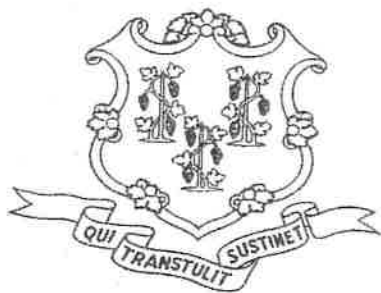


State of Connecticut



**Annual Report of Long-Term Care Facility
Cost Year 2023**

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Residential Care Home <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2132-C	Residential Care Home	Other	Medicare Provider 07-5402
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Medicaid Provider Numbers:	2132-C	CCNH / RHNS	Residential Care Home	Other
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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	9/30/2023	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, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Mansfield Center for Nursing and Rehabilitation		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 100 Warren Circle, Storrs, CT 06268				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/7/2024	
Item	Total	CCNH / RHNS	Residential Care Home	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-487-2300		Report for Year Ended 9/30/2023	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 / RHNS 2132-C	Residential Care Home	Other	Medicare Provider No. 07-5402
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Residential Care Home <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully. N/A				
Administrator				
Name of Administrator James Fidanza		Nursing Home Administrator's License No.:	00914	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**NEW SAMARITAN
CORPORATION
BOARD OF DIRECTORS
OCT. 1, 2023**

DIRECTORS

Jennifer Young Gaudet (Chair)
1 East Central Avenue
Charlestown, RI 02813
860.798.7454 Cell
younggaudet.j@gmail.com

C. Michael Tucker (Vice Chair)
64 Bishop Street
New Haven, CT 06511
Work: Same
203.562-9874 Home
203.314.8216 Cell
archcmt@aol.com

Barbara J. Libby (Secretary)
562 Baldwin Avenue #10
Meriden, CT 06450
203.506.0398 Cell
barbaraqlibby@gmail.com

Mabel J. Peterson (Asst. Secretary)
13 Ashlar Village
Wallingford, CT 06492
203.499.7151 Cell
mabeljpeterson7@gmail.com

Jeffrey A. Asher (Treasurer)
49 Reed Drive
Manchester, CT 06040
860.573.5197 Cell
jaasmrdaphne@gmail.com

Melanie J. Howlett (Asst. Treasurer)
372 Purdy Hill Road
Monroe, CT 06468
Work: 450 Center St., Unit 9
Southport, CT 06490
203.610.1071 Cell
mjhowlett@optonline.net

Robert A. Biddleman
13 Creek Round Hill Road
P.O. Box 1153
Provincetown, MA 02657
860.805.4724 Cell
biddlemanr@gmail.com

Maria A. Borges Correia
87 Rockwood Road
Hamden, CT 06514
Work: Coldwell Banker Realty
2508 Whitney Ave.
Hamden, CT 06518
Cell: 203.500.3657
borgescorreia@snet.net

Joseph M. Tobin
19 Chambord Park
Bloomfield, CT 06002
Work: Retired
860.561.2791 Home
860.916.1923 Cell
jmtobin@gmail.com

(SIX VACANT SEATS)

OFFICERS

Kelly McDermott
President + CEO
278 South Cherry Street
Wallingford, CT 06492
860.966.1648 Cell
kmcdermott@ehmchm.org

General Information and Questionnaire

Individual Proprietorship

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2023	Page 3B	of 37
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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 9/30/2023	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				
Elderly Housing Management, Inc.	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	Loan/Intercompany	See Balance Sheet	Var	Var
Mansfield Retirement Community	1 Silo Road, Storrs, CT 06268	<input type="radio"/>	<input checked="" type="radio"/>	Truck use	Page 16 / Line L6	1,353	1,353
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	196,311	196,311
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	3,659,058	3,659,058
Mansfield Retirement Community	1 Silo Road, Storrs, CT 06268	<input type="radio"/>	<input checked="" type="radio"/>	Provision of Dietary Svcs	Page 31 / Line A8	126,356	126,356
		<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	9/30/2023	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 (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Mansfield Center for Nursing and Re	License No. 2132-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		48,799		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Mansfield Center for	License No. 2132-C	Report for Year Ended 9/30/2023	Page 7	of 37
Child Day Care				
Does the Facility provide Child Day Care?		No		
<i>If yes, please complete the following:</i>				
	Square footage of child day care space.			
	Average number of daily participants.			
	Number of meals per day provided to child day care.			
	Nature of services provided:			
Adult Day Care				
Does the Facility provide Adult Day Care?		No		
<i>If yes, please complete the following:</i>				
	Square footage of adult day care space.			
	Please state where it is located in relation to the facility.			
	Average number of daily participants.			
	Number of meals per day provided to adult day care.			
	Nature of services provided:			

Schedule of Resident Statistics

Name of Facility Mansfield Center for Nursing and Rehabilitation	Total All Levels	Total CCNH / RHNS Level	License No. 2132-C	Report for Year Ended 9/30/2023			Page 8	of 37			
				Period 10/1 Thru 6/30					Period 7/1 Thru 9/30		
				Total	CCNH / RHNS	Residential Care Home			Total	CCNH / RHNS	Residential Care Home
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	88	88		88							
B. On last day of THIS report period	88	88		88							
2. Number of Residents											
A. As of midnight of PREVIOUS report period	48	48		48							
B. As of midnight of THIS report period	51	51		51							
3. Total Number of Days Care Provided During Period											
A. Medicare	2,066	2,066		1,737	1,737		329				
B. Medicaid (Conn.)	9,378	9,378		6,964	6,964		2,414				
C. Medicaid (other states)											
D. Private Pay	4,816	4,816		3,274	3,274		1,542				
E. State SSI for RCH											
F. Other (Specify) Managed Care/Insurance	2,164	2,164		1,548	1,548		616				
G. Total Care Days During Period (3A thru F)	18,424	18,424		13,523	13,523		4,901				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days	122	122		82	82		40				
B. Other Bed Reserve Days	93	93		88	88		5				
5. Total Resident Days (3G + 4A + 4B)	18,639	18,639		13,693	13,693		4,946				

Schedule of Resident Statistics (Cont'd)

Name of Facility Mansfield Center for Nursing and Rehabilitation			License No. 2132-C			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS (1)	Residential Care Home (2)	Other (3)	Lost (1) (2) (3)			Gained (1) (2) (3)			CCNH / RHNS	Residential Care Home	Other	
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	Residential Care Home	Other		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	Residential Care Home	CCNH / RHNS	Residential Care Home	Other	R.C.H.	ICF-MR					
No. of Residents	4	28		19									
Per Diem Rate													
a. One bed rm.	Various	#####		441.00									
b. Two bed rms.	Various	#####		421.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	Residential Care Home	Outpatient	Other					
A. Medicare - Part B				1,323	1,323								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				26	26								
2. Restorative Treatments													
C. Other				11,735	11,735								
D. Total Physical Therapy Treatments				13,084	13,084								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				121	121								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				21	21								
2. Restorative Treatments													
C. Other				318	318								
D. Total Speech Therapy Treatments				460	460								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				1,257	1,257								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				17	17								
2. Restorative Treatments													
C. Other				10,157	10,157								
D. Total Occupational Therapy Treatments				11,431	11,431								

Report of Expenditures - Salaries & Wages

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours								
	CCNH / RHNS	Adjustment	Hours	Residential Care Home	Adjustment	Hours	Other	Adjustment	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)	173,906		2,082						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	303,543		13,235						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	542,170		26,075						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	280,905		16,060						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	178,032		6,337						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	94,654		5,878						
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	202,121		3,091						
b. RN									
1. Direct Care	715,364		16,336						
2. Administrative**	452,324		11,510						
c. LPN									
1. Direct Care	700,016		19,772						
2. Administrative**									
d. Aides and Attendants	1,375,471		61,837						
e. Physical Therapists	327,199		7,284						
f. Speech Therapists									
g. Occupational Therapists	208,421	(208,421)	5,443						
h. Recreation Workers	228,765		8,964						
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	192,634		6,227						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	167,944	(167,944)	8,365						
A-13. Total Salary Expenditures	6,143,469	(376,365)	218,496						

* 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 in the Adjustment column

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			Residential Care Home			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
JHV - Gross Payroll	\$ 167,944	\$ (167,944)	8,365						
Total	\$ 167,944	\$ (167,944)	8,365	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			Residential Care Home			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Physician Services - Medicare	\$ 4,965	\$ (4,965)	15						
Med. Records Consultant	\$ 4,779	\$ (1,076)	Contracted						
Total	\$ 9,744	\$ (6,041)	15	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2023	Name and Address of All Other Employment**	Line Where Claimed on Page 10	Total Hours Worked	Full Description of Services Rendered	Fringe Benefits and/or Other Payments (describe fully)	Salary Paid			Total Hours Worked	Page 11	of 37
								CCNH / RHNS	Residential Care Home	Other			
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) Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2023			Page 12	of 37							
		CCNH / RHNS	Residential Care Home	Other			Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received		
Section III - Administrators***													
James Fidanza (10/1/22 to 9/30/23)		173,906					2,082	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	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	Residential Care Home	Adjustment	Hours	Other	Adjustment	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	32,929		732						
2. Dentist	9,427		21						
3. Pharmacist	9,675		Monthly Fee						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	34,026		138						
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	24,611		491						
b. Other									
10. Occupational Therapist									
a. Resident Care		#REF!							
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	28,854		355						
2. Administrative***	600		Contracted						
b. LPN									
1. Direct Care	42,686		681						
2. Administrative***									
c. Aides	24,909		750						
d. Other									
12. Other (Specify)									
See Attached Schedule	9,744	(6,041)	15						
B-13 Total Fees Paid in Lieu of Salaries	217,461	(6,041)	3,183						

* 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 in the Adjustment column.
 *** 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 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
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	
Alison E Dvorak, 726 Route 32, North Franklin CT 06254	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Kimberly M. Smith, 245 Snake Meadow Hill Rd, Sterling CT 06377	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Consulting Opthamalogists, 295 Western Boulevard, Glastonbury, CT 06033	Physician Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hartford Hospital, 80 Seymour St, Hartford, CT 06106	Physician Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Masstex Imaging LLC, 3 Electronics Ave #201, Danvers, MA 01923	Physician Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Swallowing, POB 4081, Windsor Locks, CT 06096	Physician Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AA Northeast, LLC, POB 830130, Philadelphia, PA 19182	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Staff on Tap LLC, 21 Waterville Rd, Avon, CT 06001	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ShiftKey LLC, POB 735913, Dallas, TX 75373	Aides	<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"/>		
		<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	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
I. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 209,403	209,403					
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 6,637	6,824	(187)				
4. Social Security (F.I.C.A.)	\$ 445,258	446,338	(1,080)				
5. Health Insurance	\$ 480,001	493,492	(13,491)				
6. Life Insurance (employees only) (not-owners and not-operators)	\$						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 206,333	206,333					
8. Uniform Allowance	\$						
9. Other (<i>Specify</i>) See Attached Schedule	\$						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$						
c. Bad Debts*	\$	46,084	(46,084)				
d. Accounting and Auditing	\$ 49,924	88,874	(38,950)				
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 17,801	33,653	(15,852)				
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$						
g. Office Supplies	\$ 19,529	19,529					
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 17,498	17,498					
2. Cellular Phones	\$ 1,150	1,150					
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$						
j. Corporation Business Taxes (<i>franchise tax</i>)	\$						
k. Other Taxes (<i>Not related to property - See Page 22</i>)							
1. Income*	\$						
2. Other (<i>Specify</i>) See Attached Schedule	\$						
3. Resident Day User Fee	\$ 300,418	300,418					
Subtotal	\$ 1,753,952	1,869,596	(115,644)				

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	Residential Care		Other	Adjustment
			Home	Adjustment		
	0					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	Residential Care		Other	Adjustment
			Home	Adjustment		
	0					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Mansfield Center for Nursing and H	License No. 2132-C	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Annual audit, compliance reporting, tax return preparation and cost report submissions/Sale of Facility/Retainer Fee(\$38,950 Disall	\$	88,874	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	\$ 88,874
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Wiggin & Dana 2 Robert Noonan & Associates 3 4 5			Telephone Number (203) 498-4400 (860) 349-7010	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 POB 1832, New Haven CT 06508-1832 2 6 Way Rd, Middlefield, CT 06455 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Sale of Facility/ASL Negotiations (\$15,852 Disallowed)	\$	33,157	
2	Employment Issue	\$	496	
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	\$ 33,653
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

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		9/30/2023			16	37		
Item				Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
Subtotals Brought Forward:				1,753,952	1,869,596	(115,644)				
i. Travel and Entertainment										
1. Resident Travel and Entertainment				\$						
2. Holiday Parties for Staff				\$						
3. Gifts to Staff and Residents				\$						
4. Employee Travel				\$	952	952				
5. Education Expenses Related to Seminars and Conventions				\$	8,819	8,819				
6. Automobile Expense (not purchase or depreciation)				\$	1,353	1,353				
7. Other (Specify)				\$						
See Attached Schedule										
m. Other Administrative and General Expenses										
1. Advertising Help Wanted (all such expenses)				\$	16,792	16,792				
2. Advertising Telephone Directory (all such expenses)***				\$						
3. Advertising Other (Specify)***				\$		2,516	(2,516)			
See Attached Schedule										
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				\$	3,205	3,205				
* 8. Dues and Membership Fees to Professional Associations (Specify)				\$	10,108	10,108				
See Attached Schedule										
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***				\$						
9. Subscriptions				\$	422	422				
10. Contributions***				\$						
See Attached Schedule										
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)				\$	216,264	216,264				
12. Administrative Management Services**				\$						
13. Other (Specify)				\$	13,495	17,506	(4,011)			
See Attached Schedule										
C-14 Total Administrative & General Expenditures				\$	2,025,362	2,147,533	(122,171)			

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Advertising & Promo	\$ 2,516	\$ (2,516)				
Total Other Advertising	\$ 2,516	\$ (2,516)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Leading Age CT	\$ 9,368					
Association for Professionals in Infection Control	\$ 224					
Association for Long Term Care Financial Managers	\$ 166					
CT Long Term Care Mutual Aid	\$ 350					
Total Dues	\$ 10,108	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
LICENSES	\$ 3,330					
BANK CHARGES	\$ 1,997					
MISCELLANEOUS	\$ (5)					
State Unemployment Consultant	\$ 4,060					
EMPLOYEE RELATIONS	\$ 4,886	\$ (3,004)				
OTHER BENEFITS	\$ 105	\$ (105)				
EMPLOYEE BACKGROUND CHECKS	\$ 3,133					
Reimbursement of Expense		\$ (902)				
Total Other Administrative and General	\$ 17,506	\$ (4,011)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabil	2132-C	9/30/2023	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	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 203,439	203,439					
2. Non-Food Supplies	\$ 26,348	27,088	(740)				
3. Other (Specify) _____ Dishes & Utensils	\$ 1,273	1,309	(36)				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 83,511	83,511					
c. Other (Specify) _____	\$ _____						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 314,571	315,347	(776)				
2E. Dietary Questionnaire	Total	CCNH / RHNS		Residential Care Home		Other	
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 type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
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	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
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. \$	14,361	14,361				
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		\$	43,878	43,878				
3D. Total Laundry Expenditures (3a + b + c)		\$	58,239	58,239				
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	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Sq Ft Serviced by Personnel Amt. \$						
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq Ft Serviced by Personnel Amt. \$						
c.	Other (<i>Specify</i>) Housekeeping Supplies	\$ 30,953	30,953					
4D.	Total Housekeeping Expenditures (4a + b + c)	\$ 30,953	30,953					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Pharmacy	\$	151,897	(151,897)				
b.	Medicine Cabinet Drugs	\$ 2,692	2,692					
c.	Medical and Therapeutic Supplies	\$ 44,111	61,802	(17,691)				
d.	Ambulance/Limousine***	\$	29,058	(29,058)				
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	4,584	(4,584)				
f.	X-rays and Related Radiological Procedures***	\$	10,640	(10,640)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$	367	(367)				
i.	Recreation	\$ 9,433	9,433					
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$ 7,200	36,739	(29,539)				
m.	Other (Specify)**** See Attached Schedule	\$ 1,086	14,423	(13,337)				
n.	Physical Therapy Expense	\$ 40	40					
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$ 64,562	321,675	(257,113)				

* 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 in the Adjustment column.

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

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	1,076					
SOCIAL SERVICES SUPPLIES	\$ 330					
OT-SUPPLIES	\$ 286	\$ (286)				
PATIENT TRANSPORTATION	\$ 650					
MEDICAL RECORDS SUPPLIES	\$ (1,076)					
EQUIP. RENT/OX. CONC.-RESP.	\$ 13,051	\$ (13,051)				
MEDICAL EQUIPMENT RENTAL	\$ 106					
Total Other Resident Care	\$ 14,423	\$ (13,337)	\$ -	\$ -	\$ -	\$ -

**Mansfield Center for Nursing and Rehabilitation
Cable TV Disallowance
September 30, 2023**

Attachment 20b

Calculation of Disallowed Portion of Cable Services Expense		
MN-5701-605 CABLE TV SERVICES		36,739
Allowable expense per month	600	
	<u>12</u>	
Allowable Portion		<u>7,200</u>
	<i>Disallowed Portion</i>	<u>29,539</u>

**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	9/30/2023	21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH / RHNS	Residential Care Home	Other	Pg	Line
		Yes	No						
ADP	100 Corporate Dr, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	39,373			16 m11
Amatech Solutions	Suite 402, Guilford, CT 06437	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Consulting	84,211			16 m11
MDI Achieve Inc.	South, Suite 100, Bloomington, MN 55438	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing Software	42,749			16 m11
Frontier	PO Box 740407, Cincinnati, OH 45247	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Telephone System Maintenance	13,046			16 m11
Willimantic Waste	Recycling Way, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	21,109			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"/>						

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 30,704	30,704						
b. Heat	\$ 49,220	50,603	(1,383)					
c. Light & Power	\$ 120,382	123,765	(3,383)					
d. Water	\$ 25,944	26,673	(729)					
e. Equipment Lease (Provide detail on page 22b)	\$ 7,173	7,254	(81)					
f. Other (itemize)	\$ 109,373	109,373						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 342,796	348,372	(5,576)					
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$ 44,685	44,685						
b. Building & Building Improvements	\$ 139,106	139,106						
c. Non-Movable Equipment	\$ 18,808	18,808						
d. Movable Equipment	\$ 25,905	27,042	(1,137)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 228,504	229,641	(1,137)					
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$							
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	\$ 125,126	128,643	(3,517)					
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$ 10,909	10,909						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 364,539	369,193	(4,654)					

* 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	Adjustment	Residential Care			Other	Adjustment
			Home	Adjustment			
		0					
MAINTENANCE SUPPLIES	\$ 40,487						
PURCH. SVCE. - MAINT.	\$ 40,664						
GROUNDSKEEPING	\$ 7,113						
RUBBISH REMOVAL	\$ 21,109						
Total Other Repairs and Maintenance	\$ 109,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mansfield Center for Nursing & Rehabilitation
 Calculation of Dietary Management Services for JHV
 September 30, 2023

Dietary Management Services Salaries JHV

JHV Dietary Gross Payroll	\$	167,944	{a}
Total MCNR Salaries & Wages	\$	6,143,469	
Percent to Total of Salaries		2.73%	

JHV Dietary Benefits Accounts

JHV - W/Comp Insurance	\$	6,025	
JHV - FICA/Med Taxes	\$	13,114	
JHV - Pension Expense	\$	3,993	
JHV Reimb - W/Comp Insurance	\$	(5,325)	
JHV Reimb - Fica/Med Taxes	\$	(13,227)	
JHV Reimb - Pension Expense	\$	(3,500)	
Total Accounts on Page 15	\$	1,080	{b}
JHV - Unemployment Insurance	\$	187	{a}
JHV - Health Insurance	\$	13,491	{a}

Real Estate Taxes

Real Estate Taxes Disallow	\$	3,517	{c}
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Overhead

Heat	\$	1,383	{c}
Light & Power	\$	3,383	{c}
Water	\$	729	{c}
Equipment Lease (Dish Machine)	\$	81	{c}
Dietary Supplies	\$	606	{c}
Supplements	\$	134	{c}
Dishes & Utensils	\$	36	{c}

Tickmarks

- {a} Disallow at Page/Line of Expense
- {b} Variance relates to expenses and revenues year over year and the timing difference between the current year and prior years adjustments, therefore this amount is disallowed as it is a debit balance.
- {c} Disallowance for utilities, supplies, and real estate not applicable as JHV purchases their own food and supplies. MCNR provides the labor to prepare/deliver the meals, all preparation is done at JHV in their kitchen.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility	License No.	Report for Year Ended		Date of Lease**	Term of Lease	Annual Amount of Lease	Page of
		9/30/2023					
Name and Address of Lessor	Description of Items Leased	Related * to Owners, Operators, Officers					
		Yes	No				
Gordon Food Service, 630 John Hancock Rd, Taunton MA 02780	Dish Machine	<input type="radio"/>	<input checked="" type="radio"/>	12/01/19	12 months	2,951	2,951
Quadrant Leasing USA Inc, Dept 3682, POB 123682, Dallas TX 75312-3682	Postage Meter	<input type="radio"/>	<input checked="" type="radio"/>	05/03/19	36 Months	1,062	1,062
ADP LLC, POB 842875, Boston MA 02284-2875	2 Time Clocks	<input type="radio"/>	<input checked="" type="radio"/>	02/01/17	Month to Month	3,241	3,241
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?							
<input type="radio"/> Yes <input checked="" type="radio"/> No						Total ***	7,254

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

** Attach copies of newly acquired leases.

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

Schedule of 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:				
Various	Various(See Attached)	\$ 2,338	Var	\$ 234
Total additions for Building Improvements		\$ 2,338		\$ 234 *
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:				
3/31/2023	6 Burner Gas Range	\$ 15,165	10	\$ 1,517
Total additions for Non-Movable Equipment		\$ 15,165		\$ 1,517 *
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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
5/31/2023	Mattress with Pump	Standard Resident	\$ 1,177	10	\$ 118
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 1,177		\$ 118 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C		Report for Year Ended 9/30/2023		Page 24	of 37	
	Date of Acquisition		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**			Rate %
	Month	Year					
A. Organization Expense							
1.							
2.							
3.							
A-4. Subtotal							
B. Mortgage Expense							
1. Refinance 2012	12		10	71,609	S/L		
2.							
3.							
B-4. Subtotal							
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							

* 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.

Mansfield Center for Nursing and Rehabilitation
 Cost Report Year 2023
 Medicaid Cost Report - Depreciation Summary

	Acq. Date	Historical Cost	Method	Life	9/30/2022 Depreciation Expense	9/30/2022 Accumulated Depreciation	9/30/2023 Depreciation Expense	9/30/2023 Accumulated Depreciation	NBV
Land Improvements									
Prior to 2012		1,672,958	SL		42,206	1,187,992	42,206	1,230,198	442,760
Total per 2012 Cost Report		1,672,958		Var	42,206	1,187,992	42,206	1,230,198	442,760
2013 Additions									
Concrete Repairs and Sidewalks		5,121	SL	15	341	3,243	341	3,585	1,536
Total 2013 Additions		5,121			341	3,243	341	3,585	1,536
2014 Additions									
Parking Area Lights		13,632	SL	15	909	7,724	909	8,633	5,000
Total 2014 Additions		13,632			909	7,724	909	8,633	5,000
2016 Additions									
Sidewalk Concrete		5,250	SL	15	350	2,275	350	2,625	2,625
Total 2016 Additions		5,250			350	2,275	350	2,625	2,625
2017 Additions									
20 Ft. Flagpole	3/31/2017	890	SL	20	45	247	45	292	598
Total 2017 Additions		890			45	247	45	292	598
2018 Additions									
Wood Posts & Guardrails	10/31/2017	3,000	SL	8	375	1,688	375	2,063	937
Rubber Speed Bumps / Spikes	7/31/2018	1,203	SL	5	241	1,084	119	1,203	-
Total 2018 Additions		4,203			616	2,772	494	3,266	937
2021 Additions									
New Catch Basin	4/1/2021	3,410	SL	10	341	682	341	1,023	2,387
Total 2021 Additions		3,410			341	682	341	1,023	2,387
Total Land		1,705,464			44,808	1,204,935	44,685	1,249,621	455,843
Building & Building Improvements									
Prior to 2012***		6,010,706	S/L	VAR	97,323	5,391,314	97,323	5,488,637	522,069
Total prior to 2012		6,010,706			97,323	5,391,314	97,323	5,488,637	522,069
2012 Additions									
Windows		64,896	S/L	20	3,245	34,071	3,245	37,316	27,579
Windows		3,245	S/L	20	162	1,702	162	1,864	1,381
HVAC Parts		864	S/L	20	43	453	43	496	368
HVAC Parts		1,388	S/L	20	69	727	69	796	592
Windows/parts		299	S/L	20	15	157	15	172	126
Sprinklers		2,800	S/L	25	112	1,176	112	1,288	1,512
Door Holders		807	S/L	10	39	807	-	807	0
Diffusers		754	S/L	10	40	755	-	755	(0)
Door		849	S/L	20	42	443	42	485	364
Total 2012 Additions		75,901			3,767	40,291	3,688	43,979	31,922
2013 Additions									
Kitchen Appliance Part		641	S/L	10	64	609	33	642	(0)
HVAC Parts		2,109	S/L	15	141	1,338	141	1,479	630
Ceiling Diffusers		578	S/L	10	58	550	28	578	(0)
Wallcoverings - Paint		2,289	S/L	5	-	2,289	-	2,289	(0)

Wood Doors & Parts for the Shed	13.5	90	900	90	990	224
Wall Corner Protectors	5	(187)	750	-	750	187
Vinyl Flooring-entry & rehab hallway - 1st floor	10	1,737	16,499	866	17,365	(0)
Wall/Window Trim Repairs	20	231	2,194	231	2,425	2,191
Roof Repairs	10	191	1,812	93	1,905	(0)
Wall/Window Trim Repairs	20	471	4,475	471	4,946	4,477
RTU 4 & 5 Heat Exchangers	15	284	2,699	284	2,983	1,279
Total 2013 Additions		3,080	34,114	2,237	36,351	8,988

2014 Additions

Replace Rotted Drain Lines and Piping	25	137	1,163	137	1,300	2,114
Retile 1st Fl. Rear Shower Area	20	64	543	64	607	664

Kitchen Drain Pipe R&R Supp.	172	S/L	25	7	59	7	66	106
Retile Kitchen Drain Pipe Area	1,975	S/L	20	99	840	99	939	1,036
Remove & Replace Drain Pipes	7,500	S/L	25	300	2,550	300	2,850	4,650
Replace Dampers	7,500	S/L	10	750	6,375	750	7,125	375
Repl. Carpet-2nd Fl. E & S Lounges	2,846	S/L	5	-	2,846	-	2,846	0
AC Chiller Unit-Facility Wide/Roof Unit	45,500	S/L	10	4,550	38,675	4,550	43,225	2,275
Total 2014 Additions	70,177		5,907	5,907	53,050	5,907	58,957	11,220

2015 Additions

Furnace Parts	836	S/L	15	56	419	56	475	361
All Seasons Mechanical - Hot Water Coil/Boiler	8,044	S/L	20	402	3,015	402	3,417	4,627
All Seasons Mechanical - Chiller/AC Unit	2,533	S/L	10	253	1,898	253	2,151	382
Two New Boilers	40,318	S/L	20	2,016	15,120	2,016	17,136	23,182
Sheetrock for Kitchen Hallway	699	S/L	10	70	525	70	595	104
Facility wide energy eff. Lighting	20,491	S/L	10	2,049	15,368	2,049	17,417	3,074
Rehab AC Rooftop Unit	10,970	S/L	10	1,097	8,228	1,097	9,325	1,646
Painting (UCONN room)	2,300	S/L	5	(230)	2,070	(230)	1,840	460
New Laminate Floor (UCONN room)	4,340	S/L	10	434	3,255	434	3,689	651
Replace Kitchen Ball Valves	2,289	S/L	25	92	689	92	781	1,508
New Vinyl Floor (1st Fl. lounge)	1,768	S/L	10	177	1,327	177	1,504	264
Outer Door Parts/Reprint (RHR Oper & Arm)	1,214	S/L	5	-	1,214	-	1,214	(0)
Total 2015 Additions	95,802		6,416	6,416	53,128	6,416	59,544	36,258

2016 Additions

Wood door	538	S/L	15	36	234	36	270	268
2 Heat & AC Units - Dining Rooms	1,649	S/L	5	-	1,649	-	1,649	0
1 Heat & AC Unit-Rec Room	710	S/L	5	-	710	-	710	(0)
Rebuilding kit for boiler with mixing valve	712	S/L	20	36	233	36	269	442
Window Replacement, Parts/ Labor	1,134	S/L	20	57	370	57	427	707
Replace hot water tank valves	1,640	S/L	25	66	428	66	494	1,146
Replace 2 valves on hot water line	1,874	S/L	25	75	487	75	562	1,311
Replace tile Dishroom Floor	1,200	S/L	20	60	390	60	450	750
New fan coil unit installation	3,220	S/L	5	-	3,220	-	3,220	-
Replace the compressor in HVAC	2,634	S/L	10	263	1,710	263	1,973	661
Wire 3 AC units	1,463	S/L	5	-	1,463	-	1,463	(0)
Repair and retile shower	2,610	S/L	20	131	851	131	982	1,628
3 Wall mirrors	569	S/L	10	57	370	57	427	142
2 LED Wrap Lights	85	S/L	10	9	58	9	67	18
15 LED Wrap Lights	638	S/L	10	64	416	64	480	158
Total 2016 Additions	20,675		854	854	12,589	854	13,443	7,232

2017 Additions

4 Stainless Steele Surface Mount Shelves	135	S/L	10	13	72	13	85	50
Bathroom Mirrors	789	S/L	10	76	418	76	494	265
15 Wrap Lights	638	S/L	10	64	352	64	416	222
Replace Fire Pump	2,500	S/L	20	125	688	125	813	1,688
Excavation - Trench for wires for New Phone System	14,639	S/L	10	1,464	8,052	1,464	9,516	5,123
5 Bathroom Mirrors	949	S/L	10	95	522	95	617	331
2 Pre-Finish Doors, Frame, etc.	1,764	S/L	15	118	649	118	767	997
1 Pre-Finish Doors, Frame, etc.	663	S/L	15	44	242	44	286	367
Light Fixtures for Pt. Bathrooms	400	S/L	10	40	220	40	260	140
6 Bathroom Mirrors	1,138	S/L	10	114	627	114	741	397
Heat Detectors and Bases	684	S/L	10	68	374	68	442	242
Rehab Dishroom Ceiling	574	S/L	10	57	314	57	371	203
5 Bathroom Mirrors	1,033	S/L	10	103	567	103	670	363
20 Shelves for Bathroom Renovations	674	S/L	20	34	187	34	221	453
Landscaping - Phone System Trench	3,950	S/L	10	395	2,173	395	2,568	1,383

Light Fixtures for Pl. Bathrooms	7/31/2017	450	S/L	10	45	247	45	292	157
Plumbing Parts - Patient Bathroom Upgrades	7/31/2017	409	S/L	10	41	225	41	266	143
Replace Chiller	8/31/2017	2,226	S/L	10	223	1,226	223	1,449	777
Replace RTU#3	9/30/2017	15,400	S/L	10	1,540	8,470	1,540	10,010	5,390
Phone and Voicemail System	9/30/2017	57,085	S/L	10	5,708	31,394	5,708	37,102	19,983
Total 2017 Additions		106,059			10,367	57,018	10,367	67,385	38,674

2018 Additions

26 sprinkler heads replaced	10/31/2017	2,000 S/L	80	360	80	440	1,560
6 Bathroom Mirrors	10/31/2017	1,190 S/L	119	536	119	655	535
Acoustic Ceiling tiles	1/31/2018	275 S/L	34	153	34	187	88
Trex Decking - 1st Floor Dining	2/28/2018	790 S/L	53	238	53	291	499
Drywall - Laundry Room	2/28/2018	236 S/L	24	108	24	132	104
12 Sink Brackets	3/31/2018	2,892 S/L	145	652	145	797	2,095
Flooring for wall protection	3/31/2018	965 S/L	96	432	96	528	427
6 Bathroom Sinks	5/31/2018	511 S/L	26	117	26	143	368
12 Sink Brackets	5/31/2018	2,892 S/L	145	652	145	797	2,095
Media Junction Box	5/31/2018	200 S/L	10	45	10	55	145
Trex Decking - 1st Floor Dining	6/30/2018	418 S/L	28	126	28	154	264
Flooring for wall protection	6/30/2018	955 S/L	96	432	96	528	427
6 Bathroom Mirrors	6/30/2018	1,184 S/L	118	531	118	649	535
14 Stainless Folding shelves	6/30/2018	1,438 S/L	72	324	72	396	1,042
15 Pairs Extension Drawer Slides	7/31/2018	239 S/L	24	108	24	132	107
20 Flexible LED Wall Lamps	7/31/2018	370 S/L	37	166	37	203	167
20 Wall Clocks w/ hidden safes	7/31/2018	200 S/L	20	90	20	110	90
8 Full Motion TV Wall Mounts	7/31/2018	104 S/L	10	45	10	55	49
Perimeter Wall Insulation - 2nd Floor	8/31/2018	3,700 S/L	247	1,111	247	1,358	2,342
10x16 Lofted storage barn	8/31/2018	3,675 S/L	184	828	184	1,012	2,663
12 Corner guards	8/31/2018	202 S/L	20	90	20	110	92
16 Sink Brackets	9/30/2018	3,856 S/L	193	868	193	1,061	2,795
New 6 Ton AC Unit	9/30/2018	11,860 S/L	1,186	5,337	1,186	6,523	5,337
Installation of New AC Unit	9/30/2018	715 S/L	72	324	72	396	319
Total 2018 Additions		40,857	3,039	13,673	3,039	16,712	24,145

2019 Additions

New Roof & Drains	10/31/2018	99,301 S/L	20	19,860	4,965	24,825	74,476
Ceiling Tile Replacement	10/31/2018	767 S/L	96	384	96	480	287
Portico Painting/maintenance	5/31/2019	16,845 S/L	842	3,368	842	4,210	12,635
Total 2019 Additions		116,913	5,903	23,612	5,903	29,515	87,398

2020 Additions

COVID Impr. - Laundry	4/30/2020	2,199 S/L	10	642	214	856	1,283
COVID Impr. - Reception	4/30/2020	1,021 S/L	10	306	102	408	613
COVID Impr. - Beauty Salon	5/31/2020	1,704 S/L	10	511	170	682	1,022
Total 2020 Additions		4,864	486	1,459	486	1,946	2,918

2021 Additions

Room 126 Flooring	2/28/21	2,694 S/L	10	538	269	807	1,887
Room 126 Ceiling	2/28/21	689 S/L	8	172	86	258	431
Room 126 Paint/Lighting	2/28/21	452 S/L	5	180	90	270	182
Room 126 Corner Guards	2/28/21	167 S/L	10	34	17	51	116
Room 126 Paint	3/31/21	149 S/L	5	60	30	90	59
Room 126 Wall Materials	3/31/21	914 S/L	10	182	91	273	641
Room 126 Plumbing	4/30/21	1,011 S/L	10	202	101	303	708
Room 126 Electrical	4/30/21	350 S/L	10	70	35	105	245
Room 126 Finishes	4/30/21	704 S/L	10	140	70	210	494
Room 126 Materials	4/30/21	1,385 S/L	10	139	139	278	968
Paint Rms 120/121/126	6/30/21	4,370 S/L	5	1,748	874	2,622	1,748
Room 126 Materials	6/30/21	230 S/L	10	46	23	69	161
Room 203 Paint	9/30/21	245 S/L	5	98	49	147	98

Total 2021 Additions 13,360 1,874 3,748 1,874 5,622 7,738

2022 Additions

Canopy Ceiling Restoration 9/14/22 6,214 S/L 777 777 1,554 4,660
Total 2022 Additions 6,214 777 777 1,554 4,660

2023 Additions

Renovate Storage Room to Office 12/31/22 1,359 S/L 136 136 136 1,223
 Renovate Storage Room to Office 1/31/23 979 S/L 98 98 98 881
Total 2023 Additions 2,338 234 234 234 2,104

Total Building Improvements

6,609,206 **139,794** **5,684,774** **139,106** **5,823,880** **785,326**

Non-Moveable Equipment

Prior to 2012 183,652 S/L 183,652 183,652
 Total prior to 2012 183,652

2012 Additions

2012 Additions per Amended Cost Report 4,959 S/L 4,959 4,959
Total 2012 Additions 4,959

2013 Additions

4-way Plug for Rooms 755 S/L 76 720 35 755 0
 Meraki MR16 Wireless Access Point 5 4,000 S/L 4,000 4,000
 Spa Bathing System 10 13,804 S/L 13,112 692 13,804 0
 8 Fixed Tilt Mirrors 10 1,213 S/L 1,151 62 1,213 0
 4 Laminate Counter Tops 15 1,315 S/L 88 835 88 923 393

Total 2013 Additions

21,087 **1,665** **19,817** **877** **20,694** **393**

2014 Additions

Double Oven Serial 092513RA020B 10 6,435 S/L 644 5,473 6,117 319
 Double Oven Serial 092513RA019T 10 6,434 S/L 643 5,467 6,110 324
 Rebate CK-CT Energy Eff. Fund-Comm'l Equip. Rebate Program 10 (1,000) S/L (850) (100) (950) (50)
 30 Wall lights/sconces 600 S/L 60 510 570 30
 3 updated eye wash stations 10 1,767 S/L 177 1,503 1,680 87
 30 Wall lights/sconces 10 1,080 S/L 108 918 1,026 54
 Wire & Install Bed Lights - all 98 beds 10 8,820 S/L 882 7,497 8,379 441

Total 2014 Additions

24,136 **2,414** **20,518** **2,414** **22,932** **1,204**

2015 Additions

80 Door Clutch Handles w/locks 15 6,920 S/L 461 3,458 3,919 3,001
 Eye/Face/Shower - Mixing Valve 10 1,435 S/L 144 1,079 1,223 212
 Drapes/Valances - #50 5 1,645 S/L - 1,646 1,646 -
 Garbage Disposal 5 1,535 S/L - 1,536 1,536 -
 Aluminum Floor Plates-Walk in Cooler 15 705 S/L 47 353 400 306

Water Cooler-Hallway 398 S/L 40 300 40 340 58
 Booster-Dietary Dishwasher 2,500 S/L 5 2,500 2,500
Total 2015 Additions 692 10,870 692 11,562 3,577

2016 Additions

Pl. Bathroom Door Handles w/locks-pd via c/card 1,631 S/L 15 708 109 817 814
 #6 Door Handles & Locks 672 S/L 15 292 45 337 335
 #5 Door Handles & Locks 560 S/L 15 241 37 278 282
 Elkey Drinking Fountain 375 S/L 10 241 37 278 97
 6 sinks & parts 865 S/L 20 280 43 323 542
Total 2016 Additions 4,103 1,762 271 2,033 2,069

2017 Additions

1 New Sink 65 S/L 20 17 3 20 45
 7 New Sinks 456 S/L 20 126 23 149 307
 6 New Sinks 391 S/L 20 110 20 130 261
 5 Door locks, 11 Keys 562 S/L 15 204 37 241 321
 5 Door Locks and Levers 560 S/L 15 204 37 241 319
 6 Door Locks and Levers 672 S/L 15 247 45 292 380
 7 Door Handles 594 S/L 15 220 40 260 334
 6 New Sinks 537 S/L 20 148 27 175 362
 New Exhaust-Emergency Generator 700 S/L 12 319 58 377 323
 Fire Protection in Fume Hood Replacement 2,247 S/L 10 1,237 225 1,462 784
 6 New Door Locks and Levers 672 S/L 15 247 45 292 380
 Ceiling Heater - Shower Room 892 S/L 10 490 89 579 313
 Wall Thermostat 68 S/L 10 38 7 45 22
 Wallcovering/Protection 578 S/L 5 578 578
Total 2017 Additions 8,993 4,186 712 4,842 4,152

2018 Additions

6 Door Locks & Levers 672 S/L 5 558 114 672
 5 Door Handles / 6 keys 500 S/L 15 149 33 182 318
 12 Sink Brackets 2,892 S/L 15 917 193 1,782
 6 Basement door Levers 636 S/L 10 277 64 341 295
 65" TV - 1st Floor Dining Room 606 S/L 15 221 40 261 345
 1 Double tier locker 519 S/L 5 438 81 519
 5 door Handles / 13 keys 641 S/L 12 233 53 286 355
 4 Entrance Clutch Lever Locks 460 S/L 15 139 31 170 290
 2 Institutional Clutch Lever Locks 270 S/L 15 81 18 99 171
 Eyewash Station 565 S/L 10 256 57 313 252
Total 2018 Additions 7,761 3,269 684 3,953 3,808

2020 Additions

Video Security System 43890 5 1,659 830 2,489
 Septic Guide Rail Sys/Pump Chamber Rebid 4,515 S/L 10 1,355 452 2,709
 Fire Panel Replacement - power surge 48,019 S/L 5 9,604 9,604 38,415
Total 2020 Additions 56,682 31,825 10,885 42,710 13,972

2021 Additions

Natural Gas Fryolator 1,774 S/L 10 354 177 531 1,243
 LED Overhead Light Fixtures 2,140 S/L 10 428 214 642 1,498

Total 2021 Additions 3,914 782 391 1,173 2,741

2022 Additions

LED Light Fixtures for Rooms 1,760 S/L 10 176 176 352 1,408

LED Light Fixtures for Rooms	11/30/2021	1,398	S/L	140	140	140	280	1,118
Captive-Aire Exhaust Fans	2/28/2022	1,051	S/L	105	105	105	210	841
Total 2022 Additions		4,209		421	421	421	842	3,367
2023 Additions								
6 Burner Gas Range	3/31/2023	15,165	S/L	-	-	1,517	1,517	13,648
Total 2023 Additions		15,165		-	-	1,517	1,517	13,648
Total Non-Moveable Equipment		349,792		18,178	282,061	18,808	300,869	48,931
Vehicles								
Prior to 2012		7,674	S/L	-	7,674	-	7,674	-
Total prior to 2012		7,674		-	7,674	-	7,674	-
2019 Additions								
Kubota Cab Tractor	2/28/2019	19,400	S/L	1,940	7,760	1,940	9,700	9,700
Kubota HD Bucket	7/31/2019	524	S/L	52	208	52	260	264
Total 2019 Additions		19,924		1,992	7,968	1,992	9,960	9,964
2019 Disposals								
Prior to 2012		(7,674)	S/L	-	(7,674)	-	(7,674)	-
Total 2019 Disposals		(7,674)		-	(7,674)	-	(7,674)	-

Total Vehicles 19,924 1,992 7,968 1,992 9,960 9,964

Moveable Equipment

Prior to 2012
Total Prior to 2012

748,899 S/L
748,899

VAR

748,899
748,899

2012 Additions

TV-Room 107
Drop Arm Commode
Heavy Duty Commode
2 Wheelchairs
2 Wheelchairs
2 Mattresses
1 Dell Optiplex 790 Desktop PC
1 480 Full Ethernet Timeclock
8 Overbed Tables (incl. 75.82 freight)
19 Pt. Room Chairs (incl. 1,061 freight)
2 Laptops
3 Desktop PCs
Lift Chair (Useful life = Arm chair)
4 Wheelchairs
Desktop PC
Desktop PC
Refrigerator-Kitchen/Dietary
Desktop PC
Desktop PC-for Pat Arini
12 vanity mirrors
Floor Buffer
Power Edge T410 - New Server
S.Geist PC = 530.66 & #2 nursing slim PCs @ 637.01 each
Double Mirror Vanity
12 overbed tables
1 4 foot straight back Glider
2 Mini Dell PCs
2 Mini Dell PCs
2 Wheelchairs
Maple Storage Cabinet; 6 shelves, hinged 3 pt. locking doors
Steam Cleaner
12 overbed tables
2 lateral File Cabinets
2 utility tables
12 overbed tables (JE 4244-rlc from xp)

5 278 S/L
10 328 S/L
10 200 S/L
10 801 S/L
10 847 S/L
10 938 S/L
3 788 S/L
10 2,142 S/L
15 772 S/L
15 4,339 S/L
3 1,083 S/L
3 1,706 S/L
15 899 S/L
5 1,527 S/L
3 520 S/L
3 531 S/L
10 2,376 S/L
3 563 S/L
3 573 S/L
15 1,894 S/L
5 601 S/L
5 4,979 S/L
3 1,805 S/L
15 594 S/L
15 1,160 S/L
15 480 S/L
3 1,317 S/L
3 998 S/L
5 773 S/L
15 1,623 S/L
5 2,257 S/L
15 1,160 S/L
15 1,218 S/L
15 390 S/L
15 1,160 S/L

Total Additions 2012

1,423 38,902 1,044 39,946 3,672

2012 Disposals

Camera

(380) S/L
(380)

(38) (38)

(38) (342)
(342)

2013 Additions

Desktop PC - Lynn Grimason	422	S/L	3	-	422	-	422	-
Desktop PC - Lynn Bellware	430	S/L	3	-	430	-	430	-
2 Wheelchairs	773	S/L	10	77	733	40	773	0
2 Bedside Chests (Cabinets)	489	S/L	15	33	312	33	345	144
Sharp MX-M623N Digital Imager (Photocopier)	9,749	S/L	5	-	9,749	-	9,749	(0)
Desktop PC - Nursing (Smallform Factr)	442	S/L	3	-	442	-	442	-
16 Tables	676	S/L	15	45	428	45	473	203
10 Overbed Tables	1,045	S/L	15	70	664	734	734	312
55 Chairs	6,806	S/L	15	454	4,312	454	4,766	2,040
8 Office Swivel Chairs	978	S/L	15	65	618	65	683	295
10 Mattresses	3,627	S/L	10	363	3,447	180	3,627	(0)
repair/paint sign	950	S/L	10	95	903	48	950	-
3 Wheelchairs	608	S/L	10	61	578	30	608	(0)
Installation-Room Curtains	551	S/L	5	-	551	-	551	0
Fabric/Parts,etc.-Room Curtains	3,236	S/L	5	-	3,236	-	3,236	(0)
Office Swivel Chair	111	S/L	7	-	68	7	75	36
Desktop Mini PC - Nursing	579	S/L	3	-	579	-	579	-
25 Pt. Room Chairs	5,938	S/L	15	396	3,761	396	4,157	1,781
10 Pt. Bed Mattresses	3,627	S/L	10	363	3,447	180	3,627	(0)
Desktop PC - K. Sutherland	425	S/L	3	-	425	-	425	-
Mettler 740x therapeutic Ultrasound	1,850	S/L	7	-	1,850	-	1,850	(0)
2 Low Air Mattresses	976	S/L	10	98	929	47	976	(0)
Food Vending Machine	1,600	S/L	10	160	1,520	80	1,600	-
1st Floor Refrigerator	483	S/L	10	48	457	26	483	(0)
Floor Burnisher	955	S/L	5	-	954	-	954	0
2 Wheelchairs	887	S/L	10	89	844	43	887	(0)
Control Box for LiteGait Unit (LiteGait purch'd aprox 2006)	630	S/L	5	-	630	-	630	-
Nursing Small Form Factor PC	496	S/L	3	-	496	-	496	-
Nursing Small Form Factor PC	552	S/L	3	-	552	-	552	-
Wheelchair	443	S/L	10	44	419	24	443	(0)
Electric Bed	968	S/L	12	81	768	81	849	119
3 Overbed Tables	228	S/L	15	15	143	15	158	70
Total Additions 2013	51,528		2,564	44,668	1,863	46,531	4,996	

2013 Disposals

Dietary Refrigerator **	(2,392)		-	(957)	-	(957)	(1,435)
Total 2013 Disposals	(2,392)		-	(1,914)	-	(1,914)	(478)

2014 Additions

5 Rehab Laptops	3,061	S/L	3	-	3,061	-	3,061	-
2 Recrn. Laptops	1,205	S/L	3	-	1,205	-	1,205	-
Rehab Pt Lift Slings	538	S/L	10	54	458	54	512	26
Mattress	575	S/L	10	58	463	55	521	55
Parts/Pt. Lifts	3,060	S/L	10	306	2,601	306	2,907	153
Sewer Jetter	882	S/L	10	88	749	88	837	45
Rehab Pt Lift Sing	274	S/L	10	27	231	27	258	16
4 laptops(repl XPs)	2,474	S/L	3	-	2,474	-	2,474	-
2 Mattresses	1,150	S/L	10	115	920	115	1,035	115
2 Wheelchairs	893	S/L	10	89	758	89	847	46
2 Wheelchairs	893	S/L	10	89	758	89	847	46
Laplopp	584	S/L	3	-	584	-	584	-
Laplopp	592	S/L	3	-	592	-	592	-
Wheelchair Scale	850	S/L	10	85	723	85	808	43
Patient Lift	2,828	S/L	10	283	2,405	283	2,688	140

2 Low Air Mattresses	1,150	S/L	10	115	978	115	1,093	58
2 Wheelchairs w/Lagrests	893	S/L	10	89	758	89	847	46
Bladder scanner & 2 yr warranty.	12,261	S/L	5	-	12,261	-	12,261	0
# 4 bedside cabinets	971	S/L	15	65	552	65	617	355

Dell PC	3	535	S/L	-	535	-	535	-
Dell Laptop	3	611	S/L	-	611	-	611	-
2 Low Air Mattresses	10	1,150	S/L	115	978	115	1,093	58
Total Additions 2014		37,429		1,578	34,650	1,578	36,228	1,201
2015 Additions								
2 Low Air Mattresses	10	1,150	S/L	115	863	115	978	173
5 Overbed Tables	15	492	S/L	33	247	33	280	212
Floor Scrubbing Machine	5	6,580	S/L	-	6,580	-	6,580	(0)
Hoyer Lift	10	3,799	S/L	380	2,850	380	3,230	569
Bariatric Mattress	10	508	S/L	51	382	51	433	75
Bariatric Elect. Bed	12	1,746	S/L	145	1,088	145	1,233	512
Dell Laptop/Tablet	3	1,070	S/L	-	1,070	-	1,070	0
2 pulse oximeters	7	1,058	S/L	76	1,058	76	1,134	(76)
Floor Burnisher	5	838	S/L	-	838	-	838	(0)
Video Projector	5	744	S/L	-	744	-	744	0
Curtains	5	1,748	S/L	-	1,748	-	1,748	(0)
#4 4-Drawer Dressers	15	1,380	S/L	92	690	92	782	598
#2 2-Door Cabinets	15	314	S/L	21	157	21	178	136
Used CPM Machine-Buyout 1 from lease	5	1,200	S/L	-	1,200	-	1,200	-
5 desk chairs-see acq fy15 detail	15	781	S/L	52	390	52	442	339
Mattress-alternating pressure w/pump	10	900	S/L	90	675	90	765	135
Doppler L450VA, Vascular Visia, AB	5	6,122	S/L	-	6,122	-	6,122	0
Counter Top-UC Room	15	300	S/L	20	150	20	170	130
Cabinets-UC Room	15	773	S/L	52	389	52	441	332
9 Sara Slings	10	1,925	S/L	193	1,447	193	1,640	286
Food Processor	10	555	S/L	55	413	55	468	86
UC Rm Chairs	10	2,832	S/L	283	2,123	283	2,406	426
UC Rm Tables	15	2,156	S/L	144	1,079	144	1,223	933
Curtains-patient rooms	5	1,628	S/L	-	1,628	-	1,628	(0)
#10 Mattresses	10	3,605	S/L	361	2,707	361	3,068	538
Capet Extractor/Upholstery Cleaner	8	445	S/L	56	419	56	445	(0)
Overbed Tables	15	580	S/L	39	293	39	332	258
Plaque	5	625	S/L	-	626	(1)	625	-
Total Additions 2015		45,865		2,258	37,977	2,228	40,204	5,661
2015 Disposals								
Copier Disposal		(11,106)	S/L	-	(8,885)	-	(8,885)	(2,222)

2016 Additions								
Tracer Wheelchair w/leg rests	10	222	S/L	22	143	22	165	57
Terminal (Acctg. Gateway) Server Licenses-Cap. w/cost of Server	5	427	S/L	-	427	-	427	(0)
Low Air Loss Mattress (self-disallowed)	10	505	S/L	51	331	51	382	123
2 Beds	10	1,748	S/L	175	1,137	175	1,312	436
Dell Terminal Server & Lic.	5	6,484	S/L	-	6,484	-	6,484	(0)
Dell Laptop-Acctg. Director	3	687	S/L	-	687	-	687	-
2 Low Air/Low Pressure Mattresses (self-disallowed)	10	1,150	S/L	115	748	115	863	288
1 Wet/Dry Vac	8	546	S/L	68	442	68	510	36
Ice machine with bin	8	1,700	S/L	213	1,384	213	1,597	103
Tracer Wheelchair w/leg rests	10	360	S/L	36	234	36	270	90
Penacea Heavy Duty wheelchair	10	289	S/L	29	188	29	217	72
10 Mattresses	10	3,896	S/L	390	2,534	390	2,924	972
2 Low Air Loss Mattresses (self-disallowed)	10	1,029	S/L	103	669	103	772	257
2 Low Air Mattresses (self-disallowed)	10	1,016	S/L	102	662	102	764	252
APC Smart-UPS SMY1500	10	633	S/L	63	410	63	473	160

1 Low air, all Press (self-disallowed)	575	S/L	10	58	376	58	434	141
1 Low air, all Press (self-disallowed)	575	S/L	10	58	376	58	434	141
1 Low air, all Press (self-disallowed)	575	S/L	10	58	376	58	434	141
Label Software and Printer for patients belongings	663	S/L	5	-	663	-	663	0
Dell computer / 1st fl nursing station	318	S/L	3	-	318	-	318	-
2 recliners	1,900	S/L	15	127	825	127	952	948
1 Maxwell Thomas Table /1st fl lounge	677	S/L	15	45	293	45	338	339
2 Wheelchairs	1,008	S/L	10	101	656	101	757	251

1 Low air loss Mattress (self-disallowed)	10	519 S/L	52	338	52	390	129
1 Dell computer for Recreation	3	656 S/L	-	656	-	656	-
Pulse Oximeter and Elac, Turner	7	677 S/L	97	630	47	677	(0)
Total Additions 2016		28,835	1,963	21,989	1,913	23,902	4,933
2016 Disposals							
Mattress		(575) S/L	-	(115)	-	(115)	(460)
2 Mattress		(1,150) S/L	-	(231)	-	(231)	(920)
Total 2016 Disposals		(1,725)	-	(346)	-	(346)	(1,379)
2017 Additions							
Used Maytag Comm. Top Load Washer MAT 12PD Daw							
White	10	455 S/L	46	253	46	299	156
1 Ariens Snowblower	5	1,399 S/L	139	1,399	-	1,399	0
1 Sentra Recling 22" Wheelchair	10	580 S/L	58	319	58	377	203
DV Contour Mattress	10	347 S/L	35	192	35	227	120
3 - MDSM3ASNTC Patient Monitoring Equipment and 3 Stands for them	7	5,479 S/L	783	4,306	783	5,089	390
2 Mattresses	10	608 S/L	61	335	61	396	211
PB770H Backpack leaf blower	5	500 S/L	50	500	-	500	(0)
Bed Control Boxes, foot motors, incl. 2 nurse station J Boxes	10	2,644 S/L	264	1,452	264	1,716	928
10 Mattresses	10	3,853 S/L	385	2,118	385	2,503	1,350
2 Low Air Loss Mattresses	10	1,029 S/L	103	566	103	669	359
12 footboards - pl. beds	10	457 S/L	46	253	46	299	158
2 Low Air Loss Mattresses	10	1,025 S/L	103	566	103	669	356
1 Wheelchair	10	255 S/L	25	138	25	163	92
AFC-Smart UPS System/Battery Back Up for Server Closet (509.42), Incl. Network Mgt. Card (175.00); Total=684.42	5	684 S/L	68	684	-	684	(0)
Back Pack Vacuum	8	354 S/L	44	242	44	286	68
Floor Stripping Machine	5	2,773 S/L	276	2,773	-	2,773	(0)
1 Low Air Loss Mattress w/alarm & pump	10	800 S/L	80	440	80	520	280
Maint. Room Cage Shelving	20	600 S/L	30	165	30	195	405
Reclumbent Cross Trainer (Rehab Equip).	10	6,073 S/L	607	3,339	607	3,946	2,127
4 Low Air Loss Mattresses	10	2,159 S/L	216	1,188	216	1,404	755
6 Savoy 1 door/1 drawer bedside cabinets	15	2,853 S/L	190	1,045	190	1,235	1,618
2 Lift Chairs/Recliners	15	1,970 S/L	131	721	131	852	1,118
Floor Scrubbing Machine	5	542 S/L	56	542	-	542	(0)
4 Lift Slings	10	1,159 S/L	116	638	116	754	406
Bariatric Shower Chair w/Commode	10	537 S/L	54	297	54	351	186
Pedestal Base - 1st Floor Dining Rm. Table	15	508 S/L	34	187	34	221	287
Table Tote	5	576 S/L	58	576	-	576	0
1st floor Kitchennette Microwave & shelf	5	331 S/L	34	331	-	331	0
#2.5 drawer file cabs - med records room	15	593 S/L	40	220	40	260	333
#2 Archive Data Storage Containers (Plastic Mouseproof)							
Apply 10 yr. life - similar to metal garden container/AHA guide	10	1,006 S/L	101	555	101	656	350
Carpet Cleaner/Extractor	8	1,307 S/L	163	897	163	1,060	247
Staff Breakroom Microwave & shelf	5	331 S/L	34	331	-	331	0
1 Lift Sling	10	386 S/L	39	214	39	253	133
Wet Steam & Hot Water Pressure Washer	5	2,350 S/L	235	2,350	-	2,350	(0)
Jane R, LPN - Replmt. PC	3	989 S/L	-	589	-	589	(0)
AIB - Replmt. Dell Laptop	3	741 S/L	-	742	-	742	(0)
2 Low Air Loss Mattresses	10	1,025 S/L	103	536	103	639	386
Bariatric Shower Chair w/Commode	10	612 S/L	61	336	61	397	215
Total Additions 2017		49,491	4,868	32,335	3,918	36,253	13,238

2018 Additions

Oak 4 Drawer Bedside Cabinet	10/31/2017	246	S/L	16	72	16	88	158
Free Standing Dietary Lockers	10/31/2017	493	S/L	12	185	41	226	267
Hoyer Lift	10/31/2017	3,990	S/L	10	1,796	399	2,195	1,795
Regular Mattress	11/30/2017	604	S/L	10	270	60	330	274
Desktop PC	11/30/2017	549	S/L	3	549	*	549	*
Dietary Reach in Refrigerator	11/30/2017	2,481	S/L	248	1,116	248	1,364	1,117
Refrigerator - Recreation dept	11/30/2017	651	S/L	65	293	65	358	293
Bed & Headboard	12/31/2017	1,763	S/L	175	788	175	963	790
15 Regular Mattresses	12/31/2017	3,660	S/L	366	1,647	366	2,013	1,647
Desktop PC	12/31/2017	584	S/L	3	584	*	594	*
Tables & Chairs - Break Room	12/31/2017	1,291	S/L	15	367	86	473	818
Maintenance Tool Cart	12/31/2017	927	S/L	93	418	93	511	416
Coffee Maker - Breakroom	12/31/2017	225	S/L	5	202	23	225	-
Desktop PC	1/31/2018	583	S/L	3	583	*	583	*
2 Tables & Seating	1/31/2018	238	S/L	16	72	16	88	150
Bariatric Recliner	2/28/2018	1,515	S/L	152	684	152	836	679
Dry Floatation Cushion	2/28/2018	370	S/L	37	167	37	204	166
Latitude Laptop	2/28/2018	579	S/L	3	579	*	579	*
10 Gray Stackable plastic chairs	2/28/2018	518	S/L	10	234	52	286	232
9 - 6' folding tables	2/28/2018	509	S/L	51	230	51	228	228
3 - High Security Janitor Carts	3/31/2018	1,212	S/L	121	545	121	666	546
20 Navy Stackable Plastic Chairs	3/31/2018	939	S/L	94	423	94	517	422
85 Chair Stackable Dolly	3/31/2018	132	S/L	13	59	13	72	60
New Evaporator - Walk in Cooler	3/31/2018	2,331	S/L	155	698	155	853	1,478
XL Padded Sling	5/31/2018	337	S/L	34	153	34	187	150
XXL Padded Sling	5/31/2018	388	S/L	39	175	39	214	174
2 Little Giant Ladder systems	5/31/2018	431	S/L	43	194	43	237	194
Aluminum Telescoping Work Planl	5/31/2018	241	S/L	24	108	24	132	109
Dell Optiplex Computer	6/30/2018	592	S/L	3	592	*	592	*
Geo Ultra Max Mattress	6/30/2018	891	S/L	89	401	89	490	401
Electric Zenith Bed w/ Lock	7/31/2018	3,174	S/L	317	1,427	317	1,744	1,430
1/2 Length Bar Assist	7/31/2018	268	S/L	27	121	27	148	120
Head / Foot Board	7/31/2018	164	S/L	16	72	16	88	76
2 - 3-Drawer Bedside Cabinets	7/31/2018	430	S/L	29	130	29	159	271
10 Dell Latitude Laptops	8/31/2018	12,450	S/L	3	12,450	*	12,450	*
AED Defibrilator	8/31/2018	1,221	S/L	8	688	153	841	380
Dell Latitude 5480 Laptop	8/31/2018	615	S/L	3	615	*	615	*
Lift Recliner	9/30/2018	1,000	S/L	100	450	100	550	450
14 ipads	9/30/2018	5,286	S/L	3	5,286	*	5,286	*
Safety Cabinet	9/30/2018	973	S/L	15	292	65	357	616
2 - 44' Industrial Rolling Carts	9/30/2018	967	S/L	97	436	97	533	434
Stainless Meal Delivery Cart	9/30/2018	2,800	S/L	10	1,260	280	1,540	1,260
Great Plains Reformatted Software	9/30/2018	1,361	S/L	3	1,361	*	1,361	*
Great Plains Update - Deposit	9/30/2018	2,100	S/L	5	1,680	420	2,100	-
Total Additions 2018		62,079		4,018	40,482	3,996	44,478	17,601

2019 Additions

5 Geo Ultra Mattresses	10/31/2018	1,942	S/L	10	776	194	970	972
Medium Duty Slicer	10/31/2018	1,154	S/L	10	460	115	575	579
2 Equalize Aire Mattresses with Pumps	10/31/2018	2,364	S/L	10	944	236	1,180	1,184
load Covers	10/31/2018	752	S/L	3	752	*	752	*
2 Wall Desks	12/31/2018	983	S/L	15	264	66	330	653
Patient Lift Device	12/31/2018	5,858	S/L	10	2,344	586	2,930	2,928

Sling for Patient Lift Device	12/31/2018	1,365	S/L	10	137	548	137	685	680
Laptop	12/31/2018	911	S/L	3	-	911	-	911	-
Flat Screen TV	12/31/2018	698	S/L	5	140	560	138	698	-
Meal Delivery Cart	1/31/2019	3,787	S/L	10	379	1,516	1,895	1,895	1,892
4 Equalize Aire Mattresses with Pumps	2/28/2019	4,728	S/L	10	473	1,892	473	2,365	2,363
Dual Tank Countertop Fryer	3/31/2019	1,642	S/L	10	164	656	164	820	822
3 Pan electric countertop convection steamer	3/31/2019	4,693	S/L	10	469	1,876	469	2,345	2,348
2 electric headboards/footboards	4/30/2019	2,825	S/L	10	283	1,132	283	1,415	1,410
Weber Grill	4/30/2019	2,004	S/L	10	200	800	200	1,000	1,004
BP / Temp / SPO2 monitor	4/30/2019	1,717	S/L	8	215	860	215	1,075	642
3 Equalize Aire Mattresses with Pumps	4/30/2019	3,546	S/L	10	355	1,420	355	1,775	1,771
5 Geo Ultra Mattresses	5/31/2019	1,806	S/L	10	181	724	181	905	901
Sara 3000 scale	6/30/2019	4,063	S/L	10	406	1,624	406	2,030	2,033
4 padded slings	6/30/2019	1,367	S/L	10	137	548	137	685	682
Manitowac Ice Machine	6/30/2019	2,894	S/L	10	289	1,156	289	1,445	1,449
9 Laptops	7/31/2019	8,995	S/L	3	1	8,995	-	8,995	-
16 desktop computers	7/31/2019	12,400	S/L	3	1	12,400	-	12,400	-
5 Mattresses with pumps	7/31/2019	6,088	S/L	10	609	2,436	609	3,045	3,043
Food Blender	8/31/2019	1,430	S/L	10	143	572	143	715	715
Shelving units	9/30/2019	1,087	S/L	10	109	436	109	545	542
GP Software Upgrade	11/30/2018	2,100	S/L	3	-	2,100	-	2,100	-
Total Additions 2019		83,199		5,888	5,884	48,702	5,884	54,586	28,613

2019 Disposals									
1 Low Air Loss Mattress w/ alarm & pump	2017	(800)	S/L	-	-	(200)	-	(200)	(600)
Desktop PC - K. Sutherland	2013	(425)	S/L	-	-	(425)	-	(425)	-
Dell Laptop	2014	(611)	S/L	-	-	(611)	-	(611)	-
Equipment Prior to 2012	Var	(24,843)	S/L	-	-	-	-	-	(24,843)
Stainless Meal Delivery Cart	9/30/2018	(2,800)	S/L	-	-	(420)	-	(420)	(2,380)
Total Disposals 2019		(29,479)		-	-	(1,656)	-	(1,656)	(27,823)

2020 Additions									
BP Monitor	10/31/2019	1,717	S/L	3	572	1,716	1	1,717	-
Setup/Install new computers	12/31/2019	2,880	S/L	5	576	1,728	576	2,304	576
Induction heater for dinner plates	1/31/2020	13,839	S/L	5	2,768	8,304	2,768	11,072	2,767
Commercial Garbage Disposal	1/31/2020	1,806	S/L	5	361	1,083	361	1,444	362
Commercial Food Processor	1/31/2020	1,849	S/L	5	370	1,110	370	1,480	369
2 - Bedside Chests & 2 Dressers	2/29/2020	1,254	S/L	10	125	375	125	500	754
Setup/Install new computers	2/29/2020	3,150	S/L	3	1,050	3,150	-	3,150	-
Padded Slings for Lift Device	3/31/2020	1,439	S/L	10	144	432	144	576	863
Wardrobes for Patient Rooms	3/31/2020	1,251	S/L	10	125	375	125	500	751
Rigid RP340 Propress Pressing Tool	5/31/2020	2,764	S/L	5	553	1,659	553	2,212	552
2 New WiFi Routers for Building	6/30/2020	3,909	S/L	3	1,303	3,909	-	3,909	-
43 Overbed Tables	7/31/2020	3,656	S/L	10	366	1,098	366	1,464	2,192
Kawasaki 52" Zero Turn Lawnmower	7/31/2020	7,718	S/L	5	1,544	4,632	1,544	6,176	1,542
Refrigerated Delivery Cart	7/31/2020	2,591	S/L	10	259	777	259	1,036	1,555
UniMac Dryers/s/n 2003048705	9/30/2020	5,567	S/L	10	557	1,671	557	2,228	3,339
Setup/Install new computers/WiFi Routers	9/30/2020	1,744	S/L	3	581	1,743	1	1,744	-
Zenith 7100 Bed w/ Assist	9/30/2020	3,643	S/L	10	364	1,092	364	1,456	2,187
Windows 10 Licenses	9/30/2020	1,450	S/L	10	145	435	145	580	870
Total Additions 2020		62,227		11,763	8,259	35,289	8,259	43,548	18,679

2021 Additions									
Dietary Delivery Carts (4)	10/31/2020	8,152	S/L	10	815	1,630	815	2,445	5,707

Patient Lift Device Batteries	2/28/2021	10	164	328	164	492	1,145
Employee ID Printer & Webcam	5/31/2021	5	395	790	395	1,185	790
Thinkpad E15 - Social Svcs	6/30/2021	5	188	376	188	564	375
Manitowoc NXT 22" Ice Machine - 2nd Fl	6/30/2021	10	358	716	358	1,074	2,504
2 - Proscan 32" TVs	6/30/2021	5	136	272	136	408	273
Table & Chairs for Hospice Room - Rm 126	7/31/2021	10	39	78	39	117	278
Sara Steady Manual Stand Aid	7/31/2021	10	207	414	207	621	1,447
Viper-Walk Behind Floor Scrubber	9/30/2021	5	956	1,912	956	2,868	1,912
ID Printing Software	5/31/2021	3	715	1,430	715	2,145	-

Total Additions 2021

	26,349	3,973	7,946	3,973	11,919	14,430
2021 Disposals						
Returned Meal Carts Purchased 10/2020						
Dell Optiplex	10	(6,048)	(6,048)	-	(6,048)	-
Dell Optiplex	3	(2,425)	(1,616)	(807)	(2,423)	(2)
Dell Optiplex	3	(496)	(330)	(165)	(495)	(1)
Dell Latitude	3	(1,837)	(1,224)	(612)	(1,836)	(1)
Dell Latitude	3	(612)	(408)	(204)	(612)	-
Dell Vostro	3	(612)	(408)	(204)	(612)	-
Dish Machine	10	(15,000)	(3,000)	(1,500)	(4,500)	(10,500)
HP Laserjet Copier	3	(1,350)	(900)	(450)	(1,350)	-
Invicare Plat. Conc.	3	(10,440)	(6,960)	(3,480)	(10,440)	-
Invicare Plat. Conc.	3	(3,375)	(2,250)	(1,125)	(3,375)	-
Air Sep New Life	5	(1,371)	(548)	(274)	(822)	(549)
Air Mattress	5	(800)	(320)	(160)	(480)	(320)
Air Mattress	5	(900)	(360)	(180)	(360)	(540)
APC Battery UPS	5	(3,859)	(1,544)	(772)	(2,316)	(1,543)
Bamp 80 Electric Bed	5	(2,148)	(860)	(430)	(1,290)	(858)
Food Cart	10	(1,610)	(322)	(161)	(483)	(1,127)
HP Laserjet Printer	3	(538)	(358)	(179)	(537)	(1)
Food Cart	10	(2,533)	(506)	(253)	(759)	(1,774)
Wheel Chair	10	(500)	(100)	(50)	(150)	(350)
Wheel Chair	10	(590)	(118)	(59)	(177)	(413)
AMC Smart UPD 1500	3	(684)	(456)	(228)	(684)	-
Dryer	10	(5,500)	(1,100)	(550)	(1,650)	(3,850)
Total Disposals 2021	(63,228)	(11,844)	(29,736)	(11,843)	(41,579)	(21,649)

Total Additions 2022

Sara Steady Manual Stand Aid	10	1,904	190	190	380	1,524
Network server - ordered, not in service yet	5	6,942	1,388	1,388	2,776	4,166
Comfort Glide Patient Move System	10	2,164	216	216	432	1,732
Hi Profile Flotation Cushion	10	3,250	325	325	650	2,600
Total Additions 2022		14,260	2,119	2,119	4,238	10,022

2022 Disposals

w/o assets disposed of	10/1/2021	(73,368)	(73,368)	-	(73,368)	-
2023 Additions						
Mattress with Pump	5/31/2023	1,177	-	118	118	1,059
		1,177	-	118	118	1,059
Total Moveable Equipment		1,073,277	978,017	25,050	1,003,066	70,211

Organization and Mortgage Expenses

2013 Additions

Refinance Cost 2012
 Total Additions 2013

71,609	S/L	120	-	71,609	71,609	-
71,609			-	71,609	71,609	-

Total for 2013	9,829,279	235,343	8,229,364	229,641	8,459,005	1,370,275
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C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire

Name of Facility Mansfield Center for Nursing and Reh	License No. 2132-C	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		01/12/93		
2. Date Structure Completed		01/31/94		
3. If NOT Original Owner, Date of Purchase		N/A		
4. Date of Initial Licensure		02/01/94		
5. Total Licensed Bed Capacity		98		
6. Square Footage		41,770		
7. Acquisition Cost				
a. Land		750,000		
b. Building		4,096,093		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of 9/30/2023				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Mansfield Center for Nursing and Reh		2132-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(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		9/30/2023			27	37		
Item				Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
Subtotals Brought Forward:										
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)				\$						
Interest - Vendors					5,678	(5,678)				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	5,678	(5,678)				
14. Insurance										
a. Insurance on Property (buildings only)				\$						
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$	159,022	159,022				
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$						
14d. Total Insurance Expenditures (14a + b + c)				\$	159,022	159,022				
15. Total All Expenditures (A-13 thru C-14)				\$	9,338,568	10,116,942	(778,374)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Mansfield Center for Nursing and Rehabi	2132-C	9/30/2023		30	37
Item	Total	CCNH / RHNS	Residential Care Home	Other	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 3,944,301	3,944,301			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,325,645)	(1,325,645)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,767,529	1,767,529			
b. Medicare Room and Board Contractual Allowance **	\$ 142,112	142,112			
4. a. Private-Pay Residents and Other	\$ 2,096,283	2,096,283			
b. Private-Pay Room and Board Contractual Allowance **	\$ (4,231)	(4,231)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 99,919	99,919			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 98,992	98,992			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 12,238	12,238			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 868	868			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 307,240	307,240			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 306,487	306,487			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 35,625	35,625			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 18,415	18,415			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 275,824	275,824			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 273,859	273,859			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ (40,333)	(40,333)			
b. Other (Specify) - Non-Medicare	\$ (697,210)	(697,210)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,312,273	7,312,273			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 13,564	13,564			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 34,615	34,615			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 275	275			
8. Other (Specify)	\$ 520,203	520,203			
V. Total Other Revenue (1 thru 8)	\$ 568,657	568,657			
VI. Total All Revenue (III +V)	\$ 7,880,930	7,880,930			

* 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	Residential Care Home	Other
		0		
30 II 6a	IV THERAPY - MEDICARE	\$ 15,717		
30 II 6a	LABORATORY-MEDICARE A	\$ 15,170		
30 II 6a	X RAY - MEDICARE A	\$ 3,959		
30 II 6a	OXYGEN - MEDICARE A	\$ 46		
30 II 6a	ANCILLARY ALLOW-MED. B	\$ (36,605)		
30 II 6a	LAB-MEDICARE A	\$ (38,620)		
	Total Other Resident Revenue - Medicare	\$ (40,333)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	Residential Care Home	Other
		0		
30 II 6b	IV THERAPY-MEDICAID	\$ 969		
30 II 6b	IV THERAPY-OTHER	\$ 6,895		
30 II 6b	LABORATORY-OTHER	\$ 17,417		
30 II 6b	X RAY - OTHER	\$ 5,631		
30 II 6b	OXYGEN - MEDICAID	\$ 2,453		
30 II 6b	ANCILLARY ALLOW-MEDICAID	\$ (9,933)		
30 II 6b	ANCILLARY ALLOW-OTHER	\$ (720,394)		
30 II 6b	MEDICAID ADJUSTMENTS	\$ (248)		
	Total Other Resident Revenue	\$ (697,210)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	Residential Care Home	Other
			0		
30 IV 5	DIV. & INT. INCOME - UNRESTR.	N/A	\$ 32,768		
30 IV 5	INT. INCOME - INS. COS.	N/A	\$ 1,847		
	Total Interest Income		\$ 34,615	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	Residential Care Home	Other
		0		
30 IV 8	CONTRIBUTIONS-UNRESTRICTED	\$ 10,150		
30 IV 8	Management Fees - JHV (See disallowance schedule)	\$ 25,575		
30 IV 8	Reimbursement of Expense(Disallowed on Page 16a)	\$ 902		
30 IV 8	Recycle Broken Carpet Machine	\$ 250		
30 IV 8	Sale of File Cabinets	\$ 325		
30 IV 8	UHC Adjustment for Overpayment	\$ (55)		
30 IV 8	REALIZED GAINS/LOSSES	\$ 445,793		
30 IV 8	GAIN/LOSS-ASSET SALE/DISP	\$ 250		
30 IV 8	UNREALIZED GAINS/LOSSES	\$ (136,960)		
30 IV 8	JHV Reimb - Gross Payroll (See disallowance schedule)	\$ 172,897		
30 IV 8	Medical Records (Disallowed against Med Rec Consultant on Pg. 10/13)	\$ 1,076		
	Total Other Revenue	\$ 520,203	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehab	2132-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	78,503
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	659,544
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	114,585
5. Prepaid Expenses			\$	97,181
a. _____				
b. _____				
c. _____				
d. See Schedule		97,181		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	3,727,006

See Schedule		3,727,006		
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,676,819
B. Fixed Assets				
1. Land			\$	750,000
2. Land Improvements	*Historical Cost	1,705,464	\$	455,844
	Accum. Depreciation	1,249,620		Net
3. Buildings	*Historical Cost	6,609,206	\$	785,326
	Accum. Depreciation	5,823,880		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	349,799	\$	48,930
	Accum. Depreciation	300,869		Net
6. Movable Equipment	*Historical Cost	1,073,277	\$	70,210
	Accum. Depreciation	1,003,067		Net
7. Motor Vehicles	*Historical Cost	19,924	\$	9,964
	Accum. Depreciation	9,960		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	228,211
F/S vs C/R NBV		228,211		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,348,485

* 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	PREPAID INSURANCE	\$ 52,524
31	A5	PREPAID RE TAXES	\$ 13,057
31	A5	PREPAID PP TAXES	\$ 3,795
31	A5	PREPAID OTHER EXPENSES	\$ 7,805
Total Prepaid Expenses			\$ 97,181

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

Page Ref	Line Ref	Description	
31	A8	INVESTMENTS-IMS 0200-2010	\$ 281,615
31	A8	INVESTMENTS-IMS 5299-15110	\$ (327,896)
31	A8	DUE FROM AFFILIATE(S)	\$ 3,646,931
31	A8	Due From Juniper Hill Village	\$ 126,356
Total Other Current Assets (Itemize)			\$ 3,727,006

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
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 Current 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	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	7,025,304
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>)			\$	121,500
Bed Licenses		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)			\$	7,146,804

* 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 Rehabilitatio		2132-C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	370,179
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>)				\$	289,757
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	7,350
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>)				\$	292,646
401K LOAN WITHHELD		32			
PROVIDER TAX PAYABLE		83,702			
ACCRUED PENSION		169,356			
ACCR. EXP. - OTHER		39,556	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	959,932

* 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 Rehabilitat		License No. 2132-C	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				959,932	
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>)					
Patient Trust		13,939			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 13,939	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 973,871	

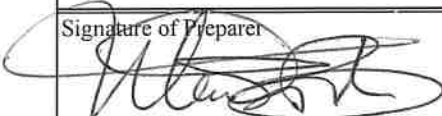
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Reha	2132-C	9/30/2023	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			\$	8,384,058
6. Gain or Loss for Period 10/1/2022 thru 9/30/2023			\$	(2,211,125)
7. Total Net Worth			\$	6,172,933
C. Total Reserves and Net Worth			\$	6,172,933
D. Total Liabilities, Reserves, and Net Worth			\$	7,146,804

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	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	8,384,042
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	7,880,930
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	10,092,055
D. Net Income or Deficit			\$	(2,211,125)
E. Balance			\$	6,172,917
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expense Per Pg 27 \$10,116,942				
Depreciation Adjustment (24,887)				
Total Expenses \$10,092,055				
2. Other (<i>itemize</i>)				
Prior Period Adjustment			16	
F-3. Total Additions			\$	16
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			\$	6,172,933
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Mansfield Center for Nursing and	License No. 2132-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> Residential Care Home	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/7/24		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Jim Fidanza		Phone Number 860-487-2300		
Contact Email Address jfidanza@mcnr.org				



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Mansfield Center for Nursing and Rehabilitation for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Mansfield Center for Nursing and Rehabilitation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 7, 2024





MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By: MNC
 Reviewed By:
 Workpaper Date: 2/7/2024
 Run Date: 2/7/2024

Provider Name: Mansfield Center for Nursing and Rehabilitation
 Provider Number: 2132-C
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

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

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2023**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Marcum 101	Medical Records	0.00		(1,076.00)	(1,076.00)	(880.00)
MN-1001-000	PETTY CASH	6,000.00			6,000.00	6,000.00
MN-1007-000	CASH - PUB OPERATING	13,945.00			13,945.00	52,885.00
MN-1008-000	CASH - GIFT SHOP ACCOUNT	13,374.00			13,374.00	13,374.00
MN-1009-000	CASH - RECREATION ACCOUNT	31,245.00			31,245.00	30,074.00
MN-1100-000	CASH - PNA ACCOUNT	13,939.00			13,939.00	12,790.00
MN-1200-000	INVESTMENTS-JMS 6200-2610	281,615.00			281,615.00	853,740.00
MN-1201-000	INVESTMENTS-JMS 5299-1510	(327,896.00)			(327,896.00)	1,984,960.00
MN-1300-000	A/R - PRIVATE	32,415.00			32,415.00	29,359.00
MN-1302-000	A/R - MEDICAID	314,873.00			314,873.00	191,038.00
MN-1304-000	A/R - MEDICARE A	93,104.00			93,104.00	229,167.00
MN-1305-000	A/R - MEDICARE B	21,855.00			21,855.00	1,921.00
MN-1308-000	A/R - OTHER	310,840.00			310,840.00	131,304.00
MN-1330-000	BAD DEBT RESERVE	(113,543.00)			(113,543.00)	(113,543.00)
MN-1400-000	INVENTORY	114,585.00			114,585.00	82,340.00
MN-1401-000	PREPAID INSURANCE	52,524.00			52,524.00	75,677.00
MN-1402-000	PREPAID RE TAXES	33,057.00			33,057.00	31,862.00
MN-1403-000	PREPAID PP TAXES	3,795.00			3,795.00	2,372.00
MN-1410-000	PREPAID OTHER EXPENSES	7,805.00			7,805.00	12,885.00
MN-1510-000	DUE FROM AFFILIATE(S)	3,646,931.00			3,646,931.00	2,881,066.00
MN-1511-000	Due From Juniper Hill Village	126,356.00			126,356.00	82,020.00
MN-1700-000	BED LICENSES	121,500.00			121,500.00	121,500.00
MN-1900-000	LAND	750,000.00			750,000.00	750,000.00
MN-1901-000	CAPITALIZED INTEREST	564,461.00			564,461.00	564,461.00
MN-1902-000	LAND IMPROVEMENTS	1,705,913.00			1,705,913.00	1,705,913.00
MN-1903-000	BUILDING	2,446,441.00			2,446,441.00	2,446,441.00
MN-1904-000	BUILDING IMPROVEMENTS	3,431,807.00			3,431,807.00	3,429,469.00
MN-1905-000	FIXED EQUIPMENT	347,780.00			347,780.00	332,615.00
MN-1906-000	FURNITURE & EQUIPMENT	1,037,090.00			1,037,090.00	1,035,912.00
MN-1907-000	AUTO	19,924.00			19,924.00	19,924.00
MN-1908-000	SOFTWARE	31,125.00			31,125.00	31,125.00
MN-1951-000	A/AMORT - CAP. INTEREST	(564,461.00)			(564,461.00)	(564,461.00)
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(1,251,704.00)			(1,251,704.00)	(1,207,039.00)
MN-1953-000	A/DEPR. - BUILDING	(1,804,250.00)			(1,804,250.00)	(1,743,089.00)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(3,150,330.00)			(3,150,330.00)	(3,103,697.00)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(270,574.00)			(270,574.00)	(255,947.00)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(905,858.00)			(905,858.00)	(872,028.00)
MN-1957-000	A/DEPR. - AUTO	(8,966.00)			(8,966.00)	(6,973.00)
MN-1958-000	A/DEPR. - SOFTWARE	(29,913.00)			(29,913.00)	(28,068.00)
MN-2000-000	ACCOUNTS PAYABLE	(370,179.00)			(370,179.00)	(226,406.00)
MN-2100-000	PATIENT TRUST	(13,939.00)			(13,939.00)	(12,790.00)
MN-2300-000	FIT W/HELD	200.00			200.00	200.00
MN-2301-000	SIT W/HELD	36.00			36.00	53.00
MN-2302-000	SS & MED W/HELD	154.00			154.00	172.00
MN-2305-000	401K WITHHELD	0.00			0.00	(8,999.00)
MN-2307-000	401K LOAN WITHHELD	(32.00)			(32.00)	(1,595.00)
MN-2313-000	FAMILY LEAVE INSURANCE	14.00			14.00	17.00
MN-2350-000	PROVIDER TAX PAYABLE	(83,702.00)			(83,702.00)	(73,465.00)
MN-2400-000	ACCRUED PAYROLL	(107,325.00)			(107,325.00)	(101,090.00)
MN-2401-000	ACCRUED SS & MEDICARE	(7,740.00)			(7,740.00)	(7,733.00)
MN-2403-000	ACCRUED VACATION	(182,432.00)			(182,432.00)	(248,043.00)
MN-2404-000	ACCRUED PENSION	(169,356.00)			(169,356.00)	(166,174.00)
MN-2405-000	ACCR. EXP. - OTHER	(39,556.00)			(39,556.00)	(17,437.00)
MN-3000-000	NET ASSETS - UNRESTRICTED	(8,384,058.00)			(8,384,058.00)	(9,962,680.00)
MN-4000-100	ROOM & BOARD-PRIVATE	(2,059,333.00)			(2,059,333.00)	(1,888,746.00)
MN-4000-200	ROOM & BOARD-MEDICAID	(3,944,301.00)			(3,944,301.00)	(4,098,804.00)
MN-4000-300	ROOM & BOARD-MEDICARE A	(1,809,915.00)			(1,809,915.00)	(1,171,299.00)
MN-4000-400	ROOM & BOARD - OTHER	(36,950.00)			(36,950.00)	(42,995.00)
MN-4001-200	R & B ALLOWANCE-MEDICAID	1,325,645.00			1,325,645.00	1,353,815.00
MN-4001-400	R & B ALLOWANCE-OTHER	4,231.00			4,231.00	1,100.00
MN-4002-100	PHYS. THERAPY-PRIVATE	(857.00)			(857.00)	0.00
MN-4002-200	PHYS. THERAPY-MEDICAID	(2,089.00)			(2,089.00)	0.00
MN-4002-300	PHYS. THERAPY-MEDICARE A	(244,348.00)			(244,348.00)	(186,243.00)
MN-4002-301	PHYS. THERAPY-MED. B	(62,892.00)			(62,892.00)	(76,321.00)
MN-4002-400	PHYS. THERAPY-OTHER	(303,541.00)			(303,541.00)	(198,936.00)
MN-4003-200	SPEECH THERAPY-MEDICAID	(356.00)			(356.00)	(750.00)
MN-4003-300	SPEECH THERAPY-MEDICARE A	(21,313.00)			(21,313.00)	(19,405.00)
MN-4003-301	SPEECH THERAPY-MED. B	(14,312.00)			(14,312.00)	(13,115.00)
MN-4003-400	SPEECH THERAPY-OTHER	(18,059.00)			(18,059.00)	(15,713.00)
MN-4004-100	OCCUP. THERAPY-PRIVATE	(802.00)			(802.00)	0.00
MN-4004-200	OCCUP. THERAPY-MEDICAID	(1,428.00)			(1,428.00)	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(214,422.00)			(214,422.00)	(175,999.00)
MN-4004-301	OCCUP. THERAPY-MED. B	(61,402.00)			(61,402.00)	(65,073.00)
MN-4004-400	OCCUP. THERAPY-OTHER	(271,629.00)			(271,629.00)	(195,964.00)
MN-4005-200	PHARMACY-MEDICAID	(2,638.00)			(2,638.00)	(2,014.00)
MN-4005-300	PHARMACY-MEDICARE A	(99,919.00)			(99,919.00)	(98,167.00)
MN-4005-400	PHARMACY-OTHER	(96,354.00)			(96,354.00)	(76,274.00)
MN-4006-200	IV THERAPY-MEDICAID	(969.00)			(969.00)	0.00
MN-4006-300	IV THERAPY - MEDICARE	(15,717.00)			(15,717.00)	(1,939.00)
MN-4006-400	IV THERAPY-OTHER	(6,895.00)			(6,895.00)	(3,396.00)
MN-4007-300	MED. SUPPLIES-MEDICARE A	(479.00)			(479.00)	(750.00)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(11,759.00)			(11,759.00)	(7,262.00)
MN-4007-400	MED. SUPPLIES-OTHER	(868.00)			(868.00)	(224.00)
MN-4008-300	LABORATORY-MEDICARE A	(15,170.00)			(15,170.00)	(18,885.00)
MN-4008-400	LABORATORY-OTHER	(17,417.00)			(17,417.00)	(17,332.00)
MN-4009-300	X RAY - MEDICARE A	(3,959.00)			(3,959.00)	(7,292.00)
MN-4009-400	X RAY - OTHER	(5,631.00)			(5,631.00)	(8,156.00)
MN-4011-200	OXYGEN - MEDICAID	(2,453.00)			(2,453.00)	(3,877.00)
MN-4011-300	OXYGEN - MEDICARE A	(46.00)			(46.00)	(183.00)
MN-4011-400	OXYGEN - OTHER	0.00			0.00	(672.00)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	9,933.00			9,933.00	6,641.00
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	(142,112.00)			(142,112.00)	(83,949.00)
MN-4100-301	ANCILLARY ALLOW-MED. B	36,605.00			36,605.00	18,173.00
MN-4100-400	ANCILLARY ALLOW-OTHER	720,394.00			720,394.00	516,666.00
MN-4101-200	MEDICAID ADJUSTMENTS	248.00			248.00	83,253.00
MN-4101-300	MEDICARE ADJUSTMENTS	42,386.00			42,386.00	2,139.00
MN-4200-499	GRANT INCOME	0.00			0.00	(686,177.00)
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(10,150.00)			(10,150.00)	(995.00)
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(32,768.00)			(32,768.00)	(104,004.00)
MN-4401-499	INT. INCOME - INS. COS.	(1,847.00)			(1,847.00)	(333.00)
MN-4500-602	DIETARY INCOME	(13,564.00)			(13,564.00)	(17,467.00)
MN-4501-499	BARBER & BEAUTY INCOME	(275.00)			(275.00)	(295.00)
MN-4502-499	Management Fees - JHV	(25,575.00)			(25,575.00)	(27,900.00)
MN-4503-499	MISCELLANEOUS INCOME	(1,422.00)			(1,422.00)	(3,737.00)
MN-4700-499	REALIZED GAINS/LOSSES	(445,793.00)			(445,793.00)	(519,150.00)
MN-4702-499	GAIN/LOSS-ASSET SALE/DISP	(250.00)			(250.00)	4,015.00
MN-4710-499	UNREALIZED GAINS/LOSSES	136,960.00			136,960.00	1,302,897.00
MN-4800-100	JHV Reimb - Gross Payroll	(172,897.00)			(172,897.00)	(204,456.00)
MN-4800-101	JHV Reimb - Fica/Med Taxes	(13,227.00)			(13,227.00)	(15,641.00)
MN-4800-201	JHV Reimb - W/Comp Insurance	(5,325.00)			(5,325.00)	(6,296.00)
MN-4800-203	JHV Reimb - Pension Expense	(3,500.00)			(3,500.00)	(2,856.00)
MN-5000-500	SALARY-ADMINISTRATOR	173,906.00			173,906.00	146,912.00
MN-5000-600	SALARY-DNS	146,484.00			146,484.00	121,904.00
MN-5000-601	SALARIES-MAINTENANCE	178,032.00			178,032.00	173,972.00
MN-5000-602	SALARIES-DIETARY	542,170.00			542,170.00	584,951.00
MN-5000-603	SALARIES-HOUSEKEEPING	280,905.00			280,905.00	253,603.00
MN-5000-604	SALARIES-LAUNDRY	94,654.00			94,654.00	123,524.00
MN-5000-605	SALARIES-RECREATION	228,765.00			228,765.00	220,633.00
MN-5000-606	SALARIES-SOCIAL SERVICES	192,634.00			192,634.00	190,570.00
MN-5000-700	SALARIES-PHYSICAL THERAPY	327,199.00			327,199.00	319,823.00
MN-5000-702	SALARIES-OCCUP. THERAPY	208,421.00			208,421.00	192,262.00
MN-5001-500	SALARIES-OFFICE STAFF	251,311.00			251,311.00	279,232.00
MN-5001-600	SALARY-ADNS	55,637.00			55,637.00	107,856.00
MN-5001-700	SALARIES-REHAB SUPPORT	52,232.00			52,232.00	51,336.00
MN-5002-600	SALARIES-NURSING SUPPT.	452,324.00			452,324.00	403,362.00
MN-5003-600	SALARIES - RNS	715,364.00			715,364.00	765,289.00
MN-5004-600	SALARIES - LPNS	700,016.00			700,016.00	759,179.00
MN-5005-600	SALARIES - CNAS	1,375,471.00			1,375,471.00	1,281,476.00
MN-5100-500	OFFICE SUPPLIES	19,529.00			19,529.00	18,771.00
MN-5100-600	NURSING SUPPLIES	43,206.00			43,206.00	80,361.00
MN-5100-601	MAINTENANCE SUPPLIES	40,487.00			40,487.00	55,698.00
MN-5100-602	DIETARY SUPPLIES	22,181.00			22,181.00	26,446.00
MN-5100-603	HOUSEKEEPING SUPPLIES	30,953.00			30,953.00	35,528.00
MN-5100-604	LAUNDRY SUPPLIES	43,878.00			43,878.00	48,652.00
MN-5100-605	RECREATION SUPPLIES	3,348.00			3,348.00	3,784.00
MN-5100-606	SOCIAL SERVICES SUPPLIES	330.00			330.00	330.00
MN-5100-700	PHYSICAL THERAPY SUPPLIES	(24.00)			(24.00)	834.00
MN-5100-701	SPEECH THERAPY SUPPLIES	0.00			0.00	111.00
MN-5100-702	OT-SUPPLIES	286.00			286.00	327.00
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	4,584.00			4,584.00	2,790.00
MN-5100-705	SUPPLIES-PT. PERSONAL	64.00			64.00	155.00
MN-5101-500	FINANCIAL SERVICES	10,000.00			10,000.00	0.00
MN-5102-500	NSC/INTERCO. FEES	0.00			0.00	144,000.00
MN-5103-500	LEGAL FEES	33,653.00			33,653.00	12,440.00
MN-5104-500	ACCTG./AUDITING/COST REPTG.	78,874.00			78,874.00	56,889.00
MN-5105-500	TELEPHONE	17,498.00			17,498.00	15,180.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
MN-5106-500	RECRUITING COSTS	16,792.00			16,792.00	19,640.00
MN-5108-500	ADVERTISING & PROMO.	2,516.00			2,516.00	2,487.00
MN-5109-500	DUES	10,108.00			10,108.00	11,989.00
MN-5110-500	SUBSCRIPTIONS	422.00			422.00	118.00
MN-5111-500	LICENSES	3,330.00			3,330.00	10,073.00
MN-5112-500	POSTAGE & DELIVERY	3,205.00			3,205.00	4,416.00
MN-5113-500	EQUIP. RENTAL	7,254.00			7,254.00	10,423.00
MN-5114-500	EMPLOYEE TRAVEL	952.00			952.00	790.00
MN-5115-500	BANK CHARGES	1,997.00			1,997.00	1,313.00
MN-5116-500	PAYROLL PROCESSING FEES	39,373.00			39,373.00	40,548.00
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	176,891.00			176,891.00	173,346.00
MN-5119-500	INSURANCE-GENERAL	159,022.00			159,022.00	144,141.00
MN-5121-500	SEMINARS & MEETINGS	2,164.00			2,164.00	734.00
MN-5123-500	MEDICAL DIRECTOR FEES	34,026.00			34,026.00	31,856.00
MN-5124-500	MEDICAL STAFF MEETINGS	216.00			216.00	146.00
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	4,965.00			4,965.00	5,191.00
MN-5126-500	MISCELLANEOUS	(5.00)			(5.00)	0.00
MN-5128-500	AUTO EXPENSE	1,353.00			1,353.00	1,974.00
MN-5129-500	OTHER PROFESSIONAL FEES	4,060.00			4,060.00	3,998.00
MN-5130-500	CELL PHONE EXPENSE	1,150.00			1,150.00	1,150.00
MN-5131-500	FINES & PENALTIES	0.00			0.00	120.00
MN-5200-600	PURCH. SVCE. - LPNS	42,686.00			42,686.00	0.00
MN-5200-601	PURCH. SVCE. - MAINT.	40,664.00			40,664.00	29,918.00
MN-5200-602	DIETICIAN CONSULTING FEE	32,929.00			32,929.00	10,159.00
MN-5200-701	PURCHASED SVCES. - SPEECH	24,611.00			24,611.00	33,681.00
MN-5200-704	PHARMACY CONSULTING FEES	9,675.00			9,675.00	8,567.00
MN-5201-600	PURCH. SVCE. - CNAS	24,909.00			24,909.00	18,957.00
MN-5201-602	PURCHASE SERV-DIETARY	83,511.00			83,511.00	0.00
MN-5202-600	NURSING DEPT CONSULTANT	600.00			600.00	375.00
MN-5203-600	MED. RECORDS CONSULTANT	4,779.00			4,779.00	6,197.00
MN-5204-600	PURCHASED SVCES. - RNS	28,854.00			28,854.00	0.00
MN-5205-600	PURCH. SVCE. - DENTAL	9,427.00			9,427.00	9,443.00
MN-5300-505	FICA & MEDICARE TAXES	446,451.00			446,451.00	440,877.00
MN-5301-505	SUTA TAXES	6,824.00			6,824.00	4,364.00
MN-5302-505	WORKER'S COMP. INSURANCE	208,689.00			208,689.00	182,806.00
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	493,492.00			493,492.00	342,126.00
MN-5304-505	PENSION EXPENSE	205,840.00			205,840.00	196,311.00
MN-5306-505	EMPLOYEE EDUCATION	6,439.00			6,439.00	3,365.00
MN-5307-505	EMPLOYEE RELATIONS	4,886.00			4,886.00	5,702.00
MN-5308-505	OTHER BENEFITS	105.00			105.00	46.00
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	3,133.00			3,133.00	3,275.00
MN-5310-505	EMPLOYEE MEDICAL	0.00			0.00	85.00
MN-5400-510	REAL PROPERTY TAXES	128,643.00			128,643.00	130,599.00
MN-5401-510	PERSONAL PROPERTY TAXES	10,909.00			10,909.00	9,720.00
MN-5402-510	WATER & SEWER	26,673.00			26,673.00	24,197.00
MN-5403-510	GAS/PROPANE	50,603.00			50,603.00	29,146.00
MN-5404-510	ELECTRICITY	123,765.00			123,765.00	83,000.00
MN-5500-515	CT PROVIDER TAX	300,418.00			300,418.00	303,445.00
MN-5600-520	BAD DEBT XP.-PRIVATE	141.00			141.00	5,010.00
MN-5601-520	BAD DEBT XP.-MEDICAID	11.00			11.00	6,173.00
MN-5602-520	BAD DEBT XP.-MEDICARE	37,619.00			37,619.00	19,724.00
MN-5605-520	BAD DEBT XP.-OTHER	8,313.00			8,313.00	4,294.00
MN-5700-600	MEDICAL RECORDS SUPPLIES	(1,076.00)		1,076.00	0.00	0.00
MN-5700-601	REPAIRS & MAINTENANCE	30,704.00			30,704.00	11,381.00
MN-5700-602	FOOD	203,439.00			203,439.00	214,408.00
MN-5700-604	LINENS & BEDDING	14,361.00			14,361.00	14,460.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	6,085.00			6,085.00	7,525.00
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	13,051.00			13,051.00	10,825.00
MN-5700-705	LAB-MEDICARE A	38,620.00			38,620.00	15,853.00
MN-5701-600	MEDICAL EQUIPMENT RENTAL	106.00			106.00	536.00
MN-5701-601	GROUNDSKEEPING	7,113.00			7,113.00	13,743.00
MN-5701-602	DISHES & UTENSILS	1,309.00			1,309.00	1,155.00
MN-5701-605	CABLE TV SERVICES	36,739.00			36,739.00	35,850.00
MN-5701-704	DRUGS-MEDICINE CABINET	2,692.00			2,692.00	4,854.00
MN-5701-705	LAB-OTHER	367.00			367.00	99.00
MN-5702-601	RUBBISH REMOVAL	21,109.00			21,109.00	18,743.00
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	0.00			0.00	29.00
MN-5702-704	DRUGS-PRIVATE	1,354.00			1,354.00	345.00
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	0.00			0.00	1,050.00
MN-5703-602	SUPPLEMENTS	4,907.00			4,907.00	3,543.00
MN-5703-704	DRUGS-MEDICAID	1,907.00			1,907.00	975.00
MN-5704-704	DRUGS-MEDICARE & MG'D. MED.	145,632.00			145,632.00	129,781.00
MN-5705-704	DRUGS & THERAPIES - OTHER	9,928.00			9,928.00	3,693.00
MN-5706-704	DRUGS - OMNICARE DISCOUNTS	(6,924.00)			(6,924.00)	(5,259.00)
MN-5708-704	BILLABLE MED. SUPP. MED. B	17,691.00			17,691.00	14,562.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
MN-5709-704	MEDICAID MED. SUPPLIES	905.00			905.00	187.00
MN-5800-705	AMBULANCE- MEDICARE A	29,058.00			29,058.00	29,962.00
MN-5801-705	X-RAY-MEDICARE A	10,640.00			10,640.00	12,822.00
MN-5802-705	X-RAY-OTHER	0.00			0.00	221.00
MN-5804-705	PATIENT TRANSPORTATION	650.00			650.00	1,072.00
MN-6000-802	LOSS ON EXTINGUISHMT. OF DEBT	0.00			0.00	(1,485,511.00)
MN-6003-800	INTEREST-VENDORS	5,678.00			5,678.00	2,306.00
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	44,666.00			44,666.00	44,666.00
MN-6101-801	DEPR. EXP. - BUILDING	61,161.00			61,161.00	61,161.00
MN-6102-801	DEPR. EXP. - BUILDING IMPVMTS.	46,634.00			46,634.00	47,842.00
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	14,626.00			14,626.00	14,715.00
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	33,830.00			33,830.00	42,129.00
MN-6105-801	DEPR. EXP. - SOFTWARE	1,845.00			1,845.00	2,072.00
MN-6106-801	DEPR. EXP. - AUTO	1,992.00			1,992.00	1,992.00
MN-7800-810	JHV - GROSS PAYROLL	167,944.00			167,944.00	206,639.00
MN-7800-811	JHV - FICA/MED TAXES	13,114.00			13,114.00	16,071.00
MN-7800-821	JHV - W/COMP INSURANCE	6,025.00			6,025.00	6,296.00
MN-7800-823	JHV - PENSION EXP	3,993.00			3,993.00	2,856.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		2,211,125.00		0.00	2,211,125.00	1,578,638.00

Client: *Mansfield Center for Nursing and Rehabilitation*
 Engagement: *Medicaid - Mansfield Center for Nursing & Rehab. 2023*
 Period Ending: *9/30/2023*
 Trial Balance: *A.01 - TB-CCNH*

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
10-A	Salaries and Wages	6,143,469.00		6,143,469.00	6,182,523.00
13-B	Professional Fees	217,461.00		217,461.00	124,426.00
15	Expenditures Other than Salaries	1,869,596.00		1,869,596.00	1,610,092.00
16	Expenditures Other than Salaries (cont'd) - Admin. and General	276,861.00	1,076.00	277,937.00	428,080.00
18	Dietary Basis for Allocation of Costs	315,347.00		315,347.00	245,581.00
19	Laundry-Basis for Allocation of Costs	58,239.00		58,239.00	63,112.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	352,628.00		352,628.00	372,270.00
22	Maintenance and Property	692,678.00		692,678.00	632,195.00
26	Interest	0.00		0.00	0.00
27	Interest and Insurance	164,700.00		164,700.00	146,447.00
30	Statement of Revenue	(7,879,854.00)	(1,076.00)	(7,880,930.00)	(8,226,088.00)
31	Balance Sheet	(2,211,125.00)		(2,211,125.00)	(1,578,638.00)
Total		0.00	0.00	0.00	0.00
	Net (Income) Loss	2,211,125.00	0.00	2,211,125.00	1,578,638.00

Client: **Mansfield Center for Nursing and Rehabilitation**
Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2023**
Period Ending: **9/30/2023**
Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
10-A 1	Operators/Owners	0.00		0.00	0.00
10-A 2	Administrators	173,906.00		173,906.00	146,912.00
10-A 3	Assistant Administrator	0.00		0.00	0.00
10-A 4	Other Administrative Salaries	303,543.00		303,543.00	330,568.00
10-A 5A	Head Dietitian	0.00		0.00	0.00
10-A 5B	Food Service Supervisor	0.00		0.00	0.00
10-A 5C	Dietary Workers	542,170.00		542,170.00	584,951.00
10-A 6A	Head Housekeeper	0.00		0.00	0.00
10-A 6B	Other Housekeeping Workers	280,905.00		280,905.00	253,603.00
10-A 7A	Engineer or Chief of Maintenance	0.00		0.00	0.00
10-A 7B	Other Maintenance Workers	178,032.00		178,032.00	173,972.00
10-A 8A	Laundry Supervisor	0.00		0.00	0.00
10-A 8B	Other Laundry Workers	94,654.00		94,654.00	123,524.00
10-A 9	Barber and Beautician Services	0.00		0.00	0.00
10-A 10	Protective Services	0.00		0.00	0.00
10-A 11A	Head Accountant	0.00		0.00	0.00
10-A 11B	Other Accountants	0.00		0.00	0.00
10-A 12A	Director of Nurses/Assistant Director	202,121.00		202,121.00	229,760.00
10-A 12B1	RNs - Direct Care	715,364.00		715,364.00	765,289.00
10-A 12B2	RNs - Administrative	452,324.00		452,324.00	403,362.00
10-A 12C2	LPNs - Administrative	0.00		0.00	0.00
10-A 12C1	LPNs - Direct Care	700,016.00		700,016.00	759,179.00
10-A 12E	Physical Therapists	327,199.00		327,199.00	319,823.00
10-A 12D	Aides and Attendants	1,375,471.00		1,375,471.00	1,281,476.00
10-A 12F	Speech Therapists	0.00		0.00	0.00
10-A 12G	Occupational Therapists	208,421.00		208,421.00	192,262.00
10-A 12H	Recreation Workers	228,765.00		228,765.00	220,633.00
10-A 12I1	Medical Director	0.00		0.00	0.00
10-A 12I2	Utilization Review	0.00		0.00	0.00
10-A 12I3	Resident Care	0.00		0.00	0.00
10-A 12I4	Other	0.00		0.00	0.00
10-A 12J	Dentists	0.00		0.00	0.00
10-A 12K	Pharmacists	0.00		0.00	0.00
10-A 12L	Podiatrists	0.00		0.00	0.00
10-A 12M	Social Workers/Case Management	192,634.00		192,634.00	190,570.00
10-A 12N	Marketing	0.00		0.00	0.00
10-A 12O	Other	167,944.00		167,944.00	206,639.00
13-B 1	Dietitian	32,929.00		32,929.00	10,159.00
13-B 2	Dentist	9,427.00		9,427.00	9,443.00
13-B 3	Pharmacist	9,675.00		9,675.00	8,567.00
13-B 4	Podiatrist	0.00		0.00	0.00
13-B 5A	PT - Resident Care	0.00		0.00	0.00
13-B 5B	PT - Other	0.00		0.00	0.00
13-B 6	Social Worker	0.00		0.00	0.00
13-B 7	Recreation Worker	0.00		0.00	0.00
13-B 8A	Medical Director	34,026.00		34,026.00	31,856.00
13-B 8B	Utilization Review	0.00		0.00	0.00
13-B 8C	Resident Care	0.00		0.00	0.00
13-B 8D1	Infection Control Committee	0.00		0.00	0.00
13-B 8D2	Pharmaceutical Committee	0.00		0.00	0.00
13-B 8D3	Staff Development Committee	0.00		0.00	0.00
13-B 8E	Other	0.00		0.00	0.00
13-B 9A	ST - Resident Care	24,611.00		24,611.00	33,681.00
13-B 9B	ST - Other	0.00		0.00	0.00
13-B 10A	OT - Resident Care	0.00		0.00	0.00
13-B 10B	OT - Other	0.00		0.00	0.00
13-B 11A1	RN's - Direct Care	28,854.00		28,854.00	0.00
13-B 11A2	RN's - Administrative	600.00		600.00	375.00
13-B 11B1	LPN's - Direct Care	42,686.00		42,686.00	0.00

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
13-B 11B2	LPN's - Administrative	0.00		0.00	0.00
13-B 11C	Aides	24,909.00		24,909.00	18,957.00
13-B 11D	Other	0.00		0.00	0.00
13-B 12	Other	9,744.00		9,744.00	11,388.00
15 1A1	Workmen's Compensation	209,403.00		209,403.00	182,823.00
15 1A2	Disability Insurance	0.00		0.00	0.00
15 1A3	Unemployment Insurance	6,824.00		6,824.00	4,364.00
15 1A4	Social Security (FICA)	446,338.00		446,338.00	441,307.00
15 1A5	Health Insurance	493,492.00		493,492.00	342,211.00
15 1A6	Life Insurance	0.00		0.00	0.00
15 1A7	Pensions	206,333.00		206,333.00	196,311.00
15 1A8	Uniform Allowance	0.00		0.00	0.00
15 1A9	Other	0.00		0.00	0.00
15 1B	Personal Retirement Plans, Pensions	0.00		0.00	0.00
15 1C	Bad Debts	46,084.00		46,084.00	35,201.00
15 1D	Accounting and Auditing	88,874.00		88,874.00	56,889.00
15 1E	Legal	33,653.00		33,653.00	12,440.00
15 1F	Insurance of Lives of Owners/Oper.	0.00		0.00	0.00
15 1G	Office Supplies	19,529.00		19,529.00	18,771.00
15 1H1	Telephone and Telegraph	17,498.00		17,498.00	15,180.00
15 1H2	Cellular Phones and Beepers	1,150.00		1,150.00	1,150.00
15 1I	Appraisal	0.00		0.00	0.00
15 1J	Corporation Business Taxes	0.00		0.00	0.00
15 1K1	Other Taxes - Income	0.00		0.00	0.00
15 1K2	Other	0.00		0.00	0.00
15 1K3	Resident Day User Fee	300,418.00		300,418.00	303,445.00
16 1	Resident Travel and Entertainment	0.00		0.00	0.00
16 2	Holiday Parties for Staff	0.00		0.00	0.00
16 3	Gifts to Staff and Residents	0.00		0.00	0.00
16 4	Employee Travel	952.00		952.00	790.00
16 5	Education Expense	8,819.00		8,819.00	4,245.00
16 6	Automobile Expense	1,353.00		1,353.00	1,974.00
16 7	Other	0.00		0.00	0.00
16 M1	Advertising Help Wanted	16,792.00		16,792.00	19,640.00
16 M2	Advertising Telephone Directory	0.00		0.00	0.00
16 M3	Advertising Other	2,516.00		2,516.00	2,487.00
16 M4	Fund Raising	0.00		0.00	0.00
16 M5	Medical Records	(1,076.00)	1,076.00	0.00	0.00
16 M6	Barber and Beauty Supplies	0.00		0.00	0.00
16 M7	Postage	3,205.00		3,205.00	4,416.00
16 M8	Dues and Membership Fees to Professional Associations	10,108.00		10,108.00	11,989.00
16 M8A	Dues to Chamber of Commerce	0.00		0.00	0.00
16 M9	Subscriptions	422.00		422.00	118.00
16 M10	Contributions	0.00		0.00	0.00
16 M11	Services Provided by Contract	216,264.00		216,264.00	213,894.00
16 M12	Administrative Management Services	0.00		0.00	0.00
16 M13	Other	17,506.00		17,506.00	168,527.00
18 2A1	Raw Food	203,439.00		203,439.00	214,408.00
18 2A2	Non-Food Supplies	27,088.00		27,088.00	30,018.00
18 2A3	Other	1,309.00		1,309.00	1,155.00
18 2B	Purchased Services	83,511.00		83,511.00	0.00
18 2C	Other	0.00		0.00	0.00
19 3A1	Bed Linens, etc...washed, ironed..	14,361.00		14,361.00	14,460.00
19 3A2	Employee Items	0.00		0.00	0.00
19 3A3	Personal clothing - residents washed	0.00		0.00	0.00
19 3A4	Repair and/or purchased linens	0.00		0.00	0.00
19 3B	Purchased Services	0.00		0.00	0.00
19 3C	Other	43,878.00		43,878.00	48,652.00
20 4A1	In-House Care Supplies	0.00		0.00	0.00
20 4B	Purchased Services	0.00		0.00	0.00
20 4C	Other	30,953.00		30,953.00	35,528.00
20 5A1	Own Pharmacy	0.00		0.00	0.00
20 5A2	Purchased from	151,897.00		151,897.00	129,535.00

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
20 5B	Medicine Cabinet Drugs	2,692.00		2,692.00	4,854.00
20 5C	Medical and Therapeutic Supplies	61,802.00		61,802.00	95,110.00
20 5D	Ambulance/Limousine	29,058.00		29,058.00	29,962.00
20 5E1	Oxygen - Emergency Use	0.00		0.00	0.00
20 5E2	Oxygen - Other	4,584.00		4,584.00	2,790.00
20 5F	X-Rays and related radiological	10,640.00		10,640.00	13,043.00
20 5G	Dental	0.00		0.00	0.00
20 5H	Laboratory	367.00		367.00	99.00
20 5I	Recreation	9,433.00		9,433.00	11,309.00
20 5J	Management fee direct	0.00		0.00	0.00
20 5K	Management fee indirect	0.00		0.00	0.00
20 5L	Cable Television	36,739.00		36,739.00	35,850.00
20 5M	Other	14,423.00		14,423.00	13,090.00
20 5N	Physical Therapy Expense	40.00		40.00	989.00
20 5O	Speech Therapy Expense	0.00		0.00	111.00
22 6A	Repairs and Maintenance	30,704.00		30,704.00	11,381.00
22 6B	Heat	50,603.00		50,603.00	29,146.00
22 6C	Light & Power	123,765.00		123,765.00	83,000.00
22 6D	Water	26,673.00		26,673.00	24,197.00
22 6E	Equipment Lease	7,254.00		7,254.00	10,423.00
22 6F	Other	109,373.00		109,373.00	119,152.00
22 7A	Land Improvements	44,666.00		44,666.00	44,666.00
22 7B	Building & Building Improvements	107,795.00		107,795.00	109,003.00
22 7C	Non-movable Equipment	14,626.00		14,626.00	14,715.00
22 7D	Movable Equipment	37,667.00		37,667.00	46,193.00
22 8A	Organization Expense	0.00		0.00	0.00
22 8B	Mortgage Expense	0.00		0.00	0.00
22 8C	Leasehold Improvements	0.00		0.00	0.00
22 8D	Other	0.00		0.00	0.00
22 9	Rental Payments	0.00		0.00	0.00
22 10A	Real estate taxes paid by owner	128,643.00		128,643.00	130,599.00
22 10B	Real estate taxes paid by lessor	0.00		0.00	0.00
22 10C	Personal property taxes	10,909.00		10,909.00	9,720.00
26 12A1	First Mortgage	0.00		0.00	0.00
26 12A2	Second Mortgage	0.00		0.00	0.00
26 12A3	Third Mortgage	0.00		0.00	0.00
26 12A4	Fourth Mortgage	0.00		0.00	0.00
26 12B1	Original Loan Amount	0.00		0.00	0.00
26 12B2	Loan Origination Date	0.00		0.00	0.00
26 12B3	Interest Rate %	0.00		0.00	0.00
26 12B4	Term	0.00		0.00	0.00
26 12B5	CHEFA Interest Expense	0.00		0.00	0.00
27 12C1	Automotive Equipment	0.00		0.00	0.00
27 12C2	Other	0.00		0.00	0.00
27 12D	Other Interest Expense	5,678.00		5,678.00	2,306.00
27 14A	Insurance on Property	0.00		0.00	0.00
27 14B	Insurance of Automobiles	0.00		0.00	0.00
27 14C1	Umbrella	159,022.00		159,022.00	144,141.00
27 14C2	Fire and Extended Coverage	0.00		0.00	0.00
27 14C3	Other	0.00		0.00	0.00
30 1A	Medicaid Residents (CT only)	(3,944,301.00)		(3,944,301.00)	(4,098,804.00)
30 1B	Medicaid room and board contractual allowance	1,325,645.00		1,325,645.00	1,353,815.00
30 2A	Medicaid (All other states)	0.00		0.00	0.00
30 2B	Other states room and board contractual allowance	0.00		0.00	0.00
30 3A	Medicare Residents (All inclusive)	(1,767,529.00)		(1,767,529.00)	(1,169,160.00)
30 3B	Medicare room and board contractual allowance	(142,112.00)		(142,112.00)	(83,949.00)
30 4A	Private-pay residents and other	(2,096,283.00)		(2,096,283.00)	(1,931,741.00)
30 4B	Private-pay room and board contractual allowance	4,231.00		4,231.00	1,100.00
30 5A	Prescription Drugs - Medicare	(99,919.00)		(99,919.00)	(98,167.00)
30 5B	Prescription Drugs - Medicare Contractual Allowance	0.00		0.00	0.00
30 5C	Prescription Drugs - Non-medicare	(98,992.00)		(98,992.00)	(78,288.00)
30 5D	Prescription Drugs - Non-medicare Contractual Allowance	0.00		0.00	0.00
30 6A	Medical Supplies - Medicare	(12,238.00)		(12,238.00)	(8,012.00)

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
30 6B	Medical Supplies - Medicare Contractual Allowance	0.00		0.00	0.00
30 6C	Medical Supplies - Non-medicare	(868.00)		(868.00)	(224.00)
30 6D	Medical Supplies - Non-medicare Contractual Allowance	0.00		0.00	0.00
30 7A	Physical Therapy - Medicare	(307,240.00)		(307,240.00)	(262,564.00)
30 7B	Physical Therapy - Medicare Contractual Allowance	0.00		0.00	0.00
30 7C	Physical Therapy - Non-medicare	(306,487.00)		(306,487.00)	(198,936.00)
30 7D	Physical Therapy - Non-medicare Contractual Allowance	0.00		0.00	0.00
30 8A	Speech Therapy - Medicare	(35,625.00)		(35,625.00)	(32,520.00)
30 8B	Speech Therapy - Medicare Contractual Allowance	0.00		0.00	0.00
30 8C	Speech Therapy - Non-medicare	(18,415.00)		(18,415.00)	(16,463.00)
30 8D	Speech Therapy - Non-medicare Contractual Allowance	0.00		0.00	0.00
30 9A	Occupational Therapy - Medicare	(275,824.00)		(275,824.00)	(241,072.00)
30 9B	Occupational Therapy - Medicare Contractual Allowance	0.00		0.00	0.00
30 9C	Occupational Therapy - Non-medicare	(273,859.00)		(273,859.00)	(195,964.00)
30 9D	Occupational Therapy - Non-medicare Contractual Allowance	0.00		0.00	0.00
30 10A	Other - Medicare	40,333.00		40,333.00	5,727.00
30 10B	Other - Non-medicare	697,210.00		697,210.00	573,127.00
30 11	Meals sold to guests, employees, and others	(13,564.00)		(13,564.00)	(17,467.00)
30 12	Rental of rooms to non-residents	0.00		0.00	0.00
30 13	Telephone and Telegraph	0.00		0.00	0.00
30 14	Rental of Televisions and Cable Services	0.00		0.00	0.00
30 15	Interest Income	(34,615.00)		(34,615.00)	(104,337.00)
30 16	Private Duty Nurses' Fees	0.00		0.00	0.00
30 17	Barber, Coffee, Beauty & Gift Shops	(275.00)		(275.00)	(295.00)
30 18	Other Revenue	(519,127.00)	(1,076.00)	(520,203.00)	(1,621,894.00)
31 31.01A	Cash	78,503.00		78,503.00	115,123.00
31 31.01B	Resident Accounts Receivable	659,544.00		659,544.00	469,246.00
31 31.01C	Inventories	114,585.00		114,585.00	82,340.00
31 31.01D	Prepays	97,181.00		97,181.00	122,796.00
31 31.01E	Current Assets	3,727,006.00		3,727,006.00	5,801,786.00
31 31.01F	Fixed Assets	2,348,485.00		2,348,485.00	2,534,558.00
31 31.01G	Other Assets	121,500.00		121,500.00	121,500.00
31 31.02A	Accounts Payable	(370,179.00)		(370,179.00)	(226,406.00)
31 31.02B	Notes Payable	0.00		0.00	0.00
31 31.02C	Accrued Payroll	(289,757.00)		(289,757.00)	(349,133.00)
31 31.02D	Accrued Payroll Taxes	(7,350.00)		(7,350.00)	(7,308.00)
31 31.02E	Mortgage Payable - Short Term	0.00		0.00	0.00
31 31.02F	Current Liabilities	(292,646.00)		(292,646.00)	(267,670.00)
31 31.02G	Mortgage Payable - Long Term	0.00		0.00	0.00
31 31.02H	Other Long Term Liabilities	(13,939.00)		(13,939.00)	(12,790.00)
31 31.03A	Equity	(8,384,058.00)		(8,384,058.00)	(9,962,680.00)
Total		0.00	0.00	0.00	0.00
	Net (Income) Loss	2,211,125.00	0.00	2,211,125.00	1,578,638.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2023**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
MN-5000-500	SALARY-ADMINISTRATOR	173,906.00		0.00	173,906.00	146,912.00
Subtotal [2] Administrators		173,906.00		0.00	173,906.00	146,912.00
Subgroup : [4]	Other Administrative Salaries					
MN-5001-500	SALARIES-OFFICE STAFF	251,311.00		0.00	251,311.00	279,232.00
MN-5001-700	SALARIES-REHAB SUPPORT	52,232.00		0.00	52,232.00	51,336.00
Subtotal [4] Other Administrative Salaries		303,543.00		0.00	303,543.00	330,568.00
Subgroup : [5C]	Dietary Workers					
MN-5000-602	SALARIES-DIETARY	542,170.00		0.00	542,170.00	584,951.00
Subtotal [5C] Dietary Workers		542,170.00		0.00	542,170.00	584,951.00
Subgroup : [6B]	Other Housekeeping Workers					
MN-5000-603	SALARIES-HOUSEKEEPING	280,905.00		0.00	280,905.00	253,603.00
Subtotal [6B] Other Housekeeping Workers		280,905.00		0.00	280,905.00	253,603.00
Subgroup : [7B]	Other Maintenance Workers					
MN-5000-601	SALARIES-MAINTENANCE	178,032.00		0.00	178,032.00	173,972.00
Subtotal [7B] Other Maintenance Workers		178,032.00		0.00	178,032.00	173,972.00
Subgroup : [8B]	Other Laundry Workers					
MN-5000-604	SALARIES-LAUNDRY	94,654.00		0.00	94,654.00	123,524.00
Subtotal [8B] Other Laundry Workers		94,654.00		0.00	94,654.00	123,524.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
MN-5000-600	SALARY-DNS	146,484.00		0.00	146,484.00	121,904.00
MN-5001-600	SALARY-ADNS	55,637.00		0.00	55,637.00	107,856.00
Subtotal [12A] Director of Nurses/Assistant Director		202,121.00		0.00	202,121.00	229,760.00
Subgroup : [12B1]	RNs - Direct Care					
MN-5003-600	SALARIES - RNS	715,364.00		0.00	715,364.00	765,289.00
Subtotal [12B1] RNs - Direct Care		715,364.00		0.00	715,364.00	765,289.00
Subgroup : [12B2]	RNs - Administrative					
MN-5002-600	SALARIES-NURSING SUPPT.	452,324.00		0.00	452,324.00	403,362.00
Subtotal [12B2] RNs - Administrative		452,324.00		0.00	452,324.00	403,362.00
Subgroup : [12C1]	LPNs - Direct Care					
MN-5004-600	SALARIES - LPNS	700,016.00		0.00	700,016.00	759,179.00
Subtotal [12C1] LPNs - Direct Care		700,016.00		0.00	700,016.00	759,179.00
Subgroup : [12E]	Physical Therapists					
MN-5000-700	SALARIES-PHYSICAL THERAPY	327,199.00		0.00	327,199.00	319,823.00
Subtotal [12E] Physical Therapists		327,199.00		0.00	327,199.00	319,823.00
Subgroup : [12D]	Aides and Attendants					
MN-5005-600	SALARIES - CNAS	1,375,471.00		0.00	1,375,471.00	1,281,476.00
Subtotal [12D] Aides and Attendants		1,375,471.00		0.00	1,375,471.00	1,281,476.00
Subgroup : [12G]	Occupational Therapists					
MN-5000-702	SALARIES-OCCUP. THERAPY	208,421.00		0.00	208,421.00	192,262.00
Subtotal [12G] Occupational Therapists		208,421.00		0.00	208,421.00	192,262.00
Subgroup : [12H]	Recreation Workers					
MN-5000-605	SALARIES-RECREATION	228,765.00		0.00	228,765.00	220,633.00
Subtotal [12H] Recreation Workers		228,765.00		0.00	228,765.00	220,633.00
Subgroup : [12M]	Social Workers/Case Management					
MN-5000-606	SALARIES-SOCIAL SERVICES	192,634.00		0.00	192,634.00	190,570.00
Subtotal [12M] Social Workers/Case Management		192,634.00		0.00	192,634.00	190,570.00
Subgroup : [12O]	Other					
MN-7800-810	JHV - GROSS PAYROLL	167,944.00		0.00	167,944.00	206,639.00
Subtotal [12O] Other		167,944.00		0.00	167,944.00	206,639.00
Total [10-A] Salaries and Wages		6,143,469.00		0.00	6,143,469.00	6,182,523.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
MN-5200-602	DIETICIAN CONSULTING FEE	32,929.00		0.00	32,929.00	10,159.00
Subtotal [1] Dietitian		32,929.00		0.00	32,929.00	10,159.00
Subgroup : [2]	Dentist					
MN-5205-600	PURCH. SVCE. - DENTAL	9,427.00		0.00	9,427.00	9,443.00
Subtotal [2] Dentist		9,427.00		0.00	9,427.00	9,443.00
Subgroup : [3]	Pharmacist					
MN-5200-704	PHARMACY CONSULTING FEES	9,675.00		0.00	9,675.00	8,567.00
Subtotal [3] Pharmacist		9,675.00		0.00	9,675.00	8,567.00
Subgroup : [8A]	Medical Director					
MN-5123-500	MEDICAL DIRECTOR FEES	34,026.00		0.00	34,026.00	31,856.00
Subtotal [8A] Medical Director		34,026.00		0.00	34,026.00	31,856.00
Subgroup : [9A]	ST - Resident Care					
MN-5200-701	PURCHASED SVCES. - SPEECH	24,611.00		0.00	24,611.00	33,681.00
Subtotal [9A] ST - Resident Care		24,611.00		0.00	24,611.00	33,681.00
Subgroup : [11A1]	RN's - Direct Care					
MN-5204-600	PURCHASED SVCES. - RNS	28,854.00		0.00	28,854.00	0.00
Subtotal [11A1] RN's - Direct Care		28,854.00		0.00	28,854.00	0.00
Subgroup : [11A2]	RN's - Administrative					
MN-5202-600	NURSING DEPT CONSULTANT	600.00		0.00	600.00	375.00

Client: Mansfield Center for Nursing and Rehabilitation
 Engagement: Medicaid - Mansfield Center for Nursing & Rehab. 2023
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - CCNH Grouped TB

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subtotal [11A2] RN's - Administrative		600.00		0.00	600.00	375.00
Subgroup : [11B1]	LPN's - Direct Care					
MN-5200-600	PURCH. SVCE. - LPNS	42,686.00		0.00	42,686.00	0.00
Subtotal [11B1] LPN's - Direct Care		42,686.00		0.00	42,686.00	0.00
Subgroup : [11C]	Aides					
MN-5201-600	PURCH. SVCE. - CNAS	24,909.00		0.00	24,909.00	18,957.00
Subtotal [11C] Aides		24,909.00		0.00	24,909.00	18,957.00
Subgroup : [12]	Other					
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	4,965.00		0.00	4,965.00	5,191.00
MN-5203-600	MED. RECORDS CONSULTANT	4,779.00		0.00	4,779.00	6,197.99
Subtotal [12] Other		9,744.00		0.00	9,744.00	11,388.00
Total [13-B] Professional Fees		217,461.00		0.00	217,461.00	124,426.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
MN-2313-000	FAMILY LEAVE INSURANCE	14.00		0.00	14.00	17.00
MN-4800-201	JHV Reimb - WComp Insurance	(5,325.00)		0.00	(5,325.00)	(6,296.00)
MN-5302-505	WORKER'S COMP. INSURANCE	208,689.00		0.00	208,689.00	182,806.00
MN-7800-821	JHV - WCOMP INSURANCE	6,025.00		0.00	6,025.00	6,296.00
Subtotal [1A1] Workmen's Compensation		209,403.00		0.00	209,403.00	182,823.00
Subgroup : [1A3]	Unemployment Insurance					
MN-5301-505	SUTA TAXES	6,824.00		0.00	6,824.00	4,364.00
Subtotal [1A3] Unemployment Insurance		6,824.00		0.00	6,824.00	4,364.00
Subgroup : [1A4]	Social Security (FICA)					
MN-4800-101	JHV Reimb - Fica/Med Taxes	(13,227.00)		0.00	(13,227.00)	(15,641.00)
MN-5300-505	FICA & MEDICARE TAXES	446,451.00		0.00	446,451.00	440,877.00
MN-7800-811	JHV - FICA/MED TAXES	13,114.00		0.00	13,114.00	16,071.00
Subtotal [1A4] Social Security (FICA)		446,338.00		0.00	446,338.00	441,307.00
Subgroup : [1A5]	Health Insurance					
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	493,492.00		0.00	493,492.00	342,126.00
MN-5310-505	EMPLOYEE MEDICAL	0.00		0.00	0.00	65.00
Subtotal [1A5] Health Insurance		493,492.00		0.00	493,492.00	342,211.00
Subgroup : [1A7]	Pensions					
MN-4800-203	JHV Reimb - Pension Expense	(3,500.00)		0.00	(3,500.00)	(2,856.00)
MN-5304-505	PENSION EXPENSE	205,840.00		0.00	205,840.00	196,311.00
MN-7800-823	JHV - PENSION EXP	3,993.00		0.00	3,993.00	2,856.00
Subtotal [1A7] Pensions		206,333.00		0.00	206,333.00	196,311.00
Subgroup : [1C]	Bad Debts					
MN-5600-520	BAD DEBT XP.-PRIVATE	141.00		0.00	141.00	5,010.00
MN-5601-520	BAD DEBT XP.-MEDICAID	11.00		0.00	11.00	6,173.00
MN-5602-520	BAD DEBT XP.-MEDICARE	37,619.00		0.00	37,619.00	19,724.00
MN-5605-520	BAD DEBT XP.-OTHER	8,313.00		0.00	8,313.00	4,284.00
Subtotal [1C] Bad Debts		46,084.00		0.00	46,084.00	35,201.00
Subgroup : [1D]	Accounting and Auditing					
MN-5101-500	FINANCIAL SERVICES	10,000.00		0.00	10,000.00	0.00
MN-5104-500	ACCTG./AUDITING/COST REPTG.	78,874.00		0.00	78,874.00	56,889.00
Subtotal [1D] Accounting and Auditing		88,874.00		0.00	88,874.00	56,889.00
Subgroup : [1E]	Legal					
MN-5103-500	LEGAL FEES	33,653.00		0.00	33,653.00	12,440.00
Subtotal [1E] Legal		33,653.00		0.00	33,653.00	12,440.00
Subgroup : [1G]	Office Supplies					
MN-5100-500	OFFICE SUPPLIES	19,529.00		0.00	19,529.00	18,771.00
Subtotal [1G] Office Supplies		19,529.00		0.00	19,529.00	18,771.00
Subgroup : [1H1]	Telephone and Telegraph					
MN-5105-500	TELEPHONE	17,498.00		0.00	17,498.00	15,180.00
Subtotal [1H1] Telephone and Telegraph		17,498.00		0.00	17,498.00	15,180.00
Subgroup : [1H2]	Cellular Phones and Beepers					
MN-5130-500	CELL PHONE EXPENSE	1,150.00		0.00	1,150.00	1,150.00
Subtotal [1H2] Cellular Phones and Beepers		1,150.00		0.00	1,150.00	1,150.00
Subgroup : [1K3]	Resident Day User Fee					
MN-5500-515	CT PROVIDER TAX	300,418.00		0.00	300,418.00	303,445.00
Subtotal [1K3] Resident Day User Fee		300,418.00		0.00	300,418.00	303,445.00
Total [15] Expenditures Other than Salaries		1,869,596.00		0.00	1,869,596.00	1,610,092.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4]	Employee Travel					
MN-5114-500	EMPLOYEE TRAVEL	952.00		0.00	952.00	790.00
Subtotal [4] Employee Travel		952.00		0.00	952.00	790.00
Subgroup : [5]	Education Expense					
MN-5121-500	SEMINARS & MEETINGS	2,164.00		0.00	2,164.00	734.00
MN-5124-500	MEDICAL STAFF MEETINGS	216.00		0.00	216.00	146.00
MN-5306-505	EMPLOYEE EDUCATION	6,439.00		0.00	6,439.00	3,365.00
Subtotal [5] Education Expense		8,819.00		0.00	8,819.00	4,245.00
Subgroup : [6]	Automobile Expense					
MN-5128-500	AUTO EXPENSE	1,353.00		0.00	1,353.00	1,974.00
Subtotal [6] Automobile Expense		1,353.00		0.00	1,353.00	1,974.00
Subgroup : [M1]	Advertising Help Wanted					
MN-5106-500	RECRUITING COSTS	16,792.00		0.00	16,792.00	19,640.00
Subtotal [M1] Advertising Help Wanted		16,792.00		0.00	16,792.00	19,640.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2023**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Subgroup : [M3]	Advertising Other					
MN-5109-500	ADVERTISING & PROMO.	2,516.00		0.00	2,516.00	2,487.00
Subtotal [M3] Advertising Other		2,516.00		0.00	2,516.00	2,487.00
Subgroup : [M5]	Medical Records					
MN-5700-600	MEDICAL RECORDS SUPPLIES	(1,076.00)	RJE -1	1,076.00	0.00	0.00
				1,076.00		
Subtotal [M5] Medical Records		(1,076.00)		1,076.00	0.00	0.00
Subgroup : [M7]	Postage					
MN-5112-500	POSTAGE & DELIVERY	3,205.00		0.00	3,205.00	4,416.00
Subtotal [M7] Postage		3,205.00		0.00	3,205.00	4,416.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
MN-5109-500	DUES	10,108.00		0.00	10,108.00	11,999.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		10,108.00		0.00	10,108.00	11,999.00
Subgroup : [M9]	Subscriptions					
MN-5110-500	SUBSCRIPTIONS	422.00		0.00	422.00	118.00
Subtotal [M9] Subscriptions		422.00		0.00	422.00	118.00
Subgroup : [M11]	Services Provided by Contract					
MN-5116-500	PAYROLL PROCESSING FEES	39,373.00		0.00	39,373.00	40,548.00
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	176,891.00		0.00	176,891.00	173,348.00
Subtotal [M11] Services Provided by Contract		216,264.00		0.00	216,264.00	213,896.00
Subgroup : [M13]	Other					
MN-5102-500	NSCI/INTERCO. FEES	0.00		0.00	0.00	144,000.00
MN-5111-500	LICENSES	3,330.00		0.00	3,330.00	10,073.00
MN-5115-500	BANK CHARGES	1,897.00		0.00	1,897.00	1,313.00
MN-5126-500	MISCELLANEOUS	(5.00)		0.00	(5.00)	0.00
MN-5129-500	OTHER PROFESSIONAL FEES	4,060.00		0.00	4,060.00	3,998.00
MN-5131-500	FINES & PENALTIES	0.00		0.00	0.00	120.00
MN-5307-505	EMPLOYEE RELATIONS	4,886.00		0.00	4,886.00	5,702.00
MN-5308-505	OTHER BENEFITS	105.00		0.00	105.00	46.00
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	3,133.00		0.00	3,133.00	3,275.00
Subtotal [M13] Other		17,506.00		0.00	17,506.00	168,527.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and Gener.		276,851.00		1,076.00	277,927.00	428,080.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
MN-5700-602	FOOD	203,439.00		0.00	203,439.00	214,408.00
Subtotal [2A1] Raw Food		203,439.00		0.00	203,439.00	214,408.00
Subgroup : [2A2]	Non-Food Supplies					
MN-5100-602	DIETARY SUPPLIES	22,181.00		0.00	22,181.00	26,446.00
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	0.00		0.00	0.00	29.00
MN-5703-602	SUPPLEMENTS	4,907.00		0.00	4,907.00	3,543.00
Subtotal [2A2] Non-Food Supplies		27,088.00		0.00	27,088.00	30,018.00
Subgroup : [2A3]	Other					
MN-5701-602	DISHES & UTENSILS	1,309.00		0.00	1,309.00	1,155.00
Subtotal [2A3] Other		1,309.00		0.00	1,309.00	1,155.00
Subgroup : [2B]	Purchased Services					
MN-5201-602	PURCHASE SERV-DIETARY	83,511.00		0.00	83,511.00	0.00
Subtotal [2B] Purchased Services		83,511.00		0.00	83,511.00	0.00
Total [18] Dietary Basis for Allocation of Costs		315,347.00		0.00	315,347.00	245,581.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc., washed, ironed..					
MN-5700-604	LINENS & BEDDING	14,361.00		0.00	14,361.00	14,460.00
Subtotal [3A1] Bed Linens, etc., washed, ironed..		14,361.00		0.00	14,361.00	14,460.00
Subgroup : [3C]	Other					
MN-5100-604	LAUNDRY SUPPLIES	43,878.00		0.00	43,878.00	48,652.00
Subtotal [3C] Other		43,878.00		0.00	43,878.00	48,652.00
Total [19] Laundry-Basis for Allocation of Costs		58,239.00		0.00	58,239.00	63,112.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4C]	Other					
MN-5100-603	HOUSEKEEPING SUPPLIES	30,953.00		0.00	30,953.00	35,528.00
Subtotal [4C] Other		30,953.00		0.00	30,953.00	35,528.00
Subgroup : [5A2]	Purchased from					
MN-5702-704	DRUGS-PRIVATE	1,354.00		0.00	1,354.00	345.00
MN-5703-704	DRUGS-MEDICAID	1,907.00		0.00	1,907.00	975.00
MN-5704-704	DRUGS-MEDICARE & MG'D. MED.	145,632.00		0.00	145,632.00	129,781.00
MN-5705-704	DRUGS & THERAPIES - OTHER	9,928.00		0.00	9,928.00	3,693.00
MN-5706-704	DRUGS - OMCNARE DISCOUNTS	(6,924.00)		0.00	(6,924.00)	(5,259.00)
Subtotal [5A2] Purchased from		151,897.00		0.00	151,897.00	129,535.00
Subgroup : [5B]	Medicine Cabinet Drugs					
MN-5701-704	DRUGS-MEDICINE CABINET	2,692.00		0.00	2,692.00	4,854.00
Subtotal [5B] Medicine Cabinet Drugs		2,692.00		0.00	2,692.00	4,854.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
MN-5100-600	NURSING SUPPLIES	43,206.00		0.00	43,206.00	80,361.00
MN-5708-704	BILLABLE MED. SUPP. MED. B	17,691.00		0.00	17,691.00	14,562.00
MN-5709-704	MEDICAID MED. SUPPLIES	905.00		0.00	905.00	187.00
Subtotal [5C] Medical and Therapeutic Supplies		61,802.00		0.00	61,802.00	95,110.00
Subgroup : [5D]	Ambulance/Limousine					
MN-5800-705	AMBULANCE-MEDICARE A	29,058.00		0.00	29,058.00	29,962.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2023**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subtotal [5D] Ambulance/Limousine		29,058.00		0.00	29,058.00	29,962.00
Subgroup : [5E2] Oxygen - Other						
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	4,584.00		0.00	4,584.00	2,790.00
Subtotal [5E2] Oxygen - Other		4,584.00		0.00	4,584.00	2,790.00
Subgroup : [5F] X-Rays and related radiological						
MN-5801-705	X-RAY-MEDICARE A	10,640.00		0.00	10,640.00	12,822.00
MN-5802-705	X-RAY-OTHER	0.00		0.00	0.00	221.00
Subtotal [5F] X-Rays and related radiological		10,640.00		0.00	10,640.00	13,043.00
Subgroup : [5H] Laboratory						
MN-5701-705	LAB-OTHER	367.00		0.00	367.00	99.00
Subtotal [5H] Laboratory		367.00		0.00	367.00	99.00
Subgroup : [5I] Recreation						
MN-5100-605	RECREATION SUPPLIES	3,348.00		0.00	3,348.00	3,784.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	6,085.00		0.00	6,085.00	7,525.00
Subtotal [5I] Recreation		9,433.00		0.00	9,433.00	11,309.00
Subgroup : [5L] Cable Television						
MN-5701-605	CABLE TV SERVICES	36,739.00		0.00	36,739.00	35,850.00
Subtotal [5L] Cable Television		36,739.00		0.00	36,739.00	35,850.00
Subgroup : [5M] Other						
MN-5100-606	SOCIAL SERVICES SUPPLIES	330.00		0.00	330.00	330.00
MN-5100-702	OT-SUPPLIES	286.00		0.00	286.00	327.00
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	13,051.00		0.00	13,051.00	10,825.00
MN-5701-600	MEDICAL EQUIPMENT RENTAL	106.00		0.00	106.00	536.00
MN-5804-705	PATIENT TRANSPORTATION	650.00		0.00	650.00	1,072.00
Subtotal [5M] Other		14,423.00		0.00	14,423.00	13,090.00
Subgroup : [5N] Physical Therapy Expense						
MN-5100-700	PHYSICAL THERAPY SUPPLIES	(24.00)		0.00	(24.00)	834.00
MN-5100-705	SUPPLIES-PT. PERSONAL	64.00		0.00	64.00	155.00
Subtotal [5N] Physical Therapy Expense		40.00		0.00	40.00	989.00
Subgroup : [5O] Speech Therapy Expense						
MN-5100-701	SPEECH THERAPY SUPPLIES	0.00		0.00	0.00	111.00
Subtotal [5O] Speech Therapy Expense		0.00		0.00	0.00	111.00
Total [2D] Housekeeping and Resident Care Basis for Allocation of Costs		352,628.00		0.00	352,628.00	372,270.00
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
MN-5700-601	REPAIRS & MAINTENANCE	30,704.00		0.00	30,704.00	11,381.00
Subtotal [6A] Repairs and Maintenance		30,704.00		0.00	30,704.00	11,381.00
Subgroup : [6B] Heat						
MN-5403-510	GAS/PROPANE	50,603.00		0.00	50,603.00	29,146.00
Subtotal [6B] Heat		50,603.00		0.00	50,603.00	29,146.00
Subgroup : [6C] Light & Power						
MN-5404-510	ELECTRICITY	123,765.00		0.00	123,765.00	83,000.00
Subtotal [6C] Light & Power		123,765.00		0.00	123,765.00	83,000.00
Subgroup : [6D] Water						
MN-5402-510	WATER & SEWER	26,673.00		0.00	26,673.00	24,197.00
Subtotal [6D] Water		26,673.00		0.00	26,673.00	24,197.00
Subgroup : [6E] Equipment Lease						
MN-5113-500	EQUIP. RENTAL	7,254.00		0.00	7,254.00	10,423.00
Subtotal [6E] Equipment Lease		7,254.00		0.00	7,254.00	10,423.00
Subgroup : [6F] Other						
MN-5100-601	MAINTENANCE SUPPLIES	40,487.00		0.00	40,487.00	55,698.00
MN-5200-601	PURCH. SVCE. - MAINT.	40,664.00		0.00	40,664.00	29,918.00
MN-5701-601	GROUNDSKEEPING	7,113.00		0.00	7,113.00	13,743.00
MN-5702-601	RUBBISH REMOVAL	21,109.00		0.00	21,109.00	18,743.00
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	0.00		0.00	0.00	1,050.00
Subtotal [6F] Other		109,373.00		0.00	109,373.00	119,152.00
Subgroup : [7A] Land Improvements						
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	44,666.00		0.00	44,666.00	44,666.00
Subtotal [7A] Land Improvements		44,666.00		0.00	44,666.00	44,666.00
Subgroup : [7B] Building & Building Improvements						
MN-6101-801	DEPR. EXP. - BUILDING	61,161.00		0.00	61,161.00	61,161.00
MN-6102-801	DEPR. EXP. - BUILDING IMPVMTS.	46,634.00		0.00	46,634.00	47,842.00
Subtotal [7B] Building & Building Improvements		107,795.00		0.00	107,795.00	109,003.00
Subgroup : [7C] Non-movable Equipment						
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	14,626.00		0.00	14,626.00	14,715.00
Subtotal [7C] Non-movable Equipment		14,626.00		0.00	14,626.00	14,715.00
Subgroup : [7D] Movable Equipment						
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	33,830.00		0.00	33,830.00	42,129.00
MN-6105-801	DEPR. EXP. - SOFTWARE	1,845.00		0.00	1,845.00	2,072.00
MN-6106-801	DEPR. EXP. - AUTO	1,992.00		0.00	1,992.00	1,992.00
Subtotal [7D] Movable Equipment		37,667.00		0.00	37,667.00	46,193.00
Subgroup : [10A] Real estate taxes paid by owner						
MN-5400-510	REAL PROPERTY TAXES	128,643.00		0.00	128,643.00	130,599.00
Subtotal [10A] Real estate taxes paid by owner		128,643.00		0.00	128,643.00	130,599.00
Subgroup : [10C] Personal property taxes						
MN-5401-510	PERSONAL PROPERTY TAXES	10,909.00		0.00	10,909.00	9,720.00

Client: *Mansfield Center for Nursing and Rehabilitation*
 Engagement: *Medicaid - Mansfield Center for Nursing & Rehab. 2023*
 Period Ending: *9/30/2023*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - CCNH Grouped TB*

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subtotal [10C] Personal property taxes		10,909.00		0.00	10,909.00	9,729.00
Total [22] Maintenance and Property		692,678.00		0.00	692,678.00	632,195.00
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						
MN-6003-800 INTEREST-VENDORS		5,878.00		0.00	5,878.00	2,308.00
Subtotal [12D] Other Interest Expense		5,878.00		0.00	5,878.00	2,308.00
Subgroup : [14C1] Umbrella						
MN-5118-500 INSURANCE-GENERAL		159,022.00		0.00	159,022.00	144,141.00
Subtotal [14C1] Umbrella		159,022.00		0.00	159,022.00	144,141.00
Total [27] Interest and Insurance		164,700.00		0.00	164,700.00	146,447.00
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
MN-4000-200 ROOM & BOARD-MEDICAID		(3,944,301.00)		0.00	(3,944,301.00)	(4,098,804.00)
Subtotal [1A] Medicaid Residents (CT only)		(3,944,301.00)		0.00	(3,944,301.00)	(4,098,804.00)
Subgroup : [1B] Medicaid room and board contractual allowance						
MN-4001-200 R & B ALLOWANCE-MEDICAID		1,325,645.00		0.00	1,325,645.00	1,353,815.00
Subtotal [1B] Medicaid room and board contractual allowance		1,325,645.00		0.00	1,325,645.00	1,353,815.00
Subgroup : [3A] Medicare Residents (All Inclusive)						
MN-4000-300 ROOM & BOARD-MEDICARE A		(1,809,915.00)		0.00	(1,809,915.00)	(1,171,289.00)
MN-4101-300 MEDICARE ADJUSTMENTS		42,386.00		0.00	42,386.00	2,138.00
Subtotal [3A] Medicare Residents (All Inclusive)		(1,767,529.00)		0.00	(1,767,529.00)	(1,169,150.00)
Subgroup : [3B] Medicare room and board contractual allowance						
MN-4100-300 CONTR/ANG. ALLOW-MEDICARE A		(142,112.00)		0.00	(142,112.00)	(83,949.00)
Subtotal [3B] Medicare room and board contractual allowance		(142,112.00)		0.00	(142,112.00)	(83,949.00)
Subgroup : [4A] Private-pay residents and other						
MN-4000-100 ROOM & BOARD-PRIVATE		(2,059,333.00)		0.00	(2,059,333.00)	(1,888,746.00)
MN-4000-400 ROOM & BOARD - OTHER		(38,950.00)		0.00	(38,950.00)	(42,995.00)
Subtotal [4A] Private-pay residents and other		(2,096,283.00)		0.00	(2,096,283.00)	(1,931,741.00)
Subgroup : [4B] Private-pay room and board contractual allowance						
MN-4001-400 R & B ALLOWANCE-OTHER		4,231.00		0.00	4,231.00	1,100.00
Subtotal [4B] Private-pay room and board contractual allowance		4,231.00		0.00	4,231.00	1,100.00
Subgroup : [5A] Prescription Drugs - Medicare						
MN-4005-300 PHARMACY-MEDICARE A		(99,919.00)		0.00	(99,919.00)	(98,167.00)
Subtotal [5A] Prescription Drugs - Medicare		(99,919.00)		0.00	(99,919.00)	(98,167.00)
Subgroup : [5C] Prescription Drugs - Non-medicare						
MN-4005-200 PHARMACY-MEDICAID		(2,638.00)		0.00	(2,638.00)	(2,014.00)
MN-4005-400 PHARMACY-OTHER		(96,354.00)		0.00	(96,354.00)	(76,274.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(98,992.00)		0.00	(98,992.00)	(78,288.00)
Subgroup : [6A] Medical Supplies - Medicare						
MN-4007-300 MED. SUPPLIES-MEDICARE A		(479.00)		0.00	(479.00)	(750.00)
MN-4007-301 MED. SUPPLIES-MEDICARE B		(11,759.00)		0.00	(11,759.00)	(7,262.00)
Subtotal [6A] Medical Supplies - Medicare		(12,238.00)		0.00	(12,238.00)	(8,012.00)
Subgroup : [6C] Medical Supplies - Non-medicare						
MN-4007-400 MED. SUPPLIES-OTHER		(868.00)		0.00	(868.00)	(224.00)
Subtotal [6C] Medical Supplies - Non-medicare		(868.00)		0.00	(868.00)	(224.00)
Subgroup : [7A] Physical Therapy - Medicare						
MN-4002-300 PHYS. THERAPY-MEDICARE A		(244,348.00)		0.00	(244,348.00)	(186,243.00)
MN-4002-301 PHYS. THERAPY-MED. B		(62,892.00)		0.00	(62,892.00)	(76,321.00)
Subtotal [7A] Physical Therapy - Medicare		(307,240.00)		0.00	(307,240.00)	(262,564.00)
Subgroup : [7C] Physical Therapy - Non-medicare						
MN-4002-100 PHYS. THERAPY-PRIVATE		(857.00)		0.00	(857.00)	0.00
MN-4002-200 PHYS. THERAPY-MEDICAID		(2,089.00)		0.00	(2,089.00)	0.00
MN-4002-400 PHYS. THERAPY-OTHER		(303,541.00)		0.00	(303,541.00)	(198,936.00)
Subtotal [7C] Physical Therapy - Non-medicare		(306,487.00)		0.00	(306,487.00)	(198,936.00)
Subgroup : [8A] Speech Therapy - Medicare						
MN-4003-300 SPEECH THERAPY-MEDICARE A		(21,313.00)		0.00	(21,313.00)	(19,405.00)
MN-4003-301 SPEECH THERAPY-MED. B		(14,312.00)		0.00	(14,312.00)	(13,115.00)
Subtotal [8A] Speech Therapy - Medicare		(35,625.00)		0.00	(35,625.00)	(32,520.00)
Subgroup : [8C] Speech Therapy - Non-medicare						
MN-4003-200 SPEECH THERAPY-MEDICAID		(356.00)		0.00	(356.00)	(750.00)
MN-4003-400 SPEECH THERAPY-OTHER		(18,059.00)		0.00	(18,059.00)	(15,713.00)
Subtotal [8C] Speech Therapy - Non-medicare		(18,415.00)		0.00	(18,415.00)	(16,463.00)
Subgroup : [9A] Occupational Therapy - Medicare						
MN-4004-300 OCCUP. THERAPY-MEDICARE A		(214,422.00)		0.00	(214,422.00)	(175,999.00)
MN-4004-301 OCCUP. THERAPY-MED. B		(61,402.00)		0.00	(61,402.00)	(65,073.00)
Subtotal [9A] Occupational Therapy - Medicare		(275,824.00)		0.00	(275,824.00)	(241,072.00)
Subgroup : [9C] Occupational Therapy - Non-medicare						
MN-4004-100 OCCUP. THERAPY-PRIVATE		(802.00)		0.00	(802.00)	0.00
MN-4004-200 OCCUP. THERAPY-MEDICAID		(1,428.00)		0.00	(1,428.00)	0.00
MN-4004-400 OCCUP. THERAPY-OTHER		(271,629.00)		0.00	(271,629.00)	(185,964.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(273,859.00)		0.00	(273,859.00)	(185,964.00)
Subgroup : [10A] Other - Medicare						
MN-4006-300 IV THERAPY - MEDICARE		(15,717.00)		0.00	(15,717.00)	(1,939.00)
MN-4008-300 LABORATORY-MEDICARE A		(15,170.00)		0.00	(15,170.00)	(18,885.00)
MN-4009-300 X RAY - MEDICARE A		(3,959.00)		0.00	(3,959.00)	(7,292.00)
MN-4011-300 OXYGEN - MEDICARE A		(46.00)		0.00	(46.00)	(183.00)
MN-4100-301 ANCILLARY ALLOW-MED. B		36,605.00		0.00	36,605.00	18,173.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab, 2023**
 Period Ending: **9/30/2023**
 Trial Balance: **A,01 - TB-CCNH**
 Workpaper: **A,03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
MN-1958-000	A/DEPR - SOFTWARE	(29,813.00)		0.00	(29,813.00)	(28,069.00)
Subtotal [31.01F] Fixed Assets		2,348,485.00		0.00	2,348,485.00	2,534,558.00
Subgroup : [31.01G] Other Assets						
MN-1700-000	BED LICENSES	121,500.00		0.00	121,500.00	121,500.00
Subtotal [31.01G] Other Assets		121,500.00		0.00	121,500.00	121,500.00
Subgroup : [31.02A] Accounts Payable						
MN-2000-000	ACCOUNTS PAYABLE	(370,179.00)		0.00	(370,179.00)	(226,408.00)
Subtotal [31.02A] Accounts Payable		(370,179.00)		0.00	(370,179.00)	(226,408.00)
Subgroup : [31.02C] Accrued Payroll						
MN-2400-000	ACCRUED PAYROLL	(107,325.00)		0.00	(107,325.00)	(101,090.00)
MN-2403-000	ACCRUED VACATION	(182,432.00)		0.00	(182,432.00)	(248,043.00)
Subtotal [31.02C] Accrued Payroll		(289,757.00)		0.00	(289,757.00)	(349,133.00)
Subgroup : [31.02D] Accrued Payroll Taxes						
MN-2300-000	FIT W/HELD	200.00		0.00	200.00	200.00
MN-2301-000	SIT W/HELD	36.00		0.00	36.00	53.00
MN-2302-000	SS & MED W/HELD	154.00		0.00	154.00	172.00
MN-2401-000	ACCRUED SS & MEDICARE	(7,740.00)		0.00	(7,740.00)	(7,733.00)
Subtotal [31.02D] Accrued Payroll Taxes		(7,350.00)		0.00	(7,350.00)	(7,308.00)
Subgroup : [31.02F] Current Liabilities						
MN-2305-000	401K WITHHELD	0.00		0.00	0.00	(8,999.00)
MN-2307-000	401K LOAN WITHHELD	(32.00)		0.00	(32.00)	(1,595.00)
MN-2350-000	PROVIDER TAX PAYABLE	(83,702.00)		0.00	(83,702.00)	(73,465.00)
MN-2404-000	ACCRUED PENSION	(169,356.00)		0.00	(169,356.00)	(166,174.00)
MN-2405-000	ACCR. EXP. - OTHER	(39,556.00)		0.00	(39,556.00)	(17,437.00)
Subtotal [31.02F] Current Liabilities		(292,646.00)		0.00	(292,646.00)	(267,670.00)
Subgroup : [31.02H] Other Long Term Liabilities						
MN-2100-000	PATIENT TRUST	(13,939.00)		0.00	(13,939.00)	(12,790.00)
Subtotal [31.02H] Other Long Term Liabilities		(13,939.00)		0.00	(13,939.00)	(12,790.00)
Subgroup : [31.03A] Equity						
MN-3000-000	NET ASSETS - UNRESTRICTED	(8,384,058.00)		0.00	(8,384,058.00)	(9,962,680.00)
Subtotal [31.03A] Equity		(8,384,058.00)		0.00	(8,384,058.00)	(9,962,680.00)
Total [31] Balance Sheet		(2,211,125.00)		0.00	(2,211,125.00)	(1,578,638.00)
Sum of Account Groups		2,211,125.00		0.00	2,211,125.00	1,578,638.00
Net (Income) Loss		2,211,125.00		0.00	2,211,125.00	1,578,638.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2023**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Combined Journal Entries Report**
 Account Description

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
to reclass medical records income to the correct line of the cost report				
MN-5700-600	MEDICAL RECORDS SUPPLIES	A.01	1,076.00	
Marcum 101	Medical Records			1,076.00
Total			1,076.00	1,076.00
Total Reclassifying Journal Entries				
Total All Journal Entries				
			1,076.00	1,076.00