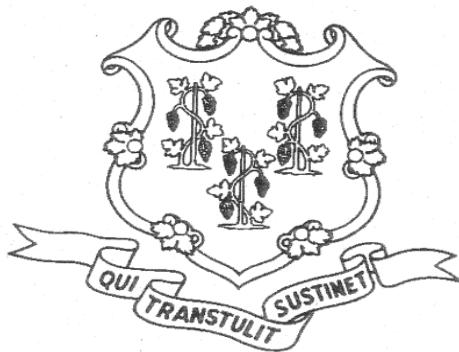


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Mansfield Center for Nursing and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 100 Warren Circle, Storrs, CT 06268	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

General Information

Name of Facility (as licensed) Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Mansfield Center for Nursing and Rehabilitation [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)	Date	Signed (Owner)	Date
Printed Name (Administrator) James Fidanza		Printed Name (Owner)	
Subscribed and Sworn to before me:	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 10/1/2020	To 9/30/2021
Address of Facility 100 Warren Circle, Storrs, CT 06268				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/4/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

	Phone No. of Facility 860-487-2300	Report for Year Ended 9/30/2021	Page 2
Name of Facility (as shown on license) Mansfield Center for Nursing and Rehabilitation		Address (No. & Street, City, State, Zip) 100 Warren Circle, Storrs, CT 06268	
License Numbers:	CCNH 2132-C	RHNS	(Specify)
Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," explain fully. 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.:	

General Information and Questionnaire Partners/Members

General Information and Questionnaire

Corporate Owners

Reginald "Bill" W. H. Fairbairn
 President/CEO
 Retired senior partner in law firm
 Cramer & Andersen, LLP,
 specialized in estates, probate, real
 estate, land use and affordable housing.

James Fidanza
 Administrator, MCNR
 Joined MCNR in 2014; >BS Health
 Science, Merrimack College. Program
 Certificate Long-Term Health Care
 management UCONN.

Marie LaPointe
 Comptroller
 CPA in MA, joined NSC in July, 2018; BS
 in Accounting from New Hampshire
 College with over 30 years experience in
 both the public and private sectors.

Tammy Lautz
 Director of Housing Management
 Joined EHM 1995 ; BA from Western
 Connecticut State College. Specialist
 HUD, USDA and LIHTC, Fair Housing
 Specialist, Certified Housing Manager.

BOARD OF DIRECTORS

CHAIRPERSON

Jennifer Young Gaudet, since 2016

DIRECTOR OF HUMAN RESOURCES

Sally Norton, SPHR, Since 2016

VICE-CHAIRPERSON

C. Michael Tucker, since 2000

TREASURER

Betsey M. Reid, 1972-2003,

PRESIDENT / CHIEF EXECUTIVE OFFICER

Reginald W.H. Fairbairn (Bill)

ASSISTANT TREASURER

Jeffrey Asher, since 2018

SECRETARY

Rev. Barbara J. Libby, since 1993

DIRECTORS

Paul M. Shapiro, since 2005 Board Chair 2005-2016

ASSISTANT SECRETARY

Alison Bonds, Since 2010

Kathryn Hegedus, since 2006

Mabel Peterson since 1982

Melanie Howlett since 2018

Robert Biddleman since 2017

Rev. Joe Tobin since 2016

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2021	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 9/30/2021			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes <input checked="" type="radio"/> 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?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:				
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
New Samaritan Corporation	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>		Corporate oversight	Page 16 / Line m13	144,000	144,000
Mansfield Retirement Community	1 Silo Road, Storrs, CT 06268	<input type="radio"/>	<input checked="" type="radio"/>		Truck use	Page 16 / Line L6	1,523	1,523
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	125,853	125,853
New Samaritan Corporation	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>		Loan / Intercompany	Page 31 / Line A8	1,338,800	1,338,800
Mansfield Retirement Community	1 Silo Road, Storrs, CT 06268	<input type="radio"/>	<input checked="" type="radio"/>		Provision of Dietary Svcs	Page 31 / Line A8	34,054	34,054
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

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**General Information and Questionnaire
Leases (Excluding Real Property)**

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

Name of Facility			License No.	Report for Year Ended			Page 6	of 37
			2132-C	9/30/2021				
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Marlin Business Bank, POB 13604, Philadelphia PA 19101-3604	<input type="radio"/>	<input checked="" type="radio"/>	2 Copiers	06/01/19	36 Months	3,970	3,970	
Quadient Leasing USA Inc., Dept 3682, POB 123682, Dallas TX 75312-3682	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	05/03/19	36 Months	846	846	
ADP LLC, POB 842875, Boston MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	2 Time Clocks	02/01/17	Month to Month	4,090	4,090	
Gordon Food Service, 630 John Hancock Rd, Taunton MA 02780	<input type="radio"/>	<input checked="" type="radio"/>	Dish Machine	12/01/19	12 months	2,723	2,723	
CT Portable Storage, 1345 George Jenkins Blvd, Lakeland FL 33815	<input type="radio"/>	<input checked="" type="radio"/>	Storage POD	07/15/20	Month to Month	1,124	1,124	
	<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 ***	12,753

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire

Accounting Basis

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

⊕ Accrual ○ Cash ○ Modified Cash

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

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 (*describe fully*)

1	Annual audit, compliance reporting, tax return preparation and cost report submissions	\$ 31,847
2		\$
3		\$
4		\$
		Charge for Services Provided
		\$ 31,847

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

Yes No

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Wiggins & Dana	(203) 498-4400
2 Noonan & Associates	(860) 349-7010
3	
4	
5	

Address (No. & Street, City, State, Zip Code)

1 POB 1832, New Haven CT 06508-1832
2 6 Way Rd, Ste 301, Middlefield CT 06455
3
4
5

Services Provided by This Firm (*describe fully*)

1	Employment law consultation	\$	342
2	CMS Waiver Letter	\$	423
3	ASL Interpreting negotiations for A Coppola (Disallow)	\$	6,721
4		\$	
5		\$	

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

Are These Charges Reflected in the Expenditure Portion of This Form? Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Mansfield Center for Nursing and Rehabilitation			License No. 2132-C				Report for Year Ended 9/30/2021				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					98	98						
A. On last day of PREVIOUS report period	98	98										
B. On last day of THIS report period	98	98							98	98		
2. Number of Residents					72	72						
A. As of midnight of PREVIOUS report period	72	72										
B. As of midnight of THIS report period	46	46							46	46		
3. Total Number of Days Care Provided During Period					1,661	1,661			381	381		
A. Medicare	2,042	2,042										
B. Medicaid (Conn.)	12,307	12,307			9,787	9,787			2,520	2,520		
C. Medicaid (other states)												
D. Private Pay	3,938	3,938			2,570	2,570			1,368	1,368		
E. State SSI for RCH												
F. Other (Specify)	1,369	1,369			1,109	1,109			260	260		
G. Total Care Days During Period (3A thru F)	19,656	19,656			15,127	15,127			4,529	4,529		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					90	90			20	20		
A. Medicaid Bed Reserve Days	110	110										
B. Other Bed Reserve Days	52	52			44	44			8	8		
5. Total Resident Days (3G + 4A + 4B)	19,818	19,818			15,261	15,261			4,557	4,557		

Schedule of Resident Statistics (Cont'd)

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?

 Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
				(1)	(2)	(3)	(1)	(2)	(3)					

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
2nd change						
3rd change						
4th change						

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	5	26		15				
Per Diem Rate								
a. One bed rm.	Various	279.56		435.00				
b. Two bed rms.	Various	241.57		413.25				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		2,179	2,179		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		18	18		
2. Restorative Treatments					
C. Other		9,567	9,567		
D. Total Physical Therapy Treatments		11,764	11,764		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		110	110	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other		345	345	
D. Total Speech Therapy Treatments		455	455	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		1,931	1,931	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments		49	49	
2. Restorative Treatments				
C. Other		8,753	8,753	
D. Total Occupational Therapy Treatments		10,733	10,733	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2021		10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No							
Total Cost and Hours							
Item	CCNH	Hours	RHNS	Hours	(Specify)		
A. Salaries and Wages*							
1. Operators/Owners (Complete also Sec. I of Schedule A1)							
2. Administrator(s) (Complete also Sec. III of Schedule A1)	143,572	2,080					
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)							
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	303,920	22,940					
5. Dietary Service							
a. Head Dietitian							
b. Food Service Supervisor							
c. Dietary Workers	629,895	30,538					
6. Housekeeping Service							
a. Head Housekeeper							
b. Other Housekeeping Workers	276,634	16,872					
7. Repairs & Maintenance Services							
a. Engineer or Chief of Maintenance							
b. Other Maintenance Workers	171,413	6,384					
8. Laundry Service							
a. Supervisor							
b. Other Laundry Workers	93,511	6,104					
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	225,326	4,160					
b. RN							
1. Direct Care	844,273	21,118					
2. Administrative**	350,443	4,408					
c. LPN							
1. Direct Care	699,772	21,038					
2. Administrative**							
d. Aides and Attendants	1,125,285	63,807					
e. Physical Therapists	401,127	7,616					
f. Speech Therapists							
g. Occupational Therapists	184,621	5,261					
h. Recreation Workers	233,021	9,097					
i. Physicians							
1. Medical Director							
2. Utilization Review							
3. Resident Care***							
j. Dentists							
k. Pharmacists							
l. Podiatrists							
m. Social Workers/Case Management	191,310	6,247					
n. Marketing							
o. Other (Specify) See Attached Schedule	151,576	7,509					
<i>A-13. Total Salary Expenditures</i>	6,025,699	235,179					

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

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

**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 9/30/2021			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Mansfield Center for Nursing and Rehabilitation				License No. 2132-C		Report for Year Ended 9/30/2021			Page 12	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
James Fidanza	143,572			Non-Discrim	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2021		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	9,690	122			
3. Pharmacist	7,938	Monthly			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	31,358	134			
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	57,976	560			
b. Other					
10. Occupational Therapist					
a. Resident Care					
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***	4,356	26			
b. LPN					
1. Direct Care	2,438	45			
2. Administrative***					
c. Aides	38,202	1,433			
d. Other					
12. Other (Specify)					
See Attached Schedule	2,644	18			
B-13 Total Fees Paid in Lieu of Salaries	154,602	2,338			

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

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

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

Report of Expenditures

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

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2021		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	
Hartford Orthopedic Surgeons, 1111 Cromwell Ave, Ste 302, Rocky Hill CT 06067-3455	Orthopedics	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Swallowing, 21 Waterville Rd, Avon CT 06001	Swallowing Diagnostics	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Orthopedic Associates of Windham County, 35 Kennedy Dr, Putnam CT 06260-1939	Orthopedics	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Masstex Imaging LLC, 3 Electronics Avenue, #201, Danvers MA 01923-1099	Swallowing Diagnostics	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hartford Hospital, P.O. Box 310911, Newington CT 06131-0911	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Yale Medicine, P.O. Box 418618, Boston MA 02241-8618	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Svcs, 494 Broad Street, Ste 302, Newark NJ 07102	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
World Wide Staffing, 2222 Sedgewick Rd, Durham NC 27713	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, LLC, 507 East Main St, Suite 308, Torrington CT 06790	Medical Records	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* 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	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 212,967	212,967		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 17,679	17,679		
4. Social Security (F.I.C.A.)	\$ 434,949	434,949		
5. Health Insurance	\$ 405,615	405,615		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 125,854	125,854		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ (27,909)	(27,909)		
d. Accounting and Auditing	\$ 31,847	31,847		
e. Legal (Services should be fully described on Page 7)	\$ 7,486	7,486		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 21,965	21,965		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,799	13,799		
2. Cellular Phones	\$ 800	800		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 343,509	343,509		
Subtotal	\$ 1,588,561	1,588,561		

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2021		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		1,588,561	1,588,561		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	591	591		
5. Education Expenses Related to Seminars and Conventions	\$	2,948	2,948		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	1,523	1,523		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	10,557	10,557		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	2,487	2,487		
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	\$	4,476	4,476		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	11,305	11,305		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	471	471		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	159,991	159,991		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	166,581	166,581		
<i>C-14 Total Administrative & General Expenditures</i>	\$	1,949,491	1,949,491		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
ADVERTISING & PROMO. (Disallow page 28)	\$ 2,487		
Total Other Advertising	\$ 2,487	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age CT	\$ 10,509		
American Assoc. of Long Term Care Nursing Professionals	\$ 190		
Association for Professionals in Infection Control	\$ 205		
Association for Long Term Care Financial Managers	\$ 255		
Connecticut Association of Healthcare Providers	\$ 146		
Total Dues	\$ 11,305	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
NSC/INTERCO. FEES (Disallow page 28)	\$ 144,000		
LICENSES	\$ 859		
ROUTINE BANK CHARGES	\$ 3,308		
OTHER PROFESSIONAL FEES	\$ 8,970		
FINES & PENALTIES (Disallow Page 28)	\$ 3,490		
EMPLOYEE RELATIONS (Disallow Page 28)	\$ 2,196		
EMPLOYEE BACKGROUND CHECKS	\$ 2,127		
VISA - FRAUDULENT CHARGE (Disallow Page 28)	\$ 28		
RESTOCKING FEE - DIETARY CARTS RETURNED (Disallow Page 28)	\$ 895		
OTHER BENEFITS EMPLOYEE RECOGNITION (Disallow Page 28)	\$ 708		
Total Other Administrative and General	\$ 166,581	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Mansfield Center for Nursing and Rehabil	License No. 2132-C	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 187,562	187,562		
2. Non-Food Supplies	\$ 30,545	30,545		
3. Other (Specify) _____ Dishes & Utensils	\$ 694	694		
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$			
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 218,801	218,801		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input 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 Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2021		Page of 19 37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	14,163	14,163	
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 (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Laundry Supplies	\$	48,715	48,715	
3D. Total Laundry Expenditures (3a + b + c)	\$	62,878	62,878	
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
		9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt. \$				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (<i>Specify</i>)	\$	39,318	39,318		
Housekeeping Supplies					
4D. Total Housekeeping Expenditures (4a + b + c)	\$	39,318	39,318		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Pharmacy	\$	121,040	121,040		
b. Medicine Cabinet Drugs	\$	4,247	4,247		
c. Medical and Therapeutic Supplies	\$	125,645	125,645		
d. Ambulance/Limousine***	\$	19,657	19,657		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	9,220	9,220		
f. X-rays and Related Radiological Procedures***	\$	8,366	8,366		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	1,175	1,175		
i. Recreation	\$	5,519	5,519		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)****	\$	39,395	39,395		
See Attached Schedule					
5M. Total Resident Care Expenditures (5a - 5j)	\$	334,264	334,264		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
PHYSICAL THERAPY SUPPLIES	\$ - 776		
SPEECH THERAPY SUPPLIES	\$ 109		
OT-SUPPLIES (Disallow Page 28)	\$ 557		
SUPPLIES-PT. PERSONAL (Disallow Page 29)	\$ 203		
EQUIP. RENT/OX. CONC.-RESP. (Disallow Page 29)	\$ 7,068		
CABLE TV SERVICES	\$ 30,158		
PHYSICIAN SERVICES-OTHER (Disallow Page 29)	\$ 43		
SOCIAL SERVICES SUPPLIES	\$ 481		
Total Other Resident Care	\$ 39,395	\$ -	\$ -

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

* 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 9/30/2021			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	26,343	26,343			
b. Heat	\$	31,676	31,676			
c. Light & Power	\$	87,227	87,227			
d. Water	\$	23,386	23,386			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	12,753	12,753			
f. Other <i>(itemize)</i>	\$	104,155	104,155			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	285,540	285,540			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$	44,808	44,808			
b. Building & Building Improvements	\$	139,796	139,796			
c. Non-Movable Equipment	\$	17,297	17,297			
d. Movable Equipment	\$	37,981	37,981			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	239,882	239,882			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*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	\$	131,642	131,642			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	8,203	8,203			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	379,727	379,727			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
MAINTENANCE SUPPLIES	\$ 42,765		
PURCH. SVCE. - MAINT.	\$ 37,096		
GROUNDSKEEPING	\$ 5,024		
RUBBISH REMOVAL	\$ 19,140		
SNOW REMOVAL	\$ 130		
Total Other Repairs and Maintenance	\$ 104,155	\$ -	\$ -

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

Schedule of Non-Movable Equipment Acquired During this Report Period				
Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See Attached	\$ 3,914	Var	\$ 391
Total additions for Non-Movable Equipment		\$ 3,914		\$ 391 *
Deletions:				

					ttachment Pages 23 24
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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Mansfield Center for Nursing and Rehabilitation

Cost Report Year 2021

Medicaid Cost Report - Depreciation Summary

	Acq. Date	Historical Cost	Method	Life	9/30/2021	9/30/2021	NBV
					Depreciation Expense	Accumulated Depreciation	
Land Improvements							
Prior to 2012		1,672,958	SL	Var	42,206	1,145,786	527,172
Total per 2012 Cost Report		1,672,958			42,206	1,145,786	527,172
2013 Additions							
Concrete Repairs and Sidewalks		5,121	SL	15	341	2,902	2,219
Total 2013 Additions		5,121			341	2,902	2,219
2014 Additions							
Parking Area Lights		13,632	SL	15	909	6,816	6,816
Total 2014 Additions		13,632			909	6,816	6,816
2016 Additions							
Sidewalk Concrete		5,250	SL	15	350	1,925	3,325
Total 2016 Additions		5,250			350	1,925	3,325
2017 Additions							
20 Ft. Flagpole	3/31/2017	890	SL	20	45	202	688
Total 2017 Additions		890			45	202	688
2018 Additions							
Wood Posts & Guardrails	10/31/2017	3,000	SL	8	375	1,313	1,687
Rubber Speed Bumps / Spikes	7/31/2018	1,203	SL	5	241	843	360
Total 2018 Additions		4,203			616	2,156	2,047
2021 Additions							
New Catch Basin	4/1/2021	3,410	SL	10	341	341	3,069
		3,410			341	341	3,069
Total Land		1,705,464			44,808	1,160,128	545,336
Building & Building Improvements							
Prior to 2012***		6,010,706	S/L	VAR	97,323	5,293,991	716,715
Total prior to 2012		6,010,706		-	97,323	5,293,991	716,715
2012 Additions					-		
Windows		64,896	S/L	20	3,245	30,826	34,069
Windows		3,245	S/L	20	162	1,540	1,705
HVAC Parts		864	S/L	20	43	410	454
HVAC Parts		1,388	S/L	20	69	658	730
Windows/parts		299	S/L	20	15	142	156
Sprinklers		2,800	S/L	25	112	1,064	1,736

Door Holders	807	S/L	10	81	768	39
Diffusers	754	S/L	10	75	715	40
Door	849	S/L	20	42	401	448
Total 2012 Additions	75,901			3,844	36,524	39,377

2013 Additions

Kitchen Appliance Part	641	S/L	10	64	545	97
HVAC Parts	2,109	S/L	15	141	1,197	912
Ceiling Diffusers	578	S/L	10	58	492	86
Wallcoverings - Paint	2,289	S/L	5	-	2,289	-
Wood Doors & Parts for the Shed	1,214	S/L	13.5	90	810	404
Wall Corner Protectors	937	S/L	5	(187)	937	-
Vinyl Flooring-entry & rehab hallway - 1st floor	17,365	S/L	10	1,737	14,762	2,603
Wall/Window Trim Repairs	4,616	S/L	20	231	1,963	2,653
Roof Repairs	1,905	S/L	10	191	1,621	284
Wall/Window Trim Repairs	9,423	S/L	20	471	4,004	5,419
RTU 4 & 5 Heat Exchangers	4,262	S/L	15	284	2,415	1,847
Total 2013 Additions	45,339			3,080	31,034	14,305

2014 Additions

Replace Rotted Drain Lines and Piping	3,414	S/L	25	137	1,026	2,388
Retile 1st Fl. Rear Shower Area	1,270	S/L	20	64	479	792

Kitchen Drain Pipe R&R Supp.	172	S/L	25	7	52	120
Retile Kitchen Drain Pipe Area	1,975	S/L	20	99	741	1,234
Remove & Replace Drain Pipes	7,500	S/L	25	300	2,250	5,250
Replace Dampers	7,500	S/L	10	750	5,625	1,875
Repl. Carpet-2nd Fl. E & S Lounges	2,846	S/L	5	-	2,846	-
AC Chiller Unit-Facility Wide/Roof Unit	45,500	S/L	10	4,550	34,125	11,375
Total 2014 Additions	70,177			5,907	47,143	23,034

2015 Additions

Furnace Parts	836	S/L	15	56	363	473
All Seasons Mechanical - Hot Water Coil/Boiler	8,044	S/L	20	402	2,613	5,431
All Seasons Mechanical - Chiller/AC Unit	2,533	S/L	10	253	1,645	888
Two New Boilers	40,318	S/L	20	2,016	13,104	27,214
Sheetrock for Kitchen Hallway	699	S/L	10	70	455	244
Facility wide energy eff. Lighting	20,491	S/L	10	2,049	13,319	7,172
Rehab AC Rooftop Unit	10,970	S/L	10	1,097	7,131	3,840
Painting (UCONN room)	2,300	S/L	5	(230)	2,300	-
New Laminate Floor (UCONN room)	4,340	S/L	10	434	2,821	1,519
Replace Kitchen Ball Valves	2,289	S/L	25	92	597	1,692
New Vinyl Floor (1st Fl. lounge)	1,768	S/L	10	177	1,150	618
Outer Door Parts/Replmt (RHR Oper & Arm)	1,214	S/L	5	-	1,214	-
Total 2015 Additions	95,802			6,416	46,712	49,090

2016 Additions

Wood door	538	S/L	15	36	198	340
2 Heat & AC Units - Dining Rooms	1,649	S/L	5	164	1,649	-
1 Heat & AC Unit-Rec Room	710	S/L	5	71	710	-
Rebuilding kit for boiler with mixing valve	712	S/L	20	36	197	514
Window Replacement Parts/ Labor	1,134	S/L	20	57	313	821
Replace hot water tank valves	1,640	S/L	25	66	362	1,278
Replace 2 valves on hot water line	1,874	S/L	25	75	412	1,461
Replace tile Dishroom Floor	1,200	S/L	20	60	330	870
New fan coil unit installation	3,220	S/L	5	322	3,220	-
Replace the compressor in HVAC	2,634	S/L	10	263	1,447	1,187
Wire 3 AC units	1,463	S/L	5	145	1,463	-
Repair and retile shower	2,610	S/L	20	131	720	1,890
3 Wall mirrors	569	S/L	10	57	313	256
2 LED Wrap Lights	85	S/L	10	9	49	36
15 LED Wrap Lights	638	S/L	10	64	352	286
Total 2016 Additions	20,675			1,556	11,735	8,940

2017 Additions

4 Stainless Steele Surface Mount Shelves	10/31/2016	135	S/L	10	13	59	76
Bathroom Mirrors	10/31/2016	759	S/L	10	76	342	417
15 Wrap Lights	10/31/2016	638	S/L	10	64	288	350
Replace Fire Pump	10/31/2016	2,500	S/L	20	125	563	1,938
Excavation - Trench for wires for New Phone System	12/31/2016	14,639	S/L	10	1,464	6,588	8,051

5 Bathroom Mirrors	1/31/2017	949	S/L	10	95	427	521
2 Pre-Finish Doors, Frame, etc.	1/31/2017	1,764	S/L	15	118	531	1,233
1 Pre-Finish Doors, Frame, etc.	2/28/2017	653	S/L	15	44	198	455
Light Fixtures for Pt. Bathrooms	3/31/2017	400	S/L	10	40	180	220
6 Bathroom Mirrors	3/31/2017	1,138	S/L	10	114	513	625
Heat Detectors and Bases	4/30/2017	684	S/L	10	68	306	378
Rehab Dishroom Ceiling	5/31/2017	574	S/L	10	57	257	317
5 Bathroom Mirrors	5/31/2017	1,033	S/L	10	103	464	569
20 Shelves for Bathroom Renovations	6/30/2017	674	S/L	20	34	153	521
Landscaping - Phone System Trench	7/31/2017	3,950	S/L	10	395	1,778	2,173
Light Fixtures for Pt. Bathrooms	7/31/2017	450	S/L	10	45	202	247
Plumbing Parts - Patient Bathroom Upgrades	7/31/2017	409	S/L	10	41	184	225
Replace Chiller	8/31/2017	2,226	S/L	10	223	1,003	1,223
Replace RTU#3	9/30/2017	15,400	S/L	10	1,540	6,930	8,470
Phone and Voicemail System	9/30/2017	57,085	S/L	10	5,708	25,686	31,399
Total 2017 Additions		106,059			10,367	46,651	59,408

2018 Additions

26 sprinkler heads replaced	10/31/2017	2,000	S/L	25	80	280	1,720
6 Bathroom Mirrors	10/31/2017	1,190	S/L	10	119	417	773
Acoustic Ceiling tiles	1/31/2018	275	S/L	8	34	119	156
Trex Decking - 1st Floor Dining	2/28/2018	790	S/L	15	53	185	605
Drywall - Laundry Room	2/28/2018	236	S/L	10	24	84	152
12 Sink Brackets	3/31/2018	2,892	S/L	20	145	507	2,385
Flooring for wall protection	3/31/2018	955	S/L	10	96	336	619
6 Bathroom Sinks	5/31/2018	511	S/L	20	26	91	420
12 Sink Brackets	5/31/2018	2,892	S/L	20	145	507	2,385
Media Junction Box	5/31/2018	200	S/L	20	10	35	165
Trex Decking - 1st Floor Dining	6/30/2018	418	S/L	15	28	98	320
Flooring for wall protection	6/30/2018	955	S/L	10	96	336	619
6 Bathroom Mirrors	6/30/2018	1,184	S/L	10	118	413	771
14 Stainless Folding shelves	6/30/2018	1,438	S/L	20	72	252	1,186
15 Pairs Extension Drawer Slides	7/31/2018	239	S/L	10	24	84	155
20 Flexible LED Wall Lamps	7/31/2018	370	S/L	10	37	129	241
20 Wall Clocks w/ hidden safes	7/31/2018	200	S/L	10	20	70	130
8 Full Motion TV Wall Mounts	7/31/2018	104	S/L	10	10	35	69
Perimeter Wall Insulation - 2nd Floor	8/31/2018	3,700	S/L	15	247	864	2,836
10x16 Lofted storage barn	8/31/2018	3,675	S/L	20	184	644	3,031
12 Corner guards	8/31/2018	202	S/L	10	20	70	132
16 Sink Brackets	9/30/2018	3,856	S/L	20	193	675	3,181
New 6 Ton AC Unit	9/30/2018	11,860	S/L	10	1,186	4,151	7,709
Installation of New AC Unit	9/30/2018	715	S/L	10	72	252	463
Total 2018 Additions		40,857			3,039	10,634	30,223

2019 Additions

New Roof & Drains	10/31/2018	99,301	S/L	20	4,965	14,895	84,406
Ceiling Tile Replacement	10/31/2018	767	S/L	8	96	288	479
Portico Painting/maintenance	5/31/2019	16,845	S/L	20	842	2,526	14,319
Total 2019 Additions		116,913			5,903	17,709	99,204

2020 Additions

COVID Impr. - Laundry	4/30/2020	2,139	S/L	10	214	428	1,711
COVID Impr. - Reception	4/30/2020	1,021	S/L	10	102	204	817
COVID Impr. - Beauty Salon	5/31/2020	1,704	S/L	10	170	341	1,363
Total 2020 Additions		4,864			486	973	3,891

2021 Additions

Room 126 Flooring	2/28/21	2,694	S/L	10	269	269	2,425
Room 126 Ceiling	2/28/21	689	S/L	8	86	86	603
Room 126 Paint/Lighting	2/28/21	452	S/L	5	90	90	362
Room 126 Corner Guards	2/28/21	167	S/L	10	17	17	150

Room 126 Paint	3/31/21	149 S/L	5	30	30	119
Room 126 Wall Materials	3/31/21	914 S/L	10	91	91	823
Room 126 Plumbing	4/30/21	1,011 S/L	10	101	101	910
Room 126 Electrical	4/30/21	350 S/L	10	35	35	315
Room 126 Finishes	4/30/21	704 S/L	10	70	70	634
Room 126 Materials	4/30/21	1,385 S/L	10	139	139	1,246
Paint Rms 120/121/126	6/30/21	4,370 S/L	5	874	874	3,496
Room 126 Materials	6/30/21	230 S/L	10	23	23	207
Room 203 Paint	9/30/21	245 S/L	5	49	49	196

Total 2021 Additions	13,360		1,874	1,874	11,486
Total Building Improvements	6,600,654		139,796	5,544,980	1,055,673
Non-Moveable Equipment					
Prior to 2012	183,652 S/L	VAR	-	183,652	-
Total prior to 2012	183,652		-	183,652	-
2012 Additions					
2012 Additions per Amended Cost Report	4,959 S/L	VAR	310	4,959	-
Total 2012 Additions	4,959		310	4,959	-
2013 Additions					
4-way Plug for Rooms	755 S/L	10	76	644	111
Meraki MR16 Wireless Access Point	4,000 S/L	5	-	4,000	-
Spa Bathing System	13,804 S/L	10	1,380	11,732	2,072
8 Fixed Tilt Mirrors	1,213 S/L	10	121	1,030	183
4 Laminate Counter Tops	1,315 S/L	15	88	747	569
Total 2013 Additions	21,087		1,665	18,152	2,935
2014 Additions					
Double Oven Serial 092513RA020B	6,435 S/L	10	644	4,829	1,607
Double Oven Serial 092513RA019T	6,434 S/L	10	643	4,824	1,610
Rebate Ck-CT Energy Eff. Fund-Comm'l Equip. Rebate Program	(1,000) S/L	10	(100)	(750)	(250)
30 Wall lights/sconces	600 S/L	10	60	450	150
3 updated eye wash stations	1,767 S/L	10	177	1,326	441
30 Wall lights/sconces	1,080 S/L	10	108	810	270
Wire & Install Bed Lights - all 98 beds	8,820 S/L	10	882	6,615	2,205
Total 2014 Additions	24,136		2,414	18,104	6,032
2015 Additions					
80 Door Clutch Handles w/locks	6,920 S/L	15	461	2,997	3,923
Eye/Face/Shower - Mixing Valve	1,435 S/L	10	144	935	500
Drapes/Valances - #50	1,645 S/L	5	-	1,646	(1)
Garbage Disposal	1,535 S/L	5	-	1,536	(1)
Aluminum Floor Plates-Walk in Cooler	705 S/L	15	47	306	400

Water Cooler-Hallway	398	S/L	10	40	260	138
Booster-Dietary Dishwasher	2,500	S/L	5	-	2,500	-
Total 2015 Additions	15,138			692	10,178	4,960
2016 Additions						
Pt. Bathroom Door Handles w/locks-pd via c/card	1,631	S/L	15	109	599	1,032
#6 Door Handles & Locks	672	S/L	15	45	247	425
#5 Door Handles & Locks	560	S/L	15	37	204	356
Elkay Drinking Fountain	375	S/L	10	37	204	171
6 sinks & parts	865	S/L	20	43	237	628
Total 2016 Additions	4,103			271	1,491	2,611
2017 Additions						
1 New Sink	10/31/2016	65 S/L	20	3	14	51
7 New Sinks	10/31/2016	456 S/L	20	23	103	353
6 New Sinks	1/31/2017	391 S/L	20	20	90	301
5 Door locks, 11 Keys	3/31/2017	562 S/L	15	37	167	395
5 Door Locks and Levers	3/31/2017	560 S/L	15	37	167	393
6 Door Locks and Levers	4/30/2017	672 S/L	15	45	202	470
7 Door Handles	5/31/2017	594 S/L	15	40	180	414
6 New Sinks	5/31/2017	537 S/L	20	27	121	416
New Exhaust-Emergency Generator	6/30/2017	700 S/L	12	58	261	439
Fire Protection in Fume Hood Replacement	6/30/2017	2,247 S/L	10	225	1,012	1,234
6 New Door Locks and Levers	7/31/2017	672 S/L	15	45	202	470
Ceiling Heater - Shower Room	8/31/2017	892 S/L	10	89	401	491
Wall Thermostat	9/30/2017	68 S/L	10	7	31	36
Wallcovering/Protection	9/30/2017	578 S/L	5	116	522	56
Total 2017 Additions	8,993			772	3,474	5,520
2018 Additions						
6 Door Locks & Levers	11/30/2017	672 S/L	5	134	424	248
5 Door Handles / 6 keys	11/30/2017	500 S/L	15	33	116	384
12 Sink Brackets	12/31/2017	2,892 S/L	15	193	724	2,168
6 Basement door Levers	12/31/2017	636 S/L	10	64	213	423
65' TV - 1st Floor Dining Room	12/31/2017	606 S/L	15	40	181	425
1 Double tier locker	1/31/2018	519 S/L	5	104	334	185
5 door Handles / 13 keys	8/31/2018	641 S/L	12	53	180	461
4 Entrance Clutch Lever Locks	8/31/2018	460 S/L	15	31	108	352
2 institutional Clutch Lever Locks	8/31/2018	270 S/L	15	18	63	207
Eyewash Station	9/30/2018	565 S/L	10	57	199	366
Total 2018 Additions	7,761			727	2,542	5,219
2020 Additions						
Septic Guide Rail Sys/Pump Chamber Rebld	10/31/2019	4,515 S/L	10	452	903	3,612
Fire Panel Replacement - power surge	4/30/2020	48,019 S/L	5	9,604	19,208	28,811

Total 2020 Additions		52,534		10,055	20,111	32,423
2021 Additions						
Natural Gas Fryolator	12/31/2020	1,774	S/L	10	177	177
LED Overhead Light Fixtures	9/30/2021	2,140	S/L	10	214	214
<hr/>						
Total 2021 Additions		3,914		391	391	3,523
Total Non-Moveable Equipment		326,277		17,297	263,054	63,224
Vehicles						
Prior to 2012		7,674	S/L	VAR	-	-
Total prior to 2012		7,674			7,674	-
2019 Additions						
Kubota Cab Tractor	2/28/2019	19,400	S/L	10	1,940	5,820
Kubota HD Bucket	7/31/2019	524	S/L	10	52	156
Total 2019 Additions		19,924			1,992	5,976
						13,948
2019 Disposals						
Prior to 2012		(7,674)	S/L	VAR	-	(7,674)
Total 2019 Disposals		(7,674)			(7,674)	-
Total Vehicles		19,924			1,992	5,976
						13,948

Moveable Equipment

Prior to 2012

Total Prior to 2012

	748,899	S/L	VAR	-	748,899	-
	748,899			-	748,899	-

2012 Additions

TV-Room 107	278	S/L	5	-	278	-
Drop Arm Commode	328	S/L	10	33	312	16
Heavy Duty Commode	200	S/L	10	20	190	10
2 Wheelchairs	801	S/L	10	80	761	41
2 Wheelchairs	847	S/L	10	85	806	41
2 Mattresses	938	S/L	10	94	892	46
1 Dell Optiplex 790 Desktop PC	788	S/L	3	-	788	-
1 480 Full Ethernet Timeclock	2,142	S/L	10	214	2,034	108
8 Overbed Tables (incl. 75.82 freight)	772	S/L	15	51	487	285
19 Pt. Room Chairs (incl. 1,061 freight)	4,339	S/L	15	289	2,747	1,592
2 Laptops	1,083	S/L	3	-	1,083	-
3 Desktop PCs	1,706	S/L	3	-	1,706	-
Lift Chair (Useful life = Arm chair)	899	S/L	15	60	570	329
4 Wheelchairs	1,527	S/L	5	-	1,527	-
Desktop PC	520	S/L	3	-	520	-
Desktop PC	531	S/L	3	-	531	-
Refrigerator-Kitchen/Dietary	2,376	S/L	10	238	2,259	117
Desktop PC	563	S/L	3	-	563	-
Desktop PC-for Pat Arini	573	S/L	3	-	573	-
12 vanity mirrors	1,894	S/L	15	126	1,199	696
Floor Buffer	601	S/L	5	-	601	-
Power Edge T410 - New Server	4,979	S/L	5	-	4,979	-
S.Geist PC = 530.66 & #2 nursing slim PCs @ 637.01 each	1,805	S/L	3	-	1,805	-
Double Mirror Vanity	594	S/L	15	40	378	216
12 overbed tables	1,160	S/L	15	77	733	427
1 4 foot straight back Glider	480	S/L	15	32	304	176
2 Mini Dell PCs	1,317	S/L	3	-	1,317	-
2 Mini Dell PCs	998	S/L	3	-	998	-
2 Wheelchairs	773	S/L	5	-	773	-
Maple Storage Cabinet, 6 shelves, hinged 3 pt. locking doors	1,623	S/L	15	108	1,027	596
Steam Cleaner	2,257	S/L	5	-	2,257	-
12 overbed tables	1,160	S/L	15	77	733	427
2 lateral File Cabinets	1,218	S/L	15	81	771	447
2 utility tables	390	S/L	15	26	247	143
12 overbed tables (JE 4244-r/c from xp)	1,160	S/L	15	77	733	427
Total Additions 2012	43,618			1,808	37,479	6,139

2012 Disposals

Camera

	(380)	S/L		-	(38)	(342)
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2013 Additions

Desktop PC - Lynn Grimason	422	S/L	3	-	422	-
Desktop PC - Lynn Bellware	430	S/L	3	-	430	-
2 Wheelchairs	773	S/L	10	77	656	117
2 Bedside Chests (Cabinets)	489	S/L	15	33	279	210
Sharp MX-M623N Digital Imager (Photocopier)	9,749	S/L	5	-	9,749	-
Desktop PC - Nursing (Smallform Factr)	442	S/L	3	-	442	-
16 Tables	676	S/L	15	45	383	293
10 Overbed Tables	1,045	S/L	15	70	594	452
55 Chairs	6,806	S/L	15	454	3,858	2,948
8 Office Swivel Chairs	978	S/L	15	65	553	425
10 Mattresses	3,627	S/L	10	363	3,084	543
repair/paint sign	950	S/L	10	95	808	143
3 Wheelchairs	608	S/L	10	61	517	90
Installation-Room Curtains	551	S/L	5	-	551	-
Fabric/Parts,etc.-Room Curtains	3,236	S/L	5	-	3,236	-
Office Swivel Chair	111	S/L	15	7	61	50
Desktop Mini PC - Nursing	579	S/L	3	-	579	-
25 Pt. Room Chairs	5,938	S/L	15	396	3,365	2,573
10 Pt. Bed Mattresses	3,627	S/L	10	363	3,084	543
Desktop PC - K. Sutherland	425	S/L	3	-	425	-
Mettler 740x therapeutic Ultrasound	1,850	S/L	7	-	1,850	-
2 Low Air Mattresses	976	S/L	10	98	831	145
Food Vending Machine	1,600	S/L	10	160	1,360	240
1st Floor Refrigerator	483	S/L	10	48	409	74
Floor Burnisher	955	S/L	5	-	954	-
2 Wheelchairs	887	S/L	10	89	755	132
Control Box for LiteGait Unit (LiteGait purch'd aprox 2006)	630	S/L	5	-	630	-
Nursing Small Form Factor PC	496	S/L	3	-	496	-
Nursing Small Form Factor PC	552	S/L	3	-	552	-
Wheelchair	443	S/L	10	44	375	68
Electric Bed	968	S/L	12	81	687	281
3 Overbed Tables	228	S/L	15	15	128	100
Total Additions 2013	51,528			2,564	42,104	9,423

2013 Disposals

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

2014 Additions

5 Rehab Laptops	3,061	S/L	3	-	3,061	-
2 Recrn. Laptops	1,205	S/L	3	-	1,205	-
Rehab Pt Lift Slings	538	S/L	10	54	404	134
Mattress	575	S/L	10	58	405	171
Parts/Pt. Lifts	3,060	S/L	10	306	2,295	765
Sewer Jetter	882	S/L	10	88	661	221

Rehab Pt Lift Sling	274	S/L	10	27	204	70
4 laptops(repl XPs)	2,474	S/L	3	-	2,474	-
2 Mattresses	1,150	S/L	10	115	805	345
2 Wheelchairs	893	S/L	10	89	669	224
2 Wheelchairs	893	S/L	10	89	669	224
Laptop	584	S/L	3	-	584	-
Laptop	592	S/L	3	-	592	-
Wheelchair Scale	850	S/L	10	85	638	213
Patient Lift	2,828	S/L	10	283	2,122	706
2 Low Air Mattresses	1,150	S/L	10	115	863	288
2 Wheelchairs w/Legrests	893	S/L	10	89	669	224
Bladder scanner & 2 yr warrty.	12,261	S/L	5	-	12,261	-
# 4 bedside cabinets	971	S/L	15	65	487	485

Dell PC	535	S/L	3	-	535	-
Dell Laptop	611	S/L	3	-	611	-
2 Low Air Mattresses	1,150	S/L	10	115	863	288
Total Additions 2014			37,429		1,578	33,072
						4,357

2015 Additions

2 Low Air Mattresses	1,150	S/L	10	115	748	403
5 Overbed Tables	492	S/L	15	33	214	278
Floor Scrubbing Machine	6,580	S/L	5	-	6,580	-
Hoyer Lift	3,799	S/L	10	380	2,470	1,329
Bariatric Mattress	508	S/L	10	51	331	177
Bariatric Elect. Bed	1,746	S/L	12	145	943	802
Dell Laptop/Tablet	1,070	S/L	3	-	1,070	-
2 pulse oximeters	1,058	S/L	7	151	982	76
Floor Burnisher	838	S/L	5	-	838	-
Video Projector	744	S/L	5	-	744	-
Curtains	1,748	S/L	5	-	1,748	-
#4 4-Drawer Dressers	1,380	S/L	15	92	598	782
#2 2-Door Cabinets	314	S/L	15	21	136	178
Used CPM Machine-Buyout 1 from lease	1,200	S/L	5	-	1,200	-
5 desk chairs-see acq fy15 detail	781	S/L	15	52	338	443
Mattress-alternating pressure w/pump	900	S/L	10	90	585	315
Doppler L450VA, Vascular Vista, AB	6,122	S/L	5	-	6,122	-
Counter Top-UC Room	300	S/L	15	20	130	170
Cabinets-UC Room	773	S/L	15	52	337	436
9 Sara Slings	1,925	S/L	10	193	1,254	672
Food Processor	555	S/L	10	55	358	196
UC Rm Chairs	2,832	S/L	10	283	1,840	992
UC Rm Tables	2,156	S/L	15	144	935	1,221
Curtains-patient rooms	1,628	S/L	5	-	1,628	-
#10 Mattresses	3,605	S/L	10	361	2,346	1,260
Capet Extractor/Upholstery Cleaner	445	S/L	8	56	363	82
Overbed Tables	590	S/L	15	39	254	336
Plaque	625	S/L	5	-	626	(1)
Total Additions 2015			45,865		2,333	35,719
						10,146

2015 Disposals

Copier Disposal	(11,106)	S/L			(8,885)	(2,222)
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2016 Additions

Tracer Wheelchair w/leg rests	222	S/L	10	22	121	101
Terminal (Acctg. Gateway) Server Licenses-Cap. w/cost of Server	427	S/L	5	44	427	-
Low Air Loss Mattress (self-disallowed)	505	S/L	10	51	280	225
2 Beds	1,748	S/L	10	175	962	786
Dell Terminal Server & Lics.	6,484	S/L	5	648	6,484	-
Dell Laptop-Acctg. Director	687	S/L	3	-	687	-

2 Low AirLow Pressure Mattresses (self-disallowed)	1,150	S/L	10	115	633	518
1 Wet/Dry Vac	546	S/L	8	68	374	172
Ice machine with bin	1,700	S/L	8	213	1,171	529
Tracer Wheelchair w/leg rests	360	S/L	10	36	198	162
Panacea Heavy Duty wheelchair	289	S/L	10	29	159	130
10 Mattresses	3,896	S/L	10	390	2,144	1,752
2 Low Air Loss Mattresses (self-disallowed)	1,029	S/L	10	103	566	463
2 Low Air Mattresses (self-disallowed)	1,016	S/L	10	102	560	456
APC Smart-UPS SMY1500	633	S/L	10	63	347	286
1 Low air, alt Press (self-disallowed)	575	S/L	10	58	318	257
1 Low air, alt Press (self-disallowed)	575	S/L	10	58	318	257
1 Low air, alt Press (self-disallowed)	575	S/L	10	58	318	257
Label Software and Printer for patients belongings	663	S/L	5	65	663	-
Dell computer / 1st fl nursing station	318	S/L	3	-	318	-
2 recliners	1,900	S/L	15	127	698	1,202
1 Maxwell Thomas Table /1st fl lounge	677	S/L	15	45	248	429
2 Wheelchairs	1,008	S/L	10	101	555	453

1 Low air loss Mattress (self-disallowed)	519	S/L	10	52	286	233
1 Dell computer for Recreation	656	S/L	3	-	656	-
Pulse Oximeter and Etac, Turner	677	S/L	7	97	533	144
Total Additions 2016	28,835				2,720	20,026
						8,809

2016 Disposals

Mattress	(575)	S/L	-	(115)	(460)
2 Mattress	(1,150)	S/L	-	(231)	(920)
Total 2016 Disposals	(1,725)			(346)	(1,379)

2017 Additions

Used Maytag Comm. Top Load Washer MAT 12PD Daw						
White	10/31/2016	455	S/L	10	46	207
1 Ariens Snowblower	11/30/2016	1,399	S/L	5	280	1,260
1 Sentra Reclining 22" Wheelchair	11/30/2016	580	S/L	10	58	261
DV Contour Mattress	11/30/2016	347	S/L	10	35	157
3 - MDSM3ASNTC Patient Monitoring Equipment and 3 Stands for them	12/31/2016	5,479	S/L	7	783	3,523
2 Mattresses	12/31/2016	608	S/L	10	61	274
PB770H Backpack leaf blower	12/31/2016	500	S/L	5	100	450
Bed Control Boxes, foot motors, incl. 2 nurse station J Boxes	1/31/2017	2,644	S/L	10	264	1,188
10 Mattresses	1/31/2017	3,853	S/L	10	385	1,733
2 Low Air Loss Mattresses	1/31/2017	1,029	S/L	10	103	463
12 footboards - pt. beds	2/28/2017	457	S/L	10	46	207
2 Low Air Loss Mattresses	3/31/2017	1,025	S/L	10	103	463
1 Wheelchair	3/31/2017	255	S/L	10	25	113
APC-Smart UPS System/Battery Back Up for Server Closet (509.42), Incl. Network Mgt. Card (175.00); Total=684.42	3/31/2017	684	S/L	5	137	616
Back Pack Vacuum	4/30/2017	354	S/L	8	44	198
Floor Stripping Machine	4/30/2017	2,773	S/L	5	555	2,497
1 Low Air Loss Mattress w/alarm & pump	4/30/2017	800	S/L	10	80	360
Maint. Room Cage Shelving	4/30/2017	600	S/L	20	30	135
Recumbent Cross Trainer (Rehab Equip).	5/31/2017	6,073	S/L	10	607	2,732
4 Low Air Loss Mattresses	5/31/2017	2,159	S/L	10	216	972
6 Savoy 1 door/1 drawer bedside cabinets	5/31/2017	2,853	S/L	15	190	855
2 Lift Chairs/Recliners	5/31/2017	1,970	S/L	15	131	590
Floor Scrubbing Machine	5/31/2017	542	S/L	5	108	486
4 Lift Slings	5/31/2017	1,159	S/L	10	116	522
Bariatric Shower Chair w/Commode	6/30/2017	537	S/L	10	54	243
Pedestal Base - 1st Floor Dining Rm. Table	6/30/2017	508	S/L	15	34	153
Table Tote	6/30/2017	576	S/L	5	115	518
1st floor Kitchenette Microwave & shelf	6/30/2017	331	S/L	5	66	297
#2 5 drawer file cabs - med records room	7/31/2017	593	S/L	15	40	180
#2 Archive Data Storage Containers (Plastic Mouseproof)						413
Apply 10 yr. life - similar to metal garden container/AHA guide	7/31/2017	1,006	S/L	10	101	454
						552

Carpet Cleaner/Extractor	7/31/2017	1,307	S/L	8	163	734	573
Staff Breakroom Microwave & shelf	7/31/2017	331	S/L	5	66	297	34
1 Lift Sling	8/31/2017	386	S/L	10	39	175	211
Wet Steam & Hot Water Pressure Washer	8/31/2017	2,350	S/L	5	470	2,115	235
Jane R, LPN - Replmt. PC	8/31/2017	589	S/L	3	-	589	-
AMB - Replmt. Dell Laptop	8/31/2017	741	S/L	3	-	742	-
2 Low Air Loss Mattresses	9/30/2017	1,025	S/L	10	103	433	592
Bariatric Shower Chair w/Commode	9/30/2017	612	S/L	10	61	275	337
Total Additions 2017		49,491			5,815	27,467	22,025

2018 Additions

Oak 4 Drawer Bedside Cabinet	10/31/2017	246	S/L	15	16	56	190
Free Standing Dietary Lockers	10/31/2017	493	S/L	12	41	144	349
Hoyer Lift	10/31/2017	3,990	S/L	10	399	1,397	2,593
Regular Mattress	11/30/2017	604	S/L	10	60	210	394
Desktop PC	11/30/2017	549	S/L	3	91	549	-
Dietary Reach in Refrigerator	11/30/2017	2,481	S/L	10	248	868	1,613
Refrigerator - Recreation dept	11/30/2017	651	S/L	10	65	228	423
Bed & Headboard	12/31/2017	1,753	S/L	10	175	613	1,140
15 Regular Mattresses	12/31/2017	3,660	S/L	10	366	1,281	2,379
Desktop PC	12/31/2017	594	S/L	3	99	594	-
Tables & Chairs - Break Room	12/31/2017	1,291	S/L	15	86	301	990
Maintenance Tool Cart	12/31/2017	927	S/L	10	93	325	602
Coffee Maker - Breakroom	12/31/2017	225	S/L	5	45	157	68
Desktop PC	1/31/2018	583	S/L	3	98	583	-
2 Tables & Seating	1/31/2018	238	S/L	15	16	56	182
Bariatric Recliner	2/28/2018	1,515	S/L	10	152	532	983
Dry Floatation Cushion	2/28/2018	370	S/L	10	37	130	240
Latitude Laptop	2/28/2018	579	S/L	3	97	579	-
10 Gray Stackable plastic chairs	2/28/2018	518	S/L	10	52	182	336
9 - 6' folding tables	2/28/2018	509	S/L	10	51	179	330
3 - High Security Janitor Carts	3/31/2018	1,212	S/L	10	121	424	788
20 Navy Stackable Plastic Chairs	3/31/2018	939	S/L	10	94	329	610
85 Chair Stackable Dolly	3/31/2018	132	S/L	10	13	46	86
New Evaporator - Walk in Cooler	3/31/2018	2,331	S/L	15	155	543	1,788
XL Padded Sling	5/31/2018	337	S/L	10	34	119	218
XXL Padded Sling	5/31/2018	388	S/L	10	39	136	252
2 Little Giant Ladder systems	5/31/2018	431	S/L	10	43	151	280
Aluminum Telescoping Work Plant	5/31/2018	241	S/L	10	24	84	157
Dell Optiplex Computer	6/30/2018	592	S/L	3	99	592	-
Geo Ultra Max Mattress	6/30/2018	891	S/L	10	89	312	579
Electric Zenith Bed w/ Lock	7/31/2018	3,174	S/L	10	317	1,110	2,064
1/2 Length Bar Assist	7/31/2018	268	S/L	10	27	94	174
Head / Foot Board	7/31/2018	164	S/L	10	16	56	108
2- 3-Drawer Bedside Cabinets	7/31/2018	430	S/L	15	29	101	329
10 Dell Latitude Laptops	8/31/2018	12,450	S/L	3	2,075	12,450	-

AED Defibrillator	8/31/2018	1,221	S/L	8	153	535	686
Dell Latitude 5480 Laptop	8/31/2018	615	S/L	3	103	615	-
Lift Recliner	9/30/2018	1,000	S/L	10	100	350	650
14 ipads	9/30/2018	5,286	S/L	3	881	5,286	-
Safety Cabinet	9/30/2018	973	S/L	15	65	227	746
2- 44' Industrial Rolling Carts	9/30/2018	967	S/L	10	97	339	628
Stainless Meal Delivery Cart	9/30/2018	2,800	S/L	10	280	980	1,820
Great Plains Reformatted Software	9/30/2018	1,361	S/L	3	453	1,361	-
Great Plains Update - Deposit	9/30/2018	2,100	S/L	5	420	1,260	840

Total Additions 2018

62,079

8,014

36,464

25,615

2019 Additions

5 Geo Ultra Mattressess	10/31/2018	1,942	S/L	10	194	582	1,360
Medium Duty Slicer	10/31/2018	1,154	S/L	10	115	345	809
2 Equalize Aire Mattresses with Pumps	10/31/2018	2,364	S/L	10	236	708	1,656
Ipad Covers	10/31/2018	752	S/L	3	250	752	-
2 Wall Desks	12/31/2018	983	S/L	15	66	198	785
Patient Lift Device	12/31/2018	5,858	S/L	10	586	1,758	4,100
Sling for Patient Lift Device	12/31/2018	1,365	S/L	10	137	411	954
Laptop	12/31/2018	911	S/L	3	303	911	-
Flat Screen TV	12/31/2018	698	S/L	5	140	420	278
Meal Delivery Cart	1/31/2019	3,787	S/L	10	379	1,137	2,650
4 Equalize Aire Mattresses with Pumps	2/28/2019	4,728	S/L	10	473	1,419	3,309
Dual Tank Countertop Fryer	3/31/2019	1,642	S/L	10	164	492	1,150
3 Pan electric countertop convection steamer	3/31/2019	4,693	S/L	10	469	1,407	3,286
2 electric headboards/footboards	4/30/2019	2,825	S/L	10	283	849	1,976
Weber Grill	4/30/2019	2,004	S/L	10	200	600	1,404
BP / Temp / SPO2 monitor	4/30/2019	1,717	S/L	8	215	645	1,072
3 Equalize Aire Mattresses with Pumps	4/30/2019	3,546	S/L	10	355	1,065	2,481
5 Geo Ultra Mattressess	5/31/2019	1,806	S/L	10	181	543	1,263
Sara 3000 scale	6/30/2019	4,063	S/L	10	406	1,218	2,845
4 padded slings	6/30/2019	1,367	S/L	10	137	411	956
Manitowac Ice Machine	6/30/2019	2,894	S/L	10	289	867	2,027
9 Laptops	7/31/2019	8,995	S/L	3	2,998	8,994	1
16 desktop computers	7/31/2019	12,400	S/L	3	4,133	12,399	1
5 Mattresses with pumps	7/31/2019	6,088	S/L	10	609	1,827	4,261
Food Blender	8/31/2019	1,430	S/L	10	143	429	1,001
Shelving units	9/30/2019	1,087	S/L	10	109	327	760
GP Software Upgrade	11/30/2018	2,100	S/L	3	700	2,100	-

Total Additions 2019

83,199

14,270

42,814

40,385

2019 Disposals

1 Low Air Loss Mattress w/alarm & pump	2017	(800)	S/L	-	(200)	(600)
Desktop PC - K. Sutherland	2013	(425)	S/L	-	(425)	-
Dell Laptop	2014	(611)	S/L	-	(611)	-

Equipment Prior to 2012	Var	(24,843)	S/L	-	-	(24,843)
Stainless Meal Delivery Cart	9/30/2018	(2,800)	S/L	-	(420)	(2,380)
Total Disposals 2019		(29,479)			(1,656)	(27,823)

2020 Additions

BP Monitor	10/31/2019	1,717	S/L	3	572	1,144	573
Setup/Install new computers	12/31/2019	2,880	S/L	5	576	1,152	1,728
Induction heater for dinner plates	1/31/2020	13,839	S/L	5	2,768	5,536	8,303
Commercial Garbage Disposal	1/31/2020	1,806	S/L	5	361	722	1,084
Commercial Food Processor	1/31/2020	1,849	S/L	5	370	740	1,109
2 - Bedside Chests & 2 Dressers	2/29/2020	1,254	S/L	10	125	250	1,004
Setup/Install new computers	2/29/2020	3,150	S/L	3	1,050	2,100	1,050
Padded Slings for Lift Device	3/31/2020	1,439	S/L	10	144	288	1,151
Wardrobes for Patient Rooms	3/31/2020	1,251	S/L	10	125	250	1,001
Rigid RP340 Propress Pressing Tool	5/31/2020	2,764	S/L	5	553	1,106	1,658
2 New WiFi Routers for Building	6/30/2020	3,909	S/L	3	1,303	2,606	1,303
43 Overbed Tables	7/31/2020	3,656	S/L	10	366	732	2,924
Kawasaki 52" Zero Turn Lawnmower	7/31/2020	7,718	S/L	5	1,544	3,088	4,630
Refrigerated Delivery Cart	7/31/2020	2,591	S/L	10	259	518	2,073
UniMac Dryer s/n 2003048705	9/30/2020	5,567	S/L	10	557	1,114	4,453
Setup/Install new computers/WiFi Routers	9/30/2020	1,744	S/L	3	581	1,162	582
Zenith 7100 Bed w/Assist	9/30/2020	3,643	S/L	10	364	728	2,915
Windows 10 Licenses	9/30/2020	1,450	S/L	10	145	290	1,160
Video Security System	2/29/2020	4,148	S/L	5	830	1,659	2,489
Total Additions 2020		62,227			11,763	23,526	38,701

2021 Additions

Dietary Delivery Carts (4)	10/31/2020	8,152	S/L	10	815	815	7,337
Patient Lift Device Batteries	2/28/2021	1,637	S/L	10	164	164	1,473
Employee ID Printer & Webcam	5/31/2021	1,975	S/L	5	395	395	1,580
Thinkpad E15 - Social Svcs	6/30/2021	939	S/L	5	188	188	751
Manitowoc NXT 22" Ice Machine - 2nd Fl	6/30/2021	3,578	S/L	10	358	358	3,220
2 - Proscan 32" TVs	6/30/2021	681	S/L	5	136	136	545
Table & Chairs for Hospice Room - Rm 126	7/31/2021	395	S/L	10	39	39	356
Sara Stedy Manual Stand Aid	7/31/2021	2,068	S/L	10	207	207	1,861
Viper Walk Behind Floor Scrubber	9/30/2021	4,780	S/L	5	956	956	3,824
ID Printing Software	5/31/2021	2,145	S/L	3	715	715	1,430
Total Additions 2021		26,349			3,973	3,973	22,376

2021 Disposals

Returned Meal Carts Purchased 10/2020	3/31/2021	(6,048)	S/L	10	(6,048)	(6,048)	-
Dell Optiplex	2019	(2,425)	S/L	3	(808)	(808)	(1,617)
Dell Optiplex	2019	(496)	S/L	3	(165)	(165)	(331)
Dell Latitude	2019	(1,837)	S/L	3	(612)	(612)	(1,225)
Dell Latitude	2019	(612)	S/L	3	(204)	(204)	(408)

Dell Vostro	2019	(612)	S/L	3	(204)	(204)	(408)
Dish Machine	2019	(15,000)	S/L	10	(1,500)	(1,500)	(13,500)
HP Laserjet Copier	2019	(1,350)	S/L	3	(450)	(450)	(900)
Invcare Plat. Conc.	2020	(10,440)	S/L	3	(3,480)	(3,480)	(6,960)
Invcare Plat. Conc.	2020	(3,375)	S/L	3	(1,125)	(1,125)	(2,250)
Air Sep New Life	2020	(1,371)	S/L	5	(274)	(274)	(1,097)
Air Mattess	2020	(800)	S/L	5	(160)	(160)	(640)
Air Mattress	2020	(900)	S/L	5	(180)	(180)	(720)
APC Battery UPS	2020	(3,859)	S/L	5	(772)	(772)	(3,087)
Bamp 80 Electric Bed	2020	(2,148)	S/L	5	(430)	(430)	(1,718)
Food Cart	2020	(1,610)	S/L	10	(161)	(161)	(1,449)
HP Laserjet Printer	2020	(538)	S/L	3	(179)	(179)	(359)
Food Cart	2020	(2,533)	S/L	10	(253)	(253)	(2,280)
Wheel Chair	2020	(500)	S/L	10	(50)	(50)	(450)
Wheel Chair	2020	(590)	S/L	10	(59)	(59)	(531)
AMC Smart UPD 1500	2020	(684)	S/L	3	(228)	(228)	(456)
Dryer	2020	(5,500)	S/L	10	(550)	(550)	(4,950)
Total Disposals 2021		(63,228)			(17,892)	(17,892)	(45,336)
Total Moveable Equipment		1,131,208			35,989	1,020,814	110,396
Organization and Mortgage Expenses							
<i>2013 Additions</i>							
Refinance Cost 2012		71,609	S/L	120	-	71,609	-
Total Additions 2013		71,609			-	71,609	-
Total for 2021		9,855,136			239,882	8,066,561	1,788,577

Amortization Schedule*

Name of Facility Mansfield Center for Nursing and Rehabilitation			License No. 2132-C		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Refinance 2012		12	10	71,609	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:

- Minimum of 5 years or 60 months.
- Life of mortgage; OR
- Remaining Life of Lease; OR
- Actual Life if owned by Related Party.

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

Name of Facility Mansfield Center for Nursing and Reh	License No. 2132-C	Report for Year Ended 9/30/2021	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

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	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	12/07/12			
c. Interest Rate for the Cost Year	3.75%			
d. Term of Mortgage (number of years)	10			
e. Amount of Principal Borrowed	5,000,000			
f. Principal balance outstanding as of 9/30/2021				

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 9/30/2021			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
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 9/30/2021			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
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)		\$	1,014	1,014		
Vendor Interest						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	1,014	1,014		
14. Insurance						
a. Insurance on Property (buildings only)		\$				
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	119,584	119,584		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$				
14d. Total Insurance Expenditures (14a + b + c)		\$	119,584	119,584		
15. Total All Expenditures (A-13 thru C-14)		\$	9,570,918	9,570,918		

D. Adjustments to Statement of Expenditures

Name of Facility Mansfield Center for Nursing and Rehabilitation			License No. 2132-C	Report for Year Ended 9/30/2021		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.	10	A12o	Salaries not related to Resident Care	\$ 151,576	151,576		
3.	10	A12g	Occupational Therapy	\$ 184,621	184,621		
4.			Other - See attached Schedule	\$			
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 144	144		
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ (27,909)	(27,909)		
10.			Accounting	\$			
10a.			Legal	\$ 6,721	6,721		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 440	440		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 2,487	2,487		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 160,289	160,289		
<i>Page 18 - Dietary Expenditures</i>							
24.	18	Var	Meals to employees, guests and others who are not residents	\$ 11,305	11,305		
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 489,674	489,674			

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	NSC/INTERCO. FEES	\$ 144,000		
16	m13	FINES & PENALTIES	\$ 3,490		
16	m13	EMPLOYEE RELATIONS	\$ 520		
16	m13	VISA - FRAUDULENT CHARGE	\$ 28		
16	m13	RESTOCKING FEE - DIETARY CARTS RETURNED	\$ 895		
16	m13	OTHER BENEFITS EMPLOYEE RECOGNITION	\$ 708		
15	1A3	UNEMPLOYMENT INSURANCE	\$ 445		
15	1A5	HEALTH INSURANCE	\$ 10,203		
Total Other A&G Adjustments			\$ 160,289	\$ -	\$ -

Mansfield Center for Nursing & Rehabilitation
 Calcualtion of Dietary Management Services for JHV
 September 30, 2021

Page 28 & 29

Dietary Management Services Salaries JHV

JHV Dietary Gross Payroll	\$ 151,576	{a}
Total MCNR Salaries & Wages	\$ 6,025,699	
Percent to Total of Salaries	2.52%	

JHV Dietary Benefits Accounts

JHV - W/Comp Insurance	\$ 4,617	
JHV - FICA/Med Taxes	\$ 11,471	
JHV - Pension Expense	\$ 2,646	
JHV Reimb - W/Comp Insurance	\$ (4,617)	
JHV Reimb - Fica/Med Taxes	\$ (11,710)	
JHV Reimb - Pension Expense	\$ (2,646)	
Total Accounts on Page 15	\$ (239)	{c}

JHV - Unemployment Insurance	\$ 445	{a}
JHV - Health Insurance	\$ 10,203	{a}

Real Estate Taxes

Real Estate Taxes Disallow	\$ 3,311	{b}
----------------------------	----------	-----

Overhead

Heat	\$ 797	{b}
Light & Power	\$ 2,194	{b}
Water	\$ 588	{b}
Equipment Lease (Dish Machine)	\$ 69	{b}
Dietary Supplies	\$ 661	{a}
Supplements	\$ 107	{a}
Dishes & Utensils	\$ 17	{a}

Tickmarks

{a} Disallow at Page 28

{b} Disallow at Page 29

{c} Variance relates to expenses and revenues year over year and the timing difference between the current year and prior years adjustments, therefore no disallowance needed.

Mansfield Center for Nursing and Rehabilitation
Cell Phone Disallowance
September 30, 2021

Attachment 28

MN-5130-500	Cell Phone Expense	800
	Allowable Expense per month	30
	Number of Cell Phones	<u>1</u>
		30
	Months with Cell Phone	<u>12</u>
	Allowable Portion	360
		<u>440</u>

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

Name of Facility Mansfield Center for Nursing and Rehabilitation			License No. 2132-C	Report for Year Ended 9/30/2021		Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 489,674	489,674		
<i>Page 20 - Resident Care Supplies***</i>							
27.	20	5a2	Prescription Drugs	\$ 121,040	121,040		
28.	20	5d	Ambulance/Limousine	\$ 19,657	19,657		
29.	20	5f	X-rays, etc	\$ 8,366	8,366		
30.	20	5h	Laboratory	\$ 1,175	1,175		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 9,220	9,220		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 34,429	34,429		
<i>Page 22 - Maintenance and Property</i>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,137	1,137		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10A	Unallowable Property and Real Estate Taxes	\$ 3,311	3,311		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 3,648	3,648		
<i>Page 27 - Insurance</i>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<i>Other - Miscellaneous</i>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 17,396	17,396		
<i>Not For Profit Providers Only</i>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49.	<i>Total Amount of Decrease (Items 1 - 48)</i>		\$	709,053	709,053		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Cable TV Disallowance (See Attached)	\$ 26,558		
20	51	OT-SUPPLIES	\$ 557		
20	51	SUPPLIES-PT. PERSONAL	\$ 203		
20	51	EQUIP. RENT/OX. CONC.-RESP.	\$ 7,068		
20	51	PHYSICIAN SERVICES-OTHER	\$ 43		
Total Other Ancillary Costs			\$ 34,429	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Depreciation on unallowable mattresses	\$ 1,137		
Total Excess Movable Equipment Depreciation			\$ 1,137	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6B	Heat	\$ 797		
22	6C	Light & Power	\$ 2,194		
22	6D	Water	\$ 588		
22	6E	Equipment Lease (Dish Machine)	\$ 69		
Total Other Property Adjustments			\$ 3,648	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Dietary Income from Employees	\$ 13,150		
30	IV 8	Sale of Lawnmower for parts (Disallow Page 29)	\$ 50		
30	IV 8	Recylce broken Oxygen Concentrators (Disallow Page 29)	\$ 200		
30	IV 8	Class Action Settlement (Disallow Page 29)	\$ 26		
30	IV 8	Gift Shop Revenue (Disallow Page 29)	\$ 10		
30	IV 8	Recreation Account Donations (Disallow Page 29)	\$ 1,501		
30	IV 8	Void Expired AP Check (Disallow Page 29)	\$ 3		
30	IV 8	Replaced Lost Employee ID	\$ 5		
30	IV 8	Visa Recoup Charges	\$ 25		
30	IV 8	Medical Record Income (Disallow Page 29)	\$ 1,412		
27	12D	Vendor Interest	\$ 1,014		
Total Other Adjustments			\$ 17,396	\$ -	\$ -

Schedule of Unallowable Building Interest

Mansfield Center for Nursing and Rehabilitation
Cable TV Disallowance
September 30, 2021

Attachment 29

Calculation of Disallowed Portion of Cable Services Expense	
MN-5701-605 CABLE TV SERVICES	30,158
Allowable expense per month	300
	12
Allowable Portion	<u>3,600</u>
<i>Disallowed Portion</i>	<u>26,558</u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page of	
		9/30/2021		30 37	
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,116,704	5,116,704			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,003,189)	(2,003,189)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,392,748	1,392,748			
b. Medicare Room and Board Contractual Allowance **	\$ 89,792	89,792			
4. a. Private-Pay Residents and Other	\$ 1,702,205	1,702,205			
b. Private-Pay Room and Board Contractual Allowance **	\$ 16,314	16,314			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 85,474	85,474			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 63,417	63,417			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 7,182	7,182			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 278	278			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 283,542	283,542			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 166,945	166,945			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 29,230	29,230			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 13,887	13,887			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 268,543	268,543			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 154,914	154,914			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (4,539)	(4,539)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (399,441)	(399,441)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 6,984,006	6,984,006			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 13,150	13,150			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 116,699	116,699			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 200	200			
8. Other (<i>Specify</i>)	\$ 1,198,158	1,198,158			
V. Total Other Revenue (1 thru 8)	\$ 1,328,207	1,328,207			
VI. Total All Revenue (III +V)	\$ 8,312,213	8,312,213			

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	IV THERAPY - MEDICARE	\$ 4,677		
30 II 6a	LABORATORY-MEDICARE A	\$ 20,562		
30 II 6a	X RAY - MEDICARE A	\$ 5,064		
30 II 6a	OXYGEN - MEDICARE A	\$ 837		
30 II 6a	ANCILLARY ALLOW-MED. B	\$ (19,488)		
30 II 6a	LAB-MEDICARE A	\$ (16,191)		
Total Other Resident Revenue - Medicare		\$ (4,539)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	IV THERAPY-MEDICAID	-		
30 II 6b	IV THERAPY-OTHER	78		
30 II 6b	LABORATORY-OTHER	14,391		
30 II 6b	X RAY - OTHER	16,131		
30 II 6b	OXYGEN - MEDICAID	3,400		
30 II 6b	OXYGEN - OTHER	1,413		
30 II 6b	ANCILLARY ALLOW-MEDICAID	146		
30 II 6b	ANCILLARY ALLOW-OTHER	(8,763)		
Total Other Resident Revenue		\$ (426,237)	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Dividend and Interest Income on Mutual Funds and Bonds	\$ 116,007			
30 IV 5	Accts Receivable - UHC	\$ 692			
Total Interest Income		\$ 116,699	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	HHS COVID Grant	-		
30 IV 8	Sale of Lawnmower for parts (Disallow Page 29)	\$ 110,685		
30 IV 8	Recycle broken Oxygen Concentrators (Disallow Page 29)	\$ 50		
30 IV 8	Replace Lost Employee ID	\$ 200		
30 IV 8	Class Action Settlement (Disallow Page 29)	\$ 5		
30 IV 8	Gift Shop Revenue (Disallow Page 29)	\$ 26		
30 IV 8	Recreation Account Donations (Disallow Page 29)	\$ 10		
30 IV 8	Visa - Recoup Fraudulent Charge (Disallow Page 29)	\$ 1,501		
30 IV 8	Void Expired AP Check (Disallow Page 29)	\$ 25		
30 IV 8	CONTRIBUTIONS-UNRESTRICTED	\$ 3		
30 IV 8	Management Fees - JHV	\$ 6,340		
30 IV 8	REALIZED GAINS/LOSSES	\$ 27,900		
30 IV 8	GAIN/LOSS-ASSET SALE/DISP	\$ 89,252		
30 IV 8	UNREALIZED GAINS/LOSSES	\$ (570)		
30 IV 8	JHV Reimb - Gross Payroll	\$ 802,242		
30 IV 8	Medical Record Income (Disallow Page 29)	\$ 153,077		
30 IV 8	Grant Revenue	\$ 1,412		
Total Other Revenue		\$ 6,000	\$ -	\$ -
		\$ 1,198,158	\$ -	\$ -

G. Balance Sheet

Name of Facility Mansfield Center for Nursing and Reha	License No. 2132-C	Report for Year Ended 9/30/2021	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$ 934,389	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 478,782	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$ 79,075	
5. Prepaid Expenses			\$ 202,642	
a. _____				
b. _____				
c. _____				
d. See Schedule		202,642		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$ 7,927,620	
See Schedule		7,927,620		
A-9. Total Current Assets (Lines A1 thru 8)			\$ 9,622,508	
B. Fixed Assets				
1. Land			\$ 750,000	
2. Land Improvements	*Historical Cost	1,705,464	\$ 545,336	
	Accum. Depreciation	1,160,128 Net		
3. Buildings	*Historical Cost	6,600,654	\$ 1,055,674	
	Accum. Depreciation	5,544,980 Net		
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost	326,277	\$ 63,223	
	Accum. Depreciation	263,054 Net		
6. Movable Equipment	*Historical Cost	1,131,208	\$ 110,394	
	Accum. Depreciation	1,020,814 Net		
7. Motor Vehicles	*Historical Cost	19,924	\$ 13,948	
	Accum. Depreciation	5,976 Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$ 190,746	
F/S vs C/R		190,746		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$ 2,729,321	

* 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

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

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

Page Ref	Line Ref	Description	
Total Other 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

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 Reha	2132-C	9/30/2021	32 37
Account			Amount
Total Brought Forward:			\$ 12,351,829
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>)			\$ 121,499
Bed Licenses	121,500		
Rounding	(1)		
See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 121,499
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 12,473,328

* 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 Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2021	Page 33	of 37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 99,795
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>)				\$ 524,626
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 22,959
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>)				\$ 364,259
DEFERRED REVENUE		130,582	ACCR. EXP. - OTHER	10,202
401K LOAN WITHHELD		32	INSURANCE GROSS U	43,498
PROVIDER TAX PAYABLE		81,894		
ACCRUED PENSION		98,051	See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 1,011,639

* 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 Rehabilita	License No. 2132-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,011,639	
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>)			\$	1,499,027
Patient Trust	13,516			
CHEFA BONDS PAY - LT	1,485,511			
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	1,499,027
C. Total All Liabilities (Lines A-13 + B-5)			\$	2,510,666

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

Name of Facility	License No.	Report for Year Ended	Page	of
			35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	11,205,993
6. Gain or Loss for Period	10/1/2020	thru	9/30/2021	\$ (1,243,331)
7. Total Net Worth			\$	9,962,662
C. Total Reserves and Net Worth				\$ 9,962,662
D. Total Liabilities, Reserves, and Net Worth				\$ 12,473,328

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Mansfield Center for Nursing and Rehab	2132-C	9/30/2021	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2020				\$ 11,205,994		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 8,312,213		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 9,555,544		
D. Net Income or Deficit				\$ (1,243,331)		
E. Balance				\$ 9,962,663		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenses Pg 27				\$ 9,570,918		
Depreciation Difference				\$(15,374)		
Total Expenses				\$ 9,555,544		
2. Other (<i>itemize</i>)				(1)		
Rounding						
F-3. Total Additions				\$ (1)		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 9,962,662		

I. Preparer's/Reviewer's Certification

Name of Facility Mansfield Center for Nursing and	License No. 2132-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

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.

Signature of Preparer <i>Matthew S. Bavolack</i>	Title Principal	Date Signed 02/09/2022
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Marie LaPointe		Phone Number 203-230-4809
Contact Email Address mlapointe@ehmchm.org		



Workpaper Index: 400.2
Prepared By: MNC
Reviewed By:
Workpaper Date: 1/28/2022
Run Date: 1/28/2022
Name of Workpaper: VHCL CKLST

Provider Name: Mansfield Center for Nursing and Rehabilitation
Provider Number: 2132-C
Period Ended: 9/30/21

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. 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Marcum 101	Medical Records	0.00		(1,412.00)	(1,412.00)	0.00
MARCUM-1400	INSURANCE GROSS UP	43,498.00			43,498.00	0.00
MARCUM-2000	INSURANCE GROSS UP	(43,498.00)			(43,498.00)	0.00
MARCUM-2351	DEFERRED REVENUE	(130,582.00)			(130,582.00)	(78,376.00)
MN-1001-000	PETTY CASH	6,000.00			6,000.00	6,000.00
MN-1007-000	CASH - PUB OPERATING	869,806.00			869,806.00	523,840.00
MN-1008-000	CASH - GIFT SHOP ACCOUNT	13,374.00			13,374.00	13,364.00
MN-1009-000	CASH - RECREATION ACCOUNT	31,693.00			31,693.00	30,645.00
MN-1100-000	CASH - PNA ACCOUNT	13,516.00			13,516.00	29,200.00
MN-1200-000	INVESTMENTS-JMS 6200-2610	1,000,822.00			1,000,822.00	829,923.00
MN-1201-000	INVESTMENTS-JMS 5299-1510	5,553,944.00			5,553,944.00	5,587,343.00
MN-1300-000	A/R - PRIVATE	109,633.00			109,633.00	211,144.00
MN-1302-000	A/R - MEDICAID	235,698.00			235,698.00	378,480.00
MN-1304-000	A/R - MEDICARE A	95,941.00			95,941.00	115,619.00
MN-1305-000	A/R - MEDICARE B	20,200.00			20,200.00	14,426.00
MN-1308-000	A/R - OTHER	143,878.00			143,878.00	128,329.00
MN-1330-000	BAD DEBT RESERVE	(126,568.00)			(126,568.00)	(174,568.00)
MN-1350-000	EMPLOYEE LOAN RECEIVABLE	0.00			0.00	614.00
MN-1400-000	INVENTORY	79,075.00			79,075.00	73,418.00
MN-1401-000	PREPAID INSURANCE	111,333.00			111,333.00	89,368.00
MN-1402-000	PREPAID RE TAXES	32,911.00			32,911.00	32,911.00
MN-1403-000	PREPAID PP TAXES	2,450.00			2,450.00	1,918.00
MN-1410-000	PREPAID OTHER EXPENSES	12,450.00			12,450.00	16,817.00
MN-1510-000	DUE FROM AFFILIATE(S)	1,338,800.00			1,338,800.00	1,338,800.00
MN-1511-000	Due From Juniper Hill Village	34,054.00			34,054.00	30,001.00
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	1,702,503.00
MN-1903-000	BUILDING	2,446,441.00			2,446,441.00	2,446,441.00
MN-1904-000	BUILDING IMPROVEMENTS	3,423,254.00			3,423,254.00	3,409,894.00
MN-1905-000	FIXED EQUIPMENT	328,406.00			328,406.00	328,640.00
MN-1906-000	FURNITURE & EQUIPMENT	1,095,021.00			1,095,021.00	1,129,897.00
MN-1907-000	AUTO	19,924.00			19,924.00	19,924.00
MN-1908-000	SOFTWARE	31,125.00			31,125.00	28,980.00
MN-1951-000	A/AMORT - CAP. INTEREST	(564,461.00)			(564,461.00)	(564,461.00)
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(1,162,373.00)			(1,162,373.00)	(1,117,878.00)
MN-1953-000	A/DEPR. - BUILDING	(1,681,928.00)			(1,681,928.00)	(1,620,767.00)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(3,055,855.00)			(3,055,855.00)	(3,008,233.00)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(241,233.00)			(241,233.00)	(224,943.00)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(898,398.00)			(898,398.00)	(903,539.00)
MN-1957-000	A/DEPR. - AUTO	(4,981.00)			(4,981.00)	(2,989.00)
MN-1958-000	A/DEPR. - SOFTWARE	(25,996.00)			(25,996.00)	(23,814.00)
MN-2000-000	ACCOUNTS PAYABLE	(99,795.00)			(99,795.00)	(154,595.00)
MN-2100-000	PATIENT TRUST	(13,516.00)			(13,516.00)	(29,200.00)
MN-2300-000	FIT W/HELD	182.00			182.00	2.00
MN-2301-000	SIT W/HELD	89.00			89.00	(3.00)
MN-2302-000	SS & MED W/HELD	158.00			158.00	(3.00)
MN-2305-000	401K WITHHELD	0.00			0.00	20.00
MN-2307-000	401K LOAN WITHHELD	(32.00)			(32.00)	(270.00)
MN-2313-000	FAMILY LEAVE INSURANCE	16.00			16.00	0.00
MN-2350-000	PROVIDER TAX PAYABLE	(81,894.00)			(81,894.00)	(124,123.00)
MN-2400-000	ACCRUED PAYROLL	(305,725.00)			(305,725.00)	(312,298.00)
MN-2401-000	ACCRUED SS & MEDICARE	(23,388.00)			(23,388.00)	(23,891.00)
MN-2403-000	ACCRUED VACATION	(218,901.00)			(218,901.00)	(237,415.00)
MN-2404-000	ACCRUED PENSION	(98,051.00)			(98,051.00)	(127,943.00)
MN-2405-000	ACCR. EXP. - OTHER	(10,202.00)			(10,202.00)	(19,119.00)
MN-2700-000	CHEFA BONDS PAY - LT	(1,485,511.00)			(1,485,511.00)	0.00
MN-3000-000	NET ASSETS - UNRESTRICTED	(11,205,993.00)			(11,205,993.00)	(11,114,914.00)
MN-4000-100	ROOM & BOARD-PRIVATE	(1,660,690.00)			(1,660,690.00)	(2,644,482.00)
MN-4000-200	ROOM & BOARD-MEDICAID	(5,116,704.00)			(5,116,704.00)	(7,297,792.00)
MN-4000-300	ROOM & BOARD-MEDICARE A	(1,385,230.00)			(1,385,230.00)	(2,115,570.00)
MN-4000-400	ROOM & BOARD - OTHER	(41,515.00)			(41,515.00)	(38,072.00)
MN-4001-200	R & B ALLOWANCE-MEDICAID	2,003,189.00			2,003,189.00	3,030,281.00
MN-4001-400	R & B ALLOWANCE-OTHER	(16,314.00)			(16,314.00)	965.00
MN-4002-100	PHYS. THERAPY-PRIVATE	0.00			0.00	(88.00)
MN-4002-200	PHYS. THERAPY-MEDICAID	(879.00)			(879.00)	(3,327.00)
MN-4002-300	PHYS. THERAPY-MEDICARE A	(199,577.00)			(199,577.00)	(224,724.00)
MN-4002-301	PHYS. THERAPY-MED. B	(83,965.00)			(83,965.00)	(60,731.00)
MN-4002-400	PHYS. THERAPY-OTHER	(166,066.00)			(166,066.00)	(295,881.00)
MN-4003-200	SPEECH THERAPY-MEDICAID	0.00			0.00	(737.00)
MN-4003-300	SPEECH THERAPY-MEDICARE A	(19,152.00)			(19,152.00)	(27,853.00)
MN-4003-301	SPEECH THERAPY-MED. B	(10,078.00)			(10,078.00)	(19,935.00)
MN-4003-400	SPEECH THERAPY-OTHER	(13,887.00)			(13,887.00)	(22,377.00)

Account	Description	UNADJ 9/30/2021	JE Ref # 9/30/2021	RJE	FINAL	1st PP-FINAL
					9/30/2021	9/30/2020
MN-4004-200	OCCUP. THERAPY-MEDICAID	(2,018.00)			(2,018.00)	(889.00)
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(192,618.00)			(192,618.00)	(222,496.00)
MN-4004-301	OCCUP. THERAPY-MED. B	(75,925.00)			(75,925.00)	(54,540.00)
MN-4004-400	OCCUP. THERAPY-OTHER	(152,896.00)			(152,896.00)	(294,219.00)
MN-4005-200	PHARMACY-MEDICAID	(4,259.00)			(4,259.00)	(4,048.00)
MN-4005-300	PHARMACY-MEDICARE A	(85,474.00)			(85,474.00)	(91,261.00)
MN-4005-400	PHARMACY-OTHER	(59,158.00)			(59,158.00)	(123,981.00)
MN-4006-200	IV THERAPY-MEDICAID	(78.00)			(78.00)	(3,459.00)
MN-4006-300	IV THERAPY - MEDICARE	(4,677.00)			(4,677.00)	(9,261.00)
MN-4006-400	IV THERAPY-OTHER	(14,391.00)			(14,391.00)	(13,339.00)
MN-4007-200	MED. SUPPLIES-MEDICAID	(116.00)			(116.00)	0.00
MN-4007-300	MED. SUPPLIES-MEDICARE A	(508.00)			(508.00)	(3,156.00)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(6,674.00)			(6,674.00)	(4,832.00)
MN-4007-400	MED. SUPPLIES-OTHER	(162.00)			(162.00)	(365.00)
MN-4008-200	LABORATORY - MEDICAID	0.00			0.00	(761.00)
MN-4008-300	LABORATORY-MEDICARE A	(20,562.00)			(20,562.00)	(26,916.00)
MN-4008-400	LABORATORY-OTHER	(16,131.00)			(16,131.00)	(26,811.00)
MN-4009-300	X RAY - MEDICARE A	(5,064.00)			(5,064.00)	(7,882.00)
MN-4009-400	X RAY - OTHER	(3,400.00)			(3,400.00)	(4,947.00)
MN-4011-200	OXYGEN - MEDICAID	(1,413.00)			(1,413.00)	(5,297.00)
MN-4011-300	OXYGEN - MEDICARE A	(837.00)			(837.00)	(806.00)
MN-4011-400	OXYGEN - OTHER	(146.00)			(146.00)	(1,182.00)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	8,763.00			8,763.00	18,518.00
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	(89,792.00)			(89,792.00)	(358,388.00)
MN-4100-301	ANCILLARY ALLOW-MED. B	19,488.00			19,488.00	14,965.00
MN-4100-400	ANCILLARY ALLOW-OTHER	426,237.00			426,237.00	783,102.00
MN-4101-300	MEDICARE ADJUSTMENTS	(7,518.00)			(7,518.00)	39,522.00
MN-4200-499	GRANT INCOME	(6,000.00)			(6,000.00)	0.00
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(6,340.00)			(6,340.00)	(1,350.00)
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(116,007.00)			(116,007.00)	(123,749.00)
MN-4401-499	INT. INCOME - INS. COS.	(692.00)			(692.00)	(8,881.00)
MN-4500-602	DIETARY INCOME	(13,150.00)			(13,150.00)	(14,505.00)
MN-4501-499	BARBER & BEAUTY INCOME	(200.00)			(200.00)	(150.00)
MN-4502-499	Management Fees - JHV	(27,900.00)			(27,900.00)	(13,950.00)
MN-4503-499	MISCELLANEOUS INCOME	(112,505.00)			(112,505.00)	(931,035.00)
MN-4700-499	REALIZED GAINS/LOSSES	(89,252.00)			(89,252.00)	(349,465.00)
MN-4702-499	GAIN/LOSS-ASSET SALE/DISP	570.00			570.00	4,913.00
MN-4710-499	UNREALIZED GAINS/LOSSES	(802,242.00)			(802,242.00)	160,199.00
MN-4800-100	JHV Reimb - Gross Payroll	(153,077.00)			(153,077.00)	(69,959.00)
MN-4800-101	JHV Reimb - Fica/Med Taxes	(11,710.00)			(11,710.00)	(5,350.00)
MN-4800-201	JHV Reimb - W/Comp Insurance	(4,617.00)			(4,617.00)	(1,967.00)
MN-4800-203	JHV Reimb - Pension Expense	(2,646.00)			(2,646.00)	(667.00)
MN-5000-500	SALARY-ADMINISTRATOR	143,572.00			143,572.00	139,018.00
MN-5000-600	SALARY-DNS	118,835.00			118,835.00	98,168.00
MN-5000-601	SALARIES-MAINTENANCE	171,413.00			171,413.00	177,041.00
MN-5000-602	SALARIES-DIETARY	629,895.00			629,895.00	679,296.00
MN-5000-603	SALARIES-HOUSEKEEPING	276,634.00			276,634.00	317,331.00
MN-5000-604	SALARIES-LAUNDRY	93,511.00			93,511.00	100,462.00
MN-5000-605	SALARIES-RECREATION	233,021.00			233,021.00	233,001.00
MN-5000-606	SALARIES-SOCIAL SERVICES	191,310.00			191,310.00	193,018.00
MN-5000-700	SALARIES-PHYSICAL THERAPY	331,320.00			331,320.00	379,766.00
MN-5000-701	SALARIES-SPEECH THERAPY	5.00		(5.00)	0.00	1,286.00
MN-5000-702	SALARIES-OCCUP. THERAPY	184,621.00			184,621.00	229,464.00
MN-5001-500	SALARIES-OFFICE STAFF	303,920.00			303,920.00	322,251.00
MN-5001-600	SALARY-ADNS	106,491.00			106,491.00	93,038.00
MN-5001-700	SALARIES-REHAB SUPPORT	69,802.00		5.00	69,807.00	96,867.00
MN-5002-600	SALARIES-NURSING SUPPT.	350,443.00			350,443.00	406,770.00
MN-5003-600	SALARIES - RNS	844,273.00			844,273.00	1,054,722.00
MN-5004-600	SALARIES - LPNS	699,772.00			699,772.00	786,299.00
MN-5005-600	SALARIES - CNAS	1,125,285.00			1,125,285.00	1,542,306.00
MN-5100-500	OFFICE SUPPLIES	21,965.00			21,965.00	27,444.00
MN-5100-600	NURSING SUPPLIES	115,873.00			115,873.00	117,348.00
MN-5100-601	MAINTENANCE SUPPLIES	42,765.00			42,765.00	51,747.00
MN-5100-602	DIETARY SUPPLIES	26,278.00			26,278.00	34,561.00
MN-5100-603	HOUSEKEEPING SUPPLIES	39,318.00			39,318.00	43,711.00
MN-5100-604	LAUNDRY SUPPLIES	48,715.00			48,715.00	73,806.00
MN-5100-605	RECREATION SUPPLIES	3,953.00			3,953.00	4,949.00
MN-5100-606	SOCIAL SERVICES SUPPLIES	481.00			481.00	0.00
MN-5100-700	PHYSICAL THERAPY SUPPLIES	776.00			776.00	1,702.00
MN-5100-701	SPEECH THERAPY SUPPLIES	109.00			109.00	98.00
MN-5100-702	OT-SUPPLIES	557.00			557.00	592.00
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	9,220.00			9,220.00	9,321.00
MN-5100-705	SUPPLIES-PT. PERSONAL	203.00			203.00	1,534.00
MN-5102-500	NSC/INTERCO. FEES	144,000.00			144,000.00	144,000.00
MN-5103-500	LEGAL FEES	7,486.00			7,486.00	430.00
MN-5104-500	ACCTG./AUDITING/COST REPTG.	31,847.00			31,847.00	39,029.00
MN-5105-500	TELEPHONE	13,799.00			13,799.00	13,840.00
MN-5106-500	RECRUITING COSTS	10,557.00			10,557.00	30,421.00

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MN-5108-500	ADVERTISING & PROMO.	2,487.00			2,487.00	3,056.00
MN-5109-500	DUES	11,305.00			11,305.00	11,351.00
MN-5110-500	SUBSCRIPTIONS	471.00			471.00	518.00
MN-5111-500	LICENSES	859.00			859.00	2,433.00
MN-5112-500	POSTAGE & DELIVERY	4,476.00			4,476.00	6,340.00
MN-5113-500	EQUIP. RENTAL	12,753.00			12,753.00	11,332.00
MN-5114-500	EMPLOYEE TRAVEL	591.00			591.00	1,341.00
MN-5115-500	BANK CHARGES	3,308.00			3,308.00	2,295.00
MN-5116-500	PAYROLL PROCESSING FEES	36,836.00			36,836.00	42,300.00
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	123,155.00			123,155.00	118,057.00
MN-5119-500	INSURANCE-GENERAL	119,584.00			119,584.00	121,318.00
MN-5121-500	SEMINARS & MEETINGS	305.00			305.00	232.00
MN-5123-500	MEDICAL DIRECTOR FEES	31,358.00			31,358.00	33,142.00
MN-5124-500	MEDICAL STAFF MEETINGS	156.00			156.00	261.00
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	144.00			144.00	5,100.00
MN-5126-500	MISCELLANEOUS	923.00			923.00	323.00
MN-5128-500	AUTO EXPENSE	1,523.00			1,523.00	2,272.00
MN-5129-500	OTHER PROFESSIONAL FEES	8,970.00			8,970.00	17,867.00
MN-5130-500	CELL PHONE EXPENSE	800.00			800.00	600.00
MN-5131-500	FINES & PENALTIES	3,490.00			3,490.00	10,325.00
MN-5200-600	PURCH. SVCE. - LPNS	2,438.00			2,438.00	0.00
MN-5200-601	PURCH. SVCE. - MAINT.	37,096.00			37,096.00	40,955.00
MN-5200-701	PURCHASED SVCES. - SPEECH	57,976.00			57,976.00	45,155.00
MN-5200-704	PHARMACY CONSULTING FEES	7,938.00			7,938.00	9,682.00
MN-5201-600	PURCH. SVCE. - CNAS	38,202.00			38,202.00	126,178.00
MN-5202-600	NURSING DEPT CONSULTANT	4,356.00			4,356.00	150.00
MN-5203-600	MED. RECORDS CONSULTANT	2,500.00			2,500.00	5,561.00
MN-5205-600	PURCH. SVCE. - DENTAL	9,690.00			9,690.00	9,690.00
MN-5300-505	FICA & MEDICARE TAXES	435,188.00			435,188.00	502,920.00
MN-5301-505	SUTA TAXES	17,679.00			17,679.00	28,149.00
MN-5302-505	WORKER'S COMP. INSURANCE	212,951.00			212,951.00	196,764.00
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	405,555.00			405,555.00	474,453.00
MN-5304-505	PENSION EXPENSE	125,854.00			125,854.00	160,426.00
MN-5306-505	EMPLOYEE EDUCATION	2,487.00			2,487.00	500.00
MN-5307-505	EMPLOYEE RELATIONS	2,196.00			2,196.00	2,835.00
MN-5308-505	OTHER BENEFITS	708.00			708.00	691.00
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	2,127.00			2,127.00	851.00
MN-5310-505	EMPLOYEE MEDICAL	60.00			60.00	680.00
MN-5400-510	REAL PROPERTY TAXES	131,642.00			131,642.00	136,636.00
MN-5401-510	PERSONAL PROPERTY TAXES	8,203.00			8,203.00	6,769.00
MN-5402-510	WATER & SEWER	23,386.00			23,386.00	28,447.00
MN-5403-510	GAS/PROPANE	31,676.00			31,676.00	36,354.00
MN-5404-510	ELECTRICITY	87,227.00			87,227.00	101,295.00
MN-5500-515	CT PROVIDER TAX	343,509.00			343,509.00	504,123.00
MN-5600-520	BAD DEBT XP.-PRIVATE	(47,170.00)			(47,170.00)	186,034.00
MN-5601-520	BAD DEBT XP.-MEDICAID	1,996.00			1,996.00	(382.00)
MN-5602-520	BAD DEBT XP.-MEDICARE	15,732.00			15,732.00	12,538.00
MN-5605-520	BAD DEBT XP.-OTHER	1,533.00			1,533.00	9,171.00
MN-5700-600	MEDICAL RECORDS SUPPLIES	(1,412.00)		1,412.00	0.00	(873.00)
MN-5700-601	REPAIRS & MAINTENANCE	26,343.00			26,343.00	43,203.00
MN-5700-602	FOOD	187,562.00			187,562.00	224,086.00
MN-5700-604	LINENS & BEDDING	14,163.00			14,163.00	15,717.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	1,566.00			1,566.00	3,869.00
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	7,068.00			7,068.00	4,977.00
MN-5700-705	LAB-MEDICARE A	16,191.00			16,191.00	20,779.00
MN-5701-600	MEDICAL EQUIPMENT RENTAL	0.00			0.00	1,852.00
MN-5701-601	GROUNDSKEEPING	5,024.00			5,024.00	5,933.00
MN-5701-602	DISHES & UTENSILS	694.00			694.00	1,450.00
MN-5701-605	CABLE TV SERVICES	30,158.00			30,158.00	29,349.00
MN-5701-704	DRUGS-MEDICINE CABINET	4,247.00			4,247.00	4,691.00
MN-5701-705	LAB-OTHER	1,140.00			1,140.00	592.00
MN-5702-601	RUBBISH REMOVAL	19,140.00			19,140.00	19,275.00
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	2.00			2.00	834.00
MN-5702-704	DRUGS-PRIVATE	28.00			28.00	263.00
MN-5702-705	LAB-STAT. CHARGES	35.00			35.00	35.00
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	0.00			0.00	22.00
MN-5703-602	SUPPLEMENTS	4,265.00			4,265.00	6,548.00
MN-5703-704	DRUGS-MEDICAID	7,000.00			7,000.00	3,265.00
MN-5704-601	SNOW REMOVAL	130.00			130.00	300.00
MN-5704-704	DRUGS-MEDICARE & MG'D. MED.	116,954.00			116,954.00	177,415.00
MN-5705-704	DRUGS & THERAPIES - OTHER	973.00			973.00	2,778.00
MN-5706-704	DRUGS - OMNICARE DISCOUNTS	(3,915.00)			(3,915.00)	(6,027.00)
MN-5708-704	BILLABLE MED. SUPP. MED. B	9,196.00			9,196.00	15,688.00
MN-5709-704	MEDICAID MED. SUPPLIES	576.00			576.00	4,547.00
MN-5800-705	AMBULANCE- MEDICARE A	19,657.00			19,657.00	21,988.00
MN-5801-705	X-RAY-MEDICARE A	8,309.00			8,309.00	11,084.00
MN-5802-705	X-RAY-OTHER	57.00			57.00	0.00
MN-5804-705	PATIENT TRANSPORTATION	0.00			0.00	52.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
MN-5900-705	PHYSICIAN SERVICES-OTHER	43.00			43.00	1,235.00
MN-6003-800	INTEREST-VENDORS	1,014.00			1,014.00	112.00
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	44,495.00			44,495.00	44,029.00
MN-6101-801	DEPR. EXP. - BUILDING	61,161.00			61,161.00	61,161.00
MN-6102-801	DEPR. EXP. - BUILDING IMPVMTS.	47,621.00			47,621.00	49,607.00
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	16,704.00			16,704.00	17,277.00
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	50,353.00			50,353.00	52,361.00
MN-6105-801	DEPR. EXP. - SOFTWARE	2,182.00			2,182.00	1,920.00
MN-6106-801	DEPR. EXP. - AUTO	1,992.00			1,992.00	1,992.00
MN-7800-810	JHV - GROSS PAYROLL	151,576.00			151,576.00	74,589.00
MN-7800-811	JHV - FICA/MED TAXES	11,471.00			11,471.00	5,554.00
MN-7800-821	JHV - W/COMP INSURANCE	4,617.00			4,617.00	1,967.00
MN-7800-823	JHV - PENSION EXP	2,646.00			2,646.00	667.00
Total		0.00			0.00	0.00
Net (Income) Loss		1,243,331.00			0.00	1,243,331.00
						(91,080.00)

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
MN-5000-500	SALARY-ADMINISTRATOR	143,572.00		0.00	143,572.00	139,018.00
Subtotal [2] Administrators		143,572.00		0.00	143,572.00	139,018.00
Subgroup : [4]	Other Administrative Salaries					
MN-5001-500	SALARIES-OFFICE STAFF	303,920.00		0.00	303,920.00	322,251.00
Subtotal [4] Other Administrative Salaries		303,920.00		0.00	303,920.00	322,251.00
Subgroup : [5C]	Dietary Workers					
MN-5000-602	SALARIES-DIETARY	629,895.00		0.00	629,895.00	679,296.00
Subtotal [5C] Dietary Workers		629,895.00		0.00	629,895.00	679,296.00
Subgroup : [6B]	Other Housekeeping Workers					
MN-5000-603	SALARIES-HOUSEKEEPING	276,634.00		0.00	276,634.00	317,331.00
Subtotal [6B] Other Housekeeping Workers		276,634.00		0.00	276,634.00	317,331.00
Subgroup : [7B]	Other Maintenance Workers					
MN-5000-601	SALARIES-MAINTENANCE	171,413.00		0.00	171,413.00	177,041.00
Subtotal [7B] Other Maintenance Workers		171,413.00		0.00	171,413.00	177,041.00
Subgroup : [8B]	Other Laundry Workers					
MN-5000-604	SALARIES-LAUNDRY	93,511.00		0.00	93,511.00	100,462.00
Subtotal [8B] Other Laundry Workers		93,511.00		0.00	93,511.00	100,462.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
MN-5000-600	SALARY-DNS	118,835.00		0.00	118,835.00	98,168.00
MN-5001-600	SALARY-ADNS	106,491.00		0.00	106,491.00	93,038.00
Subtotal [12A] Director of Nurses/Assistant Director		225,326.00		0.00	225,326.00	191,206.00
Subgroup : [12B1]	RNs - Direct Care					
MN-5003-600	SALARIES - RNS	844,273.00		0.00	844,273.00	1,054,722.00
Subtotal [12B1] RNs - Direct Care		844,273.00		0.00	844,273.00	1,054,722.00
Subgroup : [12B2]	RNs - Administrative					
MN-5002-600	SALARIES-NURSING SUPPT.	350,443.00		0.00	350,443.00	406,770.00
Subtotal [12B2] RNs - Administrative		350,443.00		0.00	350,443.00	406,770.00
Subgroup : [12C1]	LPNs - Direct Care					
MN-5004-600	SALARIES - LPNS	699,772.00		0.00	699,772.00	786,299.00
Subtotal [12C1] LPNs - Direct Care		699,772.00		0.00	699,772.00	786,299.00
Subgroup : [12E]	Physical Therapists					
MN-5000-700	SALARIES-PHYSICAL THERAPY	331,320.00		0.00	331,320.00	379,766.00
MN-5001-700	SALARIES-REHAB SUPPORT	69,802.00		5.00	69,807.00	96,867.00
Subtotal [12E] Physical Therapists		401,122.00		5.00	401,127.00	476,633.00
Subgroup : [12D]	Aides and Attendants					
MN-5005-600	SALARIES - CNAS	1,125,285.00		0.00	1,125,285.00	1,542,306.00
Subtotal [12D] Aides and Attendants		1,125,285.00		0.00	1,125,285.00	1,542,306.00
Subgroup : [12F]	Speech Therapists					
MN-5000-701	SALARIES-SPEECH THERAPY	5.00		(5.00)	0.00	1,286.00
Subtotal [12F] Speech Therapists		5.00		(5.00)	0.00	1,286.00
Subgroup : [12G]	Occupational Therapists					
MN-5000-702	SALARIES-OCCUP. THERAPY	184,621.00		0.00	184,621.00	229,464.00
Subtotal [12G] Occupational Therapists		184,621.00		0.00	184,621.00	229,464.00
Subgroup : [12H]	Recreation Workers					
MN-5000-605	SALARIES-RECREATION	233,021.00		0.00	233,021.00	233,001.00
Subtotal [12H] Recreation Workers		233,021.00		0.00	233,021.00	233,001.00
Subgroup : [12M]	Social Workers/Case Management					
MN-5000-606	SALARIES-SOCIAL SERVICES	191,310.00		0.00	191,310.00	193,018.00
Subtotal [12M] Social Workers/Case Management		191,310.00		0.00	191,310.00	193,018.00
Subgroup : [12O]	Other					
MN-7800-810	JHV - GROSS PAYROLL	151,576.00		0.00	151,576.00	74,589.00
Subtotal [12O] Other		151,576.00		0.00	151,576.00	74,589.00
Total [10-A] Salaries and Wages		6,025,699.00		0.00	6,025,699.00	6,924,693.00
Group : [13-B]	Professional Fees					
Subgroup : [2]	Dentist					
MN-5205-600	PURCH. SVCE. - DENTAL	9,690.00		0.00	9,690.00	9,690.00
Subtotal [2] Dentist		9,690.00		0.00	9,690.00	9,690.00
Subgroup : [3]	Pharmacist					
MN-5200-704	PHARMACY CONSULTING FEES	7,938.00		0.00	7,938.00	9,682.00
Subtotal [3] Pharmacist		7,938.00		0.00	7,938.00	9,682.00
Subgroup : [8A]	Medical Director					
MN-5123-500	MEDICAL DIRECTOR FEES	31,358.00		0.00	31,358.00	33,142.00
Subtotal [8A] Medical Director		31,358.00		0.00	31,358.00	33,142.00
Subgroup : [9A]	ST - Resident Care					
MN-5200-701	PURCHASED SVCES. - SPEECH	57,976.00		0.00	57,976.00	45,155.00
Subtotal [9A] ST - Resident Care		57,976.00		0.00	57,976.00	45,155.00
Subgroup : [11A2]	RN's - Administrative					
MN-5202-600	NURSING DEPT CONSULTANT	4,356.00		0.00	4,356.00	150.00
Subtotal [11A2] RN's - Administrative		4,356.00		0.00	4,356.00	150.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
Subgroup : [11B1]	LPN's - Direct Care	9/30/2021			9/30/2021	9/30/2020
MN-5200-600	PURCH. SVCE. - LPNS	2,438.00		0.00	2,438.00	0.00
Subtotal [11B1] LPN's - Direct Care		2,438.00		0.00	2,438.00	0.00
Subgroup : [11C]	Aides					
MN-5201-600	PURCH. SVCE. - CNAS	38,202.00		0.00	38,202.00	126,178.00
Subtotal [11C] Aides		38,202.00		0.00	38,202.00	126,178.00
Subgroup : [12]	Other					
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	144.00		0.00	144.00	5,100.00
MN-5203-600	MED. RECORDS CONSULTANT	2,500.00		0.00	2,500.00	5,561.00
Subtotal [12] Other		2,644.00		0.00	2,644.00	10,661.00
Total [13-B] Professional Fees		154,602.00		0.00	154,602.00	234,658.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
MN-2313-000	FAMILY LEAVE INSURANCE	16.00		0.00	16.00	0.00
MN-4800-201	JHV Reimb - W/Comp Insurance	(4,617.00)		0.00	(4,617.00)	(1,967.00)
MN-5302-505	WORKER'S COMP. INSURANCE	212,951.00		0.00	212,951.00	196,764.00
MN-7800-821	JHV - W/COMP INSURANCE	4,617.00		0.00	4,617.00	1,967.00
Subtotal [1A1] Workmen's Compensation		212,967.00		0.00	212,967.00	196,764.00
Subgroup : [1A3]	Unemployment Insurance					
MN-5301-505	SUTA TAXES	17,679.00		0.00	17,679.00	28,149.00
Subtotal [1A3] Unemployment Insurance		17,679.00		0.00	17,679.00	28,149.00
Subgroup : [1A4]	Social Security (FICA)					
MN-4800-101	JHV Reimb - Fica/Med Taxes	(11,710.00)		0.00	(11,710.00)	(5,350.00)
MN-5300-505	FICA & MEDICARE TAXES	435,188.00		0.00	435,188.00	502,920.00
MN-7800-811	JHV - FICA/MED TAXES	11,471.00		0.00	11,471.00	5,554.00
Subtotal [1A4] Social Security (FICA)		434,949.00		0.00	434,949.00	503,124.00
Subgroup : [1A5]	Health Insurance					
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	405,555.00		0.00	405,555.00	474,453.00
MN-5310-505	EMPLOYEE MEDICAL	60.00		0.00	60.00	680.00
Subtotal [1A5] Health Insurance		405,615.00		0.00	405,615.00	475,133.00
Subgroup : [1A7]	Pensions					
MN-4800-203	JHV Reimb - Pension Expense	(2,646.00)		0.00	(2,646.00)	(667.00)
MN-5304-505	PENSION EXPENSE	125,854.00		0.00	125,854.00	160,426.00
MN-7800-823	JHV - PENSION EXP	2,646.00		0.00	2,646.00	667.00
Subtotal [1A7] Pensions		125,854.00		0.00	125,854.00	160,426.00
Subgroup : [1C]	Bad Debts					
MN-5600-520	BAD DEBT XP.-PRIVATE	(47,170.00)		0.00	(47,170.00)	186,034.00
MN-5601-520	BAD DEBT XP.-MEDICAID	1,996.00		0.00	1,996.00	(382.00)
MN-5602-520	BAD DEBT XP.-MEDICARE	15,732.00		0.00	15,732.00	12,538.00
MN-5605-520	BAD DEBT XP.-OTHER	1,533.00		0.00	1,533.00	9,171.00
Subtotal [1C] Bad Debts		(27,909.00)		0.00	(27,909.00)	207,361.00
Subgroup : [1D]	Accounting and Auditing					
MN-5104-500	ACCTG./AUDITING/COST REPTG.	31,847.00		0.00	31,847.00	39,029.00
Subtotal [1D] Accounting and Auditing		31,847.00		0.00	31,847.00	39,029.00
Subgroup : [1E]	Legal					
MN-5103-500	LEGAL FEES	7,486.00		0.00	7,486.00	430.00
Subtotal [1E] Legal		7,486.00		0.00	7,486.00	430.00
Subgroup : [1G]	Office Supplies					
MN-5100-500	OFFICE SUPPLIES	21,965.00		0.00	21,965.00	27,444.00
Subtotal [1G] Office Supplies		21,965.00		0.00	21,965.00	27,444.00
Subgroup : [1H1]	Telephone and Telegraph					
MN-5105-500	TELEPHONE	13,799.00		0.00	13,799.00	13,840.00
Subtotal [1H1] Telephone and Telegraph		13,799.00		0.00	13,799.00	13,840.00
Subgroup : [1H2]	Cellular Phones and Beepers					
MN-5130-500	CELL PHONE EXPENSE	800.00		0.00	800.00	600.00
Subtotal [1H2] Cellular Phones and Beepers		800.00		0.00	800.00	600.00
Subgroup : [1K3]	Resident Day User Fee					
MN-5500-515	CT PROVIDER TAX	343,509.00		0.00	343,509.00	504,123.00
Subtotal [1K3] Resident Day User Fee		343,509.00		0.00	343,509.00	504,123.00
Total [15] Expenditures Other than Salaries		1,588,561.00		0.00	1,588,561.00	2,156,423.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4]	Employee Travel					
MN-5114-500	EMPLOYEE TRAVEL	591.00		0.00	591.00	1,341.00
Subtotal [4] Employee Travel		591.00		0.00	591.00	1,341.00
Subgroup : [5]	Education Expense					
MN-5121-500	SEMINARS & MEETINGS	305.00		0.00	305.00	232.00
MN-5124-500	MEDICAL STAFF MEETINGS	156.00		0.00	156.00	261.00
MN-5306-505	EMPLOYEE EDUCATION	2,487.00		0.00	2,487.00	500.00
Subtotal [5] Education Expense		2,948.00		0.00	2,948.00	993.00
Subgroup : [6]	Automobile Expense					
MN-5128-500	AUTO EXPENSE	1,523.00		0.00	1,523.00	2,272.00
Subtotal [6] Automobile Expense		1,523.00		0.00	1,523.00	2,272.00
Subgroup : [M1]	Advertising Help Wanted					
MN-5106-500	RECRUITING COSTS	10,557.00		0.00	10,557.00	30,421.00
Subtotal [M1] Advertising Help Wanted		10,557.00		0.00	10,557.00	30,421.00
Subgroup : [M3]	Advertising Other					
MN-5108-500	ADVERTISING & PROMO.	2,487.00		0.00	2,487.00	3,056.00

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

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021		9/30/2021	9/30/2020	
Subtotal [M3] Advertising Other		2,487.00		0.00	2,487.00	3,056.00
Subgroup : [M7] Postage						
MN-5112-500	POSTAGE & DELIVERY	4,476.00		0.00	4,476.00	6,340.00
Subtotal [M7] Postage		4,476.00		0.00	4,476.00	6,340.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
MN-5109-500	DUES	11,305.00		0.00	11,305.00	11,351.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		11,305.00		0.00	11,305.00	11,351.00
Subgroup : [M9] Subscriptions						
MN-5110-500	SUBSCRIPTIONS	471.00		0.00	471.00	518.00
Subtotal [M9] Subscriptions		471.00		0.00	471.00	518.00
Subgroup : [M11] Services Provided by Contract						
MN-5116-500	PAYROLL PROCESSING FEES	36,836.00		0.00	36,836.00	42,300.00
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	123,155.00		0.00	123,155.00	118,057.00
Subtotal [M11] Services Provided by Contract		159,991.00		0.00	159,991.00	160,357.00
Subgroup : [M13] Other						
MN-5102-500	NSCI/INTERCO. FEES	144,000.00		0.00	144,000.00	144,000.00
MN-5111-500	LICENSES	859.00		0.00	859.00	2,433.00
MN-5115-500	BANK CHARGES	3,308.00		0.00	3,308.00	2,295.00
MN-5126-500	MISCELLANEOUS	923.00		0.00	923.00	323.00
MN-5129-500	OTHER PROFESSIONAL FEES	8,970.00		0.00	8,970.00	17,867.00
MN-5131-500	FINES & PENALTIES	3,490.00		0.00	3,490.00	10,325.00
MN-5307-505	EMPLOYEE RELATIONS	2,196.00		0.00	2,196.00	2,835.00
MN-5308-505	OTHER BENEFITS	708.00		0.00	708.00	691.00
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	2,127.00		0.00	2,127.00	851.00
Subtotal [M13] Other		166,581.00		0.00	166,581.00	181,620.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and Gener		360,930.00		0.00	360,930.00	398,269.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
MN-5700-602	FOOD	187,562.00		0.00	187,562.00	224,086.00
Subtotal [2A1] Raw Food		187,562.00		0.00	187,562.00	224,086.00
Subgroup : [2A2] Non-Food Supplies						
MN-5100-602	DIETARY SUPPLIES	26,278.00		0.00	26,278.00	34,561.00
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	2.00		0.00	2.00	834.00
MN-5703-602	SUPPLEMENTS	4,265.00		0.00	4,265.00	6,548.00
Subtotal [2A2] Non-Food Supplies		30,545.00		0.00	30,545.00	41,943.00
Subgroup : [2A3] Other						
MN-5701-602	DISHES & UTENSILS	694.00		0.00	694.00	1,450.00
Subtotal [2A3] Other		694.00		0.00	694.00	1,450.00
Total [18] Dietary Basis for Allocation of Costs		218,801.00		0.00	218,801.00	267,479.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A1] Bed Linens, etc...washed, ironed..						
MN-5700-604	LINENS & BEDDING	14,163.00		0.00	14,163.00	15,717.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		14,163.00		0.00	14,163.00	15,717.00
Subgroup : [3C] Other						
MN-5100-604	LAUNDRY SUPPLIES	48,715.00		0.00	48,715.00	73,806.00
Subtotal [3C] Other		48,715.00		0.00	48,715.00	73,806.00
Total [19] Laundry-Basis for Allocation of Costs		62,878.00		0.00	62,878.00	89,523.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4C] Other						
MN-5100-603	HOUSEKEEPING SUPPLIES	39,318.00		0.00	39,318.00	43,711.00
Subtotal [4C] Other		39,318.00		0.00	39,318.00	43,711.00
Subgroup : [5A2] Purchased from						
MN-5702-704	DRUGS-PRIVATE	28.00		0.00	28.00	263.00
MN-5703-704	DRUGS-MEDICAID	7,000.00		0.00	7,000.00	3,265.00
MN-5704-704	DRUGS-MEDICARE & MG'D. MED.	116,954.00		0.00	116,954.00	177,415.00
MN-5705-704	DRUGS & THERAPIES - OTHER	973.00		0.00	973.00	2,778.00
MN-5706-704	DRUGS - OMNICARE DISCOUNTS	(3,915.00)		0.00	(3,915.00)	(6,027.00)
Subtotal [5A2] Purchased from		121,040.00		0.00	121,040.00	177,694.00
Subgroup : [5B] Medicine Cabinet Drugs						
MN-5701-704	DRUGS-MEDICINE CABINET	4,247.00		0.00	4,247.00	4,691.00
Subtotal [5B] Medicine Cabinet Drugs		4,247.00		0.00	4,247.00	4,691.00
Subgroup : [5C] Medical and Therapeutic Supplies						
MN-5100-600	NURSING SUPPLIES	115,873.00		0.00	115,873.00	117,348.00
MN-5708-704	BILLABLE MED. SUPPL. MED. B	9,196.00		0.00	9,196.00	15,688.00
MN-5709-704	MEDICAID MED. SUPPLIES	576.00		0.00	576.00	4,547.00
Subtotal [5C] Medical and Therapeutic Supplies		125,645.00		0.00	125,645.00	137,583.00
Subgroup : [5D] Ambulance/Limousine						
MN-5800-705	AMBULANCE- MEDICARE A	19,657.00		0.00	19,657.00	21,988.00
Subtotal [5D] Ambulance/Limousine		19,657.00		0.00	19,657.00	21,988.00
Subgroup : [5E2] Oxygen - Other						
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	9,220.00		0.00	9,220.00	9,321.00
Subtotal [5E2] Oxygen - Other		9,220.00		0.00	9,220.00	9,321.00
Subgroup : [5F] X-Rays and related radiological						
MN-5801-705	X-RAY-MEDICARE A	8,309.00		0.00	8,309.00	11,084.00
MN-5802-705	X-RAY-OTHER	57.00		0.00	57.00	0.00
Subtotal [5F] X-Rays and related radiological		8,366.00		0.00	8,366.00	11,084.00
Subgroup : [5H] Laboratory						

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
MN-5701-705	LAB-OTHER	1,140.00		0.00	1,140.00	592.00
MN-5702-705	LAB-STAT. CHARGES	35.00		0.00	35.00	35.00
Subtotal [5H] Laboratory		1,175.00		0.00	1,175.00	627.00
Subgroup : [5I]	Recreation					
MN-5100-605	RECREATION SUPPLIES	3,953.00		0.00	3,953.00	4,949.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	1,566.00		0.00	1,566.00	3,869.00
Subtotal [5I] Recreation		5,519.00		0.00	5,519.00	8,818.00
Subgroup : [5L]	Other					
MN-5100-606	SOCIAL SERVICES SUPPLIES	481.00		0.00	481.00	0.00
MN-5100-700	PHYSICAL THERAPY SUPPLIES	776.00		0.00	776.00	1,702.00
MN-5100-701	SPEECH THERAPY SUPPLIES	109.00		0.00	109.00	98.00
MN-5100-702	OT-SUPPLIES	557.00		0.00	557.00	592.00
MN-5100-705	SUPPLIES-PT. PERSONAL	203.00		0.00	203.00	1,534.00
MN-5700-600	MEDICAL RECORDS SUPPLIES	(1,412.00)		1,412.00	0.00	(873.00)
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	7,068.00	RJE - 2	1,412.00	7,068.00	4,977.00
MN-5701-600	MEDICAL EQUIPMENT RENTAL	0.00		0.00	0.00	1,852.00
MN-5701-605	CABLE TV SERVICES	30,158.00		0.00	30,158.00	29,349.00
MN-5804-705	PATIENT TRANSPORTATION	0.00		0.00	0.00	52.00
MN-5900-705	PHYSICIAN SERVICES-OTHER	43.00		0.00	43.00	1,235.00
Subtotal [5L] Other		37,983.00		1,412.00	39,395.00	40,518.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Cost:		372,170.00		1,412.00	373,582.00	456,035.00
Group : [22]	Maintenance and Property					
Subgroup : [6A]	Repairs and Maintenance					
MN-5700-601	REPAIRS & MAINTENANCE	26,343.00		0.00	26,343.00	43,203.00
Subtotal [6A] Repairs and Maintenance		26,343.00		0.00	26,343.00	43,203.00
Subgroup : [6B]	Heat					
MN-5403-510	GAS/PROPANE	31,676.00		0.00	31,676.00	36,354.00
Subtotal [6B] Heat		31,676.00		0.00	31,676.00	36,354.00
Subgroup : [6C]	Light & Power					
MN-5404-510	ELECTRICITY	87,227.00		0.00	87,227.00	101,295.00
Subtotal [6C] Light & Power		87,227.00		0.00	87,227.00	101,295.00
Subgroup : [6D]	Water					
MN-5402-510	WATER & SEWER	23,386.00		0.00	23,386.00	28,447.00
Subtotal [6D] Water		23,386.00		0.00	23,386.00	28,447.00
Subgroup : [6E]	Equipment Lease					
MN-5113-500	EQUIP. RENTAL	12,753.00		0.00	12,753.00	11,332.00
Subtotal [6E] Equipment Lease		12,753.00		0.00	12,753.00	11,332.00
Subgroup : [6F]	Other					
MN-5100-601	MAINTENANCE SUPPLIES	42,765.00		0.00	42,765.00	51,747.00
MN-5200-601	PURCH. SVCE. - MAINT.	37,096.00		0.00	37,096.00	40,955.00
MN-5701-601	GROUNDSKEEPING	5,024.00		0.00	5,024.00	5,933.00
MN-5702-601	RUBBISH REMOVAL	19,140.00		0.00	19,140.00	19,275.00
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	0.00		0.00	0.00	22.00
MN-5704-601	SNOW REMOVAL	130.00		0.00	130.00	300.00
Subtotal [6F] Other		104,155.00		0.00	104,155.00	118,232.00
Subgroup : [7A]	Land Improvements					
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	44,495.00		0.00	44,495.00	44,029.00
Subtotal [7A] Land Improvements		44,495.00		0.00	44,495.00	44,029.00
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.	47,621.00		0.00	47,621.00	49,607.00
Subtotal [7B] Building & Building Improvements		108,782.00		0.00	108,782.00	110,768.00
Subgroup : [7C]	Non-movable Equipment					
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	16,704.00		0.00	16,704.00	17,277.00
Subtotal [7C] Non-movable Equipment		16,704.00		0.00	16,704.00	17,277.00
Subgroup : [7D]	Movable Equipment					
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	50,353.00		0.00	50,353.00	52,361.00
MN-6105-801	DEPR. EXP. - SOFTWARE	2,182.00		0.00	2,182.00	1,920.00
MN-6106-801	DEPR. EXP. - AUTO	1,992.00		0.00	1,992.00	1,992.00
Subtotal [7D] Movable Equipment		54,527.00		0.00	54,527.00	56,273.00
Subgroup : [10A]	Real estate taxes paid by owner					
MN-5400-510	REAL PROPERTY TAXES	131,642.00		0.00	131,642.00	136,636.00
Subtotal [10A] Real estate taxes paid by owner		131,642.00		0.00	131,642.00	136,636.00
Subgroup : [10C]	Personal property taxes					
MN-5401-510	PERSONAL PROPERTY TAXES	8,203.00		0.00	8,203.00	6,769.00
Subtotal [10C] Personal property taxes		8,203.00		0.00	8,203.00	6,769.00
Total [22] Maintenance and Property		649,893.00		0.00	649,893.00	710,615.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
MN-6003-800	INTEREST-VENDORS	1,014.00		0.00	1,014.00	112.00
Subtotal [12D] Other Interest Expense		1,014.00		0.00	1,014.00	112.00
Subgroup : [14C1]	Umbrella					
MN-5119-500	INSURANCE-GENERAL	119,584.00		0.00	119,584.00	121,318.00
Subtotal [14C1] Umbrella		119,584.00		0.00	119,584.00	121,318.00
Total [27] Interest and Insurance		120,598.00		0.00	120,598.00	121,430.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
MN-4000-200	ROOM & BOARD-MEDICAID	(5,116,704.00)		0.00	(5,116,704.00)	(7,297,792.00)
Subtotal [1A] Medicaid Residents (CT only)		(5,116,704.00)		0.00	(5,116,704.00)	(7,297,792.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
MN-4001-200	R & B ALLOWANCE-MEDICAID	2,003,189.00		0.00	2,003,189.00	3,030,281.00
Subtotal [1B] Medicaid room and board contractual allowance		2,003,189.00		0.00	2,003,189.00	3,030,281.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
MN-4000-300	ROOM & BOARD-MEDICARE A	(1,385,230.00)		0.00	(1,385,230.00)	(2,115,570.00)
MN-4101-300	MEDICARE ADJUSTMENTS	(7,518.00)		0.00	(7,518.00)	39,522.00
Subtotal [3A] Medicare Residents (All inclusive)		(1,392,748.00)		0.00	(1,392,748.00)	(2,076,048.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	(89,792.00)		0.00	(89,792.00)	(358,388.00)
Subtotal [3B] Medicare room and board contractual allowance		(89,792.00)		0.00	(89,792.00)	(358,388.00)
Subgroup : [4A]	Private-pay residents and other					
MN-4000-100	ROOM & BOARD-PRIVATE	(1,660,690.00)		0.00	(1,660,690.00)	(2,644,482.00)
MN-4000-400	ROOM & BOARD - OTHER	(41,515.00)		0.00	(41,515.00)	(38,072.00)
Subtotal [4A] Private-pay residents and other		(1,702,205.00)		0.00	(1,702,205.00)	(2,682,554.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
MN-4001-400	R & B ALLOWANCE-OTHER	(16,314.00)		0.00	(16,314.00)	965.00
Subtotal [4B] Private-pay room and board contractual allowance		(16,314.00)		0.00	(16,314.00)	965.00
Subgroup : [5A]	Prescription Drugs - Medicare					
MN-4005-300	PHARMACY-MEDICARE A	(85,474.00)		0.00	(85,474.00)	(91,261.00)
Subtotal [5A] Prescription Drugs - Medicare		(85,474.00)		0.00	(85,474.00)	(91,261.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare					
MN-4005-200	PHARMACY-MEDICAID	(4,259.00)		0.00	(4,259.00)	(4,048.00)
MN-4005-400	PHARMACY-OTHER	(59,158.00)		0.00	(59,158.00)	(123,981.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(63,417.00)		0.00	(63,417.00)	(128,029.00)
Subgroup : [6A]	Medical Supplies - Medicare					
MN-4007-300	MED. SUPPLIES-MEDICARE A	(508.00)		0.00	(508.00)	(3,156.00)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(6,674.00)		0.00	(6,674.00)	(4,832.00)
Subtotal [6A] Medical Supplies - Medicare		(7,182.00)		0.00	(7,182.00)	(7,988.00)
Subgroup : [6C]	Medical Supplies - Non-medicare					
MN-4007-200	MED. SUPPLIES-MEDICAID	(116.00)		0.00	(116.00)	0.00
MN-4007-400	MED. SUPPLIES-OTHER	(162.00)		0.00	(162.00)	(365.00)
Subtotal [6C] Medical Supplies - Non-medicare		(278.00)		0.00	(278.00)	(365.00)
Subgroup : [7A]	Physical Therapy - Medicare					
MN-4002-300	PHYS. THERAPY-MEDICARE A	(199,577.00)		0.00	(199,577.00)	(224,724.00)
MN-4002-301	PHYS. THERAPY-MED. B	(83,965.00)		0.00	(83,965.00)	(60,731.00)
Subtotal [7A] Physical Therapy - Medicare		(283,542.00)		0.00	(283,542.00)	(285,455.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
MN-4002-100	PHYS. THERAPY-PRIVATE	0.00		0.00	0.00	(88.00)
MN-4002-200	PHYS. THERAPY-MEDICAID	(879.00)		0.00	(879.00)	(3,327.00)
MN-4002-400	PHYS. THERAPY-OTHER	(166,066.00)		0.00	(166,066.00)	(295,881.00)
Subtotal [7C] Physical Therapy - Non-medicare		(166,945.00)		0.00	(166,945.00)	(299,296.00)
Subgroup : [8A]	Speech Therapy - Medicare					
MN-4003-300	SPEECH THERAPY-MEDICARE A	(19,152.00)		0.00	(19,152.00)	(27,853.00)
MN-4003-301	SPEECH THERAPY-MED. B	(10,078.00)		0.00	(10,078.00)	(19,935.00)
Subtotal [8A] Speech Therapy - Medicare		(29,230.00)		0.00	(29,230.00)	(47,788.00)
Subgroup : [8C]	Speech Therapy - Non-medicare					
MN-4003-200	SPEECH THERAPY-MEDICAID	0.00		0.00	0.00	(737.00)
MN-4003-400	SPEECH THERAPY-OTHER	(13,887.00)		0.00	(13,887.00)	(22,377.00)
Subtotal [8C] Speech Therapy - Non-medicare		(13,887.00)		0.00	(13,887.00)	(23,114.00)
Subgroup : [9A]	Occupational Therapy - Medicare					
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(192,618.00)		0.00	(192,618.00)	(222,496.00)
MN-4004-301	OCCUP. THERAPY-MED. B	(75,925.00)		0.00	(75,925.00)	(54,540.00)
Subtotal [9A] Occupational Therapy - Medicare		(268,543.00)		0.00	(268,543.00)	(277,036.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare					
MN-4004-200	OCCUP. THERAPY-MEDICAID	(2,018.00)		0.00	(2,018.00)	(889.00)
MN-4004-400	OCCUP. THERAPY-OTHER	(152,896.00)		0.00	(152,896.00)	(294,219.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(154,914.00)		0.00	(154,914.00)	(295,108.00)
Subgroup : [10A]	Other - Medicare					
MN-4006-300	IV THERAPY - MEDICARE	(4,677.00)		0.00	(4,677.00)	(9,261.00)
MN-4008-300	LABORATORY-MEDICARE A	(20,562.00)		0.00	(20,562.00)	(26,916.00)
MN-4009-300	X RAY - MEDICARE A	(5,064.00)		0.00	(5,064.00)	(7,882.00)
MN-4011-300	OXYGEN - MEDICARE A	(837.00)		0.00	(837.00)	(806.00)
MN-4100-301	ANCILLARY ALLOW-MED. B	19,488.00		0.00	19,488.00	14,965.00
MN-5700-705	LAB-MEDICARE A	16,191.00		0.00	16,191.00	20,779.00
Subtotal [10A] Other - Medicare		4,539.00		0.00	4,539.00	(9,121.00)
Subgroup : [10B]	Other - Non-medicare					
MN-4006-200	IV THERAPY-MEDICAID	(78.00)		0.00	(78.00)	(3,459.00)
MN-4006-400	IV THERAPY-OTHER	(14,391.00)		0.00	(14,391.00)	(13,339.00)
MN-4008-200	LABORATORY - MEDICAID	0.00		0.00	0.00	(761.00)
MN-4008-400	LABORATORY-OTHER	(16,131.00)		0.00	(16,131.00)	(26,811.00)
MN-4009-400	X RAY - OTHER	(3,400.00)		0.00	(3,400.00)	(4,947.00)
MN-4011-200	OXYGEN - MEDICAID	(1,413.00)		0.00	(1,413.00)	(5,297.00)
MN-4011-400	OXYGEN - OTHER	(146.00)		0.00	(146.00)	(1,182.00)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	8,763.00		0.00	8,763.00	18,518.00
MN-4100-400	ANCILLARY ALLOW-OTHER	426,237.00		0.00	426,237.00	783,102.00
Subtotal [10B] Other - Non-medicare		399,441.00		0.00	399,441.00	745,824.00

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Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Subgroup : [11]	Meals sold to guests, employees, and others					
MN-4500-602	DIETARY INCOME	(13,150.00)		0.00	(13,150.00)	(14,505.00)
Subtotal [11] Meals sold to guests, employees, and others		(13,150.00)		0.00	(13,150.00)	(14,505.00)
Subgroup : [15]	Interest Income					
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(116,007.00)		0.00	(116,007.00)	(123,749.00)
MN-4401-499	INT. INCOME - INS. COS.	(692.00)		0.00	(692.00)	(8,881.00)
Subtotal [15] Interest Income		(116,699.00)		0.00	(116,699.00)	(132,630.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops					
MN-4501-499	BARBER & BEAUTY INCOME	(200.00)		0.00	(200.00)	(150.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(200.00)		0.00	(200.00)	(150.00)
Subgroup : [18]	Other Revenue					
Marcum 101	Medical Records	0.00		(1,412.00)	(1,412.00)	0.00
MN-4200-499	GRANT INCOME	(6,000.00)		0.00	(6,000.00)	0.00
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(6,340.00)		0.00	(6,340.00)	(1,350.00)
MN-4502-499	Management Fees - JHV	(27,900.00)		0.00	(27,900.00)	(13,950.00)
MN-4503-499	MISCELLANEOUS INCOME	(112,505.00)		0.00	(112,505.00)	(931,035.00)
MN-4700-499	REALIZED GAINS/LOSSES	(89,252.00)		0.00	(89,252.00)	(349,465.00)
MN-4702-499	GAINLOSS-ASSET SALE/DISP	570.00		0.00	570.00	4,913.00
MN-4710-499	UNREALIZED GAINS/LOSSES	(802,242.00)		0.00	(802,242.00)	160,199.00
MN-4800-100	JHV Reimb - Gross Payroll	(153,077.00)		0.00	(153,077.00)	(69,959.00)
Subtotal [18] Other Revenue		(1,196,746.00)		(1,412.00)	(1,198,158.00)	(1,200,647.00)
Total [30] Statement of Revenue		(8,310,801.00)		(1,412.00)	(8,312,213.00)	(11,450,205.00)
Group : [31]	Balance Sheet					
Subgroup : [31.01A]	Cash					
MN-1001-000	PETTY CASH	6,000.00		0.00	6,000.00	6,000.00
MN-1007-000	CASH - PUB OPERATING	869,806.00		0.00	869,806.00	523,840.00
MN-1008-000	CASH - GIFT SHOP ACCOUNT	13,374.00		0.00	13,374.00	13,364.00
MN-1009-000	CASH - RECREATION ACCOUNT	31,693.00		0.00	31,693.00	30,645.00
MN-1100-000	CASH - PNA ACCOUNT	13,516.00		0.00	13,516.00	29,200.00
Subtotal [31.01A] Cash		934,389.00		0.00	934,389.00	603,049.00
Subgroup : [31.01B]	Resident Accounts Receivable					
MN-1300-000	A/R - PRIVATE	109,633.00		0.00	109,633.00	211,144.00
MN-1302-000	A/R - MEDICAID	235,698.00		0.00	235,698.00	378,480.00
MN-1304-000	A/R - MEDICARE A	95,941.00		0.00	95,941.00	115,619.00
MN-1305-000	A/R - MEDICARE B	20,200.00		0.00	20,200.00	14,426.00
MN-1308-000	A/R - OTHER	143,878.00		0.00	143,878.00	128,329.00
MN-1330-000	BAD DEBT RESERVE	(126,568.00)		0.00	(126,568.00)	(174,568.00)
MN-1350-000	EMPLOYEE LOAN RECEIVABLE	0.00		0.00	0.00	614.00
Subtotal [31.01B] Resident Accounts Receivable		478,782.00		0.00	478,782.00	674,044.00
Subgroup : [31.01C]	Inventories					
MN-1400-000	INVENTORY	79,075.00		0.00	79,075.00	73,418.00
Subtotal [31.01C] Inventories		79,075.00		0.00	79,075.00	73,418.00
Subgroup : [31.01D]	Prepads					
MARCUM-1400	INSURANCE GROSS UP	43,498.00		0.00	43,498.00	0.00
MN-1401-000	PREPAID INSURANCE	111,333.00		0.00	111,333.00	89,368.00
MN-1402-000	PREPAID RE TAXES	32,911.00		0.00	32,911.00	32,911.00
MN-1403-000	PREPAID PP TAXES	2,450.00		0.00	2,450.00	1,918.00
MN-1410-000	PREPAID OTHER EXPENSES	12,450.00		0.00	12,450.00	16,817.00
Subtotal [31.01D] Prepads		202,642.00		0.00	202,642.00	141,014.00
Subgroup : [31.01E]	Current Assets					
MN-1200-000	INVESTMENTS-JMS 6200-2610	1,000,822.00		0.00	1,000,822.00	829,923.00
MN-1201-000	INVESTMENTS-JMS 5299-1510	5,553,944.00		0.00	5,553,944.00	5,587,343.00
MN-1510-000	DU FROM AFFILIATE(S)	1,338,800.00		0.00	1,338,800.00	1,338,800.00
MN-1511-000	Due From Juniper Hill Village	34,054.00		0.00	34,054.00	30,001.00
Subtotal [31.01E] Current Assets		7,927,620.00		0.00	7,927,620.00	7,786,067.00
Subgroup : [31.01F]	Fixed Assets					
MN-1900-000	LAND	750,000.00		0.00	750,000.00	750,000.00
MN-1901-000	CAPITALIZED INTEREST	564,461.00		0.00	564,461.00	564,461.00
MN-1902-000	LAND IMPROVEMENTS	1,705,913.00		0.00	1,705,913.00	1,702,503.00
MN-1903-000	BUILDING	2,446,441.00		0.00	2,446,441.00	2,446,441.00
MN-1904-000	BUILDING IMPROVEMENTS	3,423,254.00		0.00	3,423,254.00	3,409,894.00
MN-1905-000	FIXED EQUIPMENT	328,406.00		0.00	328,406.00	328,640.00
MN-1906-000	FURNITURE & EQUIPMENT	1,095,021.00		0.00	1,095,021.00	1,129,897.00
MN-1907-000	AUTO	19,924.00		0.00	19,924.00	19,924.00
MN-1908-000	SOFTWARE	31,125.00		0.00	31,125.00	28,980.00
MN-1951-000	A/AMORT - CAP. INTEREST	(564,461.00)		0.00	(564,461.00)	(564,461.00)
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(1,162,373.00)		0.00	(1,162,373.00)	(1,117,878.00)
MN-1953-000	A/DEPR. - BUILDING	(1,681,928.00)		0.00	(1,681,928.00)	(1,620,767.00)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(3,055,855.00)		0.00	(3,055,855.00)	(3,008,233.00)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(241,233.00)		0.00	(241,233.00)	(224,943.00)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(898,398.00)		0.00	(898,398.00)	(903,539.00)
MN-1957-000	A/DEPR. - AUTO	(4,981.00)		0.00	(4,981.00)	(2,989.00)
MN-1958-000	A/DEPR. - SOFTWARE	(25,996.00)		0.00	(25,996.00)	(23,814.00)
Subtotal [31.01F] Fixed Assets		2,729,320.00		0.00	2,729,320.00	2,914,116.00
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	(99,795.00)		0.00	(99,795.00)	(154,595.00)
Subtotal [31.02A] Accounts Payable		(99,795.00)		0.00	(99,795.00)	(154,595.00)
Subgroup : [31.02C]	Accrued Payroll					
MN-2400-000	ACCRUED PAYROLL	(305,725.00)		0.00	(305,725.00)	(312,298.00)
MN-2403-000	ACCRUED VACATION	(218,901.00)		0.00	(218,901.00)	(237,415.00)

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL		1st PP-FINAL
					9/30/2021	9/30/2020	
Subtotal [31.02C] Accrued Payroll		(524,626.00)		0.00	(524,626.00)	(549,713.00)	
Subgroup : [31.02D] Accrued Payroll Taxes							
MN-2300-000	FIT W/HELD	182.00		0.00	182.00	2.00	
MN-2301-000	SIT W/HELD	89.00		0.00	89.00	(3.00)	
MN-2302-000	SS & MED W/HELD	158.00		0.00	158.00	(3.00)	
MN-2401-000	ACCRUED SS & MEDICARE	(23,388.00)		0.00	(23,388.00)	(23,891.00)	
Subtotal [31.02D] Accrued Payroll Taxes		(22,959.00)		0.00	(22,959.00)	(23,895.00)	
Subgroup : [31.02F] Current Liabilities							
MARCUM-2000	INSURANCE GROSS UP	(43,498.00)		0.00	(43,498.00)	0.00	
MARCUM-2351	DEFERRED REVENUE	(130,582.00)		0.00	(130,582.00)	(78,376.00)	
MN-2305-000	401K WITHHELD	0.00		0.00	0.00	20.00	
MN-2307-000	401K LOAN WITHHELD	(32.00)		0.00	(32.00)	(270.00)	
MN-2350-000	PROVIDER TAX PAYABLE	(81,894.00)		0.00	(81,894.00)	(124,123.00)	
MN-2404-000	ACCRUED PENSION	(98,051.00)		0.00	(98,051.00)	(127,943.00)	
MN-2405-000	ACCR. EXP. - OTHER	(10,202.00)		0.00	(10,202.00)	(19,119.00)	
Subtotal [31.02F] Current Liabilities		(364,259.00)		0.00	(364,259.00)	(349,811.00)	
Subgroup : [31.02H] Other Long Term Liabilities							
MN-2100-000	PATIENT TRUST	(13,516.00)		0.00	(13,516.00)	(29,200.00)	
MN-2700-000	CHEFA BONDS PAY - LT	(1,485,511.00)		0.00	(1,485,511.00)	0.00	
Subtotal [31.02H] Other Long Term Liabilities		(1,499,027.00)		0.00	(1,499,027.00)	(29,200.00)	
Subgroup : [31.03A] Equity							
MN-3000-000	NET ASSETS - UNRESTRICTED	(11,205,993.00)		0.00	(11,205,993.00)	(11,114,914.00)	
Subtotal [31.03A] Equity		(11,205,993.00)		0.00	(11,205,993.00)	(11,114,914.00)	
Total [31] Balance Sheet		(1,243,331.00)		0.00	(1,243,331.00)	91,080.00	
Sum of Account Groups		1,243,331.00		0.00	1,243,331.00	(91,080.00)	
Net (Income) Loss		1,243,331.00		0.00	1,243,331.00	(91,080.00)	

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass ST to Rehab Support		N/A		
MN-5001-700	SALARIES-REHAB SUPPORT		5.00	
MN-5000-701	SALARIES-SPEECH THERAPY			5.00
Total			5.00	5.00
Reclassifying Journal Entries JE # 2				
To reclass Medical Record Supplies Credit to Medical Record Income.				
MN-5700-600	MEDICAL RECORDS SUPPLIES		1,412.00	
Marcum 101	Medical Records			1,412.00
Total			1,412.00	1,412.00
Total Reclassifying Journal Entries				
Total All Journal Entries				
			1,417.00	1,417.00
			1,417.00	1,417.00