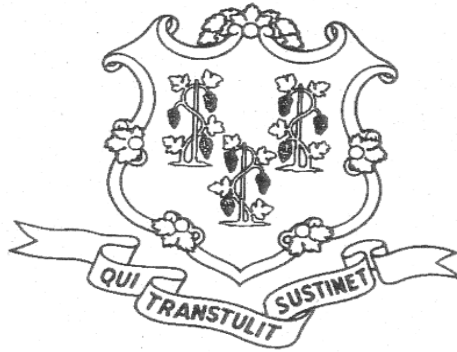


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

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 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2132-C	RHNS	(Specify)	Medicare Provider 07-5402
------------------	----------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 2132-C	RHNS	ICF-IID
----------------------------	----------------	------	---------

**For Department Use Only**

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

**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2020	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, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Mansfield Center for Nursing and Rehabilitation	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 100 Warren Circle, Storrs, CT 06268				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/23/2021		
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (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 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Mansfield Center for Nursing and Rehabilitation		Address (No. & Street, City, State, Zip ) 100 Warren Circle, Storrs, CT 06268		
License Numbers:	CCNH 2132-C	RHNS (Specify)	Medicare Provider No. 07-5402	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No      If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
Name of Administrator James Fidanza		Nursing Home Administrator's License No.:	00914	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





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

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

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

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

## BOARD OF DIRECTORS

### CHAIRPERSON

Jennifer Young Gaudet, since 2016

### VICE-CHAIRPERSON

C. Michael Tucker, since 2000

### PRESIDENT / CHIEF EXECUTIVE OFFICER

Reginald W.H. Fairbairn (Bill)

### SECRETARY

Rev. Barbara J. Libby, since 1993

### ASSISTANT SECRETARY

Kathryn Stewart Hegedus, Since 2006

### DIRECTOR OF HUMAN RESOURCES

Sally Norton, SPHR, Since 2016

### TREASURER

Betsey M. Reid, 1972-2003,

### ASSISTANT TREASURER

Mabel M. Peterson, since 1982

### DIRECTORS

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

Alison Bonds, since 2002

Carol S. Hay, since 1997

127 Washington Ave | Fifth Floor East | North Haven, CT 06473 | Tel: 203.230.4809 | Fax: 203.239.8019 | TRS: 800.842.9710

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 Housing providers and employers.



### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2020	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**Annual Report of Long-Term Care Facility**

**General Information and Questionnaire  
Related Parties\***

Name of Facility Mansfield Center for Nursing and Rehabilitation	License No. 2132-C	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
New Samaritan Corporation	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>		Corporate oversight	Page 16 / Line m13	144,000	144,000
Mansfield Retirement Community	1 Silo Road, Storrs, CT 06268	<input type="radio"/>	<input checked="" type="radio"/>		Truck use	Page 16 / Line L6	2,272	2,272
Elderly Housing Management, Inc.	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>		Pass through on pension expense	Page 15 / Line 1a7	160,426	160,426
New Samaritan Corporation	127 Washington Ave., 5th Floor East, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>		Loan / Intercompany	Page 31 / Line A8	1,338,800	1,338,800
Mansfield Retirement Community	1 Silo Road, Storrs, CT 06268	<input type="radio"/>	<input checked="" type="radio"/>		Provision of Dietary Svcs	Page 31 / Line A8	30,001	30,001
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.  
\*\* Provide the percentage amount of revenue received from non-related parties.



### General Information and Questionnaire 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		9/30/2020			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							
MailFinance, 478 Wheeler Farm Rd, Milford CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	05/03/19	36 Months	847		847	
ADP LLC, POB 842875, Boston MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	2 Time Clocks	02/01/17	Month to Month	3,660		3,660	
Marlin Business Bank, POB 13604, Philadelphia PA 19101-3604	<input type="radio"/>	<input checked="" type="radio"/>	2 Copiers	06/01/19	36 Months	3,911		3,911	
Gordon Food Service, 630 John Hancock Rd, Taunton MA 02780	<input type="radio"/>	<input checked="" type="radio"/>	Dish Machine	12/01/19	12 months	2,270		2,270	
Cash True Value Home Ctr, 1561 West Main St, Willimantic CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Hydraulic Boom	05/01/20	One time rental	206		206	
CT Portable Storage, 1345 George Jenkins Blvd, Lakeland FL 33815	<input type="radio"/>	<input checked="" type="radio"/>	Storage POD	07/15/20	Month to month	438		438	
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>
								11,332	

\* 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.



Connecticut Portable Storage, LLC  
 1345 George Jenkins Blvd  
 Lakeland, FL 33815

THANK YOU FOR CHOOSING PODS!

**Statement No. Z059-CS1006984**

Customer Account 140458138  
 Statement Date 8/28/2020  
 Statement Period 7/15/2020-8/28/2020  
 Due Date No Payment Due

Page 1 of 2

Mansfield Center for Nursing and Rehab  
 Attn: Miguel Plaza  
 100 Warren Cir  
 Storrs Mansfield, CT 06268

*CREDIT CARD*

**Need to Contact Us?**

Our Business Solutions Team is available Monday - Friday, 8:00am - 8:00pm, and Saturday 8:00am - 4:30pm EST.

You can reach us by Phone: 1-863-687-1864 or by email at [BusinessTeam@PODS.com](mailto:BusinessTeam@PODS.com)

**Account Summary**

Period Dates: 7/15/2020 - 8/28/2020

Previous Balance	\$	0.00
Payments Applied	\$	(274.86)
Unapplied Payments	\$	0.00
Payment Adjustments	\$	0.00
Account Adjustments	\$	0.00
New Charges	\$	274.86
<b>Amount Due</b>	<b>\$</b>	<b>0.00</b>

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PODS appreciates your business. Check out PODS' new website dedicated to our commercial accounts.

Visit [Business.PODS.com](http://Business.PODS.com) to get a quote for your next business move or storage need.

For service or invoice-related questions, check out our new Frequently Asked Questions page at [Business.PODS.com/FAQs](http://Business.PODS.com/FAQs)

oucher #	Comp. Cks. / /
ist. Date:	Date Done
ct # 5113.500	\$ 274.86
ct #	\$
ct #	\$
ct #	\$
ct #	\$
ept. Head Apvl./Date:	<i>[Signature]</i> 8/31/20
dmnr. Apvl./Date:	<i>[Signature]</i> 8/21/20
.O. Entered By/Date:	/ /

**Payment Options**

pay online:  
 our site at  
[ss.PODS.com](http://ss.PODS.com)  
 y-account



To pay by mail:  
 Use pre-addressed  
 remittance below.

Call customer service to  
 sign up for AutoPay using  
 your credit card or  
 bank account.

... Cut Remittance Here ...

\*\*\* TO Enclose, Please Detach This Remittance and Return With your Payment \*\*\*



Connecticut Portable Storage, LLC  
 1345 George Jenkins Blvd  
 Lakeland, FL 33815

Customer account number 140458138  
 Amount Due \$ 0.00  
 Due Date No Payment Due

**Statement No.  
 Z059-CS1006984**

Mansfield Center for Nursing and Rehab  
 Attn: Miguel Plaza  
 100 Warren Cir  
 Storrs Mansfield, CT 06268

**Total Amount Enclosed**

\$

Make checks payable to:  
 Connecticut Portable Storage, LLC

*P.P.E. STORAGE*



Connecticut Portable Storage, LLC  
 1345 George Jenkins Blvd  
 Lakeland, FL 33815

THANK YOU FOR CHOOSING PODS!

<b>Statement No.</b>	<b>Z059-CS1006984</b>
Customer Account	140458138
Statement Date	8/28/2020
Statement Period	7/15/2020-8/28/2020
Due Date	No Payment Due
Page	2 of 2

**New Charges - Transaction Summary**

Account: 140458138-Mansfield Center for Nursing and Rehab

PO #: 100 Warren Circle	Amount	Tax	Total
Container Move Fees	\$ 103.92	\$ 6.60	\$ 110.52
Container Rental Fees	\$ 130.45	\$ 8.28	\$ 138.73
Container/Content Protection Fees	\$ 10.00	\$ 0.00	\$ 10.00
Long Distance Transportation Fees	\$ 14.68	\$ 0.93	\$ 15.61
<b>PO Subtotal:</b>	<b>\$ 259.05</b>	<b>\$ 15.81</b>	<b>\$ 274.86</b>

Invoice Total: \$ 259.05 \$ 15.81 \$ 274.86

**New Charges - Transaction Detail**

Account: 140458138-Mansfield Center for Nursing and Rehab

Account #: 140458138 Mansfield Center for Nursing and Rehab		PO #: 100 Warren Circle	Qty	Price	Discount	Amount	Tax	Total
Container#: 370A59 Inv# Z059000162652	Order #: 2218213	Deliver Empty Container to Your Location 100 Warren Cir, Storrs Mansfield, CT 06268-2074	8/6/20 1	\$ 115.47	\$ 11.55	\$ 103.92	\$ 6.60	\$ 110.52
Container#: 370A59 Inv# Z059000162652	Order #: 2218213	Fuel Subsidy	8/6/20 1	\$ 14.68	\$ 0.00	\$ 14.68	\$ 0.93	\$ 15.61
Container#: 370A59 Inv# Z059000162652	Order #: 2218213	Monthly Rental of Container at Your Location 100 Warren Cir, Storrs Mansfield, CT 06268	8/6/20-9/5/20 1	\$ 144.95	\$ 14.50	\$ 130.45	\$ 8.28	\$ 138.73
Container#: 370A59 Inv# Z059000162652	Order #: 2218213	Container Only Protection Option - Monthly Fee	8/6/20-9/5/20 1	\$ 10.00	\$ 0.00	\$ 10.00	\$ 0.00	\$ 10.00
<b>Subtotal:</b>						<b>\$ 259.05</b>	<b>\$ 15.81</b>	<b>\$ 274.86</b>

Invoice Total: \$ 259.05 \$ 15.81 \$ 274.86

**Account Activity Details**

**Payments Applied**

Recorded Date	Payment Information	Applied To	Amount Applied	Payment Amount
8/5/2020	Credit Card, 9148	Z059000162652	\$ 274.86	(274.86)
			<b>Subtotal:</b>	<b>\$ (274.86)</b>

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Mansfield Center for Nursing and R	License No. 2132-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Annual audit, compliance reporting, tax return preparation and cost report submissions	\$ 39,029
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 39,029

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 Wiggin & Dana 2 State Marshall 3 Treasurer, State of CT 4 5	Telephone Number 860-297-3700 860-871-3640 860-871-3640
---	--

Address (*No. & Street, City, State, Zip Code*)  
 1 20 Church Street, Hartford, CT 06103  
 2 21 Tolland Green, 2nd Fl Tolland CT 06084  
 3 21 Tolland Green, 2nd Fl Tolland CT 06084  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 Consultation - Resident COVID stimulus checks	\$ 125
2 Conservator application-M Pryor (Disallow)	\$ 55
3 Conservator application-M Pryor (Disallow)	\$ 250
4	\$
5	\$
	Charge for Services Provided
	\$ 430

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 9/30/2020				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						
B. On last day of THIS report period	98	98							98	98		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	83	83			83	83						
B. As of midnight of THIS report period	72	72							72	72		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,433	2,433			2,017	2,017			416	416		
B. Medicaid (Conn.)	17,581	17,581			13,178	13,178			4,403	4,403		
C. Medicaid (other states)												
D. Private Pay	6,313	6,313			4,810	4,810			1,503	1,503		
E. State SSI for RCH												
F. Other (Specify)	2,755	2,755			2,322	2,322			433	433		
G. Total Care Days During Period (3A thru F)	29,082	29,082			22,327	22,327			6,755	6,755		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	132	132			118	118			14	14		
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	29,214	29,214			22,445	22,445			6,769	6,769		



**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 9/30/2020			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	7		46			19							
Per Diem Rate													
a. One bed rm.	Various		262.85			435.00							
b. Two bed rms.	Various		238.95			415.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B						TOTAL	CCNH	RHNS	(Specify)				
B. Medicaid (Exclusive of Part B)						1,545	1,545						
1. Maintenance Treatments						79	79						
2. Restorative Treatments													
C. Other						13,702	13,702						
D. <b>Total Physical Therapy Treatments</b>						15,326	15,326						
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B						205	205						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						8	8						
2. Restorative Treatments						498	498						
C. Other													
D. <b>Total Speech Therapy Treatments</b>						711	711						
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B						1,342	1,342						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						20	20						
2. Restorative Treatments						12,864	12,864						
C. Other													
D. <b>Total Occupational Therapy Treatments</b>						14,226	14,226						

## Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2020	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	139,018	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	322,251	12,076				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	679,296	30,103				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	317,331	17,970				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	177,041	6,452				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	100,462	6,196				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	191,206	3,433				
b. RN						
1. Direct Care	1,054,722	26,602				
2. Administrative**	406,770	11,730				
c. LPN						
1. Direct Care	786,299	23,933				
2. Administrative**						
d. Aides and Attendants	1,542,306	83,921				
e. Physical Therapists	476,633	13,463				
f. Speech Therapists	1,286	46				
g. Occupational Therapists	229,464	5,981				
h. Recreation Workers	233,001	9,004				
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	193,018	6,300				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	74,589					
<i>A-13. Total Salary Expenditures</i>	6,924,693	259,290				

\* 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
	-					
JHV - Dietary Gross Payroll	\$ 74,589	3,306/Est.				
<b>Total</b>	\$ 74,589	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Physician Services - Medicare	\$ 5,100	34/Est.				
Medical Records Consultant	\$ 5,561	37/Est.				
<b>Total</b>	\$ 10,661	-	\$ -	-	\$ -	-

**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	9/30/2020				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)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

\* 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	9/30/2020			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)							
<b>Section III - Administrators***</b>										
James Fianza	139,018			Non-Discrim	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

\*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	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	9,690	28				
3. Pharmacist	9,682	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	33,142	177				
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	45,155	821				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	150	1				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	126,178	5,149				
d. Other						
12. Other (Specify) See Attached Schedule	10,661					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>234,658</b>	<b>6,176</b>				

\* 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 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Healthdrive Dental, 888 Worcester St, Ste 130, Wellesley, MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Omnicare, POB 78000, Dept 781668, Detroit MI 48278-1668	Pharmacist / Nursing Department Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Ralph Laguardia, 10 Higgins Hwy, Mansfield Center CT 06250	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
UCONN, 233 Glenbrook Rd, Unit 4100, Storrs CT 06269	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hartford Orthopedic Surgeons, 1111 Cromwell Ave, Ste 302, Rocky Hill CT 06067-3455	Orthopedics	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX Swallowing, 21 Waterville Rd, Avon CT 06001	Swallowing Diagnostics	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Orthopedic Associates of Windham County, 35 Kennedy Dr, Putnam CT 06260-1939	Orthopedics	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Masstex Imaging LLC, 3 Electronics Avenue, #201, Danvers MA 01923-1099	Swallowing Diagnostics	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hartford Hospital, P.O. Box 310911, Newington CT 06131-0911	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Yale Medicine, P.O. Box 418618, Boston MA 02241-8618	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Svcs, 494 Broad Street, Ste 302, Newark NJ 07102	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
World Wide Staffing, 2222 Sedgewick Rd, Durham NC 27713	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, LLC, 507 East Main St, Suite 308, Torrington CT 06790	Medical Records	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 196,764	196,764		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 28,149	28,149		
4. Social Security (F.I.C.A.)	\$ 503,124	503,124		
5. Health Insurance	\$ 475,133	475,133		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 160,426	160,426		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 207,361	207,361		
d. Accounting and Auditing	\$ 39,029	39,029		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 430	430		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 27,444	27,444		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,840	13,840		
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	\$ 504,123	504,123		
<b>Subtotal</b>	\$ 2,156,423	2,156,423		

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

(Carry Subtotals forward to next page)





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

Name of Facility	License No.	Report for Year Ended		Page	of
Mansfield Center for Nursing and Rehabilitation	2132-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b><i>Subtotals Brought Forward:</i></b>	2,156,423	2,156,423			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 691	691			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 1,341	1,341			
5. Education Expenses Related to Seminars and Conventions	\$ 993	993			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 2,272	2,272			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 30,421	30,421			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 3,056	3,056			
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	\$ 6,340	6,340			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 11,351	11,351			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 518	518			
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> )	\$ 160,357	160,357			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 180,929	180,929			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 2,554,692	2,554,692			

\* 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)
	-		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
ADVERTISING & PROMO. (Disallow)	\$ 3,056		
<b>Total Other Advertising</b>	\$ 3,056	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
Leading Age	\$ 10,384		
Association for Long Term Care Nursing Professionals	\$ 199		
Association for Professionals in Infection Control	\$ 205		
Association for Long Term Care Financial Professionals	\$ 213		
CT Association of Healthcare Providers	\$ 350		
<b>Total Dues</b>	\$ 11,351	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Gift Shop Inventory Purchases (Disallow)	\$ 281		
Food purchased through Petty Cash (Disallow)	\$ 42		
NSC/INTERCO. FEES (Disallow)	\$ 144,000		
LICENSES	\$ 2,433		
ROUTINE BANK CHARGES	\$ 2,295		
OTHER PROFESSIONAL FEES	\$ 17,867		
FINES & PENALTIES (Disallow)	\$ 10,325		
EMPLOYEE RELATIONS (Disallow)	\$ 2,835		
EMPLOYEE BACKGROUND CHECKS	\$ 851		
<b>Total Other Administrative and General</b>	\$ 180,929	\$ -	\$ -

**Schedule C-1 - Management Services\***

Name of Facility Mansfield Center for Nursing and Rehabil	License No. 2132-C	Report for Year Ended 9/30/2020	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	9/30/2020	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 224,086	224,086		
2.	Non-Food Supplies	\$ 41,943	41,943		
3.	Other ( <i>Specify</i> ) _____ Dishes & Utensils	\$ 1,450	1,450		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )					
c. Other ( <i>Specify</i> ) _____					
<b>2D. Total Dietary Expenditures</b> (2a + b + c + d)		\$ 267,479	267,479		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Mansfield Center for Nursing and Rehabilitation		2132-C	9/30/2020		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. \$	15,717	15,717		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$				
c. Other ( <i>Specify</i> ) Laundry Supplies		\$	73,806	73,806		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	89,523	89,523		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Mansfield Center for Nursing and Rehabilitatio		2132-C	9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc. )</i>	Amt. \$					
b. Purchased Services ( <i>by contract other than through Management Services</i> )	Sq. Ft. Serviced					
( <i>Complete Schedule C-2 att. Page 21</i> )	by Personnel					
	Amt. \$					
C. Other ( <i>Specify</i> )		\$ 43,711	43,711			
Housekeeping Supplies						
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>		\$ 43,711	43,711			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Pharmacy	\$	177,694	177,694			
b. Medicine Cabinet Drugs	\$	4,691	4,691			
c. Medical and Therapeutic Supplies	\$	137,583	137,583			
d. Ambulance/Limousine****	\$	21,988	21,988			
e. Oxygen						
1. For Emergency Use	\$					
2. Other****	\$	9,321	9,321			
f. X-rays and Related Radiological Procedures****	\$	11,084	11,084			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$					
h. Laboratory****	\$	627	627			
i. Recreation	\$	8,818	8,818			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	40,518	40,518			
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 412,324	412,324			

\* 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.





**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 9/30/2020	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
ADP, 100 Corporate Dr, Windsor CT 06095		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	42,300			16	m11
Amatech Solutions LLC, 2351 Boston Post Rd, Suite 402,		<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Consulting	29,400			16	m11
MDI Achieve, Inc. 10900 Hampshire Ave South, Suite 100,		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing Software, EMR, Mealtracker Software	42,280			16	m11
Frontier, POB 740407, Cincinnati OH 45247-0407		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Telephone System Maintenance	12,757			16	m11
Willimantic Waste, Recycling Way, Willimantic CT 06226		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	17,800			22	6F
BWB Solutions, 428 Yale Ave, New Haven CT 06515		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Strategic Planning	13,500			16	m13
Axis Pacific Inc, 4202 Whitsett Ave #205, Studio City CA 91604		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Recruiting - DNS	22,500			16	m1
All Seasons Mechanical, 307 East Center St, Manchester CT 06040		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Chiller pipe repair	16,837			22	6a
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Mansfield Center for Nursing and Rehabilitati	2132-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 43,203	43,203				
b. Heat	\$ 36,354	36,354				
c. Light & Power	\$ 101,295	101,295				
d. Water	\$ 28,447	28,447				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 11,332	11,332				
f. Other ( <i>itemize</i> )	\$ 118,232	118,232				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 338,863</b>	<b>338,863</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 44,467	44,467				
b. Building & Building Improvements	\$ 139,814	139,814				
c. Non-Movable Equipment	\$ 27,066	27,066				
d. Movable Equipment	\$ 59,460	59,460				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 270,807</b>	<b>270,807</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 136,636	136,636				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 6,769	6,769				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 414,212</b>	<b>414,212</b>				

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



### Depreciation Schedule

Name of Facility Mansfield Center for Nursing and Rehabilitation			License No. 2132-C		Report for Year Ended 9/30/2020			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			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period			1,702,054		1,702,054	1,070,852	S/L	Various	44,467				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										44,467			
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			6,582,429		6,582,429	5,265,370	S/L	Various	139,328				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			4,864		4,864		S/L	Various	486				
B-4. Subtotal										139,814			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			269,829		269,829	219,520	S/L	Various	16,180				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			56,682		56,682		S/L	Various	10,886				
C-4. Subtotal										27,066			
		Is a mileage logbook maintained?		Date of Acquisition		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
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Kubota Cab Tractor		X		2	19	19,400		19,400	1,940	S/L	10	1,940	
b. Kubota HD Bucket		X		7	19	524		524	52	S/L	10	52	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,105,860		1,105,860	927,357	S/L	Various	45,705	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	62,227		62,227		S/L	Various	11,763	
D-3. Subtotal													59,460
<b>E. Total Depreciation</b>													270,807

## Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
	COVID Impr. - Laundry	\$ 2,139	10	\$ 214
	COVID Impr. - Reception	\$ 1,021	10	\$ 102
	COVID Impr. - Beauty Salon	\$ 1,704	10	\$ 170
<b>Total additions for Building Improvement</b>		\$ 4,864		\$ 486 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
	Septic Guide Rail Sys/Pump Chamber Rebl	\$ 4,515	10	\$ 452
	Video Security System	\$ 4,148	5	\$ 830
	Fire Panel Replacement - power surge	\$ 48,019	5	\$ 9,604
<b>Total additions for Non-Movable Equipment</b>		\$ 56,682		\$ 10,886 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
	BP Monitor	\$ 1,717	3	\$ 572
	Setup/Install new computers	\$ 2,880	5	\$ 576
	Induction heater for dinner plates	\$ 13,839	5	\$ 2,768
	Commercial Garbage Disposal	\$ 1,806	5	\$ 361
	Commercial Food Processor	\$ 1,849	5	\$ 370
	2 - Bedside Chests & 2 Dressers	\$ 1,254	10	\$ 125
	Setup/Install new computers	\$ 3,150	3	\$ 1,050
	Padded Slings for Lift Device	\$ 1,439	10	\$ 144
	Wardrobes for Patient Rooms	\$ 1,251	10	\$ 125
	Rigid RP340 Propress Pressing Tool	\$ 2,764	5	\$ 553
	2 New WiFi Routers for Building	\$ 3,909	3	\$ 1,303
	43 Overbed Tables	\$ 3,656	10	\$ 366
	Kawasaki 52" Zero Turn Lawnmower	\$ 7,718	5	\$ 1,544
	Refrigerated Delivery Cart	\$ 2,591	10	\$ 259
	UniMac Dryer s/n 2003048705	\$ 5,567	10	\$ 557
	Setup/Install new computers/WiFi Routers	\$ 1,744	3	\$ 581
	Zenith 7100 Bed w/Assist	\$ 3,643	10	\$ 364
	Windows 10 Licenses	1450	10	145
<b>Total additions for Movable Equipmen</b>		\$ 62,227		\$ 11,763 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Leasehold Improver</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improver</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**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		9/30/2020			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Refinance 2012		12	10	71,609	71,609	S/L			
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

Mansfield Center for Nursing and Rehabilitation  
 Cost Report Year 2020  
 Medicaid Cost Report - Depreciation Summary

Acq. Date	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	NBV
<b>Land Improvements</b>													
<b>Prior to 2012</b>													
	1,672,958	SL	Var	934,756	42,206	976,962	42,206	1,019,168	42,206	1,061,374	42,206	1,103,580	569,378
Total per 2012 Cost Report	1,672,958			934,756	42,206	976,962	42,206	1,019,168	42,206	1,061,374	42,206	1,103,580	569,378
<b>2013 Additions</b>													
Concrete Repairs and Sidewalks	5,121	SL	15	1,195	341	1,536	341	1,878	341	2,219	341	2,561	2,561
<b>Total 2013 Additions</b>	5,121			1,195	341	1,536	341	1,878	341	2,219	341	2,561	2,561
<b>2014 Additions</b>													
Parking Area Lights	13,632	SL	15	2,272	909	3,180	909	4,089	909	4,998	909	5,907	7,725
<b>Total 2014 Additions</b>	13,632			2,272	909	3,180	909	4,089	909	4,998	909	5,907	7,725
<b>2016 Additions</b>													
Sidewalk Concrete	5,250	SL	15	175	350	525	350	875	350	1,225	350	1,575	3,675
<b>Total 2016 Additions</b>	5,250			175	350	525	350	875	350	1,225	350	1,575	3,675
<b>2017 Additions</b>													
20 Ft. Flagpole	890	SL	20	-	22	22	45	67	45	112	45	157	733
<b>Total 2017 Additions</b>	890			-	22	22	45	67	45	112	45	157	733
<b>2018 Additions</b>													
Wood Posts & Guardrails	3,000	SL	8	-	-	-	188	188	375	563	375	938	2,062
Rubber Speed Bumps / Spikes	1,203	SL	5	-	-	-	120	120	241	361	241	602	601
<b>Total 2018 Additions</b>	4,203			-	-	-	308	308	616	924	616	1,540	2,663
<b>Total Land</b>	<b>1,702,054</b>			<b>938,998</b>	<b>43,828</b>	<b>982,226</b>	<b>44,159</b>	<b>1,026,385</b>	<b>44,467</b>	<b>1,070,852</b>	<b>44,467</b>	<b>1,115,320</b>	<b>586,734</b>
<b>Building &amp; Building Improvements</b>													
<b>Prior to 2012***</b>													
	6,010,706	S/L	VAR	4,807,374	97,323	4,904,698	97,323	5,002,021	97,323	5,099,344	97,323	5,196,668	911,362
<b>Total prior to 2012</b>	6,010,706			4,807,374	97,323	4,904,698	97,323	5,002,021	97,323	5,099,344	97,323	5,196,668	814,039
<b>2012 Additions</b>													
Windows	64,896	S/L	20	14,602	3,245	17,846	3,245	21,091	3,245	24,336	3,245	27,581	37,314
Windows	3,245	S/L	20	730	162	892	162	1,054	162	1,216	162	1,378	1,867
HVAC Parts	864	S/L	20	194	43	238	43	281	43	324	43	367	497
HVAC Parts	1,388	S/L	20	312	69	382	69	451	69	520	69	589	799
Windows/parts	299	S/L	20	67	15	82	15	97	15	112	15	127	171
Sprinklers	2,800	S/L	25	504	112	616	112	728	112	840	112	952	1,848
Door Holders	807	S/L	10	363	81	444	81	525	81	606	81	687	120
Diffusers	754	S/L	10	340	75	415	75	490	75	565	75	640	115
Door	849	S/L	20	191	42	233	42	275	42	317	42	359	490
<b>Total 2012 Additions</b>	75,901			17,303	3,845	21,148	3,844	24,992	3,844	28,836	3,844	32,680	43,221
<b>2013 Additions</b>													
Kitchen Appliance Part	641	S/L	10	224	64	289	64	353	64	417	64	481	161
HVAC Parts	2,109	S/L	15	492	141	633	141	774	141	915	141	1,056	1,053
Celling Diffusers	578	S/L	10	202	58	260	58	318	58	376	58	434	144
Wallcoverings - Paint	2,289	S/L	5	1,603	458	2,060	229	2,289	-	2,289	-	2,289	(0)
Wood Doors & Parts for the Shed	1,214	S/L	13.5	360	90	450	90	540	90	630	90	720	494
Wall Corner Protectors	937	S/L	5	656	187	843	94	937	-	937	187	1,124	(187)
Vinyl Flooring-entry & rehab hallway - 1st floor	17,365	S/L	10	6,078	1,737	7,814	1,737	9,551	1,737	11,288	1,737	13,025	4,340
Wall/Window Trim Repairs	4,616	S/L	20	808	231	1,039	231	1,270	231	1,501	231	1,732	2,884
Roof Repairs	1,905	S/L	10	667	191	857	191	1,048	191	1,239	191	1,430	475
Wall/Window Trim Repairs	9,423	S/L	20	1,649	471	2,120	471	2,591	471	3,062	471	3,533	5,890
RTU 4 & 5 Heat Exchangers	4,262	S/L	15	994	284	1,279	284	1,563	284	1,847	284	2,131	2,131
<b>Total 2013 Additions</b>	45,339			13,732	3,911	17,643	3,590	21,233	3,267	24,500	3,454	27,954	17,385
<b>2014 Additions</b>													
Replace Rotted Drain Lines and Piping	3,414	S/L	25	341	137	478	137	615	137	752	137	889	2,525
Retile 1st Fl. Rear Shower Area	1,270	S/L	20	159	64	223	64	287	64	351	64	415	856



Kitchen Drain Pipe R&R Supp.	172	S/L	25	17	7	24	7	31	7	38	7	45	127
Retile Kitchen Drain Pipe Area	1,975	S/L	20	247	99	345	99	444	99	543	99	642	1,333
Remove & Replace Drain Pipes	7,500	S/L	25	750	300	1,050	300	1,350	300	1,650	300	1,950	5,550
Replace Dampers	7,500	S/L	10	1,875	750	2,625	750	3,375	750	4,125	750	4,875	2,625
Repl. Carpet-2nd Fl. E & S Lounges	2,846	S/L	5	1,423	569	1,993	569	2,562	284	2,846	-	2,846	0
AC Chiller Unit-Facility Wide/Roof Unit	45,500	S/L	10	11,375	4,550	15,925	4,550	20,475	4,550	25,025	4,550	29,575	15,925
<b>Total 2014 Additions</b>	<b>70,177</b>			<b>16,187</b>	<b>6,475</b>	<b>22,662</b>	<b>6,476</b>	<b>29,138</b>	<b>6,191</b>	<b>35,329</b>	<b>5,907</b>	<b>41,236</b>	<b>28,941</b>

**2015 Additions**

Furnace Parts	836	S/L	15	84	56	139	56	195	56	251	56	307	529
All Seasons Mechanical - Hot Water Coil/Boiler	8,044	S/L	20	603	402	1,005	402	1,407	402	1,809	402	2,211	5,833
All Seasons Mechanical - Chiller/AC Unit	2,533	S/L	10	380	253	633	253	886	253	1,139	253	1,392	1,141
Two New Boilers	40,318	S/L	20	3,024	2,016	5,040	2,016	7,056	2,016	9,072	2,016	11,088	29,230
Sheetrock for Kitchen Hallway	699	S/L	10	105	70	175	70	245	70	315	70	385	314
Facility wide energy eff. Lighting	20,491	S/L	10	3,074	2,049	5,123	2,049	7,172	2,049	9,221	2,049	11,270	9,221
Rehab AC Rooftop Unit	10,970	S/L	10	1,646	1,097	2,743	1,097	3,840	1,097	4,937	1,097	6,034	4,937
Painting (UCONN room)	2,300	S/L	5	690	460	1,150	460	1,610	460	2,070	460	2,530	(230)
New Laminate Floor (UCONN room)	4,340	S/L	10	651	434	1,085	434	1,519	434	1,953	434	2,387	1,953
Replace Kitchen Ball Valves	2,289	S/L	25	138	92	229	92	321	92	413	92	505	1,784
New Vinyl Floor (1st Fl. lounge)	1,768	S/L	10	265	177	442	177	619	177	796	177	973	795
Outer Door Parts/Reprint (RHR Oper & Arm)	1,214	S/L	5	364	243	607	243	850	243	1,093	121	1,214	(0)
<b>Total 2015 Additions</b>	<b>95,802</b>			<b>11,023</b>	<b>7,348</b>	<b>18,371</b>	<b>7,349</b>	<b>25,720</b>	<b>7,349</b>	<b>33,069</b>	<b>7,227</b>	<b>40,296</b>	<b>55,506</b>

**2016 Additions**

Wood door	538	S/L	15	18	36	54	36	90	36	126	36	162	376
2 Heat & AC Units - Dining Rooms	1,649	S/L	5	165	330	495	330	825	330	1,155	330	1,485	164
1 Heat & AC Unit-Rec Room	710	S/L	5	71	142	213	142	355	142	497	142	639	71
Rebuilding kit for boiler with mixing valve	712	S/L	20	18	36	53	36	89	36	125	36	161	550
Window Replacement Parts/ Labor	1,134	S/L	20	28	57	85	57	142	57	199	57	256	878
Replace hot water tank valves	1,640	S/L	25	33	66	98	66	164	66	230	66	296	1,344
Replace 2 valves on hot water line	1,874	S/L	25	37	75	112	75	187	75	262	75	337	1,536
Replace tile Dishroom Floor	1,200	S/L	20	30	60	90	60	150	60	210	60	270	930
New fan coil unit installation	3,220	S/L	5	322	644	966	644	1,610	644	2,254	644	2,898	322
Replace the compressor in HVAC	2,634	S/L	10	132	263	395	263	658	263	921	263	1,184	1,450
Wire 3 AC units	1,463	S/L	5	146	293	439	293	732	293	1,025	293	1,318	145
Repair and retile shower	2,610	S/L	20	65	131	196	131	327	131	458	131	589	2,021
3 Wall mirrors	569	S/L	10	28	57	85	57	142	57	199	57	256	313
2 LED Wrap Lights	85	S/L	10	4	9	13	9	22	9	31	9	40	45
15 LED Wrap Lights	638	S/L	10	32	64	96	64	160	64	224	64	288	350
<b>Total 2016 Additions</b>	<b>20,675</b>			<b>1,130</b>	<b>2,260</b>	<b>3,390</b>	<b>2,263</b>	<b>5,653</b>	<b>2,263</b>	<b>7,916</b>	<b>2,263</b>	<b>10,179</b>	<b>10,496</b>

**2017 Additions**

4 Stainless Steele Surface Mount Shelves	10/31/2016	135	S/L	10	-	7	7	13	20	13	33	13	46	89
Bathroom Mirrors	10/31/2016	759	S/L	10	-	38	38	76	114	76	190	76	266	493
15 Wrap Lights	10/31/2016	638	S/L	10	-	32	32	64	96	64	160	64	224	414
Replace Fire Pump	10/31/2016	2,500	S/L	20	-	63	63	125	188	125	313	125	438	2,063
Excavation - Trench for wires for New Phone System	12/31/2016	14,639	S/L	10	-	732	732	1,464	2,196	1,464	3,660	1,464	5,124	9,515
5 Bathroom Mirrors	1/31/2017	949	S/L	10	-	47	47	95	142	95	237	95	332	616
2 Pre-Finish Doors, Frame, etc.	1/31/2017	1,764	S/L	15	-	59	59	118	177	118	295	118	413	1,351
1 Pre-Finish Doors, Frame, etc.	2/28/2017	653	S/L	15	-	22	22	44	66	44	110	44	154	499
Light Fixtures for Pt. Bathrooms	3/31/2017	400	S/L	10	-	20	20	40	60	40	100	40	140	260
6 Bathroom Mirrors	3/31/2017	1,138	S/L	10	-	57	57	114	171	114	285	114	399	739
Heat Detectors and Bases	4/30/2017	684	S/L	10	-	34	34	68	102	68	170	68	238	446
Rehab Dishroom Ceiling	5/31/2017	574	S/L	10	-	29	29	57	86	57	143	57	200	374
5 Bathroom Mirrors	5/31/2017	1,033	S/L	10	-	52	52	103	155	103	258	103	361	672
20 Shelves for Bathroom Renovations	6/30/2017	674	S/L	20	-	17	17	34	51	34	85	34	119	555
Landscaping - Phone System Trench	7/31/2017	3,950	S/L	10	-	198	198	395	593	395	988	395	1,383	2,568
Light Fixtures for Pt. Bathrooms	7/31/2017	450	S/L	10	-	22	22	45	67	45	112	45	157	292
Plumbing Parts - Patient Bathroom Upgrades	7/31/2017	409	S/L	10	-	20	20	41	61	41	102	41	143	266
Replace Chiller	8/31/2017	2,226	S/L	10	-	111	111	223	334	223	557	223	780	1,446
Replace RTU#3	9/30/2017	15,400	S/L	10	-	770	770	1,540	2,310	1,540	3,850	1,540	5,390	10,010
Phone and Voicemail System	9/30/2017	57,085	S/L	10	-	2,854	2,854	5,708	8,562	5,708	14,270	5,708	19,978	37,107
<b>Total 2017 Additions</b>		<b>106,059</b>			-	<b>5,183</b>	<b>5,183</b>	<b>10,367</b>	<b>15,550</b>	<b>10,367</b>	<b>25,917</b>	<b>10,367</b>	<b>36,284</b>	<b>69,775</b>

**2018 Additions**

26 sprinkler heads replaced	10/31/2017	2,000	S/L	25	-	-	-	40	40	80	120	80	200	1,800
6 Bathroom Mirrors	10/31/2017	1,190	S/L	10	-	-	-	60	60	119	179	119	298	892
Acoustic Ceiling tiles	1/31/2018	275	S/L	8	-	-	-	17	17	34	51	34	85	190
Trex Decking - 1st Floor Dining	2/28/2018	790	S/L	15	-	-	-	26	26	53	79	53	132	658
Drywall - Laundry Room	2/28/2018	236	S/L	10	-	-	-	12	12	24	36	24	60	176
12 Sink Brackets	3/31/2018	2,892	S/L	20	-	-	-	72	72	145	217	145	362	2,530
Flooring for wall protection	3/31/2018	955	S/L	10	-	-	-	48	48	96	144	96	240	715
6 Bathroom Sinks	5/31/2018	511	S/L	20	-	-	-	13	13	26	39	26	65	446
12 Sink Brackets	5/31/2018	2,892	S/L	20	-	-	-	72	72	145	217	145	362	2,530
Media Junction Box	5/31/2018	200	S/L	20	-	-	-	5	5	10	15	10	25	175
Trex Decking - 1st Floor Dining	6/30/2018	418	S/L	15	-	-	-	14	14	28	42	28	70	348
Flooring for wall protection	6/30/2018	955	S/L	10	-	-	-	48	48	96	144	96	240	715
6 Bathroom Mirrors	6/30/2018	1,184	S/L	10	-	-	-	59	59	118	177	118	295	889
14 Stainless Folding shelves	6/30/2018	1,438	S/L	20	-	-	-	36	36	72	108	72	180	1,258
15 Pairs Extension Drawer Slides	7/31/2018	239	S/L	10	-	-	-	12	12	24	36	24	60	179
20 Flexible LED Wall Lamps	7/31/2018	370	S/L	10	-	-	-	18	18	37	55	37	92	278
20 Wall Clocks w/ hidden safes	7/31/2018	200	S/L	10	-	-	-	10	10	20	30	20	50	150
8 Full Motion TV Wall Mounts	7/31/2018	104	S/L	10	-	-	-	5	5	10	15	10	25	79
Perimeter Wall Insulation - 2nd Floor	8/31/2018	3,700	S/L	15	-	-	-	123	123	247	370	247	617	3,083
10x16 Lofted storage barn	8/31/2018	3,675	S/L	20	-	-	-	92	92	184	276	184	460	3,215
12 Corner guards	8/31/2018	202	S/L	10	-	-	-	10	10	20	30	20	50	152
16 Sink brackets	9/30/2018	3,856	S/L	20	-	-	-	96	96	193	289	193	482	3,374
New 6 Ton AC Unit	9/30/2018	11,860	S/L	10	-	-	-	593	593	1,186	1,779	1,186	2,965	8,895
Installation of New AC Unit	9/30/2018	715	S/L	10	-	-	-	36	36	72	108	72	180	535
<b>Total 2018 Additions</b>		<b>40,857</b>			-	-	-	<b>1,517</b>	<b>1,517</b>	<b>3,039</b>	<b>4,556</b>	<b>3,039</b>	<b>7,595</b>	<b>33,262</b>

**2019 Additions**

New Roof & Drains	10/31/2018	99,301	S/L	20	-	-	-	-	-	4,965	4,965	4,965	9,930	89,371
Ceiling Tile Replacement	10/31/2018	767	S/L	8	-	-	-	-	-	96	96	96	192	575
Portico Painting/maintenance	5/31/2019	16,845	S/L	20	-	-	-	-	-	842	842	842	1,684	15,161
<b>Total 2019 Additions</b>		<b>116,913</b>								<b>5,903</b>	<b>5,903</b>	<b>5,903</b>	<b>11,806</b>	<b>105,107</b>

**2020 Additions**

COVID Impr. - Laundry	4/30/2020	2,139	S/L	10	-	-	-	-	-	-	-	214	214	1,925
COVID Impr. - Reception	4/30/2020	1,021	S/L	10	-	-	-	-	-	-	-	102	102	919
COVID Impr. - Beauty Salon	5/31/2020	1,704	S/L	10	-	-	-	-	-	-	-	170	170	1,534
<b>Total 2020 Additions</b>		<b>4,864</b>										<b>486</b>	<b>486</b>	<b>4,378</b>

**Total Building Improvements**

		<b>6,587,294</b>			<b>4,866,749</b>	<b>126,346</b>	<b>4,993,095</b>	<b>132,729</b>	<b>5,125,824</b>	<b>139,546</b>	<b>5,265,371</b>	<b>139,814</b>	<b>5,405,184</b>	<b>1,182,109</b>
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**Non-Moveable Equipment**

Prior to 2012	183,652	S/L	VAR	135,595	13,202	148,797	13,202	161,999	13,202	175,201	8,451	183,652	-
Total prior to 2012	183,652			135,595	13,202	148,797	13,202	161,999	13,202	175,201	8,451	183,652	-

**2012 Additions**

2012 Additions per Amended Cost Report	4,959	S/L	VAR	2,169	620	2,789	620	3,409	620	4,029	620	4,649	310
<b>Total 2012 Additions</b>	<b>4,959</b>			<b>2,169</b>	<b>620</b>	<b>2,789</b>	<b>620</b>	<b>3,409</b>	<b>620</b>	<b>4,029</b>	<b>620</b>	<b>4,649</b>	<b>310</b>

**2013 Additions**

4-way Plug for Rooms	755	S/L	10	264	76	340	76	416	76	492	76	568	187
Meraki MR16 Wireless Access Point	4,000	S/L	5	2,800	800	3,600	800	4,400	(400)	4,000	-	4,000	-
Spa Bathing System	13,804	S/L	10	4,831	1,380	6,212	1,380	7,592	1,380	8,972	1,380	10,352	3,452
8 Fixed Tilt Mirrors	1,213	S/L	10	425	121	546	121	667	121	788	121	909	304
4 Laminate Counter Tops	1,315	S/L	15	307	88	395	88	483	88	571	88	659	657
<b>Total 2013 Additions</b>	<b>21,087</b>			<b>8,627</b>	<b>2,465</b>	<b>11,092</b>	<b>2,465</b>	<b>13,557</b>	<b>1,265</b>	<b>14,822</b>	<b>1,665</b>	<b>16,487</b>	<b>4,600</b>

**2014 Additions**

Double Oven Serial 092513RA020B	6,435	S/L	10	1,609	644	2,253	644	2,897	644	3,541	644	4,185	2,251
Double Oven Serial 092513RA019T	6,434	S/L	10	1,609	643	2,252	643	2,895	643	3,538	643	4,181	2,253
Rebate Ck-CT Energy Eff. Fund-Comm'l Equip. Rebate Program	(1,000)	S/L	10	(250)	(100)	(350)	(100)	(450)	(100)	(550)	(100)	(650)	(350)
30 Wall lights/sconces	600	S/L	10	150	60	210	60	270	60	330	60	390	210
3 updated eye wash stations	1,767	S/L	10	441	177	618	177	795	177	972	177	1,149	618
30 Wall lights/sconces	1,080	S/L	10	270	108	378	108	486	108	594	108	702	378
Wire & Install Bed Lights - all 98 beds	8,820	S/L	10	2,205	882	3,087	882	3,969	882	4,851	882	5,733	3,087
<b>Total 2014 Additions</b>	<b>24,136</b>			<b>6,034</b>	<b>2,414</b>	<b>8,448</b>	<b>2,414</b>	<b>10,862</b>	<b>2,414</b>	<b>13,276</b>	<b>2,414</b>	<b>15,690</b>	<b>8,446</b>

**2015 Additions**

80 Door Clutch Handles w/locks	6,920	S/L	15	692	461	1,153	461	1,614	461	2,075	461	2,536	4,384
Eye/Face/Shower - Mixing Valve	1,435	S/L	10	216	144	359	144	503	144	647	144	791	644
Drapes/Valances - #50	1,645	S/L	5	494	329	823	329	1,152	329	1,481	165	1,646	(1)
Garbage Disposal	1,535	S/L	5	461	307	768	307	1,075	307	1,382	154	1,536	(1)
Aluminum Floor Plates-Walk in Cooler	705	S/L	15	71	47	118	47	165	47	212	47	259	447

<b>Water Cooler-Hallway</b>		<b>398</b>	<b>S/L</b>	<b>10</b>	60	40	100	40	140	40	180	40	220	178	
<b>Booster-Dietary Dishwasher</b>		<b>2,500</b>	<b>S/L</b>	<b>5</b>	750	500	1,250	500	1,750	500	2,250	250	2,500	-	
<b>Total 2015 Additions</b>		<b>15,138</b>			2,742	1,828	4,569	1,828	6,397	1,828	8,225	1,261	9,486	5,652	
<b>2016 Additions</b>															
Pt. Bathroom Door Handles w/locks-pd via c/card		1,631	S/L	15	54	109	163	109	272	109	381	109	490	1,141	
#6 Door Handles & Locks		672	S/L	15	22	45	67	45	112	45	157	45	202	470	
#5 Door Handles & Locks		560	S/L	15	19	37	56	37	93	37	130	37	167	393	
Elkay Drinking Fountain		375	S/L	10	19	37	56	37	93	37	130	37	167	208	
6 sinks & parts		865	S/L	20	22	43	65	43	108	43	151	43	194	671	
<b>Total 2016 Additions</b>		<b>4,103</b>			136	272	407	271	678	271	949	271	1,220	2,882	
<b>2017 Additions</b>															
1 New Sink	10/31/2016	65	S/L	20	-	2	2	3	5	3	8	3	11	54	
7 New Sinks	10/31/2016	456	S/L	20	-	11	11	23	34	23	57	23	80	376	
6 New Sinks	1/31/2017	391	S/L	20	-	10	10	20	30	20	50	20	70	321	
5 Door locks, 11 Keys	3/31/2017	562	S/L	15	-	19	19	37	56	37	93	37	130	432	
5 Door Locks and Levers	3/31/2017	560	S/L	15	-	19	19	37	56	37	93	37	130	430	
6 Door Locks and Levers	4/30/2017	672	S/L	15	-	22	22	45	67	45	112	45	157	515	
7 Door Handles	5/31/2017	594	S/L	15	-	20	20	40	60	40	100	40	140	454	
6 New Sinks	5/31/2017	537	S/L	20	-	13	13	27	40	27	67	27	94	443	
New Exhaust-Emergency Generator	6/30/2017	700	S/L	12	-	29	29	58	87	58	145	58	203	497	
Fire Protection in Fume Hood Replacement	6/30/2017	2,247	S/L	10	-	112	112	225	337	225	562	225	787	1,459	
6 New Door Locks and Levers	7/31/2017	672	S/L	15	-	22	22	45	67	45	112	45	157	515	
Ceiling Heater - Shower Room	8/31/2017	892	S/L	10	-	45	45	89	134	89	223	89	312	580	
Wall Thermostat	9/30/2017	68	S/L	10	-	3	3	7	10	7	17	7	24	43	
Wallcovering/Protection	9/30/2017	578	S/L	5	-	58	58	116	174	116	290	116	406	172	
<b>Total 2017 Additions</b>		<b>8,993</b>			-	386	386	772	1,158	772	1,930	772	2,702	6,292	
<b>2018 Additions</b>															
6 Door Locks & Levers	11/30/2017	672	S/L	5	-	-	-	22	22	134	156	134	290	382	
5 Door Handles / 6 keys	11/30/2017	500	S/L	15	-	-	-	17	17	33	50	33	83	417	
12 Sink Brackets	12/31/2017	2,892	S/L	15	-	-	-	145	145	193	338	193	531	2,361	
6 Basement door Levers	12/31/2017	636	S/L	10	-	-	-	21	21	64	85	64	149	487	
65" TV - 1st Floor Dining Room	12/31/2017	606	S/L	15	-	-	-	61	61	40	101	40	141	465	
1 Double tier locker	1/31/2018	519	S/L	5	-	-	-	22	22	104	126	104	230	289	
5 door Handles / 13 keys	8/31/2018	641	S/L	12	-	-	-	21	21	53	74	53	127	514	
4 Entrance Clutch Lever Locks	8/31/2018	460	S/L	15	-	-	-	15	15	31	46	31	77	383	
2 institutional Clutch Lever Locks	8/31/2018	270	S/L	15	-	-	-	9	9	18	27	18	45	225	
Eyewash Station	9/30/2018	565	S/L	10	-	-	-	28	28	57	85	57	142	423	
<b>Total 2018 Additions</b>		<b>7,761</b>			-	-	-	361	361	727	1,088	727	1,815	5,946	
<b>2020 Additions</b>															
Septic Guide Rail Sys/Pump Chamber Rebid	10/31/2019	4,515	S/L	10	-	-	-	-	-	-	-	-	452	452	
Video Security System	2/29/2020	4,148	S/L	5	-	-	-	-	-	-	-	-	830	3,318	
Fire Panel Replacement - power surge	4/30/2020	48,019	S/L	5	-	-	-	-	-	-	-	-	9,604	38,415	
<b>Total 2020 Additions</b>		<b>56,682</b>			-	-	-	-	-	-	-	-	10,885	45,797	
<b>Total Non-Moveable Equipment</b>		<b>326,511</b>			<b>155,303</b>	<b>21,185</b>	<b>176,488</b>	<b>21,933</b>	<b>198,421</b>	<b>21,099</b>	<b>219,520</b>	<b>27,066</b>	<b>246,586</b>	<b>79,925</b>	
<b>Vehicles</b>															
Prior to 2012		7,674	S/L	VAR	7,674	-	7,674	-	7,674	-	7,674	-	7,674	-	
Total prior to 2012		7,674			7,674	-	7,674	-	7,674	-	7,674	-	7,674	-	
<b>2019 Additions</b>															
Kubota Cab Tractor	2/28/2019	19,400	S/L	10	-	-	-	-	-	1,940	1,940	1,940	3,880	15,520	
Kubota HD Bucket	7/31/2019	524	S/L	10	-	-	-	-	-	52	52	52	104	420	
<b>Total 2019 Additions</b>		<b>19,924</b>			-	-	-	-	-	1,992	1,992	1,992	3,984	15,940	
<b>2019 Disposals</b>															
Prior to 2012		(7,674)	S/L	VAR	-	-	-	-	-	-	(7,674)	-	(7,674)	-	
<b>Total 2019 Disposals</b>		<b>(7,674)</b>			-	-	-	-	-	-	(7,674)	-	(7,674)	-	
<b>Total Vehicles</b>		<b>19,924</b>			<b>7,674</b>	<b>-</b>	<b>7,674</b>	<b>-</b>	<b>7,674</b>	<b>1,992</b>	<b>1,992</b>	<b>1,992</b>	<b>3,984</b>	<b>15,940</b>	

**Moveable Equipment**

	748,899	S/L	VAR	693,291	22,624	715,916	22,624	738,540	10,359	748,899	-	748,899	(0)
Prior to 2012	748,899			693,291	22,624	715,916	22,624	738,540	10,359	748,899	-	748,899	(0)
Total Prior to 2012	748,899			693,291	22,624	715,916	22,624	738,540	10,359	748,899	-	748,899	(0)
<b>2012 Additions</b>													
TV-Room 107	278	S/L	5	250	28	278	-	278	-	278	-	278	-
Drop Arm Commode	328	S/L	10	148	33	180	33	213	33	246	33	279	49
Heavy Duty Commode	200	S/L	10	90	20	110	20	130	20	150	20	170	30
2 Wheelchairs	801	S/L	10	361	80	441	80	521	80	601	80	681	121
2 Wheelchairs	847	S/L	10	381	85	466	85	551	85	636	85	721	126
2 Mattresses	938	S/L	10	422	94	516	94	610	94	704	94	798	140
1 Dell Optiplex 790 Desktop PC	788	S/L	3	788	-	788	-	788	-	788	-	788	-
1 480 Full Ethernet Timeclock	2,142	S/L	10	964	214	1,178	214	1,392	214	1,606	214	1,820	322
8 Overbed Tables (incl. 75.82 freight)	772	S/L	15	232	51	283	51	334	51	385	51	436	336
19 Pt. Room Chairs (incl. 1,061 freight)	4,339	S/L	15	1,302	289	1,591	289	1,880	289	2,169	289	2,458	1,881
2 Laptops	1,083	S/L	3	1,083	-	1,083	-	1,083	-	1,083	-	1,083	-
3 Desktop PCs	1,706	S/L	3	1,706	-	1,706	-	1,706	-	1,706	-	1,706	-
Lift Chair (Useful life = Arm chair)	899	S/L	15	270	60	330	60	390	60	450	60	510	389
4 Wheelchairs	1,527	S/L	5	1,374	153	1,527	-	1,527	-	1,527	-	1,527	-
Desktop PC	520	S/L	3	520	-	520	-	520	-	520	-	520	-
Desktop PC	531	S/L	3	531	-	531	-	531	-	531	-	531	-
Refrigerator-Kitchen/Dietary	2,376	S/L	10	1,069	238	1,307	238	1,545	238	1,783	238	2,021	355
Desktop PC	563	S/L	3	563	-	563	-	563	-	563	-	563	-
Desktop PC-for Pat Arini	573	S/L	3	573	-	573	-	573	-	573	-	573	-
12 vanity mirrors	1,894	S/L	15	568	126	695	126	821	126	947	126	1,073	822
Floor Buffer	601	S/L	5	541	60	601	-	601	-	601	-	601	-
Power Edge T410 - New Server	4,979	S/L	5	4,481	498	4,979	-	4,979	-	4,979	-	4,979	-
S.Geist PC = 530.66 & #2 nursing slim PCs @ 637.01 each	1,805	S/L	3	1,805	-	1,805	-	1,805	-	1,805	-	1,805	-
Double Mirror Vanity	594	S/L	15	178	40	218	40	258	40	298	40	338	256
12 overbed tables	1,160	S/L	15	348	77	425	77	502	77	579	77	656	504
1 4 foot straight back Glider	480	S/L	15	144	32	176	32	208	32	240	32	272	208
2 Mini Dell PCs	1,317	S/L	3	1,317	-	1,317	-	1,317	-	1,317	-	1,317	-
2 Mini Dell PCs	998	S/L	3	998	-	998	-	998	-	998	-	998	-
2 Wheelchairs	773	S/L	5	696	77	773	-	773	-	773	-	773	-
Maple Storage Cabinet, 6 shelves, hinged 3 pt. locking doors	1,623	S/L	15	487	108	595	108	703	108	811	108	919	704
Steam Cleaner	2,257	S/L	5	2,031	226	2,257	-	2,257	-	2,257	-	2,257	-
12 overbed tables	1,160	S/L	15	348	77	425	77	502	77	579	77	656	504
2 lateral File Cabinets	1,218	S/L	15	365	81	447	81	528	81	609	81	690	528
2 utility tables	390	S/L	15	117	26	143	26	169	26	195	26	221	169
12 overbed tables (JE 4244-r/c from xp)	1,160	S/L	15	348	77	425	77	502	77	579	77	656	504
<b>Total Additions 2012</b>	<b>43,618</b>			<b>27,396</b>	<b>2,851</b>	<b>30,247</b>	<b>1,808</b>	<b>32,055</b>	<b>1,808</b>	<b>33,863</b>	<b>1,808</b>	<b>35,671</b>	<b>7,947</b>
<b>2012 Disposals</b>													
Camera	(380)	S/L		(38)	-	(38)	-	(38)	-	(38)	-	(38)	(342)

**2013 Additions**

Desktop PC - Lynn Grimason	422	S/L	3	422	0	422	-	422	-	422	-	422	-	422	-
Desktop PC - Lynn Bellware	430	S/L	3	430	0	430	-	430	-	430	-	430	-	430	-
2 Wheelchairs	773	S/L	10	271	77	348	77	425	77	502	77	579		194	
2 Bedside Chests (Cabinets)	489	S/L	15	114	33	147	33	180	33	213	33	246		243	
Sharp MX-M623N Digital Imager (Photocopier)	9,749	S/L	5	6,824	1,950	8,774	975	9,749	-	9,749	-	9,749		(0)	
Desktop PC - Nursing (Smallform Factr)	442	S/L	3	442	0	442	-	442	-	442	-	442		(0)	
16 Tables	676	S/L	15	158	45	203	45	248	45	293	45	338		338	
10 Overbed Tables	1,045	S/L	15	244	70	314	70	384	70	454	70	524		522	
55 Chairs	6,806	S/L	15	1,588	454	2,042	454	2,496	454	2,950	454	3,404		3,402	
8 Office Swivel Chairs	978	S/L	15	228	65	293	65	358	65	423	65	488		490	
10 Mattresses	3,627	S/L	10	1,269	363	1,632	363	1,995	363	2,358	363	2,721		906	
repair/paint sign	950	S/L	10	333	95	428	95	523	95	618	95	713		238	
3 Wheelchairs	608	S/L	10	213	61	273	61	334	61	395	61	456		151	
Installation-Room Curtains	551	S/L	5	386	110	496	55	551	-	551	-	551		0	
Fabric/Parts,etc.-Room Curtains	3,236	S/L	5	2,265	647	2,912	324	3,236	-	3,236	-	3,236		(0)	
Office Swivel Chair	111	S/L	15	26	7	33	7	40	7	47	7	54		57	
Desktop Mini PC - Nursing	579	S/L	3	579	-	579	-	579	-	579	-	579		-	
25 Pt. Room Chairs	5,938	S/L	15	1,386	396	1,781	396	2,177	396	2,573	396	2,969		2,969	
10 Pt. Bed Mattresses	3,627	S/L	10	1,269	363	1,632	363	1,995	363	2,358	363	2,721		906	
Desktop PC - K. Sutherland	425	S/L	3	425	(0)	425	-	425	-	425	-	425		-	
Mettler 740x therapeutic Ultrasound	1,850	S/L	7	925	264	1,189	264	1,453	264	1,717	133	1,850		(0)	
2 Low Air Mattresses	976	S/L	10	342	98	439	98	537	98	635	98	733		243	
Food Vending Machine	1,600	S/L	10	560	160	720	160	880	160	1,040	160	1,200		400	
1st Floor Refrigerator	483	S/L	10	169	48	217	48	265	48	313	48	361		122	
Floor Burnisher	955	S/L	5	668	191	859	95	954	-	954	-	954		0	
2 Wheelchairs	887	S/L	10	310	89	399	89	488	89	577	89	666		221	
Control Box for LiteGait Unit (LiteGait purch'd aprox 2006)	630	S/L	5	441	126	567	63	630	-	630	-	630		-	
Nursing Small Form Factor PC	496	S/L	3	496	(0)	496	-	496	-	496	-	496		-	
Nursing Small Form Factor PC	552	S/L	3	552	-	552	-	552	-	552	-	552		-	
Wheelchair	443	S/L	10	155	44	199	44	243	44	287	44	331		112	
Electric Bed	968	S/L	12	282	81	363	81	444	81	525	81	606		362	
3 Overbed Tables	228	S/L	15	53	15	68	15	83	15	98	15	113		115	
<b>Total Additions 2013</b>	<b>51,528</b>			<b>23,824</b>	<b>5,851</b>	<b>29,675</b>	<b>4,340</b>	<b>34,015</b>	<b>2,828</b>	<b>36,843</b>	<b>2,697</b>	<b>39,540</b>		<b>11,987</b>	

**2013 Disposals**

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

**2014 Additions**

5 Rehab Laptops	3,061	S/L	3	2,551	510	3,061	-	3,061	-	3,061	-	3,061		-	
2 Recm. Laptops	1,205	S/L	3	1,004	201	1,205	-	1,205	-	1,205	-	1,205		-	
Rehab Pt Lift Slings	538	S/L	10	134	54	188	54	242	54	296	54	350		188	
Mattress	575	S/L	10	115	58	173	58	231	58	289	58	347		229	
Parts/PT Lifts	3,060	S/L	10	765	306	1,071	306	1,377	306	1,683	306	1,989		1,071	
Sewer Jetter	882	S/L	10	220	88	309	88	397	88	485	88	573		309	
Rehab Pt Lift Sling	274	S/L	10	68	27	96	27	123	27	150	27	177		97	
4 laptops(repl XPs)	2,474	S/L	3	2,062	412	2,474	-	2,474	-	2,474	-	2,474		-	
2 Mattresses	1,150	S/L	10	230	115	345	115	460	115	575	115	690		460	
2 Wheelchairs	893	S/L	10	223	89	313	89	402	89	491	89	580		313	
2 Wheelchairs	893	S/L	10	223	89	313	89	402	89	491	89	580		313	
Laptop	584	S/L	3	487	97	584	-	584	-	584	-	584		-	
Laptop	592	S/L	3	493	99	592	-	592	-	592	-	592		-	
Wheelchair Scale	850	S/L	10	213	85	298	85	383	85	468	85	553		298	
Patient Lift	2,828	S/L	10	707	283	990	283	1,273	283	1,556	283	1,839		989	
2 Low Air Mattresses	1,150	S/L	10	288	115	403	115	518	115	633	115	748		403	
2 Wheelchairs w/Legrests	893	S/L	10	223	89	313	89	402	89	491	89	580		313	
Bladder scanner & 2 yr warranty.	12,261	S/L	5	6,131	2,452	8,583	2,452	11,035	1,226	12,261	-	12,261		0	
# 4 bedside cabinets	971	S/L	15	162	65	227	65	292	65	357	65	422		550	

Dell PC	535	S/L	3	446	89	535	-	535	-	535	-	535	-
Dell Laptop	611	S/L	3	509	102	611	-	611	-	611	-	611	-
<b>2 Low Air Mattresses</b>	<b>1,150</b>	<b>S/L</b>	<b>10</b>	<b>288</b>	<b>115</b>	<b>403</b>	<b>115</b>	<b>518</b>	<b>115</b>	<b>633</b>	<b>115</b>	<b>748</b>	<b>403</b>
<b>Total Additions 2014</b>	<b>37,429</b>			<b>17,541</b>	<b>5,541</b>	<b>23,082</b>	<b>4,030</b>	<b>27,112</b>	<b>2,804</b>	<b>29,916</b>	<b>1,578</b>	<b>31,494</b>	<b>5,935</b>
<b>2015 Additions</b>													
2 Low Air Mattresses	1,150	S/L	10	173	115	288	115	403	115	518	115	633	518
5 Overbed Tables	492	S/L	15	49	33	82	33	115	33	148	33	181	311
Floor Scrubbing Machine	6,580	S/L	5	1,974	1,316	3,290	1,316	4,606	1,316	5,922	658	6,580	(0)
Hoyer Lift	3,799	S/L	10	570	380	950	380	1,330	380	1,710	380	2,090	1,709
Bariatric Mattress	508	S/L	10	76	51	127	51	178	51	229	51	280	228
Bariatric Elect. Bed	1,746	S/L	12	218	145	363	145	508	145	653	145	798	947
Dell Laptop/Tablet	1,070	S/L	3	535	357	892	178	1,070	-	1,070	-	1,070	0
2 pulse oximeters	1,058	S/L	7	227	151	378	151	529	151	680	151	831	227
Floor Burnisher	838	S/L	5	252	168	419	168	587	168	755	83	838	(0)
Video Projector	744	S/L	5	223	149	372	149	521	149	670	74	744	0
Curtains	1,748	S/L	5	525	350	874	350	1,224	350	1,574	174	1,748	(0)
#4 4-Drawer Dressers	1,380	S/L	15	138	92	230	92	322	92	414	92	506	874
#2 2-Door Cabinets	314	S/L	15	31	21	52	21	73	21	94	21	115	199
Used CPM Machine-Buyout 1 from lease	1,200	S/L	5	360	240	600	240	840	240	1,080	120	1,200	-
5 desk chairs-see acq fy15 detail	781	S/L	15	78	52	130	52	182	52	234	52	286	495
Mattress-alternating pressure w/pump	900	S/L	10	135	90	225	90	315	90	405	90	495	405
Doppler L450VA, Vascular Vista, AB	6,122	S/L	5	1,836	1,224	3,061	1,224	4,285	1,224	5,509	613	6,122	0
Counter Top-UC Room	300	S/L	15	30	20	50	20	70	20	90	20	110	190
Cabinets-UC Room	773	S/L	15	78	52	129	52	181	52	233	52	285	488
9 Sara Slings	1,925	S/L	10	289	193	482	193	675	193	868	193	1,061	865
Food Processor	555	S/L	10	83	55	138	55	193	55	248	55	303	251
UC Rm Chairs	2,832	S/L	10	425	283	708	283	991	283	1,274	283	1,557	1,275
UC Rm Tables	2,156	S/L	15	216	144	359	144	503	144	647	144	791	1,365
Curtains-patient rooms	1,628	S/L	5	489	326	814	326	1,140	326	1,466	162	1,628	(0)
#10 Mattresses	3,605	S/L	10	541	361	902	361	1,263	361	1,624	361	1,985	1,621
Capet Extractor/Upholstery Cleaner	445	S/L	8	84	56	139	56	195	56	251	56	307	138
Overbed Tables	590	S/L	15	59	39	98	39	137	39	176	39	215	375
Plaque	625	S/L	5	188	125	313	125	438	125	563	63	626	(1)
<b>Total Additions 2015</b>	<b>45,865</b>			<b>9,880</b>	<b>6,586</b>	<b>16,466</b>	<b>6,409</b>	<b>22,875</b>	<b>6,231</b>	<b>29,106</b>	<b>4,280</b>	<b>33,386</b>	<b>12,479</b>
<b>2015 Disposals</b>													
Copier Disposal	(11,106)	S/L		(8,885)	-	(8,885)	-	(8,885)	-	(8,885)	-	(8,885)	(2,222)
<b>2016 Additions</b>													
Tracer Wheelchair w/leg rests	222	S/L	10	11	22	33	22	55	22	77	22	99	123
Terminal (Acctg, Gateway) Server Licenses-Cap. w/cost of Server	427	S/L	5	43	85	128	85	213	85	298	85	383	44
Low Air Loss Mattress (self-disallowed)	505	S/L	10	25	51	76	51	127	51	178	51	229	276
2 Beds	1,748	S/L	10	87	175	262	175	437	175	612	175	787	961
Dell Terminal Server & Lics.	6,484	S/L	5	648	1,297	1,945	1,297	3,242	1,297	4,539	1,297	5,836	648
Dell Laptop-Acctg, Director	687	S/L	3	115	229	344	229	573	115	687	-	687	-
2 Low Air/Low Pressure Mattresses (self-disallowed)	1,150	S/L	10	58	115	173	115	288	115	403	115	518	633
1 Wet/Dry Vac	546	S/L	8	34	68	102	68	170	68	238	68	306	240
Ice machine with bin	1,700	S/L	8	106	213	319	213	532	213	745	213	958	742
Tracer Wheelchair w/leg rests	360	S/L	10	18	36	54	36	90	36	126	36	162	198
Panacea Heavy Duty wheelchair	289	S/L	10	14	29	43	29	72	29	101	29	130	159
10 Mattresses	3,896	S/L	10	195	390	584	390	974	390	1,364	390	1,754	2,142
2 Low Air Loss Mattresses (self-disallowed)	1,029	S/L	10	51	103	154	103	257	103	360	103	463	566
2 Low Air Mattresses (self-disallowed)	1,016	S/L	10	51	102	152	102	254	102	356	102	458	558
APC Smart-UPS SMT1500	633	S/L	10	32	63	95	63	158	63	221	63	284	349
1 Low air, alt Press (self-disallowed)	575	S/L	10	29	58	86	58	144	58	202	58	260	315
1 Low air, alt Press (self-disallowed)	575	S/L	10	29	58	86	58	144	58	202	58	260	315
1 Low air, alt Press (self-disallowed)	575	S/L	10	29	58	86	58	144	58	202	58	260	315
Label Software and Printer for patients belongings	663	S/L	5	66	133	199	133	332	133	465	133	598	65
Dell computer / 1st fl nursing station	318	S/L	3	53	106	159	106	265	53	318	-	318	-
2 recliners	1,900	S/L	15	63	127	190	127	317	127	444	127	571	1,329
1 Maxwell Thomas Table /1st fl lounge	677	S/L	15	23	45	68	45	113	45	158	45	203	474
2 Wheelchairs	1,008	S/L	10	50	101	151	101	252	101	353	101	454	554

1 Low air loss Mattress (self-disallowed)		519	S/L	10		26	52	78	52	130	52	182	52	234	285
1 Dell computer for Recreation		656	S/L	3		109	219	328	219	547	109	656	-	656	-
Pulse Oximeter and Etac, Turner		677	S/L	7		48	97	145	97	242	97	339	97	436	241
<b>Total Additions 2016</b>		<b>28,835</b>				<b>2,014</b>	<b>4,028</b>	<b>6,042</b>	<b>4,032</b>	<b>10,074</b>	<b>3,755</b>	<b>13,828</b>	<b>3,478</b>	<b>17,306</b>	<b>11,529</b>
<b>2016 Disposals</b>															
Mattress		(575)	S/L			(115)	-	(115)	-	(115)	-	(115)	-	(115)	(460)
2 Mattress		(1,150)	S/L			(231)	-	(231)	-	(231)	-	(231)	-	(231)	(920)
<b>Total 2016 Disposals</b>		<b>(1,725)</b>				<b>(346)</b>	<b>-</b>	<b>(346)</b>	<b>-</b>	<b>(346)</b>	<b>-</b>	<b>(346)</b>	<b>-</b>	<b>(346)</b>	<b>(1,379)</b>
<b>2017 Additions</b>															
Used Maytag Comm. Top Load Washer MAT 12PD Daw White	10/31/2016	455	S/L	10	-		23		46	69	46	115	46	161	294
1 Ariens Snowblower	11/30/2016	1,399	S/L	5	-	140	140	140	280	420	280	700	280	980	419
1 Sentra Recling 22" Wheelchair	11/30/2016	580	S/L	10	-	29	29	29	58	87	58	145	58	203	377
DV Contour Mattress	11/30/2016	347	S/L	10	-	17	17	17	35	52	35	87	35	122	225
3 - MDSM3ASNTC Patient Monitoring Equipment and 3 Stands for them	12/31/2016	5,479	S/L	7	-	391	391	391	783	1,174	783	1,957	783	2,740	2,739
2 Mattresses	12/31/2016	608	S/L	10	-	30	30	30	61	91	61	152	61	213	394
PB770H Backpack leaf blower	12/31/2016	500	S/L	5	-	50	50	50	100	150	100	250	100	350	150
Bed Control Boxes, foot motors, incl. 2 nurse station J Boxes	1/31/2017	2,644	S/L	10	-	132	132	132	264	396	264	660	264	924	1,720
10 Mattresses	1/31/2017	3,853	S/L	10	-	193	193	193	385	578	385	963	385	1,348	2,505
2 Low Air Loss Mattresses	1/31/2017	1,029	S/L	10	-	51	51	51	103	154	103	257	103	360	668
12 footboards - pt. beds	2/28/2017	457	S/L	10	-	23	23	23	46	69	46	115	46	161	296
2 Low Air Loss Mattresses	3/31/2017	1,025	S/L	10	-	51	51	51	103	154	103	257	103	360	665
1 Wheelchair	3/31/2017	255	S/L	10	-	13	13	13	25	38	25	63	25	88	167
APC-Smart UPS System/Battery Back Up for Server Closet (509.42), Incl. Network Mgt. Card (175.00); Total=684.42	3/31/2017	684	S/L	5	-	68	68	68	137	205	137	342	137	479	205
Back Pack Vacuum	4/30/2017	354	S/L	8	-	22	22	22	44	66	44	110	44	154	200
Floor Stripping Machine	4/30/2017	2,773	S/L	5	-	277	277	277	555	832	555	1,387	555	1,942	831
1 Low Air Loss Mattress w/alarm & pump	4/30/2017	800	S/L	10	-	40	40	40	80	120	80	200	80	280	520
Maint. Room Cage Shelving	4/30/2017	600	S/L	20	-	15	15	15	30	45	30	75	30	105	495
Recumbent Cross Trainer (Rehab Equip).	5/31/2017	6,073	S/L	10	-	304	304	304	607	911	607	1,518	607	2,125	3,948
4 Low Air Loss Mattresses	5/31/2017	2,159	S/L	10	-	108	108	108	216	324	216	540	216	756	1,403
6 Savoy 1 door/1 drawer bedside cabinets	5/31/2017	2,853	S/L	15	-	95	95	95	190	285	190	475	190	665	2,188
2 Lift Chairs/Recliners	5/31/2017	1,970	S/L	15	-	66	66	66	131	197	131	328	131	459	1,511
Floor Scrubbing Machine	5/31/2017	542	S/L	5	-	54	54	54	108	162	108	270	108	378	164
4 Lift Slings	5/31/2017	1,159	S/L	10	-	58	58	58	116	174	116	290	116	406	754
Bariatric Shower Chair w/Commode	6/30/2017	537	S/L	10	-	27	27	27	54	81	54	135	54	189	348
Pedestal Base - 1st Floor Dining Rm. Table	6/30/2017	508	S/L	15	-	17	17	17	34	51	34	85	34	119	389
Table Tote	6/30/2017	576	S/L	5	-	58	58	58	115	173	115	288	115	403	173
1st floor Kitchenette Microwave & shelf	6/30/2017	331	S/L	5	-	33	33	33	66	99	66	165	66	231	100
#2 5 drawer file cabs - med records room	7/31/2017	593	S/L	15	-	20	20	20	40	60	40	100	40	140	453
#2 Archive Data Storage Containers (Plastic Mouseproof) Apply 10 yr. life - similar to metal garden container/AHA guide	7/31/2017	1,006	S/L	10	-	50	50	50	101	151	101	252	101	353	653
Carpet Cleaner/Extractor	7/31/2017	1,307	S/L	8	-	82	82	82	163	245	163	408	163	571	736
Staff Breakroom Microwave & shelf	7/31/2017	331	S/L	5	-	33	33	33	66	99	66	165	66	231	100
1 Lift Sling	8/31/2017	386	S/L	10	-	19	19	19	39	58	39	97	39	136	250
Wet Steam & Hot Water Pressure Washer	8/31/2017	2,350	S/L	5	-	235	235	235	470	705	470	1,175	470	1,645	705
Jane R, LPN - Replmt. PC	8/31/2017	589	S/L	3	-	98	98	98	196	294	196	490	99	589	(0)
AMB - Replmt. Dell Laptop	8/31/2017	741	S/L	3	-	124	124	124	247	371	247	618	124	742	(0)
2 Low Air Loss Mattresses	9/30/2017	1,025	S/L	10	-	21	21	21	42	63	42	105	42	147	695
Bariatric Shower Chair w/Commode	9/30/2017	612	S/L	10	-	31	31	31	61	92	61	153	61	214	398
<b>Total Additions 2017</b>		<b>49,491</b>				<b>-</b>	<b>3,098</b>	<b>3,098</b>	<b>6,258</b>	<b>9,356</b>	<b>6,258</b>	<b>15,614</b>	<b>6,038</b>	<b>21,652</b>	<b>27,839</b>
<b>2018 Additions</b>															
Oak 4 Drawer Bedside Cabinet	10/31/2017	246	S/L	15	-				8	16		24	16	40	206
Free Standing Dietary Lockers	10/31/2017	493	S/L	12	-				21	21	41	62	41	103	390
Hoyer Lift	10/31/2017	3,990	S/L	10	-				200	200	399	599	399	998	2,992
Regular Mattress	11/30/2017	604	S/L	10	-				30	30	60	90	60	150	454
Desktop PC	11/30/2017	549	S/L	3	-				92	92	183	275	183	458	91
Dietary Reach in Refrigerator	11/30/2017	2,481	S/L	10	-				124	124	248	372	248	620	1,861
Refrigerator - Recreation dept	11/30/2017	651	S/L	10	-				33	33	65	98	65	163	488
Bed & Headboard	12/31/2017	1,753	S/L	10	-				88	88	175	263	175	438	1,315
15 Regular Mattresses	12/31/2017	3,660	S/L	10	-				183	183	366	549	366	915	2,745
Desktop PC	12/31/2017	594	S/L	3	-				99	99	198	297	198	495	99
Tables & Chairs - Break Room	12/31/2017	1,291	S/L	15	-				43	43	86	129	86	215	1,076
Maintenance Tool Cart	12/31/2017	927	S/L	10	-				46	46	93	139	93	232	695
Coffee Maker - Breakroom	12/31/2017	225	S/L	5	-				22	22	45	67	45	112	113
Desktop PC	1/31/2018	583	S/L	3	-				97	97	194	291	194	485	98
2 Tables & Seating	1/31/2018	238	S/L	15	-				8	16	24	36	24	60	198
Bariatric Recliner	2/28/2018	1,515	S/L	10	-				76	76	152	228	152	380	1,135
Dry Floatation Cushion	2/28/2018	370	S/L	10	-				19	19	37	56	37	93	277
Latitude Laptop	2/28/2018	579	S/L	3	-				96	96	193	289	193	482	97
10 Gray Stackable plastic chairs	2/28/2018	518	S/L	10	-				26	26	52	78	52	130	388
9 - 6' folding tables	2/28/2018	509	S/L	10	-				26	26	51	77	51	128	381
3 - High Security Janitor Carts	3/31/2018	1,212	S/L	10	-				61	61	121	182	121	303	909
20 Navy Stackable Plastic Chairs	3/31/2018	939	S/L	10	-				47	47	94	141	94	235	704
85 Chair Stackable Dolly	3/31/2018	132	S/L	10	-				7	7	13	20	13	33	99
New Evaporator - Walk in Cooler	3/31/2018	2,331	S/L	15	-				78	78	155	233	155	388	1,943
XL Padded Sling	5/31/2018	337	S/L	10	-				17	17	34	51	34	85	252
XXL Padded Sling	5/31/2018	388	S/L	10	-				19	19	39	58	39	97	291
2 Little Giant Ladder systems	5/31/2018	431	S/L	10	-				22	22	43	65	43	108	323

Aluminum Telescoping Work Plant	5/31/2018	241	S/L	10	-	-	-	12	12	24	36	24	60	181
Dell Optiplex Computer	6/30/2018	592	S/L	3	-	-	-	99	99	197	296	197	493	99
Geo Ultra Max Mattress	6/30/2018	891	S/L	10	-	-	-	45	45	89	134	89	223	668
Electric Zenith Bed w/ Lock	7/31/2018	3,174	S/L	10	-	-	-	159	159	317	476	317	793	2,381
1/2 Length Bar Assist	7/31/2018	268	S/L	10	-	-	-	13	13	27	40	27	67	201
Head / Foot Board	7/31/2018	164	S/L	10	-	-	-	8	8	16	24	16	40	124
2- 3-Drawer Bedside Cabinets	7/31/2018	430	S/L	15	-	-	-	14	14	29	43	29	72	358
10 Dell Latitude Laptops	8/31/2018	12,450	S/L	3	-	-	-	2,075	2,075	4,150	6,225	4,150	10,375	2,075
AED Defibrillator	8/31/2018	1,221	S/L	8	-	-	-	76	76	153	229	153	382	839
Dell Latitude 5480 Laptop	8/31/2018	615	S/L	3	-	-	-	102	102	205	307	205	512	103
Lift Recliner	9/30/2018	1,000	S/L	10	-	-	-	50	50	100	150	100	250	750
14 ipads	9/30/2018	5,286	S/L	3	-	-	-	881	881	1,762	2,643	1,762	4,405	881
Safety Cabinet	9/30/2018	973	S/L	15	-	-	-	32	32	65	97	65	162	811
2- 44' Industrial Rolling Carts	9/30/2018	967	S/L	10	-	-	-	48	48	97	145	97	242	725
Stainless Meal Delivery Cart	9/30/2018	2,800	S/L	10	-	-	-	140	140	280	420	280	700	2,100
Great Plains Reformatted Software	9/30/2018	1,361	S/L	3	-	-	-	-	-	454	454	454	908	453
Great Plains Update - Deposit	9/30/2018	2,100	S/L	5	-	-	-	-	-	420	420	420	840	1,260

**Total Additions 2018** 62,079 - - - 5,342 5,342 11,554 16,896 11,554 28,450 33,629

**2019 Additions**

5 Geo Ultra Mattressess	10/31/2018	1,942	S/L	10	-	-	-	-	-	194	194	194	388	1,554
Medium Duty Slicer	10/31/2018	1,154	S/L	10	-	-	-	-	-	115	115	115	230	924
2 Equalize Aire Mattresses with Pumps	10/31/2018	2,364	S/L	10	-	-	-	-	-	236	236	236	472	1,892
Ipads Covers	10/31/2018	752	S/L	3	-	-	-	-	-	251	251	251	502	250
2 Wall Desks	12/31/2018	983	S/L	15	-	-	-	-	-	66	66	66	132	851
Patient Lift Device	12/31/2018	5,858	S/L	10	-	-	-	-	-	586	586	586	1,172	4,686
Sling for Patient Lift Device	12/31/2018	1,365	S/L	10	-	-	-	-	-	137	137	137	274	1,091
Laptop	12/31/2018	911	S/L	3	-	-	-	-	-	304	304	304	608	303
Flat Screen TV	12/31/2018	698	S/L	5	-	-	-	-	-	140	140	140	280	418
Meal Delivery Cart	1/31/2019	3,787	S/L	10	-	-	-	-	-	379	379	379	758	3,029
4 Equalize Aire Mattresses with Pumps	2/28/2019	4,728	S/L	10	-	-	-	-	-	473	473	473	946	3,782
Dual Tank Countertop Fryer	3/31/2019	1,642	S/L	10	-	-	-	-	-	164	164	164	328	1,314
3 Pan electric countertop convection steamer	3/31/2019	4,693	S/L	10	-	-	-	-	-	469	469	469	938	3,755
2 electric headboards/footboards	4/30/2019	2,825	S/L	10	-	-	-	-	-	283	283	283	566	2,259
Weber Grill	4/30/2019	2,004	S/L	10	-	-	-	-	-	200	200	200	400	1,604
BP / Temp / SPO2 monitor	4/30/2019	1,717	S/L	8	-	-	-	-	-	215	215	215	430	1,287
3 Equalize Aire Mattresses with Pumps	4/30/2019	3,546	S/L	10	-	-	-	-	-	355	355	355	710	2,836
5 Geo Ultra Mattressess	5/31/2019	1,806	S/L	10	-	-	-	-	-	181	181	181	362	1,444
Sara 3000 scale	6/30/2019	4,063	S/L	10	-	-	-	-	-	406	406	406	812	3,251
4 padded slings	6/30/2019	1,367	S/L	10	-	-	-	-	-	137	137	137	274	1,093
Manitowac Ice Machine	6/30/2019	2,894	S/L	10	-	-	-	-	-	289	289	289	578	2,316
9 Laptops	7/31/2019	8,995	S/L	3	-	-	-	-	-	2,998	2,998	2,998	5,996	2,999
16 desktop computers	7/31/2019	12,400	S/L	3	-	-	-	-	-	4,133	4,133	4,133	8,266	4,134
5 Mattresses with pumps	7/31/2019	6,088	S/L	10	-	-	-	-	-	609	609	609	1,218	4,870
Food Blender	8/31/2019	1,430	S/L	10	-	-	-	-	-	143	143	143	286	1,144
Shelving units	9/30/2019	1,087	S/L	10	-	-	-	-	-	109	109	109	218	869
GP Software Upgrade	11/30/2018	2,100	S/L	3	-	-	-	-	-	700	700	700	1,400	700

**Total Additions 2019** 83,199 - - - - - 14,272 14,272 14,272 28,544 54,655

**2019 Disposals**

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

**2020 Additions**

BP Monitor	10/31/2019	1,717	S/L	3	-	-	-	-	-	-	-	572	572	1,145
Setup/Install new computers	12/31/2019	2,880	S/L	5	-	-	-	-	-	-	-	576	576	2,304
Induction heater for dinner plates	1/31/2020	13,839	S/L	5	-	-	-	-	-	-	-	2,768	2,768	11,071
Commercial Garbage Disposal	1/31/2020	1,806	S/L	5	-	-	-	-	-	-	-	361	361	1,445
Commercial Food Processor	1/31/2020	1,849	S/L	5	-	-	-	-	-	-	-	370	370	1,479
2 - Bedside Chests & 2 Dressers	2/29/2020	1,254	S/L	10	-	-	-	-	-	-	-	125	125	1,129
Setup/Install new computers	2/29/2020	3,150	S/L	3	-	-	-	-	-	-	-	1,050	1,050	2,100
Padded Slings for Lift Device	3/31/2020	1,439	S/L	10	-	-	-	-	-	-	-	144	144	1,295
Wardrobes for Patient Rooms	3/31/2020	1,251	S/L	10	-	-	-	-	-	-	-	125	125	1,126
Rigid RP340 Progress Pressing Tool	5/31/2020	2,764	S/L	5	-	-	-	-	-	-	-	553	553	2,211
2 New WiFi Routers for Building	6/30/2020	3,909	S/L	3	-	-	-	-	-	-	-	1,303	1,303	2,606
43 Overbed Tables	7/31/2020	3,656	S/L	10	-	-	-	-	-	-	-	366	366	3,290
Kawasaki 52" Zero Turn Lawnmower	7/31/2020	7,718	S/L	5	-	-	-	-	-	-	-	1,544	1,544	6,174
Refrigerated Delivery Cart	7/31/2020	2,591	S/L	10	-	-	-	-	-	-	-	259	259	2,332
UniMac Dryer s/n 2003048705	9/30/2020	5,567	S/L	10	-	-	-	-	-	-	-	557	557	5,010
Setup/Install new computers/WiFi Routers	9/30/2020	1,744	S/L	3	-	-	-	-	-	-	-	581	581	1,163
Zenith 7100 Bed w/Assist	9/30/2020	3,643	S/L	10	-	-	-	-	-	-	-	364	364	3,279
Windows 10 Licenses	9/30/2020	1,450	S/L	10	-	-	-	-	-	-	-	145	145	1,305

**Total Additions 2020** 62,227 - - - - - 11,763 11,763 50,464

**Total Moveable Equipment** 1,168,088 763,722 50,579 814,301 54,843 869,144 59,869 927,357 57,468 984,825 183,263

**Organization and Mortgage Expenses**



2013 Additions

Refinance Cost 2012	<u>71,609</u>	S/L	120	<u>27,451</u>	<u>7,161</u>	<u>34,612</u>	<u>7,161</u>	<u>41,773</u>	<u>29,836</u>	<u>71,609</u>	-	<u>71,609</u>	0
Total Additions 2013	71,609			27,451	7,161	34,612	7,161	41,773	29,836	71,609	-	71,609	0

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<b>Total for 2020</b>	<b>9,875,480</b>			<b>6,759,297</b>	<b>249,099</b>	<b>7,008,396</b>	<b>260,825</b>	<b>7,269,221</b>	<b>296,809</b>	<b>7,556,701</b>	<b>270,807</b>	<b>7,827,508</b>	<b>2,047,972</b>
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**C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire**

Name of Facility Mansfield Center for Nursing and Reh	License No. 2132-C	Report for Year Ended 9/30/2020	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" 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 <b>NOT</b> 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		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing		Fixed		
a. Type of Financing (e.g., fixed, variable)				
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 9/30/2020				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
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				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
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	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Mansfield Center for Nursing and R		2132-C		9/30/2020			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify) Vendor Interest				\$	112	112		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	112	112		
14. Insurance								
a. Insurance on Property (buildings only)				\$				
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)			\$	121,318	121,318			
2. Fire and Extended Coverage			\$					
3. Other (Specify)			\$					
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	121,318	121,318		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	11,401,585	11,401,585		

### 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	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.	10	A12o	Salaries not related to Resident Care	\$ 74,589	74,589		
3.	10	A12g	Occupational Therapy	\$ 229,464	229,464		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 5,100	5,100		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 207,361	207,361		
10.			Accounting	\$			
10a.			Legal	\$ 305	305		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 240	240		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 3,056	3,056		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 171,092	171,092		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 691,207</b>	<b>691,207</b>		

\* 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, 2020**

*Attachment 28c*

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

**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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 691,207	691,207		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 177,694	177,694		
28.	20	5d	Ambulance/Limousine	\$ 21,988	21,988		
29.	20	5f	X-rays, etc	\$ 11,084	11,084		
30.	20	5h	Laboratory	\$ 627	627		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 9,321	9,321		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 35,066	35,066		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,202	1,202		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10A	Unallowable Property and Real Estate Taxes	\$ 1,472	1,472		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,813	1,813		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 46,165	46,165		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 997,639	997,639		

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



## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Cable TV Disallowance (See Attached)	\$ 25,749		
20	51	OT-SUPPLIES (Disallow)	\$ 592		
20	51	SUPPLIES-PT. PERSONAL (Disallow)	\$ 1,534		
20	51	MEDICAL RECORDS SUPPLIES (Disallow)	\$ (873)		
20	51	EQUIP. RENT/OX. CONC.-RESP. (Disallow)	\$ 4,977		
20	51	MEDICAL EQUIPMENT RENTAL (Disallow)	\$ 1,852		
20	51	PHYSICIAN SERVICES-OTHER (Disallow)	\$ 1,235		
<b>Total Other Ancillary Costs</b>			\$ 35,066	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Depreciation on unallowable mattresses	\$ 1,202		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 1,202	\$ -	\$ -

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6B	Heat	\$ 392		
22	6C	Light & Power	\$ 1,091		
22	6D	Water	\$ 306		
22	6E	Equipment Lease (Dish Machine)	\$ 24		
<b>Total Other Property Adjustments</b>			\$ 1,813	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Insurance Claim Proceeds	\$ 43,498		
30	IV 8	Matrixcare Miscellaneous Income	\$ 1,129		
30	IV 8	Class Action Settlement	\$ 80		
30	IV 8	Recreation Account Donations	\$ 1,458		
<b>Total Other Adjustments</b>			\$ 46,165	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

**Mansfield Center for Nursing and Rehabilitation**  
**Cable TV Disallowance**  
**September 30, 2020**

*Attachment 29b*

<b>Calculation of Disallowed Portion of Cable Services Expense</b>		
MN-5701-605	CABLE TV SERVICES	29,349
	Allowable expense per month	300
		<u>12</u>
	Allowable Portion	<u>3,600</u>
	<b><i>Disallowed Portion</i></b>	<b><u><u>25,749</u></u></b>

Mansfield Center for Nursing & Rehabilitation  
 Calculation of Dietary Management Services for JHV  
 September 30, 2020

Page 28 & 29

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**Dietary Management Services Salaries JHV**

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JHV Dietary Gross Payroll	74,589
Total MCNR Salaries & Wages	6,924,693
<b>Percent to Total of Salaries</b>	<b>1.08%</b>

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**JHV Dietary Payroll**

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JHV - Gross Payroll	74,589
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**Employee Benefits**

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Unemployment Insurance	303
Health Insurance	5,118
JHV - W/Comp Insurance	1,967
JHV - FICA/Med Taxes	5,554
JHV - Pension Expense	667

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**Real Estate Taxes**

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Real Estate Taxes Disallow	1,472
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**Overhead**

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Heat	392
Light & Power	1,091
Water	306
Equipment Lease (Dish Machine)	24

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Mansfield Center for Nursing and Rehabil	2132-C	9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 7,297,792	7,297,792			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,030,281)	(3,030,281)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,076,048	2,076,048			
b. Medicare Room and Board Contractual Allowance **	\$ 358,388	358,388			
4. a. Private-Pay Residents and Other	\$ 2,682,554	2,682,554			
b. Private-Pay Room and Board Contractual Allowance **	\$ (965)	(965)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 91,261	91,261			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 128,029	128,029			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 7,988	7,988			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 365	365			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 285,455	285,455			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 299,296	299,296			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 47,788	47,788			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 23,114	23,114			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 277,036	277,036			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 295,108	295,108			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 9,121	9,121			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (745,824)	(745,824)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,102,273	10,102,273			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 14,505	14,505			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 132,630	132,630			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 150	150			
8. Other ( <i>Specify</i> )	\$ 1,200,647	1,200,647			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,347,932	1,347,932			
<b>VI. Total All Revenue</b> (III +V)	\$ 11,450,205	11,450,205			

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	IV THERAPY - MEDICARE	9,261		
30 II 6a	LABORATORY-MEDICARE A	26,916		
30 II 6a	X RAY - MEDICARE A	7,882		
30 II 6a	OXYGEN - MEDICARE A	806		
30 II 6a	ANCILLARY ALLOW-MED. B	\$ (14,965)		
30 II 6a	LAB-MEDICARE A	\$ (20,779)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 9,121	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	IV THERAPY-MEDICAID	3,459		
30 II 6b	IV THERAPY-OTHER	13,339		
30 II 6b	LABORATORY - MEDICAID	761		
30 II 6b	LABORATORY-OTHER	26,811		
30 II 6b	X RAY - OTHER	4,947		
30 II 6b	OXYGEN - MEDICAID	5,297		
30 II 6b	OXYGEN - OTHER	1,182		
30 II 6b	ANCILLARY ALLOW-MEDICAID	(18,518)		
30 II 6b	ANCILLARY ALLOW-OTHER	(783,102)		
<b>Total Other Resident Revenue</b>		\$ (745,824)	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Dividend and Interest Income on Mutual Funds and Bonds		\$ 123,749		
30 IV 5	Interest Income - Insurance Company		\$ 8,881		
<b>Total Interest Income</b>			\$ 132,630	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medicaid COVID Grant	\$ 65,511		
30 IV 8	HHS Federal COVID Grant	\$ 658,963		
30 IV 8	Insurance Claim Proceeds	\$ 43,498		
30 IV 8	DSS COVID Pass Thru Grant	\$ 159,699		
30 IV 8	Matrixcare Miscellaneous Income	\$ 1,123		
30 IV 8	Class Action Settlement	\$ 80		
30 IV 8	Gift Shop Revenue (Disallow)	\$ 703		
30 IV 8	Recreation Account Donations	\$ 1,458		
30 IV 8	CONTRIBUTIONS-UNRESTRICTED	\$ 1,350		
30 IV 8	Management Fees - JHV	\$ 13,950		
30 IV 8	REALIZED GAINS/LOSSES	\$ 349,465		
30 IV 8	GAIN/LOSS-ASSET SALE/DISP	\$ (4,913)		
30 IV 8	UNREALIZED GAINS/LOSSES	\$ (160,199)		
30 IV 8	JHV Reimb - Gross Payroll	\$ 69,959		
<b>Total Other Revenue</b>		\$ 1,200,647	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Reha	2132-C	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	603,049
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	674,044
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	73,418
5. Prepaid Expenses			\$	141,014
a. _____				
b. _____				
c. _____				
d. See Schedule		141,014		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	7,786,067
_____				
_____				
See Schedule		7,786,067		
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>9,277,592</b>
B. Fixed Assets				
1. Land			\$	750,000
2. Land Improvements	*Historical Cost	1,702,054	\$	586,735
	Accum. Depreciation	1,115,319 Net		
3. Buildings	*Historical Cost	6,587,293	\$	1,182,109
	Accum. Depreciation	5,405,184 Net		
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____ Net		
5. Non-Movable Equipment	*Historical Cost	326,511	\$	79,925
	Accum. Depreciation	246,586 Net		
6. Movable Equipment	*Historical Cost	1,168,087	\$	183,262
	Accum. Depreciation	984,825 Net		
7. Motor Vehicles	*Historical Cost	19,924	\$	15,940
	Accum. Depreciation	3,984 Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	116,145
F/S vs C/R		116,145		
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>2,914,116</b>

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	PREPAID INSURANCE	\$ 89,368
31	A5	PREPAID RE TAXES	\$ 32,911
31	A5	PREPAID PP TAXES	\$ 1,918
31	A5	PREPAID OTHER EXPENSES	\$ 16,817
Total Prepaid Expenses			\$ 141,014

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

Page Ref	Line Ref	Description	
31	B9	INVESTMENTS	\$ 6,417,266
31	B9	DUE FROM AFFILIATE(S)	\$ 1,338,800
31	B9	Due From Juniper Hill Village	\$ 30,001
Total Other Current Assets (Itemize)			\$ 7,786,067

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -



### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Mansfield Center for Nursing and Reha	2132-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	12,191,708
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			<b>\$</b>	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
_____				
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address	Amount	Loan Date		
7. Other Assets <i>(itemize)</i>			\$	
Bed Licenses		121,500		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			<b>\$ 121,500</b>	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			<b>\$ 12,313,208</b>	

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

**Annual Report of Long-Term Care Facility**

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**G. Balance Sheet (cont'd)**

Name of Facility Mansfield Center for Nursing and Rehabilitati		License No. 2132-C	Report for Year Ended 9/30/2020	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	154,595
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	549,713
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	23,895
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	349,811
DEFERRED REVENUE		78,376	ACCRUED PENSION	127,943	
401K WITHHELD		(20)	ACCR. EXP. - OTHER	19,119	
401K LOAN WITHHELD		270			
PROVIDER TAX PAYABLE		124,123	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,078,014

\* 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 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,078,014	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
Patient Trust		29,200		29,200
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 29,200
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,107,214


**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	9/30/2020	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	11,114,914
6. Gain or Loss for Period			\$	91,080
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	11,205,994
<b>C. Total Reserves and Net Worth</b>			\$	11,205,994
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	12,313,208

### 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	9/30/2020	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	11,114,913		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,450,205		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,359,125		
D. Net Income or Deficit			\$	91,080		
E. Balance			\$	11,205,994		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses Pg 27     \$11,401,440						
Depreciation Difference     \$(42,315)						
Total Expenses             \$11,359,125						
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	
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. <b>Balance at End of Period</b>			\$	11,205,994		

**I. Preparer's/Reviewer's Certification**

Name of Facility Mansfield Center for Nursing and	License No. 2132-C	Report for Year Ended 9/30/2020	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)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/4/21		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Marie LaPointe		Phone Number 203-230-4809		
Contact Email Address mlapointe@ehmchm.org				

Client: **Mansfield Center for Nursing and Rehabilitation**  
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
MARCUM-1400	INSURANCE GROSS UP	0.00					0.00	77,020.00
MARCUM-2000	INSURANCE GROSS UP	0.00					0.00	(77,020.00)
MARCUM-2001	AR CREDIT BALANCES	0.00					0.00	(56,251.00)
MARCUM-2351	DEFERRED REVENUE	(78,376.00)					(78,376.00)	(142,081.00)
MARCUM-4503TRNA	Recreation Donations TRNA	0.00					0.00	(2,419.00)
MN-1001-000	PETTY CASH	6,000.00					6,000.00	6,000.00
MN-1007-000	CASH - PUB OPERATING	523,840.00					523,840.00	1,433,285.00
MN-1008-000	CASH - GIFT SHOP ACCOUNT	13,364.00					13,364.00	12,943.00
MN-1009-000	CASH - RECREATION ACCOUNT	30,645.00					30,645.00	29,457.00
MN-1100-000	CASH - PNA ACCOUNT	29,200.00					29,200.00	20,781.00
MN-1200-000	INVESTMENTS-JMS 6200-2610	829,923.00					829,923.00	797,113.00
MN-1201-000	INVESTMENTS-JMS 5299-1510	5,587,343.00					5,587,343.00	4,417,138.00
MN-1300-000	A/R - PRIVATE	211,144.00					211,144.00	89,523.00
MN-1302-000	A/R - MEDICAID	378,480.00					378,480.00	399,520.00
MN-1304-000	A/R - MEDICARE A	115,619.00					115,619.00	157,924.00
MN-1305-000	A/R - MEDICARE B	14,426.00					14,426.00	22,958.00
MN-1308-000	A/R - OTHER	128,329.00					128,329.00	282,413.00
MN-1330-000	BAD DEBT RESERVE	(174,568.00)					(174,568.00)	(40,000.00)
MN-1350-000	EMPLOYEE LOAN RECEIVABLE	614.00					614.00	2,614.00
MN-1400-000	INVENTORY	73,418.00					73,418.00	61,766.00
MN-1401-000	PREPAID INSURANCE	89,368.00					89,368.00	84,998.00
MN-1402-000	PREPAID RE TAXES	32,911.00					32,911.00	34,575.00
MN-1403-000	PREPAID PP TAXES	1,918.00					1,918.00	1,617.00
MN-1410-000	PREPAID OTHER EXPENSES	16,817.00					16,817.00	19,721.00
MN-1510-000	DUE FROM AFFILIATE(S)	1,338,800.00					1,338,800.00	1,225,019.00
MN-1511-000	Due From Juniper Hill Village	30,001.00					30,001.00	0.00
MN-1700-000	BED LICENSES	121,500.00					121,500.00	121,500.00
MN-1900-000	LAND	750,000.00					750,000.00	750,000.00
MN-1901-000	CAPITALIZED INTEREST	564,461.00					564,461.00	564,461.00
MN-1902-000	LAND IMPROVEMENTS	1,702,503.00					1,702,503.00	1,702,503.00
MN-1903-000	BUILDING	2,446,441.00					2,446,441.00	2,446,441.00
MN-1904-000	BUILDING IMPROVEMENTS	3,409,894.00					3,409,894.00	3,405,029.00
MN-1905-000	FIXED EQUIPMENT	328,640.00					328,640.00	271,958.00
MN-1906-000	FURNITURE & EQUIPMENT	1,129,897.00					1,129,897.00	1,098,173.00
MN-1907-000	AUTO	19,924.00					19,924.00	19,924.00
MN-1908-000	SOFTWARE	28,980.00					28,980.00	27,530.00
MN-1951-000	A/AMORT - CAP. INTEREST	(564,461.00)					(564,461.00)	(564,461.00)
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(1,117,878.00)					(1,117,878.00)	(1,073,849.00)
MN-1953-000	A/DEPR. - BUILDING	(1,620,767.00)					(1,620,767.00)	(1,559,606.00)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(3,008,233.00)					(3,008,233.00)	(2,958,626.00)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(224,943.00)					(224,943.00)	(207,666.00)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(903,539.00)					(903,539.00)	(875,320.00)
MN-1957-000	A/DEPR. - AUTO	(2,989.00)					(2,989.00)	(996.00)
MN-1958-000	A/DEPR. - SOFTWARE	(23,814.00)					(23,814.00)	(21,894.00)
MN-2000-000	ACCOUNTS PAYABLE	(154,595.00)					(154,595.00)	(87,227.00)
MN-2100-000	PATIENT TRUST	(29,200.00)					(29,200.00)	(20,781.00)
MN-2300-000	FIT W/HELD	2.00					2.00	2.00
MN-2301-000	SIT W/HELD	(3.00)					(3.00)	16.00
MN-2302-000	SS & MED W/HELD	(3.00)					(3.00)	49.00
MN-2305-000	401K WITHHELD	20.00					20.00	20.00
MN-2307-000	401K LOAN WITHHELD	(270.00)					(270.00)	(681.00)
MN-2350-000	PROVIDER TAX PAYABLE	(124,123.00)					(124,123.00)	(143,125.00)
MN-2400-000	ACCRUED PAYROLL	(312,298.00)					(312,298.00)	(285,360.00)
MN-2401-000	ACCRUED SS & MEDICARE	(23,891.00)					(23,891.00)	(21,830.00)
MN-2403-000	ACCRUED VACATION	(237,415.00)					(237,415.00)	(200,996.00)
MN-2404-000	ACCRUED PENSION	(127,943.00)					(127,943.00)	(110,829.00)
MN-2405-000	ACCR. EXP. - OTHER	(19,119.00)					(19,119.00)	(20,479.00)
MN-3000-000	NET ASSETS - UNRESTRICTED	(11,114,914.00)					(11,114,914.00)	(11,392,749.00)
MN-3100-000	NET ASSETS - TEMP. RESTRICTED	0.00					0.00	(27,936.00)
MN-4000-100	ROOM & BOARD-PRIVATE	(2,644,482.00)					(2,644,482.00)	(3,092,927.00)
MN-4000-200	ROOM & BOARD-MEDICAID	(7,297,792.00)					(7,297,792.00)	(7,815,223.00)
MN-4000-300	ROOM & BOARD-MEDICARE A	(2,115,570.00)					(2,115,570.00)	(2,018,670.00)
MN-4000-400	ROOM & BOARD - OTHER	(38,072.00)					(38,072.00)	(187,000.00)
MN-4001-200	R & B ALLOWANCE-MEDICAID	3,030,281.00					3,030,281.00	3,398,257.00
MN-4001-400	R & B ALLOWANCE-OTHER	965.00					965.00	6,713.00
MN-4002-100	PHYS. THERAPY-PRIVATE	(88.00)					(88.00)	(698.00)
MN-4002-200	PHYS. THERAPY-MEDICAID	(3,327.00)					(3,327.00)	(3,151.00)
MN-4002-300	PHYS. THERAPY-MEDICARE A	(224,724.00)					(224,724.00)	(283,145.00)
MN-4002-301	PHYS. THERAPY-MED. B	(60,731.00)					(60,731.00)	(70,846.00)
MN-4002-400	PHYS. THERAPY-OTHER	(295,881.00)					(295,881.00)	(265,418.00)
MN-4003-200	SPEECH THERAPY-MEDICAID	(737.00)					(737.00)	0.00
MN-4003-300	SPEECH THERAPY-MEDICARE A	(27,853.00)					(27,853.00)	(26,522.00)
MN-4003-301	SPEECH THERAPY-MED. B	(19,935.00)					(19,935.00)	(14,748.00)
MN-4003-400	SPEECH THERAPY-OTHER	(22,377.00)					(22,377.00)	(15,772.00)
MN-4004-100	OCCUP. THERAPY-PRIVATE	0.00					0.00	(663.00)
MN-4004-200	OCCUP. THERAPY-MEDICAID	(889.00)					(889.00)	(2,968.00)
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(222,496.00)					(222,496.00)	(291,084.00)
MN-4004-301	OCCUP. THERAPY-MED. B	(54,540.00)					(54,540.00)	(64,140.00)
MN-4004-400	OCCUP. THERAPY-OTHER	(294,219.00)					(294,219.00)	(261,099.00)
MN-4005-200	PHARMACY-MEDICAID	(4,048.00)					(4,048.00)	(2,414.00)
MN-4005-300	PHARMACY-MEDICARE A	(91,261.00)					(91,261.00)	(142,751.00)
MN-4005-400	PHARMACY-OTHER	(123,981.00)					(123,981.00)	(114,639.00)
MN-4006-200	IV THERAPY-MEDICAID	(3,459.00)					(3,459.00)	(319.00)
MN-4006-300	IV THERAPY - MEDICARE	(9,261.00)					(9,261.00)	(14,582.00)
MN-4006-400	IV THERAPY-OTHER	(13,339.00)					(13,339.00)	(25,161.00)

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
MN-4007-300	MED. SUPPLIES-MEDICARE A	(3,156.00)					(3,156.00)	(9,631.00)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(4,832.00)					(4,832.00)	(9,925.00)
MN-4007-400	MED. SUPPLIES-OTHER	(365.00)					(365.00)	(1,173.00)
MN-4008-200	LABORATORY - MEDICAID	(761.00)					(761.00)	(46.00)
MN-4008-300	LABORATORY-MEDICARE A	(26,916.00)					(26,916.00)	(39,769.00)
MN-4008-400	LABORATORY-OTHER	(26,811.00)					(26,811.00)	(40,671.00)
MN-4009-300	X RAY - MEDICARE A	(7,882.00)					(7,882.00)	(12,115.00)
MN-4009-400	X RAY - OTHER	(4,947.00)					(4,947.00)	(9,682.00)
MN-4011-200	OXYGEN - MEDICAID	(5,297.00)					(5,297.00)	(1,046.00)
MN-4011-300	OXYGEN - MEDICARE A	(806.00)					(806.00)	(3,215.00)
MN-4011-400	OXYGEN - OTHER	(1,182.00)					(1,182.00)	(1,181.00)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	18,518.00					18,518.00	9,943.00
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	(358,388.00)					(358,388.00)	5,835.00
MN-4100-301	ANCILLARY ALLOW-MED. B	14,965.00					14,965.00	19,244.00
MN-4100-400	ANCILLARY ALLOW-OTHER	783,102.00					783,102.00	734,794.00
MN-4101-300	MEDICARE ADJUSTMENTS	39,522.00					39,522.00	48,991.00
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(1,350.00)					(1,350.00)	(872.00)
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(123,749.00)					(123,749.00)	(125,633.00)
MN-4401-499	INT. INCOME - INS. COS.	(8,881.00)					(8,881.00)	(716.00)
MN-4500-602	DIETARY INCOME	(14,505.00)					(14,505.00)	(9,561.00)
MN-4501-499	BARBER & BEAUTY INCOME	(150.00)					(150.00)	(300.00)
MN-4502-499	Management Fees - JHV	(13,950.00)					(13,950.00)	0.00
MN-4503-499	MISCELLANEOUS INCOME	(931,035.00)					(931,035.00)	(2,545.00)
MN-4700-499	REALIZED GAINS/LOSSES	(349,465.00)					(349,465.00)	(190,708.00)
MN-4702-499	GAIN/LOSS-ASSET SALE/DISP	4,913.00					4,913.00	1,255.00
MN-4710-499	UNREALIZED GAINS/LOSSES	160,199.00					160,199.00	147,775.00
MN-4800-100	JHV Reimb - Gross Payroll	(69,959.00)					(69,959.00)	0.00
MN-4800-101	JHV Reimb - Fica/Med Taxes	(5,350.00)					(5,350.00)	0.00
MN-4800-201	JHV Reimb - W/Comp Insurance	(1,967.00)					(1,967.00)	0.00
MN-4800-203	JHV Reimb - Pension Expense	(667.00)					(667.00)	0.00
MN-5000-500	SALARY-ADMINISTRATOR	139,018.00					139,018.00	131,786.00
MN-5000-600	SALARY-DNS	98,168.00					98,168.00	124,609.00
MN-5000-601	SALARIES-MAINTENANCE	177,041.00					177,041.00	164,095.00
MN-5000-602	SALARIES-DIETARY	679,296.00					679,296.00	612,953.00
MN-5000-603	SALARIES-HOUSEKEEPING	317,331.00					317,331.00	272,709.00
MN-5000-604	SALARIES-LAUNDRY	100,462.00					100,462.00	108,320.00
MN-5000-605	SALARIES-RECREATION	233,001.00					233,001.00	218,613.00
MN-5000-606	SALARIES-SOCIAL SERVICES	193,018.00					193,018.00	183,559.00
MN-5000-700	SALARIES-PHYSICAL THERAPY	379,766.00					379,766.00	388,014.00
MN-5000-701	SALARIES-SPEECH THERAPY	1,286.00					1,286.00	1,347.00
MN-5000-702	SALARIES-OCCUP. THERAPY	229,464.00					229,464.00	245,544.00
MN-5001-500	SALARIES-OFFICE STAFF	322,251.00					322,251.00	153,801.00
MN-5001-600	SALARY-ADNS	93,038.00					93,038.00	101,023.00
MN-5001-700	SALARIES-REHAB SUPPORT	96,867.00					96,867.00	120,511.00
MN-5002-600	SALARIES-NURSING SUPPT.	406,770.00					406,770.00	389,912.00
MN-5003-600	SALARIES - RNS	1,054,722.00					1,054,722.00	1,148,946.00
MN-5004-600	SALARIES - LPNS	786,299.00					786,299.00	654,504.00
MN-5005-600	SALARIES - CNAS	1,542,306.00					1,542,306.00	1,574,253.00
MN-5100-500	OFFICE SUPPLIES	27,444.00					27,444.00	26,081.00
MN-5100-600	NURSING SUPPLIES	117,348.00					117,348.00	104,908.00
MN-5100-601	MAINTENANCE SUPPLIES	51,747.00					51,747.00	50,497.00
MN-5100-602	DIETARY SUPPLIES	34,561.00					34,561.00	35,357.00
MN-5100-603	HOUSEKEEPING SUPPLIES	43,711.00					43,711.00	38,741.00
MN-5100-604	LAUNDRY SUPPLIES	73,806.00					73,806.00	77,811.00
MN-5100-605	RECREATION SUPPLIES	4,949.00					4,949.00	4,511.00
MN-5100-606	SOCIAL SERVICES SUPPLIES	0.00					0.00	196.00
MN-5100-700	PHYSICAL THERAPY SUPPLIES	1,702.00					1,702.00	1,158.00
MN-5100-701	SPEECH THERAPY SUPPLIES	98.00					98.00	0.00
MN-5100-702	OT-SUPPLIES	592.00					592.00	718.00
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	9,321.00					9,321.00	9,853.00
MN-5100-705	SUPPLIES-PT. PERSONAL	1,534.00					1,534.00	179.00
MN-5102-500	NSC/INTERCO. FEES	144,000.00					144,000.00	144,000.00
MN-5103-500	LEGAL FEES	430.00					430.00	4,046.00
MN-5104-500	ACCTG./AUDITING/COST REPTG.	39,029.00					39,029.00	41,311.00
MN-5105-500	TELEPHONE	13,840.00					13,840.00	13,352.00
MN-5106-500	RECRUITING COSTS	30,421.00					30,421.00	11,450.00
MN-5108-500	ADVERTISING & PROMO.	3,056.00					3,056.00	3,321.00
MN-5109-500	DUES	11,406.00		(55.00)			11,351.00	10,712.00
MN-5110-500	SUBSCRIPTIONS	463.00		55.00			518.00	326.00
MN-5111-500	LICENSES	2,433.00					2,433.00	2,066.00
MN-5112-500	POSTAGE & DELIVERY	6,340.00					6,340.00	7,149.00
MN-5113-500	EQUIP. RENTAL	11,332.00					11,332.00	7,880.00
MN-5114-500	EMPLOYEE TRAVEL	1,341.00					1,341.00	1,924.00
MN-5115-500	BANK CHARGES	2,295.00					2,295.00	31.00
MN-5116-500	PAYROLL PROCESSING FEES	42,300.00					42,300.00	42,325.00
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	118,057.00					118,057.00	123,563.00
MN-5119-500	INSURANCE-GENERAL	121,318.00					121,318.00	120,568.00
MN-5121-500	SEMINARS & MEETINGS	232.00					232.00	3,287.00
MN-5123-500	MEDICAL DIRECTOR FEES	33,142.00					33,142.00	31,800.00
MN-5124-500	MEDICAL STAFF MEETINGS	261.00					261.00	496.00
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	5,100.00					5,100.00	2,414.00
MN-5126-500	MISCELLANEOUS	323.00					323.00	1,316.00
MN-5128-500	AUTO EXPENSE	2,272.00					2,272.00	2,825.00
MN-5129-500	OTHER PROFESSIONAL FEES	17,867.00					17,867.00	5,304.00
MN-5130-500	CELL PHONE EXPENSE	600.00					600.00	600.00
MN-5131-500	FINES & PENALTIES	10,325.00					10,325.00	3,060.00
MN-5200-600	PURCH. SVCE. - LPNS	0.00					0.00	19,436.00
MN-5200-601	PURCH. SVCE. - MAINT.	40,955.00					40,955.00	40,567.00
MN-5200-602	DIETICIAN CONSULTING FEE	0.00					0.00	1,540.00



Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
MN-5200-701	PURCHASED SVCS. - SPEECH	45,155.00					45,155.00	33,655.00
MN-5200-704	PHARMACY CONSULTING FEES	9,682.00					9,682.00	10,809.00
MN-5201-600	PURCH. SVCE. - CNAS	126,178.00					126,178.00	0.00
MN-5202-600	NURSING DEPT CONSULTANT	150.00					150.00	600.00
MN-5203-600	MED. RECORDS CONSULTANT	5,561.00					5,561.00	5,683.00
MN-5204-600	PURCHASED SVCS. - RNS	0.00					0.00	70,254.00
MN-5205-600	PURCH. SVCE. - DENTAL	9,690.00					9,690.00	9,690.00
MN-5300-505	FICA & MEDICARE TAXES	502,920.00					502,920.00	494,425.00
MN-5301-505	SUTA TAXES	28,149.00					28,149.00	42,888.00
MN-5302-505	WORKER'S COMP. INSURANCE	196,764.00					196,764.00	195,835.00
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	474,453.00					474,453.00	498,704.00
MN-5304-505	PENSION EXPENSE	160,426.00					160,426.00	160,639.00
MN-5306-505	EMPLOYEE EDUCATION	500.00					500.00	1,263.00
MN-5307-505	EMPLOYEE RELATIONS	2,835.00					2,835.00	646.00
MN-5308-505	OTHER BENEFITS	691.00					691.00	2,270.00
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	851.00					851.00	1,889.00
MN-5310-505	EMPLOYEE MEDICAL	680.00					680.00	0.00
MN-5400-510	REAL PROPERTY TAXES	136,636.00					136,636.00	136,648.00
MN-5401-510	PERSONAL PROPERTY TAXES	6,769.00					6,769.00	6,116.00
MN-5402-510	WATER & SEWER	28,447.00					28,447.00	31,523.00
MN-5403-510	GAS/PROPANE	36,354.00					36,354.00	37,842.00
MN-5404-510	ELECTRICITY	101,295.00					101,295.00	100,528.00
MN-5500-515	CT PROVIDER TAX	504,123.00					504,123.00	560,561.00
MN-5600-520	BAD DEBT XP.-PRIVATE	186,034.00					186,034.00	0.00
MN-5601-520	BAD DEBT XP.-MEDICAID	(382.00)					(382.00)	4,029.00
MN-5602-520	BAD DEBT XP.-MEDICARE	12,538.00					12,538.00	15,490.00
MN-5605-520	BAD DEBT XP.-OTHER	9,171.00					9,171.00	8,746.00
MN-5700-600	MEDICAL RECORDS SUPPLIES	(873.00)					(873.00)	(1,512.00)
MN-5700-601	REPAIRS & MAINTENANCE	43,203.00					43,203.00	21,105.00
MN-5700-602	FOOD	224,086.00					224,086.00	244,947.00
MN-5700-604	LINENS & BEDDING	15,717.00					15,717.00	11,717.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	3,869.00					3,869.00	6,373.00
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	4,977.00					4,977.00	3,358.00
MN-5700-705	LAB-MEDICARE A	20,779.00					20,779.00	25,687.00
MN-5701-600	MEDICAL EQUIPMENT RENTAL	1,852.00					1,852.00	4,777.00
MN-5701-601	GROUNDSKEEPING	5,933.00					5,933.00	8,440.00
MN-5701-602	DISHES & UTENSILS	1,450.00					1,450.00	1,523.00
MN-5701-605	CABLE TV SERVICES	29,349.00					29,349.00	27,566.00
MN-5701-704	DRUGS-MEDICINE CABINET	4,691.00					4,691.00	4,155.00
MN-5701-705	LAB-OTHER	592.00					592.00	2,311.00
MN-5702-601	RUBBISH REMOVAL	19,275.00					19,275.00	18,206.00
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	834.00					834.00	954.00
MN-5702-704	DRUGS-PRIVATE	263.00					263.00	955.00
MN-5702-705	LAB-STAT. CHARGES	35.00					35.00	0.00
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	22.00					22.00	820.00
MN-5703-602	SUPPLEMENTS	6,548.00					6,548.00	4,906.00
MN-5703-704	DRUGS-MEDICAID	3,265.00					3,265.00	2,465.00
MN-5704-601	SNOW REMOVAL	300.00					300.00	1,340.00
MN-5704-704	DRUGS-MEDICARE & MG'D. MED.	177,415.00					177,415.00	210,499.00
MN-5705-704	DRUGS & THERAPIES - OTHER	2,778.00					2,778.00	16,901.00
MN-5706-704	DRUGS - OMNICARE DISCOUNTS	(6,027.00)					(6,027.00)	(7,265.00)
MN-5708-704	BILLABLE MED. SUPP. MED. B	15,688.00					15,688.00	16,974.00
MN-5709-704	MEDICAID MED. SUPPLIES	4,547.00					4,547.00	3,052.00
MN-5800-705	AMBULANCE- MEDICARE A	21,988.00					21,988.00	23,301.00
MN-5801-705	X-RAY-MEDICARE A	11,084.00					11,084.00	17,908.00
MN-5802-705	X-RAY-OTHER	0.00					0.00	500.00
MN-5804-705	PATIENT TRANSPORTATION	52.00					52.00	0.00
MN-5900-705	PHYSICIAN SERVICES-OTHER	1,235.00					1,235.00	0.00
MN-6003-800	INTEREST-VENDORS	112.00					112.00	1,178.00
MN-6005-800	INTEREST - ROCKVILLE BANK	0.00					0.00	1,392.00
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	44,029.00					44,029.00	44,619.00
MN-6101-801	DEPR. EXP. - BUILDING	61,161.00					61,161.00	61,161.00
MN-6102-801	DEPR. EXP. - BUILDING IMPVMTS.	49,607.00					49,607.00	51,248.00
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	17,277.00					17,277.00	15,504.00
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	52,361.00					52,361.00	52,844.00
MN-6105-801	DEPR. EXP. - SOFTWARE	1,920.00					1,920.00	1,128.00
MN-6106-801	DEPR. EXP. - AUTO	1,992.00					1,992.00	996.00
MN-6110-801	AMORT. EXP. - FINANCE FEES	0.00					0.00	29,837.00
MN-6111-801	AMORT. EXP. - CAPITALIZED INTEREST	0.00					0.00	11,289.00
MN-7800-810	JHV - GROSS PAYROLL	74,589.00					74,589.00	0.00
MN-7800-811	JHV - FICA/MED TAXES	5,554.00					5,554.00	0.00
MN-7800-821	JHV - W/COMP INSURANCE	1,967.00					1,967.00	0.00
MN-7800-823	JHV - PENSION EXP	667.00					667.00	0.00
R0014	Other Accountant	0.00					0.00	144,395.00
R0015	Gift Shop revenue	0.00					0.00	(1,354.00)
<b>Total</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(91,080.00)</b>		<b>0.00</b>		<b>0.00</b>	<b>(91,080.00)</b>	<b>305,772.00</b>

Client: **Mansfield Center for Nursing and Rehabilitation**  
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [2]</b>	<b>Administrators</b>					
MN-5000-500	SALARY-ADMINISTRATOR	139,018.00		0.00	139,018.00	131,786.00
<b>Subtotal [2] Administrators</b>		<b>139,018.00</b>		<b>0.00</b>	<b>139,018.00</b>	<b>131,786.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
MN-5001-500	SALARIES-OFFICE STAFF	322,251.00		0.00	322,251.00	153,801.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>322,251.00</b>		<b>0.00</b>	<b>322,251.00</b>	<b>153,801.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
MN-5000-602	SALARIES-DIETARY	679,296.00		0.00	679,296.00	612,953.00
<b>Subtotal [5C] Dietary Workers</b>		<b>679,296.00</b>		<b>0.00</b>	<b>679,296.00</b>	<b>612,953.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>					
MN-5000-603	SALARIES-HOUSEKEEPING	317,331.00		0.00	317,331.00	272,709.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>317,331.00</b>		<b>0.00</b>	<b>317,331.00</b>	<b>272,709.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
MN-5000-601	SALARIES-MAINTENANCE	177,041.00		0.00	177,041.00	164,095.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>177,041.00</b>		<b>0.00</b>	<b>177,041.00</b>	<b>164,095.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>					
MN-5000-604	SALARIES-LAUNDRY	100,462.00		0.00	100,462.00	108,320.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>100,462.00</b>		<b>0.00</b>	<b>100,462.00</b>	<b>108,320.00</b>
<b>Subgroup : [11B]</b>	<b>Other Accountants</b>					
R0014	Other Accountant	0.00		0.00	0.00	144,395.00
<b>Subtotal [11B] Other Accountants</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>144,395.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>					
MN-5000-600	SALARY-DNS	98,168.00		0.00	98,168.00	124,609.00
MN-5001-600	SALARY-ADNS	93,038.00		0.00	93,038.00	101,023.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>191,206.00</b>		<b>0.00</b>	<b>191,206.00</b>	<b>225,632.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>					
MN-5003-600	SALARIES - RNS	1,054,722.00		0.00	1,054,722.00	1,148,946.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>1,054,722.00</b>		<b>0.00</b>	<b>1,054,722.00</b>	<b>1,148,946.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>					
MN-5002-600	SALARIES-NURSING SUPPT.	406,770.00		0.00	406,770.00	389,912.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>406,770.00</b>		<b>0.00</b>	<b>406,770.00</b>	<b>389,912.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>					
MN-5004-600	SALARIES - LPNS	786,299.00		0.00	786,299.00	654,504.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>786,299.00</b>		<b>0.00</b>	<b>786,299.00</b>	<b>654,504.00</b>
<b>Subgroup : [12E]</b>	<b>Physical Therapists</b>					
MN-5000-700	SALARIES-PHYSICAL THERAPY	379,766.00		0.00	379,766.00	388,014.00
MN-5001-700	SALARIES-REHAB SUPPORT	96,867.00		0.00	96,867.00	120,511.00
<b>Subtotal [12E] Physical Therapists</b>		<b>476,633.00</b>		<b>0.00</b>	<b>476,633.00</b>	<b>508,525.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
MN-5005-600	SALARIES - CNAS	1,542,306.00		0.00	1,542,306.00	1,574,253.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,542,306.00</b>		<b>0.00</b>	<b>1,542,306.00</b>	<b>1,574,253.00</b>
<b>Subgroup : [12F]</b>	<b>Speech Therapists</b>					
MN-5000-701	SALARIES-SPEECH THERAPY	1,286.00		0.00	1,286.00	1,347.00
<b>Subtotal [12F] Speech Therapists</b>		<b>1,286.00</b>		<b>0.00</b>	<b>1,286.00</b>	<b>1,347.00</b>
<b>Subgroup : [12G]</b>	<b>Occupational Therapists</b>					
MN-5000-702	SALARIES-OCCUP. THERAPY	229,464.00		0.00	229,464.00	245,544.00
<b>Subtotal [12G] Occupational Therapists</b>		<b>229,464.00</b>		<b>0.00</b>	<b>229,464.00</b>	<b>245,544.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>					
MN-5000-605	SALARIES-RECREATION	233,001.00		0.00	233,001.00	218,613.00
<b>Subtotal [12H] Recreation Workers</b>		<b>233,001.00</b>		<b>0.00</b>	<b>233,001.00</b>	<b>218,613.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>					
MN-5000-606	SALARIES-SOCIAL SERVICES	193,018.00		0.00	193,018.00	183,559.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>193,018.00</b>		<b>0.00</b>	<b>193,018.00</b>	<b>183,559.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>					
MN-7800-810	JHV - GROSS PAYROLL	74,589.00		0.00	74,589.00	0.00
<b>Subtotal [12O] Other</b>		<b>74,589.00</b>		<b>0.00</b>	<b>74,589.00</b>	<b>0.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>6,924,693.00</b>		<b>0.00</b>	<b>6,924,693.00</b>	<b>6,738,894.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>					
<b>Subgroup : [1]</b>	<b>Dietitian</b>					
MN-5200-602	DIETICIAN CONSULTING FEE	0.00		0.00	0.00	1,540.00
<b>Subtotal [1] Dietitian</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>1,540.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>					
MN-5205-600	PURCH. SVCE. - DENTAL	9,690.00		0.00	9,690.00	9,690.00
<b>Subtotal [2] Dentist</b>		<b>9,690.00</b>		<b>0.00</b>	<b>9,690.00</b>	<b>9,690.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>					
MN-5200-704	PHARMACY CONSULTING FEES	9,682.00		0.00	9,682.00	10,809.00

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 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
<b>Subtotal [3] Pharmacist</b>		<b>9,682.00</b>		<b>0.00</b>	<b>9,682.00</b>	<b>10,809.00</b>
<b>Subgroup : [8A] Medical Director</b>						
MN-5123-500	MEDICAL DIRECTOR FEES	33,142.00		0.00	33,142.00	31,800.00
<b>Subtotal [8A] Medical Director</b>		<b>33,142.00</b>		<b>0.00</b>	<b>33,142.00</b>	<b>31,800.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>						
MN-5200-701	PURCHASED SVCES. - SPEECH	45,155.00		0.00	45,155.00	33,655.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>45,155.00</b>		<b>0.00</b>	<b>45,155.00</b>	<b>33,655.00</b>
<b>Subgroup : [11A1] RN's - Direct Care</b>						
MN-5204-600	PURCHASED SVCES. - RNS	0.00		0.00	0.00	70,254.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>70,254.00</b>
<b>Subgroup : [11A2] RN's - Administrative</b>						
MN-5202-600	NURSING DEPT CONSULTANT	150.00		0.00	150.00	600.00
<b>Subtotal [11A2] RN's - Administrative</b>		<b>150.00</b>		<b>0.00</b>	<b>150.00</b>	<b>600.00</b>
<b>Subgroup : [11B1] LPN's - Direct Care</b>						
MN-5200-600	PURCH. SVCE. - LPNS	0.00		0.00	0.00	19,436.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>19,436.00</b>
<b>Subgroup : [11C] Aides</b>						
MN-5201-600	PURCH. SVCE. - CNAS	126,178.00		0.00	126,178.00	0.00
<b>Subtotal [11C] Aides</b>		<b>126,178.00</b>		<b>0.00</b>	<b>126,178.00</b>	<b>0.00</b>
<b>Subgroup : [12] Other</b>						
MN-5125-705	PHYSICIANS SERVICES - MEDICARE	5,100.00		0.00	5,100.00	2,414.00
MN-5203-600	MED. RECORDS CONSULTANT	5,561.00		0.00	5,561.00	5,683.00
<b>Subtotal [12] Other</b>		<b>10,661.00</b>		<b>0.00</b>	<b>10,661.00</b>	<b>8,097.00</b>
<b>Total [13-B] Professional Fees</b>		<b>234,658.00</b>		<b>0.00</b>	<b>234,658.00</b>	<b>185,881.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>						
<b>Subgroup : [1A1] Workmen's Compensation</b>						
MN-4800-201	JHV Reimb - W/Comp Insurance	(1,967.00)		0.00	(1,967.00)	0.00
MN-5302-505	WORKER'S COMP. INSURANCE	196,764.00		0.00	196,764.00	195,835.00
MN-7800-821	JHV - W/COMP INSURANCE	1,967.00		0.00	1,967.00	0.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>196,764.00</b>		<b>0.00</b>	<b>196,764.00</b>	<b>195,835.00</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>						
MN-5301-505	SUTA TAXES	28,149.00		0.00	28,149.00	42,888.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>28,149.00</b>		<b>0.00</b>	<b>28,149.00</b>	<b>42,888.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>						
MN-4800-101	JHV Reimb - Fica/Med Taxes	(5,350.00)		0.00	(5,350.00)	0.00
MN-5300-505	FICA & MEDICARE TAXES	502,920.00		0.00	502,920.00	494,425.00
MN-7800-811	JHV - FICA/MED TAXES	5,554.00		0.00	5,554.00	0.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>503,124.00</b>		<b>0.00</b>	<b>503,124.00</b>	<b>494,425.00</b>
<b>Subgroup : [1A5] Health Insurance</b>						
MN-5303-505	EE HEALTH/LIFE/DISABILITY INSURANCE	474,453.00		0.00	474,453.00	498,704.00
MN-5310-505	EMPLOYEE MEDICAL	680.00		0.00	680.00	0.00
<b>Subtotal [1A5] Health Insurance</b>		<b>475,133.00</b>		<b>0.00</b>	<b>475,133.00</b>	<b>498,704.00</b>
<b>Subgroup : [1A7] Pensions</b>						
MN-4800-203	JHV Reimb - Pension Expense	(667.00)		0.00	(667.00)	0.00
MN-5304-505	PENSION EXPENSE	160,426.00		0.00	160,426.00	160,639.00
MN-7800-823	JHV - PENSION EXP	667.00		0.00	667.00	0.00
<b>Subtotal [1A7] Pensions</b>		<b>160,426.00</b>		<b>0.00</b>	<b>160,426.00</b>	<b>160,639.00</b>
<b>Subgroup : [1C] Bad Debts</b>						
MN-5600-520	BAD DEBT XP.-PRIVATE	186,034.00		0.00	186,034.00	0.00
MN-5601-520	BAD DEBT XP.-MEDICAID	(382.00)		0.00	(382.00)	4,029.00
MN-5602-520	BAD DEBT XP.-MEDICARE	12,538.00		0.00	12,538.00	15,490.00
MN-5605-520	BAD DEBT XP.-OTHER	9,171.00		0.00	9,171.00	8,746.00
<b>Subtotal [1C] Bad Debts</b>		<b>207,361.00</b>		<b>0.00</b>	<b>207,361.00</b>	<b>28,265.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>						
MN-5104-500	ACCTG./AUDITING/COST REPTG.	39,029.00		0.00	39,029.00	41,311.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>39,029.00</b>		<b>0.00</b>	<b>39,029.00</b>	<b>41,311.00</b>
<b>Subgroup : [1E] Legal</b>						
MN-5103-500	LEGAL FEES	430.00		0.00	430.00	4,046.00
<b>Subtotal [1E] Legal</b>		<b>430.00</b>		<b>0.00</b>	<b>430.00</b>	<b>4,046.00</b>
<b>Subgroup : [1G] Office Supplies</b>						
MN-5100-500	OFFICE SUPPLIES	27,444.00		0.00	27,444.00	26,081.00
<b>Subtotal [1G] Office Supplies</b>		<b>27,444.00</b>		<b>0.00</b>	<b>27,444.00</b>	<b>26,081.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>						
MN-5105-500	TELEPHONE	13,840.00		0.00	13,840.00	13,352.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>13,840.00</b>		<b>0.00</b>	<b>13,840.00</b>	<b>13,352.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>						
MN-5130-500	CELL PHONE EXPENSE	600.00		0.00	600.00	600.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>600.00</b>		<b>0.00</b>	<b>600.00</b>	<b>600.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>						

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Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
MN-5500-515	CT PROVIDER TAX	504,123.00		0.00	504,123.00	560,561.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>504,123.00</b>		<b>0.00</b>	<b>504,123.00</b>	<b>560,561.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>2,156,423.00</b>		<b>0.00</b>	<b>2,156,423.00</b>	<b>2,066,707.00</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>						
<b>Subgroup : [2] Holiday Parties for Staff</b>						
MN-5308-505	OTHER BENEFITS	691.00		0.00	691.00	2,270.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>691.00</b>		<b>0.00</b>	<b>691.00</b>	<b>2,270.00</b>
<b>Subgroup : [4] Employee Travel</b>						
MN-5114-500	EMPLOYEE TRAVEL	1,341.00		0.00	1,341.00	1,924.00
<b>Subtotal [4] Employee Travel</b>		<b>1,341.00</b>		<b>0.00</b>	<b>1,341.00</b>	<b>1,924.00</b>
<b>Subgroup : [5] Education Expense</b>						
MN-5121-500	SEMINARS & MEETINGS	232.00		0.00	232.00	3,287.00
MN-5124-500	MEDICAL STAFF MEETINGS	261.00		0.00	261.00	496.00
MN-5306-505	EMPLOYEE EDUCATION	500.00		0.00	500.00	1,263.00
<b>Subtotal [5] Education Expense</b>		<b>993.00</b>		<b>0.00</b>	<b>993.00</b>	<b>5,046.00</b>
<b>Subgroup : [6] Automobile Expense</b>						
MN-5128-500	AUTO EXPENSE	2,272.00		0.00	2,272.00	2,825.00
<b>Subtotal [6] Automobile Expense</b>		<b>2,272.00</b>		<b>0.00</b>	<b>2,272.00</b>	<b>2,825.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>						
MN-5106-500	RECRUITING COSTS	30,421.00		0.00	30,421.00	11,450.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>30,421.00</b>		<b>0.00</b>	<b>30,421.00</b>	<b>11,450.00</b>
<b>Subgroup : [M3] Advertising Other</b>						
MN-5108-500	ADVERTISING & PROMO.	3,056.00		0.00	3,056.00	3,321.00
<b>Subtotal [M3] Advertising Other</b>		<b>3,056.00</b>		<b>0.00</b>	<b>3,056.00</b>	<b>3,321.00</b>
<b>Subgroup : [M7] Postage</b>						
MN-5112-500	POSTAGE & DELIVERY	6,340.00		0.00	6,340.00	7,149.00
<b>Subtotal [M7] Postage</b>		<b>6,340.00</b>		<b>0.00</b>	<b>6,340.00</b>	<b>7,149.00</b>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>						
MN-5109-500	DUES	11,406.00		(55.00)	11,351.00	10,712.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>11,406.00</b>	AJE - 1	<b>(55.00)</b>	<b>11,351.00</b>	<b>10,712.00</b>
<b>Subgroup : [M9] Subscriptions</b>						
MN-5110-500	SUBSCRIPTIONS	463.00		55.00	518.00	326.00
<b>Subtotal [M9] Subscriptions</b>		<b>463.00</b>	AJE - 1	<b>55.00</b>	<b>518.00</b>	<b>326.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>						
MN-5116-500	PAYROLL PROCESSING FEES	42,300.00		0.00	42,300.00	42,325.00
MN-5118-500	DATA PROC. FEES (ISP/S.WARE)	118,057.00		0.00	118,057.00	123,563.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>160,357.00</b>		<b>0.00</b>	<b>160,357.00</b>	<b>165,888.00</b>
<b>Subgroup : [M13] Other</b>						
MN-5102-500	NSC/INTERCO. FEES	144,000.00		0.00	144,000.00	144,000.00
MN-5111-500	LICENSES	2,433.00		0.00	2,433.00	2,066.00
MN-5115-500	BANK CHARGES	2,295.00		0.00	2,295.00	31.00
MN-5126-500	MISCELLANEOUS	323.00		0.00	323.00	1,316.00
MN-5129-500	OTHER PROFESSIONAL FEES	17,867.00		0.00	17,867.00	5,304.00
MN-5131-500	FINES & PENALTIES	10,325.00		0.00	10,325.00	3,060.00
MN-5307-505	EMPLOYEE RELATIONS	2,835.00		0.00	2,835.00	646.00
MN-5309-505	EMPLOYEE BACKGROUND CHECKS	851.00		0.00	851.00	1,889.00
<b>Subtotal [M13] Other</b>		<b>180,929.00</b>		<b>0.00</b>	<b>180,929.00</b>	<b>158,312.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>398,269.00</b>		<b>0.00</b>	<b>398,269.00</b>	<b>369,223.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>						
<b>Subgroup : [2A1] Raw Food</b>						
MN-5700-602	FOOD	224,086.00		0.00	224,086.00	244,947.00
<b>Subtotal [2A1] Raw Food</b>		<b>224,086.00</b>		<b>0.00</b>	<b>224,086.00</b>	<b>244,947.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>						
MN-5100-602	DIETARY SUPPLIES	34,561.00		0.00	34,561.00	35,357.00
MN-5702-602	ENTERAL/TUBE FEED SUPPLIES	834.00		0.00	834.00	954.00
MN-5703-602	SUPPLEMENTS	6,548.00		0.00	6,548.00	4,906.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>41,943.00</b>		<b>0.00</b>	<b>41,943.00</b>	<b>41,217.00</b>
<b>Subgroup : [2A3] Other</b>						
MN-5701-602	DISHES & UTENSILS	1,450.00		0.00	1,450.00	1,523.00
<b>Subtotal [2A3] Other</b>		<b>1,450.00</b>		<b>0.00</b>	<b>1,450.00</b>	<b>1,523.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>267,479.00</b>		<b>0.00</b>	<b>267,479.00</b>	<b>287,687.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>						
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>						
MN-5700-604	LINENS & BEDDING	15,717.00		0.00	15,717.00	11,717.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>15,717.00</b>		<b>0.00</b>	<b>15,717.00</b>	<b>11,717.00</b>
<b>Subgroup : [3C] Other</b>						
MN-5100-604	LAUNDRY SUPPLIES	73,806.00		0.00	73,806.00	77,811.00
<b>Subtotal [3C] Other</b>		<b>73,806.00</b>		<b>0.00</b>	<b>73,806.00</b>	<b>77,811.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>89,523.00</b>		<b>0.00</b>	<b>89,523.00</b>	<b>89,528.00</b>

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 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4C]</b>	<b>Other</b>					
MN-5100-603	HOUSEKEEPING SUPPLIES	43,711.00		0.00	43,711.00	38,741.00
<b>Subtotal [4C] Other</b>		<b>43,711.00</b>		<b>0.00</b>	<b>43,711.00</b>	<b>38,741.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>					
MN-5702-704	DRUGS-PRIVATE	263.00		0.00	263.00	955.00
MN-5703-704	DRUGS-MEDICAID	3,265.00		0.00	3,265.00	2,465.00
MN-5704-704	DRUGS-MEDICARE & MGD. MED.	177,415.00		0.00	177,415.00	210,499.00
MN-5705-704	DRUGS & THERAPIES - OTHER	2,778.00		0.00	2,778.00	16,901.00
MN-5706-704	DRUGS - OMNICARE DISCOUNTS	(6,027.00)		0.00	(6,027.00)	(7,265.00)
<b>Subtotal [5A2] Purchased from</b>		<b>177,694.00</b>		<b>0.00</b>	<b>177,694.00</b>	<b>223,555.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>					
MN-5701-704	DRUGS-MEDICINE CABINET	4,691.00		0.00	4,691.00	4,155.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>4,691.00</b>		<b>0.00</b>	<b>4,691.00</b>	<b>4,155.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>					
MN-5100-600	NURSING SUPPLIES	117,348.00		0.00	117,348.00	104,908.00
MN-5708-704	BILLABLE MED. SUPP. MED. B	15,688.00		0.00	15,688.00	16,974.00
MN-5709-704	MEDICAID MED. SUPPLIES	4,547.00		0.00	4,547.00	3,052.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>137,583.00</b>		<b>0.00</b>	<b>137,583.00</b>	<b>124,934.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>					
MN-5800-705	AMBULANCE - MEDICARE A	21,988.00		0.00	21,988.00	23,301.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>21,988.00</b>		<b>0.00</b>	<b>21,988.00</b>	<b>23,301.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>					
MN-5100-703	OXYGEN/RESP. THERAPY SUPPLIES	9,321.00		0.00	9,321.00	9,853.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>9,321.00</b>		<b>0.00</b>	<b>9,321.00</b>	<b>9,853.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>					
MN-5801-705	X-RAY-MEDICARE A	11,084.00		0.00	11,084.00	17,908.00
MN-5802-705	X-RAY-OTHER	0.00		0.00	0.00	500.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>11,084.00</b>		<b>0.00</b>	<b>11,084.00</b>	<b>18,408.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>					
MN-5701-705	LAB-OTHER	592.00		0.00	592.00	2,311.00
MN-5702-705	LAB-STAT. CHARGES	35.00		0.00	35.00	0.00
<b>Subtotal [5H] Laboratory</b>		<b>627.00</b>		<b>0.00</b>	<b>627.00</b>	<b>2,311.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>					
MN-5100-605	RECREATION SUPPLIES	4,949.00		0.00	4,949.00	4,511.00
MN-5700-605	PT. & FAMILY ENTERTAINMT.	3,869.00		0.00	3,869.00	6,373.00
<b>Subtotal [5I] Recreation</b>		<b>8,818.00</b>		<b>0.00</b>	<b>8,818.00</b>	<b>10,884.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>					
MN-5100-606	SOCIAL SERVICES SUPPLIES	0.00		0.00	0.00	196.00
MN-5100-700	PHYSICAL THERAPY SUPPLIES	1,702.00		0.00	1,702.00	1,158.00
MN-5100-701	SPEECH THERAPY SUPPLIES	98.00		0.00	98.00	0.00
MN-5100-702	OT-SUPPLIES	592.00		0.00	592.00	718.00
MN-5100-705	SUPPLIES-PT. PERSONAL	1,534.00		0.00	1,534.00	179.00
MN-5700-600	MEDICAL RECORDS SUPPLIES	(873.00)		0.00	(873.00)	(1,512.00)
MN-5700-703	EQUIP. RENT/OX. CONC.-RESP.	4,977.00		0.00	4,977.00	3,358.00
MN-5701-600	MEDICAL EQUIPMENT RENTAL	1,852.00		0.00	1,852.00	4,777.00
MN-5701-605	CABLE TV SERVICES	29,349.00		0.00	29,349.00	27,566.00
MN-5804-705	PATIENT TRANSPORTATION	52.00		0.00	52.00	0.00
MN-5900-705	PHYSICIAN SERVICES-OTHER	1,235.00		0.00	1,235.00	0.00
<b>Subtotal [5L] Other</b>		<b>40,518.00</b>		<b>0.00</b>	<b>40,518.00</b>	<b>36,440.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>456,035.00</b>		<b>0.00</b>	<b>456,035.00</b>	<b>492,582.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>					
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>					
MN-5700-601	REPAIRS & MAINTENANCE	43,203.00		0.00	43,203.00	21,105.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>43,203.00</b>		<b>0.00</b>	<b>43,203.00</b>	<b>21,105.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>					
MN-5403-510	GAS/PROPANE	36,354.00		0.00	36,354.00	37,842.00
<b>Subtotal [6B] Heat</b>		<b>36,354.00</b>		<b>0.00</b>	<b>36,354.00</b>	<b>37,842.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>					
MN-5404-510	ELECTRICITY	101,295.00		0.00	101,295.00	100,528.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>101,295.00</b>		<b>0.00</b>	<b>101,295.00</b>	<b>100,528.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>					
MN-5402-510	WATER & SEWER	28,447.00		0.00	28,447.00	31,523.00
<b>Subtotal [6D] Water</b>		<b>28,447.00</b>		<b>0.00</b>	<b>28,447.00</b>	<b>31,523.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>					
MN-5113-500	EQUIP. RENTAL	11,332.00		0.00	11,332.00	7,880.00
<b>Subtotal [6E] Equipment Lease</b>		<b>11,332.00</b>		<b>0.00</b>	<b>11,332.00</b>	<b>7,880.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>					
MN-5100-601	MAINTENANCE SUPPLIES	51,747.00		0.00	51,747.00	50,497.00
MN-5200-601	PURCH. SVCE. - MAINT.	40,955.00		0.00	40,955.00	40,567.00
MN-5701-601	GROUNDSKEEPING	5,933.00		0.00	5,933.00	8,440.00
MN-5702-601	RUBBISH REMOVAL	19,275.00		0.00	19,275.00	18,206.00
MN-5703-601	EQUIP. RENTAL - MAINTENANCE	22.00		0.00	22.00	820.00

Client: **Mansfield Center for Nursing and Rehabilitation**  
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
MN-5704-601	SNOW REMOVAL	300.00		0.00	300.00	1,340.00
<b>Subtotal [6F] Other</b>		<b>118,232.00</b>		<b>0.00</b>	<b>118,232.00</b>	<b>119,870.00</b>
<b>Subgroup : [7A]</b>	<b>Land Improvements</b>					
MN-6100-801	DEPR. EXP. - LAND IMPVMTS.	44,029.00		0.00	44,029.00	44,619.00
<b>Subtotal [7A] Land Improvements</b>		<b>44,029.00</b>		<b>0.00</b>	<b>44,029.00</b>	<b>44,619.00</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>					
MN-6101-801	DEPR. EXP. - BUILDING	61,161.00		0.00	61,161.00	61,161.00
MN-6102-801	DEPR. EXP. - BUILDING IMPVMTS.	49,607.00		0.00	49,607.00	51,248.00
MN-6111-801	AMORT. EXP. - CAPITALIZED INTEREST	0.00		0.00	0.00	11,289.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>110,768.00</b>		<b>0.00</b>	<b>110,768.00</b>	<b>123,698.00</b>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>					
MN-6103-801	DEPR. EXP. - FIXED EQUIP.	17,277.00		0.00	17,277.00	15,504.00
<b>Subtotal [7C] Non-movable Equipment</b>		<b>17,277.00</b>		<b>0.00</b>	<b>17,277.00</b>	<b>15,504.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>					
MN-6104-801	DEPR. EXP. - FURN. & EQUIP.	52,361.00		0.00	52,361.00	52,844.00
MN-6105-801	DEPR. EXP. - SOFTWARE	1,920.00		0.00	1,920.00	1,128.00
MN-6106-801	DEPR. EXP. - AUTO	1,992.00		0.00	1,992.00	996.00
<b>Subtotal [7D] Movable Equipment</b>		<b>56,273.00</b>		<b>0.00</b>	<b>56,273.00</b>	<b>54,968.00</b>
<b>Subgroup : [8B]</b>	<b>Mortgage Expense</b>					
MN-6110-801	AMORT. EXP. - FINANCE FEES	0.00		0.00	0.00	29,837.00
<b>Subtotal [8B] Mortgage Expense</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>29,837.00</b>
<b>Subgroup : [10A]</b>	<b>Real estate taxes paid by owner</b>					
MN-5400-510	REAL PROPERTY TAXES	136,636.00		0.00	136,636.00	136,648.00
<b>Subtotal [10A] Real estate taxes paid by owner</b>		<b>136,636.00</b>		<b>0.00</b>	<b>136,636.00</b>	<b>136,648.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>					
MN-5401-510	PERSONAL PROPERTY TAXES	6,769.00		0.00	6,769.00	6,116.00
<b>Subtotal [10C] Personal property taxes</b>		<b>6,769.00</b>		<b>0.00</b>	<b>6,769.00</b>	<b>6,116.00</b>
<b>Total [22] Maintenance and Property</b>		<b>710,615.00</b>		<b>0.00</b>	<b>710,615.00</b>	<b>730,138.00</b>
<b>Group : [26]</b>	<b>Interest</b>					
<b>Subgroup : [12A1]</b>	<b>First Mortgage</b>					
MN-6005-800	INTEREST - ROCKVILLE BANK	0.00		0.00	0.00	1,392.00
<b>Subtotal [12A1] First Mortgage</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>1,392.00</b>
<b>Total [26] Interest</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>1,392.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>					
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>					
MN-6003-800	INTEREST-VENDORS	112.00		0.00	112.00	1,178.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>112.00</b>		<b>0.00</b>	<b>112.00</b>	<b>1,178.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>					
MN-5119-500	INSURANCE-GENERAL	121,318.00		0.00	121,318.00	120,568.00
<b>Subtotal [14C1] Umbrella</b>		<b>121,318.00</b>		<b>0.00</b>	<b>121,318.00</b>	<b>120,568.00</b>
<b>Total [27] Interest and Insurance</b>		<b>121,430.00</b>		<b>0.00</b>	<b>121,430.00</b>	<b>121,746.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>					
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>					
MN-4000-200	ROOM & BOARD-MEDICAID	(7,297,792.00)		0.00	(7,297,792.00)	(7,815,223.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(7,297,792.00)</b>		<b>0.00</b>	<b>(7,297,792.00)</b>	<b>(7,815,223.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>					
MN-4001-200	R & B ALLOWANCE-MEDICAID	3,030,281.00		0.00	3,030,281.00	3,398,257.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>3,030,281.00</b>		<b>0.00</b>	<b>3,030,281.00</b>	<b>3,398,257.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>					
MN-4000-300	ROOM & BOARD-MEDICARE A	(2,115,570.00)		0.00	(2,115,570.00)	(2,018,670.00)
MN-4101-300	MEDICARE ADJUSTMENTS	39,522.00		0.00	39,522.00	48,991.00
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(2,076,048.00)</b>		<b>0.00</b>	<b>(2,076,048.00)</b>	<b>(1,969,679.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>					
MN-4100-300	CONTR/ANC. ALLOW-MEDICARE A	(358,388.00)		0.00	(358,388.00)	5,835.00
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>(358,388.00)</b>		<b>0.00</b>	<b>(358,388.00)</b>	<b>5,835.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>					
MN-4000-100	ROOM & BOARD-PRIVATE	(2,644,482.00)		0.00	(2,644,482.00)	(3,092,927.00)
MN-4000-400	ROOM & BOARD - OTHER	(38,072.00)		0.00	(38,072.00)	(187,000.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(2,682,554.00)</b>		<b>0.00</b>	<b>(2,682,554.00)</b>	<b>(3,279,927.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>					
MN-4001-400	R & B ALLOWANCE-OTHER	965.00		0.00	965.00	6,713.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>965.00</b>		<b>0.00</b>	<b>965.00</b>	<b>6,713.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>					
MN-4005-300	PHARMACY-MEDICARE A	(91,261.00)		0.00	(91,261.00)	(142,751.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(91,261.00)</b>		<b>0.00</b>	<b>(91,261.00)</b>	<b>(142,751.00)</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>					
MN-4005-200	PHARMACY-MEDICAID	(4,048.00)		0.00	(4,048.00)	(2,414.00)
MN-4005-400	PHARMACY-OTHER	(123,981.00)		0.00	(123,981.00)	(114,639.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(128,029.00)</b>		<b>0.00</b>	<b>(128,029.00)</b>	<b>(117,053.00)</b>

Client: **Mansfield Center for Nursing and Rehabilitation**  
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
<b>Subgroup : [6A]</b>	<b>Medical Supplies - Medicare</b>					
MN-4007-300	MED. SUPPLIES-MEDICARE A	(3,156.00)		0.00	(3,156.00)	(9,631.00)
MN-4007-301	MED. SUPPLIES-MEDICARE B	(4,832.00)		0.00	(4,832.00)	(9,925.00)
<b>Subtotal [6A] Medical Supplies - Medicare</b>		<b>(7,988.00)</b>		<b>0.00</b>	<b>(7,988.00)</b>	<b>(19,556.00)</b>
<b>Subgroup : [6C]</b>	<b>Medical Supplies - Non-medicare</b>					
MN-4007-400	MED. SUPPLIES-OTHER	(365.00)		0.00	(365.00)	(1,173.00)
<b>Subtotal [6C] Medical Supplies - Non-medicare</b>		<b>(365.00)</b>		<b>0.00</b>	<b>(365.00)</b>	<b>(1,173.00)</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>					
MN-4002-300	PHYS. THERAPY-MEDICARE A	(224,724.00)		0.00	(224,724.00)	(283,145.00)
MN-4002-301	PHYS. THERAPY-MED. B	(60,731.00)		0.00	(60,731.00)	(70,846.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(285,455.00)</b>		<b>0.00</b>	<b>(285,455.00)</b>	<b>(353,991.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>					
MN-4002-100	PHYS. THERAPY-PRIVATE	(88.00)		0.00	(88.00)	(698.00)
MN-4002-200	PHYS. THERAPY-MEDICAID	(3,327.00)		0.00	(3,327.00)	(3,151.00)
MN-4002-400	PHYS. THERAPY-OTHER	(295,881.00)		0.00	(295,881.00)	(265,418.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(299,296.00)</b>		<b>0.00</b>	<b>(299,296.00)</b>	<b>(269,267.00)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>					
MN-4003-300	SPEECH THERAPY-MEDICARE A	(27,853.00)		0.00	(27,853.00)	(26,522.00)
MN-4003-301	SPEECH THERAPY-MED. B	(19,935.00)		0.00	(19,935.00)	(14,746.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(47,788.00)</b>		<b>0.00</b>	<b>(47,788.00)</b>	<b>(41,270.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>					
MN-4003-200	SPEECH THERAPY-MEDICAID	(737.00)		0.00	(737.00)	0.00
MN-4003-400	SPEECH THERAPY-OTHER	(22,377.00)		0.00	(22,377.00)	(15,772.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(23,114.00)</b>		<b>0.00</b>	<b>(23,114.00)</b>	<b>(15,772.00)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>					
MN-4004-300	OCCUP. THERAPY-MEDICARE A	(222,496.00)		0.00	(222,496.00)	(291,084.00)
MN-4004-301	OCCUP. THERAPY-MED. B	(54,540.00)		0.00	(54,540.00)	(64,140.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(277,036.00)</b>		<b>0.00</b>	<b>(277,036.00)</b>	<b>(355,224.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>					
MN-4004-100	OCCUP. THERAPY-PRIVATE	0.00		0.00	0.00	(663.00)
MN-4004-200	OCCUP. THERAPY-MEDICAID	(889.00)		0.00	(889.00)	(2,968.00)
MN-4004-400	OCCUP. THERAPY-OTHER	(294,219.00)		0.00	(294,219.00)	(261,097.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(295,108.00)</b>		<b>0.00</b>	<b>(295,108.00)</b>	<b>(264,728.00)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>					
MN-4006-300	IV THERAPY - MEDICARE	(9,261.00)		0.00	(9,261.00)	(14,582.00)
MN-4008-300	LABORATORY-MEDICARE A	(26,916.00)		0.00	(26,916.00)	(39,769.00)
MN-4009-300	X RAY - MEDICARE A	(7,882.00)		0.00	(7,882.00)	(12,115.00)
MN-4011-300	OXYGEN - MEDICARE A	(806.00)		0.00	(806.00)	(3,215.00)
MN-4100-301	ANCILLARY ALLOW-MED. B	14,965.00		0.00	14,965.00	19,244.00
MN-5700-705	LAB-MEDICARE A	20,779.00		0.00	20,779.00	25,687.00
<b>Subtotal [10A] Other - Medicare</b>		<b>(9,121.00)</b>		<b>0.00</b>	<b>(9,121.00)</b>	<b>(24,750.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>					
MN-4006-200	IV THERAPY-MEDICAID	(3,459.00)		0.00	(3,459.00)	(319.00)
MN-4006-400	IV THERAPY-OTHER	(13,339.00)		0.00	(13,339.00)	(25,161.00)
MN-4008-200	LABORATORY - MEDICAID	(761.00)		0.00	(761.00)	(46.00)
MN-4008-400	LABORATORY-OTHER	(26,811.00)		0.00	(26,811.00)	(40,671.00)
MN-4009-400	X RAY - OTHER	(4,947.00)		0.00	(4,947.00)	(9,682.00)
MN-4011-200	OXYGEN - MEDICAID	(5,297.00)		0.00	(5,297.00)	(1,046.00)
MN-4011-400	OXYGEN - OTHER	(1,182.00)		0.00	(1,182.00)	(1,181.00)
MN-4100-200	ANCILLARY ALLOW-MEDICAID	18,518.00		0.00	18,518.00	9,943.00
MN-4100-400	ANCILLARY ALLOW-OTHER	783,102.00		0.00	783,102.00	734,794.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>745,824.00</b>		<b>0.00</b>	<b>745,824.00</b>	<b>666,631.00</b>
<b>Subgroup : [11]</b>	<b>Meals sold to guests, employees, and others</b>					
MN-4500-602	DIETARY INCOME	(14,505.00)		0.00	(14,505.00)	(9,561.00)
<b>Subtotal [11] Meals sold to guests, employees, and others</b>		<b>(14,505.00)</b>		<b>0.00</b>	<b>(14,505.00)</b>	<b>(9,561.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>					
MN-4400-499	DIV. & INT. INCOME - UNRESTR.	(123,749.00)		0.00	(123,749.00)	(125,633.00)
MN-4401-499	INT. INCOME - INS. COS.	(8,881.00)		0.00	(8,881.00)	(716.00)
<b>Subtotal [15] Interest Income</b>		<b>(132,630.00)</b>		<b>0.00</b>	<b>(132,630.00)</b>	<b>(126,349.00)</b>
<b>Subgroup : [17]</b>	<b>Barber, Coffee, Beauty &amp; Gift Shops</b>					
MN-4501-499	BARBER & BEAUTY INCOME	(150.00)		0.00	(150.00)	(300.00)
R0015	Gift Shop revenue	0.00		0.00	0.00	(1,354.00)
<b>Subtotal [17] Barber, Coffee, Beauty &amp; Gift Shops</b>		<b>(150.00)</b>		<b>0.00</b>	<b>(150.00)</b>	<b>(1,654.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>					
MARCUM-4503TRNA	Recreation Donations TRNA	0.00		0.00	0.00	(2,419.00)
MN-4300-499	CONTRIBUTIONS-UNRESTRICTED	(1,350.00)		0.00	(1,350.00)	(872.00)
MN-4502-499	Management Fees - JHV	(13,950.00)		0.00	(13,950.00)	0.00
MN-4503-499	MISCELLANEOUS INCOME	(931,035.00)		0.00	(931,035.00)	(2,545.00)
MN-4700-499	REALIZED GAINS/LOSSES	(349,465.00)		0.00	(349,465.00)	(190,708.00)
MN-4702-499	GAIN/LOSS-ASSET SALE/DISP	4,913.00		0.00	4,913.00	1,255.00
MN-4710-499	UNREALIZED GAINS/LOSSES	160,199.00		0.00	160,199.00	147,775.00
MN-4800-100	JHV Reimb - Gross Payroll	(69,959.00)		0.00	(69,959.00)	0.00
<b>Subtotal [18] Other Revenue</b>		<b>(1,200,647.00)</b>		<b>0.00</b>	<b>(1,200,647.00)</b>	<b>(47,514.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(11,450,205.00)</b>		<b>0.00</b>	<b>(11,450,205.00)</b>	<b>(10,778,006.00)</b>

Client: **Mansfield Center for Nursing and Rehabilitation**  
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
<b>Group : [31]</b>	<b>Balance Sheet</b>					
<b>Subgroup : [31.01A]</b>	<b>Cash</b>					
MN-1001-000	PETTY CASH	6,000.00		0.00	6,000.00	6,000.00
MN-1007-000	CASH - PUB OPERATING	523,840.00		0.00	523,840.00	1,433,285.00
MN-1008-000	CASH - GIFT SHOP ACCOUNT	13,364.00		0.00	13,364.00	12,943.00
MN-1009-000	CASH - RECREATION ACCOUNT	30,645.00		0.00	30,645.00	29,457.00
MN-1100-000	CASH - PNA ACCOUNT	29,200.00		0.00	29,200.00	20,781.00
<b>Subtotal [31.01A] Cash</b>		<b>603,049.00</b>		<b>0.00</b>	<b>603,049.00</b>	<b>1,502,466.00</b>
<b>Subgroup : [31.01B]</b>	<b>Resident Accounts Receivable</b>					
MN-1300-000	A/R - PRIVATE	211,144.00		0.00	211,144.00	89,523.00
MN-1302-000	A/R - MEDICAID	378,480.00		0.00	378,480.00	399,520.00
MN-1304-000	A/R - MEDICARE A	115,619.00		0.00	115,619.00	157,924.00
MN-1305-000	A/R - MEDICARE B	14,426.00		0.00	14,426.00	22,958.00
MN-1308-000	A/R - OTHER	128,329.00		0.00	128,329.00	282,413.00
MN-1330-000	BAD DEBT RESERVE	(174,568.00)		0.00	(174,568.00)	(40,000.00)
MN-1350-000	EMPLOYEE LOAN RECEIVABLE	614.00		0.00	614.00	2,614.00
<b>Subtotal [31.01B] Resident Accounts Receivable</b>		<b>674,044.00</b>		<b>0.00</b>	<b>674,044.00</b>	<b>914,952.00</b>
<b>Subgroup : [31.01C]</b>	<b>Inventories</b>					
MN-1400-000	INVENTORY	73,418.00		0.00	73,418.00	61,766.00
<b>Subtotal [31.01C] Inventories</b>		<b>73,418.00</b>		<b>0.00</b>	<b>73,418.00</b>	<b>61,766.00</b>
<b>Subgroup : [31.01D]</b>	<b>Prepays</b>					
MARJUM-1400	INSURANCE GROSS UP	0.00		0.00	0.00	77,020.00
MN-1401-000	PREPAID INSURANCE	89,368.00		0.00	89,368.00	84,998.00
MN-1402-000	PREPAID RE TAXES	32,911.00		0.00	32,911.00	34,575.00
MN-1403-000	PREPAID PP TAXES	1,918.00		0.00	1,918.00	1,617.00
MN-1410-000	PREPAID OTHER EXPENSES	16,817.00		0.00	16,817.00	19,721.00
<b>Subtotal [31.01D] Prepays</b>		<b>141,014.00</b>		<b>0.00</b>	<b>141,014.00</b>	<b>217,931.00</b>
<b>Subgroup : [31.01E]</b>	<b>Current Assets</b>					
MN-1200-000	INVESTMENTS-JMS 6200-2610	829,923.00		0.00	829,923.00	797,113.00
MN-1201-000	INVESTMENTS-JMS 5299-1510	5,587,343.00		0.00	5,587,343.00	4,417,138.00
MN-1510-000	DUE FROM AFFILIATE(S)	1,338,800.00		0.00	1,338,800.00	1,225,019.00
MN-1511-000	Due From Juniper Hill Village	30,001.00		0.00	30,001.00	0.00
<b>Subtotal [31.01E] Current Assets</b>		<b>7,786,067.00</b>		<b>0.00</b>	<b>7,786,067.00</b>	<b>6,439,270.00</b>
<b>Subgroup : [31.01F]</b>	<b>Fixed Assets</b>					
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	1,702,503.00		0.00	1,702,503.00	1,702,503.00
MN-1903-000	BUILDING	2,446,441.00		0.00	2,446,441.00	2,446,441.00
MN-1904-000	BUILDING IMPROVEMENTS	3,409,894.00		0.00	3,409,894.00	3,405,029.00
MN-1905-000	FIXED EQUIPMENT	328,640.00		0.00	328,640.00	271,958.00
MN-1906-000	FURNITURE & EQUIPMENT	1,129,897.00		0.00	1,129,897.00	1,098,173.00
MN-1907-000	AUTO	19,924.00		0.00	19,924.00	19,924.00
MN-1908-000	SOFTWARE	28,980.00		0.00	28,980.00	27,530.00
MN-1951-000	A/AMORT - CAP. INTEREST	(564,461.00)		0.00	(564,461.00)	(564,461.00)
MN-1952-000	A/DEPR. - LAND IMPVMTS.	(1,117,878.00)		0.00	(1,117,878.00)	(1,073,849.00)
MN-1953-000	A/DEPR. - BUILDING	(1,620,767.00)		0.00	(1,620,767.00)	(1,559,606.00)
MN-1954-000	A/DEPR. - BLDG. IMPVMTS.	(3,008,233.00)		0.00	(3,008,233.00)	(2,958,626.00)
MN-1955-000	A/DEPR. - FIXED EQUIP.	(224,943.00)		0.00	(224,943.00)	(207,666.00)
MN-1956-000	A/DEPR. - FURN & EQUIP.	(903,539.00)		0.00	(903,539.00)	(875,320.00)
MN-1957-000	A/DEPR. - AUTO	(2,989.00)		0.00	(2,989.00)	(996.00)
MN-1958-000	A/DEPR. - SOFTWARE	(23,814.00)		0.00	(23,814.00)	(21,894.00)
<b>Subtotal [31.01F] Fixed Assets</b>		<b>2,914,116.00</b>		<b>0.00</b>	<b>2,914,116.00</b>	<b>3,023,601.00</b>
<b>Subgroup : [31.01G]</b>	<b>Other Assets</b>					
MN-1700-000	BED LICENSES	121,500.00		0.00	121,500.00	121,500.00
<b>Subtotal [31.01G] Other Assets</b>		<b>121,500.00</b>		<b>0.00</b>	<b>121,500.00</b>	<b>121,500.00</b>
<b>Subgroup : [31.02A]</b>	<b>Accounts Payable</b>					
MARJUM-2001	AR CREDIT BALANCES	0.00		0.00	0.00	(56,251.00)
MN-2000-000	ACCOUNTS PAYABLE	(154,595.00)		0.00	(154,595.00)	(87,227.00)
<b>Subtotal [31.02A] Accounts Payable</b>		<b>(154,595.00)</b>		<b>0.00</b>	<b>(154,595.00)</b>	<b>(143,478.00)</b>
<b>Subgroup : [31.02C]</b>	<b>Accrued Payroll</b>					
MN-2400-000	ACCRUED PAYROLL	(312,298.00)		0.00	(312,298.00)	(285,360.00)
MN-2403-000	ACCRUED VACATION	(237,415.00)		0.00	(237,415.00)	(200,996.00)
<b>Subtotal [31.02C] Accrued Payroll</b>		<b>(549,713.00)</b>		<b>0.00</b>	<b>(549,713.00)</b>	<b>(486,356.00)</b>
<b>Subgroup : [31.02D]</b>	<b>Accrued Payroll Taxes</b>					
MN-2300-000	FIT W/HELD	2.00		0.00	2.00	2.00
MN-2301-000	SIT W/HELD	(3.00)		0.00	(3.00)	16.00
MN-2302-000	SS & MED W/HELD	(3.00)		0.00	(3.00)	49.00
MN-2401-000	ACCRUED SS & MEDICARE	(23,891.00)		0.00	(23,891.00)	(21,830.00)
<b>Subtotal [31.02D] Accrued Payroll Taxes</b>		<b>(23,895.00)</b>		<b>0.00</b>	<b>(23,895.00)</b>	<b>(21,763.00)</b>
<b>Subgroup : [31.02F]</b>	<b>Current Liabilities</b>					
MARJUM-2000	INSURANCE GROSS UP	0.00		0.00	0.00	(77,020.00)
MARJUM-2351	DEFERRED REVENUE	(78,376.00)		0.00	(78,376.00)	(142,081.00)
MN-2305-000	401K WITHHELD	20.00		0.00	20.00	20.00
MN-2307-000	401K LOAN WITHHELD	(270.00)		0.00	(270.00)	(681.00)
MN-2350-000	PROVIDER TAX PAYABLE	(124,123.00)		0.00	(124,123.00)	(143,125.00)
MN-2404-000	ACCRUED PENSION	(127,943.00)		0.00	(127,943.00)	(110,829.00)
MN-2405-000	ACCR. EXP. - OTHER	(19,119.00)		0.00	(19,119.00)	(20,479.00)
<b>Subtotal [31.02F] Current Liabilities</b>		<b>(349,811.00)</b>		<b>0.00</b>	<b>(349,811.00)</b>	<b>(494,195.00)</b>



Client: **Mansfield Center for Nursing and Rehabilitation**  
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
<b>Subgroup : [31.02H]</b>	<b>Other Long Term Liabilities</b>					
MN-2100-000	PATIENT TRUST	(29,200.00)		0.00	(29,200.00)	(20,781.00)
<b>Subtotal [31.02H] Other Long Term Liabilities</b>		<b>(29,200.00)</b>		<b>0.00</b>	<b>(29,200.00)</b>	<b>(20,781.00)</b>
<b>Subgroup : [31.03A]</b>	<b>Equity</b>					
MN-3000-000	NET ASSETS - UNRESTRICTED	(11,114,914.00)		0.00	(11,114,914.00)	(11,392,749.00)
MN-3100-000	NET ASSETS - TEMP. RESTRICTED	0.00		0.00	0.00	(27,936.00)
<b>Subtotal [31.03A] Equity</b>		<b>(11,114,914.00)</b>		<b>0.00</b>	<b>(11,114,914.00)</b>	<b>(11,420,685.00)</b>
<b>Total [31] Balance Sheet</b>		<b>91,080.00</b>		<b>0.00</b>	<b>91,080.00</b>	<b>(305,772.00)</b>
	<b>Sum of Account Groups</b>	<b>(91,080.00)</b>		<b>0.00</b>	<b>(91,080.00)</b>	<b>305,772.00</b>
	<b>Net (Income) Loss</b>	<b>(91,080.00)</b>		<b>0.00</b>	<b>(91,080.00)</b>	<b>305,772.00</b>

Client: **Mansfield Center for Nursing and Rehabilitation**  
 Engagement: **Medicaid - Mansfield Center for Nursing & Rehab. 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H-01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		<b>D.01 - Tab Q</b>		
To reclass subscription out of dues				
MN-5110-500	SUBSCRIPTIONS		55.00	
MN-5109-500	DUES			55.00
<b>Total</b>			<b><u>55.00</u></b>	<b><u>55.00</u></b>