

State of Connecticut
Department of Social Services

Nursing Facility Narrative Summary of Expenditures
To be Filed with the Annual Report of Long Term Care

Per LCO No. 8976, beginning with the cost report year ending on September 30, 2023, and annually thereafter, the section 19a-490 of the general statutes, shall submit to the Commissioner of Social Services narrative summary reports required pursuant to section 17b-340 of the general statutes, as amended by this act. The summary reports shall include, for the preceding three cost report years, total revenue, total expenditures, total assets, total liabilities, short-term operating and financing activities.

You must submit this summary (data requested below) along with a written narrative explaining the data for the preceding three cost years.

Facility Name Masonicare Health Center

Facility Address 22 Masonic Ave.
Wallingford CT, 06492

Provider Number CCNH - 1198, RHNS - 1587

Individual Completing this Summary Mark Pinto
Email Address mpinto@masonicare.org

	FYE 2023	FYE 2022
Total Expenditures	\$ 58,592,000.00	\$ 54,937,000.00
Total Revenue	\$ 55,830,000.00	\$ 54,465,000.00
Total Assets	\$ 31,551,000.00	\$ 30,436,000.00
Total Liabilities	\$ 8,437,000.00	\$ 8,658,000.00
Short-term debt	\$ -	\$ -
Long-term debt	\$ -	\$ -
Cash Flows from Investing	\$ (3,400,000.00)	\$ (851,000.00)
Cash Flows from Operating	\$ 3,373,000.00	\$ 873,000.00
Cash Flows from Financing	\$ -	\$ -

ires
Facility

reafter, each nursing home facility, as defined in
ommaries of expenditures in addition to the cost
ries shall include profit and loss statements for the
m debt, long-term debt and cash flows from investing,

the data and profit and loss statements for the

FYE 2021

\$	53,701,000.00
\$	50,978,000.00
\$	30,329,000.00
\$	8,855,000.00
\$	-
\$	-
\$	1,053,000.00
\$	(1,048,000.00)
\$	-

State of Connecticut
Department of Social Services

Nursing Facility Narrative Summary of Expenditures

Masonicare Health Center September 2023

Revenue:

MTD Revenue is unfavorable to budget by (\$193k) and YTD is unfavorable (\$422k)

Monthly Average Daily Census:

MTD - SNF – is under by (21) 219 vs a budget of 240, MBHH – is favorable 41.3 vs a budget of 40, Wright – 73 vs a budget of 70, Independent Living – 90 vs a budget of 87.

YTD - SNF – 230 compared to a budget of 240, MBHH – 39.5 compared to a budget of 40, Wright - 68 compared to a budget of 70. Independent Living – 90 compared to a budget of 87.

Expenses:

Salaries:

MTD Salaries are favorable to budget by \$122k. YTD Salaries are \$589k under budget. The month is favorably due to lower FTEs. Y-T-D Salaries favorability is due to budgeted positions not filled.

Employee Benefits:

MTD Employee Benefits are favorable \$177k. YTD Employee Benefits are favorable to budget by \$776k.

MTD is favorable due to Workers Comp \$167k.

YTD is favorable due to Workers Comp \$202k, Unemployment \$113 and low Insurance claims \$600k.

Professional Fees:

MTD Professional Fees are (\$184k) over budget. YTD Professional Fees are (\$3.2M) over budget.

MTD Professional Fees are over budget due to Temporary Nursing staff in the SNF due to Staffing Shortage (\$210k) and Probate (\$13k) and Legal (\$27k).

YTD Professional Fees are over budget due to Temporary Nursing staff this is needed due to Staffing Shortage (\$3.4M), Mid-State O/P Service (\$46k), Probate Fees (\$72k), Legal (\$40k) and Auditing (\$19k) offset by Ambulance Service \$54k and Consulting services \$143k

Supplies and Other:

MTD Supplies came in (\$41k) over budget. YTD Supplies are (\$413k) over budget.

MTD Supplies came in over budget driven by R&M (\$52k), Electricity (\$28k), Gas (\$14k) and food (\$14k).

YTD Supplies came in over budget driven by Food (\$183k), and Utilities (\$152k) offset by Provider Tax \$72k.

Management Fee:

Calculated on 6% of total operating expenses

Masonicare Health Center September 2022**Revenue:**

MTD September Revenue is under budget by \$723,019.

YTD September Revenue is under budget by \$815,533.

Monthly Average Daily Census:

MTD September - SNF - 239.8 compared to a budget of 247.0, MBHH - 42.2 compared to a budget of 41.0, Wright - 64.1 compared to a budget of 77.0. Independent Living - 90.0 compared to a budget of 85.0.

YTD September - SNF – 238.3 compared to a budget of 247.0, GMPP - 36.8 compared to a budget of 38.3, Wright - 64.7 compared to a budget of 77.0. Independent Living - 87.5 compared to a budget of 85.0.

MTD is under budget due to a Year End Bad Debt allowance adjustment of \$1,149,479.

YTD Revenue is under budget due to delays in Wooster 4 opening for MBHH and not being able to fully utilize Sturges 3 due to staffing issues.

Expenses:**Salaries:**

MTD September Salaries came in \$171,766 under budget.

YTD September Salaries are \$2,305,191 under budget.

September Salaries MTD and YTD are under budget primarily due to budgeted positions not filled.

Employee Benefits:

MTD September Employee Benefits came in \$398,656 over budget.

YTD September Employee Benefits are \$169,884 over budget.

MTD is over due to a Year End Pension adjustment of \$950K.

YTD is over due to the Year End Pension adjustment Pension and Self Insured Medical cost being higher than budget. These are offset by cost savings in Employer Social Security, Workers' Comp and Short Term Disability.

Professional Fees:

MTD September Professional Fees came in \$656,245 over budget.

YTD September Professional Fees are \$2,188,350 over budget.

MTD Professional Fees are over budget due to Temporary Nursing staff from Intelycare (SNF) and The Nurse Network (MBHH), this is needed due to Staffing Shortage.

YTD Professional Fees are over budget due to Temporary Nursing staff from Intelycare (SNF) and The Nurse Network (MBHH). Also, consulting fees from Facility Compliance Services and HealthPro for MDS are coming in higher than budget and unbudgeted COVID 19 Testing being \$315,775.

Supplies and Other:

MTD September Supplies came in \$106,973 over budget.

YTD September Supplies are 151,419 under budget.

MTD Supplies coming in over budget is a combination of Provider Tax and General Supplies coming in under budget, offset by increases in Prescription Drug usage, Utility usage and costs and additional food cost.

YTD Supplies are under budget due to the same reason as MTD.

Masonicare Health Center September 2021

Revenue:

MTD September Revenue is under budget by \$1,180,062 due to the shortfall in census due to COVID and right sizing.

SNF - 237.4 compared to a budget of 341.0, GMPP – 27.3 compared to a budget of 28.0, Wright 67.7 compared to a budget of 80.0

YTD September Revenue is under budget by \$10,236,253 due to the shortfall in census due to COVID and right sizing.

SNF - 261.9 compared to a budget of 335.5, GMPP – 24.7 compared to a budget of 28.0, Wright 72.5 compared to a budget of 80.0

Expenses:**Salaries:**

MTD September Salaries came in \$465,720 under budget.

YTD September Salaries are \$3,772,227 under budget

September Salaries MTD and YTD are under budget primarily due to reduced staff due to reduced census and right sizing.

Employee Benefits:

MTD September Employee Benefits came in \$91,924 over budget.

YTD September Employee Benefits are \$1,002,202 under budget

MTD is over due to YE adjustment for Workers' Comp based on actuarial report..

The YTD variances are due to reduced payroll expenses and Medical Claims running less than budget which was based on previous years' experience.

Professional Fees:

MTD September Professional Fees came in \$57,726 over budget.

YTD September Professional Fees are \$178,381 over budget

The Main reason MTD is running under budget is due to COVID Testing of \$92,375

The reasons YTD is over is COVID testing, \$611,806 and unbudgeted temp labor, \$85,811, and Increased Probate Fees and Consulting Fees for GMPP of \$132,237 and \$152,276, respectfully.

Supplies and Other:

MTD September Supplies came in 132,209 over budget.

YTD September Supplies are \$914,368 under budget

Even though General Supplies are over budget \$17,143 MTD and \$295,691 YTD, due to purchase of COVID supplies, it is offset by budget savings in prescription drug cost; \$93,758 MTD and \$1,061,523 YTD due to the switch to outsourcing and changes in the formulary. Also, Food is under \$24,135 MTD and \$308,321 YTD due to decreased census and Provider Tax is under \$37,719 MTD and \$344,599 YTD due to less patient days.

Lastly, there were a large purchase that hit Supplies in September, the purchase of filters for our water system.