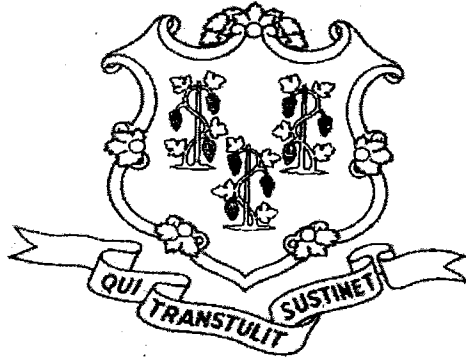


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Mansfield Center for Nursing and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 100 Warren Circle, Storrs, CT 06268	
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 type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2132-C	RHNS	(Specify)	Medicare Provider 07-5402
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Medicaid Provider Numbers:	CCNH 2132-C	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Mansfield Center for Nursing and Rehabilitation [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) James Fidanza			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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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 Mansfield Center for Nursing and Rehabilitation		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 100 Warren Circle, Storrs, CT 06268				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 10/24/2018	
Item	Total	CCNH	RHNS	(Specify)
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	Report for Year Ended	Page	of
860-487-2300	9/30/2018	2	37

Name of Facility (as shown on license)	Address (No. & Street, City, State, Zip)
Mansfield Center for Nursing and Rehabilitation	100 Warren Circle, Storrs, CT 06268

License Numbers:	CCNH 2132-C	RHNS	(Specify)	Medicare Provider No. 07-5402
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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 type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)						
<input type="checkbox"/> Proprietorship	<input type="checkbox"/> LLC	<input type="checkbox"/> Partnership	<input type="checkbox"/> Profit Corp.	<input checked="" type="radio"/> Non-Profit Corp.	<input type="checkbox"/> Government	<input type="checkbox"/> Trust

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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Administrator		
Name of Administrator James Fianza	Nursing Home Administrator's License No.:	00914

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name	License No.:
N/A	

NEW SAMARITAN CORPORATION BOARD OF DIRECTORS OCT. 1 2017 – SEPT. 30, 2018

DIRECTORS

1. Jennifer Young Gaudet (Chair)
jennifergaudet@sbcglobal.net
2. C. Michael Tucker (Vice Chair)
archcmt@aol.com
3. Rev. Barbara J. Libby (Secretary)
barblibby@aol.com
4. Betsey M. Reid (Treasurer)
betsey@davesart.com
5. Alison L. Bonds (Asst. Secretary)
Alison.bonds@yale.edu
6. Mabel M. Peterson (Asst. Treasurer)
mabelpeterson@segweb.org
7. Carol S. Hay
csghay@gmail.com
8. Paul M. Shapiro
Paul.shapiro@earthlink.net
9. Kathryn Stewart Hegedus
k.hegedus@sbcglobal.net
10. Rev. Joseph M. Tobin
jmtobin@gmail.com
11. Robert A. Biddleman
biddlemanr@gmail.com

(FOUR VACANT SEATS)

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2018	3B	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 Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
New Samaritan Corporation	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	Corporate Oversight	PG 16, M13	120,000	120,000
Mansfield Retirement Community	1 Silo Road, Storrs, CT 06268	<input checked="" type="radio"/>	<input type="radio"/>	Truck Use	PG 16, L6	2,771	2,771
Elderly Housing Management, Inc.	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input checked="" type="radio"/>	<input type="radio"/>	Pass through on pension expense	PG 15, 1a7	143,093	143,093
New Samaritan Corporation	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	Loan/Intercompany	PG 31, A8	1,215,385	1,215,385
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

Not Applicable - Only One Level of Care

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

Not Applicable - Only One Level of Care

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.

Not Applicable - Only One Level of Care

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	
Mansfield Center for Nursing and Rehabilitation		2132-C	9/30/2018	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				
Connecticut Business Systems, 50 Rockwell Road, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	07/14/14	60 Months	1,539	1,539
Hasler, Inc. 478 Wheelers Farm Road, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	04/15/16	36 Months	842	842
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?					<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***					2,381	2,381

* 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.

Schedule of Resident Statistics

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C		Report for Year Ended 9/30/2018				Page 8	of 37
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	98	98			98	98		
B. On last day of THIS report period	98	98			98	98		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	89	89			89	89		
B. As of midnight of THIS report period	85	85			89	85		
3. Total Number of Days Care Provided During Period								
A. Medicare	3,934	3,934			3,174	3,174		760
B. Medicaid (Conn.)	17,514	17,514			12,325	12,325		5,189
C. Medicaid (other states)								
D. Private Pay	7,897	7,897			6,565	6,565		1,332
E. State SSI for RCH								
F. Other (Specify) Commercial Insurance	2,583	2,583			1,980	1,980		603
G. Total Care Days During Period (3A thru F)	31,928	31,928			24,044	24,044		7,884
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	1	1			1	1		
B. Other Bed Reserve Days	61	61			61	61		
5. Total Resident Days (3G + 4A + 4B)	31,990	31,990			24,106	24,106		7,884

Schedule of Resident Statistics (Cont'd)

Name of Facility Mansfield Center for Nursing and Rehabilitat		License No. 2132-C		Report for Year Ended 9/30/2018			Page 9		of 37				
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days							CCNH	RHNS	(Specify)				
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	7		53		25								
Per Diem Rate													
a. One bed rm.	Various		229.16		435.00								
b. Two bed rms.	Various		229.16		415.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B							1,161	1,161					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							36	36					
2. Restorative Treatments													
C. Other							17,324	17,324					
D. Total Physical Therapy Treatments							18,521	18,521					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							129	129					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other							546	546					
D. Total Speech Therapy Treatments							675	675					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							953	953					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							18	18					
2. Restorative Treatments													
C. Other							16,978	16,978					
D. Total Occupational Therapy Treatments							17,949	17,949					

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	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)	129,121	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	147,064	10,330				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	577,865	29,252				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	276,746	17,242				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	149,507	6,013				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	106,761	6,419				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	136,830	5,214				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	229,559	4,163				
b. RN						
1. Direct Care	1,052,738	28,670				
2. Administrative**	377,525	9,570				
c. LPN						
1. Direct Care	692,811	23,174				
2. Administrative**						
d. Aides and Attendants	1,545,147	100,384				
e. Physical Therapists	496,235	13,205				
f. Speech Therapists	575	12				
g. Occupational Therapists	255,952	7,188				
h. Recreation Workers	214,738	9,439				
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	174,232	6,050				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,563,406	278,405				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Mansfield Center for Nursing and Rehabilitation		2132-C		9/30/2018		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
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.

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Mansfield Center for Nursing and Rehabilitation		2132-C		9/30/2018		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
James A. Fidanza	129,121		Non-Discrim.	Day to Day Operations of Nursing Facility	2,080	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	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	1,640	41				
2. Dentist	9,690	53				
3. Pharmacist	10,496	Fixed Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,657	590				
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	41,907	784				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	4,631	71				
2. Administrative***						
b. LPN						
1. Direct Care	1,285	24				
2. Administrative***						
c. Aides	678	26				
d. Other						
12. Other (Specify) See Attached Schedule	11,393					
B-13 Total Fees Paid in Lieu of Salaries	112,377	1,589				

* 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 Mansfield Center for Nursing and Rehabilitation		License No. 2132-C	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Shannon Haynes, 354 Darling Road, Salem, CT 06420	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, 135 South Road, Suite 3, Farmington, CT 06032	Medical Record Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
University of CT, 343 Mansfield Road, Unit 2073, Storrs, CT 06269	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Charles Shooks, 90 Quarry St. Willimantic, CT 06226	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Omnicare Consultants, P.O. Box 715268, Columbus, OH 43271	Pharmacy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Windham Community Memorial Hospital, 181 Patricia Genova Drive, Newington, CT 06111	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Swallowing, 21 Waterville Road, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HHC Physicianscare, PO Box 417695, Boston, MA 02241-7695	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Dental, 888 Worcester Drive, Wellesley, MA 02482	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Readynurse Staffing, POB 301076, Dallas, TX 75303-1076	CNAs Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Orthopedic Associates, POB 310568, Newington, CT 06131	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Masstex Imaging LLC, 3 Electronics Ave #201, Danvers, MA 01923-1099	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Sports Center LLC, POB 61, Windsor, CT 06095-0061	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Prime Time Healthcare, LLC c/o American National Bank, POB 3544, Omaha, NE 68103-	Purchased Service RN & LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Audiology Group, 888 Worcester Drive, Wellesley, MA 02482	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" 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
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 176,810	176,810		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 21,098	21,098		
4. Social Security (F.I.C.A.)	\$ 481,429	481,429		
5. Health Insurance	\$ 459,761	459,761		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 143,093	143,093		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 26,303	26,303		
d. Accounting and Auditing	\$ 39,450	39,450		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 215	215		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 22,480	22,480		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,032	13,032		
2. Cellular Phones	\$ 600	600		
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	\$ 545,323	545,323		
Subtotal	\$ 1,929,594	1,929,594		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,929,594	1,929,594		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 1,838	1,838		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 1,790	1,790		
5. Education Expenses Related to Seminars and Conventions	\$ 3,100	3,100		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,771	2,771		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 6,208	6,208		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 3,022	3,022		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 5,482	5,482		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,693	10,693		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 550	550		
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>)	\$ 132,233	132,233		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 133,763	133,763		
C-14 Total Administrative & General Expenditures	\$ 2,231,044	2,231,044		

* 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	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 3,022		
Total Other Advertising	\$ 3,022	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Leading Age	\$ 9,298		
NCCDP	200		
CTAHP	700		
APIC	205		
ICNC	40		
ALTCFM	170		
NCTRC	80		
Total Dues	\$ 10,693	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
NSC/Intercompany Fees	\$ 120,000		
Licenses	1,630		
Unemployment Tax Consultant	5,900		
Employee Background Checks	2,730		
Time Card Machine Rentals	3,503		
Total Other Administrative and General	\$ 133,763	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Mansfield Center for Nursing and Rehabil	License No. 2132-C	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

* 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
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 231,632	231,632		
2. Non-Food Supplies	\$ 36,257	36,257		
3. Other (Specify) _____ Dietary Utensils	\$ 1,581	1,581		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 269,470	269,470		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
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. \$6,583
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No				If yes, specify amt. \$8,228
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Page 30, Line IV 1
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" 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.

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
Mansfield Center for Nursing and Rehabilitation		2132-C	9/30/2018	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	13,827	13,827	
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. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Other Laundry Supplies/ Employee Meals		\$	76,680	76,680	
3D. Total Laundry Expenditures (3a + b + c)		\$	90,507	90,507	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.	\$2,216
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.

*** 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
Mansfield Center for Nursing and Rehabilitation		2132-C	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping		Sq. Ft. Serviced by Personnel				
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		Sq. Ft. Serviced by Personnel				
		Amt. \$				
C. Other (<i>Specify</i>)			\$ 38,262	38,262		
Housekeeping Supplies						
4D. Total Housekeeping Expenditures (4a + b + c)			\$ 38,262	38,262		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Pharmacy		\$	218,962	218,962		
b. Medicine Cabinet Drugs		\$	4,963	4,963		
c. Medical and Therapeutic Supplies		\$	134,742	134,742		
d. Ambulance/Limousine***		\$	28,778	28,778		
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	6,898	6,898		
f. X-rays and Related Radiological Procedures***		\$	23,607	23,607		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$	1,910	1,910		
i. Recreation		\$	7,973	7,973		
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
l. Other (Specify)**** See Attached Schedule		\$	38,473	38,473		
5M. Total Resident Care Expenditures (5a - 5j)			\$ 466,306	466,306		

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

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page of							
Mansfield Center for Nursing and Rehabilitation		2132-C	9/30/2018	21 37							
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
MDI Achieve, Inc.	10900 Hampshire Avenue South, Suite 100, Bloomington, MN 55438	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Matrix Software License Fee	20,344				16	m11
Founders Technology Group, LLC	963 Queen Street, Suite F, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Consultants	32,931				16	m11
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service Fees	42,263				16	m11
Willimantic Waste	4185 Recycling Way, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Rubbish Removal	16,851				22	6f
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
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		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 28,805	28,805				
b. Heat	\$ 35,891	35,891				
c. Light & Power	\$ 97,579	97,579				
d. Water	\$ 36,547	36,547				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 2,381	2,381				
f. Other (<i>itemize</i>)	\$ 108,024	108,024				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 309,227	309,227				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 44,159	44,159				
b. Building & Building Improvements	\$ 132,729	132,729				
c. Non-Movable Equipment	\$ 21,933	21,933				
d. Movable Equipment	\$ 54,843	54,843				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 253,664	253,664				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 7,161	7,161				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 7,161	7,161				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 135,271	135,271				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 5,734	5,734				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 401,830	401,830				

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

Depreciation Schedule

Name of Facility Mansfield Center for Nursing and Rehabilitation		License No. 2132-C	Report for Year Ended 9/30/2018				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements								
1. Acquired prior to this report period	1,697,851		1,697,851	982,226	S/L	Various	43,851	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	4,203		4,203		S/L	Various	308	44,159
A-4. Subtotal								44,159
B. Building and Building Improvements								
1. Acquired prior to this report period	6,424,659		6,424,659	4,993,095	S/L	Various	131,212	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	40,857		40,857		S/L	Various	1,517	132,729
B-4. Subtotal								132,729
C. Non-Movable Equipment								
1. Acquired prior to this report period	262,068		262,068	176,488	S/L	Various	21,572	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	7,761		7,761		S/L	Various	361	21,933
C-4. Subtotal								21,933
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a. Truck	X		7,674	7,674	S/L	Various		
b.								
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period	Var		990,061	814,301	S/L	Various	49,501	
b. Disposals (attach schedule)	Var							
c. Acquired during this report period (attach schedule)	Var		62,079	62,079	S/L	Various	5,342	54,843
D-3. Subtotal								54,843
E. Total Depreciation								253,664

Mansfield Center for Nursing and Rehabilitation
9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2017	Wood Posts & Guardrails	\$ 3,000	8	\$ 188
7/31/2018	Rubber Speed Bumps / Spikes	1,203	5	120
Total additions for Land Improvements		\$ 4,203		\$ 308 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Please See Attached	\$ 40,857	Various	\$ 1,517
Total additions for Building Improvements		\$ 40,857		\$ 1,517 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Please See Attached	\$ 7,761	Various	\$ 361
Total additions for Non-Movable Equipment		\$ 7,761		\$ 361 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Please See Attached	\$ 62,079	Various	\$ 5,342
Total additions for Movable Equipment		\$ 62,079		\$ 5,342 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Mansfield Center for Nursing and Rehabilitation
 Cost Report Year 2018
 Medicaid Cost Report - Depreciation Summary

Acq. Date	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	NBV
	1,672,958	SL	Var	934,756	42,206	976,962	42,206	1,019,168	653,790
	1,672,958			934,756	42,206	976,962	42,206	1,019,168	
2013 Additions									
Concrete Repairs and Sidewalks	5,121	SL	15	1,195	341	1,536	341	1,878	3,243
Total 2013 Additions	5,121			1,195	341	1,536	341	1,878	
2014 Additions									
Parking Area Lights	13,632	SL	15	2,272	909	3,180	909	4,089	9,543
Total 2014 Additions	13,632			2,272	909	3,180	909	4,089	
2016 Additions									
Sidewalk Concrete	5,250	SL	15	175	350	525	350	875	4,375
Total 2016 Additions	5,250			175	350	525	350	875	
2017 Additions									
20 Ft. Flagpole	890	SL	20	-	22	22	45	67	823
Total 2017 Additions	890			-	22	22	45	67	
2018 Additions									
Wood Posts & Guardrails	3,000	SL	8	-	-	-	188	188	2,812
Rubber Speed Bumps / Spikes	1,203	SL	5	-	-	-	120	120	1,083
Total 2018 Additions	4,203			-	-	-	308	308	3,895
Total Land	1,702,054			938,398	43,828	982,226	44,159	1,026,385	
Building & Building Improvements									
Prior to 2012***	6,010,706	S/L	VAR	4,807,374	97,323	4,904,698	97,323	5,002,021	1,008,685
Total prior to 2012	6,010,706			4,807,374	97,323	4,904,698	97,323	5,002,021	
2012 Additions									
Windows	64,896	S/L	20	14,602	3,245	17,846	3,245	21,091	43,804
Windows	3,245	S/L	20	730	162	892	162	1,054	2,191
HVAC Parts	864	S/L	20	194	43	238	43	281	583
HVAC Parts	1,388	S/L	20	312	69	382	69	451	937
Windows/parts	299	S/L	20	67	15	82	15	97	201
Sprinklers	2,800	S/L	25	504	112	616	112	728	2,072
Door Holders	807	S/L	10	363	81	444	81	525	282
Diffusers	754	S/L	10	340	75	415	75	490	265
Door	849	S/L	20	191	42	233	42	275	574
Total 2012 Additions	75,901			17,303	3,845	21,148	3,844	24,992	50,909
2013 Additions									
Kitchen Appliance Part	641	S/L	10	224	64	289	64	353	289
HVAC Parts	2,109	S/L	15	492	141	633	141	774	1,335
Ceiling Diffusers	578	S/L	10	202	58	260	58	318	260
Wallcoverings - Paint	2,289	S/L	5	1,603	458	2,060	229	2,289	(0)
Wood Doors & Parts for the Shed	1,214	S/L	13.5	360	90	450	90	540	674
Wall Corner Protectors	937	S/L	5	656	187	843	94	937	(0)
Vinyl Flooring-entry & rehab hallway - 1st floor	17,365	S/L	10	6,078	1,737	7,814	1,737	9,551	7,814
Wall/Window Trim Repairs	4,616	S/L	20	808	231	1,039	231	1,270	3,346
Roof Repairs	1,905	S/L	10	667	191	857	191	1,048	857
Wall/Window Trim Repairs	9,423	S/L	20	1,649	471	2,120	471	2,591	6,832
RTU 4 & 5 Heat Exchangers	4,262	S/L	15	994	284	1,279	284	1,563	2,699
Total 2013 Additions	45,339			13,732	3,911	17,643	3,590	21,233	24,106
2014 Additions									
Replace Rotted Drain Lines and Piping	3,414	S/L	25	341	137	478	137	615	2,799
Retile 1st Fl. Rear Shower Area	1,270	S/L	20	159	64	223	64	287	984

Kitchen Drain Pipe R&R Supp.	172	S/L	17	7	24	7	31	141
Retile Kitchen Drain Pipe Area	1,975	S/L	20	99	345	99	444	1,591
Remove & Replace Drain Pipes	7,500	S/L	25	750	1,050	300	1,350	6,150
Replace Dampers	7,500	S/L	10	1,875	2,625	750	3,375	4,125
Repl. Carpet-2nd Fl. E & S Lounges	2,846	S/L	5	1,423	1,993	569	2,562	284
AC Chiller Unit-Facility Wide/Roof Unit	45,500	S/L	10	11,375	15,925	4,550	20,475	25,025
Total 2014 Additions	70,177		16,187	6,475	22,662	6,476	29,138	41,039
2015 Additions								
Furnace Parts	836	S/L	15	84	139	56	195	641
All Seasons Mechanical - Hot Water Coil/Boiler	8,044	S/L	20	603	1,005	402	1,407	6,697
All Seasons Mechanical - Chiller/AC Unit	2,533	S/L	10	380	633	253	886	1,647
Two New Boilers	40,318	S/L	20	3,024	5,040	2,016	7,056	39,262
Sheetrock for Kitchen Hallway	699	S/L	10	105	175	70	245	454
Facility wide energy eff. Lighting	20,491	S/L	10	3,074	5,123	2,049	7,172	13,319
Rehab AC Rooftop Unit	10,970	S/L	10	1,646	2,743	1,097	3,840	7,131
Painting (UCONN room)	2,300	S/L	5	690	1,150	460	1,610	690
New Laminate Floor (UCONN room)	4,340	S/L	10	651	1,085	434	1,519	2,821
Replace Kitchen Ball Valves	2,289	S/L	25	138	229	92	321	1,968
New Vinyl Floor (1st Fl. Lounge)	1,768	S/L	10	265	442	177	619	1,149
Outer Door Parts/Reprint (RtR Oper & Arm)	1,214	S/L	5	364	607	243	850	364
Total 2015 Additions	95,802		11,023	7,348	18,371	7,349	25,720	70,082

2016 Additions								
Wood door	538	S/L	15	18	54	36	90	448
2 Heat & AC Units - Dining Rooms	1,649	S/L	5	165	495	330	825	824
1 Heat & AC Unit-Rec Room	710	S/L	5	71	213	142	355	355
Rebuilding kit for boiler with mixing valve	712	S/L	20	18	53	36	89	622
Window Replacement Parts/ Labor	1,134	S/L	20	28	85	57	142	992
Replace hot water tank valves	1,640	S/L	25	33	98	66	164	1,476
Replace 2 valves on hot water line	1,874	S/L	25	37	112	75	187	1,686
Replace tile Dishroom Floor	1,200	S/L	20	30	90	60	150	1,050
New fan coil unit installation	3,220	S/L	5	322	966	644	1,610	1,976
Replace the compressor in HVAC	2,634	S/L	10	132	395	263	658	731
Wire 3 AC units	1,463	S/L	5	146	439	293	732	2,283
Repair and retile shower	2,610	S/L	20	65	196	131	327	427
3 Wall mirrors	569	S/L	10	28	85	57	142	65
2 LED Wrap Lights	85	S/L	10	4	13	9	22	478
15 LED Wrap Lights	638	S/L	10	32	96	64	160	15,022
Total 2016 Additions	20,675		1,130	2,260	3,390	2,263	5,653	

2017 Additions								
4 Stainless Steels Surface Mount Shelves	135	S/L	10	7	7	13	20	115
Bathroom Mirrors	759	S/L	10	38	38	76	114	645
15 Wrap Lights	638	S/L	10	32	32	64	96	542
Replace Fire Pump	2,500	S/L	20	63	63	125	188	2,313
Excavation - Trench for wires for New Phone System	14,639	S/L	10	732	732	1,464	2,196	12,443
5 Bathroom Mirrors	949	S/L	10	47	47	95	142	806
2 Pre-Finish Doors, Frame, etc.	1,764	S/L	15	59	59	118	177	1,587
1 Pre-Finish Doors, Frame, etc.	653	S/L	15	22	22	44	66	587
Light Fixtures for Pt. Bathrooms	400	S/L	10	20	20	40	60	340
6 Bathroom Mirrors	1,138	S/L	10	57	57	114	171	967
Heat Detectors and Bases	684	S/L	10	34	34	68	102	582
Rehab Dishroom Ceiling	574	S/L	10	29	29	57	86	488
5 Bathroom Mirrors	1,033	S/L	10	52	52	103	155	878
20 Shelves for Bathroom Renovations	674	S/L	20	17	17	34	51	623
Landscaping - Phone System Trench	3,850	S/L	10	198	198	395	593	3,358
Light Fixtures for Pt. Bathrooms	450	S/L	10	22	22	45	67	382
Plumbing Parts - Patient Bathroom Upgrades	409	S/L	10	20	20	41	61	348
Replace Chiller	2,226	S/L	10	111	111	223	334	1,892
Replace RTU#3	15,400	S/L	10	770	770	1,540	2,310	13,090
Phone and Voicemail System	57,085	S/L	10	2,854	2,854	5,708	8,562	48,523
Total 2017 Additions	106,059		5,183	5,183	10,367	10,367	15,550	90,509

2018 Additions	10/31/2017	2,000 S/L	25	-	-	40	40	1,960
26 sprinkler heads replaced	10/31/2017	1,190 S/L	10	-	-	60	60	1,130
6 Bathroom Mirrors	1/31/2018	275 S/L	8	-	-	17	17	258
Acoustic Ceiling tiles	2/28/2018	790 S/L	15	-	-	26	26	764
Trex Decking - 1st Floor Dining	2/28/2018	236 S/L	10	-	-	12	12	224
Drywall - Laundry Room	3/31/2018	2,892 S/L	20	-	-	72	72	2,820
12 Sink Brackets	3/31/2018	955 S/L	10	-	-	48	48	907
Flooring for wall protection	5/31/2018	511 S/L	20	-	-	13	13	498
6 Bathroom Sinks	5/31/2018	2,892 S/L	20	-	-	72	72	2,820
12 Sink Brackets	5/31/2018	200 S/L	20	-	-	5	5	195
Media Junction Box	6/30/2018	418 S/L	15	-	-	14	14	404
Trex Decking - 1st Floor Dining	6/30/2018	955 S/L	10	-	-	48	48	907
Flooring for wall protection	6/30/2018	1,184 S/L	10	-	-	59	59	1,125
6 Bathroom Mirrors	6/30/2018	1,438 S/L	10	-	-	36	36	1,402
14 Stainless Folding shelves	7/31/2018	239 S/L	10	-	-	12	12	227
15 Pairs Extension Drawer Slides	7/31/2018	370 S/L	10	-	-	18	18	352
20 Flexible LED Wall Lamps	7/31/2018	200 S/L	10	-	-	10	10	190
20 Wall Clocks w/ hidden safes	7/31/2018	104 S/L	10	-	-	5	5	99
8 Full Motion TV Wall Mounts	8/31/2018	3,700 S/L	15	-	-	123	123	3,577
Perimeter Wall Insulation - 2nd Floor	8/31/2018	3,675 S/L	20	-	-	92	92	3,583
10x16 lofted storage barn	8/31/2018	202 S/L	10	-	-	10	10	192
12 Corner guards	8/31/2018	3,856 S/L	10	-	-	96	96	3,760
16 Sink Brackets	9/30/2018	11,860 S/L	20	-	-	593	593	11,267
New 6 Ton AC Unit	9/30/2018	715 S/L	10	-	-	36	36	679
Installation of New AC Unit								
Total 2018 Additions		40,857				1,517	1,517	39,340
Total Building Improvements		6,465,517		4,866,749	126,346	132,723	5,125,824	

Non-Moveable Equipment	183,652 S/L	VAR	13,202	148,797	13,202	161,999	21,653
Prior to 2012	183,652		13,202	148,797	13,202	161,999	
Total 2012 Additions	4,959	VAR	620	2,789	620	3,409	1,550

2013 Additions	755 S/L	10	340	76	416	339
4-way Plug for Rooms	4,000 S/L	5	2,800	800	4,400	(400)
Meraki MR16 Wireless Access Point	13,804 S/L	10	4,831	1,380	7,592	6,212
Spa Bathing System	1,213 S/L	10	425	121	667	546
8 Fixed Tilt Mirrors	1,315 S/L	15	307	88	483	833
4 Laminate Counter-Tops						
Total 2013 Additions	21,087		8,627	2,465	11,092	7,530

2014 Additions	6,435 S/L	10	1,609	644	2,897	3,539
Double Oven Serial 092513RA0208	6,434 S/L	10	1,609	643	2,897	3,539
Double Oven Serial 092513RA019T	(1,000) S/L	10	(250)	(100)	(450)	(550)
Rebate CK-CT Energy Eff. Fund-Comm'l Equip. Rebate Program	600 S/L	10	210	60	270	330
30 Wall lights/sconces	1,767 S/L	10	441	177	795	972
3 updated eye wash stations	1,080 S/L	10	270	108	486	594
30 Wall lights/sconces	8,820 S/L	10	2,205	882	3,087	4,851
Wire & Install Bed Lights - all 98 beds						
Total 2014 Additions	24,136		6,034	2,414	8,448	13,274

2015 Additions	6,920 S/L	15	692	461	1,614	5,306
80 Door Clutch Handles w/locks	1,435 S/L	10	216	144	503	932
Eye/Face/Shower - Mixing Valve	1,645 S/L	5	494	329	1,152	494
Drapes/Valances - #50	1,535 S/L	5	461	307	1,075	461
Garbage Disposal	705 S/L	15	71	47	165	541
Aluminum Floor Plates-Walk in Cooler						

Water Cooler-Hallway 398 S/L 10 60 40 100 40 140 258
 Booster-Dietary Dishwasher 2,500 S/L 5 750 500 1,250 500 1,750 750
 Total 2015 Additions 15,138 2,742 1,828 4,569 1,828 6,397 8,741

2016 Additions
 Pt. Bathroom Door Handles w/locks-pt via c/card 1,681 S/L 15 54 109 163 109 272 1,359
 #6 Door Handles & Locks 672 S/L 15 22 45 67 45 112 560
 #5 Door Handles & Locks 560 S/L 15 19 37 56 37 93 467
 Elkey Drinking Fountain 375 S/L 10 19 37 56 37 93 282
 6 sinks & parts 865 S/L 20 22 43 65 43 108 757
 Total 2016 Additions 4,103 136 272 407 272 678 3,424

2017 Additions
 1 New Sink 65 S/L 20 2 2 2 3 5 60
 10/31/2016 10/31/2016 10/31/2016 10/31/2016 10/31/2016 10/31/2016
 7 New Sinks 456 S/L 20 11 11 11 23 34 422
 6 New Sinks 391 S/L 20 10 10 10 20 30 361
 5 Door locks, 11 Keys 562 S/L 15 19 19 19 37 56 506
 5 Door Locks and Levers 560 S/L 15 19 19 19 37 56 504
 6 Door Locks and Levers 672 S/L 15 22 22 22 45 67 605
 7 Door Handles 594 S/L 15 20 20 20 40 60 534
 6 New Sinks 537 S/L 20 13 13 13 27 40 497
 New Exhaust-Emergency Generator 700 S/L 12 29 29 29 56 87 613
 Fire Protection in Fume Hood Replacement 2,247 S/L 6/30/2017 6/30/2017 6/30/2017 6/30/2017 6/30/2017 6/30/2017
 6 New Door Locks and Levers 672 S/L 15 112 112 112 225 337 1,909
 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017
 Ceiling Heater - Shower Room 892 S/L 10 45 45 45 89 134 758
 9/30/2017 9/30/2017 9/30/2017 9/30/2017 9/30/2017 9/30/2017
 Wall Thermostat 68 S/L 10 3 3 3 7 10 57
 Walkcovering/Protection 578 S/L 5 58 58 58 116 174 404
 Total 2017 Additions 8,993 386 386 386 772 1,158 7,836

2018 Additions
 6 Door Locks & Levers 672 S/L 5 22 22 22 44 66 650
 5 Door Handles / 6 keys 500 S/L 15 17 17 17 34 51 483
 12 Sink Brackets 2,892 S/L 15 145 145 145 290 435 2,747
 6 Basement door Levers 636 S/L 10 21 21 21 42 63 615
 65" TV - 1st Floor Dining Room 606 S/L 15 61 61 61 122 183 545
 1 Double tier locker 519 S/L 5 22 22 22 44 66 497
 5 door Handles / 13 keys 641 S/L 12 21 21 21 42 63 620
 8/31/2018 8/31/2018 8/31/2018 8/31/2018 8/31/2018 8/31/2018
 4 Entrance Clutch Lever Locks 460 S/L 15 15 15 15 30 45 445
 2 Institutional Clutch Lever Locks 270 S/L 15 9 9 9 18 27 261
 9/30/2018 9/30/2018 9/30/2018 9/30/2018 9/30/2018 9/30/2018
 Eyewash Station 565 S/L 10 28 28 28 56 84 537
 Total 2018 Additions 7,761 361 361 361 722 1,083 7,400

Total 2015 Additions 15,138 2,742 1,828 4,569 1,828 6,397 8,741
 Total 2016 Additions 4,103 136 272 407 272 678 3,424
 Total 2017 Additions 8,993 386 386 386 772 1,158 7,836
 Total 2018 Additions 7,761 361 361 361 722 1,083 7,400
 Total Not-Moveable Equipment 269,829 176,488 21,933 198,621
 Vehicles 7,674 7,674 7,674 7,674
 Prior to 2012 7,674 7,674 7,674 7,674
 Total prior to 2012 7,674 7,674 7,674 7,674
 2012 Additions 7,674 7,674 7,674 7,674
 Total Vehicles 7,674 7,674 7,674 7,674

Moveable Equipment	748,899	S/L	693,291	22,624	715,916	22,624	738,540	10,359
Prior to 2012	748,899		693,291	22,624	715,916	22,624	738,540	
Total Prior to 2012								
2012 Additions								
TV-Room 107	278	S/L	250	28	278	-	278	-
Drop Arm Commode	328	S/L	148	33	180	33	213	115
Heavy Duty Commode	200	S/L	90	20	110	20	130	70
2 Wheelchairs	801	S/L	361	80	441	80	521	281
2 Wheelchairs	847	S/L	381	85	466	85	551	296
2 Mattresses	938	S/L	422	94	516	94	610	328
1 Dell Optiplex 790 Desktop PC	788	S/L	788	-	788	-	788	-
1 480 Full Ethernet Timeclock	2,142	S/L	964	214	1,178	214	1,392	750
8 Overbed Tables (incl. 75.82 freight)	772	S/L	232	51	283	51	334	438
19 Pt. Room Chairs (incl. 1,061 freight)	4,339	S/L	1,302	289	1,591	289	1,880	2,459
2 Laptops	1,083	S/L	1,083	-	1,083	-	1,083	-
3 Desktop PCs	1,706	S/L	1,706	-	1,706	-	1,706	-
Lift Chair (Useful life = Arm chair)	899	S/L	270	60	330	60	390	509
4 Wheelchairs	1,527	S/L	1,374	153	1,527	-	1,527	-
Desktop PC	520	S/L	520	3	520	-	520	-
Desktop PC	531	S/L	531	-	531	-	531	-
Refrigerator-Kitchen/Dietary	2,376	S/L	1,069	238	1,307	238	1,545	831
Desktop PC	563	S/L	563	-	563	-	563	-
Desktop PC-for Per Arini	573	S/L	573	-	573	-	573	-
12 vanity mirrors	1,894	S/L	568	126	695	126	821	-
Floor Buffer	601	S/L	541	60	601	-	601	-
Power Edge T410 - New Server	4,979	S/L	4,481	498	4,979	-	4,979	-
5 Geist PC = 550.66 & #2 nursing slim PCs @ 637.01 each	1,805	S/L	1,805	-	1,805	-	1,805	-
Double Mirror Vanity	594	S/L	178	40	218	40	258	356
12 overbed tables	1,160	S/L	348	77	425	77	502	658
1 4 foot straight back Glider	480	S/L	144	32	176	32	208	272
2 Mini Dell PCs	1,317	S/L	1,317	-	1,317	-	1,317	-
2 Mini Dell PCs	998	S/L	998	-	998	-	998	-
2 Wheelchairs	773	S/L	696	77	773	-	773	-
Maple Storage Cabinet, 6 shelves, hinged 3 pt. locking doors	1,623	S/L	487	108	595	108	703	920
Steam Cleaner	2,257	S/L	2,031	226	2,257	-	2,257	-
12 overbed tables	1,160	S/L	348	77	425	77	502	658
2 lateral File Cabinets	1,218	S/L	365	81	447	81	528	690
2 utility tables	390	S/L	117	26	143	26	169	221
12 overbed tables (JE 4244-r/c from xp)	1,160	S/L	348	77	425	77	502	658
Total Additions 2012	43,618		27,396	2,851	30,247	1,808	31,055	11,563
2012 Disposals								
Camera	(380)	S/L	(38)	-	(38)	-	(38)	(342)

2013 Additions	3	422	0	422	-	422	0	422	-	422
Desktop PC - Lynn Grimason	3	422	0	422	-	422	0	422	-	422
Desktop PC - Lynn Bellware	3	430	0	430	-	430	0	430	-	430
2 Wheelchairs	10	773	77	348	77	348	77	348	77	348
2 Bedside Chests (Cabinets)	15	489	33	147	33	180	33	180	33	180
Sharp MX-M623N Digital Imager (Photocopier)	5	9,749	1,950	8,774	975	9,749	1,950	8,774	975	9,749
Desktop PC - Nursing (Smallform Factor)	3	442	0	442	-	442	0	442	-	442
16 Tables	15	676	45	203	45	248	45	248	45	248
10 Overbed Tables	15	1,045	70	314	70	384	70	384	70	384
55 Chairs	15	6,806	454	2,042	454	2,496	454	2,496	454	2,496
8 Office Swivel Chairs	15	978	228	293	65	358	65	358	65	358
10 Mattresses	10	3,627	363	1,632	363	1,995	363	1,995	363	1,995
repair/paint sign	10	950	333	428	95	523	95	523	95	523
3 Wheelchairs	10	608	213	61	273	334	61	334	273	334
Installation-Room Curtains	5	551	386	486	55	551	55	551	55	551
Fabric/Parts,etc.-Room Curtains	5	3,236	647	2,912	324	3,236	647	2,912	324	3,236
Office Swivel Chair	15	111	7	33	7	40	7	40	7	40
Desktop Mini PC - Nursing	3	579	-	579	-	579	-	579	-	579
25 Pt. Room Chairs	15	5,938	396	1,781	396	2,177	396	2,177	396	2,177
10 Pt. Bed Mattresses	10	3,627	363	1,632	363	1,995	363	1,995	363	1,995
Desktop PC - K. Sutherland	3	425	(0)	425	-	425	-	425	-	425
Mettler 740x therapeutic Ultrasound	7	1,850	264	1,189	264	1,453	264	1,453	264	1,453
2 Low Air Mattresses	10	976	98	439	98	537	98	537	98	537
Food Vending Machine	10	1,600	160	720	160	880	160	880	160	880
1st Floor Refrigerator	10	483	169	217	48	265	48	265	48	265
Floor Burnisher	5	955	191	859	95	954	95	954	95	954
2 Wheelchairs	10	887	89	399	89	488	89	488	89	488
Control Box for LiteGait Unit (LiteGait purch'd approx 2006)	5	630	126	567	63	630	63	630	63	630
Nursing Small Form Factor PC	3	552	(0)	496	-	496	-	496	-	496
Nursing Small Form Factor PC	3	552	-	552	-	552	-	552	-	552
Wheelchair	10	443	44	199	44	243	44	243	44	243
Electric Bed	12	968	81	363	81	444	81	444	81	444
3 Overbed Tables	15	228	53	68	15	83	15	83	15	83
Total Additions 2013		51,528	5,851	29,675	4,340	34,015		34,015		17,512

2013 Disposals	(957)	(957)	(957)	(957)	(957)
Dietary Refrigerator **	(957)	-	(957)	-	(957)
Total 2013 Disposals	(2,392)	-	(957)	-	(957)

2014 Additions	3	3,061 <th>510</th> <th>3,061</th> <th>-</th> <th>3,061</th> <th>3,061</th>	510	3,061	-	3,061	3,061
5 Rehab Laptops	3	1,205	201	1,205	-	1,205	1,205
2 Recm. Laptops	10	538	54	188	54	242	242
Rehab Pt. Lift Slings	10	575	58	58	58	231	231
Mattress	10	3,060	306	1,071	306	1,377	1,377
Parts/Pl. Lifts	10	882	88	309	88	397	397
Sewer-Jetter	10	274	27	96	27	123	123
Rehab Pt. Lift Sling	3	2,474	412	2,474	-	2,474	2,474
4 laptops(empl XP's)	10	1,150	115	345	115	460	460
2 Mattresses	10	893	89	313	89	402	402
2 Wheelchairs	10	893	89	313	89	402	402
2 Wheelchairs	3	487	97	584	-	584	584
Laptop	3	592	99	592	-	592	592
Wheelchair Scale	10	213	85	298	85	383	383
Patient Lift	10	2,828	283	990	283	1,273	1,273
2 Low Air Mattresses	10	1,150	115	403	115	518	518
2 Wheelchairs w/Legrests	10	893	89	313	89	402	402
Bladder scanner & 2 yr warranty	5	12,761	2,452	8,583	2,452	11,035	11,035
# 4 bedside cabinets	15	162	65	227	65	292	292

2013 Disposals	(957)	(957)	(957)	(957)	(957)
Total 2013 Disposals	(2,392)	-	(957)	-	(957)

2014 Additions	3	2,551	510	3,061	-	3,061	3,061
5 Rehab Laptops	3	1,205	201	1,205	-	1,205	1,205
2 Recm. Laptops	10	538	54	188	54	242	242
Rehab Pt. Lift Slings	10	575	58	58	58	231	231
Mattress	10	3,060	306	1,071	306	1,377	1,377
Parts/Pl. Lifts	10	882	88	309	88	397	397
Sewer-Jetter	10	274	27	96	27	123	123
Rehab Pt. Lift Sling	3	2,474	412	2,474	-	2,474	2,474
4 laptops(empl XP's)	10	1,150	115	345	115	460	460
2 Mattresses	10	893	89	313	89	402	402
2 Wheelchairs	10	893	89	313	89	402	402
2 Wheelchairs	3	487	97	584	-	584	584
Laptop	3	592	99	592	-	592	592
Wheelchair Scale	10	213	85	298	85	383	383
Patient Lift	10	2,828	283	990	283	1,273	1,273
2 Low Air Mattresses	10	1,150	115	403	115	518	518
2 Wheelchairs w/Legrests	10	893	89	313	89	402	402
Bladder scanner & 2 yr warranty	5	12,761	2,452	8,583	2,452	11,035	11,035
# 4 bedside cabinets	15	162	65	227	65	292	292

2013 Disposals	(957)	(957)	(957)	(957)	(957)
Total 2013 Disposals	(2,392)	-	(957)	-	(957)

Dell PC	3	446	89	535	535	-	535
Dell Laptop	3	509	102	611	611	-	611
2 Low Air Mattresses	10	288	115	403	403	115	518
Total Additions 2014		17,541	5,541	23,082	4,050		27,112
		37,429					10,317

2015 Additions							
2 Low Air Mattresses	10	173	115	288	115		403
5 Overbed Tables	15	49	33	82	33		115
Floor Scrubbing Machine	5	1,974	1,316	3,290	1,316		4,606
Hoyer Lift	10	570	380	950	380		1,330
Bariatric Mattress	10	76	51	127	51		178
Bariatric Elect. Bed	12	218	363	581	363		944
Dell Laptop/Tablet	3	535	357	892	357		1,249
2 pulse oximeters	7	227	151	378	151		529
Floor Burnisher	5	252	168	420	168		587
Video Projector	5	223	149	372	149		521
Curtains	5	525	350	874	350		1,224
#4-Drawer Dressers	15	138	92	230	92		322
#2-Door Cabinets	15	31	21	52	21		73
Used CPM Machine-Buyout 1 from lease	5	360	240	600	240		840
5 desk chairs-see acq #15 detail	15	78	52	130	52		182
Mattress-alternating pressure w/pump	10	135	90	225	90		315
Doppler L450VA, Vascular Vista, AB	5	1,836	1,224	3,061	1,224		4,285
Counter Top-UC Room	15	30	20	50	20		70
Cabinets-UC Room	15	78	52	129	52		181
9 Sara Slings	10	289	193	482	193		675
Food Processor	10	83	55	138	55		193
UC Rm Chairs	10	425	283	708	283		991
UC Rm Tables	15	216	144	359	144		503
Curtains-patient rooms	5	489	326	814	326		1,140
#10 Mattresses	10	541	361	902	361		1,263
Capet Extractor/Upholstery Cleaner	8	84	56	139	56		250
Overbed Tables	15	59	39	98	39		137
Plaque	5	188	125	313	125		438
Total Additions 2015		9,860	6,586	16,466	6,409		22,875
2015 Disposals		(8,885)	-	(8,885)	-		(8,885)
Copier Disposal		(11,106)					(2,222)

2016 Additions							
Tracer Wheelchair w/leg rests	10	222	11	33	22		55
Terminal (Acctg. Gateway) Server Licenses-Cap. w/cost of Server	5	427	43	128	85		213
Low Air Loss Mattress (self-disallowed)	10	505	25	76	51		127
2 Beds	10	1,748	87	262	175		437
Dell Terminal Server & Lics.	5	6,484	648	1,945	648		3,242
Dell Laptop-Acctg. Director	3	887	115	1,002	115		1,117
2 Low Air/Low Pressure Mattresses (self-disallowed)	10	1,150	58	173	115		288
1 Wet/Dry Vac	8	546	34	102	68		170
Ice machine with bin	1	1,700	106	319	213		532
Tracer Wheelchair w/leg rests	10	360	18	54	36		90
Panacea Heavy Duty wheelchair	10	289	14	43	29		72
10 Mattresses	10	3,886	195	584	390		974
2 Low Air Loss Mattresses (self-disallowed)	10	1,029	51	154	103		257
APC Smart-UPS SMT1500	10	1,016	32	152	102		254
1 Low air, alt Press (self-disallowed)	10	575	29	86	58		144
1 Low air, alt Press (self-disallowed)	10	575	29	86	58		144
1 Low air, alt Press (self-disallowed)	10	575	29	86	58		144
Label Software and Printer for patients belongings	5	663	66	199	133		332
Dell computer / 1st fl nursing station	3	318	53	159	106		265
2 recliners	15	1,900	63	190	127		317
1 Maxwell Thomas Table /1st fl lounge	15	677	23	68	45		113
2 Wheelchairs	10	1,008	50	151	101		252

1 Low air loss Mattress (self-disallowed) 10 519 S/L 26 52 78 52 130 389
 1 Dell computer for Recreation 3 656 S/L 109 219 328 219 547 109
 Pulse Oximeter and Elec. Turner 7 677 S/L 48 97 145 97 242 435
 Total Additions 2016 28,835 2,014 4,028 6,042 4,032 10,074 18,761

2016 Disposals (575) S/L (115) (115) (460)
 Mattress (1,150) S/L (231) (231) (920)
 2 Mattress (1,725) S/L (346) (346) (1,378)
 Total 2016 Disposals

2017 Additions
 Used Maytag Comm. Top Load Washer MAT 12PD Daw 10/31/2016 455 S/L 23 23 23 46 69 386
 White 11/30/2016 1,399 S/L 140 140 140 280 420 979
 1 Ariens Snowblower 11/30/2016 580 S/L 29 29 29 58 87 493
 1 Sentra Recling 22" Wheelchair 11/30/2016 347 S/L 17 17 17 35 52 295
 DV Contour Mattress 3 - MDSMASANTC Patient Monitoring Equipment and 3 Stands for them 12/31/2016 5,479 S/L 391 391 391 783 1,174 4,305
 2 Mattresses 12/31/2016 608 S/L 30 30 30 61 91 516
 PB770H Backpack leaf blower 12/31/2016 500 S/L 50 50 50 100 150 350
 Bed Control Boxes, foot motors, incl. 2 nurse station J Boxes 1/31/2017 2,644 S/L 132 132 132 264 396 2,248
 10 Mattresses 1/31/2017 3,863 S/L 193 193 193 385 578 3,275
 2 Low Air Loss Mattresses 1/31/2017 1,029 S/L 51 51 51 103 154 874
 12 footboards - pl. beds 2/28/2017 457 S/L 23 23 23 46 69 368
 2 Low Air Loss Mattresses 3/31/2017 1,025 S/L 51 51 51 103 154 871
 1 Wheelchair 3/31/2017 256 S/L 13 13 13 25 38 217

APC-Smart UPS System/Battery Back Up for Server Closet (509.42), Incl. Network Mgt. Card (175.00), Total=684.42 3/31/2017 684 S/L 68 68 68 137 205 479
 Back Pack Vacuum 4/30/2017 354 S/L 22 22 22 44 66 288
 Floor Stipping Machine 4/30/2017 2,773 S/L 277 277 277 555 832 1,941
 1 Low Air Loss Mattress w/aiam & pump 4/30/2017 800 S/L 40 40 40 80 120 680
 Maint. Room Cage Shelving 4/30/2017 600 S/L 15 15 15 30 45 555
 Recumbent Cross Trainer (Rehab Equip.) 5/31/2017 6,073 S/L 304 304 304 607 911 5,162
 4 Low Air Loss Mattresses 5/31/2017 2,159 S/L 108 108 108 216 324 1,835
 6 Savoy 1 door/1 drawer bedside cabinets 5/31/2017 2,863 S/L 95 95 95 190 285 2,568
 2 Lift Chairs/Recliners 5/31/2017 1,970 S/L 66 66 66 131 197 1,773
 Floor Scrubbing Machine 5/31/2017 542 S/L 54 54 54 108 162 380
 4 Lift Slings 5/31/2017 1,159 S/L 58 58 58 116 174 986
 Banatic Shower Chair w/Commode 6/30/2017 537 S/L 27 27 27 54 81 456
 Pedestal Base - 1st Floor Dining Rm. Table 6/30/2017 508 S/L 17 17 17 34 51 457
 Table Tote 6/30/2017 576 S/L 58 58 58 115 173 403
 1st floor Kichenette Microwave & shelf 6/30/2017 331 S/L 33 33 33 66 99 232
 #2 5 drawer file cabs - med records room 7/31/2017 583 S/L 20 20 20 40 60 533

#2 Archive Data Storage Containers (Plastic Mouseproof) 7/31/2017 1,006 S/L 50 50 50 101 151 855
 Apply 10 yr. life - similar to metal garden container/AHA guide 7/31/2017 1,307 S/L 82 82 82 163 245 1,062
 Carpet Cleaner/Extractor 7/31/2017 331 S/L 33 33 33 66 99 232
 Sierff Breakroom Microwave & shelf 8/31/2017 386 S/L 19 19 19 39 58 328
 1 Lift Sling 8/31/2017 2,350 S/L 235 235 235 470 705 1,645
 Wet Steam & Hot Water Pressure Washer 8/31/2017 589 S/L 98 98 98 196 294 295
 Jane R. LPN - Replint. PC 8/31/2017 741 S/L 124 124 124 247 371 371
 AMB - Replint. Dell Laptop 9/30/2017 1,025 S/L 21 21 21 42 63 501
 2 Low Air Loss Mattresses 9/30/2017 612 S/L 31 31 31 61 92 520
 Banatic Shower Chair w/Commode 10/31/2017 612 S/L 31 31 31 61 92 520
 Total Additions 2017 49,451 3,098 6,258 9,356 40,135

2018 Additions
 Oak 4 Drawer Bedside Cabinet 10/31/2017 246 S/L 15 15 15 30 45 238
 Free Standing Dietary Lockers 10/31/2017 483 S/L 12 12 12 24 36 472
 Hoyer Lift 10/31/2017 3,980 S/L 10 10 10 20 30 3,790
 Regular Mattress 11/30/2017 604 S/L 30 30 30 60 90 574
 Desktop PC 11/30/2017 548 S/L 3 3 3 6 9 457
 Dietary Reach in Refrigerator 11/30/2017 2,481 S/L 10 10 10 20 30 2,357
 Refrigerator - Recreation dept 11/30/2017 651 S/L 10 10 10 20 30 618

Bed & Headboard	12/31/2017	1,763	S/L	10	-	-	-	88	88	1,665
15 Regular Mattresses	12/31/2017	3,660	S/L	10	-	-	-	183	183	3,477
Desktop PC	12/31/2017	594	S/L	3	-	-	-	99	99	495
Tables & Chairs - Break Room	12/31/2017	1,291	S/L	15	-	-	-	43	43	1,248
Maintenance Tool Cart	12/31/2017	927	S/L	10	-	-	-	46	46	881
Coffee Maker - Breakroom	12/31/2017	225	S/L	5	-	-	-	22	22	203
Desktop PC	1/31/2018	583	S/L	3	-	-	-	97	97	486
2 Tables & Seating	1/31/2018	238	S/L	15	-	-	-	8	8	230
Bariatric Recliner	2/28/2018	1,515	S/L	10	-	-	-	76	76	1,439
Dry Floatation Cushion	2/28/2018	370	S/L	10	-	-	-	19	19	351
Latitude Laptop	2/28/2018	579	S/L	3	-	-	-	96	96	483
10 Gray Stackable plastic chairs	2/28/2018	518	S/L	10	-	-	-	26	26	482
9 - 6' folding tables	2/28/2018	509	S/L	10	-	-	-	26	26	483
3 - High Security Jamior Carts	3/31/2018	1,212	S/L	10	-	-	-	61	61	1,151
20 Navy Stackable Plastic Chairs	3/31/2018	939	S/L	10	-	-	-	47	47	892
85 Chair Stackable Dolly	3/31/2018	132	S/L	10	-	-	-	7	7	125
New Evaporator - Walk in Cooler	3/31/2018	2,331	S/L	15	-	-	-	17	17	320
XL Padded Sling	5/31/2018	388	S/L	10	-	-	-	19	19	369
XXL Padded Sling	5/31/2018	388	S/L	10	-	-	-	19	19	369
2 Little Giant Ladder systems	5/31/2018	431	S/L	10	-	-	-	22	22	409
Aluminum Telescoping Work Plant	5/31/2018	241	S/L	10	-	-	-	12	12	229
Dell Optiplex Computer	6/30/2018	592	S/L	3	-	-	-	99	99	493
Geo Ultra Max Mattress	6/30/2018	891	S/L	10	-	-	-	45	45	846
Electric Zenith Bed w/ Lock	7/31/2018	3,174	S/L	10	-	-	-	159	159	3,015
1/2 Length Bar Assist	7/31/2018	268	S/L	10	-	-	-	13	13	255
Head / Foot Board	7/31/2018	164	S/L	10	-	-	-	8	8	156
2 - 3-Drawer Bedside Cabinets	7/31/2018	430	S/L	15	-	-	-	14	14	416
10 Dell Latitude Laptops	8/31/2018	12,450	S/L	3	-	-	-	2,075	2,075	10,375
AED Defibrillator	8/31/2018	1,221	S/L	8	-	-	-	76	76	1,145
Dell Latitude 5480 Laptop	8/31/2018	615	S/L	3	-	-	-	102	102	513
Lit Recliner	9/30/2018	1,000	S/L	10	-	-	-	50	50	950
14 Ipads	9/30/2018	5,286	S/L	3	-	-	-	881	881	4,405
Safety Cabinet	9/30/2018	973	S/L	15	-	-	-	32	32	941
2 - 44' Industrial Rolling Carts	9/30/2018	967	S/L	10	-	-	-	48	48	919
Stainless Meal Delivery Cart	9/30/2018	2,800	S/L	10	-	-	-	140	140	2,660
Great Plains Reformatted Software	9/30/2018	1,361	S/L	3	-	-	-	-	-	1,361
Great Plains Update - Deposit	9/30/2018	2,100	S/L	5	-	-	-	-	-	2,100
Total Additions 2018		62,079						5,342	5,342	53,276

Total Movable Equipment

Organization and Mortgage Expenses

2013 Additions

Refinance Cost 2012

Total Additions 2013

Total Organization and Mortgage Expenses

Total for 2018

		1,054,441		763,722	50,572	814,301	54,843	869,144		
				27,451	7,161	34,612	7,161	41,773		29,856
				27,451	7,161	34,612	7,161	41,773		
		71,609		27,451	7,161	34,612	7,161	41,773		
		71,609		27,451	7,161	34,612	7,161	41,773		
		9,569,824		6,739,497	249,029	7,008,396	260,825	7,269,221		

Amortization Schedule*

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C		Report for Year Ended 9/30/2018		Page 24	of 37	
	Date of Acquisition Month Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**
A. Organization Expense							
1.							
2.							
3.							
A-4. Subtotal							
B. Mortgage Expense							
1. Refinance 2012		2012	71,609	34,612	S/L	7,161	
2.							
3.							
B-4. Subtotal						7,161	
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							7,161

* 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 Mansfield Center for Nursing and Reh	License No. 2132-C	Report for Year Ended 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		01/12/93		
2. Date Structure Completed		01/31/94		
3. If NOT Original Owner, Date of Purchase		N/A		
4. Date of Initial Licensure		02/01/94		
5. Total Licensed Bed Capacity		98		
6. Square Footage		41,770		
7. Acquisition Cost				
a. Land		750,000		
b. Building		4,096,093		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		12/07/12		
c. Interest Rate for the Cost Year		3.75%		
d. Term of Mortgage (number of years)		10		
e. Amount of Principal Borrowed		5,000,000		
f. Principal balance outstanding as of 9/30/18		168,349		
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
Mansfield Center for Nursing and Reh		2132-C	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 14937	14,937		
Name of Lender		Rate				
United Bank		3.75%				
Address of Lender						
POB 4142 Woburn, MA 01888-4142						
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			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 14,937	14,937		

(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
Mansfield Center for Nursing and R		2132-C		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				14,937	14,937		
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)				\$	24	24	
Vendor Interest (Self Disallow)							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	14,961	14,961	
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)			\$	127,490	127,490		
2. Fire and Extended Coverage			\$				
3. Other (Specify)			\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	127,490	127,490	
15. Total All Expenditures (A-13 thru C-14)				\$	10,624,880	10,624,880	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation				2132-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 255,952	255,952		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 5,710	5,710		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 26,303	26,303		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 240	240		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
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.	16	16	Automobile Expense (e.g. personal use)	\$ 2,771	2,771		
18.	16	m2	Unallowable Advertising *	\$ 3,022	3,022		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 120,000	120,000		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 6,583	6,583		
Page 19 - Laundry Expenditures							
25.	19	3d	Laundry services to employees, guests and others who are not residents	\$ 2,216	2,216		
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 422,797	422,797		

* 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	(Specify)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12	Physician Services - Medicare	\$ 5,710		
Total Other Fees Adjustments			\$ 5,710	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	NSC / Intercompany Fees	\$ 120,000		
Total Other A&G Adjustments			\$ 120,000	\$ -	\$ -

**Mansfield Center for Nursing and Rehabilitation
Cell Phone Disallowance
September 30, 2018**

Attachment 28c

MN-5130-500	Cell Phone Expense		600
	Allowable Expense per month	30	
	Number of Cell Phones	<u>1</u>	
		30	
	Months with Cell Phone	<u>12</u>	
	Allowable Portion		360
<i>Disallowed Portion</i>			<u><u>240</u></u> B.01

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

Name of Facility				License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation				2132-C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 422,797	422,797		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 218,962	218,962		
28.	20	5d	Ambulance/Limousine	\$ 28,778	28,778		
29.	20	5f	X-rays, etc	\$ 23,607	23,607		
30.	20	5h	Laboratory	\$ 1,910	1,910		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,898	6,898		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 33,621	33,621		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,202	1,202		
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.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 41,059	41,059		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 22,578	22,578		
49. Total Amount of Decrease (Items 1 - 48)				\$ 801,412	801,412		

*** 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.

Mansfield Center for Nursing and Rehabilitation
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Cable TV (See Attached)	\$ 22,452		
20	51	Occupational Therapy - Supplies	1,099		
20	51	Medical Record Supplies	(2,351)		
20	51	Equipment Rental / Oxygen Concentrator	3,028		
20	51	Medical Equipment Rental	8,781		
20	51	Patient Transportation	473		
20	51	Physician Services - Other	139		
Total Other Ancillary Costs			\$ 33,621	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Depreciation on unallowable Mattresses	\$ 1,202		
Total Excess Movable Equipment Depreciation			\$ 1,202	\$ -	\$ -

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 7	Gift Shop Revenue	\$ 12,799		
30	IV 7	Barber & Beauty Revenue	300		
27	12d	Vendor Interest	24		
30	IV8	Recreation Donations TRNA	27,936		
Total Other Adjustments			\$ 41,059	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Intangible Asset Depreciation	\$ 22,578		
Total Unallowable Building Interest			\$ 22,578	\$ -	\$ -

Mansfield Center for Nursing and Rehabilitation
Cable TV Disallowance
September 30, 2018

Attachment 29b

Calculation of Disallowed Portion of Cable Services Expense		
MN-5701-605 CABLE TV SERVICES		26,052
Allowable expense per month	300	
	<u>12</u>	
Allowable Portion		<u>3,600</u>
	Disallowed Portion	<u><u>22,452</u></u>

F. Statement of Revenue

Name of Facility Mansfield Center for Nursing and Rehab: 2132-C		License No. 2132-C		Report for Year Ended 9/30/2018		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,262,051	7,262,051					
b. Medicaid Room and Board Contractual Allowance **	\$ (3,246,054)	(3,246,054)					
2. a. Medicaid (<i>All other states</i>)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,500,590	2,500,590					
b. Medicare Room and Board Contractual Allowance **	\$ (265,064)	(265,064)					
4. a. Private-Pay Residents and Other	\$ 3,535,808	3,535,808					
b. Private-Pay Room and Board Contractual Allowance **	\$ (17,755)	(17,755)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 168,239	168,239					
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$ 112,362	112,362					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$ 20,502	20,502					
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$ 1,487	1,487					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 423,191	423,191					
b. Physical Therapy - Medicare Contractual Allowance **	\$						
c. Physical Therapy - Non-Medicare	\$ 271,276	271,276					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$ 43,502	43,502					
b. Speech Therapy - Medicare Contractual Allowance **	\$						
c. Speech Therapy - Non-Medicare	\$ 13,563	13,563					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$ 443,965	443,965					
b. Occupational Therapy - Medicare Contractual Allowance **	\$						
c. Occupational Therapy - Non-Medicare	\$ 276,373	276,373					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other (<i>Specify</i>) - Medicare	\$ 46,611	46,611					
b. Other (<i>Specify</i>) - Non-Medicare	\$ (674,500)	(674,500)					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,916,147	10,916,147					
IV. Other Revenue*							
1. Meals sold to guests, employees & others	\$ 8,228	8,228					
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income (<i>Specify</i>)	\$ 114,084	114,084					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$ 13,099	13,099					
8. Other (<i>Specify</i>)	\$ 268,345	268,345					
V. Total Other Revenue (1 thru 8)	\$ 403,756	403,756					
VI. Total All Revenue (III +V)	\$ 11,319,903	11,319,903					

* 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	(Specify)
		0		
30 II 6a	IV Therapy - Medicare	\$ 14,717		
30 II 6a	Laboratory - Medicare	25,957		
30 II 6a	X-Ray - Medicare	17,004		
30 II 6a	Oxygen - Medicare	2,007		
30 II 6a	Ancillary Allowance - Medicare	(13,074)		
Total Other Resident Revenue - Medicare		\$ 46,611	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	IV Therapy - Medicaid	\$ 875		
30 II 6b	IV Therapy - Other	10,835		
30 II 6b	Laboratory - Other	30,038		
30 II 6b	X-Ray - Other	8,466		
30 II 6b	Oxygen - Medicaid	2,398		
30 II 6b	Oxygen - Other	981		
30 II 6b	Ancillary Allowance - Medicaid	(11,579)		
30 II 6b	Ancillary Allowance - Other	(716,514)		
Total Other Resident Revenue		\$ (674,500)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Dividend and Interest Income on Mutual Funds and Bonds	5,045,685	\$ 113,301		
30 IV 5	Interest Income - Ins. Co	282,007	783		
Total Interest Income			\$ 114,084	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Recreation Donations TRNA	\$ 27,936		
30 IV 8	Contributions - Unrestricted	510		
30 IV 8	Class Action Settlement Payments Relating to Prior Year	2,787		
30 IV 8	Realized Gains on Investments in Mutual Funds and Bonds	174,799		
30 IV 8	Unrealized Gains on Investments in Mutual Funds and Bonds	62,300		
30 IV 8	Other Investment Income	13		
Total Other Revenue		\$ 268,345	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Reha	2132-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,957,184
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,010,466
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	6,615
4 Inventories			\$	61,685
5. Prepaid Expenses			\$	217,712
a. Prepaid Insurance & Gross Up	166,387			
b. Prepaid Taxes	35,524			
c. Prepaid Comp Consulting	2,477			
d. Prepaid Other	13,324			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	6,261,070
Investments	5,045,685			
Due From Affiliates	1,215,385			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	9,514,732
B. Fixed Assets				
1. Land			\$	750,000
2. Land Improvements	*Historical Cost	1,702,054		
	Accum. Depreciation	1,026,385	\$	675,669
	Net			
3. Buildings	*Historical Cost	6,465,517		
	Accum. Depreciation	5,125,824	\$	1,339,693
	Net			
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			
	Net			
5. Non-Movable Equipment	*Historical Cost	269,829		
	Accum. Depreciation	198,421	\$	71,408
	Net			
6. Movable Equipment	*Historical Cost	1,052,141		
	Accum. Depreciation	869,144	\$	182,997
	Net			
7. Motor Vehicles	*Historical Cost	7,674	\$	
	Accum. Depreciation	7,674		
	Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	26,649
Software	4,664			
C/R vs. TB Adjustment	21,985			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,046,416

* 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	
Mansfield Center for Nursing and Rehabil		2132-C	9/30/2018	32	37	
Account				Amount		
Total Brought Forward:				\$	12,561,148	
C. Leasehold or like property recorded for Equity Purposes.						
1. Land						
2. Land Improvements						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
3. Buildings						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
4. Non-Movable Equipment						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
5. Movable Equipment						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
6. Motor Vehicles						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
7. Minor Equipment-Not Depreciable						
				\$		
C-8 Total Leasehold or Like Properties (C1 thru 7)						
				\$		
D. Investment and Other Assets						
1. Deferred Deposits						
				\$		
2. Escrow Deposits						
				\$		
3. Organization Expense						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
4. Goodwill (Purchased Only)						
				\$		
5. Investments Related to Resident Care (<i>itemize</i>)						
				\$		
6. Loans to Owners or Related Parties (<i>itemize</i>)						
				\$		
Name and Address		Amount	Loan Date			
7. Other Assets (<i>itemize</i>)						
See Attached				185,599	\$	185,599
D-8. Total Investments and Other Assets (Lines D1 thru 7)						
				\$	185,599	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)						
				\$	12,746,747	

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (Itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	d7	CIP	\$ 34,265
32	d7	Bed Licenses	\$ 121,500
32	d7	Mortgage Refinancing (Net)	\$ 29,837
32	d7	Rounding	\$ (3)
Total Other Assets			\$ 185,599

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitatio		2132-C	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	135,272
2. Notes Payable (<i>itemize</i>)				\$	2,227
CL&P Note Payable					2,227
See Schedule					
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>)				\$	461,158
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	19,856
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	168,349
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	510,819
Insurance Gross UP		78,454	Accrued Pension	102,701	
Deferred Revenue		117,372	Accrued Other	73,866	
401k Loan Withheld		9			
Provider Tax Payable		138,417	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,297,681

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Mansfield Center for Nursing and Rehabilitation		License No. 2132-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,297,681	
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>)				\$ 28,382	
Patient Trust		28,382			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 28,382	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,326,063	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehab	2132-C	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	10,713,533
6. Gain or Loss for Period			\$	707,151
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	11,420,684
C. Total Reserves and Net Worth			\$	11,420,684
D. Total Liabilities, Reserves, and Net Worth			\$	12,746,747

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabi		2132-C	9/30/2018	36	37
Account				Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017				\$	10,713,533
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$	11,319,903
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$	10,612,752
D. Net Income or Deficit				\$	707,151
E. Balance				\$	11,420,684
F. Additions					
1. Additional Capital Contributed (<i>itemize</i>)					
Total Expenses Pg 27		\$10,624,880			
Depreciation Difference		(\$12,128)			
Total Expenses		\$10,612,752			
2. Other (<i>itemize</i>)					
F-3. Total Additions				\$	
G. Deductions					
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount		
2. Other Withdrawings (<i>Specify</i>)				\$	
Purpose		Amount			
3. Total Deductions				\$	
H. Balance at End of Period		09/30/18		\$	11,420,684

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Mansfield Center for Nursing and Rehabilitation for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Mansfield Center for Nursing and Rehabilitation. 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.

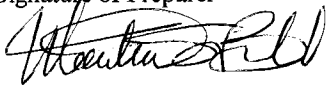
Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control 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 Mansfield Center for Nursing and Rehabilitation 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 2, 2019

I. Preparer's/Reviewer's Certification

Name of Facility Mansfield Center for Nursing and	License No. 2132-C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
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 1/2/19		
Printed Name of Preparer Matthew S. Bivolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Marie LaPointe		Phone Number 203-230-4809		
Annual Report Contact Email Address mlapointe@ehmchm.org				

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

This checklist is not required to be submitted with the Annual Report

Facility Name Mansfield Center for Nursing and Rehabilitation

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 prior year? 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, 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 the prior cost year?

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

Were all discrepancies on the Error Page addressed?

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: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A:01 - TB:CCNH**

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
MARCUM-1400	INSURANCE GROSS UP	78,454.00			78,454.00	21,989.00
MARCUM-1999	CIP	34,265.00			34,265.00	0.00
MARCUM-2000	INSURANCE GROSS UP	(78,454.00)			(78,454.00)	(21,989.00)
MARCUM-2001	AR CREDIT BALANCES	(21,413.00)			(21,413.00)	(41,136.00)
MARCUM-2351	DEFERRED REVENUE	(117,372.00)			(117,372.00)	(117,647.00)
MARCUM-4503TRNA	Recreation Donations TRNA	(27,936.00)			(27,936.00)	0.00
MN-1000-000	CASH - OPERATING - #5711	0.00			0.00	0.00
MN-1001-000	PETTY CASH	6,000.00			6,000.00	6,000.00
MN-1005-000	CASH - PAYROLL CLEARING	0.00			0.00	0.00
MN-1006-000	CASH - OPERATING - #7700	0.00			0.00	0.00
MN-1007-000	CASH - RVB OPERATING	1,882,072.00			1,882,072.00	2,052,037.00
MN-1008-000	CASH - GIFT SHOP ACCOUNT	12,794.00			12,794.00	0.00
MN-1009-000	CASH - RECREATION ACCOUNT	27,936.00			27,936.00	0.00
MN-1100-000	CASH - PNA ACCOUNT	28,382.00			28,382.00	26,994.00
MN-1200-000	INVESTMENTS-JMS 6200-2610	767,864.00			767,864.00	735,076.00
MN-1201-000	INVESTMENTS-JMS 5299-1510	4,277,821.00			4,277,821.00	3,960,197.00
MN-1250-000	DEBT SVCE: INT - USB #3002	0.00			0.00	0.00
MN-1251-000	DEBT SVCE: PRINC - USB #3003	0.00			0.00	0.00
MN-1252-000	DEBT SVCE: WF-#3684	0.00			0.00	0.00
MN-1300-000	A/R - PRIVATE	74,925.00			74,925.00	63,186.00
MN-1302-000	A/R - MEDICAID	412,586.00			412,586.00	325,381.00
MN-1304-000	A/R - MEDICARE A	266,770.00			266,770.00	334,781.00
MN-1305-000	A/R - MEDICARE B	15,783.00			15,783.00	19,332.00
MN-1308-000	A/R - OTHER	280,402.00			280,402.00	189,116.00
MN-1310-000	A/R - MEDICAID RETRO. ADJ.	0.00			0.00	0.00
MN-1330-000	BAD DEBT RESERVE	(40,000.00)			(40,000.00)	(40,000.00)
MN-1350-000	EMPLOYEE LOAN RECEIVABLE	6,615.00			6,615.00	0.00
MN-1400-000	INVENTORY	61,685.00			61,685.00	65,917.00
MN-1401-000	PREPAID INSURANCE	87,933.00			87,933.00	94,046.00
MN-1402-000	PREPAID RE TAXES	34,024.00			34,024.00	33,749.00
MN-1403-000	PREPAID PP TAXES	1,500.00			1,500.00	1,412.00
MN-1404-000	PREPAID COMP. CONSULTG.	2,477.00			2,477.00	2,576.00
MN-1410-000	PREPAID OTHER EXPENSES	13,324.00			13,324.00	14,196.00
MN-1420-000	DEPOSITS	0.00			0.00	0.00
MN-1510-000	DUE FROM AFFILIATE(S)	1,215,385.00			1,215,385.00	1,215,385.00
MN-1700-000	BED LICENSES	121,500.00			121,500.00	121,500.00
MN-1701-000	DEFERRED FINANCE FEES	0.00			0.00	0.00
MN-1702-000	ACCD AMORT FINANCE FEES	0.00			0.00	0.00
MN-1703-000	RE-FI COSTS 2012	71,609.00			71,609.00	71,609.00
MN-1704-000	ACCUM AMORT RE-FI COSTS 2012	(41,772.00)			(41,772.00)	(34,611.00)
MN-1900-000	LAND	750,000.00			750,000.00	750,000.00
MN-1901-000	CAPITALIZED INTEREST	564,461.00			564,461.00	564,461.00
MN-1902-000	LAND IMPROVEMENTS	1,702,503.00			1,702,503.00	1,698,300.00
MN-1903-000	BUILDING	2,446,441.00			2,446,441.00	2,446,441.00
MN-1904-000	BUILDING IMPROVEMENTS	3,288,116.00			3,288,116.00	3,247,259.00
MN-1905-000	FIXED EQUIPMENT	271,958.00			271,958.00	264,197.00
MN-1906-000	FURNITURE & EQUIPMENT	1,046,553.00			1,046,553.00	987,935.00
MN-1907-000	AUTO	7,674.00			7,674.00	7,674.00
MN-1908-000	SOFTWARE	25,430.00			25,430.00	21,969.00
MN-1951-000	A/AMORT - CAP. INTEREST	(553,171.00)			(553,171.00)	(530,593.00)
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(1,029,229.00)			(1,029,229.00)	(984,918.00)
MN-1953-000	A/DEPR. - BUILDING	(1,498,445.00)			(1,498,445.00)	(1,437,284.00)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(2,907,378.00)			(2,907,378.00)	(2,858,523.00)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(192,162.00)			(192,162.00)	(174,512.00)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(847,898.00)			(847,898.00)	(801,399.00)
MN-1957-000	A/DEPR. - AUTO	(7,674.00)			(7,674.00)	(7,674.00)
MN-1958-000	A/DEPR. - SOFTWARE	(20,766.00)			(20,766.00)	(20,285.00)
MN-2000-000	ACCOUNTS PAYABLE	(113,859.00)			(113,859.00)	(128,100.00)
MN-2100-000	PATIENT TRUST	(28,382.00)			(28,382.00)	(26,994.00)
MN-2200-000	CHEFA BONDS PAY - ST	0.00			0.00	0.00
MN-2201-000	N/P - ROCKVILLE BANK - ST	(168,349.00)			(168,349.00)	(421,958.00)
MN-2202-000	N/P - CL&P ST	(2,227.00)			(2,227.00)	(8,469.00)
MN-2300-000	FIT W/HELD	0.00			0.00	0.00
MN-2301-000	SIT W/HELD	(8.00)			(8.00)	0.00
MN-2302-000	SS & MED W/HELD	(9.00)			(9.00)	0.00
MN-2304-000	GARNISHMENTS W/HELD	0.00			0.00	0.00
MN-2305-000	401K WITHHELD	0.00			0.00	0.00
MN-2306-000	403B WITHHELD	0.00			0.00	0.00
MN-2307-000	401K LOAN WITHHELD	(9.00)			(9.00)	0.00
MN-2350-000	PROVIDER TAX PAYABLE	(138,417.00)			(138,417.00)	(141,064.00)
MN-2400-000	ACCRUED PAYROLL	(259,334.00)			(259,334.00)	(256,446.00)

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MN-2401-000	ACCRUED SS & MEDICARE	(19,839.00)			(19,839.00)	(19,618.00)
MN-2403-000	ACCRUED VACATION	(201,824.00)			(201,824.00)	(191,357.00)
MN-2404-000	ACCRUED PENSION	(102,701.00)			(102,701.00)	(119,495.00)
MN-2405-000	ACCR. EXP. - OTHER	(73,866.00)			(73,866.00)	(73,516.00)
MN-2700-000	CHEFA BONDS PAY - LT	0.00			0.00	0.00
MN-2701-000	N/P - ROCKVILLE BANK - LT	0.00			0.00	(169,367.00)
MN-2702-000	N/P - CL&P LT	0.00			0.00	(2,227.00)
MN-2800-000	SWAP: MARK TO MKT VALUE	0.00			0.00	0.00
MN-3000-000	NET ASSETS - UNRESTRICTED	(10,713,533.00)			(10,713,533.00)	(9,576,107.00)
MN-3100-000	NET ASSETS - TEMP. RESTRICTED	0.00			0.00	0.00
MN-4000-100	ROOM & BOARD-PRIVATE	(3,327,869.00)			(3,327,869.00)	(2,912,386.00)
MN-4000-200	ROOM & BOARD-MEDICAID	(7,262,051.00)			(7,262,051.00)	(7,842,670.00)
MN-4000-300	ROOM & BOARD-MEDICARE A	(2,553,060.00)			(2,553,060.00)	(2,542,195.00)
MN-4000-400	ROOM & BOARD - OTHER	(203,199.00)			(203,199.00)	(360,080.00)
MN-4001-200	R & B ALLOWANCE-MEDICAID	3,246,054.00			3,246,054.00	3,517,841.00
MN-4001-300	PRIVATE RM-MEDICARE DIFF.	(4,740.00)			(4,740.00)	(9,820.00)
MN-4001-400	R & B ALLOWANCE-OTHER	17,755.00			17,755.00	926.00
MN-4002-100	PHYS. THERAPY-PRIVATE	(560.00)			(560.00)	0.00
MN-4002-200	PHYS. THERAPY-MEDICAID	(1,540.00)			(1,540.00)	(89.00)
MN-4002-300	PHYS. THERAPY-MEDICARE A	(375,928.00)			(375,928.00)	(511,549.00)
MN-4002-301	PHYS. THERAPY-MED. B	(47,263.00)			(47,263.00)	(78,501.00)
MN-4002-400	PHYS. THERAPY-OTHER	(269,176.00)			(269,176.00)	(218,424.00)
MN-4003-200	SPEECH THERAPY-MEDICAID	0.00			0.00	0.00
MN-4003-300	SPEECH THERAPY-MEDICARE A	(30,791.00)			(30,791.00)	(28,168.00)
MN-4003-301	SPEECH THERAPY-MED. B	(12,711.00)			(12,711.00)	(15,831.00)
MN-4003-400	SPEECH THERAPY-OTHER	(13,563.00)			(13,563.00)	(10,221.00)
MN-4004-200	OCCUP. THERAPY-MEDICAID	(753.00)			(753.00)	0.00
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(404,191.00)			(404,191.00)	(544,104.00)
MN-4004-301	OCCUP. THERAPY-MED. B	(39,774.00)			(39,774.00)	(82,273.00)
MN-4004-400	OCCUP. THERAPY-OTHER	(275,620.00)			(275,620.00)	(229,174.00)
MN-4005-200	PHARMACY-MEDICAID	(6,014.00)			(6,014.00)	(2,271.00)
MN-4005-300	PHARMACY-MEDICARE A	(168,239.00)			(168,239.00)	(210,892.00)
MN-4005-400	PHARMACY-OTHER	(106,348.00)			(106,348.00)	(68,286.00)
MN-4006-200	IV THERAPY-MEDICAID	(875.00)			(875.00)	(2,714.00)
MN-4006-300	IV THERAPY - MEDICARE	(14,717.00)			(14,717.00)	(20,039.00)
MN-4006-400	IV THERAPY-OTHER	(10,835.00)			(10,835.00)	(3,537.00)
MN-4007-200	MED. SUPPLIES-MEDICAID	0.00			0.00	(1,919.00)
MN-4007-300	MED. SUPPLIES-MEDICARE A	(12,107.00)			(12,107.00)	(9,081.00)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(8,395.00)			(8,395.00)	(13,734.00)
MN-4007-400	MED. SUPPLIES-OTHER	(1,487.00)			(1,487.00)	(261.00)
MN-4008-200	LABORATORY - MEDICAID	0.00			0.00	0.00
MN-4008-300	LABORATORY-MEDICARE A	(47,765.00)			(47,765.00)	(61,878.00)
MN-4008-400	LABORATORY-OTHER	(30,038.00)			(30,038.00)	(18,407.00)
MN-4009-300	X RAY - MEDICARE A	(17,004.00)			(17,004.00)	(19,163.00)
MN-4009-400	X RAY - OTHER	(8,466.00)			(8,466.00)	(7,493.00)
MN-4011-200	OXYGEN - MEDICAID	(2,398.00)			(2,398.00)	(1,503.00)
MN-4011-300	OXYGEN - MEDICARE A	(2,007.00)			(2,007.00)	(2,713.00)
MN-4011-400	OXYGEN - OTHER	(981.00)			(981.00)	(565.00)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	11,579.00			11,579.00	8,495.00
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	265,064.00			265,064.00	479,110.00
MN-4100-301	ANCILLARY ALLOW-MED. B	13,074.00			13,074.00	36,595.00
MN-4100-400	ANCILLARY ALLOW-OTHER	716,514.00			716,514.00	556,368.00
MN-4101-300	MEDICARE ADJUSTMENTS	52,470.00			52,470.00	54,423.00
MN-4102-300	BAD DEBT RECOVERY-MED. A	0.00			0.00	0.00
MN-4200-499	TV & TELEPHONE REVENUE	0.00			0.00	0.00
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(510.00)			(510.00)	(8,323.00)
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(113,301.00)			(113,301.00)	(106,766.00)
MN-4401-499	INT. INCOME - INS. COS.	(783.00)			(783.00)	(262.00)
MN-4500-602	DIETARY INCOME	(8,228.00)			(8,228.00)	(1,856.00)
MN-4501-499	BARBER & BEAUTY INCOME	(300.00)			(300.00)	(300.00)
MN-4503-499	MISCELLANEOUS INCOME	(15,586.00)			(15,586.00)	(3,177.00)
			AJE - 4	12,799.00	12,799.00	
MN-4700-499	REALIZED GAINS/LOSSES	(174,799.00)			(174,799.00)	(83,657.00)
MN-4702-499	GAIN/LOSS-ASSET SALE/DISP	0.00			0.00	0.00
MN-4710-499	UNREALIZED GAINS/LOSSES	(62,300.00)			(62,300.00)	(404,232.00)
MN-4711-499	Gain (Loss) on SWAP/Derivative	0.00			0.00	0.00
MN-4712-499	OTHER INVT. INCOME/EXP.	(13.00)			(13.00)	0.00
MN-5000-500	SALARY-ADMINISTRATOR	129,121.00			129,121.00	125,708.00
MN-5000-600	SALARY-DNS	131,529.00			131,529.00	114,967.00
MN-5000-601	SALARIES-MAINTENANCE	149,507.00			149,507.00	153,452.00
MN-5000-602	SALARIES-DIETARY	577,865.00			577,865.00	570,858.00
MN-5000-603	SALARIES-HOUSEKEEPING	276,746.00			276,746.00	268,698.00
MN-5000-604	SALARIES-LAUNDRY	106,761.00			106,761.00	102,911.00
MN-5000-605	SALARIES-RECREATION	214,738.00			214,738.00	199,482.00
MN-5000-606	SALARIES-SOCIAL SERVICES	174,232.00			174,232.00	150,801.00

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MN-5000-700	SALARIES-PHYSICAL THERAPY	387,667.00			387,667.00	402,266.00
MN-5000-701	SALARIES-SPEECH THERAPY	575.00			575.00	1,928.00
MN-5000-702	SALARIES-OCCUP. THERAPY	255,952.00			255,952.00	292,106.00
MN-5001-500	SALARIES-OFFICE STAFF	283,894.00			147,064.00	253,851.00
			AJE - 2	(136,830.00)		
				(136,830.00)		
MN-5001-600	SALARY-ADNS	98,030.00			98,030.00	92,419.00
MN-5001-700	SALARIES-REHAB SUPPORT	108,568.00			108,568.00	114,460.00
MN-5002-600	SALARIES-NURSING SUPPT.	377,525.00			377,525.00	367,514.00
MN-5003-600	SALARIES - RNS	1,052,738.00			1,052,738.00	1,033,269.00
MN-5004-600	SALARIES - LPNS	692,811.00			692,811.00	744,601.00
MN-5005-600	SALARIES - CNAS	1,545,147.00			1,545,147.00	1,591,535.00
MN-5100-500	OFFICE SUPPLIES	22,480.00			22,480.00	21,085.00
MN-5100-600	NURSING SUPPLIES	120,984.00			120,984.00	117,336.00
MN-5100-601	MAINTENANCE SUPPLIES	48,784.00			48,784.00	36,068.00
MN-5100-602	DIETARY SUPPLIES	30,018.00			30,018.00	28,197.00
MN-5100-603	HOUSEKEEPING SUPPLIES	38,262.00			38,262.00	35,547.00
MN-5100-604	LAUNDRY SUPPLIES	74,464.00			76,680.00	67,049.00
			AJE - 5	2,216.00		
				2,216.00		
MN-5100-605	RECREATION SUPPLIES	2,050.00			2,050.00	2,804.00
MN-5100-700	PHYSICAL THERAPY SUPPLIES	1,106.00			1,106.00	495.00
MN-5100-701	SPEECH THERAPY SUPPLIES	146.00			146.00	137.00
MN-5100-702	OT-SUPPLIES	1,099.00			1,099.00	1,474.00
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	6,898.00			6,898.00	7,302.00
MN-5100-705	SUPPLIES-PT. PERSONAL	0.00			0.00	1,220.00
MN-5101-500	FINANCIAL SERVICES	0.00			0.00	0.00
MN-5102-500	NSC/INTERCO. FEES	120,000.00			120,000.00	120,000.00
MN-5103-500	LEGAL FEES	215.00			215.00	675.00
MN-5104-500	ACCTG./AUDITING/COST REPTG.	39,450.00			39,450.00	35,799.00
MN-5105-500	TELEPHONE	13,032.00			13,032.00	14,318.00
MN-5106-500	RECRUITING COSTS	6,208.00			6,208.00	2,302.00
MN-5107-500	DIRECTORY ADVERTISING	0.00			0.00	0.00
MN-5108-500	ADVERTISING & PROMO.	3,022.00			3,022.00	3,386.00
MN-5109-500	DUES	10,803.00			10,693.00	9,905.00
			AJE - 1	(110.00)		
				(110.00)		
MN-5110-500	SUBSCRIPTIONS	440.00			550.00	286.00
			AJE - 1	110.00		
				110.00		
MN-5111-500	LICENSES	1,630.00			1,630.00	1,851.00
MN-5112-500	POSTAGE & DELIVERY	5,482.00			5,482.00	5,334.00
MN-5113-500	EQUIP. RENTAL	5,884.00			2,381.00	2,290.00
			AJE - 3	(3,503.00)		
				(3,503.00)		
MN-5114-500	EMPLOYEE TRAVEL	1,790.00			1,790.00	1,646.00
MN-5115-500	BANK CHARGES	0.00			0.00	0.00
MN-5116-500	PAYROLL PROCESSING FEES	42,263.00			42,263.00	42,716.00
MN-5117-500	CONTRIBUTIONS	0.00			0.00	0.00
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	89,970.00			89,970.00	70,214.00
MN-5119-500	INSURANCE-GENERAL	127,490.00			127,490.00	123,023.00
MN-5121-500	SEMINARS & MEETINGS	1,691.00			1,691.00	581.00
MN-5123-500	MEDICAL DIRECTOR FEES	30,657.00			30,657.00	29,600.00
MN-5124-500	MEDICAL STAFF MEETINGS	81.00			81.00	138.00
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	5,710.00			5,710.00	1,041.00
MN-5126-500	MISCELLANEOUS	0.00			0.00	0.00
MN-5127-500	MRC SPONSORSHIP FEE	0.00			0.00	10,597.00
MN-5128-500	AUTO EXPENSE	2,771.00			2,771.00	2,565.00
MN-5129-500	OTHER PROFESSIONAL FEES	5,900.00			5,900.00	5,900.00
MN-5130-500	CELL PHONE EXPENSE	600.00			600.00	500.00
MN-5131-500	FINES & PENALTIES	0.00			0.00	0.00
MN-5200-600	PURCH. SVCE. - LPNS	1,285.00			1,285.00	0.00
MN-5200-601	PURCH. SVCE. - MAINT.	32,486.00			30,270.00	36,466.00
			AJE - 5	(2,216.00)		
				(2,216.00)		
MN-5200-602	DIETICIAN CONSULTING FEE	1,640.00			1,640.00	660.00
MN-5200-605	PURCH. SVCE. - RECREATION	0.00			0.00	0.00
MN-5200-606	PURCH. SERVICES - SOC. SVCE.	0.00			0.00	990.00
MN-5200-701	PURCHASED SVCES. - SPEECH	41,907.00			41,907.00	42,886.00
MN-5200-704	PHARMACY CONSULTING FEES	10,496.00			10,496.00	7,619.00
MN-5201-600	PURCH. SVCE. - CNAS	678.00			678.00	0.00
MN-5202-600	NURSING DEPT CONSULTANT	0.00			0.00	450.00
MN-5203-600	MED. RECORDS CONSULTANT	5,683.00			5,683.00	7,233.00
MN-5204-600	PURCHASED SVCES. - RNS	4,631.00			4,631.00	0.00
MN-5205-600	PURCH. SVCE. - DENTAL	9,690.00			9,690.00	5,653.00
MN-5300-505	FICA & MEDICARE TAXES	481,429.00			481,429.00	487,412.00
MN-5301-505	SUTA TAXES	21,098.00			21,098.00	11,172.00
MN-5302-505	WORKER'S COMP. INSURANCE	176,810.00			176,810.00	196,638.00
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	459,761.00			459,761.00	423,156.00
MN-5304-505	PENSION EXPENSE	143,093.00			143,093.00	162,534.00
MN-5306-505	EMPLOYEE EDUCATION	1,328.00			1,328.00	1,310.00

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MN-5307-505	EMPLOYEE RELATIONS	1,784.00		(1,784.00)	0.00	317.00
			AJE - 6	(1,784.00)		
MN-5308-505	OTHER BENEFITS	54.00		1,784.00	1,838.00	3,565.00
			AJE - 6	1,784.00		
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	2,730.00			2,730.00	2,922.00
MN-5310-505	EMPLOYEE MEDICAL	0.00			0.00	103.00
MN-5400-510	REAL PROPERTY TAXES	135,271.00			135,271.00	132,483.00
MN-5401-510	PERSONAL PROPERTY TAXES	5,734.00			5,734.00	5,684.00
MN-5402-510	WATER & SEWER	36,547.00			36,547.00	32,566.00
MN-5403-510	GAS/PROPANE	35,891.00			35,891.00	42,525.00
MN-5404-510	ELECTRICITY	97,579.00			97,579.00	93,585.00
MN-5500-515	CT PROVIDER TAX	545,323.00			545,323.00	561,087.00
MN-5600-520	BAD DEBT XP.-PRIVATE	22,825.00			22,825.00	12,756.00
MN-5601-520	BAD DEBT XP.-MEDICAID	800.00			800.00	4,130.00
MN-5602-520	BAD DEBT XP.-MEDICARE	2,101.00			2,101.00	12,192.00
MN-5605-520	BAD DEBT XP.-OTHER	577.00			577.00	1,990.00
MN-5700-600	MEDICAL RECORDS SUPPLIES	(2,351.00)			(2,351.00)	(1,188.00)
MN-5700-601	REPAIRS & MAINTENANCE	28,805.00			28,805.00	26,023.00
MN-5700-602	FOOD	231,632.00			231,632.00	223,262.00
MN-5700-604	LINENS & BEDDING	13,827.00			13,827.00	15,056.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	5,923.00			5,923.00	5,395.00
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	3,028.00			3,028.00	2,741.00
MN-5700-705	LAB-MEDICARE A	21,808.00			21,808.00	15,853.00
MN-5701-600	MEDICAL EQUIPMENT RENTAL	8,781.00			8,781.00	4,707.00
MN-5701-601	GROUNDSKEEPING	6,415.00			6,415.00	5,348.00
MN-5701-602	DISHES & UTENSILS	1,581.00			1,581.00	374.00
MN-5701-604	LAUNDRY-EQUIP. RENTAL	0.00			0.00	0.00
MN-5701-605	CABLE TV SERVICES	26,052.00			26,052.00	24,732.00
MN-5701-704	DRUGS-MEDICINE CABINET	4,963.00			4,963.00	4,891.00
MN-5701-705	LAB-OTHER	1,910.00			1,910.00	2,148.00
MN-5702-601	RUBBISH REMOVAL	16,851.00			16,851.00	17,215.00
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	1,319.00			1,319.00	(119.00)
MN-5702-704	DRUGS-PRIVATE	33.00			33.00	258.00
MN-5702-705	LAB-STAT. CHARGES	0.00			0.00	0.00
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	2,681.00			2,681.00	32.00
MN-5703-602	SUPPLEMENTS	4,920.00			4,920.00	4,190.00
MN-5703-704	DRUGS-MEDICAID	1,211.00			1,211.00	1,722.00
MN-5704-601	SNOW REMOVAL	3,023.00			3,023.00	1,610.00
MN-5704-704	DRUGS-MEDICARE & MG'D. MED.	209,416.00			209,416.00	202,990.00
MN-5705-704	DRUGS & THERAPIES - OTHER	15,412.00			15,412.00	25,466.00
MN-5706-704	DRUGS - OMNICARE DISCOUNTS	(7,110.00)			(7,110.00)	(9,568.00)
MN-5708-704	BILLABLE MED. SUPP. MED. B	11,000.00			11,000.00	19,938.00
MN-5709-704	MEDICAID MED. SUPPLIES	2,758.00			2,758.00	3,990.00
MN-5800-705	AMBULANCE- MEDICARE A	28,778.00			28,778.00	27,682.00
MN-5801-705	X-RAY-MEDICARE A	21,529.00			21,529.00	24,506.00
MN-5802-705	X-RAY-OTHER	2,078.00			2,078.00	2,508.00
MN-5804-705	PATIENT TRANSPORTATION	473.00			473.00	76.00
MN-5900-705	PHYSICIAN SERVICES-OTHER	139.00			139.00	61.00
MN-6000-800	INTEREST-BOA SWAP/US BANK	0.00			0.00	0.00
MN-6000-802	LOSS ON EXTINGUISHMT. OF DEBT	0.00			0.00	0.00
MN-6001-800	INTEREST- LOC/REMKTG/CHEFA	0.00			0.00	0.00
MN-6003-800	INTEREST-VENDORS	24.00			24.00	38.00
MN-6004-800	INTEREST - BOND FEES	0.00			0.00	0.00
MN-6005-800	INTEREST - ROCKVILLE BANK	14,937.00			14,937.00	26,952.00
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	44,312.00			44,312.00	44,277.00
MN-6101-801	DEPR. EXP. - BUILDING	61,161.00			61,161.00	61,161.00
MN-6102-801	DEPR. EXP. - BUILDING IMPVMTS.	48,855.00			48,855.00	42,561.00
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	17,650.00			17,650.00	20,266.00
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	46,499.00			46,499.00	44,638.00
MN-6105-801	DEPR. EXP. - SOFTWARE	481.00			481.00	1,486.00
MN-6110-801	AMORT. EXP. - FINANCE FEES	7,161.00			7,161.00	7,161.00
MN-6111-801	AMORT. EXP. - CAPITALIZED INTEREST	22,578.00			22,578.00	22,578.00
R0001	Time Card Machine Rental	0.00		3,503.00	3,503.00	2,030.00
			AJE - 3	3,503.00		
R0002	CT UCC Filing Fees	0.00			0.00	0.00
R0003	Sheriff Fees	0.00			0.00	0.00
R0004	Therapy Audit Report	0.00			0.00	0.00
R0005	Contributions Received for PPE	0.00			0.00	0.00
R0006	Administration Fees	0.00			0.00	0.00
R0007	Lunch Boxes for Employees	0.00			0.00	0.00
R0008	Design Firm Consulting - Renovations	0.00			0.00	0.00
R0009	Investment Expenses	0.00			0.00	0.00
R0010	Settlement Cost - CHRO Case	0.00			0.00	0.00
R0011	Accounting Director	0.00			0.00	37,732.00
R0012	Employee Life Insurance	0.00			0.00	0.00

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
R0013	Employee assistance program	0.00			0.00	0.00
R0014	Other Accountant	0.00		136,830.00	136,830.00	10,260.00
			AJE - 2	136,830.00		
R0015	Gift Shop revenue	0.00		(12,799.00)	(12,799.00)	0.00
			AJE - 4	(12,799.00)		
R0017	Engineer or Chief of Maintenance	0.00			0.00	0.00
R0018	Head Dietician	0.00			0.00	0.00
R0019	Head Housekeeper	0.00			0.00	0.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss				0.00		

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
MN-5000-500	SALARY-ADMINISTRATOR	129,121.00		0.00	129,121.00	125,708.00
Subtotal [2] Administrators		<u>129,121.00</u>		<u>0.00</u>	<u>129,121.00</u>	<u>125,708.00</u>
Subgroup : [4]	Other Administrative Salaries					
MN-5001-500	SALARIES-OFFICE STAFF	283,894.00		(136,830.00)	147,064.00	253,851.00
			AJE - 2	(136,830.00)		
Subtotal [4] Other Administrative Salaries		<u>283,894.00</u>		<u>(136,830.00)</u>	<u>147,064.00</u>	<u>253,851.00</u>
Subgroup : [5C]	Dietary Workers					
MN-5000-602	SALARIES-DIETARY	577,865.00		0.00	577,865.00	570,858.00
Subtotal [5C] Dietary Workers		<u>577,865.00</u>		<u>0.00</u>	<u>577,865.00</u>	<u>570,858.00</u>
Subgroup : [6B]	Other Housekeeping Workers					
MN-5000-603	SALARIES-HOUSEKEEPING	276,746.00		0.00	276,746.00	268,698.00
Subtotal [6B] Other Housekeeping Workers		<u>276,746.00</u>		<u>0.00</u>	<u>276,746.00</u>	<u>268,698.00</u>
Subgroup : [7B]	Other Maintenance Workers					
MN-5000-604	SALARIES-MAINTENANCE	149,507.00		0.00	149,507.00	153,452.00
Subtotal [7B] Other Maintenance Workers		<u>149,507.00</u>		<u>0.00</u>	<u>149,507.00</u>	<u>153,452.00</u>
Subgroup : [8B]	Other Laundry Workers					
MN-5000-604	SALARIES-LAUNDRY	106,761.00		0.00	106,761.00	102,911.00
Subtotal [8B] Other Laundry Workers		<u>106,761.00</u>		<u>0.00</u>	<u>106,761.00</u>	<u>102,911.00</u>
Subgroup : [11A]	Head Accountant					
R0011	Accounting Director	0.00		0.00	0.00	37,732.00
Subtotal [11A] Head Accountant		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>37,732.00</u>
Subgroup : [11B]	Other Accountants					
R0014	Other Accountant	0.00		136,830.00	136,830.00	10,260.00
			AJE - 2	136,830.00		
Subtotal [11B] Other Accountants		<u>0.00</u>		<u>136,830.00</u>	<u>136,830.00</u>	<u>10,260.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director					
MN-5000-600	SALARY-DNS	131,529.00		0.00	131,529.00	114,967.00
MN-5001-800	SALARY-ADNS	98,030.00		0.00	98,030.00	92,419.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>229,559.00</u>		<u>0.00</u>	<u>229,559.00</u>	<u>207,386.00</u>
Subgroup : [12B1]	RNs - Direct Care					
MN-5003-600	SALARIES - RNS	1,052,738.00		0.00	1,052,738.00	1,033,269.00
Subtotal [12B1] RNs - Direct Care		<u>1,052,738.00</u>		<u>0.00</u>	<u>1,052,738.00</u>	<u>1,033,269.00</u>
Subgroup : [12B2]	RNs - Administrative					
MN-5002-600	SALARIES-NURSING SUPPT.	377,525.00		0.00	377,525.00	367,514.00
Subtotal [12B2] RNs - Administrative		<u>377,525.00</u>		<u>0.00</u>	<u>377,525.00</u>	<u>367,514.00</u>
Subgroup : [12C1]	LPNs - Direct Care					
MN-5004-600	SALARIES - LPNS	692,811.00		0.00	692,811.00	744,601.00
Subtotal [12C1] LPNs - Direct Care		<u>692,811.00</u>		<u>0.00</u>	<u>692,811.00</u>	<u>744,601.00</u>
Subgroup : [12E]	Physical Therapists					
MN-5000-700	SALARIES-PHYSICAL THERAPY	387,667.00		0.00	387,667.00	402,266.00
MN-5001-700	SALARIES-REHAB SUPPORT	108,568.00		0.00	108,568.00	114,460.00
Subtotal [12E] Physical Therapists		<u>496,235.00</u>		<u>0.00</u>	<u>496,235.00</u>	<u>516,726.00</u>
Subgroup : [12D]	Aides and Attendants					
MN-5005-600	SALARIES - CNAS	1,545,147.00		0.00	1,545,147.00	1,591,535.00
Subtotal [12D] Aides and Attendants		<u>1,545,147.00</u>		<u>0.00</u>	<u>1,545,147.00</u>	<u>1,591,535.00</u>
Subgroup : [12F]	Speech Therapists					
MN-5000-701	SALARIES-SPEECH THERAPY	575.00		0.00	575.00	1,928.00
Subtotal [12F] Speech Therapists		<u>575.00</u>		<u>0.00</u>	<u>575.00</u>	<u>1,928.00</u>
Subgroup : [12G]	Occupational Therapists					
MN-5000-702	SALARIES-OCCUP. THERAPY	255,952.00		0.00	255,952.00	292,106.00
Subtotal [12G] Occupational Therapists		<u>255,952.00</u>		<u>0.00</u>	<u>255,952.00</u>	<u>292,106.00</u>
Subgroup : [12H]	Recreation Workers					
MN-5000-605	SALARIES-RECREATION	214,738.00		0.00	214,738.00	199,482.00
Subtotal [12H] Recreation Workers		<u>214,738.00</u>		<u>0.00</u>	<u>214,738.00</u>	<u>199,482.00</u>
Subgroup : [12M]	Social Workers/Case Management					
MN-5000-606	SALARIES-SOCIAL SERVICES	174,232.00		0.00	174,232.00	150,801.00
Subtotal [12M] Social Workers/Case Management		<u>174,232.00</u>		<u>0.00</u>	<u>174,232.00</u>	<u>150,801.00</u>
Total [10-A] Salaries and Wages		<u>6,563,406.00</u>		<u>0.00</u>	<u>6,563,406.00</u>	<u>6,628,818.00</u>
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
MN-5200-602	DIETICIAN CONSULTING FEE	1,640.00		0.00	1,640.00	660.00
Subtotal [1] Dietitian		<u>1,640.00</u>		<u>0.00</u>	<u>1,640.00</u>	<u>660.00</u>
Subgroup : [2]	Dentist					
MN-5205-600	PURCH. SVCE. - DENTAL	9,690.00		0.00	9,690.00	5,653.00
Subtotal [2] Dentist		<u>9,690.00</u>		<u>0.00</u>	<u>9,690.00</u>	<u>5,653.00</u>
Subgroup : [3]	Pharmacist					
MN-5200-704	PHARMACY CONSULTING FEES	10,498.00		0.00	10,498.00	7,619.00
Subtotal [3] Pharmacist		<u>10,498.00</u>		<u>0.00</u>	<u>10,498.00</u>	<u>7,619.00</u>

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subgroup : [6]	Social Worker					
MN-5200-606	PURCH. SERVICES - SOC. SVCE.	0.00		0.00	0.00	990.00
Subtotal [6] Social Worker		0.00		0.00	0.00	990.00
Subgroup : [8A]	Medical Director					
MN-5123-500	MEDICAL DIRECTOR FEES	30,657.00		0.00	30,657.00	29,600.00
Subtotal [8A] Medical Director		30,657.00		0.00	30,657.00	29,600.00
Subgroup : [9A]	ST - Resident Care					
MN-5200-701	PURCHASED SVCES. - SPEECH	41,907.00		0.00	41,907.00	42,886.00
Subtotal [9A] ST - Resident Care		41,907.00		0.00	41,907.00	42,886.00
Subgroup : [11A1]	RN's - Direct Care					
MN-5204-600	PURCHASED SVCES. - RNS	4,631.00		0.00	4,631.00	0.00
Subtotal [11A1] RN's - Direct Care		4,631.00		0.00	4,631.00	0.00
Subgroup : [11A2]	RN's - Administrative					
MN-5202-600	NURSING DEPT CONSULTANT	0.00		0.00	0.00	450.00
Subtotal [11A2] RN's - Administrative		0.00		0.00	0.00	450.00
Subgroup : [11B1]	LPN's - Direct Care					
MN-5200-600	PURCH. SVCE. - LPNS	1,285.00		0.00	1,285.00	0.00
Subtotal [11B1] LPN's - Direct Care		1,285.00		0.00	1,285.00	0.00
Subgroup : [11C]	Aides					
MN-5201-600	PURCH. SVCE. - CNAS	678.00		0.00	678.00	0.00
Subtotal [11C] Aides		678.00		0.00	678.00	0.00
Subgroup : [12]	Other					
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	5,710.00		0.00	5,710.00	1,041.00
MN-5203-600	MED. RECORDS CONSULTANT	5,683.00		0.00	5,683.00	7,233.00
Subtotal [12] Other		11,393.00		0.00	11,393.00	8,274.00
Total [13-B] Professional Fees		112,377.00		0.00	112,377.00	96,132.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
MN-5302-505	WORKER'S COMP. INSURANCE	176,810.00		0.00	176,810.00	196,638.00
Subtotal [1A1] Workmen's Compensation		176,810.00		0.00	176,810.00	196,638.00
Subgroup : [1A3]	Unemployment Insurance					
MN-5301-505	SUTA TAXES	21,098.00		0.00	21,098.00	11,172.00
Subtotal [1A3] Unemployment Insurance		21,098.00		0.00	21,098.00	11,172.00
Subgroup : [1A4]	Social Security (FICA)					
MN-5300-505	FICA & MEDICARE TAXES	481,429.00		0.00	481,429.00	487,412.00
Subtotal [1A4] Social Security (FICA)		481,429.00		0.00	481,429.00	487,412.00
Subgroup : [1A5]	Health Insurance					
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	459,761.00		0.00	459,761.00	423,156.00
MN-5310-505	EMPLOYEE MEDICAL	0.00		0.00	0.00	103.00
Subtotal [1A5] Health Insurance		459,761.00		0.00	459,761.00	423,259.00
Subgroup : [1A7]	Pensions					
MN-5304-505	PENSION EXPENSE	143,093.00		0.00	143,093.00	162,534.00
Subtotal [1A7] Pensions		143,093.00		0.00	143,093.00	162,534.00
Subgroup : [1C]	Bad Debts					
MN-5600-520	BAD DEBT XP.-PRIVATE	22,825.00		0.00	22,825.00	12,756.00
MN-5601-520	BAD DEBT XP.-MEDICAID	800.00		0.00	800.00	4,130.00
MN-5602-520	BAD DEBT XP.-MEDICARE	2,101.00		0.00	2,101.00	12,192.00
MN-5605-520	BAD DEBT XP.-OTHER	577.00		0.00	577.00	1,990.00
Subtotal [1C] Bad Debts		26,303.00		0.00	26,303.00	31,068.00
Subgroup : [1D]	Accounting and Auditing					
MN-5104-500	ACCTG./AUDITING/COST REPTG.	39,450.00		0.00	39,450.00	35,799.00
Subtotal [1D] Accounting and Auditing		39,450.00		0.00	39,450.00	35,799.00
Subgroup : [1E]	Legal					
MN-5103-500	LEGAL FEES	215.00		0.00	215.00	675.00
Subtotal [1E] Legal		215.00		0.00	215.00	675.00
Subgroup : [1G]	Office Supplies					
MN-5100-500	OFFICE SUPPLIES	22,480.00		0.00	22,480.00	21,085.00
Subtotal [1G] Office Supplies		22,480.00		0.00	22,480.00	21,085.00
Subgroup : [1H1]	Telephone and Telegraph					
MN-5105-500	TELEPHONE	13,032.00		0.00	13,032.00	14,318.00
Subtotal [1H1] Telephone and Telegraph		13,032.00		0.00	13,032.00	14,318.00
Subgroup : [1H2]	Cellular Phones and Beepers					
MN-5130-500	CELL PHONE EXPENSE	600.00		0.00	600.00	500.00
Subtotal [1H2] Cellular Phones and Beepers		600.00		0.00	600.00	500.00
Subgroup : [1K3]	Resident Day User Fee					
MN-5500-515	CT PROVIDER TAX	545,323.00		0.00	545,323.00	561,087.00
Subtotal [1K3] Resident Day User Fee		545,323.00		0.00	545,323.00	561,087.00
Total [15] Expenditures Other than Salaries		1,929,594.00		0.00	1,929,594.00	1,945,547.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
MN-5308-505	OTHER BENEFITS	54.00		1,784.00	1,838.00	3,565.00
			AJE - 6	1,784.00		

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subtotal [2] Holiday Parties for Staff		54.00		1,784.00	1,838.00	3,565.00
Subgroup : [4] Employee Travel						
MN-5114-500	EMPLOYEE TRAVEL	1,790.00		0.00	1,790.00	1,646.00
Subtotal [4] Employee Travel		1,790.00		0.00	1,790.00	1,646.00
Subgroup : [5] Education Expense						
MN-5121-500	SEMINARS & MEETINGS	1,691.00		0.00	1,691.00	581.00
MN-5124-500	MEDICAL STAFF MEETINGS	81.00		0.00	81.00	138.00
MN-5308-505	EMPLOYEE EDUCATION	1,328.00		0.00	1,328.00	1,310.00
Subtotal [5] Education Expense		3,100.00		0.00	3,100.00	2,029.00
Subgroup : [6] Automobile Expense						
MN-5128-500	AUTO EXPENSE	2,771.00		0.00	2,771.00	2,565.00
Subtotal [6] Automobile Expense		2,771.00		0.00	2,771.00	2,565.00
Subgroup : [M1] Advertising Help Wanted						
MN-5106-500	RECRUITING COSTS	6,208.00		0.00	6,208.00	2,302.00
Subtotal [M1] Advertising Help Wanted		6,208.00		0.00	6,208.00	2,302.00
Subgroup : [M3] Advertising Other						
MN-5108-500	ADVERTISING & PROMO.	3,022.00		0.00	3,022.00	3,386.00
Subtotal [M3] Advertising Other		3,022.00		0.00	3,022.00	3,386.00
Subgroup : [M7] Postage						
MN-5112-500	POSTAGE & DELIVERY	5,482.00		0.00	5,482.00	5,334.00
Subtotal [M7] Postage		5,482.00		0.00	5,482.00	5,334.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
MN-5109-500	DUES	10,803.00		(110.00)	10,693.00	9,905.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		10,803.00	AJE - 1	(110.00)	10,693.00	9,905.00
Subgroup : [M9] Subscriptions						
MN-5110-500	SUBSCRIPTIONS	440.00		110.00	550.00	286.00
Subtotal [M9] Subscriptions		440.00	AJE - 1	110.00	550.00	286.00
Subgroup : [M11] Services Provided by Contract						
MN-5116-500	PAYROLL PROCESSING FEES	42,263.00		0.00	42,263.00	42,716.00
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	89,970.00		0.00	89,970.00	70,214.00
Subtotal [M11] Services Provided by Contract		132,233.00		0.00	132,233.00	112,930.00
Subgroup : [M13] Other						
MN-5102-500	NSC/INTERCO. FEES	120,000.00		0.00	120,000.00	120,000.00
MN-5111-500	LICENSES	1,630.00		0.00	1,630.00	1,851.00
MN-5127-500	MRC SPONSORSHIP FEE	0.00		0.00	0.00	10,597.00
MN-5129-500	OTHER PROFESSIONAL FEES	5,900.00		0.00	5,900.00	5,900.00
MN-5307-505	EMPLOYEE RELATIONS	1,784.00		(1,784.00)	0.00	317.00
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	2,730.00	AJE - 6	(1,784.00)	2,730.00	2,922.00
R0001	Time Card Machine Rental	0.00		3,503.00	3,503.00	2,030.00
Subtotal [M13] Other		132,044.00	AJE - 3	3,503.00	133,763.00	143,617.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and Genera		297,947.00		3,503.00	301,450.00	287,565.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
MN-5700-602	FOOD	231,632.00		0.00	231,632.00	223,262.00
Subtotal [2A1] Raw Food		231,632.00		0.00	231,632.00	223,262.00
Subgroup : [2A2] Non-Food Supplies						
MN-5100-602	DIETARY SUPPLIES	30,018.00		0.00	30,018.00	28,197.00
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	1,319.00		0.00	1,319.00	(119.00)
MN-5703-602	SUPPLEMENTS	4,920.00		0.00	4,920.00	4,190.00
Subtotal [2A2] Non-Food Supplies		36,257.00		0.00	36,257.00	32,268.00
Subgroup : [2A3] Other						
MN-5701-602	DISHES & UTENSILS	1,581.00		0.00	1,581.00	374.00
Subtotal [2A3] Other		1,581.00		0.00	1,581.00	374.00
Total [18] Dietary Basis for Allocation of Costs		269,470.00		0.00	269,470.00	255,904.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A1] Bed Linens, etc...washed, ironed..						
MN-5700-604	LINENS & BEDDING	13,827.00		0.00	13,827.00	15,056.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		13,827.00		0.00	13,827.00	15,056.00
Subgroup : [3C] Other						
MN-5100-604	LAUNDRY SUPPLIES	74,464.00		2,216.00	76,680.00	67,049.00
Subtotal [3C] Other		74,464.00	AJE - 5	2,216.00	76,680.00	67,049.00
Total [19] Laundry-Basis for Allocation of Costs		88,291.00		2,216.00	90,507.00	82,105.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4C] Other						
MN-5100-603	HOUSEKEEPING SUPPLIES	38,262.00		0.00	38,262.00	35,547.00
Subtotal [4C] Other		38,262.00		0.00	38,262.00	35,547.00
Subgroup : [5A2] Purchased from						
MN-5702-704	DRUGS-PRIVATE	33.00		0.00	33.00	258.00
MN-5703-704	DRUGS-MEDICAID	1,211.00		0.00	1,211.00	1,722.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
MN-5704-704	DRUGS-MEDICARE & MG'D. MED.	209,416.00		0.00	209,416.00	202,990.00
MN-5705-704	DRUGS & THERAPIES - OTHER	15,412.00		0.00	15,412.00	25,468.00
MN-5706-704	DRUGS - OMNICARE DISCOUNTS	(7,110.00)		0.00	(7,110.00)	(9,568.00)
Subtotal [5A2] Purchased from		218,962.00		0.00	218,962.00	220,868.00
Subgroup : [5B] Medicine Cabinet Drugs						
MN-5701-704	DRUGS-MEDICINE CABINET	4,963.00		0.00	4,963.00	4,891.00
Subtotal [5B] Medicine Cabinet Drugs		4,963.00		0.00	4,963.00	4,891.00
Subgroup : [5C] Medical and Therapeutic Supplies						
MN-5100-600	NURSING SUPPLIES	120,984.00		0.00	120,984.00	117,336.00
MN-5708-704	BILLABLE MED. SUPP. MED. B	11,000.00		0.00	11,000.00	19,938.00
MN-5709-704	MEDICAID MED. SUPPLIES	2,758.00		0.00	2,758.00	3,990.00
Subtotal [5C] Medical and Therapeutic Supplies		134,742.00		0.00	134,742.00	141,264.00
Subgroup : [5D] Ambulance/Limousine						
MN-5800-705	AMBULANCE- MEDICARE A	28,778.00		0.00	28,778.00	27,682.00
Subtotal [5D] Ambulance/Limousine		28,778.00		0.00	28,778.00	27,682.00
Subgroup : [5E2] Oxygen - Other						
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	6,898.00		0.00	6,898.00	7,302.00
Subtotal [5E2] Oxygen - Other		6,898.00		0.00	6,898.00	7,302.00
Subgroup : [5F] X-Rays and related radiological						
MN-5801-705	X-RAY-MEDICARE A	21,529.00		0.00	21,529.00	24,506.00
MN-5802-705	X-RAY-OTHER	2,078.00		0.00	2,078.00	2,508.00
Subtotal [5F] X-Rays and related radiological		23,607.00		0.00	23,607.00	27,014.00
Subgroup : [5H] Laboratory						
MN-5701-705	LAB-OTHER	1,910.00		0.00	1,910.00	2,148.00
Subtotal [5H] Laboratory		1,910.00		0.00	1,910.00	2,148.00
Subgroup : [5I] Recreation						
MN-5100-605	RECREATION SUPPLIES	2,050.00		0.00	2,050.00	2,804.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	5,923.00		0.00	5,923.00	5,395.00
Subtotal [5I] Recreation		7,973.00		0.00	7,973.00	8,199.00
Subgroup : [5L] Other						
MN-5100-700	PHYSICAL THERAPY SUPPLIES	1,106.00		0.00	1,106.00	495.00
MN-5100-701	SPEECH THERAPY SUPPLIES	146.00		0.00	146.00	137.00
MN-5100-702	OT-SUPPLIES	1,099.00		0.00	1,099.00	1,474.00
MN-5100-705	SUPPLIES-PT. PERSONAL	0.00		0.00	0.00	1,220.00
MN-5700-600	MEDICAL RECORDS SUPPLIES	(2,351.00)		0.00	(2,351.00)	(1,188.00)
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	3,028.00		0.00	3,028.00	2,741.00
MN-5701-600	MEDICAL EQUIPMENT RENTAL	8,781.00		0.00	8,781.00	4,707.00
MN-5701-605	CABLE TV SERVICES	26,052.00		0.00	26,052.00	24,732.00
MN-5804-705	PATIENT TRANSPORTATION	473.00		0.00	473.00	76.00
MN-5900-705	PHYSICIAN SERVICES-OTHER	139.00		0.00	139.00	61.00
Subtotal [5L] Other		38,473.00		0.00	38,473.00	34,455.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		504,568.00		0.00	504,568.00	509,370.00
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
MN-5700-601	REPAIRS & MAINTENANCE	28,805.00		0.00	28,805.00	26,023.00
Subtotal [6A] Repairs and Maintenance		28,805.00		0.00	28,805.00	26,023.00
Subgroup : [6B] Heat						
MN-5403-510	GAS/PROPANE	35,891.00		0.00	35,891.00	42,525.00
Subtotal [6B] Heat		35,891.00		0.00	35,891.00	42,525.00
Subgroup : [6C] Light & Power						
MN-5404-510	ELECTRICITY	97,579.00		0.00	97,579.00	93,585.00
Subtotal [6C] Light & Power		97,579.00		0.00	97,579.00	93,585.00
Subgroup : [6D] Water						
MN-5402-510	WATER & SEWER	36,547.00		0.00	36,547.00	32,566.00
Subtotal [6D] Water		36,547.00		0.00	36,547.00	32,566.00
Subgroup : [6E] Equipment Lease						
MN-5113-500	EQUIP. RENTAL	5,884.00		(3,503.00)	2,381.00	2,290.00
Subtotal [6E] Equipment Lease		5,884.00	AJE - 3	(3,503.00)	2,381.00	2,290.00
Subgroup : [6F] Other						
MN-5100-601	MAINTENANCE SUPPLIES	48,784.00		0.00	48,784.00	36,068.00
MN-5200-601	PURCH. SVCE. - MAINT.	32,466.00		(2,216.00)	30,270.00	36,466.00
MN-5701-601	GROUNDSKEEPING	6,415.00		0.00	6,415.00	5,348.00
MN-5702-601	RUBBISH REMOVAL	16,851.00		0.00	16,851.00	17,215.00
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	2,681.00		0.00	2,681.00	32.00
MN-5704-601	SNOW REMOVAL	3,023.00		0.00	3,023.00	1,610.00
Subtotal [6F] Other		110,240.00	AJE - 5	(2,216.00)	108,024.00	96,739.00
Subgroup : [7A] Land Improvements						
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	44,312.00		0.00	44,312.00	44,277.00
Subtotal [7A] Land Improvements		44,312.00		0.00	44,312.00	44,277.00
Subgroup : [7B] Building & Building Improvements						
MN-6101-801	DEPR. EXP. - BUILDING	61,161.00		0.00	61,161.00	61,161.00
MN-6102-801	DEPR. EXP. - BUILDING IMPVMTS.	48,855.00		0.00	48,855.00	42,561.00
MN-6111-801	AMORT. EXP. - CAPITALIZED INTEREST	22,578.00		0.00	22,578.00	22,578.00
Subtotal [7B] Building & Building Improvements		132,594.00		0.00	132,594.00	126,300.00

Client: **Mansfield Center for Nursing and Rehabilitation**
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 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
Subgroup : [7C]	Non-movable Equipment					
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	17,650.00		0.00	17,650.00	20,266.00
Subtotal [7C] Non-movable Equipment		17,650.00		0.00	17,650.00	20,266.00
Subgroup : [7D]	Movable Equipment					
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	46,499.00		0.00	46,499.00	44,638.00
MN-6105-801	DEPR. EXP. - SOFTWARE	481.00		0.00	481.00	1,486.00
Subtotal [7D] Movable Equipment		46,980.00		0.00	46,980.00	46,124.00
Subgroup : [8B]	Mortgage Expense					
MN-6110-801	AMORT. EXP. - FINANCE FEES	7,161.00		0.00	7,161.00	7,161.00
Subtotal [8B] Mortgage Expense		7,161.00		0.00	7,161.00	7,161.00
Subgroup : [10A]	Real estate taxes paid by owner					
MN-5400-510	REAL PROPERTY TAXES	135,271.00		0.00	135,271.00	132,483.00
Subtotal [10A] Real estate taxes paid by owner		135,271.00		0.00	135,271.00	132,483.00
Subgroup : [10C]	Personal property taxes					
MN-5401-510	PERSONAL PROPERTY TAXES	5,734.00		0.00	5,734.00	5,684.00
Subtotal [10C] Personal property taxes		5,734.00		0.00	5,734.00	5,684.00
Total [22] Maintenance and Property		704,648.00		(5,719.00)	698,929.00	676,023.00
Group : [26]	Interest					
Subgroup : [12A1]	First Mortgage					
MN-6005-800	INTEREST - ROCKVILLE BANK	14,937.00		0.00	14,937.00	26,952.00
Subtotal [12A1] First Mortgage		14,937.00		0.00	14,937.00	26,952.00
Total [26] Interest		14,937.00		0.00	14,937.00	26,952.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
MN-6003-800	INTEREST-VENDORS	24.00		0.00	24.00	38.00
Subtotal [12D] Other Interest Expense		24.00		0.00	24.00	38.00
Subgroup : [14C1]	Umbrella					
MN-5119-500	INSURANCE-GENERAL	127,490.00		0.00	127,490.00	123,023.00
Subtotal [14C1] Umbrella		127,490.00		0.00	127,490.00	123,023.00
Total [27] Interest and Insurance		127,514.00		0.00	127,514.00	123,061.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
MN-4000-200	ROOM & BOARD-MEDICAID	(7,262,051.00)		0.00	(7,262,051.00)	(7,842,670.00)
Subtotal [1A] Medicaid Residents (CT only)		(7,262,051.00)		0.00	(7,262,051.00)	(7,842,670.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
MN-4001-200	R & B ALLOWANCE-MEDICAID	3,246,054.00		0.00	3,246,054.00	3,517,841.00
Subtotal [1B] Medicaid room and board contractual allowance		3,246,054.00		0.00	3,246,054.00	3,517,841.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
MN-4000-300	ROOM & BOARD-MEDICARE A	(2,553,060.00)		0.00	(2,553,060.00)	(2,542,195.00)
MN-4101-300	MEDICARE ADJUSTMENTS	52,470.00		0.00	52,470.00	54,423.00
Subtotal [3A] Medicare Residents (All inclusive)		(2,500,590.00)		0.00	(2,500,590.00)	(2,487,772.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	265,064.00		0.00	265,064.00	479,110.00
Subtotal [3B] Medicare room and board contractual allowance		265,064.00		0.00	265,064.00	479,110.00
Subgroup : [4A]	Private-pay residents and other					
MN-4000-100	ROOM & BOARD-PRIVATE	(3,327,869.00)		0.00	(3,327,869.00)	(2,912,386.00)
MN-4000-400	ROOM & BOARD - OTHER	(203,199.00)		0.00	(203,199.00)	(360,080.00)
MN-4001-300	PRIVATE RM-MEDICARE DIFF.	(4,740.00)		0.00	(4,740.00)	(9,820.00)
Subtotal [4A] Private-pay residents and other		(3,535,808.00)		0.00	(3,535,808.00)	(3,282,286.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
MN-4001-400	R & B ALLOWANCE-OTHER	17,755.00		0.00	17,755.00	926.00
Subtotal [4B] Private-pay room and board contractual allowance		17,755.00		0.00	17,755.00	926.00
Subgroup : [5A]	Prescription Drugs - Medicare					
MN-4005-300	PHARMACY-MEDICARE A	(168,239.00)		0.00	(168,239.00)	(210,892.00)
Subtotal [5A] Prescription Drugs - Medicare		(168,239.00)		0.00	(168,239.00)	(210,892.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare					
MN-4005-200	PHARMACY-MEDICAID	(6,014.00)		0.00	(6,014.00)	(2,271.00)
MN-4005-400	PHARMACY-OTHER	(106,348.00)		0.00	(106,348.00)	(68,286.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(112,362.00)		0.00	(112,362.00)	(70,557.00)
Subgroup : [6A]	Medical Supplies - Medicare					
MN-4007-300	MED. SUPPLIES-MEDICARE A	(12,107.00)		0.00	(12,107.00)	(9,081.00)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(8,395.00)		0.00	(8,395.00)	(13,734.00)
Subtotal [6A] Medical Supplies - Medicare		(20,502.00)		0.00	(20,502.00)	(22,815.00)
Subgroup : [6C]	Medical Supplies - Non-medicare					
MN-4007-200	MED. SUPPLIES-MEDICAID	0.00		0.00	0.00	(1,919.00)
MN-4007-400	MED. SUPPLIES-OTHER	(1,487.00)		0.00	(1,487.00)	(261.00)
Subtotal [6C] Medical Supplies - Non-medicare		(1,487.00)		0.00	(1,487.00)	(2,180.00)
Subgroup : [7A]	Physical Therapy - Medicare					
MN-4002-300	PHYS. THERAPY-MEDICARE A	(375,928.00)		0.00	(375,928.00)	(511,549.00)
MN-4002-301	PHYS. THERAPY-MED. B	(47,263.00)		0.00	(47,263.00)	(78,501.00)
Subtotal [7A] Physical Therapy - Medicare		(423,191.00)		0.00	(423,191.00)	(590,050.00)

Client: **Mansfield Center for Nursing and Rehabilitation**
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 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subgroup : [7C]	Physical Therapy - Non-medicare					
MN-4002-100	PHYS. THERAPY-PRIVATE	(560.00)		0.00	(560.00)	0.00
MN-4002-200	PHYS. THERAPY-MEDICAID	(1,540.00)		0.00	(1,540.00)	(89.00)
MN-4002-400	PHYS. THERAPY-OTHER	(269,176.00)		0.00	(269,176.00)	(218,424.00)
Subtotal [7C] Physical Therapy - Non-medicare		(271,276.00)		0.00	(271,276.00)	(218,513.00)
Subgroup : [8A]	Speech Therapy - Medicare					
MN-4003-300	SPEECH THERAPY-MEDICARE A	(30,791.00)		0.00	(30,791.00)	(28,168.00)
MN-4003-301	SPEECH THERAPY-MED. B	(12,711.00)		0.00	(12,711.00)	(15,831.00)
Subtotal [8A] Speech Therapy - Medicare		(43,502.00)		0.00	(43,502.00)	(43,999.00)
Subgroup : [8C]	Speech Therapy - Non-medicare					
MN-4003-400	SPEECH THERAPY-OTHER	(13,563.00)		0.00	(13,563.00)	(10,221.00)
Subtotal [8C] Speech Therapy - Non-medicare		(13,563.00)		0.00	(13,563.00)	(10,221.00)
Subgroup : [9A]	Occupational Therapy - Medicare					
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(404,191.00)		0.00	(404,191.00)	(544,104.00)
MN-4004-301	OCCUP. THERAPY-MED. B	(39,774.00)		0.00	(39,774.00)	(82,273.00)
Subtotal [9A] Occupational Therapy - Medicare		(443,965.00)		0.00	(443,965.00)	(626,377.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare					
MN-4004-200	OCCUP. THERAPY-MEDICAID	(753.00)		0.00	(753.00)	0.00
MN-4004-400	OCCUP. THERAPY-OTHER	(275,620.00)		0.00	(275,620.00)	(229,174.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(276,373.00)		0.00	(276,373.00)	(229,174.00)
Subgroup : [10A]	Other - Medicare					
MN-4006-300	IV THERAPY - MEDICARE	(14,717.00)		0.00	(14,717.00)	(20,039.00)
MN-4008-300	LABORATORY-MEDICARE A	(47,765.00)		0.00	(47,765.00)	(61,878.00)
MN-4009-300	X RAY - MEDICARE A	(17,004.00)		0.00	(17,004.00)	(19,163.00)
MN-4011-300	OXYGEN - MEDICARE A	(2,007.00)		0.00	(2,007.00)	(2,713.00)
MN-4100-301	ANCILLARY ALLOW-MED. B	13,074.00		0.00	13,074.00	36,595.00
MN-5700-705	LAB-MEDICARE A	21,808.00		0.00	21,808.00	15,853.00
Subtotal [10A] Other - Medicare		(46,611.00)		0.00	(46,611.00)	(51,345.00)
Subgroup : [10B]	Other - Non-medicare					
MN-4006-200	IV THERAPY-MEDICAID	(875.00)		0.00	(875.00)	(2,714.00)
MN-4006-400	IV THERAPY-OTHER	(10,835.00)		0.00	(10,835.00)	(3,537.00)
MN-4008-400	LABORATORY-OTHER	(30,038.00)		0.00	(30,038.00)	(18,407.00)
MN-4009-400	X RAY - OTHER	(8,466.00)		0.00	(8,466.00)	(7,493.00)
MN-4011-200	OXYGEN - MEDICAID	(2,398.00)		0.00	(2,398.00)	(1,503.00)
MN-4011-400	OXYGEN - OTHER	(981.00)		0.00	(981.00)	(565.00)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	11,579.00		0.00	11,579.00	8,495.00
MN-4100-400	ANCILLARY ALLOW-OTHER	716,514.00		0.00	716,514.00	556,368.00
Subtotal [10B] Other - Non-medicare		674,500.00		0.00	674,500.00	530,644.00
Subgroup : [11]	Meals sold to guests, employees, and others					
MN-4500-602	DIETARY INCOME	(8,228.00)		0.00	(8,228.00)	(1,856.00)
Subtotal [11] Meals sold to guests, employees, and others		(8,228.00)		0.00	(8,228.00)	(1,856.00)
Subgroup : [15]	Interest Income					
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(113,301.00)		0.00	(113,301.00)	(106,766.00)
MN-4401-499	INT. INCOME - INS. COS.	(783.00)		0.00	(783.00)	(262.00)
Subtotal [15] Interest Income		(114,084.00)		0.00	(114,084.00)	(107,028.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops					
MN-4501-499	BARBER & BEAUTY INCOME	(300.00)		0.00	(300.00)	(300.00)
R0015	Gift Shop revenue	0.00		(12,799.00)	(12,799.00)	0.00
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(300.00)	AJE - 4	(12,799.00)	(13,099.00)	(300.00)
Subgroup : [18]	Other Revenue					
MARCUM-4503TRNA	Recreation Donations TRNA	(27,936.00)		0.00	(27,936.00)	0.00
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(510.00)		0.00	(510.00)	(8,323.00)
MN-4503-499	MISCELLANEOUS INCOME	(15,586.00)		12,799.00	(2,787.00)	(3,177.00)
MN-4700-499	REALIZED GAINS/LOSSES	(174,799.00)	AJE - 4	12,799.00	(174,799.00)	(83,657.00)
MN-4710-499	UNREALIZED GAINS/LOSSES	(62,300.00)		0.00	(62,300.00)	(404,232.00)
MN-4712-499	OTHER INVMT. INCOME/EXP.	(13.00)		0.00	(13.00)	0.00
Subtotal [18] Other Revenue		(281,144.00)		12,799.00	(268,345.00)	(499,389.00)
Total [30] Statement of Revenue		(11,319,903.00)		0.00	(11,319,903.00)	(11,768,903.00)
Group : [31]	Balance Sheet					
Subgroup : [31.01A]	Cash					
MN-1001-000	PETTY CASH	6,000.00		0.00	6,000.00	6,000.00
MN-1007-000	CASH - RVB OPERATING	1,882,072.00		0.00	1,882,072.00	2,052,037.00
MN-1008-000	CASH - GIFT SHOP ACCOUNT	12,794.00		0.00	12,794.00	0.00
MN-1009-000	CASH - RECREATION ACCOUNT	27,936.00		0.00	27,936.00	0.00
MN-1100-000	CASH - PNA ACCOUNT	28,382.00		0.00	28,382.00	26,994.00
Subtotal [31.01A] Cash		1,957,184.00		0.00	1,957,184.00	2,085,031.00
Subgroup : [31.01B]	Resident Accounts Receivable					
MN-1300-000	A/R - PRIVATE	74,925.00		0.00	74,925.00	63,186.00
MN-1302-000	A/R - MEDICAID	412,586.00		0.00	412,586.00	325,381.00
MN-1304-000	A/R - MEDICARE A	266,770.00		0.00	266,770.00	334,781.00
MN-1305-000	A/R - MEDICARE B	15,783.00		0.00	15,783.00	19,332.00
MN-1308-000	A/R - OTHER	280,402.00		0.00	280,402.00	189,116.00
MN-1330-000	BAD DEBT RESERVE	(40,000.00)		0.00	(40,000.00)	(40,000.00)
MN-1350-000	EMPLOYEE LOAN RECEIVABLE	6,615.00		0.00	6,615.00	0.00
Subtotal [31.01B] Resident Accounts Receivable		1,017,081.00		0.00	1,017,081.00	891,796.00
Subgroup : [31.01C]	Inventories					
MN-1400-000	INVENTORY	61,685.00		0.00	61,685.00	65,917.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Subtotal [31.01C] Inventories		61,685.00		0.00	61,685.00	65,917.00
Subgroup : [31.01D] Prepaids						
MARCUM-1400	INSURANCE GROSS UP	78,454.00		0.00	78,454.00	21,989.00
MN-1401-000	PREPAID INSURANCE	87,933.00		0.00	87,933.00	94,046.00
MN-1402-000	PREPAID RE TAXES	34,024.00		0.00	34,024.00	33,749.00
MN-1403-000	PREPAID PP TAXES	1,500.00		0.00	1,500.00	1,412.00
MN-1404-000	PREPAID COMP. CONSULTG.	2,477.00		0.00	2,477.00	2,576.00
MN-1410-000	PREPAID OTHER EXPENSES	13,324.00		0.00	13,324.00	14,196.00
Subtotal [31.01D] Prepaids		217,712.00		0.00	217,712.00	167,968.00
Subgroup : [31.01E] Current Assets						
MN-1200-000	INVESTMENTS-JMS 6200-2610	767,864.00		0.00	767,864.00	735,076.00
MN-1201-000	INVESTMENTS-JMS 5299-1510	4,277,821.00		0.00	4,277,821.00	3,960,197.00
MN-1510-000	DUE FROM AFFILIATE(S)	1,215,385.00		0.00	1,215,385.00	1,215,385.00
Subtotal [31.01E] Current Assets		6,261,070.00		0.00	6,261,070.00	5,910,658.00
Subgroup : [31.01F] Fixed Assets						
MN-1900-000	LAND	750,000.00		0.00	750,000.00	750,000.00
MN-1901-000	CAPITALIZED INTEREST	564,461.00		0.00	564,461.00	564,461.00
MN-1902-000	LAND IMPROVEMENTS	1,702,503.00		0.00	1,702,503.00	1,698,300.00
MN-1903-000	BUILDING	2,446,441.00		0.00	2,446,441.00	2,446,441.00
MN-1904-000	BUILDING IMPROVEMENTS	3,288,116.00		0.00	3,288,116.00	3,247,259.00
MN-1905-000	FIXED EQUIPMENT	271,958.00		0.00	271,958.00	264,197.00
MN-1906-000	FURNITURE & EQUIPMENT	1,046,553.00		0.00	1,046,553.00	987,935.00
MN-1907-000	AUTO	7,674.00		0.00	7,674.00	7,674.00
MN-1908-000	SOFTWARE	25,430.00		0.00	25,430.00	21,969.00
MN-1951-000	A/MORT - CAP. INTEREST	(553,171.00)		0.00	(553,171.00)	(530,593.00)
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(1,029,229.00)		0.00	(1,029,229.00)	(984,918.00)
MN-1953-000	A/DEPR. - BUILDING	(1,498,445.00)		0.00	(1,498,445.00)	(1,437,284.00)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(2,907,378.00)		0.00	(2,907,378.00)	(2,858,523.00)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(192,162.00)		0.00	(192,162.00)	(174,512.00)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(847,898.00)		0.00	(847,898.00)	(801,399.00)
MN-1957-000	A/DEPR. - AUTO	(7,674.00)		0.00	(7,674.00)	(7,674.00)
MN-1958-000	A/DEPR. - SOFTWARE	(20,766.00)		0.00	(20,766.00)	(20,285.00)
Subtotal [31.01F] Fixed Assets		3,046,413.00		0.00	3,046,413.00	3,173,048.00
Subgroup : [31.01G] Other Assets						
MARCUM-1999	CIP	34,265.00		0.00	34,265.00	0.00
MN-1700-000	BED LICENSES	121,500.00		0.00	121,500.00	121,500.00
MN-1703-000	RE-FI COSTS 2012	71,609.00		0.00	71,609.00	71,609.00
MN-1704-000	ACCUM AMORT RE-FI COSTS 2012	(41,772.00)		0.00	(41,772.00)	(34,611.00)
Subtotal [31.01G] Other Assets		185,602.00		0.00	185,602.00	158,498.00
Subgroup : [31.02A] Accounts Payable						
MARCUM-2001	AR CREDIT BALANCES	(21,413.00)		0.00	(21,413.00)	(41,136.00)
MN-2000-000	ACCOUNTS PAYABLE	(113,859.00)		0.00	(113,859.00)	(128,100.00)
Subtotal [31.02A] Accounts Payable		(135,272.00)		0.00	(135,272.00)	(169,236.00)
Subgroup : [31.02B] Notes Payable						
MN-2202-000	N/P - CL&P ST	(2,227.00)		0.00	(2,227.00)	(8,469.00)
Subtotal [31.02B] Notes Payable		(2,227.00)		0.00	(2,227.00)	(8,469.00)
Subgroup : [31.02C] Accrued Payroll						
MN-2400-000	ACCRUED PAYROLL	(259,334.00)		0.00	(259,334.00)	(256,446.00)
MN-2403-000	ACCRUED VACATION	(201,824.00)		0.00	(201,824.00)	(191,357.00)
Subtotal [31.02C] Accrued Payroll		(461,158.00)		0.00	(461,158.00)	(447,803.00)
Subgroup : [31.02D] Accrued Payroll Taxes						
MN-2301-000	SIT W/HELD	(8.00)		0.00	(8.00)	0.00
MN-2302-000	SS & MED W/HELD	(9.00)		0.00	(9.00)	0.00
MN-2401-000	ACCRUED SS & MEDICARE	(19,839.00)		0.00	(19,839.00)	(19,618.00)
Subtotal [31.02D] Accrued Payroll Taxes		(19,856.00)		0.00	(19,856.00)	(19,618.00)
Subgroup : [31.02E] Mortgage Payable - Short Term						
MN-2201-000	N/P - ROCKVILLE BANK - ST	(168,349.00)		0.00	(168,349.00)	(421,958.00)
Subtotal [31.02E] Mortgage Payable - Short Term		(168,349.00)		0.00	(168,349.00)	(421,958.00)
Subgroup : [31.02F] Current Liabilities						
MARCUM-2000	INSURANCE GROSS UP	(78,454.00)		0.00	(78,454.00)	(21,989.00)
MARCUM-2351	DEFERRED REVENUE	(117,372.00)		0.00	(117,372.00)	(117,647.00)
MN-2307-000	401K LOAN WITHHELD	(9.00)		0.00	(9.00)	0.00
MN-2350-000	PROVIDER TAX PAYABLE	(138,417.00)		0.00	(138,417.00)	(141,064.00)
MN-2404-000	ACCRUED PENSION	(102,701.00)		0.00	(102,701.00)	(119,495.00)
MN-2405-000	ACCR. EXP. - OTHER	(73,866.00)		0.00	(73,866.00)	(73,516.00)
Subtotal [31.02F] Current Liabilities		(510,819.00)		0.00	(510,819.00)	(473,711.00)
Subgroup : [31.02G] Mortgage Payable - Long Term						
MN-2701-000	N/P - ROCKVILLE BANK - LT	0.00		0.00	0.00	(169,367.00)
Subtotal [31.02G] Mortgage Payable - Long Term		0.00		0.00	0.00	(169,367.00)
Subgroup : [31.02H] Other Long Term Liabilities						
MN-2100-000	PATIENT TRUST	(28,382.00)		0.00	(28,382.00)	(26,994.00)
MN-2702-000	N/P - CL&P LT	0.00		0.00	0.00	(2,227.00)
Subtotal [31.02H] Other Long Term Liabilities		(28,382.00)		0.00	(28,382.00)	(29,221.00)
Subgroup : [31.03A] Equity						
MN-3000-000	NET ASSETS - UNRESTRICTED	(10,713,533.00)		0.00	(10,713,533.00)	(9,576,107.00)
Subtotal [31.03A] Equity		(10,713,533.00)		0.00	(10,713,533.00)	(9,576,107.00)
Total [31] Balance Sheet		707,151.00		0.00	707,151.00	1,137,426.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	
					9/30/2018	9/30/2017
		9/30/2018			9/30/2018	9/30/2017
	Sum of Account Groups	(707,151.00)		0.00	(707,151.00)	(1,137,426.00)
	Net (Income) Loss	(707,151.00)		0.00	(707,151.00)	(1,137,426.00)

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H-01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		D.01		
To reclass subscription out of dues				
MN-5110-500	SUBSCRIPTIONS		110.00	
MN-5109-500	DUES			110.00
Total			<u><u>110.00</u></u>	<u><u>110.00</u></u>
Adjusting Journal Entries JE # 2		I.01a		
Reclass Accounting Salary to the correct line on the cost report				
R0014	Other Accountant		136,830.00	
MN-5001-500	SALARIES-OFFICE STAFF			136,830.00
Total			<u><u>136,830.00</u></u>	<u><u>136,830.00</u></u>
Adjusting Journal Entries JE # 3		D.01		
To Reclass Time Card Rental out of Leased Equipment				
R0001	Time Card Machine Rental		3,503.00	
MN-5113-500	EQUIP. RENTAL			3,503.00
Total			<u><u>3,503.00</u></u>	<u><u>3,503.00</u></u>
Adjusting Journal Entries JE # 4		D.01		
To reclass Gift Shop Revenue out of Miscellaneous Revenue				
MN-4503-499	MISCELLANEOUS INCOME		12,799.00	
R0015	Gift Shop revenue			12,799.00
Total			<u><u>12,799.00</u></u>	<u><u>12,799.00</u></u>
Adjusting Journal Entries JE # 5		D.01		
To reclass Laundry Employee supplies into correct line of cost report				
MN-5100-604	LAUNDRY SUPPLIES		2,216.00	
MN-5200-601	PURCH. SVCE. - MAINT.			2,216.00
Total			<u><u>2,216.00</u></u>	<u><u>2,216.00</u></u>
Adjusting Journal Entries JE # 6		M.01		
To reclass Holiday party for staff amount into proper line of cost report				
MN-5308-505	OTHER BENEFITS		1,784.00	
MN-5307-505	EMPLOYEE RELATIONS			1,784.00
Total			<u><u>1,784.00</u></u>	<u><u>1,784.00</u></u>



Provider Name: Mansfield Center for Nursing and Rehabilitation
 Provider Number: 2132-C
 Period Ended: 9/30/18

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:
 Not applicable, associated costs have been self-disallowed.