

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

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 10/1/2015	Report for Year Ending 9/30/2016

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

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2016	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Mansfield Center for Nursing and Rehabilitation [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Mansfield Center for Nursing and Rehabilitation	Period Covered:	From 10/1/2015	To 9/30/2016	
Address of Facility 100 Warren Circle, Storrs, CT 06268				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/14/2016		
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 9/30/2016	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 - 2016

DIRECTORS

Paul M. Shapiro (Chair)

Mabel M. Peterson (Asst. Treasurer)

C. Michael Tucker (Vice Chair)

Carol S. Hay

Rev. Barbara J. Libby (Secretary)

Alison L. Bonds

Kathryn Stewart Hegedus (Asst. Secretary)

Jennifer Young Gaudet

Betsey M. Reid (Treasurer)

Rev. Joseph M. Tobin

(FIVE VACANT SEATS)

**General Information and Questionnaire
Related Parties***

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
New Samaritan Corporation	127 Washington Ave. 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>		Corporate Oversight	PG 16, M13	120,000	120,000
Mansfield Retirement Community	1 Silo Road, Storrs, CT 06268	<input checked="" type="radio"/>	<input type="radio"/>		Truck Use	PG 16, L6	2,177	2,177
Elderly Housing Management, Inc.	127 Washington Ave. 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>		Pass through on pension expense	PG 15, 1a7	149,222	149,222
New Samaritan Corporation	127 Washington Ave. 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>		Loan/Intercompany	PG 31, A8		
		<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

Basis for Allocation of Costs

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2016	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
Not Applicable - One Level of Care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
Not Applicable - One Level of Care				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
Not Applicable - One Level of Care				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Mansfield Center for Nursing and Rehabilitation		2132-C		9/30/2016			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Hasler Inc. 478 Wheelers Farms Road, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	04/15/16	36 Months	745	745	
Connecticut Business Systems, 50 Rockwell Road, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	Copier Machine	07/14/14	60 Months	1,367	1,367	
	<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"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> No
Total ***							2,112	

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

** Attach copies of newly acquired leases.

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

Agreement Number: _____



Cost Per Image Rental Agreement

This Cost Per Image Rental Agreement ("Agreement") has been written in "Plain English." When we use the words you and your in this Agreement, we mean you, our customer, which is the Customer indicated below. When we use the words we, us, and our in this Agreement, we mean the Owner, CIT Finance LLC.

Equipment

Make & Model	Serial Number	Accessories
XEROX 3635S	_____	_____
_____	_____	_____
_____	_____	_____

For additional equipment and accessories, attach schedule

Image Terms

Base Monthly Usage Payment \$ 103.00 Rental Term in Months 60
(plus applicable taxes)

Image Type	Per Image Charge	Minimum Number of Images	Excess Per Image Charge
Black & White	_____	<u>3,500</u>	<u>.011</u>
Color	_____	_____	_____
Other _____	_____	_____	_____
Other _____	_____	_____	_____

Excess Per Image Billing Frequency (default is monthly)
 Monthly Quarterly Semi-Annually Annually

You agree to pay at the time you sign this agreement:

Advance Payment \$ _____ *Plus Applicable Taxes*
 Documentation Fee \$ 75 *Payable With First Invoice*

Supplier
CONNECTICUT BUSINESS SYSTEMS
 Name
50 ROCKWELL RD.
 Street Address
NEWINGTON, CT. 06111
 City, State, Zip

DATA SECURITY: Some or all of the items of Equipment returned to us at any time may contain sensitive information or data belonging to your organization, or your customer/clients/patients, that is stored, recorded, or in any way contained within or on the Equipment. You specifically agree that before the Equipment is shipped to or retrieved by us or our agents, or removed by a supplier, you will, at your sole cost and expense, permanently destroy, delete and remove all such information and data that is stored, recorded or in any way contained within or on the Equipment, to the extent that further recovery of any of such data and information is not possible. You have the sole responsibility to so destroy, delete, and remove all data and information stored in or on the Equipment. CIT has absolutely no liability for any data or information that you fail to so destroy, delete, and remove. All hard drives and other data retention components must function as originally installed after data removal.

Owner
 CIT Finance LLC
 10201 Centurion Parkway North, Suite 100
 Jacksonville, FL 32256
 Authorized Signature _____
 Name _____
 Title _____ Date Signed _____

Customer

NEW SAMARITAN CORPORATION
 Full Legal Name
Mansfield Center for Nursing & Rehabilitation
 Doing Business As Name
100 WARREN CIRCLE
 Billing Street Address
STORRS, CT. 06268
 Billing City, State, Zip
ANNE BURNS
 Billing Contact Name
203-281-8100
 Contact Phone Number
100 Warren Circle, Storrs, CT. 06268
 Equipment Address (if different from above)

TERMS AND CONDITIONS

BY SIGNING THIS AGREEMENT:
 (i) You acknowledge that you have read and understand the terms and conditions of this Agreement including those on page 2 of this Agreement; (ii) You agree that this Agreement is a net Agreement that you cannot terminate or cancel, you have an unconditional obligation to make all payments due under this Agreement, and you cannot withhold, set off or reduce such payments for any reason; (iii) You will use the Products only for business purposes; and (iv) You agree that by providing a telephone number to a cellular or other wireless device, you are expressly consenting to receiving communications from us, our affiliates, and agents (for non-marketing purposes) at that number, including but not limited to, prerecorded and artificial voice messages, text messages, and calls from automated telephone dialing systems; these calls may incur fees from your cellular provider; and this consent applies to each such telephone number you provide to us now or in the future.

IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW ACCOUNT: To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account. *What this means for you:* When you open an account, we will ask you for (i) if you are a legal entity your name, street address, and other information that will allow us to identify you; (ii) if you are a natural person, we will ask for your name, street address, and date of birth. We may also ask to see your driver's license or other identifying documents.

X [Signature]
 Authorized Signature
 X ANNE M. BURNS CFO 7/14/14
 Print Signer's Name and Signer's Title Date Signed
 X 06-0866405
 Federal Tax ID Number



PICK UP/MOVE FORM

ONE FORM REQUIRED WITH EACH UNIT

EQUIPMENT MAKE: RICOH MODEL: 30455 ID: F1582 SERIAL# _____
 SALES REP NAME: GARY DELCOLLE DATE: 7/10/2014

SECTION 1: PICK UP EQUIPMENT (SECTION 3 OF THIS FORM REQUIRED WITH ALL PICK UPS)

PICK UP FROM: MANSFIELD CENTER FOR NURSING & REHABILITATION
 ADDRESS: 100 WARREN CIRCLE
 CITY, STATE, ZIP: STORRS, CT. 06268
 CONTACT NAME: PEGGY GAUTHIER/STACEY GEIST PHONE: 860-487-2456/2315

SECTION 2: MOVE EQUIPMENT

PICK UP FROM: _____ MOVE TO NAME: _____
 ADDRESS: _____ MOVE TO ADDRESS: _____
 CITY, STATE, ZIP: _____ CITY, STATE, ZIP: _____
 CONTACT NAME: _____ CONTACT NAME: _____
 CONTACT PHONE: _____ CONTACT PHONE: _____

SECTION 3: DISPOSITION OF EQUIPMENT

LEASE NUMBER: _____
 TRADE IN UNIT. Customer warrants that it is the sole owner of the equipment and that it is free and clear of any liens, security interest and /or any other encumbrances and hereby releases all right ant title to Connecticut Business Systems (CBS).
 LEASING COMPANY UNIT. _____ (LEASING COMPANY) is the owner of the unit and either:
 1) _____ Customer is responsible for completing all financial obligations of the lease and sending cancellation notice with the request for return instructions. ENSURE NOTIFICATION IS TIMELY. Upon completion, Customer shall provide these instructions to CBS within 10 days of the lease payoff at which time CBS will return it to the leasing company. CBS shall not be responsible for any delay in returning the equipment nor any loss or damage while in it's possession. If return instructions are not provided, within 10 days, the equipment will promptly be returned to the account.
 OR
 2) _____ CBS is performing an equipemnt upgrade for the Customer with this leasing company and is responsible for the final lease obligations and return of the equipment.

SECTION 4: CUSTOMER AUTHORIZATION ON DISPOSITION OF EQUIPMENT - REQUIRED

CUSTOMER AUTHORIZED SIGNATURE: *Anne M Burns* DATE: 7-14-14
 PRINTED NAME: ANNE M. BURNS TITLE: CFO

SECTION 5: FOR DRIVER USE ONLY

PICK UP DATE: _____ METER READING: _____ DROP OFF LOCATION: _____
 B/W Meter: _____
 Color Meter: _____
 ACCESSORIES: _____
 SUPPLIES: _____
 CUSTOMER SIGNATURE AUTHORIZING PICK-UP OF EQUIPMENT/SUPPLIES: _____

SECTION 6: ADMINISTRATIVE USE ONLY

ADMIN AUTHORIZATION: _____ CONTROL#: _____ LEGAL OWNER: _____



MAINTENANCE AGREEMENT

BILLING INFORMATION

EQUIPMENT LOCATION

BILL To Name: MANSFIELD CENTER FOR NURSING & REHABILITATION
 BILL To Address: 100 WARREN CIRCLE
 City: STORRS State: CT. ZIP: 06268
 Billing Contact: ANNE BURNS
 PO #: _____
 Sales Rep: _____
 Machine ID #: _____
 Serial #: _____
 Make: XEROX
 Model #: 3635S

SHIP To Name: MANSFIELD CENTER FOR NURSING & REHABILITATION
 SHIP To Address: 100 WARREN CIRCLE
 City: STORRS State: CT. ZIP: 06268
 Meter Contact: _____
 Meter Phone: _____
 Meter Fax #: _____
 Meter E-Mail Address: _____

MAINTENANCE and SUPPLY AGREEMENT:

Copy minimum REQUIRED on all 45 ppm models and lower

Base Charge: _____ M
 Base Billed By: CBS A S Q M**
 B&W copies* included: 3,500 Black prints* included: _____
 Color copies* included: _____ Color prints* included: _____
 Overages Billed: Q Per Copy Rates: .011 Billed by: CBS
 A S Q M**
black color black color
Copies Prints *A Print/Copy is defined as standard 8.5"x11" print/copy

MAINTENANCE ONLY AGREEMENT:

Copy minimum REQUIRED on all 45 ppm models and lower

Base Charge: _____ M
 Base Billed By: _____ A S Q M**
 B&W copies* included: _____ Black prints* included: _____
 Color copies* included: _____ Color prints* included: _____
 Overages Billed: Q Per Copy Rates: _____ Billed by: _____
 A S Q M**
black color black color
Copies Prints *A Print/Copy is defined as standard 8.5"x11" print/copy

EFFECTIVE DATES

FOR THE FIXED CHARGES THAT ARE SUBJECT TO THE TERMS SET FORTH IN THIS AGREEMENT, CONNECTICUT BUSINESS SYSTEM'S FIELD SERVICE DEPARTMENT WILL PROVIDE TECHNICAL REPAIR SERVICE IN ORDER TO MAINTAIN THE ABOVE "EQUIPMENT" IN PROPER OPERATING CONDITION.

MAINTENANCE & SUPPLY AGREEMENT COVERS CONSUMABLE ITEMS BLACK AND COLOR TONER, WASTE TONER, DEVELOPER AND FUSER OIL. EXCLUDES PAPER AND STAPLES. A PER MONTH PER MACHINE SUPPLY DELIVERY CHARGE APPLIES.

CUSTOMER ACKNOWLEDGES TO HAVE READ AND UNDERSTOOD THE TERMS AND CONDITIONS OF THIS AGREEMENT WHICH ARE CONTAINED ON BOTH SIDES OF THIS DOCUMENT AND WHICH CONSTITUTES THE ENTIRE AGREEMENT BETWEEN THE PARTIES. THERE ARE NO ORAL UNDERSTANDINGS, TERMS OR CONDITIONS, AND THE PARTIES MAY NOT RELY UPON ANY REPRESENTATIONS, EXPRESSED OR IMPLIED, NOT CONTAINED IN THIS AGREEMENT. THIS AGREEMENT IS NOT VALID UNTIL ACCEPTED BY CONNECTICUT BUSINESS SYSTEMS, LLC.

ALL NETWORK EQUIPMENT PLACEMENTS WILL BE EQUIPPED WITH THE CBS 360 APP FOR METER COLLECTION AT NO CHARGE. IF THE CBS 360 APP IS NOT INSTALLED YOU AGREE TO AN ADDITIONAL FEE OF \$25 PER MONTH FOR METER COLLECTION.

OPT IN TO THE CBS 360 APP FOR METER COLLECTION BY INITIALING THIS BOX YOU AGREE TO HAVE THE CBS 360 APP INSTALLED.

SELLER: Connecticut Business Systems, LLC

CUSTOMER NAME: MANSFIELD CTR FOR NURSING

Accepted By: _____

Accepted By: [Signature]

Title: _____

Title: CFO

Date: _____

Date: 7-14-14

** A= annually, S= semi-annually, Q= quarterly, M= monthly.

At this time I decline Maintenance Agreement coverage. Initials

MAINTENANCE TERMS AND CONDITIONS

1. Customer agrees to purchase and Connecticut Business Systems, LLC agree to provide maintenance service for the equipment identified on front page in accordance with the terms and conditions of this agreement.

2. No terms or conditions expressed or implied, are authorized unless they appear on original of this agreement. **NO CHANGE, ALTERATION OR AMENDMENT OF THE TERMS OR CONDITIONS OF THIS AGREEMENT ARE AUTHORIZED OR EFFECTIVE UNLESS THEY HAVE BEEN AGREED TO IN WRITING BY AN OFFICER OF CONNECTICUT BUSINESS SYSTEMS, LLC. NO COURSE OF DEALING OR OTHER CUSTOM SHALL CONSTITUTE AN AMENDMENT TO THE TERMS HEREOF NOR ALTER ANY OF THE TERMS OF THIS AGREEMENT.**

3. GENERAL SCOPE OF COVERAGE

This agreement covers both the labor and the material for adjustments, repairs and replacements of parts as necessitated by normal use of the equipment except as hereinafter provided. Damage to the equipment or its parts arising out of misuse, abuse negligence, attachment of unauthorized components, accessories or parts, use of substandard supplies, or other causes beyond Connecticut Business Systems, LLC control are not covered and may subject customer to a surcharge or to cancellation of this agreement. In addition, Connecticut Business Systems, LLC may terminate this agreement in the event the equipment is modified, damaged, altered or serviced by personnel other than those employed by Connecticut Business Systems, LLC or if parts, accessories or components not authorized by Connecticut Business Systems, LLC are fitted to the equipment.

4. SERVICE CALLS

Service calls under this agreement will be made during normal business hours at the installation address shown on the reverse side of the agreement. Travel and labor time for service calls after normal hours, on weekends or on holidays, if and when available, will be charged at overtime rates in effect at the time the service call is made. Connecticut Business Systems, LLC service representative will not handle, disconnect, or repair unauthorized attachments or components, customer will be responsible for disconnecting and reconnecting unauthorized attachments or components. Customer hereby indemnifies and holds Connecticut Business Systems, LLC harmless for any claims of damage to any unauthorized parts, components or accessories resulting from service performed on any such parts, components or accessories.

5. EXTENT OF SERVICES

Labor performed during a maintenance service call includes lubrication and cleaning of the equipment and the adjustments, repair or replacement of parts described in Paragraph 6.

6. REPAIR AND REPLACEMENT OF PARTS

All parts necessary to the operation of the equipment, with the exception of the parts listed below and subject to the general scope of coverage, will be furnished free of charge during a service call included in the maintenance service provided by this agreement except copy drums, unless such copier is covered by a Full Coverage Maintenance Agreement. When in its sole discretion Connecticut Business Systems, LLC determines a shop reconditioning is necessary as a direct result of expected materials wear and age factors caused by normal office environment usage, to keep the equipment in working condition, Connecticut Business Systems, LLC will submit to customer an estimate of needed repairs and the cost thereof, which will be in addition to the charge payable under this agreement. If the customer does not authorize such reconditioning, Connecticut Business Systems, LLC may discontinue service of the equipment under this agreement, refunding the unused portion of the maintenance charge, or may refuse to renew this agreement upon its expiration. Thereafter Connecticut Business Systems, LLC will be available on a "Per Call" basis at published rates.

7. TERMS

This agreement shall become effective upon receipt of payment by Connecticut Business Systems, LLC of the maintenance charges provided on the reverse side hereof and coverage shall be continuous for either time frame or number of copies allowed as specified on the reverse side, whichever occurs first. Unless otherwise noted on the front of this document, the billing cycles default to monthly base billing and quarterly overage billing. This agreement shall be automatically renewed for successive similar periods or copy allowances subject to the receipt by Connecticut Business Systems, LLC of the maintenance charge in effect at the renewal date, provided that the customer is not then in default.

Effective immediately, this agreement with Connecticut Business Systems will be coterminous with your current Equipment Lease Agreement. If your covered equipment is not leased, this agreement will be unaffected.

8. CHARGES

The initial annual charge for systems support and maintenance under this agreement shall be the amount set forth on the reverse side hereof. The annual support and maintenance charge with respect to any renewal term will be the charge in effect at the time of renewal. Customer agrees to pay total of all charges for system support and maintenance during initial term and any renewal term upon receipt of Connecticut Business System's, LLC invoice. Customer understands that alterations, attachments, specifications changes, or use of substandard supplies that cause excessive service calls, may require an increase in maintenance charges and/or additional charges outside the maintenance contract billing.

9. BREACH OR DEFAULT

If the customer does not pay all charges for system support and maintenance or parts as provided hereunder, promptly when due, (1) Connecticut Business Systems, LLC may (a) refuse to service the equipment or (b) furnish service on a C.O.D. "Per Call" basis at published rates and (2) the customer agrees to pay Connecticut Business Systems, LLC costs and expenses of collection including the maximum attorney's fees permitted by law, said fee not to exceed 25% of the amount due hereunder. If equipment is moved to a new Connecticut Business Systems, LLC service zone, Connecticut Business Systems, LLC shall have the option to charge, and the customer agrees to pay the difference in published maintenance charges between the current zone and the new zone, such charges to be assessed on a pro-rata basis. If equipment is moved beyond Connecticut Business Systems, LLC published service zones, the customer agrees to pay a fair and reasonable upcharge for continued maintenance under this agreement taking into account the distance to customer's new location and Connecticut Business Systems, LLC published rates for service on a "Per Call" basis.

10. NO WARRANTY

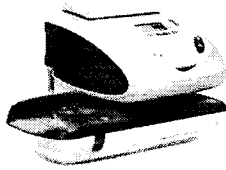
Other than the obligations set forth herein, Connecticut Business Systems, LLC DISCLAIMS ALL WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR USE, OR FITNESS FOR A PARTICULAR PURPOSE. Connecticut Business Systems, LLC SHALL NOT BE RESPONSIBLE FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO DAMAGES ARISING OUT OF THE USE OR PERFORMANCE OF THE EQUIPMENT OR THE LOSS OF USE OF THE EQUIPMENT.

11. MISCELLANEOUS

This agreement shall be governed by and construed according to the laws of the state of Connecticut applicable to agreements wholly negotiated, executed and performed in the State of Connecticut. It constitutes the entire agreement between the parties and may not be modified except in writing signed by duly authorized officers of Connecticut Business Systems, LLC and the customer.

HASLER

MailFinance Lease Agreement



IM350 Green Mailing Solution

Payment Information

Form with fields for Billing Frequency (Quarterly/Annually), Number of Months (36), Monthly Payment (\$63.95), Professional Installation Service (checked), Online Expense Management, and Included Promotions.

Billing Information

Form with fields for Company Name (MANSFIELD CENTER FOR NURSING & REHAB), DBA, Mailing Address (100 Warren Cir), City (STORRS), State (CT), Zip Code (06268-2074), Contact Name (Anne Burns), Email Address (aburns@ehmchm.org), Phone Number (203-281-8100), and Tax Exempt status.

ACH Direct Debit (For lease payments only)

Form with fields for Bank Name, Bank Contact Name, and Bank Routing Number. Includes a note: **Please attach a blank voided check. A deposit slip will NOT be accepted.**

Services Provided

Table listing services provided: Unlimited Meter Resets, totalFunds® Postage Payment Service, Rate Change Protection, Maintenance, and Green Lease, each with a list of benefits.

Installation Information (if different than billing)

Form with fields for Installation Address, City, State, Zip Code, Contact Name (Kathie Deptula), Email Address (Kdeptula@mcnl.org), and Phone Number (860-487-2458). Includes checkboxes for existing TMS Account Number and Postage Payment Option.

For Internal Use Only

Form with fields for Previous Lease Number, New Lease Number, Customer Number (CSN: 60546561), Owing Branch/Dealer Name (6866 - New England Mailing Systems Inc), and Date Submitted (4/15/2016).

This document consists of a Product Lease ("Lease") with MailFinance Inc.; Postage Meter Rental Agreement, Maintenance Agreement and an Online Services and Software Agreement with Neopost and a neoFunds® Account Agreement with Mailroom Finance, Inc. Your signature constitutes an offer to enter into the Lease and, if applicable, the other agreements, and acknowledges that you have received, read, and agree to all applicable terms and conditions (Version DirectLease-06-13), which are also available at http://www.neopostusa.com/terms/DirectLease-06-13.pdf, and that you are authorized to sign the agreements on behalf of the customer identified above. The applicable agreements will become binding on the companies identified above only after an authorized individual accepts your offer by signing below, or when the equipment is shipped to you. * Customers providing an email address will receive invitations to our educational webinars, product updates and neoNews, our monthly email newsletter. Customers who are upgrading or renewing an Agreement and currently fund the TMS Postage account by ACH Debit will not be converted to totalFunds unless initialed here []

Signature section with fields for Authorized Signature (Anne M. Burns), Date Accepted (4-19-16), Print Name and Title (ANNE M. BURNS Chief Finl Officer), MailFinance Authorization, Date Accepted, and Offer valid until (04/19/16).

HASLER America's better choice.®

Fax Completed Form To: 203-301-2868

Michael Simpson 478 Wheelers Farms Road PH: 203-301-3424 Ext. 13424 Fax: 203-301-2868 Email: m.simpson@neopost.com

General Information and Questionnaire
Accounting Basis

Name of Facility Mansfield Center for Nursing and R	License No. 2132-C	Report for Year Ended 9/30/2016	Page 7	of 37
--	-----------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Audit, Cost Reports and Tax Return	\$ 33,325
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 33,325

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Halloran & Sage LLP 2 Robert Noonan & Associates 3 State of Connecticut 4 Wiggin & Dana LLP 5	Telephone Number 860-522-6103 860-349-7010 860-231-2442 860-297-3700
---	--

Address (*No. & Street, City, State, Zip Code*)
 1 225 Asylum Street, Hartford, CT 06103
 2 6 Way Road, Suite 314, Middlefield, CT 06455
 3 186 Newington Road West Hartford, CT 06110
 4 20 Church Street #7, Hartford, CT 06103
 5

Services Provided by This Firm (*describe fully*)

1 CHRO Case, Non-Collection	\$ 399
2 HR Related, Non-Collection	\$ 230
3 Conservatorship, Collection (self-disallow)	\$ 450
4 Defense of CT Survey Findings (self-disallow)	\$ 4,347
5	\$
	Charge for Services Provided
	\$ 5,426

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

Schedule of Resident Statistics

Name of Facility Mansfield Center for Nursing and Rehabilitation			License No. 2132-C		Report for Year Ended 9/30/2016				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	98	98			98	98			98	98		
B. On last day of THIS report period	98	98			98	98			98	98		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	93	93			93	93			93	93		
B. As of midnight of THIS report period	88	88			93	93			88	88		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,768	4,768			3,460	3,460			1,308	1,308		
B. Medicaid (Conn.)	19,805	19,805			14,854	14,854			4,951	4,951		
C. Medicaid (other states)												
D. Private Pay	6,733	6,733			5,078	5,078			1,655	1,655		
E. State SSI for RCH												
F. Other (Specify) Commercial	1,952	1,952			1,420	1,420			532	532		
G. Total Care Days During Period (3A thru F)	33,258	33,258			24,812	24,812			8,446	8,446		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	31	31			31	31						
B. Other Bed Reserve Days	65	65			49	49			16	16		
5. Total Resident Days (3G + 4A + 4B)	33,354	33,354			24,892	24,892			8,462	8,462		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Mansfield Center for Nursing and Rehabilitati			License No. 2132-C			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	8		53			27							
Per Diem Rate													
a. One bed rm.	Various		229.23			425.00							
b. Two bed rms.	Various		229.23			405.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,170	1,170				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								18,801	18,801				
D. Total Physical Therapy Treatments								19,971	19,971				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								131	131				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								321	321				
D. Total Speech Therapy Treatments								452	452				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								759	759				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								18,299	18,299				
D. Total Occupational Therapy Treatments								19,058	19,058				

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2016	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)	125,541	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	255,682	10,777				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	562,057	29,547				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	256,573	16,354				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	149,116	6,247				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	94,575	5,548				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	73,088	1,600				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	195,050	3,924				
b. RN						
1. Direct Care	1,017,107	28,263				
2. Administrative**	329,944	11,210				
c. LPN						
1. Direct Care	748,962	25,570				
2. Administrative**						
d. Aides and Attendants	1,576,597	102,743				
e. Physical Therapists	516,328	15,642				
f. Speech Therapists	1,416	29				
g. Occupational Therapists	273,812	7,690				
h. Recreation Workers	197,229	8,586				
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	170,290	6,243				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,543,367	282,052				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Physicians Services - Medicare - Various Diagnostics (self-disall)	\$ 4,041	21				
Medical Records Consultant	\$ 4,115	14				
Total	\$ 8,156	35	\$ -	-	\$ -	-

**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	9/30/2016				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)				License No.	Report for Year Ended			Page	of	
Mansfield Center for Nursing and Rehabilitation				2132-C	9/30/2016			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
James A. Fianza	125,541			Non-Discrim.	Day to Day Operations of Nursing Facility	2,080				
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	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary						
(For all such services complete Schedule B1)						
1. Dietitian	1,600	40				
2. Dentist						
3. Pharmacist	7,836	102				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker	1,440	16				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	28,400	397				
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	35,750	650				
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	8,156	35				
B-13 Total Fees Paid in Lieu of Salaries	83,182	1,240				

* 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 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Shannon Haynes, 354 Darling Road, Salem, CT 06420	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>		
Celtic Consulting, 135 South Road, Suite 3, Farmington, CT 06032	Medical Record Consultant	<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"/>		
Deberey Hinchey, 46 Cherry Hill Road, Norwich, CT 06360	Social Services	<input type="radio"/>	<input checked="" type="radio"/>		
University of CT, 343 Mansfield Road, Unit 2073, Storrs, CT 06269	Speech Therapy	<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"/>		
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 06030	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"/>		
		<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"/>		

* 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	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 196,091	196,091		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 31,876	31,876		
4. Social Security (F.I.C.A.)	\$ 480,505	480,505		
5. Health Insurance	\$ 409,630	409,630		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 17,140	17,140		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 149,222	149,222		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 2,888	2,888		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 128,387	128,387		
d. Accounting and Auditing	\$ 33,325	33,325		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 5,426	5,426		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 21,443	21,443		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 15,813	15,813		
2. Cellular Phones	\$ 600	600		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 579,584	579,584		
Subtotal	\$ 2,071,930	2,071,930		

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

(Carry Subtotals forward to next page)

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

Mansfield Center for Nursing and Rehabilitation
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
The Lexington Group - Employee Assistance Program Costs	\$ 2,888		
Total	\$ 2,888	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,071,930	2,071,930		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	994	994		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	2,067	2,067		
5. Education Expenses Related to Seminars and Conventions	\$	7,558	7,558		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	2,177	2,177		
7. Other (<i>Specify</i>)	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	6,813	6,813		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)***	\$	4,019	4,019		
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	5,031	5,031		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$	9,902	9,902		
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	777	777		
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>)	\$	100,495	100,495		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>)	\$	136,147	136,147		
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	2,347,910	2,347,910		

* 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 and Promo	\$ 4,019		
Total Other Advertising	\$ 4,019	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age/CANPFA	\$ 8,933		
APTA	\$ 60		
ALTCFM	\$ 240		
ICNC	\$ 40		
CAHCF	\$ 350		
NCTRC	\$ 80		
AADNS	\$ 199		
Total Dues	\$ 9,902	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
NSC/Intero. Fees (self-disallow)	\$ 120,000		
Licenses	\$ 1,404		
Corp. C/Card - Lunch (CFO & HR Dir.) (self-disallow)	\$ 27		
Petty Cash - Flowers, Mem. Svce., Deceased employee (self-disallow)	\$ 15		
Brown Industries - Awards for ee work anniversaries (self-disallow)	\$ 148		
Corp. C/Card - Gift for Dietary Dir. whose father died (self-disallow)	\$ 92		
Petty Cash - Flowers, Annual ee recognition dinner (ee work anniv's.) (self-disallow)	\$ 80		
Corp. C/Card - Flowers for six clerical ee's - Admin. Asst's. Day (self-disallow)	\$ 268		
Gift for Retiring Rehab Dept. Director (self-disallow)	\$ 239		
Petty Cash - Supplies for Rehab Dir Retmt. Party (self-disallow)	\$ 132		
Petty Cash - Groceries - All ee "Salad Day"/Lunch (self-disallow)	\$ 186		
Employee Background Checks	\$ 1,708		
UTCA Yearly Fees	\$ 5,900		
Design Firm Consulting (self-disallow)	\$ 918		
Investment Expenses (self-disallow)	\$ 2,507		
Settlement Cost Pd-CHRO Case (self-disallow)	\$ 2,000		
Notary Public /Sec of St CT	\$ 60		
Employee Lunch Boxes (self-disallow)	\$ 463		
Total Other Administrative and General	\$ 136,147	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Mansfield Center for Nursing and Rehabil	License No. 2132-C	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation		2132-C	9/30/2016	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 228,106	228,106		
2.	Non-Food Supplies	\$ 30,526	30,526		
3.	Other (<i>Specify</i>) _____ Dishes and Utensils	\$ 2,194	2,194		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)					
c. Management Services**					
d. Other (<i>Specify</i>) _____					
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 260,826	260,826		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$2,573					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item) PG 30, IV 1					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** 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	9/30/2016		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. \$	18,783	18,783		
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		\$	72,420	72,420		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	91,203	91,203		
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	9/30/2016		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	\$	30,130	30,130		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	30,130	30,130		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	227,185	227,185		
b.	Medicine Cabinet Drugs	\$	3,446	3,446		
c.	Medical and Therapeutic Supplies	\$	120,669	120,669		
d.	Ambulance/Limousine****	\$	48,373	48,373		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other****	\$	9,693	9,693		
f.	X-rays and Related Radiological Procedures****	\$	22,659	22,659		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory****	\$	1,474	1,474		
i.	Recreation	\$	8,040	8,040		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	32,747	32,747		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	474,286	474,286		

* 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	\$ 2,010		
OT Supplies (self-disallowed)	\$ 2,195		
Supplies - PT Personal (self-disallowed)	\$ 98		
Medical Records Supplies	\$ (701)		
Equip. Rent/OX Conc-Respiratory (self-disallowed)	\$ 3,961		
Medical Equipment Rental	\$ 1,261		
Cable TV Services (portion self-disallowed)	\$ 23,310		
Patient Transportation (self-disallowed)	\$ 82		
Physician Services - Other (self-disallowed)	\$ 81		
IV Training for MCNR Nursing Staff	\$ 450		
Total Other Resident Care	\$ 32,747	\$ -	\$ -

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 9/30/2016			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
All Seasons Mechanical	307 E Center St., Ste A, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>		Repairs and Maintenance	11,737			22	6a
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	34,420			16	m11
Founders Technology Group, LLC	F, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Data Processing	31,576			16	m11
MDI Achieve, Inc.	Avenue South, Suite 100, Bloomington, MN	<input type="radio"/>	<input checked="" type="radio"/>		Billing Software Fees	10,926			16	m11
Willimantic Waste	4185 Recycling Way, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	17,362			22	6f
		<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"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Mansfield Center for Nursing and Rehabilitati	2132-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 26,606	26,606				
b. Heat	\$ 49,295	49,295				
c. Light & Power	\$ 95,268	95,268				
d. Water	\$ 29,775	29,775				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 2,112	2,112				
f. Other (<i>itemize</i>)	\$ 90,214	90,214				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 293,270	293,270				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 43,631	43,631				
b. Building & Building Improvements	\$ 120,032	120,032				
c. Non-Movable Equipment	\$ 20,664	20,664				
d. Movable Equipment	\$ 48,403	48,403				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 232,730	232,730				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 7,161	7,161				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 7,161	7,161				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 131,646	131,646				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 5,756	5,756				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 377,293	377,293				

* 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	\$ 41,737		
Puch. Svcs. - Maintenance (no contract over \$10,000)	\$ 25,962		
Groundskeeping	\$ 3,754		
Rubbish Removal	\$ 17,362		
Snow Removal	\$ 1,093		
Equipment Rental - Maintenance	\$ 306		
Total Other Repairs and Maintenance	\$ 90,214	\$ -	\$ -

Depreciation Schedule

Name of Facility Mansfield Center for Nursing and Rehabilitation			License No. 2132-C		Report for Year Ended 9/30/2016			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	894,767	S/L	Various	43,456				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			5,250		5,250		S/L	Various	175				
A-4. Subtotal										43,631			
B. Building and Building Improvements													
1. Acquired prior to this report period			6,297,925		6,297,925	4,746,717	S/L	Various	118,902				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			20,675		20,675		S/L	Various	1,130				
B-4. Subtotal										120,032			
C. Non-Movable Equipment													
1. Acquired prior to this report period			248,972		248,972	134,639	S/L	Various	20,528				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			4,103		4,103		S/L	Various	136				
C-4. Subtotal										20,664			
		Is a mileage logbook maintained?		Date of Acquisition									
		Yes	No	Month	Year	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
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Truck		X		9	94	7,674		7,674	7,674	S/L	Various		
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var.	913,460		913,460	715,578	S/L	Various	46,476	
b. Disposals (attach schedule)						(1,725)		(1,725)	(259)	S/L	Various	(87)	
c. Acquired during this report period (attach schedule)				Var	Var	28,835		28,835		S/L	Various	2,014	
D-3. Subtotal													48,403
E. Total Depreciation													232,730

Mansfield Center for Nursing and Rehabilitation
9/30/2016

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/30/2016	Sidewalk Concrete	\$ 5,250	15	\$ 175
Total additions for Land Improvement		\$ 5,250		\$ 175 *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 20,675	Various	\$ 1,130
Total additions for Building Improvement		\$ 20,675		\$ 1,130 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 4,103	Various	\$ 136
Total additions for Non-Movable Equipment		\$ 4,103		\$ 136 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 28,835	Various	\$ 2,014
Total additions for Movable Equipmen		\$ 28,835		\$ 2,014 *
Deletions:				
12/31/2013	Mattress	\$ (575)	10	\$ (29)
2/18/2014	2 Mattress	\$ (1,150)	10	\$ (58)
Total deletions for Movable Equipmen		\$ (1,725)		\$ (87) **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**Mansfield Center for Nursing and Rehabilitation
 Cost Report Year 2016
 Medicaid Cost Report - Depreciation Summary**

	Historical Cost	Method	Life	9/30/2015 Accumulated Depreciation	9/30/2016 Depreciation Expense	9/30/2016 Accumulated Depreciation
Land Improvements						
Prior to 2012	1,672,958	SL	Var	892,550	42,206	934,756
Total per 2012 Cost Report	1,672,958			892,550	42,206	934,756
<i>2013 Additions</i>						
Total 2013 Additions	5,121			854	341	1,195
<i>2014 Additions</i>						
Total 2014 Additions	13,632			1,363	909	2,272
<i>2016 Additions</i>						
Sidewalk Concrete	5,250	SL	15	-	175	175
Total 2016 Additions	5,250			-	175	175
Total Land	1,696,961			894,767	43,631	938,398
Building & Building Improvements						
Prior to 2012***	6,010,706	S/L	VAR	4,710,051	97,323	4,807,374
Total prior to 2012	6,010,706		-	4,710,051	97,323	4,807,374
<i>2012 Additions</i>						
Total 2012 Additions	75,901		-	13,458	3,845	17,303
<i>2013 Additions</i>						
Total 2013 Additions	45,339			9,822	3,911	13,732
<i>2014 Additions</i>						
Total 2014 Additions	70,177			9,712	6,475	16,187
<i>2015 Additions</i>						
Total 2015 Additions	95,802			3,675	7,348	11,023
<i>2016 Additions</i>						
Wood door	538	S/L	15	-	18	18
2 Heat & AC Units - Dining Rooms	1,649	S/L	5	-	165	165
1 Heat & AC Unit-Rec Room	710	S/L	5	-	71	71
Rebuilding kit for boiler with mixing valve	712	S/L	20	-	18	18
Window Replacement Parts/ Labor	1,134	S/L	20	-	28	28
Replace hot water tank valves	1,640	S/L	25	-	33	33
Replace 2 valves on hot water line	1,874	S/L	25	-	37	37
Replace tile Dishroom Floor	1,200	S/L	20	-	30	30
New fan coil unit installation	3,220	S/L	5	-	322	322
Replace the compressor in HVAC	2,634	S/L	10	-	132	132
Wire 3 AC units	1,463	S/L	5	-	146	146

Repair and retile shower	2,610	S/L	20	-	65	65
3 Wall mirrors	569	S/L	10	-	28	28
2 LED Wrap Lights	85	S/L	10	-	4	4
15 LED Wrap Lights	638	S/L	10	-	32	32
Total 2016 Additions	<u>20,675</u>			<u>-</u>	<u>1,130</u>	<u>1,130</u>
<u>Total Building Improvements</u>	<u>6,318,600</u>			<u>4,746,717</u>	<u>120,032</u>	<u>4,866,749</u>
Non-Moveable Equipment						
Prior to 2012	<u>183,652</u>	S/L	VAR	<u>122,393</u>	<u>13,202</u>	<u>135,595</u>
Total prior to 2012	<u>183,652</u>			<u>122,393</u>	<u>13,202</u>	<u>135,595</u>
2012 Additions						
2012 Additions per Amended Cost Report	<u>4,959</u>	S/L	VAR	<u>1,549</u>	<u>620</u>	<u>2,169</u>
Total 2012 Additions	<u>4,959</u>			<u>1,549</u>	<u>620</u>	<u>2,169</u>
2013 Additions						
Total 2013 Additions	<u>21,087</u>			<u>6,162</u>	<u>2,465</u>	<u>8,627</u>
2014 Additions						
Total 2014 Additions	<u>24,136</u>			<u>3,621</u>	<u>2,414</u>	<u>6,034</u>
2015 Additions						
Total 2015 Additions	<u>15,138</u>			<u>914</u>	<u>1,828</u>	<u>2,742</u>
2016 Additions						
Pt. Bathroom Door Handles w/locks-pd via c/card	1,631	S/L	15	-	54	54
#6 Door Handles & Locks	672	S/L	15	-	22	22
#5 Door Handles & Locks	560	S/L	15	-	19	19
Elkay Drinking Fountain	375	S/L	10	-	19	19
6 sinks & parts	865	S/L	20	-	22	22
Total 2016 Additions	<u>4,103</u>			<u>-</u>	<u>136</u>	<u>136</u>
<u>Total Non-Moveable Equipment</u>	<u>253,075</u>			<u>134,639</u>	<u>20,664</u>	<u>155,303</u>
Vehicles						
Prior to 2012	<u>7,674</u>	S/L	VAR	<u>7,674</u>	<u>-</u>	<u>7,674</u>
Total prior to 2012	<u>7,674</u>			<u>7,674</u>	<u>-</u>	<u>7,674</u>
2012 Additions						
<u>Total Vehicles</u>	<u>7,674</u>			<u>7,674</u>	<u>-</u>	<u>7,674</u>
Moveable Equipment						
Prior to 2012	<u>748,899</u>	S/L	VAR	<u>670,667</u>	<u>22,624</u>	<u>693,291</u>
Total Prior to 2012	<u>748,899</u>			<u>670,667</u>	<u>22,624</u>	<u>693,291</u>
2012 Additions						
Total Additions 2012	<u>43,618</u>			<u>23,504</u>	<u>3,892</u>	<u>27,396</u>

2012 Disposals

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

Desktop PC - Lynn Grimason	422	S/L	3	352	70	422
Desktop PC - Lynn Bellware	430	S/L	3	358	72	430
2 Wheelchairs	773	S/L	10	193	77	271
2 Bedside Chests (Cabinets)	489	S/L	15	81	33	114
Sharp MX-M623N Digital Imager (Photocopier)	9,749	S/L	5	4,875	1,950	6,824
Desktop PC - Nursing (Smallform Factr)	442	S/L	3	368	74	442
16 Tables	676	S/L	15	113	45	158
10 Overbed Tables	1,045	S/L	15	174	70	244
55 Chairs	6,806	S/L	15	1,134	454	1,588
8 Office Swivel Chairs	978	S/L	15	163	65	228
10 Mattresses	3,627	S/L	10	907	363	1,269
repair/paint sign	950	S/L	10	238	95	333
3 Wheelchairs	608	S/L	10	152	61	213
Installation-Room Curtains	551	S/L	5	276	110	386
Fabric/Parts,etc.-Room Curtains	3,236	S/L	5	1,618	647	2,265
Office Swivel Chair	111	S/L	15	19	7	26
Desktop Mini PC - Nursing	579	S/L	3	483	97	579
25 Pt. Room Chairs	5,938	S/L	15	990	396	1,386
10 Pt. Bed Mattresses	3,627	S/L	10	907	363	1,269
Desktop PC - K. Sutherland	425	S/L	3	354	71	425
Mettler 740x therapeutic Ultrasound	1,850	S/L	7	661	264	925
2 Low Air Mattresses	976	S/L	10	244	98	342
Food Vending Machine	1,600	S/L	10	400	160	560
1st Floor Refrigerator	483	S/L	10	121	48	169
Floor Burnisher	955	S/L	5	477	191	668
2 Wheelchairs	887	S/L	10	222	89	310
Control Box for LiteGait Unit (LiteGait purch'd aprox 2006)	630	S/L	5	315	126	441
Nursing Small Form Factor PC	496	S/L	3	414	83	496
Nursing Small Form Factor PC	552	S/L	3	460	92	552
Wheelchair	443	S/L	10	111	44	155
Electric Bed	968	S/L	12	202	81	282
3 Overbed Tables	228	S/L	15	38	15	53
Total Additions 2013	51,528			17,416	6,409	23,824

2013 Disposals

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

2014 Additions

5 Rehab Laptops	3,061	S/L	3	1,530	1,020	2,551
2 Recrn. Laptops	1,205	S/L	3	602	402	1,004

Rehab Pt Lift Slings	538	S/L	10	81	54	134
Mattress	575	S/L	10	86	29	115
Parts/Pt. Lifts	3,060	S/L	10	459	306	765
Sewer Jetter	882	S/L	10	132	88	220
Rehab Pt Lift Sling	274	S/L	10	41	27	68
4 laptops(repl XPs)	2,474	S/L	3	1,237	825	2,062
2 Mattresses	1,150	S/L	10	173	58	230
2 Wheelchairs	893	S/L	10	134	89	223
2 Wheelchairs	893	S/L	10	134	89	223
Laptop	584	S/L	3	292	195	487
Laptop	592	S/L	3	296	197	493
Wheelchair Scale	850	S/L	10	128	85	213
Patient Lift	2,828	S/L	10	424	283	707
2 Low Air Mattresses	1,150	S/L	10	173	115	288
2 Wheelchairs w/Legrests	893	S/L	10	134	89	223
Bladder scanner & 2 yr warrry.	12,261	S/L	5	3,678	2,452	6,131
# 4 bedside cabinets	971	S/L	15	97	65	162
Dell PC	535	S/L	3	268	178	446
Dell Laptop	611	S/L	3	305	204	509
2 Low Air Mattresses	1,150	S/L	10	173	115	288
Total Additions 2014	37,429			10,576	6,965	17,541
<i>2015 Additions</i>						
Total Additions 2015	45,865			3,294	6,586	9,880
<i>2015 Disposals</i>						
Copier Disposal	(11,106)	S/L		(8,885)	-	(8,885)
<i>2016 Additions</i>						
Tracer Wheelchair w/leg rests	222	S/L	10	-	11	11
Terminal (Acctg. Gateway) Server Licenses-Cap. w/cost of Server	427	S/L	5	-	43	43
Low Air Loss Mattress	505	S/L	10	-	25	25
2 Beds	1,748	S/L	10	-	87	87
Dell Terminal Server & Lics.	6,484	S/L	5	-	648	648
Dell Laptop-Acctg. Director	687	S/L	3	-	115	115
2 Low AirLow Pressure Mattresses (self-disallowed)	1,150	S/L	10	-	58	58
1 Wet/Dry Vac	546	S/L	8	-	34	34
Ice machine with bin	1,700	S/L	8	-	106	106
Tracer Wheelchair w/leg rests	360	S/L	10	-	18	18
Panacea Heavy Duty wheelchair	289	S/L	10	-	14	14
10 Mattresses	3,896	S/L	10	-	195	195

2 Low Air Loss Mattresses (self-disallowed)	1,029	S/L	10	-	51	51
2 Low Air Mattresses (self-disallowed)	1,016	S/L	10	-	51	51
APC Smart-UPS SMY1500	633	S/L	10	-	32	32
1 Low air, alt Press (self-disallowed)	575	S/L	10	-	29	29
1 Low air, alt Press (self-disallowed)	575	S/L	10	-	29	29
1 Low air, alt Press (self-disallowed)	575	S/L	10	-	29	29
Label Software and Printer for patients belongings	663	S/L	5	-	66	66
Dell computer / 1st fl nursing station	318	S/L	3	-	53	53
2 recliners	1,900	S/L	15	-	63	63
1 Maxwell Thomas Table /1st fl lounge	677	S/L	15	-	23	23
2 Wheelchairs	1,008	S/L	10	-	50	50
1 Low air loss Mattress (self-disallowed)	519	S/L	10	-	26	26
1 Dell computer for Recreation	656	S/L	3	-	109	109
Pulse Oximeter and Etac, Turner	677	S/L	7	-	48	48
Total Additions 2016	<u>28,835</u>			-	2,014	2,014
<i>2016 Disposals</i>						
Mattress	(575)	S/L		(86)	(29)	(115)
2 Mattress	<u>(1,150)</u>	S/L		<u>(173)</u>	<u>(58)</u>	<u>(231)</u>
Total 2016 Disposals	<u>(1,725)</u>			<u>(259)</u>	<u>(87)</u>	<u>(346)</u>
Total Moveable Equipment	<u>940,570</u>			<u>715,319</u>	<u>48,403</u>	<u>763,722</u>
Organization and Mortgage Expenses						
<i>2013 Additions</i>						
Refinance Cost 2012	71,609	S/L	120	20,290	7,161	27,451
Total Additions 2013	<u>71,609</u>			<u>20,290</u>	<u>7,161</u>	<u>27,451</u>
Total Organization and Mortgage Expenses	<u>71,609</u>			<u>20,290</u>	<u>7,161</u>	<u>27,451</u>
Total for 2016	<u>9,288,489</u>			<u>6,519,406</u>	<u>239,891</u>	<u>6,759,297</u>

		Prior Year	Current Year
Net Book Value per Trial Balance	A.01	2,670,515	2,494,582
Net Book Value per C/R Depreciation	B.01	<u>2,660,368</u>	<u>2,485,033</u>
Variance		10,147	9,549
Software (Net)	A.01	<u>3,323</u>	<u>3,170</u>
CR vs. TB Adjustment page 31 of the Cost Report	B.01	<u>6,824</u>	<u>6,378</u>

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Mansfield Center for Nursing and Rehabilitation			2132-C		9/30/2016			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Refinance 2012		2012	10	71,609	20,290	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 9/30/2016	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				4th Mortgage
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 9/30/2016	1,002,287			
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 Rel		2132-C	9/30/2016			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$ 158,210	158,210			
Name of Lender		Rate					
United Bank		3.75%					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 158,210	158,210			

(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	9/30/2016			27	37
Item		Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		158,210	158,210			
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) Vendors (self-disallow)	\$	39	39			
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	158,249	158,249			
14. Insurance						
a. Insurance on Property (buildings only)	\$					
b. Insurance on Automobiles	\$					
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)	\$	122,297	122,297			
2. Fire and Extended Coverage	\$					
3. Other (Specify)	\$					
14d. Total Insurance Expenditures (14a + b + c)	\$	122,297	122,297			
15. Total All Expenditures (A-13 thru C-14)	\$	10,782,013	10,782,013			

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	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 273,812	273,812		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 4,041	4,041		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 128,387	128,387		
10.	15	1e	Accounting & Legal	\$ 4,797	4,797		
11.			Telephone	\$			
12.	See	Attac	Cellular Telephone	\$ 240	240		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L16	Automobile Expense (e.g. personal use)	\$ 2,177	2,177		
18.	16	m2/3	Unallowable Advertising *	\$ 4,019	4,019		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 127,075	127,075		
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)				\$ 544,548	544,548		

* 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.

Mansfield Center for Nursing and Rehabilitation
Cell Phone Disallowance
September 30, 2016

Attachment 28b

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12	Physicians Services - Medicare - Various Diagnostics	\$ 4,041		
Total Other Fees Adjustments			\$ 4,041	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	NSC/Interco. Fees	\$ 120,000		
16	m13	Design Firm Consulting	\$ 918		
16	m13	Investment Expenses	\$ 2,507		
16	m13	Settlement Cost Pd-CHRO Case	\$ 2,000		
16	m13	Employee Lunch Boxes	\$ 463		
16	m13	Corp. C/Card - Lunch (CFO & HR Dir.)	\$ 27		
16	m13	Petty Cash - Flowers, Mem. Svce., Deceased employee	\$ 15		
16	m13	Brown Industries - Awards for ee work anniversaries	\$ 148		
16	m13	Corp. C/Card - Gift for Dietary Dir. whose father died	\$ 92		
16	m13	Petty Cash - Flowers, Annual ee recognition dinner (ee work anniv's.)	\$ 80		
16	m13	Corp. C/Card - Flowers for six clerical ee's - Admin. Asst's. Day	\$ 268		
16	m13	Gift for Retiring Rehab Dept. Director	\$ 239		
16	m13	Petty Cash - Supplies for Rehab Dir Retmt. Party	\$ 132		
16	m13	Petty Cash - Groceries - All ee "Salad Day"/Lunch	\$ 186		
Total Other A&G Adjustments			\$ 127,075	\$ -	\$ -

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	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 544,548	544,548		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 227,185	227,185		
28.	20	5d	Ambulance/Limousine	\$ 48,373	48,373		
29.	20	5f	X-rays, etc	\$ 22,659	22,659		
30.	20	5h	Laboratory	\$ 1,474	1,474		
31.	20	5c	Medical Supplies	\$ 10,144	10,144		
32.	20	5e2	Oxygen (non emergency)	\$ 9,693	9,693		
33.	20	5j	Occupational Therapy	\$ 2,195	2,195		
34.			Other - See Attached Schedule	\$ 23,932	23,932		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 297	297		
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	\$ 3,257	3,257		
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)			\$ 916,335	916,335		

*** 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
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Supplies - PT Personal	\$ 98		
20	5j	Cable TV Services - See Attached	\$ 19,710		
20	5j	Physician Services - Other	\$ 81		
20	5j	Equip. Rent/OX Conc-Respiratory	\$ 3,961		
20	5j	Patient Transportation	\$ 82		
Total Other Ancillary Costs			\$ 23,932	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Various Pressure Reducing Mattresses	\$ 297		
Total Excess Movable Equipment Depreciation			\$ 297	\$ -	\$ -

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, 2016

Attachment 29b

Calculation of Disallowed Portion of Cable Services Expense		
MN-5701-605	CABLE TV SERVICES	23,310
	Allowable expense per month	300
		<u>12</u>
	Allowable Portion	<u>3,600</u>
	<i>Disallowed Portion</i>	<u><u>19,710</u></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	\$ 2,573		
30	IV8	Loss on Asset Sale/Disposal	\$ 345		
27	12d	Interest Expense - Vendors	\$ 39		
Total Other Adjustments			\$ 3,257	\$ -	\$ -

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	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,043,617	8,043,617				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,501,479)	(3,501,479)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,322,386	2,322,386				
b. Medicare Room and Board Contractual Allowance **	\$ (776,815)	(776,815)				
4. a. Private-Pay Residents and Other	\$ 3,166,069	3,166,069				
b. Private-Pay Room and Board Contractual Allowance **	\$ (798)	(798)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 182,869	182,869				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 104,583	104,583				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 15,776	15,776				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 838	838				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 644,337	644,337				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 278,058	278,058				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 51,561	51,561				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 5,036	5,036				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 660,714	660,714				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 280,282	280,282				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 78,828	78,828				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (661,802)	(661,802)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,894,060	10,894,060				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 2,573	2,573				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 198,650	198,650				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 300	300				
8. Other (<i>Specify</i>)	\$ 508,364	508,364				
V. Total Other Revenue (1 thru 8)	\$ 709,887	709,887				
VI. Total All Revenue (III +V)	\$ 11,603,947	11,603,947				

* 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	\$ 17,065		
30 II6a	Laboratory - Medicare A	\$ 100,269		
30 II6a	X Ray - Medicare A	\$ 15,430		
30 II6a	Oxygen - Medicare A	\$ 3,427		
30 II6a	Ancillary Allow - Med. B	\$ (39,343)		
30 II6a	Lab - Medicare A	\$ (18,020)		
Total Other Resident Revenue - Medicare		\$ 78,828	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II6b	IV Therapy - Medicaid	\$ 1,086		
30 II6b	IV Therapy - Other	\$ 3,640		
30 II6b	Laboratory - Other	\$ 19,620		
30 II6b	X Ray - Other	\$ 10,151		
30 II6b	Oxygen - Medicaid	\$ 2,520		
30 II6b	Oxygen - Other	\$ 2,118		
30 II6b	Ancillary Allow - Medicaid	\$ (10,981)		
30 II6b	Ancillary Allow - Other	\$ (689,956)		
Total Other Resident Revenue		\$ (661,802)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV5	Dividend income earned on investments in mutual funds and bonds	4,130,902	\$ 198,650		
Total Interest Income			\$ 198,650	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV8	Contributions - Unrestricted	\$ 1,130		
30 IV8	Realized Gains on investments in mutual funds and bonds	\$ 79,423		
30 IV8	Loss on Asset Sale/Disposal (self-disallow)	\$ 345		
30 IV8	Unrealized Gains on investments in mutual funds and bonds	\$ 424,149		
30 IV8	Insurance Payout - no expense/asset being reported on the Cost Report	\$ 3,175		
30 IV8	Class Action Suit - Compushare Class Act	\$ 10		
30 IV8	Refund received for stale check	\$ 132		
Total Other Revenue		\$ 508,364	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Reha	2132-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,797,031
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	772,914
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	60,299
5. Prepaid Expenses			\$	201,739
a. Prepaid Insurance	150,393			
b. Prepaid Taxes	34,336			
c. Other Prepaids - See Attached	17,010			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	5,346,480
Investments	4,130,902			
Due To/From Affiliates	1,215,385			
Deposits	193			
A-9. Total Current Assets (Lines A1 thru 8)			\$	8,178,463
B. Fixed Assets				
1. Land			\$	750,000
2. Land Improvements	*Historical Cost	1,696,961	\$	758,563
	Accum. Depreciation	938,398		Net
3. Buildings	*Historical Cost	6,318,600	\$	1,451,851
	Accum. Depreciation	4,866,749		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	253,075	\$	97,772
	Accum. Depreciation	155,303		Net
6. Movable Equipment	*Historical Cost	940,570	\$	176,848
	Accum. Depreciation	763,722		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>)			\$	9,548
Software (net)	3,170			
CR vs. TB Adjustment	6,378			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,244,582

* 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 2016
Medicaid Cost Report - Prepaids and Other Assets Summary

PREPAID COMP. CONSULTG.	2,576
PREPAID OTHER EXPENSES	<u>14,434</u>
Total Other Prepaids	<u>17,010</u>

BED LICENSES	121,500
Deferred Financing	<u>44,159</u>
Other Assets	<u>165,659</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	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	11,423,045
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>			\$	165,659
	Bed Licenses	121,500		
	Mortgage Refinancing 2012 (Net)	44,159		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	165,659
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	11,588,704

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation		2132-C	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	129,322
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>)				\$	424,563
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	17,855
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	410,200
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	391,722
Accrued Pension		113,380	Accrued Insurance	25,723	
Other Accrued Expenses		4,261			
Provider Tax		144,764			
Deferred Revenue		103,594			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,382,415

* 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 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,382,415	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 592,087	
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>)				\$ 38,095	
CL&P Note Payable - Long Term		10,697			
Patient Trust		27,398			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 630,182	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,012,597	

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	9/30/2016	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			\$	8,757,265
6. Gain or Loss for Period			\$	818,842
	10/1/2015	thru 9/30/2016		
7. Total Net Worth			\$	9,576,107
C. Total Reserves and Net Worth			\$	9,576,107
D. Total Liabilities, Reserves, and Net Worth			\$	11,588,704

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	9/30/2016	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	8,757,765		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,603,947		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,785,105		
D. Net Income or Deficit			\$	818,842		
E. Balance			\$	9,576,607		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures (PG 27)	10,775,017					
Depreciation Difference	3,093					
Rounding	(1)					
Total Expenditures (Line C.)	10,778,109					
2. Other <i>(itemize)</i>						
Contribution released from restriction		(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			\$	9,576,107		

I. Preparer's/Reviewer's Certification

Name of Facility Mansfield Center for Nursing and	License No. 2132-C	Report for Year Ended 9/30/2016	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		Date Signed
Printed Name of Preparer				
Matthew S. Bovolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying **Annual Report of Long-Term Care Facility** (the "Cost Report") for **Mansfield Center for Nursing and Rehabilitation** for the year ended **September 30, 2016**, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by the **State of Connecticut** from data provided to us by the management of **Mansfield Center for Nursing and Rehabilitation**. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

Hartford, Connecticut
January 18, 2017

Error Check

Level Item

Reported as

Annual Report of Long-Term Care Facility Cost Year 2016 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

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2016, 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 2015?

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. 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
MARCUM-1400	INSURANCE GROSS UP	25,723.00			25,723.00	122,162.00
MARCUM-2000	INSURANCE GROSS UP	(25,723.00)			(25,723.00)	(122,162.00)
MARCUM-2001	AR CREDIT BALANCES	(22,120.00)			(22,120.00)	(31,905.00)
MARCUM-2351	DEFERRED REVENUE	(103,594.00)			(103,594.00)	(139,655.00)
MN-1001-000	PETTY CASH	6,000.00			6,000.00	6,000.00
MN-1007-000	CASH - RVB OPERATING	1,763,633.00			1,763,633.00	1,659,747.00
MN-1100-000	CASH - PNA ACCOUNT	27,398.00			27,398.00	26,700.00
MN-1200-000	INVESTMENTS-WF-ST-#8313	654,298.00			654,298.00	604,105.00
MN-1201-000	INVESTMENTS-WF-LT-#0330	3,446,320.00			3,446,320.00	3,049,034.00
MN-1252-000	DEBT SVCE: WF-#3684	30,284.00			30,284.00	2,778,214.00
MN-1300-000	A/R - PRIVATE	175,893.00			175,893.00	127,732.00
MN-1302-000	A/R - MEDICAID	298,057.00			298,057.00	333,589.00
MN-1304-000	A/R - MEDICARE A	263,341.00			263,341.00	301,411.00
MN-1305-000	A/R - MEDICARE B	14,675.00			14,675.00	11,010.00
MN-1308-000	A/R - OTHER	153,948.00			153,948.00	146,855.00
MN-1330-000	BAD DEBT RESERVE	(133,000.00)			(133,000.00)	(11,570.00)
MN-1400-000	INVENTORY	60,299.00			60,299.00	61,501.00
MN-1401-000	PREPAID INSURANCE	124,670.00			124,670.00	82,924.00
MN-1402-000	PREPAID RE TAXES	32,912.00			32,912.00	32,912.00
MN-1403-000	PREPAID PP TAXES	1,424.00			1,424.00	1,444.00
MN-1404-000	PREPAID COMP. CONSULTG.	2,576.00			2,576.00	2,527.00
MN-1410-000	PREPAID OTHER EXPENSES	14,434.00			14,434.00	22,854.00
MN-1420-000	DEPOSITS	193.00			193.00	0.00
MN-1510-000	DUE FROM AFFILIATE(S)	1,215,385.00			1,215,385.00	1,215,385.00
MN-1700-000	BED LICENSES	121,500.00			121,500.00	121,500.00
MN-1703-000	RE-FI COSTS 2012	71,609.00			71,609.00	71,609.00
MN-1704-000	ACCUM AMORT RE-FI COSTS 2012	(27,450.00)			(27,450.00)	(20,289.00)
MN-1900-000	LAND	750,000.00			750,000.00	750,000.00
MN-1901-000	CAPITALIZED INTEREST	564,461.00			564,461.00	564,461.00
MN-1902-000	LAND IMPROVEMENTS	1,697,410.00			1,697,410.00	1,692,160.00
MN-1903-000	BUILDING	2,446,441.00			2,446,441.00	2,446,441.00
MN-1904-000	BUILDING IMPROVEMENTS	3,141,199.00			3,141,199.00	3,120,524.00
MN-1905-000	FIXED EQUIPMENT	255,204.00			255,204.00	248,971.00
MN-1906-000	FURNITURE & EQUIPMENT	938,444.00			938,444.00	913,461.00
MN-1907-000	AUTO	7,674.00			7,674.00	7,674.00
MN-1908-000	SOFTWARE	21,969.00			21,969.00	19,564.00
MN-1951-000	A/AMORT - CAP. INTEREST	(508,015.00)			(508,015.00)	(485,436.00)
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(940,641.00)			(940,641.00)	(896,562.00)
MN-1953-000	A/DEPR. - BUILDING	(1,376,123.00)			(1,376,123.00)	(1,314,962.00)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(2,815,962.00)			(2,815,962.00)	(2,779,669.00)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(154,246.00)			(154,246.00)	(133,583.00)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(756,760.00)			(756,760.00)	(708,615.00)
MN-1957-000	A/DEPR. - AUTO	(7,674.00)			(7,674.00)	(7,674.00)
MN-1958-000	A/DEPR. - SOFTWARE	(18,799.00)			(18,799.00)	(16,241.00)
MN-2000-000	ACCOUNTS PAYABLE	(107,202.00)			(107,202.00)	(91,625.00)
MN-2100-000	PATIENT TRUST	(27,398.00)			(27,398.00)	(26,700.00)
MN-2201-000	N/P - ROCKVILLE BANK - ST	(410,200.00)			(410,200.00)	(279,112.00)
MN-2202-000	N/P - CL&P ST	(8,753.00)			(8,753.00)	(8,753.00)
MN-2300-000	FIT W/HELD	(76.00)			(76.00)	0.00
MN-2301-000	SIT W/HELD	(50.00)			(50.00)	0.00
MN-2302-000	SS & MED W/HELD	(55.00)			(55.00)	0.00
MN-2350-000	PROVIDER TAX PAYABLE	(144,764.00)			(144,764.00)	(146,236.00)
MN-2400-000	ACCRUED PAYROLL	(231,035.00)			(231,035.00)	(195,597.00)
MN-2401-000	ACCRUED SS & MEDICARE	(17,674.00)			(17,674.00)	(14,963.00)
MN-2403-000	ACCRUED VACATION	(193,528.00)			(193,528.00)	(184,453.00)
MN-2404-000	ACCRUED PENSION	(113,380.00)			(113,380.00)	(118,189.00)
MN-2405-000	ACCR. EXP. - OTHER	(4,261.00)			(4,261.00)	(28,426.00)
MN-2701-000	N/P - ROCKVILLE BANK - LT	(592,087.00)			(592,087.00)	(4,002,879.00)
MN-2702-000	N/P - CL&P LT	(10,697.00)			(10,697.00)	(19,450.00)
MN-3000-000	NET ASSETS - UNRESTRICTED	(8,757,265.00)			(8,757,265.00)	(8,428,213.00)
MN-3100-000	NET ASSETS - TEMP. RESTRICTED	0.00			0.00	(500.00)
MN-4000-100	ROOM & BOARD-PRIVATE	(2,771,828.00)			(2,771,828.00)	(3,480,987.00)
MN-4000-200	ROOM & BOARD-MEDICAID	(8,043,617.00)			(8,043,617.00)	(7,153,508.00)
MN-4000-300	ROOM & BOARD-MEDICARE A	(2,370,293.00)			(2,370,293.00)	(2,291,988.00)
MN-4000-400	ROOM & BOARD - OTHER	(387,961.00)			(387,961.00)	(318,873.00)

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
MN-4001-200	R & B ALLOWANCE-MEDICAID	3,501,479.00			3,501,479.00	3,018,521.00
MN-4001-300	PRIVATE RM-MEDICARE DIFF.	(6,280.00)			(6,280.00)	(6,260.00)
MN-4001-400	R & B ALLOWANCE-OTHER	798.00			798.00	(6,484.00)
MN-4002-200	PHYS. THERAPY-MEDICAID	(2,047.00)			(2,047.00)	0.00
MN-4002-300	PHYS. THERAPY-MEDICARE A	(587,468.00)			(587,468.00)	(610,820.00)
MN-4002-301	PHYS. THERAPY-MED. B	(56,869.00)			(56,869.00)	(64,537.00)
MN-4002-400	PHYS. THERAPY-OTHER	(276,011.00)			(276,011.00)	(224,666.00)
MN-4003-300	SPEECH THERAPY-MEDICARE A	(35,555.00)			(35,555.00)	(25,973.00)
MN-4003-301	SPEECH THERAPY-MED. B	(16,006.00)			(16,006.00)	(9,090.00)
MN-4003-400	SPEECH THERAPY-OTHER	(5,036.00)			(5,036.00)	(7,181.00)
MN-4004-200	OCCUP. THERAPY-MEDICAID	(1,128.00)			(1,128.00)	0.00
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(621,269.00)			(621,269.00)	(670,979.00)
MN-4004-301	OCCUP. THERAPY-MED. B	(39,445.00)			(39,445.00)	(53,372.00)
MN-4004-400	OCCUP. THERAPY-OTHER	(279,154.00)			(279,154.00)	(217,265.00)
MN-4005-200	PHARMACY-MEDICAID	(4,164.00)			(4,164.00)	(1,525.00)
MN-4005-300	PHARMACY-MEDICARE A	(182,869.00)			(182,869.00)	(303,139.00)
MN-4005-400	PHARMACY-OTHER	(93,423.00)		(6,995.82)	(100,418.82)	(91,978.00)
MN-4006-200	IV THERAPY-MEDICAID	(1,086.00)			(1,086.00)	(100.00)
MN-4006-300	IV THERAPY - MEDICARE	(17,065.00)			(17,065.00)	(32,016.00)
MN-4006-400	IV THERAPY-OTHER	(3,640.00)			(3,640.00)	(3,523.00)
MN-4007-200	MED. SUPPLIES-MEDICAID	(36.00)			(36.00)	(109.00)
MN-4007-300	MED. SUPPLIES-MEDICARE A	(3,556.00)			(3,556.00)	(11,254.00)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(12,220.00)			(12,220.00)	(3,149.00)
MN-4007-400	MED. SUPPLIES-OTHER	(802.00)			(802.00)	(387.00)
MN-4008-300	LABORATORY-MEDICARE A	(100,269.00)			(100,269.00)	(130,222.00)
MN-4008-400	LABORATORY-OTHER	(19,620.00)			(19,620.00)	(22,206.00)
MN-4009-300	X RAY - MEDICARE A	(15,430.00)			(15,430.00)	(26,955.00)
MN-4009-400	X RAY - OTHER	(10,151.00)			(10,151.00)	(7,388.00)
MN-4011-200	OXYGEN - MEDICAID	(2,520.00)			(2,520.00)	(5,693.00)
MN-4011-300	OXYGEN - MEDICARE A	(3,427.00)			(3,427.00)	(3,925.00)
MN-4011-400	OXYGEN - OTHER	(2,118.00)			(2,118.00)	(1,078.00)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	10,981.00			10,981.00	7,427.00
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	776,815.00			776,815.00	972,258.00
MN-4100-301	ANCILLARY ALLOW-MED. B	39,343.00			39,343.00	46,049.00
MN-4100-400	ANCILLARY ALLOW-OTHER	689,956.00			689,956.00	575,673.00
MN-4101-300	MEDICARE ADJUSTMENTS	47,907.00			47,907.00	47,750.00
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(1,130.00)			(1,130.00)	(7,468.00)
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(198,484.00)			(198,484.00)	(285,496.00)
MN-4401-499	INT. INCOME - INS. COS.	(166.00)			(166.00)	31.00
MN-4500-602	DIETARY INCOME	(2,573.00)			(2,573.00)	(5,155.00)
MN-4501-499	BARBER & BEAUTY INCOME	(300.00)			(300.00)	(300.00)
MN-4503-499	MISCELLANEOUS INCOME	(3,317.00)			(3,317.00)	(152.00)
MN-4700-499	REALIZED GAINS/LOSSES	(79,423.00)			(79,423.00)	0.00
MN-4702-499	GAIN/LOSS-ASSET SALE/DISP	(345.00)			(345.00)	2,221.00
MN-4710-499	UNREALIZED GAINS/LOSSES	(424,149.00)			(424,149.00)	506,695.00
MN-4712-499	OTHER INVT. INCOME/EXP.	2,507.00		(2,507.00)	0.00	0.00
MN-5000-500	SALARY-ADMINISTRATOR	125,541.00			125,541.00	128,940.00
MN-5000-600	SALARY-DNS	114,774.00			114,774.00	116,138.00
MN-5000-601	SALARIES-MAINTENANCE	149,116.00			149,116.00	147,118.00
MN-5000-602	SALARIES-DIETARY	562,057.00			562,057.00	543,220.00
MN-5000-603	SALARIES-HOUSEKEEPING	256,573.00			256,573.00	232,524.00
MN-5000-604	SALARIES-LAUNDRY	94,575.00			94,575.00	108,268.00
MN-5000-605	SALARIES-RECREATION	197,229.00			197,229.00	201,030.00
MN-5000-606	SALARIES-SOCIAL SERVICES	170,290.00			170,290.00	147,618.00
MN-5000-700	SALARIES-PHYSICAL THERAPY	401,365.00			401,365.00	403,004.00
MN-5000-701	SALARIES-SPEECH THERAPY	1,416.00			1,416.00	100.00
MN-5000-702	SALARIES-OCCUP. THERAPY	273,812.00			273,812.00	260,899.00
MN-5001-500	SALARIES-OFFICE STAFF	328,770.00		(73,088.00)	255,682.00	258,040.00
MN-5001-600	SALARY-ADNS	80,276.00			80,276.00	89,912.00
MN-5001-700	SALARIES-REHAB SUPPORT	114,963.00			114,963.00	112,246.00
MN-5002-600	SALARIES-NURSING SUPPT.	329,944.00			329,944.00	300,200.00
MN-5003-600	SALARIES - RNS	1,017,107.00			1,017,107.00	1,014,460.00
MN-5004-600	SALARIES - LPNS	748,962.00			748,962.00	716,552.00
MN-5005-600	SALARIES - CNAS	1,576,597.00			1,576,597.00	1,565,675.00
MN-5100-500	OFFICE SUPPLIES	21,443.00			21,443.00	20,904.00
MN-5100-600	NURSING SUPPLIES	108,537.00			108,537.00	112,062.00
MN-5100-601	MAINTENANCE SUPPLIES	41,737.00			41,737.00	31,500.00
MN-5100-602	DIETARY SUPPLIES	26,807.00			26,807.00	27,596.00
MN-5100-603	HOUSEKEEPING SUPPLIES	30,130.00			30,130.00	36,751.00

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
MN-5100-604	LAUNDRY SUPPLIES	72,420.00			72,420.00	61,208.00
MN-5100-605	RECREATION SUPPLIES	2,780.00			2,780.00	2,934.00
MN-5100-700	PHYSICAL THERAPY SUPPLIES	2,010.00			2,010.00	1,224.00
MN-5100-702	OT-SUPPLIES	2,195.00			2,195.00	2,218.00
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	9,693.00			9,693.00	8,917.00
MN-5100-705	SUPPLIES-PT. PERSONAL	98.00			98.00	21.00
MN-5102-500	NSC/INTERCO. FEES	120,000.00			120,000.00	120,000.00
MN-5103-500	LEGAL FEES	5,426.00			5,426.00	3,537.00
MN-5104-500	ACCTG./AUDITING/COST REPTG.	33,325.00			33,325.00	33,303.00
MN-5105-500	TELEPHONE	15,813.00			15,813.00	16,508.00
MN-5106-500	RECRUITING COSTS	6,813.00			6,813.00	1,690.00
MN-5107-500	DIRECTORY ADVERTISING	0.00			0.00	864.00
MN-5108-500	ADVERTISING & PROMO.	4,019.00			4,019.00	3,176.00
MN-5109-500	DUES	10,117.00		(215.00)	9,902.00	9,808.00
MN-5110-500	SUBSCRIPTIONS	622.00		155.00	777.00	1,090.00
MN-5111-500	LICENSES	1,404.00			1,404.00	2,008.00
MN-5112-500	POSTAGE & DELIVERY	5,031.00			5,031.00	4,050.00
MN-5113-500	EQUIP. RENTAL	2,112.00			2,112.00	2,035.00
MN-5114-500	EMPLOYEE TRAVEL	2,067.00			2,067.00	2,518.00
MN-5116-500	PAYROLL PROCESSING FEES	34,420.00			34,420.00	25,574.00
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	66,075.00			66,075.00	64,915.25
MN-5119-500	INSURANCE-GENERAL	122,297.00			122,297.00	118,854.00
MN-5121-500	SEMINARS & MEETINGS	917.00			917.00	1,270.00
MN-5123-500	MEDICAL DIRECTOR FEES	28,400.00			28,400.00	26,000.00
MN-5124-500	MEDICAL STAFF MEETINGS	127.00			127.00	924.00
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	4,041.00			4,041.00	3,993.00
MN-5126-500	MISCELLANEOUS	2,000.00		(1,550.00)	450.00	150.00
MN-5127-500	MRC SPONSORSHIP FEE	0.00			0.00	19,157.00
MN-5128-500	AUTO EXPENSE	2,177.00			2,177.00	2,531.00
MN-5129-500	OTHER PROFESSIONAL FEES	6,818.00		(6,818.04)	(0.04)	(0.29)
MN-5130-500	CELL PHONE EXPENSE	600.00			600.00	0.00
MN-5200-601	PURCH. SVCE. - MAINT.	27,559.00		(1,597.50)	25,961.50	25,390.00
MN-5200-602	DIETICIAN CONSULTING FEE	1,600.00			1,600.00	760.00
MN-5200-605	PURCH. SVCE. - RECREATION	0.00			0.00	386.00
MN-5200-606	PURCH. SERVICES - SOC. SVCE.	1,440.00			1,440.00	3,308.00
MN-5200-701	PURCHASED SVCS. - SPEECH	35,750.00			35,750.00	32,203.00
MN-5200-704	PHARMACY CONSULTING FEES	7,836.00			7,836.00	7,615.00
MN-5202-600	NURSING DEPT CONSULTANT	450.00		(450.00)	0.00	0.00
MN-5203-600	MED. RECORDS CONSULTANT	4,115.00			4,115.00	5,558.00
MN-5300-505	FICA & MEDICARE TAXES	480,505.00			480,505.00	464,437.00
MN-5301-505	SUTA TAXES	31,876.00			31,876.00	16,606.00
MN-5302-505	WORKER'S COMP. INSURANCE	196,091.00			196,091.00	176,775.00
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	429,592.00		(20,028.39)	409,563.61	429,256.00
MN-5304-505	PENSION EXPENSE	149,222.00			149,222.00	147,765.00
MN-5306-505	EMPLOYEE EDUCATION	6,514.00			6,514.00	1,847.00
MN-5307-505	EMPLOYEE RELATIONS	2,181.00		(993.86)	1,187.14	2,327.00
MN-5308-505	OTHER BENEFITS	463.00		530.86	993.86	219.00
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	1,708.00			1,708.00	938.00
MN-5310-505	EMPLOYEE MEDICAL	66.00			66.00	0.00
MN-5400-510	REAL PROPERTY TAXES	131,646.00			131,646.00	129,353.00
MN-5401-510	PERSONAL PROPERTY TAXES	5,756.00			5,756.00	5,552.00
MN-5402-510	WATER & SEWER	29,775.00			29,775.00	31,976.00
MN-5403-510	GAS/PROPANE	49,295.00			49,295.00	55,711.00
MN-5404-510	ELECTRICITY	95,268.00			95,268.00	98,435.00
MN-5500-515	CT PROVIDER TAX	579,584.00			579,584.00	581,119.00
MN-5600-520	BAD DEBT XP.-PRIVATE	123,150.00			123,150.00	(2,358.00)
MN-5601-520	BAD DEBT XP.-MEDICAID	3,932.00			3,932.00	11,051.00
MN-5602-520	BAD DEBT XP.-MEDICARE	1,305.00			1,305.00	8,520.00
MN-5605-520	BAD DEBT XP.-OTHER	0.00			0.00	1,827.00
MN-5700-600	MEDICAL RECORDS SUPPLIES	(701.00)			(701.00)	(389.00)
MN-5700-601	REPAIRS & MAINTENANCE	25,008.00		1,597.50	26,605.50	36,440.00
MN-5700-602	FOOD	228,106.00			228,106.00	238,456.00
MN-5700-604	LINENS & BEDDING	18,783.00			18,783.00	19,074.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	5,260.00			5,260.00	4,855.00
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	3,961.00			3,961.00	5,407.00
MN-5700-705	LAB-MEDICARE A	18,020.00			18,020.00	17,974.00
MN-5701-600	MEDICAL EQUIPMENT RENTAL	1,261.00			1,261.00	7,103.00
MN-5701-601	GROUNDSKEEPING	3,754.00			3,754.00	3,802.00
MN-5701-602	DISHES & UTENSILS	2,194.00			2,194.00	2,429.00

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
MN-5701-605	CABLE TV SERVICES	23,310.00			23,310.00	20,741.00
MN-5701-704	DRUGS-MEDICINE CABINET	(3,550.00)		6,995.82	3,445.82	6,922.00
MN-5701-705	LAB-OTHER	1,399.00			1,399.00	799.00
MN-5702-601	RUBBISH REMOVAL	17,362.00			17,362.00	17,278.00
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	267.00			267.00	536.00
MN-5702-704	DRUGS-PRIVATE	(595.00)			(595.00)	839.00
MN-5702-705	LAB-STAT. CHARGES	75.00			75.00	0.00
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	306.00			306.00	0.00
MN-5703-602	SUPPLEMENTS	3,452.00			3,452.00	4,376.00
MN-5703-704	DRUGS-MEDICAID	3,213.00			3,213.00	143.00
MN-5704-601	SNOW REMOVAL	1,093.00			1,093.00	2,070.00
MN-5704-704	DRUGS-MEDICARE & MG'D. MED.	194,779.00			194,779.00	299,560.00
MN-5705-704	DRUGS & THERAPIES - OTHER	43,043.00			43,043.00	37,906.00
MN-5706-704	DRUGS - OMNICARE DISCOUNTS	(13,255.00)			(13,255.00)	0.00
MN-5708-704	BILLABLE MED. SUPP. MED. B	10,144.00			10,144.00	15,767.00
MN-5709-704	MEDICAID MED. SUPPLIES	1,988.00			1,988.00	2,038.00
MN-5800-705	AMBULANCE- MEDICARE A	48,373.00			48,373.00	33,394.00
MN-5801-705	X-RAY-MEDICARE A	19,186.00			19,186.00	26,973.00
MN-5802-705	X-RAY-OTHER	3,473.00			3,473.00	1,450.00
MN-5804-705	PATIENT TRANSPORTATION	82.00			82.00	257.00
MN-5900-705	PHYSICIAN SERVICES-OTHER	81.00			81.00	61.00
MN-6003-800	INTEREST - VENDORS	39.00			39.00	0.00
MN-6005-800	INTEREST - ROCKVILLE BANK	158,210.00			158,210.00	168,247.00
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	44,079.00			44,079.00	43,904.00
MN-6101-801	DEPR. EXP. - BUILDING	61,161.00			61,161.00	61,161.00
MN-6102-801	DEPR. EXP. - BUILDING IMPVMTS.	36,293.00			36,293.00	31,489.00
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	20,663.00			20,663.00	20,365.00
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	48,490.00			48,490.00	55,021.00
MN-6105-801	DEPR. EXP. - SOFTWARE	2,559.00			2,559.00	4,520.00
MN-6110-801	AMORT. EXP. - FINANCE FEES	7,161.00			7,161.00	7,161.00
MN-6111-801	AMORT. EXP. - CAPITALIZED INTEREST	22,578.00			22,578.00	22,578.00
R0006	Administration Fees	0.00		5,960.04	5,960.04	6,250.04
R0007	Lunch Boxes for Employees	0.00		463.00	463.00	757.00
R0008	Design Firm Consulting - Renovations	0.00		918.00	918.00	0.00
R0009	Investment Expenses	0.00		2,507.00	2,507.00	0.00
R0010	Settlement Cost - CHRO Case	0.00		2,000.00	2,000.00	0.00
R0011	Accounting Director	0.00		73,088.00	73,088.00	0.00
R0012	Employee Life Insurance	0.00		17,140.39	17,140.39	0.00
R0013	Employee assistance program	0.00		2,888.00	2,888.00	0.00
Total		0.00		(0.00)	(0.00)	(0.00)
Net (Income) Loss		(818,842.00)		0.00	(818,842.00)	(329,052.00)

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - CCNH Grouped TB**

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
MN-5000-500	SALARY-ADMINISTRATOR	125,541.00		0.00	125,541.00	128,940.00
Subtotal [2] Administrators		125,541.00		0.00	125,541.00	128,940.00
Subgroup : [4]	Other Administrative Salaries					
MN-5001-500	SALARIES-OFFICE STAFF	328,770.00		(73,088.00)	255,682.00	258,040.00
Subtotal [4] Other Administrative Salaries		328,770.00		(73,088.00)	255,682.00	258,040.00
Subgroup : [5C]	Dietary Workers					
MN-5000-602	SALARIES-DIETARY	562,057.00		0.00	562,057.00	543,220.00
Subtotal [5C] Dietary Workers		562,057.00		0.00	562,057.00	543,220.00
Subgroup : [6B]	Other Housekeeping Workers					
MN-5000-603	SALARIES-HOUSEKEEPING	256,573.00		0.00	256,573.00	232,524.00
Subtotal [6B] Other Housekeeping Workers		256,573.00		0.00	256,573.00	232,524.00
Subgroup : [7B]	Other Maintenance Workers					
MN-5000-601	SALARIES-MAINTENANCE	149,116.00		0.00	149,116.00	147,118.00
Subtotal [7B] Other Maintenance Workers		149,116.00		0.00	149,116.00	147,118.00
Subgroup : [8B]	Other Laundry Workers					
MN-5000-604	SALARIES-LAUNDRY	94,575.00		0.00	94,575.00	108,268.00
Subtotal [8B] Other Laundry Workers		94,575.00		0.00	94,575.00	108,268.00
Subgroup : [11A]	Head Accountant					
R0011	Accounting Director	0.00		73,088.00	73,088.00	0.00
Subtotal [11A] Head Accountant		0.00		73,088.00	73,088.00	0.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
MN-5000-600	SALARY-DNS	114,774.00		0.00	114,774.00	116,138.00
MN-5001-600	SALARY-ADNS	80,276.00		0.00	80,276.00	89,912.00
Subtotal [12A] Director of Nurses/Assistant Director		195,050.00		0.00	195,050.00	206,050.00
Subgroup : [12B1]	RNs - Direct Care					
MN-5003-600	SALARIES - RNS	1,017,107.00		0.00	1,017,107.00	1,014,460.00
Subtotal [12B1] RNs - Direct Care		1,017,107.00		0.00	1,017,107.00	1,014,460.00
Subgroup : [12B2]	RNs - Administrative					
MN-5002-600	SALARIES-NURSING SUPPT.	329,944.00		0.00	329,944.00	300,200.00
Subtotal [12B2] RNs - Administrative		329,944.00		0.00	329,944.00	300,200.00
Subgroup : [12C1]	LPNs - Direct Care					
MN-5004-600	SALARIES - LPNS	748,962.00		0.00	748,962.00	716,552.00
Subtotal [12C1] LPNs - Direct Care		748,962.00		0.00	748,962.00	716,552.00
Subgroup : [12E]	Physical Therapists					
MN-5000-700	SALARIES-PHYSICAL THERAPY	401,365.00		0.00	401,365.00	403,004.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
MN-5001-700	SALARIES-REHAB SUPPORT	114,963.00		0.00	114,963.00	112,246.00
Subtotal [12E] Physical Therapists		516,328.00		0.00	516,328.00	515,250.00
Subgroup : [12D] Aides and Attendants						
MN-5005-600	SALARIES - CNAS	1,576,597.00		0.00	1,576,597.00	1,565,675.00
Subtotal [12D] Aides and Attendants		1,576,597.00		0.00	1,576,597.00	1,565,675.00
Subgroup : [12F] Speech Therapists						
MN-5000-701	SALARIES-SPEECH THERAPY	1,416.00		0.00	1,416.00	100.00
Subtotal [12F] Speech Therapists		1,416.00		0.00	1,416.00	100.00
Subgroup : [12G] Occupational Therapists						
MN-5000-702	SALARIES-OCCUP. THERAPY	273,812.00		0.00	273,812.00	260,899.00
Subtotal [12G] Occupational Therapists		273,812.00		0.00	273,812.00	260,899.00
Subgroup : [12H] Recreation Workers						
MN-5000-605	SALARIES-RECREATION	197,229.00		0.00	197,229.00	201,030.00
Subtotal [12H] Recreation Workers		197,229.00		0.00	197,229.00	201,030.00
Subgroup : [12M] Social Workers/Case Management						
MN-5000-606	SALARIES-SOCIAL SERVICES	170,290.00		0.00	170,290.00	147,618.00
Subtotal [12M] Social Workers/Case Management		170,290.00		0.00	170,290.00	147,618.00
Total [10-A] Salaries and Wages		6,543,367.00		0.00	6,543,367.00	6,345,944.00
Group : [13-B] Professional Fees						
Subgroup : [1] Dietitian						
MN-5200-602	DIETICIAN CONSULTING FEE	1,600.00		0.00	1,600.00	760.00
Subtotal [1] Dietitian		1,600.00		0.00	1,600.00	760.00
Subgroup : [3] Pharmacist						
MN-5200-704	PHARMACY CONSULTING FEES	7,836.00		0.00	7,836.00	7,615.00
Subtotal [3] Pharmacist		7,836.00		0.00	7,836.00	7,615.00
Subgroup : [6] Social Worker						
MN-5200-606	PURCH. SERVICES - SOC. SVCE.	1,440.00		0.00	1,440.00	3,308.00
Subtotal [6] Social Worker		1,440.00		0.00	1,440.00	3,308.00
Subgroup : [8A] Medical Director						
MN-5123-500	MEDICAL DIRECTOR FEES	28,400.00		0.00	28,400.00	26,000.00
Subtotal [8A] Medical Director		28,400.00		0.00	28,400.00	26,000.00
Subgroup : [9A] ST - Resident Care						
MN-5200-701	PURCHASED SVCES. - SPEECH	35,750.00		0.00	35,750.00	32,203.00
Subtotal [9A] ST - Resident Care		35,750.00		0.00	35,750.00	32,203.00
Subgroup : [11A2] RN's - Administrative						
MN-5202-600	NURSING DEPT CONSULTANT	450.00		(450.00)	0.00	0.00
Subtotal [11A2] RN's - Administrative		450.00		(450.00)	0.00	0.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
Subgroup : [12]	Other					
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	4,041.00		0.00	4,041.00	3,993.00
MN-5129-500	OTHER PROFESSIONAL FEES	6,818.00		(6,818.04)	(0.04)	(0.29)
MN-5203-600	MED. RECORDS CONSULTANT	4,115.00		0.00	4,115.00	5,558.00
Subtotal [12] Other		14,974.00		(6,818.04)	8,155.96	9,550.71
Total [13-B] Professional Fees		90,450.00		(7,268.04)	83,181.96	79,436.71
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
MN-5302-505	WORKER'S COMP. INSURANCE	196,091.00		0.00	196,091.00	176,775.00
Subtotal [1A1] Workmen's Compensation		196,091.00		0.00	196,091.00	176,775.00
Subgroup : [1A3]	Unemployment Insurance					
MN-5301-505	SUTA TAXES	31,876.00		0.00	31,876.00	16,606.00
Subtotal [1A3] Unemployment Insurance		31,876.00		0.00	31,876.00	16,606.00
Subgroup : [1A4]	Social Security (FICA)					
MN-5300-505	FICA & MEDICARE TAXES	480,505.00		0.00	480,505.00	464,437.00
Subtotal [1A4] Social Security (FICA)		480,505.00		0.00	480,505.00	464,437.00
Subgroup : [1A5]	Health Insurance					
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	429,592.00		(20,028.39)	409,563.61	429,256.00
MN-5310-505	EMPLOYEE MEDICAL	66.00		0.00	66.00	0.00
Subtotal [1A5] Health Insurance		429,658.00		(20,028.39)	409,629.61	429,256.00
Subgroup : [1A6]	Life Insurance					
R0012	Employee Life Insurance	0.00		17,140.39	17,140.39	0.00
Subtotal [1A6] Life Insurance		0.00		17,140.39	17,140.39	0.00
Subgroup : [1A7]	Pensions					
MN-5304-505	PENSION EXPENSE	149,222.00		0.00	149,222.00	147,765.00
Subtotal [1A7] Pensions		149,222.00		0.00	149,222.00	147,765.00
Subgroup : [1A9]	Other					
R0013	Employee assistance program	0.00		2,888.00	2,888.00	0.00
Subtotal [1A9] Other		0.00		2,888.00	2,888.00	0.00
Subgroup : [1C]	Bad Debts					
MN-5600-520	BAD DEBT XP.-PRIVATE	123,150.00		0.00	123,150.00	(2,358.00)
MN-5601-520	BAD DEBT XP.-MEDICAID	3,932.00		0.00	3,932.00	11,051.00
MN-5602-520	BAD DEBT XP.-MEDICARE	1,305.00		0.00	1,305.00	8,520.00
MN-5605-520	BAD DEBT XP.-OTHER	0.00		0.00	0.00	1,827.00
Subtotal [1C] Bad Debts		128,387.00		0.00	128,387.00	19,040.00
Subgroup : [1D]	Accounting and Auditing					
MN-5104-500	ACCTG./AUDITING/COST REPTG.	33,325.00		0.00	33,325.00	33,303.00
Subtotal [1D] Accounting and Auditing		33,325.00		0.00	33,325.00	33,303.00
Subgroup : [1E]	Legal					

Client: **Mansfield Center for Nursing and Rehabilitation**
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 Period Ending: **9/30/2016**
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Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
MN-5103-500	LEGAL FEES	5,426.00		0.00	5,426.00	3,537.00
Subtotal [1E] Legal		5,426.00		0.00	5,426.00	3,537.00
Subgroup : [1G] Office Supplies						
MN-5100-500	OFFICE SUPPLIES	21,443.00		0.00	21,443.00	20,904.00
Subtotal [1G] Office Supplies		21,443.00		0.00	21,443.00	20,904.00
Subgroup : [1H1] Telephone and Telegraph						
MN-5105-500	TELEPHONE	15,813.00		0.00	15,813.00	16,508.00
Subtotal [1H1] Telephone and Telegraph		15,813.00		0.00	15,813.00	16,508.00
Subgroup : [1H2] Cellular Phones and Beepers						
MN-5130-500	CELL PHONE EXPENSE	600.00		0.00	600.00	0.00
Subtotal [1H2] Cellular Phones and Beepers		600.00		0.00	600.00	0.00
Subgroup : [1K3] Resident Day User Fee						
MN-5500-515	CT PROVIDER TAX	579,584.00		0.00	579,584.00	581,119.00
Subtotal [1K3] Resident Day User Fee		579,584.00		0.00	579,584.00	581,119.00
Total [15] Expenditures Other than Salaries		2,071,930.00		0.00	2,071,930.00	1,909,250.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff						
MN-5308-505	OTHER BENEFITS	463.00		530.86	993.86	219.00
Subtotal [2] Holiday Parties for Staff		463.00		530.86	993.86	219.00
Subgroup : [4] Employee Travel						
MN-5114-500	EMPLOYEE TRAVEL	2,067.00		0.00	2,067.00	2,518.00
Subtotal [4] Employee Travel		2,067.00		0.00	2,067.00	2,518.00
Subgroup : [5] Education Expense						
MN-5121-500	SEMINARS & MEETINGS	917.00		0.00	917.00	1,270.00
MN-5124-500	MEDICAL STAFF MEETINGS	127.00		0.00	127.00	924.00
MN-5306-505	EMPLOYEE EDUCATION	6,514.00		0.00	6,514.00	1,847.00
Subtotal [5] Education Expense		7,558.00		0.00	7,558.00	4,041.00
Subgroup : [6] Automobile Expense						
MN-5128-500	AUTO EXPENSE	2,177.00		0.00	2,177.00	2,531.00
Subtotal [6] Automobile Expense		2,177.00		0.00	2,177.00	2,531.00
Subgroup : [M1] Advertising Help Wanted						
MN-5106-500	RECRUITING COSTS	6,813.00		0.00	6,813.00	1,690.00
Subtotal [M1] Advertising Help Wanted		6,813.00		0.00	6,813.00	1,690.00
Subgroup : [M2] Advertising Telephone Directory						
MN-5107-500	DIRECTORY ADVERTISING	0.00		0.00	0.00	864.00
Subtotal [M2] Advertising Telephone Directory		0.00		0.00	0.00	864.00
Subgroup : [M3] Advertising Other						
MN-5108-500	ADVERTISING & PROMO.	4,019.00		0.00	4,019.00	3,176.00

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Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
Subtotal [M3] Advertising Other		4,019.00		0.00	4,019.00	3,176.00
Subgroup : [M7] Postage						
MN-5112-500	POSTAGE & DELIVERY	5,031.00		0.00	5,031.00	4,050.00
Subtotal [M7] Postage		5,031.00		0.00	5,031.00	4,050.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
MN-5109-500	DUES	10,117.00		(215.00)	9,902.00	9,808.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		10,117.00		(215.00)	9,902.00	9,808.00
Subgroup : [M9] Subscriptions						
MN-5110-500	SUBSCRIPTIONS	622.00		155.00	777.00	1,090.00
Subtotal [M9] Subscriptions		622.00		155.00	777.00	1,090.00
Subgroup : [M11] Services Provided by Contract						
MN-5116-500	PAYROLL PROCESSING FEES	34,420.00		0.00	34,420.00	25,574.00
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	66,075.00		0.00	66,075.00	64,915.25
Subtotal [M11] Services Provided by Contract		100,495.00		0.00	100,495.00	90,489.25
Subgroup : [M13] Other						
MN-5102-500	NSC/INTERCO. FEES	120,000.00		0.00	120,000.00	120,000.00
MN-5111-500	LICENSES	1,404.00		0.00	1,404.00	2,008.00
MN-5127-500	MRC SPONSORSHIP FEE	0.00		0.00	0.00	19,157.00
MN-5307-505	EMPLOYEE RELATIONS	2,181.00		(993.86)	1,187.14	2,327.00
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	1,708.00		0.00	1,708.00	938.00
R0006	Administration Fees	0.00		5,960.04	5,960.04	6,250.04
R0007	Lunch Boxes for Employees	0.00		463.00	463.00	757.00
R0008	Design Firm Consulting - Renovations	0.00		918.00	918.00	0.00
R0009	Investment Expenses	0.00		2,507.00	2,507.00	0.00
R0010	Settlement Cost - CHRO Case	0.00		2,000.00	2,000.00	0.00
Subtotal [M13] Other		125,293.00		10,854.18	136,147.18	151,437.04
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		264,655.00		11,325.04	275,980.04	271,913.29
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food						
MN-5700-602	FOOD	228,106.00		0.00	228,106.00	238,456.00
Subtotal [2A1] Raw Food		228,106.00		0.00	228,106.00	238,456.00
Subgroup : [2A2] Non-Food Supplies						
MN-5100-602	DIETARY SUPPLIES	26,807.00		0.00	26,807.00	27,596.00
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	267.00		0.00	267.00	536.00
MN-5703-602	SUPPLEMENTS	3,452.00		0.00	3,452.00	4,376.00
Subtotal [2A2] Non-Food Supplies		30,526.00		0.00	30,526.00	32,508.00
Subgroup : [2A3] Other						
MN-5701-602	DISHES & UTENSILS	2,194.00		0.00	2,194.00	2,429.00
Subtotal [2A3] Other		2,194.00		0.00	2,194.00	2,429.00
Total [18] Dietary Basis for Allocation of Costs		260,826.00		0.00	260,826.00	273,393.00

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 Workpaper: **A.02 - CCNH Grouped TB**

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
MN-5700-604	LINENS & BEDDING	18,783.00		0.00	18,783.00	19,074.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		18,783.00		0.00	18,783.00	19,074.00
Subgroup : [3D]	Other					
MN-5100-604	LAUNDRY SUPPLIES	72,420.00		0.00	72,420.00	61,208.00
Subtotal [3D] Other		72,420.00		0.00	72,420.00	61,208.00
Total [19] Laundry-Basis for Allocation of Costs		91,203.00		0.00	91,203.00	80,282.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4D]	Other					
MN-5100-603	HOUSEKEEPING SUPPLIES	30,130.00		0.00	30,130.00	36,751.00
Subtotal [4D] Other		30,130.00		0.00	30,130.00	36,751.00
Subgroup : [5A2]	Purchased from					
MN-5702-704	DRUGS-PRIVATE	(595.00)		0.00	(595.00)	839.00
MN-5703-704	DRUGS-MEDICAID	3,213.00		0.00	3,213.00	143.00
MN-5704-704	DRUGS-MEDICARE & MG'D. MED.	194,779.00		0.00	194,779.00	299,560.00
MN-5705-704	DRUGS & THERAPIES - OTHER	43,043.00		0.00	43,043.00	37,906.00
MN-5706-704	DRUGS - OMNICARE DISCOUNTS	(13,255.00)		0.00	(13,255.00)	0.00
Subtotal [5A2] Purchased from		227,185.00		0.00	227,185.00	338,448.00
Subgroup : [5B]	Medicine Cabinet Drugs					
MN-5701-704	DRUGS-MEDICINE CABINET	(3,550.00)		6,995.82	3,445.82	6,922.00
Subtotal [5B] Medicine Cabinet Drugs		(3,550.00)		6,995.82	3,445.82	6,922.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
MN-5100-600	NURSING SUPPLIES	108,537.00		0.00	108,537.00	112,062.00
MN-5708-704	BILLABLE MED. SUPP. MED. B	10,144.00		0.00	10,144.00	15,767.00
MN-5709-704	MEDICAID MED. SUPPLIES	1,988.00		0.00	1,988.00	2,038.00
Subtotal [5C] Medical and Therapeutic Supplies		120,669.00		0.00	120,669.00	129,867.00
Subgroup : [5D]	Ambulance/Limousine					
MN-5800-705	AMBULANCE- MEDICARE A	48,373.00		0.00	48,373.00	33,394.00
Subtotal [5D] Ambulance/Limousine		48,373.00		0.00	48,373.00	33,394.00
Subgroup : [5E2]	Oxygen - Other					
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	9,693.00		0.00	9,693.00	8,917.00
Subtotal [5E2] Oxygen - Other		9,693.00		0.00	9,693.00	8,917.00
Subgroup : [5F]	X-Rays and related radiological					
MN-5801-705	X-RAY-MEDICARE A	19,186.00		0.00	19,186.00	26,973.00
MN-5802-705	X-RAY-OTHER	3,473.00		0.00	3,473.00	1,450.00
Subtotal [5F] X-Rays and related radiological		22,659.00		0.00	22,659.00	28,423.00
Subgroup : [5H]	Laboratory					
MN-5701-705	LAB-OTHER	1,399.00		0.00	1,399.00	799.00
MN-5702-705	LAB-STAT. CHARGES	75.00		0.00	75.00	0.00

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 Workpaper: **A.02 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
Subtotal [5H] Laboratory		1,474.00		0.00	1,474.00	799.00
Subgroup : [5I] Recreation						
MN-5100-605	RECREATION SUPPLIES	2,780.00		0.00	2,780.00	2,934.00
MN-5200-605	PURCH. SVCE. - RECREATION	0.00		0.00	0.00	386.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	5,260.00		0.00	5,260.00	4,855.00
Subtotal [5I] Recreation		8,040.00		0.00	8,040.00	8,175.00
Subgroup : [5J] Other						
MN-5100-700	PHYSICAL THERAPY SUPPLIES	2,010.00		0.00	2,010.00	1,224.00
MN-5100-702	OT-SUPPLIES	2,195.00		0.00	2,195.00	2,218.00
MN-5100-705	SUPPLIES-PT. PERSONAL	98.00		0.00	98.00	21.00
MN-5126-500	MISCELLANEOUS	2,000.00		(1,550.00)	450.00	150.00
MN-5700-600	MEDICAL RECORDS SUPPLIES	(701.00)		0.00	(701.00)	(389.00)
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	3,961.00		0.00	3,961.00	5,407.00
MN-5701-600	MEDICAL EQUIPMENT RENTAL	1,261.00		0.00	1,261.00	7,103.00
MN-5701-605	CABLE TV SERVICES	23,310.00		0.00	23,310.00	20,741.00
MN-5804-705	PATIENT TRANSPORTATION	82.00		0.00	82.00	257.00
MN-5900-705	PHYSICIAN SERVICES-OTHER	81.00		0.00	81.00	61.00
Subtotal [5J] Other		34,297.00		(1,550.00)	32,747.00	36,793.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		498,970.00		5,445.82	504,415.82	628,489.00
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
MN-5700-601	REPAIRS & MAINTENANCE	25,008.00		1,597.50	26,605.50	36,440.00
Subtotal [6A] Repairs and Maintenance		25,008.00		1,597.50	26,605.50	36,440.00
Subgroup : [6B] Heat						
MN-5403-510	GAS/PROPANE	49,295.00		0.00	49,295.00	55,711.00
Subtotal [6B] Heat		49,295.00		0.00	49,295.00	55,711.00
Subgroup : [6C] Light & Power						
MN-5404-510	ELECTRICITY	95,268.00		0.00	95,268.00	98,435.00
Subtotal [6C] Light & Power		95,268.00		0.00	95,268.00	98,435.00
Subgroup : [6D] Water						
MN-5402-510	WATER & SEWER	29,775.00		0.00	29,775.00	31,976.00
Subtotal [6D] Water		29,775.00		0.00	29,775.00	31,976.00
Subgroup : [6E] Equipment Lease						
MN-5113-500	EQUIP. RENTAL	2,112.00		0.00	2,112.00	2,035.00
Subtotal [6E] Equipment Lease		2,112.00		0.00	2,112.00	2,035.00
Subgroup : [6F] Other						
MN-5100-601	MAINTENANCE SUPPLIES	41,737.00		0.00	41,737.00	31,500.00
MN-5200-601	PURCH. SVCE. - MAINT.	27,559.00		(1,597.50)	25,961.50	25,390.00
MN-5701-601	GROUNDSKEEPING	3,754.00		0.00	3,754.00	3,802.00
MN-5702-601	RUBBISH REMOVAL	17,362.00		0.00	17,362.00	17,278.00
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	306.00		0.00	306.00	0.00

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Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
MN-5704-601	SNOW REMOVAL	1,093.00		0.00	1,093.00	2,070.00
Subtotal [6F] Other		91,811.00		(1,597.50)	90,213.50	80,040.00
Subgroup : [7A]	Land Improvements					
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	44,079.00		0.00	44,079.00	43,904.00
Subtotal [7A] Land Improvements		44,079.00		0.00	44,079.00	43,904.00
Subgroup : [7B]	Building & Building Improvements					
MN-6101-801	DEPR. EXP. - BUILDING	61,161.00		0.00	61,161.00	61,161.00
MN-6102-801	DEPR. EXP. - BUILDING IMPVMTS.	36,293.00		0.00	36,293.00	31,489.00
MN-6111-801	AMORT. EXP. - CAPITALIZED INTEREST	22,578.00		0.00	22,578.00	22,578.00
Subtotal [7B] Building & Building Improvements		120,032.00		0.00	120,032.00	115,228.00
Subgroup : [7C]	Non-movable Equipment					
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	20,663.00		0.00	20,663.00	20,365.00
Subtotal [7C] Non-movable Equipment		20,663.00		0.00	20,663.00	20,365.00
Subgroup : [7D]	Movable Equipment					
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	48,490.00		0.00	48,490.00	55,021.00
MN-6105-801	DEPR. EXP. - SOFTWARE	2,559.00		0.00	2,559.00	4,520.00
Subtotal [7D] Movable Equipment		51,049.00		0.00	51,049.00	59,541.00
Subgroup : [8B]	Mortgage Expense					
MN-6110-801	AMORT. EXP. - FINANCE FEES	7,161.00		0.00	7,161.00	7,161.00
Subtotal [8B] Mortgage Expense		7,161.00		0.00	7,161.00	7,161.00
Subgroup : [10A]	Real estate taxes paid by owner					
MN-5400-510	REAL PROPERTY TAXES	131,646.00		0.00	131,646.00	129,353.00
Subtotal [10A] Real estate taxes paid by owner		131,646.00		0.00	131,646.00	129,353.00
Subgroup : [10C]	Personal property taxes					
MN-5401-510	PERSONAL PROPERTY TAXES	5,756.00		0.00	5,756.00	5,552.00
Subtotal [10C] Personal property taxes		5,756.00		0.00	5,756.00	5,552.00
Total [22] Maintenance and Property		673,655.00		0.00	673,655.00	685,741.00
Group : [26]	Interest					
Subgroup : [12A1]	First Mortgage					
MN-6005-800	INTEREST - ROCKVILLE BANK	158,210.00		0.00	158,210.00	168,247.00
Subtotal [12A1] First Mortgage		158,210.00		0.00	158,210.00	168,247.00
Total [26] Interest		158,210.00		0.00	158,210.00	168,247.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
MN-6003-800	INTEREST-VENDORS	39.00		0.00	39.00	0.00
Subtotal [12D] Other Interest Expense		39.00		0.00	39.00	0.00
Subgroup : [14C1]	Umbrella					
MN-5119-500	INSURANCE-GENERAL	122,297.00		0.00	122,297.00	118,854.00
Subtotal [14C1] Umbrella		122,297.00		0.00	122,297.00	118,854.00

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Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
Total [27] Interest and Insurance		122,336.00		0.00	122,336.00	118,854.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
MN-4000-200	ROOM & BOARD-MEDICAID	(8,043,617.00)		0.00	(8,043,617.00)	(7,153,508.00)
Subtotal [1A] Medicaid Residents (CT only)		(8,043,617.00)		0.00	(8,043,617.00)	(7,153,508.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
MN-4001-200	R & B ALLOWANCE-MEDICAID	3,501,479.00		0.00	3,501,479.00	3,018,521.00
Subtotal [1B] Medicaid room and board contractual allowance		3,501,479.00		0.00	3,501,479.00	3,018,521.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
MN-4000-300	ROOM & BOARD-MEDICARE A	(2,370,293.00)		0.00	(2,370,293.00)	(2,291,988.00)
MN-4101-300	MEDICARE ADJUSTMENTS	47,907.00		0.00	47,907.00	47,750.00
Subtotal [3A] Medicare Residents (All inclusive)		(2,322,386.00)		0.00	(2,322,386.00)	(2,244,238.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	776,815.00		0.00	776,815.00	972,258.00
Subtotal [3B] Medicare room and board contractual allowance		776,815.00		0.00	776,815.00	972,258.00
Subgroup : [4A]	Private-pay residents and other					
MN-4000-100	ROOM & BOARD-PRIVATE	(2,771,828.00)		0.00	(2,771,828.00)	(3,480,987.00)
MN-4000-400	ROOM & BOARD - OTHER	(387,961.00)		0.00	(387,961.00)	(318,873.00)
MN-4001-300	PRIVATE RM-MEDICARE DIFF.	(6,280.00)		0.00	(6,280.00)	(6,260.00)
Subtotal [4A] Private-pay residents and other		(3,166,069.00)		0.00	(3,166,069.00)	(3,806,120.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
MN-4001-400	R & B ALLOWANCE-OTHER	798.00		0.00	798.00	(6,484.00)
Subtotal [4B] Private-pay room and board contractual allowance		798.00		0.00	798.00	(6,484.00)
Subgroup : [5A]	Prescription Drugs - Medicare					
MN-4005-300	PHARMACY-MEDICARE A	(182,869.00)		0.00	(182,869.00)	(303,139.00)
Subtotal [5A] Prescription Drugs - Medicare		(182,869.00)		0.00	(182,869.00)	(303,139.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare					
MN-4005-200	PHARMACY-MEDICAID	(4,164.00)		0.00	(4,164.00)	(1,525.00)
MN-4005-400	PHARMACY-OTHER	(93,423.00)		(6,995.82)	(100,418.82)	(91,978.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(97,587.00)		(6,995.82)	(104,582.82)	(93,503.00)
Subgroup : [6A]	Medical Supplies - Medicare					
MN-4007-300	MED. SUPPLIES-MEDICARE A	(3,556.00)		0.00	(3,556.00)	(11,254.00)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(12,220.00)		0.00	(12,220.00)	(3,149.00)
Subtotal [6A] Medical Supplies - Medicare		(15,776.00)		0.00	(15,776.00)	(14,403.00)
Subgroup : [6C]	Medical Supplies - Non-medicare					
MN-4007-200	MED. SUPPLIES-MEDICAID	(36.00)		0.00	(36.00)	(109.00)
MN-4007-400	MED. SUPPLIES-OTHER	(802.00)		0.00	(802.00)	(387.00)
Subtotal [6C] Medical Supplies - Non-medicare		(838.00)		0.00	(838.00)	(496.00)

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
Subgroup : [7A]	Physical Therapy - Medicare					
MN-4002-300	PHYS. THERAPY-MEDICARE A	(587,468.00)		0.00	(587,468.00)	(610,820.00)
MN-4002-301	PHYS. THERAPY-MED. B	(56,869.00)		0.00	(56,869.00)	(64,537.00)
Subtotal [7A] Physical Therapy - Medicare		(644,337.00)		0.00	(644,337.00)	(675,357.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
MN-4002-200	PHYS. THERAPY-MEDICAID	(2,047.00)		0.00	(2,047.00)	0.00
MN-4002-400	PHYS. THERAPY-OTHER	(276,011.00)		0.00	(276,011.00)	(224,666.00)
Subtotal [7C] Physical Therapy - Non-medicare		(278,058.00)		0.00	(278,058.00)	(224,666.00)
Subgroup : [8A]	Speech Therapy - Medicare					
MN-4003-300	SPEECH THERAPY-MEDICARE A	(35,555.00)		0.00	(35,555.00)	(25,973.00)
MN-4003-301	SPEECH THERAPY-MED. B	(16,006.00)		0.00	(16,006.00)	(9,090.00)
Subtotal [8A] Speech Therapy - Medicare		(51,561.00)		0.00	(51,561.00)	(35,063.00)
Subgroup : [8C]	Speech Therapy - Non-medicare					
MN-4003-400	SPEECH THERAPY-OTHER	(5,036.00)		0.00	(5,036.00)	(7,181.00)
Subtotal [8C] Speech Therapy - Non-medicare		(5,036.00)		0.00	(5,036.00)	(7,181.00)
Subgroup : [9A]	Occupational Therapy - Medicare					
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(621,269.00)		0.00	(621,269.00)	(670,979.00)
MN-4004-301	OCCUP. THERAPY-MED. B	(39,445.00)		0.00	(39,445.00)	(53,372.00)
Subtotal [9A] Occupational Therapy - Medicare		(660,714.00)		0.00	(660,714.00)	(724,351.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare					
MN-4004-200	OCCUP. THERAPY-MEDICAID	(1,128.00)		0.00	(1,128.00)	0.00
MN-4004-400	OCCUP. THERAPY-OTHER	(279,154.00)		0.00	(279,154.00)	(217,265.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(280,282.00)		0.00	(280,282.00)	(217,265.00)
Subgroup : [10A]	Other - Medicare					
MN-4006-300	IV THERAPY - MEDICARE	(17,065.00)		0.00	(17,065.00)	(32,016.00)
MN-4008-300	LABORATORY-MEDICARE A	(100,269.00)		0.00	(100,269.00)	(130,222.00)
MN-4009-300	X RAY - MEDICARE A	(15,430.00)		0.00	(15,430.00)	(26,955.00)
MN-4011-300	OXYGEN - MEDICARE A	(3,427.00)		0.00	(3,427.00)	(3,925.00)
MN-4100-301	ANCILLARY ALLOW-MED. B	39,343.00		0.00	39,343.00	46,049.00
MN-5700-705	LAB-MEDICARE A	18,020.00		0.00	18,020.00	17,974.00
Subtotal [10A] Other - Medicare		(78,828.00)		0.00	(78,828.00)	(129,095.00)
Subgroup : [10B]	Other - Non-medicare					
MN-4006-200	IV THERAPY-MEDICAID	(1,086.00)		0.00	(1,086.00)	(100.00)
MN-4006-400	IV THERAPY-OTHER	(3,640.00)		0.00	(3,640.00)	(3,523.00)
MN-4008-400	LABORATORY-OTHER	(19,620.00)		0.00	(19,620.00)	(22,206.00)
MN-4009-400	X RAY - OTHER	(10,151.00)		0.00	(10,151.00)	(7,388.00)
MN-4011-200	OXYGEN - MEDICAID	(2,520.00)		0.00	(2,520.00)	(5,693.00)
MN-4011-400	OXYGEN - OTHER	(2,118.00)		0.00	(2,118.00)	(1,078.00)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	10,981.00		0.00	10,981.00	7,427.00
MN-4100-400	ANCILLARY ALLOW-OTHER	689,956.00		0.00	689,956.00	575,673.00
Subtotal [10B] Other - Non-medicare		661,802.00		0.00	661,802.00	543,112.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
Subgroup : [11]	Meals sold to guests, employees, and others					
MN-4500-602	DIETARY INCOME	(2,573.00)		0.00	(2,573.00)	(5,155.00)
Subtotal [11] Meals sold to guests, employees, and others		(2,573.00)		0.00	(2,573.00)	(5,155.00)
Subgroup : [15]	Interest Income					
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(198,484.00)		0.00	(198,484.00)	(285,496.00)
MN-4401-499	INT. INCOME - INS. COS.	(166.00)		0.00	(166.00)	31.00
Subtotal [15] Interest Income		(198,650.00)		0.00	(198,650.00)	(285,465.00)
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					
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(1,130.00)		0.00	(1,130.00)	(7,468.00)
MN-4503-499	MISCELLANEOUS INCOME	(3,317.00)		0.00	(3,317.00)	(152.00)
MN-4700-499	REALIZED GAINS/LOSSES	(79,423.00)		0.00	(79,423.00)	0.00
MN-4702-499	GAIN/LOSS-ASSET SALE/DISP	(345.00)		0.00	(345.00)	2,221.00
MN-4710-499	UNREALIZED GAINS/LOSSES	(424,149.00)		0.00	(424,149.00)	506,695.00
MN-4712-499	OTHER INVT. INCOME/EXP.	2,507.00		(2,507.00)	0.00	0.00
Subtotal [18] Other Revenue		(505,857.00)		(2,507.00)	(508,364.00)	501,296.00
Total [30] Statement of Revenue		(11,594,444.00)		(9,502.82)	(11,603,946.82)	(10,890,602.00)
Group : [31]	Balance Sheet					
Subgroup : [31.01A]	Cash					
MN-1001-000	PETTY CASH	6,000.00		0.00	6,000.00	6,000.00
MN-1007-000	CASH - RVB OPERATING	1,763,633.00		0.00	1,763,633.00	1,659,747.00
MN-1100-000	CASH - PNA ACCOUNT	27,398.00		0.00	27,398.00	26,700.00
Subtotal [31.01A] Cash		1,797,031.00		0.00	1,797,031.00	1,692,447.00
Subgroup : [31.01B]	Resident Accounts Receivable					
MN-1300-000	A/R - PRIVATE	175,893.00		0.00	175,893.00	127,732.00
MN-1302-000	A/R - MEDICAID	298,057.00		0.00	298,057.00	333,589.00
MN-1304-000	A/R - MEDICARE A	263,341.00		0.00	263,341.00	301,411.00
MN-1305-000	A/R - MEDICARE B	14,675.00		0.00	14,675.00	11,010.00
MN-1308-000	A/R - OTHER	153,948.00		0.00	153,948.00	146,855.00
MN-1330-000	BAD DEBT RESERVE	(133,000.00)		0.00	(133,000.00)	(11,570.00)
Subtotal [31.01B] Resident Accounts Receivable		772,914.00		0.00	772,914.00	909,027.00
Subgroup : [31.01C]	Inventories					
MN-1400-000	INVENTORY	60,299.00		0.00	60,299.00	61,501.00
Subtotal [31.01C] Inventories		60,299.00		0.00	60,299.00	61,501.00
Subgroup : [31.01D]	Prepays					
MARCUM-1400	INSURANCE GROSS UP	25,723.00		0.00	25,723.00	122,162.00
MN-1401-000	PREPAID INSURANCE	124,670.00		0.00	124,670.00	82,924.00
MN-1402-000	PREPAID RE TAXES	32,912.00		0.00	32,912.00	32,912.00
MN-1403-000	PREPAID PP TAXES	1,424.00		0.00	1,424.00	1,444.00
MN-1404-000	PREPAID COMP. CONSULTG.	2,576.00		0.00	2,576.00	2,527.00

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
MN-1410-000	PREPAID OTHER EXPENSES	14,434.00		0.00	14,434.00	22,854.00
Subtotal [31.01D] Prepays		201,739.00		0.00	201,739.00	264,823.00
Subgroup : [31.01E] Current Assets						
MN-1200-000	INVESTMENTS-WF-ST-#8313	654,298.00		0.00	654,298.00	604,105.00
MN-1201-000	INVESTMENTS-WF-LT-#0330	3,446,320.00		0.00	3,446,320.00	3,049,034.00
MN-1252-000	DEBT SVCE: WF-#3684	30,284.00		0.00	30,284.00	2,778,214.00
MN-1420-000	DEPOSITS	193.00		0.00	193.00	0.00
MN-1510-000	DUE FROM AFFILIATE(S)	1,215,385.00		0.00	1,215,385.00	1,215,385.00
Subtotal [31.01E] Current Assets		5,346,480.00		0.00	5,346,480.00	7,646,738.00
Subgroup : [31.01F] Fixed Assets						
MN-1900-000	LAND	750,000.00		0.00	750,000.00	750,000.00
MN-1901-000	CAPITALIZED INTEREST	564,461.00		0.00	564,461.00	564,461.00
MN-1902-000	LAND IMPROVEMENTS	1,697,410.00		0.00	1,697,410.00	1,692,160.00
MN-1903-000	BUILDING	2,446,441.00		0.00	2,446,441.00	2,446,441.00
MN-1904-000	BUILDING IMPROVEMENTS	3,141,199.00		0.00	3,141,199.00	3,120,524.00
MN-1905-000	FIXED EQUIPMENT	255,204.00		0.00	255,204.00	248,971.00
MN-1906-000	FURNITURE & EQUIPMENT	938,444.00		0.00	938,444.00	913,461.00
MN-1907-000	AUTO	7,674.00		0.00	7,674.00	7,674.00
MN-1908-000	SOFTWARE	21,969.00		0.00	21,969.00	19,564.00
MN-1951-000	A/AMORT - CAP. INTEREST	(508,015.00)		0.00	(508,015.00)	(485,436.00)
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(940,641.00)		0.00	(940,641.00)	(896,562.00)
MN-1953-000	A/DEPR. - BUILDING	(1,376,123.00)		0.00	(1,376,123.00)	(1,314,962.00)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(2,815,962.00)		0.00	(2,815,962.00)	(2,779,669.00)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(154,246.00)		0.00	(154,246.00)	(133,583.00)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(756,760.00)		0.00	(756,760.00)	(708,615.00)
MN-1957-000	A/DEPR. - AUTO	(7,674.00)		0.00	(7,674.00)	(7,674.00)
MN-1958-000	A/DEPR. - SOFTWARE	(18,799.00)		0.00	(18,799.00)	(16,241.00)
Subtotal [31.01F] Fixed Assets		3,244,582.00		0.00	3,244,582.00	3,420,514.00
Subgroup : [31.01G] Other Assets						
MN-1700-000	BED LICENSES	121,500.00		0.00	121,500.00	121,500.00
MN-1703-000	RE-FI COSTS 2012	71,609.00		0.00	71,609.00	71,609.00
MN-1704-000	ACCUM AMORT RE-FI COSTS 2012	(27,450.00)		0.00	(27,450.00)	(20,289.00)
Subtotal [31.01G] Other Assets		165,659.00		0.00	165,659.00	172,820.00
Subgroup : [31.02A] Accounts Payable						
MARCUM-2001	AR CREDIT BALANCES	(22,120.00)		0.00	(22,120.00)	(31,905.00)
MN-2000-000	ACCOUNTS PAYABLE	(107,202.00)		0.00	(107,202.00)	(91,625.00)
Subtotal [31.02A] Accounts Payable		(129,322.00)		0.00	(129,322.00)	(123,530.00)
Subgroup : [31.02B] Notes Payable						
MN-2202-000	N/P - CL&P ST	(8,753.00)		0.00	(8,753.00)	(8,753.00)
Subtotal [31.02B] Notes Payable		(8,753.00)		0.00	(8,753.00)	(8,753.00)
Subgroup : [31.02C] Accrued Payroll						
MN-2400-000	ACCRUED PAYROLL	(231,035.00)		0.00	(231,035.00)	(195,597.00)
MN-2403-000	ACCRUED VACATION	(193,528.00)		0.00	(193,528.00)	(184,453.00)

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
Subtotal [31.02C] Accrued Payroll		(424,563.00)		0.00	(424,563.00)	(380,050.00)
Subgroup : [31.02D] Accrued Payroll Taxes						
MN-2300-000	FIT W/HELD	(76.00)		0.00	(76.00)	0.00
MN-2301-000	SIT W/HELD	(50.00)		0.00	(50.00)	0.00
MN-2302-000	SS & MED W/HELD	(55.00)		0.00	(55.00)	0.00
MN-2401-000	ACCRUED SS & MEDICARE	(17,674.00)		0.00	(17,674.00)	(14,963.00)
Subtotal [31.02D] Accrued Payroll Taxes		(17,855.00)		0.00	(17,855.00)	(14,963.00)
Subgroup : [31.02E] Mortgage Payable - Short Term						
MN-2201-000	N/P - ROCKVILLE BANK - ST	(410,200.00)		0.00	(410,200.00)	(279,112.00)
Subtotal [31.02E] Mortgage Payable - Short Term		(410,200.00)		0.00	(410,200.00)	(279,112.00)
Subgroup : [31.02F] Current Liabilities						
MARCUM-2000	INSURANCE GROSS UP	(25,723.00)		0.00	(25,723.00)	(122,162.00)
MARCUM-2351	DEFERRED REVENUE	(103,594.00)		0.00	(103,594.00)	(139,655.00)
MN-2350-000	PROVIDER TAX PAYABLE	(144,764.00)		0.00	(144,764.00)	(146,236.00)
MN-2404-000	ACCRUED PENSION	(113,380.00)		0.00	(113,380.00)	(118,189.00)
MN-2405-000	ACCR. EXP. - OTHER	(4,261.00)		0.00	(4,261.00)	(28,426.00)
Subtotal [31.02F] Current Liabilities		(391,722.00)		0.00	(391,722.00)	(554,668.00)
Subgroup : [31.02G] Mortgage Payable - Long Term						
MN-2701-000	N/P - ROCKVILLE BANK - LT	(592,087.00)		0.00	(592,087.00)	(4,002,879.00)
Subtotal [31.02G] Mortgage Payable - Long Term		(592,087.00)		0.00	(592,087.00)	(4,002,879.00)
Subgroup : [31.02H] Other Long Term Liabilities						
MN-2100-000	PATIENT TRUST	(27,398.00)		0.00	(27,398.00)	(26,700.00)
MN-2702-000	N/P - CL&P LT	(10,697.00)		0.00	(10,697.00)	(19,450.00)
Subtotal [31.02H] Other Long Term Liabilities		(38,095.00)		0.00	(38,095.00)	(46,150.00)
Subgroup : [31.03A] Equity						
MN-3000-000	NET ASSETS - UNRESTRICTED	(8,757,265.00)		0.00	(8,757,265.00)	(8,428,213.00)
MN-3100-000	NET ASSETS - TEMP. RESTRICTED	0.00		0.00	0.00	(500.00)
Subtotal [31.03A] Equity		(8,757,265.00)		0.00	(8,757,265.00)	(8,428,713.00)
Total [31] Balance Sheet		818,842.00		0.00	818,842.00	329,052.00
Sum of Account Groups		(818,842.00)		0.00	(818,842.00)	(329,052.00)
Net (Income) Loss		(818,842.00)		0.00	(818,842.00)	(329,052.00)

Client: **Mansfield Center for Nursing and Rehabilitation**
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2016**
 Period Ending: **9/30/2016**
 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				
R0006	Administration Fees		5,900.04	
R0008	Design Firm Consulting - Renovations		918.00	
MN-5108-500	ADVERTISING & PROMO.			
MN-5109-500	DUES			
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)			
MN-5126-500	MISCELLANEOUS			
MN-5129-500	OTHER PROFESSIONAL FEES			
Total			<u>6,818.04</u>	<u>6,818.04</u>
Adjusting Journal Entries JE # 3 E.03a				
To reclass filing fee out of dues				
MN-5110-500	SUBSCRIPTIONS		155.00	
R0006	Administration Fees		60.00	
MN-5109-500	DUES			215.00
Total			<u>215.00</u>	<u>215.00</u>
Adjusting Journal Entries JE # 5 E.06a				
To record all maintenance in the correct line on the cost report				
MN-5700-601	REPAIRS & MAINTENANCE		1,597.50	
MN-5200-601	PURCH. SVCE. - MAINT.			1,597.50
Total			<u>1,597.50</u>	<u>1,597.50</u>
Adjusting Journal Entries JE # 7 A.01				
Reclass investment expense from revenue				
R0009	Investment Expenses		2,507.00	
MN-4712-499	OTHER INVMT. INCOME/EXP.			2,507.00
Total			<u>2,507.00</u>	<u>2,507.00</u>
Adjusting Journal Entries JE # 8 G.01				
Reclass Expense out of Miscellaneous Account				
R0010	Settlement Cost - CHRO Case		2,000.00	
MN-5126-500	MISCELLANEOUS			2,000.00
Total			<u>2,000.00</u>	<u>2,000.00</u>
Adjusting Journal Entries JE # 9 N.01b				
Reclass training out of consultant fees				
MN-5126-500	MISCELLANEOUS		450.00	
MN-5202-600	NURSING DEPT CONSULTANT			450.00
Total			<u>450.00</u>	<u>450.00</u>
Adjusting Journal Entries JE # 10 E.05b				
Reclass OmniCare Refund of amounts overpaid on the drugs				
MN-5701-704	DRUGS-MEDICINE CABINET		6,995.82	
MN-4005-400	PHARMACY-OTHER			6,995.82
Total			<u>6,995.82</u>	<u>6,995.82</u>
Adjusting Journal Entries JE # 11 N.01b				
Reclass Lunch Boxes for Employees to the correct line				
R0007	Lunch Boxes for Employees		463.00	
MN-5308-505	OTHER BENEFITS			463.00
Total			<u>463.00</u>	<u>463.00</u>
Adjusting Journal Entries JE # 12 I.01a				
Reclass Accounting Director to the correct line on the cost report				
R0011	Accounting Director		73,088.00	
MN-5001-500	SALARIES-OFFICE STAFF			73,088.00
Total			<u>73,088.00</u>	<u>73,088.00</u>
Adjusting Journal Entries JE # 13 E.02a				
Reclass Life Insurance and EAP Costs to the correct line of the cost report				
R0012	Employee Life Insurance		17,140.39	
R0013	Employee assistance program		2,888.00	
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE			20,028.39
Total			<u>20,028.39</u>	<u>20,028.39</u>
Adjusting Journal Entries JE # 14 E.03b				
To reclass non-discrim. party for employees				
MN-5308-505	OTHER BENEFITS		993.86	
MN-5307-505	EMPLOYEE RELATIONS			993.86
Total			<u>993.86</u>	<u>993.86</u>



Provider Name: Mansfield Center for Nursing and Rehabilitation
Provider Number: 2132-C
Period Ended: 9/30/16

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.