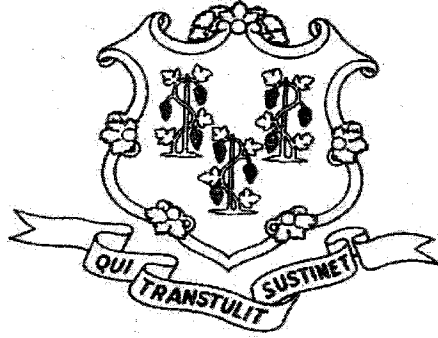


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

| | |
|---|-------------------------------------|
| Name of Facility (as licensed) Masonicare of Newtown | |
| Address (No. & Street, City, State, Zip Code) 139 Toddy Hill Road, Newtown, CT 06470 | |
| Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other | |
| Report for Year Beginning 10/1/2015 | Report for Year Ending 9/30/2016 |

| | | | | |
|------------------|----------------|------|-------|------------------------------|
| License Numbers: | CCNH 1020-C | RHNS | Other | Medicare Provider 07-5355 |
|------------------|----------------|------|-------|------------------------------|

| | | | |
|----------------------------|-------------------|------|---------|
| Medicaid Provider Numbers: | CCNH 000010207 | RHNS | ICF-IID |
|----------------------------|-------------------|------|---------|

For Department Use Only

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

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General Information

| | | | | |
|---|-----------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed) Masonicare of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | Page 1 | of 37 |
|---|-----------------------|------------------------------------|-----------|----------|

Administrator's/Owner's Certification

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

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

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

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

{a} Subject to Desk Audit Review

| | | | | | |
|---|----------|------|------------------------|----------------------|------|
| Signed (Administrator) | | Date | Signed (Owner) | | Date |
| Printed Name (Administrator) Elyse O. Dent | | | Printed Name (Owner) | | |
| Subscribed and Sworn to before me: | State of | Date | Signed (Notary Public) | Comm. Expires / / | |
| Address of Notary Public | | | | | |

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | | Page 1A | of 37 |
|--|------------------------------|-------------------|-----------------|----------|
| Name of Facility Masonicare of Newtown | Period Covered: | From 10/1/2015 | To 9/30/2016 | |
| Address of Facility 139 Toddy Hill Road, Newtown, CT 06470 | | | | |
| Report Prepared By Marcum LLP | Phone Number 203-781-9600 | Date 1/5/2017 | | |
| Item | Total | CCNH | RHNS | Other |
| 1. Dietary wages paid | \$ | | | |
| 2. Laundry wages paid | \$ | | | |
| 3. Housekeeping wages paid | \$ | | | |
| 4. Nursing wages paid | \$ | | | |
| 5. All other wages paid | \$ | | | |
| 6. Total Wages Paid | \$ | | | |
| 7. Total salaries paid | \$ | | | |
| 8. Total Wages and Salaries Paid (As per page 10 of Report) | \$ | | | |

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

| | | | | |
|--|----------------|---|-------------|----------------------------------|
| Phone No. of Facility 203-678-7862 | | Report for Year Ended 9/30/2016 | Page 2 | of 37 |
| Name of Facility (as shown on license) Masonicare of Newtown | | Address (No. & Street, City, State, Zip) 139 Toddy Hill Road, Newtown, CT 06470 | | |
| License Numbers: | CCNH 1020-C | RHNS | Other | Medicare Provider No. 07-5355 |
| Type of Facility (Check appropriate box(es)) | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other | | | | |
| Type of Ownership (Check appropriate box) | | | | |
| <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust | | | | |
| If this facility opened or closed during report year provide: | | Date Opened | Date Closed | |
| Has there been any change in ownership or operation during this report year? | | | | |
| <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully. | | | | |
| | | | | |
| Administrator | | | | |
| Name of Administrator Elyse O. Dent | | Nursing Home Administrator's License No.: | 001670 | |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility. | | | | |
| Name N/A | | License No.: | | |
| | | | | |
| | | | | |
| | | | | |

General Information and Questionnaire
Corporate Owners

| | | | | |
|--|-----------------------|------------------------------------|-------------------------|----------|
| Name of Facility Masonicare of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | Page 3A | of 37 |
| If this facility is owned or operated as a corporation, provide the following information: | | | | |
| Legal Name of Corporation | Business Address | State(s) in Which Incorporated | | |
| | | | | |
| Name of Directors, Officers | Business Address | Title | No. Shares Held by Each | |
| See Attached | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Names of Stockholders Owning at Least 10% of Shares | | | | |
| N/A | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Masonicare at Newtown
Board of Directors 2016-2017

| Board Member | Term Expires |
|---|--|
| Robert A. Simon, Chairman | 2017 |
| William R. Deickler, Vice Chairman | 2017 |
| Mark D. Winne, Secretary | 2017 |
| Francine A. Bailey | 2017 |
| William E. Bohman | By virtue of position in Grand Lodge |
| Sherwin M. Borsuk, M.D. | 2017 |
| Newton (Bud) Buckner | 2017 |
| Francis X. Conlon | 2017 |
| Arthur W. Davies, MD | 2017 |
| Robert J. Furce | 2017 |
| Howard W. Orr | 2017 |
| Jonathan E. Raymond | 2017 |
| Elyse O. Dent, Administrator | Administrator |
| Jon-Paul Venoit, President and CEO | President and CEO |
| James Rude, CFO, & Assistant Treasurer | An officer of the Board, but not a Director. |

Board must consist of 12 but no more than 16 members.

Masonicare at Newtown
Emeritus Members of the Board of Directors

| |
|------------------------|
| Emeritus Member |
| Harmon Andrews |

General Information and Questionnaire
Individual Proprietorship

| | | | | |
|---|-----------------------|------------------------------------|------------|----------|
| Name of Facility Masonicare of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | Page 3B | of 37 |
|---|-----------------------|------------------------------------|------------|----------|

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

| | | | | |
|---|-----------------------|------------------------------------|-----------|----------|
| Name of Facility Masonicare of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | Page 4 | of 37 |
|---|-----------------------|------------------------------------|-----------|----------|

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

| Name of Related Individual or Company | Business Address | Also Provides Goods/Services to Non-Related Parties | | Description of Goods/Services Provided | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
|--|--|---|----------------------------------|---|--|---------------|----------------------------------|
| | | Yes | No | | | | |
| Masonicare | P.O. Box 70, Wallingford, CT 06492 | <input type="radio"/> | <input checked="" type="radio"/> | MGMT Svc., Laundry Svc., Transportation | Pg 16, L m12/ Pg 19, I | 1,173,323 | 1,173,323 |
| Masonicare Health Center (MHC) | 22 Masonic Avenue, Wallingford, CT 06492 | <input checked="" type="radio"/> | <input type="radio"/> | Laundry Services | Page 19, Line 3b | 446,389 | 446,389 |
| Masonicare Charity Foundation | 35 No. Plains Industrial Road, Wallingford, CT 06492 | <input type="radio"/> | <input checked="" type="radio"/> | | N/A | | |
| Masonicare of Ashlar Village (AV) | Cheshire Road, Wallingford, CT 06492 | <input checked="" type="radio"/> | <input type="radio"/> | Dietary Services | Page 18, Line 2a1 | 461 | 461 |
| Masonicare Management Services (MMS) | 35 No. Plains Industrial Road, Wallingford, CT 06492 | <input type="radio"/> | <input checked="" type="radio"/> | | N/A | | |
| Masonicare Primary Care Physicians (PPC) | 97 Barnes Road, Wallingford, CT 06492 | <input checked="" type="radio"/> | <input type="radio"/> | Medical Director | Page 13, Line B8a | 45,792 | 45,792 |
| Masonicare Home Health & Hospice (CTVNA) | 33 No. Plains Industrial Road, Wallingford, CT 06492 | <input checked="" type="radio"/> | <input type="radio"/> | Rent | Page 22, Line 9 | (59,556) | (59,556) |
| Masonicare Behavioral Health (TPS) | 22 Masonic Avenue, Wallingford, CT 06492 | <input checked="" type="radio"/> | <input type="radio"/> | | N/A | | |
| | | <input type="radio"/> | <input type="radio"/> | | | | |

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

General Information and Questionnaire
Basis for Allocation of Costs

| | | | | |
|---|-----------------------|------------------------------------|-----------|----------|
| Name of Facility Masonicare of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | 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? Yes No If "No," explain fully why such allocation was not made.

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

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

See Attached

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

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

| | |
|--|--|
| | |
|--|--|

| Misconceptions of Newtown ALLOCATION SECTION | | INPUT | | DIRECT ALLOCATIONS | | ALLOCATIONS | | ALLOCATION OF | | EMPLOYEE BENEFITS | | TOTAL | |
|--|---|---------|------------------|---------------------------|-----------------|---------------------------|-----------------|---------------------------|-----------------|---------------------------|-----------------|---------------------------|-----------------|
| ACCOUNT NUMBER | ACCOUNT NAME | AMOUNT | ALLOCATION BASIS | Misconceptions of Newtown | Assisted Living | Misconceptions of Newtown | Assisted Living | Misconceptions of Newtown | Assisted Living | Misconceptions of Newtown | Assisted Living | Misconceptions of Newtown | Assisted Living |
| 16 IM11.15 | Services Provided by Contract - Salary % | 493 | Payroll | - | - | - | - | 96 | 493 | - | - | 96 | 493 |
| 16 IM11.16 | Services Provided by Contract - Salary % | 103,298 | Payroll | - | - | - | - | - | - | - | - | - | - |
| 16 IM11.17 | Services Provided by Contract - Non Reim | 103,298 | Assisted Living | 103,298 | - | - | - | - | - | - | - | - | - |
| 16 IM11.18 | Services Provided by Contract - Non Reim | 4,630 | Accum Costs | - | - | - | - | - | - | - | - | - | - |
| 16 IM11.19 | Services Provided by Contract - Capacity | 803 | Capacity | - | - | - | - | 592 | 803 | - | - | 592 | 803 |
| 16 IM11.20 | Services Provided by Contract - Admissions | - | Accum Costs | - | - | - | - | - | - | - | - | - | - |
| 16 IM11.21 | Services Provided by Contract - Accum Costs | - | Accum Costs | - | - | - | - | - | - | - | - | - | - |
| 16 IM11.22 | Services Provided by Contract - Expenses | 12,848 | Accum Costs | - | - | - | - | - | - | - | - | - | - |
| 16 IM11.23 | Administrative Management Services - Patient days | - | Patient days | - | - | - | - | - | - | - | - | - | - |
| 16 IM12.00 | Administrative Management Services - SNF | 901,643 | Nursing Home | 901,643 | - | - | - | - | - | - | - | - | - |
| 16 IM12.01 | Administrative Management Services - Non Reim | 169,755 | Assisted Living | - | 169,755 | - | - | - | - | - | - | - | - |
| 16 IM12.02 | Administrative Management Services - Capacity | - | Capacity | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.00 | Other - Patient days | 792 | SNF | - | - | - | - | 424 | 792 | - | - | 424 | 792 |
| 16 IM13.01 | Other - SNF | 32,487 | Nursing Home | 32,487 | - | - | - | 474 | 601 | - | - | 474 | 601 |
| 16 IM13.02 | Other - Non Reim | 20,395 | Payroll | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.03 | Other - Accum Costs | 155,603 | Assisted Living | - | - | - | - | 16,364 | 20,395 | - | - | 16,364 | 20,395 |
| 16 IM13.04 | Other - Accum Costs | 4,898 | Accum Costs | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.05 | Other - Capacity | 578 | Capacity | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.06 | Other - Expenses | 5,735 | Accum Costs | - | - | - | - | 425,895 | 15,711 | - | - | 425,895 | 15,711 |
| 16 IM13.07 | Raw Food - Non Reim | 32 | Accum Costs | - | - | - | - | 17 | 32 | - | - | 17 | 32 |
| 16 IM13.08 | Raw Food - Accum Costs | (580) | Accum Costs | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.09 | Raw Food - SNF | 66,825 | PT Treat | - | - | - | - | 32 | 35 | - | - | 32 | 35 |
| 16 IM13.10 | Raw Food - Non Reim | 23,316 | Nursing Home | 66,825 | - | - | - | - | - | - | - | - | - |
| 16 IM13.11 | Raw Food - Capacity | - | Capacity | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.12 | Raw Food - Payroll | - | Payroll | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.13 | Raw Food - Salary % | 64,681 | Patient days | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.14 | Non-Food Supplies - Patient days | 21,534 | Assisted Living | - | - | - | - | 51,061 | 13,800 | - | - | 51,061 | 13,800 |
| 16 IM13.15 | Non-Food Supplies - Non Reim | - | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.16 | Purchased Services - SNF | 598,635 | Nursing Home | 598,635 | - | - | - | - | - | - | - | - | - |
| 16 IM13.17 | Purchased Services - Patient days | 17,600 | Patient days | - | - | - | - | 13,894 | 17,600 | - | - | 13,894 | 17,600 |
| 16 IM13.18 | Purchased Services - Non Reim | 354,065 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.19 | Purchased Services - Capacity | - | Capacity | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.20 | Other | - | Patient days | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.21 | Bed Linens, etc., washed, impnd. | 8,187 | Nursing Home | 8,187 | - | - | - | 158 | 42 | - | - | 158 | 42 |
| 16 IM13.22 | Employer Payments - residents washed | - | Laundry | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.23 | Employer Payments - residents washed | - | Laundry | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.24 | Repair and/or purchased linens - SNF | 1,844 | Nursing Home | 1,844 | - | - | - | - | - | - | - | - | - |
| 16 IM13.25 | Repair and/or purchased linens - Non Reim | 2,247 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.26 | Purchased Services - SNF | 416,441 | Nursing Home | 416,441 | - | - | - | - | - | - | - | - | - |
| 16 IM13.27 | Purchased Services - SNF | 36,908 | Laundry | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.28 | Other - Non Reim | 14 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.29 | Other - Non Reim | 3,526 | Nursing Home | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.30 | In-House Care Supplies - Non Reim | - | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.31 | In-House Care Supplies - SNF | 48,935 | SNF | - | - | - | - | 26,191 | 22,744 | - | - | 26,191 | 22,744 |
| 16 IM13.32 | In-House Care Supplies - Non Reim | 125 | Capacity | - | - | - | - | 92 | 125 | - | - | 92 | 125 |
| 16 IM13.33 | In-House Care Supplies - Capacity | 57,065 | SNF | - | - | - | - | 30,543 | 26,522 | - | - | 30,543 | 26,522 |
| 16 IM13.34 | Purchased Services - SNF | 3,162 | Nursing Home | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.35 | Purchased Services - SNF Only | - | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.36 | Management Services | - | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.37 | Down Pharmacy | - | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.38 | Down Pharmacy | 2,575 | Nursing Home | 2,575 | - | - | - | - | - | - | - | - | - |
| 16 IM13.39 | Purchased from - SNF Only | 217,876 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.40 | Purchased from - Non Reim | 5,102 | Nursing Home | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.41 | Medicine Cabinet Drugs - SNF | 89,658 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.42 | Medicine Cabinet Drugs - Non Reim | 297,636 | Nursing Home | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.43 | Medical and Therapeutic Supplies - SNF | 10,670 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.44 | Medical and Therapeutic Supplies - Non Reim | 91 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.45 | Ambulance/Limousine - Non Reim | 13,633 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.46 | Oxygen - Other - Non Reim | 26,759 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.47 | Other - Non Reim | 21,801 | Nursing Home | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.48 | Recreation - SNF | 8,390 | Nursing Home | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.49 | Recreation - Non Reim | 18,996 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.50 | Other - PT Treatments | 11,558 | PT Treat | - | - | - | - | 10,478 | 11,558 | - | - | 10,478 | 11,558 |
| 16 IM13.51 | Other - ST Treatments | - | ST Treat | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.52 | Other - SNF | 36,753 | Nursing Home | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.53 | Other - Salary % | 44,946 | Payroll | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.54 | Other - Non Reim | 104,200 | Capacity | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.55 | Other - Social Services | 2,160 | Capacity | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.56 | Repairs and Maintenance - Patient days | 18,148 | Patient days | - | - | - | - | 5,577 | 4,843 | - | - | 5,577 | 4,843 |
| 16 IM13.57 | Repairs and Maintenance - SNF | 21,629 | Nursing Home | - | - | - | - | 1,721 | 458 | - | - | 1,721 | 458 |
| 16 IM13.58 | Repairs and Maintenance - Non Reim | 18,148 | Assisted Living | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.59 | Repairs and Maintenance - Accum Costs | 860 | Accum Costs | - | - | - | - | - | - | - | - | - | - |
| 16 IM13.60 | Repairs and Maintenance - Capacity | 363,560 | Capacity | - | - | - | - | 267,886 | 95,674 | - | - | 267,886 | 95,674 |

General Information and Questionnaire Leases (Excluding Real Property)

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

| Name of Facility | | License No. | Report for Year Ended | Page | of | |
|---|--|-----------------------|-----------------------|---------------|------------------------|----------------|
| Masonicare of Newtown | | 1020-C | 9/30/2016 | 6 | 37 | |
| Name and Address of Lessor | Related * to Owners, Operators, Officers | | Date of Lease** | Term of Lease | Annual Amount of Lease | Amount Claimed |
| | Yes | No | | | | |
| N/A | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | |
| Is a Mileage Log Book Maintained for All Leased Vehicles ? | | | | | | |
| <input type="radio"/> Yes | | | | | | |
| <input type="radio"/> No | | | | | | |
| Total *** | | | | | | |

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

| | | | | |
|---|-----------------------|------------------------------------|-----------|----------|
| Name of Facility Masonicare of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | Page 7 | of 37 |
|---|-----------------------|------------------------------------|-----------|----------|

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

Accrual Cash Modified Cash

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

Independent Accounting Firm

| | |
|---|--|
| Name of Accounting Firm 1 Crowe Horwath LLP 2 3 4 | Address (No. & Street, City, State, Zip Code) 2534 Albany Ave., West Hartford, CT 06117 |
|---|--|

Services Provided by This Firm (describe fully)

| | |
|------------------|------------------------------|
| 1 Year End Audit | \$ 15,156 |
| 2 | \$ |
| 3 | \$ |
| 4 | \$ |
| | Charge for Services Provided |
| | \$ 15,156 |

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

Yes No Page 15, Line 1d

Legal Services Information

| | |
|---|------------------------------------|
| Name of Legal Firm or Independent Attorney 1 Murtha Cullina, LLP 2 3 4 5 | Telephone Number (860) 240-6000 |
|---|------------------------------------|

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 See Attached Schedule | \$ 5,981 |
| 2 | \$ |
| 3 | \$ |
| 4 | \$ |
| 5 | \$ |
| | Charge for Services Provided |
| | \$ 5,981 |

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

Yes No Page 15, Line 1e

**Masoniccare At Newtown
Analysis of Legal Fees
Medicaid Cost Report - FYE September 30, 2016**

| Entity | Dept | Account | Account Description | Date | Vendor | Vendor Name | Invoice | Explanation | Net Amount |
|------------------------------|------|---------|------------------------------|------------|--------|---------------------|-----------|--|--------------|
| | | | <u>MURTHA CULLINA</u> | | | | | | |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 3/17/2016 | V04204 | MARSHAL STEVE WOODS | 3/17/2016 | Citation-Conservator (self-disallowed) | 71 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 1/20/2016 | M07175 | MURTHA CUULLINA | 522678 | Contract | 1,097 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 3/21/2016 | M07175 | MURTHA CUULLINA | 525176 | Contract/Lease | 428 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 2/18/2016 | M07175 | MURTHA CUULLINA | 523991 | EEOC Claim (case dismissed) | 194 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 4/21/2016 | M07175 | MURTHA CUULLINA | 526668 | EEOC Claim (case dismissed) | 69 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 5/10/2016 | M07175 | MURTHA CUULLINA | 527259 | EEOC Claim (case dismissed) | 69 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 9/22/2016 | M07175 | MURTHA CUULLINA | 532779 | EEOC Claim (case dismissed) | 46 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 6/22/2016 | M07175 | MURTHA CUULLINA | 529014 | EEOC Claim (case dismissed) | 1,676 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 4/21/2016 | M07175 | MURTHA CUULLINA | 526484 | General | 143 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 12/21/2015 | M07175 | MURTHA CUULLINA | 521571 | General | 299 |
| 003 | 8000 | 5601400 | AON ADMINISTRATION | 11/13/2015 | M07175 | MURTHA CUULLINA | 519675 | General Lockwood Lodge (self-disallowed) | 175 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 11/13/2015 | M07175 | MURTHA CUULLINA | 519675 | General | 424 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 10/16/2015 | M07175 | MURTHA CUULLINA | 518020 | General Lockwood Lodge (self-disallowed) | 43 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 10/26/2015 | M07175 | MURTHA CUULLINA | 518009 | Human Resources | 333 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 10/16/2015 | M07175 | MURTHA CUULLINA | 518017 | Human Resources | 184 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 12/21/2015 | M07175 | MURTHA CUULLINA | 521569 | Human Resources | 100 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 9/22/2016 | M07175 | MURTHA CUULLINA | 532778 | Human Resources | 67 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 10/21/2016 | M07175 | MURTHA CUULLINA | 533845 | Human Resources | 299 |
| 002 | 8000 | 5601400 | AON ADMINISTRATION | 10/16/2015 | M07175 | MURTHA CUULLINA | 518018 | Regulatory | 266 |
| Total-'MURTHA CULLINA | | | | | | | | | 5,981 |
| Total-All Legal Fees | | | | | | | | | 5,981 |

Schedule of Resident Statistics

| Name of Facility Masonicare of Newtown | Total All Levels | Total CCNH Level | Total RHNS Level | Total Other | Report for Year Ended 9/30/2016 | | | | Page 8 of 37 | | | |
|--|------------------|------------------|------------------|-------------|---------------------------------|--------|----------------------|-------|--------------|--------|------|-------|
| | | | | | License No. 1020-C | | | | | | | |
| | | | | | Period 10/1 Thru 6/30 | | Period 7/1 Thru 9/30 | | | | | |
| 1. Certified Bed Capacity | | | | | | | | | | | | |
| A. On last day of PREVIOUS report period | 154 | 154 | | | Total | CCNH | RHNS | Other | Total | CCNH | RHNS | Other |
| B. On last day of THIS report period | 154 | 154 | | | 154 | 154 | | | 154 | 154 | | |
| 2. Number of Residents | | | | | | | | | | | | |
| A. As of midnight of PREVIOUS report period | 123 | 123 | | | 123 | 123 | | | 134 | 134 | | |
| B. As of midnight of THIS report period | 128 | 128 | | | 134 | 134 | | | 128 | 128 | | |
| 3. Total Number of Days Care Provided During Period | | | | | | | | | | | | |
| A. Medicare | 4,927 | 4,927 | | | 3,748 | 3,748 | | | 1,179 | 1,179 | | |
| B. Medicaid (Conn.) | 34,968 | 34,968 | | | 26,304 | 26,304 | | | 8,664 | 8,664 | | |
| C. Medicaid (other states) | | | | | | | | | | | | |
| D. Private Pay | 4,985 | 4,985 | | | 3,545 | 3,545 | | | 1,440 | 1,440 | | |
| E. State SSI for RCH | | | | | | | | | | | | |
| F. Other (Specify) | 1,058 | 1,058 | | | 728 | 728 | | | 330 | 330 | | |
| G. Total Care Days During Period (3A thru F) | 45,938 | 45,938 | | | 34,325 | 34,325 | | | 11,613 | 11,613 | | |
| Total Number of Days Not Included in Figures in Beds | | | | | | | | | | | | |
| 4. 3G for Which Revenue Was Received for Reserved Beds | | | | | | | | | | | | |
| A. Medicaid Bed Reserve Days | 241 | 241 | | | 200 | 200 | | | 41 | 41 | | |
| B. Other Bed Reserve Days | 25 | 25 | | | 17 | 17 | | | 8 | 8 | | |
| 5. Total Resident Days (3G + 4A + 4B) | 46,204 | 46,204 | | | 34,542 | 34,542 | | | 11,662 | 11,662 | | |

Schedule of Resident Statistics (Cont'd)

| Name of Facility Masonicare of Newtown | | | License No. 1020-C | | | Report for Year Ended 9/30/2016 | | | 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) | Other (3) | Lost | | | Gained | | | CCNH | RHNS | Other | |
| | | | | (1) | (2) | (3) | (1) | (2) | (3) | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change. | | | | | | | | | | | | | |
| Change in Resident Days | | | | | | | | CCNH | RHNS | Other | | | |
| 1st change | | | | | | | | | | | | | |
| 2nd change | | | | | | | | | | | | | |
| 3rd change | | | | | | | | | | | | | |
| 4th change | | | | | | | | | | | | | |
| 6. Number of Residents and Rates on September 30 of Cost Year | | | | | | | | | | | | | |
| Item | Medicare | | Medicaid | | Self-Pay | | | Other State Assisted | | | | | |
| | CCNH | | CCNH | RHNS | CCNH | RHNS | Other | R.C.H. | ICF-MR | | | | |
| No. of Residents | 14 | | 93 | | 21 | | | | | | | | |
| Per Diem Rate | | | | | | | | | | | | | |
| a. One bed rm. | Various | | 249.73 | | 470.00-481.00 | | | | | | | | |
| b. Two bed rms. | Various | | 249.73 | | 423.00 | | | | | | | | |
| c. Three or more bed rms. | | | | | | | | | | | | | |
| 7. Total Number of Physical Therapy Treatments | | | | | | | | TOTAL | CCNH | RHNS | Other | | |
| A. Medicare - Part B | | | | | | | | 3,495 | 2,403 | | 1,092 | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | 57 | 57 | | | | |
| 2. Restorative Treatments | | | | | | | | | | | | | |
| C. Other | | | | | | | | 13,016 | 12,560 | | 456 | | |
| D. Total Physical Therapy Treatments | | | | | | | | 16,568 | 15,020 | | 1,548 | | |
| 8. Total Number of Speech Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | 1,048 | 1,017 | | 31 | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | 19 | 19 | | | | |
| 2. Restorative Treatments | | | | | | | | | | | | | |
| C. Other | | | | | | | | 1,966 | 1,960 | | 6 | | |
| D. Total Speech Therapy Treatments | | | | | | | | 3,033 | 2,996 | | 37 | | |
| 9. Total Number of Occupational Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | 1,685 | 1,559 | | 126 | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | 60 | 60 | | | | |
| 2. Restorative Treatments | | | | | | | | | | | | | |
| C. Other | | | | | | | | 10,633 | 10,531 | | 102 | | |
| D. Total Occupational Therapy Treatments | | | | | | | | 12,378 | 12,150 | | 228 | | |

Report of Expenditures - Salaries & Wages

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|--|----------------------|-----------------------|------|-------|-----------|--------|
| Masonicare of Newtown | 1020-C | 9/30/2016 | 10 | 37 | | |
| Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No | | | | | | |
| | Total Cost and Hours | | | | | |
| Item | CCNH | Hours | RHNS | Hours | Other | Hours |
| A. Salaries and Wages* | | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | | | | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 171,625 | 2,080 | | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 136,072 | 5,204 | | | 110,193 | 4,332 |
| 5. Dietary Service | | | | | | |
| a. Head Dietitian | | | | | | |
| b. Food Service Supervisor | | | | | | |
| c. Dietary Workers | 355,672 | 21,404 | | | 367,706 | 22,092 |
| 6. Housekeeping Service | | | | | | |
| a. Head Housekeeper | | | | | | |
| b. Other Housekeeping Workers | 137,186 | 9,468 | | | 162,205 | 11,454 |
| 7. Repairs & Maintenance Services | | | | | | |
| a. Engineer or Chief of Maintenance | | | | | | |
| b. Other Maintenance Workers | 158,255 | 6,052 | | | 105,218 | 3,929 |
| 8. Laundry Service | | | | | | |
| a. Supervisor | | | | | | |
| b. Other Laundry Workers | 32,485 | 1,761 | | | 2,363 | 128 |
| 9. Barber and Beautician Services | | | | | | |
| 10. Protective Services | | | | | | |
| 11. Accounting Services | | | | | | |
| a. Head Accountant | | | | | | |
| b. Other Accountants | | | | | | |
| 12. Professional Care of Residents | | | | | | |
| a. Directors and Assistant Director of Nurses | 257,116 | 4,160 | | | | |
| b. RN | | | | | | |
| 1. Direct Care | 1,548,662 | 36,395 | | | 124,840 | 3,322 |
| 2. Administrative** | 360,455 | 11,319 | | | 20,524 | 546 |
| c. LPN | | | | | | |
| 1. Direct Care | 1,086,432 | 31,602 | | | 126,329 | 3,765 |
| 2. Administrative** | | | | | | |
| d. Aides and Attendants | 2,468,965 | 143,685 | | | 572,332 | 35,220 |
| e. Physical Therapists | | | | | | |
| f. Speech Therapists | | | | | | |
| g. Occupational Therapists | | | | | | |
| h. Recreation Workers | 140,675 | 6,000 | | | 85,804 | 3,975 |
| 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 | 89,805 | 2,471 | | | 32,073 | 882 |
| n. Marketing | | | | | 1,403 | 9 |
| o. Other (Specify) | | | | | | |
| See Attached Schedule | 137,218 | 5,228 | | | 33,798 | 1,287 |
| A-13. Total Salary Expenditures | 7,080,623 | 286,829 | | | 1,744,788 | 90,941 |

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

| Position | CCNH | | RHNS | | Other | |
|--------------------|-------------------|--------------|-------------|----------|------------------|--------------|
| | \$ | Hours | \$ | Hours | \$ | Hours |
| Spiritual Services | \$ 201 | 9 | | | \$ 49 | 2 |
| Medical Records | \$ 33,224 | 1,513 | | | \$ 8,184 | 373 |
| Transportation | \$ 33,116 | 2,042 | | | \$ 8,157 | 503 |
| Education | \$ 70,677 | 1,664 | | | \$ 17,408 | 409 |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| Total | \$ 137,218 | 5,228 | \$ - | - | \$ 33,798 | 1,287 |

Schedule of Other Fees (Page 13)

| Service | CCNH | | RHNS | | Other | |
|---|------------------|------------|-------------|----------|-------------|----------|
| | \$ | Hours | \$ | Hours | \$ | Hours |
| Other Respiratory/Swallowing Diagnostic Therapy | \$ 24,036 | 443.00 | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| Total | \$ 24,036 | 443 | \$ - | - | \$ - | - |

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

| Name of Facility Masonicare of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | | | Page 11 | of 37 | | | | | |
|---|-----------------------|------------------------------------|-------|--------------------|--|---------------------------------------|--|--------------------|-----------------------|-------------------------------|--|
| | | Salary Paid | | Total Hours Worked | | | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received | | |
| Name | CCNH | RHNS | Other | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | | | | Line Where Claimed on Page 10 | |
| Section I - Operators/Owners | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12). | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

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

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

| Name of Facility (as licensed) Masonicare of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | | | Page 12 | of 37 | | | | | | | |
|---|-----------------------|------------------------------------|--|---------------------------------------|------------|----------|--------------------|-------------------------------|--|--------------------|-----------------------|--|--|
| | | Salary Paid | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | | | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received | | |
| Section III - Administrators*** | | | | | | | | | | | | | |
| Elyse O. Dent | | 171,625 | Non-Discrim. | Administrator | 2,080 | A.2. | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Section IV - Assistant Administrators | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|---|----------------|-----------------------|------|-------|---------------|------------|
| Masonicare of Newtown | 1020-C | 9/30/2016 | 13 | 37 | | |
| Total Cost and Hours | | | | | | |
| Item | CCNH | Hours | RHNS | Hours | Other | Hours |
| *B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1) | | | | | | |
| 1. Dietitian | | | | | | |
| 2. Dentist | | | | | 24,730 | N/A |
| 3. Pharmacist | 9,917 | N/A | | | | |
| 4. Podiatrist | | | | | | |
| 5. Physical Therapy | | | | | | |
| a. Resident Care | 268,652 | 3,847 | | | 27,688 | 397 |
| b. Other | | | | | | |
| 6. Social Worker | | | | | | |
| 7. Recreation Worker | | | | | | |
| 8. Physicians | | | | | | |
| a. Medical Director (entire facility) | 45,792 | 520 | | | | |
| 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 | 103,279 | 992 | | | 1,275 | 12 |
| b. Other | | | | | | |
| 10. Occupational Therapist | | | | | | |
| a. Resident Care | 215,040 | 3,224 | | | 4,036 | 61 |
| 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 | 24,036 | 443 | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 666,716 | 9,026 | | | 57,729 | 470 |

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

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

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

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

| Name of Facility Masonicare of Newtown | | License No. 1020-C | | Report for Year Ended 9/30/2016 | Page 14 | of 37 |
|---|-----------------------------|--|----------------------------------|------------------------------------|------------|----------|
| Name & Address of Individual | Full Explanation of Service | Related** to Owners, Operators, Officers | | Explanation of Relationship | | |
| | | Yes | No | | | |
| Robert F. Larosa, DSS | Dental Services | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| Alliance Rehab | PT, ST, OT | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| Masonicare Primary Care Physicians | Medical Director | <input checked="" type="radio"/> | <input type="radio"/> | Corporate Affiliate | | |
| Omnicare of Connecticut, 525 Knotter Drive, Cheshire, CT 06410 | Pharmacist | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06011 | Swallowing Diagnostics | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
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| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |

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

C. Expenditures Other Than Salaries - Administrative and General

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|--|--------------|-----------------------|------|-------|---------|
| Masonicare of Newtown | 1020-C | 9/30/2016 | | 15 | 37 |
| Item | Total | CCNH | RHNS | Other | |
| 1. Administrative and General | | | | | |
| a. Employee Health & Welfare Benefits | | | | | |
| 1. Workmen's Compensation | \$ 931,617 | 747,502 | | | 184,115 |
| 2. Disability Insurance | \$ 44,124 | 35,404 | | | 8,720 |
| 3. Unemployment Insurance | \$ 46,895 | 37,627 | | | 9,268 |
| 4. Social Security (F.I.C.A.) | \$ 645,888 | 518,242 | | | 127,646 |
| 5. Health Insurance | \$ 1,134,950 | 910,651 | | | 224,299 |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ (76) | (61) | | | (15) |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ 476,946 | 382,688 | | | 94,258 |
| 8. Uniform Allowance | \$ 3,814 | 2,713 | | | 1,101 |
| 9. Other (<i>Specify</i>) See Attached Schedule | \$ 43,835 | 19,621 | | | 24,214 |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | | |
| c. Bad Debts* | \$ 170,833 | | | | 170,833 |
| d. Accounting and Auditing | \$ 15,156 | 11,401 | | | 3,755 |
| e. Legal (<i>Services should be fully described on Page 7</i>) | \$ 5,981 | 4,499 | | | 1,482 |
| f. Insurance on Lives of Owners and Operators (<i>Specify</i>)* | \$ | | | | |
| g. Office Supplies | \$ 86,964 | 32,160 | | | 54,804 |
| h. Telephone and Cellular Phones | | | | | |
| 1. Telephone & Pagers | \$ 72,681 | 38,636 | | | 34,045 |
| 2. Cellular Phones | \$ 5,273 | 3,967 | | | 1,306 |
| 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 | \$ 847,065 | 847,065 | | | |
| Subtotal | \$ 4,531,946 | 3,592,115 | | | 939,831 |

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

(Carry Subtotals forward to next page)

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

Masonicare of Newtown
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

| Description | CCNH | RHNS | Other |
|----------------------|------------------|-------------|------------------|
| | - | | - |
| Employee Benefits | \$ 2,071 | | \$ 906 |
| HR Employee Benefits | \$ 17,550 | | \$ 4,323 |
| Quality of Life | | | \$ 18,985 |
| | | | |
| | | | |
| | | | |
| Total | \$ 19,621 | \$ - | \$ 24,214 |

Schedule of Other Taxes

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

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

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|---|--------------|-----------------------|------|-----------|----|
| Masonicare of Newtown | 1020-C | 9/30/2016 | | 16 | 37 |
| Item | Total | CCNH | RHNS | Other | |
| Subtotals Brought Forward: | 4,531,946 | 3,592,115 | | 939,831 | |
| 1. Travel and Entertainment | | | | | |
| 1. Resident Travel and Entertainment | \$ 24,989 | 5,946 | | 19,043 | |
| 2. Holiday Parties for Staff | \$ | | | | |
| 3. Gifts to Staff and Residents | \$ | | | | |
| 4. Employee Travel | \$ 385 | 254 | | 131 | |
| 5. Education Expenses Related to Seminars and Conventions | \$ 35,394 | 28,473 | | 6,921 | |
| 6. Automobile Expense (<i>not purchase or depreciation</i>) | \$ 4,636 | 3,487 | | 1,149 | |
| 7. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| m. Other Administrative and General Expenses | | | | | |
| 1. Advertising Help Wanted (<i>all such expenses</i>) | \$ 2,324 | 1,865 | | 459 | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ 138 | | | 138 | |
| 4. Fund-Raising*** | \$ | | | | |
| 5. Medical Records | \$ 539 | 405 | | 134 | |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** | \$ 5 | | | 5 | |
| 7. Postage | \$ 5,901 | 3,916 | | 1,985 | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ 18,449 | 5,449 | | 13,000 | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ 419 | 84 | | 335 | |
| 9. Subscriptions | \$ 1,778 | 448 | | 1,330 | |
| 10. Contributions*** See Attached Schedule | \$ | | | | |
| 11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) | \$ 125,302 | 16,303 | | 108,999 | |
| 12. Administrative Management Services** | \$ 1,071,398 | 901,643 | | 169,755 | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 221,173 | 58,017 | | 163,156 | |
| C-14 Total Administrative & General Expenditures | \$ 6,044,776 | 4,618,405 | | 1,426,371 | |

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

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

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

Schedule of Other Travel and Entertainment

| Description | CCNH | RHNS | Other |
|---|-------------|-------------|-------------|
| | - | | - |
| | | | |
| | | | |
| | | | |
| Total Other Travel and Entertainment | \$ - | \$ - | \$ - |

Schedule of Other Advertising

| Description | CCNH | RHNS | Other |
|--------------------------------|-------------|-------------|---------------|
| | - | | - |
| Recreation Advertising | | | \$ 138 |
| | | | |
| Total Other Advertising | \$ - | \$ - | \$ 138 |

Schedule of Dues

| Description | CCNH | RHNS | Other |
|--|-----------------|-------------|------------------|
| | - | | - |
| American Association of Nurse Assessment Corporation | \$ 110 | | |
| Leading Age | \$ 4,989 | | \$ 10,928 |
| CALA Dues | | | \$ 2,072 |
| CT Association of Healthcare | \$ 350 | | |
| | | | |
| | | | |
| Total Dues | \$ 5,449 | \$ - | \$ 13,000 |

Schedule of Contributions

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

Schedule of Other Administrative and General

| Description | CCNH | RHNS | Other |
|--|------------------|-------------|-------------------|
| | - | | - |
| Environmental Svcs Business Expenses | \$ 424 | | \$ 368 |
| Administration Catering | \$ 474 | | \$ 126 |
| Nursing Admin Licenses | \$ 266 | | |
| Administration Licenses | \$ 1,105 | | |
| Nursing Admin Business Expenses | \$ 7,145 | | |
| Admissions Business Related Expenses | \$ 848 | | |
| Letter of Credit (self-disallow) | \$ 20,100 | | |
| Remarketing Fees - Bond (self-disallow) | \$ 865 | | |
| CHEFA Admin Fees (self-disallow) | \$ 2,158 | | |
| Human Resources Recruitment | \$ 5,249 | | \$ 1,293 |
| Employee Relations | \$ 10,962 | | \$ 2,700 |
| Human Resources Business Expenses | \$ 153 | | \$ 38 |
| Non-Reimbursable | | | \$ 155,603 |
| Admissions Archiving Fee | \$ 3,667 | | \$ 1,208 |
| Admissions Minor Equipment | \$ 18 | | \$ 6 |
| Facility MGT Licenses | \$ 426 | | \$ 152 |
| Admissions Community Relations Event (self-disallow) | \$ 3,079 | | \$ 1,014 |
| Administration Business Expenses | \$ 873 | | \$ 288 |
| Dent, Elyse - Nursing Home Administrator License Fee | \$ 205 | | |
| Network Corp Fee | | | \$ 210 |
| Senior Living Smart Fee | | | \$ 150 |
| | | | |
| Total Other Administrative and General | \$ 58,017 | \$ - | \$ 163,156 |

Schedule C-1 - Management Services*

| Name of Facility | License No. | Report for Year Ended | Page of |
|---|----------------------------|---|--|
| Masonicare of Newtown | 1020-C | 9/30/2016 | 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, P.O. Box 70, Wallingford, CT 06492 | 1,071,398 | Payroll, Accounts Payable, Accounting, Accounts Receivable, Purchasing, Data Processing, HR, Project Mgmt., Corp. Oversight | Page 16, Line m12 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|--------------------------------------|-------------------------------------|-----------------------|-------------------|
| Masonicare of Newtown | 1020-C | 9/30/2016 | 18 | 37 |
| Item | Total | CCNH | RHNS | Other |
| 2. Dietary | | | | |
| a. In-House Preparation & Service | | | | |
| 1. Raw Food | \$ 89,628 | 66,438 | | 23,190 |
| 2. Non-Food Supplies | \$ 86,215 | 51,061 | | 35,154 |
| 3. Other (Specify) _____ | \$ _____ | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ 970,300 | 612,529 | | 357,771 |
| c. Management Services** | \$ _____ | | | |
| d. Other (Specify) _____ Licenses | \$ 200 | 158 | | 42 |
| 2E. Total Dietary Expenditures (2a + b + c + d) | \$ 1,146,343 | 730,186 | | 416,157 |
| 2F. Dietary Questionnaire | Total | CCNH | RHNS | Other |
| G. Resident Meals: Total no. of meals served per day:* | 479 | 378 | | 101 |
| H. Is cost of employee meals included in 2E? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | | |
| I. Did you receive revenue from employees? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | |
| J. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |
| K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, specify cost. | |
| L. Is any revenue collected from these people? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, specify amt. | \$43,320 |
| M. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | Page 30, Line 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 | License No. | Report for Year Ended | Page | of |
|--|---------------------------|-------------------------------------|-----------------------|---------------|
| Masonicare of Newtown | 1020-C | 9/30/2016 | 19 | 37 |
| Item | Total | CCNH | RHNS | Other |
| 3. Laundry | | | | |
| a. In-House Processing* | Lbs. | 352,103 | 328,229 | 23,874 |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | Amt. \$ | 8,187 | 8,187 | |
| 2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.*** | Lbs. | | | |
| | Amt. \$ | | | |
| 3. Personal clothing of residents washed, ironed, and/or processed.*** | Lbs. | | | |
| | Amt. \$ | | | |
| 4. Repair and/or purchase of linens.*** | Lbs. | | | |
| | Amt. \$ | 4,091 | 1,844 | 2,247 |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ | 453,349 | 416,441 | 36,908 |
| c. Management Services** | \$ | | | |
| d. Other (Specify) Supplies | \$ | 3,540 | 14 | 3,526 |
| 3E. Total Laundry Expenditures (3a + b + c + d) | \$ | 469,167 | 426,486 | 42,681 |
| 3F. Laundry Questionnaire | | | | |
| G. Is cost of employee laundry included in 3E? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | |
| H. Did you receive revenue from employees? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | |
| I. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | |
| J. Is Cost of laundry provided to persons other than employees or residents included in 3E? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | |
| K. Did you receive revenue from these people? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | |
| L. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | |

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

All allocations should add to total recorded in 3E.

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

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

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

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|---|-------------------------------|-----------------------|----------------|------|----------------|
| Masonicare of Newtown | 1020-C | 9/30/2016 | | 20 | 37 |
| Item | | Total | CCNH | RHNS | Other |
| 4. Housekeeping | Sq. Ft. Serviced by Personnel | 128,333 | 68,687 | | 59,646 |
| a. In-House Care | | | | | |
| 1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.)</i> | Amt. \$ | 49,060 | 26,283 | | 22,777 |
| b. Purchased Services (<i>by contract other than through Management Services</i>) | Sq. Ft. Serviced by Personnel | | | | |
| (<i>Complete Schedule C-2 att. Page 21</i>) | Amt. \$ | 60,227 | 30,543 | | 29,684 |
| c. Management Services* | \$ | | | | |
| d. Other (<i>Specify</i>) | \$ | | | | |
| 4E. Total Housekeeping Expenditures (4a + b + c + d) | \$ | 109,287 | 56,826 | | 52,461 |
| 5. Resident Care (Supplies)** | | | | | |
| a. Prescription Drugs*** | | | | | |
| 1. Own Pharmacy | \$ | | | | |
| 2. Purchased from Drugs | \$ | 220,451 | 2,575 | | 217,876 |
| b. Medicine Cabinet Drugs | \$ | 94,760 | 5,102 | | 89,658 |
| c. Medical and Therapeutic Supplies | \$ | 308,306 | 297,636 | | 10,670 |
| d. Ambulance/Limousine*** | \$ | 91 | | | 91 |
| e. Oxygen | | | | | |
| 1. For Emergency Use | \$ | | | | |
| 2. Other*** | \$ | 13,633 | | | 13,633 |
| f. X-rays and Related Radiological Procedures*** | \$ | 26,793 | | | 26,793 |
| g. Dental (<i>Not dentists who should be included under salaries or fees</i>) | \$ | | | | |
| h. Laboratory*** | \$ | 21,801 | | | 21,801 |
| i. Recreation | \$ | 27,386 | 8,390 | | 18,996 |
| j. Other (<i>Specify</i>)**** See Attached Schedule | \$ | 93,257 | 47,231 | | 46,026 |
| 5K. Total Resident Care Expenditures (5a - 5j) | \$ | 806,478 | 360,934 | | 445,544 |

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense on Page 29 of the Cost Report.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

| Description | CCNH | RHNS | Other |
|---|------------------|-------------|------------------|
| | - | | - |
| PT Supplies | \$ 10,478 | | \$ 1,080 |
| Department & Cleaning Supplies | \$ 18,853 | | |
| Patient Specific Medical Supplies (self-disallowed) | \$ 108 | | |
| Bed Rentals (self-disallowed) | \$ 4,463 | | |
| Equipment Rental | \$ 13,329 | | |
| Other Non-Reimbursable | | | \$ 44,946 |
| | | | |
| | | | |
| Total Other Resident Care | \$ 47,231 | \$ - | \$ 46,026 |

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

| Name of Facility Masonicare of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | | Total Cost/Page Ref.*** | | | Page | of | | | | |
|--|-----------------------|------------------------------------|---------|---|----------------------------------|---------------------------------------|---------|---------|-------|----|------|--|
| | | Name of Individual or Company | Address | Related ** to Owners, Operators, Officers | | Full Explanation of Service Provided* | CCNH | RHNS | Other | Pg | Line | |
| | | | | Yes | No | | | | | | | |
| Morrison Senior Dining | | | | <input type="radio"/> | <input checked="" type="radio"/> | Food Management Services | 612,529 | 357,771 | 18 | 2b | | |
| See Attached Listing for Additional Services over 10,000 | | | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | | | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | | | | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | | | | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | | | | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | | | | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | | | | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | | | | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | | | | <input type="radio"/> | <input type="radio"/> | | | | | | | |
| | | | | <input type="radio"/> | <input type="radio"/> | | | | | | | |

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

**Masonicare at Newtown
 Contracted Vendor Listing (Services over \$10,000)
 Attachment to Page 21
 9/30/2016**

| <u>Name of Individual or Company</u> | <u>Related Party</u> | <u>Service Provided</u> | <u>Amount</u> | <u>Pg</u> | <u>Line</u> |
|--------------------------------------|----------------------|-----------------------------|---------------|-----------|-------------|
| Environmental Systems Corp | N | Building Improvement | 10,688 | 22 | 6 a |
| JM Construction | N | Building Improvement | 72,374 | 22 | 6 a |
| Mariano Building & Remodeling | N | Building Improvement | 135,685 | 22 | 6 a |
| Mondo Construction Co LLC | N | Building Improvement | 13,078 | 22 | 6 a |
| Precision Electrical, LLC | N | Building Improvement | 42,806 | 22 | 6 a |
| Morrison Management Specialists Inc. | N | Facility Service Management | 77,813 | Various | Various |
| Saucier Mechanical Services, Inc. | N | HAVAC Services | 10,848 | 22 | 6 a |
| Clinical Lab Partners | N | Lab Tests | 17,040 | 20 | 5 h |
| Makiaris Media Services | N | Media | 60,333 | 15 | 1 g |
| Procaire LLC | N | Oxygen Equipment | 17,778 | 20 | 5j |
| All American Waste, LLC | N | Rubbish Removal | 49,214 | 20 | 4 b |
| Mondo Septic Service Inc. | N | Septic System Service | 20,719 | 22 | 6 a |
| Alliance Rehab of Connecticut | N | Therapy Services | 632,104 | 13 & 20 | Various |
| Eastern Water Solutions | N | Water Service | 23,361 | 22 | 6 a |
| Housatonic Valley Radiology | N | X-Rays | 22,497 | 20 | 5f |

Aggregated contracted purchase services in excess of \$10,000 identified throughout the cost report.

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

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|---|--------------|-----------------------|------|---------|------|----|
| Masonicare of Newtown | 1020-C | 9/30/2016 | | | 22 | 37 |
| Item | Total | CCNH | RHNS | Other | | |
| 6. Maintenance & Operation of Plant | | | | | | |
| a. Repairs & Maintenance | \$ 603,966 | 438,260 | | 165,706 | | |
| b. Heat | \$ 117,450 | 86,542 | | 30,908 | | |
| c. Light & Power | \$ 213,226 | 157,114 | | 56,112 | | |
| d. Water | \$ | | | | | |
| e. Equipment Lease (<i>Provide detail on page 6</i>) | \$ | | | | | |
| f. Other (<i>itemize</i>) | \$ 143,974 | 113,447 | | 30,527 | | |
| See Attached Schedule | | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ 1,078,616 | 795,363 | | 283,253 | | |
| 7. Depreciation (<i>complete schedule page 23*</i>) | | | | | | |
| a. Land Improvements | \$ 35,996 | 26,523 | | 9,473 | | |
| b. Building & Building Improvements | \$ 115,509 | 44,036 | | 71,473 | | |
| c. Non-Movable Equipment | \$ 678,527 | 362,789 | | 315,738 | | |
| d. Movable Equipment | \$ 171,976 | 141,089 | | 30,887 | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ 1,002,008 | 574,437 | | 427,571 | | |
| 8. Amortization (<i>Complete att. Schedule Page 24*</i>) | | | | | | |
| a. Organization Expense | \$ | | | | | |
| b. Mortgage Expense | \$ 3,900 | | | 3,900 | | |
| c. Leasehold Improvements | \$ | | | | | |
| d. Other (<i>Specify</i>) | \$ | | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ 3,900 | | | 3,900 | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ (59,556) | (59,556) | | | | |
| 10. Property Taxes | | | | | | |
| a. Real estate taxes paid by owner | \$ 6,113 | 6,113 | | | | |
| b. Real estate taxes paid by lessor | \$ | | | | | |
| c. Personal property taxes | \$ | | | | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ 952,465 | 520,994 | | 431,471 | | |

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

Schedule of Other Repairs and Maintenance

| Description | CCNH | RHNS | Other |
|--|-------------------|-------------|------------------|
| | - | | - |
| Minor Equipment - SNF | \$ 23,620 | | |
| Environmental Supplies | \$ 937 | | \$ 814 |
| Facility Management Supplies | \$ 15,685 | | \$ 5,602 |
| MIS Minor Equipment | \$ 1,141 | | \$ 375 |
| Transportation PS | \$ 72,064 | | \$ 23,736 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Repairs and Maintenance | \$ 113,447 | \$ - | \$ 30,527 |

Masonicare of Newtown
9/30/2016

Schedule of Land Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|---|---------------------|------|-------------|--------------|
| Additions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Land Improvement | | \$ - | | \$ - * |
| 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: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Building Improvement | | \$ - | | \$ - * |
| 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: | | | | |
| Var. | Prior Year Adjustment to Asset #070000213 | \$ 6 | | \$ - |
| Var. | See Attached | \$ 395,078 | Var. | \$ 26,377 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Non-Movable Equipmen | | \$ 395,084 | | \$ 26,377 * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Non-Movable Equipmen | | \$ - | | \$ - ** |

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|---|---------------------|-----------|-------------|--------------|
| Additions: | | | | |
| Var. | See Attached | \$ 82,564 | Var. | \$ 15,812 |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Movable Equipmen | | \$ 82,564 | | \$ 15,812 * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Movable Equipmen | | \$ - | | \$ - ** |

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Masonicare of Newtown
Depreciation Schedule
FYE 09/30/2016

| Description | Date Acquired | Cost | Cost To Be Depreciated | Method | Useful Life | 9/30/2014 | | 9/30/2015 | | 9/30/2016 | |
|---|---------------|-------------------|------------------------|--------|-------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|
| | | | | | | Accum Depreciation | Var | Accum Depreciation | Var | Accum Depreciation | Var |
| Land Improvements | | | | | | | | | | | |
| Prior Period Acq. (Per 09/30/2011 Cost Report) | | 2,430,078 | 2,430,078 | S/L | | 73,985 | 2,165,988 | 37,030 | 2,203,029 | 32,283 | 2,235,292 |
| New Asset Added to existing 2011 asset (included in PY Dep) | | 5,835 | 5,835 | | | | | | | | |
| 09/30/2012 New Additions | | | | | | | | | | | |
| Well Repair | 9/1/2012 | 7,500 | 7,500 | S/L | 10 | 750 | 1,625 | 750 | 2,375 | 750 | 3,125 |
| Signage | 8/1/2012 | 8,173 | 8,173 | S/L | 10 | 817 | 1,839 | 817 | 2,656 | 817 | 3,474 |
| | | 15,673 | 15,673 | | | 1,567 | 3,464 | 1,567 | 5,031 | 1,567 | 6,599 |
| 09/30/2014 New Additions | | | | | | | | | | | |
| Guardrail Installation | 1/28/2014 | 27,245 | 27,245 | S/L | 15 | 1,362 | 1,362 | 1,816 | 3,179 | 1,816 | 4,995 |
| | | 27,245 | 27,245 | | | 1,362 | 1,362 | 1,816 | 3,179 | 1,816 | 4,995 |
| 09/30/2015 New Additions | | | | | | | | | | | |
| Curb and F#l Poi Holes | 2/28/2015 | 5,245 | 5,245 | S/L | 15 | - | - | 233 | 233 | 350 | 583 |
| | | 5,245 | 5,245 | | | - | - | 233 | 233 | 350 | 583 |
| Total Land Improvements | | 2,484,076 | 2,484,076 | | | 76,895 | 2,170,825 | 40,647 | 2,211,472 | 35,986 | 2,247,468 |
| Amount Per Depreciation by Class (PBC) | | 2,484,076 | 2,484,076 | | | 76,895 | 2,170,825 | 40,647 | 2,211,472 | 35,986 | 2,247,468 |
| Building Improvements | | | | | | | | | | | |
| Prior Period Acq. (Per 09/30/2011 Cost Report) | | 11,776,874 | 11,776,874 | S/L | | 187,176 | 9,093,851 | 110,205 | 9,204,056 | 29,042 | 9,233,098 |
| 09/30/2012 New Additions | | | | | | | | | | | |
| No Additions | | | | | | | | | | | |
| 09/30/2015 New Additions | | | | | | | | | | | |
| Renovations | 9/30/2015 | 1,686,522 | 1,686,522 | S/L | 20 | - | - | 7,027 | 7,027 | 84,326 | 91,353 |
| Signs | 9/30/2015 | 10,703 | 10,703 | S/L | 5 | - | - | 178 | 178 | 2,141 | 2,319 |
| | | 1,697,225 | 1,697,225 | | | - | - | 7,205 | 7,205 | 86,467 | 93,672 |
| Total Building Improvements | | 13,474,099 | 13,474,099 | | | 187,176 | 9,093,851 | 117,410 | 9,211,261 | 115,509 | 9,326,770 |
| Amount Per Depreciation by Class (PBC) | | 13,474,099 | 13,474,099 | | | 187,176 | 9,093,851 | 117,410 | 9,211,261 | 115,509 | 9,326,770 |
| Nonmovable Equipment | | | | | | | | | | | |
| Prior Period Acq. (Per 09/30/2011 Cost Report) | | 11,530,815 | 11,530,815 | S/L | | 472,433 | 8,452,165 | 439,354 | 8,891,519 | 499,486 | 9,391,006 |
| Prior Year Accrual (Included In PY Dep) | | 4,524 | 4,524 | S/L | | - | - | - | - | - | - |
| Prior Year Adjustment to Asset #070000213 | | 6 | 6 | S/L | | - | - | - | - | - | 6 |
| 09/30/2012 New Additions | | | | | | | | | | | |
| Carpeting | 5/1/2012 | 5,920 | 5,920 | S/L | 5 | 1,184 | 2,960 | 1,184 | 4,144 | 1,184 | 5,328 |
| Well Pump | 5/1/2012 | 4,092 | 4,092 | S/L | 15 | 273 | 682 | 273 | 955 | 273 | 1,228 |
| Carpeting & Flooring | 8/1/2012 | 2,460 | 2,460 | S/L | 5 | 492 | 1,107 | 492 | 1,599 | 492 | 2,091 |
| Carpet, Floor Covering | 8/1/2012 | 7,860 | 7,860 | S/L | 5 | 1,572 | 3,537 | 1,572 | 5,109 | 1,572 | 6,681 |
| Lightening Strike Repairs | 9/1/2012 | 12,821 | 12,821 | S/L | 20 | 641 | 1,442 | 641 | 2,083 | 641 | 2,724 |
| Flooring | 9/1/2012 | 2,510 | 2,510 | S/L | 5 | 502 | 1,088 | 502 | 1,590 | 502 | 2,092 |
| RM 310 Cabling | 9/1/2012 | 6,900 | 6,900 | S/L | 5 | 345 | 748 | 345 | 1,093 | 345 | 1,438 |
| Chilled Water Loop | 5/1/2012 | 5,100 | 5,100 | S/L | 20 | 255 | 638 | 255 | 893 | 255 | 1,148 |
| Conversion of Common Area | 5/1/2012 | 18,536 | 18,536 | S/L | 5 | 927 | 2,317 | 927 | 3,244 | 927 | 4,171 |
| Painting | 9/1/2012 | 5,728 | 5,728 | S/L | 5 | 1,146 | 2,482 | 1,146 | 3,628 | 1,146 | 4,773 |
| Remove Pipe Wrap from Basement | 2/1/2012 | 2,367 | 2,367 | S/L | 20 | 118 | 325 | 118 | 444 | 118 | 562 |
| | | 74,293 | 74,293 | | | 7,455 | 17,326 | 7,455 | 24,780 | 7,455 | 32,235 |
| 09/30/2013 New Additions | | | | | | | | | | | |
| BOILER FOR KITCHEN STEAMER | 8/1/2013 | 4,623 | 4,623 | S/L | 10 | 462 | 539 | 462 | 1,002 | 462 | 1,464 |
| RENOVATION OF SHOWER ROOMS | 1/1/2013 | 117,317 | 117,317 | S/L | 20 | 5,866 | 10,265 | 5,866 | 16,131 | 5,866 | 21,997 |
| REPLACEMENT OF CHILLER UNIT FOR AIR CONDITIONI | 1/1/2013 | 101,336 | 101,336 | S/L | 10 | 10,134 | 17,734 | 10,134 | 27,867 | 10,134 | 38,001 |
| FLOORING | 1/1/2013 | 1,130 | 1,130 | S/L | 5 | 226 | 396 | 226 | 622 | 226 | 848 |
| RENOVATE/REPAIR WELL WATER SYSTEM | 3/1/2013 | 4,796 | 4,796 | S/L | 15 | 320 | 508 | 320 | 826 | 320 | 1,146 |
| FIRE SUPPRESSION SYSTEM | 4/1/2013 | 6,840 | 6,840 | S/L | 10 | 684 | 1,026 | 684 | 1,710 | 684 | 2,394 |
| FIELD VALVE REPLACEMENT | 9/1/2013 | 12,073 | 12,073 | S/L | 15 | 805 | 1,212 | 805 | 1,677 | 805 | 2,482 |
| INVOICE DATED 9/14/11 | 9/1/2013 | 2,430 | 2,430 | S/L | 20 | 122 | 132 | 122 | 253 | 122 | 375 |
| FLOORING | 1/1/2013 | 3,835 | 3,835 | S/L | 5 | 767 | 1,342 | 767 | 2,109 | 767 | 2,876 |
| UNIT 103 | 8/1/2013 | 5,380 | 5,380 | S/L | 5 | 1,076 | 1,255 | 1,076 | 2,331 | 1,076 | 3,407 |
| Carpet and Painting | 8/1/2013 | 17,237 | 17,237 | S/L | 10 | 1,724 | 2,011 | 1,724 | 3,735 | 1,724 | 5,458 |
| PATINTING AND WALLPAPER REMOVAL | 9/1/2013 | 26,267 | 26,267 | S/L | 5 | 5,253 | 5,691 | 5,253 | 10,945 | 5,253 | 16,198 |

| | | | | | | | | |
|--|------------|---------|--------|--------|--------|--------|--------|---------|
| CARPET REPLACEMENT | 9/1/2013 | 4,680 | 936 | 1,014 | 936 | 1,950 | 936 | 2,886 |
| LOCKWOOD LODGE KITCHEN FLOOR | 1/1/2013 | 30,800 | 1,540 | 2,695 | 1,540 | 4,235 | 1,540 | 5,775 |
| CHILLER PUMP REPLACEMENT | 1/1/2013 | 10,948 | 730 | 1,277 | 730 | 2,007 | 730 | 2,737 |
| FLOOR FRONT ENTRY | 1/1/2013 | 7,300 | 1,460 | 2,555 | 1,460 | 4,015 | 1,460 | 5,475 |
| | | 386,993 | 32,104 | 49,311 | 32,104 | 81,415 | 32,104 | 113,519 |
| 09/30/2014 New Additions | | | | | | | | |
| REMOVE AND REPLACE CARPET BORDER | 11/20/2013 | 3,300 | 605 | 605 | 660 | 1,265 | 660 | 1,925 |
| REPLACE BOILERS | 2/1/2014 | 278,625 | 9,288 | 9,288 | 13,931 | 23,219 | 13,931 | 37,150 |
| RENOVATE/REPAIR WELL WASTE SYSTEM | 9/30/2014 | 7,796 | 32 | 32 | 390 | 422 | 390 | 812 |
| HOT WATER TAMPERING VALVE | 9/30/2014 | 2,600 | 11 | 11 | 130 | 141 | 130 | 271 |
| INSTALL TELEPHONE SYSTEM | 1/1/2014 | 39,083 | 2,831 | 2,831 | 3,908 | 6,840 | 3,908 | 10,748 |
| FIRE STOP PROJECT | 9/30/2014 | 1,882 | 8 | 8 | 84 | 102 | 84 | 196 |
| CHART RACK OPENING 4" RINGBINDERS MAUVE | 2/1/2014 | 1,311 | 44 | 44 | 66 | 109 | 66 | 175 |
| SPOT VITAL SIGNS-NIB/PANELCOR | 2/1/2014 | 1,776 | 237 | 237 | 355 | 592 | 355 | 947 |
| SPOT VITAL SIGNS-NIB/PANELCOR | 2/1/2014 | 1,776 | 237 | 237 | 355 | 592 | 355 | 947 |
| STAND MOBILE WITH BASKET | 2/1/2014 | 254 | 34 | 34 | 51 | 85 | 51 | 135 |
| PAINTING & WALLPAPER REMOVAL IN LOCKWOOD | 2/1/2014 | 30,686 | 4,604 | 4,604 | 6,139 | 10,744 | 6,139 | 16,883 |
| APARTMENT 113 NEW CARPET | 1/1/2014 | 675 | 101 | 101 | 135 | 236 | 135 | 371 |
| APARTMENT 108 CARPET | 1/1/2014 | 730 | 110 | 110 | 146 | 256 | 146 | 402 |
| APARTMENT 108 VINYL | 1/1/2014 | 515 | 39 | 39 | 52 | 90 | 52 | 142 |
| APARTMENT 316 CARPET | 1/1/2014 | 730 | 110 | 110 | 146 | 256 | 146 | 402 |
| APARTMENT 316 VINYL | 1/1/2014 | 515 | 39 | 39 | 52 | 90 | 52 | 142 |
| APARTMENT 301 CARPET | 1/1/2014 | 730 | 110 | 110 | 146 | 256 | 146 | 402 |
| APARTMENT 301 VINYL | 1/1/2014 | 515 | 39 | 39 | 52 | 90 | 52 | 142 |
| APARTMENT 202 CARPET | 1/1/2014 | 730 | 110 | 110 | 146 | 256 | 146 | 402 |
| APARTMENT 202 VINYL | 1/1/2014 | 515 | 39 | 39 | 52 | 90 | 52 | 142 |
| HEATING UP-GRADE TO DINING ROOM | 1/1/2014 | 43,869 | 1,645 | 1,645 | 2,193 | 3,839 | 2,193 | 6,032 |
| CARPET APT # 213 | 8/1/2014 | 1,130 | 9 | 9 | 57 | 66 | 57 | 122 |
| CONGOLEUM BATHROOM UL 230 | 8/1/2014 | 400 | 3 | 3 | 20 | 23 | 20 | 43 |
| CARPET 3RD FLOOR HALL | 8/1/2014 | 75 | 1 | 1 | 4 | 4 | 4 | 8 |
| CARPET APT # 104 | 8/1/2014 | 730 | 6 | 6 | 37 | 43 | 37 | 79 |
| CARPET APT 106A | 8/1/2014 | 2,050 | 17 | 17 | 103 | 120 | 103 | 222 |
| SHEET VINYL # UL230 | 8/1/2014 | 1,250 | 10 | 10 | 63 | 73 | 63 | 135 |
| DOMED ROOF | 8/1/2014 | 9,334 | 78 | 78 | 467 | 544 | 467 | 1,011 |
| PAINTING 2ND FLOOR LOCKWOOD | 9/30/2014 | 1,436 | 12 | 12 | 144 | 156 | 144 | 299 |
| HOT WATER HEATER | 9/30/2014 | 10,804 | 45 | 45 | 540 | 585 | 540 | 1,125 |
| CARPET | 9/30/2014 | 1,130 | 19 | 19 | 226 | 245 | 226 | 471 |
| | | 447,264 | 20,993 | 20,593 | 30,886 | 51,479 | 30,886 | 82,365 |

| | | | | | | | | |
|-------------------------------------|-----------|---------|--------|--------|--------|---------|--------|---------|
| 08/30/2015 New Additions | | | | | | | | |
| 3RD FLOOR PAINTING | 6/30/2015 | 29,597 | 1,973 | 1,973 | 5,919 | 7,893 | 5,919 | 17,813 |
| CARPET | 2/28/2015 | 28,600 | 3,813 | 3,813 | 5,720 | 7,533 | 5,720 | 9,353 |
| CORRIDOR DOOR | 2/28/2015 | 2,925 | 98 | 98 | 146 | 244 | 146 | 331 |
| ELEVATOR REPAIR | 3/31/2015 | 23,777 | 683 | 683 | 1,189 | 1,862 | 1,189 | 3,051 |
| FIRE PANEL | 4/30/2015 | 87,653 | 4,363 | 4,363 | 8,765 | 13,146 | 8,765 | 21,911 |
| FIRE SYSTEM FOR ELEVATOR | 4/30/2015 | 2,000 | 100 | 100 | 200 | 300 | 200 | 500 |
| FOUNTAIN | 2/28/2015 | 3,641 | 243 | 243 | 364 | 507 | 364 | 607 |
| HOT FOOD COUNTER | 2/28/2015 | 1,588 | 106 | 106 | 159 | 265 | 159 | 324 |
| INSTALL NEW CARPET | 6/25/2015 | 730 | 49 | 49 | 148 | 195 | 148 | 243 |
| INSTALL NEW SHEET VINYL | 6/25/2015 | 400 | 13 | 13 | 40 | 53 | 40 | 83 |
| INSTALL NEW SHEET VINYL | 6/25/2015 | 400 | 13 | 13 | 40 | 53 | 40 | 83 |
| LOADING DOCK | 2/28/2015 | 19,266 | 642 | 642 | 963 | 1,606 | 963 | 2,569 |
| LOCKWOOD LODGE FLOORING | 3/31/2015 | 4,590 | 536 | 536 | 918 | 1,454 | 918 | 2,412 |
| MEMORY GARDEN | 9/30/2015 | 71,232 | 297 | 297 | 3,562 | 4,860 | 3,562 | 9,424 |
| PAINTING | 2/28/2015 | 70,757 | 9,434 | 9,434 | 14,151 | 23,586 | 14,151 | 37,737 |
| PIPE INSULATION | 7/31/2015 | 29,100 | 364 | 364 | 1,455 | 1,819 | 1,455 | 3,274 |
| REAR LOADING DOCK CART STORAGE AREA | 9/30/2015 | 7,165 | 30 | 30 | 358 | 388 | 30 | 388 |
| REPLACE BOILERS | 7/31/2015 | 161,250 | 2,016 | 2,016 | 8,063 | 10,078 | 8,063 | 20,141 |
| REPLACE SEWER PUMPS | 7/31/2015 | 5,675 | 331 | 331 | 563 | 657 | 563 | 889 |
| REPLACED CARPET | 8/31/2015 | 5,630 | 94 | 94 | 287 | 335 | 94 | 335 |
| REPLACEMENT OF BOILER SECTION | 8/31/2015 | 5,738 | 48 | 48 | 287 | 335 | 48 | 335 |
| ROOM PAINTING | 2/28/2015 | 280,738 | 17,383 | 17,383 | 26,074 | 43,456 | 26,074 | 70,530 |
| SPRINKLER HEADS | 5/31/2016 | 10,350 | 863 | 863 | 2,070 | 2,933 | 2,070 | 5,003 |
| UPGRAD NURSING STATION | 8/31/2015 | 2,848 | 19 | 19 | 114 | 133 | 19 | 257 |
| WIRING FOR EXHAUST FANS | 5/31/2015 | 1,279 | 43 | 43 | 53 | 61 | 43 | 161 |
| | | 842,065 | 43,635 | 43,635 | 82,218 | 125,853 | 82,218 | 208,071 |
| 08/30/2016 New Additions | | | | | | | | |
| SAFETY SYSTEM MOVEABLE GAS | 2/9/2016 | 224 | - | - | 17 | 17 | 17 | 34 |
| STEAMER NAT GAS | 2/9/2016 | 9,753 | - | - | 731 | 731 | 731 | 1,462 |
| KITCHEN ROOF | 2/9/2016 | 13,950 | - | - | 1,046 | 1,046 | 1,046 | 2,092 |
| KITCHEN ROOF | 2/9/2016 | 13,950 | - | - | 1,046 | 1,046 | 1,046 | 2,092 |
| BRADLEY LAVATORY DECK | 2/9/2016 | 1,881 | - | - | 282 | 282 | 282 | 564 |
| LADIES LOCKER ROOM | 2/9/2016 | 22,000 | - | - | 1,650 | 1,650 | 1,650 | 3,300 |
| RENOVATIONS | 2/9/2016 | 101,320 | - | - | 7,599 | 7,599 | 7,599 | 15,198 |

| | | | | | | | | | | |
|---|------------|-------------------|-------------------|-----|----|---|---|---|----------------|------------------|
| ELECTRICAL | 5/11/2016 | 13,470 | 13,470 | S/L | 10 | - | - | - | 1,010 | 1,010 |
| ROOF TOP AIR HANDLER | 6/10/2016 | 41,989 | 41,989 | S/L | 15 | - | - | - | 1,633 | 1,633 |
| NURSE CALL SYSTEM | 12/1/2016 | 105,143 | 105,143 | S/L | 10 | - | - | - | 7,886 | 7,886 |
| FENCE REPAIR | 2/9/2016 | 3,950 | 3,950 | S/L | 8 | - | - | - | 370 | 370 |
| UPGRADE 3RD FLOOR DIRECT DINE | 11/18/2015 | 34,300 | 34,300 | S/L | 20 | - | - | - | 1,429 | 1,429 |
| HEATING UNIT FOR 2ND FLOOR DINING ROOM | 11/18/2015 | 22,973 | 22,973 | S/L | 15 | - | - | - | 1,149 | 1,149 |
| FLOOR COVERING APT 210 | 2/26/2016 | 1,075 | 1,075 | S/L | 5 | - | - | - | 161 | 161 |
| PAINTING | 5/12/2016 | 2,080 | 2,080 | S/L | 15 | - | - | - | 104 | 104 |
| REFURB AND PAINT | 8/26/2016 | 7,010 | 7,010 | S/L | 20 | - | - | - | 263 | 263 |
| | | <u>395,078</u> | <u>395,078</u> | | | | | | <u>26,377</u> | <u>26,377</u> |
| Total Non-Movable | | 13,651,038 | 13,651,038 | | | | | | 678,527 | 9,771,351 |
| Amount Per Depreciation by Class (PBC) | | 13,651,038 | 13,651,038 | | | | | | 532,584 | 678,527 |

| | | | | | | | | | | |
|--|--|----------------|----------------|-----|-----|-------|----------|-------|----------|-------|
| Autos | | | | | | | | | | |
| Prior Period Acq (Per 09/30/2011 Cost Report) | | 222,980 | 222,980 | S/L | Var | 7,886 | 219,486 | 1,602 | 221,088 | 1,862 |
| Transferred from MHC (Included in PY Dep) | | 23,738 | 23,738 | S/L | | - | 23,738 | - | (32,738) | - |
| Transferred to MHC (Already removed from PY Dep) | | (32,792) | (32,792) | S/L | | 7,886 | (32,792) | 1,602 | 212,044 | 1,862 |
| | | <u>213,926</u> | <u>213,926</u> | | | | | | | |

| | | | | | | | | | | |
|---------------------------------|----------|---------------|---------------|-----|---|---------------|---------------|---------------|---------------|---------------|
| 09/30/2012 New Additions | | | | | | | | | | |
| Wheelchair Van | 8/1/2012 | 38,643 | 38,643 | S/L | 4 | 9,661 | 21,737 | 9,661 | 31,398 | 38,643 |
| 2012 14-Passenger Mini Bus | 8/1/2012 | 58,047 | 58,047 | S/L | 4 | 14,512 | 32,652 | 14,512 | 47,164 | 58,047 |
| | | <u>96,690</u> | <u>96,690</u> | | | <u>24,173</u> | <u>54,389</u> | <u>24,173</u> | <u>78,562</u> | <u>96,690</u> |

| | | | | | | | | | | |
|------------------------------|-----------|-----------------|-----------------|-----|--|---|-----------------|---|-----------------|---|
| 9/30/12 Disposals | | | | | | | | | | |
| 2000 Dodge Caravan | 3/20/2012 | (34,004) | (34,004) | S/L | | - | (34,004) | - | (34,004) | - |
| 2000 Dodge Caravan Lettering | 3/20/2012 | (1,025) | (1,025) | S/L | | - | (1,025) | - | (1,025) | - |
| | | <u>(35,029)</u> | <u>(35,029)</u> | | | | <u>(35,029)</u> | | <u>(35,029)</u> | |

| | | | | | | | | | | |
|---|-----------|-----------------|-----------------|-----|--|---|-----------------|---|-----------------|---|
| 9/30/14 Disposals | | | | | | | | | | |
| 1986 DODGE HIGHTOP | 2/12/2014 | (27,781) | (27,781) | S/L | | - | (27,781) | - | (27,781) | - |
| 1996 DODGE HIGHTOP RELETTER (TRANS FROM A | 2/12/2014 | (1,765) | (1,765) | S/L | | - | (1,765) | - | (1,765) | - |
| | | <u>(29,546)</u> | <u>(29,546)</u> | | | | <u>(29,546)</u> | | <u>(29,546)</u> | |

| | | | | | | | | | | |
|--|-----------|-----------------|-----------------|-----|--|---|-----------------|---|-----------------|---|
| 9/30/15 Disposals | | | | | | | | | | |
| # 12 1993 FORD E350 BUS PHB84622 | 1/1/1993 | (38,485) | (38,485) | S/L | | - | (38,485) | - | (38,485) | - |
| # 16 97 CHEVROLET PICKUP 2GCEK19R0V1116661 | 9/25/1996 | (31,677) | (31,677) | S/L | | - | (31,677) | - | (31,677) | - |
| | | <u>(70,162)</u> | <u>(70,162)</u> | | | | <u>(70,162)</u> | | <u>(70,162)</u> | |

| | | | | | | | | | | |
|------------------------------------|----------|-----------------|-----------------|-----|--|---|----------|---|----------------|----------------|
| 9/30/2016 Transfers | | | | | | | | | | |
| Wheelchair Van - Transferred to MC | 9/1/2012 | (38,643) | (38,643) | S/L | | - | (38,643) | - | (38,643) | - |
| Transfers from MC | Var. | 91,349 | 91,349 | S/L | | - | - | - | (7,245) | (7,245) |
| Transfers to MHC and MAH | Var. | (79,320) | (79,320) | S/L | | - | - | - | 3,325 | 3,325 |
| | | <u>(26,614)</u> | <u>(26,614)</u> | | | | | | <u>(3,920)</u> | <u>(3,920)</u> |

| | | | | | | | | | | |
|---|--|----------------|----------------|--|--|---------------|----------------|---------------|----------------|---------------|
| Total Autos | | 149,264 | 149,264 | | | 32,059 | 130,093 | 25,775 | 155,868 | 16,050 |
| Amount Per Depreciation by Class (PBC) | | 149,264 | 149,264 | | | 32,059 | 130,093 | 25,775 | 155,868 | 16,050 |

| | | | | | | | | | | |
|---|--|------------------|------------------|-----|-----|---------------|------------------|---------------|------------------|---------------|
| Movable Equipment | | | | | | | | | | |
| Prior Period Acq (Per 09/30/2011 Cost Report) | | 3,161,218 | 3,161,218 | S/L | Var | 68,737 | 2,905,390 | 54,456 | 2,959,847 | 38,926 |
| Prior Year Accrual (Included in PY Dep) | | 9,299 | 9,299 | S/L | | - | 9,299 | - | (2,998,772) | - |
| | | <u>3,170,517</u> | <u>3,170,517</u> | | | <u>68,737</u> | <u>2,905,390</u> | <u>54,456</u> | <u>2,959,847</u> | <u>38,926</u> |

| | | | | | | | | | | |
|---------------------------------|------------|---------------|---------------|-----|----|--------------|---------------|--------------|---------------|---------------|
| 09/30/2012 New Additions | | | | | | | | | | |
| HP ProBook | 5/1/2012 | 971 | 971 | S/L | 5 | 194 | 388 | 194 | 582 | 776 |
| Memory for Time Clock | 12/31/2011 | 2,024 | 2,024 | S/L | 5 | 405 | 1,147 | 405 | 1,552 | 1,957 |
| Transcription Interface | 5/1/2012 | 2,500 | 2,500 | S/L | 5 | 500 | 1,000 | 500 | 500 | 2,000 |
| Blidiscan BVI - 3000 | 2/1/2012 | 11,662 | 11,662 | S/L | 7 | 1,666 | 4,165 | 1,666 | 5,831 | 7,497 |
| EKG Machine | 8/1/2012 | 5,603 | 5,603 | S/L | 5 | 1,121 | 1,121 | 1,121 | 2,802 | 3,923 |
| Elite 100 US Doppler | 9/1/2012 | 400 | 400 | S/L | 5 | 80 | 107 | 80 | 187 | 267 |
| Copier | 8/1/2012 | 595 | 595 | S/L | 5 | 119 | 179 | 119 | 298 | 417 |
| Copier | 8/1/2012 | 695 | 695 | S/L | 5 | 139 | 209 | 139 | 348 | 487 |
| Lockwood Lodge Table | 8/1/2012 | 7,116 | 7,116 | S/L | 15 | 474 | 711 | 474 | 1,185 | 1,659 |
| Dining Room Chairs | 8/1/2012 | 32,396 | 32,396 | S/L | 15 | 2,160 | 3,240 | 2,160 | 5,400 | 7,560 |
| | | <u>63,962</u> | <u>63,962</u> | | | <u>6,858</u> | <u>12,827</u> | <u>6,858</u> | <u>19,685</u> | <u>26,543</u> |

| | | | | | | | | | | |
|--------------------------------|----------|--------|--------|-----|----|-------|-------|-------|-------|-------|
| 09/30/2013 Additions | | | | | | | | | | |
| 7 Laptop PC | 9/1/2013 | 7,189 | 7,189 | S/L | 5 | 1,438 | 1,558 | 1,438 | 2,996 | 4,434 |
| 2 Ancillary Equipment | 9/1/2013 | 569 | 569 | S/L | 5 | 114 | 123 | 114 | 237 | 351 |
| 2 Laptops | 9/1/2013 | 2,498 | 2,498 | S/L | 5 | 500 | 542 | 500 | 1,042 | 1,542 |
| 7 Promo HP Probook 6570B | 9/1/2013 | 5,131 | 5,131 | S/L | 5 | 1,026 | 1,112 | 1,026 | 2,138 | 3,164 |
| 12 Oxygen Concentrators | 4/1/2013 | 6,295 | 6,295 | S/L | 8 | 787 | 1,180 | 787 | 1,967 | 2,754 |
| 15 Pressure Reduction Mattress | 1/1/2013 | 30,982 | 30,982 | S/L | 15 | 2,065 | 3,614 | 2,065 | 5,679 | 7,744 |

| | | | | | | | | | |
|-----------|----------------|----------------|--|--|----|--------------|--------------|---------------|---------------|
| 9/30/2015 | 10,491 | 10,491 | | | 7 | 125 | 125 | 1,499 | 1,624 |
| 6/26/2015 | 1,517 | 1,517 | | | 15 | 34 | 34 | 101 | 135 |
| 6/25/2015 | 823 | 823 | | | 15 | 21 | 21 | 62 | 82 |
| 6/30/2015 | 2,355 | 2,355 | | | 10 | 79 | 79 | 236 | 314 |
| 6/25/2015 | 283 | 283 | | | 13 | 6 | 6 | 19 | 25 |
| 6/25/2015 | 329 | 329 | | | 15 | 7 | 7 | 22 | 29 |
| 6/25/2015 | 221 | 221 | | | 15 | 5 | 5 | 15 | 20 |
| 6/30/2015 | 2,051 | 2,051 | | | 10 | 68 | 68 | 205 | 273 |
| 6/30/2015 | 3,282 | 3,282 | | | 10 | 109 | 109 | 328 | 438 |
| 9/30/2015 | 4,030 | 4,030 | | | 10 | 34 | 34 | 403 | 437 |
| 6/25/2015 | 134 | 134 | | | 15 | 3 | 3 | 9 | 12 |
| 9/30/2015 | 40,887 | 40,887 | | | 5 | 681 | 681 | 8,177 | 8,859 |
| 6/26/2015 | 884 | 884 | | | 15 | 20 | 20 | 59 | 79 |
| | 522,396 | 522,396 | | | | 7,903 | 7,903 | 59,264 | 67,167 |

| | | | | | | | | | |
|-----------|-----------------|-----------------|--|--|---|--------------|----------------|----------|----------------|
| 9/30/2014 | (3,038) | (3,038) | | | 5 | (608) | (659) | - | (659) |
| 4/1/2002 | (280) | (280) | | | 5 | - | (280) | - | (280) |
| 4/1/2002 | (209) | (209) | | | 5 | - | (209) | - | (209) |
| 4/1/2002 | (177) | (177) | | | 5 | - | (177) | - | (177) |
| 4/1/2002 | (146) | (146) | | | 5 | - | (146) | - | (146) |
| 4/1/2002 | (1,221) | (1,221) | | | 5 | - | (1,221) | - | (1,221) |
| 4/1/2002 | (1,221) | (1,221) | | | 5 | - | (1,221) | - | (1,221) |
| 5/1/2006 | (4,500) | (4,500) | | | 5 | - | (4,500) | - | (4,500) |
| | (10,792) | (10,792) | | | | (608) | (6,413) | - | (6,413) |

| | | | | | | | | | |
|-----------|---------------|---------------|--|--|----|---|---|---------------|---------------|
| 9/30/2016 | 7,985 | 7,985 | | | 5 | - | - | 633 | 833 |
| 3/31/2016 | 19,614 | 19,614 | | | 3 | - | - | 4,904 | 4,904 |
| 3/31/2016 | 15,985 | 15,985 | | | 3 | - | - | 3,996 | 3,996 |
| 1/31/2016 | 7,410 | 7,410 | | | 3 | - | - | 1,853 | 1,853 |
| 2/9/2016 | 1,695 | 1,695 | | | 5 | - | - | 254 | 254 |
| 6/30/2016 | 1,626 | 1,626 | | | 10 | - | - | 95 | 95 |
| 6/30/2016 | 1,626 | 1,626 | | | 10 | - | - | 95 | 95 |
| 6/30/2016 | 1,128 | 1,128 | | | 10 | - | - | 66 | 66 |
| 6/30/2016 | 1,128 | 1,128 | | | 10 | - | - | 66 | 66 |
| 6/30/2016 | 1,129 | 1,129 | | | 10 | - | - | 66 | 66 |
| 5/31/2016 | 1,299 | 1,299 | | | 5 | - | - | 195 | 195 |
| 5/31/2016 | 21,929 | 21,929 | | | 5 | - | - | 3,289 | 3,289 |
| | 82,564 | 82,564 | | | | | | 15,812 | 15,812 |

Total Movable Equipment 89,553 2,928,001 103,636 3,031,637 155,886 3,187,523

Amount Per Depreciation by Class (PBC) 89,553 103,636 155,886

Total Assets 918,287 22,862,164 840,902 23,703,068 1,002,008 24,867,386

*Ties to TB

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

Amortization Schedule*

| Name of Facility Masonicare of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | | Page 24 | of 37 |
|---|--------------------------------------|--|--|------------|----------|
| | | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | | |
| Item | Date of Acquisition Month Year | Length of Amortization | Cost to Be Amortized | | Totals |
| A. Organization Expense | | | | | |
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| A-4. Subtotal | | | | | |
| B. Mortgage Expense | | | | | |
| 1. SNF | 10/2007 | 30 | | 49,900 | |
| 2. Assisted Living | 10/2007 | 30 | | 7,960 | 3,900 |
| 3. | | | | | |
| B-4. Subtotal | | | | | 3,900 |
| 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 | | | | | 3,900 |

* 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 of Newtown | License No. 1020-C | Report for Year Ended 9/30/2016 | Page 25 | of 37 | |
| 11. Property Questionnaire | | | | | |
| Part A | | | | | |
| Is the property either owned by the Facility or leased from a Related Party?* | | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If "Yes," complete Part B. If "No," complete Part C. | |
| *If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction. | | | | | |
| Description | | Total | | | |
| 1. Date Land Purchased | | | | | |
| 2. Date Structure Completed | | 05/25/05 | | | |
| 3. If NOT Original Owner, Date of Purchase | | 10/01/82 | | | |
| 4. Date of Initial Licensure | | | | | |
| 5. Total Licensed Bed Capacity | | 154 | | | |
| 6. Square Footage | | 116,973 | | | |
| 7. Acquisition Cost | | | | | |
| a. Land | | | | | |
| b. Building | | | | | |
| Part B - Owner and Related Parties | | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th Mortgage |
| 1. Financing | | | | | |
| a. Type of Financing (e.g., fixed, variable) | | CHEFA Fixed Rate | | | |
| b. Date Mortgage Obtained | | 10/31/07 | | | |
| c. Interest Rate for the Cost Year | | 3.67% | | | |
| d. Term of Mortgage (number of years) | | 30 | | | |
| e. Amount of Principal Borrowed | | 7,742,117 | | | |
| f. Principal balance outstanding as of 9/30/2016 | | 4,273,777 | | | |
| 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 of Newtown | | 1020-C | 9/30/2016 | | | 26 | 37 |
| Item | | Total | CCNH | RHNS | Other | | |
| 12. Interest | | | | | | | |
| A. Building, Land Improvement & Non-Movable Equipment | | | | | | | |
| 1. First Mortgage | | \$ | | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| 2. Second Mortgage | | \$ | | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| 3. Third Mortgage | | \$ | | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| 4. Fourth Mortgage | | \$ | | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| B. CHEFA Loan Information | | | | | | | |
| 1. Original Loan Amount | | \$ | 7,742,117 | | | | |
| 2. Loan Origination Date | | | 10/31/07 | | | | |
| 3. Interest Rate % | | | 3.67% | | | | |
| 4. Term | | | 30 | | | | |
| 5. CHEFA Interest Expense | | | 204,820 | 57,574 | | 147,246 | |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) | | \$ | 204,820 | 57,574 | | 147,246 | |

(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 of Newtown | | 1020-C | | 9/30/2016 | | | 27 | 37 |
| Item | | | | Total | CCNH | RHNS | Other | |
| Subtotals Brought Forward: | | | | 204,820 | 57,574 | | 147,246 | |
| 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) | | | | \$ | 256 | 256 | | |
| Administration Interest Expense | | | | | | | | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | | | | \$ | 205,076 | 57,830 | 147,246 | |
| 14. Insurance | | | | | | | | |
| a. Insurance on Property (buildings only) | | | | \$ | 34,671 | 33,331 | 1,340 | |
| b. Insurance on Automobiles | | | | \$ | 16,339 | 12,291 | 4,048 | |
| c. Insurance other than Property (as specified above) | | | | | | | | |
| 1. Umbrella (Blanket Coverage) | | | | \$ | | | | |
| 2. Fire and Extended Coverage | | | | \$ | | | | |
| 3. Other (Specify) | | | | \$ | 123,829 | 88,511 | 35,318 | |
| Prof. Liability/Director/Crime/General Liability | | | | | | | | |
| 14d. Total Insurance Expenditures (14a + b + c) | | | | \$ | 174,839 | 134,133 | 40,706 | |
| 15. Total All Expenditures (A-13 thru C-14) | | | | \$ | 20,536,903 | 15,448,496 | 5,088,407 | |

D. Adjustments to Statement of Expenditures

| Name of Facility | | | | License No. | Report for Year Ended | Page | of |
|---|----------|----------|---|--------------------------|-----------------------|------|-------|
| Masonicare of Newtown | | | | 1020-C | 9/30/2016 | 28 | 37 |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | Other |
| Page 10 - Salaries and Wages | | | | | | | |
| 1. | | | Outpatient Service Costs | \$ | | | |
| 2. | | | Salaries not related to Resident Care | \$ | | | |
| 3. | | | Occupational Therapy | \$ | | | |
| 4. | | | Other - See attached Schedule | \$ | | | |
| Page 13 - Professional Fees | | | | | | | |
| 5. | | | Resident Care Physicians ** | \$ | | | |
| 6. | 13 | B10a | Occupational Therapy | \$ 215,040 | 215,040 | | |
| 7. | | | Other - See attached Schedule | \$ | | | |
| Pages 15 & 16 - Administrative and General | | | | | | | |
| 8. | | | Discriminatory Benefits | \$ | | | |
| 9. | | | Bad Debts | \$ | | | |
| 10. | See | Attac | Accounting & Legal | \$ 53 | 53 | | |
| 11. | 15 | h1 | Telephone | \$ 24,854 | 24,854 | | |
| 12. | See | Attac | Cellular Telephone | \$ 1,901 | 1,901 | | |
| 13. | | | Life insurance premiums on the life of Owners, Partners, Operators | \$ | | | |
| 14. | See | Attac | Gifts, flowers and coffee shops | \$ 4,819 | 4,819 | | |
| 15. | See | Attac | Education expenditures to colleges or universities for tuition and related costs for owners and employees | \$ 21,999 | 21,999 | | |
| 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 | \$ 518,482 | 518,482 | | |
| 22. | | | Barber and Beauty | \$ | | | |
| 23. | | | Other - See attached Schedule | \$ 26,225 | 26,225 | | |
| Page 18 - Dietary Expenditures | | | | | | | |
| 24. | 30 | IV1 | Meals to employees, guests and others who are not residents | \$ 34,613 | 34,613 | | |
| 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) | | | | \$ 847,986 | 847,986 | | |

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | Other |
|--|----------|--|-----------|------|-------|
| 16 | m13 | Letter of Credit (self-disallow) | \$ 20,100 | | |
| 16 | m13 | Remarketing Fees - Bond (self-disallow) | \$ 865 | | |
| 16 | m13 | CHEFA Admin. Fees (self-disallow) | \$ 2,158 | | |
| 16 | m13 | Admissions Community Relations Event (self-disallow) | \$ 3,079 | | |
| 15 | 1 a.6 | Life Insurance (see attached) | \$ (61) | | |
| 16 | m8a | Chamber of Commerce Dues (self-disallow) | \$ 84 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other A&G Adjustments | | | \$ 26,225 | \$ - | \$ - |

Masonicare at Newtown
September 30, 2016
Legal Fees Disallowance

To disallow the CCH's portion of legal fees associated with collections

| | |
|--|-----------------------------|
| Total Settlement in Legal Case | - |
| 50% of Settlement - Disallowed | - |
| Total Collection Fees Reported | - |
| Total Citation-Conservator Fees Reported | 71.00 |
| Allocated based on Accum Costs (CCH Portion) | <u>75.223%</u> |
| Legal Fees Disallowance | <u><u>53</u></u> Pg. 28 L10 |

**Masonicare at Newtown
September 30, 2016
Cell Phone Disallowance**

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

| | |
|--|---------------------------------------|
| Total Cell Phone Costs Reported for CCNH (Page 15, Line 1h2) | 3,967 |
| Allowable Amount (4 phones x \$30/month x 12 months) | <u>1,440</u> |
| | 2,527 |
| Allocated based on Accum Costs (CCH Portion) | <u>75.223%</u> |
| Cell Phone in Excess of Max Allowable | <u><u>1,901</u></u> Pg. 28 L12 |

Masoniccare Of Newtown
 Employee Gifts
 FYE 09/30/2016

Page 28 Facility : Ashlar of Newtown License #: 1020-C Year End: 09/30/16

| Line | Description | Pg Ln Number | Alloc Code | G/L Amount | Reclass Amount | Adj. G/L Amount | CCH | RHNS | OTHER | Alloc. Check |
|--|--|--------------|------------|------------|----------------|-----------------|--------------|----------|--------------|--------------|
| 23 | Other | 16 | | | | | | | | |
| | | m13 | | | | | | | | |
| <u>Cost of Excess Employee Gifts and Parties</u> | | | | | | | | | | |
| | 002 8150.6000200 Employee Relations | 16.1 m 13 | Payroll | | 13,481 | 13,481 | 10,817 | - | 2,664 | - |
| | | | | | | | 80% | | 20% | |
| | Employee Gifts @ \$25 per employee (299) (allowance) | | | | 7,475 | 7,475 | 5,998 | - | 1,477 | - |
| | Sub total - Reimbursable Costs | | | | 7,475 | 7,475 | 5,998 | - | 1,477 | - |
| | Sub total - Non Reimbursable Costs | | | | 6,006 | 6,006 | 4,819 | - | 1,187 | - |
| | Disallowance (100%) | To Pg Ln | | | 6,006 | 6,006 | 4,819 | - | 1,187 | - |
| | | 28.14 | | | | | | | | |

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

Masonicare Of Newtown
 Tuition Reimb
 FYE 09/30/2016

| Page | Line | Description | Pg Ln Number | Alloc Code | G/L Amount | Reclass Amount | Adj. G/L Amount | CCH | RHNS | OTHER | Alloc. Check |
|--|------|--|--------------|------------|---------------|----------------|-----------------|---------------|------|--------------|--------------|
| 16 | 1.5 | Education Expenses Related to Seminars and Conventon | 16 / 1.5 | Various | 35,394 | - | 35,394 | 28,473 | - | 6,921 | - |
| | | Amount Not Related to Tuition | | Various | 7,976 | - | 7,976 | 11,343 | - | 799 | - |
| | | Amount Related to Tuition (see break out below) | | Various | 27,418 | - | 27,418 | 17,130 | - | 6,122 | - |
| Cost of Tuition Reimbursed to Employees | | | | | | | | | | | |
| | | Tuition for | Pg/Ln | | | | | | | | |
| | | AON 3B EDUCATION-TUITION | 16/1.5 | 10 | - | - | - | - | - | - | - |
| | | MAN 2ND FLOOR EDUCATION-TUITION | 16/1.5 | 22 | - | - | - | - | - | - | - |
| | | AON AL/FOOD SERVICE EDUCATION-TUITION | 16/1.5 | 22 | - | - | - | - | - | - | - |
| | | AON EMPLOY BENEFITS EDUCATION-TUITION | 16/1.5 | 15 | 27,418 | - | 27,418 | 21,999.40 | - | 5,419 | - |
| | | Sub total | | | 27,418 | - | 27,418 | 21,999 | - | 5,419 | - |
| | | Based On Current Allocation | | | | | | 80% | | 20% | |
| | | To Pg Ln | | | | | | | | | |
| | | Disallowance (100%) | 28.15 | | | | | 21,999 | | 5,419 | |

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

Masonicare Of Newtown
 Management Fee Disallowance - In Excess of \$8/Day
 FYE 09/30/2016

Page 28 Facility : Ashlar of Newtown License #: 1020-C Year End: 09/30/16

| Line | Description | Pg Ln Number | Alloc Code | G/L Amount | Reclass Amount | Adj. G/L Amount | CCH | RHNS | OTHER | Alloc. Check |
|------|--------------------------------------|--------------|------------|------------------|------------------|------------------|----------------|------|----------------|--------------|
| 21 | Management Fee to Related Party | 16 1 m 12 | | | | | | | | |
| | | | | 1,071,398 | 1,071,398 | 1,071,398 | 901,643 | | 169,755 | - |
| | Total Costs of Management Fee | | | <u>1,071,398</u> | <u>1,071,398</u> | <u>1,071,398</u> | <u>901,643</u> | | <u>169,755</u> | <u>-</u> |

Sub total

Allocated to CCNH 901,643
 Less Amount Disallowed as Marketing 115,410
 Fees Not Disallowed 786,233

Max Allowable (46,204 x \$8.293/Day) 383,161
 Additional Disallowance \$ 403,072
 Marketing Disallowance \$ 115,410
 Total Disallowance \$ 518,482

Masonicare Of Newtown
 Life Insurance
 FYE 09/30/2016

| Page 28 | | Facility : Ashlar of Newtown | | License #: 1020-C | | Year End: 09/30/16 | | | | | |
|---------------------------------------|------------------|---------------------------------|--------------|-------------------|------------|--------------------|-----------------|------|------|-------|--------------|
| Page | Line | Description | Pg Ln Number | Alloc Code | G/L Amount | Reclass Amount | Adj. G/L Amount | CCH | RHNS | OTHER | Alloc. Check |
| 15 | 1.a.6 | Life Insurance (employees only) | | Various | (76) | - | (76) | (61) | - | (15) | - |
| Cost of Fringe Benefit True-Up | | | | | | | | | | | |
| | 002.8600.5025000 | AON EMPLOY BENEFITS W/O'S BS | Pg/Ln 15 | | - | - | - | - | - | - | - |
| Sub total | | | | | (76) | - | (76) | (61) | - | (15) | - |
| Based On Current Salary Allocation | | | | | | | | | | | |
| To Pg Ln 28.23 | | | | | | | | 80% | | | 20% |
| Disallowance (100%) | | | | | | | | (61) | | (15) | |

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

| Name of Facility | | | License No. | Report for Year Ended | Page | of | |
|--|--|----------|--|--------------------------|---------|------|-------|
| Masonicare of Newtown | | | 1020-C | 9/30/2016 | 29 | 37 | |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | Other |
| Subtotals Brought Forward | | | | \$ 847,986 | 847,986 | | |
| Page 20 - Resident Care Supplies*** | | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 2,575 | 2,575 | | |
| 28. | | | Ambulance/Limousine | \$ | | | |
| 29. | | | X-rays, etc | \$ | | | |
| 30. | | | Laboratory | \$ | | | |
| 31. | | | Medical Supplies | \$ | | | |
| 32. | | | Oxygen (non emergency) | \$ | | | |
| 33. | | | Occupational Therapy | \$ | | | |
| 34. | | | Other - See Attached Schedule | \$ 4,571 | 4,571 | | |
| Page 22 - Maintenance and Property | | | | | | | |
| 35. | | | Excess Movable Equipment Depreciation See Attached Schedule | \$ | | | |
| 36. | | | Depreciation on Unallowable Motor Vehicles | \$ | | | |
| 37. | | | Unallowable Property and Real Estate Taxes | \$ | | | |
| 38. | | | Rental of Building Space or Rooms | \$ | | | |
| 39. | | | Other - See Attached Schedule | \$ | | | |
| Page 27 - Insurance | | | | | | | |
| 40. | | | Mortgage Insurance | \$ | | | |
| 41. | | | Property Insurance | \$ | | | |
| Other - Miscellaneous | | | | | | | |
| 42. | | | Research or Experimental Activities | \$ | | | |
| 43. | | | Radio and Television Revenue | \$ | | | |
| 44. | | | Vending Machine Revenue | \$ | | | |
| 45. | | | Purchase Discounts and Allowances | \$ | | | |
| 46. | | | Duplications of functions or services | \$ | | | |
| 47. | | | Expenditures made for the protection, enhancement or promotion of the providers interest | \$ | | | |
| 48. | | | Interest Income on Accounts Rec | \$ | | | |
| 49. | | | Other (include personnel and other costs unrelated to resident care) - See Attached Schedule | \$ 78,766 | 78,766 | | |
| Not For Profit Providers Only | | | | | | | |
| 50. | | | Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule | \$ 6,113 | 6,113 | | |
| 51. | Total Amount of Decrease (Items 1 - 50) | | | \$ 940,011 | 940,011 | | |

*** 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 of Newtown
9/30/2016

Schedule of Other Ancillary Costs

| Page Ref | Line Ref | Description | CCNH | RHNS | Other |
|------------------------------------|----------|---|-----------------|-------------|-------------|
| 20 | 5j | Patient Specific Medical Supplies (self-disallowed) | \$ 108 | | |
| 20 | 5j | Bed Rentals (self-disallowed) | \$ 4,463 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Ancillary Costs | | | \$ 4,571 | \$ - | \$ - |

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

| Page Ref | Line Ref | Description | CCNH | RHNS | Other |
|--------------------------------|----------|---|------------------|-------------|-------------|
| 30 | IV8 | Facility Management Revenue (self-disallow) | \$ 2,702 | | |
| 30 | IV8 | Rebates (self-disallow) | \$ 1,263 | | |
| 30 | IV8 | Environmental Services Income (self-disallow) | \$ 896 | | |
| 30 | IV8 | Spiritual Services Income (self-disallow) | \$ 1,956 | | |
| 30 | IV8 | Rebates - SNF Only (self-disallow) | \$ 4,108 | | |
| 30 | IV8 | Recreation Income (self-disallow) | \$ 17,555 | | |
| 30 | IV8 | Food Services Revenue (self-disallow) | \$ 50,286 | | |
| Total Other Adjustments | | | \$ 78,766 | \$ - | \$ - |

Schedule of Unallowable Building Interest

| Page Ref | Line Ref | Description | CCNH | RHNS | Other |
|--|----------|-------------------|-----------------|-------------|-------------|
| 22 | 10a | Real Estate Taxes | \$ 6,113 | | |
| Total Unallowable Building Interest | | | \$ 6,113 | \$ - | \$ - |

F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|--|----------------|-----------------------|------|-----------|------|----|
| Masonicare of Newtown | 1020-C | 9/30/2016 | | | 30 | 37 |
| Item | Total | CCNH | RHNS | Other | | |
| I. Resident Room, Board & Routine Care Revenue | | | | | | |
| 1. a. Medicaid Residents (<i>CT only</i>) | \$ 14,685,256 | 14,685,256 | | | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ | | | | | |
| 2. a. Medicaid (<i>All other states</i>) | \$ | | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | | |
| 3. a. Medicare Residents (<i>all inclusive</i>) | \$ 2,152,366 | 2,152,366 | | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ | | | | | |
| 4. a. Private-Pay Residents and Other | \$ 2,670,619 | 2,670,619 | | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ | | | | | |
| II. Other Resident Revenue | | | | | | |
| 1. a. Prescription Drugs - Medicare | \$ 242,895 | 242,895 | | | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Prescription Drugs - Non-Medicare | \$ 1,181 | 1,181 | | | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 2. a. Medical Supplies - Medicare | \$ 2,904 | 2,904 | | | | |
| b. Medical Supplies - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Medical Supplies - Non-Medicare | \$ 517 | 517 | | | | |
| d. Medical Supplies - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 3. a. Physical Therapy - Medicare | \$ 670,772 | 624,632 | | 46,140 | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Physical Therapy - Non-Medicare | \$ 195,317 | 166,466 | | 28,851 | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 4. a. Speech Therapy - Medicare | \$ 151,555 | 150,013 | | 1,542 | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Speech Therapy - Non-Medicare | \$ 33,689 | 33,067 | | 622 | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 5. a. Occupational Therapy - Medicare | \$ 547,430 | 541,728 | | 5,702 | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Occupational Therapy - Non-Medicare | \$ 113,355 | 108,123 | | 5,232 | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 6. a. Other (<i>Specify</i>) - Medicare | \$ (827,758) | (796,663) | | (31,095) | | |
| b. Other (<i>Specify</i>) - Non-Medicare | \$ (6,502,337) | (6,442,394) | | (59,943) | | |
| III. Total Resident Revenue (Section I. thru Section II.) | \$ 14,137,761 | 14,140,710 | | (2,949) | | |
| IV. Other Revenue* | | | | | | |
| 1. Meals sold to guests, employees & others | \$ 43,320 | 34,613 | | 8,707 | | |
| 2. Rental of rooms to non-residents | \$ 3,738,309 | | | 3,738,309 | | |
| 3. Telephone | \$ | | | | | |
| 4. Rental of Television and Cable Services | \$ | | | | | |
| 5. Interest Income (<i>Specify</i>) | \$ 46 | | | 46 | | |
| 6. Private Duty Nurses' Fees | \$ | | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ 98,302 | | | 98,302 | | |
| 8. Other (<i>Specify</i>) | \$ 138,045 | 78,766 | | 59,279 | | |
| V. Total Other Revenue (1 thru 8) | \$ 4,018,022 | 113,379 | | 3,904,643 | | |
| VI. Total All Revenue (III +V) | \$ 18,155,783 | 14,254,089 | | 3,901,694 | | |

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

| Page Ref | Description | CCNH | RHNS | Other |
|----------|--|--------------|------|-------------|
| | | - | | - |
| 30II6a | Deduction from Revenue Difference - Non-Reimb. | | | \$ (31,095) |
| 30II6a | Deduction from Revenue Difference | \$ (802,836) | | |
| 30II6a | Radiology Revenue - MC | \$ 5,304 | | |
| 30II6a | Laboratory Revenue - MC | \$ 869 | | |
| | | | | |
| | Total Other Resident Revenue - Medicare | \$ (796,663) | \$ - | \$ (31,095) |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref | Description | CCNH | RHNS | Other |
|----------|--|----------------|------|-------------|
| | | - | | - |
| 30II6b | Deduction from Revenue Difference - SNF | \$ (6,443,294) | | |
| 30II6b | Radiology Revenue - HMO & CO | \$ 68 | | |
| 30II6b | Laboratory Revenue - HMO & Hospice | \$ 142 | | |
| 30II6b | Massage Therapy | \$ 690 | | |
| 30II6b | Deduction from Revenue Difference - Non-Reimb. | | | \$ (59,943) |
| | | | | |
| | Total Other Resident Revenue | \$ (6,442,394) | \$ - | \$ (59,943) |

Interest Income

Account

| Page Ref | Account | Balance | CCNH | RHNS | Other |
|----------|--|---------|------|------|-------|
| | | | - | | - |
| 30IV5 | Other Operating Interest Income - Non-Reimb. | | | | \$ 46 |
| | | | | | |
| | Total Interest Income | | \$ - | \$ - | \$ 46 |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | Other |
|----------|---|-----------|------|-----------|
| | | - | | - |
| 30IV8 | Facility Management Revenue (self-disallow) | \$ 2,702 | | \$ 965 |
| 30IV8 | Rebates (self-disallow) | \$ 1,263 | | \$ 416 |
| 30IV8 | Environmental Services Income (self-disallow) | \$ 896 | | \$ 763 |
| 30IV8 | Spiritual Services Income (self-disallow) | \$ 1,956 | | \$ 644 |
| 30IV8 | Other Non-Reimb. Income | | | \$ 39,917 |
| 30IV8 | Rebates - SNF Only (self-disallow) | \$ 4,108 | | |
| 30IV8 | Recreation Income (self-disallow) | \$ 17,555 | | |
| 30IV8 | Food Services Revenue (self-disallow) | \$ 50,286 | | \$ 16,574 |
| | | | | |
| | Total Other Revenue | \$ 78,766 | \$ - | \$ 59,279 |

G. Balance Sheet

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|---------------------|-----------------------|--------|-----------|
| Masonicare of Newtown | 1020-C | 9/30/2016 | 31 | 37 |
| Account | | | Amount | |
| Assets | | | | |
| A. Current Assets | | | | |
| 1. Cash (<i>on hand and in banks</i>) | | | \$ | 3,801 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | | \$ | 2,017,000 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | | \$ | |
| 4 Inventories | | | \$ | 27,661 |
| 5. Prepaid Expenses | | | \$ | 149,853 |
| a. Insurance Pollution | 4,013 | | | |
| b. Other Prepaid | 70,545 | | | |
| c. Prepaid Dues | 3,993 | | | |
| d. Prepaid Morrison | 71,302 | | | |
| 6. Interest Receivable | | | \$ | |
| 7. Medicare Final Settlement Receivable | | | \$ | |
| 8. Other Current Assets (<i>itemize</i>) | | | \$ | 1,049 |
| Insurance Payments | 432 | | | |
| Concentra Intercompany | 617 | | | |
| A-9. Total Current Assets (Lines A1 thru 8) | | | \$ | 2,199,364 |
| B. Fixed Assets | | | | |
| 1. Land | | | \$ | 419,334 |
| 2. Land Improvements | *Historical Cost | 2,484,076 | \$ | 236,608 |
| | Accum. Depreciation | 2,247,468 | | Net |
| 3. Buildings | *Historical Cost | 13,474,099 | \$ | 4,147,329 |
| | Accum. Depreciation | 9,326,770 | | Net |
| 4. Leasehold Improvements | *Historical Cost | | \$ | |
| | Accum. Depreciation | | | Net |
| 5. Non-Movable Equipment | *Historical Cost | 13,651,038 | \$ | 3,879,677 |
| | Accum. Depreciation | 9,771,361 | | Net |
| 6. Movable Equipment | *Historical Cost | 4,030,428 | \$ | 842,905 |
| | Accum. Depreciation | 3,187,523 | | Net |
| 7. Motor Vehicles | *Historical Cost | 149,264 | \$ | |
| | Accum. Depreciation | 149,264 | | Net |
| 8. Minor Equipment-Not Depreciable | | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | | \$ | (20,449) |
| CR vs FS Depreciation Adjustment | | (20,449) | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | | \$ | 9,505,404 |

* 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 of Newtown | 1020-C | 9/30/2016 | 32 | 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | \$ | 11,704,768 |
| C. Leasehold or like property recorded for Equity Purposes. | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ | Net |
| | | | \$ | |
| 3. Buildings | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ | Net |
| | | | \$ | |
| 4. Non-Movable Equipment | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ | Net |
| | | | \$ | |
| 5. Movable Equipment | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ | Net |
| | | | \$ | |
| 6. Motor Vehicles | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ | Net |
| | | | \$ | |
| 7. Minor Equipment-Not Depreciable | | | \$ | |
| C-8 Total Leasehold or Like Properties (C1 thru 7) | | | \$ | |
| D. Investment and Other Assets | | | | |
| 1. Deferred Deposits | | | \$ | |
| 2. Escrow Deposits | | | \$ | |
| 3. Organization Expense | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ | Net |
| | | | \$ | |
| 4. Goodwill (Purchased Only) | | | \$ | |
| 5. Investments Related to Resident Care (<i>itemize</i>) | | | \$ | 46,265 |
| Resident Personal Funds | | | | 46,265 |
| 6. Loans to Owners or Related Parties (<i>itemize</i>) | | | \$ | |
| Name and Address | | Amount | Loan Date | |
| | | | | |
| 7. Other Assets (<i>itemize</i>) | | | \$ | 34,594 |
| Bond Financing | | | | 34,594 |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ | 80,859 |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ | 11,785,627 |

* 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 of Newtown | | 1020-C | 9/30/2016 | 33 | 37 |
| Account | | | | Amount | |
| Liabilities | | | | | |
| A. Current Liabilities | | | | | |
| 1. Trade Accounts Payable | | | | \$ | 508,927 |
| 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>) | | | | \$ | 486,004 |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | | \$ | |
| 6. Accrued Payroll Taxes Payable | | | | \$ | 123,865 |
| 7. Medicare Final Settlement Payable | | | | \$ | 16,419 |
| 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>) | | | | \$ | 667,903 |
| See Attachment | | 667,903 | | | |
| _____ | | | | | |
| _____ | | | | | |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | | \$ | 1,803,118 |

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

(Carry Total forward to next page)

**Masonicare of Newtown
Cost Report Year 2016
Medicaid Cost Report - Other Liabilities Summary**

| | |
|-------------------------------|-----------------------|
| Accrued A/R Credit Balance | 61,035 |
| CL&P Loan Payable | 24,833 |
| Accrued Liabilities | 18,885 |
| Accrued R/E Taxes | (1,534) |
| Accrued Refunds | 18,344 |
| Unclaimed Checks | (16,341) |
| Accrued Provider Tax | 215,434 |
| Accrued Audit | 14,396 |
| Accrued Sec. Deposits | 314,191 |
| Resident Council Fund | 3,901 |
| Due to Scholarship | 10,404 |
| Liability for Fiduciary Funds | 4,355 |
| Other Liabilities | <u>667,903</u> |

G. Balance Sheet (cont'd)

| | | | | | |
|--|--|-----------------------|------------------------------------|------------|-----------|
| Name of Facility Masonicare of Newtown | | License No. 1020-C | Report for Year Ended 9/30/2016 | Page 34 | of 37 |
| Account | | | | Amount | |
| Total Brought Forward: | | | | 1,803,118 | |
| 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>) | | | | | |
| | | | | \$ | 216,937 |
| General Reserve | | | 14,892 | | |
| Personal Funds | | | 62,606 | | |
| Applied Income | | | (4,990) | | |
| Asbestos Removal | | | 144,429 | | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | | \$ | 216,937 |
| C. Total All Liabilities (Lines A-13 + B-5) | | | | \$ | 2,020,055 |

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

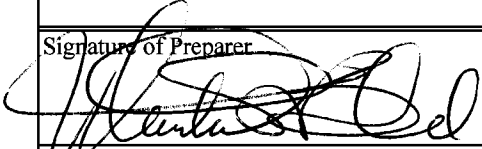
| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|-----------|-------------|
| Masonicare of Newtown | 1020-C | 9/30/2016 | 35 | 37 |
| Account | | | Amount | |
| A. Reserves | | | | |
| 1. Reserve for value of leased land | | | \$ | |
| 2. Reserve for depreciation value of leased buildings and appurtenances to be amortized | | | \$ | |
| 3. Reserve for depreciation value of leased personal property (<i>Equity</i>) | | | \$ | |
| 4. Reserve for leasehold real properties on which fair rental value is based | | | \$ | |
| 5. Reserve for funds set aside as donor restricted | | | \$ | |
| 6. Total Reserves | | | \$ | |
| B. Net Worth | | | | |
| 1. Owner's Capital | | | \$ | |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | 12,146,693 |
| 6. Gain or Loss for Period | | | \$ | (2,381,121) |
| | 10/1/2015 | thru | 9/30/2016 | |
| 7. Total Net Worth | | | \$ | 9,765,572 |
| C. Total Reserves and Net Worth | | | \$ | 9,765,572 |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 11,785,627 |

Annual Report of Long-Term Care Facility

H. Changes in Total Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of | |
|---|-------------|-----------------------|--------|-------------|--|
| Masonicare of Newtown | 1020-C | 9/30/2016 | 36 | 37 | |
| Account | | | Amount | | |
| A. Balance at End of Prior Period as shown on Report of 09/30/2015 | | | \$ | 10,282,838 | |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i> | | | \$ | 18,155,783 | |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> | | | \$ | 20,536,904 | |
| D. Net Income or Deficit | | | \$ | (2,381,121) | |
| E. Balance | | | \$ | 7,901,717 | |
| F. Additions | | | | | |
| 1. Additional Capital Contributed <i>(itemize)</i> | | | | | |
| Total Expenditures (PG 27) 20,356,903 | | | | | |
| Rounding 1 | | | | | |
| Total Expenditures 20,356,904 | | | | | |
| 2. Other <i>(itemize)</i> | | | | | |
| Close out of Intercompany to Fund Balance 1,863,855 | | | | | |
| F-3. Total Additions | | | \$ | 1,863,855 | |
| G. Deductions | | | | | |
| 1. Drawings of Owners/Operators/Partners <i>(Specify)</i> | | | \$ | | |
| Name and Address <i>(No., City, State, Zip)</i> | | Title | Amount | | |
| | | | | | |
| 2. Other Withdrawings <i>(Specify)</i> | | | \$ | | |
| Purpose | | Amount | | | |
| | | | | | |
| 3. Total Deductions | | | \$ | | |
| H. Balance at End of Period | | | \$ | 9,765,572 | |
| | | | | 09/30/16 | |

I. Preparer's/Reviewer's Certification

| | | | | | |
|--|---|---|------------------------------------|------------|----------|
| Name of Facility Masonicare of Newtown | | License No. 1020-C | Report for Year Ended 9/30/2016 | Page 37 | of 37 |
| <i>Check appropriate category</i> | | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input checked="" type="checkbox"/> Other | | | |
| Preparer/Reviewer Certification | | | | | |
| <p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p> | | | | | |
| Signature of Preparer  | | Title PRINCIPAL | Date Signed 2/1/17 | | |
| Printed Name of Preparer Matthew S. Bavalack | | | | | |
| Address Address 555 Long Wharf Drive, New Haven, CT 06511 | | | Phone Number 203-781-9600 | | |

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Masonicare of Newtown for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Masonicare of Newtown. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 25, 2017



MARCUM GROUP
MEMBER

Error Check

Reported as

Level Item

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

Facility Name Masonicare of Newtown

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB**

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------------|------------------------------------|----------------|----------|----------------|----------------|----------------|
| | | 9/30/2016 | | | 9/30/2016 | 9/30/2015 |
| 002.1010.1012000 | AON PETTY CASH | 3,800.83 | | | 3,800.83 | 1,042.58 |
| 002.1015.1050100 | AON UNBILLED RECEIVABLE | 145,183.57 | | | 145,183.57 | 117,557.10 |
| 002.1015.1050101 | AON UNBILLED RECEIVAB-ASSISTED LVG | 94.00 | | | 94.00 | 11,391.06 |
| 002.1015.1050200 | AON ACCOUNTS RECEIVABLE | 1,713,672.12 | | | 1,713,672.12 | 1,571,609.59 |
| 002.1015.1050202 | AON ACCTS RECEIVABLE-ASSISTED LVG | 563,334.26 | | | 563,334.26 | 533,044.24 |
| 002.1015.1050225 | MAN SEQUESTRATION | (25,302.00) | | | (25,302.00) | (23,095.00) |
| 002.1015.1053000 | AON ACCOUNTS RECEIV-UNPOSTED CASH | 5,528.25 | | | 5,528.25 | 4,082.63 |
| 002.1015.1053200 | MAN UNPOSTED CASH CENTURY | 400.00 | | | 400.00 | 0.00 |
| 002.1015.1054000 | MAN A/R HOSPICE-UNPOSTED CASH | 8,925.00 | | | 8,925.00 | 6,612.04 |
| 002.1016.1052404 | AON A/R ACCRUAL CRED BALANCE | 61,034.00 | | | 61,034.00 | 70,635.63 |
| 002.1016.1062000 | AON ALLOWANCE FOR BAD DEBTS | (426,509.99) | | | (426,509.99) | (385,389.17) |
| 002.1016.1063000 | AON ACCRUAL-MEDICARE UNBILLED C/A | (6,660.54) | | | (6,660.54) | (13,861.51) |
| 002.1016.1065500 | AON ACCRUED TITLE 19 PENDING | (19,088.14) | | | (19,088.14) | (19,088.14) |
| 002.1017.1050650 | AON REFUND CLEARING | (3,610.63) | | | (3,610.63) | (852.38) |
| 002.1020.1100119 | AON INVENTORY-NNUR (AON NURSING) | 9,675.83 | | | 9,675.83 | 3,716.60 |
| 002.1020.1100400 | AON INVENTORY-FOOD | 17,573.48 | | | 17,573.48 | 17,573.48 |
| 002.1020.1101000 | AON INVENTORY-DISPOSABLES/DIETARY | 411.74 | | | 411.74 | 411.74 |
| 002.1025.1150105 | MAN PREPAID-INS-POLLUTION | 4,012.85 | | | 4,012.85 | 5,472.17 |
| 002.1025.1150900 | AON PREPAID-OTHER EXPENSES | 70,544.85 | | | 70,544.85 | 84,131.92 |
| 002.1025.1151100 | AON PREPAID-DUES | 3,993.24 | | | 3,993.24 | 3,937.37 |
| 002.1025.1151250 | AON PREPAID EXPENSES-HDS/MORRISON | 71,302.00 | | | 71,302.00 | 71,302.00 |
| 002.1030.1250225 | MAN MAN/PARTNERS I/C | 617.00 | | | 617.00 | 0.00 |
| 002.1035.1300000 | AON RESIDENT PERSONAL FUNDS | 46,265.28 | | | 46,265.28 | 40,178.12 |
| 002.1035.1300250 | MAN INSURANCE PAYMENTS | 432.00 | | | 432.00 | (2,657.28) |
| 002.1045.1501100 | AON LAND | 419,333.96 | | | 419,333.96 | 419,333.96 |
| 002.1045.1501200 | AON LAND IMPROVEMENTS | 2,484,075.70 | | | 2,484,075.70 | 2,484,075.70 |
| 002.1045.1502000 | AON BUILDINGS | 11,776,873.64 | | 1,697,225.00 | 13,474,098.64 | 13,474,098.61 |
| 002.1045.1502200 | AON BUILDING SERVICES | 14,551,631.07 | | (1,683,407.67) | 12,868,223.40 | 12,473,139.70 |
| 002.1045.1503000 | AON FIXED EQUIPMENT | 782,814.51 | | | 782,814.51 | 782,814.51 |
| 002.1045.1503200 | AON MAJOR MOVABLE EQUIPMENT | 3,576,924.21 | | (385.00) | 3,576,539.21 | 3,544,980.27 |
| 002.1045.1503300 | AON COMPUTER SYSTEM/MIS | 451,418.87 | | 2,468.57 | 453,887.44 | 402,882.94 |
| 002.1045.1503400 | AON MOTOR VEHICLES | 149,263.33 | | | 149,263.33 | 175,877.12 |
| 002.1046.1691300 | AON RES FOR DEPR-LAND IMPROVEMENT | (2,247,396.39) | | | (2,247,396.39) | (2,211,473.74) |
| 002.1046.1692100 | AON RES FOR DEPR-BUILDINGS | (9,326,770.07) | | | (9,326,770.07) | (9,211,262.18) |
| 002.1046.1692300 | AON RES FOR DEPR-BUILDING SVCS | (9,037,163.90) | | (13,470.00) | (9,050,633.90) | (8,394,676.42) |
| 002.1046.1693100 | AON RES FOR DEPR-FIXED EQUIPMENT | (721,015.09) | | | (721,015.09) | (698,152.15) |
| 002.1046.1693300 | AON RES FOR DEPR-MAJOR MOVEABLE EQ | (2,823,163.03) | | | (2,823,163.03) | (2,716,784.62) |
| 002.1046.1693400 | AON RES FOR DEPR-COMPUTER SYS/MIS | (364,370.40) | | | (364,370.40) | (314,863.34) |
| 002.1046.1693500 | AON RES FOR DEPR-MOTOR VEHICLES | (169,482.87) | | | (169,482.87) | (153,392.75) |
| 002.1113.1100000 | MAN CAPITAL PURCHASES FY 2013 | 0.00 | | | 0.00 | (10,623.98) |
| 002.1114.1100000 | MAN CAPITAL PURCHASES FY 2014 | 6,651.06 | | | 6,651.06 | 6,126.06 |
| 002.1115.1100000 | MAN CAPITAL PURCHASES FY 2015 | 0.00 | | | 0.00 | 139,382.47 |
| 002.1116.1100000 | MAN CAPITAL PURCHASES FY 2016 | 21,056.32 | | | 21,056.32 | 0.00 |
| 002.1200.1502105 | AON BOND FINANCING SERIES C&D | 13,129.61 | | | 13,129.61 | 13,129.61 |
| 002.1200.1694005 | AON RES BOND FINANCING SERIES C&D | (6,242.96) | | | (6,242.96) | (5,138.96) |
| 002.2010.2010000 | AON ACCOUNTS PAYABLE-SYSTEM | (124,609.76) | | | (124,609.76) | (237,098.19) |
| 002.2010.2010001 | AON ACCOUNTS PAYABLE-MANUAL | (384,317.72) | | | (384,317.72) | (289,754.93) |
| 002.2010.2010010 | AON ACCRUED A/R CREDIT BALANCES | (61,034.00) | | | (61,034.00) | (70,635.63) |
| 002.2010.2010060 | MAN CL & P LOAN PAYABLE FOR MAN | (24,833.42) | | | (24,833.42) | (52,271.53) |
| 002.2010.2010100 | AON ACCRUED LIABILITIES | (18,884.82) | | | (18,884.82) | (101,152.08) |
| 002.2010.2010300 | AON ACCRUED-REAL ESTATE TAXES | 1,534.11 | | | 1,534.11 | 30,589.18 |
| 002.2010.2010400 | AON REFUNDS | (18,343.97) | | | (18,343.97) | 0.00 |
| 002.2010.2010401 | AON REFUNDS-ASSISTED LIVING | 0.00 | | | 0.00 | (216.28) |
| 002.2010.2010500 | AON UNCLAIMED CHECKS | 16,340.63 | | | 16,340.63 | 0.00 |
| 002.2010.2010600 | AON ACCRUED-PROVIDER TAX | (215,433.98) | | | (215,433.98) | (194,897.00) |
| 002.2010.2011000 | MAN ACCRUED/AUDITING FEES | (14,396.30) | | | (14,396.30) | (12,821.68) |
| 002.2015.2040000 | AON PAYROLL-LIABILITY | (96,624.60) | | | (96,624.60) | (66,033.80) |
| 002.2015.2050100 | MAN FICA AND MED VAC ACC | (28,345.38) | | | (28,345.38) | (24,743.21) |
| 002.2015.2050400 | AON ACCRUED-SEVERANCE | 0.00 | | | 0.00 | (64,635.15) |
| 002.2015.2051000 | AON ACCRUED VACATION | (361,033.61) | | | (361,033.61) | (323,440.63) |
| 002.2015.2052000 | MAN ACCRUED BONUS | 0.00 | | | 0.00 | (17,325.00) |
| 002.2015.2052600 | AON PVISION | 0.00 | | | 0.00 | (145.07) |
| 002.2015.2052650 | AON CANCER INSURANCE | (229.25) | | | (229.25) | (178.48) |
| 002.2015.2052655 | MAN ACCIDENT | (102.06) | | | (102.06) | (137.90) |
| 002.2015.2052660 | AON WHOLE LIFE INSURANCE | 0.00 | | | 0.00 | (9.19) |
| 002.2015.2052670 | AON UNIVERSAL LIFE | 0.00 | | | 0.00 | (444.01) |
| 002.2015.2052675 | MAN CRITICAL ILLNESS INS | (141.94) | | | (141.94) | (141.67) |
| 002.2015.2052800 | AON LOAN 401K | (726.82) | | | (726.82) | (1,626.84) |
| 002.2015.2060200 | AON ACCRUED-SUI-STATE UMEMPLOYMT | (68,119.00) | | | (68,119.00) | 0.00 |
| 002.2015.2070100 | AON FICA | (16,680.78) | | | (16,680.78) | (31,219.46) |
| 002.2015.2070101 | AON FICA-MEDICARE | (3,918.82) | | | (3,918.82) | (7,406.98) |
| 002.2015.2070200 | AON FIT-WITHHOLDING TAX PAYABLE | (14,039.17) | | | (14,039.17) | (28,437.37) |
| 002.2015.2070460 | MAN SPOUSAL LIFE | 0.00 | | | 0.00 | (13.61) |
| 002.2015.2070470 | MAN DEPENDENT LIFE | 0.00 | | | 0.00 | (1.28) |
| 002.2015.2070480 | MAN AD&D | 0.00 | | | 0.00 | (35.25) |
| 002.2015.2070495 | AON LTD | 0.00 | | | 0.00 | (86.17) |
| 002.2015.2070501 | AON EMPLOYEES - "401K" | (6,888.65) | | | (6,888.65) | (12,755.49) |
| 002.2015.2070507 | AON 3% MATCH | (4,140.52) | | | (4,140.52) | (7,794.00) |
| 002.2015.2070508 | MAN ROTH | (267.40) | | | (267.40) | (153.54) |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------------|---|----------------|----------|--------------|----------------|-----------------|
| | | 9/30/2016 | | | 9/30/2016 | 9/30/2015 |
| 002.2015.2070510 | MAN HSA | (4,262.41) | | | (4,262.41) | (4,539.41) |
| 002.2015.2070700 | AON GARNISHMENTS CLEARING | 0.00 | | | 0.00 | (386.48) |
| 002.2015.2070950 | AON ANNUAL APPEAL | (39.00) | | | (39.00) | (26.00) |
| 002.2015.2071300 | AON CT INCOME TAX WITHHELD | (4,308.72) | | | (4,308.72) | (8,944.36) |
| 002.2015.2450000 | MAN SUPPLEMENTAL LIFE | 0.00 | | | 0.00 | (51.59) |
| 002.2017.2400301 | AON SECURITY DEPOSIT ACCRUED INTER | (3,905.15) | | | (3,905.15) | (4,072.80) |
| 002.2017.2401555 | MAN SECURITY DEPOSIT | (310,285.67) | | | (310,285.67) | (294,451.02) |
| 002.2017.2401900 | AON RESIDENT COUNCIL FND | (3,901.11) | | | (3,901.11) | (3,901.11) |
| 002.2017.2403800 | AON DUE TO SCHOLARSHIP | (10,404.07) | | | (10,404.07) | (10,299.07) |
| 002.2020.2100100 | MAN SETTLEMENT-MEDICAID. | (16,418.65) | | | (16,418.65) | (44,701.55) |
| 002.2022.2010033 | MAN GENERAL RESERVE | (14,892.15) | | | (14,892.15) | (18,078.20) |
| 002.2025.2350000 | AON LIAB FOR FIDUCIARY FUNDS | (4,355.41) | | | (4,355.41) | 0.00 |
| 002.2025.2350100 | AON LIAB FOR PERSONAL FUNDS | (62,605.91) | | | (62,605.91) | (40,178.12) |
| 002.2025.2350200 | AON APPLIED INCOME LIABILITY | 4,989.55 | | | 4,989.55 | 433.21 |
| 002.2051.2300000 | AON ASBESTOS REMOVAL | (144,429.30) | | | (144,429.30) | (69,969.30) |
| 002.2900.2992100 | AON SURPLUS | (9,763,141.34) | | (2,430.90) | (9,765,572.24) | (10,282,914.89) |
| 002.4010.4020000 | AON OTH OPER REV GAIN/LOSS DISP OF ASSETS | 0.00 | | | 0.00 | (800.00) |
| 002.4010.4025000 | MAN OTH OPER REV REBATE CREDIT CARDS | (536.10) | | | (536.10) | 0.00 |
| 002.4010.4050000 | AON OTH OPER REV PURCHASE DISCOUNTS | (0.53) | | | (0.53) | 0.00 |
| 002.4010.4110000 | AON OTH OPER REV INTEREST INCOME | (45.91) | | | (45.91) | (197.12) |
| 002.4020.4501010 | AON DED FROM REV DFR-SNF-SP | 289.20 | | | 289.20 | 0.00 |
| 002.4020.4501020 | AON DED FROM REV DFR-SNF-MC | 110,195.92 | | | 110,195.92 | 91,338.88 |
| 002.4020.4501030 | AON DED FROM REV DFR-SNF-MD | 6,109,586.73 | | | 6,109,586.73 | 5,814,233.24 |
| 002.4020.4501040 | AON DED FROM REV DFR-SNF-CO | 32,855.67 | | | 32,855.67 | 32,653.10 |
| 002.4020.4501050 | AON DED FROM REV DFR-SNF-HMO | 36,642.15 | | | 36,642.15 | 29,863.66 |
| 002.4020.4501060 | AON DED FROM REV DFR-SNF-MEDICARE B | 93,258.04 | | | 93,258.04 | 84,372.87 |
| 002.4020.4501065 | AON DED FROM REV ALLOWANCE FOR MEDICAID PE | 0.00 | | | 0.00 | (20,820.23) |
| 002.4020.4501170 | AON DED FROM REV MEDICAID DED & COIN-SNF | 148.00 | | | 148.00 | (3,099.00) |
| 002.4020.4501200 | MAN DED FROM REV C/A SEQUESTRATION SNF | 11,857.80 | | | 11,857.80 | 12,150.36 |
| 002.4020.4501260 | MAN DED FROM REV MED MAN CARE SEQ SNF | 90.39 | | | 90.39 | 0.00 |
| 002.4020.4503010 | AON DED FROM REV DFR-REH-SP | 132.10 | | | 132.10 | 0.00 |
| 002.4020.4503020 | AON DED FROM REV DFR-REH-MC | 540,191.01 | | | 540,191.01 | 438,628.84 |
| 002.4020.4503030 | AON DED FROM REV DFR-REH-MD | 53,676.96 | | | 53,676.96 | 22,086.14 |
| 002.4020.4503031 | MAN DED FROM REV TRD PARTY RESER MEDICAID | 0.00 | | | 0.00 | 16,546.00 |
| 002.4020.4503040 | AON DED FROM REV DFR-REH-CO | 55,801.54 | | | 55,801.54 | 38,028.00 |
| 002.4020.4503050 | AON DED FROM REV DFR-REH-HMO | 154,643.15 | | | 154,643.15 | 137,474.96 |
| 002.4020.4503060 | AON DED FROM REV DED FROM REV DFR-REH-MC-B | 8,239.79 | | | 8,239.79 | 4,616.84 |
| 002.4020.4503200 | MAN DED FROM REV C/A SEQUESTRATION | 42,232.52 | | | 42,232.52 | 26,909.84 |
| 002.4020.4504090 | MAN DED FROM REV BUNDLE PAYMENT C/A | 39,003.00 | | | 39,003.00 | 0.00 |
| 002.4020.4506190 | MAN DED FROM REV CT PARTNERSHIP DISCOUNT | 6,719.90 | | | 6,719.90 | 3,472.95 |
| 002.4020.4506220 | MAN DED FROM REV SEQUESTRATION ESTIMATE | 2,207.00 | | | 2,207.00 | 7,132.00 |
| 002.4020.4510040 | AON DED FROM REV DFR-OP-CO | 6,552.11 | | | 6,552.11 | 12,882.02 |
| 002.4020.4510050 | AON DED FROM REV DFR-OP-HMO | 8,396.50 | | | 8,396.50 | 9,835.00 |
| 002.4020.4510060 | AON DED FROM REV DED FROM REV DFR-OP-MC-B | 31,057.08 | | | 31,057.08 | 33,370.59 |
| 002.4020.4510200 | MAN DED FROM REV C/A SEQUESTRATION O/P. | 554.38 | | | 554.38 | 646.19 |
| 002.4020.4510260 | MAN DED FROM REV MED MNG CR SEQ O/P | 38.10 | | | 38.10 | 0.00 |
| 002.4020.4590100 | AON DED FROM REV DFR-MANUAL ADJUSTMENT | (7,200.97) | | | (7,200.97) | 3,317.74 |
| 002.4020.4590145 | MAN DED FROM REV CHARITY CARE W/O | 0.00 | | | 0.00 | 934.00 |
| 002.4020.4590150 | AON DED FROM REV PROGRAM AUDIT ADJUSTMENT | 0.00 | | | 0.00 | 475.42 |
| 002.4020.4618000 | MAN DED FROM REV PROVISION FOR BAD DEBT | 170,833.00 | | | 170,833.00 | 15,507.60 |
| 002.4040.4590032 | AON ASSIST LVG REV DEDUCTIONS FROM REVENUE | 0.00 | | | 0.00 | 465.00 |
| 002.5000.5000000 | AON NURSING ADMIN SALARIES & WAGES | 0.00 | | 257,116.20 | 257,116.20 | 142,401.80 |
| 002.5000.5000001 | AON NURSING ADMIN S&W-PRODUCTIVE | 504,509.81 | | (257,116.20) | 247,393.61 | 343,076.53 |
| 002.5000.5000002 | AON NURSING ADMIN S&W-PAID TIME OFF | 70,492.24 | | | 70,492.24 | 57,978.33 |
| 002.5000.5000003 | AON NURSING ADMIN S&W-OVERTIME | 2,203.05 | | | 2,203.05 | 1,369.97 |
| 002.5000.5000004 | AON NURSING ADMIN S&W-PREMIUM/OTHER | 1,972.55 | | | 1,972.55 | 4,960.00 |
| 002.5000.5000019 | AON NURSING ADMIN EDUCATION | 433.13 | | | 433.13 | 0.00 |
| 002.5000.5000201 | AON NURSING ADMIN S&W-RN-CHARGE PRODUCTIVE | 2,599.74 | | | 2,599.74 | 0.00 |
| 002.5000.5000204 | AON NURSING ADMIN S&W-RN CHG PREMIUM/OTHER | 50.00 | | | 50.00 | (52.50) |
| 002.5000.5000401 | AON NURSING ADMIN S&W-LPN PRODUCTIVE | 2,282.48 | | | 2,282.48 | 586.16 |
| 002.5000.5000404 | AON NURSING ADMIN S&W-LPN PREMIUM/OTHER | 42.75 | | | 42.75 | 14.50 |
| 002.5000.5000901 | AON NURSING ADMIN S&W-UNIT SECTY PRODUCTIVE | 26,591.39 | | | 26,591.39 | 42,855.10 |
| 002.5000.5000902 | AON NURSING ADMIN S&W-UNIT SECTY PD TIME OF | 4,515.22 | | | 4,515.22 | 7,223.88 |
| 002.5000.5000903 | AON NURSING ADMIN S&W-UNIT SECTY OVERTIME | 119.13 | | | 119.13 | 250.21 |
| 002.5000.5000904 | AON NURSING ADMIN S&W-UNIT SECTY PREM/OFF | 0.00 | | | 0.00 | 82.35 |
| 002.5000.5001401 | AON NURSING ADMIN S&W-CNA 1 PRODUCTIVE | 1,740.31 | | | 1,740.31 | 2,317.15 |
| 002.5000.5001404 | AON NURSING ADMIN S&W-CNA 1 PREMIUM/OTHER | 1.30 | | | 1.30 | 0.00 |
| 002.5000.5010100 | AON NURSING ADMIN S&W-RETRO ADJUSTMENT | 18.14 | | | 18.14 | 11.21 |
| 002.5000.5018009 | AON NURSING ADMIN SEVERANCE | 0.00 | | | 0.00 | 2,972.00 |
| 002.5000.5100000 | MAN NURSING ADMIN GENERAL - SUPPLIES | 1,443.06 | | | 1,443.06 | 2,304.86 |
| 002.5000.5101600 | AON NURSING ADMIN SUPPLIES-CLEANING | 26.33 | | | 26.33 | 58.80 |
| 002.5000.5106300 | AON NURSING ADMIN SUPPLIES-PATIENT MEDICAL | 2,399.78 | | | 2,399.78 | 1,303.18 |
| 002.5000.5106700 | AON NURSING ADMIN OFFICE SUPPLIES | 8,794.06 | | | 8,794.06 | 6,692.28 |
| 002.5000.5110900 | AON NURSING ADMIN SUP-INV-OVER/SHORT | 0.00 | | | 0.00 | (502.98) |
| 002.5000.5300000 | AON NURSING ADMIN LICENSES | 266.00 | | | 266.00 | 105.00 |
| 002.5000.5300100 | AON NURSING ADMIN MEMBERSHIP & DUES | 110.00 | | | 110.00 | 215.00 |
| 002.5000.5500100 | AON NURSING ADMIN R&M-CONTRACTS | 836.81 | | | 836.81 | 433.47 |
| 002.5000.5600000 | AON NURSING ADMIN PURCHASED SERVICES | 822.00 | | | 822.00 | 315.00 |
| 002.5000.5604525 | MAN NURSING ADMIN NON REIMBURSEABLE | 0.00 | | | 0.00 | 9.00 |
| 002.5000.5610100 | AON NURSING ADMIN FEDEX & UPS | 237.70 | | | 237.70 | 197.84 |
| 002.5000.5850000 | AON NURSING ADMIN MINOR EQUIP | 2,678.11 | | | 2,678.11 | 7,001.61 |
| 002.5000.6000350 | AON NURSING ADMIN BUSINESS EXPENSE REIMBURS | 7,145.08 | | | 7,145.08 | 5,814.26 |
| 002.5000.6000400 | MAN NURSING ADMIN EDUCATION/SEMINAR | 3,809.00 | | | 3,809.00 | 8,298.79 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------------|---|----------------|----------|------------|----------------|----------------|
| | | 9/30/2016 | | | 9/30/2016 | 9/30/2015 |
| 002.5000.6000800 | AON NURSING ADMIN EDUCATION-TRNING(INHOUSE) | 155.21 | | | 155.21 | 6.00 |
| 002.5000.6050250 | AON NURSING ADMIN FOOD-BEVERAGES-NONREIM | 0.00 | | | 0.00 | 9.00 |
| 002.5000.6050300 | AON NURSING ADMIN INTERNAL CATERING-NONREIM | 2,607.49 | | | 2,607.49 | 4,629.41 |
| 002.5000.6400550 | MAN NURSING ADMIN QUALITY OF LIFE EXPENSE | 396.00 | | | 396.00 | (116.15) |
| 002.5000.7000100 | AON NURSING ADMIN TRAVEL | 132.40 | | | 132.40 | 138.00 |
| 002.5000.8000001 | MAN NURSING ADMIN INC/EXP REC-FR DONATN I/C | (13,956.46) | | | (13,956.46) | (3,924.07) |
| 002.5045.3010100 | MAN 2ND FLOOR SNF-SP | (1,768,595.00) | | | (1,768,595.00) | (951,968.00) |
| 002.5045.3010200 | MAN 2ND FLOOR SNF-MC | (163,319.00) | | | (163,319.00) | (213,495.00) |
| 002.5045.3010300 | MAN 2ND FLOOR SNF-MD | (9,220,131.00) | | | (9,220,131.00) | (8,287,404.00) |
| 002.5045.3010400 | MAN 2ND FLOOR SNF-CO | (15,228.00) | | | (15,228.00) | (41,922.00) |
| 002.5045.3010500 | MAN 2ND FLOOR SNF-HMO | (13,113.00) | | | (13,113.00) | (22,194.00) |
| 002.5045.3010700 | MAN 2ND FLOOR SNF-HOSPICE | (2,538.00) | | | (2,538.00) | 0.00 |
| 002.5045.3030100 | MAN 2ND FLOOR REH-SP | (80,793.00) | | | (80,793.00) | (117,957.00) |
| 002.5045.3030200 | MAN 2ND FLOOR REH-MC | (112,095.00) | | | (112,095.00) | (232,961.00) |
| 002.5045.3030300 | MAN 2ND FLOOR REH-MD | (177,660.00) | | | (177,660.00) | (39,867.00) |
| 002.5045.3030400 | MAN 2ND FLOOR REH-CO | (17,343.00) | | | (17,343.00) | (1,644.00) |
| 002.5045.3030500 | MAN 2ND FLOOR REH-HMO | (25,803.00) | | | (25,803.00) | (53,019.00) |
| 002.5045.4100078 | MAN 2ND FLOOR REBATE- | (1,369.58) | | | (1,369.58) | (3,147.88) |
| 002.5045.5000001 | MAN 2ND FLOOR S&W-PRODUCTIVE | 2,644.26 | | (584.08) | 2,060.18 | 0.00 |
| 002.5045.5000002 | MAN 2ND FLOOR S&W-PAID TIME OFF | 107.31 | | | 107.31 | 0.00 |
| 002.5045.5000003 | MAN 2ND FLOOR S&W-OVERTIME | 970.74 | | | 970.74 | 0.00 |
| 002.5045.5000004 | MAN 2ND FLOOR S&W-PREMIUM/OTHER | 258.30 | | | 258.30 | 0.00 |
| 002.5045.5000019 | MAN 2ND FLOOR EDUCATION | 4,831.85 | | (1,831.14) | 3,000.71 | 0.00 |
| 002.5045.5000020 | MAN 2ND FLOOR SALARY INITIATIVE | (0.02) | | | (0.02) | 0.00 |
| 002.5045.5000101 | MAN 2ND FLOOR RN-SUPERVISORY-PRODUCTIVE | 11,407.09 | | | 11,407.09 | 64,854.32 |
| 002.5045.5000102 | MAN 2ND FLOOR S&W-RN SUP-PAID TIME OFF | 1,817.77 | | | 1,817.77 | 6,108.00 |
| 002.5045.5000104 | MAN 2ND FLOOR S&W-RN SUP-PREMIUM/OTHER | 1,535.15 | | | 1,535.15 | 13,619.00 |
| 002.5045.5000109 | MAN 2ND FLOOR EDUCATION RN SPRV | 86.00 | | | 86.00 | 0.00 |
| 002.5045.5000201 | MAN 2ND FLOOR S&W-RN-CHARGE PRODUCTIVE | 304,298.79 | | | 304,298.79 | 272,659.62 |
| 002.5045.5000202 | MAN 2ND FLOOR S&W-RN CHG-PAID TIME OFF | 43,734.52 | | | 43,734.52 | 34,951.94 |
| 002.5045.5000203 | MAN 2ND FLOOR S&W-RN-CHARGE-OVERTIME | 2,330.47 | | | 2,330.47 | 2,418.90 |
| 002.5045.5000204 | MAN 2ND FLOOR S&W-RN CHG PREMIUM/OTHER | 24,000.80 | | | 24,000.80 | 16,819.42 |
| 002.5045.5000209 | MAN 2ND FLOOR EDUCATION RN | 5,502.84 | | | 5,502.84 | 6,775.36 |
| 002.5045.5000401 | MAN 2ND FLOOR S&W-LPN PRODUCTIVE | 520,316.76 | | | 520,316.76 | 449,381.83 |
| 002.5045.5000402 | MAN 2ND FLOOR S&W-LPN PAID TIME OFF | 73,695.01 | | | 73,695.01 | 71,657.63 |
| 002.5045.5000403 | MAN 2ND FLOOR S&W-LPN OVERTIME | 30,405.84 | | | 30,405.84 | 35,658.76 |
| 002.5045.5000404 | MAN 2ND FLOOR S&W-LPN PREMIUM/OTHER | 28,124.93 | | | 28,124.93 | 28,948.59 |
| 002.5045.5000409 | MAN 2ND FLOOR EDUCATION LPNS | 5,733.58 | | | 5,733.58 | 2,988.95 |
| 002.5045.5001401 | MAN 2ND FLOOR S&W-CNA 1 PRODUCTIVE | 1,135,907.89 | | | 1,135,907.89 | 1,029,427.16 |
| 002.5045.5001402 | MAN 2ND FLOOR S&W-CNA 1 PAID TIME OFF | 128,291.35 | | | 128,291.35 | 132,106.72 |
| 002.5045.5001403 | MAN 2ND FLOOR S&W-CNA 1 OVERTIME | 74,462.88 | | | 74,462.88 | 49,666.83 |
| 002.5045.5001404 | MAN 2ND FLOOR S&W-CNA 1 PREMIUM/OTHER | 84,186.27 | | | 84,186.27 | 72,415.78 |
| 002.5045.5001409 | MAN 2ND FLOOR EDUCATION CNAS | 32,933.75 | | | 32,933.75 | 12,868.69 |
| 002.5045.5005404 | MAN 2ND FLOOR S&W-HHL HMAKER PREM/OTHER | 0.00 | | | 0.00 | 203.59 |
| 002.5045.5010100 | MAN 2ND FLOOR S&W-RETRO ADJUSTMENT | 11.96 | | | 11.96 | 0.00 |
| 002.5045.5021700 | MAN 2ND FLOOR EMP BEN-STD | 14,565.37 | | | 14,565.37 | 22,971.85 |
| 002.5045.5100000 | MAN 2ND FLOOR GENERAL - SUPPLIES | 8,522.47 | | | 8,522.47 | 9,661.09 |
| 002.5045.5101600 | MAN 2ND FLOOR SUPPLIES-CLEANING | 1,341.27 | | | 1,341.27 | 1,186.12 |
| 002.5045.5106300 | MAN 2ND FLOOR SUPPLIES-PATIENT MEDICAL | 142,412.87 | | | 142,412.87 | 114,838.25 |
| 002.5045.5106700 | MAN 2ND FLOOR OFFICE SUPPLIES | 4,003.50 | | | 4,003.50 | 4,357.14 |
| 002.5045.5109900 | MAN 2ND FLOOR SUPPLIES-PAT CHARGEABLE | 933.72 | | | 933.72 | 812.39 |
| 002.5045.5110000 | MAN 2ND FLOOR SUPPLIES-MEDICAL | 0.00 | | | 0.00 | 18,609.42 |
| 002.5045.5110900 | MAN 2ND FLOOR SUP-INV-OVER/SHORT | (568.29) | | | (568.29) | 18,863.63 |
| 002.5045.5500000 | MAN 2ND FLOOR REPAIRS & MAINTENANCE | 3,081.95 | | | 3,081.95 | 9.32 |
| 002.5045.5500100 | MAN 2ND FLOOR R&M-CONTRACTS | 1,000.00 | | | 1,000.00 | 0.00 |
| 002.5045.5601803 | MAN 2ND FLOOR CONSOLIDATED BILLING SNG | 4,517.89 | | | 4,517.89 | 3,688.18 |
| 002.5045.5601860 | MAN 2ND FLOOR PS-AMBULANCE SERVICES | 691.18 | | | 691.18 | 0.00 |
| 002.5045.5604525 | MAN 2ND FLOOR NON REIMBURSEABLE | 0.00 | | | 0.00 | 19.00 |
| 002.5045.5606000 | MAN 2ND FLOOR PS-EQUIPMENT RENTAL | 916.00 | | | 916.00 | 150.00 |
| 002.5045.5606100 | MAN 2ND FLOOR BED RENTAL | 4,353.34 | | | 4,353.34 | 1,599.65 |
| 002.5045.5606120 | MAN 2ND FLOOR MEDICAL EQUIP PART A | 315.00 | | | 315.00 | 0.00 |
| 002.5045.5610000 | MAN 2ND FLOOR POST/FEDEX/UPS | 0.00 | | | 0.00 | 6.88 |
| 002.5045.5850000 | MAN 2ND FLOOR MINOR EQUIP | 12,258.42 | | | 12,258.42 | 12,871.06 |
| 002.5045.6000350 | MAN 2ND FLOOR BUSINESS EXPENSE REIMBURS | 0.00 | | | 0.00 | 102.00 |
| 002.5045.6050100 | MAN 2ND FLOOR NOURISHMENT/REFRESHMENTS | 36,078.00 | | | 36,078.00 | 33,655.60 |
| 002.5045.6060190 | MAN 2ND FLOOR PHARMACY FACILITY RESPON | (55.58) | | | (55.58) | (2,467.88) |
| 002.5045.6060200 | MAN 2ND FLOOR NON-RX DRUGS | 0.00 | | | 0.00 | 3,938.01 |
| 002.5045.6000001 | MAN 2ND FLOOR INC/EXP REC-FR DONATN I/C | 0.00 | | | 0.00 | (1,434.28) |
| 002.5055.3010100 | AON 3B SNF-SP | (166,662.00) | | | (166,662.00) | (272,904.00) |
| 002.5055.3010200 | AON 3B SNF-MC | (114,633.00) | | | (114,633.00) | (112,203.00) |
| 002.5055.3010300 | AON 3B SNF-MD | (5,200,362.00) | | | (5,200,362.00) | (3,378,831.00) |
| 002.5055.3010400 | AON 3B SNF-CO | (25,380.00) | | | (25,380.00) | (6,576.00) |
| 002.5055.3010500 | AON 3B SNF-HMO | (13,113.00) | | | (13,113.00) | (1,233.00) |
| 002.5055.3030100 | AON 3B REH-SP | (2,115.00) | | | (2,115.00) | 0.00 |
| 002.5055.3030200 | AON 3B REH-MC | (77,201.00) | | | (77,201.00) | (24,249.00) |
| 002.5055.3030300 | AON 3B REH-MD | (846.00) | | | (846.00) | 0.00 |
| 002.5055.3030500 | AON 3B REH-HMO | (12,274.00) | | | (12,274.00) | 0.00 |
| 002.5055.4100078 | AON 3B REBATE-- | (1,369.58) | | | (1,369.58) | (2,577.15) |
| 002.5055.5000001 | AON 3B S&W-PRODUCTIVE | 593.98 | | (124.62) | 469.36 | 0.00 |
| 002.5055.5000003 | AON 3B S&W-OVERTIME | 635.77 | | (203.34) | 432.43 | 0.00 |
| 002.5055.5000004 | AON 3B S&W-PREMIUM/OTHER | 115.41 | | (13.63) | 101.78 | 0.00 |
| 002.5055.5000019 | AON 3B EDUCATION | 54.03 | | | 54.03 | 0.00 |
| 002.5055.5000101 | AON 3B RN-SUPERVISORY-PRODUCTIVE | 1,573.00 | | | 1,573.00 | 618.38 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------------|--|----------------|----------|----------|----------------|----------------|
| | | 9/30/2016 | | | 9/30/2016 | 9/30/2015 |
| 002.5055.5000102 | AON 3B S&W-RN SUP-PAID TIME OFF | 362.37 | | | 362.37 | 0.00 |
| 002.5055.5000104 | AON 3B S&W-RN SUP-PREMIUM/OTHER | 49.50 | | | 49.50 | 0.00 |
| 002.5055.5000201 | AON 3B S&W-RN-CHARGE PRODUCTIVE | 255,105.76 | | | 255,105.76 | 177,579.90 |
| 002.5055.5000202 | AON 3B S&W-RN CHG-PAID TIME OFF | 30,912.60 | | | 30,912.60 | 25,513.98 |
| 002.5055.5000203 | AON 3B S&W-RN-CHARGE-OVERTIME | 12,641.19 | | | 12,641.19 | 8,994.54 |
| 002.5055.5000204 | AON 3B S&W-RN CHG PREMIUM/OTHER | 13,697.48 | | | 13,697.48 | 9,997.39 |
| 002.5055.5000209 | MAN 3B EDUCATION RN | 9,434.89 | | | 9,434.89 | 4,335.09 |
| 002.5055.5000401 | AON 3B S&W-LPN PRODUCTIVE | 220,555.93 | | | 220,555.93 | 148,391.76 |
| 002.5055.5000402 | AON 3B S&W-LPN PAID TIME OFF | 28,368.24 | | | 28,368.24 | 25,361.50 |
| 002.5055.5000403 | AON 3B S&W-LPN OVERTIME | 14,605.01 | | | 14,605.01 | 11,335.15 |
| 002.5055.5000404 | AON 3B S&W-LPN PREMIUM/OTHER | 15,292.27 | | | 15,292.27 | 9,064.31 |
| 002.5055.5000409 | MAN 3B EDUCATION LPNS | 4,477.01 | | | 4,477.01 | 13,848.04 |
| 002.5055.5001401 | AON 3B S&W-CNA 1 PRODUCTIVE | 570,452.62 | | | 570,452.62 | 527,894.79 |
| 002.5055.5001402 | AON 3B S&W-CNA 1 PAID TIME OFF | 59,336.96 | | | 59,336.96 | 68,946.80 |
| 002.5055.5001403 | AON 3B S&W-CNA 1 OVERTIME | 20,989.24 | | | 20,989.24 | 15,479.60 |
| 002.5055.5001404 | AON 3B S&W-CNA 1 PREMIUM/OTHER | 40,131.10 | | | 40,131.10 | 37,848.18 |
| 002.5055.5001409 | MAN 3B EDUCATION CNAS | 5,786.83 | | | 5,786.83 | 4,610.38 |
| 002.5055.5005404 | MAN 3B S&W-HHL HMAKER PREM/OTHER | 0.00 | | | 0.00 | 13.73 |
| 002.5055.5010100 | AON 3B S&W-RETRO ADJUSTMENT | 141.49 | | | 141.49 | 0.00 |
| 002.5055.5021700 | AON 3B EMP BEN-STD | 4,817.51 | | | 4,817.51 | 299.52 |
| 002.5055.5100000 | MAN 3B GENERAL - SUPPLIES | 7,522.75 | | | 7,522.75 | 8,374.25 |
| 002.5055.5101600 | AON 3B SUPPLIES-CLEANING | 891.22 | | | 891.22 | 939.08 |
| 002.5055.5106300 | AON 3B SUPPLIES-PATIENT MEDICAL | 101,638.69 | | | 101,638.69 | 76,608.84 |
| 002.5055.5106700 | AON 3B OFFICE SUPPLIES | 5,392.62 | | | 5,392.62 | 5,890.64 |
| 002.5055.5109900 | AON 3B SUPPLIES-PAT CHARGEABLE | 1,165.59 | | | 1,165.59 | 458.87 |
| 002.5055.5110000 | AON 3B SUPPLIES-MEDICAL | 0.00 | | | 0.00 | 15,685.71 |
| 002.5055.5110900 | AON 3B SUP-INV-OVER/SHORT | 0.00 | | | 0.00 | 0.41 |
| 002.5055.5500000 | AON 3B REPAIRS & MAINTENANCE | 51.00 | | | 51.00 | 284.52 |
| 002.5055.5500100 | AON 3B R&M-CONTRACTS | 117.61 | | | 117.61 | 73.25 |
| 002.5055.5601803 | AON 3B CONSOLIDATED BILLING SNG | 9,946.33 | | | 9,946.33 | 2,979.43 |
| 002.5055.5601880 | AON 3B PS-AMBULANCE SERVICES | 0.00 | | | 0.00 | 1,392.80 |
| 002.5055.5606000 | MAN 3B PS-EQUIPMENT RENTAL | 6,178.74 | | | 6,178.74 | 1,819.00 |
| 002.5055.5606100 | AON 3B BED RENTAL | 109.80 | | | 109.80 | 190.00 |
| 002.5055.5850000 | AON 3B MINOR EQUIP | 5,725.45 | | | 5,725.45 | 5,349.24 |
| 002.5055.6050100 | AON 3B NOURISHMENT/REFRESHMENTS | 21,901.03 | | | 21,901.03 | 18,240.70 |
| 002.5055.6060190 | AON 3B PHARMACY FACILITY RESPON | 741.51 | | | 741.51 | 0.00 |
| 002.5055.6060200 | AON 3B NON-RX DRUGS | 0.00 | | | 0.00 | 2,237.79 |
| 002.5055.8000001 | MAN 3B INC/EXP REC-FR DONATN I/C | 0.00 | | | 0.00 | (734.98) |
| 002.5150.3010100 | MAN NUR SPVR SNF-SP | (5,922.00) | | | (5,922.00) | (17,673.00) |
| 002.5150.3010200 | MAN NUR SPVR SNF-MC | 0.00 | | | 0.00 | (411.00) |
| 002.5150.3010300 | MAN NUR SPVR SNF-MD | (6,768.00) | | | (6,768.00) | (12,741.00) |
| 002.5150.3030100 | MAN NUR SPVR REH-SP | (2,961.00) | | | (2,961.00) | (5,343.00) |
| 002.5150.3030200 | MAN NUR SPVR REH-MC | (1,269.00) | | | (1,269.00) | 0.00 |
| 002.5150.3030300 | MAN NUR SPVR REH-MD | 0.00 | | | 0.00 | (4,521.00) |
| 002.5150.5000101 | MAN NUR SPVR RN-SUPERVISORY-PRODUCTIVE | 137,204.26 | | | 137,204.26 | 183,178.67 |
| 002.5150.5000102 | MAN NUR SPVR S&W-RN SUP-PAID TIME OFF | 21,280.92 | | | 21,280.92 | 27,067.46 |
| 002.5150.5000103 | MAN NUR SPVR S&W-RN SUP-OVERTIME | 0.00 | | | 0.00 | 607.68 |
| 002.5150.5000104 | MAN NUR SPVR S&W-RN SUP-PREMIUM/OTHER | 6,178.16 | | | 6,178.16 | 11,742.47 |
| 002.5150.5000109 | MAN NUR SPVR EDUCATION RN SPRV | 60.50 | | | 60.50 | 0.00 |
| 002.5150.5000201 | MAN NUR SPVR S&W-RN-CHARGE PRODUCTIVE | 75,253.12 | | | 75,253.12 | 28,480.69 |
| 002.5150.5000203 | MAN NUR SPVR S&W-RN-CHARGE-OVERTIME | 1,745.20 | | | 1,745.20 | 432.72 |
| 002.5150.5000204 | MAN NUR SPVR S&W-RN CHG PREMIUM/OTHER | 5,636.02 | | | 5,636.02 | 12,839.01 |
| 002.5150.5000401 | MAN NUR SPVR S&W-LPN PRODUCTIVE | 1,927.80 | | | 1,927.80 | 0.00 |
| 002.5150.5000404 | MAN NUR SPVR S&W-LPN PREMIUM/OTHER | 90.63 | | | 90.63 | 0.00 |
| 002.5150.5010100 | MAN NUR SPVR S&W-RETRO ADJUSTMENT | 0.00 | | | 0.00 | 90.88 |
| 002.5150.5021700 | MAN NUR SPVR EMP BEN-STD | 0.00 | | | 0.00 | 869.18 |
| 002.5150.5104500 | MAN NUR SPVR FREIGHT | 266.69 | | | 266.69 | 167.59 |
| 002.5150.5106300 | MAN NUR SPVR SUPPLIES-PATIENT MEDICAL | (1,251.04) | | | (1,251.04) | 10.07 |
| 002.5150.5106700 | MAN NUR SPVR OFFICE SUPPLIES | 560.40 | | | 560.40 | 3,974.03 |
| 002.5180.3010100 | AON 3A SP | (125,382.00) | | | (125,382.00) | (321,532.00) |
| 002.5180.3010200 | AON 3A | (50,743.00) | | | (50,743.00) | (30,414.00) |
| 002.5180.3010300 | AON 3A MD | (29,477.00) | | | (29,477.00) | (2,309,575.00) |
| 002.5180.3010400 | AON 4 WOOSTER SNF-CO | (3,367.00) | | | (3,367.00) | (822.00) |
| 002.5180.3010500 | AON 3A-HMO | (19,349.00) | | | (19,349.00) | 0.00 |
| 002.5180.3010700 | AON REHAB-HOSPICE | (8,692.00) | | | (8,692.00) | 0.00 |
| 002.5180.3030100 | AON REH-SP | (55,529.00) | | | (55,529.00) | (33,197.00) |
| 002.5180.3030200 | AON REHAB-MC | (1,616,317.00) | | | (1,616,317.00) | (1,071,881.00) |
| 002.5180.3030300 | AON REHAB-MD | (49,972.00) | | | (49,972.00) | (34,113.00) |
| 002.5180.3030400 | AON REHAB-CO | (68,158.00) | | | (68,158.00) | (112,142.00) |
| 002.5180.3030500 | AON REHAB-HMO | (249,411.00) | | | (249,411.00) | (168,186.00) |
| 002.5180.3030700 | AON REHAB HOSPICE-REHAB | (5,076.00) | | | (5,076.00) | 0.00 |
| 002.5180.4100078 | AON REHAB REBATE-- | (1,369.56) | | | (1,369.56) | (2,425.42) |
| 002.5180.5000001 | MAN REHAB S&W-PRODUCTIVE | 12,493.31 | | (242.11) | 12,251.20 | 0.00 |
| 002.5180.5000002 | MAN REHAB S&W-PAID TIME OFF | 1,240.22 | | | 1,240.22 | 0.00 |
| 002.5180.5000003 | MAN REHAB S&W-OVERTIME | 196.84 | | (12.92) | 183.92 | 0.00 |
| 002.5180.5000004 | MAN REHAB S&W-PREMIUM/OTHER | 322.29 | | (257.72) | 64.57 | 0.00 |
| 002.5180.5000101 | MAN REHAB RN-SUPERVISORY-PRODUCTIVE | 65,429.28 | | | 65,429.28 | 64,847.92 |
| 002.5180.5000102 | MAN REHAB S&W-RN SUP-PAID TIME OFF | 7,406.18 | | | 7,406.18 | 9,357.60 |
| 002.5180.5000104 | MAN REHAB S&W-RN SUP-PREMIUM/OTHER | 1,100.00 | | | 1,100.00 | 1,823.25 |
| 002.5180.5000109 | MAN REHAB EDUCATION RN SPRV | 84.00 | | | 84.00 | 294.00 |
| 002.5180.5000110 | MAN 4 WOOSTER SALES REFERRAL BONUS | 200.00 | | | 200.00 | 0.00 |
| 002.5180.5000201 | MAN REHAB S&W-RN-CHARGE PRODUCTIVE | 380,333.99 | | | 380,333.99 | 522,472.47 |
| 002.5180.5000202 | MAN REHAB S&W-RN CHG-PAID TIME OFF | 65,602.23 | | | 65,602.23 | 70,916.30 |

| Account | Description | ADJ 9/30/2016 | JE Ref # | RJE | FINAL 9/30/2016 | 1st PP-FINAL 9/30/2015 |
|------------------|---|------------------|----------|-----|--------------------|---------------------------|
| 002.5180.5000203 | AON REHAB S&W-RN-CHARGE-OVERTIME | 15,711.10 | | | 15,711.10 | 21,615.18 |
| 002.5180.5000204 | MAN REHAB S&W-RN CHG PREMIUM/OTHER | 27,805.36 | | | 27,805.36 | 37,609.91 |
| 002.5180.5000209 | MAN REHAB EDUCATION RN | 5,401.97 | | | 5,401.97 | 14,536.38 |
| 002.5180.5000401 | MAN REHAB S&W-LPN PRODUCTIVE | 104,922.95 | | | 104,922.95 | 92,893.33 |
| 002.5180.5000402 | MAN REHAB S&W-LPN PAID TIME OFF | 11,153.60 | | | 11,153.60 | 5,243.60 |
| 002.5180.5000403 | AON REHAB S&W-LPN OVERTIME | 2,855.45 | | | 2,855.45 | 1,270.20 |
| 002.5180.5000404 | MAN REHAB S&W-LPN PREMIUM/OTHER | 5,866.82 | | | 5,866.82 | 2,976.95 |
| 002.5180.5000409 | MAN REHAB EDUCATION LPNS | 11,921.31 | | | 11,921.31 | 1,857.23 |
| 002.5180.5001401 | MAN REHAB S&W-CNA 1 PRODUCTIVE | 243,813.36 | | | 243,813.36 | 299,032.17 |
| 002.5180.5001402 | AON REHAB S&W-CNA 1 PAID TIME OFF | 28,148.94 | | | 28,148.94 | 25,560.74 |
| 002.5180.5001403 | MAN REHAB S&W-CNA 1 OVERTIME | 17,401.01 | | | 17,401.01 | 9,889.98 |
| 002.5180.5001404 | MAN REHAB S&W-CNA 1 PREMIUM/OTHER | 17,143.43 | | | 17,143.43 | 19,085.06 |
| 002.5180.5001409 | MAN REHAB EDUCATION CNAS | 4,621.88 | | | 4,621.88 | 521.73 |
| 002.5180.5010100 | MAN REHAB S&W-RETRO ADJUSTMENT | 598.28 | | | 598.28 | 0.00 |
| 002.5180.5021700 | MAN REHAB EMP BEN-STD | 7,721.93 | | | 7,721.93 | 8,262.15 |
| 002.5180.5100000 | MAN - REHAB GENERAL SUPPLIES | 3,677.15 | | | 3,677.15 | 5,216.05 |
| 002.5180.5101600 | AON REHAB SUPPLIES-CLEANING | 486.57 | | | 486.57 | 955.94 |
| 002.5180.5106300 | AON REHAB SUPPLIES-PATIENT MEDICAL | 62,297.81 | | | 62,297.81 | 77,713.21 |
| 002.5180.5106700 | MAN REHAB OFFICE SUPPLIES | 365.91 | | | 365.91 | 1,590.27 |
| 002.5180.5109900 | AON REHAB SUPPLIES-PAT CHARGEABLE | 1,917.31 | | | 1,917.31 | 328.35 |
| 002.5180.5110000 | MAN REHAB SUPPLIES-MEDICAL | 0.00 | | | 0.00 | 3,113.38 |
| 002.5180.5110900 | MAN REHAB SUP-INV-OVER/SHORT | 0.00 | | | 0.00 | 5.41 |
| 002.5180.5111200 | MAN 4 WOOSTER SUPPLIES-OXYGEN | 591.29 | | | 591.29 | 2,230.36 |
| 002.5180.5500000 | MAN REHAB REPAIRS & MAINTENANCE | 757.96 | | | 757.96 | 172.89 |
| 002.5180.5500100 | AON REHAB R&M-CONTRACTS | 3,100.02 | | | 3,100.02 | 1,673.82 |
| 002.5180.5601803 | MAN REHAB CONSOLIDATED BILLING SNG | 5,828.43 | | | 5,828.43 | 8,849.19 |
| 002.5180.5601860 | AON REHAB PS-AMBULANCE SERVICES | (600.00) | | | (600.00) | 1,800.00 |
| 002.5180.5606000 | MAN REHAB PS-EQUIPMENT RENTAL | 5,721.47 | | | 5,721.47 | 3,417.98 |
| 002.5180.5610000 | MAN 4 WOOSTER POST/FEDEX/UPS | 6.96 | | | 6.96 | 6.96 |
| 002.5180.5650000 | MAN REHAB MINOR EQUIP | 2,957.75 | | | 2,957.75 | 5,231.86 |
| 002.5180.6050100 | MAN REHAB NOURISHMENT/REFRESHMENTS | 8,404.08 | | | 8,404.08 | 10,868.58 |
| 002.5180.6060190 | AON REHAB PHARMACY FACILITY RESPONS | 2,067.13 | | | 2,067.13 | 569.52 |
| 002.5180.6060200 | MAN REHAB NON-RX DRUGS | 0.00 | | | 0.00 | 2,448.22 |
| 002.5180.8000001 | MAN REHAB INC/EXP REC-FR DONATN I/C | 0.00 | | | 0.00 | (3,538.60) |
| 002.5450.3010200 | AON MEDICAL SERVICE SNF-MC | 0.00 | | | 0.00 | (40.25) |
| 002.5450.3010300 | AON MEDICAL SERVICE SNF-MD | (40.25) | | | (40.25) | (346.50) |
| 002.5450.3010400 | AON MEDICAL SERVICE SNF-CO | (80.50) | | | (80.50) | (354.50) |
| 002.5450.3010600 | AON MEDICAL SERVICE MEDICARE PART B- SNF | (402.50) | | | (402.50) | (1,148.25) |
| 002.5450.3030200 | AON MEDICAL SERVICE REH-MC | (80.50) | | | (80.50) | (537.15) |
| 002.5450.3030400 | AON MEDICAL SERVICE REH-CO | 0.00 | | | 0.00 | (137.00) |
| 002.5450.3030500 | AON MEDICAL SERVICE REH-HMO | (40.25) | | | (40.25) | (80.50) |
| 002.5450.5106300 | AON MEDICAL SERVICE SUPPLIES-PATIENT MEDICAL | 18.15 | | | 18.15 | 155.57 |
| 002.5450.5106700 | AON MEDICAL SERVICE OFFICE SUPPLIES | 0.00 | | | 0.00 | 152.26 |
| 002.5450.5300000 | AON MEDICAL SERVICE LICENSES | 731.00 | | | 731.00 | 0.00 |
| 002.5450.5700000 | AON MEDICAL SERVICE PROFESSIONAL FEES | 24,035.55 | | | 24,035.55 | 0.00 |
| 002.5450.5700001 | AON MEDICAL SERVICE PROFESSIONAL FEES INTERCO | 45,792.00 | | | 45,792.00 | 44,977.92 |
| 002.5450.5850000 | AON MEDICAL SERVICE MINOR EQUIP | 0.00 | | | 0.00 | 246.54 |
| 002.5491.4300010 | AON ALSA-LOCKWD LDG ASTLVG-LEVEL OF CARE REV | (9,397.50) | | | (9,397.50) | (4,567.00) |
| 002.5491.5000001 | AON ALSA-LOCKWD LDG S&W-PRODUCTIVE | 28,495.48 | | | 28,495.48 | 1,033.81 |
| 002.5491.5000002 | AON ALSA-LOCKWD LDG S&W-PAID TIME OFF | 3,038.94 | | | 3,038.94 | 0.00 |
| 002.5491.5000003 | AON ALSA-LOCKWD LDG S&W-OVERTIME | 29.99 | | | 29.99 | 0.00 |
| 002.5491.5000004 | AON ALSA-LOCKWD LDG S&W-PREMIUM/OTHER | 160.13 | | | 160.13 | 25.12 |
| 002.5491.5000019 | AON ALSA-LOCKWD LDG EDUCATION | 190.12 | | | 190.12 | 0.00 |
| 002.5491.5000101 | AON ALSA-LOCKWD LDG RN-SUPERVISORY-PRODUCTIVE | 49,258.42 | | | 49,258.42 | 75,822.70 |
| 002.5491.5000102 | AON ALSA-LOCKWD LDG S&W-RN SUP-PAID TIME OFF | 8,499.39 | | | 8,499.39 | 8,479.84 |
| 002.5491.5000104 | AON ALSA-LOCKWD LDG S&W-RN SUP-PREMIUM/OTHER | 3,086.00 | | | 3,086.00 | 8,614.00 |
| 002.5491.5000105 | AON ALSA-LOCKWD LDG PERFORMANCE BONUS | 0.00 | | | 0.00 | 1,500.00 |
| 002.5491.5000201 | AON ALSA-LOCKWD LDG S&W-RN-CHARGE PRODUCTIVE | 54,903.42 | | | 54,903.42 | 28,096.45 |
| 002.5491.5000202 | AON ALSA-LOCKWD LDG S&W-RN CHG-PAID TIME OFF | 5,931.91 | | | 5,931.91 | 1,860.00 |
| 002.5491.5000204 | AON ALSA-LOCKWD LDG S&W-RN CHG PREMIUM/OTHER | 5,773.97 | | | 5,773.97 | 1,100.64 |
| 002.5491.5000401 | AON ALSA-LOCKWD LDG S&W-LPN PRODUCTIVE | 104,322.66 | | | 104,322.66 | 80,175.22 |
| 002.5491.5000402 | AON ALSA-LOCKWD LDG S&W-LPN PAID TIME OFF | 8,683.34 | | | 8,683.34 | 13,821.41 |
| 002.5491.5000403 | AON ALSA-LOCKWD LDG S&W-LPN OVERTIME | 4,559.38 | | | 4,559.38 | 5,375.53 |
| 002.5491.5000404 | AON ALSA-LOCKWD LDG S&W-LPN PREMIUM/OTHER | 5,275.78 | | | 5,275.78 | 3,310.06 |
| 002.5491.5000409 | MAN ALSA-LOCKWD LDG EDUCATION LPNS | 3,487.82 | | | 3,487.82 | 0.00 |
| 002.5491.5001402 | AON ALSA-LOCKWD LDG S&W-CNA 1 PAID TIME OFF | 0.00 | | | 0.00 | 68.63 |
| 002.5491.5001404 | AON ALSA-LOCKWD LDG S&W-CNA 1 PREMIUM/OTHER | 388.50 | | | 388.50 | 55.50 |
| 002.5491.5001701 | MAN ALSA-LOCKWD LDG RESIDENT CARE ASST PRODUC | 470,947.82 | | | 470,947.82 | 487,986.41 |
| 002.5491.5001702 | MAN ALSA-LOCKWD LDG RESIDENT CARE ASST NON PR | 48,788.64 | | | 48,788.64 | 40,314.94 |
| 002.5491.5001703 | MAN ALSA-LOCKWD LDG RESIDENT CARE ASST OT | 12,600.77 | | | 12,600.77 | 7,318.52 |
| 002.5491.5001704 | MAN ALSA-LOCKWD LDG RESIDENT CARE ASST PREM | 38,625.98 | | | 38,625.98 | 37,467.64 |
| 002.5491.5001705 | MAN ALSA-LOCKWD LDG RESIDENT CARE ASST EDUC | 980.78 | | | 980.78 | 723.99 |
| 002.5491.5010100 | MAN ALSA-LOCKWD LDG S&W-RETRO ADJUSTMENT | 6.00 | | | 6.00 | 75.85 |
| 002.5491.5018000 | AON ALSA-LOCKWD LDG S&W-SALARY DOLLARS TRANSF | (14,010.00) | | | (14,010.00) | 0.00 |
| 002.5491.5020101 | AON ALSA-LOCKWD LDG INTRA-ENTITY FRINGE ALLOC | 313,039.56 | | | 313,039.56 | 240,967.90 |
| 002.5491.5021700 | AON ALSA-LOCKWD LDG EMP BEN-STD | 0.00 | | | 0.00 | 4,065.14 |
| 002.5491.5100000 | MAN ALSA-LOCKWD LDG GENERAL - SUPPLIES | 2.80 | | | 2.80 | 340.20 |
| 002.5491.5106300 | AON ALSA-LOCKWD LDG SUPPLIES-PATIENT MEDICAL | 3,209.01 | | | 3,209.01 | 1,693.65 |
| 002.5491.5106700 | AON ALSA-LOCKWD LDG OFFICE SUPPLIES | 146.88 | | | 146.88 | 0.71 |
| 002.5491.5109900 | AON ALSA-LOCKWD LDG SUPPLIES-PAT CHARGEABLE | 0.00 | | | 0.00 | 25.61 |
| 002.5491.5110000 | AON ALSA-LOCKWD LDG SUPPLIES-MEDICAL | 0.00 | | | 0.00 | 19.98 |
| 002.5491.5850000 | AON ALSA-LOCKWD LDG MINOR EQUIP | 828.74 | | | 828.74 | 465.27 |
| 002.5491.6000350 | AON ALSA-LOCKWD LDG BUSINESS EXPENSE REIMBURS | 174.42 | | | 174.42 | 26.53 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------------|---|--------------|----------|-----|--------------|--------------|
| | | 9/30/2016 | | | 9/30/2016 | 9/30/2015 |
| 002.5491.6000400 | MAN ALSA-LOCKWD LDG EDUCATION/SEMINAR | 1,150.00 | | | 1,150.00 | 110.00 |
| 002.5491.7001550 | MAN ALSA-LOCKWD LDG TRAVEL-MILEAGE | 91.20 | | | 91.20 | 555.46 |
| 002.5600.3010200 | AON RADIOLOGY SNF-MC | (340.00) | | | (340.00) | (680.00) |
| 002.5600.3010400 | AON RADIOLOGY SNF-CO | 0.00 | | | 0.00 | (204.00) |
| 002.5600.3010600 | AON RADIOLOGY MEDICARE PART B- SNF | 0.00 | | | 0.00 | (272.00) |
| 002.5600.3030200 | AON RADIOLOGY REH-MC | (4,984.00) | | | (4,984.00) | (3,400.00) |
| 002.5600.3030400 | AON RADIOLOGY REH-CO | (68.00) | | | (68.00) | (204.00) |
| 002.5600.5601803 | AON RADIOLOGY CONSOLIDATED BILLING SNG | 26,793.31 | | | 26,793.31 | 24,217.75 |
| 002.5640.3010100 | AON PHARMACY. SNF-SP | 0.00 | | | 0.00 | (383.40) |
| 002.5640.3010200 | AON PHARMACY. SNF-MC | (33,563.23) | | | (33,563.23) | (26,775.27) |
| 002.5640.3010300 | AON PHARMACY. SNF-MD | (644.00) | | | (644.00) | (1,190.68) |
| 002.5640.3010400 | AON PHARMACY. SNF-CO | (536.70) | | | (536.70) | (1,387.50) |
| 002.5640.3010600 | AON PHARMACY. MEDICARE PART B- SNF | (12,315.60) | | | (12,315.60) | (9,872.86) |
| 002.5640.3030200 | AON PHARMACY. REH-MC | (196,935.86) | | | (196,935.86) | (148,400.28) |
| 002.5640.3030300 | AON PHARMACY. REH-MD | 0.00 | | | 0.00 | (53.70) |
| 002.5640.3030500 | AON PHARMACY. REH-HMO | 0.00 | | | 0.00 | (70.90) |
| 002.5640.3030600 | AON PHARMACY. MEDICARE B - SNF REHAB | (80.50) | | | (80.50) | (437.52) |
| 002.5640.5110600 | AON PHARMACY. SUPPLIES-PHARMACEUTICALS | 664.71 | | | 664.71 | 1,015.18 |
| 002.5640.5110700 | AON PHARMACY. SUPPLIES-MEDICAID RX | 4,437.47 | | | 4,437.47 | 5,265.94 |
| 002.5640.5600000 | MAN PHARMACY. PURCHASED SERVICES | 2,575.00 | | | 2,575.00 | 2,422.80 |
| 002.5640.5604509 | AON PHARMACY. CONSULTING PHARMACY | 9,917.30 | | | 9,917.30 | 9,539.01 |
| 002.5640.6060100 | AON PHARMACY. PRESCRIPTIONS DRUGS | 217,875.91 | | | 217,875.91 | 153,514.23 |
| 002.5640.6060160 | AON PHARMACY. PHARMACY MANAGED CARE | 59,921.11 | | | 59,921.11 | 44,782.44 |
| 002.5640.6060190 | AON PHARMACY. PHARMACY FACILITY RESPONS | 26,983.44 | | | 26,983.44 | 26,033.68 |
| 002.5650.3010100 | AON LABORATORY SNF-SP | 0.00 | | | 0.00 | 406.83 |
| 002.5650.3010200 | AON LABORATORY SNF-MC | 0.00 | | | 0.00 | (109.20) |
| 002.5650.3010300 | AON LABORATORY SNF-MD | 0.00 | | | 0.00 | (132.00) |
| 002.5650.3010400 | AON LABORATORY SNF-CO | 0.00 | | | 0.00 | (40.70) |
| 002.5650.3010600 | AON LABORATORY MEDICARE PART B- SNF | (99.00) | | | (99.00) | (231.00) |
| 002.5650.3010700 | AON LABORATORY SNF-HOSPICE | (109.20) | | | (109.20) | 0.00 |
| 002.5650.3030200 | AON LABORATORY REH-MC | (769.60) | | | (769.60) | (924.70) |
| 002.5650.3030500 | AON LABORATORY REH-HMO | (33.00) | | | (33.00) | 0.00 |
| 002.5650.5601850 | AON LABORATORY PS-LABORATORY SERVICES | 21,801.30 | | | 21,801.30 | 13,848.99 |
| 002.5700.6000400 | MAN AUDIOLOGY EDUCATION/SEMINAR | 0.00 | | | 0.00 | 258.00 |
| 002.5710.3010100 | AON SPEECH THER SNF-SP | (71.60) | | | (71.60) | (4,488.28) |
| 002.5710.3010200 | AON SPEECH THER SNF-MC | (12,763.80) | | | (12,763.80) | (16,280.08) |
| 002.5710.3010300 | AON SPEECH THER SNF-MD | (5,902.77) | | | (5,902.77) | (23,040.52) |
| 002.5710.3010400 | AON SPEECH THER SNF-CO | (7,022.02) | | | (7,022.02) | (5,614.68) |
| 002.5710.3010500 | AON SPEECH THER SNF-HMO | (908.16) | | | (908.16) | (384.20) |
| 002.5710.3010600 | AON SPEECH THER MEDICARE PART B- SNF | (50,872.25) | | | (50,872.25) | (42,297.12) |
| 002.5710.3030100 | AON SPEECH THER REH-SP | (406.92) | | | (406.92) | (66.00) |
| 002.5710.3030200 | AON SPEECH THER REH-MC | (84,654.73) | | | (84,654.73) | (55,372.56) |
| 002.5710.3030300 | AON SPEECH THER REH-MD | (550.14) | | | (550.14) | (401.30) |
| 002.5710.3030400 | AON SPEECH THER REH-CO | (3,486.72) | | | (3,486.72) | (1,255.40) |
| 002.5710.3030500 | AON SPEECH THER REH-HMO | (14,719.15) | | | (14,719.15) | (8,048.56) |
| 002.5710.3030600 | AON SPEECH THER MEDICARE B - SNF REHAB | (1,722.18) | | | (1,722.18) | (685.96) |
| 002.5710.3100100 | AON SPEECH THER OP-SP | (330.02) | | | (330.02) | 0.00 |
| 002.5710.3100400 | AON SPEECH THER OP-CO | (137.60) | | | (137.60) | (1,318.10) |
| 002.5710.3100500 | AON SPEECH THER OP-HMO | (154.23) | | | (154.23) | 0.00 |
| 002.5710.3100600 | AON SPEECH THER MEDICARE B- OUTPATIENT | (1,541.61) | | | (1,541.61) | (2,935.19) |
| 002.5710.5700000 | AON SPEECH THER PROFESSIONAL FEES | 104,553.86 | | | 104,553.86 | 100,836.17 |
| 002.5750.3010100 | AON PHYSICAL THER SNF-SP | (1,061.16) | | | (1,061.16) | (2,270.78) |
| 002.5750.3010200 | AON PHYSICAL THER SNF-MC | (41,378.30) | | | (41,378.30) | (54,139.38) |
| 002.5750.3010300 | AON PHYSICAL THER SNF-MD | (20,684.76) | | | (20,684.76) | (53,174.83) |
| 002.5750.3010400 | AON PHYSICAL THER SNF-CO | (32,461.65) | | | (32,461.65) | (17,786.20) |
| 002.5750.3010500 | AON PHYSICAL THER SNF-HMO | (7,878.72) | | | (7,878.72) | (5,076.63) |
| 002.5750.3010600 | AON PHYSICAL THER MEDICARE PART B- SNF | (82,828.15) | | | (82,828.15) | (100,269.33) |
| 002.5750.3030100 | AON PHYSICAL THER REH-SP | 0.00 | | | 0.00 | (584.14) |
| 002.5750.3030200 | AON PHYSICAL THER REH-MC | (489,906.93) | | | (489,906.93) | (372,787.10) |
| 002.5750.3030300 | AON PHYSICAL THER REH-MD | (2,708.16) | | | (2,708.16) | (424.80) |
| 002.5750.3030400 | AON PHYSICAL THER REH-CO | (23,871.04) | | | (23,871.04) | (27,044.70) |
| 002.5750.3030500 | AON PHYSICAL THER REH-HMO | (77,800.30) | | | (77,800.30) | (69,547.12) |
| 002.5750.3030600 | AON PHYSICAL THER MEDICARE B - SNF REHAB | (10,518.13) | | | (10,518.13) | (2,961.06) |
| 002.5750.3100100 | AON PHYSICAL THER OP-SP | (4,885.40) | | | (4,885.40) | (9,161.30) |
| 002.5750.3100400 | AON PHYSICAL THER OP-CO | (7,176.23) | | | (7,176.23) | (12,044.14) |
| 002.5750.3100500 | AON PHYSICAL THER OP-HMO | (16,789.45) | | | (16,789.45) | (13,626.26) |
| 002.5750.3100600 | AON PHYSICAL THER MEDICARE B- OUTPATIENT | (46,140.07) | | | (46,140.07) | (47,111.89) |
| 002.5750.5100000 | MAN PHYSICAL THER GENERAL - SUPPLIES | 2,129.29 | | | 2,129.29 | 662.15 |
| 002.5750.5101600 | AON PHYSICAL THER SUPPLIES-CLEANING | 63.74 | | | 63.74 | 55.36 |
| 002.5750.5106300 | AON PHYSICAL THER SUPPLIES-PATIENT MEDICAL | 7,214.31 | | | 7,214.31 | 1,820.22 |
| 002.5750.5106700 | AON PHYSICAL THER OFFICE SUPPLIES | 516.72 | | | 516.72 | 546.09 |
| 002.5750.5109900 | AON PHYSICAL THER SUPPLIES-PAT CHARGEABLE | 6.94 | | | 6.94 | 4.86 |
| 002.5750.5110000 | AON PHYSICAL THER SUPPLIES-MEDICAL | 0.00 | | | 0.00 | 1,647.13 |
| 002.5750.5600000 | AON PHYSICAL THER PURCHASED SERVICES | 11,925.46 | | | 11,925.46 | 10,535.26 |
| 002.5750.5700000 | AON PHYSICAL THER PROFESSIONAL FEES | 284,414.35 | | | 284,414.35 | 244,469.86 |
| 002.5750.5850000 | AON PHYSICAL THER MINOR EQUIP | 1,626.86 | | | 1,626.86 | 12,907.24 |
| 002.5750.6050300 | AON PHYSICAL THER INTERNAL CATERING-NONREIM | 0.00 | | | 0.00 | 74.10 |
| 002.5750.6050400 | AON PHYSICAL THER INTERNAL CATERING-REMIBUR | 35.00 | | | 35.00 | 0.00 |
| 002.5765.4000200 | MAN MASSAGE THERAPY MASSAGE THERAPY | (690.00) | | | (690.00) | 0.00 |
| 002.5765.5600000 | MAN MASSAGE THERAPY PURCHASED SERVICES | 600.00 | | | 600.00 | 0.00 |
| 002.5780.3010100 | AON OCCUP THER SNF-SP | (584.10) | | | (584.10) | 0.00 |
| 002.5780.3010200 | AON OCCUP THER SNF-MC | (30,773.16) | | | (30,773.16) | (37,908.65) |
| 002.5780.3010300 | AON OCCUP THER SNF-MD | (9,270.96) | | | (9,270.96) | (9,370.30) |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------------|---|--------------|----------|--------------|--------------|--------------|
| | | 9/30/2016 | | | 9/30/2016 | 9/30/2015 |
| 002.5780.3010400 | AON OCCUP THER SNF-CO | (6,380.49) | | | (6,380.49) | (4,894.81) |
| 002.5780.3010500 | AON OCCUP THER SNF-HMO | (6,332.20) | | | (6,332.20) | (2,479.73) |
| 002.5780.3010600 | AON OCCUP THER MEDICARE PART B- SNF | (53,529.35) | | | (53,529.35) | (42,286.45) |
| 002.5780.3030100 | AON OCCUP THER REH-SP | 0.00 | | | 0.00 | (159.30) |
| 002.5780.3030200 | AON OCCUP THER REH-MC | (448,360.92) | | | (448,360.92) | (336,069.80) |
| 002.5780.3030300 | AON OCCUP THER REH-MD | (2,336.48) | | | (2,336.48) | (399.30) |
| 002.5780.3030400 | AON OCCUP THER REH-CO | (17,119.32) | | | (17,119.32) | (24,390.80) |
| 002.5780.3030500 | AON OCCUP THER REH-HMO | (66,099.10) | | | (66,099.10) | (59,859.40) |
| 002.5780.3030600 | AON OCCUP THER MEDICARE B - SNF REHAB | (9,064.32) | | | (9,064.32) | (2,617.68) |
| 002.5780.3030700 | AON OCCUP THER HOSPICE-REHAB | (156.10) | | | (156.10) | 0.00 |
| 002.5780.3100100 | AON OCCUP THER OP-SP | 0.00 | | | 0.00 | (371.72) |
| 002.5780.3100400 | AON OCCUP THER OP-CO | (1,952.44) | | | (1,952.44) | (2,897.50) |
| 002.5780.3100500 | MAN OCCUP THER OP-HMO | (3,123.36) | | | (3,123.36) | (440.40) |
| 002.5780.3100600 | AON OCCUP THER MEDICARE B- OUTPATIENT | (5,702.20) | | | (5,702.20) | (14,317.23) |
| 002.5780.5106300 | AON OCCUP THER SUPPLIES-PATIENT MEDICAL | 0.00 | | 215,039.69 | 215,039.69 | 194,155.91 |
| 002.5780.5106700 | AON OCCUP THER OFFICE SUPPLIES | 0.00 | | | 0.00 | 20.00 |
| 002.5780.5700000 | AON OCCUP THER PROFESSIONAL FEES | 219,075.47 | | (215,039.69) | 4,035.78 | 7,232.56 |
| 002.5802.5100000 | MAN ACS-DENTAL GENERAL - SUPPLIES | 599.77 | | | 599.77 | 29.82 |
| 002.5802.5101600 | AON ACS-DENTAL SUPPLIES-CLEANING | 12.31 | | | 12.31 | 0.00 |
| 002.5802.5106300 | AON ACS-DENTAL SUPPLIES-PATIENT MEDICAL | 2,221.75 | | | 2,221.75 | 913.21 |
| 002.5802.5106700 | AON ACS-DENTAL OFFICE SUPPLIES | 0.00 | | | 0.00 | 127.19 |
| 002.5802.5500000 | AON ACS-DENTAL REPAIRS & MAINTENANCE | 65.97 | | | 65.97 | 200.00 |
| 002.5802.5700400 | AON ACS-DENTAL PRO FEES-DENTAL | 24,730.00 | | | 24,730.00 | 24,600.00 |
| 002.5802.5850000 | AON ACS-DENTAL MINOR EQUIP | 495.00 | | | 495.00 | 0.00 |
| 002.5850.3010100 | AON CENTRAL SUPPLY SNF-SP | 0.00 | | | 0.00 | (19.20) |
| 002.5850.3010200 | AON CENTRAL SUPPLY SNF-MC | (60.00) | | | (60.00) | (96.70) |
| 002.5850.3010300 | AON CENTRAL SUPPLY SNF-MD | (52.70) | | | (52.70) | (73.50) |
| 002.5850.3010400 | AON CENTRAL SUPPLY SNF-CO | (47.00) | | | (47.00) | (79.30) |
| 002.5850.3010500 | AON CENTRAL SUPPLY SNF-HMO | 0.00 | | | 0.00 | (39.90) |
| 002.5850.3010600 | AON CENTRAL SUPPLY MEDICARE PART B- SNF | (1,373.60) | | | (1,373.60) | (945.40) |
| 002.5850.3030100 | AON CENTRAL SUPPLY REH-SP | (38.70) | | | (38.70) | 0.00 |
| 002.5850.3030200 | AON CENTRAL SUPPLY REH-MC | (1,470.50) | | | (1,470.50) | (623.80) |
| 002.5850.3030400 | AON CENTRAL SUPPLY REH-CO | (38.70) | | | (38.70) | (72.40) |
| 002.5850.3030500 | AON CENTRAL SUPPLY REH-HMO | (339.50) | | | (339.50) | (32.60) |
| 002.5850.3030600 | AON CENTRAL SUPPLY MEDICARE B - SNF REHAB | 0.00 | | | 0.00 | (278.70) |
| 002.5850.5100000 | MAN CENTRAL SUPPLY GENERAL - SUPPLIES | 50.49 | | | 50.49 | 121.98 |
| 002.5850.5101600 | AON CENTRAL SUPPLY SUPPLIES-CLEANING | 214.78 | | | 214.78 | 413.85 |
| 002.5850.5106300 | AON CENTRAL SUPPLY SUPPLIES-PATIENT MEDICAL | 3,363.26 | | | 3,363.26 | 6,742.95 |
| 002.5850.5106700 | AON CENTRAL SUPPLY OFFICE SUPPLIES | 211.60 | | | 211.60 | 238.34 |
| 002.5850.5109900 | AON CENTRAL SUPPLY SUPPLIES-PAT CHARGEABLE | 620.29 | | | 620.29 | 322.19 |
| 002.5850.5110000 | AON CENTRAL SUPPLY SUPPLIES-MEDICAL | 0.00 | | | 0.00 | 173.65 |
| 002.5850.5110900 | AON CENTRAL SUPPLY SUP-INV-OVER/SHORT | (19,517.72) | | | (19,517.72) | 48.23 |
| 002.5850.5111200 | AON CENTRAL SUPPLY SUPPLIES-OXYGEN | 13,632.84 | | | 13,632.84 | 12,719.17 |
| 002.5900.5000001 | AON HOSP INFO MGT S&W-PRODUCTIVE | 36,544.49 | | | 36,544.49 | 34,390.01 |
| 002.5900.5000002 | AON HOSP INFO MGT S&W-PAID TIME OFF | 4,863.25 | | | 4,863.25 | 5,568.29 |
| 002.5900.5106300 | AON HOSP INFO MGT SUPPLIES-PATIENT MEDICAL | 1.96 | | | 1.96 | 0.00 |
| 002.5900.5106700 | AON HOSP INFO MGT OFFICE SUPPLIES | 1,664.54 | | | 1,664.54 | 2,660.16 |
| 002.5900.5500100 | AON HOSP INFO MGT R&M-CONTRACTS | 860.20 | | | 860.20 | 5,498.79 |
| 002.5900.5600000 | AON HOSP INFO MGT PURCHASED SERVICES | 1,067.46 | | | 1,067.46 | 3,350.57 |
| 002.5900.5600106 | AON HOSP INFO MGT ARCHIVING FEES | 4,874.27 | | | 4,874.27 | 5,417.76 |
| 002.5900.5610000 | MAN HOSP INFO MGT POST/FEDEX/UPS | 0.00 | | | 0.00 | 27.02 |
| 002.5900.5850000 | AON HOSP INFO MGT MINOR EQUIP | 23.95 | | | 23.95 | 0.00 |
| 002.5900.6000350 | AON HOSP INFO MGT BUSINESS EXPENSE REIMBURS | 0.00 | | | 0.00 | 46.00 |
| 002.5900.8000000 | AON HOSP INFO MGT INCOME/EXPENSE RECOVERY | (1,125.80) | | | (1,125.80) | (982.35) |
| 002.6000.5000001 | AON SOCIAL SERVICES S&W-PRODUCTIVE | 106,070.68 | | | 106,070.68 | 99,249.93 |
| 002.6000.5000002 | AON SOCIAL SERVICES S&W-PAID TIME OFF | 15,268.05 | | | 15,268.05 | 11,451.62 |
| 002.6000.5000004 | AON SOCIAL SERVICES S&W-PREMIUM/OTHER | 504.00 | | | 504.00 | 339.50 |
| 002.6000.5000110 | MAN SOCIAL SERVICES SALES REFERRAL BONUS | 35.00 | | | 35.00 | 0.00 |
| 002.6000.5100000 | MAN SOCIAL SERVICES GENERAL - SUPPLIES | 8.00 | | | 8.00 | 37.00 |
| 002.6000.5106300 | AON SOCIAL SERVICES SUPPLIES-PATIENT MEDICAL | 0.00 | | | 0.00 | 25.00 |
| 002.6000.5106700 | AON SOCIAL SERVICES OFFICE SUPPLIES | 349.75 | | | 349.75 | 224.56 |
| 002.6000.5600000 | AON SOCIAL SERVICES PURCHASED SERVICES | 49.87 | | | 49.87 | 0.00 |
| 002.6000.5600106 | AON SOCIAL SERVICES ARCHIVING FEES | 66.82 | | | 66.82 | 0.00 |
| 002.6000.6000400 | MAN SOCIAL SERVICES EDUCATION/SEMINAR | 510.00 | | | 510.00 | 830.43 |
| 002.6000.6050300 | AON SOCIAL SERVICES INTERNAL CATERING-NONREIM | 20.00 | | | 20.00 | 1,225.60 |
| 002.6150.5000001 | AON SPIRITUAL SVCS S&W-PRODUCTIVE | 249.96 | | | 249.96 | 8,853.39 |
| 002.6150.6050300 | AON SPIRITUAL SVCS INTERNAL CATERING-NONREIM | 156.25 | | | 156.25 | 250.00 |
| 002.6150.6400550 | MAN SPIRITUAL SVCS QUALITY OF LIFE EXPENSE | 2,599.98 | | | 2,599.98 | 5,199.96 |
| 002.6150.8000001 | AON SPIRITUAL SVCS INC/EXP REC-FR DONATN I/C | (2,599.98) | | | (2,599.98) | (5,199.96) |
| 002.6200.5000001 | AON RECREATION S&W-PRODUCTIVE | 125,360.96 | | | 125,360.96 | 134,993.15 |
| 002.6200.5000002 | AON RECREATION S&W-PAID TIME OFF | 13,681.63 | | | 13,681.63 | 24,766.20 |
| 002.6200.5000003 | AON RECREATION S&W-OVERTIME | 705.97 | | | 705.97 | 190.81 |
| 002.6200.5000004 | AON RECREATION S&W-PREMIUM/OTHER | 926.51 | | | 926.51 | 1,019.60 |
| 002.6200.5000019 | AON RECREATION EDUCATION | 0.00 | | | 0.00 | 426.16 |
| 002.6200.5018009 | MAN RECREATION SEVERANCE | 0.00 | | | 0.00 | 16,886.40 |
| 002.6200.5021700 | AON RECREATION EMP BEN-STD | 0.00 | | | 0.00 | 3,691.58 |
| 002.6200.5100000 | MAN RECREATION GENERAL - SUPPLIES | 1,666.49 | | | 1,666.49 | 1,121.39 |
| 002.6200.5101600 | AON RECREATION SUPPLIES-CLEANING | 0.00 | | | 0.00 | 5.18 |
| 002.6200.5106300 | AON RECREATION SUPPLIES-PATIENT MEDICAL | 0.00 | | | 0.00 | 15.99 |
| 002.6200.5106700 | AON RECREATION OFFICE SUPPLIES | 1,319.30 | | | 1,319.30 | 493.20 |
| 002.6200.5300100 | AON RECREATION MEMBERSHIP & DUES | 840.00 | | | 840.00 | 0.00 |
| 002.6200.5500100 | AON RECREATION R&M-CONTRACTS | 39.82 | | | 39.82 | 178.05 |
| 002.6200.5600000 | AON RECREATION PURCHASED SERVICES | 528.28 | | | 528.28 | 595.94 |

| Account | Description | ADJ 9/30/2016 | JE Ref # | RJE | FINAL 9/30/2016 | 1st PP-FINAL 9/30/2015 |
|------------------|--|------------------|----------|-----|--------------------|---------------------------|
| 002.6200.5604810 | AON RECREATION PS-RESIDENT ENTERTAINMENT | 4,896.44 | | | 4,896.44 | 5,580.00 |
| 002.6200.5610100 | AON RECREATION FEDEX & UPS | 181.47 | | | 181.47 | 0.00 |
| 002.6200.6000400 | MAN RECREATION EDUCATION/SEMINAR | 132.85 | | | 132.85 | 65.00 |
| 002.6200.6000900 | AON RECREATION BOOKS AND SUBSCRIPTIONS | (96.18) | | | (96.18) | 307.02 |
| 002.6200.6002175 | AON RECREATION SUMMER CONCERT SERIES | 900.00 | | | 900.00 | 0.00 |
| 002.6200.6050250 | AON RECREATION FOOD-BEVERAGES -NONREIM | 379.88 | | | 379.88 | 493.02 |
| 002.6200.6050300 | AON RECREATION INTERNAL CATERING-NONREIM | 4,183.32 | | | 4,183.32 | 5,516.56 |
| 002.6200.6050400 | AON RECREATION INTERNAL CATERING-REMIBUR | 441.50 | | | 441.50 | 3,929.55 |
| 002.6200.6400550 | MAN RECREATION QUALITY OF LIFE EXPENSE | 17,804.65 | | | 17,804.65 | 12,653.96 |
| 002.6200.7000100 | AON RECREATION TRAVEL | 18.36 | | | 18.36 | 0.00 |
| 002.6200.8000001 | AON RECREATION INC/EXP REC-FR DONATN I/C | (17,554.65) | | | (17,554.65) | (12,653.96) |
| 002.6250.4302310 | MAN HAIR SALON LOCKWOOD LODGE ANCILLARY | 0.00 | | | 0.00 | (12.00) |
| 002.6250.4302900 | AON HAIR SALON REV-HAIR SALON | (98,301.63) | | | (98,301.63) | (90,313.37) |
| 002.6250.4402310 | MAN HAIR SALON 3TD FLOOR ANCILLARY REVEN | 0.00 | | | 0.00 | (24.00) |
| 002.6250.5106300 | AON HAIR SALON SUPPLIES-PATIENT MEDICAL | 4.56 | | | 4.56 | 4.06 |
| 002.6250.5106700 | AON HAIR SALON OFFICE SUPPLIES | 0.73 | | | 0.73 | 0.00 |
| 002.6250.5801060 | AON HAIR SALON PURCHASED SVS BEAUTY SHOP | 101,438.26 | | | 101,438.26 | 92,388.80 |
| 002.6400.5604810 | AON VOLUNTEERS PS- ENTERTAINMENT | 150.00 | | | 150.00 | 0.00 |
| 002.7000.4040703 | AON FOOD SERVICE DIETARY-MEALS ON WHEELS | (19,864.00) | | | (19,864.00) | (13,204.75) |
| 002.7000.4040704 | MAN FOOD SERVICE VENDING MACHINES | (950.65) | | | (950.65) | (808.08) |
| 002.7000.4302200 | AON FOOD SERVICE REV-GUEST MEALS | (185.75) | | | (185.75) | (115.00) |
| 002.7000.4302300 | AON FOOD SERVICE REV-CATERING | (103.50) | | | (103.50) | (364.50) |
| 002.7000.5000001 | AON FOOD SERVICE S&W-PRODUCTIVE | 373,787.62 | | | 373,787.62 | 359,777.69 |
| 002.7000.5000002 | AON FOOD SERVICE S&W-PAID TIME OFF | 40,312.20 | | | 40,312.20 | 38,568.36 |
| 002.7000.5000003 | AON FOOD SERVICE S&W-OVERTIME | 18,676.82 | | | 18,676.82 | 25,731.21 |
| 002.7000.5000004 | AON FOOD SERVICE S&W-PREMIUM/OTHER | 13,806.60 | | | 13,806.60 | 15,385.80 |
| 002.7000.5000019 | AON FOOD SERVICE EDUCATION | 553.32 | | | 553.32 | 666.80 |
| 002.7000.5001401 | MAN FOOD SERVICE S&W-CNA 1 PRODUCTIVE | 2,060.64 | | | 2,060.64 | 0.00 |
| 002.7000.5001403 | MAN FOOD SERVICE S&W-CNA 1 OVERTIME | 566.86 | | | 566.86 | 0.00 |
| 002.7000.5001404 | MAN FOOD SERVICE S&W-CNA 1 PREMIUM/OTHER | 125.43 | | | 125.43 | 0.00 |
| 002.7000.5010100 | AON FOOD SERVICE S&W-RETRO ADJUSTMENT | 153.84 | | | 153.84 | 0.00 |
| 002.7000.5023400 | AON FOOD SERVICE EMP BEN-UNIFORM ALLWNC | 763.10 | | | 763.10 | 0.00 |
| 002.7000.5100000 | MAN FOOD SERVICE GENERAL - SUPPLIES | 1,355.06 | | | 1,355.06 | 546.48 |
| 002.7000.5101350 | AON FOOD SERVICE MORRISON DIRECT EXPENSE | 55,943.16 | | | 55,943.16 | 65,362.71 |
| 002.7000.5101600 | AON FOOD SERVICE SUPPLIES-CLEANING | 43.59 | | | 43.59 | 0.00 |
| 002.7000.5106300 | AON FOOD SERVICE SUPPLIES-PATIENT MEDICAL | 0.00 | | | 0.00 | 36.05 |
| 002.7000.5106700 | AON FOOD SERVICE OFFICE SUPPLIES | 64.14 | | | 64.14 | 394.82 |
| 002.7000.5300000 | AON FOOD SERVICE LICENSES | 200.00 | | | 200.00 | 390.41 |
| 002.7000.5500000 | AON FOOD SERVICE REPAIRS & MAINTENANCE | 7,589.34 | | | 7,589.34 | 0.00 |
| 002.7000.5500100 | AON FOOD SERVICE R&M-CONTRACTS | 1,537.64 | | | 1,537.64 | (104.50) |
| 002.7000.5600000 | AON FOOD SERVICE PURCHASED SERVICES | 0.00 | | | 0.00 | 24.55 |
| 002.7000.5600830 | AON FOOD SERVICE MORRISON MGMT FEE | 199,099.64 | | | 199,099.64 | 188,532.93 |
| 002.7000.5850000 | AON FOOD SERVICE MINOR EQUIP | 642.85 | | | 642.85 | 741.80 |
| 002.7000.5850200 | AON FOOD SERVICE TABLEWARE | (6.29) | | | (6.29) | 838.27 |
| 002.7000.6000400 | MAN FOOD SERVICE EDUCATION/SEMINAR | 116.16 | | | 116.16 | 0.00 |
| 002.7000.6050100 | AON FOOD SERVICE NOURISHMENT/REFRESHMENTS | (66,383.11) | | | (66,383.11) | (62,764.88) |
| 002.7000.6050250 | AON FOOD SERVICE FOOD-BEVERAGES -NONREIM | (379.88) | | | (379.88) | (3,115.91) |
| 002.7000.6050300 | AON FOOD SERVICE INTERNAL CATERING-NONREIM | (22,930.17) | | | (22,930.17) | (36,772.84) |
| 002.7000.6050400 | AON FOOD SERVICE INTERNAL CATERING-REMIBUR | (476.50) | | | (476.50) | (3,929.55) |
| 002.7000.6050500 | AON FOOD SERVICE CATERING INTERCOMPANY | (579.50) | | | (579.50) | 0.00 |
| 002.7000.6051100 | AON FOOD SERVICE FOOD-DIETETIC SUPPLY | 1,544.22 | | | 1,544.22 | 61.93 |
| 002.7000.6051200 | AON FOOD SERVICE FOOD-DAIRY/ICE CREAM | 0.00 | | | 0.00 | 7.34 |
| 002.7000.6051500 | AON FOOD SERVICE FOOD-SUNDRY | 0.00 | | | 0.00 | 1,778.00 |
| 002.7000.6051660 | AON FOOD SERVICE MORRISON FOOD | 399,535.78 | | | 399,535.78 | 384,389.09 |
| 002.7000.6051800 | AON FOOD SERVICE FOOD-PRODUCE/FRUIT/VEG | 0.00 | | | 0.00 | 8.76 |
| 002.7000.6051900 | AON FOOD SERVICE FOOD-SUPPLEMENTS/FLOOR ST | 3,482.20 | | | 3,482.20 | 2,788.48 |
| 002.7005.4040550 | AON COMMS CAFE COMMS CAFE SALES | (22,488.03) | | | (22,488.03) | (20,817.90) |
| 002.7005.5000001 | AON COMMS CAFE S&W-PRODUCTIVE | 496.96 | | | 496.96 | 5,583.45 |
| 002.7005.5000003 | AON COMMS CAFE S&W-OVERTIME | 0.00 | | | 0.00 | 236.06 |
| 002.7005.5000004 | AON COMMS CAFE S&W-PREMIUM/OTHER | 0.00 | | | 0.00 | (0.43) |
| 002.7005.5101350 | AON COMMS CAFE MORRISON DIRECT EXPENSE | 2,319.02 | | | 2,319.02 | 3,014.46 |
| 002.7005.6051660 | AON COMMS CAFE MORRISON FOOD | 17,599.77 | | | 17,599.77 | 24,937.64 |
| 002.7100.5000001 | AON ENVIR SVCS S&W-PRODUCTIVE | 214,074.71 | | | 214,074.71 | 205,373.92 |
| 002.7100.5000002 | AON ENVIR SVCS S&W-PAID TIME OFF | 25,404.96 | | | 25,404.96 | 16,122.75 |
| 002.7100.5000003 | AON ENVIR SVCS S&W-OVERTIME | 8,003.37 | | | 8,003.37 | 17,264.31 |
| 002.7100.5000004 | AON ENVIR SVCS S&W-PREMIUM/OTHER | 8,112.39 | | | 8,112.39 | 7,580.38 |
| 002.7100.5000019 | AON ENVIR SVCS EDUCATION | 329.42 | | | 329.42 | 409.10 |
| 002.7100.5001401 | MAN ENVIR SVCS S&W-CNA 1 PRODUCTIVE | 291.56 | | | 291.56 | 0.00 |
| 002.7100.5001403 | MAN ENVIR SVCS S&W-CNA 1 OVERTIME | 82.60 | | | 82.60 | 0.00 |
| 002.7100.5001404 | MAN ENVIR SVCS S&W-CNA 1 PREMIUM/OTHER | 1.25 | | | 1.25 | 0.00 |
| 002.7100.5010100 | AON ENVIR SVCS S&W-RETRO ADJUSTMENT | 14.33 | | | 14.33 | 0.00 |
| 002.7100.5018000 | AON ENVIR SVCS S&W-SALARY DOLLARS TRANSF | 0.00 | | | 0.00 | (2,352.00) |
| 002.7100.5021700 | AON ENVIR SVCS EMP BEN-STD | 2,282.13 | | | 2,282.13 | 0.00 |
| 002.7100.5100000 | MAN ENVIR SVCS GENERAL - SUPPLIES | 24,309.67 | | | 24,309.67 | 17,817.71 |
| 002.7100.5101400 | MAN ENVIR SVCS UNIFORMS | 757.77 | | | 757.77 | 1,018.50 |
| 002.7100.5101600 | AON ENVIR SVCS SUPPLIES-CLEANING | 22,701.87 | | | 22,701.87 | 28,872.17 |
| 002.7100.5106300 | AON ENVIR SVCS SUPPLIES-PATIENT MEDICAL | 134.21 | | | 134.21 | 2,761.21 |
| 002.7100.5106700 | AON ENVIR SVCS OFFICE SUPPLIES | 1,655.22 | | | 1,655.22 | 2,902.04 |
| 002.7100.5109900 | AON ENVIR SVCS SUPPLIES-PAT CHARGEABLE | 0.00 | | | 0.00 | 3.01 |
| 002.7100.5300000 | AON ENVIR SVCS LICENSES | 700.00 | | | 700.00 | 0.00 |
| 002.7100.5500000 | AON ENVIR SVCS REPAIRS & MAINTENANCE | 10,009.77 | | | 10,009.77 | 3,325.78 |
| 002.7100.5500100 | AON ENVIR SVCS R&M-CONTRACTS | 1,170.00 | | | 1,170.00 | 288.12 |
| 002.7100.5600000 | AON ENVIR SVCS PURCHASED SERVICES | 3,853.24 | | | 3,853.24 | (81.39) |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------------|---|------------|----------|--------------|------------|--------------|
| | | 9/30/2016 | | | 9/30/2016 | 9/30/2015 |
| 002.7940.5100000 | MAN AL/ADMINISTRATI GENERAL - SUPPLIES | 0.00 | | | 0.00 | 238.68 |
| 002.7940.5101600 | AON AL/ADMINISTRATI SUPPLIES-CLEANING | 3.45 | | | 3.45 | 2.59 |
| 002.7940.5106300 | AON AL/ADMINISTRATI SUPPLIES-PATIENT MEDICAL | 255.05 | | | 255.05 | 481.29 |
| 002.7940.5106700 | AON AL/ADMINISTRATI OFFICE SUPPLIES | 3,566.45 | | | 3,566.45 | 3,227.21 |
| 002.7940.5200000 | MAN AL/ADMINISTRATI TELEPHONE | 18,253.28 | | | 18,253.28 | 17,831.02 |
| 002.7940.5201200 | AON AL/ADMINISTRATI PHONE-MOBILE | 3,065.65 | | | 3,065.65 | 2,521.92 |
| 002.7940.5300000 | AON AL/ADMINISTRATI LICENSES | 500.00 | | | 500.00 | 0.00 |
| 002.7940.5300100 | AON AL/ADMINISTRATI MEMBERSHIP & DUES | 13,695.07 | | | 13,695.07 | 9,369.44 |
| 002.7940.5500100 | AON AL/ADMINISTRATI R&M-CONTRACTS | 271.24 | | | 271.24 | 281.56 |
| 002.7940.5600000 | AON AL/ADMINISTRATI PURCHASED SERVICES | 1,359.46 | | | 1,359.46 | 625.91 |
| 002.7940.5601070 | MAN AL/ADMINISTRATI REMARKETING FEES | 2,223.01 | | | 2,223.01 | 1,657.39 |
| 002.7940.5601075 | MAN AL/ADMINISTRATI LETTER OF CREDIT | 51,686.70 | | | 51,686.70 | 50,982.15 |
| 002.7940.5604525 | MAN AL/ADMINISTRATI NON REIMBURSEABLE | 300.00 | | | 300.00 | 0.00 |
| 002.7940.5610000 | MAN AL/ADMINISTRATI POST/FEDEX/UPS | 775.55 | | | 775.55 | 0.00 |
| 002.7940.5690000 | AON AL/ADMINISTRATI MANAGEMENT FEE I/C\ | 169,755.42 | | | 169,755.42 | 167,706.36 |
| 002.7940.5850000 | AON AL/ADMINISTRATI MINOR EQUIP | 73.59 | | | 73.59 | 382.95 |
| 002.7940.6000350 | AON AL/ADMINISTRATI BUSINESS EXPENSE REIMBURS | 90.72 | | | 90.72 | 0.00 |
| 002.7940.6000400 | MAN AL/ADMINISTRATI EDUCATION/SEMINAR | 0.00 | | | 0.00 | 460.00 |
| 002.7940.6012000 | MAN AL/ADMINISTRATI COMMUNITY RELATIONS EVENT | 750.00 | | | 750.00 | 0.00 |
| 002.7940.6015910 | AON AL/ADMINISTRATI CHEFA ADMINISTRATIVE FEES | 6,539.47 | | | 6,539.47 | 2,610.55 |
| 002.7940.6018000 | AON AL/ADMINISTRATI MISCELLANEOUS | 0.00 | | | 0.00 | 105.97 |
| 002.7940.6050300 | AON AL/ADMINISTRATI INTERNAL CATERING-NONREIM | 0.00 | | | 0.00 | 2,112.75 |
| 002.7940.6800103 | MAN AL/ADMINISTRATI BOND INTEREST | 147,246.08 | | | 147,246.08 | 149,308.21 |
| 002.7940.6800000 | MAN AL/ADMINISTRATI DEPRECIATION | 296,150.92 | | (265,264.00) | 30,886.92 | 24,229.83 |
| 002.7940.6800103 | MAN AL/ADMINISTRATI SERIES C&E BOND AMORT CST | 3,900.48 | | | 3,900.48 | 3,502.88 |
| 002.7940.6900000 | MAN AL/ADMINISTRATI PROPERTY INSURANCE | 1,340.00 | | | 1,340.00 | 0.00 |
| 002.7940.6900150 | MAN AL/ADMINISTRATI OTHER INSURANCE | 2,330.00 | | | 2,330.00 | 0.00 |
| 002.7940.6900170 | MAN AL/ADMINISTRATI GEN/PROF LIAB-KEYSTONE | 1,926.00 | | | 1,926.00 | 0.00 |
| 002.7940.6900175 | MAN AL/ADMINISTRATI TAIL COVERAGE | 423.00 | | | 423.00 | 0.00 |
| 002.7940.6900300 | MAN AL/ADMINISTRATI DIRECTORS LIABILITY INSUR | 893.00 | | | 893.00 | 0.00 |
| 002.7940.6900450 | MAN AL/ADMINISTRATI POLLUTION INSURANCE | 74.17 | | | 74.17 | 0.00 |
| 002.7940.6900500 | MAN AL/ADMINISTRATI CRIME | 561.00 | | | 561.00 | 0.00 |
| 002.7941.5000001 | AON AL/MARKETING S&W-PRODUCTIVE | 396.98 | | | 396.98 | 32,867.07 |
| 002.7941.5000002 | AON AL/MARKETING S&W-PAID TIME OFF | 6.26 | | | 6.26 | 2,208.76 |
| 002.7941.5000004 | AON AL/MARKETING S&W-PREMIUM/OTHER | 0.00 | | | 0.00 | 1,000.00 |
| 002.7941.5000019 | MAN AL/MARKETING EDUCATION | 0.00 | | | 0.00 | 201.95 |
| 002.7941.5000105 | AON AL/MARKETING PERFORMANCE BONUS | 1,000.00 | | | 1,000.00 | 6,998.00 |
| 002.7941.5182000 | AON AL/MARKETING PRINTING | 521.00 | | | 521.00 | 30.06 |
| 002.7941.5600000 | AON AL/MARKETING PURCHASED SERVICES | 137.50 | | | 137.50 | 0.00 |
| 002.7941.5603100 | AON AL/MARKETING PS-ADVERTISING | 42,260.11 | | | 42,260.11 | 42,898.26 |
| 002.7941.6000350 | AON AL/MARKETING BUSINESS EXPENSE REIMBURS | 19.10 | | | 19.10 | 0.00 |
| 002.7942.4302200 | AON AL/FOOD SERVICE REV-GUEST MEALS | 271.56 | | | 271.56 | 812.50 |
| 002.7942.4302310 | AON AL/FOOD SERVICE LOCKWOOD LODGE ANCILLARY | 0.00 | | | 0.00 | (127.75) |
| 002.7942.5000001 | AON AL/FOOD SERVICE S&W-PRODUCTIVE | 221,286.88 | | | 221,286.88 | 206,086.54 |
| 002.7942.5000002 | AON AL/FOOD SERVICE S&W-PAID TIME OFF | 22,490.21 | | | 22,490.21 | 24,203.72 |
| 002.7942.5000003 | AON AL/FOOD SERVICE S&W-OVERTIME | 19,176.43 | | | 19,176.43 | 23,589.22 |
| 002.7942.5000004 | AON AL/FOOD SERVICE S&W-PREMIUM/OTHER | 9,600.37 | | | 9,600.37 | 9,537.63 |
| 002.7942.5000019 | AON AL/FOOD SERVICE EDUCATION | 284.27 | | | 284.27 | 0.00 |
| 002.7942.5021700 | AON AL/FOOD SERVICE EMP BEN-STD | 1,256.64 | | | 1,256.64 | 0.00 |
| 002.7942.5023400 | AON AL/FOOD SERVICE EMP BEN-UNIFORM ALLWNC | 432.79 | | | 432.79 | 0.00 |
| 002.7942.5100000 | MAN AL/FOOD SERVICE GENERAL - SUPPLIES | 1,010.45 | | | 1,010.45 | 143.74 |
| 002.7942.5101350 | AON AL/FOOD SERVICE MORRISON DIRECT EXPENSE | 19,436.64 | | | 19,436.64 | 21,983.03 |
| 002.7942.5500000 | AON AL/FOOD SERVICE REPAIRS & MAINTENANCE | 3,449.22 | | | 3,449.22 | 0.00 |
| 002.7942.5500100 | MAN AL/FOOD SERVICE R&M-CONTRACTS | 774.24 | | | 774.24 | 0.00 |
| 002.7942.5600830 | AON AL/FOOD SERVICE MORRISON MGMT FEE | 183,784.22 | | | 183,784.22 | 174,030.10 |
| 002.7942.6050200 | AON AL/FOOD SERVICE FOOD-BEVERAGES | 0.00 | | | 0.00 | 103.64 |
| 002.7942.6050250 | AON AL/FOOD SERVICE FOOD-BEVERAGES -NONREIM | 0.00 | | | 0.00 | 144.43 |
| 002.7942.6050300 | AON AL/FOOD SERVICE INTERNAL CATERING-NONREIM | 0.00 | | | 0.00 | 26.98 |
| 002.7942.6051860 | AON AL/FOOD SERVICE MORRISON FOOD | 170,280.86 | | | 170,280.86 | 167,469.24 |
| 002.7942.6051900 | AON AL/FOOD SERVICE FOOD-SUPPLEMENTS/FLOOR ST | 0.00 | | | 0.00 | 429.60 |
| 002.7943.5000001 | AON AL/RECREATION S&W-PRODUCTIVE | 76,942.19 | | | 76,942.19 | 100,824.99 |
| 002.7943.5000002 | AON AL/RECREATION S&W-PAID TIME OFF | 6,524.15 | | | 6,524.15 | 14,984.97 |
| 002.7943.5000003 | AON AL/RECREATION S&W-OVERTIME | 537.58 | | | 537.58 | 33.21 |
| 002.7943.5000004 | AON AL/RECREATION S&W-PREMIUM/OTHER | 1,519.47 | | | 1,519.47 | 1,625.62 |
| 002.7943.5000019 | AON AL/RECREATION EDUCATION | 175.00 | | | 175.00 | 147.00 |
| 002.7943.5001701 | MAN AL/RECREATION RESIDENT CARE ASST PRODUC | 97.62 | | | 97.62 | 0.00 |
| 002.7943.5001704 | MAN AL/RECREATION RESIDENT CARE ASST PREM | 8.25 | | | 8.25 | 0.00 |
| 002.7943.5100000 | MAN AL/RECREATION GENERAL - SUPPLIES | 1,795.30 | | | 1,795.30 | 449.54 |
| 002.7943.5106700 | AON AL/RECREATION OFFICE SUPPLIES | 588.81 | | | 588.81 | 12.70 |
| 002.7943.5300100 | AON AL/RECREATION MEMBERSHIP & DUES | 630.00 | | | 630.00 | 0.00 |
| 002.7943.5600000 | AON AL/RECREATION PURCHASED SERVICES | 500.00 | | | 500.00 | 5,664.61 |
| 002.7943.5603100 | AON AL/RECREATION PS-ADVERTISING | 0.00 | | | 0.00 | 100.00 |
| 002.7943.5604810 | AON AL/RECREATION PS-RESIDENT ENTERTAINMENT | 19,042.50 | | | 19,042.50 | 16,268.82 |
| 002.7943.6000400 | MAN AL/RECREATION EDUCATION/SEMINAR | 115.00 | | | 115.00 | 0.00 |
| 002.7943.6000900 | AON AL/RECREATION BOOKS AND SUBSCRIPTIONS | 1,196.00 | | | 1,196.00 | 0.00 |
| 002.7943.6050300 | AON AL/RECREATION INTERNAL CATERING-NONREIM | 2,283.50 | | | 2,283.50 | 2,123.39 |
| 002.7944.4302310 | AON AL/FACILITY MGT LOCKWOOD LODGE ANCILLARY | (8,392.43) | | | (8,392.43) | (725.00) |
| 002.7944.4402310 | AON AL/FACILITY MGT 3TD FLOOR ANCILLARY REVEN | (3,666.60) | | | (3,666.60) | (400.00) |
| 002.7944.5000001 | AON AL/FACILITY MGT S&W-PRODUCTIVE | 47,107.71 | | | 47,107.71 | 39,852.33 |
| 002.7944.5000002 | AON AL/FACILITY MGT S&W-PAID TIME OFF | 978.79 | | | 978.79 | 0.00 |
| 002.7944.5000003 | AON AL/FACILITY MGT S&W-OVERTIME | 477.36 | | | 477.36 | 1,375.71 |
| 002.7944.5000004 | AON AL/FACILITY MGT S&W-PREMIUM/OTHER | 134.50 | | | 134.50 | 20.25 |
| 002.7944.5100000 | MAN AL/FACILITY MGT GENERAL - SUPPLIES | 4,052.66 | | | 4,052.66 | 8,448.01 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------------|--|------------|----------|--------------|------------|--------------|
| | | 9/30/2016 | | | 9/30/2016 | 9/30/2015 |
| 002.7944.5106300 | MAN AL/FACILITY MGT SUPPLIES-PATIENT MEDICAL | 107.98 | | | 107.98 | 0.00 |
| 002.7944.5106700 | MAN AL/FACILITY MGT OFFICE SUPPLIES | 35.27 | | | 35.27 | 283.64 |
| 002.7944.5110000 | MAN AL/FACILITY MGT SUPPLIES-MEDICAL | 0.00 | | | 0.00 | 11.50 |
| 002.7944.5300000 | AON AL/FACILITY MGT LICENSES | 480.00 | | | 480.00 | 516.15 |
| 002.7944.5500000 | AON AL/FACILITY MGT REPAIRS & MAINTENANCE | 108,703.56 | | | 108,703.56 | 157,442.35 |
| 002.7944.5500100 | AON AL/FACILITY MGT R&M-CONTRACTS | 6,792.81 | | | 6,792.81 | 1,000.98 |
| 002.7944.5600000 | AON AL/FACILITY MGT PURCHASED SERVICES | 686.80 | | | 686.80 | 39.17 |
| 002.7944.5602000 | MAN AL/FACILITY MGT PS-RUBBISH REMOVAL | 1,582.47 | | | 1,582.47 | 0.00 |
| 002.7944.5602100 | AON AL/FACILITY MGT PS-EXTERMINATOR | 0.00 | | | 0.00 | (27.00) |
| 002.7944.5602500 | MAN AL/FACILITY MGT PS-CABLE TV | 16,570.83 | | | 16,570.83 | 17,106.43 |
| 002.7944.5604000 | AON AL/FACILITY MGT PS-LAWN CARE | 9,945.08 | | | 9,945.08 | 7,696.74 |
| 002.7944.5604100 | AON AL/FACILITY MGT PS-SNOW REMOVAL | 11,550.00 | | | 11,550.00 | 11,020.48 |
| 002.7944.5606000 | MAN AL/FACILITY MGT PS-EQUIPMENT RENTAL | 854.44 | | | 854.44 | 373.68 |
| 002.7944.5850000 | AON AL/FACILITY MGT MINOR EQUIP | 6,324.96 | | | 6,324.96 | 1,423.83 |
| 002.7944.6500100 | AON AL/FACILITY MGT ELECTRICITY | 100,520.52 | | | 100,520.52 | 101,192.70 |
| 002.7944.6500200 | AON AL/FACILITY MGT FUEL OIL | 929.44 | | | 929.44 | 1,181.82 |
| 002.7944.6500300 | AON AL/FACILITY MGT GAS | 51,726.54 | | | 51,726.54 | 49,865.77 |
| 002.7945.4302400 | AON AL/ENVIRON SVCS REV-HOUSEKEEPING | (80.00) | | | (80.00) | 0.00 |
| 002.7945.5000001 | AON AL/ENVIRON SVCS S&W-PRODUCTIVE | 36,739.19 | | | 36,739.19 | 30,163.80 |
| 002.7945.5000002 | AON AL/ENVIRON SVCS S&W-PAID TIME OFF | 685.41 | | | 685.41 | 0.00 |
| 002.7945.5000003 | AON AL/ENVIRON SVCS S&W-OVERTIME | 4,703.00 | | | 4,703.00 | 2,186.06 |
| 002.7945.5000004 | AON AL/ENVIRON SVCS S&W-PREMIUM/OTHER | 948.79 | | | 948.79 | 517.28 |
| 002.7945.5100000 | MAN AL/ENVIRON SVCS GENERAL - SUPPLIES | 1,789.49 | | | 1,789.49 | 329.71 |
| 002.7945.5500000 | AON AL/ENVIRON SVCS REPAIRS & MAINTENANCE | 11,830.80 | | | 11,830.80 | 9,594.06 |
| 002.7945.5600000 | AON AL/ENVIRON SVCS PURCHASED SERVICES | 2,285.00 | | | 2,285.00 | (34.88) |
| 002.7945.5602000 | AON AL/ENVIRON SVCS PS-RUBBISH REMOVAL | 21,558.03 | | | 21,558.03 | 21,729.82 |
| 002.7945.5602100 | AON AL/ENVIRON SVCS PS-EXTERMINATOR | 1,832.15 | | | 1,832.15 | 2,154.38 |
| 002.7945.5602300 | AON AL/ENVIRON SVCS PS-BIOWASTE | 120.90 | | | 120.90 | 2,248.00 |
| 002.7945.5850000 | AON AL/ENVIRON SVCS MINOR EQUIP | 0.00 | | | 0.00 | 1,385.71 |
| 002.7945.6030000 | MAN AL/ENVIRON SVCS LINEN REPLACEMENT | 2,247.03 | | | 2,247.03 | 1,547.50 |
| 002.7947.5100000 | MAN AL/LAUNDRY&LIN GENERAL - SUPPLIES | 3,525.66 | | | 3,525.66 | 0.00 |
| 002.7947.5602800 | AON AL/LAUNDRY&LIN PS-LAUNDRY/LINEN I/C | 29,816.25 | | | 29,816.25 | 13,940.70 |
| 002.7947.5602805 | AON AL/LAUNDRY&LIN LAUND/LIN PERSO INTER | 132.06 | | | 132.06 | 261.64 |
| 002.7947.5602830 | MAN AL/LAUNDRY&LIN PS-TRANSPORTATION INTER | 6,960.01 | | | 6,960.01 | 1,210.42 |
| 002.8000.4020010 | MAN ADMINISTRATION REBATES-GROUP PURCHASING | (1,143.27) | | | (1,143.27) | (1,197.71) |
| 002.8000.5000001 | AON ADMINISTRATION S&W-PRODUCTIVE | 190,295.58 | | (171,625.00) | 18,670.58 | 59,208.79 |
| 002.8000.5000002 | AON ADMINISTRATION S&W-PAID TIME OFF | 28,633.17 | | | 28,633.17 | 25,946.14 |
| 002.8000.5000003 | AON ADMINISTRATION S&W-OVERTIME | 631.76 | | | 631.76 | 211.93 |
| 002.8000.5000004 | AON ADMINISTRATION S&W-PREMIUM/OTHER | 439.55 | | | 439.55 | 97.88 |
| 002.8000.5000019 | AON ADMINISTRATION EDUCATION | 223.58 | | | 223.58 | 0.00 |
| 002.8000.5018000 | AON ADMINISTRATION S&W-SALARY | 0.00 | | 171,625.00 | 171,625.00 | 167,741.20 |
| 002.8000.5018009 | MAN ADMINISTRATION SEVERANCE | 0.00 | | | 0.00 | 20,055.20 |
| 002.8000.5018990 | AON ADMINISTRATION VACATION ACCRUAL | 0.00 | | | 0.00 | (2,387.51) |
| 002.8000.5100000 | MAN ADMINISTRATION GENERAL - SUPPLIES | 118.83 | | | 118.83 | 132.30 |
| 002.8000.5101600 | AON ADMINISTRATION SUPPLIES-CLEANING | 0.00 | | | 0.00 | 2.59 |
| 002.8000.5106300 | AON ADMINISTRATION SUPPLIES-PATIENT MEDICAL | 778.66 | | | 778.66 | 221.86 |
| 002.8000.5106700 | AON ADMINISTRATION OFFICE SUPPLIES | 2,950.77 | | | 2,950.77 | 4,304.12 |
| 002.8000.5200000 | MAN ADMINISTRATION TELEPHONE | 81.20 | | | 81.20 | 19.68 |
| 002.8000.5300000 | AON ADMINISTRATION LICENSES | 1,105.00 | | | 1,105.00 | 1,802.00 |
| 002.8000.5300100 | AON ADMINISTRATION MEMBERSHIP & DUES | 5,627.90 | | | 5,627.90 | 8,838.77 |
| 002.8000.5500100 | AON ADMINISTRATION R&M-CONTRACTS | 5,178.45 | | | 5,178.45 | 4,630.94 |
| 002.8000.5600000 | AON ADMINISTRATION PURCHASED SERVICES | 12,847.90 | | | 12,847.90 | 4,585.00 |
| 002.8000.5601070 | MAN ADMINISTRATION REMARKETING FEES | 864.50 | | | 864.50 | 644.57 |
| 002.8000.5601075 | MAN ADMINISTRATION LETTER OF CREDIT | 20,100.39 | | | 20,100.39 | 19,826.39 |
| 002.8000.5601400 | AON ADMINISTRATION PS-LEGAL | 5,980.97 | | | 5,980.97 | 14,737.50 |
| 002.8000.5601600 | AON ADMINISTRATION PS-AUDITING | 15,156.00 | | | 15,156.00 | 14,712.00 |
| 002.8000.5602500 | AON ADMINISTRATION PS-CABLE TV | 0.00 | | | 0.00 | 55.00 |
| 002.8000.5602900 | AON ADMINISTRATION PS-SOFTWARE LICENSE AGMT | 250.00 | | | 250.00 | 0.00 |
| 002.8000.5604275 | AON ADMINISTRATION PS-WATER COOLER/SPRG WTR | 1,330.02 | | | 1,330.02 | 1,187.77 |
| 002.8000.5604510 | AON ADMINISTRATION PS-CONSULTING SERVICES | 2,063.60 | | | 2,063.60 | 43,308.26 |
| 002.8000.5604525 | AON ADMINISTRATION NON REIMBURSEABLE | 3,196.39 | | | 3,196.39 | 10,664.59 |
| 002.8000.5610000 | MAN ADMINISTRATION POST/FEDEX/UPS | 4,872.45 | | | 4,872.45 | 4,662.47 |
| 002.8000.5610100 | AON ADMINISTRATION FEDEX & UPS | 0.00 | | | 0.00 | 72.28 |
| 002.8000.5690000 | AON ADMINISTRATION MANAGEMENT FEE I/C | 901,643.10 | | | 901,643.10 | 874,401.63 |
| 002.8000.5850000 | AON ADMINISTRATION MINOR EQUIP | 202.25 | | | 202.25 | 114.07 |
| 002.8000.6000200 | AON ADMINISTRATION EMPLOYEE RELATIONS | 180.98 | | | 180.98 | 0.00 |
| 002.8000.6000350 | AON ADMINISTRATION BUSINESS EXPENSE REIMBURS | 1,160.43 | | | 1,160.43 | 3,552.91 |
| 002.8000.6000400 | MAN ADMINISTRATION EDUCATION/SEMINAR | 1,351.98 | | | 1,351.98 | 1,740.50 |
| 002.8000.6000900 | AON ADMINISTRATION BOOKS AND SUBSCRIPTIONS | 0.00 | | | 0.00 | 243.85 |
| 002.8000.6012000 | AON ADMINISTRATION COMMUNITY RELATIONS EVENT | 1,538.89 | | | 1,538.89 | 768.18 |
| 002.8000.6015910 | AON ADMINISTRATION CHEFA ADMINISTRATIVE FEES | 2,157.90 | | | 2,157.90 | 981.51 |
| 002.8000.6050250 | AON ADMINISTRATION FOOD-BEVERAGES -NONREIM | 1,087.18 | | | 1,087.18 | 3,940.05 |
| 002.8000.6050300 | AON ADMINISTRATION INTERNAL CATERING-NONREIM | 2,440.84 | | | 2,440.84 | 10,212.40 |
| 002.8000.6050500 | MAN ADMINISTRATION CATERING INTERCOMPANY | 600.50 | | | 600.50 | 0.00 |
| 002.8000.6400550 | MAN ADMINISTRATION QUALITY OF LIFE EXPENSE | 2,650.00 | | | 2,650.00 | 0.00 |
| 002.8000.6600103 | MAN ADMINISTRATION BOND INTEREST | 57,574.36 | | | 57,574.36 | 58,221.28 |
| 002.8000.6600200 | AON ADMINISTRATION INTEREST EXP-SECURITY DEP | 255.89 | | | 255.89 | 172.15 |
| 002.8000.6600590 | AON ADMINISTRATION ADMINISTRATIVE ADJUSTMENT | 0.00 | | | 0.00 | 28.00 |
| 002.8000.6700400 | AON ADMINISTRATION PROVIDER TAX | 847,064.98 | | | 847,064.98 | 814,945.00 |
| 002.8000.6800103 | MAN ADMINISTRATION SERIES C&E BOND AMORT CST | 1,208.88 | | | 1,208.88 | 1,208.88 |
| 002.8000.6800300 | MAN ADMINISTRATION ACCRETION | 75,782.00 | | | 75,782.00 | 75,108.00 |
| 002.8000.6900000 | AON ADMINISTRATION PROPERTY INSURANCE | 33,331.00 | | | 33,331.00 | 33,883.00 |
| 002.8000.6900150 | MAN ADMINISTRATION OTHER INSURANCE | 2,063.00 | | | 2,063.00 | 4,185.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|------------------|--|--------------|----------|------------|--------------|--------------|
| | | 9/30/2016 | | | 9/30/2016 | 9/30/2015 |
| 002.8000.6900160 | AON ADMINISTRATION EXCESS INS-LLOYDS OF LOND | 0.00 | | | 0.00 | 41,663.04 |
| 002.8000.6900170 | AON ADMINISTRATION GEN/PROF LIAB-KEYSTONE | 110,442.27 | | | 110,442.27 | 102,819.96 |
| 002.8000.6900175 | MAN ADMINISTRATION TAIL COVERAGE | (1,933.88) | | | (1,933.88) | 2,172.04 |
| 002.8000.6900300 | AON ADMINISTRATION DIRECTORS LIABILITY INSUR | 3,048.00 | | | 3,048.00 | 3,311.00 |
| 002.8000.6900450 | MAN ADMINISTRATION POLLUTION INSURANCE | 1,385.15 | | | 1,385.15 | 1,459.32 |
| 002.8000.6900500 | AON ADMINISTRATION CRIME | 2,618.00 | | | 2,618.00 | 2,908.00 |
| 002.8000.8000001 | AON ADMINISTRATION INC/EXP REC-FR DONATN VC | (2,650.00) | | | (2,650.00) | 0.00 |
| 002.8000.8060010 | AON ADMINISTRATION INCOME/EXP REC EMPLOYEE D | 0.00 | | | 0.00 | (114.00) |
| 002.8150.5000108 | AON HUMAN RESOURCES LONGEVITY BONUS | 0.00 | | | 0.00 | 34,800.00 |
| 002.8150.5106700 | AON HUMAN RESOURCES OFFICE SUPPLIES | 37.55 | | | 37.55 | 446.29 |
| 002.8150.5500100 | AON HUMAN RESOURCES R&M-CONTRACTS | 95.12 | | | 95.12 | 70.16 |
| 002.8150.5600000 | AON HUMAN RESOURCES PURCHASED SERVICES | 492.50 | | | 492.50 | 10.00 |
| 002.8150.5600806 | AON HUMAN RESOURCES RECRUITMENT BACKGROUND CKS | 6,542.25 | | | 6,542.25 | 4,255.00 |
| 002.8150.5602820 | MAN HUMAN RESOURCES INTERCOMPANY PT | 0.00 | | | 0.00 | 50.00 |
| 002.8150.6000100 | AON HUMAN RESOURCES RECRUITMENT-ADVERTISING | 2,323.62 | | | 2,323.62 | 597.50 |
| 002.8150.6000200 | AON HUMAN RESOURCES EMPLOYEE RELATIONS | 13,480.72 | | | 13,480.72 | 20,764.51 |
| 002.8150.6000300 | MAN HUMAN RESOURCES PHYSICALS | 21,873.20 | | | 21,873.20 | 13,645.70 |
| 002.8150.6000350 | AON HUMAN RESOURCES BUSINESS EXPENSE REIMBURS | 191.00 | | | 191.00 | 0.00 |
| 002.8150.6050300 | AON HUMAN RESOURCES INTERNAL CATERING-NONREIM | 7,902.50 | | | 7,902.50 | 5,524.68 |
| 002.8250.5106700 | MAN IT OFFICE SUPPLIES | 1.71 | | | 1.71 | 0.00 |
| 002.8250.5200000 | MAN IT TELEPHONE | 51,280.91 | | | 51,280.91 | 26,427.26 |
| 002.8250.5201200 | MAN IT PHONE-MOBILE | 5,273.10 | | | 5,273.10 | 4,510.24 |
| 002.8250.5500000 | MAN IT REPAIRS & MAINTENANCE | 4,754.33 | | | 4,754.33 | 12,608.08 |
| 002.8250.5500100 | MAN IT R&M-CONTRACTS | 176,938.57 | | | 176,938.57 | 151,571.14 |
| 002.8250.5600000 | MAN IT PURCHASED SERVICES | 1,248.75 | | | 1,248.75 | 287.92 |
| 002.8250.5850000 | MAN IT MINOR EQUIP | 3,984.91 | | (2,468.57) | 1,516.34 | 4,518.28 |
| 002.8250.5850500 | MAN IT SOFTWARE | 0.00 | | | 0.00 | 63.09 |
| 002.8300.5000001 | AON EDUC/LIBRARY S&W-PRODUCTIVE | 77,435.50 | | | 77,435.50 | 68,564.72 |
| 002.8300.5000002 | AON EDUC/LIBRARY S&W-PAID TIME OFF | 9,509.44 | | | 9,509.44 | 7,293.44 |
| 002.8300.5000004 | AON EDUC/LIBRARY S&W-PREMIUM/OTHER | 1,140.75 | | | 1,140.75 | 4,904.25 |
| 002.8300.5000201 | AON EDUC/LIBRARY S&W-RN-CHARGE PRODUCTIVE | 0.00 | | | 0.00 | 9,396.95 |
| 002.8300.5000202 | MAN EDUC/LIBRARY S&W-RN CHG-PAID TIME OFF | 0.00 | | | 0.00 | 1,174.34 |
| 002.8300.5000204 | AON EDUC/LIBRARY S&W-RN CHG PREMIUM/OTHER | 0.00 | | | 0.00 | 1,041.25 |
| 002.8300.5100000 | MAN EDUC/LIBRARY GENERAL - SUPPLIES | 12.29 | | | 12.29 | 229.98 |
| 002.8300.5106300 | AON EDUC/LIBRARY SUPPLIES-PATIENT MEDICAL | 128.62 | | | 128.62 | 221.10 |
| 002.8300.5106700 | AON EDUC/LIBRARY OFFICE SUPPLIES | 141.42 | | | 141.42 | 35.32 |
| 002.8300.5610100 | AON EDUC/LIBRARY FEDEX & UPS | 7.77 | | | 7.77 | 0.00 |
| 002.8300.6000400 | MAN EDUC/LIBRARY EDUCATION/SEMINAR | 0.00 | | | 0.00 | 30.00 |
| 002.8300.6000800 | AON EDUC/LIBRARY EDUCATION-TRNING(INHOUSE) | 37.17 | | | 37.17 | 24.00 |
| 002.8300.6000900 | AON EDUC/LIBRARY BOOKS AND SUBSCRIPTIONS | 677.52 | | | 677.52 | 944.09 |
| 002.8300.6050300 | AON EDUC/LIBRARY INTERNAL CATERING-NONREIM | 198.30 | | | 198.30 | 0.00 |
| 002.8350.5000001 | AON TRANSPORTATION S&W-PRODUCTIVE | 37,100.70 | | | 37,100.70 | 33,693.50 |
| 002.8350.5000002 | AON TRANSPORTATION S&W-PAID TIME OFF | 797.03 | | | 797.03 | 2,620.24 |
| 002.8350.5000003 | AON TRANSPORTATION S&W-OVERTIME | 3,346.08 | | | 3,346.08 | 2,873.93 |
| 002.8350.5000004 | AON TRANSPORTATION S&W-PREMIUM/OTHER | 28.48 | | | 28.48 | 35.13 |
| 002.8350.5018009 | MAN TRANSPORTATION SEVERANCE | 0.00 | | | 0.00 | 240.16 |
| 002.8350.5100000 | MAN TRANSPORTATION GENERAL - SUPPLIES | 0.00 | | | 0.00 | 24.54 |
| 002.8350.5106700 | MAN TRANSPORTATION OFFICE SUPPLIES | 0.00 | | | 0.00 | 20.00 |
| 002.8350.5300000 | AON TRANSPORTATION LICENSES | 0.00 | | | 0.00 | 485.60 |
| 002.8350.5500000 | AON TRANSPORTATION REPAIRS & MAINTENANCE | 4,236.26 | | | 4,236.26 | 2,741.84 |
| 002.8350.5500100 | AON TRANSPORTATION R&M-CONTRACTS | 386.44 | | | 386.44 | 0.00 |
| 002.8350.5602830 | AON TRANSPORTATION PS-TRANSPORTATION INTER | 95,799.72 | | | 95,799.72 | 18,316.24 |
| 002.8350.6900400 | AON TRANSPORTATION AUTO LIABILITY INSURANCE | 16,338.50 | | | 16,338.50 | 9,662.43 |
| 002.8350.7000200 | AON TRANSPORTATION AUTO-GASOLINE | 4,635.85 | | | 4,635.85 | 4,235.99 |
| 002.8400.5603100 | AON MARKETING PS-ADVERTISING | 23,976.59 | | | 23,976.59 | 30,241.91 |
| 002.8400.6000350 | AON MARKETING BUSINESS EXPENSE REIMBURS | 298.25 | | | 298.25 | 3,803.22 |
| 002.8400.6010000 | AON MARKETING MARKETING ACTIVITIES | 0.00 | | | 0.00 | 377.09 |
| 002.8400.6011030 | AON MARKETING MEDIA-ADVER NEWSPAPER | 11,967.00 | | | 11,967.00 | 7,374.00 |
| 002.8400.6012000 | AON MARKETING COMMUNITY RELATIONS EVENT | 867.03 | | | 867.03 | 860.11 |
| 002.8400.6050300 | AON MARKETING INTERNAL CATERING-NONREIM | 3,524.06 | | | 3,524.06 | 4,781.83 |
| 002.8450.5000001 | AON ADMISSIONS S&W-PRODUCTIVE | 77,237.08 | | | 77,237.08 | 98,969.95 |
| 002.8450.5000002 | AON ADMISSIONS S&W-PAID TIME OFF | 10,430.69 | | | 10,430.69 | 15,814.24 |
| 002.8450.5000003 | AON ADMISSIONS S&W-OVERTIME | 23.69 | | | 23.69 | 0.00 |
| 002.8450.5000004 | AON ADMISSIONS S&W-PREMIUM/OTHER | 9,758.65 | | | 9,758.65 | 14,509.07 |
| 002.8450.5000019 | AON ADMISSIONS EDUCATION | 256.16 | | | 256.16 | 115.50 |
| 002.8450.5018009 | AON ADMISSIONS SEVERANCE | 0.00 | | | 0.00 | 10,188.80 |
| 002.8450.5101100 | AON ADMISSIONS SUPPLIES-FORMS | 0.00 | | | 0.00 | 20.00 |
| 002.8450.5106700 | AON ADMISSIONS OFFICE SUPPLIES | 4,311.26 | | | 4,311.26 | 4,167.47 |
| 002.8450.5182000 | AON ADMISSIONS PRINTING | 664.00 | | | 664.00 | 0.00 |
| 002.8450.5500100 | AON ADMISSIONS R&M-CONTRACTS | 0.00 | | | 0.00 | 787.50 |
| 002.8450.5501610 | AON ADMISSIONS RESIDENT EXPENSE OTHER | 9.95 | | | 9.95 | 0.00 |
| 002.8450.5600106 | AON ADMISSIONS ARCHIVING FEES | 122.83 | | | 122.83 | 0.00 |
| 002.8450.5850500 | AON ADMISSIONS SOFTWARE | 0.00 | | | 0.00 | 655.20 |
| 002.8450.6000350 | AON ADMISSIONS BUSINESS EXPENSE REIMBURS | 848.47 | | | 848.47 | 6,560.31 |
| 002.8450.6000400 | MAN ADMISSIONS EDUCATION/SEMINAR | 99.84 | | | 99.84 | 100.00 |
| 002.8450.6012000 | MAN ADMISSIONS COMMUNITY RELATIONS EVENT | 2,554.28 | | | 2,554.28 | 0.00 |
| 002.8480.6400800 | AON RES SUBSIDY SUBSIDY-HAIR/BARBER | 48,397.00 | | | 48,397.00 | 45,192.37 |
| 002.8480.6401400 | AON RES SUBSIDY SUBSIDY-CHRISTMAS GIFT | 9,292.86 | | | 9,292.86 | 8,350.00 |
| 002.8480.6405000 | AON RES SUBSIDY SUBSIDY-CAPITAL FUND XFER | (57,689.86) | | | (57,689.86) | (53,542.37) |
| 002.8600.5020100 | AON EMPLOY BENEFITS EMP BEN-BENEFIT ALLOCATIO | (227.37) | | | (227.37) | 5.68 |
| 002.8600.5020101 | AON EMPLOY BENEFITS INTRA-ENTITY FRINGE ALLOC | (524,777.62) | | | (524,777.62) | (439,868.88) |
| 002.8600.5020250 | MAN EMPLOY BENEFITS BENEFIT REDUCTIONS | (11,656.50) | | | (11,656.50) | 0.00 |
| 002.8600.5020800 | AON EMPLOY BENEFITS EMP BEN-SOCIAL SECURITY | 523,196.77 | | | 523,196.77 | 544,777.40 |

| Account | Description | ADJ 9/30/2016 | JE Ref # | RJE | FINAL 9/30/2016 | 1st PP-FINAL 9/30/2015 |
|-------------------|---|------------------|----------|--------------|--------------------|---------------------------|
| 002.8600.5020801 | AON EMPLOY BENEFITS EMP BEN-FICA-MEDICARE | 122,691.43 | | | 122,691.43 | 127,518.21 |
| 002.8600.5020900 | MAN EMPLOY BENEFITS EMP BEN-WORKERS COMP | 728,530.00 | | | 728,530.00 | 336,020.09 |
| 002.8600.5020906 | MAN EMPLOY BENEFITS WORKERS COMP ADMIN FEE | 203,087.46 | | | 203,087.46 | 125,970.05 |
| 002.8600.5021000 | AON EMPLOY BENEFITS EMP BEN-UNEMPLOY COMP SF | 46,894.51 | | | 46,894.51 | 122,786.00 |
| 002.8600.5021100 | AON EMPLOY BENEFITS EMP BEN-PENSION | 155,891.28 | | | 155,891.28 | 76,567.32 |
| 002.8600.5021270 | MAN EMPLOY BENEFITS ADD PENSION DOLLARS | 63,000.00 | | | 63,000.00 | 0.00 |
| 002.8600.5021301 | AON EMPLOY BENEFITS EMP BEN-401KCOMPANY MATCH | 67,042.60 | | | 67,042.60 | 58,599.13 |
| 002.8600.5021304 | AON EMPLOY BENEFITS EMPLOY BEN 3% MATCH | 193,049.80 | | | 193,049.80 | 193,775.12 |
| 002.8600.5021700 | AON EMPLOY BENEFITS EMP BEN-STD | 4,640.60 | | | 4,640.60 | 3,264.20 |
| 002.8600.5021800 | AON EMPLOY BENEFITS EMP BEN-LTD | 1,138.32 | | | 1,138.32 | 0.00 |
| 002.8600.5021801 | AON EMPLOY BENEFITS EMP BEN-LTD RELIASTAR BAS | 13,430.82 | | | 13,430.82 | 9,651.62 |
| 002.8600.5021900 | AON EMPLOY BENEFITS EMP BEN-EMP ASSIST PLAN | 4,439.53 | | | 4,439.53 | 3,249.88 |
| 002.8600.5022200 | MAN EMPLOY BENEFITS EMP BEN-LIFE INSURANCE | (3,533.95) | | | (3,533.95) | (505.55) |
| 002.8600.5022300 | MAN EMPLOY BENEFITS EMP BEN- AD&D | (128.26) | | | (128.26) | 63.22 |
| 002.8600.5022670 | MAN EMPLOY BENEFITS AETNA-SELF INSURED | 995,225.26 | | | 995,225.26 | 1,287,013.69 |
| 002.8600.5022675 | MAN EMPLOY BENEFITS HSA | 100,268.81 | | | 100,268.81 | 114,662.99 |
| 002.8600.5022680 | MAN EMPLOY BENEFITS AETNA-ADMIN AND STOP LOSS | 193,262.84 | | | 193,262.84 | 198,563.58 |
| 002.8600.5022685 | MAN EMPLOY BENEFITS MEDICAL INS TAX | 10,045.85 | | | 10,045.85 | 17,289.44 |
| 002.8600.5022695 | MAN EMPLOY BENEFITS AETNA PHARMACY REBATE | (20,967.29) | | | (20,967.29) | (5,424.32) |
| 002.8600.5022710 | MAN EMPLOY BENEFITS EMP BEN-VISION | (1,017.89) | | | (1,017.89) | 1,584.66 |
| 002.8600.5022712 | AON EMPLOY BENEFITS DENTAL SELF INSURANCE | 85,914.95 | | | 85,914.95 | 83,167.37 |
| 002.8600.5022800 | AON EMPLOY BENEFITS EMP BEN-DENTAL ADMINISTRA | 5,756.09 | | | 5,756.09 | 4,265.43 |
| 002.8600.5023001 | AON EMPLOY BENEFITS EXP&EXP RECOVERY-COBRA | (99.20) | | | (99.20) | 9,596.26 |
| 002.8600.5023100 | AON EMPLOY BENEFITS EMP BEN-GROUP LIFE | 3,458.20 | | | 3,458.20 | 5,737.82 |
| 002.8600.5023400 | AON EMPLOY BENEFITS EMP BEN-UNIFORM ALLWNC | 1,279.31 | | | 1,279.31 | 1,409.11 |
| 002.8600.5024000 | AON EMPLOY BENEFITS EMP BEN-POST RETIREMENT | (2,037.48) | | | (2,037.48) | (920.04) |
| 002.8600.5024100 | AON EMPLOY BENEFITS EMP BEN-IMPUTED INCOME | 0.00 | | | 0.00 | (78.72) |
| 002.8600.5024700 | AON EMPLOY BENEFITS HEALTH INSURANCE | (190,156.28) | | | (190,156.28) | (206,132.08) |
| 002.8600.5024800 | AON EMPLOY BENEFITS DENTAL INSURANCE | (48,616.52) | | | (48,616.52) | (54,407.16) |
| 002.8600.5025000 | AON EMPLOY BENEFITS W/O'S BS | 0.00 | | | 0.00 | 1,708.96 |
| 002.8600.5025700 | MAN EMPLOY BENEFITS EXEC EX LTD | 693.03 | | | 693.03 | 452.22 |
| 002.8600.5600108 | MAN EMPLOY BENEFITS EMP BENEFITS BROKERS FEES | 8,886.58 | | | 8,886.58 | 17,467.22 |
| 002.8600.6001000 | AON EMPLOY BENEFITS EDUCATION-TUITION | 27,418.00 | | | 27,418.00 | 16,220.31 |
| 002.8700.6800000 | AON DEPRECIATION DEPRECIATION | 687,579.52 | | (679,296.33) | 8,283.19 | 11,736.03 |
| 002.8700.6800103 | AON DEPRECIATION SERIES C BOND | 0.00 | | | 0.00 | 0.00 |
| 002.9900.9990000 | AON YR END P&L CLOS YEAR END P&L CLOSE | (2,383,550.44) | | 2,430.90 | (2,381,119.54) | (3,090,705.72) |
| 7A.22 | Land Improvements Non Reimb | 0.00 | | 9,473.00 | 9,473.00 | 10,636.00 |
| 7B.10 | Building & Building Improvements SNF Only | 0.00 | | 44,036.00 | 44,036.00 | 44,760.00 |
| 7B.22 | Building & Building Improvements Non Reimb | 0.00 | | 71,473.00 | 71,473.00 | 72,650.00 |
| 7C.10 | Non-Movable SNF Only | 0.00 | | 362,789.00 | 362,789.00 | 303,424.00 |
| 7C.22 | Non-Movable Non Reimb | 0.00 | | 315,738.00 | 315,738.00 | 250,010.00 |
| 7D.10 | Movable SNF Only | 0.00 | | 141,089.00 | 141,089.00 | 105,181.00 |
| R0001 | Administrator - non reimb. costs | 0.00 | | 0.00 | 0.00 | 1,080.00 |
| R0002 | CNA Reclasses | 0.00 | | 3,269.56 | 3,269.56 | 0.00 |
| Total | | | | | | |
| Net (Income) Loss | | 0.00 | | 0.00 | 0.00 | 0.00 |

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

| Account | Description | ADJ | RJE | FINAL | 1st PP-FINAL |
|--|---|---------------------|-------------|---------------------|---------------------|
| | | 9/30/2016 | | 9/30/2016 | 9/30/2016 |
| 002.8000.5200000 | MAN ADMINISTRATION TELEPHONE | 81.20 | 0.00 | 81.20 | 19.68 |
| 002.8250.5200000 | MAN IT TELEPHONE | 51,280.91 | 0.00 | 51,280.91 | 26,427.26 |
| Subtotal [1H1.30] Telephone and Telegraph - Telephone | | 51,362.11 | 0.00 | 51,362.11 | 26,446.94 |
| Subgroup : [1H2.30] Cellular Phones and Beepers - Telephone | | | | | |
| 002.8250.5201200 | MAN IT PHONE-MOBILE | 5,273.10 | 0.00 | 5,273.10 | 4,510.24 |
| Subtotal [1H2.30] Cellular Phones and Beepers - Telephone | | 5,273.10 | 0.00 | 5,273.10 | 4,510.24 |
| Subgroup : [1K3.10] Resident Day User Fee - SNF Only | | | | | |
| 002.8000.6700400 | AON ADMINISTRATION PROVIDER TAX | 847,064.98 | 0.00 | 847,064.98 | 814,945.00 |
| Subtotal [1K3.10] Resident Day User Fee - SNF Only | | 847,064.98 | 0.00 | 847,064.98 | 814,945.00 |
| Subgroup : [1H1.22] Telephone and Telegraph - Non Reimb | | | | | |
| 002.7940.5200000 | MAN ALADMINISTRATI TELEPHONE | 18,253.28 | 0.00 | 18,253.28 | 17,831.02 |
| 002.7940.5201200 | AON ALADMINISTRATI PHONE-MOBILE | 3,065.65 | 0.00 | 3,065.65 | 2,521.92 |
| Subtotal [1H1.22] Telephone and Telegraph - Non Reimb | | 21,318.93 | 0.00 | 21,318.93 | 20,352.94 |
| Total [15] Expenditures Other than Salaries | | 4,531,947.10 | 0.00 | 4,531,947.10 | 4,164,853.15 |
| Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General | | | | | |
| Subgroup : [1.10] Resident Travel and Entertainment - SNF Only | | | | | |
| 002.6200.5604810 | AON RECREATION PS-RESIDENT ENTERTAINMENT | 4,896.44 | 0.00 | 4,896.44 | 5,560.00 |
| 002.6200.6002175 | AON RECREATION SUMMER CONCERT SERIES | 900.00 | 0.00 | 900.00 | 0.00 |
| 002.6400.5604810 | AON VOLUNTEERS PS- ENTERTAINMENT | 150.00 | 0.00 | 150.00 | 0.00 |
| Subtotal [1.10] Resident Travel and Entertainment - SNF Only | | 5,946.44 | 0.00 | 5,946.44 | 5,560.00 |
| Subgroup : [1.22] Resident Travel and Entertainment - Non Reimb | | | | | |
| 002.7943.5604810 | AON ALRECREATION PS-RESIDENT ENTERTAINMENT | 19,042.50 | 0.00 | 19,042.50 | 16,268.82 |
| Subtotal [1.22] Resident Travel and Entertainment - Non Reimb | | 19,042.50 | 0.00 | 19,042.50 | 16,268.82 |
| Subgroup : [4.10] Employee Travel - SNF Only | | | | | |
| 002.5000.7000100 | AON NURSING ADMIN TRAVEL | 132.40 | 0.00 | 132.40 | 138.00 |
| Subtotal [4.10] Employee Travel - SNF Only | | 132.40 | 0.00 | 132.40 | 138.00 |
| Subgroup : [4.15] Employee Travel - Salaries % | | | | | |
| 002.7100.7000100 | AON ENVIR SVCS TRAVEL | 161.51 | 0.00 | 161.51 | 0.00 |
| Subtotal [4.15] Employee Travel - Salaries % | | 161.51 | 0.00 | 161.51 | 0.00 |
| Subgroup : [5.10] Education Expense - SNF Only | | | | | |
| 002.5000.6000400 | MAN NURSING ADMIN EDUCATION/SEMINAR | 3,809.00 | 0.00 | 3,809.00 | 8,298.79 |
| 002.5000.6000800 | AON NURSING ADMIN EDUCATION-TRNING(INHOUSE) | 155.21 | 0.00 | 155.21 | 6.00 |
| 002.5700.6000400 | MAN AUDIOLOGY EDUCATION/SEMINAR | 0.00 | 0.00 | 0.00 | 258.00 |
| 002.6200.6000400 | MAN RECREATION EDUCATION/SEMINAR | 132.85 | 0.00 | 132.85 | 65.00 |
| 002.8000.6000400 | MAN ADMINISTRATION EDUCATION/SEMINAR | 1,351.98 | 0.00 | 1,351.98 | 1,740.50 |
| 002.8300.5106300 | AON EDUC/LIBRARY SUPPLIES-PATIENT MEDICAL | 128.62 | 0.00 | 128.62 | 221.10 |
| 002.8450.6000400 | MAN ADMISSIONS EDUCATION/SEMINAR | 99.84 | 0.00 | 99.84 | 100.00 |
| Subtotal [5.10] Education Expense - SNF Only | | 5,677.50 | 0.00 | 5,677.50 | 10,689.39 |
| Subgroup : [5.15] Education Expense - Salary % | | | | | |
| 002.7000.6000400 | MAN FOOD SERVICE EDUCATION/SEMINAR | 116.16 | 0.00 | 116.16 | 0.00 |
| 002.7350.6000400 | MAN FACILITY MNGST EDUCATION/SEMINAR | 370.00 | 0.00 | 370.00 | 0.00 |
| 002.8300.6000400 | MAN EDUC/LIBRARY EDUCATION/SEMINAR | 0.00 | 0.00 | 0.00 | 30.00 |
| 002.8300.6000800 | AON EDUC/LIBRARY EDUCATION-TRNING(INHOUSE) | 37.17 | 0.00 | 37.17 | 24.00 |
| 002.8600.6001000 | AON EMPLOY BENEFITS EDUCATION-TUITION | 27,418.00 | 0.00 | 27,418.00 | 16,220.31 |
| Subtotal [5.15] Education Expense - Salary % | | 27,941.33 | 0.00 | 27,941.33 | 16,274.31 |
| Subgroup : [5.22] Education Expense - Non Reimb | | | | | |
| 002.5491.6000400 | MAN ALSA-LOCKWD LGD EDUCATION/SEMINAR | 1,150.00 | 0.00 | 1,150.00 | 110.00 |
| 002.7940.6000400 | MAN ALADMINISTRATI EDUCATION/SEMINAR | 0.00 | 0.00 | 0.00 | 460.00 |
| 002.7943.6000400 | MAN ALRECREATION EDUCATION/SEMINAR | 115.00 | 0.00 | 115.00 | 0.00 |
| Subtotal [5.22] Education Expense - Non Reimb | | 1,265.00 | 0.00 | 1,265.00 | 570.00 |
| Subgroup : [5.33] Education Expense - Capacity | | | | | |
| 002.6000.6000400 | MAN SOCIAL SERVICES EDUCATION/SEMINAR | 510.00 | 0.00 | 510.00 | 830.43 |
| Subtotal [5.33] Education Expense - Capacity | | 510.00 | 0.00 | 510.00 | 830.43 |
| Subgroup : [6.25] Automobile Expense - Accum Costs | | | | | |
| 002.8350.7000200 | AON TRANSPORTATION AUTO-GASOLINE | 4,635.85 | 0.00 | 4,635.85 | 4,235.99 |
| Subtotal [6.25] Automobile Expense - Accum Costs | | 4,635.85 | 0.00 | 4,635.85 | 4,235.99 |
| Subgroup : [M1.15] Advertising Help Wanted - Salaries % | | | | | |
| 002.8150.6000100 | AON HUMAN RESOURCES RECRUITMENT-ADVERTISING | 2,323.62 | 0.00 | 2,323.62 | 597.50 |
| Subtotal [M1.15] Advertising Help Wanted - Salaries % | | 2,323.62 | 0.00 | 2,323.62 | 597.50 |
| Subgroup : [M3.22] Advertising Other - Non Reimb | | | | | |
| 002.7941.5600000 | AON AL/MARKETING PURCHASED SERVICES | 137.50 | 0.00 | 137.50 | 0.00 |
| 002.7943.5603100 | AON AL/RECREATION PS-ADVERTISING | 0.00 | 0.00 | 0.00 | 100.00 |
| Subtotal [M3.22] Advertising Other - Non Reimb | | 137.50 | 0.00 | 137.50 | 100.00 |
| Subgroup : [M5.34] Medical Records - Accum Costs | | | | | |
| 002.5900.5106700 | AON HOSP INFO MGT OFFICE SUPPLIES | 1,664.54 | 0.00 | 1,664.54 | 2,660.16 |
| 002.5900.8000000 | AON HOSP INFO MGT INCOME/EXPENSE RECOVERY | (1,125.80) | 0.00 | (1,125.80) | (982.35) |
| Subtotal [M5.34] Medical Records - Accum Costs | | 538.74 | 0.00 | 538.74 | 1,677.81 |
| Subgroup : [M6.22] Barber and Beauty Supplies - Non Reimb | | | | | |
| 002.6250.5106300 | AON HAIR SALON SUPPLIES-PATIENT MEDICAL | 4.56 | 0.00 | 4.56 | 4.06 |
| 002.6250.5106700 | AON HAIR SALON OFFICE SUPPLIES | 0.73 | 0.00 | 0.73 | 0.00 |
| Subtotal [M6.22] Barber and Beauty Supplies - Non Reimb | | 5.29 | 0.00 | 5.29 | 4.06 |
| Subgroup : [M7.10] Postage - SNF Only | | | | | |
| 002.5000.5610100 | AON NURSING ADMIN FEDEX & UPS | 237.70 | 0.00 | 237.70 | 197.84 |
| 002.5045.5610000 | MAN 2ND FLOOR POST/FEDEX/UPS | 0.00 | 0.00 | 0.00 | 6.68 |
| 002.5180.5610000 | MAN 4 WOOSTER POST/FEDEX/UPS | 6.96 | 0.00 | 6.96 | 6.96 |
| Subtotal [M7.10] Postage - SNF Only | | 244.66 | 0.00 | 244.66 | 211.48 |
| Subgroup : [M7.15] Postage - Salary % | | | | | |
| 002.8300.5610100 | AON EDUC/LIBRARY FEDEX & UPS | 7.77 | 0.00 | 7.77 | 0.00 |
| Subtotal [M7.15] Postage - Salary % | | 7.77 | 0.00 | 7.77 | 0.00 |
| Subgroup : [M7.22] Postage - Non Reimb | | | | | |
| 002.5900.5610000 | MAN HOSP INFO MGT POST/FEDEX/UPS | 0.00 | 0.00 | 0.00 | 27.02 |
| 002.7940.5610000 | MAN ALADMINISTRATI POST/FEDEX/UPS | 775.55 | 0.00 | 775.55 | 0.00 |
| Subtotal [M7.22] Postage - Non Reimb | | 775.55 | 0.00 | 775.55 | 27.02 |
| Subgroup : [M7.45] Postage - Expenses | | | | | |
| 002.8000.5610000 | MAN ADMINISTRATION POST/FEDEX/UPS | 4,872.45 | 0.00 | 4,872.45 | 4,662.47 |
| 002.8000.5610100 | AON ADMINISTRATION FEDEX & UPS | 0.00 | 0.00 | 0.00 | 72.28 |
| Subtotal [M7.45] Postage - Expenses | | 4,872.45 | 0.00 | 4,872.45 | 4,734.75 |

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

| Account | Description | ADJ | RJE | FINAL | 1st PP-FINAL |
|---|--|-------------------|-------------|-------------------|-------------------|
| | | 9/30/2016 | | 9/30/2016 | 9/30/2015 |
| Subgroup : [M8.10] | Dues and Membership Fees to Professional Associations - SNF Only | | | | |
| 002.5000.5300100 | AON NURSING ADMIN MEMBERSHIP & DUES | 110.00 | 0.00 | 110.00 | 215.00 |
| 002.8000.5300100 | AON ADMINISTRATION MEMBERSHIP & DUES | 5,627.90 | 0.00 | 5,627.90 | 8,838.77 |
| Subtotal [M8.10] Dues and Membership Fees to Professional Associations - SNF Only | | 5,737.90 | 0.00 | 5,737.90 | 9,053.77 |
| Subgroup : [M8.22] | Dues and Membership Fees to Professional Associations - Non Reimb | | | | |
| 002.7940.5300100 | AON AL/ADMINISTRATI MEMBERSHIP & DUES | 13,695.07 | 0.00 | 13,695.07 | 9,369.44 |
| Subtotal [M8.22] Dues and Membership Fees to Professional Associations - Non Reimb | | 13,695.07 | 0.00 | 13,695.07 | 9,369.44 |
| Subgroup : [M9.10] | Subscriptions - SNF Only | | | | |
| 002.6200.6000900 | AON RECREATION BOOKS AND SUBSCRIPTIONS | (96.18) | 0.00 | (96.18) | 307.02 |
| Subtotal [M9.10] Subscriptions - SNF Only | | (96.18) | 0.00 | (96.18) | 307.02 |
| Subgroup : [M9.15] | Subscriptions - Salary % | | | | |
| 002.8300.6000900 | AON EDUC/LIBRARY BOOKS AND SUBSCRIPTIONS | 677.52 | 0.00 | 677.52 | 944.09 |
| Subtotal [M9.15] Subscriptions - Salary % | | 677.52 | 0.00 | 677.52 | 944.09 |
| Subgroup : [M9.22] | Subscriptions - Non Reimb | | | | |
| 002.7943.6000900 | AON AL/RECREATION BOOKS AND SUBSCRIPTIONS | 1,196.00 | 0.00 | 1,196.00 | 0.00 |
| Subtotal [M9.22] Subscriptions - Non Reimb | | 1,196.00 | 0.00 | 1,196.00 | 0.00 |
| Subgroup : [M9.42] | Subscriptions - Accum Costs | | | | |
| 002.8000.6000900 | AON ADMINISTRATION BOOKS AND SUBSCRIPTIONS | 0.00 | 0.00 | 0.00 | 243.85 |
| Subtotal [M9.42] Subscriptions - Accum Costs | | 0.00 | 0.00 | 0.00 | 243.85 |
| Subgroup : [M11.02] | Services Provided by Contract - Sgft | | | | |
| 002.7945.5600000 | AON AL/ENVIRON SVCS PURCHASED SERVICES | 2,285.00 | 0.00 | 2,285.00 | (34.88) |
| Subtotal [M11.02] Services Provided by Contract - Sgft | | 2,285.00 | 0.00 | 2,285.00 | (34.88) |
| Subgroup : [M11.10] | Services Provided by Contract - SNF Only | | | | |
| 002.5000.5600000 | AON NURSING ADMIN PURCHASED SERVICES | 822.00 | 0.00 | 822.00 | 315.00 |
| 002.8450.5600106 | AON ADMISSIONS ARCHIVING FEES | 122.83 | 0.00 | 122.83 | 0.00 |
| Subtotal [M11.10] Services Provided by Contract - SNF Only | | 944.83 | 0.00 | 944.83 | 315.00 |
| Subgroup : [M11.15] | Services Provided by Contract - Salary % | | | | |
| 002.8150.5600000 | AON HUMAN RESOURCES PURCHASED SERVICES | 492.50 | 0.00 | 492.50 | 10.00 |
| Subtotal [M11.15] Services Provided by Contract - Salary % | | 492.50 | 0.00 | 492.50 | 10.00 |
| Subgroup : [M11.22] | Services Provided by Contract - Non Reimb | | | | |
| 002.6250.5601060 | AON HAIR SALON PURCHASED SVS BEAUTY SHOP | 101,438.26 | 0.00 | 101,438.26 | 92,388.80 |
| 002.7940.5600000 | AON AL/ADMINISTRATI PURCHASED SERVICES | 1,359.46 | 0.00 | 1,359.46 | 625.91 |
| 002.7943.5600000 | AON AL/RECREATION PURCHASED SERVICES | 500.00 | 0.00 | 500.00 | 5,964.61 |
| Subtotal [M11.22] Services Provided by Contract - Non Reimb | | 103,297.72 | 0.00 | 103,297.72 | 98,979.32 |
| Subgroup : [M11.31] | Services Provided by Contract - Accum Costs | | | | |
| 002.5900.5600000 | AON HOSP INFO MGT PURCHASED SERVICES | 1,067.46 | 0.00 | 1,067.46 | 3,350.57 |
| 002.8000.5602900 | AON ADMINISTRATION PS-SOFTWARE LICENSE AGMT | 250.00 | 0.00 | 250.00 | 0.00 |
| 002.8000.5604510 | AON ADMINISTRATION PS-CONSULTING SERVICES | 2,063.60 | 0.00 | 2,063.60 | 43,308.26 |
| 002.8250.5600000 | MAN IT PURCHASED SERVICES | 1,248.75 | 0.00 | 1,248.75 | 287.92 |
| Subtotal [M11.31] Services Provided by Contract - Accum Costs | | 4,629.81 | 0.00 | 4,629.81 | 46,946.75 |
| Subgroup : [M11.33] | Services Provided by Contract - Capacity | | | | |
| 002.6000.5600000 | AON SOCIAL SERVICES PURCHASED SERVICES | 49.87 | 0.00 | 49.87 | 0.00 |
| 002.6000.5600106 | AON SOCIAL SERVICES ARCHIVING FEES | 66.82 | 0.00 | 66.82 | 0.00 |
| 002.7944.5600000 | AON AL/FACILITY MGT PURCHASED SERVICES | 686.80 | 0.00 | 686.80 | 39.17 |
| Subtotal [M11.33] Services Provided by Contract - Capacity | | 803.49 | 0.00 | 803.49 | 39.17 |
| Subgroup : [M11.45] | Services Provided by Contract - Expenses | | | | |
| 002.8000.5600000 | AON ADMINISTRATION PURCHASED SERVICES | 12,847.90 | 0.00 | 12,847.90 | 4,585.00 |
| Subtotal [M11.45] Services Provided by Contract - Expenses | | 12,847.90 | 0.00 | 12,847.90 | 4,585.00 |
| Subgroup : [M12.10] | Administrative Management Services - SNF Only | | | | |
| 002.8000.5690000 | AON ADMINISTRATION MANAGEMENT FEE I/C/ | 901,643.10 | 0.00 | 901,643.10 | 874,401.63 |
| Subtotal [M12.10] Administrative Management Services - SNF Only | | 901,643.10 | 0.00 | 901,643.10 | 874,401.63 |
| Subgroup : [M12.22] | Administrative Management Services - Non Reimb | | | | |
| 002.7940.5690000 | AON AL/ADMINISTRATI MANAGEMENT FEE I/C/ | 169,755.42 | 0.00 | 169,755.42 | 167,706.36 |
| Subtotal [M12.22] Administrative Management Services - Non Reimb | | 169,755.42 | 0.00 | 169,755.42 | 167,706.36 |
| Subgroup : [M13.02] | Other - Sgft | | | | |
| 002.7100.6300000 | AON ENVIR SVCS LICENSES | 700.00 | 0.00 | 700.00 | 0.00 |
| 002.7100.6000350 | AON ENVIR SVCS BUSINESS EXPENSE REIMBURS | 92.00 | 0.00 | 92.00 | 178.10 |
| Subtotal [M13.02] Other - Sgft | | 792.00 | 0.00 | 792.00 | 178.10 |
| Subgroup : [M13.03] | Other - Patient days | | | | |
| 002.8000.6050500 | MAN ADMINISTRATION CATERING INTERCOMPANY | 600.50 | 0.00 | 600.50 | 0.00 |
| Subtotal [M13.03] Other - Patient days | | 600.50 | 0.00 | 600.50 | 0.00 |
| Subgroup : [M13.10] | Other - SNF Only | | | | |
| 002.5000.5300000 | AON NURSING ADMIN LICENSES | 266.00 | 0.00 | 266.00 | 105.00 |
| 002.5000.6000350 | AON NURSING ADMIN BUSINESS EXPENSE REIMBURS | 7,145.08 | 0.00 | 7,145.08 | 5,814.26 |
| 002.5045.6000350 | MAN 2ND FLOOR BUSINESS EXPENSE REIMBURS | 0.00 | 0.00 | 0.00 | 102.00 |
| 002.8000.5300000 | AON ADMINISTRATION LICENSES | 1,105.00 | 0.00 | 1,105.00 | 1,802.00 |
| 002.8000.5601070 | MAN ADMINISTRATION REMARKETING FEES | 864.50 | 0.00 | 864.50 | 644.57 |
| 002.8000.5601075 | MAN ADMINISTRATION LETTER OF CREDIT | 20,100.39 | 0.00 | 20,100.39 | 19,826.39 |
| 002.8000.6015910 | AON ADMINISTRATION CHEFA ADMINISTRATIVE FEES | 2,157.90 | 0.00 | 2,157.90 | 981.51 |
| 002.8450.6000350 | AON ADMISSIONS BUSINESS EXPENSE REIMBURS | 848.47 | 0.00 | 848.47 | 6,560.31 |
| R0001 | Administrator - non reimb. costs | 0.00 | 0.00 | 0.00 | 1,080.00 |
| Subtotal [M13.10] Other - SNF Only | | 32,487.34 | 0.00 | 32,487.34 | 36,916.04 |
| Subgroup : [M13.15] | Other - Salary % | | | | |
| 002.8000.6000200 | AON ADMINISTRATION EMPLOYEE RELATIONS | 180.98 | 0.00 | 180.98 | 0.00 |
| 002.8150.5600806 | AON HUMAN RESOURCES RECRUITMENT BACKGROUND CKS | 6,542.25 | 0.00 | 6,542.25 | 4,255.00 |
| 002.8150.6000200 | AON HUMAN RESOURCES EMPLOYEE RELATIONS | 13,480.72 | 0.00 | 13,480.72 | 20,764.51 |
| 002.8150.6000350 | AON HUMAN RESOURCES BUSINESS EXPENSE REIMBURS | 191.00 | 0.00 | 191.00 | 0.00 |
| Subtotal [M13.15] Other - Salary % | | 20,394.95 | 0.00 | 20,394.95 | 25,019.51 |
| Subgroup : [M13.22] | Other - Non Reimb | | | | |
| 002.5000.5604525 | MAN NURSING ADMIN NON REIMBURSEABLE | 0.00 | 0.00 | 0.00 | 9.00 |
| 002.5045.5604525 | MAN 2ND FLOOR NON REIMBURSEABLE | 0.00 | 0.00 | 0.00 | 19.00 |
| 002.5451.6000350 | AON ALSA-LOCKWD LIGS BUSINESS EXPENSE REIMBURS | 174.42 | 0.00 | 174.42 | 26.53 |
| 002.7940.5300000 | AON AL/ADMINISTRATI LICENSES | 500.00 | 0.00 | 500.00 | 0.00 |
| 002.7940.5601070 | MAN AL/ADMINISTRATI REMARKETING FEES | 2,223.01 | 0.00 | 2,223.01 | 1,657.39 |
| 002.7940.5601075 | MAN AL/ADMINISTRATI LETTER OF CREDIT | 51,686.70 | 0.00 | 51,686.70 | 50,982.15 |
| 002.7940.5604525 | MAN AL/ADMINISTRATI NON REIMBURSEABLE | 300.00 | 0.00 | 300.00 | 0.00 |
| 002.7940.6000350 | AON AL/ADMINISTRATI BUSINESS EXPENSE REIMBURS | 90.72 | 0.00 | 90.72 | 0.00 |

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

| Account | Description | ADJ | RJE | FINAL | 1st PP-FINAL |
|--|---|---------------------|---------------------|---------------------|---------------------|
| | | 9/30/2016 | | 9/30/2016 | 9/30/2015 |
| 002.7100.5850000 | AON ENVIR SVCS MINOR EQUIP | 195.00 | 0.00 | 195.00 | 1,955.34 |
| 002.7945.5850000 | AON AL/ENVIRON SVCS MINOR EQUIP | 0.00 | 0.00 | 0.00 | 1,385.71 |
| 002.8350.5500100 | AON TRANSPORTATION R&M-CONTRACTS | 386.44 | 0.00 | 386.44 | 0.00 |
| Subtotal [6F.02] Other - Sqt | | 1,751.44 | 0.00 | 1,751.44 | 3,629.17 |
| Subgroup : [6F.33] Other - Capacity | | | | | |
| 002.7350.5100000 | MAN FACILITY MNGT GENERAL - SUPPLIES | 8,778.12 | 0.00 | 8,778.12 | 28,384.45 |
| 002.7350.5300000 | AON FACILITY MNGT LICENSES | 480.00 | 0.00 | 480.00 | 593.65 |
| 002.7350.5850000 | AON FACILITY MNGT MINOR EQUIP | 1,651.62 | 0.00 | 1,651.62 | 4,420.33 |
| 002.7944.5100000 | MAN AL/FACILITY MGT GENERAL - SUPPLIES | 4,052.66 | 0.00 | 4,052.66 | 8,448.01 |
| 002.7944.5850000 | AON AL/FACILITY MGT MINOR EQUIP | 6,324.96 | 0.00 | 6,324.96 | 1,423.83 |
| Subtotal [6F.33] Other - Capacity | | 21,287.36 | 0.00 | 21,287.36 | 43,270.47 |
| Subgroup : [6F.31] Other - Accum Costs | | | | | |
| 002.8250.5850000 | MAN IT MINOR EQUIP | 3,984.91 | (2,468.57) | 1,516.34 | 4,518.28 |
| Subtotal [6F.31] Other - Accum Costs | | 3,984.91 | (2,468.57) | 1,516.34 | 4,518.28 |
| Subgroup : [6F.25] Other - Accum Costs | | | | | |
| 002.8350.5602830 | AON TRANSPORTATION PS-TRANSPORTATION INTER | 95,799.72 | 0.00 | 95,799.72 | 18,316.24 |
| Subtotal [6F.25] Other - Accum Costs | | 95,799.72 | 0.00 | 95,799.72 | 18,316.24 |
| Subgroup : [7A.10] Land Improvements - SNF Only | | | | | |
| 002.7736.6800000 | MAN FACILITIES MANA DEPRECIATION | 18,239.51 | 0.00 | 18,239.51 | 18,274.64 |
| 002.8700.6800000 | AON DEPRECIATION DEPRECIATION | 687,579.52 | (679,296.33) | 8,283.19 | 11,738.03 |
| Subtotal [7A.10] Land Improvements - SNF Only | | 705,819.03 | (679,296.33) | 26,522.70 | 30,012.67 |
| Subgroup : [7A.22] Land Improvements - Non Reimb | | | | | |
| 7A.22 | Land Improvements Non Reimb | 0.00 | 9,473.00 | 9,473.00 | 10,636.00 |
| Subtotal [7A.22] Land Improvements - Non Reimb | | 0.00 | 9,473.00 | 9,473.00 | 10,636.00 |
| Subgroup : [7B.10] Building & Building Improvements - SNF Only | | | | | |
| 7B.10 | Building & Building Improvements SNF Only | 0.00 | 44,036.00 | 44,036.00 | 44,760.00 |
| Subtotal [7B.10] Building & Building Improvements - SNF Only | | 0.00 | 44,036.00 | 44,036.00 | 44,760.00 |
| Subgroup : [7B.22] Building & Building Improvements - Non Reimb | | | | | |
| 7B.22 | Building & Building Improvements Non Reimb | 0.00 | 71,473.00 | 71,473.00 | 72,650.00 |
| Subtotal [7B.22] Building & Building Improvements - Non Reimb | | 0.00 | 71,473.00 | 71,473.00 | 72,650.00 |
| Subgroup : [7C.10] Non-movable Equipment - SNF Only | | | | | |
| 7C.10 | Non-Movable SNF Only | 0.00 | 362,789.00 | 362,789.00 | 303,424.00 |
| Subtotal [7C.10] Non-movable Equipment - SNF Only | | 0.00 | 362,789.00 | 362,789.00 | 303,424.00 |
| Subgroup : [7C.22] Non-movable Equipment - Non Reimb | | | | | |
| 7C.22 | Non-Movable Non Reimb | 0.00 | 315,738.00 | 315,738.00 | 250,010.00 |
| Subtotal [7C.22] Non-movable Equipment - Non Reimb | | 0.00 | 315,738.00 | 315,738.00 | 250,010.00 |
| Subgroup : [7D.10] Movable Equipment - SNF Only | | | | | |
| 7D.10 | Movable SNF Only | 0.00 | 141,089.00 | 141,089.00 | 105,181.00 |
| Subtotal [7D.10] Movable Equipment - SNF Only | | 0.00 | 141,089.00 | 141,089.00 | 105,181.00 |
| Subgroup : [7D.22] Movable Equipment - Non Reimb | | | | | |
| 002.7940.6800000 | AON AL/ADMINISTRATI DEPRECIATION | 296,150.92 | (265,264.00) | 30,886.92 | 24,229.83 |
| Subtotal [7D.22] Movable Equipment - Non Reimb | | 296,150.92 | (265,264.00) | 30,886.92 | 24,229.83 |
| Subgroup : [8B.10] Mortgage Expense - SNF Only | | | | | |
| 002.8700.6800103 | AON DEPRECIATION SERIES C BOND | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal [8B.10] Mortgage Expense - SNF Only | | 0.00 | 0.00 | 0.00 | 0.00 |
| Subgroup : [8B.22] Mortgage Expense - Non Reimb | | | | | |
| 002.7940.6800103 | MAN AL/ADMINISTRATI SERIES C&E BOND AMORT CST | 3,900.48 | 0.00 | 3,900.48 | 3,502.88 |
| Subtotal [8B.22] Mortgage Expense - Non Reimb | | 3,900.48 | 0.00 | 3,900.48 | 3,502.88 |
| Subgroup : [9.10] Rental Payments - SNF Only | | | | | |
| 002.7736.4060571 | MAN FACILITIES MANA RENT- I/C | (59,556.00) | 0.00 | (59,556.00) | (59,556.00) |
| Subtotal [9.10] Rental Payments - SNF Only | | (59,556.00) | 0.00 | (59,556.00) | (59,556.00) |
| Subgroup : [10A.10] Real estate taxes paid by owner - SNF Only | | | | | |
| 002.7736.6700100 | MAN FACILITIES MANA REAL ESTATE TAXES | 6,112.76 | 0.00 | 6,112.76 | 6,049.96 |
| Subtotal [10A.10] Real estate taxes paid by owner - SNF Only | | 6,112.76 | 0.00 | 6,112.76 | 6,049.96 |
| Total [22] Maintenance and Property | | 2,033,512.35 | (2,430.90) | 2,031,081.45 | 1,874,843.59 |
| Group : [26] Interest | | | | | |
| Subgroup : [12B5.22] CHEFA Interest Expense - Non Reimb | | | | | |
| 002.7940.6600103 | MAN AL/ADMINISTRATI BOND INTEREST | 147,246.08 | 0.00 | 147,246.08 | 149,308.21 |
| Subtotal [12B5.22] CHEFA Interest Expense - Non Reimb | | 147,246.08 | 0.00 | 147,246.08 | 149,308.21 |
| Subgroup : [12B5.10] CHEFA Interest Expense - SNF Only | | | | | |
| 002.8000.6600103 | MAN ADMINISTRATION BOND INTEREST | 57,574.36 | 0.00 | 57,574.36 | 58,221.28 |
| Subtotal [12B5.10] CHEFA Interest Expense - SNF Only | | 57,574.36 | 0.00 | 57,574.36 | 58,221.28 |
| Total [26] Interest | | 204,820.44 | 0.00 | 204,820.44 | 207,529.49 |
| Group : [27] Interest and Insurance | | | | | |
| Subgroup : [12D.10] Other Interest Expense - SNF Only | | | | | |
| 002.8000.6600200 | AON ADMINISTRATION INTEREST EXP-SECURITY DEP | 255.89 | 0.00 | 255.89 | 172.15 |
| Subtotal [12D.10] Other Interest Expense - SNF Only | | 255.89 | 0.00 | 255.89 | 172.15 |
| Subgroup : [14A.10] Insurance on Property - SNF | | | | | |
| 002.8000.6900000 | AON ADMINISTRATION PROPERTY INSURANCE | 33,331.00 | 0.00 | 33,331.00 | 33,883.00 |
| Subtotal [14A.10] Insurance on Property - SNF | | 33,331.00 | 0.00 | 33,331.00 | 33,883.00 |
| Subgroup : [14A.22] Insurance on Property - Non Reimb. | | | | | |
| 002.7940.6900000 | MAN AL/ADMINISTRATI PROPERTY INSURANCE | 1,340.00 | 0.00 | 1,340.00 | 0.00 |
| Subtotal [14A.22] Insurance on Property - Non Reimb. | | 1,340.00 | 0.00 | 1,340.00 | 0.00 |
| Subgroup : [14B.25] Insurance of Automobiles - Transportation | | | | | |
| 002.8350.6900400 | AON TRANSPORTATION AUTO LIABILITY INSURANCE | 16,338.50 | 0.00 | 16,338.50 | 9,662.43 |
| Subtotal [14B.25] Insurance of Automobiles - Transportation | | 16,338.50 | 0.00 | 16,338.50 | 9,662.43 |
| Subgroup : [14C3.10] Other - SNF Only | | | | | |
| 002.8000.6900150 | MAN ADMINISTRATION OTHER INSURANCE | 2,063.00 | 0.00 | 2,063.00 | 4,185.00 |
| 002.8000.6900175 | MAN ADMINISTRATION TAIL COVERAGE | (1,933.88) | 0.00 | (1,933.88) | 2,172.04 |
| Subtotal [14C3.10] Other - SNF Only | | 129.12 | 0.00 | 129.12 | 6,357.04 |
| Subgroup : [14C3.22] Other - Non Reimb | | | | | |
| 002.7940.6900150 | MAN AL/ADMINISTRATI OTHER INSURANCE | 2,330.00 | 0.00 | 2,330.00 | 0.00 |
| 002.7940.6900170 | MAN AL/ADMINISTRATI GEN/PROF LIAB-KEYSTONE | 1,926.00 | 0.00 | 1,926.00 | 0.00 |
| 002.7940.6900175 | MAN AL/ADMINISTRATI TAIL COVERAGE | 423.00 | 0.00 | 423.00 | 0.00 |

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - Grouped TB**

| Account | Description | ADJ | RJE | FINAL | 1st PP-FINAL |
|---|--|------------------------|-------------------|------------------------|------------------------|
| | | 9/30/2016 | | 9/30/2016 | 9/30/2015 |
| Group : [32] | Liabilities and Equity | | | | |
| Subgroup : [32.01] | Accounts Payable | | | | |
| 002.2010.2010000 | AON ACCOUNTS PAYABLE-SYSTEM | (124,609.76) | 0.00 | (124,609.76) | (237,098.19) |
| 002.2010.2010001 | AON ACCOUNTS PAYABLE-MANUAL | (384,317.72) | 0.00 | (384,317.72) | (289,754.93) |
| Subtotal [32.01] Accounts Payable | | (508,927.48) | 0.00 | (508,927.48) | (526,853.12) |
| Subgroup : [32.02] | Accrued Payroll | | | | |
| 002.2015.2040000 | AON PAYROLL-LIABILITY | (96,624.60) | 0.00 | (96,624.60) | (66,033.80) |
| 002.2015.2050100 | MAN FICA AND MED VAC ACC | (28,345.38) | 0.00 | (28,345.38) | (24,743.21) |
| 002.2015.2050400 | AON ACCRUED-SEVERANCE | 0.00 | 0.00 | 0.00 | (64,635.15) |
| 002.2015.2051000 | AON ACCRUED VACATION | (361,033.61) | 0.00 | (361,033.61) | (323,440.63) |
| 002.2015.2052000 | MAN ACCRUED BONUS. | 0.00 | 0.00 | 0.00 | (17,325.00) |
| Subtotal [32.02] Accrued Payroll | | (486,003.59) | 0.00 | (486,003.58) | (496,177.79) |
| Subgroup : [32.03] | Accrued Payroll Taxes Payable | | | | |
| 002.2015.2052600 | AON PVISION | 0.00 | 0.00 | 0.00 | (145.07) |
| 002.2015.2052650 | AON CANCER INSURANCE | (229.25) | 0.00 | (229.25) | (178.48) |
| 002.2015.2052655 | MAN ACCIDENT | (102.06) | 0.00 | (102.06) | (137.90) |
| 002.2015.2052660 | AON WHOLE LIFE INSURANCE | 0.00 | 0.00 | 0.00 | (9.19) |
| 002.2015.2052670 | AON UNIVERSAL LIFE | 0.00 | 0.00 | 0.00 | (444.01) |
| 002.2015.2052675 | MAN CRITICAL ILLNESS INS | (141.94) | 0.00 | (141.94) | (141.67) |
| 002.2015.2052800 | AON LOAN 401K | (726.82) | 0.00 | (726.82) | (1,626.84) |
| 002.2015.2060200 | AON ACCRUED-SUI-STATE UEMPLOYMT | (68,119.00) | 0.00 | (68,119.00) | 0.00 |
| 002.2015.2070100 | AON FICA | (16,680.78) | 0.00 | (16,680.78) | (31,219.46) |
| 002.2015.2070101 | AON FICA-MEDICARE | (3,918.82) | 0.00 | (3,918.82) | (7,406.98) |
| 002.2015.2070200 | AON FIT-WITHHOLDING TAX PAYABLE | (14,039.17) | 0.00 | (14,039.17) | (28,437.37) |
| 002.2015.2070460 | MAN SPOUSAL LIFE | 0.00 | 0.00 | 0.00 | (13.61) |
| 002.2015.2070470 | MAN DEPENDENT LIFE | 0.00 | 0.00 | 0.00 | (1.28) |
| 002.2015.2070480 | MAN AD&D | 0.00 | 0.00 | 0.00 | (35.25) |
| 002.2015.2070495 | AON LTD | 0.00 | 0.00 | 0.00 | (86.17) |
| 002.2015.2070501 | AON EMPLOYEES - "401K" | (6,888.65) | 0.00 | (6,888.65) | (12,755.49) |
| 002.2015.2070507 | AON 3% MATCH | (4,140.52) | 0.00 | (4,140.52) | (7,794.00) |
| 002.2015.2070508 | MAN ROTH | (267.40) | 0.00 | (267.40) | (153.54) |
| 002.2015.2070510 | MAN HSA | (4,262.41) | 0.00 | (4,262.41) | (4,539.41) |
| 002.2015.2070700 | AON GARNISHMENTS CLEARING | 0.00 | 0.00 | 0.00 | (386.48) |
| 002.2015.2070950 | AON ANNUAL APPEAL | (39.00) | 0.00 | (39.00) | (26.00) |
| 002.2015.2071300 | AON CT INCOME TAX WITHHELD | (4,308.72) | 0.00 | (4,308.72) | (8,944.36) |
| 002.2015.2450000 | MAN SUPPLEMENTAL LIFE | 0.00 | 0.00 | 0.00 | (61.59) |
| Subtotal [32.03] Accrued Payroll Taxes Payable | | (123,864.54) | 0.00 | (123,864.54) | (104,534.19) |
| Subgroup : [32.04] | Medicare Final Settlement Payable | | | | |
| 002.2020.2100100 | MAN SETTLEMENT-MEDICAID. | (16,418.65) | 0.00 | (16,418.65) | (44,701.55) |
| Subtotal [32.04] Medicare Final Settlement Payable | | (16,418.65) | 0.00 | (16,418.65) | (44,701.55) |
| Subgroup : [32.05] | Accrued Expenses | | | | |
| 002.2010.2010010 | AON ACCRUED A/R CREDIT BALANCES | (61,034.00) | 0.00 | (61,034.00) | (70,635.63) |
| 002.2010.2010060 | MAN CL & P LOAN PAYABLE FOR MAN | (24,833.42) | 0.00 | (24,833.42) | (52,271.53) |
| 002.2010.2010100 | AON ACCRUED LIABILITIES | (18,884.82) | 0.00 | (18,884.82) | (101,152.08) |
| 002.2010.2010300 | AON ACCRUED-REAL ESTATE TAXES | 1,534.11 | 0.00 | 1,534.11 | 30,588.18 |
| 002.2010.2010400 | AON REFUNDS | (18,343.97) | 0.00 | (18,343.97) | 0.00 |
| 002.2010.2010401 | AON REFUNDS-ASSISTED LIVING | 0.00 | 0.00 | 0.00 | (216.28) |
| 002.2010.2010500 | AON UNCLAIMED CHECKS | 16,340.63 | 0.00 | 16,340.63 | 0.00 |
| 002.2010.2010600 | AON ACCRUED-PROVIDER TAX | (215,433.98) | 0.00 | (215,433.98) | (194,897.00) |
| 002.2010.2011000 | MAN ACCRUED/AUDITING FEES | (14,396.30) | 0.00 | (14,396.30) | (12,821.68) |
| 002.2017.2400301 | AON SECURITY DEPOSIT ACCRUED INTER | (3,905.15) | 0.00 | (3,905.15) | (4,072.80) |
| 002.2017.2401555 | MAN SECURITY DEPOSIT | (310,285.67) | 0.00 | (310,285.67) | (294,451.02) |
| 002.2017.2401900 | AON RESIDENT COUNCIL FND | (3,901.11) | 0.00 | (3,901.11) | (3,901.11) |
| 002.2017.2403800 | AON DUE TO SCHOLARSHIP | (10,404.07) | 0.00 | (10,404.07) | (10,299.07) |
| 002.2025.2350000 | AON LIAB FOR FIDUCIARY FUNDS | (4,355.41) | 0.00 | (4,355.41) | 0.00 |
| Subtotal [32.05] Accrued Expenses | | (667,903.16) | 0.00 | (667,903.16) | (714,129.02) |
| Subgroup : [32.06] | Other Long Term Liabilities | | | | |
| 002.2022.2010033 | MAN GENERAL RESERVE | (14,892.15) | 0.00 | (14,892.15) | (18,078.20) |
| 002.2025.2350100 | AON LIAB FOR PERSONAL FUNDS | (62,605.91) | 0.00 | (62,605.91) | (40,178.12) |
| 002.2025.2350200 | AON APPLIED INCOME LIABILITY | 4,989.55 | 0.00 | 4,989.55 | 433.21 |
| 002.2051.2300000 | AON ASBESTOS REMOVAL | (144,429.30) | 0.00 | (144,429.30) | (69,969.30) |
| Subtotal [32.06] Other Long Term Liabilities | | (216,937.81) | 0.00 | (216,937.81) | (127,792.41) |
| Subgroup : [32.07] | Net Worth | | | | |
| 002.2900.2992100 | AON SURPLUS | (9,763,141.34) | (2,430.90) | (9,765,572.24) | (10,282,914.89) |
| Subtotal [32.07] Net Worth | | (9,763,141.34) | (2,430.90) | (9,765,572.24) | (10,282,914.89) |
| Total [32] Liabilities and Equity | | (11,783,196.57) | (2,430.90) | (11,785,627.47) | (12,297,102.83) |
| Sum of Account Groups | | 0.00 | 0.00 | 0.00 | 0.00 |
| Net (Income) Loss | | 0.00 | 0.00 | 0.00 | 0.00 |

Client: **Masonicare of Newtown**
 Engagement: **Medicaid - Masonicare of Newtown 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|---|---|---------|---------------------|---------------------|
| Reclassifying Journal Entries | | | | |
| Reclassifying Journal Entries JE # 1 | | | | |
| To reclass Administrator Salary | | | | |
| 002.8000.5018000 | AON ADMINISTRATION S&W-SALARY | | 171,625.00 | |
| 002.8000.5000001 | AON ADMINISTRATION S&W-PRODUCTIVE | | | 171,625.00 |
| Total | | | 171,625.00 | 171,625.00 |
| Reclassifying Journal Entries JE # 2 | | | | |
| To reclass DON/ADON salaries | | | | |
| 002.5000.5000000 | AON NURSING ADMIN SALARIES & WAGES | | 257,116.20 | |
| 002.5000.5000001 | AON NURSING ADMIN S&W-PRODUCTIVE | | | 145,169.20 |
| 002.5000.5000001 | AON NURSING ADMIN S&W-PRODUCTIVE | | | 111,947.00 |
| Total | | | 257,116.20 | 257,116.20 |
| Reclassifying Journal Entries JE # 3 | | | | |
| Depreciation Reclass | | | | |
| 7A.22 | Land Improvements Non Reimb | | 9,473.00 | |
| 7B.10 | Building & Building Improvements SNF Only | | 44,036.00 | |
| 7B.22 | Building & Building Improvements Non Reimb | | 71,473.00 | |
| 7C.10 | Non-Movable SNF Only | | 362,789.00 | |
| 7C.22 | Non-Movable Non Reimb | | 315,738.00 | |
| 7D.10 | Movable SNF Only | | 141,089.00 | |
| 002.7940.6800000 | AON AL/ADMINISTRATI DEPRECIATION | | | 265,264.00 |
| 002.8700.6800000 | AON DEPRECIATION DEPRECIATION | | | 679,334.00 |
| 002.7736.6800000 | MAN FACILITIES MANA DEPRECIATION | | | |
| Total | | | 944,598.00 | 944,598.00 |
| Reclassifying Journal Entries JE # 4 | | | | |
| Amortization Reclass - Per SB call on 1/7/2014 with the Client | | | | |
| 002.7940.6800103 | MAN AL/ADMINISTRATI SERIES C&E BOND AMORT CST | | | |
| 002.8700.6800103 | AON DEPRECIATION SERIES C BOND | | | |
| Total | | | 0.00 | 0.00 |
| Reclassifying Journal Entries JE # 5 | | | | |
| OT Re-class based on treatment allocations | | | | |
| 002.5780.5106300 | AON OCCUP THER SUPPLIES-PATIENT MEDICAL | | 215,039.69 | |
| 002.5780.5700000 | AON OCCUP THER PROFESSIONAL FEES | | | 215,039.69 |
| Total | | | 215,039.69 | 215,039.69 |
| Reclassifying Journal Entries JE # 6 | | | | |
| Reclass Administrators expenses recorded in ST that should not have been paid | | | | |
| 002.5710.5700000 | AON SPEECH THER PROFESSIONAL FEES | | | |
| R0001 | Administrator - non reimb. costs | | | |
| Total | | | 0.00 | 0.00 |
| Reclassifying Journal Entries JE # 7 | | | | |
| Reclass Depreciation recorded in asset account | | | | |
| 002.1045.1502200 | AON BUILDING SERVICES | | | |
| 002.8700.6800000 | AON DEPRECIATION DEPRECIATION | | | |
| Total | | | 0.00 | 0.00 |
| Reclassifying Journal Entries JE # 8 | | | | |
| Reclass salaries to correct lines of the cost report | | | | |
| R0002 | CNA Reclasses | | 12.92 | |
| R0002 | CNA Reclasses | | 242.11 | |
| R0002 | CNA Reclasses | | 584.08 | |
| R0002 | CNA Reclasses | | 1,831.14 | |
| R0002 | CNA Reclasses | | 124.62 | |
| R0002 | CNA Reclasses | | 13.63 | |
| R0002 | CNA Reclasses | | 461.06 | |
| 002.5045.5000001 | MAN 2ND FLOOR S&W-PRODUCTIVE | | | 584.08 |
| 002.5045.5000019 | MAN 2ND FLOOR EDUCATION | | | 1,831.14 |
| 002.5055.5000001 | AON 3B S&W-PRODUCTIVE | | | 124.62 |
| 002.5055.5000003 | AON 3B S&W-OVERTIME | | | 203.34 |
| 002.5055.5000004 | AON 3B S&W-PREMIUM/OTHER | | | 13.63 |
| 002.5180.5000001 | MAN REHAB S&W-PRODUCTIVE | | | 242.11 |
| 002.5180.5000003 | MAN REHAB S&W-OVERTIME | | | 12.92 |
| 002.5180.5000004 | MAN REHAB S&W-PREMIUM/OTHER | | | 257.72 |
| Total | | | 3,269.56 | 3,269.56 |
| Reclassifying Journal Entries JE # 9 | | | | |
| To reclass renovations to tie to prior year report | | | | |
| 002.1045.1502000 | AON BUILDINGS | | 1,697,225.00 | |
| 002.1045.1502200 | AON BUILDING SERVICES | | | 1,697,225.00 |
| Total | | | 1,697,225.00 | 1,697,225.00 |

Reclassifying Journal Entries JE # 10

K.02

To record client adjustments to Building Services account

| | | | |
|------------------|--------------------------------|------------------|------------------|
| 002.1045.1502200 | AON BUILDING SERVICES | 2,080.00 | |
| 002.1045.1502200 | AON BUILDING SERVICES | 13,470.00 | |
| 002.1045.1503200 | AON MAJOR MOVABLE EQUIPMENT | 1,695.00 | |
| 002.8700.6800000 | AON DEPRECIATION DEPRECIATION | 37.67 | |
| 002.1045.1502200 | AON BUILDING SERVICES | | 1,695.00 |
| 002.1045.1502200 | AON BUILDING SERVICES | | 37.67 |
| 002.1045.1503200 | AON MAJOR MOVABLE EQUIPMENT | | 2,080.00 |
| 002.1046.1692300 | AON RES FOR DEPR-BUILDING SVCS | | 13,470.00 |
| Total | | <u>17,282.67</u> | <u>17,282.67</u> |

Reclassifying Journal Entries JE # 11

K.03

Assets were incorrectly expensed added back to fixed asset account

| | | | |
|------------------|-------------------------|-----------------|-----------------|
| 002.1045.1503300 | AON COMPUTER SYSTEM/MIS | 2,468.57 | |
| 002.8250.5850000 | MAN IT MINOR EQUIP | | 2,468.57 |
| Total | | <u>2,468.57</u> | <u>2,468.57</u> |

Reclassifying Journal Entries JE # 12

A.01

Balance Sheet Adjustment to reprecant changes in

| | | | |
|------------------|--|-----------------|-----------------|
| 002.9900.9990000 | AON YR END P&L CLOS YEAR END P&L CLOSE | 2,430.90 | |
| 002.2900.2992100 | AON SURPLUS | | 2,430.90 |
| Total | | <u>2,430.90</u> | <u>2,430.90</u> |

Total Reclassifying Journal Entries

3,311,055.59

3,311,055.59

Total All Journal Entries

3,311,055.59

3,311,055.59



MYERS AND STAUFFER
L.P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
Prepared By: MAN
Reviewed By:
Workpaper Date: 1/25/2017
Run Date: 1/25/2017

Provider Name: Masonicare of Newtown
Provider Number: 000010207
Period Ended: 9/30/16

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: