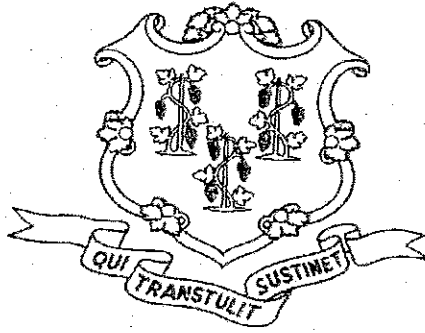


State of Connecticut



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Annual Report of Long-Term Care Facility
Cost Year 2015

RECEIVED
JAN 15 2016
DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) Mansfield Center for Nursing and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 100 Warren Circle, Storrs, CT 06268	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

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

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

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General Information

Name of Facility (as licensed) Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2015	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, 2014 and ending September 30, 2015, 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. ①

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.

① Subject To Desk Audit Review

Signed (Administrator) <i>James A. Fidanza</i>		Date 1-11-16	Signed (Owner)		Date
Printed Name (Administrator) James Fidanza			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of CT	Date 1-11-16	Signed (Notary Public) <i>Karry Ann Balogh</i>	Comm. Expires 10/31/16	
Address of Notary Public 20 Bicknell Rd Ashford CT 06278					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Mansfield Center for Nursing and Rehabilitation		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 100 Warren Circle, Storrs, CT 06268				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/6/2016	
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 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Mansfield Center for Nursing and Rehabilitation		Address (No. & Street, City, State, Zip) 100 Warren Circle, Storrs, CT 06268		
License Numbers:	CCNH 2132-C	RHNS	(Specify)	Medicare Provider No. 07-5402
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If "Yes," explain fully.
Administrator				
Name of Administrator James Fianza		Nursing Home Administrator's License No.:	00914	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

NEW SAMARITAN CORPORATION BOARD OF DIRECTORS 2015 - 2014

DIRECTORS

Paul M. Shapiro (Chair)
Home: 140 Davis Road
Storrs, CT 06268
Work: Retired
860.429-9595 Home
860.465.6237 Cell
paul.shapiro@earthlink.net

Rev. Barbara J. Libby (Secretary)
Home: 245 Knollwood Drive
New Haven, CT 06515
Work: United Church of Christ
125 Sherman Street
Hartford, CT 06105
203.389.8946 Home
860.761.7107 Work
(None) Cell
barbllibby@aol.com
barbllibby@rhccucc.org

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

Betsey M. Reid (Treasurer)
Home: 59 Fallon Drive
North Haven, CT 06473
Work: Retired
203.239.1830 Home
203.640.4191 Cell
betsey@reidscroft.com

Mabel M. Peterson (Asst. Treasurer)
Home: 11 St. John Street, Unit E-8
North Haven, CT 06473
Work: Retired
203.234.9319 Home
203.499.7151 Cell
603.363.4282 New Hampshire
mabel.peterson@yale.edu

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Work: UCONN
231 Glenbrook Road U2026
Storrs, CT 06269
860.486.0600 Work
860.486.0001 Fax
860.429.0834 Home
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kathryn.hegedus@uconn.edu
k.hegedus@sbcglobal.net

Alison L. Bonds
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Work: Yale University
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203.767.7413 Cell
203.737.1011 Work
alison.bonds@yale.edu

Jennifer Young Gaudet
Home: 345 Taylor Street
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Work: HPC Development LLC
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Danbury, CT 06811
860.798.7454 Cell
860.772.7717 Work
jennifergaudet@sbcglobal.net

RESIGNED
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227 Church Street Apt. 11B
New Haven, CT 06510
203.777.8660 Home
203.671.6574 Cell
203.772.7717 Work
sstadler@murthalaw.com

(FIVE VACANT SEATS)

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2015	3B	37
If this facility is owned or operated as an individual proprietorship, provide the following information:				
Owner(s) of Facility				
N/A				

**General Information and Questionnaire
 Related Parties***

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
New Samaritan Corporation Mansfield Retirement Community	127 Washington Ave. 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	Corporate Oversight	PG 16, M13	120,000	120,000
Elderly Housing Management, Inc.	1 Silo Road, Storrs, CT 06268 127 Washington Ave. 5th Floor East, North Haven, CT 06473	<input checked="" type="radio"/>	<input type="radio"/>	Truck Use	PG 16, L6	2,531	2,531
New Samaritan Corporation Mansfield Retirement Community	127 Washington Ave. 5th Floor East, North Haven, CT 06473 1 Silo Road, Storrs, CT 06268	<input type="radio"/>	<input checked="" type="radio"/>	Pass through on pension expense Loan/Intercompany Sponsorship Fee	PG 15, 1a7 PG 31, A8 PG 16, M13	147,765 19,157	147,765 19,157
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Mansfield Center for Nursing and R	License No. 2132-C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Audit, Cost Reports and Tax Return	\$	33,303	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	33,303
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No PG 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Halloran & Sage LLP 2 3 4 5			Telephone Number 860-522-6103	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 225 Asylum Street, Hartford, CT 06103 2 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	CHRO Case, Non-Collection	\$	3,537	
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$	3,537
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No PG 15, Line 1e				

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended				Page	of
	2132-C		9/30/2015					
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30	Period 7/1 Thru 9/30		
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	98	98					98	98
B. On last day of THIS report period	98	98					98	98
2. Number of Residents								
A. As of midnight of PREVIOUS report period	90	90					92	92
B. As of midnight of THIS report period	93	93					93	93
3. Total Number of Days Care Provided During Period								
A. Medicare	5,038	5,038					3,825	1,213
B. Medicaid (Conn.)	18,154	18,154					13,567	4,587
C. Medicaid (other states)								
D. Private Pay	8,696	8,696					6,599	2,097
E. State SSI for RCH								
F. Other (Specify) Commercial	1,514	1,514					1,055	459
G. Total Care Days During Period (3A thru F)	33,402	33,402					25,046	8,356
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	10	10					3	7
B. Other Bed Reserve Days	80	80					25	55
5. Total Resident Days (3G + 4A + 4B)	33,492	33,492					25,074	8,418

Schedule of Resident Statistics (Cont'd)

Name of Facility Mansfield Center for Nursing and Rehabilitati			License No. 2132-C			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	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.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	18		53		22								
Per Diem Rate													
a. One bed rm.	Various		228.56		415.00								
b. Two bed rms.	Various		228.56		395.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									1,349	1,349			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									18,270	18,270			
D. Total Physical Therapy Treatments									19,619	19,619			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									75	75			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									288	288			
D. Total Speech Therapy Treatments									363	363			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,058	1,058			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									18,119	18,119			
D. Total Occupational Therapy Treatments									19,177	19,177			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	128,940	2,048				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	258,040	11,318				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	543,220	27,429				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	232,524	12,979				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	147,118	5,901				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	108,268	6,363				
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	206,050	4,044				
b. RN						
1. Direct Care	1,014,460	27,641				
2. Administrative**	300,200	10,423				
c. LPN						
1. Direct Care	716,552	24,087				
2. Administrative**						
d. Aides and Attendants	1,565,675	98,632				
e. Physical Therapists	515,250	15,200				
f. Speech Therapists	100	2				
g. Occupational Therapists	260,899	7,032				
h. Recreation Workers	201,030	8,826				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	147,618	5,096				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,345,944	267,021				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Mansfield Center for Nursing and Rehabilitation		2132-C		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

**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 9/30/2015		Page 12	of 37		
		CCNH	RHNS				
Name	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
Section III - Administrators***							
James A. Fidanza	Non-Discrim.	Day to Day Operations of Nursing Facility	2,048				
Section IV - Assistant Administrators							

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	760	19				
2. Dentist						
3. Pharmacist	7,615	99				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker	3,308	37				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	26,000	834				
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	32,203	586				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	9,551	43				
B-13 Total Fees Paid in Lieu of Salaries	79,437	1,617				

* 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 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
University of CT, 343 Mansfield Road, Unit 2073, Storrs, CT 06269	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Deberey Hinchey, 46 Cherry Hill Road, Norwich, CT 06360	Social Services	<input type="radio"/>	<input checked="" type="radio"/>		
Shannon Haynes, 354 Darling Road, Salem, CT 06420	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>		
Charles Shooks, 90 Quarry St. Willimantic, CT 06226	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Omnicare Consultants, P.O. Box 715268, Columbus, OH 43271	Pharmacy Services	<input type="radio"/>	<input checked="" type="radio"/>		
Celtic Consulting, 135 South Road, Suite 3, Farmington, CT 06032	Medical Record Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Windham Community Memorial Hospital, 181 Patricia Genova Drive, Newington, CT 06111	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
SDX Swallowing, 21 Waterville Road, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
LM Physician Association, PO Box 415858, Boston, MA 02241-5858	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
CT Multispecialty Group, PO Box 587, Rocky Hill, CT 06067-0587	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Preventive Services, LLC, 1717 N Sam Houston Parkway W, Houston, TX 77038	Preventative Services	<input type="radio"/>	<input checked="" type="radio"/>		
Pain Management Center of New England, 270 Farmington Avenue Suite 337, Farmington, CT	Pain Management	<input type="radio"/>	<input checked="" type="radio"/>		
HHC Physicianscare, PO Box 417695, Boston, MA 02241-7695	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Retina Consultants PC, 191 Main Street, Manchester, CT 06040	Optical Services	<input type="radio"/>	<input checked="" type="radio"/>		
Hartford Hospital, PO Box 310911, Newington, CT 06131-0911	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input 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	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 176,775	176,775			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 16,606	16,606			
4. Social Security (F.I.C.A.)	\$ 464,437	464,437			
5. Health Insurance	\$ 429,256	429,256			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 147,765	147,765			
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*	\$ 19,040	19,040			
d. Accounting and Auditing	\$ 33,303	33,303			
e. Legal (Services should be fully described on Page 7)	\$ 3,537	3,537			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 20,904	20,904			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 16,508	16,508			
2. Cellular Phones	\$				
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	\$ 581,119	581,119			
Subtotal	\$ 1,909,250	1,909,250			

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,909,250	1,909,250		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 219	219			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 2,518	2,518			
5. Education Expenses Related to Seminars and Conventions	\$ 4,041	4,041			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,531	2,531			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,690	1,690			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 864	864			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 3,176	3,176			
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	\$ 4,050	4,050			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,808	9,808			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,090	1,090			
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>)	\$ 90,489	90,489			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 151,437	151,437			
C-14 Total Administrative & General Expenditures	\$ 2,181,163	2,181,163			

* 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	\$ 3,176		
Total Other Advertising	\$ 3,176	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age/CANPFA	\$ 8,825		
APTA	\$ 415		
ALTCFM	\$ 240		
APIC - Infection Control	\$ 190		
ICNC	\$ 38		
CAHCF	\$ 100		
Total Dues	\$ 9,808	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
NSC/Interco. Fees (self-disallow)	\$ 120,000		
Licenses	\$ 2,008		
MRC Sponsorship (self-disallow)	\$ 19,157		
Employee Relations	\$ 2,327		
Employee Background Checks	\$ 939		
UTCA Yearly Fees	\$ 5,899		
Annual fee for CT Region 4 LTC-MAP	\$ 350		
Lunch Boxes for Employees	\$ 757		
Total Other Administrative and General	\$ 151,437	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabil	2132-C	9/30/2015	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	9/30/2015		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 238,456	238,456			
2.	Non-Food Supplies	\$ 32,508	32,508			
3.	Other (Specify) _____ Dishes and Utensils	\$ 2,429	2,429			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
c. Management Services**						
d. Other (Specify) _____						
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 273,393	273,393			
2F. Dietary Questionnaire						
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No						
I. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$5,155						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item) PG 30, IV 1						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Mansfield Center for Nursing and Rehabilitation		2132-C	9/30/2015		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. \$	19,074	19,074		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) Laundry Supplies		\$	61,208	61,208		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	80,282	80,282		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

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

*** Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility	License No.	Report for Year Ended	Page	of	
Mansfield Center for Nursing and Rehabilitatio	2132-C	9/30/2015	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
c. Management Services*	\$				
d. Other (<i>Specify</i>) Housekeeping Supplies	\$	36,751	36,751		
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	36,751	36,751		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Prescription Drugs	\$	338,448	338,448		
b. Medicine Cabinet Drugs	\$	6,922	6,922		
c. Medical and Therapeutic Supplies	\$	129,867	129,867		
d. Ambulance/Limousine***	\$	33,394	33,394		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	8,917	8,917		
f. X-rays and Related Radiological Procedures***	\$	28,423	28,423		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	799	799		
i. Recreation	\$	8,175	8,175		
j. Other (Specify)**** See Attached Schedule	\$	36,793	36,793		
5K. Total Resident Care Expenditures (5a - 5j)	\$	591,738	591,738		

* 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)
	-		
PT Supplies	\$ 1,224		
OT Supplies (self-disallowed)	\$ 2,218		
Supplies - PT Personal (self-disallowed)	\$ 21		
Medical Records Supplies	\$ (389)		
Equip. Rent/OX Conc-Respiratory (self-disallowed)	\$ 5,407		
Medical Equipment Rental	\$ 7,103		
Cable TV Services (portion self-disallowed)	\$ 20,741		
Patient Transportation	\$ 256		
Physician Services - Other (self-disallowed)	\$ 62		
CPR Training for MCNR Staff	\$ 150		
Total Other Resident Care	\$ 36,793	\$ -	\$ -

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

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2015	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			Page of 21 37	
			Yes	No			CCNH	RHNS	(Specify)		Pg
ADP			○	○		Payroll Processing	25,574			16	m11
Founders Technology Group, LLC			○	○		Data Processing	31,406			16	m11
MDI Achieve, Inc.			○	○		Billing Software Fees	13,111			16	m11
All Seasons Mechanical			○	○		Repairs and Maintenance	12,458			22	6a
Willimantic Waste			○	○		Trash Removal	17,278			22	6f
			○	○							
			○	○							
			○	○							
			○	○							
			○	○							
			○	○							
			○	○							
			○	○							
			○	○							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Mansfield Center for Nursing and Rehabilitati	2132-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 36,440	36,440				
b. Heat	\$ 55,711	55,711				
c. Light & Power	\$ 98,435	98,435				
d. Water	\$ 31,976	31,976				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 80,040	80,040				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 302,602	302,602				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 43,456	43,456				
b. Building & Building Improvements	\$ 115,229	115,229				
c. Non-Movable Equipment	\$ 20,365	20,365				
d. Movable Equipment	\$ 55,021	55,021				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 234,071	234,071				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 7,161	7,161				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 7,161	7,161				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,035	2,035				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 129,353	129,353				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 5,552	5,552				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 378,172	378,172				

* 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	\$ 31,500		
Puch. Svce. - Maintenance (no contract over \$10,000)	\$ 25,390		
Groundskeeping	\$ 3,802		
Rubbish Removal	\$ 17,278		
Snow Removal	\$ 2,070		
Total Other Repairs and Maintenance	\$ 80,040	\$ -	\$ -

Depreciation Schedule

Name of Facility Mansfield Center for Nursing and Rehabilitation		License No. 2132-C		Report for Year Ended 9/30/2015				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements									
1. Acquired prior to this report period	1,691,711		1,691,711	851,311	S/L	Various	43,456		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal								43,456	
B. Building and Building Improvements									
1. Acquired prior to this report period	6,202,123		6,202,123	4,631,488	S/L	Various	111,554		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	95,802		95,802		S/L	Various	3,675		
B-4. Subtotal								115,229	
C. Non-Movable Equipment									
1. Acquired prior to this report period	233,834		233,834	114,274	S/L	Various	19,451		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	15,138		15,138				914		
C-4. Subtotal								20,365	
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Truck									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period	878,701		878,701	668,887	S/L	Various	52,282		
b. Disposals (attach schedule)	(11,106)		(11,106)	(8,330)	S/L	Various	(555)		
c. Acquired during this report period (attach schedule)	45,865		45,865		S/L	Various	3,294		
D-3. Subtotal								55,021	
E. Total Depreciation								234,071	

Mansfield Center for Nursing and Rehabilitation
 Cost Report Year 2015
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2014 Accumulated Depreciation	9/30/2015 Depreciation Expense	9/30/2015 Accumulated Depreciation
Land Improvements						
Total per 2012 Cost Report	1,672,958			850,345	42,206	892,551
2013 Additions						
Concrete Repairs and Sidewalks	5,121	SL	15	512	341	854
Total 2013 Additions	5,121			512	341	854
2014 Additions						
Parking Area Lights	13,632	SL	15	454	909	1,363
Total 2014 Additions	13,632			454	909	1,363
Total Land	1,691,711			851,311	43,456	894,767
Building & Building Improvements						
Prior to 2012****	6,010,706	S/L	VAR	4,612,727	97,323	4,710,050
Total prior to 2012	6,010,706			4,612,727	97,323	4,710,050
2012 Additions						
Total 2012 Additions	75,901			9,613	3,845	13,458
2013 Additions						
Total 2013 Additions	45,339			5,911	3,911	9,822
2014 Additions						
Total 2014 Additions	70,177			3,237	6,475	9,712
2015 Additions						
Furnace Parts	836	S/L	15		28	28
All Seasons Mechanical - Hot Water Coil/Boiler	8,044	S/L	20		201	201
All Seasons Mechanical - Chiller/AC Unit	2,533	S/L	10		127	127
Two New Boilers	40,318	S/L	20		1,008	1,008
Sheetrock for Kitchen Hallway	699	S/L	10		35	35
Facility wide energy eff. Lighting	20,491	S/L	10		1,025	1,025
Rehab AC Rooftop Unit	10,970	S/L	10		549	549
Painting (UCONN room)	2,300	S/L	5		230	230
New Laminate Floor (UCONN room)	4,340	S/L	10		217	217
Replace Kitchen Ball Valves	2,289	S/L	25		46	46
New Vinyl Floor (1st Fl. lounge)	1,768	S/L	10		89	89
Outer Door Parts/Reprint (RHR Oper & Arm)	1,214	S/L	5		122	122
	95,802				3,675	3,675
Total Building Improvements	6,297,925			4,631,488	115,228	4,746,716

Non-Moveable Equipment						
Prior to 2012	183,652	S/L	108,440	13,954	122,394	
Total prior to 2012	<u>183,652</u>		108,440	13,954	<u>122,394</u>	
			VAR			
2012 Additions	4,959	S/L	930	619	1,549	
2012 Additions per Amended Cost Report	<u>4,959</u>		930	619	<u>1,549</u>	
Total 2012 Additions						
2013 Additions	21,087		3,697	2,465	6,162	
Total 2013 Additions						
2014 Additions	24,136		1,207	2,414	3,621	
Total 2014 Additions						
2015 Additions						
80 Door Clutch Handles w/locks	6,920	S/L	15	231	231	
Eye/Face/Shower - Mixing Valve	1,435	S/L	10	72	72	
Drapes/Valances - #50	1,645	S/L	5	165	165	
Garbage Disposal	1,535	S/L	5	154	154	
Aluminum Floor Plates-Walk in Cooler	705	S/L	15	24	24	
Water Cooler-Hallway	398	S/L	10	20	20	
Booster-Dietary Dishwasher	2,500	S/L	5	250	250	
	15,138		-	914	914	
Total Non-Moveable Equipment	<u>248,972</u>		<u>114,274</u>	<u>20,365</u>	<u>134,640</u>	
Vehicles						
Prior to 2012	7,674	S/L	7,674	-	7,674	
Total prior to 2012	<u>7,674</u>		7,674	-	<u>7,674</u>	
			VAR			
2012 Additions						
Total Vehicles	<u>7,674</u>		<u>7,674</u>	-	<u>7,674</u>	

	748,899	S/L	VAR	637,942	32,726	670,668
Moveable Equipment						
Prior to 2012	748,899	S/L		637,942	32,726	670,668
Total Prior to 2012	<u>748,899</u>			<u>637,942</u>	<u>32,726</u>	<u>670,668</u>
2012 Additions						
Total Additions 2012	43,618			17,965	5,539	23,504
2012 Disposals						
Camera	(380)	S/L		(38)	-	(38)
2013 Additions						
Total Additions 2013	<u>51,528</u>			<u>10,449</u>	<u>6,966</u>	<u>17,416</u>
2013 Disposals						
Dietary Refrigerator **	(2,392)			(957)	-	(957)
Total 2013 Disposals	<u>(2,392)</u>			<u>(957)</u>	<u>-</u>	<u>(957)</u>
2014 Additions						
Total Additions 2014	<u>37,429</u>			<u>3,525</u>	<u>7,051</u>	<u>10,576</u>
2015 Additions						
2 Low Air Mattresses	1,150	S/L	10	-	58	58
5 Overbed Tables	492	S/L	15	-	17	17
Floor Scrubbing Machine	6,580	S/L	5	-	658	658
Hoyer Lift	3,799	S/L	10	-	190	190
Bariatric Mattress	508	S/L	10	-	26	26
Bariatric Elect. Bed	1,746	S/L	12	-	73	73
Dell Laptop/Tablet	1,070	S/L	3	-	179	179
2 pulse oximeters	1,058	S/L	7	-	76	76
Floor Burnisher	838	S/L	5	-	84	84
Video Projector	744	S/L	5	-	75	75
Curtains	1,748	S/L	5	-	175	175
#4 4-Drawer Dressers	1,380	S/L	15	-	46	46
#2 2-Door Cabinets	314	S/L	15	-	11	11
Used CPM Machine-Buyout 1 from lease	1,200	S/L	5	-	120	120
5 desk chairs-see acq fy15 detail	781	S/L	15	-	26	26
Mattress-alternating pressure w/pump	900	S/L	10	-	45	45
Doppler L450VA, Vascular Vista, AB	6,122	S/L	5	-	612	612
Counter Top-UC Room	300	S/L	15	-	10	10
Cabinets-UC Room	773	S/L	15	-	26	26
9 Sara Slings	1,925	S/L	10	-	97	97

Food Processor	555	S/L	10	-	28	28
UC Rm Chairs	2,832	S/L	10	-	142	142
UC Rm Tables	2,156	S/L	15	-	72	72
Curtains-patient rooms	1,628	S/L	5	-	163	163
#10 Mattresses	3,605	S/L	10	-	181	181
Capet Extractor/Upholstery Cleaner	445	S/L	8	-	28	28
Overbed Tables	590	S/L	15	-	20	20
Plaque	625	S/L	5	-	63	63
Total Additions 2015	45,865			-	3,294	3,294

2015 Disposals						
Copier Disposal	(11,106)	S/L		(8,330)	(555)	(8,885)

Total Moveable Equipment 913,460 55,021 715,579

Organization and Mortgage Expenses

2013 Additions						
Refinance Cost 2012	71,609	S/L	120	13,128	7,161	20,289
Total Additions 2013	71,609			13,128	7,161	20,289

Total Organization and Mortgage Expenses 13,128 7,161 20,289

Total for 2015 9,231,352 6,286,763 241,232 6,519,665

	Prior Year	Current Year
Net Book Value per Trial Balance	A.01 2,754,971	2,670,514
Net Book Value per C/R Depreciation	B.01 2,740,410	2,660,366
Variance	14,561	10,148
Software (Net)	A.01 7,843	3,323
CR vs. TB Adjustment page 31 of the Cost Report	B.01 6,718	6,824

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C		Report for Year Ended 9/30/2015		Page 24	of 37		
	Date of Acquisition Month	Year	Length of Amortization	Cost to Be Amortized			Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**
A. Organization Expense								
1.								
2.								
3.								
A-4. Subtotal								
B. Mortgage Expense								
1. Refinance 2012		2012	10	71,609	13,129	S/L		7,161
2.								
3.								
B-4. Subtotal								7,161
C. Leasehold Improvements and Other								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
D. Total Amortization								7,161

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

Name of Facility Mansfield Center for Nursing and Reh	License No. 2132-C	Report for Year Ended 9/30/2015	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		01/12/93		
2. Date Structure Completed		01/31/94		
3. If NOT Original Owner, Date of Purchase		N/A		
4. Date of Initial Licensure		02/01/94		
5. Total Licensed Bed Capacity		98		
6. Square Footage		41,770		
7. Acquisition Cost				
a. Land		750,000		
b. Building		4,096,093		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		United Bank		
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 9/30/2015		4,281,991		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Mansfield Center for Nursing and Re		2132-C	9/30/2015			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 168,247	168,247				
Name of Lender		Rate					
United Bank		3.75%					
Address of Lender							
45 Glastonbury Blvd. Glastonbury, CT 06033							
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)		\$ 168,247	168,247				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Mansfield Center for Nursing and R		2132-C		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				168,247	168,247		
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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 168,247	168,247		
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)			\$ 118,854	118,854			
2. Fire and Extended Coverage			\$				
3. Other (Specify)			\$				
14d. Total Insurance Expenditures (14a + b + c)				\$ 118,854	118,854		
15. Total All Expenditures (A-13 thru C-14)				\$ 10,556,583	10,556,583		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation				2132-C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12	Occupational Therapy	\$ 260,899	260,899		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 19,040	19,040		
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	I6	Automobile Expense (e.g. personal use)	\$ 2,531	2,531		
18.	16	M2&	Unallowable Advertising *	\$ 4,040	4,040		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 139,157	139,157		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 425,667	425,667		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	NSC/Interco. Fees - Executive Oversight	\$ 120,000		
16	m13	MRC Sponsorship	\$ 19,157		
Total Other A&G Adjustments			\$ 139,157	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Mansfield Center for Nursing and Rehabilitation			2132-C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 425,667	425,667		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 338,448	338,448		
28.	20	5d	Ambulance/Limousine	\$ 33,394	33,394		
29.	20	5f	X-rays, etc	\$ 28,423	28,423		
30.	20	5h	Laboratory	\$ 799	799		
31.	20	5c	Medical Supplies	\$ 15,767	15,767		
32.	20	20	Oxygen (non emergency)	\$ 8,917	8,917		
33.	20	5j	Occupational Therapy	\$ 2,218	2,218		
34.			Other - See Attached Schedule	\$ 22,631	22,631		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 3,234	3,234		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 22,578	22,578		
51. Total Amount of Decrease (Items 1 - 50)				\$ 902,076	902,076		

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

Mansfield Center for Nursing and Rehabilitation
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Supplies - PT Personal	\$ 21		
20	5j	Cable TV Services - See Attached	\$ 17,141		
20	5j	Physician Services - Other	\$ 62		
20	5j	Equip. Rent/OX Conc-Respiratory (self-disallowed)	\$ 5,407		
Total Other Ancillary Costs			\$ 22,631	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

Mansfield Center for Nursing and Rehabilitation
Cable TV Disallowance
September 30, 2015

Attachment 29b

Calculation of Disallowed Portion of Cable Services Expense		
MN-5701-605 CABLE TV SERVICES		20,741
Allowable expense per month	300	
	<u>12</u>	
Allowable Portion		<u>3,600</u>
	Disallowed Portion	<u>17,141</u>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV7	Barber, Coffee, Beauty and Gift Shops	\$ 300		
30	IV1	Meals sold to guests, employees and others	\$ 5,155		
30	IV8	Loss on Asset Sale/Disposal	\$ (2,221)		
Total Other Adjustments			\$ 3,234	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Mansfield Center for Nursing and Rehabil	2132-C	9/30/2015		30	37
Item	Total	CCNH	RIHS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,153,508	7,153,508			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,018,521)	(3,018,521)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,244,238	2,244,238			
b. Medicare Room and Board Contractual Allowance **	\$ (972,258)	(972,258)			
4. a. Private-Pay Residents and Other	\$ 3,806,120	3,806,120			
b. Private-Pay Room and Board Contractual Allowance **	\$ 6,484	6,484			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 303,139	303,139			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 93,503	93,503			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 675,357	675,357			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 224,666	224,666			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 35,063	35,063			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 7,181	7,181			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 724,351	724,351			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 217,265	217,265			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 143,498	143,498			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (542,616)	(542,616)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,100,978	11,100,978			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 5,155	5,155			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 285,465	285,465			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 300	300			
8. Other (<i>Specify</i>)	\$ (501,296)	(501,296)			
V. Total Other Revenue (1 thru 8)	\$ (210,376)	(210,376)			
VI. Total All Revenue (III +V)	\$ 10,890,602	10,890,602			

* 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 II6a	IV Therapy - Medicare	\$ 32,016		
30 II6a	Med. Supplies - Medicare A	\$ 11,254		
30 II6a	Med. Supplies - Medicare B	\$ 3,149		
30 II6a	Laboratory - Medicare A	\$ 130,222		
30 II6a	X Ray - Medicare A	\$ 26,955		
30 II6a	Oxygen - Medicare A	\$ 3,925		
30 II6a	Ancillary Allow - Med. B	\$ (46,049)		
30 II6a	Lab - Medicare A	\$ (17,974)		
Total Other Resident Revenue - Medicare		\$ 143,498	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II6b	IV Therapy - Medicaid	\$ 100		
30 II6b	IV Therapy - Other	\$ 3,523		
30 II6b	Med Supplies - Medicaid	\$ 109		
30 II6b	Med Supplies - Other	\$ 387		
30 II6b	Laboratory - Medicaid	\$ -		
30 II6b	Laboratory - Other	\$ 22,206		
30 II6b	X Ray - Other	\$ 7,389		
30 II6b	Oxygen - Medicaid	\$ 5,693		
30 II6b	Oxygen - Other	\$ 1,078		
30 II6b	Ancillary Allow - Medicaid	\$ (7,427)		
30 II6b	Ancillary Allow - Other	\$ (575,674)		
Total Other Resident Revenue		\$ (542,616)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV5	Div/ & Int. Income - Unrestr.	6,431,354	285,465		
Total Interest Income			\$ 285,465	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV8	Contributions - Unrestricted	\$ 7,468		
30 IV8	Found Cash	\$ 31		
30 IV8	Loss on Asset Sale/Disposal (self-disallow)	\$ (2,221)		
30 IV8	Unrealized Gain/Loss on Investments	\$ (506,695)		
30 IV8	Class Action Vendor Income	\$ 121		
Total Other Revenue		\$ (501,296)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Reha	2132-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,692,447
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	909,027
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	61,501
5. Prepaid Expenses			\$	264,823
a. Prepaid Insurance	205,086			
b. Prepaid Taxes	34,356			
c. Other Prepaids - See Attached	25,381			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	7,646,738
Investments	6,431,353			
Due To/From Affiliates	1,215,385			
A-9. Total Current Assets (Lines A1 thru 8)			\$	10,574,536
B. Fixed Assets				
1. Land			\$	750,000
2. Land Improvements	*Historical Cost	1,691,711	\$	796,944
	Accum. Depreciation	894,767	Net	
3. Buildings	*Historical Cost	6,297,925	\$	1,551,208
	Accum. Depreciation	4,746,717	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	248,972	\$	114,333
	Accum. Depreciation	134,639	Net	
6. Movable Equipment	*Historical Cost	913,460	\$	197,882
	Accum. Depreciation	715,578	Net	
7. Motor Vehicles	*Historical Cost	7,674	\$	
	Accum. Depreciation	7,674	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	10,147
Software (net)	3,323			
CR vs. TB Adjustment	6,824			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,420,514

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

(Carry Total forward to next page)

Mansfield Center for Nursing and Rehabilitation
Cost Report Year 2015
Medicaid Cost Report - Prepaids and Other Assets Summary

PREPAID COMP. CONSULTG.	2,527
PREPAID OTHER EXPENSES	<u>22,854</u>
Total Other Prepaids	<u>25,381</u>

BED LICENSES	121,500
Deferred Financing	<u>51,320</u>
Other Assets	<u>172,820</u>

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Reha	2132-C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$ 13,995,050	
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>)			\$ 172,820	
Bed Licenses		121,500		
Mortgage Refinancing 2012 (Net)		51,320		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 172,820	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 14,167,870	

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitati		2132-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	123,530
2. Notes Payable (<i>itemize</i>)				\$	8,753
CL&P Note Payable					8,753

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>)				\$	380,050
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	14,963
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	279,112
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	554,668
Accrued Pension		118,189	Accrued Insurance	122,162	
Other Accrued Expenses		28,426			
Provider Tax		146,236			
Deferred Revenue		139,655			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,361,076

* 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 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,361,076	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 4,002,879	
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>)				\$ 46,150	
CL&P Note Payable - Long Term		19,450			
Patient Trust		26,700			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 4,049,029	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,410,105	

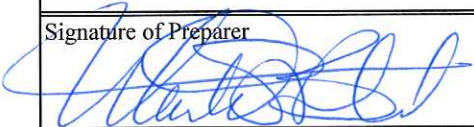
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Reha	2132-C	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	8,428,713
6. Gain or Loss for Period			\$	329,052
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	8,757,765
C. Total Reserves and Net Worth			\$	8,757,765
D. Total Liabilities, Reserves, and Net Worth			\$	14,167,870

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	9/30/2015	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	8,428,213	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,890,602	
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,561,550	
D. Net Income or Deficit			\$	329,052	
E. Balance			\$	8,757,265	
F. Additions					
1. Additional Capital Contributed <i>(itemize)</i>					
Total Expenditures (PG 27)			10,556,583		
Depreciation Difference			4,967		
Total Expenditures (Line C.)			10,561,550		
2. Other <i>(itemize)</i>					
Temporarily Restricted Contribution			500		
F-3. Total Additions			\$	500	
G. Deductions					
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$		
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$		
Purpose		Amount			
3. Total Deductions			\$		
H. Balance at End of Period			\$	8,757,765	
				09/30/15	

I. Preparer's/Reviewer's Certification

Name of Facility Mansfield Center for Nursing and	License No. 2132-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category.</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/7/14		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Dr. New Haven, CT 06511		Phone Number 203-781-9600		

Error Check

Level Item

Reported as

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name Mansfield Center for Nursing and Rehabilitation

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: Not Applicable

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: Not Applicable

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: _____

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: _____

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation: _____

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: _____

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: Not Applicable

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
MARCUM-1400	INSURANCE GROSS UP	122,162.00			122,162.00	0.00
MARCUM-2000	INSURANCE GROSS UP	(122,162.00)			(122,162.00)	0.00
MARCUM-2001	AR CREDIT BALANCES	(31,905.00)			(31,905.00)	0.00
MARCUM-2351	DEFERRED REVENUE	(139,655.00)			(139,655.00)	0.00
MN-1001-000	PETTY CASH	6,000.00			6,000.00	6,000.00
MN-1007-000	CASH - RVB OPERATING	1,659,747.00			1,659,747.00	1,818,966.87
MN-1100-000	CASH - PNA ACCOUNT	26,700.00			26,700.00	22,397.33
MN-1200-000	INVESTMENTS-WF-ST-#8313	604,105.00			604,105.00	618,744.62
MN-1201-000	INVESTMENTS-WF-LT-#0330	3,049,034.00			3,049,034.00	3,169,467.79
MN-1252-000	DEBT SVCE: WF-#3684	2,778,214.00			2,778,214.00	2,364,340.24
MN-1300-000	A/R - PRIVATE	127,732.00			127,732.00	(69,899.85)
MN-1302-000	A/R - MEDICAID	333,589.00			333,589.00	363,194.96
MN-1304-000	A/R - MEDICARE A	301,411.00			301,411.00	200,541.32
MN-1305-000	A/R - MEDICARE B	11,010.00			11,010.00	13,599.44
MN-1308-000	A/R - OTHER	146,855.00			146,855.00	122,639.99
MN-1330-000	BAD DEBT RESERVE	(11,570.00)			(11,570.00)	(5,000.00)
MN-1400-000	INVENTORY	61,501.00			61,501.00	55,547.48
MN-1401-000	PREPAID INSURANCE	82,924.00			82,924.00	78,149.66
MN-1402-000	PREPAID RE TAXES	32,912.00			32,912.00	32,147.23
MN-1403-000	PREPAID PP TAXES	1,444.00			1,444.00	1,369.46
MN-1404-000	PREPAID COMP. CONSULTG.	2,527.00			2,527.00	2,576.00
MN-1410-000	PREPAID OTHER EXPENSES	22,854.00			22,854.00	10,553.54
MN-1420-000	DEPOSITS	0.00			0.00	5,000.00
MN-1510-000	DUE FROM AFFILIATE(S)	1,215,385.00			1,215,385.00	1,215,384.99
MN-1700-000	BED LICENSES	121,500.00			121,500.00	121,500.00
MN-1703-000	RE-FI COSTS 2012	71,609.00			71,609.00	71,609.21
MN-1704-000	ACCUM AMORT RE-FI COSTS 2012	(20,289.00)			(20,289.00)	(13,128.31)
MN-1900-000	LAND	750,000.00			750,000.00	750,000.00
MN-1901-000	CAPITALIZED INTEREST	564,461.00			564,461.00	564,460.66
MN-1902-000	LAND IMPROVEMENTS	1,692,160.00			1,692,160.00	1,692,160.00
MN-1903-000	BUILDING	2,446,441.00			2,446,441.00	2,446,440.54
MN-1904-000	BUILDING IMPROVEMENTS	3,120,524.00			3,120,524.00	3,024,722.32
MN-1905-000	FIXED EQUIPMENT	251,101.00		(2,130.00)	248,971.00	238,093.92
MN-1906-000	FURNITURE & EQUIPMENT	911,331.00		2,130.00	913,461.00	874,442.40
MN-1907-000	AUTO	7,674.00			7,674.00	7,674.40
MN-1908-000	SOFTWARE	19,564.00			19,564.00	19,563.80
MN-1951-000	A/AMORT - CAP. INTEREST	(485,436.00)			(485,436.00)	(462,857.83)
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(896,562.00)			(896,562.00)	(852,657.10)
MN-1953-000	A/DEPR. - BUILDING	(1,314,962.00)			(1,314,962.00)	(1,253,800.71)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(2,779,669.00)			(2,779,669.00)	(2,748,179.91)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(133,583.00)			(133,583.00)	(113,217.87)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(708,615.00)			(708,615.00)	(662,479.39)
MN-1957-000	A/DEPR. - AUTO	(7,674.00)			(7,674.00)	(7,674.40)
MN-1958-000	A/DEPR. - SOFTWARE	(16,241.00)			(16,241.00)	(11,720.39)
MN-2000-000	ACCOUNTS PAYABLE	(91,625.00)			(91,625.00)	(92,743.90)
MN-2100-000	PATIENT TRUST	(26,700.00)			(26,700.00)	(22,397.33)
MN-2201-000	N/P - ROCKVILLE BANK - ST	(279,112.00)			(279,112.00)	(269,284.56)
MN-2202-000	N/P - CL&P ST	(8,753.00)			(8,753.00)	(3,408.00)
MN-2350-000	PROVIDER TAX PAYABLE	(146,236.00)			(146,236.00)	(150,293.52)
MN-2400-000	ACCRUED PAYROLL	(195,597.00)			(195,597.00)	(159,680.46)
MN-2401-000	ACCRUED SS & MEDICARE	(14,963.00)			(14,963.00)	(12,215.56)
MN-2403-000	ACCRUED VACATION	(184,453.00)			(184,453.00)	(169,451.41)
MN-2404-000	ACCRUED PENSION	(118,189.00)			(118,189.00)	(108,261.26)
MN-2405-000	ACCR. EXP. - OTHER	(28,426.00)			(28,426.00)	(2,409.50)
MN-2701-000	N/P - ROCKVILLE BANK - LT	(4,002,879.00)			(4,002,879.00)	(4,282,373.32)
MN-2702-000	N/P - CL&P LT	(19,450.00)			(19,450.00)	(9,940.00)
MN-3000-000	NET ASSETS - UNRESTRICTED	(8,428,213.00)			(8,428,213.00)	(7,188,054.39)
MN-3100-000	NET ASSETS - TEMP. RESTRICTED	(500.00)			(500.00)	0.00
MN-4000-100	ROOM & BOARD-PRIVATE	(3,480,987.00)			(3,480,987.00)	(3,277,360.18)
MN-4000-200	ROOM & BOARD-MEDICAID	(7,153,508.00)			(7,153,508.00)	(7,105,287.79)
MN-4000-300	ROOM & BOARD-MEDICARE A	(2,291,988.00)			(2,291,988.00)	(2,490,668.76)
MN-4000-400	ROOM & BOARD - OTHER	(318,873.00)			(318,873.00)	(277,246.44)
MN-4001-200	R & B ALLOWANCE-MEDICAID	3,018,521.00			3,018,521.00	2,900,502.12
MN-4001-300	PRIVATE RM-MEDICARE DIFF.	(6,260.00)			(6,260.00)	(8,780.00)
MN-4001-400	R & B ALLOWANCE-OTHER	(6,484.00)			(6,484.00)	(15,735.00)
MN-4002-200	PHYS. THERAPY-MEDICAID	0.00			0.00	(14,575.29)

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
MN-4002-300	PHYS. THERAPY-MEDICARE A	(610,820.00)			(610,820.00)	(619,573.36)
MN-4002-301	PHYS. THERAPY-MED. B	(64,537.00)			(64,537.00)	(72,796.92)
MN-4002-400	PHYS. THERAPY-OTHER	(224,666.00)			(224,666.00)	(178,371.09)
MN-4003-200	SPEECH THERAPY-MEDICAID	0.00			0.00	(1,719.89)
MN-4003-300	SPEECH THERAPY-MEDICARE A	(25,973.00)			(25,973.00)	(37,253.39)
MN-4003-301	SPEECH THERAPY-MED. B	(9,090.00)			(9,090.00)	(8,897.35)
MN-4003-400	SPEECH THERAPY-OTHER	(7,181.00)			(7,181.00)	(11,691.68)
MN-4004-200	OCCUP. THERAPY-MEDICAID	0.00			0.00	(13,441.62)
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(670,979.00)			(670,979.00)	(651,345.17)
MN-4004-301	OCCUP. THERAPY-MED. B	(53,372.00)			(53,372.00)	(83,439.52)
MN-4004-400	OCCUP. THERAPY-OTHER	(217,265.00)			(217,265.00)	(186,669.35)
MN-4005-200	PHARMACY-MEDICAID	(1,525.00)			(1,525.00)	(4,950.74)
MN-4005-300	PHARMACY-MEDICARE A	(303,139.00)			(303,139.00)	(260,327.11)
MN-4005-400	PHARMACY-OTHER	(91,978.00)			(91,978.00)	(64,980.18)
MN-4006-200	IV THERAPY-MEDICAID	(100.00)			(100.00)	(103.71)
MN-4006-300	IV THERAPY - MEDICARE	(32,016.00)			(32,016.00)	(8,557.71)
MN-4006-400	IV THERAPY-OTHER	(3,523.00)			(3,523.00)	(254.20)
MN-4007-200	MED. SUPPLIES-MEDICAID	(109.00)			(109.00)	(391.99)
MN-4007-300	MED. SUPPLIES-MEDICARE A	(11,254.00)			(11,254.00)	(2,186.97)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(3,149.00)			(3,149.00)	(5,041.64)
MN-4007-400	MED. SUPPLIES-OTHER	(387.00)			(387.00)	(1,998.17)
MN-4008-200	LABORATORY - MEDICAID	0.00			0.00	(65.00)
MN-4008-300	LABORATORY-MEDICARE A	(130,222.00)			(130,222.00)	(21,430.49)
MN-4008-400	LABORATORY-OTHER	(22,206.00)			(22,206.00)	(5,190.23)
MN-4009-300	X RAY - MEDICARE A	(26,955.00)			(26,955.00)	(21,901.20)
MN-4009-400	X RAY - OTHER	(7,388.00)			(7,388.00)	(5,266.08)
MN-4011-200	OXYGEN - MEDICAID	(5,693.00)			(5,693.00)	(5,561.62)
MN-4011-300	OXYGEN - MEDICARE A	(3,925.00)			(3,925.00)	(4,298.96)
MN-4011-400	OXYGEN - OTHER	(1,078.00)			(1,078.00)	(966.65)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	7,427.00			7,427.00	40,809.86
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	972,258.00			972,258.00	800,190.54
MN-4100-301	ANCILLARY ALLOW-MED. B	46,049.00			46,049.00	59,830.29
MN-4100-400	ANCILLARY ALLOW-OTHER	575,673.00			575,673.00	455,417.63
MN-4101-300	MEDICARE ADJUSTMENTS	47,750.00			47,750.00	54,463.31
MN-4200-499	TV & TELEPHONE REVENUE	0.00			0.00	(33,860.30)
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(7,468.00)			(7,468.00)	(5,800.00)
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(285,496.00)			(285,496.00)	(201,290.78)
MN-4401-499	INT. INCOME - INS. COS.	31.00			31.00	(105.24)
MN-4500-602	DIETARY INCOME	(5,155.00)			(5,155.00)	(4,425.83)
MN-4501-499	BARBER & BEAUTY INCOME	(300.00)			(300.00)	(300.00)
MN-4503-499	MISCELLANEOUS INCOME	(152.00)			(152.00)	0.00
MN-4702-499	GAIN/LOSS-ASSET SALE/DISP	2,221.00			2,221.00	(75.00)
MN-4710-499	UNREALIZED GAINS/LOSSES	506,695.00			506,695.00	(283,678.32)
MN-5000-500	SALARY-ADMINISTRATOR	128,940.00			128,940.00	142,008.60
MN-5000-600	SALARY-DNS	116,138.00			116,138.00	114,246.05
MN-5000-601	SALARIES-MAINTENANCE	147,118.00			147,118.00	141,917.78
MN-5000-602	SALARIES-DIETARY	543,220.00			543,220.00	536,471.70
MN-5000-603	SALARIES-HOUSEKEEPING	232,524.00			232,524.00	233,715.02
MN-5000-604	SALARIES-LAUNDRY	108,268.00			108,268.00	103,198.96
MN-5000-605	SALARIES-RECREATION	201,030.00			201,030.00	197,243.05
MN-5000-606	SALARIES-SOCIAL SERVICES	147,618.00			147,618.00	147,189.19
MN-5000-700	SALARIES-PHYSICAL THERAPY	403,004.00			403,004.00	387,615.21
MN-5000-701	SALARIES-SPEECH THERAPY	100.00			100.00	2,103.93
MN-5000-702	SALARIES-OCCUP. THERAPY	260,899.00			260,899.00	261,971.91
MN-5001-500	SALARIES-OFFICE STAFF	258,040.00			258,040.00	263,530.69
MN-5001-600	SALARY-ADNS	89,912.00			89,912.00	73,447.35
MN-5001-700	SALARIES-REHAB SUPPORT	112,246.00			112,246.00	114,993.31
MN-5002-600	SALARIES-NURSING SUPPT.	300,200.00			300,200.00	285,980.02
MN-5003-600	SALARIES - RNS	1,014,460.00			1,014,460.00	842,321.58
MN-5004-600	SALARIES - LPNS	716,552.00			716,552.00	841,700.37
MN-5005-600	SALARIES - CNAS	1,565,675.00			1,565,675.00	1,570,881.40
MN-5100-500	OFFICE SUPPLIES	20,904.00			20,904.00	20,067.17
MN-5100-600	NURSING SUPPLIES	112,062.00			112,062.00	116,400.27
MN-5100-601	MAINTENANCE SUPPLIES	31,500.00			31,500.00	42,509.61
MN-5100-602	DIETARY SUPPLIES	27,596.00			27,596.00	27,931.99
MN-5100-603	HOUSEKEEPING SUPPLIES	36,751.00			36,751.00	29,137.99
MN-5100-604	LAUNDRY SUPPLIES	61,208.00			61,208.00	63,023.20
MN-5100-605	RECREATION SUPPLIES	2,934.00			2,934.00	3,010.07
MN-5100-700	PHYSICAL THERAPY SUPPLIES	1,224.00			1,224.00	3,548.73
MN-5100-701	SPEECH THERAPY SUPPLIES	0.00			0.00	50.22

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
MN-5100-702	OT-SUPPLIES	2,218.00			2,218.00	1,931.25
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	8,917.00			8,917.00	10,061.49
MN-5100-705	SUPPLIES-PT. PERSONAL	21.00			21.00	200.00
MN-5102-500	NSC/INTERCO. FEES	120,000.00			120,000.00	120,000.00
MN-5103-500	LEGAL FEES	3,537.00			3,537.00	2,670.80
MN-5104-500	ACCTG./AUDITING/COST REPTG.	33,303.00			33,303.00	25,255.24
MN-5105-500	TELEPHONE	16,508.00			16,508.00	15,725.33
MN-5106-500	RECRUITING COSTS	1,690.00			1,690.00	2,960.00
MN-5107-500	DIRECTORY ADVERTISING	864.00			864.00	1,272.00
MN-5108-500	ADVERTISING & PROMO.	3,176.00			3,176.00	4,603.42
MN-5109-500	DUES	9,808.00			9,808.00	9,886.78
MN-5110-500	SUBSCRIPTIONS	1,090.00			1,090.00	1,196.41
MN-5111-500	LICENSES	2,008.00			2,008.00	1,790.75
MN-5112-500	POSTAGE & DELIVERY	4,050.00			4,050.00	5,462.74
MN-5113-500	EQUIP. RENTAL	2,035.00			2,035.00	1,182.98
MN-5114-500	EMPLOYEE TRAVEL	2,518.00			2,518.00	2,214.01
MN-5116-500	PAYROLL PROCESSING FEES	25,574.00			25,574.00	27,671.32
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	64,894.00		21.25	64,915.25	54,144.87
MN-5119-500	INSURANCE-GENERAL	118,854.00			118,854.00	116,529.73
MN-5121-500	SEMINARS & MEETINGS	1,270.00			1,270.00	2,689.60
MN-5123-500	MEDICAL DIRECTOR FEES	26,000.00			26,000.00	25,000.00
MN-5124-500	MEDICAL STAFF MEETINGS	924.00			924.00	700.00
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	3,993.00			3,993.00	6,309.51
MN-5126-500	MISCELLANEOUS	0.00		150.00	150.00	0.00
MN-5127-500	MRC SPONSORSHIP FEE	19,157.00			19,157.00	31,395.00
MN-5128-500	AUTO EXPENSE	2,531.00			2,531.00	2,946.01
MN-5129-500	OTHER PROFESSIONAL FEES	6,271.00		(6,271.29)	(0.29)	0.00
MN-5130-500	CELL PHONE EXPENSE	0.00			0.00	107.04
MN-5131-500	FINES & PENALTIES	0.00			0.00	3,600.00
MN-5200-601	PURCH. SVCE. - MAINT.	26,988.00		(1,598.00)	25,390.00	32,755.72
MN-5200-602	DIETICIAN CONSULTING FEE	760.00			760.00	1,100.00
MN-5200-605	PURCH. SVCE. - RECREATION	386.00			386.00	135.00
MN-5200-606	PURCH. SERVICES - SOC. SVCE.	3,308.00			3,308.00	3,220.00
MN-5200-701	PURCHASED SVCES. - SPEECH	32,203.00			32,203.00	27,472.50
MN-5200-704	PHARMACY CONSULTING FEES	7,615.00			7,615.00	7,438.20
MN-5202-600	NURSING DEPT CONSULTANT	150.00		(150.00)	0.00	2,425.00
MN-5203-600	MED. RECORDS CONSULTANT	5,558.00			5,558.00	4,000.00
MN-5300-505	FICA & MEDICARE TAXES	464,437.00			464,437.00	461,533.24
MN-5301-505	SUTA TAXES	16,606.00			16,606.00	18,469.39
MN-5302-505	WORKER'S COMP. INSURANCE	176,775.00			176,775.00	156,163.83
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	429,256.00			429,256.00	438,711.75
MN-5304-505	PENSION EXPENSE	147,765.00			147,765.00	134,162.87
MN-5306-505	EMPLOYEE EDUCATION	1,847.00			1,847.00	893.00
MN-5307-505	EMPLOYEE RELATIONS	2,327.00			2,327.00	5,611.50
MN-5308-505	OTHER BENEFITS	976.00		(757.00)	219.00	216.92
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	938.00			938.00	780.25
MN-5310-505	EMPLOYEE MEDICAL	0.00			0.00	157.17
MN-5400-510	REAL PROPERTY TAXES	129,353.00			129,353.00	128,589.04
MN-5401-510	PERSONAL PROPERTY TAXES	5,552.00			5,552.00	5,449.02
MN-5402-510	WATER & SEWER	31,976.00			31,976.00	21,389.00
MN-5403-510	GAS/PROPANE	55,711.00			55,711.00	70,507.69
MN-5404-510	ELECTRICITY	98,435.00			98,435.00	96,132.68
MN-5500-515	CT PROVIDER TAX	581,119.00			581,119.00	578,281.22
MN-5600-520	BAD DEBT XP.-PRIVATE	(2,358.00)			(2,358.00)	25,227.68
MN-5601-520	BAD DEBT XP.-MEDICAID	11,051.00			11,051.00	3,338.38
MN-5602-520	BAD DEBT XP.-MEDICARE	8,520.00			8,520.00	5,584.47
MN-5605-520	BAD DEBT XP.-OTHER	1,827.00			1,827.00	(137.14)
MN-5700-600	MEDICAL RECORDS SUPPLIES	(389.00)			(389.00)	(1,633.78)
MN-5700-601	REPAIRS & MAINTENANCE	34,842.00		1,598.00	36,440.00	38,585.66
MN-5700-602	FOOD	238,456.00			238,456.00	243,507.79
MN-5700-604	LINENS & BEDDING	19,074.00			19,074.00	11,513.73
MN-5700-605	PT. & FAMILY ENTERTAINMT.	4,855.00			4,855.00	5,440.00
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	5,407.00			5,407.00	6,955.26
MN-5700-705	LAB-MEDICARE A	17,974.00			17,974.00	18,002.70
MN-5701-600	MEDICAL EQUIPMENT RENTAL	7,103.00			7,103.00	8,570.99
MN-5701-601	GROUNDKEEPING	3,802.00			3,802.00	5,830.13
MN-5701-602	DISHES & UTENSILS	2,429.00			2,429.00	3,183.46
MN-5701-605	CABLE TV SERVICES	20,741.00			20,741.00	13,439.62
MN-5701-704	DRUGS-MEDICINE CABINET	6,922.00			6,922.00	7,130.02
MN-5701-705	LAB-OTHER	799.00			799.00	2,329.16

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
MN-5702-601	RUBBISH REMOVAL	17,278.00			17,278.00	16,851.92
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	536.00			536.00	402.99
MN-5702-704	DRUGS-PRIVATE	839.00			839.00	323.78
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	0.00			0.00	3,822.20
MN-5703-602	SUPPLEMENTS	4,376.00			4,376.00	5,405.06
MN-5703-704	DRUGS-MEDICAID	143.00			143.00	11,350.94
MN-5704-601	SNOW REMOVAL	2,070.00			2,070.00	995.90
MN-5704-704	DRUGS-MEDICARE & MG'D. MED.	299,560.00			299,560.00	215,432.95
MN-5705-704	DRUGS & THERAPIES - OTHER	37,906.00			37,906.00	24,448.82
MN-5708-704	BILLABLE MED. SUPP. MED. B	15,767.00			15,767.00	9,626.87
MN-5709-704	MEDICAID MED. SUPPLIES	2,038.00			2,038.00	1,349.36
MN-5800-705	AMBULANCE- MEDICARE A	33,394.00			33,394.00	18,035.12
MN-5801-705	X-RAY-MEDICARE A	26,973.00			26,973.00	19,552.55
MN-5802-705	X-RAY-OTHER	1,450.00			1,450.00	1,719.53
MN-5804-705	PATIENT TRANSPORTATION	257.00			257.00	0.00
MN-5900-705	PHYSICIAN SERVICES-OTHER	61.00			61.00	61.26
MN-6003-800	INTEREST-VENDORS	0.00			0.00	31.01
MN-6005-800	INTEREST - ROCKVILLE BANK	168,247.00			168,247.00	178,296.35
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	43,904.00			43,904.00	43,449.92
MN-6101-801	DEPR. EXP. - BUILDING	61,161.00			61,161.00	61,161.00
MN-6102-801	DEPR. EXP. - BUILDING IMPVMTS.	31,489.00			31,489.00	87,971.38
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	20,365.00			20,365.00	19,697.20
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	55,021.00			55,021.00	60,239.07
MN-6105-801	DEPR. EXP. - SOFTWARE	4,520.00			4,520.00	5,489.55
MN-6110-801	AMORT. EXP. - FINANCE FEES	7,161.00			7,161.00	7,160.88
MN-6111-801	AMORT. EXP. - CAPITALIZED INTEREST	22,578.00			22,578.00	22,578.48
R0001	Lenard Engineering Design	0.00			0.00	0.00
R0002	CT UCC Filing Fees	0.00			0.00	150.00
R0004	Therapy Audit Report	0.00			0.00	995.00
R0005	Contributions Received for PPE	0.00			0.00	(12,261.49)
R0006	Administration Fees	0.00		6,250.04	6,250.04	5,996.00
R0007	Lunch Boxes for Employees	0.00		757.00	757.00	0.00
Total		0.00		(0.00)	(0.00)	0.00
Net (Income) Loss		(329,552.00)		0.00	(329,552.00)	(1,349,153.00)

Client: Mansfield Center for Nursing and Rehabilitation
 Engagement: Medicaid - Mansfield Center for Nursing & Rehab, 2015
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.02 - CCNH Grouped TB

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Group : [1D-A]	Salaries and Wages					
Subgroup : [2]	Administrators	128,940.00		0.00	128,940.00	142,008.60
MN-5000-500	SALARY-ADMINISTRATOR			0.00	128,940.00	142,008.60
Subtotal [2] Administrators		128,940.00		0.00	128,940.00	142,008.60
Subgroup : [4]	Other Administrative Salaries	258,040.00		0.00	258,040.00	263,530.69
MN-5001-500	SALARIES-OFFICE STAFF			0.00	258,040.00	263,530.69
Subtotal [4] Other Administrative Salaries		258,040.00		0.00	258,040.00	263,530.69
Subgroup : [5C]	Dietary Workers	543,220.00		0.00	543,220.00	536,471.70
MN-5000-602	SALARIES-DIETARY			0.00	543,220.00	536,471.70
Subtotal [5C] Dietary Workers		543,220.00		0.00	543,220.00	536,471.70
Subgroup : [6B]	Other Housekeeping Workers	232,524.00		0.00	232,524.00	233,715.02
MN-5000-603	SALARIES-HOUSEKEEPING			0.00	232,524.00	233,715.02
Subtotal [6B] Other Housekeeping Workers		232,524.00		0.00	232,524.00	233,715.02
Subgroup : [7B]	Other Maintenance Workers	147,118.00		0.00	147,118.00	141,917.78
MN-5000-601	SALARIES-MAINTENANCE			0.00	147,118.00	141,917.78
Subtotal [7B] Other Maintenance Workers		147,118.00		0.00	147,118.00	141,917.78
Subgroup : [8B]	Other Laundry Workers	108,268.00		0.00	108,268.00	103,198.96
MN-5000-604	SALARIES-LAUNDRY			0.00	108,268.00	103,198.96
Subtotal [8B] Other Laundry Workers		108,268.00		0.00	108,268.00	103,198.96
Subgroup : [12A]	Director of Nurses/Assistant Director	116,138.00		0.00	116,138.00	114,246.05
MN-5000-600	SALARY-DNS			0.00	116,138.00	114,246.05
MN-5001-600	SALARY-ADNS	89,912.00		0.00	89,912.00	73,447.35
Subtotal [12A] Director of Nurses/Assistant Director		206,050.00		0.00	206,050.00	187,693.40
Subgroup : [12B1]	RNs - Direct Care	1,014,460.00		0.00	1,014,460.00	842,321.58
MN-5003-600	SALARIES - RNS			0.00	1,014,460.00	842,321.58
Subtotal [12B1] RNs - Direct Care		1,014,460.00		0.00	1,014,460.00	842,321.58
Subgroup : [12B2]	RNs - Administrative	300,200.00		0.00	300,200.00	285,980.02
MN-5002-600	SALARIES-NURSING SUPPT.			0.00	300,200.00	285,980.02
Subtotal [12B2] RNs - Administrative		300,200.00		0.00	300,200.00	285,980.02
Subgroup : [12C1]	LPNs - Direct Care	716,552.00		0.00	716,552.00	841,700.37
MN-5004-600	SALARIES - LPNS			0.00	716,552.00	841,700.37
Subtotal [12C1] LPNs - Direct Care		716,552.00		0.00	716,552.00	841,700.37
Subgroup : [12E]	Physical Therapists	403,004.00		0.00	403,004.00	387,615.21
MN-5000-700	SALARIES-PHYSICAL THERAPY			0.00	403,004.00	387,615.21
MN-5001-700	SALARIES-REHAB SUPPORT	112,245.00		0.00	112,245.00	114,993.31
Subtotal [12E] Physical Therapists		515,250.00		0.00	515,250.00	502,608.52

Client: Mansfield Center for Nursing and Rehabilitation
 Engagement: Medicaid - Mansfield Center for Nursing & Rehab, 2015
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.02 - CCNH Grouped TB

Account	Description	UNADJ	AJE	FINAL	1st PP-FINAL
		9/30/2015		9/30/2015	9/30/2014
Subgroup : [12D]	Aides and Attendants				
MN-5005-600	SALARIES - CINAS	1,565,675.00	0.00	1,565,675.00	1,570,881.40
Subtotal [12D] Aides and Attendants		1,565,675.00	0.00	1,565,675.00	1,570,881.40
Subgroup : [12F]	Speech Therapists				
MN-5000-701	SALARIES-SPEECH THERAPY	100.00	0.00	100.00	2,103.93
Subtotal [12F] Speech Therapists		100.00	0.00	100.00	2,103.93
Subgroup : [12G]	Occupational Therapists				
MN-5000-702	SALARIES-OCCUP. THERAPY	260,899.00	0.00	260,899.00	261,971.91
Subtotal [12G] Occupational Therapists		260,899.00	0.00	260,899.00	261,971.91
Subgroup : [12H]	Recreation Workers				
MN-5000-605	SALARIES-RECREATION	201,030.00	0.00	201,030.00	197,243.05
Subtotal [12H] Recreation Workers		201,030.00	0.00	201,030.00	197,243.05
Subgroup : [12M]	Social Workers/Case Management				
MN-5000-606	SALARIES-SOCIAL SERVICES	147,618.00	0.00	147,618.00	147,189.19
Subtotal [12M] Social Workers/Case Management		147,618.00	0.00	147,618.00	147,189.19
Total [10-A] Salaries and Wages		6,345,944.00	0.00	6,345,944.00	6,260,536.12
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
MN-5200-602	DIETICIAN CONSULTING FEE	760.00	0.00	760.00	1,100.00
Subtotal [1] Dietitian		760.00	0.00	760.00	1,100.00
Subgroup : [3]	Pharmacist				
MN-5200-704	PHARMACY CONSULTING FEES	7,615.00	0.00	7,615.00	7,438.20
Subtotal [3] Pharmacist		7,615.00	0.00	7,615.00	7,438.20
Subgroup : [6]	Social Worker				
MN-5200-606	PURCH. SERVICES - SOC. SVCE.	3,308.00	0.00	3,308.00	3,220.00
Subtotal [6] Social Worker		3,308.00	0.00	3,308.00	3,220.00
Subgroup : [8A]	Medical Director				
MN-5123-500	MEDICAL DIRECTOR FEES	26,000.00	0.00	26,000.00	25,000.00
Subtotal [8A] Medical Director		26,000.00	0.00	26,000.00	25,000.00
Subgroup : [9A]	ST - Resident Care				
MN-5200-701	PURCHASED SVCS. - SPEECH	32,203.00	0.00	32,203.00	27,472.50
Subtotal [9A] ST - Resident Care		32,203.00	0.00	32,203.00	27,472.50
Subgroup : [11A2]	RN's - Administrative				
MN-5202-600	NURSING DEPT CONSULTANT	150.00	(150.00)	0.00	2,425.00
Subtotal [11A2] RN's - Administrative		150.00	(150.00)	0.00	2,425.00

Client: Mansfield Center for Nursing and Rehabilitation
 Engagement: Medicaid - Mansfield Center for Nursing & Rehab, 2015
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.02 - CCNH Grouped TB

Account	Description	UNADJ 9/30/2015	AJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Subgroup : [12]	Other				
MIN-5125-705	PHYSICIANS SERVICES - MEDICARE	3,993.00	0.00	3,993.00	6,309.51
MIN-5129-500	OTHER PROFESSIONAL FEES	6,271.00	(6,271.29)	(0.29)	0.00
			(6,271.29)		
MIN-5203-600	MED. RECORDS CONSULTANT	5,558.00	0.00	5,558.00	4,000.00
Subtotal [12] Other		15,822.00	(6,271.29)	9,550.71	10,309.51
	Total [13-B] Professional Fees	85,858.00	(6,421.29)	79,436.71	76,966.21
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Worker's Compensation				
MIN-5302-505	WORKER'S COMP. INSURANCE	176,775.00	0.00	176,775.00	156,163.83
Subtotal [1A1] Workmen's Compensation		176,775.00	0.00	176,775.00	156,163.83
Subgroup : [1A3]	Unemployment Insurance				
MIN-5301-505	SUTA TAXES	16,606.00	0.00	16,606.00	18,469.39
Subtotal [1A3] Unemployment Insurance		16,606.00	0.00	16,606.00	18,469.39
Subgroup : [1A4]	Social Security (FICA)				
MIN-5300-505	FICA & MEDICARE TAXES	464,437.00	0.00	464,437.00	461,533.24
Subtotal [1A4] Social Security (FICA)		464,437.00	0.00	464,437.00	461,533.24
Subgroup : [1A5]	Health Insurance				
MIN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	429,256.00	0.00	429,256.00	438,711.75
MIN-5310-505	EMPLOYEE MEDICAL	0.00	0.00	0.00	157.17
Subtotal [1A5] Health Insurance		429,256.00	0.00	429,256.00	438,868.92
Subgroup : [1A7]	Pensions				
MIN-5304-505	PENSION EXPENSE	147,765.00	0.00	147,765.00	134,162.87
Subtotal [1A7] Pensions		147,765.00	0.00	147,765.00	134,162.87
Subgroup : [1C]	Bad Debts				
MIN-5600-520	BAD DEBT XP.-PRIVATE	(2,358.00)	0.00	(2,358.00)	25,227.68
MIN-5601-520	BAD DEBT XP.-MEDICAID	11,051.00	0.00	11,051.00	3,336.36
MIN-5602-520	BAD DEBT XP.-MEDICARE	8,520.00	0.00	8,520.00	5,864.47
MIN-5605-520	BAD DEBT XP.-OTHER	1,827.00	0.00	1,827.00	(137.14)
Subtotal [1C] Bad Debts		19,040.00	0.00	19,040.00	34,013.39
Subgroup : [1D]	Accounting and Auditing				
MIN-5104-500	ACCTS./AUDITING/COST REPTG.	33,303.00	0.00	33,303.00	25,255.24
Subtotal [1D] Accounting and Auditing		33,303.00	0.00	33,303.00	25,255.24
Subgroup : [1E]	Legal				
MIN-5103-500	LEGAL FEES	3,537.00	0.00	3,537.00	2,670.80

Client: Mansfield Center for Nursing and Rehabilitation
 Engagement: Medicaid - Mansfield Center for Nursing & Rehab. 2015
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Worksheet: A.02 - CCNH Grouped TB

Account	Description	UNADJ	AJE	FINAL	1st PP-FINAL
		9/30/2015		9/30/2015	9/30/2014
Subtotal [1E] Legal		<u>3,537.00</u>	<u>0.00</u>	<u>3,537.00</u>	<u>2,670.80</u>
Subgroup : [1G] Office Supplies		<u>20,904.00</u>	<u>0.00</u>	<u>20,904.00</u>	<u>20,067.17</u>
MN-5100-500 OFFICE SUPPLIES		<u>20,904.00</u>	<u>0.00</u>	<u>20,904.00</u>	<u>20,067.17</u>
Subtotal [1G] Office Supplies		<u>20,904.00</u>	<u>0.00</u>	<u>20,904.00</u>	<u>20,067.17</u>
Subgroup : [1H1] Telephone and Telegraph		<u>16,508.00</u>	<u>0.00</u>	<u>16,508.00</u>	<u>15,725.33</u>
MN-5105-500 TELEPHONE		<u>16,508.00</u>	<u>0.00</u>	<u>16,508.00</u>	<u>15,725.33</u>
Subtotal [1H1] Telephone and Telegraph		<u>16,508.00</u>	<u>0.00</u>	<u>16,508.00</u>	<u>15,725.33</u>
Subgroup : [1H2] Cellular Phones and Beepers		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>107.04</u>
MN-5130-500 CELL PHONE EXPENSE		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>107.04</u>
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>107.04</u>
Subgroup : [1K3] Resident Day User Fee		<u>581,119.00</u>	<u>0.00</u>	<u>581,119.00</u>	<u>578,281.22</u>
MN-5500-515 CT PROVIDER TAX		<u>581,119.00</u>	<u>0.00</u>	<u>581,119.00</u>	<u>578,281.22</u>
Subtotal [1K3] Resident Day User Fee		<u>581,119.00</u>	<u>0.00</u>	<u>581,119.00</u>	<u>578,281.22</u>
Total [15] Expenditures Other than Salaries		<u>1,909,250.00</u>	<u>0.00</u>	<u>1,909,250.00</u>	<u>1,865,318.44</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff		<u>976.00</u>	<u>(757.00)</u>	<u>219.00</u>	<u>216.92</u>
MN-5306-505 OTHER BENEFITS		<u>976.00</u>	<u>(757.00)</u>	<u>219.00</u>	<u>216.92</u>
Subtotal [2] Holiday Parties for Staff		<u>976.00</u>	<u>(757.00)</u>	<u>219.00</u>	<u>216.92</u>
Subgroup : [4] Employee Travel		<u>2,518.00</u>	<u>0.00</u>	<u>2,518.00</u>	<u>2,214.01</u>
MN-5114-500 EMPLOYEE TRAVEL		<u>2,518.00</u>	<u>0.00</u>	<u>2,518.00</u>	<u>2,214.01</u>
Subtotal [4] Employee Travel		<u>2,518.00</u>	<u>0.00</u>	<u>2,518.00</u>	<u>2,214.01</u>
Subgroup : [5] Education Expense		<u>1,270.00</u>	<u>0.00</u>	<u>1,270.00</u>	<u>2,689.60</u>
MN-5121-500 SEMINARS & MEETINGS		<u>1,270.00</u>	<u>0.00</u>	<u>1,270.00</u>	<u>2,689.60</u>
MN-5124-500 MEDICAL STAFF MEETINGS		<u>924.00</u>	<u>0.00</u>	<u>924.00</u>	<u>700.00</u>
MN-5306-506 EMPLOYEE EDUCATION		<u>1,847.00</u>	<u>0.00</u>	<u>1,847.00</u>	<u>893.00</u>
Subtotal [5] Education Expense		<u>4,041.00</u>	<u>0.00</u>	<u>4,041.00</u>	<u>4,282.60</u>
Subgroup : [6] Automobile Expense		<u>2,531.00</u>	<u>0.00</u>	<u>2,531.00</u>	<u>2,946.01</u>
MN-5128-500 AUTO EXPENSE		<u>2,531.00</u>	<u>0.00</u>	<u>2,531.00</u>	<u>2,946.01</u>
Subtotal [6] Automobile Expense		<u>2,531.00</u>	<u>0.00</u>	<u>2,531.00</u>	<u>2,946.01</u>
Subgroup : [M1] Advertising Help Wanted		<u>1,690.00</u>	<u>0.00</u>	<u>1,690.00</u>	<u>2,960.00</u>
MN-5106-500 RECRUITING COSTS		<u>1,690.00</u>	<u>0.00</u>	<u>1,690.00</u>	<u>2,960.00</u>
Subtotal [M1] Advertising Help Wanted		<u>1,690.00</u>	<u>0.00</u>	<u>1,690.00</u>	<u>2,960.00</u>
Subgroup : [M2] Advertising Telephone Directory		<u>864.00</u>	<u>0.00</u>	<u>864.00</u>	<u>1,272.00</u>
MN-5107-500 DIRECTORY ADVERTISING		<u>864.00</u>	<u>0.00</u>	<u>864.00</u>	<u>1,272.00</u>
Subtotal [M2] Advertising Telephone Directory		<u>864.00</u>	<u>0.00</u>	<u>864.00</u>	<u>1,272.00</u>

Client: Mansfield Center for Nursing and Rehabilitation
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 Period Ending: 9/30/2015
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Account	Description	UNADJ 9/30/2015	AJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Subgroup : [M3]					
MN-5108-500	Advertising Other ADVERTISING & PROMO.	3,176.00	0.00 (0.00)	3,176.00	4,603.42
Subtotal [M3] Advertising Other		3,176.00	0.00	3,176.00	4,603.42
Subgroup : [M7]					
MN-5112-500	Postage POSTAGE & DELIVERY	4,050.00	0.00	4,050.00	5,462.74
Subtotal [M7] Postage		4,050.00	0.00	4,050.00	5,462.74
Subgroup : [M8]					
MN-5109-500	Dues and Membership Fees to Professional Associations DUES	9,808.00	0.00 (0.00)	9,808.00	9,886.78
Subtotal [M8] Dues and Membership Fees to Professional Associations		9,808.00	0.00	9,808.00	9,886.78
Subgroup : [M9]					
MN-5110-500	Subscriptions SUBSCRIPTIONS	1,090.00	0.00	1,090.00	1,196.41
Subtotal [M9] Subscriptions		1,090.00	0.00	1,090.00	1,196.41
Subgroup : [M11]					
MN-5116-500	Services Provided by Contract PAYROLL PROCESSING FEES	25,574.00	0.00	25,574.00	27,671.32
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	64,894.00	21.25	64,915.25	54,144.87
R0001	Lenard Engineering Design	0.00	0.00	0.00	0.00
Subtotal [M11] Services Provided by Contract		90,468.00	21.25	90,489.25	81,816.19
Subgroup : [M13]					
MN-5102-500	Other NSC/INTERCO. FEES	120,000.00	0.00	120,000.00	120,000.00
MN-5111-500	LICENSES	2,008.00	0.00	2,008.00	1,790.75
MN-5127-500	MRC SPONSORSHIP FEE	19,157.00	0.00	19,157.00	31,395.00
MN-5131-500	FINES & PENALTIES	0.00	0.00	0.00	3,600.00
MN-5307-505	EMPLOYEE RELATIONS	2,327.00	0.00	2,327.00	5,611.50
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	938.00	0.00	938.00	780.25
R0002	CT UCC Filing Fees	0.00	0.00	0.00	150.00
R0004	Therapy Audit Report	0.00	(0.00)	0.00	995.00
R0006	Administration Fees	0.00	6,250.04	6,250.04	5,996.00
R0007	Lunch Boxes for Employees	0.00	757.00	757.00	0.00
Subtotal [M13] Other		144,430.00	7,007.04	151,437.04	170,318.50
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		265,642.00	6,271.29	271,913.29	287,175.58

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Account	Description	UNADJ	AJE	FINAL	1st PP-FINAL
		9/30/2015		9/30/2015	9/30/2014
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
MN-5700-602	FOOD	238,456.00	0.00	238,456.00	243,507.79
Subtotal [2A1] Raw Food		<u>238,456.00</u>	<u>0.00</u>	<u>238,456.00</u>	<u>243,507.79</u>
Subgroup : [2A2]	Non-Food Supplies				
MN-5100-602	DIETARY SUPPLIES	27,596.00	0.00	27,596.00	27,931.99
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	536.00	0.00	536.00	402.99
MN-5703-602	SUPPLEMENTS	4,376.00	0.00	4,376.00	5,405.06
Subtotal [2A2] Non-Food Supplies		<u>32,508.00</u>	<u>0.00</u>	<u>32,508.00</u>	<u>33,740.04</u>
Subgroup : [2A3]	Other				
MN-5701-602	DISHES & UTENSILS	2,429.00	0.00	2,429.00	3,183.46
Subtotal [2A3] Other		<u>2,429.00</u>	<u>0.00</u>	<u>2,429.00</u>	<u>3,183.46</u>
Total [18] Dietary Basis for Allocation of Costs		<u>273,393.00</u>	<u>0.00</u>	<u>273,393.00</u>	<u>280,431.29</u>
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
MN-5700-604	LINENS & BEDDING	19,074.00	0.00	19,074.00	11,513.73
Subtotal [3A1] Bed Linens, etc...washed, ironed..		<u>19,074.00</u>	<u>0.00</u>	<u>19,074.00</u>	<u>11,513.73</u>
Subgroup : [3D]	Other				
MN-5100-604	LAUNDRY SUPPLIES	61,208.00	0.00	61,208.00	63,023.20
Subtotal [3D] Other		<u>61,208.00</u>	<u>0.00</u>	<u>61,208.00</u>	<u>63,023.20</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>80,282.00</u>	<u>0.00</u>	<u>80,282.00</u>	<u>74,536.93</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4D]	Other				
MN-5100-603	HOUSEKEEPING SUPPLIES	36,751.00	0.00	36,751.00	29,137.99
Subtotal [4D] Other		<u>36,751.00</u>	<u>0.00</u>	<u>36,751.00</u>	<u>29,137.99</u>
Subgroup : [5A2]	Purchased from				
MN-5702-704	DRUGS-PRIVATE	839.00	0.00	839.00	323.76
MN-5703-704	DRUGS-MEDICAID	143.00	0.00	143.00	11,350.94
MN-5704-704	DRUGS-MEDICARE & MGD. MED.	299,560.00	0.00	299,560.00	215,432.95
MN-5705-704	DRUGS & THERAPIES - OTHER	37,905.00	0.00	37,905.00	24,448.62
Subtotal [5A2] Purchased from		<u>338,448.00</u>	<u>0.00</u>	<u>338,448.00</u>	<u>251,556.29</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
MN-5701-704	DRUGS-MEDICINE CABINET	6,922.00	0.00	6,922.00	7,130.02
Subtotal [5B] Medicine Cabinet Drugs		<u>6,922.00</u>	<u>0.00</u>	<u>6,922.00</u>	<u>7,130.02</u>
Subgroup : [5C]	Medical and Therapeutic Supplies				
MN-5100-600	NURSING SUPPLIES	112,062.00	0.00	112,062.00	116,400.27
MN-5708-704	BILLABLE MED. SUPP. MED. B	15,767.00	0.00	15,767.00	9,626.67

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Account	Description	UNADJ	AJE	FINAL	1st PP-FINAL
		9/30/2015		9/30/2015	9/30/2014
MN-5709-704	MEDICAID MED. SUPPLIES	2,038.00	0.00	2,038.00	1,349.36
Subtotal [5C] Medical and Therapeutic Supplies		129,867.00	0.00	129,867.00	127,376.50
Subgroup : [5D]					
MN-5800-705	Ambulance/Limousine	33,394.00	0.00	33,394.00	18,035.12
MN-5800-705	AMBULANCE- MEDICARE A	33,394.00	0.00	33,394.00	18,035.12
Subtotal [5D] Ambulance/Limousine		33,394.00	0.00	33,394.00	18,035.12
Subgroup : [5E2]					
MN-5100-703	Oxygen - Other	8,917.00	0.00	8,917.00	10,061.49
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	8,917.00	0.00	8,917.00	10,061.49
Subtotal [5E2] Oxygen - Other		8,917.00	0.00	8,917.00	10,061.49
Subgroup : [5F]					
MN-5801-705	X-Rays and related radiological	26,973.00	0.00	26,973.00	19,552.55
MN-5801-705	X-RAY-MEDICARE A	1,450.00	0.00	1,450.00	1,719.53
MN-5802-705	X-RAY-OTHER	28,423.00	0.00	28,423.00	21,272.08
Subtotal [5F] X-Rays and related radiological		26,973.00	0.00	26,973.00	19,552.55
Subgroup : [5H]					
MN-5701-705	Laboratory	799.00	0.00	799.00	2,329.16
MN-5701-705	LAB-OTHER	799.00	0.00	799.00	2,329.16
Subtotal [5H] Laboratory		799.00	0.00	799.00	2,329.16
Subgroup : [5I]					
MN-5100-605	Recreation	2,934.00	0.00	2,934.00	3,010.07
MN-5200-605	RECREATION SUPPLIES	386.00	0.00	386.00	135.00
MN-5700-605	PURCH. SVCE. - RECREATION	4,855.00	0.00	4,855.00	5,440.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	8,175.00	0.00	8,175.00	8,585.07
Subtotal [5I] Recreation		2,934.00	0.00	2,934.00	3,010.07
Subgroup : [5J]					
MN-5100-700	Other	1,224.00	0.00	1,224.00	3,548.73
MN-5100-701	PHYSICAL THERAPY SUPPLIES	0.00	0.00	0.00	50.22
MN-5100-702	SPEECH THERAPY SUPPLIES	2,218.00	0.00	2,218.00	1,931.25
MN-5100-705	OT-SUPPLIES	21.00	0.00	21.00	200.00
MN-5126-500	SUPPLIES-PT. PERSONAL	0.00	150.00	150.00	0.00
MN-5126-500	MISCELLANEOUS	0.00	(0.00)	0.00	0.00
MN-5700-600	MEDICAL RECORDS SUPPLIES	(389.00)	150.00	(239.00)	(1,633.76)
MN-5700-703	EQUIP. RENT/EX. CONC.-RESP.	5,407.00	0.00	5,407.00	6,955.26
MN-5701-600	MEDICAL EQUIPMENT RENTAL	7,103.00	0.00	7,103.00	8,570.99
MN-5701-605	CABLE TV SERVICES	20,741.00	0.00	20,741.00	13,439.62
MN-5804-705	PATIENT TRANSPORTATION	257.00	0.00	257.00	0.00
MN-5900-705	PHYSICIAN SERVICES-OTHER	61.00	0.00	61.00	61.26
Subtotal [5J] Other		36,543.00	150.00	36,693.00	33,123.55
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		628,339.00	150.00	628,489.00	508,607.27
Group : [22]					
Subgroup : [5A]					
MN-5700-601	Maintenance and Property	34,842.00	1,598.00	36,440.00	38,585.66
MN-5700-601	Repairs and Maintenance				
MN-5700-601	REPAIRS & MAINTENANCE				

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Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Subtotal [6A] Repairs and Maintenance		34,842.00	AJE - 10	1,598.00	35,440.00	38,585.66
Subgroup : [6B]	Heat					
MN-5403-510	GAS/PROPANE	55,711.00		0.00	65,711.00	70,507.69
Subtotal [6B] Heat		55,711.00		0.00	65,711.00	70,507.69
Subgroup : [6C]	Light & Power					
MN-5404-510	ELECTRICITY	98,435.00		0.00	98,435.00	96,132.68
Subtotal [6C] Light & Power		98,435.00		0.00	98,435.00	96,132.68
Subgroup : [6D]	Water					
MN-5402-510	WATER & SEWER	31,976.00		0.00	31,976.00	21,389.00
Subtotal [6D] Water		31,976.00		0.00	31,976.00	21,389.00
Subgroup : [6F]	Other					
MN-5100-601	MAINTENANCE SUPPLIES	31,500.00		0.00	31,500.00	42,509.61
MN-5200-601	PURCH. SYCE. - MAINT.	26,988.00	AJE - 10	(1,598.00)	25,390.00	32,765.72
MN-5701-601	GROUNDKEEPING	3,802.00		0.00	3,802.00	5,830.13
MN-5702-601	RUBBISH REMOVAL	17,278.00		0.00	17,278.00	16,851.92
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	0.00		0.00	0.00	3,822.20
MN-5704-601	SNOW REMOVAL	2,070.00		0.00	2,070.00	995.90
Subtotal [6F] Other		81,538.00		(1,598.00)	80,040.00	102,765.48
Subgroup : [7A]	Land Improvements					
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	43,904.00		0.00	43,904.00	43,449.92
Subtotal [7A] Land Improvements		43,904.00		0.00	43,904.00	43,449.92
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.	31,489.00		0.00	31,489.00	87,971.38
MN-6111-801	AMORT. EXP. - CAPITALIZED INTEREST	22,578.00		0.00	22,578.00	22,578.48
Subtotal [7B] Building & Building Improvements		115,228.00		0.00	115,228.00	171,710.86
Subgroup : [7C]	Non-movable Equipment					
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	20,365.00		0.00	20,365.00	19,697.20
Subtotal [7C] Non-movable Equipment		20,365.00		0.00	20,365.00	19,697.20
Subgroup : [7D]	Movable Equipment					
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	55,021.00		0.00	55,021.00	80,239.07
MN-6105-801	DEPR. EXP. - SOFTWARE	4,520.00		0.00	4,520.00	5,489.55
Subtotal [7D] Movable Equipment		59,541.00		0.00	59,541.00	85,728.62
Subgroup : [8B]	Mortgage Expense					
MN-6110-601	AMORT. EXP. - FINANCE FEES	7,161.00		0.00	7,161.00	7,160.88
Subtotal [8B] Mortgage Expense		7,161.00		0.00	7,161.00	7,160.88

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Account	Description	UNADJ 9/30/2015	AJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Subgroup : [9]	Rental Payments		0.00	2,035.00	1,182.98
MN-5113-500	EQUIP. RENTAL	2,035.00	0.00	2,035.00	1,182.98
Subtotal [9] Rental Payments		2,035.00	0.00	2,035.00	1,182.98
Subgroup : [10A]	Real estate taxes paid by owner		0.00	129,353.00	128,589.04
MN-5400-510	REAL PROPERTY TAXES	129,353.00	0.00	129,353.00	128,589.04
Subtotal [10A] Real estate taxes paid by owner		129,353.00	0.00	129,353.00	128,589.04
Subgroup : [10C]	Personal property taxes		0.00	5,552.00	5,449.02
MN-5401-510	PERSONAL PROPERTY TAXES	5,552.00	0.00	5,552.00	5,449.02
Subtotal [10C] Personal property taxes		5,552.00	0.00	5,552.00	5,449.02
Total [22] Maintenance and Property		685,741.00	0.00	685,741.00	772,349.03
Group : [26]	Interest		0.00	168,247.00	178,296.35
Subgroup : [12A1]	First Mortgage		0.00	168,247.00	178,296.35
MN-6005-800	INTEREST - ROCKVILLE BANK	168,247.00	0.00	168,247.00	178,296.35
Subtotal [12A1] First Mortgage		168,247.00	0.00	168,247.00	178,296.35
Total [26] Interest		168,247.00	0.00	168,247.00	178,296.35
Group : [27]	Interest and Insurance		0.00	0.00	31.01
Subgroup : [12D]	Other Interest Expense		0.00	0.00	31.01
MN-6003-800	INTEREST-VENDORS	0.00	0.00	0.00	31.01
Subtotal [12D] Other Interest Expense		0.00	0.00	0.00	31.01
Subgroup : [14C1]	Umbrella		0.00	118,854.00	116,529.73
MN-5119-500	INSURANCE-GENERAL	118,854.00	0.00	118,854.00	116,529.73
Subtotal [14C1] Umbrella		118,854.00	0.00	118,854.00	116,529.73
Total [27] Interest and Insurance		118,854.00	0.00	118,854.00	116,560.74
Group : [30]	Statement of Revenue		0.00	(7,153,508.00)	(7,105,287.79)
Subgroup : [1A]	Medicaid Residents (CT only)		0.00	(7,153,508.00)	(7,105,287.79)
MN-4000-200	ROOM & BOARD-MEDICAID	(7,153,508.00)	0.00	(7,153,508.00)	(7,105,287.79)
Subtotal [1A] Medicaid Residents (CT only)		(7,153,508.00)	0.00	(7,153,508.00)	(7,105,287.79)
Subgroup : [1B]	Medicaid room and board contractual allowance		0.00	3,018,521.00	2,900,502.12
MN-4001-200	R & B ALLOWANCE-MEDICAID	3,018,521.00	0.00	3,018,521.00	2,900,502.12
Subtotal [1B] Medicaid room and board contractual allowance		3,018,521.00	0.00	3,018,521.00	2,900,502.12
Subgroup : [3A]	Medicare Residents (All inclusive)		0.00	(2,291,988.00)	(2,490,688.76)
MN-4000-300	ROOM & BOARD-MEDICARE A	(2,291,988.00)	0.00	(2,291,988.00)	(2,490,688.76)
MN-4101-300	MEDICARE ADJUSTMENTS	47,750.00	0.00	47,750.00	54,463.31
Subtotal [3A] Medicare Residents (All inclusive)		(2,244,238.00)	0.00	(2,244,238.00)	(2,436,205.45)

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 Workpaper: A.02 - CCMH Grouped TB

Account	Description	UNADJ	AJE	FINAL	1st PP-FINAL
		9/30/2015		9/30/2015	9/30/2014
Subgroup : [3B]	Medicare room and board contractual allowance				
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	972,258.00	0.00	972,258.00	800,190.54
Subtotal [3B]	Medicare room and board contractual allowance	<u>972,258.00</u>	<u>0.00</u>	<u>972,258.00</u>	<u>800,190.54</u>
Subgroup : [4A]	Private-pay residents and other				
MN-4000-100	ROOM & BOARD-PRIVATE	(3,480,987.00)	0.00	(3,480,987.00)	(3,277,360.18)
MN-4000-400	ROOM & BOARD - OTHER	(318,873.00)	0.00	(318,873.00)	(277,246.44)
MN-4001-300	PRIVATE RM-MEDICARE DIFF.	(6,260.00)	0.00	(6,260.00)	(8,780.00)
Subtotal [4A]	Private-pay residents and other	<u>(3,806,120.00)</u>	<u>0.00</u>	<u>(3,806,120.00)</u>	<u>(3,563,386.62)</u>
Subgroup : [4B]	Private-pay room and board contractual allowance				
MN-4001-400	R & B ALLOWANCE-OTHER	(6,484.00)	0.00	(6,484.00)	(15,735.00)
Subtotal [4B]	Private-pay room and board contractual allowance	<u>(6,484.00)</u>	<u>0.00</u>	<u>(6,484.00)</u>	<u>(15,735.00)</u>
Subgroup : [5A]	Prescription Drugs - Medicare				
MN-4005-300	PHARMACY-MEDICARE A	(303,139.00)	0.00	(303,139.00)	(260,327.11)
Subtotal [5A]	Prescription Drugs - Medicare	<u>(303,139.00)</u>	<u>0.00</u>	<u>(303,139.00)</u>	<u>(260,327.11)</u>
Subgroup : [5C]	Prescription Drugs - Non-medicare				
MN-4005-200	PHARMACY-MEDICAID	(1,525.00)	0.00	(1,525.00)	(4,950.74)
MN-4005-400	PHARMACY-OTHER	(91,978.00)	0.00	(91,978.00)	(64,980.18)
Subtotal [5C]	Prescription Drugs - Non-medicare	<u>(93,503.00)</u>	<u>0.00</u>	<u>(93,503.00)</u>	<u>(69,930.92)</u>
Subgroup : [7A]	Physical Therapy - Medicare				
MN-4002-300	PHYS. THERAPY-MEDICARE A	(610,820.00)	0.00	(610,820.00)	(619,573.36)
MN-4002-301	PHYS. THERAPY-MED. B	(64,537.00)	0.00	(64,537.00)	(72,796.92)
Subtotal [7A]	Physical Therapy - Medicare	<u>(675,357.00)</u>	<u>0.00</u>	<u>(675,357.00)</u>	<u>(692,370.28)</u>
Subgroup : [7C]	Physical Therapy - Non-medicare				
MN-4002-200	PHYS. THERAPY-MEDICAID	0.00	0.00	0.00	(14,575.29)
MN-4002-400	PHYS. THERAPY-OTHER	(224,666.00)	0.00	(224,666.00)	(178,371.09)
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(224,666.00)</u>	<u>0.00</u>	<u>(224,666.00)</u>	<u>(192,946.38)</u>
Subgroup : [8A]	Speech Therapy - Medicare				
MN-4003-300	SPEECH THERAPY-MEDICARE A	(25,973.00)	0.00	(25,973.00)	(37,253.39)
MN-4003-301	SPEECH THERAPY-MED. B	(9,090.00)	0.00	(9,090.00)	(8,897.35)
Subtotal [8A]	Speech Therapy - Medicare	<u>(35,063.00)</u>	<u>0.00</u>	<u>(35,063.00)</u>	<u>(46,150.74)</u>
Subgroup : [8C]	Speech Therapy - Non-medicare				
MN-4003-200	SPEECH THERAPY-MEDICAID	0.00	0.00	0.00	(1,719.89)
MN-4003-400	SPEECH THERAPY-OTHER	(7,181.00)	0.00	(7,181.00)	(11,691.68)
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(7,181.00)</u>	<u>0.00</u>	<u>(7,181.00)</u>	<u>(13,411.57)</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(670,979.00)	0.00	(670,979.00)	(651,345.17)
MN-4004-301	OCCUP. THERAPY-MED. B	(53,372.00)	0.00	(53,372.00)	(83,439.52)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(724,351.00)</u>	<u>0.00</u>	<u>(724,351.00)</u>	<u>(734,784.69)</u>

Client: Mansfield Center for Nursing and Rehabilitation
 Engagement: Medicaid - Mansfield Center for Nursing & Rehab. 2015
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.02 - CCNH Grouped TB

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2015			9/30/2015	9/30/2014
Subgroup : [9C]	Occupational Therapy - Non-medicaid					
MN-4004-200	OCCUP. THERAPY-MEDICAID	0.00		0.00	0.00	(13,441.62)
MN-4004-400	OCCUP. THERAPY-OTHER	(217,265.00)		0.00	(217,265.00)	(186,989.35)
Subtotal [9C]	Occupational Therapy - Non-medicaid	(217,265.00)		0.00	(217,265.00)	(200,110.97)
Subgroup : [10A]	Other - Medicare					
MN-4006-300	IV THERAPY - MEDICARE	(32,016.00)		0.00	(32,016.00)	(8,557.71)
MN-4007-300	MED. SUPPLIES-MEDICARE A	(11,254.00)		0.00	(11,254.00)	(2,186.97)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(3,149.00)		0.00	(3,149.00)	(5,041.64)
MN-4006-300	LABORATORY-MEDICARE A	(130,222.00)		0.00	(130,222.00)	(21,430.49)
MN-4009-300	X RAY - MEDICARE A	(26,955.00)		0.00	(26,955.00)	(21,901.20)
MN-4011-300	OXYGEN - MEDICARE A	(3,925.00)		0.00	(3,925.00)	(4,298.96)
MN-4100-301	ANCILLARY ALLOW-MED. B	46,049.00		0.00	46,049.00	59,830.29
MN-5700-705	LAB-MEDICARE A	17,974.00		0.00	17,974.00	18,002.70
Subtotal [10A]	Other - Medicare	(143,498.00)		0.00	(143,498.00)	14,416.02
Subgroup : [10B]	Other - Non-medicaid					
MN-4006-200	IV THERAPY-MEDICAID	(100.00)		0.00	(100.00)	(103.71)
MN-4006-400	IV THERAPY-OTHER	(3,523.00)		0.00	(3,523.00)	(254.20)
MN-4007-200	MED. SUPPLIES-MEDICAID	(109.00)		0.00	(109.00)	(391.99)
MN-4007-400	MED. SUPPLIES-OTHER	(387.00)		0.00	(387.00)	(1,988.17)
MN-4006-200	LABORATORY - MEDICAID	0.00		0.00	0.00	(65.00)
MN-4006-400	LABORATORY-OTHER	(22,206.00)		0.00	(22,206.00)	(5,190.23)
MN-4008-400	X RAY - OTHER	(7,388.00)		0.00	(7,388.00)	(5,266.08)
MN-4011-200	OXYGEN - MEDICAID	(5,693.00)		0.00	(5,693.00)	(5,561.62)
MN-4011-400	OXYGEN - OTHER	(1,078.00)		0.00	(1,078.00)	(996.65)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	7,427.00		0.00	7,427.00	40,809.86
MN-4100-400	ANCILLARY ALLOW-OTHER	575,673.00		0.00	575,673.00	455,417.63
Subtotal [10B]	Other - Non-medicaid	542,616.00		0.00	542,616.00	476,399.84
Subgroup : [11]	Meals sold to guests, employees, and others					
MN-4500-602	DIETARY INCOME	(5,155.00)		0.00	(5,155.00)	(4,425.83)
Subtotal [11]	Meals sold to guests, employees, and others	(5,155.00)		0.00	(5,155.00)	(4,425.83)
Subgroup : [13]	Telephone and Telegraph					
MN-4200-499	TV & TELEPHONE REVENUE	0.00		0.00	0.00	(33,860.30)
Subtotal [13]	Telephone and Telegraph	0.00		0.00	0.00	(33,860.30)
Subgroup : [15]	Interest Income					
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(285,496.00)		0.00	(285,496.00)	(201,290.78)
MN-4401-499	INT. INCOME - INS. COS.	31.00		0.00	31.00	(105.24)
Subtotal [15]	Interest Income	(285,465.00)		0.00	(285,465.00)	(201,396.02)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops					
MN-4501-499	BARBER & BEAUTY INCOME	(300.00)		0.00	(300.00)	(300.00)
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	(300.00)		0.00	(300.00)	(300.00)
Subgroup : [18]	Other Revenue					

Client: Mansfield Center for Nursing and Rehabilitation
 Engagement: Medicaid - Mansfield Center for Nursing & Rehab. 2015
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.02 - CCNH Grouped TB

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2015			9/30/2015	9/30/2014
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(7,468.00)		0.00	(7,468.00)	(5,800.00)
MN-4503-499	MISCELLANEOUS INCOME	(152.00)		0.00	(152.00)	0.00
MN-4702-499	GAIN/LOSS-ASSET SALE/DISP	2,221.00		0.00	2,221.00	(75.00)
MN-4710-499	UNREALIZED GAINS/LOSSES	506,695.00		0.00	506,695.00	(283,678.32)
R0005	Contributions Received for PPE	0.00		0.00	0.00	(12,261.49)
Subtotal [18] Other Revenue		501,296.00		0.00	501,296.00	(301,814.81)
Total [30] Statement of Revenue		(10,890,602.00)		0.00	(10,890,602.00)	(11,680,935.96)

Balance Sheet

Group : [31]	Subgroup : [31.01]	Assets	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
			9/30/2015			9/30/2015	9/30/2014
MARCUA-1400		INSURANCE GROSS UP	122,162.00		0.00	122,162.00	0.00
MN-1001-000		PETTY CASH	6,000.00		0.00	6,000.00	6,000.00
MN-1007-000		CASH - RVB OPERATING	1,659,747.00		0.00	1,659,747.00	1,818,966.67
MN-1100-000		CASH - PNA ACCOUNT	26,700.00		0.00	26,700.00	22,397.33
MN-1200-000		INVESTMENTS-WF-ST-#8313	604,105.00		0.00	604,105.00	618,744.62
MN-1201-000		INVESTMENTS-WF-LT-#0330	3,049,034.00		0.00	3,049,034.00	3,189,467.79
MN-1252-000		DEBT SVCE: WF-#3684	2,778,214.00		0.00	2,778,214.00	2,364,340.24
MN-1300-000		A/R - PRIVATE	127,732.00		0.00	127,732.00	(69,899.85)
MN-1302-000		A/R - MEDICAID	333,589.00		0.00	333,589.00	363,194.96
MN-1304-000		A/R - MEDICARE A	301,411.00		0.00	301,411.00	200,541.32
MN-1305-000		A/R - MEDICARE B	11,070.00		0.00	11,070.00	13,599.44
MN-1308-000		A/R - OTHER	146,855.00		0.00	146,855.00	122,639.99
MN-1330-000		BAD DEBT RESERVE	(11,570.00)		0.00	(11,570.00)	(5,000.00)
MN-1400-000		INVENTORY	61,501.00		0.00	61,501.00	55,547.48
MN-1401-000		PREPAID INSURANCE	82,924.00		0.00	82,924.00	78,149.66
MN-1402-000		PREPAID RE TAXES	32,912.00		0.00	32,912.00	32,147.23
MN-1403-000		PREPAID PP TAXES	1,444.00		0.00	1,444.00	1,369.46
MN-1404-000		PREPAID COMP. CONSULTG.	2,527.00		0.00	2,527.00	2,576.00
MN-1410-000		PREPAID OTHER EXPENSES	22,854.00		0.00	22,854.00	10,563.54
MN-1420-000		DEPOSITS	0.00		0.00	0.00	5,000.00
MN-1510-000		DUE FROM AFFILIATE(S)	1,215,385.00		0.00	1,215,385.00	1,215,384.99
MN-1700-000		BED LICENSES	121,500.00		0.00	121,500.00	121,500.00
MN-1703-000		RE-FI COSTS 2012	71,609.00		0.00	71,609.00	71,609.21
MN-1704-000		ACCUM AMORT RE-FI COSTS 2012	(20,289.00)		0.00	(20,289.00)	(13,128.31)
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	564,460.66
MN-1902-000		LAND IMPROVEMENTS	1,692,160.00		0.00	1,692,160.00	1,692,160.00
MN-1903-000		BUILDING	2,446,441.00		0.00	2,446,441.00	2,446,440.54
MN-1904-000		BUILDING IMPROVEMENTS	3,120,524.00		0.00	3,120,524.00	3,024,722.32
MN-1905-000		FIXED EQUIPMENT	251,101.00		0.00	246,971.00	236,093.92
MN-1906-000		FURNITURE & EQUIPMENT	911,331.00	AJE - 2	(2,130.00)	913,461.00	874,442.40
MN-1907-000		AUTO	7,674.00	AJE - 2	0.00	7,674.00	7,674.40
MN-1908-000		SOFTWARE	19,564.00		0.00	19,564.00	19,563.80
MN-1951-000		A/AMORT - CAP. INTEREST	(485,436.00)		0.00	(485,436.00)	(462,857.83)

Client: Mansfield Center for Nursing and Rehabilitation
 Engagement: Medicaid - Mansfield Center for Nursing & Rehab. 2015
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.02 - CCNH Grouped TB

Account	Description	UNADJ	AJE	FINAL	1st PP-FINAL
		9/30/2015		9/30/2015	9/30/2014
Subtotal [31.01] Assets		14,167,870.00	0.00	14,167,870.00	13,710,672.21
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(896,562.00)	0.00	(896,562.00)	(852,657.10)
MN-1953-000	A/DEPR. - BUILDING	(1,314,962.00)	0.00	(1,314,962.00)	(1,263,600.71)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(2,779,669.00)	0.00	(2,779,669.00)	(2,748,179.91)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(133,583.00)	0.00	(133,583.00)	(113,217.87)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(708,615.00)	0.00	(708,615.00)	(662,479.39)
MN-1957-000	A/DEPR. - AUTO	(7,674.00)	0.00	(7,674.00)	(7,674.40)
MN-1958-000	A/DEPR. - SOFTWARE	(16,241.00)	0.00	(16,241.00)	(11,720.39)
Subtotal [31.02] Liabilities		(5,410,105.00)	0.00	(5,410,105.00)	(5,282,458.82)
MARCUM-2000	INSURANCE GROSS UP	(122,162.00)	0.00	(122,162.00)	0.00
MARCUM-2001	AR CREDIT BALANCES	(31,905.00)	0.00	(31,905.00)	0.00
MARCUM-2351	DEFERRED REVENUE	(139,656.00)	0.00	(139,656.00)	0.00
MN-2000-000	ACCOUNTS PAYABLE	(91,625.00)	0.00	(91,625.00)	(92,743.90)
MN-2100-000	PATIENT TRUST	(26,700.00)	0.00	(26,700.00)	(22,387.33)
MN-2201-000	N/P - ROCKVILLE BANK - ST	(279,112.00)	0.00	(279,112.00)	(269,284.56)
MN-2202-000	N/P - CL&P ST	(8,753.00)	0.00	(8,753.00)	(3,408.00)
MN-2350-000	PROVIDER TAX PAYABLE	(146,236.00)	0.00	(146,236.00)	(150,293.52)
MN-2400-000	ACCRUED PAYROLL	(195,597.00)	0.00	(195,597.00)	(159,680.46)
MN-2401-000	ACCRUED SS & MEDICARE	(14,963.00)	0.00	(14,963.00)	(12,215.56)
MN-2403-000	ACCRUED VACATION	(184,453.00)	0.00	(184,453.00)	(169,451.41)
MN-2404-000	ACCRUED PENSION	(118,789.00)	0.00	(118,789.00)	(108,261.26)
MN-2405-000	ACCR. EXP. - OTHER	(28,426.00)	0.00	(28,426.00)	(2,409.50)
MN-2701-000	N/P - ROCKVILLE BANK - LT	(4,002,879.00)	0.00	(4,002,879.00)	(4,262,373.32)
MN-2702-000	N/P - CL&P LT	(19,450.00)	0.00	(19,450.00)	(9,940.00)
Subtotal [31.03] Equity		(8,428,213.00)	0.00	(8,428,213.00)	(7,188,054.39)
MN-3000-000	NET ASSETS - UNRESTRICTED	(500.00)	0.00	(500.00)	0.00
MN-3100-000	NET ASSETS - TEMP. RESTRICTED	(8,428,713.00)	0.00	(8,428,713.00)	(7,188,054.39)
Total [31] Balance Sheet		329,052.00	0.00	329,052.00	1,240,159.00
Sum of Account Groups		(329,052.00)	0.00	(329,052.00)	(1,240,159.00)
Net (Income) Loss		(329,052.00)	0.00	(329,052.00)	(1,240,159.00)

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H-01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		I.02c		
To reclass dues out of other professional fees				
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)		21.25	
R0006	Administration Fees		6,250.04	
MN-5108-500	ADVERTISING & PROMO.			
MN-5109-500	DUES			
MN-5126-500	MISCELLANEOUS			
MN-5129-500	OTHER PROFESSIONAL FEES			6,271.29
R0001	Lenard Engineering Design			
Total			<u><u>6,271.29</u></u>	<u><u>6,271.29</u></u>
Adjusting Journal Entries JE # 2		K.01		
Per discussion with SB adjust moveable and non-moveable equipment				
MN-1906-000	FURNITURE & EQUIPMENT		2,130.00	
MN-1905-000	FIXED EQUIPMENT			2,130.00
Total			<u><u>2,130.00</u></u>	<u><u>2,130.00</u></u>
Adjusting Journal Entries JE # 4		E-03a		
To reclass filing fee out of dues				
MN-5109-500	DUES			
R0002	CT UCC Filing Fees			
Total			<u><u>0.00</u></u>	<u><u>0.00</u></u>
Adjusting Journal Entries JE # 9		N.01a		
To reclass training out of consultant fees				
MN-5126-500	MISCELLANEOUS		150.00	
MN-5202-600	NURSING DEPT CONSULTANT			150.00
Total			<u><u>150.00</u></u>	<u><u>150.00</u></u>
Adjusting Journal Entries JE # 10		E.06b		
To record all maintenace in the correct line on the cost report				
MN-5700-601	REPAIRS & MAINTENANCE		1,598.00	
MN-5200-601	PURCH. SVCE. - MAINT.			1,598.00
Total			<u><u>1,598.00</u></u>	<u><u>1,598.00</u></u>
Adjusting Journal Entries JE # 11		Phone Call		
Per discussion with Anne reclass Lunch Containers out of Holiday Party				
R0007	Lunch Boxes for Employees		757.00	
MN-5308-505	OTHER BENEFITS			757.00
Total			<u><u>757.00</u></u>	<u><u>757.00</u></u>



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By: MNC
 Reviewed By:
 Workpaper Date: 12/21/2015
 Run Date: 12/21/2015

Provider Name: Mansfield Center for Nursing and Rehabilitation
 Provider Number: 2132-C
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

Not applicable, associated costs have been self-disallowed.