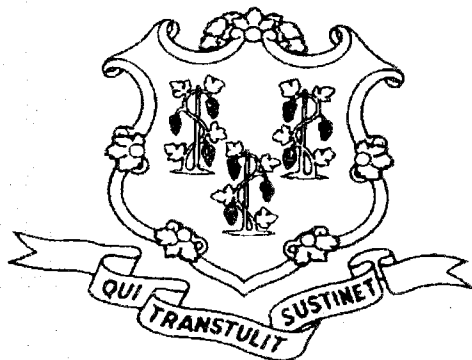


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

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 10/1/2018	Report for Year Ending 9/30/2019

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2019	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Mansfield Center for Nursing and Rehabilitation [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Mansfield Center for Nursing and Rehabilitation		Period Covered: From 10/1/2018	To 9/30/2019
Address of Facility 100 Warren Circle, Storrs, CT 06268			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/12/2019
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 860-487-2300		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Mansfield Center for Nursing and Rehabilitation		Address (No. & Street, City, State, Zip) 100 Warren Circle, Storrs, CT 06268		
License Numbers:	CCNH 2132-C	RHNS	(Specify)	Medicare Provider No. 07-5402
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="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If "Yes," explain fully.
N/A				
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, 2018 – SEPT. 30, 2019

DIRECTORS

Jennifer Young Gaudet (Chair)
younggaudet.j@gmail.com

C. Michael Tucker (Vice Chair)
archcmt@aol.com

Rev. Barbara J. Libby (Secretary)
barlibby@aol.com

Betsey M. Reid (Treasurer)
betsey@davesarts.com

Alison L. Bonds (Asst. Secretary)
alison.bonds@yale.edu

Mabel M. Peterson (Asst. Treasurer)
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Rev. Joseph M. Tobin
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Robert A. Biddleman
biddlemanr@gmail.com

Melanie J. Howlett
mjhowlett@optonline.net

Jeffrey A. Asher
jaasmr@sbcglobal.net

(THREE 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	9/30/2019	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 9/30/2019	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	Page 16 / Line m13	144,000	144,000
Mansfield Retirement Community	1 Silo Road, Storrs, CT 06268	<input type="radio"/>	<input checked="" type="radio"/>	Truck use	Page 16 / Line L6	2,825	2,825
Elderly Housing Management, Inc.	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	Pass through on pension expense	Page 15 / Line 1a7	160,639	160,639
New Samaritan Corporation	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	Loan / Intercompany	Page 31 / Line A8	1,225,019	1,225,019
		<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	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2019	5	37

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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.

N/A

**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 Mansfield Center for Nursing and Rehabilitation		Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
		Yes	No						
CT Business Systems, 50 Rockwell Rd, Newington CT 06111		<input type="radio"/>	<input checked="" type="radio"/>	Copier Machine	07/14/14	60 Months	1,395	1,395	
MailFinance, 478 Wheeler Farm Rd, Milford CT 06461		<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	05/03/19	36 Months	880	880	
ADP LLC, POB 842875, Boston MA 02284-2875		<input type="radio"/>	<input checked="" type="radio"/>	2 Time Clocks	02/01/17	Month to Month	3,594	3,594	
Martin Business Bank, POB 13604, Philadelphia PA 19101-3604		<input type="radio"/>	<input checked="" type="radio"/>	2 Copiers	06/01/19	36 Months	2,011	2,011	
		<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"/>						
					<input type="radio"/> Yes <input checked="" type="radio"/> No		Total ***		7,880

Is a Mileage Log Book Maintained for All Leased Vehicles ?

* 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.

Section (A) Office Information

Office Number: 5866	Office Name: New England Mailing Systems	Office Phone #: 860 289 4416	Date Submitted:
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Section (B) Billing Information

Company Name (Full legal name): New Samaritan Corporation		
DBA: Mansfield Center for Nursing & Rehab		
Billing Address: 100 Warren Cir		
Billing City: Storrs	State: CT	ZIP Code + 4: 06268
Billing Contact Name: Marie LaPointe	Contact Phone Number: 860 487 2458	
Billing Contact Title: Comptroller	Contact Fax Number:	
Billing Contact email Address: MLapointe@ehrmcm.org	Purchase Order Number:	

Section (C) Installation Information (if different than Billing Information)

Company Name (Full legal name):		
Installation Address (No PO Boxes or General Delivery):		
Installation City:	State:	ZIP Code + 4:
Installation Contact Name:	Phone Number:	
Installation Contact Title:	Fax Number:	
Installation Contact email Address:		
Main Post Office Name / Mail Drop off: Storrs	Post office 5-Digit ZIP Code: 06268	

Section (D) Products

Quantity	Model / Part Number	Description (Include Serial Number, if applicable) <input type="checkbox"/> See additional listed products on attached continuation schedule.
1	IH360SHWP5	Hasler Mailing System with 5lb Scale
2		
3		
4		

Section (E) Lease Payment Information & Lease Payment Schedule

Tax Status: <input type="checkbox"/> Taxable <input checked="" type="checkbox"/> Tax-Exempt (Certificate attached)	Period	# of Months	Monthly Payment (plus applicable taxes)
	First	63	\$55.67
	Next		
	Next		
Billing Frequency: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Annually	Next		
	Next		
Billing Method: <input checked="" type="checkbox"/> Standard	Current Lease Number:		
	<input type="checkbox"/> ACH (Customer to submit authorization form)		

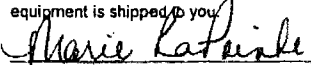
Section (F) Postage Meter & Postage Funding Information

Meter Model: IH360A1 + SP10	Machine Model: IH360SHWP5
Postage Funding Method: <input checked="" type="checkbox"/> Bill Me <input type="checkbox"/> Prepay By Check <input type="checkbox"/> ACH Debit (Customer to submit authorization form)	Postage Funding Account: <input type="checkbox"/> New <input checked="" type="checkbox"/> Existing Account TMS Account # <u>253246</u> POC Account # _____
Service Products (Check all that apply) <input checked="" type="checkbox"/> Online Postal Rates iMeter™ App (SP10) <input type="checkbox"/> Online Postal Expense Manager iMeter™ App (SP20/NeoStats) <input type="checkbox"/> Online E-Services iMeter™ App (SP30) <input type="checkbox"/> Online E-Services with Electronic Return Receipt iMeter™ App (SP35) <input type="checkbox"/> NeoShip BASIC – Requires NeoFunds/TotalFunds (EP70) <input type="checkbox"/> NeoShip PLUS – Requires NeoFunds/TotalFunds (EP70PLUS) <input type="checkbox"/> NeoShip ADVANCED - Requires NeoFunds/TotalFunds (NEOSHIPADV) <input type="checkbox"/> NeoShip Install & User Guide (EP70GUIDES) <input type="checkbox"/> RunMyMail <input type="checkbox"/> Maintenance (provided by your authorized office) <input checked="" type="checkbox"/> Installation & Training (provided by your authorized office) <input type="checkbox"/> Annual Software Support (Maintenance)	
Covered Product:	

Section (G) Approval

Existing customers who currently fund the Postage account by ACH Debit will not be converted to NeoFunds/TotalFunds unless initiated here _____.

This document consists of a Product Lease ("Lease") with MailFinance Inc.; and a Postage Meter Rental Agreement ("Rental Agreement"), and an Online Services and Software Agreement with Neopost USA Inc.; and a NeoFunds/TotalFunds Account Agreement with Mailroom Finance, Inc. Your signature constitutes an offer to enter into the Lease and, if applicable, the other agreements, and acknowledges that you have received, read, and agree to all applicable terms and conditions (version Commercial-Equipment-Lease-Agreement-USPS-Dealer-v4-18), which are also available at <https://www.neopost.com/terms/commercial-equipment-lease-terms-usps-dealer-v4-18.pdf>, and that you are authorized to sign the agreements on behalf of the customer identified above. The applicable agreements will become binding on the companies identified above only after an authorized individual accepts your offer by signing below, or when the equipment is shipped to you.


 Authorized Signature

MARIE LAPOINTE Comptroller
 Print Name and Title

05/03/19
 Date Accepted

Accepted by Neopost USA and its Affiliates

Date Accepted

Section (D) Product Continuation Schedule (Continued)

	Quantity	Model / Part Number	Description (Include Serial Number, if applicable)
5			
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EQUIPMENT LEASE AGREEMENT

Marlin ("We" or "Us"): Marlin Leasing Corporation - Office Equipment Division
300 Fellowship Rd Mt. Laurel, NJ 08054
phone: 888.479.9111 fax: 888.478.5835

or Marlin Business Bank
P.O. Box 1626 Mt. Laurel, NJ 08054
phone: 801.453.1722

www.marlinfinance.com

DESCRIPTION OF LEASED EQUIPMENT ("PRODUCTS") (include quantity, make, model, serial number and accessories. Attach schedule if necessary.)

MUST BE COMPLETED

Sharp MX-M654N, serial # 55003817, Kyocera M3655idn, serial # R4P8Y22811

App # 1356897

CUSTOMER ("YOU")

Company Name (Exact business name): Mansfield Center for Nursing & Rehabilitation

Address: 100 Warren Circle, Storrs, CT 06268
Street City State Zip

Phone: 8604872300 Email: Federal Tax ID: Corp. LLC Partnership Prop.

Product Location: 100 Warren Circle, Storrs, CT 06268 State of Incorporation/Organization:

Vendor: George David Company LLC Address: 11 Whiting St., Plainville, CT 06062

Lease Term (Mos.)	Total No. of Payments	Amount of Each Pymt.	Advance Rentals	Security Deposit	Payment Frequency	Purchase Option
36	36	\$326.78 (plus applicable taxes)	\$0.00 First and Last month(s)	\$0.00	Monthly	\$1.00

TERMS OF AGREEMENT BELOW - TO REVIEW THE USPA FEDERAL LAW DISCLOSURE - PLEASE VISIT: www.marlinfinance.com/USPA

1. You want to acquire the Products from the above vendor. You want Marlin to buy them and lease them to you. This Agreement will begin when the Products are delivered to you and will continue for the entire Agreement Term plus any interim period. You will unconditionally pay us all amounts due, without any right to set-off. If we do not receive your Payment by its due date, there will be a late fee equal to 15% of the late amount (or, if less, the maximum amount allowable under law) which you agree is a reasonable estimate of the costs we incur with respect to late Payments and is not a penalty. Upon your request, we will waive the first assessed late charge. We may charge you (i) a partial Payment (interim rent) for the time between delivery and the due date for the first regular Payment and (ii) a one-time documentation fee up to \$350. You agree that we may adjust the Payment amount if the final Products cost varies by up to 15% from the amount the Payment was based upon. This Agreement is not binding on us until we sign it. You agree a scanned, facsimile, or electronic copy of this Agreement and of your signature will be considered as good as an original and admissible in court as conclusive evidence of this Agreement. Our copy of this Agreement will be deemed chattel paper and evidence your monetary obligation to us.

2. (a) You may purchase all of the Products for the above Purchase Option amount. Unless your Purchase Option is \$1.00, you will give us written notice between 60 and 90 days before the expiration of the Initial Agreement Term (or any renewal term) of your intention to return or purchase the Products. After you have (i) paid all amounts owing under the Agreement and (ii) given us the proper and timely notice, then at the end of the Agreement Term, you shall return the Products pursuant to the instructions we provide to you. You agree to reimburse us for our costs to refurbish returned Products for damage beyond normal wear and tear. You are solely responsible for removing all data/images stored on the Products prior to the Products return. If you fail to notify us as provided herein, this Agreement will extend on a month to month basis, until you have given at least 60 days written notice of your intention to return or purchase the Products. (b) You have paid us one or more advance payments and/or a security deposit in the amount(s) indicated above. If the Agreement does not commence for reasons other than our own negligence, we may retain such monies to compensate us for our credit and other administrative costs. You agree the security deposit will not bear interest and that we may apply it to any amount owed to us, and if we do so, you agree to restore it to its original amount. You may request the return of the security deposit only after all of your obligations under this Agreement have been met in full.

3. You alone selected the vendor and the Products. You asked us to buy the Products. We are not related to the vendor and we cannot get a refund, nor is the vendor allowed to waive or modify any term of this Agreement. Therefore, the Agreement cannot be canceled by you for any reason, even if the Products fall or are damaged and it is not your fault. We are leasing it to you "as is" and we disclaim all express and implied warranties, including any warranty of merchantability or fitness for a particular purpose. You are responsible for installation and all service. The vendor may have given you warranties. You may contact the vendor to get a statement of any warranties. We assign to you any warranties the vendor may have given us. You shall settle any dispute regarding the Products performance directly with the vendor. You promise that the Products will be used only for business and not for personal, family or household purposes. You will keep and use the Products only at the above address, not move or return them prior to the end of the Agreement Term, and will not allow the Products to be used outside of the United States. Your Payment may include amounts you owe to the vendor under a separate maintenance, service and/or supply arrangement. We may invoice such amounts on the vendor's behalf for your convenience. You agree that any claims related to maintenance, service or supplies will not impact your obligation to pay us the full amount due under this Agreement. You agree that as to any software: we have not had, do not have, nor will have any title to such software but will have all rights of a secured party under the UCC and a continuing security interest in the license.

4. You will be in default under this Agreement if any of the following occur: (a) you fail to make any Payment or fail to pay any other amount due under this Agreement by its due date; (b) you fail to comply with any other term or condition of this Agreement or any other agreement between us, or fail to perform any obligation imposed upon you relating to this Agreement or any such other agreement; or (c) you become deceased (if the Customer entity under this Agreement is one or more natural persons), go out of business, admit your inability to pay your debts as they fall due, become insolvent, make an assignment for the benefit of your creditors, file (or have filed against you) a petition in bankruptcy, a trustee or receiver of your business assets is appointed, or you sell all or substantially all of such assets; (d) you allow a controlling interest in the Customer (you) to be sold, transferred, or assigned to any person(s) or entity(ies) other than those who hold a controlling interest as of the date hereof whether by merger, sale or otherwise; (e) you enter into any merger or reorganization in which the Customer is not the surviving entity; or (f) you allow a Blocked Person to have ownership interest in or control of Customer. "Blocked Person" means any person or entity

that is now or at any time (A) on a list of Specially Designated Nationals issued by the Office of Foreign Assets Control ("OFAC") of the United States Department of the Treasury or any sectoral sanctions identification list, or (B) whose property or interests in property are blocked by OFAC or who is subject to sanctions imposed by law, including any executive order of any branch or department of the United States government or (C) otherwise designated by the United States or any regulator having jurisdiction or regulatory oversight over Marlin, to be a person with whom Marlin is not permitted to extend credit to or with regard to whom, a Customer relationship may result in penalties against Marlin or limitations on a lender's ability to enforce a transaction.

5. In the event you default under this Agreement, as defined above, we will have the right to take ANY OR ALL of the following actions, in addition to any and all other remedies that may be available to us under law: (i) you authorize us to debit, via the ACH system, any Payment(s) due or amounts owed to us (including the Lender's Loss) from any bank account(s) we have on file for you or that you may provide us with from time to time (and in our doing so, you agree to be bound by NACHA Operating Rules); and/or (ii) repossess or disable the Products, and/or (iii) file a lawsuit against you to collect the Lender's Loss. The "Lender's Loss" means the sum of (1) all past due rent then due, plus (2) all rent that will become due in the future during the unexpired term discounted from the dates the respective Payments would be due at a discounted rate of 6% per annum, plus (3) the "residual value" of the Product as determined by us in our sole but reasonable judgment, plus (4) all other fees, charges, taxes or amounts that are then due. You agree to pay all of our reasonable legal costs, including but not limited to reasonable attorney's fees, and reasonable overhead for employee time spent on preparing for suit or attempting to collect Payments. You agree to pay (i) a convenience fee for any Payment you elect to make by telephone and (ii) a charge of \$30 if any Payment made by ACH or check is dishonored or returned. This Agreement shall be governed by the laws of the Commonwealth of Pennsylvania (where we have an office and accepted this Agreement). You agree that any suit relating to this Agreement shall be brought in a state or federal court in Pennsylvania. You irrevocably consent and submit to the jurisdiction of such courts, and you waive any claim that any such court is an inconvenient or improper forum. Each party waives any right to a jury trial. We will have title to the Product at all times. This is a "true lease" and not a loan or installment sale. You grant us a first priority security interest in the Products and authorize us to file Uniform Commercial Code ("UCC") financing statements (in case this is later determined not to be a "true lease"). You agree this is a "finance lease" under Article 2A of the UCC. You waive all UCC rights and remedies you may have, including those in Sections 2A-508 through 2A-522.

6. You must pay us for all sales, use, property and other taxes relating to the Agreement and the Products. We may adjust this Agreement and the Payment to finance for you any taxes and fees due at Agreement inception. We may bill you based on our estimate of the taxes and fees. We may charge you an annual property tax administration fee up to \$25. Unless we have given you a written option to buy the Products at the end of the Agreement Term for \$1.00, we will be entitled to all tax benefits. If you do anything to disallow our getting these benefits, you will promptly indemnify (pay) us an equivalent amount. If we gave you a \$1.00 purchase option, we may require you to file all personal property tax returns. You accept all risks of loss, injury or damage caused by the Products and shall indemnify us for all suits and other liabilities arising from the same. This Indemnity will continue even after the Agreement has ended. You must maintain acceptable liability insurance naming us as "additional insured". You must keep the Products insured against all risks of loss in an amount equal to the replacement cost and have us listed on the policy as "loss payee." If you do not give us proof of the required insurance within 30 days after the Agreement commences, then depending on the original Products cost we may, but are not obligated to, obtain insurance to cover our interests and charge you a fee for such coverage (including a monthly administration fee and a profit to us). You can cancel the insurance coverage fee at any time by delivering the required proof of insurance.

7. You may not sell, transfer, assign or sublease the Products or Agreement to anyone else without our prior written approval. You agree to keep the Products free and clear of all liens and claims. We may sell or transfer our interests to another entity, who will then have all our rights but none of our obligations. Those obligations will continue to be ours. The rights to pass on to the new entity will not be subject to any defenses, claims or set-offs you may assert against us. All prior conversations, agreements and representations relating to this Agreement or Products are integrated herein. None of the terms of this Agreement shall be changed or modified except in writing duly executed by you and us. Any action by you against us must be commenced within one year after the cause of action arises or be forever barred. Time is of the essence with respect to the obligations of Customer under this Agreement. Any provision of this Agreement that is unenforceable in any jurisdiction shall, as to the jurisdiction, be ineffective to the extent of such unenforceability without invalidating the remaining provisions of this Agreement, and any such unenforceability in any jurisdiction shall not render unenforceable that provision in any other jurisdiction.

ACCEPTANCE OF LEASE AGREEMENT THIS IS A BINDING CONTRACT. IT CANNOT BE CANCELED. READ IT CAREFULLY BEFORE SIGNING AND CALL US IF YOU HAVE ANY QUESTIONS.

X James A. Fidanza JAMES A. FIDANZA ADMINISTRATOR 5-15-19
Signature of Leasing Customer Print Name of Signer Title Date

Accepted and Signed by Marlin James A. Fidanza JAMES A. FIDANZA ADMINISTRATOR 5-15-19
Print Name of Signer Title Date

ACCEPTANCE OF DELIVERY I CERTIFY THAT THE PRODUCTS ARE DELIVERED, INSTALLED AND WORKING PROPERLY. I AUTHORIZE MARLIN TO PAY THE VENDOR AND COMMENCE THIS AGREEMENT.

X James A. Fidanza JAMES A. FIDANZA, ADMINISTRATOR 5-15-19
Authorized Signature Name and Title (Please Print) Product Delivery Date

**General Information and Questionnaire
Accounting Basis**

Name of Facility Mansfield Center for Nursing and	License No. 2132-C	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th floor, New Haven, CT 06511
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Services Provided by This Firm (describe fully)

1 Annual audit / compliance reporting / tax return preparation / cost report submissions	\$ 41,311
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 41,311

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 Robert Noonan & Associates 3 Wiggin & Dana 4 5	Telephone Number 860-240-6000 760-349-7010 860-297-3700
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Address (No. & Street, City, State, Zip Code)
 1 City Place One, 185 Asylum Street, Hartford, CT 06103
 2 6 Way Rd, Ste 301, Middlefield, CT 06268
 3 20 Church Street, Hartford, CT 06103
 4
 5

Services Provided by This Firm (describe fully)

1 Initial fee for sponsorship of RN citizenship	\$ 2,500
2 Employee training and guidance on various HR issues	\$ 1,056
3 Legal Fees related to medical error (Disallowed on Pg 28)	\$ 490
4	\$
5	\$
	Charge for Services Provided
	\$ 4,046

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C		Report for Year Ended 9/30/2019				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)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity										
A. On last day of PREVIOUS report period	98	98			98		98	98		
B. On last day of THIS report period	98	98			98		98	98		
2. Number of Residents										
A. As of midnight of PREVIOUS report period	85	85			85		87	87		
B. As of midnight of THIS report period	83	83			87		83	83		
3. Total Number of Days Care Provided During Period										
A. Medicare	2,857	2,857			2,336		521	521		
B. Medicaid (Conn.)	18,701	18,701			13,909		4,792	4,792		
C. Medicaid (other states)										
D. Private Pay	7,434	7,434			5,527		1,907	1,907		
E. State SSI for RCH										
F. Other (Specify) Commercial Insurance	2,439	2,439			1,833		606	606		
G. Total Care Days During Period (3A thru F)	31,431	31,431			23,605		7,826	7,826		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days	99	99			88		11	11		
B. Other Bed Reserve Days	2	2			2					
5. Total Resident Days (3G + 4A + 4B)	31,532	31,532			23,695		7,837	7,837		

Schedule of Resident Statistics (Cont'd)

Name of Facility Mansfield Center for Nursing and Rehabilital	License No. 2132-C	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes 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	10		53		20				
Per Diem Rate									
a. One bed rm.	Various		238.95		435.00				
b. Two bed rms.	Various		238.95		415.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,767	1,767		
B. Medicaid (Exclusive of Part B)	78	78		
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	14,533	14,533		
D. Total Physical Therapy Treatments	16,378	16,378		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	156	156		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	436	436		
D. Total Speech Therapy Treatments	592	592		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,511	1,511		
B. Medicaid (Exclusive of Part B)	72	72		
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	13,652	13,652		
D. Total Occupational Therapy Treatments	15,235	15,235		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2019	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)	131,786	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	153,801	6,682				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	612,953	29,992				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	272,709	17,066				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	164,095	6,266				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	108,320	6,439				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	144,395	5,281				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	225,632	4,472				
b. RN						
1. Direct Care	1,148,946	30,184				
2. Administrative**	389,912	11,700				
c. LPN						
1. Direct Care	654,504	21,018				
2. Administrative**						
d. Aides and Attendants	1,574,253	96,964				
e. Physical Therapists	508,525	14,971				
f. Speech Therapists	1,347	28				
g. Occupational Therapists	245,544	6,616				
h. Recreation Workers	218,613	9,412				
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	183,559	6,321				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,738,894	275,492				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Physician Services - Medicare (Disallowed)	\$ 2,414	Fixed Fee				
Medical Records Consultant	5,683	28				
Total	\$ 8,097	28	\$ -	-	\$ -	-

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

Name of Facility	License No.	Report for Year Ended		Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
		9/30/2019	37					
Mansfield Center for Nursing and Rehabilitation	2132-C	Salary Paid		Full Description of Services Rendered				
		CCNH	RFHS (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.

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		9/30/2019		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 Fidanza	131,786		Non-Discriminatory	Administrator	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	9/30/2019	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	1,540	39				
2. Dentist	9,690	54				
3. Pharmacist	10,809	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)	31,800	264				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	33,655	684				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	70,254	1,071				
2. Administrative***	600	48				
b. LPN						
1. Direct Care	19,436	367				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	8,097	28				
B-13 Total Fees Paid in Lieu of Salaries	185,881	2,555				

* 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 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Shannon Hayes, 354 Darling Rd, Salem, CT 06420	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Dental, 888 Worcester St, Ste 130, Wellesley, MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Omnicare, POB 78000, Dept 781668, Detroit MI 48278-1668	Pharmacist / Nursing Department Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Ralph Laguardia, 10 Higgins Hwy, Mansfield Center CT 06250	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
UConn, 233 Glenbrook Rd, Unit 4100, Storrs CT 06269	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Prime Time Healthcare LLC, c/o American Nat'l Bank, POB 3544, Omaha NE 68103-0544	RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CT Ortho & Hand Surgery Center, POB 417282, Boston, MA 02241	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Masstex Imaging, LLC, 3 Electronics Ave #29, Danvers, MA 01923	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Swallowing, 21 Waterville Rd, Avon, CT 06001	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medaid LLC, POB 117, Orange, CT 06477	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Arythmia Consultants of CT, 95 Woodland St, 1st Floor, Hartford, CT 06105	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Manchester Memorial Hospital, 320 Main Street, Manchester, CT 06040	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
WCS Healthcare Partners LLC, 485 Lexington Avenue, 3rd Fl, New York, NY 10017	RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, LLC, 507 East Main St, Suite 308, Torrington CT 06790	Medical Records	<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"/>		
		<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	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 195,835	195,835		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 42,888	42,888		
4. Social Security (F.I.C.A.)	\$ 494,425	494,425		
5. Health Insurance	\$ 498,704	498,704		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 160,639	160,639		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 28,265	28,265		
d. Accounting and Auditing	\$ 41,311	41,311		
e. Legal (Services should be fully described on Page 7)	\$ 4,046	4,046		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 26,081	26,081		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,352	13,352		
2. Cellular Phones	\$ 600	600		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 560,561	560,561		
Subtotal	\$ 2,066,707	2,066,707		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

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

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	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,066,707	2,066,707			
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,270	2,270			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 1,924	1,924			
5. Education Expenses Related to Seminars and Conventions	\$ 5,046	5,046			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,825	2,825			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 11,450	11,450			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 3,321	3,321			
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	\$ 7,149	7,149			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,712	10,712			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 326	326			
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>)	\$ 165,888	165,888			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 158,312	158,312			
C-14 Total Administrative & General Expenditures	\$ 2,435,930	2,435,930			

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed Pg 28)	\$ 3,321		
Total Other Advertising	\$ 3,321	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
Leading Age Dues	\$ 9,842		
ALTCNP Dues	199		
APIC Dues	154		
CTATCR Dues	40		
ALTCFM Dues	127		
CTAHP Dues	350		
Total Dues	\$ 10,712	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
NSC / Interco fees (Disallowed Pg 28a)	144,000		
Licenses	2,066		
Bank Charges	31		
Unemployment Tax Consultant	5,304		
Fines & Penalties (Disallowed Pg 28a)	3,060		
Employee Relations (Disallowed Pg 28a)	646		
Employee Background Checks	1,889		
Gift Shop inventory expense (Disallowed Pg 28a)	1,206		
Miscellaneous Expense (Disallowed Pg 28a)	110		
Total Other Administrative and General	\$ 158,312	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Mansfield Center for Nursing and Rehabil	License No. 2132-C	Report for Year Ended 9/30/2019	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	9/30/2019	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 244,947	244,947			
2. Non-Food Supplies	\$ 41,217	41,217			
3. Other (Specify) _____ Dishes & Utensils	\$ 1,523	1,523			
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)	\$ 287,687	287,687			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.	\$7,649
K. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.	\$9,561
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Page 30, Line IV 1
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.	
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
O. 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	9/30/2019	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. \$	11,717	11,717	
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) Laundry Supplies	\$	77,811	77,811	
3D. Total Laundry Expenditures (3a + b + c)		\$	89,528	89,528	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	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 3D.

*** 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	9/30/2019		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care	Amt. \$					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)						
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>)		\$ 38,741	38,741			
Housekeeping Supplies						
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 38,741	38,741			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Pharmacy	\$	223,555	223,555			
b. Medicine Cabinet Drugs	\$	4,155	4,155			
c. Medical and Therapeutic Supplies	\$	124,934	124,934			
d. Ambulance/Limousine***	\$	23,301	23,301			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	9,853	9,853			
f. X-rays and Related Radiological Procedures***	\$	18,408	18,408			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	2,311	2,311			
i. Recreation	\$	10,884	10,884			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	36,440	36,440			
5M. Total Resident Care Expenditures (5a - 5j)	\$	453,841	453,841			

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Social Services Supplies	\$ 196		
Physical Therapy Supplies	1,158		
Occupational Therapy Supplies (Disallowed Pg 29a)	718		
Patient Personal Supplies (Disallowed Pg 29a)	179		
Medical Record Supplies (Disallowed Pg 29a)	(1,512)		
Equipment Rental - Oxygen Concentrator (Disallowed Pg 29a)	3,358		
Medical Equipment Rental (Disallowed Pg 29a)	4,777		
Cable TV Services (\$23,966 Disallowed Pg 29a)	27,566		
Total Other Resident Care	\$ 36,440	\$ -	\$ -

**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	9/30/2019	21	37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
ADP	100 Corporate Dr, Windsor CT 06095	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	42,325			16	ml1
Founders Technology Group, LLC	963 Queen St, Unit F, Southington CT 06489	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Consulting	23,938			16	ml1
MDI Achieve, Inc.	South, Suite 100, Bloomington MN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electronic Medical Records Software Fees	39,039			16	ml1
Amatech Solutions, LLC	Suite 402, Guilford CT 06437	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Consulting	16,964			16	ml1
Frontier	POB 740407, Cincinnati, OH 45247-0407	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Telephone System Maintenance	12,579			16	ml1
Willimantic Waste	4185 Recycling Way, Willimantic CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	17,045			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"/>							
		<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 Rehabilitatio	2132-C	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 21,105	21,105				
b. Heat	\$ 37,842	37,842				
c. Light & Power	\$ 100,528	100,528				
d. Water	\$ 31,523	31,523				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 7,880	7,880				
f. Other (<i>itemize</i>)	\$ 119,870	119,870				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 318,748	318,748				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 45,342	45,342				
b. Building & Building Improvements	\$ 139,546	139,546				
c. Non-Movable Equipment	\$ 21,099	21,099				
d. Movable Equipment	\$ 61,861	61,861				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 267,848	267,848				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 29,837	29,837				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 29,837	29,837				
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	\$ 136,648	136,648				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 6,116	6,116				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 440,449	440,449				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Maintenance Supplies	\$ 50,497		
Purchased Services - Maintenance	40,567		
Groundskeeping	8,440		
Rubbish Removal	18,206		
Equipment Rental - Maintenance	820		
Snow Removal	1,340		
Total Other Repairs and Maintenance	\$ 119,870	\$ -	\$ -

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvements		\$ -		\$ - *
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:				
10/31/2018	New Roof & Drains	\$ 99,301	20	\$ 4,965
10/31/2018	Ceiling Tile Replacement	767	8	96
5/31/2019	Portico Painting/maintenance	16,845	20	842
Total additions for Building Improvements		\$ 116,913		\$ 5,903 *
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:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2018	5 Geo Ultra Mattresses	\$ 1,942	10	\$ 194
10/31/2018	Medium Duty Slicer	1,154	10	115
10/31/2018	2 Equalize Aire Mattresses with Pumps	2,364	10	236
10/31/2018	Ipad Covers	752	3	251
12/31/2018	2 Wall Desks	983	15	66
12/31/2018	Patient Lift Device	5,858	10	586
12/31/2018	Slings for Patient Lift Device	1,365	10	137
12/31/2018	Laptop	911	3	304
12/31/2018	Flat Screen TV	698	5	140
1/31/2019	Meal Delivery Cart	3,787	10	379
2/28/2019	4 Equalize Aire Mattresses with Pumps	4,728	10	473
3/31/2019	Dual Tank Countertop Fryer	1,642	10	164
3/31/2019	3 Pan electric countertop convection steamer	4,693	10	469
4/30/2019	2 electric headboards/footboards	2,825	10	283
4/30/2019	Weber Grill	2,004	10	200
4/30/2019	BP / Temp / SPO2 monitor	1,717	8	215
4/30/2019	3 Equalize Aire Mattresses with Pumps	3,546	10	355
5/31/2019	5 Geo Ultra Mattressess	1,806	10	181
6/30/2019	Sara 3000 scale	4,063	10	406
6/30/2019	4 padded slings	1,367	10	137
6/30/2019	Manitowac Ice Machine	2,894	10	289
7/31/2019	9 Laptops	8,995	3	2,998
7/31/2019	16 desktop computers	12,400	3	4,133
7/31/2019	5 Mattresses with pumps	6,088	10	609
8/31/2019	Food Blender	1,430	10	143
9/30/2019	Shelving units	1,087	10	109
11/30/2018	GP Software Upgrade	2,100	3	700
Total additions for Movable Equipment		\$ 83,199		\$ 14,272 *
Deletions:				
2017	1 Low Air Loss Mattress w/alarm & pump	\$ (800)		
2013	Desktop PC - K. Sutherland	(425)		
2014	Dell Laptop	(611)		
Var	Equipment Prior to 2012	(24,843)		
9/30/2018	Stainless Meal Delivery Cart	(2,800)		
Total deletions for Movable Equipment		\$ (29,479)		\$ - **

*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 2019
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	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	NBV
	1,672,958	SL	Var	934,756	42,206	976,962	42,206	1,019,168	42,206	1,061,374	611,584
	1,672,958			934,756	42,206	976,962	42,206	1,019,168	42,206	1,061,374	611,584
2013 Additions											
Concrete Repairs and Sidewalks	5,121	SL	15	1,195	341	1,536	341	1,878	341	2,219	2,902
Total 2013 Additions	5,121			1,195	341	1,536	341	1,878	341	2,219	2,902
2014 Additions											
Parking Area Lights	13,632	SL	15	2,272	909	3,180	909	4,089	909	4,998	8,634
Total 2014 Additions	13,632			2,272	909	3,180	909	4,089	909	4,998	8,634
2016 Additions											
Sidewalk Concrete	5,250	SL	15	175	350	525	350	875	350	1,225	4,025
Total 2016 Additions	5,250			175	350	525	350	875	350	1,225	3,150
2017 Additions											
20 Ft. Flagpole	890	SL	20	-	22	22	45	67	45	112	776
Total 2017 Additions	890			-	22	22	45	67	45	112	776
2018 Additions											
Wood Posts & Guardrails	3,000	SL	8	-	-	-	188	188	375	563	2,437
Rubber Speed Bumps / Spikes	1,203	SL	5	-	-	-	120	120	241	361	842
Total 2018 Additions	4,203			-	-	-	308	308	616	924	3,279
Total Land	1,702,054			938,398	43,828	982,226	44,139	1,026,365	45,342	1,071,727	630,327
Building & Building Improvements											
Prior to 2012***	6,010,706	S/L	VAR	4,807,374	97,223	4,904,698	97,223	5,002,021	97,223	5,099,344	911,362
Total prior to 2012	6,010,706			4,807,374	97,223	4,904,698	97,223	5,002,021	97,223	5,099,344	911,362
2012 Additions											
Windows	64,896	S/L	20	14,602	3,245	17,846	3,245	21,091	3,245	24,336	40,559
Windows	3,245	S/L	20	730	162	892	162	1,054	162	1,216	2,019
HVAC Parts	864	S/L	20	194	43	238	43	281	43	324	540
HVAC Parts	1,388	S/L	20	312	69	382	69	451	69	520	866
Windows/parts	2,800	S/L	20	67	15	82	15	97	15	112	186
Sprinklers	807	S/L	25	504	112	616	112	728	112	840	1,960
Door Holders	754	S/L	10	363	81	444	81	525	81	606	201
Diffusers	849	S/L	10	340	75	415	75	490	75	565	190
Door	849	S/L	20	191	42	233	42	275	42	317	532
Total 2012 Additions	75,901			17,903	3,845	21,748	3,844	24,992	3,844	28,836	47,065
2013 Additions											
Kitchen Appliance Part	641	S/L	10	224	64	289	64	353	64	417	225
HVAC Parts	2,109	S/L	15	492	141	633	141	774	141	915	1,194
Ceiling Diffusers	578	S/L	10	202	58	260	58	318	58	376	202
Wallcoverings - Paint	2,289	S/L	5	1,603	458	2,060	229	2,289	-	2,289	(0)
Wood Doors & Parts for the Shed	1,214	S/L	13.5	360	90	450	90	540	90	630	584
Wall Corner Protectors	937	S/L	5	656	187	843	94	937	-	937	(0)
Vinyl Flooring-entry & rehab hallway - 1st floor	17,365	S/L	10	6,078	1,737	7,814	1,737	9,551	1,737	11,288	6,077
Wall/Window Trim Repairs	4,616	S/L	20	808	231	1,039	231	1,270	231	1,501	3,115
Roof Repairs	1,905	S/L	10	667	191	857	191	1,048	191	1,239	666
Wall/Window Trim Repairs	9,423	S/L	20	1,649	284	1,933	284	2,217	284	2,501	6,361
RTU 4 & 5 Heat Exchangers	4,522	S/L	15	954	284	1,238	284	1,522	284	1,806	2,415
Total 2013 Additions	45,339			13,732	3,911	17,643	3,950	21,333	3,267	24,600	20,839
2014 Additions											
Replace Rotted Drain Lines and Piping	3,414	S/L	25	341	137	478	137	615	137	752	2,662
Retile 1st fl. Rear Shower Area	1,270	S/L	20	159	64	223	64	287	64	351	920

25	17	7	24	7	31	7	38	134
20	247	99	345	99	444	99	543	1,432
25	1,975	750	3,000	3,000	1,350	300	1,650	5,850
10	1,875	750	2,625	750	3,375	750	4,125	3,375
5	1,423	569	1,993	569	2,562	284	2,846	0
10	45,500	15,925	15,925	4,550	20,475	4,550	25,025	20,475
	16,187	6,475	22,862	6,476	29,138	6,491	35,329	34,848
Total 2014 Additions								
2015 Additions								
Furnace Parts								
15	84	56	139	56	195	56	251	585
20	603	402	1,005	402	1,407	402	1,809	6,235
10	380	253	633	253	886	253	1,139	1,394
20	40,318	2,016	5,040	2,016	7,056	2,016	9,072	31,246
10	105	70	175	70	245	70	315	384
10	3,074	2,049	5,123	2,049	7,172	2,049	9,221	11,270
10	10,970	1,097	2,743	1,097	3,840	1,097	4,937	6,034
5	690	460	1,150	460	1,610	460	2,070	230
10	651	434	1,085	434	1,519	434	1,953	2,387
25	138	92	229	92	321	92	413	1,876
10	1,768	177	442	177	619	177	796	972
5	364	243	607	243	850	243	1,093	121
	11,023	7,348	18,371	7,349	25,720	7,349	33,069	62,733
Total 2015 Additions								
2016 Additions								
15	538	36	54	36	90	36	126	412
5	1,649	330	495	330	825	330	1,155	494
5	71	142	213	142	355	142	497	213
20	18	36	53	36	89	36	125	586
20	28	57	85	57	142	57	199	935
25	33	66	98	66	164	66	230	1,410
25	37	75	112	75	187	75	262	1,611
20	30	60	90	60	150	60	210	990
5	322	644	966	644	1,610	644	2,254	966
10	132	263	395	263	658	263	921	1,713
5	2,634	293	439	293	732	293	1,025	438
20	65	131	196	131	327	131	458	2,152
10	28	57	85	57	142	57	199	370
10	4	9	13	9	22	9	31	54
10	32	64	96	64	160	64	224	414
	11,130	2,260	3,390	2,263	5,653	2,263	7,916	12,759
Total 2016 Additions								
2017 Additions								
10	135	7	7	7	20	13	33	102
10	759	38	38	38	114	76	190	569
10	638	32	32	32	96	64	160	478
20	2,500	63	63	125	188	125	313	2,188
10	14,639	732	732	1,464	2,196	1,464	3,660	10,979
10	47	47	47	95	142	95	237	711
15	1,784	59	59	118	177	118	295	1,469
15	653	22	22	44	66	44	110	543
10	400	20	20	40	60	40	100	300
10	1,138	57	57	114	171	114	285	853
10	684	34	34	68	102	68	170	514
10	574	29	29	57	86	57	143	431
10	1,033	52	52	103	155	103	258	775
20	674	17	17	34	51	34	85	589
10	3,850	198	198	395	593	395	988	2,963
10	460	22	22	45	67	45	112	337
10	409	20	20	41	61	41	102	307
10	2,228	111	111	223	334	223	557	1,665
10	15,400	770	770	1,540	2,310	1,540	3,850	11,590
10	57,085	2,854	2,854	5,708	8,562	5,708	14,270	42,815
	106,059	5,183	5,183	10,367	15,550	10,367	25,917	80,142
Total 2017 Additions								

10/31/2016	4	Stainless Steel Surface Mount Shelves	135	S/L				
10/31/2016	10	Bathroom Mirrors	759	S/L				
10/31/2016	15	Wrap Lights	638	S/L				
12/31/2016	2,500	Fire Pump	14,639	S/L				
1/31/2017	5	Bathroom Mirrors	47	S/L				
2/28/2017	2	Pre-Finish Doors, Frame, etc.	1,784	S/L				
3/31/2017	6	Bathroom Mirrors	400	S/L				
3/31/2017	1	Pre-Finish Doors, Frame, etc.	653	S/L				
4/30/2017	6	Bathroom Mirrors	1,138	S/L				
5/31/2017	Rehab	Dishroom Ceiling	574	S/L				
5/31/2017	5	Bathroom Mirrors	1,033	S/L				
6/30/2017	20	Shelves for Bathroom Renovations	3,850	S/L				
7/31/2017	Landscaping	- Phone System Trench	674	S/L				
7/31/2017	Light Fixtures	for PL Bathrooms	460	S/L				
8/31/2017	Plumbing Parts	- Patient Bathroom Upgrades	409	S/L				
9/30/2017	Replace Chiller		2,228	S/L				
9/30/2017	Replace RTU's		15,400	S/L				
9/30/2017	Phone and Voicemail System		57,085	S/L				
			20,675					

10/31/2016	10	172	S/L					
10/31/2016	20	1,975	S/L					
10/31/2016	25	7,500	S/L					
10/31/2016	10	7,500	S/L					
10/31/2016	5	2,846	S/L					
10/31/2016	10	45,500	S/L					
		70,177						
2015 Additions								
All Seasons Mechanical - Hot Water Coil/Boiler								
All Seasons Mechanical - Chiller/AC Unit								
Two New Boilers								
Sheetrock for Kitchen Hallway								
Facility wide energy eff. Lighting								
Rehab AC Rooftop Unit								
New Laminate Floor (UCONN room)								
Replace Kitchen Ball Valves								
New Vinyl Floor (1st Fl. lounge)								
Outer Door Parts/Replmt (RHR Oper & Arm)								
		95,802						
2016 Additions								
Wood door								
1 Heat & AC Units - Dining Rooms								
1 Heat & AC Unit-Rec Room								
Rebuilding kit for boiler with mixing valve								
Window Replacement Parts/Labor								
Replace hot water tank valves								
Replace 2 valves on hot water line								
Replace tile Dishroom Floor								
New fan coil unit installation								
Replace the compressor in HVAC								
Wire 3 AC units								
Repair and relite shower								
3 Wall mirrors								
2 LED Wrap Lights								
15 LED Wrap Lights								
		20,675						
2017 Additions								
4 Stainless Steel Surface Mount Shelves								
Bathroom Mirrors								
15 Wrap Lights								
Replace Fire Pump								
Excavation - Trench for wires for New Phone System								
5 Bathroom Mirrors								
2 Pre-Finish Doors, Frame, etc.								
1 Pre-Finish Doors, Frame, etc.								
Light Fixtures for PL Bathrooms								
Heat Detectors and Bases								
Rehab Dishroom Ceiling								
5 Bathroom Mirrors								
20 Shelves for Bathroom Renovations								
Landscaping - Phone System Trench								
Light Fixtures for PL Bathrooms								
Plumbing Parts - Patient Bathroom Upgrades								
Replace Chiller								
Replace RTU's								
Phone and Voicemail System								
		106,059						

10	60	40	100	40	140	40	180	218
5	750	500	1,250	500	1,750	2,250	2,950	290
	2,742	1,828	4,569	1,828	6,397	8,225	6,913	
Water Cooler-Hallway	398	S/L						
Booster-Dietary Dishwasher	2,500	S/L						
Total 2015 Additions	15,138							
2016 Additions								
Pl. Bathroom Door Handles w/locks-pd via c/card	1,631	S/L	109	109	272	109	381	1,250
#6 Door Handles & Locks	672	S/L	45	45	112	45	157	515
#5 Door Handles & Locks	560	S/L	37	37	93	37	130	430
Elkay Drinking Fountain	375	S/L	37	37	93	37	130	245
6 sinks & parts	865	S/L	43	43	108	43	151	714
Total 2016 Additions	4,103		272	271	678	271	949	3,153
2017 Additions								
1 New Sink	65	S/L	2	2	5	2	8	57
7 New Sinks	456	S/L	11	11	34	11	39	341
6 New Sinks	391	S/L	10	10	30	10	34	489
5 Door locks, 11 Keys	562	S/L	19	19	56	19	67	467
5 Door Locks and Levers	560	S/L	19	19	56	19	67	494
6 Door Locks and Levers	672	S/L	22	22	67	22	81	555
7 Door Handles	594	S/L	20	20	60	20	74	470
6 New Sinks	537	S/L	13	13	37	13	46	337
New Exhaust-Emergency Generator	700	S/L	29	29	87	29	101	562
Fire Protection in Fume Hood Replacement	2,247	S/L	112	112	337	112	400	1,684
6 New Door Locks and Levers	672	S/L	22	22	67	22	81	560
Ceiling Heater - Shower Room	892	S/L	45	45	134	45	163	665
Wall Thermostat	68	S/L	3	3	10	3	11	50
Wallcovering/Protection	578	S/L	58	58	174	58	200	288
Total 2017 Additions	8,993		386	386	1,158	386	1,930	7,064
2018 Additions								
6 Door Locks & Levers	672	S/L			22		156	516
5 Door Handles / 6 Keys	500	S/L			17		50	450
12 Sink Brackets	2,892	S/L			145		338	2,554
6 Basement door Levers	686	S/L			21		85	551
65" TV - 1st Floor Dining Room	606	S/L			61		101	505
1 Double tier locker	519	S/L			22		126	393
5 door Handles / 13 keys	641	S/L			21		74	567
4 Entrance Clutch Lever Locks	460	S/L			15		46	414
2 Institutional Clutch Lever Locks	270	S/L			9		27	243
Eyewash Station	565	S/L			28		85	480
Total 2018 Additions	7,761				361		1,088	6,673
Total Non-Movable Equipment	269,829		21,185	21,933	198,421	21,092	219,520	
Vehicles	7,674	S/L			7,674		7,674	
Prior to 2012	7,674				7,674		7,674	
Total prior to 2012								
2019 Additions	19,400	S/L				1,940	17,460	
Kubota Cab Tractor	524	S/L				52	472	
Kubota HD Bucket								
Total 2019 Additions	19,924					1,992	17,932	
Total 2019 Disposals	(7,674)	S/L					(7,674)	
Prior to 2012								
Total Vehicles	19,924		7,674	7,674	7,674	1,992	1,992	17,932

Item	QTY	Unit	2015 Additions	2015 Disposals	2015 Balance	2014 Balance	2013 Balance	2012 Balance	2011 Balance	2010 Balance
Dell PC	3	S/L	446	89	535	535	535	535	535	535
Dell Laptop	3	S/L	509	102	611	611	611	611	611	611
2 Low Air Mattresses	10	S/L	288	115	403	518	633	633	633	633
Total Additions 2014			17,541	5,541	23,082	4,030	27,112	2,804	29,916	7,513
2015 Additions	10	S/L	173	115	288	403	518	633	633	633
2 Low Air Mattresses	15	S/L	49	33	82	115	148	148	148	148
5 Overbed Tables	5	S/L	1,974	1,316	3,790	4,606	5,922	5,922	5,922	5,922
Floor Scrubbing Machine	10	S/L	570	380	950	1,330	380	1,710	2,089	2,089
Hoyer Lift	10	S/L	76	51	127	178	229	279	279	279
Bariatric Mattress	10	S/L	218	145	363	508	663	1,092	1,092	1,092
Bariatric Elect. Bed	12	S/L	535	357	892	1,070	1,070	1,070	1,070	1,070
Dell Laptop/Tablet	3	S/L	227	151	378	529	680	83	83	83
2 pulse oximeters	5	S/L	252	168	419	587	755	755	755	755
Floor Burnisher	7	S/L	223	149	372	449	670	74	74	74
Video Projector	5	S/L	525	350	874	1,224	350	1,574	1,74	1,74
Curtains	15	S/L	138	92	230	322	414	966	966	966
#4-Drawer Dressers	15	S/L	31	21	52	73	94	220	220	220
#2-2-Door Cabinets	15	S/L	360	240	600	840	1,080	1,200	1,200	1,200
Used CPM Machine-Buyout 1 from lease	5	S/L	78	52	130	182	234	547	547	547
5 desk chairs-see acq #15 detail	15	S/L	90	225	315	315	405	495	495	495
Mattress-alternating pressure w/ pump	10	S/L	135	90	225	315	405	495	495	495
Duppler L460VA, Vascular Vista, AB	5	S/L	1,836	1,224	3,061	4,285	5,069	613	613	613
Counter Top-UC Room	15	S/L	30	20	50	70	90	210	210	210
Cabinets-UC Room	15	S/L	78	52	129	181	233	540	540	540
9 Sara Slings	10	S/L	289	193	482	675	868	1,058	1,058	1,058
Food Processor	10	S/L	83	55	138	193	248	306	306	306
UC Rm Chairs	10	S/L	425	283	708	991	1,274	1,558	1,558	1,558
UC Rm Tables	15	S/L	216	144	359	503	647	1,509	1,509	1,509
Curtain-patient rooms	5	S/L	489	326	814	1,140	1,466	1,62	1,62	1,62
#10 Mattresses	10	S/L	541	361	902	1,263	1,624	1,982	1,982	1,982
Capet Extractor/Polisher Cleaner	8	S/L	84	56	139	195	251	394	394	394
Overbed Tables	15	S/L	59	39	98	137	176	414	414	414
Plaque	5	S/L	188	125	313	438	563	63	63	63
Total Additions 2015			9,880	6,586	16,466	6,409	22,875	6,331	29,106	16,759
2015 Disposals			(8,885)	(8,885)	(8,885)	(8,885)	(8,885)	(8,885)	(8,885)	(2,222)
2015 Balance			(11,106)	S/L						

Item	QTY	Unit	2015 Additions	2015 Disposals	2015 Balance	2014 Balance	2013 Balance	2012 Balance	2011 Balance	2010 Balance
2016 Additions	10	S/L	222	11	211	211	211	211	211	211
Tracer Wheelchair wiring rests	5	S/L	427	85	342	342	342	342	342	342
Terminal (Acq. Gateway) Server Licenses-Cap. w/ cost of Server	10	S/L	505	51	454	454	454	454	454	454
Low Air Loss Mattress (self-disallowed)	10	S/L	1,748	87	1,661	1,661	1,661	1,661	1,661	1,661
2 Beds	5	S/L	648	1,297	1,945	1,297	1,297	1,297	1,297	1,297
Dell Terminal Server & Lics	3	S/L	115	229	344	573	687	748	748	748
Dell Laptop-Acctg. Director	10	S/L	58	115	173	288	403	518	518	518
2 Low Air/Low Pressure Mattresses (self-disallowed)	8	S/L	34	68	102	170	238	306	306	306
1 Wet/Dry Vac	8	S/L	106	213	319	532	745	955	955	955
Ice machine with bin	10	S/L	36	36	72	90	126	162	162	162
Tracer Wheelchair wiring rests	10	S/L	14	29	43	54	72	90	101	101
Panacea Heavy Duty wheelchair	10	S/L	195	390	584	974	1,364	1,888	2,512	2,512
10 Mattresses	10	S/L	3,896	3,900	584	974	1,364	1,888	2,512	2,512
2 Low Air Loss Mattresses (self-disallowed)	10	S/L	1,029	51	978	1,029	1,029	1,029	1,029	1,029
APC Smart-UPS SMT1500	10	S/L	1,016	51	965	1,016	1,016	1,016	1,016	1,016
1 Low air, all Press (self-disallowed)	10	S/L	633	32	601	633	633	633	633	633
1 Low air, all Press (self-disallowed)	10	S/L	575	29	546	575	575	575	575	575
1 Low air, all Press (self-disallowed)	10	S/L	575	29	546	575	575	575	575	575
Label Software and Printer for patients belongings	5	S/L	663	66	597	663	663	663	663	663
Dell computer / 1st fl nursing station	3	S/L	318	106	212	212	212	212	212	212
2 recliners	15	S/L	1,900	63	1,837	1,837	1,837	1,837	1,837	1,837
1 Maxwell Thomas Table / 1st fl lounge	15	S/L	677	45	632	632	632	632	632	632
2 Wheelchairs	10	S/L	1,008	50	958	958	958	958	958	958

0

2013 Additions
Refinance Cost 2012
Total Additions 2013

71,609	S/L	120	27,451	7,161	34,612	7,161	41,773	29,836	71,609
71,609			27,451	7,161	34,612	7,161	41,773	29,836	71,609

9,751,707	6,759,297	249,099	7,008,396	260,823	7,269,221	297,684	7,567,576
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Total for 2013

Amortization Schedule*

Name of Facility Mansfield Center for Nursing and Rehabilitation	Date of Acquisition		Length of Amortization	License No. 2132-C	Report for Year Ended 9/30/2019	Basis for Computing Amortization**	Rate %	Amortization for This Year	Page 24	of 37
	Month	Year								
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1. Refinance 2012		12	10		41,773	S/L		29,836		
2.										
3.										
B-4. Subtotal										29,836
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										29,836

* 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) - Interest

Name of Facility		License No.	Report for Year Ended		Page	of
Mansfield Center for Nursing and Reh		2132-C	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 1392	1,392		
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)			\$ 1,392	1,392		

(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		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				1,392	1,392		
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)				\$	1,178	1,178	
Vendor Interest (Disallowed Pg 29a)							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	2,570	2,570	
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)			\$	120,568	120,568		
2. Fire and Extended Coverage			\$				
3. Other (Specify)			\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	120,568	120,568	
15. Total All Expenditures (A-13 thru C-14)				\$	11,112,837	11,112,837	

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	9/30/2019	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	\$ 245,544	245,544		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 2,414	2,414		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 28,265	28,265		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 490	490		
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.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 3,321	3,321		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 149,022	149,022		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 7,649	7,649		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 436,945	436,945		

* 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	12o	Physician Services - Medicare	\$ 2,414		
Total Other Fees Adjustments			\$ 2,414	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	NSC / Interco Fees	\$ 144,000		
16	m13	Fines & Penalties	3,060		
16	m13	Employee Relations	646		
16	m13	Miscellaneous Expenses	110		
16	m13	Gift Shop Inventory Expense	1,206		
Total Other A&G Adjustments			\$ 149,022	\$ -	\$ -

**Mansfield Center for Nursing and Rehabilitation
Cell Phone Disallowance
September 30, 2019**

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

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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	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 436,945	436,945		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 223,555	223,555		
28.	20	5d	Ambulance/Limousine	\$ 23,301	23,301		
29.	20	5f	X-rays, etc	\$ 18,408	18,408		
30.	20	5h	Laboratory	\$ 2,311	2,311		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 9,853	9,853		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 31,486	31,486		
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	\$ 6,442	6,442		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 11,289	11,289		
49. Total Amount of Decrease (Items 1 - 48)				\$ 764,792	764,792		

*** 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.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Cable Television Disallowance (See Attached)	\$ 23,966		
20	51	Occupational Therapy Supplies	718		
20	51	Supplies - Patient Personal	179		
20	51	Medical Record Supplies	(1,512)		
20	51	Equipment Rental - Oxygen Concentrator	3,358		
20	51	Medical Equipment Rental	4,777		
Total Other Ancillary Costs			\$ 31,486	\$ -	\$ -

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			\$ -	\$ -	\$ -

Schedule of Other - Indirect Adjustments

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

Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 7	Barber & Beauty Income	300		
30	IV 8	Recreation Donations TRNA	2,419		
30	IV 8	Sale of Tractor Revenue	2,500		
30	IV 8	Proceeds from Class action lawsuit	45		
27	12d	Vendor Interest	1,178		
Total Other Adjustments			\$ 6,442	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Intangible Asset Depreciation	\$ 11,289		
Total Unallowable Building Interest			\$ 11,289	\$ -	\$ -

**Mansfield Center for Nursing and Rehabilitation
Cable TV Disallowance
September 30, 2019**

Attachment 29b

Calculation of Disallowed Portion of Cable Services Expense	
MN-5701-605 CABLE TV SERVICES	27,566
Allowable expense per month	300
	<u>12</u>
Allowable Portion	<u>3,600</u>
<i>Disallowed Portion</i>	<u><u>23,966</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Mansfield Center for Nursing and Rehab	2132-C	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,815,223	7,815,223				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,398,257)	(3,398,257)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,969,679	1,969,679				
b. Medicare Room and Board Contractual Allowance **	\$ (5,835)	(5,835)				
4. a. Private-Pay Residents and Other	\$ 3,279,927	3,279,927				
b. Private-Pay Room and Board Contractual Allowance **	\$ (6,713)	(6,713)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 142,751	142,751				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 117,053	117,053				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 19,556	19,556				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 1,173	1,173				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 353,991	353,991				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 269,267	269,267				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 41,270	41,270				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 15,772	15,772				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 355,224	355,224				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 264,728	264,728				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 24,750	24,750				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (666,631)	(666,631)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,592,928	10,592,928				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 9,561	9,561				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 126,349	126,349				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 1,654	1,654				
8. Other (<i>Specify</i>)	\$ 47,514	47,514				
V. Total Other Revenue (I thru 8)	\$ 185,078	185,078				
VI. Total All Revenue (III +V)	\$ 10,778,006	10,778,006				

* 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)
		-		
30 II 6a	IV THERAPY - MEDICARE	\$ 14,582		
30 II 6a	LABORATORY-MEDICARE A	39,769		
30 II 6a	X RAY - MEDICARE A	12,115		
30 II 6a	OXYGEN - MEDICARE A	3,215		
30 II 6a	ANCILLARY ALLOW-MED. B	(19,244)		
30 II 6a	LAB-MEDICARE A	(25,687)		
Total Other Resident Revenue - Medicare		\$ 24,750	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	IV THERAPY-MEDICAID	\$ 319		
30 II 6b	IV THERAPY-OTHER	25,161		
30 II 6b	LABORATORY - MEDICAID	46		
30 II 6b	LABORATORY-OTHER	40,671		
30 II 6b	X RAY - OTHER	9,682		
30 II 6b	OXYGEN - MEDICAID	1,046		
30 II 6b	OXYGEN - OTHER	1,181		
30 II 6b	ANCILLARY ALLOW-MEDICAID	(9,943)		
30 II 6b	ANCILLARY ALLOW-OTHER	(734,794)		
Total Other Resident Revenue		\$ (666,631)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Dividend and Interest Income on Mutual Funds and Bonds	283,756	\$ 125,633		
30 IV 5	Interest Income - Insurance Company	9,571	\$ 716		
Total Interest Income			\$ 126,349	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Recreation Donations TRNA (Disallowed Pg 29a)	\$ 2,419		
30 IV 8	Contributions - Unrestricted	872		
30 IV 8	Class action settlement proceeds (Disallowed Pg 29a)	45		
30 IV 8	sale of tractor (Disallowed Pg 29a)	2,500		
30 IV 8	Gains on investments in mutual funds and bonds	41,678		
Total Other Revenue		\$ 47,514	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Reha	2132-C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,502,466
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	914,952
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	61,766
5. Prepaid Expenses			\$	217,931
a. _____				
b. _____				
c. _____				
d. See Schedule		217,931		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	6,439,270
Investments		5,214,251		
Due from affiliates		1,225,019		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	9,136,385
B. Fixed Assets				
1. Land			\$	750,000
2. Land Improvements	*Historical Cost	1,702,054	\$	630,327
	Accum. Depreciation	1,071,727	Net	
3. Buildings	*Historical Cost	6,582,429	\$	1,317,059
	Accum. Depreciation	5,265,370	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	269,829	\$	50,309
	Accum. Depreciation	219,520	Net	
6. Movable Equipment	*Historical Cost	1,105,860	\$	178,503
	Accum. Depreciation	927,357	Net	
7. Motor Vehicles	*Historical Cost	19,924	\$	17,932
	Accum. Depreciation	1,992	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	79,471
See Schedule		79,471		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,023,601

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Insurance Gross Up	\$ 77,020
31	A5	Prepaid Insurance	84,998
31	A5	Prepaid RE Taxes	34,575
31	A5	Prepaid PP Taxes	1,617
31	A5	Prepaid Other Expenses	19,721
Total Prepaid Expenses			\$ 217,931

Schedule of Other Current Assets (Itemize) 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	
31	B9	Software	\$ 5,636
31	B9	CR vs TB adjustment	73,835
Total Other Fixed Assets (Itemize)			\$ 79,471

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

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 Long-Term Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehab		2132-C	9/30/2019	32	37
Account				Amount	
Total Brought Forward:				\$	12,159,986
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>)					
Bed Licenses			121,500	\$	121,500
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	121,500
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	12,281,486

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation		2132-C	9/30/2019	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	143,478
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	486,356
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	21,763
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	494,195
Insurance Gross Up		77,020	Accrued Pension	110,829	
Deferred Revenue		142,081	Accrued Other Expense	20,479	
401k Withheld		661			
Provider Tax Payable		143,125	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,145,792

* 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 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,145,792	
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>)					\$ 20,781
Patient Trust		20,781			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 20,781
C. Total All Liabilities (Lines A-13 + B-5)					\$ 1,166,573

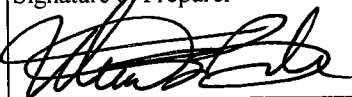
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Reha	2132-C	9/30/2019	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			\$	11,420,685
6. Gain or Loss for Period			\$	(305,772)
				10/1/2018 thru 9/30/2019
7. Total Net Worth			\$	11,114,913
C. Total Reserves and Net Worth			\$	11,114,913
D. Total Liabilities, Reserves, and Net Worth			\$	12,281,486

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	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	11,420,684
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,778,006
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,083,778
D. Net Income or Deficit			\$	(305,772)
E. Balance			\$	11,114,912
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Pg 27 \$11,112,837				
Depreciation Difference (\$29,058)				
Total Expenses \$11,083,779				
2. Other <i>(itemize)</i>				
Rounding 1				
F-3. Total Additions			\$	1
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			\$	11,114,913
				09/30/19

I. Preparer's/Reviewer's Certification

Name of Facility Mansfield Center for Nursing and	License No. 2132-C	Report for Year Ended 9/30/2019	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 1/2/20		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Marie LaPointe		Phone Number 203-230-4809		
Contact Email Address mlapointe@ehmchm.org				