u>
Total [27] Interest and Insurance		<u>665,140.60</u>		<u>0.00</u>	<u>665,140.60</u>
Group : [30] Statement of Revenue					
Subgroup : [1A.10] Medicaid RB - SNF Only					
001.5160.3010300	MHC 2 WOOSTER SNF-MD	(70,348.00)		0.00	(70,348.00)
001.5160.3030300	MHC 2 WOOSTER REH-MD	(106,268.00)		0.00	(106,268.00)
001.5160.3070300	MHC 2 WOOSTER REH SUB-MD	(818.00)		0.00	(818.00)
001.5160.3110300	MHC 2 WOOSTER DEM-MEDICAID	(3,296,913.00)		0.00	(3,296,913.00)
001.5170.3010300	MHC 3 WOOSTER SNF-MD	(161,146.00)		0.00	(161,146.00)
001.5170.3110300	MHC 3 WOOSTER DEM-MEDICAID	(3,227,616.00)		0.00	(3,227,616.00)
001.5180.3010300	MHC 4 WOOSTER SNF-MD	(180,110.00)		0.00	(180,110.00)
001.5180.3030300	MHC 4 WOOSTER REH-MD	(219,443.00)		0.00	(219,443.00)
001.5180.3110300	MHC 4 WOOSTER DEM-MEDICAID	(13,088.00)		0.00	(13,088.00)
001.5200.3010300	MHC 4 RAMAGE SNF-MD	(6,945,214.88)		0.00	(6,945,214.88)
001.5200.3030300	MHC 4 RAMAGE REH-MD	(119,576.00)		0.00	(119,576.00)
001.5200.3070300	MHC 4 RAMAGE REH SUB-MD	(158,410.00)		0.00	(158,410.00)
001.5250.3010300	MHC 3 CENTRAL SNF-MD	(97,908.00)		0.00	(97,908.00)
001.5255.3010300	MHC 4 CENTRAL SNF-MD	(311,436.00)		0.00	(311,436.00)
001.5260.3010300	MHC 2 RAMAGE SNF-MD	(607,600.00)		0.00	(607,600.00)
001.5260.3030300	MHC 2 RAMAGE REH-MD	(490,931.00)		0.00	(490,931.00)
001.5270.3010300	MHC 6 RAMAGE SNF-MD	(7,569,828.00)		0.00	(7,569,828.00)
001.5270.3030300	MHC 6 RAMAGE REH-MD	(230,020.00)		0.00	(230,020.00)
001.5270.3070300	MHC 6 RAMAGE REH SUB-MD	(12,152.00)		0.00	(12,152.00)
001.5280.3010300	MHC 5 RAMAGE SNF-MD	(7,571,998.00)		0.00	(7,571,998.00)
001.5280.3030300	MHC 5 RAMAGE REH-MD	(108,500.00)		0.00	(108,500.00)
001.5280.3070300	MHC 5 RAMAGE REH SUB-MD	(8,246.00)		0.00	(8,246.00)
001.5290.3010300	MHC 3 RAMAGE SNF-MD	(637,112.00)		0.00	(637,112.00)
001.5290.3030300	MHC 3 RAMAGE REH-MD	(256,060.00)		0.00	(256,060.00)
001.5290.3110300	MHC 3 RAMAGE DEM-MEDICAID	(6,415,822.00)		0.00	(6,415,822.00)
Subtotal [1A.10] Medicaid RB - SNF Only		<u>(38,816,563.88)</u>		<u>0.00</u>	<u>(38,816,563.88)</u>
Subgroup : [1A.13] Medicaid RB - RCH- Only (HFA)					
001.7900.3060300	MHC WRIGHT RESIDENC HFA-MD	(5,652,300.00)		0.00	(5,652,300.00)
Subtotal [1A.13] Medicaid RB - RCH- Only (HFA)		<u>(5,652,300.00)</u>		<u>0.00</u>	<u>(5,652,300.00)</u>
Subgroup : [3A.10] Medicare RB - SNF Only					
001.5160.3110200	MHC 2 WOOSTER DEMENTIA-MEDICARE.	(46,414.00)		0.00	(46,414.00)
001.5170.3010200	MHC 3 WOOSTER SNF-MC	(21,700.00)		0.00	(21,700.00)
001.5170.3110200	MHC 3 WOOSTER DEMENTIA-MEDICARE.	(30,716.00)		0.00	(30,716.00)
001.5180.3010200	MHC 4 WOOSTER SNF-MC	(617,156.00)		0.00	(617,156.00)
001.5180.3030200	MHC 4 WOOSTER REH-MC	(897,687.00)		0.00	(897,687.00)
001.5180.3110200	MHC 4 WOOSTER DEMENTIA-MEDICARE.	(3,667.00)		0.00	(3,667.00)
001.5200.3010200	MHC 4 RAMAGE SNF-MC	(181,846.00)		0.00	(181,846.00)
001.5200.3030200	MHC 4 RAMAGE REH-MC	(24,738.00)		0.00	(24,738.00)
001.5250.3010200	MHC 3 CENTRAL SNF-MC	(10,807.00)		0.00	(10,807.00)
001.5250.3030200	MHC 3 CENTRAL REH-MC	(117,096.00)		0.00	(117,096.00)
001.5255.3010200	MHC 4 CENTRAL SNF-MC	(116,604.00)		0.00	(116,604.00)
001.5255.3030200	MHC 4 CENTRAL REH-MC	(22,140.00)		0.00	(22,140.00)
001.5260.3010200	MHC 2 RAMAGE SNF-MC	(32,984.00)		0.00	(32,984.00)
001.5260.3030200	MHC 2 RAMAGE REH-MC	(4,103,204.00)		0.00	(4,103,204.00)
001.5260.3070200	MHC 2 RAMAGE REH SUB-MC	(5,089.00)		0.00	(5,089.00)
001.5270.3010200	MHC 6 RAMAGE SNF-MC	(219,604.00)		0.00	(219,604.00)
001.5270.3030200	MHC 6 RAMAGE REH-MC	(62,930.00)		0.00	(62,930.00)
001.5270.3070200	MHC 6 RAMAGE REH SUB-MC	(6,944.00)		0.00	(6,944.00)
001.5280.3010200	MHC 5 RAMAGE SNF-MC	(332,010.00)		0.00	(332,010.00)
001.5280.3030200	MHC 5 RAMAGE REH-MC	(73,780.00)		0.00	(73,780.00)
001.5290.3010200	MHC 3 RAMAGE SNF-MC	(16,058.00)		0.00	(16,058.00)
001.5290.3030200	MHC 3 RAMAGE REH-MC	(434.00)		0.00	(434.00)
001.5290.3110200	MHC 3 RAMAGE DEMENTIA-MEDICARE.	(101,990.00)		0.00	(101,990.00)
Subtotal [3A.10] Medicare RB - SNF Only		<u>(7,045,598.00)</u>		<u>0.00</u>	<u>(7,045,598.00)</u>
Subgroup : [3A.12] Medicare RB - CDH- Only (AHU & GMPP)					
001.5110.3040200	MHC 3 STURG ACU AHU-MC	(1,705,766.40)		0.00	(1,705,766.40)
001.5110.3040600	MHC 3 STURG ACU MEDICARE B- AHU	(698,884.60)		0.00	(698,884.60)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref#	RJE	FINAL
		9/30/2015			9/30/2015
001.5110.3050200	MHC 3 STURG ACU GMPP-MC	15,620.20		0.00	15,620.20
001.5110.3100600	MHC 3 STURG ACU MEDICARE B- OUTPATIENT	(344.70)		0.00	(344.70)
001.5120.3040200	MHC 4 STURG GMPP AHU-MC	(8,904.00)		0.00	(8,904.00)
001.5120.3050200	MHC 4 STURG GMPP GMPP-MC	(10,178,544.00)		0.00	(10,178,544.00)
Subtotal [13A.12] Medicare RB - CDH- Only (AHU & GMPP)		(12,576,823.50)		0.00	(12,576,823.50)
Subgroup : [14A.10] Private RB - SNF Only					
001.5160.3010100	MHC 2 WOOSTER SNF-SP	(30,675.00)		0.00	(30,675.00)
001.5160.3110100	MHC 2 WOOSTER DEMENTIA-SELF PAY	(1,002,243.00)		0.00	(1,002,243.00)
001.5170.3010100	MHC 3 WOOSTER SNF-SP	(111,740.00)		0.00	(111,740.00)
001.5170.3030100	MHC 3 WOOSTER REH-SP	(167,706.00)		0.00	(167,706.00)
001.5170.3110100	MHC 3 WOOSTER DEMENTIA-SELF PAY	(838,041.00)		0.00	(838,041.00)
001.5180.3010100	MHC 4 WOOSTER SNF-SP	(323,330.00)		0.00	(323,330.00)
001.5180.3010400	MHC 4 WOOSTER SNF-CO	(141,197.00)		0.00	(141,197.00)
001.5180.3010500	MHC 4 WOOSTER SNF-HMO	(45,794.00)		0.00	(45,794.00)
001.5180.3030100	MHC 4 WOOSTER REH-SP	(202,657.00)		0.00	(202,657.00)
001.5180.3030400	MHC 4 WOOSTER REH-CO	(3,038.00)		0.00	(3,038.00)
001.5180.3030500	MHC 4 WOOSTER REH-HMO	(46,872.00)		0.00	(46,872.00)
001.5180.3070100	MHC 4 WOOSTER REH SUB-SP	(16,492.00)		0.00	(16,492.00)
001.5180.3070500	MHC 4 WOOSTER REH SUB-HMO	(14,756.00)		0.00	(14,756.00)
001.5180.3110100	MHC 4 WOOSTER DEMENTIA-SELF PAY	(9,816.00)		0.00	(9,816.00)
001.5180.3110400	MHC 4 WOOSTER DEMENTIA-COM	(1,227.00)		0.00	(1,227.00)
001.5200.3010100	MHC 4 RAMAGE SNF-SP	(1,573,978.00)		0.00	(1,573,978.00)
001.5200.3030100	MHC 4 RAMAGE REH-SP	(96,782.00)		0.00	(96,782.00)
001.5200.3030400	MHC 4 RAMAGE REH-CO	(434.00)		0.00	(434.00)
001.5200.3030500	MHC 4 RAMAGE REH-HMO	(3,906.00)		0.00	(3,906.00)
001.5250.3010100	MHC 3 CENTRAL SNF-SP	(554,484.00)		0.00	(554,484.00)
001.5250.3010500	MHC 3 CENTRAL SNF-HMO	(3,936.00)		0.00	(3,936.00)
001.5250.3030100	MHC 3 CENTRAL REH-SP	(424,596.00)		0.00	(424,596.00)
001.5250.3070500	MHC 3 CENTRAL REH SUB-HMO	(30,504.00)		0.00	(30,504.00)
001.5255.3010100	MHC 4 CENTRAL SNF-SP	(762,600.00)		0.00	(762,600.00)
001.5255.3010400	MHC 4 CENTRAL SNF-CO	(12,792.00)		0.00	(12,792.00)
001.5255.3030100	MHC 4 CENTRAL REH-SP	(4,428.00)		0.00	(4,428.00)
001.5260.3010100	MHC 2 RAMAGE SNF-SP	(96,782.00)		0.00	(96,782.00)
001.5260.3010500	MHC 2 RAMAGE SNF-HMO	(5,208.00)		0.00	(5,208.00)
001.5260.3030100	MHC 2 RAMAGE REH-SP	(856,751.00)		0.00	(856,751.00)
001.5260.3030400	MHC 2 RAMAGE REH-CO	(115,605.00)		0.00	(115,605.00)
001.5260.3030500	MHC 2 RAMAGE REH-HMO	(161,847.00)		0.00	(161,847.00)
001.5260.3070100	MHC 2 RAMAGE REH SUB-SP	(42,168.00)		0.00	(42,168.00)
001.5260.3070400	MHC 2 RAMAGE REH SUB-CO	(229,124.00)		0.00	(229,124.00)
001.5260.3070500	MHC 2 RAMAGE REH SUB-HMO	(165,998.00)		0.00	(165,998.00)
001.5270.3010100	MHC 6 RAMAGE SNF-SP	(1,119,720.00)		0.00	(1,119,720.00)
001.5270.3010400	MHC 6 RAMAGE SNF-CO	(9,114.00)		0.00	(9,114.00)
001.5270.3010500	MHC 6 RAMAGE SNF-HMO	(12,586.00)		0.00	(12,586.00)
001.5270.3030100	MHC 6 RAMAGE REH-SP	(198,338.00)		0.00	(198,338.00)
001.5280.3010100	MHC 5 RAMAGE SNF-SP	(1,091,944.00)		0.00	(1,091,944.00)
001.5280.3010400	MHC 5 RAMAGE SNF-CO	(3,906.00)		0.00	(3,906.00)
001.5280.3010500	MHC 5 RAMAGE SNF-HMO	(25,172.00)		0.00	(25,172.00)
001.5280.3030100	MHC 5 RAMAGE REH-SP	(185,752.00)		0.00	(185,752.00)
001.5280.3070100	MHC 5 RAMAGE REH SUB-SP	(24,738.00)		0.00	(24,738.00)
001.5280.3070500	MHC 5 RAMAGE REH SUB-HMO	(868.00)		0.00	(868.00)
001.5290.3010100	MHC 3 RAMAGE SNF-SP	(58,590.00)		0.00	(58,590.00)
001.5290.3030100	MHC 3 RAMAGE REH-SP	(70,742.00)		0.00	(70,742.00)
001.5290.3110100	MHC 3 RAMAGE DEMENTIA-SELF PAY	(1,532,888.00)		0.00	(1,532,888.00)
001.5290.3110500	MHC 3 RAMAGE DEMENTIA- HMO	(30,814.00)		0.00	(30,814.00)
001.5290.3110700	MHC 3 RAMAGE DEMENTIA-HOSPICE-SP	(2,170.00)		0.00	(2,170.00)
Subtotal [14A.10] Private RB - SNF Only		(12,464,849.00)		0.00	(12,464,849.00)
Subgroup : [14A.12] Private RB - CDH- Only (AHU & GMPP)					
001.5110.3040100	MHC 3 STURG ACU AHU-SP	(8,020.60)		0.00	(8,020.60)
001.5110.3040400	MHC 3 STURG ACU AHU-CO	(101,840.50)		0.00	(101,840.50)
001.5110.3040500	MHC 3 STURG ACU AHU-HMO	(155,706.30)		0.00	(155,706.30)
001.5110.3049400	MHC 3 STURG ACU FRANCISCAN HOSPICE REVE	(27,474.34)		0.00	(27,474.34)
001.5110.3049500	MHC 3 STURG ACU I/P HOSPICE	(957,950.00)		0.00	(957,950.00)
001.5110.3050700	MHC 3 STURG ACU GMPP-HOSPICE	(4,388.00)		0.00	(4,388.00)
001.5110.3100100	MHC 3 STURG ACU OP-SP	(4,187.70)		0.00	(4,187.70)
001.5111.3040500	MHC STURGES 3 REHAB AHU-HMO	3,877.30		0.00	3,877.30
001.5120.3050100	MHC 4 STURG GMPP GMPP-SP	(45,792.00)		0.00	(45,792.00)
001.5120.3050400	MHC 4 STURG GMPP GMPP-CO	(671,616.00)		0.00	(671,616.00)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5120.3050500	MHC 4 STURG GMPP GMPP-HMO	(1,120,632.00)		0.00	(1,120,632.00)
Subtotal [14A.12] Private RB - CDH- Only (AHU & GMPP)		(3,093,730.14)		0.00	(3,093,730.14)
Subgroup : [14A.13] Private RB - RCH- Only (HFA)					
001.7900.3040100	MHC WRIGHT RESIDENC AHU-SP	1,362.00		0.00	1,362.00
001.7900.3060100	MHC WRIGHT RESIDENC HFA-SP	(900,048.30)		0.00	(900,048.30)
Subtotal [14A.13] Private RB - RCH- Only (HFA)		(898,686.30)		0.00	(898,686.30)
Subgroup : [11A.10] Prescription Drugs Medicare - SNF Only					
001.5550.3010200	MHC PHARMACY SNF-MC	(19,131.60)		0.00	(19,131.60)
001.5550.3010250	MHC PHARMACY MEDICARE PART D SNF	(1,247,411.88)		0.00	(1,247,411.88)
001.5550.3010600	MHC PHARMACY MEDICARE PART B- SNF	(385.60)		0.00	(385.60)
001.5550.3030200	MHC PHARMACY REH-MC	(476,023.62)		0.00	(476,023.62)
001.5550.3030600	MHC PHARMACY MEDICARE B - SNF REHAB	(70.50)		0.00	(70.50)
001.5550.3070200	MHC PHARMACY REH SUB-MC	(1,567.14)		0.00	(1,567.14)
001.5550.3110200	MHC PHARMACY DEMENTIA-MEDICARE.	(245.68)		0.00	(245.68)
Subtotal [11A.10] Prescription Drugs Medicare - SNF Only		(1,744,836.02)		0.00	(1,744,836.02)
Subgroup : [11A.12] Prescription Drugs Medicare - CDH- Only (AHU & GMPP)					
001.5550.3040200	MHC PHARMACY AHU-MC	(116,686.34)		0.00	(116,686.34)
001.5550.3040600	MHC PHARMACY MEDICARE B- AHU	(31,516.40)		0.00	(31,516.40)
001.5550.3050200	MHC PHARMACY GMPP-MC	(215,608.27)		0.00	(215,608.27)
Subtotal [11A.12] Prescription Drugs Medicare - CDH- Only (AHU & GMPP)		(363,811.01)		0.00	(363,811.01)
Subgroup : [11A.22] Prescription Drugs Medicare - Non- Reimbursable					
001.5550.3100600	MHC PHARMACY MEDICARE B- OUTPATIENT	(1,369.43)		0.00	(1,369.43)
Subtotal [11A.22] Prescription Drugs Medicare - Non- Reimbursable		(1,369.43)		0.00	(1,369.43)
Subgroup : [11C.10] Prescription drugs - SNF- Only (CCH)					
001.5550.3010100	MHC PHARMACY SNF-SP	(19,856.26)		0.00	(19,856.26)
001.5550.3010300	MHC PHARMACY SNF-MD	(41,956.56)		0.00	(41,956.56)
001.5550.3010400	MHC PHARMACY SNF-CO	(161.94)		0.00	(161.94)
001.5550.3010500	MHC PHARMACY SNF-HMO	(2,496.73)		0.00	(2,496.73)
001.5550.3030100	MHC PHARMACY REH-SP	(28,657.25)		0.00	(28,657.25)
001.5550.3030300	MHC PHARMACY REH-MD	(4,291.11)		0.00	(4,291.11)
001.5550.3030400	MHC PHARMACY REH-CO	(9,857.36)		0.00	(9,857.36)
001.5550.3030500	MHC PHARMACY REH-HMO	(17,138.99)		0.00	(17,138.99)
001.5550.3070100	MHC PHARMACY REH SUB-SP	(5,904.57)		0.00	(5,904.57)
001.5550.3070300	MHC PHARMACY REH SUB-MD	(476.29)		0.00	(476.29)
001.5550.3070400	MHC PHARMACY REH SUB-CO	(43,241.02)		0.00	(43,241.02)
001.5550.3070500	MHC PHARMACY REH SUB-HMO	(29,761.36)		0.00	(29,761.36)
001.5550.3110100	MHC PHARMACY DEMENTIA-SELF PAY	(8,712.48)		0.00	(8,712.48)
001.5550.3110300	MHC PHARMACY DEM-MEDICAID	(1,674.67)		0.00	(1,674.67)
001.5550.3110600	MHC PHARMACY DEMENTIA- MEDICARE PART B	(70.50)		0.00	(70.50)
Subtotal [11C.10] Prescription drugs - SNF- Only (CCH)		(214,057.09)		0.00	(214,057.09)
Subgroup : [11C.12] Prescription drugs - CDH- Only (AHU & GMPP)					
001.5550.3040100	MHC PHARMACY AHU-SP	(284.97)		0.00	(284.97)
001.5550.3040400	MHC PHARMACY AHU-CO	(5,177.73)		0.00	(5,177.73)
001.5550.3040500	MHC PHARMACY AHU-HMO	(6,707.49)		0.00	(6,707.49)
001.5550.3049400	MHC PHARMACY FRANCISCAN HOSPICE REVE	(5,054.44)		0.00	(5,054.44)
001.5550.3050100	MHC PHARMACY GMPP-SP	(1,650.06)		0.00	(1,650.06)
001.5550.3050400	MHC PHARMACY GMPP-CO	(17,620.61)		0.00	(17,620.61)
001.5550.3050500	MHC PHARMACY GMPP-HMO	(21,060.94)		0.00	(21,060.94)
001.5550.3050700	MHC PHARMACY GMPP-HOSPICE	(318.92)		0.00	(318.92)
Subtotal [11C.12] Prescription drugs - CDH- Only (AHU & GMPP)		(57,875.16)		0.00	(57,875.16)
Subgroup : [11C.22] Prescription drugs - Non-Reimbursable					
001.5550.3010160	MHC PHARMACY CO-PAY	(41,702.13)		0.00	(41,702.13)
001.5550.3100400	MHC PHARMACY OP-CO	(27.51)		0.00	(27.51)
001.5550.3100500	MHC PHARMACY OP-HMO	(2.75)		0.00	(2.75)
Subtotal [11C.22] Prescription drugs - Non-Reimbursable		(41,732.39)		0.00	(41,732.39)
Subgroup : [11A.10] Medical Supplies Medicare - SNF Only					
001.5850.3010200	MHC CENTRAL SUPPLY SNF-MC	(1,107.20)		0.00	(1,107.20)
001.5850.3010600	MHC CENTRAL SUPPLY MEDICARE PART B- SNF	(13,588.40)		0.00	(13,588.40)
001.5850.3030200	MHC CENTRAL SUPPLY REH-MC	(15,789.50)		0.00	(15,789.50)

Client: **Masonicare Heath Center of Wallingford**
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 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5850.3030600	MHC CENTRAL SUPPLY MEDICARE B - SNF REHAB	(6,581.30)		0.00	(6,581.30)
001.5850.3070200	MHC CENTRAL SUPPLY REH SUB-MC	(42.50)		0.00	(42.50)
001.5850.3070600	MHC CENTRAL SUPPLY REH SUB-MCB	(66.40)		0.00	(66.40)
	Subtotal [112A.10] Medical Supplies Medicare - SNF Only	(37,175.30)		0.00	(37,175.30)
	Subgroup : [112A.12] Medical Supplies Medicare - CDH- Only (AHU & GMPP)				
001.5850.3040200	MHC CENTRAL SUPPLY AHU-MC	(4,582.10)		0.00	(4,582.10)
001.5850.3040600	MHC CENTRAL SUPPLY MEDICARE B- AHU	(675.70)		0.00	(675.70)
001.5850.3050200	MHC CENTRAL SUPPLY GMPP-MC	(2,270.90)		0.00	(2,270.90)
	Subtotal [112A.12] Medical Supplies Medicare - CDH- Only (AHU & GMPP)	(7,528.70)		0.00	(7,528.70)
	Subgroup : [112A.22] Medical Supplies Medicare - Non Reimbursable				
001.5850.3100600	MHC CENTRAL SUPPLY MEDICARE B- OUTPATIENT	(200.10)		0.00	(200.10)
	Subtotal [112A.22] Medical Supplies Medicare - Non Reimbursable	(200.10)		0.00	(200.10)
	Subgroup : [112C.10] Medical Supplies Non Medicare - SNF Only				
001.5850.3010100	MHC CENTRAL SUPPLY SNF-SP	(208.70)		0.00	(208.70)
001.5850.3010300	MHC CENTRAL SUPPLY SNF-MD	(3,062.50)		0.00	(3,062.50)
001.5850.3010400	MHC CENTRAL SUPPLY SNF-CO	(621.50)		0.00	(621.50)
001.5850.3010500	MHC CENTRAL SUPPLY SNF-HMO	(98.70)		0.00	(98.70)
001.5850.3010700	MHC CENTRAL SUPPLY SNF-HOSPICE	(136.40)		0.00	(136.40)
001.5850.3030100	MHC CENTRAL SUPPLY REH-SP	(178.40)		0.00	(178.40)
001.5850.3030300	MHC CENTRAL SUPPLY REH-MD	(1,211.30)		0.00	(1,211.30)
001.5850.3030400	MHC CENTRAL SUPPLY REH-CO	(57.00)		0.00	(57.00)
001.5850.3030500	MHC CENTRAL SUPPLY REH-HMO	(1,285.90)		0.00	(1,285.90)
001.5850.3070400	MHC CENTRAL SUPPLY REH SUB-CO	(1,420.80)		0.00	(1,420.80)
001.5850.3070500	MHC CENTRAL SUPPLY REH SUB-HMO	(677.60)		0.00	(677.60)
001.5850.3110100	MHC CENTRAL SUPPLY DEMENTIA-SELF PAY	(302.30)		0.00	(302.30)
001.5850.3110300	MHC CENTRAL SUPPLY DEM-MEDICAID	(196.20)		0.00	(196.20)
001.5850.3110400	MHC CENTRAL SUPPLY DEMENTIA-COM	(13.00)		0.00	(13.00)
001.5850.3110600	MHC CENTRAL SUPPLY DEMENTIA- MEDICARE PART B	(1,270.80)		0.00	(1,270.80)
	Subtotal [112C.10] Medical Supplies Non Medicare - SNF Only	(10,741.10)		0.00	(10,741.10)
	Subgroup : [112C.12] Medical Supplies Non Medicare - CDH- Only (AHU & GMPP)				
001.5850.3040400	MHC CENTRAL SUPPLY AHU-CO	(125.50)		0.00	(125.50)
001.5850.3040500	MHC CENTRAL SUPPLY AHU-HMO	(417.90)		0.00	(417.90)
001.5850.3050400	MHC CENTRAL SUPPLY GMPP-CO	(320.40)		0.00	(320.40)
001.5850.3050500	MHC CENTRAL SUPPLY GMPP-HMO	(191.00)		0.00	(191.00)
	Subtotal [112C.12] Medical Supplies Non Medicare - CDH- Only (AHU & GMPP)	(1,054.80)		0.00	(1,054.80)
	Subgroup : [112C.22] Medical Supplies Non Medicare - Non-Reimbursable				
001.5850.3049400	MHC CENTRAL SUPPLY FRANCISCAN HOSPICE REVE	(229.20)		0.00	(229.20)
001.5850.3100400	MHC CENTRAL SUPPLY OP-CO	(91.70)		0.00	(91.70)
001.5850.5110900	MHC CENTRAL SUPPLY SUP-INV-OVER/SHORT	(9.88)		0.00	(9.88)
	Subtotal [112C.22] Medical Supplies Non Medicare - Non-Reimbursable	(330.78)		0.00	(330.78)
	Subgroup : [113A.07] PT Medicare - PT Treatments				
001.5750.3010200	MHC PHYSICAL THER SNF-MC	(96,456.33)		0.00	(96,456.33)
001.5750.3010600	MHC PHYSICAL THER MEDICARE PART B- SNF	(196,062.52)		0.00	(196,062.52)
001.5750.3030200	MHC PHYSICAL THER REH-MC	(1,272,961.69)		0.00	(1,272,961.69)
001.5750.3030600	MHC PHYSICAL THER MEDICARE B - SNF REHAB	(130,715.60)		0.00	(130,715.60)
001.5750.3070100	MHC PHYSICAL THER REH SUB-SP	(3,682.50)		0.00	(3,682.50)
001.5750.3070200	MHC PHYSICAL THER REH SUB-MC	(2,376.17)		0.00	(2,376.17)
001.5750.3070600	MHC PHYSICAL THER REH SUB-MCB	(1,915.20)		0.00	(1,915.20)
001.5750.3100600	MHC PHYSICAL THER MEDICARE B- OUTPATIENT	(5,051.30)		0.00	(5,051.30)
001.5750.3110100	MHC PHYSICAL THER DEMENTIA-SELF PAY	(104.80)		0.00	(104.80)
001.5750.3110200	MHC PHYSICAL THER DEMENTIA-MEDICARE.	(19,022.10)		0.00	(19,022.10)
001.5750.3110300	MHC PHYSICAL THER DEM-MEDICAID	(3,772.90)		0.00	(3,772.90)
001.5755.3010200	MHC PYTS THER O/P SNF-MC	(0.16)		0.00	(0.16)
001.5755.3010800	MHC PYTS THER O/P MEDICARE PART B- SNF	(178.64)		0.00	(178.64)
001.5755.3030200	MHC PYTS THER O/P REH-MC	(59.55)		0.00	(59.55)
001.5755.3030600	MHC PYTS THER O/P MEDICARE B - SNF REHAB	(4.56)		0.00	(4.56)
001.5755.3070600	MHC PYTS THER O/P REH SUB-MCB	(0.06)		0.00	(0.06)
001.5755.3100600	MHC PYTS THER O/P MEDICARE B- OUTPATIENT	(689.42)		0.00	(689.42)
001.5755.3110200	MHC PYTS THER O/P DEMENTIA-MEDICARE.	(0.07)		0.00	(0.07)
001.5755.3110600	MHC PYTS THER O/P DEMENTIA- MEDICARE PART B	(1.85)		0.00	(1.85)
001.5786.3010600	MHC MC PT AT CT SPI MEDICARE PART B- SNF	(4,297.40)		0.00	(4,297.40)
001.5786.3030200	MHC MC PT AT CT SPI REH-MC	6.20		0.00	6.20
001.5786.3030600	MHC MC PT AT CT SPI MEDICARE B - SNF REHAB	(614.80)		0.00	(614.80)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref#	RJE	FINAL
		9/30/2015			9/30/2015
001.5786.3100600	MHC MC PT AT CT SPI MEDICARE B- OUTPATIENT	(195,745.01)		0.00	(195,745.01)
Subtotal [H3A.07] PT Medicare - PT Treatments		(1,933,906.43)		0.00	(1,933,906.43)
Subgroup : [H3C.07] PT Other - PT Treatments					
001.5750.3010100	MHC PHYSICAL THER SNF-SP	(6,487.20)		0.00	(6,487.20)
001.5750.3010300	MHC PHYSICAL THER SNF-MD	(15,017.60)		0.00	(15,017.60)
001.5750.3010400	MHC PHYSICAL THER SNF-CO	(17,989.30)		0.00	(17,989.30)
001.5750.3010500	MHC PHYSICAL THER SNF-HMO	(2,206.00)		0.00	(2,206.00)
001.5750.3030100	MHC PHYSICAL THER REH-SP	(4,919.60)		0.00	(4,919.60)
001.5750.3030300	MHC PHYSICAL THER REH-MD	(10,150.30)		0.00	(10,150.30)
001.5750.3030400	MHC PHYSICAL THER REH-CO	(36,917.80)		0.00	(36,917.80)
001.5750.3030500	MHC PHYSICAL THER REH-HMO	(44,579.40)		0.00	(44,579.40)
001.5750.3070300	MHC PHYSICAL THER REH SUB-MD	(104.80)		0.00	(104.80)
001.5750.3070400	MHC PHYSICAL THER REH SUB-CO	(86,013.50)		0.00	(86,013.50)
001.5750.3070500	MHC PHYSICAL THER REH SUB-HMO	(54,734.33)		0.00	(54,734.33)
001.5750.3100400	MHC PHYSICAL THER OP-CO	(452.60)		0.00	(452.60)
001.5750.3110500	MHC PHYSICAL THER DEMENTIA- HMO	(540.70)		0.00	(540.70)
001.5750.3110600	MHC PHYSICAL THER DEMENTIA- MEDICARE PART B	(34,480.20)		0.00	(34,480.20)
001.5755.3010100	MHC PYTS THER O/P SNF-SP	(0.15)		0.00	(0.15)
001.5755.3010300	MHC PYTS THER O/P SNF-MD	(0.26)		0.00	(0.26)
001.5755.3010400	MHC PYTS THER O/P SNF-CO	(0.19)		0.00	(0.19)
001.5755.3010500	MHC PYTS THER O/P SNF-HMO	(0.06)		0.00	(0.06)
001.5755.3030100	MHC PYTS THER O/P REH-SP	(0.10)		0.00	(0.10)
001.5755.3030300	MHC PYTS THER O/P REH-MD	(0.20)		0.00	(0.20)
001.5755.3030400	MHC PYTS THER O/P REH-CO	(0.08)		0.00	(0.08)
001.5755.3030500	MHC PYTS THER O/P REH-HMO	(0.02)		0.00	(0.02)
001.5755.3100100	MHC PYTS THER O/P OP-SP	(0.06)		0.00	(0.06)
001.5755.3100400	MHC PYTS THER O/P OP-CO	(186.72)		0.00	(186.72)
001.5755.3100500	MHC PYTS THER O/P OP-HMO	(61.80)		0.00	(61.80)
001.5755.3100700	MHC PYTS THER O/P O/P HOSPICE	(0.04)		0.00	(0.04)
001.5755.3110100	MHC PYTS THER O/P DEMENTIA-SELF PAY	(0.03)		0.00	(0.03)
001.5755.3110300	MHC PYTS THER O/P DEM-MEDICAID	(0.08)		0.00	(0.08)
001.5755.3110500	MHC PYTS THER O/P DEMENTIA- HMO	(0.04)		0.00	(0.04)
001.5786.3030500	MHC MC PT AT CT SPI REH-HMO	(514.10)		0.00	(514.10)
001.5786.3100100	MHC MC PT AT CT SPI OP-SP	(1,368.50)		0.00	(1,368.50)
001.5786.3100400	MHC MC PT AT CT SPI OP-CO	(75,674.00)		0.00	(75,674.00)
001.5786.3100500	MHC MC PT AT CT SPI OP-HMO	(15,961.50)		0.00	(15,961.50)
Subtotal [H3C.07] PT Other - PT Treatments		(408,361.26)		0.00	(408,361.26)
Subgroup : [H4A.08] ST Medicare - ST Treatments					
001.5710.3010200	MHC SPEECH THER SNF-MC	(30,627.18)		0.00	(30,627.18)
001.5710.3010600	MHC SPEECH THER MEDICARE PART B- SNF	(79,127.95)		0.00	(79,127.95)
001.5710.3030200	MHC SPEECH THER REH-MC	(248,388.10)		0.00	(248,388.10)
001.5710.3030600	MHC SPEECH THER MEDICARE B - SNF REHAB	(30,468.30)		0.00	(30,468.30)
001.5710.3070600	MHC SPEECH THER REH SUB-MCB	(101.40)		0.00	(101.40)
001.5710.3100600	MHC SPEECH THER MEDICARE B- OUTPATIENT	(95.40)		0.00	(95.40)
001.5710.3110200	MHC SPEECH THER DEMENTIA-MEDICARE.	(7,629.60)		0.00	(7,629.60)
001.5715.3010200	MHC SPEECH THER O/P SNF-MC	(0.12)		0.00	(0.12)
001.5715.3010600	MHC SPEECH THER O/P MEDICARE PART B- SNF	(143.22)		0.00	(143.22)
001.5715.3030200	MHC SPEECH THER O/P REH-MC	(899.17)		0.00	(899.17)
001.5715.3030600	MHC SPEECH THER O/P MEDICARE B - SNF REHAB	(141.14)		0.00	(141.14)
001.5715.3070600	MHC SPEECH THER O/P REH SUB-MCB	(0.03)		0.00	(0.03)
001.5715.3100600	MHC SPEECH THER O/P MEDICARE B- OUTPATIENT	(14,433.25)		0.00	(14,433.25)
001.5715.3110200	MHC SPEECH THER O/P DEMENTIA-MEDICARE.	(0.08)		0.00	(0.08)
001.5715.3110600	MHC SPEECH THER O/P DEMENTIA- MEDICARE PART B	(1.57)		0.00	(1.57)
Subtotal [H4A.08] ST Medicare - ST Treatments		(411,856.51)		0.00	(411,856.51)
Subgroup : [H4C.08] ST Other - ST Treatments					
001.5710.3010100	MHC SPEECH THER SNF-SP	(3,359.20)		0.00	(3,359.20)
001.5710.3010300	MHC SPEECH THER SNF-MD	(14,326.00)		0.00	(14,326.00)
001.5710.3010400	MHC SPEECH THER SNF-CO	(1,518.20)		0.00	(1,518.20)
001.5710.3010500	MHC SPEECH THER SNF-HMO	(925.20)		0.00	(925.20)
001.5710.3030100	MHC SPEECH THER REH-SP	(2,659.40)		0.00	(2,659.40)
001.5710.3030300	MHC SPEECH THER REH-MD	(3,158.40)		0.00	(3,158.40)
001.5710.3030400	MHC SPEECH THER REH-CO	(7,580.50)		0.00	(7,580.50)
001.5710.3030500	MHC SPEECH THER REH-HMO	(13,449.40)		0.00	(13,449.40)
001.5710.3070100	MHC SPEECH THER REH SUB-SP	(4,971.20)		0.00	(4,971.20)
001.5710.3070300	MHC SPEECH THER REH SUB-MD	(101.40)		0.00	(101.40)
001.5710.3070400	MHC SPEECH THER REH SUB-CO	(16,507.80)		0.00	(16,507.80)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5710.3070500	MHC SPEECH THER REH SUB-HMO	(13,730.80)		0.00	(13,730.80)
001.5710.3100700	MHC SPEECH THER O/P HOSPICE	(95.40)		0.00	(95.40)
001.5710.3110100	MHC SPEECH THER DEMENTIA-SELF PAY	(1,801.00)		0.00	(1,801.00)
001.5710.3110300	MHC SPEECH THER DEM-MEDICAID	(587.00)		0.00	(587.00)
001.5710.3110400	MHC SPEECH THER DEMENTIA-COM	(5,403.00)		0.00	(5,403.00)
001.5710.3110600	MHC SPEECH THER DEMENTIA- MEDICARE PART B	(32,422.70)		0.00	(32,422.70)
001.5715.3010100	MHC SPEECH THER O/P SNF-SP	(0.04)		0.00	(0.04)
001.5715.3010300	MHC SPEECH THER O/P SNF-MD	(0.26)		0.00	(0.26)
001.5715.3010400	MHC SPEECH THER O/P SNF-CO	(0.02)		0.00	(0.02)
001.5715.3010500	MHC SPEECH THER O/P SNF-HMO	(0.02)		0.00	(0.02)
001.5715.3030100	MHC SPEECH THER O/P REH-SP	(0.09)		0.00	(0.09)
001.5715.3030300	MHC SPEECH THER O/P REH-MD	(0.12)		0.00	(0.12)
001.5715.3030400	MHC SPEECH THER O/P REH-CO	(0.02)		0.00	(0.02)
001.5715.3070100	MHC SPEECH THER O/P REH SUB-SP	(139.94)		0.00	(139.94)
001.5715.3070400	MHC SPEECH THER O/P REH SUB-CO	(139.82)		0.00	(139.82)
001.5715.3100400	MHC SPEECH THER O/P OP-CO	(1,369.54)		0.00	(1,369.54)
001.5715.3100700	MHC SPEECH THER O/P O/P HOSPICE	(3,116.90)		0.00	(3,116.90)
001.5715.3110100	MHC SPEECH THER O/P DEMENTIA-SELF PAY	(0.06)		0.00	(0.06)
001.5715.3110300	MHC SPEECH THER O/P DEM-MEDICAID	(0.07)		0.00	(0.07)
001.5715.3110400	MHC SPEECH THER O/P DEMENTIA-COM	(0.10)		0.00	(0.10)
Subtotal [I4C.08] ST Other - ST Treatments		(127,363.60)		0.00	(127,363.60)
Subgroup : [I15A.09] OT Medicare - OT Treatments					
001.5780.3010200	MHC OCCUP THER SNF-MC	(67,053.20)		0.00	(67,053.20)
001.5780.3010600	MHC OCCUP THER MEDICARE PART B- SNF	(218,857.36)		0.00	(218,857.36)
001.5780.3030200	MHC OCCUP THER REH-MC	(1,378,117.76)		0.00	(1,378,117.76)
001.5780.3030600	MHC OCCUP THER MEDICARE B - SNF REHAB	(140,615.50)		0.00	(140,615.50)
001.5780.3070200	MHC OCCUP THER REH SUB-MC	(2,272.49)		0.00	(2,272.49)
001.5780.3070600	MHC OCCUP THER REH SUB-MCB	(1,298.80)		0.00	(1,298.80)
001.5780.3100600	MHC OCCUP THER MEDICARE B- OUTPATIENT	(54.20)		0.00	(54.20)
001.5780.3110200	MHC OCCUP THER DEMENTIA-MEDICARE.	(9,330.10)		0.00	(9,330.10)
001.5785.3010200	MHC OCCUP THER O/P SNF-MC	(74.24)		0.00	(74.24)
001.5785.3010600	MHC OCCUP THER O/P MEDICARE PART B- SNF	(1,841.73)		0.00	(1,841.73)
001.5785.3030200	MHC OCCUP THER O/P REH-MC	(20.71)		0.00	(20.71)
001.5785.3030600	MHC OCCUP THER O/P MEDICARE B - SNF REHAB	(1,041.77)		0.00	(1,041.77)
001.5785.3040200	MHC OCCUP THER O/P AHU-MC	(178.82)		0.00	(178.82)
001.5785.3070600	MHC OCCUP THER O/P REH SUB-MCB	(0.06)		0.00	(0.06)
001.5785.3100600	MHC OCCUP THER O/P MEDICARE B- OUTPATIENT	(25,297.64)		0.00	(25,297.64)
001.5785.3110200	MHC OCCUP THER O/P DEMENTIA-MEDICARE.	(0.07)		0.00	(0.07)
Subtotal [I15A.09] OT Medicare - OT Treatments		(1,846,054.45)		0.00	(1,846,054.45)
Subgroup : [I15C.09] OT Other - OT Treatments					
001.5780.3010100	MHC OCCUP THER SNF-SP	(12,866.00)		0.00	(12,866.00)
001.5780.3010300	MHC OCCUP THER SNF-MD	(15,799.00)		0.00	(15,799.00)
001.5780.3010400	MHC OCCUP THER SNF-CO	(13,481.40)		0.00	(13,481.40)
001.5780.3010500	MHC OCCUP THER SNF-HMO	(2,970.50)		0.00	(2,970.50)
001.5780.3010700	MHC OCCUP THER SNF-HOSPICE	(640.50)		0.00	(640.50)
001.5780.3030100	MHC OCCUP THER REH-SP	(12,163.90)		0.00	(12,163.90)
001.5780.3030300	MHC OCCUP THER REH-MD	(14,456.90)		0.00	(14,456.90)
001.5780.3030400	MHC OCCUP THER REH-CO	(31,253.30)		0.00	(31,253.30)
001.5780.3030500	MHC OCCUP THER REH-HMO	(50,279.10)		0.00	(50,279.10)
001.5780.3030700	MHC OCCUP THER HOSPICE-REHAB	(289.10)		0.00	(289.10)
001.5780.3070100	MHC OCCUP THER REH SUB-SP	(384.90)		0.00	(384.90)
001.5780.3070300	MHC OCCUP THER REH SUB-MD	(118.30)		0.00	(118.30)
001.5780.3070400	MHC OCCUP THER REH SUB-CO	(88,245.00)		0.00	(88,245.00)
001.5780.3070500	MHC OCCUP THER REH SUB-HMO	(64,766.11)		0.00	(64,766.11)
001.5780.3100400	MHC OCCUP THER OP-CO	(433.60)		0.00	(433.60)
001.5780.3110100	MHC OCCUP THER DEMENTIA-SELF PAY	(1,359.20)		0.00	(1,359.20)
001.5780.3110300	MHC OCCUP THER DEM-MEDICAID	(5,522.60)		0.00	(5,522.60)
001.5780.3110400	MHC OCCUP THER DEMENTIA-COM	(4,136.80)		0.00	(4,136.80)
001.5780.3110500	MHC OCCUP THER DEMENTIA- HMO	(118.30)		0.00	(118.30)
001.5780.3110600	MHC OCCUP THER DEMENTIA- MEDICARE PART B	(88,858.60)		0.00	(88,858.60)
001.5785.3010100	MHC OCCUP THER O/P SNF-SP	(0.27)		0.00	(0.27)
001.5785.3010300	MHC OCCUP THER O/P SNF-MD	(0.52)		0.00	(0.52)
001.5785.3010400	MHC OCCUP THER O/P SNF-CO	(0.20)		0.00	(0.20)
001.5785.3010500	MHC OCCUP THER O/P SNF-HMO	(0.08)		0.00	(0.08)
001.5785.3030100	MHC OCCUP THER O/P REH-SP	(0.30)		0.00	(0.30)
001.5785.3030300	MHC OCCUP THER O/P REH-MD	(0.24)		0.00	(0.24)
001.5785.3030400	MHC OCCUP THER O/P REH-CO	(0.10)		0.00	(0.10)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5785.3030500	MHC OCCUP THER O/P REH-HMO	(778.20)		0.00	(778.20)
001.5785.3030700	MHC OCCUP THER O/P HOSPICE-REHAB	(0.04)		0.00	(0.04)
001.5785.3100400	MHC OCCUP THER O/P OP-CO	(7,978.62)		0.00	(7,978.62)
001.5785.3110300	MHC OCCUP THER O/P DEM-MEDICAID	(0.16)		0.00	(0.16)
001.5785.3110400	MHC OCCUP THER O/P DEMENTIA-COM	(0.11)		0.00	(0.11)
001.5785.3110500	MHC OCCUP THER O/P DEMENTIA-HMO	(0.03)		0.00	(0.03)
001.5785.3110600	MHC OCCUP THER O/P DEMENTIA- MEDICARE PART B	(4.02)		0.00	(4.02)
001.5786.3100700	MHC MC PT AT CT SPI O/P HOSPICE	(1,819.60)		0.00	(1,819.60)
Subtotal [15C.09] OT Other - OT Treatments		(418,725.60)		0.00	(418,725.60)
Subgroup : [16A.10] Other Medicare - SNF Only					
001.4020.4501020	MHC DED FROM REV DFR-SNF-MC	411,301.79		0.00	411,301.79
001.4020.4501060	MHC DED FROM REV DFR-SNF-MEDICARE B	233,554.97		0.00	233,554.97
001.4020.4501180	MHC DED FROM REV MEDICARE PROF-SNF	2,367.59		0.00	2,367.59
001.4020.4501200	MHC DED FROM REV C/A SEQUESTRATION SNF	25,071.04		0.00	25,071.04
001.4020.4501250	MHC DED FROM REV MEDICARE PROF SEQES SNF	123.16		0.00	123.16
001.4020.4503020	MHC DED FROM REV DFR-REH-MC	2,414,675.66		0.00	2,414,675.66
001.4020.4503060	MHC DED FROM REV DED FROM REV DFR-REH-MC-B	127,672.55		0.00	127,672.55
001.4020.4503180	MHC DED FROM REV MEDICARE PROF-REH	1,631.51		0.00	1,631.51
001.4020.4503200	MHC DED FROM REV C/A SEQUESTRATION	109,957.54		0.00	109,957.54
001.4020.4507020	MHC DED FROM REV DFR-SUBACUTE-MC	7,820.79		0.00	7,820.79
001.4020.4507060	MHC DED FROM REV MEDICARE REHAB SUBACUTE	1,570.67		0.00	1,570.67
001.4020.4507180	MHC DED FROM REV MEDICARE PROF-SUBACUTE	13.41		0.00	13.41
001.4020.4511020	MHC DED FROM REV DED FROM REVENUE DEMENTIA	61,799.79		0.00	61,799.79
001.4020.4511060	MHC DED FROM REV DED FROM REV DEMEN MED B	64,421.82		0.00	64,421.82
001.4020.4511180	MHC DED FROM REV DED FROM REVN DEMENTIA ME	791.01		0.00	791.01
001.5500.3010200	MHC PHYS ON STAFF SNF-MC	(699.80)		0.00	(699.80)
001.5500.3010600	MHC PHYS ON STAFF MEDICARE PART B- SNF	(8,541.91)		0.00	(8,541.91)
001.5500.3030200	MHC PHYS ON STAFF REH-MC	(6,380.45)		0.00	(6,380.45)
001.5500.3030600	MHC PHYS ON STAFF MEDICARE B - SNF REHAB	(1,996.20)		0.00	(1,996.20)
001.5500.3070600	MHC PHYS ON STAFF REH SUB-MCB	(56.20)		0.00	(56.20)
001.5500.3110200	MHC PHYS ON STAFF DEMENTIA-MEDICARE.	(415.75)		0.00	(415.75)
001.5600.3010200	MHC RADIOLOGY SNF-MC	(2,346.00)		0.00	(2,346.00)
001.5600.3010600	MHC RADIOLOGY MEDICARE PART B- SNF	(29,588.30)		0.00	(29,588.30)
001.5600.3030200	MHC RADIOLOGY REH-MC	(19,883.20)		0.00	(19,883.20)
001.5600.3030600	MHC RADIOLOGY MEDICARE B - SNF REHAB	(8,402.40)		0.00	(8,402.40)
001.5600.3070600	MHC RADIOLOGY REH SUB-MCB	(312.80)		0.00	(312.80)
001.5600.3110200	MHC RADIOLOGY DEMENTIA-MEDICARE.	(625.60)		0.00	(625.60)
001.5610.3010200	MHC SONOGRAPHY SNF-MC	(2,518.50)		0.00	(2,518.50)
001.5610.3010600	MHC SONOGRAPHY MEDICARE PART B- SNF	(11,657.60)		0.00	(11,657.60)
001.5610.3030200	MHC SONOGRAPHY REH-MC	(18,312.50)		0.00	(18,312.50)
001.5610.3030600	MHC SONOGRAPHY MEDICARE B - SNF REHAB	(2,751.80)		0.00	(2,751.80)
001.5610.3070200	MHC SONOGRAPHY REH SUB-MC	(155.00)		0.00	(155.00)
001.5610.3110200	MHC SONOGRAPHY DEMENTIA-MEDICARE.	(775.50)		0.00	(775.50)
001.5650.3010200	MHC LABORATORY SNF-MC	(14,080.60)		0.00	(14,080.60)
001.5650.3010600	MHC LABORATORY MEDICARE PART B- SNF	(4,944.90)		0.00	(4,944.90)
001.5650.3030200	MHC LABORATORY REH-MC	(184,514.90)		0.00	(184,514.90)
001.5650.3030600	MHC LABORATORY MEDICARE B - SNF REHAB	(5,604.00)		0.00	(5,604.00)
001.5650.3070200	MHC LABORATORY REH SUB-MC	(451.87)		0.00	(451.87)
001.5650.3070600	MHC LABORATORY REH SUB-MCB	(401.50)		0.00	(401.50)
001.5650.3110200	MHC LABORATORY DEMENTIA-MEDICARE.	(1,983.70)		0.00	(1,983.70)
001.5700.3010600	MHC AUDIOLOGY MEDICARE PART B- SNF	(145.50)		0.00	(145.50)
001.5700.3030200	MHC AUDIOLOGY REH-MC	(1,785.40)		0.00	(1,785.40)
001.5700.3030600	MHC AUDIOLOGY MEDICARE B - SNF REHAB	(206.30)		0.00	(206.30)
001.5804.3010200	MHC ACS-PODIATRY SNF-MC	(1,142.82)		0.00	(1,142.82)
001.5804.3030200	MHC ACS-PODIATRY REH-MC	(3,078.50)		0.00	(3,078.50)
001.5813.3010200	MHC ACS-CARDIOLOGY SNF-MC	(1,123.30)		0.00	(1,123.30)
001.5813.3010600	MHC ACS-CARDIOLOGY MEDICARE PART B- SNF	(3,863.70)		0.00	(3,863.70)
001.5813.3030200	MHC ACS-CARDIOLOGY REH-MC	(7,020.20)		0.00	(7,020.20)
001.5813.3030600	MHC ACS-CARDIOLOGY MEDICARE B - SNF REHAB	(477.00)		0.00	(477.00)
001.5813.3110200	MHC ACS-CARDIOLOGY DEMENTIA-MEDICARE.	(883.10)		0.00	(883.10)
001.5815.3010200	MHC ACS-OPHTHAMOLOG SNF-MC	(129.40)		0.00	(129.40)
001.5819.3010200	MHC ACS-PULMONARY SNF-MC	(103.00)		0.00	(103.00)
001.5819.3030200	MHC ACS-PULMONARY REH-MC	(721.00)		0.00	(721.00)
001.5826.3040200	MHC ACS-RHEUMOTOLOG AHU-MC	(125.00)		0.00	(125.00)
001.5827.3010200	MHC ACS-ENT SNF-MC	(160.60)		0.00	(160.60)
001.5827.3030200	MHC ACS-ENT REH-MC	(80.30)		0.00	(80.30)
001.5832.3030200	MHC ACS-UROLOGY REH-MC	(1,445.40)		0.00	(1,445.40)
001.5832.3110600	MHC ACS-UROLOGY DEMENTIA- MEDICARE PART B	(240.90)		0.00	(240.90)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medical - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5850.3110200	MHC CENTRAL SUPPLY DEMENTIA-MEDICARE.	(31.20)		0.00	(31.20)
Subtotal [[I6A.10] Other Medicare - SNF Only		<u>3,112,609.70</u>		<u>0.00</u>	<u>3,112,609.70</u>
Subgroup : [[I6A.12] Other Medicare - CDH- Only (AHU & GMPP)					
001.4020.4504020	MHC DED FROM REV DFR-AHU-MC	163,725.60		0.00	163,725.60
001.4020.4504021	MHC DED FROM REV DFR-AHU-MC- PRIOR YR RATE	105,025.00		0.00	105,025.00
001.4020.4504030	MHC DED FROM REV DFR-AHU-MD	499.43		0.00	499.43
001.4020.4504060	MHC DED FROM REV DFR-AHU-MEDICARE B	336,556.28		0.00	336,556.28
001.4020.4504180	MHC DED FROM REV MEDICARE PROF-AHU	2,406.52		0.00	2,406.52
001.4020.4504200	MHC DED FROM REV C/A SEQUESTRATION AHU	35,353.37		0.00	35,353.37
001.4020.4504250	MHC DED FROM REV MED PROF SEQ AHU	141.08		0.00	141.08
001.4020.4505020	MHC DED FROM REV DFR-GMPP-MC	2,478,320.93		0.00	2,478,320.93
001.4020.4505095	MHC DED FROM REV DFR-GMPP-MANUAL G/L ENTRY	(144,962.00)		0.00	(144,962.00)
001.4020.4505180	MHC DED FROM REV MEDICARE PROF- GMPP	3,741.33		0.00	3,741.33
001.4020.4505200	MHC DED FROM REV C/A SEQUESTRATION GMPP	167,240.65		0.00	167,240.65
001.4020.4505250	MHC DED FROM REV MED PROF SEQ GMPP	200.16		0.00	200.16
001.5500.3040200	MHC PHYS ON STAFF AHU-MC	(7,990.00)		0.00	(7,990.00)
001.5500.3040600	MHC PHYS ON STAFF MEDICARE B- AHU	(3,060.20)		0.00	(3,060.20)
001.5500.3050100	MHC PHYS ON STAFF GMPP-SP	(14.40)		0.00	(14.40)
001.5500.3050200	MHC PHYS ON STAFF GMPP-MC	(16,595.85)		0.00	(16,595.85)
001.5600.3040200	MHC RADIOLOGY AHU-MC	(17,839.10)		0.00	(17,839.10)
001.5600.3040600	MHC RADIOLOGY MEDICARE B- AHU	(5,553.80)		0.00	(5,553.80)
001.5600.3050200	MHC RADIOLOGY GMPP-MC	(21,093.80)		0.00	(21,093.80)
001.5610.3040200	MHC SONOGRAPHY AHU-MC	(18,071.40)		0.00	(18,071.40)
001.5610.3040600	MHC SONOGRAPHY MEDICARE B- AHU	(3,998.70)		0.00	(3,998.70)
001.5610.3050200	MHC SONOGRAPHY GMPP-MC	(26,003.90)		0.00	(26,003.90)
001.5650.3040200	MHC LABORATORY AHU-MC	(113,704.09)		0.00	(113,704.09)
001.5650.3040600	MHC LABORATORY MEDICARE B- AHU	(26,595.70)		0.00	(26,595.70)
001.5650.3050200	MHC LABORATORY GMPP-MC	(168,141.55)		0.00	(168,141.55)
001.5700.3040200	MHC AUDIOLOGY AHU-MC	(151.50)		0.00	(151.50)
001.5804.3040200	MHC ACS-PODIATRY AHU-MC	(205.60)		0.00	(205.60)
001.5813.3040200	MHC ACS-CARDIOLOGY AHU-MC	(16,534.70)		0.00	(16,534.70)
001.5813.3040600	MHC ACS-CARDIOLOGY MEDICARE B- AHU	(8,639.70)		0.00	(8,639.70)
001.5813.3050200	MHC ACS-CARDIOLOGY GMPP-MC	(41,348.70)		0.00	(41,348.70)
001.5819.3040200	MHC ACS-PULMONARY AHU-MC	(383.80)		0.00	(383.80)
001.5832.3040200	MHC ACS-UROLOGY AHU-MC	(1,650.70)		0.00	(1,650.70)
001.5832.3040600	MHC ACS-UROLOGY MEDICARE B- AHU	(321.20)		0.00	(321.20)
001.5832.3050200	MHC ACS-UROLOGY GMPP-MC	(2,971.10)		0.00	(2,971.10)
Subtotal [[I6A.12] Other Medicare - CDH- Only (AHU & GMPP)		<u>2,649,378.86</u>		<u>0.00</u>	<u>2,649,378.86</u>
Subgroup : [[I6A.13] Other Medicare					
001.4020.4506220	MHC DED FROM REV SEQUESTRATION ESTIMATE	35,129.00		0.00	35,129.00
Subtotal [[I6A.13] Other Medicare		<u>35,129.00</u>		<u>0.00</u>	<u>35,129.00</u>
Subgroup : [[I6A.22] Other Medicare - Non-Reimbursable					
001.4020.4510060	MHC DED FROM REV DED FROM REV DFR-OP-MC-B	258,394.39		0.00	258,394.39
001.4020.4510180	MHC DED FROM REV MEDICARE PROF O/P	1,745.49		0.00	1,745.49
001.4020.4510200	MHC DED FROM REV C/A SEQUESTRATION O/P.	19,595.98		0.00	19,595.98
001.4020.4510250	MHC DED FROM REV MED PROF SEQES O/P	97.18		0.00	97.18
001.4020.4511200	MHC DED FROM REV C/A SEQUESTRATION DEM.	8,416.70		0.00	8,416.70
001.4020.4511250	MHC DED FROM REV MED PROF SEQES DEM	41.18		0.00	41.18
001.5500.3100600	MHC PHYS ON STAFF MEDICARE B- OUTPATIENT	(8,650.60)		0.00	(8,650.60)
001.5600.3100600	MHC RADIOLOGY MEDICARE B- OUTPATIENT	(17,331.90)		0.00	(17,331.90)
001.5610.3100600	MHC SONOGRAPHY MEDICARE B- OUTPATIENT	(8,992.30)		0.00	(8,992.30)
001.5650.3100600	MHC LABORATORY MEDICARE B- OUTPATIENT	(54,885.00)		0.00	(54,885.00)
001.5700.3070200	MHC AUDIOLOGY REH SUB-MC	(150.60)		0.00	(150.60)
001.5700.3100600	MHC AUDIOLOGY MEDICARE B- OUTPATIENT	(21,011.10)		0.00	(21,011.10)
001.5804.3100600	MHC ACS-PODIATRY MEDICARE B- OUTPATIENT	(125,126.78)		0.00	(125,126.78)
001.5804.3100700	MHC ACS-PODIATRY O/P HOSPICE	(249.10)		0.00	(249.10)
001.5813.3100600	MHC ACS-CARDIOLOGY MEDICARE B- OUTPATIENT	(49,577.20)		0.00	(49,577.20)
001.5815.3100600	MHC ACS-OPHTHAMOLOG MEDICARE B- OUTPATIENT	(12,810.60)		0.00	(12,810.60)
001.5816.3100600	MHC ACS-ORTHOPEDIC MEDICARE B- OUTPATIENT	(316.80)		0.00	(316.80)
001.5819.3100600	MHC ACS-PULMONARY MEDICARE B- OUTPATIENT	(27,197.00)		0.00	(27,197.00)
001.5826.3100600	MHC ACS-RHEUMOTOLOG MEDICARE B- OUTPATIENT	(2,592.40)		0.00	(2,592.40)
001.5827.3100600	MHC ACS-ENT MEDICARE B- OUTPATIENT	(9,800.70)		0.00	(9,800.70)
001.5830.3100600	MHC ACS-GYNECOLOGY MEDICARE B- OUTPATIENT	(1,345.80)		0.00	(1,345.80)
001.5831.3100600	MHC ACS-GASTRO MEDICARE B- OUTPATIENT	(204,628.80)		0.00	(204,628.80)
001.5832.3010600	MHC ACS-UROLOGY MEDICARE PART B- SNF	(80.30)		0.00	(80.30)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5832.3030600	MHC ACS-UROLOGY MEDICARE B - SNF REHAB	(160.60)		0.00	(160.60)
001.5832.3100600	MHC ACS-UROLOGY MEDICARE B- OUTPATIENT	(5,067.10)		0.00	(5,067.10)
001.5836.3100600	MHC MHG ACS-NEPHROL MEDICARE B- OUTPATIENT	(9,316.80)		0.00	(9,316.80)
Subtotal [16A.22] Other Medicare - Non-Reimbursable		(271,000.56)		0.00	(271,000.56)
Subgroup : [16B.07] Other Non Medicare - PT Treatments					
001.5750.4590032	MHC PHYSICAL THER DEDUCTIONS FROM REVENUE	554,796.00		0.00	554,796.00
Subtotal [16B.07] Other Non Medicare - PT Treatments		554,796.00		0.00	554,796.00
Subgroup : [16B.08] Other Non Medicare - ST Treatments					
001.5710.4590032	MHC SPEECH THER DEDUCTIONS FROM REVENUE	156,738.00		0.00	156,738.00
Subtotal [16B.08] Other Non Medicare - ST Treatments		156,738.00		0.00	156,738.00
Subgroup : [16B.10] Other Non Medicare - SNF Only					
001.4020.4501010	MHC DED FROM REV DFR-SNF-SP	(132.27)		0.00	(132.27)
001.4020.4501030	MHC DED FROM REV DFR-SNF-MD	11,355,637.15		0.00	11,355,637.15
001.4020.4501040	MHC DED FROM REV DFR-SNF-CO	20,559.36		0.00	20,559.36
001.4020.4501050	MHC DED FROM REV DFR-SNF-HMO	54,582.94		0.00	54,582.94
001.4020.4501085	MHC DED FROM REV ALLOWANCE FOR MEDICAID PE	14,106.41		0.00	14,106.41
001.4020.4501095	MHC DED FROM REV MANUAL G/L ENTRY	(30,381.83)		0.00	(30,381.83)
001.4020.4501170	MHC DED FROM REV MEDICAID DED & COIN-SNF	(1,476.39)		0.00	(1,476.39)
001.4020.4501190	MHC DED FROM REV MEDICAID ANCILLARIES SNF	39,225.21		0.00	39,225.21
001.4020.4503030	MHC DED FROM REV DFR-REH-MD	692,726.51		0.00	692,726.51
001.4020.4503031	MHC DED FROM REV TRD PARTY RESER MEDICAID	56,815.00		0.00	56,815.00
001.4020.4503040	MHC DED FROM REV DFR-REH-CO	120,622.64		0.00	120,622.64
001.4020.4503050	MHC DED FROM REV DFR-REH-HMO	163,999.29		0.00	163,999.29
001.4020.4503170	MHC DED FROM REV MEDICAID DED & COINS REHA	7.10		0.00	7.10
001.4020.4503190	MHC DED FROM REV MEDICAID ANCILLARIES REH	3,337.16		0.00	3,337.16
001.4020.4507030	MHC DED FROM REV DFR-SUBACUTE-MD	87,976.59		0.00	87,976.59
001.4020.4507040	MHC DED FROM REV DFR-SUBACUTE-CO	243,291.04		0.00	243,291.04
001.4020.4507050	MHC DED FROM REV DFR-SUBACUTE-HMO	236,052.76		0.00	236,052.76
001.4020.4507190	MHC DED FROM REV MEDICAID ANCILL	10.54		0.00	10.54
001.4020.4511030	MHC DED FROM REV DED FROM REVE DEMENTIA ME	5,875,901.25		0.00	5,875,901.25
001.4020.4511040	MHC DED FROM REV DED FROM REV DEMENTIA COM	2,889.32		0.00	2,889.32
001.4020.4511050	MHC DED FROM REV DED FROM REV DEMENTIA HM	23,838.91		0.00	23,838.91
001.4020.4511170	MHC DED FROM REV MEDICAID COINS ADJUSTMENT	64.22		0.00	64.22
001.4020.4511190	MHC DED FROM REV DED FROM REV DEMENT MEDI	2,234.57		0.00	2,234.57
001.5500.3010100	MHC PHYS ON STAFF SNF-SP	(83.10)		0.00	(83.10)
001.5500.3010300	MHC PHYS ON STAFF SNF-MD	(944.50)		0.00	(944.50)
001.5500.3010400	MHC PHYS ON STAFF SNF-CO	(602.20)		0.00	(602.20)
001.5500.3010500	MHC PHYS ON STAFF SNF-HMO	(65.80)		0.00	(65.80)
001.5500.3030100	MHC PHYS ON STAFF REH-SP	(50.60)		0.00	(50.60)
001.5500.3030300	MHC PHYS ON STAFF REH-MD	(58.40)		0.00	(58.40)
001.5500.3030400	MHC PHYS ON STAFF REH-CO	(179.80)		0.00	(179.80)
001.5500.3030500	MHC PHYS ON STAFF REH-HMO	(497.60)		0.00	(497.60)
001.5500.3070400	MHC PHYS ON STAFF REH SUB-CO	(328.10)		0.00	(328.10)
001.5500.3070500	MHC PHYS ON STAFF REH SUB-HMO	(177.70)		0.00	(177.70)
001.5500.3110100	MHC PHYS ON STAFF DEMENTIA-SELF PAY	(18.70)		0.00	(18.70)
001.5500.3110300	MHC PHYS ON STAFF DEM-MEDICAID	(155.90)		0.00	(155.90)
001.5500.3110400	MHC PHYS ON STAFF DEMENTIA-COM	(148.60)		0.00	(148.60)
001.5500.3110500	MHC PHYS ON STAFF DEMENTIA- HMO	(104.10)		0.00	(104.10)
001.5500.3110600	MHC PHYS ON STAFF DEMENTIA- MEDICARE PART B	(3,100.00)		0.00	(3,100.00)
001.5600.3010100	MHC RADIOLOGY SNF-SP	(78.20)		0.00	(78.20)
001.5600.3010300	MHC RADIOLOGY SNF-MD	(3,344.20)		0.00	(3,344.20)
001.5600.3010400	MHC RADIOLOGY SNF-CO	(2,351.00)		0.00	(2,351.00)
001.5600.3030100	MHC RADIOLOGY REH-SP	(78.20)		0.00	(78.20)
001.5600.3030300	MHC RADIOLOGY REH-MD	(342.70)		0.00	(342.70)
001.5600.3030400	MHC RADIOLOGY REH-CO	(547.40)		0.00	(547.40)
001.5600.3030500	MHC RADIOLOGY REH-HMO	(1,539.10)		0.00	(1,539.10)
001.5600.3070400	MHC RADIOLOGY REH SUB-CO	(1,618.20)		0.00	(1,618.20)
001.5600.3070500	MHC RADIOLOGY REH SUB-HMO	(547.40)		0.00	(547.40)
001.5600.3110300	MHC RADIOLOGY DEM-MEDICAID	(312.80)		0.00	(312.80)
001.5600.3110400	MHC RADIOLOGY DEMENTIA-COM	(703.80)		0.00	(703.80)
001.5600.3110500	MHC RADIOLOGY DEMENTIA- HMO	(469.20)		0.00	(469.20)
001.5600.3110600	MHC RADIOLOGY DEMENTIA- MEDICARE PART B	(10,740.20)		0.00	(10,740.20)
001.5610.3010400	MHC SONOGRAPHY SNF-CO	(529.00)		0.00	(529.00)
001.5610.3030400	MHC SONOGRAPHY REH-CO	(264.50)		0.00	(264.50)
001.5610.3030500	MHC SONOGRAPHY REH-HMO	(1,474.60)		0.00	(1,474.60)
001.5610.3070400	MHC SONOGRAPHY REH SUB-CO	(1,790.20)		0.00	(1,790.20)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5610.3070500	MHC SONOGRAPHY REH SUB-HMO	(1,129.80)		0.00	(1,129.80)
001.5610.3110300	MHC SONOGRAPHY DEM-MEDICAID	(654.90)		0.00	(654.90)
001.5610.3110600	MHC SONOGRAPHY DEMENTIA- MEDICARE PART B	(4,076.90)		0.00	(4,076.90)
001.5650.3010100	MHC LABORATORY SNF-SP	(485.70)		0.00	(485.70)
001.5650.3010300	MHC LABORATORY SNF-MD	(1,069.60)		0.00	(1,069.60)
001.5650.3010400	MHC LABORATORY SNF-CO	(957.10)		0.00	(957.10)
001.5650.3010500	MHC LABORATORY SNF-HMO	(755.50)		0.00	(755.50)
001.5650.3030100	MHC LABORATORY REH-SP	(95.80)		0.00	(95.80)
001.5650.3030300	MHC LABORATORY REH-MD	(161.20)		0.00	(161.20)
001.5650.3030400	MHC LABORATORY REH-CO	(1,810.10)		0.00	(1,810.10)
001.5650.3030500	MHC LABORATORY REH-HMO	(6,255.60)		0.00	(6,255.60)
001.5650.3070300	MHC LABORATORY REH SUB-MD	(181.70)		0.00	(181.70)
001.5650.3070400	MHC LABORATORY REH SUB-CO	(9,651.00)		0.00	(9,651.00)
001.5650.3070500	MHC LABORATORY REH SUB-HMO	(5,003.73)		0.00	(5,003.73)
001.5650.3110300	MHC LABORATORY DEM-MEDICAID	(269.40)		0.00	(269.40)
001.5650.3110400	MHC LABORATORY DEMENTIA-COM	(32.70)		0.00	(32.70)
001.5650.3110600	MHC LABORATORY DEMENTIA- MEDICARE PART B	(1,819.40)		0.00	(1,819.40)
001.5700.3010200	MHC AUDIOLOGY SNF-MC	(206.30)		0.00	(206.30)
001.5813.3010100	MHC ACS-CARDIOLOGY SNF-SP	(47.70)		0.00	(47.70)
001.5813.3010300	MHC ACS-CARDIOLOGY SNF-MD	(572.40)		0.00	(572.40)
001.5813.3010400	MHC ACS-CARDIOLOGY SNF-CO	(333.90)		0.00	(333.90)
001.5813.3030500	MHC ACS-CARDIOLOGY REH-HMO	(789.40)		0.00	(789.40)
001.5813.3070400	MHC ACS-CARDIOLOGY REH SUB-CO	(95.40)		0.00	(95.40)
001.5813.3070500	MHC ACS-CARDIOLOGY REH SUB-HMO	(47.70)		0.00	(47.70)
001.5813.3110400	MHC ACS-CARDIOLOGY DEMENTIA-COM	(47.70)		0.00	(47.70)
001.5813.3110500	MHC ACS-CARDIOLOGY DEMENTIA- HMO	(47.70)		0.00	(47.70)
001.5813.3110600	MHC ACS-CARDIOLOGY DEMENTIA- MEDICARE PART B	(1,192.50)		0.00	(1,192.50)
001.5832.3010300	MHC ACS-UROLOGY SNF-MD	(80.30)		0.00	(80.30)
001.5832.3070400	MHC ACS-UROLOGY REH SUB-CO	(240.90)		0.00	(240.90)
Subtotal [116B.10] Other Non Medicare - SNF Only		18,890,529.65		0.00	18,890,529.65
Subgroup : [116B.11] Other Non Medicare - ICF- (Ramage 2 ICF/ SNF Split)					
001.4020.4502030	MHC DED FROM REV DFR-ICF-MD	(46,536.79)		0.00	(46,536.79)
Subtotal [116B.11] Other Non Medicare - ICF- (Ramage 2 ICF/ SNF Split)		(46,536.79)		0.00	(46,536.79)
Subgroup : [116B.12] Other Non Medicare - CDH-Only (AHU & GMPP)					
001.4020.4504040	MHC DED FROM REV DFR-AHU-CO	55,635.88		0.00	55,635.88
001.4020.4504050	MHC DED FROM REV DFR-AHU-HMO	51,321.85		0.00	51,321.85
001.4020.4504094	MHC DED FROM REV FRANCISCAN HOME C/A	5,698.88		0.00	5,698.88
001.4020.4505040	MHC DED FROM REV DFR-GMPP-CO	336,028.08		0.00	336,028.08
001.4020.4505050	MHC DED FROM REV DFR-GMPP-HMO	486,792.78		0.00	486,792.78
001.4020.4505170	MHC DED FROM REV MEDICAID DED & CONS GMPP	(44.10)		0.00	(44.10)
001.5110.4000125	MHC 3 STURG ACU MEANINGFUL USE INCENTIVE	(611,588.00)		0.00	(611,588.00)
001.5110.4590032	MHC 3 STURG ACU DEDUCTIONS FROM REVENUE	1,295,782.00		0.00	1,295,782.00
001.5111.4590032	MHC STURGES 3 REHAB DEDUCTIONS FROM REVENUE	(1,059.00)		0.00	(1,059.00)
001.5120.4590032	MHC 4 STURG GMPP DEDUCTIONS FROM REVENUE	3,262,181.00		0.00	3,262,181.00
001.5500.3040100	MHC PHYS ON STAFF AHU-SP	(11.80)		0.00	(11.80)
001.5500.3040400	MHC PHYS ON STAFF AHU-CO	(379.85)		0.00	(379.85)
001.5500.3040500	MHC PHYS ON STAFF AHU-HMO	(865.10)		0.00	(865.10)
001.5500.3050400	MHC PHYS ON STAFF GMPP-CO	(1,223.30)		0.00	(1,223.30)
001.5500.3050500	MHC PHYS ON STAFF GMPP-HMO	(2,039.70)		0.00	(2,039.70)
001.5600.3040400	MHC RADIOLOGY AHU-CO	(870.00)		0.00	(870.00)
001.5600.3040500	MHC RADIOLOGY AHU-HMO	(1,720.40)		0.00	(1,720.40)
001.5600.3050100	MHC RADIOLOGY GMPP-SP	(78.20)		0.00	(78.20)
001.5600.3050400	MHC RADIOLOGY GMPP-CO	(2,209.20)		0.00	(2,209.20)
001.5600.3050500	MHC RADIOLOGY GMPP-HMO	(1,697.20)		0.00	(1,697.20)
001.5610.3040100	MHC SONOGRAPHY AHU-SP	(160.60)		0.00	(160.60)
001.5610.3040400	MHC SONOGRAPHY AHU-CO	(505.40)		0.00	(505.40)
001.5610.3040500	MHC SONOGRAPHY AHU-HMO	63.50		0.00	63.50
001.5610.3050100	MHC SONOGRAPHY GMPP-SP	(80.30)		0.00	(80.30)
001.5610.3050400	MHC SONOGRAPHY GMPP-CO	(808.60)		0.00	(808.60)
001.5610.3050500	MHC SONOGRAPHY GMPP-HMO	(3,263.60)		0.00	(3,263.60)
001.5650.3040100	MHC LABORATORY AHU-SP	(334.80)		0.00	(334.80)
001.5650.3040400	MHC LABORATORY AHU-CO	(6,069.00)		0.00	(6,069.00)
001.5650.3040500	MHC LABORATORY AHU-HMO	(9,350.56)		0.00	(9,350.56)
001.5650.3050100	MHC LABORATORY GMPP-SP	(436.10)		0.00	(436.10)
001.5650.3050400	MHC LABORATORY GMPP-CO	(12,696.00)		0.00	(12,696.00)
001.5650.3050500	MHC LABORATORY GMPP-HMO	(23,073.60)		0.00	(23,073.60)
001.5813.3040100	MHC ACS-CARDIOLOGY AHU-SP	(47.70)		0.00	(47.70)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5813.3040400	MHC ACS-CARDIOLOGY AHU-CO	(669.50)		0.00	(669.50)
001.5813.3040500	MHC ACS-CARDIOLOGY AHU-HMO	(2,677.60)		0.00	(2,677.60)
001.5813.3050400	MHC ACS-CARDIOLOGY GMPP-CO	(2,862.00)		0.00	(2,862.00)
001.5813.3050500	MHC ACS-CARDIOLOGY GMPP-HMO	(5,676.30)		0.00	(5,676.30)
001.5832.3040500	MHC ACS-UROLOGY AHU-HMO	(160.60)		0.00	(160.60)
001.5832.3050400	MHC ACS-UROLOGY GMPP-CO	(401.50)		0.00	(401.50)
001.5832.3050500	MHC ACS-UROLOGY GMPP-HMO	(321.20)		0.00	(321.20)
Subtotal [116B.12] Other Non Medicare - CDH-Only (AHU & GMPP)		<u>4,800,143.16</u>		<u>0.00</u>	<u>4,800,143.16</u>
Subgroup : [116B.13] Other Non Medicare - RCH- Only (HFA)					
001.7900.4506030	MHC WRIGHT RESIDENC DFR-HFA-MD	2,849,109.32		0.00	2,849,109.32
Subtotal [116B.13] Other Non Medicare - RCH- Only (HFA)		<u>2,849,109.32</u>		<u>0.00</u>	<u>2,849,109.32</u>
Subgroup : [116B.22] Other Non Medicare - Non Reimbursable					
001.4020.4503250	MHC DED FROM REV MED PROF SEQ REH	85.08		0.00	85.08
001.4020.4507200	MHC DED FROM REV C/A SEQUESTRATION SUB REH	329.01		0.00	329.01
001.4020.4507250	MHC DED FROM REV MED PROF SEQ SUBACUTE	0.68		0.00	0.68
001.4020.4507260	MHC DED FROM REV MED MNG CAR SEQ SUBACUTE	44.86		0.00	44.86
001.4020.4510030	MHC DED FROM REV DFR-OP-MD	448.82		0.00	448.82
001.4020.4510040	MHC DED FROM REV DFR-OP-CO	424,430.17		0.00	424,430.17
001.4020.4510050	MHC DED FROM REV DFR-OP-HMO	74,584.91		0.00	74,584.91
001.4020.4510095	MHC DED FROM REV MANUAL G/L DFR-OTHER	13,468.57		0.00	13,468.57
001.4020.4510170	MHC DED FROM REV MEDICAID DED & COIN O/P	76,914.63		0.00	76,914.63
001.4020.4510260	MHC DED FROM REV MED MNG CR SEQ O/P	1.19		0.00	1.19
001.4020.4590032	MHC DED FROM REV DEDUCTIONS FROM REVENUE	(26,761,758.00)		0.00	(26,761,758.00)
001.4020.4590150	MHC DED FROM REV PROGRAM AUDIT ADJUSTMENT	7,973.66		0.00	7,973.66
001.4020.4590170	MHC DED FROM REV ADMINISTRATIVE ADJUSTMENT	346.76		0.00	346.76
001.4020.4590180	MHC DED FROM REV ADMIN BAD DEB FIDUCIARY	145.83		0.00	145.83
001.4020.4618000	MHC DED FROM REV PROVISION FOR BAD DEBT	1,281,845.74		0.00	1,281,845.74
001.5160.4590032	MHC 2 WOOSTER DEDUCTIONS FROM REVENUE	1,277,382.00		0.00	1,277,382.00
001.5170.4590032	MHC 3 WOOSTER DEDUCTIONS FROM REVENUE	1,330,230.00		0.00	1,330,230.00
001.5180.4590032	MHC 4 WOOSTER DEDUCTIONS FROM REVENUE	747,552.00		0.00	747,552.00
001.5200.4590032	MHC 4 RAMAGE DEDUCTIONS FROM REVENUE	2,864,747.00		0.00	2,864,747.00
001.5260.4590032	MHC 2 RAMAGE DEDUCTIONS FROM REVENUE	2,751,918.00		0.00	2,751,918.00
001.5270.4590032	MHC 6 RAMAGE DEDUCTIONS FROM REVENUE	3,081,524.00		0.00	3,081,524.00
001.5280.4590032	MHC 5 RAMAGE DEDUCTIONS FROM REVENUE	3,114,478.00		0.00	3,114,478.00
001.5290.4590032	MHC 3 RAMAGE DEDUCTIONS FROM REVENUE	2,835,489.00		0.00	2,835,489.00
001.5500.3070300	MHC PHYS ON STAFF REH SUB-MD	(29.80)		0.00	(29.80)
001.5500.3100100	MHC PHYS ON STAFF OP-SP	(91.20)		0.00	(91.20)
001.5500.3100400	MHC PHYS ON STAFF OP-CO	(429.40)		0.00	(429.40)
001.5500.3100500	MHC PHYS ON STAFF OP-HMO	(466.70)		0.00	(466.70)
001.5500.4590032	MHC PHYS ON STAFF DEDUCTIONS FROM REVENUE	22,360.00		0.00	22,360.00
001.5550.4590032	MHC PHARMACY DEDUCTIONS FROM REVENUE	1,145,757.00		0.00	1,145,757.00
001.5600.3010500	MHC RADIOLOGY SNF-HMO	(234.60)		0.00	(234.60)
001.5600.3070300	MHC RADIOLOGY REH SUB-MD	(156.40)		0.00	(156.40)
001.5600.3100100	MHC RADIOLOGY OP-SP	(469.20)		0.00	(469.20)
001.5600.3100400	MHC RADIOLOGY OP-CO	(1,278.00)		0.00	(1,278.00)
001.5600.3100500	MHC RADIOLOGY OP-HMO	(1,314.30)		0.00	(1,314.30)
001.5600.4590032	MHC RADIOLOGY DEDUCTIONS FROM REVENUE	83,455.00		0.00	83,455.00
001.5610.3010300	MHC SONOGRAPHY SNF-MD	(775.50)		0.00	(775.50)
001.5610.3030100	MHC SONOGRAPHY REH-SP	(80.30)		0.00	(80.30)
001.5610.3049400	MHC SONOGRAPHY FRANCISCAN HOSPICE REVE	(160.60)		0.00	(160.60)
001.5610.3100400	MHC SONOGRAPHY OP-CO	(332.40)		0.00	(332.40)
001.5610.3100500	MHC SONOGRAPHY OP-HMO	(332.40)		0.00	(332.40)
001.5610.4590032	MHC SONOGRAPHY DEDUCTIONS FROM REVENUE	41,985.00		0.00	41,985.00
001.5650.3070100	MHC LABORATORY REH SUB-SP	(36.40)		0.00	(36.40)
001.5650.3100400	MHC LABORATORY OP-CO	(7,375.70)		0.00	(7,375.70)
001.5650.3100500	MHC LABORATORY OP-HMO	(3,371.90)		0.00	(3,371.90)
001.5650.4590032	MHC LABORATORY DEDUCTIONS FROM REVENUE	158,874.00		0.00	158,874.00
001.5700.3010300	MHC AUDIOLOGY SNF-MD	(145.50)		0.00	(145.50)
001.5700.3030500	MHC AUDIOLOGY REH-HMO	(206.30)		0.00	(206.30)
001.5700.3100100	MHC AUDIOLOGY OP-SP	(218,741.77)		0.00	(218,741.77)
001.5700.3100300	MHC AUDIOLOGY OP-MD	(110,986.70)		0.00	(110,986.70)
001.5700.3100400	MHC AUDIOLOGY OP-CO	(6,564.10)		0.00	(6,564.10)
001.5700.4590032	MHC AUDIOLOGY DEDUCTIONS FROM REVENUE	137,685.00		0.00	137,685.00
001.5715.4590032	MHC SPEECH THER O/P DEDUCTIONS FROM REVENUE	6,097.00		0.00	6,097.00
001.5755.4590032	MHC PYTS THER O/P DEDUCTIONS FROM REVENUE	376.00		0.00	376.00
001.5780.4590032	MHC OCCUP THER DEDUCTIONS FROM REVENUE	511,835.00		0.00	511,835.00
001.5785.4590032	MHC OCCUP THER O/P DEDUCTIONS FROM REVENUE	8,560.00		0.00	8,560.00

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.5786.4590032	MHC MC PT AT CT SPI DEDUCTIONS FROM REVENUE	68,077.00		0.00	68,077.00
001.5804.3100100	MHC ACS-PODIATRY OP-SP	(232.20)		0.00	(232.20)
001.5804.3100400	MHC ACS-PODIATRY OP-CO	(567.20)		0.00	(567.20)
001.5804.3100500	MHC ACS-PODIATRY OP-HMO	(3,022.20)		0.00	(3,022.20)
001.5804.4590032	MHC ACS-PODIATRY DEDUCTIONS FROM REVENUE	43,488.00		0.00	43,488.00
001.5813.3010500	MHC ACS-CARDIOLOGY SNF-HMO	(95.40)		0.00	(95.40)
001.5813.3030100	MHC ACS-CARDIOLOGY REH-SP	(143.10)		0.00	(143.10)
001.5813.3030300	MHC ACS-CARDIOLOGY REH-MD	(47.70)		0.00	(47.70)
001.5813.3100400	MHC ACS-CARDIOLOGY OP-CO	(741.70)		0.00	(741.70)
001.5813.3100500	MHC ACS-CARDIOLOGY OP-HMO	(1,333.10)		0.00	(1,333.10)
001.5813.4590032	MHC ACS-CARDIOLOGY DEDUCTIONS FROM REVENUE	48,666.00		0.00	48,666.00
001.5815.3100500	MHC ACS-OPHTHAMOLOG OP-HMO	(517.60)		0.00	(517.60)
001.5815.4590032	MHC ACS-OPHTHAMOLOG DEDUCTIONS FROM REVENUE	4,202.00		0.00	4,202.00
001.5816.4590032	MHC ACS-ORTHOPEDIC DEDUCTIONS FROM REVENUE	133.00		0.00	133.00
001.5819.3100400	MHC ACS-PULMONARY OP-CO	(388.20)		0.00	(388.20)
001.5819.3100500	MHC ACS-PULMONARY OP-HMO	(2,302.80)		0.00	(2,302.80)
001.5819.4590032	MHC ACS-PULMONARY DEDUCTIONS FROM REVENUE	10,221.00		0.00	10,221.00
001.5826.4590032	MHC ACS-RHEUMOTOLOG DEDUCTIONS FROM REVENUE	892.00		0.00	892.00
001.5827.3100500	MHC ACS-ENT OP-HMO	(499.70)		0.00	(499.70)
001.5827.4590032	MHC ACS-ENT DEDUCTIONS FROM REVENUE	4,368.00		0.00	4,368.00
001.5830.4590032	MHC ACS-GYNECOLOGY DEDUCTIONS FROM REVENUE	377.00		0.00	377.00
001.5831.3010100	MHC ACS-GASTRO SNF-SP	943.64		0.00	943.64
001.5831.3100100	MHC ACS-GASTRO OP-SP	(1,109.60)		0.00	(1,109.60)
001.5831.3100400	MHC ACS-GASTRO OP-CO	(649,993.10)		0.00	(649,993.10)
001.5831.3100500	MHC ACS-GASTRO OP-HMO	(325,645.70)		0.00	(325,645.70)
001.5831.4590032	MHC ACS-GASTRO DEDUCTIONS FROM REVENUE	358,018.00		0.00	358,018.00
001.5832.3049400	MHC ACS-UROLOGY FRANCISCAN HOSPICE REVE	(80.30)		0.00	(80.30)
001.5832.3070500	MHC ACS-UROLOGY REH SUB-HMO	(80.30)		0.00	(80.30)
001.5832.3100400	MHC ACS-UROLOGY OP-CO	(129.40)		0.00	(129.40)
001.5832.4590032	MHC ACS-UROLOGY DEDUCTIONS FROM REVENUE	5,942.00		0.00	5,942.00
001.5836.3100500	MHC MHC ACS-NEPHROL OP-HMO	(258.80)		0.00	(258.80)
001.5836.4590032	MHC MHC ACS-NEPHROL DEDUCTIONS FROM REVENUE	2,518.00		0.00	2,518.00
001.5850.3070100	MHC CENTRAL SUPPLY REH SUB-SP	(21.90)		0.00	(21.90)
001.5850.4590032	MHC CENTRAL SUPPLY DEDUCTIONS FROM REVENUE	28,585.00		0.00	28,585.00
001.7900.4590032	MHC WRIGHT RESIDENC DEDUCTIONS FROM REVENUE	797,529.00		0.00	797,529.00
Subtotal [116B.22] Other Non Medicare - Non Reimbursable		(4,727,663.62)		0.00	(4,727,663.62)
Subgroup : [116B.38] Other Non Medicare - Equivalent Patient Days					
001.4020.4590100	MHC DED FROM REV DFR-MANUAL ADJUSTMENT	(497.64)		0.00	(497.64)
Subtotal [116B.38] Other Non Medicare - Equivalent Patient Days		(497.64)		0.00	(497.64)
Subgroup : [IV1.15] Meals - Salaries and Wages					
001.6420.4040500	MHC CORNERSTONE CAF SNACK BAR-CORNERSTONE CA	(29,259.50)		0.00	(29,259.50)
001.7000.4040702	MHC FOOD SERVICE DIETARY-CAFETERIA MEALS	(219,858.75)		0.00	(219,858.75)
Subtotal [IV1.15] Meals - Salaries and Wages		(249,118.25)		0.00	(249,118.25)
Subgroup : [IV1.22] Meals - Non Reimbursable					
001.7000.4040700	MHC FOOD SERVICE DIETARY-CATERING	(2,488.63)		0.00	(2,488.63)
001.7000.8010000	MHC FOOD SERVICE INC/EXP RECOVERY-MEALS	(77,356.30)		0.00	(77,356.30)
Subtotal [IV1.22] Meals - Non Reimbursable		(79,844.93)		0.00	(79,844.93)
Subgroup : [IV2.22] Room Rental Non Reimbursable					
001.5275.4060000	MHC WELLS APARTMENT RENTAL-WELLS APARTMENTS	(230,412.00)		0.00	(230,412.00)
001.7920.4060010	MHC JOHNSON APTMENT RENTAL	(936,793.50)		0.00	(936,793.50)
001.7930.4060010	MHC HAWKINS APTS RENTAL	(951,886.50)		0.00	(951,886.50)
Subtotal [IV2.22] Room Rental Non Reimbursable		(2,119,092.00)		0.00	(2,119,092.00)
Subgroup : [IV3.31] Telephone - Number of Computers					
001.8250.4080900	MHC IT INTERNET ACCESS	(1,180.00)		0.00	(1,180.00)
Subtotal [IV3.31] Telephone - Number of Computers		(1,180.00)		0.00	(1,180.00)
Subgroup : [IV7.22] Barber, coffee, etc.. - Non Reimbursable					
001.6250.8000000	MHC HAIR SALON INCOME/EXPENSE RECOVERY	(134,046.25)		0.00	(134,046.25)
001.6410.4040000	MHC GIFT SHOP GIFT SHOP	(76,998.75)		0.00	(76,998.75)
001.6410.4040100	MHC GIFT SHOP INTERCOMPANY GIFT SHOP RE	(1,806.75)		0.00	(1,806.75)
001.6430.4040200	MHC MAIN ST CONVNIEN INTERCOMPANY MAIN ST REV	(3,069.63)		0.00	(3,069.63)
001.6430.4040501	MHC MAIN ST CONVNIEN MAIN STREET-CONVIENCE STO	(55,318.04)		0.00	(55,318.04)
Subtotal [IV7.22] Barber, coffee, etc.. - Non Reimbursable		(271,239.42)		0.00	(271,239.42)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref#	RJE	FINAL 9/30/2015
Subgroup : [IV8.03] Other - Meals Per Day					
001.7000.4025080	MHC FOOD SERVICE SALE OF USED OIL	(132.00)		0.00	(132.00)
001.7000.4040704	MHC FOOD SERVICE VENDING MACHINES	(1,258.40)		0.00	(1,258.40)
Subtotal [IV8.03] Other - Meals Per Day		(1,390.40)		0.00	(1,390.40)
Subgroup : [IV8.22] Other - Non Reimbursable					
001.4010.4030000	MHC OTH OPER REV COIN MACHINES, TV, MISC	(911.13)		0.00	(911.13)
001.4010.4065100	MHC OTH OPER REV ORDER OF EASTERN STAR	(318,000.00)		0.00	(318,000.00)
001.4010.4100000	MHC OTH OPER REV OTHER OPERATING INCOME	(88.32)		0.00	(88.32)
001.4010.4110000	MHC OTH OPER REV INTEREST INCOME	(1,308.56)		0.00	(1,308.56)
001.4020.4506190	MHC DED FROM REV CT PARTNERSHIP DISCOUNT	12,070.80		0.00	12,070.80
001.4020.4590145	MHC DED FROM REV CHARITY CARE W/O	53,357.91		0.00	53,357.91
001.5550.4040127	MHC PHARMACY REBATE CHECK MCKESSON	(2,213.55)		0.00	(2,213.55)
001.5550.4040129	MHC PHARMACY CONSULTING REVENUE	(804.00)		0.00	(804.00)
001.5600.8000001	MHC RADIOLOGY INC/EXP REC-FR DONATN I/C	(93.40)		0.00	(93.40)
001.5802.8000001	MHC ACS-DENTAL INC/EXP REC-FR DONATN I/C	(8,287.65)		0.00	(8,287.65)
001.5804.8000001	MHC ACS-PODIATRY INC/EXP REC-FR DONATN I/C	(307.62)		0.00	(307.62)
001.7000.4302300	MHC FOOD SERVICE REV-CATERING	(1,292.00)		0.00	(1,292.00)
001.7200.4025065	MHC LAUNDRY/LINEN RECYCLE LAUNDRY BAGS	(662.42)		0.00	(662.42)
001.7200.4100210	MHC LAUNDRY/LINEN REV-LAUNDRY CHESTER VILLA	(10,528.00)		0.00	(10,528.00)
001.7200.8000002	MHC LAUNDRY/LINEN INCOME EXPENSE REC- INTER	(328,805.50)		0.00	(328,805.50)
001.7805.4060560	MHC 27 MASONIC AVE RENT-27 MASONIC I/C	(10,332.00)		0.00	(10,332.00)
001.7806.4060570	MHC 22 MASONIC AVE RENT -22 MASONIC I/C	(86,758.80)		0.00	(86,758.80)
001.7920.4040800	MHC JOHNSON APTMENT WASHING MACH	(3,597.79)		0.00	(3,597.79)
001.7930.4040800	MHC HAWKINS APTS WASHING MACH	(4,595.70)		0.00	(4,595.70)
Subtotal [IV8.22] Other - Non Reimbursable		(713,157.73)		0.00	(713,157.73)
Subgroup : [IV8.26] Marcum NEW					
001.5030.8000001	MHC NURSING SUPPORT INC/EXP REC-FR DONATN I/C	(73,444.02)		0.00	(73,444.02)
Subtotal [IV8.26] Marcum NEW		(73,444.02)		0.00	(73,444.02)
Subgroup : [IV8.27] Other - Volunteer Time Spent					
001.6400.8000001	MHC VOLUNTEERS INC/EXP REC-FR DONATN I/C	(462.85)		0.00	(462.85)
Subtotal [IV8.27] Other - Volunteer Time Spent		(462.85)		0.00	(462.85)
Subgroup : [IV8.38] Other - Equivalent Patient Days					
001.4010.4020000	MHC OTH OPER REV GAIN/LOSS DISP OF ASSETS	(3,025.00)		0.00	(3,025.00)
001.4010.4025000	MHC OTH OPER REV REBATE CREDIT CARDS	(3,788.14)		0.00	(3,788.14)
Subtotal [IV8.38] Other - Equivalent Patient Days		(6,813.14)		0.00	(6,813.14)
Subgroup : [IV8.39] Other - Patient Days- SNF & ICF Only					
001.6200.8000001	MHC RECREATION INC/EXP REC-FR DONATN I/C	(48,869.20)		0.00	(48,869.20)
Subtotal [IV8.39] Other - Patient Days- SNF & ICF Only		(48,869.20)		0.00	(48,869.20)
Subgroup : [IV8.41] Other - Non Salary Expenses					
001.4010.4050000	MHC OTH OPER REV PURCHASE DISCOUNTS	(51.21)		0.00	(51.21)
Subtotal [IV8.41] Other - Non Salary Expenses		(51.21)		0.00	(51.21)
Subgroup : [IV8.43] Other - Equiv Days w/ Independent Living					
001.8000.4020010	MHC ADMINISTRATION REBATES-GROUP PURCHASING	(2,550.37)		0.00	(2,550.37)
001.8000.4040650	MHC ADMINISTRATION UCONN GERIATRIC TEACHING	(22,649.42)		0.00	(22,649.42)
001.8000.8000001	MHC ADMINISTRATION INC/EXP REC-FR DONATN I/C	(470.00)		0.00	(470.00)
Subtotal [IV8.43] Other - Equiv Days w/ Independent Living		(25,669.79)		0.00	(25,669.79)
Subgroup : [18.22] Other Revenue - Non Reimb					
001.8000.5604525	MHC ADMINISTRATION NON REIMBURSEABLE	19.90		0.00	19.90
Subtotal [18.22] Other Revenue - Non Reimb		19.90		0.00	19.90
Subgroup : [18.2] Other Revenue - SQFT					
001.7350.4040125	MHC FACILITY MNGT SALE OF SCRAP METAL	(300.00)		0.00	(300.00)

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [18.2] Other Revenue - SQFT		(300.00)		0.00	(300.00)
Total [30] Statement of Revenue		(63,763,408.51)		0.00	(63,763,408.51)
Group : [31] Balance Sheet					
Subgroup : None					
001.1010.1012000	MHC PETTY CASH	1,100.00		0.00	1,100.00
001.1010.1012100	MHC PETTY CASH-MGHC RECREATION	450.00		0.00	450.00
001.1010.1012200	MHC PETTY CASH-SECURITY	100.00		0.00	100.00
001.1010.1012400	MHC PETTY CASH-CHILD DAY CARE	200.00		0.00	200.00
001.1010.1012700	MHC PETTY CASH POSTAGE	20.00		0.00	20.00
001.1010.1012750	MHC CASH DRAWER PT	200.00		0.00	200.00
001.1015.1050100	MHC UNBILLED RECEIVABLE	1,008,131.70		0.00	1,008,131.70
001.1015.1050103	MHC UNBILLED RECEIVABLE - JOHNSON	15.00		0.00	15.00
001.1015.1050200	MHC ACCOUNTS RECEIVABLE	7,448,976.40		0.00	7,448,976.40
001.1015.1050203	MHC ACCOUNTS RECEIVABLE - WRIGHT	295,679.14		0.00	295,679.14
001.1015.1050204	MHC ACCOUNTS RECEIVABLE - JOHNSON	210,007.71		0.00	210,007.71
001.1015.1050225	MHC SEQUESTRATION	(153,095.00)		0.00	(153,095.00)
001.1015.1052000	MHC ACCTS RECEIVABLE-PART D	103,244.92		0.00	103,244.92
001.1015.1052005	UNBILLED A/R PART D	(829.35)		0.00	(829.35)
001.1015.1053000	MHC ACCOUNTS RECEIV-UNPOSTED CASH	2,479.55		0.00	2,479.55
001.1015.1053030	MHC AR-UNPOSTED CASH-WRIGHT	(3,824.89)		0.00	(3,824.89)
001.1015.1053200	MHC UNPOSTED CASH CENTURY	(982.74)		0.00	(982.74)
001.1016.1052404	MHC A/R ACCRUAL CRED BALANCE	544,349.51		0.00	544,349.51
001.1016.1062000	MHC ALLOWANCE FOR BAD DEBTS	(2,450,262.46)		0.00	(2,450,262.46)
001.1016.1062001	MHC ALLOW FOR BAD DEBTS MED D BAD DEBT	(111,803.49)		0.00	(111,803.49)
001.1016.1063000	MHC ACCRUAL-MEDICARE UNBILLED C/A	(32,235.94)		0.00	(32,235.94)
001.1016.1065000	MHC ACCRUAL-OTHER UNBILLED C/A	(12,300.00)		0.00	(12,300.00)
001.1016.1065001	MHC ALLOWANCE FOR UNBILLED SNF	(47,323.09)		0.00	(47,323.09)
001.1016.1065003	MHC ALLOWANCE FOR UNBILLED REHAB	(72,314.97)		0.00	(72,314.97)
001.1016.1065005	MHC ALLOWANCE FOR UNBILLED GMPP	258,431.00		0.00	258,431.00
001.1016.1065010	MHC ALLOWANCE FOR UNBILLED O/P	(29,118.58)		0.00	(29,118.58)
001.1016.1065500	MHC ACCRUED TITLE 19 PENDING	(198,070.98)		0.00	(198,070.98)
001.1016.1066600	MHC ACCRUED TITLE 19-WRIGHT	(62,030.14)		0.00	(62,030.14)
001.1017.1050650	MHC REFUND CLEARING	(906.86)		0.00	(906.86)
001.1017.1052000	MHC OTHER ACCOUNTS RECEIVABLE	(2,618.73)		0.00	(2,618.73)
001.1017.1056010	MHC CHESTER VILLAGE W	924.16		0.00	924.16
001.1020.1100100	MHC INVENTORY-GENERAL SUPPLIES	52,922.91		0.00	52,922.91
001.1020.1100400	MHC INVENTORY-FOOD	40,005.14		0.00	40,005.14
001.1020.1100500	MHC INVENTORY-MHC PHARMACY	145,798.30		0.00	145,798.30
001.1025.1150105	MHC PREPAID-INS-POLLUTION	19,887.08		0.00	19,887.08
001.1025.1150205	MHC PREPAID POSTAGE-METER	3,486.70		0.00	3,486.70
001.1025.1150900	MHC PREPAID-OTHER EXPENSES	214,049.41		0.00	214,049.41
001.1025.1151100	MHC PREPAID-DUES	18,094.05		0.00	18,094.05
001.1025.1151150	MHC PREPAID-RENT	2,362.59		0.00	2,362.59
001.1025.1151250	MHC PREPAID EXPENSES-HDS/MORRISON	176,199.00		0.00	176,199.00
001.1030.1270021	MHC INTERCOMPANY-MHC/MPHH & H	40,760.83		0.00	40,760.83
001.1035.1300015	MHC RESIDENT PERSONAL FUNDS MT BAN	65,337.11		0.00	65,337.11
001.1035.1300020	MHC CASH ON HAND	11,406.48		0.00	11,406.48
001.1035.1300040	MHC TD BANK	52,558.29		0.00	52,558.29
001.1035.1300250	MHC INSURANCE PAYMENTS	7,768.91		0.00	7,768.91
001.1035.1300400	MHC ASSETS HELD AS TRUSTEE	324,180.57		0.00	324,180.57
001.1045.1501200	MHC LAND IMPROVEMENTS	4,078,510.09		0.00	4,078,510.09
001.1045.1502000	MHC BUILDINGS	35,218,349.56		0.00	35,218,349.56
001.1045.1502200	MHC BUILDING SERVICES	31,316,625.26		0.00	31,316,625.26
001.1045.1503000	MHC FIXED EQUIPMENT	3,732,014.16		0.00	3,732,014.16
001.1045.1503200	MHC MAJOR MOVABLE EQUIPMENT	12,513,740.83		0.00	12,513,740.83
001.1045.1503300	MHC COMPUTER SYSTEM/MIS	2,084,856.43		0.00	2,084,856.43
001.1045.1503400	MHC MOTOR VEHICLES	349,505.49		0.00	349,505.49
001.1046.1691300	MHC RES FOR DEPR-LAND IMPROVEMENT	(2,483,197.09)		0.00	(2,483,197.09)
001.1046.1692100	MHC RES FOR DEPR-BUILDINGS	(22,514,444.49)		0.00	(22,514,444.49)
001.1046.1692300	MHC RES FOR DEPR-BUILDING SVCS	(20,663,791.65)		0.00	(20,663,791.65)
001.1046.1693100	MHC RES FOR DEPR-FIXED EQUIPMENT	(2,669,353.34)		0.00	(2,669,353.34)
001.1046.1693300	MHC RES FOR DEPR-MAJOR MOVEABLE EQ	(11,007,381.36)		0.00	(11,007,381.36)
001.1046.1693400	MHC RES FOR DEPR-COMPUTER SYS/MIS	(1,113,238.37)		0.00	(1,113,238.37)
001.1046.1693500	MHC RES FOR DEPR-MOTOR VEHICLES	(261,870.23)		0.00	(261,870.23)
001.1114.1100000	MHC CAPITAL PURCHASES FY 2014	1,040,163.60		0.00	1,040,163.60
001.1115.1100000	MHC CAPITAL PURCHASES FY 2015	588,572.86		0.00	588,572.86

Client: **Masonicare Heath Center of Wallingford**
 Engagement: **Medicaid - Masonicare Health Center 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
001.1200.1502105	MHC BOND FINANCING SERIES C&D	20,740.66		0.00	20,740.66
001.1200.1694005	MHC RES BOND FINANCING SERIES C&D	(11,153.85)		0.00	(11,153.85)
001.2010.2010000	MHC ACCOUNTS PAYABLE-SYSTEM	(564,514.18)		0.00	(564,514.18)
001.2010.2010001	MHC ACCOUNTS PAYABLE-MANUAL	(996,035.57)		0.00	(996,035.57)
001.2010.2010010	MHC ACCRUED AVR CREDIT BALANCES	(544,349.51)		0.00	(544,349.51)
001.2010.2010100	MHC ACCRUED LIABILITIES	(203,515.79)		0.00	(203,515.79)
001.2010.2010305	MHC JOHNSON REAL ESTATE TAXES	16,226.79		0.00	16,226.79
001.2010.2010307	MHC HAWKINS REAL/PROPERTY TAXES	16,996.65		0.00	16,996.65
001.2010.2010310	MHC WRIGHT REAL ESTATE TAXES	37,707.46		0.00	37,707.46
001.2010.2010400	MHC REFUNDS	3,692.59		0.00	3,692.59
001.2010.2010600	MHC ACCRUED-PROVIDER TAX	(473,448.00)		0.00	(473,448.00)
001.2010.2011000	MHC ACCRUED/AUDITING FEES	(26,762.81)		0.00	(26,762.81)
001.2015.2040000	MHC PAYROLL-LIABILITY	(212,631.54)		0.00	(212,631.54)
001.2015.2050100	MHC FICA AND MED VAC ACC	(105,029.07)		0.00	(105,029.07)
001.2015.2050400	MHC ACCRUED-SEVERANCE	(388,955.80)		0.00	(388,955.80)
001.2015.2051000	MHC ACCRUED VACATION	(1,372,929.09)		0.00	(1,372,929.09)
001.2015.2052000	MHC ACCRUED BONUS.	(62,175.00)		0.00	(62,175.00)
001.2015.2052600	MHC PVISION	(569.69)		0.00	(569.69)
001.2015.2052650	MHC CANCER INSURANCE	(610.59)		0.00	(610.59)
001.2015.2052655	MHC ACCIDENT	(556.37)		0.00	(556.37)
001.2015.2052660	MHC WHOLE LIFE INSURANCE	(51.88)		0.00	(51.88)
001.2015.2052670	MHC UNIVERSAL LIFE	(1,938.62)		0.00	(1,938.62)
001.2015.2052675	MHC CRITICAL ILLNESS INS	(621.09)		0.00	(621.09)
001.2015.2052800	MHC LOAN 401K	(7,390.89)		0.00	(7,390.89)
001.2015.2070100	MHC FICA	(112,560.90)		0.00	(112,560.90)
001.2015.2070101	MHC FICA-MEDICARE	415.34		0.00	415.34
001.2015.2070200	MHC FIT-WITHHOLDING TAX PAYABLE	(99,040.84)		0.00	(99,040.84)
001.2015.2070460	MHC SPOUSAL LIFE	(109.18)		0.00	(109.18)
001.2015.2070470	MHC DEPENDENT LIFE	(3.84)		0.00	(3.84)
001.2015.2070480	MHC AD&D	(56.41)		0.00	(56.41)
001.2015.2070495	MHC LTD	(283.87)		0.00	(283.87)
001.2015.2070501	MHC EMPLOYEES - "401K"	(52,594.82)		0.00	(52,594.82)
001.2015.2070507	MHC 3% MATCH	(29,011.32)		0.00	(29,011.32)
001.2015.2070508	MHC ROTH	(1,878.93)		0.00	(1,878.93)
001.2015.2070510	MHC HSA	(16,392.37)		0.00	(16,392.37)
001.2015.2070700	MHC GARNISHMENTS CLEARING	(767.42)		0.00	(767.42)
001.2015.2070950	MHC ANNUAL APPEAL	(341.41)		0.00	(341.41)
001.2015.2071300	MHC CT INCOME TAX WITHHELD	(32,472.68)		0.00	(32,472.68)
001.2015.2450000	MHC SUPPLEMENTAL LIFE	(333.18)		0.00	(333.18)
001.2017.2400200	MHC SECURITY DEP-WELLS	(12,035.00)		0.00	(12,035.00)
001.2017.2400301	MHC SECURITY DEPOSIT ACCRUED INTER	(100.17)		0.00	(100.17)
001.2017.2400350	MHC SECURITY DEPOSIT-HAWKINS APTS	(53,521.00)		0.00	(53,521.00)
001.2017.2401560	MHC SECURITY DEP JOHNSON APT	(92,569.00)		0.00	(92,569.00)
001.2017.2403000	MHC EMPLOYEE ACTIVITY FUND	140.11		0.00	140.11
001.2020.2100110	MHC SETTLEMENT MEDICARE	(80,017.00)		0.00	(80,017.00)
001.2020.2100116	MHC MEDICARE SETTLEMENT	(36,315.00)		0.00	(36,315.00)
001.2020.2100200	MHC SETTLEMENT-MEDICAID	(105,056.81)		0.00	(105,056.81)
001.2021.2420000	MHC DEFERRED PATIENT REVENUE	(78,845.00)		0.00	(78,845.00)
001.2022.2010033	MHC GENERAL RESERVE	(36,594.76)		0.00	(36,594.76)
001.2025.2350005	MHC APPLIED INCOME LIABILITY.	(588.61)		0.00	(588.61)
001.2025.2350300	MHC PERSONAL FUNDS LIABILITY	(118,979.79)		0.00	(118,979.79)
001.2025.2350400	LIABILILTY FOR TRUSTEE ASSETS	(324,180.57)		0.00	(324,180.57)
001.2051.2300000	MHC ASBESTOS REMOVAL	(728,773.60)		0.00	(728,773.60)
001.2900.2992100	MHC SURPLUS	(31,187,727.77)		0.00	(31,187,727.77)
001.9900.9990000	MHC YR END P&L CLOS YEAR END P&L CLOSE	(1,182,151.50)		0.00	(1,182,151.50)
Subtotal : None		(1,182,151.50)		0.00	(1,182,151.50)
Total [31] Balance Sheet		(1,182,151.50)		0.00	(1,182,151.50)

Sum of Account Groups	0.00	0.00	0.00
Net (Income) Loss	0.00	0.00	0.00

Client: *Masonicare Heath Center of Wallingford*
 Engagement: *Medicaid - Masonicare Health Center 2015*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB*
 Workpaper: *H.02 - Reclassifying Journal Entries Report*

Account	Description	/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To reclass Admin, Asst. Admin, DON & ADON to correct lines.				
001.8000.5000105	MHC ADMINISTRATION PERFORMANCE		230,590.40	
Marcum 101	Administrator Salary		231,987.32	
Marcum 102	Assistant Administrator Salary		123,127.22	
001.5000.5000001	MHC NURSING ADMIN S&W-PRODUCTIVE			230,590.40
001.8000.5000001	MHC ADMINISTRATION S&W-PRODUCTIVE			355,114.54
Total			585,704.94	585,704.94

Reclassifying Journal Entries JE # 2				
To reclass Depreciation to the correct cost report lines.				
7A.10	Land Improvements SNF Only		170,449.00	
7B.10	Building & Building Improvements SNF Only		1,651,471.00	
7C.10	Non-movable SNF Only		164,919.00	
7D.10	Movable SNF Only		508,429.00	
001.7900.6800000	MHC WRIGHT RESIDENCE DEPRECIATION			238,912.51
001.7920.6800000	MHC JOHNSON APTMENT DEPRECIATION			124,793.50
001.7930.6800000	MHC HAWKINS APTS DEPRECIATION			223,178.52
001.8700.6800000	MHC DEPRECIATION DEPRECIATION			1,908,383.47
Total			2,495,268.00	2,495,268.00

Reclassifying Journal Entries JE # 3				
To reclass invoice incorrectly coded to LPN Admin.				
001.5110.5600000	MHC 3 STURG ACU PURCHASED SERVICES		6,689.00	
001.5110.5600300	MHC 3 STURG ACU CONTRACT-LPN			6,689.00
Total			6,689.00	6,689.00