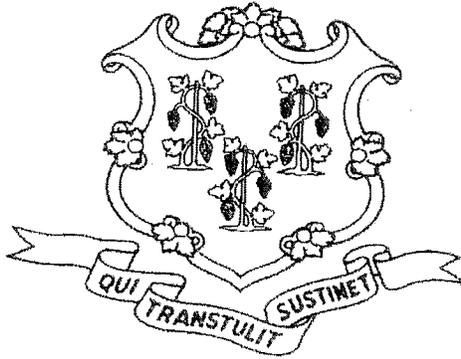


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 99 South Canaan Road, Canaan, CT 06018	
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 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 843-C	RHNS	(Specify)	Medicare Provider 07-5202
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Medicaid Provider Numbers:	CCNH 000008433	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer N	License No. 843-C	Report for Year Ended 9/30/2017	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 99 South Canaan Road, Canaan, CT 06018				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/17/2018	
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 860-824-5137		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing a		Address (No. & Street, City, State, Zip) 99 South Canaan Road, Canaan, CT 06018		
License Numbers:	CCNH 843-C	RHNS	(Specify)	Medicare Provider No. 07-5202
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.				
<b>Administrator</b>				
Name of Administrator Kevin O'Connell		Nursing Home Administrator's License No.:	1687	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





**THE ROBERT C. GEER MEMORIAL HOSPITAL INC.  
d/b/a Geer Nursing and Rehabilitation Center, Inc.  
2017**

*No director or officer owns 10% or more of the entity*

**LIST OF BOARD MEMBERS**

Russell Riva	Chairman
Frank Perotti	Director
Perry Gardner	Director
Dennis Kobylarz, MD	Director
Betsy Devino	Director
Eileen Fox	Director
David Soper	Director
Mary Monnier	Director
Robert Segalla	Director
Michael Schopp	Director

**LIST OF OFFICERS**

Russell Riva	Chairman
Robert F. Cimini	Treasurer
Brooke Fehn	Secretary
Patricia Andrews	Assistant Secretary



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

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer N		License No. 843-C	Report for Year Ended 9/30/2017		Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No					If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No					If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			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	%**				
Geer Corporation	Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>		Management Services	Page 16, Line M12	666,604	885,536
Geer Woods, Village and Foundation	Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>		Assisted Living/Low Inc. Housing/Fundraisin			
CA Lindell	P.O. Box 899, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>		Supplies	Pg 22, Line 6a/b/c/f	8,532	8,532
Dennis Kobylarz	P.O. Box 970, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>		Medical Director	Pg 13, Line B8a	68,250	68,250
Lindell Fuels	P.O. Box 609, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>		Fuel/Oil	Pg 22, Line 6a/b/c/f	42,854	42,854
Lindell Gasoline	P.O. Box 609, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>		Gasoline/Diesel	Pg 22, Line 6a/b/c/f	2,633	2,633
Perotti & Son's	11 Furance Fill Road, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>		Plumbing/Heating	Pg 22, Line 6a/b/c/f	1,507	1,507
Riva - Just Ask Rentals	P.O. Box 899, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>		Rental Equipment	Page 22, Line 6a/f	326	326
		<input type="radio"/>	<input type="radio"/>					

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A	License No. 843-C	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A - One Level of Care

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

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

N/A

## 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
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing			843-C	9/30/2017			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						
Various	<input type="radio"/>	<input checked="" type="radio"/>	Various Copier Leases	Various	Various	22,301		22,301
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							<b>Total ***</b>	22,301

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes                       No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

**General Information and Questionnaire**

**Accounting Basis**

Name of Facility Robert C. Geer Memorial Hospital,	License No. 843-C	Report for Year Ended 9/30/2017	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 Accounting, audit and cost report preparation	\$ 44,866
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 44,866

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 Murtha, Cullina, Richter and Pinney, LLC 2 Kainen, Escalera & McHale 3 Kevin F. Nelligan, LLC 4 Seiger Gfeller Laurie, LLP 5	Telephone Number (860) 240-6000 (860) 493-0870 (860) 824-5171 (860) 760-8400
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------

Address (*No. & Street, City, State, Zip Code*)  
1 185 Asylum Street, 29th Floor, Hartford, CT 06103  
2 21 Oak St., Ste 601, Hartford, CT 06106  
3 194 Ashley Falls Rd, Canaan, CT 06018  
4 977 Farmington Ave #200, West Hartford, CT 06107  
5

Services Provided by This Firm (*describe fully*)

1 General legal, Regulatory, and Collections (Disallowed \$249 on Pg. 28)	\$ 6,068
2 Employee Relations	\$ 1,718
3 Collections and Probate (Disallowed \$1,800 on Pg. 28)	\$ 1,800
4 Collections (Disallowed \$4,957 on Pg. 28)	\$ 4,957
5	\$
	Charge for Services Provided
	\$ 14,543

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		License No.			Report for Year Ended				Page	of		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehab		843-C			9/30/2017				8	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	120	120			120	120			120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	97	97			97	97			95	95		
B. As of midnight of THIS report period	93	93			95	95			93	93		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,430	3,430			2,667	2,667			763	763		
B. Medicaid (Conn.)	23,296	23,296			17,525	17,525			5,771	5,771		
C. Medicaid (other states)												
D. Private Pay	7,760	7,760			5,556	5,556			2,204	2,204		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	34,486	34,486			25,748	25,748			8,738	8,738		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	34,486	34,486			25,748	25,748			8,738	8,738		

### Schedule of Resident Statistics (Cont'd)

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/			License No. 843-C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> 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	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	10		61		22								
Per Diem Rate													
a. One bed rm.	Various		239.53		514.16								
b. Two bed rms.	Various		239.53		438.39								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									40,425	40,425			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,872	1,872			
2. Restorative Treatments													
C. Other									39,241	39,241			
D. <b>Total Physical Therapy Treatments</b>									81,538	81,538			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									17,341	17,341			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									13,339	13,339			
D. <b>Total Speech Therapy Treatments</b>									30,680	30,680			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									47,974	47,974			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,524	1,524			
2. Restorative Treatments													
C. Other									38,690	38,690			
D. <b>Total Occupational Therapy Treatments</b>									88,188	88,188			

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing	843-C	9/30/2017	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)	79,000	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	306,095	10,430				
5. Dietary Service						
a. Head Dietitian	59,984	1,103				
b. Food Service Supervisor						
c. Dietary Workers	463,707	28,102				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	149,670	7,580				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	4,584	844				
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	104,740	2,240				
b. RN						
1. Direct Care	1,397,527	16,659				
2. Administrative**						
c. LPN						
1. Direct Care	683,632	25,009				
2. Administrative**						
d. Aides and Attendants	1,889,387	118,542				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	154,578	6,788				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists	210,867	5,242				
l. Podiatrists						
m. Social Workers/Case Management	64,493	2,453				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	734,162	35,291				
A-13. Total Salary Expenditures	6,302,426	262,363				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.  
 \*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.  
 \*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.



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

Name of Facility				License No.	Report for Year Ended				Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Re				843-C	9/30/2017				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>										
Robert Cimini (July 11, 2017 - Present)	30,713			Non Discrim	Treasurer	462	A4			

\* 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		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Reha			843-C	9/30/2017			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>										
Kevin O'Connell	79,000			Non-Discrim	Administrator of Facility	939	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.

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

CSP-13 Rev. 9/2002

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer	843-C	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	12,243	Monthly Fee				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	364,700	5,073				
b. Other						
6. Social Worker	3,657	54				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	45,000	180				
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	137,324	1,831				
b. Other						
10. Occupational Therapist						
a. Resident Care	394,414	5,260				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	35,043	396				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	3,480	82				
d. Other						
12. Other (Specify) See Attached Schedule	185,096	1,174				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,180,957</b>	<b>14,050</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		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nur		843-C	9/30/2017	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Health Drive, 888 Worcester St., Wellesley, MA 02482	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Genesis Rehabilitation Services, 101 E State Street, Kennett Square, PA 19348	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pauline Miller, MSW, 10 Main St., New Preston, CT 06777	Social Service Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Kobylarz, 10 Granite Ave., Canaan, CT 06018	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	Board Member	
Dr. Rashkoff, 10 Granite Ave., Canaan, CT 06018	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Geron Nursing & Respite Care, Inc., 42 Main St, New Milford, CT 06776	RN's and CNA's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Quotidian Health, LLC, 52 Senff Rd, Washington, CT 06793	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Kobylarz, 10 Granite Ave., Canaan, CT 06018	Physician Services	<input checked="" type="radio"/>	<input type="radio"/>	Board Member	
Celtic Consulting, LLC, 507 East Main Street Suite 308, Torrington, CT 06790	Clinical Nursing Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Ge	843-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 556,097	556,097		
2. Disability Insurance	\$ 32,249	32,249		
3. Unemployment Insurance	\$ 9,039	9,039		
4. Social Security (F.I.C.A.)	\$ 413,406	413,406		
5. Health Insurance	\$ 802,150	802,150		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 9,510	9,510		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 484,777	484,777		
d. Accounting and Auditing	\$ 44,866	44,866		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 14,543	14,543		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 34,902	34,902		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 23,179	23,179		
2. Cellular Phones	\$ 2,085	2,085		
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	\$ 645,342	645,342		
<b>Subtotal</b>	\$ 3,072,145	3,072,145		

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

(Carry Subtotals forward to next page)

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

Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center Attachment Page 15  
9/30/2017

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Employee TB Test (OSHA)	\$ 8,187		
Pharm-Employee OTC	1,323		
<b>Total</b>	\$ 9,510	\$ -	\$ -

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer N	843-C	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	3,072,145	3,072,145		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$ 28,926	28,926		
2. Holiday Parties for Staff	\$ 7,744	7,744		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 6,399	6,399		
5. Education Expenses Related to Seminars and Conventions	\$ 4,783	4,783		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 6,601	6,601		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 38,424	38,424		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 122,802	122,802		
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)***	\$ 14,350	14,350		
7. Postage	\$ 9,732	9,732		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 7,770	7,770		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 409	409		
9. Subscriptions	\$ 2,283	2,283		
10. Contributions*** See Attached Schedule	\$ 2,425	2,425		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 313,841	313,841		
12. Administrative Management Services**	\$ 666,604	666,604		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 564,704	564,704		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,869,942	4,869,942		

\* 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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising / Public Relations	\$ 120,439		
Community Relations	1,181		
Admissions / Promotions	1,182		
<b>Total Other Advertising</b>	<b>\$ 122,802</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
ACHCA	\$ 310		
ALTCFM	255		
APTA	640		
Leading Age	6,565		
<b>Total Dues</b>	<b>\$ 7,770</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations / Make a Wish	\$ 2,425		
<b>Total Contributions</b>	<b>\$ 2,425</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Adult Day Care (Disallowed on Pg. 28a)	\$ 411,832		
Computer Software	3,024		
Fundraising Expenses	54,000		
Credit Card Fees	26,408		
Infection Control	113		
Admin/Other	388		
Medical Only W/C Claims	14,037		
Employee Recognition	31,239		
Tuition Reimbursement	2,000		
Director & Officers Insurance	18,590		
Finance Charges	1,002		
License to Administer Drugs	731		
Pharmacy License	1,340		
<b>Total Other Administrative and General</b>	<b>\$ 564,704</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Robert C. Geer Memorial Hospital, Inc. D	License No. 843-C	Report for Year Ended 9/30/2017	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 #
Geer Corporation - Canaan, CT	666,604	Mgmt Facility, HR, Maintenance, CFO, Controller, AP, AR and Benefits	Pg 16, m12

\* 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
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer N	843-C	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 297,800	297,800		
2. Non-Food Supplies	\$ 38,958	38,958		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____			
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 336,758</b>	<b>336,758</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No				
I. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No                   If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				P30, IV1
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No                   If yes, specify cost.				
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No                   If yes, specify amt.                   \$3 per meal				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				P30, IV1
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No                   If yes, specify cost.				
O. Is any revenue collected from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No                   If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				P30, IV1

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nui		843-C	9/30/2017	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. \$	867	867	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	89,952	89,952	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	3,379	3,379	
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	94,198	94,198	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A C		843-C	9/30/2017		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	50,069	50,069		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	252,824	252,824		
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> )	\$				
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	302,893	302,893		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$	840,763	840,763		
	2. Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	199,068	199,068		
c.	Medical and Therapeutic Supplies	\$	42,854	42,854		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	46,595	46,595		
f.	X-rays and Related Radiological Procedures***	\$				
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$				
i.	Recreation	\$	42,854	42,854		
j.	Other (Specify)**** See Attached Schedule	\$	138,298	138,298		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	1,310,432	1,310,432		

\* 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			License No.	Report for Year Ended			Page of			
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabil			843-C	9/30/2017			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	P.O. Box 901006, Louisville, KY 40290	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	41,293			16	m11
EMS, LLC	245 Main St., Suite 204, Chester, NJ 07930	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	252,824			20	4b
Foley Landscaping	Cannon, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping/Snow Removal	14,351			22	6f
Kone, Inc.	16 Old Forge Rd, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Services	13,901			22	6f
Point Click Care	Suite 155 Bloomington, MN 55431	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software Services	34,708			16	m11
Unitex	145 S Satellite Rd, South Windsor, CT 06074	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry P/S	89,952			19	3b
USA Hauling and Recycling	Windsor, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	28,725			22	6f
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

\* 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
Robert C. Geer Memorial Hospital, Inc. D/B/A		843-C	9/30/2017		22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 18,973	18,973				
b. Heat	\$ 39,854	39,854				
c. Light & Power	\$ 109,668	109,668				
d. Water	\$ 25,428	25,428				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 22,301	22,301				
f. Other ( <i>itemize</i> )	\$ 132,845	132,845				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 349,069</b>	<b>349,069</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 3,900	3,900				
b. Building & Building Improvements	\$ 104,888	104,888				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 105,973	105,973				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 214,761</b>	<b>214,761</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 1,205	1,205				
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 1,205</b>	<b>1,205</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	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 215,966</b>	<b>215,966</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 Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Reha				License No. 843-C		Report for Year Ended 9/30/2017			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				139,577		139,577	115,279	S/L	Various	3,900			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>A-4. Subtotal</b>											3,900		
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period				3,237,511		2,987,416	2,196,450	S/L	Various	103,601			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				41,469		41,469		S/L	Various	1,287			
<b>B-4. Subtotal</b>											104,888		
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period				1,423,561		1,423,561	1,423,561	S/L	Various				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>C-4. Subtotal</b>													
		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. Vehicle - Added Prior 2011													
b. ADC Vehicle Repair						6	2014	2,700		S/L	4		
c. ADC Bus						7	2015	15,924		S/L	4		
d. 2010 Truck						10	2015	14,500	14,500	S/L	4	1,813	3,625
2. Movable Equipment													
a. Acquired prior to this report period						Var	Var	2,701,000	2,673,171	S/L	Various	2,275,648	99,984
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						Var	Var	30,205	30,205	S/L	Various	2,364	
<b>D-3. Subtotal</b>													105,973
<b>E. Total Depreciation</b>													214,761



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/9/2017	Nas Server	\$ 3,968	5	\$ 397
12/30/2016	Mattresses	14,688	7	1,049
4/4/2017	Motor/Sling	4,750	10	238
7/1/2017	Clock System	6,799	5	680
<b>Total additions for Movable Equipment</b>		<b>\$ 30,205</b>		<b>\$ 2,364 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</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 Improvement</b>		<b>\$ -</b>		<b>\$ - *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3  
 \*\*Ties to Page 24, Line C2

Robert C. Geer Memorial Hospital d/b/a Geer Nursing & Rehab.  
 Depreciation Schedule  
 FYE 09/30/2017

Description	Acquisition Date	Historical Costs	Cost to be Depre	Method	Useful Life	09/30/16 Accum Depre	09/30/17 Depre	09/30/17 Accum Depre	NBV CHECK
<b>Land Improvements</b>									
Acquired Prior	Various	88,488	88,488	S/L	Var	87,596	892	88,488	-
<b>2009 Additions</b>									
Parking lot striping	11/12/2008	800	800	S/L	2	800	-	800	-
Grading/Paving of narrow strip in parking lot	10/30/2008	11,000	11,000	S/L	8	11,000	-	11,000	-
		11,800	11,800			11,800	-	11,800	-
<b>Prior to 2011</b>		<b>100,288</b>	<b>100,288</b>			<b>99,396</b>	<b>892</b>	<b>100,288</b>	<b>-</b>
<b>2011 Additions</b>									
Grease Trap	6/29/2011	12,733	12,733	S/L	15	5,093	849	5,942	6,791
Heated Sidewalks - Front of Building	8/24/2011	19,890	19,890	S/L	15	7,956	1,326	9,282	10,608
<b>Total 2011</b>		<b>32,623</b>	<b>32,623</b>			<b>13,049</b>	<b>2,175</b>	<b>15,224</b>	<b>17,399</b>
<b>2012 Additions</b>									
Fill & Resurface Sinkhole in Parking Lot	12/1/2011	3,000	3,000	-	8	1,688	375	2,063	938
<b>Total 2012</b>		<b>3,000</b>	<b>3,000</b>			<b>1,688</b>	<b>375</b>	<b>2,063</b>	<b>938</b>
<b>2014 Additions</b>									
Remove/Replace Rear Patio & Ambulance Entr. Con	7/1/2014	3,666	3,666	S/L	8	1,146	458	1,604	2,063
<b>Total 2014</b>		<b>3,666</b>	<b>3,666</b>			<b>1,145</b>	<b>458</b>	<b>1,604</b>	<b>2,063</b>
<b>Total Land Improvements</b>		<b>139,577</b>	<b>139,577</b>			<b>115,279</b>	<b>3,900</b>	<b>119,178</b>	<b>20,398</b>
<b>Building Improvements</b>									
Acquired Prior	Various	1,464,936	1,464,936	S/L	Var	1,464,936	-	1,464,936	-
Painting/Floor Sanding (Adult Day Care)	9/24/2008	11,711		N/A	10	-	-	-	11,711
Architect Interior Design	4/30/2008	69,164	69,164	S/L	20	31,123	3,458	34,581	34,583
Roof Work Second Half	3/12/2008	57,450	57,450	S/L	10	51,705	5,745	57,450	-
Electric Doors	3/17/2008	16,238	16,238	S/L	10	14,615	1,623	16,238	-
<b>Total 2008</b>		<b>154,563</b>	<b>142,852</b>			<b>97,443</b>	<b>10,826</b>	<b>108,269</b>	<b>46,294</b>
<b>2009 Additions</b>									
HUD Building Renovation - General Contractor	11/30/2008	603,249	603,249	S/L	20	241,300	30,162	271,462	331,787
HUD Renovation - Bathroom Tubs	11/30/2008	57,108	57,108	S/L	10	45,686	5,711	51,397	5,711
HUD Renovation - Lights	11/30/2008	37,783	37,783	S/L	10	30,227	3,778	34,005	3,779
HUD Renovation - Carpet/Vinyl Flooring	11/30/2008	83,966	83,966	S/L	10	67,172	8,397	75,569	8,396
HUD Building Renovation - General Contractor	9/30/2009	102,908	102,908	S/L	20	41,163	5,145	46,308	56,600
HUD Renovation - Wallpaper/Paint	11/30/2008	61,790	61,790	S/L	5	86,506	12,358	98,864	(37,074)
		<b>946,804</b>	<b>946,804</b>			<b>512,054</b>	<b>65,551</b>	<b>577,605</b>	<b>369,199</b>
<b>2010 Additions</b>									
Outpatient Renovations*	9/30/2010	144,090	-	S/L	20	-	-	-	144,090
Misc Renovations (New Windows)	9/30/2010	110,332	110,332	S/L	20	38,617	5,517	44,134	66,198
		<b>254,422</b>	<b>110,332</b>			<b>38,617</b>	<b>5,517</b>	<b>44,134</b>	<b>210,287</b>
<b>Prior to 2011</b>		<b>2,820,725</b>	<b>2,664,924</b>			<b>2,113,051</b>	<b>81,894</b>	<b>2,194,945</b>	<b>625,780</b>

**2011 Additions**

Kitchen Cabinets & Counter Tops	3/1/2011	4,467	4,467	S/L	15	1,787	298	2,085	2,382
Front Entrance Rebuild	6/15/2011	5,700	5,700	S/L	20	1,710	285	1,995	3,705
Hospice Room Buildout - Room #235	6/30/2011	12,275	12,275	S/L	15	4,910	818	5,728	6,547
Automatic Doors - Ambulance Entrance	3/29/2011	6,825	6,825	S/L	10	4,095	683	4,778	2,047
Lounge Kitchenettes	7/12/2011	7,306	7,306	S/L	15	2,922	487	3,409	3,897
New Windows - Back of Building	8/16/2011	33,729	33,729	S/L	20	10,119	1,686	11,805	21,924
Maintenance Shed Roof Replacement	8/23/2011	18,500	18,500	S/L	20	5,550	925	6,475	12,025
Elevator Locks	4/12/2011	1,985	1,985	S/L	20	595	99	694	1,290
Back flow kit	7/29/2011	1,569	1,569	S/L	20	471	78	549	1,020
Outpatient Business Office Buildout	6/30/2011	3,440	3,440	S/L	15	1,376	229	1,605	1,835
<b>Total 2011</b>		<b>95,796</b>	<b>95,796</b>			<b>33,535</b>	<b>5,588</b>	<b>39,123</b>	<b>56,673</b>

**2012 Additions**

Carpet (for ADC)	6/30/2012	2,865	-	S/L	5	-	-	-	2,865
Carpet	11/30/2011	2,284	2,284	S/L	5	2,056	228	2,284	-
Dementia Unit Doors and Installation	10/27/2011	11,146	11,146	S/L	10	5,016	1,115	6,131	5,015
Patio Automatic Doors	10/25/2011	6,975	6,975	S/L	10	3,139	698	3,837	3,138
Private Rooms #330 & 326 - Remodel Costs	1/25/2012	9,851	9,851	S/L	15	2,955	657	3,612	6,239
Emergency Outlets added to all Rooms	1/20/2012	18,758	18,758	S/L	10	8,441	1,876	10,317	8,441
Bariatric Rooms #220 & 320 - Remodel Costs	1/25/2012	22,055	22,055	S/L	15	6,616	1,470	8,086	13,968
Remodel 4 Rooms - As Needed	7/20/2012	9,757	9,757	S/L	15	2,927	650	3,577	6,180
<b>Total 2012</b>		<b>83,691</b>	<b>80,826</b>			<b>31,150</b>	<b>6,694</b>	<b>37,845</b>	<b>45,846</b>

**2013 Additions**

Remodel 2nd and 3rd floor Activity Rooms	5/31/2013	31,577	31,577	S/L	15	7,368	2,105	9,473	22,104
Lower Level Entrance (For ADC)	8/30/2013	21,359	-	S/L	25	-	-	-	21,359
<b>Total 2013</b>		<b>52,936</b>	<b>31,577</b>			<b>7,368</b>	<b>2,105</b>	<b>9,473</b>	<b>43,463</b>

**2014 Additions**

3 Fire Doors	9/30/2014	1,208	1,208	S/L	20	151	60	211	997
Pharmacy Remodel - Not Allowed	11/27/2013	46,416	-	S/L	15	-	-	-	46,416
Laundry Room - Remove wall	1/14/2014	2,696	2,696	S/L	15	449	180	629	2,067
Remodel Room #236 - Incl new bath stall	3/18/2014	12,618	12,618	S/L	15	2,103	841	2,944	9,674
Remodel Old Staff Lounge to Houskeeping Office - R	9/18/2014	10,928	10,928	S/L	15	1,821	729	2,550	8,378
Carpet & Vinyl Plank (For ADC)	11/15/2013	6,838	-	S/L	15	-	-	-	6,838
New ADC Entrance (For ADC)	10/18/2013	5,176	-	S/L	25	-	-	-	5,176
<b>Total 2014</b>		<b>85,881</b>	<b>27,451</b>			<b>4,525</b>	<b>1,810</b>	<b>6,335</b>	<b>79,546</b>

**2015 Additions**

New Windows (For ADC)	6/17/2015	7,922	-	S/L	25	-	-	-	7,922
First floor office renovations	10/17/2014	32,588	32,588	S/L	15	3,259	2,173	5,432	27,156
Resident room renovations	5/27/2015	23,380	23,380	S/L	15	2,338	1,559	3,897	19,483
Concrete work	12/30/2014	6,710	6,710	S/L	20	503	336	839	5,871
<b>Total 2015</b>		<b>70,600</b>	<b>62,678</b>			<b>6,100</b>	<b>4,068</b>	<b>10,168</b>	<b>60,432</b>

**2016 Additions**

Resident Room Renovations	4/1/2016	12,236	12,236	S/L	15	408	816	1,224	11,012
New Windows	12/21/2016	15,646	15,646	S/L	25	313	626	939	14,707
<b>Total 2016</b>		<b>27,882</b>	<b>27,882</b>			<b>721</b>	<b>1,442</b>	<b>2,163</b>	<b>25,720</b>

**2017 Additions**

New Hot Water Tank	4/26/2017	11,376	11,376	S/L	20	-	284	284	11,092
2nd Floor Renovations	4/24/2017	30,093	30,093	S/L	15	-	1,003	1,003	29,090
<b>Total 2017</b>		<b>41,469</b>	<b>41,469</b>			<b>-</b>	<b>1,287</b>	<b>1,287</b>	<b>40,182</b>

**Total Building Improvements**

	<b>3,278,980</b>	<b>3,032,603</b>				<b>2,196,450</b>	<b>104,888</b>	<b>2,301,338</b>	<b>977,642</b>
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**Non-Movable Equipment**

Acquired Prior	Various	1,423,561	1,416,154	S/L	Var	1,423,561	-	1,423,561	-
<b>Total 2008</b>		<b>1,423,561</b>	<b>1,416,154</b>			<b>1,423,561</b>	<b>-</b>	<b>1,423,561</b>	<b>-</b>

**Movable Equipment**

Autos	Various	142,531	131,909	S/L	Var	131,909	-	131,909	10,622
Autos	9/30/2008	6,434	6,434	S/L	4	6,434	-	6,434	-
Auto Dispositions	8/28/2008	(23,674)	(23,674)			(23,674)	-	(23,674)	-

**2009 Additions**

1995 GMC K-3500 Dump Truck	12/18/2008	5,000	5,000	S/L	4	5,000	-	5,000	-
ADC 2009 Bus (2009 Ford E350)	7/21/2009	50,878	50,878	S/L	4	50,878	-	50,878	-
<b>Total 2009</b>		<b>55,878</b>	<b>55,878</b>			<b>55,878</b>	<b>-</b>	<b>55,878</b>	<b>-</b>

**2010 Additions**

2000 Bus	5/14/2010	2,000	2,000	S/L	4	2,000	-	2,000	-
<b>Total 2010</b>		<b>2,000</b>	<b>2,000</b>			<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>

**2011 Additions**

Startrans Senator Bus		52,684	52,684	S/L	4	52,684	-	52,684	-
<b>Total 2011</b>		<b>52,684</b>	<b>52,684</b>			<b>52,684</b>	<b>-</b>	<b>52,684</b>	<b>-</b>

**2014 Additions**

Jim's Garage - Van Repair (ADC)	6/4/2014	2,700	-	S/L	4	-	-	-	2,700
<b>Total 2014</b>		<b>2,700</b>	-			-	-	-	<b>2,700</b>
<b>2015 Additions</b>									
Bus purchased off of lease from CIT (ADC)	7/7/2015	15,924	-	S/L	4	-	-	-	15,924
<b>Total 2015</b>		<b>15,924</b>	-			-	-	-	<b>15,924</b>
<b>2016 Additions</b>									
2010 Ford Truck	10/22/2015	14,500	14,500	S/L	4	1,813	3,625	5,438	9,063
<b>Total 2016</b>		<b>14,500</b>	<b>14,500</b>			<b>1,813</b>	<b>3,625</b>	<b>5,438</b>	<b>9,063</b>
<b>Total Auto</b>		<b>268,977</b>	<b>239,731</b>			<b>227,044</b>	<b>3,625</b>	<b>230,669</b>	<b>38,309</b>

Movable									
Prior	Various	1,615,634	1,614,831			1,615,634	-	1,615,634	-
<b>Subtotal</b>		<b>1,615,634</b>	<b>1,614,831</b>			<b>1,615,634</b>	<b>-</b>	<b>1,615,634</b>	<b>-</b>
2007 Acquisitions									
	10/12/2006	568	568	S/L	10	114	57	171	397
	12/26/2006	1,277	1,277	S/L	5	511	255	766	511
	3/14/2007	800	800	S/L	5	320	160	480	320
	3/16/2007	1,730	1,730	S/L	5	692	346	1,038	692
	3/31/2007	1,000	1,000	S/L	10	200	100	300	700
	4/20/2007	1,905	1,905	S/L	10	381	191	572	1,333
	4/24/2007	3,961	3,961	S/L	10	792	396	1,188	2,773
	4/30/2007	1,575	1,575	S/L	3	1,050	525	1,575	-
	5/8/2007	6,000	6,000	S/L	10	1,200	600	1,800	4,200
	5/30/2007	1,604	1,604	S/L	10	321	160	481	1,123
	5/31/2007	2,506	2,506	S/L	10	501	251	752	1,754
	6/20/2007	1,897	1,897	S/L	10	379	190	569	1,328
	7/25/2007	1,804	1,804	S/L	15	241	120	361	1,443
	10/19/2006	2,987	2,987	S/L	10	597	299	896	2,091
	10/24/2009	1,073	1,073	S/L	10	215	107	322	751
	11/22/2006	(5,350)	(5,350)	S/L	5	(2,378)	(1,189)	(3,567)	(1,783)
	8/9/2007	1,482	1,482	S/L	10	296	148	444	1,038
	9/27/2007	4,920	4,920	S/L	5	1,968	984	2,952	1,968
	9/30/2007	5,710	5,710	S/L	5	2,284	1,142	3,426	2,284
	7/11/2007	12,182	12,182	S/L	12	2,030	1,015	3,045	9,137
<b>Total 2007 Acquisitions</b>		<b>49,631</b>	<b>49,631</b>			<b>11,714</b>	<b>5,857</b>	<b>17,571</b>	<b>32,060</b>
2008 Additions/(Deletions)									
80 Electric Beds	3/19/2008	122,472	122,472	S/L	12	91,854	10,206	102,060	20,412
108 Mattresses	4/29/2008	34,639	34,639	S/L	7	34,639	-	34,639	-
Resident Furniture	9/17/2008	75,072	75,072	S/L	10	67,564	7,507	75,071	1
Computers	9/30/2008	16,626	16,626	S/L	5	13,301	3,325	16,626	-
Copiers	9/30/2008	10,700	10,700	S/L	5	8,560	2,140	10,700	-
Wheelchairs	9/30/2008	28,023	28,023	S/L	10	25,219	2,802	28,021	2
Ice machine	9/30/2008	9,528	9,528	S/L	10	8,576	952	9,528	-
Dishwasher	7/31/2008	39,084	39,084	S/L	10	35,174	3,908	39,082	2
		(6,000)	(6,000)	S/L	10	(5,850)	(150)	(6,000)	-
<b>Total 2008 Additions(Deletions)</b>		<b>330,144</b>	<b>330,144</b>			<b>279,036</b>	<b>30,690</b>	<b>309,726</b>	<b>20,417</b>
2009 Additions									
Rebuild 10k (2) Water Storage Tanks (Part of Sprinkl	11/19/2008	10,020	10,020	S/L	20	4,008	501	4,509	5,511
Pharmacy A/C	10/29/2008	2,658	2,658	S/L	5	2,126	532	2,658	-
Infrared Door Detectors (2)	11/25/2008	4,519	4,519	S/L	10	3,615	452	4,067	452
Computers (3)	11/30/2008	1,817	1,817	S/L	5	1,453	363	1,817	-
46" LCD TV	11/30/2008	1,198	1,198	S/L	5	958	240	1,198	-
Websmart Router	11/30/2008	1,169	1,169	S/L	5	935	234	1,169	-
Magna Twin Vacuum	11/16/2008	2,160	2,160	S/L	8	2,160	-	2,160	-
Spot Extractor Vacuum Sweeper	11/12/2008	2,855	2,855	S/L	8	2,855	-	2,855	-
Bed Side Rails	10/1/2008	583	583	S/L	12	389	49	438	145
HP Pavilion Notebook PC	11/30/2008	1,307	1,307	S/L	5	1,045	261	1,307	-
Export Software	11/29/2008	1,000	1,000	S/L	3	333	333	666	334
Waste Rolloffs	10/28/2008	1,895	1,895	S/L	15	1,011	126	1,137	758
HUD Project - Furniture	10/16/2008	105,427	105,427	S/L	15	56,227	7,028	63,255	42,171
Misc (see detail)	9/30/2009	15,656	15,656	S/L	5	12,525	3,131	15,656	-
Unassembled (W.B. Mason) Chairs & File Cabinets	11/26/2008	2,208	2,208	S/L	15	1,177	147	1,324	883
		<b>154,471</b>	<b>154,471</b>			<b>90,819</b>	<b>13,397</b>	<b>104,216</b>	<b>50,254</b>

2010 Additions

Software*		8,493	-	S/L	3	-	-	-	8,493
Outpatient Freezer*		280	-	S/L	10	-	-	-	280
Outpatient Treatment Table*		2,000	-	S/L	15	-	-	-	2,000
MDI e Time		13,703	13,703	S/L	3	13,703	-	13,703	-
Misc Computer Equipment		2,814	2,814	S/L	5	2,814	0	2,814	-
28 Air Conditioners		3,094	3,094	S/L	5	3,094	0	3,094	-
Lift Parts		3,408	3,408	S/L	10	2,386	341	2,727	681
Aerial Life		1,240	1,240	S/L	10	868	124	992	248
Cubical Curtains		7,083	7,083	S/L	5	7,084	(0)	7,083	-
Broda Midline Thigh Belt		2,600	2,600	S/L	10	1,820	260	2,080	520
3 Trapezam, support, adapters		2,079	2,079	S/L	10	1,456	208	1,664	416
Misc Furniture		9,880	9,880	S/L	10	6,916	988	7,904	1,976
		<u>56,675</u>	<u>45,902</u>			<u>40,141</u>	<u>1,921</u>	<u>42,062</u>	<u>14,614</u>

<b>Prior to 2011 (w/o auto)</b>		<b>2,156,924</b>	<b>2,145,348</b>	-	-	<b>2,025,630</b>	<b>46,008</b>	<b>2,071,638</b>	<b>85,286</b>
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#### 2011 Additions

Washer & Dryer	10/28/2010	1,198	1,198	S/L	10	719	120	839	359
Dishwasher Rebuild	11/30/2010	3,573	3,573	S/L	10	2,144	357	2,501	1,072
Outpatient Laser System	12/15/2010	17,575	17,575	S/L	5	21,090	(3,515)	17,575	-
Outpatient Treatment Table	6/21/2011	1,619	1,619	S/L	15	648	108	756	863
Misc Furniture and Equipment	9/30/2011	56,765	56,765	S/L	10	34,059	5,676	39,735	17,030
<b>Total 2011</b>		<b>80,730</b>	<b>80,730</b>			<b>58,659</b>	<b>2,746</b>	<b>61,405</b>	<b>19,325</b>

#### 2012 Additions

Drapes and Blinds	11/8/2011	6,215	6,215	S/L	5	5,593	621	6,215	-
Freezer and Tank Repairs	10/15/2011	12,861	12,861	S/L	10	5,788	1,286	7,074	5,788
Ceiling Lifts	5/24/2012	17,149	17,149	S/L	10	7,717	1,715	9,432	7,717
Tank Style Hot Water Heater	3/6/2012	8,400	8,400	S/L	10	3,780	840	4,620	3,780
Bariatric Lift	9/30/2012	4,949	4,949	S/L	10	2,227	495	2,722	2,227
Bariatric Lift	5/11/2012	2,005	2,005	S/L	10	902	200	1,102	903
Boston Orthotics - Chair	11/1/2011	1,500	1,500	S/L	10	675	150	825	675
Trays, Pellets, Covers, Cart	12/12/2011	5,086	5,086	S/L	10	2,289	509	2,798	2,288
4 32" TVs	12/12/2011	1,112	1,112	S/L	5	1,001	111	1,112	-
Computer Server	12/23/2011	1,959	1,959	S/L	5	1,763	196	1,959	-
Carpet Extractor	1/10/2012	9,097	9,097	S/L	5	8,188	910	9,097	-
Trapeze and Bases	2/21/2012	1,175	1,175	S/L	10	529	118	647	528
Rebuild Mower	3/30/2012	3,137	3,137	S/L	3	3,660	(523)	3,137	-
10 Personal Computers	4/2/2012	4,079	4,079	S/L	5	3,671	408	4,079	-
Medical Cart	6/18/2012	3,332	3,332	S/L	10	1,500	333	1,833	1,500
Boston Orthotics - Chair	6/18/2012	4,500	4,500	S/L	10	2,025	450	2,475	2,025
Hobart Slicer	7/27/2012	1,650	1,650	S/L	10	743	165	908	743
<b>Total 2012</b>		<b>88,206</b>	<b>88,206</b>			<b>52,048</b>	<b>7,984</b>	<b>60,033</b>	<b>28,173</b>

#### 2013 Additions

Motorola Ham Radio	11/14/2012	5,024	5,024	S/L	5	3,517	1,005	4,522	502
Bulletin Boards	5/30/2013	2,317	2,317	S/L	10	811	232	1,043	1,274
Dietary Kitchen Office Carpet	10/16/2012	1,122	1,122	S/L	10	393	112	505	617
Chaise Lounges	12/31/2012	4,680	4,680	S/L	10	1,638	468	2,106	2,574
Pathlinks Server	11/29/2013	3,346	3,346	S/L	5	2,342	669	3,011	335
Combo Walker & Wheelchairs	1/1/2013	2,503	2,503	S/L	10	876	250	1,126	1,377
Dart Chart Computers & Accessories	6/30/2013	4,185	4,185	S/L	5	2,930	837	3,767	419
3 Concentrators	5/20/2013	1,669	1,669	S/L	10	584	167	751	918
E-time upgrade Computers & Accessories	5/21/2013	3,082	3,082	S/L	5	2,158	616	2,774	309
Lift Chairs	5/22/2013	3,900	3,900	S/L	10	1,365	390	1,755	2,145
2 Bariatric Beds	6/24/2013	6,392	6,392	S/L	10	2,237	639	2,876	3,516
Cruiser III Walker	5/30/2013	907	907	S/L	10	317	91	408	499
Cart Punch Cards	8/26/2013	2,346	2,346	S/L	10	821	235	1,056	1,290
Broda Chair	6/7/2013	3,250	3,250	S/L	10	1,138	325	1,463	1,788
4 Comfort Lift Chairs	7/23/2013	3,970	3,970	S/L	10	1,390	397	1,787	2,184

Drug Cart	9/24/2013	2,577	2,577	S/L	10	902	258	1,160	1,417
Sewage Grinder	9/19/2013	7,096	7,096	S/L	10	2,484	710	3,194	3,902
Benches & Plaques	9/25/2013	2,384	2,384	S/L	10	834	238	1,072	1,311
Split A/C System (for ADC)	5/23/2013	6,400	-	S/L	10	-	-	-	6,400
ADC Downstairs Furniture (for ADC)	7/23/2013	9,443	-	S/L	10	-	-	-	9,443
<b>Total 2013</b>		<b>76,594</b>	<b>60,751</b>			<b>26,736</b>	<b>7,639</b>	<b>34,375</b>	<b>42,219</b>

**2014 Additions**

ADP Payroll Server	6/30/2014	6,000	6,000	S/L	5	3,000	1,200	4,200	1,800
10 Dining Chairs	6/30/2014	2,073	2,073	S/L	10	518	207	725	1,348
Touch Computer	6/30/2014	980	980	S/L	5	490	196	686	294
Pharmacy Server	6/30/2014	1,093	1,093	S/L	5	547	219	766	328
Misc Furniture	6/30/2014	1,435	1,435	S/L	10	359	144	503	932
Wheelchair Scale	6/30/2014	3,305	3,305	S/L	10	826	331	1,157	2,148
5 "Boneless" Computers	6/30/2014	1,554	1,554	S/L	5	777	311	1,088	466
21 yr Dell Sonic-wall Computer	6/30/2014	1,091	1,091	S/L	5	545	218	763	327
Installation of 39 cameras for 24 hour security	6/30/2014	5,419	5,419	S/L	10	1,355	542	1,897	3,522
10 New Mattresses	6/30/2014	10,124	10,124	S/L	7	3,616	1,446	5,062	5,062
Blood Coagulation Meter Kit	6/30/2014	2,331	2,331	S/L	5	1,166	466	1,632	700
Outpatient Hydrocollator	6/30/2014	1,228	1,228	S/L	10	307	123	430	798
Electronic Health Records System	6/30/2014	10,658	10,658	S/L	5	5,329	2,132	7,461	3,197
Tent for Resident Patio	6/30/2014	4,518	4,518	S/L	8	1,412	565	1,977	2,541
20 Vanity Overbed Tables	6/30/2014	1,814	1,814	S/L	15	302	121	423	1,391
Outdoor Deck Furniture (for ADC)	7/28/2014	1,213	-	S/L	15	-	-	-	1,213
Outdoor Condensing unit for Laundry	7/30/2014	3,400	3,400	S/L	15	567	227	794	2,606
<b>Total 2014</b>		<b>58,236</b>	<b>57,023</b>			<b>21,115</b>	<b>8,448</b>	<b>29,563</b>	<b>28,673</b>

**2015 Additions**

Heater	11/17/2014	931	931	S/L	10	186	93	279	652
Lifts	10/20/2014	1,814	1,814	S/L	10	363	181	544	1,270
Heat Sealer	4/8/2015	3,413	3,413	S/L	5	1,365	683	2,048	1,365
Recliners	6/19/2015	4,894	4,894	S/L	15	653	326	979	3,915
Recliners	6/5/2015	763	763	S/L	15	102	51	153	610
Thera Glide	6/10/2015	1,120	1,120	S/L	15	149	75	224	896
Lifts	6/18/2015	1,113	1,113	S/L	10	223	111	334	779
Food Warmer	6/1/2015	1,310	1,310	S/L	10	262	131	393	917
Resident Beds	7/20/2015	5,518	5,518	S/L	12	920	460	1,380	4,138
Patio Furniture	7/28/2015	1,014	1,014	S/L	10	203	101	304	710
Housekeeping Equipment	11/24/2014	7,124	7,124	S/L	5	2,850	1,425	4,275	2,849
Housekeeping Equipment	12/1/2014	7,124	7,124	S/L	5	2,850	1,425	4,275	2,849
Housekeeping Equipment	1/1/2015	7,124	7,124	S/L	5	2,850	1,425	4,275	2,849
Resident Lifts	1/1/2015	2,754	2,754	S/L	10	551	275	826	1,928
Resident Lifts	1/1/2015	5,496	5,496	S/L	10	1,099	550	1,649	3,847
Electronic Health Records System	4/1/2015	48,451	48,451	S/L	5	19,380	9,690	29,070	19,380
<b>Total 2015</b>		<b>99,963</b>	<b>99,963</b>			<b>34,004</b>	<b>17,002</b>	<b>51,006</b>	<b>48,957</b>

**2016 Additions**

Outdoor Condensing Unit	4/21/2016	27,012	27,012	S/L	15	900	1,801	2,701	24,311
Equipment	6/30/2016	83,562	83,562	S/L	10	4,178	8,356	12,534	71,028
<b>Total 2016</b>		<b>110,574</b>	<b>110,574</b>			<b>5,079</b>	<b>10,157</b>	<b>15,236</b>	<b>95,339</b>

**2017 Additions**

Nas Server	1/9/2017	3,968	3,968	S/L	5	-	397	397	3,571
Mattresses	12/30/2016	14,688	14,688	S/L	7	-	1,049	1,049	13,639
Motor/Sling	4/4/2017	4,750	4,750	S/L	10	-	238	238	4,512
Clock System	7/1/2017	6,799	6,799	S/L	5	-	680	680	6,119
<b>Total 2017</b>		<b>30,205</b>	<b>30,205</b>			<b>-</b>	<b>2,364</b>	<b>2,364</b>	<b>27,841</b>

Total Movable		2,701,431	2,672,799			2,223,272	102,348	2,325,620	375,811
Auto		268,977	239,731			227,044	3,625	230,669	38,309
<b>Total Movable</b>		<b>2,970,408</b>	<b>2,912,530</b>			<b>2,450,315</b>	<b>105,973</b>	<b>2,556,288</b>	<b>414,120</b>

<b>Add: Land</b>	137,130
<b>Total Per Depreciation Schedule</b>	<u>7,812,526</u>
Mov. Equip. Variance Rolled from PY	29,774
Rounding	-
<b>Total Per Cost Report Pg. 23</b>	<u>7,842,300</u>

<u>6,185,605</u>	<u>214,761</u>	<u>6,400,365</u>	<u>1,412,160</u>
		52,376	(22,602)
		1	(1)
		<u>6,452,743</u>	<u>1,389,557</u>

\*Outpatient Services

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing			843-C		9/30/2017			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. Mortgage Expense	Var	Var		91,230	41,557	S/L		1,205	
2.									
3.									
B-4. Subtotal									1,205
<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>									1,205

\* Straight-line method must be used.

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

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

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

Name of Facility Robert C. Geer Memorial Hospital, Inc	License No. 843-C	Report for Year Ended 9/30/2017	Page 25	of 37
-----------------------------------------------------------	----------------------	------------------------------------	------------	----------

11. Property Questionnaire

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*  Yes  No If "Yes," complete Part B. If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	120			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	04/26/11			
c. Interest Rate for the Cost Year	4.59%			
d. Term of Mortgage (number of years)	32			
e. Amount of Principal Borrowed	21,946,900			
f. Principal balance outstanding as of 9/30/2017	19,673,701			
<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				

**Part C - Arms-Length Leases for Real Property Improvements Only**

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Robert C. Geer Memorial Hospital, Inc		843-C	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 178,543	178,543		
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)			\$ 178,543	178,543		

(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
Robert C. Geer Memorial Hospital,			843-C		9/30/2017			27	37
Item					Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					178,543	178,543			
12. C. Movable Equipment									
1. Automotive Equipment					\$				
A. Item			Rate	Amount					
Lender									
Address of Lender									
2. Other (Specify)					\$				
A. Item			Rate	Amount					
Lender									
Address of Lender									
B. Item			Rate	Amount					
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)					\$				
12. D. Other Interest Expense (Specify)					\$				
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>					\$	178,543	178,543		
14. Insurance									
a. Insurance on Property (buildings only)					\$	55,351	55,351		
b. Insurance on Automobiles					\$	2,804	2,804		
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)					\$				
2. Fire and Extended Coverage					\$				
3. Other (Specify)					\$				
14d. <b>Total Insurance Expenditures (14a + b + c)</b>					\$	58,155	58,155		
15. <b>Total All Expenditures (A-13 thru C-14)</b>					\$	15,199,339	15,199,339		

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing at				843-C	9/30/2017	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.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 872,585	872,585		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 394,414	394,414		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 484,777	484,777		
10.	15	1e	Accounting & Legal	\$ 7,006	7,006		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 645	645		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	16	m13	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 2,000	2,000		
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	m3	Unallowable Advertising *	\$ 122,802	122,802		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 2,425	2,425		
21.	16	m12	Unallowable Management Fees	\$ (179,234)	(179,234)		
22.	16	m6	Barber and Beauty	\$ 14,350	14,350		
23.			Other - See attached Schedule	\$ 635,981	635,981		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 75	75		
<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	\$			
Subtotal (Items 1 - 26)				\$ 2,357,826	2,357,826		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12k	Pharmacists	\$ 210,867		
10	A12o	Adult Day Care	374,234		
10	A12o	Outpatient Wages	287,484		
<b>Total Other Salaries Adjustment</b>			<b>\$ 872,585</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a1	Workers Comp - ADC Portion	\$ 30,456		
16	L5	AANAC Seminars	1,507		
16	m8	Non-Allowable Dues	409		
16	m11	Outside Services - Exp Consult - ADC Portion	12,949		
16	m11	Geer Marketing Offset	63,720		
16	m13	Adult Day Care	411,832		
16	m13	Fundraising Expenses	54,000		
16	m13	Credit Card Fees	26,408		
16	m13	Admin / Other	388		
16	m13	Employee Recognition	31,239		
16	m13	Finance Charges	1,002		
16	m13	License to Adminster Drugs	731		
16	m13	Pharmacy License	1,340		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 635,981</b>	<b>\$ -</b>	<b>\$ -</b>

**Geer Nursing & Rehabilitation Center  
Calculation of Cellular Phone Disallowance  
September 30, 2017**

**Page 28a**

Cellular Phone Disallowance

Total Cost	Page 15, line 1h2	\$ 2,085
Total Allowance		<u>1,440</u>
<b>Total Disallowance</b>		<u><u>\$ 645</u></u> Page 28, line 12

Geer Nursing & Rehabilitation Center  
 Calculation of Allowable Management Fees  
 September 30, 2017

Page 28a/29a

Description

Total Expenses Page 27 15,199,339  
 (Less) Management Fee (666,604) \*

Amount Used for Allocation

\$ 14,532,735

<u>Description</u>	<u>% Total</u>	<u>Mgmt</u>		<u>Mgmt</u>	
		<u>Fee Alloc - COST</u>	<u>Fee Alloc - Charge</u>		
Portion Applicable to ADC Expenses	0.0000%	\$ -	\$ -	\$ -	\$ -
Portion Applicable to Pharmacy	1.8969%	16,798 *	16,798 *	12,645	12,645
Portion Applicable to Outpatient Rehab	2.5861%	22,901 *	22,901 *	17,239	17,239
Portion Application to Geer Nursing	95.5171%	845,838	845,838	636,721	636,721
<u>\$</u>	<u>100.00%</u>	<u>885,536</u>	<u>885,536</u>	<u>666,604</u>	<u>666,604</u>

(1) Nonallowable Benefits

\$ 153,143 Page 29, Line 49

Management Fee Charged to Facility

666,604

Management Fee at Cost

845,838

Total Management Fee Disallowed

\$ (179,234) Page 28, Line 21

\*Changed to a charge base for 2011: 2017 Actual cost of Management Company is \$ 885,536 Ties to Page 4 Actual

Description

<u>Description</u>	<u>Salaries</u>	<u>Consult</u>	<u>Benefits(1)</u>	<u>Other</u>	<u>Total</u>
Adult Day Care	-	-	-	-	-
Pharmacy	210,867	-	64,799	-	275,666
Outpatient	287,484	-	88,344	-	375,828
<u>\$</u>	<u>498,351</u>	<u>\$ -</u>	<u>\$ 153,143</u>	<u>\$ -</u>	<u>\$ 651,494</u>

ADC Salaries & Benefits are Self-Disallowed starting in FY2017

Total Salaries Page 10

6,302,426

Self-Disallowed ADC Salaries

372,693

Self-Disallowed Costs on page 28a for Salaries on Page 10 and Benefits on Page 16, Line m13

Total Salaries Page 10 Revised

5,929,733

Total Benefits Page 15

1,822,451 ADC Benfits are not included

Salaries to Benefit Ratio

30.73%

Non-Allowable Salaries

498,351

Non-Allowable Benefits

\$ 153,143 (1)

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

CSP-29 Rev. 10/2006

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

Name of Facility				License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing				843-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,357,826	2,357,826		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 840,763	840,763		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 46,595	46,595		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 117,387	117,387		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,205	1,205		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 227,390	227,390		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 3,591,166	3,591,166		

\*\*\* 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.

Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center  
 9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5c	Patient Specific Beds	\$ 5,237		
20	5c	Medical Supplies Disallowance (See attached)	974		
20	5j	Medicare Add-on Expenses	49,581		
20	5j	Man Care Add-on Expenses	875		
20	5j	Medicare Outside Services	11,930		
20	5j	Pharmacy Software Expense	1,310		
20	5j	Outpatient Expenses	43,729		
20	5j	Medical Supplies Disallowance (See attached)	3,751		
<b>Total Other Ancillary Costs</b>			<b>\$ 117,387</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8b	Mortgage Amortization	\$ 1,205		
<b>Total Other Property Adjustments</b>			<b>\$ 1,205</b>	<b>\$ -</b>	<b>\$ -</b>



Geer Nursing & Rehab  
 September 30, 2017  
 Medical Supply Disallowance Calculation  
 Page 29a Attachment

	<u>Amount</u>
Revenue for Medicare Medical Supplies	532
Revenue for Non- Medicare Medical Supplies	442
<b>Total Non-Allowable Billable Medical Supply Expenses Pg 20 5c</b>	<b>974</b>

**Billable Medical Supplies**

Page 20; LN 5j

Account: 5360500000 Patient Supplies Rehab	8,523
Percent Related to Occupational Therapy*	44%
Amount Related to Occupational Therapy	<u>3,751</u>

**Out-Patient Therapy Expenses (100% Disallowed)**

Page 20, LN 5j

Account: 6040000000 Out-Pat Ther. Supply/Billable	0
Account: 6040100000 Out-Pat Office Supplies	0
Account: 6042000000 Out Pat Therapy Supplies/General	0
Account: 6048000000 Out Pat Dues & Subscriptions	0
Account: 6061000000 Out Pat Advertising	0
Account: 6325000000 Out Pat Contracted Services	15,918
Account: 6332000000 Out Pat Software	5,690
Account: 6340000000 Out-Pat Ther. Supply/Billable	2,600
Account: 6340100000 Out-Pat Office Supplies	3,722
Account: 6342000000 Out Pat Therapy Supplies/General	5,288
Account: 6344000000 Out Pat Bad Debts Expense	0
Account: 6348000000 Out Pat Therapy Dues & Subscriptions	210
Account: 6349100000 Out Pat Cell Phones	455
Account: 6361000000 Out Pat Advertising	9,846
	<u>43,729</u>

**Patient Specific Beds (100% Disallowed)**

Page 20, LN 5c

Account: 5341000000 Medical Supplies/Spec. Beds	<u>5,237</u>
-------------------------------------------------	--------------

**Total Medical Supply Disallowance**

52,717 Page 29a

**\* Page 9 Therapy Treatments**

Physical Therapy Treatments	81,538	41%
Speech Therapy Treatments	30,680	15%
Occupational Therapy Treatments	88,188	44%
	<u>200,406</u>	<u>100%</u>

**Geer Nursing & Rehabilitation Center**  
**Calcualtion of Outpatient/Pharamacy Overhead Disallowance**  
**September 30, 2017**

Page 29a

**Outpatient Therapy - Housekeeping Disallowance**

Current Medicaid Rate	\$	239.53	Page 9
Est % Attributable to Main and Property			
Overhead Costs		10%	
Total Benefits Page 15	\$	23.95	
Average Ratio of O/P Rehab Sq Ft		2.540%	
Average CPPD	\$	0.61	
Total Patient Days for Period		34,486	Page 8
<b>Estimated Overhead Disallowance</b>	<b>\$</b>	<b>21,036</b>	

**Outpatient Therapy -Overhead Disallowance**

Heat	39,854
Light & Power	109,668
Water	25,428
<b>Total Utilities</b>	<b>174,950</b>
<b>Average Ratio of O/P Rehab Sq to Total</b>	<b>2.54%</b>

**Amount Disallowed for Outpatient Therapy** **\$ 4,444**

<b>Total Outpatient Therapy Disallowance</b>	<b>\$ 25,480</b>
----------------------------------------------	------------------

**Pharmacy**

Average Medicaid Rate	\$	239.53
Est % Attributable to Main and Property		
Overhead Costs		10%
Amount Per Day	\$	23.95
Estimated Pharmacy Dept Square FT (341 SF/57,480)		0.844%
Est Avg Cost PPD	\$	0.20
Total Days		34,486

<b>Estimated Overhead Disallowance for Pharmacy</b>	<b>\$ 6,969</b>
-----------------------------------------------------	-----------------

**Square Footage Calculations**

	<u>Square Ft</u>	<u>% to Total</u>
Total Facility Square Feet	57,480	
Out-Patient Therapy Square Feet	1,460	2.540%
In-Patient Therapy Square Feet	540	0.940%
Pharmacy Square Feet	485	0.844%

**Robert C. Geer Nursing & Rehabilitation Center**  
**Disallowance of ADC Maintenance Expenses**  
**September 30, 2017**

**Page 29a**

Geer Nursing and Rehabilitation provides lawn maintenance, snow removal and minor maintenance of equipment used by the Adult Day Care Center. If this work was to be contracted and provide by an outside vendor the Provider estimates that the cost of this labor would be approximately \$5,000

Maintenance Salaries to be disallowed		\$ 5,000
Salary Percent to Total Salaries	0.079%	
Total Benefits	<u>1,822,451</u>	
Non allowable Benefit Portion		<u>1,446</u>
<b>Total Disallowance</b>		<b><u><u>\$ 6,446</u></u></b>

**F. Statement of Revenue**

Name of Facility Robert C. Geer Memorial Hospital, Inc. I 843-C		License No. I 843-C		Report for Year Ended 9/30/2017		Page 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> )	\$	9,897,245	9,897,245		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(5,200,716)	(5,200,716)		
2.	a.	Medicaid ( <i>All other states</i> )	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents ( <i>all inclusive</i> )	\$	1,520,862	1,520,862		
	b.	Medicare Room and Board Contractual Allowance **	\$	(649,586)	(649,586)		
4.	a.	Private-Pay Residents and Other	\$	3,687,833	3,687,833		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(553,624)	(553,624)		
<b>II. Other Resident Revenue</b>							
1.	a.	Prescription Drugs - Medicare	\$	117,796	117,796		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$	1,103,038	1,103,038		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$	532	532		
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$	442	442		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	799,730	799,730		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	1,164,437	1,164,437		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	281,585	281,585		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	22,700	22,700		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	928,448	928,448		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	95,700	95,700		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other ( <i>Specify</i> ) - Medicare	\$	29,907	29,907		
	b.	Other ( <i>Specify</i> ) - Non-Medicare	\$	3,384	3,384		
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)				\$	13,249,713	13,249,713	
<b>IV. Other Revenue*</b>							
1.	Meals sold to guests, employees & others		\$	75	75		
2.	Rental of rooms to non-residents		\$				
3.	Telephone		\$	4,640	4,640		
4.	Rental of Television and Cable Services		\$				
5.	Interest Income ( <i>Specify</i> )		\$	1,784	1,784		
6.	Private Duty Nurses' Fees		\$				
7.	Barber, Coffee, Beauty and Gift shops		\$	17,192	17,192		
8.	Other ( <i>Specify</i> )		\$	790,161	790,161		
<b>V. Total Other Revenue</b> (1 thru 8)				\$	813,852	813,852	
<b>VI. Total All Revenue</b> (III +V)				\$	14,063,565	14,063,565	

\* 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	Lab Rev Med A	\$ 14,151		
30 II 6a	X-Ray Rev Med A	15,756		
<b>Total Other Resident Revenue - Medicare</b>		\$ 29,907	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab Revenue - Medicaid	\$ 1,742		
30 II 6b	Lab Revenue - Managed Care	919		
30 II 6b	X-Ray Managed Care	723		
<b>Total Other Resident Revenue</b>		\$ 3,384	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income		\$ 1,784		
<b>Total Interest Income</b>			\$ 1,784	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Special Events - Xmas Bazaar	\$ 225		
30 IV 8	Services Income - Beckley House	10,500		
30 IV 8	Administrative Income	18,590		
30 IV 8	Unrestricted Donation Income	500		
30 IV 8	Adult Day Care Income	760,346		
<b>Total Other Revenue</b>		\$ 790,161	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.	843-C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash (on hand and in banks)			\$	899,990
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,640,896
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	77,550
5. Prepaid Expenses			\$	58,995
a. Prepaid Insurance	36,779			
b. Prepaid Auto Insurance	1,443			
c. Prepaid D&O Insurance	6,661			
d. Prepaid Other & MIP	14,112			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	48,959
Mortgage Insurance	6,164			
Insurance Reserve	42,795			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,726,390</b>
B. Fixed Assets				
1. Land			\$	137,130
2. Land Improvements	*Historical Cost	139,577	\$	20,398
	Accum. Depreciation	119,179	Net	
3. Buildings	*Historical Cost	3,278,980	\$	977,642
	Accum. Depreciation	2,301,338	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	1,423,561	\$	
	Accum. Depreciation	1,423,561	Net	
6. Movable Equipment	*Historical Cost	2,731,205	\$	353,209
	Accum. Depreciation	2,377,996	Net	
7. Motor Vehicles	*Historical Cost	268,977	\$	38,308
	Accum. Depreciation	230,669	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	257,853
Construction in Progress	108,187			
F/S vs C/R Adjustment	149,666			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>1,784,540</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)



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

Name of Facility		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A		843-C	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,039,567
2. Notes Payable ( <i>itemize</i> )				\$	73,625
HUD - Current Portion					73,625
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> )				\$	487,258
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	37,056
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> )				\$	10,293
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	688,152
Deferred Income					270,759
Workers Comp					48,701
HRA Deductible					91,535
Accrued Expense - Prior Year					277,157
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	2,335,951

\* 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 Robert C. Geer Memorial Hospital, Inc. D/E		License No. 843-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,335,951	
<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					\$ 3,350,587
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 695,872
Name and Address of Lender		Amount	Loan Date		
Corp		103,726			
Geer Corp		592,146			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____					
_____					
_____					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 4,046,459
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 6,382,410

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

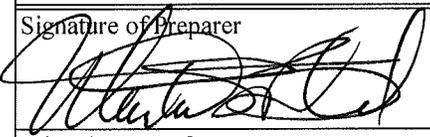
Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc	843-C	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve 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			\$	4,471,775
6. Gain or Loss for Period			\$	(1,137,129)
7. Total Net Worth			\$	3,334,646
<b>C. Total Reserves and Net Worth</b>			\$	3,334,646
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	9,717,056

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

**H. Changes in Total Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. I	843-C	9/30/2017	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2016		\$	4,471,772
B.	Total Revenue ( <i>From Statement of Revenue Page 30</i> )		\$	14,063,565
C.	Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )		\$	15,200,694
D.	Net Income or Deficit		\$	(1,137,129)
E.	Balance		\$	3,334,643
F.	Additions			
1.	Additional Capital Contributed ( <i>itemize</i> )			
	Expenses Per Pg. 27	\$15,199,339		
	F/S vs C/R Depreciation	1,355		
	Expenses Per F/S	\$15,200,694		
2.	Other ( <i>itemize</i> )			
	Rounding	3		
F-3.	Total Additions		\$	3
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>		\$	3,334,646
	09/30/17			

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

Name of Facility Robert C. Geer Memorial Hospital, Inc.	License No. 843-C	Report for Year Ended 9/30/2017	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 2/1/18		
Printed Name of Preparer Matthew S. Bavolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

**Subject to the attached accountants' consulting report**



## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
February 1, 2018



MARCUMGROUP  
MEMBER

# Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

**Facility Name** Robert C. Geer Memorial Hospital, Inc. d/b/a Geer Nursing and Rehabilitation Center

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

Yes No  
  1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?  
**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.  
**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.  
**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.  
**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: **Geer - Geer Nursing & Rehab**  
 Engagement: **Medicaid - Geer Nursing & Rehab 2017 Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
1010000000	CASH-SALISBURY CHECKING	139,402.00			139,402.00			139,402.00	(33,852.00)
1010020000	CASH-SALISBURY CHECKING	310,640.00			310,640.00			310,640.00	237,674.00
1010030000	CASH-SALISBURY CHECKING	36,746.00			36,746.00			36,746.00	4,931.00
1011000000	CASH-SALISBURY USER TAX	120,755.00			120,755.00			120,755.00	143,001.00
1020020000	CASH-SALISBURY PAYROLL	(2,648.00)			(2,648.00)			(2,648.00)	(2,682.00)
1030000000	CASH - SALISBURY SAVINGS	6,914.00			6,914.00			6,914.00	256,561.00
1030020000	CASH-NATIONAL IRON	105,917.00			105,917.00			105,917.00	50,147.00
1034000000	CERTIFICATE OF DEPOSIT	45,246.00			45,246.00			45,246.00	100,753.00
1035000000	CASH-SALISBURY GOVT HEALTH R	1,000.00			1,000.00			1,000.00	1,000.00
1036000000	CASH - SALISBURY - OUTPATIENT	418.00			418.00			418.00	5,778.00
1040000000	PATIENT TRUST FUNDS	18,645.00			18,645.00			18,645.00	18,776.00
1050020000	PETTY CASH	1,575.00			1,575.00			1,575.00	1,575.00
1065200000	REPLACEMENT RESERVE	109,129.00			109,129.00			109,129.00	0.00
1065400000	MORTGAGE INSURANCE RESERVE	6,164.00			6,164.00			6,164.00	0.00
1065500000	INSURANCE RESERVE	42,795.00			42,795.00			42,795.00	0.00
1081000000	CASH-RESIDENT CARING FUND	6,251.00			6,251.00			6,251.00	8,711.00
1093000000	A/R O/P MEDI AUDIT RECOVERY	73,911.00			73,911.00			73,911.00	73,911.00
1095000000	A/R - YMCA	0.00			0.00			0.00	810.00
1097000000	A/R - PHARM - WOODS	0.00			0.00			0.00	28,723.00
1110000000	AR-PRIVATE	243,959.00			243,959.00			243,959.00	529,551.00
1110510000	A/R-PENDING MCD-PCC GENERATED	259,689.00			259,689.00			259,689.00	438,300.00
1113000000	A/R - PRIOR YEARS	444,309.00			444,309.00			444,309.00	0.00
1115000000	ALLOW- DOUBTFUL ACCOUNTS	(272,910.00)			(272,910.00)			(272,910.00)	(388,146.00)
1120000000	AR/MEDICARE A	203,910.00			203,910.00			203,910.00	208,233.00
1121000000	A/R-MEDICARE A COINS FROM INS	35,832.00			35,832.00			35,832.00	43,725.00
1122000000	A/R-MEDICARE A COINS FROM PRIV	3,294.00			3,294.00			3,294.00	41,091.00
1123000000	A/R-MED A COINS FROM MEDICAID	1,152.00			1,152.00			1,152.00	17,931.00
1125000000	AR/MEDICARE B	40,658.00			40,658.00			40,658.00	60,590.00
1125100000	A/R MEDICARE B COINS FROM PRIV	2,859.00			2,859.00			2,859.00	7,200.00
1125200000	A/R-MED B COINS FROM MEDICAID	15,014.00			15,014.00			15,014.00	(924.00)
1125300000	A/R-MEDICARE B COINS FROM INS	17,313.00			17,313.00			17,313.00	22,458.00
1127000000	A/R-WOODS-SERVICES	0.00			0.00			0.00	15,270.00
1128000000	A/R-PHARM 3RD PARTY	44,162.00			44,162.00			44,162.00	36,989.00
1130000000	AR/CT MEDICAID	523,094.00			523,094.00			523,094.00	565,258.00
1135000000	AR/CT APPLIED INCOME	(54,332.00)			(54,332.00)			(54,332.00)	(41,919.00)
1136000000	AR/ADJ & REFUNDS	0.00			0.00			0.00	11,797.00
1136200000	MEDICARE RAC/MAC AUDIT	(70,768.00)			(70,768.00)			(70,768.00)	(39,084.00)
1139000000	A/R - MANAGE CARE	26,215.00			26,215.00			26,215.00	174,428.00
1140000000	AR/ADULT DAY CARE	0.00			0.00			0.00	132,197.00
1140020000	AR/ADULT DAY CARE	70,720.00			70,720.00			70,720.00	0.00
1141000000	ALLOW FOR DOUBT ACCTS/ADC	0.00			0.00			0.00	(21,792.00)
1141020000	ALLOW FOR DOUBT ACCTS/ADC	(12,131.00)			(12,131.00)			(12,131.00)	0.00
1143100000	DEFERRED INC - OPERATIONS	0.00			0.00			0.00	(36,725.00)
1143120000	DEFERRED INC - DIAL A RIDE	14,667.00			14,667.00			14,667.00	0.00
1143200000	DEFERRED INC - DIAL A RIDE	0.00			0.00			0.00	(68,215.00)
1143400000	DEFERRED INC - COG	0.00			0.00			0.00	39,545.00
1143420000	DEFERRED INC - SCHOLARSHI	(950.00)			(950.00)			(950.00)	0.00
1143520000	DEFERRED INC - OPERATIONS	507.00			507.00			507.00	0.00
1145000000	WELLNER/SCHOLARSHIPS	0.00			0.00			0.00	(1,307.00)
1145020000	WELLNER/SCHOLARSHIPS	(9,245.00)			(9,245.00)			(9,245.00)	0.00
1150000000	AR/OUTPATIENT	89,893.00			89,893.00			89,893.00	146,578.00
1151000000	A/R CONTR ADJ OUT-PAT	(44,947.00)			(44,947.00)			(44,947.00)	(73,289.00)
1153000000	ALLOW/DOUBTFUL ACCOUNTS	0.00			0.00			0.00	(12,000.00)
1165000000	AR-BECKLEY HOUSE	0.00			0.00			0.00	(4,199.00)
1186000000	A/R - AUXILIARY	0.00			0.00			0.00	(2,891.00)
1188000000	A/R - EE PURCHASES - SHOES	0.00			0.00			0.00	(2,037.00)
1188100000	EE PURCHASES - FOOD	0.00			0.00			0.00	(1,141.00)
1188200000	EE PURCHASES - OTHER	0.00			0.00			0.00	18,560.00
1188300000	EE COBRA & INS PAYMENTS	0.00			0.00			0.00	(924.00)
1190000000	AR/OTHER	0.00			0.00			0.00	140,050.00
1190100000	A/R - OTHER - CORP	0.00			0.00			0.00	(145,278.00)
1190200000	A/R - OTHER - WOODS	78,613.00			78,613.00			78,613.00	539,633.00
1192000000	DUE FROM GEER VILLAGE/BECKLEY	0.00			0.00			0.00	13,230.00
1193000000	DUE FROM GEER CORP	2,270,741.00			2,270,741.00			2,270,741.00	1,634,440.00
1194000000	DUE FROM GEER WOODS	2,826,365.00			2,826,365.00			2,826,365.00	2,533,638.00
1210000000	INVENTORY	77,550.00			77,550.00			77,550.00	70,564.00
1310000000	PREPAID INS-COMM/PROP/LIAB	36,779.00			36,779.00			36,779.00	80,718.00
1311000000	PREPAID INS-AUTO PACKAGE	1,443.00			1,443.00			1,443.00	8,628.00
1317000000	PREPAID INS-D & O LIAB	6,661.00			6,661.00			6,661.00	11,828.00
1340000000	PREPAID OTHER	2,732.00			2,732.00			2,732.00	1,440.00
1410000000	LAND	137,130.00			137,130.00			137,130.00	137,129.00
1410020000	LAND	4,690.00			4,690.00			4,690.00	0.00
1415000000	LAND IMPROVEMENT	97,210.00			97,210.00			97,210.00	139,576.85
1420000000	SEWER ASSESSMENTS	46,791.00			46,791.00			46,791.00	0.00
1430000000	BUILDINGS	3,293,223.00			3,293,223.00			3,293,223.00	3,237,511.25
1431020000	BUILDING/ADC	210,052.00			210,052.00			210,052.00	0.00
1432000000	Leasehold Improvements	0.00			0.00			0.00	1,423,561.00
1440000000	EQUIPMENT	4,140,695.00			4,140,695.00			4,140,695.00	2,701,000.42
1450000000	MOTOR VEHICLES	307,144.00			307,144.00			307,144.00	268,977.00
1451020000	MOTOR VEHICLES	175,928.00			175,928.00			175,928.00	0.00
1460500000	CIP - NURSING ADDITION	108,187.00			108,187.00			108,187.00	106,472.00
1461020000	EQUIPMENT/ADC	60,161.00			60,161.00			60,161.00	0.00
1515000000	ACCUM DEP/LAND IMPROVEMENTS	(72,585.00)			(72,585.00)			(72,585.00)	(115,279.00)
1520000000	ACCUM DEP/SEWER ASSESSMENTS	(46,791.00)			(46,791.00)			(46,791.00)	0.00
1530000000	ACCUM DEP/RE/BUILDINGS	(2,255,302.00)			(2,255,302.00)			(2,255,302.00)	(2,196,449.82)
1531020000	ACCUM DEP/RE/BLDGS	(141,255.00)			(141,255.00)			(141,255.00)	0.00
1532000000	ACCUM DEP/RE/Leasehold Improvements	0.00			0.00			0.00	(1,423,561.00)
1533020000	ACCUM DEP/RE/LAND IMPRO	(4,242.00)			(4,242.00)			(4,242.00)	0.00
1540000000	ACCUM DEP/RE/EQUIPMENT	(3,758,731.00)			(3,758,731.00)			(3,758,731.00)	(2,275,848.00)
1550000000	ACCUM DEP/RE/MOTOR VEHICLES	(298,082.00)			(298,082.00)			(298,082.00)	(227,043.50)

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017			9/30/2017	9/30/2016
1551020000	ACCUM DEPR/VEHICLES	(169,619.00)			(169,619.00)			(169,619.00)	0.00
1561020000	ACCUM DEP/RE/ADC	(50,064.00)			(50,064.00)			(50,064.00)	0.00
1610100000	HUD FINANCING COSTS	38,034.00			38,034.00			38,034.00	38,034.00
1610200000	PREPAID MIP	11,380.00			11,380.00			11,380.00	16,162.00
1611000000	AMORIZATION-FINANCE COSTS	(7,627.00)			(7,627.00)			(7,627.00)	(6,422.00)
2010000000	ACCOUNTS PAYABLE/TRADE	(545,014.00)			(545,014.00)			(545,014.00)	(468,844.00)
2010020000	ACCOUNTS PAYABLE/TRADE	(9,248.00)			(9,248.00)			(9,248.00)	0.00
2010030000	Accounts Payable - ADC	0.00			0.00			0.00	(6,502.00)
2010040000	Account Payable- Offset	10,309.00			10,309.00			10,309.00	0.00
2020000000	PAYROLL PAYABLE	0.00			0.00			0.00	7,559.00
2020500000	ACCURED PAYROLL	(174,911.00)			(174,911.00)			(174,911.00)	(256,018.00)
2030100000	A/P - OTHER - CORP	(263,273.00)			(263,273.00)			(263,273.00)	(4,804.00)
2037000000	CT USER TAX PAYABLE	(165,743.00)			(165,743.00)			(165,743.00)	(161,707.00)
2040000000	PATIENT FUNDS PAYABLE	(18,645.00)			(18,645.00)			(18,645.00)	(18,776.00)
2050000000	DEFERRED INCOME	(275,738.00)			(275,738.00)			(275,738.00)	0.00
2070000000	VACATION/SICK ACCRUAL	(298,067.00)			(298,067.00)			(298,067.00)	(367,340.00)
2070020000	VACATION/SICK ACCRUAL	2,520.00			2,520.00			2,520.00	0.00
2085000000	ALLOWANCE FOR UNCLAIMED P/R	0.00			0.00			0.00	(1,150.00)
2090000000	MANAGEMENT FEE PAYABLE	0.00			0.00			0.00	(158,650.00)
2100000000	FEDERAL WITHHOLDING PAYABLE	(27,902.00)			(27,902.00)			(27,902.00)	0.00
2110000000	FICA WITHHOLDING PAYABLE	(36,550.00)			(36,550.00)			(36,550.00)	(31,059.00)
2120000000	CT WITHHOLDING PAYABLE	(9,154.00)			(9,154.00)			(9,154.00)	(4.00)
2210000000	TSA PAYABLE	0.00			0.00			0.00	1,377.00
2215000000	FLEX SPENDING PAYABLE	(11,403.00)			(11,403.00)			(11,403.00)	0.00
2215200000	HRA DEDUCTIBLE	(91,535.00)			(91,535.00)			(91,535.00)	(16,190.00)
2280000000	ACCURED EXP-PRIOR YEAR	(277,157.00)			(277,157.00)			(277,157.00)	(19,081.00)
2281000000	ACCURED WORK/COMP PAYABLE	(48,701.00)			(48,701.00)			(48,701.00)	0.00
2282000000	ACCURED ACCOUNTING	0.00			0.00			0.00	28,725.00
2285000000	ACCURED BONUS	(16,800.00)			(16,800.00)			(16,800.00)	(109,594.00)
2284000000	ACCURED SEWAGE USAGE LIAB.	0.00			0.00			0.00	(2,250.00)
2300100000	CURRENT PORTION - HUD	(73,625.00)			(73,625.00)			(73,625.00)	(70,327.00)
2320200000	MORTGAGE PAYABLE - HUD	(3,350,587.00)			(3,350,587.00)			(3,350,587.00)	(3,423,224.00)
2321000000	ACCURED INTEREST PAYABLE	(10,293.00)			(10,293.00)			(10,293.00)	(7,383.00)
2593000000	DUE TO GEER CORPORATION	(695,872.00)			(695,872.00)			(695,872.00)	0.00
2594000000	DUE TO GEER WOODS	0.00			0.00			0.00	(42,605.00)
3000000000	FUND BALANCE	(4,471,775.00)			(4,471,775.00)			(4,471,775.00)	(4,891,202.00)
4000020000	CCC/PAS/CBS Income	(159,632.00)			(159,632.00)			(159,632.00)	0.00
4008500000	YMCA REVENUE	0.00			0.00			0.00	(400.00)
4008800000	PRIOR YEAR REVENUE	0.00			0.00			0.00	(266,142.00)
4008900000	PRIOR YEAR CONTRA ADJ	0.00			0.00			0.00	(30,823.00)
4010000000	MEDICARE REVENUE	(1,520,862.00)			(1,520,862.00)			(1,520,862.00)	(2,052,168.00)
4010020000	PRIVATE INCOME	(115,421.00)			(115,421.00)			(115,421.00)	0.00
4011000000	"A" MEDICAL SUPPLY REV	(532.00)			(532.00)			(532.00)	(1,181.00)
4012000000	MEDI A/CONTRACTURAL ADJ	(561,890.00)			(561,890.00)			(561,890.00)	(732,965.00)
4017000000	LAB REV/MED A	(14,151.00)			(14,151.00)			(14,151.00)	(18,592.00)
4017100000	LAB REVENUE - PRIVATE PAY	0.00			0.00			0.00	(44.00)
4017200000	LAB REVENUE - MEDICAID	(1,742.00)			(1,742.00)			(1,742.00)	(3,025.00)
4017400000	LAB REVENUE - MANAGED CARE	(919.00)			(919.00)			(919.00)	(1,153.00)
4019000000	X-RAY REV/MED A	(15,756.00)			(15,756.00)			(15,756.00)	(20,282.00)
4019200000	X-RAY MEDICAID	(368.00)			(368.00)			(368.00)	(270.00)
4020000000	CT MEDICAID REVENUE	(9,896,877.00)			(9,896,877.00)			(9,896,877.00)	(10,167,924.00)
4020020000	SCHOLARSHIP-UW&TOWNS INCOME	(4,847.00)			(4,847.00)			(4,847.00)	0.00
4021000000	MEDICAL SUPPLY-CT MCD	(326.00)			(326.00)			(326.00)	(2,835.00)
4022000000	MEDICAID CONTRACTURAL ADJ ROU	4,599,550.00			4,599,550.00			4,599,550.00	4,444,597.00
4026100000	OUT-PAT THERAPY SUPPLY	(104.00)			(104.00)			(104.00)	0.00
4027000000	CT PEND MCD - ADJUSTMENTS	0.00			0.00			0.00	(176,346.00)
4029300000	X-RAY MANAGED CARE	(723.00)			(723.00)			(723.00)	(1,211.00)
4029700000	ROOM & BOARD - MANAGED CARE	(213,451.00)			(213,451.00)			(213,451.00)	(302,846.00)
4030000000	PRIVATE PAY REVENUE	(3,474,382.00)			(3,474,382.00)			(3,474,382.00)	(2,768,921.00)
4030020000	WELLNER TRUST FUND INCOME	(15,021.00)			(15,021.00)			(15,021.00)	0.00
4030100000	MNGED CARE CONTRA ADJ	239,841.00			239,841.00			239,841.00	253,452.00
4031000000	MEDICAL SUPPLIES REV/PRIVATE	(12.00)			(12.00)			(12.00)	(977.00)
4037000000	BARBER/BEAUTY REVENUE	(11,073.00)			(11,073.00)			(11,073.00)	(12,983.00)
4040010000	ALZHEIMER AIDE GRANT	(10,821.00)			(10,821.00)			(10,821.00)	0.00
4040020000	WCAAA TITLE 111B GRANT INCOME	(8,600.00)			(8,600.00)			(8,600.00)	0.00
4040030000	Unltd Way	(5,823.00)			(5,823.00)			(5,823.00)	0.00
4040500000	DAR-TITLE III-B-TRANSPORTATION	(5,890.00)			(5,890.00)			(5,890.00)	0.00
4040510000	DAR-BERKSHIRE TACONIC FNDN	(1,000.00)			(1,000.00)			(1,000.00)	0.00
4040520000	DAR - CANAAN FNDN	(2,000.00)			(2,000.00)			(2,000.00)	0.00
4040530000	DAR-FNDN FOR COMMUNITY HEALTH	(35,000.00)			(35,000.00)			(35,000.00)	0.00
4045000000	SPECIAL EVENTS - XMAS BAZAAR	(225.00)			(225.00)			(225.00)	0.00
4050020000	WCAAA RESPITE INCOME	(9,361.00)			(9,361.00)			(9,361.00)	0.00
4060020000	VA INCOME	(10,496.00)			(10,496.00)			(10,496.00)	0.00
4070020000	DSS INCOME	(6,950.00)			(6,950.00)			(6,950.00)	0.00
4073100000	LATE FEES	0.00			0.00			0.00	249.00
4075020000	Visiting Nurse Receipts	(5,106.00)			(5,106.00)			(5,106.00)	0.00
4080020000	PRIVATE DISCOUNT INCOME	(6,480.00)			(6,480.00)			(6,480.00)	0.00
4099020000	DAR - DONATION INCOME	(70.00)			(70.00)			(70.00)	0.00
4109000000	OXYGEN REVENUE/MED A	0.00			0.00			0.00	(95.00)
4110000000	PHARMACY REVENUE/MED A	(117,796.00)			(117,796.00)			(117,796.00)	(141,871.00)
4111000000	MEDI A/ANCILL CONTR ADJ	1,163,056.00			1,163,056.00			1,163,056.00	1,535,930.00
4112000000	MEDICARE B/ANCILL CONTR ADJ	411,680.00			411,680.00			411,680.00	480,460.00
4120000000	PHARMACY REV/CT MEDICAID	(83,248.00)			(83,248.00)			(83,248.00)	(43,300.00)
4125000000	OXYGEN REVENUE/CT MEDICAID	0.00			0.00			0.00	95.00
4126000000	OXYGEN PRIVATE PAY	0.00			0.00			0.00	70.00
4130000000	PHARMACY REV /PRIVATE	(54,297.00)			(54,297.00)			(54,297.00)	(50,415.00)
4140000000	PHARM REV-3RD PARTY	(750,099.00)			(750,099.00)			(750,099.00)	(646,969.00)
4150000000	PHARM REV-BECKLEY HOUSE	(6,076.00)			(6,076.00)			(6,076.00)	(6,048.00)
4160000000	PHARMACY REV - WOODS	(107,542.00)			(107,542.00)			(107,542.00)	(116,482.00)
4165000000	PHARM REV - RETAIL SALES	(18,780.00)			(18,780.00)			(18,780.00)	(13,362.00)
4170000000	PHARMACY REV -EMPLOYEE	(82,996.00)			(82,996.00)			(82,996.00)	(128,641.00)
4210000000	PT REVENUE/MED A	(405,990.00)			(405,990.00)			(405,990.00)	(545,235.00)
4215000000	PT REVENUE/MED B	(393,740.00)			(393,740.00)			(393,740.00)	(479,410.00)
4220000000	PT REVENUE/MEDICAID	(25,110.00)			(25,110.00)			(25,110.00)	(17,010.00)

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017			9/30/2017	9/30/2016
423000000	PT REVENUE/PRIVATE PAY	(360.00)			(360.00)			(360.00)	0.00
423200000	PT MANAGED CARE	(60,300.00)			(60,300.00)			(60,300.00)	(95,625.00)
423500000	PT REVENUE/OUTPATIENT B	(486,839.00)			(486,839.00)			(486,839.00)	(681,380.00)
423600000	PT REVENUE/OUTPATIENT PVT	(591,828.00)			(591,828.00)			(591,828.00)	(685,842.00)
423900000	CONTRA ADJ--EST O/P UNCOLLECT	313,783.00			313,783.00			313,783.00	331,445.00
4239100000	CONTRACTUAL ADJ - O/P MED B	237,906.00			237,906.00			237,906.00	331,336.00
431000000	OT REVENUE/MED A	(428,350.00)			(428,350.00)			(428,350.00)	(574,365.00)
431500000	OT REVENUE/MED B	(500,098.00)			(500,098.00)			(500,098.00)	(574,140.00)
432000000	OT REVENUE/MEDICAID	(27,050.00)			(27,050.00)			(27,050.00)	(15,000.00)
433700000	OT MANAGED CARE	(68,650.00)			(68,650.00)			(68,650.00)	(98,950.00)
441000000	SPEECH MEDICARE A	(158,250.00)			(158,250.00)			(158,250.00)	(234,300.00)
441500000	ST REVENUE/MED B	(123,335.00)			(123,335.00)			(123,335.00)	(145,800.00)
443200000	SPEECH MANAGED CARE	(20,250.00)			(20,250.00)			(20,250.00)	(39,350.00)
443700000	ST REVENUE - MEDICAID	(2,450.00)			(2,450.00)			(2,450.00)	0.00
444400000	SERVICES INCOME-BECKLEY HSE	(10,500.00)			(10,500.00)			(10,500.00)	(5,888.00)
444500000	TELEPHONE REVENUE - WOODS	0.00			0.00			0.00	(3,082.00)
445000000	ADMINISTRATIVE INCOME	(18,590.00)			(18,590.00)			(18,590.00)	(19,538.00)
445200000	UNRESTRICTED DONATION INCOME	(500.00)			(500.00)			(500.00)	(21,681.00)
445300000	CAFE & MISC DIETARY REVENUE	(75.00)			(75.00)			(75.00)	(3,517.00)
445350000	FOOD REQUESTS - ADC	(29,291.00)			(29,291.00)			(29,291.00)	(42,225.00)
445500000	BEAUTY/BARBER INCOME	(6,119.00)			(6,119.00)			(6,119.00)	(7,209.00)
445700000	INTEREST INCOME	(1,784.00)			(1,784.00)			(1,784.00)	(1,111.00)
445800000	TELEPHONE INCOME	(4,640.00)			(4,640.00)			(4,640.00)	(5,267.00)
4600010000	ADC - CANAAN (FALLS VILLAGE)	(3,500.00)			(3,500.00)			(3,500.00)	0.00
4600020000	ADC - TOWN OF CORNWALL	(4,000.00)			(4,000.00)			(4,000.00)	0.00
4600030000	ADC - LAKEVILLE/SALISBURY	(4,000.00)			(4,000.00)			(4,000.00)	0.00
4600040000	ADC - TOWN OF NORFOLK	(3,875.00)			(3,875.00)			(3,875.00)	0.00
4600050000	ADC - TOWN OF NORTH CANAAN	(10,000.00)			(10,000.00)			(10,000.00)	0.00
4600060000	ADC - TOWN OF SHARON	(5,625.00)			(5,625.00)			(5,625.00)	0.00
4600070000	ADC - TOWN OF WINSTED	(6,000.00)			(6,000.00)			(6,000.00)	0.00
4610010000	DAR - CANAAN (FALLS VILLAGE)	(3,500.00)			(3,500.00)			(3,500.00)	0.00
4610020000	DAR - TOWN OF CORNWALL	(4,250.00)			(4,250.00)			(4,250.00)	0.00
4610030000	DAR - LAKEVILLE/SALISBURY	(10,500.00)			(10,500.00)			(10,500.00)	0.00
4610050000	DAR - TOWN OF NORTH CANAAN	(33,863.00)			(33,863.00)			(33,863.00)	0.00
4610060000	DAR - TOWN OF SHARON	(5,000.00)			(5,000.00)			(5,000.00)	0.00
4611000000	DAR - NHCOG - DOT PROGRAM	(102,305.00)			(102,305.00)			(102,305.00)	0.00
5010020000	WAGES - REG	99,156.00			99,156.00			99,156.00	0.00
5010100000	OFFICE WAGES - REG	537,314.00			537,314.00		(220,390.00)	316,924.00	217,954.00
5010110000	Administrators Salary	0.00			0.00		175,000.00	175,000.00	252,358.00
5010200000	OFFICE WAGES - OT	0.00			0.00			0.00	55.00
5010300000	OFFICE WAGES - SICK/PERSONAL	(15,745.00)			(15,745.00)			(15,745.00)	11,142.00
5010400000	OFFICE WAGES - VACATION	4,357.00			4,357.00			4,357.00	5,341.00
5010500000	OFFICE WAGES - HOLIDAY	1,766.00			1,766.00			1,766.00	2,771.00
5010700000	OFFICE WAGES - MISCELLANEOUS	18,472.00			18,472.00			18,472.00	3,350.00
5010800000	OFFICE WAGES - ACCRUED	(19,679.00)			(19,679.00)			(19,679.00)	6,102.00
5011000000	MANAGEMENT FEE	666,604.00			666,604.00			666,604.00	748,215.00
5012000000	CEO Expense Offset	(96,000.00)			(96,000.00)			(96,000.00)	(100,000.00)
5012020000	WAGES - SICK/PERSONAL	1,436.00			1,436.00			1,436.00	0.00
5013020000	WAGES - VACATION	5,634.00			5,634.00			5,634.00	0.00
5014020000	WAGES - HOLIDAY	840.00			840.00			840.00	0.00
5016020000	WAGES - MISCELLANEOUS	160.00			160.00			160.00	0.00
5017020000	WAGES - ACCRUED	(11,800.00)			(11,800.00)			(11,800.00)	0.00
5020000000	YR END BONUS EXPENSE	16,800.00			16,800.00		(16,800.00)	0.00	0.00
5020020000	FICA TAXES	25,543.00			25,543.00			25,543.00	0.00
5026000000	LEGAL/PROFESSIONAL	0.00			0.00			0.00	1,710.00
5026100000	Legal Expense-Collections	5,946.00			5,946.00			5,946.00	1,152.00
5026200000	Legal Expense-Regulatory	4,038.00			4,038.00			4,038.00	1,975.00
5026300000	Legal Expense-Probate/Estates	1,060.00			1,060.00			1,060.00	2,116.00
5026400000	Legal Expense-Contracts	1,781.00			1,781.00			1,781.00	3,780.00
5026500000	Legal Expense-EE Relations	1,718.00			1,718.00			1,718.00	959.00
5027000000	ACCOUNTING SERVICES	44,866.00			44,866.00			44,866.00	30,248.00
5028000000	OUTSIDE SVCS-ADMIN	45,500.00			45,500.00		(12,243.00)	33,257.00	87,373.00
5028000001	DENTAL WAGES [JHY ADDED ACCOUNT]	0.00			0.00		12,243.00	12,243.00	11,946.00
5028100000	Outside Services-General	796.00			796.00			796.00	2,421.00
5028120000	Outside Services - Exp Consult	24,050.00			24,050.00			24,050.00	0.00
5028200000	O/S - Geer Marketing Offset	63,720.00			63,720.00			63,720.00	51,431.00
5028500000	Outside Services-Physicians	3,750.00			3,750.00			3,750.00	0.00
5028600000	Outside Services-Employee	1,935.00			1,935.00			1,935.00	0.00
5029000000	OUTSIDE SERVICES-COMPUTER	145,551.00			145,551.00			145,551.00	98,847.00
5029020000	OUTSIDE SERVICES-COMPUTER	2,125.00			2,125.00			2,125.00	0.00
5030000000	OUTSIDE SERVICES-PAYROLL	41,293.00			41,293.00			41,293.00	53,387.00
5030020000	MANAGEMENT FEE	36,573.00			36,573.00			36,573.00	0.00
5031000000	OUTSIDE SVCS-CLINICAL	71,250.00			71,250.00			71,250.00	37,876.00
5031020000	OUTSIDE SERVICES - PAYROLL	6,160.00			6,160.00			6,160.00	0.00
5032000000	COMPUTER SOFTWARE	3,024.00			3,024.00			3,024.00	0.00
5034000000	Fundraising Expenses	54,000.00			54,000.00			54,000.00	5,583.00
5035000000	ADMIN EQUIPMENT RENTAL	1,863.00			1,863.00			1,863.00	898.00
5035020000	COPIER LEASE-c284e-5693	3,709.00			3,709.00			3,709.00	0.00
5035100000	COPIER LEASE	0.00			0.00			0.00	5,106.00
5035110000	Copier Lease-Reception 287-614	1,093.00			1,093.00			1,093.00	880.00
5035120000	Copier Lease-Dietary-c308-400	3,169.00			3,169.00			3,169.00	1,887.00
5035130000	Copier Lease-Nursing-c454e-662	0.00			0.00			0.00	728.00
5035140000	Copier Lease-Mailroom-c554e-73	0.00			0.00			0.00	843.00
5035150000	Copier Lease-Print Path-005	2,896.00			2,896.00			2,896.00	1,941.00
5035510000	Copier Lease-Wellness-42-2432	402.00			402.00			402.00	0.00
5035520000	Copier Lease-Mail Room-552-957	6,336.00			6,336.00			6,336.00	3,780.00
5035530000	Copier Lease-2cd Fl-c284e-3971	6,542.00			6,542.00			6,542.00	6,585.00
5040000000	OFFICE SUPPLIES	15,994.00			15,994.00			15,994.00	13,607.00
5040020000	OFFICE SUPPLIES	1,840.00			1,840.00			1,840.00	0.00
5040100000	OFFICE SUPPLIES - COMPUTER RE	18,908.00			18,908.00			18,908.00	19,869.00
5040200000	OFFICE SUPPLIES-KONICA COPIER	0.00			0.00			0.00	5,442.00
5041000000	POSTAGE	9,732.00			9,732.00			9,732.00	9,511.00
5044000000	TRANSPORTATION EXPENSE	0.00			0.00			0.00	2,137.00
5045000000	TRAVEL	6,399.00			6,399.00			6,399.00	6,662.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2018
5045020000	TRAVEL	160.00			160.00			160.00	0.00
5045200000	FOOD REQUEST - MEETINGS	0.00			0.00			0.00	268.00
5046000000	CREDIT CARD FEES	27,644.00			27,644.00			27,644.00	12,538.00
5047000000	CONVENTIONS/SEMINARS	2,168.00			2,168.00			2,168.00	1,642.00
5047020000	CONVENTIONS/SEMINARS	220.00			220.00			220.00	0.00
5047200000	SEMINARS	313.00			313.00		2,302.00	2,615.00	1,639.00
5048000000	DUES/SUBSCRIPTIONS	3,635.00			3,635.00		(3,635.00)	0.00	600.00
5048020000	DUES/SUBSCRIPTIONS	1,270.00			1,270.00			1,270.00	0.00
5048100000	DUES	9,541.00			9,541.00		(9,541.00)	0.00	421.00
5048200000	SUBSCRIPTIONS	1,659.00			1,659.00		624.00	2,283.00	757.00
5049000000	TELEPHONE	23,179.00			23,179.00			23,179.00	31,263.00
5049020000	TELEPHONE	4,549.00			4,549.00			4,549.00	0.00
5049100000	CELL PHONES	2,085.00			2,085.00			2,085.00	1,917.00
5049120000	CELL PHONES	1,413.00			1,413.00			1,413.00	0.00
5049130000	Telephone-Comcast-Internet0750	0.00			0.00			0.00	549.00
5049200000	Fiber Line - Comcast 9921	0.00			0.00			0.00	3,047.00
5052020000	BANK FEES	30.00			30.00			30.00	0.00
5060000000	ADVERTISING/HELP WANTED	38,424.00			38,424.00			38,424.00	33,708.00
5061000000	ADVERTISING/PUBLIC RELATIONS	120,439.00			120,439.00			120,439.00	45,876.00
5062000000	FACILITY ASSOCIATION DUES	0.00			0.00		7,770.00	7,770.00	8,188.00
5064000000	COMMUNITY RELATIONS	1,181.00			1,181.00			1,181.00	5,617.00
5064020000	MARKETING EXPENSE	18,912.00			18,912.00			18,912.00	0.00
5064100000	COMMUNITY RELATIONS - CANAAN	0.00			0.00			0.00	482.00
5065000000	EMPLOYEE TB TEST (OSHA)	8,187.00			8,187.00			8,187.00	2,456.00
5066000000	INFECTON CONTROL	113.00			113.00			113.00	253.00
5070000000	ADMISSIONS/PROMOTIONS	1,182.00			1,182.00			1,182.00	2,284.00
5071000000	ADMIN/OTHER	388.00			388.00			388.00	574.00
5071020000	Cleaning Expense	14,964.00			14,964.00			14,964.00	0.00
5072000000	BAD DEBTS EXPENSE	484,777.00			484,777.00			484,777.00	413,748.00
5072020000	BAD DEBTS EXPENSE	50,623.00			50,623.00			50,623.00	0.00
5079000000	DISABILITY INSURANCE	0.00			0.00		32,249.00	32,249.00	35,345.00
5080000000	WORKERS COMPENSATION	0.00			0.00		556,097.00	556,097.00	184,772.00
5080100000	MEDICAL ONLY W/C CLAIMS	0.00			0.00		14,037.00	14,037.00	8,949.00
5081000000	MEDICAL PLAN EXPENSE	0.00			0.00		802,150.00	802,150.00	917,070.00
5082000000	FICA EXPENSE	0.00			0.00		413,134.00	413,134.00	468,746.00
5083000000	UNEMPLOYMENT EXPENSE	0.00			0.00		9,039.00	9,039.00	9,692.00
5084000000	EMPLOYEE RECOGNITION	0.00			0.00		31,239.00	31,239.00	18,901.00
5084100000	EMPLOYEE XMAS PARTY	0.00			0.00		7,744.00	7,744.00	8,827.00
5085000000	TUITION REIMBURSEMENT	0.00			0.00		2,000.00	2,000.00	2,205.00
5087000000	DIRECTORS & OFFICERS INS.	18,590.00			18,590.00			18,590.00	10,200.00
5088000000	EMPLOYEE WELLNESS	0.00			0.00			0.00	(69.00)
5100020000	PARTICIPANT RELATED EXPENSES	3.00			3.00			3.00	0.00
5110020000	WAGES - REG	89,190.00			89,190.00			89,190.00	0.00
5111020000	WAGES - OT	36.00			36.00			36.00	0.00
5112020000	WAGES - SICK/PERSONAL	1,729.00			1,729.00			1,729.00	0.00
5113020000	WAGES - VACATION	7,312.00			7,312.00			7,312.00	0.00
5114020000	WAGES - HOLIDAY	2,637.00			2,637.00			2,637.00	0.00
5125020000	CONTRACTED SERVICES	45.00			45.00			45.00	0.00
5130020000	FOOD EXPENSE	29,291.00			29,291.00			29,291.00	0.00
5140020000	EXPENSE/OTHER	3,929.00			3,929.00			3,929.00	0.00
5141000000	MORTGAGE INTEREST	178,543.00			178,543.00			178,543.00	181,129.00
5145000000	CREDIT CARD FEES	(1,236.00)			(1,236.00)			(1,236.00)	318.00
5146000000	FINANCE CHARGES	1,002.00			1,002.00			1,002.00	5,296.00
5149000000	CT USER TAX FEE	645,342.00			645,342.00			645,342.00	660,147.00
5150000000	AMORIZATION COSTS	1,205.00			1,205.00			1,205.00	1,204.00
5161000000	DEPRE/LAND IMPROVEMENTS	4,063.00			4,063.00			4,063.00	4,988.00
5162000000	DEPRECIATION/BUILDINGS	111,179.00			111,179.00			111,179.00	109,890.00
5163000000	DEPRECIATION/EQUIPMENT	97,249.00			97,249.00			97,249.00	94,858.00
5164000000	DEPRECIATION/VEHICLES	3,625.00			3,625.00			3,625.00	(13,497.00)
5165000000	PROPERTY/LIABILITY INSURANCE	55,351.00			55,351.00			55,351.00	64,452.00
5183020000	CABLE TV	2,492.00			2,492.00			2,492.00	0.00
5210100000	MAINT WAGES - REG	141,410.00			141,410.00		385.00	141,795.00	142,171.00
5210200000	MAINT WAGES - OT	1,584.00			1,584.00			1,584.00	1,428.00
5210300000	MAINT WAGES - SICK/PERSONAL	3,462.00			3,462.00			3,462.00	3,122.00
5210400000	MAINT WAGES - VACATION	3,905.00			3,905.00			3,905.00	2,139.00
5210500000	MAINT WAGES - HOLIDAY	2,435.00			2,435.00			2,435.00	1,939.00
5210600000	MAINT WAGES - DIFFERENTIALS	426.00			426.00			426.00	358.00
5210700000	MAINT WAGES - MISCELLANEOUS	790.00			790.00			790.00	372.00
5210800000	MAINT WAGES - ACCRUED	(4,727.00)			(4,727.00)			(4,727.00)	728.00
5225000000	CONTRACT MAINT SERVICES	38,678.00			38,678.00			38,678.00	81,892.00
5225100000	O/S Plum,Heat, Refrig	5,360.00			5,360.00			5,360.00	0.00
5225300000	O/S Electrical	2,478.00			2,478.00			2,478.00	0.00
5225500000	O/S Elevators	5,870.00			5,870.00			5,870.00	0.00
5225600000	O/S State Required	2,779.00			2,779.00			2,779.00	0.00
5225900000	O/S Miscellaneous	6,618.00			6,618.00			6,618.00	0.00
5226000000	TRASH REMOVAL	28,725.00			28,725.00			28,725.00	31,435.00
5226020000	TRASH REMOVAL - ADC	500.00			500.00			500.00	0.00
5240000000	MAINTENANCE SUPPLIES	14,824.00			14,824.00			14,824.00	38,701.00
5240100000	Supplies-Plum,Heat+Refrig	2,067.00			2,067.00			2,067.00	0.00
5240200000	Supplies-Painting	212.00			212.00			212.00	0.00
5240300000	Supplies-Electrical	1,131.00			1,131.00			1,131.00	0.00
5240600000	Supplies-State Required	103.00			103.00			103.00	0.00
5240900000	Supplies-Miscellaneous	7,946.00			7,946.00			7,946.00	0.00
5241000000	REPAIRS/PREVENT MAINT	739.00			739.00			739.00	340.00
5242000000	LANDSCAPING/SNOW REMOVAL	14,351.00			14,351.00			14,351.00	13,657.00
5260000000	VEHICLE EXPENSE	5,307.00			5,307.00			5,307.00	1,187.05
5260100000	VEH EXP -95 FORD PICKUP - 74	77.00			77.00			77.00	835.00
5260300000	VEH EXP-'03 FORD DUMP TRUCK -	933.00			933.00			933.00	509.00
5260500000	VEH EXP -95 GMC SIERRA - 7852	284.00			284.00			284.00	959.00
5260900000	VEH EXP	9,549.00			9,549.00		(9,549.00)	0.00	0.20
5265000000	AUTO INSURANCE	2,804.00			2,804.00			2,804.00	2,700.00
5280000000	ELECTRICITY	109,668.00			109,668.00			109,668.00	111,883.00
5281000000	FUEL OIL/GAS	29,123.00			29,123.00			29,123.00	30,547.00
5281500000	PROPANE - DIETARY	10,731.00			10,731.00			10,731.00	24,670.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017			9/30/2017	9/30/2016
5282000000	WATER & SEWER	25,428.00			25,428.00			25,428.00	43,309.00
5283000000	CABLE TV	27,444.00			27,444.00			27,444.00	24,739.00
5284000000	INTERNET SERVICES	19,947.00			19,947.00			19,947.00	1,524.00
5310000002	DON and ADON Salaries	0.00			0.00		104,740.00	104,740.00	191,272.00
5310020000	WAGES - REG	503.00			503.00			503.00	0.00
5310100000	RN WAGES - REG	343,972.00			343,972.00		(102,582.00)	241,390.00	291,646.00
5310200000	RN WAGES - OT	6,336.00			6,336.00			6,336.00	11,702.00
5310300000	RN WAGES - SICK/PERSONAL	(6,576.00)			(6,576.00)			(6,576.00)	16,936.00
5310400000	RN WAGES - VACATION	15,305.00			15,305.00			15,305.00	19,334.00
5310500000	RN WAGES - HOLIDAY	5,999.00			5,999.00			5,999.00	9,788.00
5310600000	RN WAGES - DIFFERENTIALS	5,182.00			5,182.00			5,182.00	8,059.00
5310700000	RN WAGES - MISCELLANEOUS	20,989.00			20,989.00			20,989.00	12,224.00
5310800000	RN WAGES - ACCRUED	(17,699.00)			(17,699.00)			(17,699.00)	(5,372.00)
5312020000	WAGES - SICK/PERSONAL	641.00			641.00			641.00	0.00
5315100000	LPN WAGES - REG	588,691.00			588,691.00		1,772.00	590,463.00	515,613.00
5315200000	LPN WAGES - OT	24,071.00			24,071.00			24,071.00	17,831.00
5315300000	LPN WAGES - SICK/PERSONAL	14,998.00			14,998.00			14,998.00	23,069.00
5315400000	LPN WAGES - VACATION	35,022.00			35,022.00			35,022.00	26,610.00
5315500000	LPN WAGES - HOLIDAY	15,600.00			15,600.00			15,600.00	11,799.00
5315600000	LPN WAGES - DIFFERENTIALS	10,087.00			10,087.00			10,087.00	8,303.00
5315700000	LPN WAGES - MISCELLANEOUS	16,877.00			16,877.00			16,877.00	14,338.00
5315800000	LPN WAGES - ACCRUED	(23,486.00)			(23,486.00)			(23,486.00)	8,221.00
5316020000	WAGES - MISCELLANEOUS	93.00			93.00			93.00	0.00
5320100000	IDG/CNA/IDC WAGES - REG	1,600,971.00			1,600,971.00		7,939.00	1,608,910.00	1,690,384.00
5320200000	IDG/CNA/IDC WAGES - OT	50,161.00			50,161.00			50,161.00	41,433.00
5320300000	IDG/CNA/IDC WAGES - SICK/PERS	42,598.00			42,598.00			42,598.00	41,071.00
5320400000	IDG/CNA/IDC WAGES - VACATION	92,569.00			92,569.00			92,569.00	111,534.00
5320500000	IDG/CNA/IDC WAGES - HOLIDAY	39,343.00			39,343.00			39,343.00	43,076.00
5320600000	IDG/CNA/IDC WAGES - DIFFERENT	83,147.00			83,147.00			83,147.00	87,953.00
5320700000	IDG/CNA/IDC WAGES - MISCELLAN	47,869.00			47,869.00			47,869.00	39,840.00
5320800000	IDG/CNA/IDC WAGES - ACCRUED	(75,779.00)			(75,779.00)			(75,779.00)	11,229.00
5321100000	NSG ADMIN/DOR WAGES - REG	1,046,125.00			1,046,125.00			1,046,125.00	1,010,998.00
5321200000	NSG ADMIN/DOR WAGES - OT	21,603.00			21,603.00			21,603.00	11,666.00
5321300000	NSG ADMIN/DOR WAGES - SICK/PE	11,274.00			11,274.00			11,274.00	29,917.00
5321400000	NSG ADMIN/DOR WAGES - VACATION	35,419.00			35,419.00			35,419.00	24,238.00
5321500000	NSG ADMIN/DOR WAGES - HOLIDAY	13,098.00			13,098.00			13,098.00	11,882.00
5321600000	NSG ADMIN/DOR WAGES - DIFFERE	5,835.00			5,835.00			5,835.00	5,090.00
5321700000	NSG ADMIN/DOR WAGES - MISCELL	31,258.00			31,258.00			31,258.00	35,910.00
5321800000	NSG ADMIN/DOR WAGES - ACCRUED	(38,011.00)			(38,011.00)			(38,011.00)	6,272.00
5322000000	TRAINING WAGES	569.00			569.00			569.00	0.00
5325100000	AGENCY - RNS	35,043.00			35,043.00			35,043.00	0.00
5325300000	AGENCY - CNA'S	3,480.00			3,480.00			3,480.00	12,793.00
5335000000	FOOD SUPPLEMENTS	25,405.00			25,405.00			25,405.00	26,557.00
5340000000	MEDICAL SUPPLIES	37,617.00			37,617.00			37,617.00	34,300.00
5340100000	OXYGEN - MEDI A	16,920.00			16,920.00			16,920.00	7,958.00
5340200000	OXYGEN - CT MCD	20,387.00			20,387.00			20,387.00	25,137.00
5340400000	OXYGEN - PRIVATE	2,672.00			2,672.00			2,672.00	807.00
5340500000	OXYGEN - HOUSE ACCT	6,616.00			6,616.00			6,616.00	11,471.00
5341000000	MEDICAL SUPPLIES/SPEC. BEDS	5,237.00			5,237.00			5,237.00	7,464.00
5350000000	INCONTINENT SUPPLIES	45,461.00			45,461.00			45,461.00	48,455.00
5360000000	ROUTINE PATIENTS SUPPLIES	145,869.00			145,869.00			145,869.00	106,710.00
5360500000	PATIENT SUPPLIES - REHAB	8,523.00			8,523.00			8,523.00	13,364.00
5371000000	OTHER NURSING SUPPLIES	7,738.00			7,738.00			7,738.00	8,593.00
5374000000	Rideshare Rental	19,377.00			19,377.00		9,549.00	28,926.00	0.00
5375000000	MEDICARE ADD-ON EXPENSES	49,581.00			49,581.00			49,581.00	59,249.00
5375100000	Man Care - add on expenses	875.00			875.00			875.00	0.00
5376000000	MEDICARE OUTSIDE SVCS	11,930.00			11,930.00			11,930.00	134,630.00
5376100000	Clinical Services - Celtic	110,096.00			110,096.00			110,096.00	0.00
5381100000	MEDICAL RECORDS WAGES - REG	21,255.00			21,255.00		154.00	21,409.00	18,719.00
5381200000	MEDICAL RECORDS WAGES - OT	2.00			2.00			2.00	242.00
5381300000	MEDICAL RECORDS WAGES - SICK/	3,223.00			3,223.00			3,223.00	954.00
5381400000	MEDICAL RECORDS WAGES - VACAT	1,926.00			1,926.00			1,926.00	2,049.00
5381500000	MEDICAL RECORDS WAGES - HOLID	723.00			723.00			723.00	676.00
5381600000	MEDICAL RECORDS WAGES - DIFFE	60.00			60.00			60.00	18.00
5381700000	MEDICAL RECORDS WAGES - MISCE	333.00			333.00			333.00	136.00
5381800000	MEDICAL RECORDS WAGES - ACCRU	(853.00)			(853.00)			(853.00)	71.00
5383000000	MEDICAL DIRECTOR	45,000.00			45,000.00			45,000.00	45,000.00
5384000000	MEDICAL RECORDS SUPPLIES	981.00			981.00			981.00	1,207.00
5410100000	DIETARY WAGES - REG	512,502.00			512,502.00		(58,135.00)	454,367.00	416,137.00
5410200000	DIETARY WAGES - OT	6,100.00			6,100.00			6,100.00	4,550.00
5410300000	DIETARY WAGES - SICK/PERSONAL	15,595.00			15,595.00			15,595.00	10,121.00
5410400000	DIETARY WAGES - VACATION	15,192.00			15,192.00			15,192.00	18,749.00
5410500000	DIETARY WAGES - HOLIDAY	7,938.00			7,938.00			7,938.00	8,531.00
5410600000	DIETARY WAGES - DIFFERENTIALS	5,103.00			5,103.00			5,103.00	5,394.00
5410700000	DIETARY WAGES - MISCELLANEOUS	12,432.00			12,432.00			12,432.00	8,905.00
5410800000	DIETARY WAGES - ACCRUED	(19,770.00)			(19,770.00)			(19,770.00)	4,579.00
5425100000	Dietary Mgr - Offset	(33,250.00)			(33,250.00)			(33,250.00)	0.00
5430000000	FOOD EXPENSES	297,800.00			297,800.00			297,800.00	300,468.00
5435000000	DIETARY- CLEAN LINENS	600.00			600.00			600.00	0.00
5440000000	DIETARY PAPER/CHEMICAL	36,277.00			36,277.00			36,277.00	35,768.00
5471000000	DIETARY/SMALL WARES/OTHER	2,081.00			2,081.00			2,081.00	3,526.00
5510020000	WAGES - DIAL-A-RIDE - REG	149,847.00			149,847.00			149,847.00	0.00
5510100000	LAUNDRY WAGES - REG	5,911.00			5,911.00			5,911.00	29,227.00
5510200000	LAUNDRY WAGES - OT	0.00			0.00			0.00	92.00
5510300000	LAUNDRY WAGES - SICK/PERSONAL	(4,635.00)			(4,635.00)			(4,635.00)	668.00
5510400000	LAUNDRY WAGES - VACATION	4,136.00			4,136.00			4,136.00	3,547.00
5510500000	LAUNDRY WAGES - HOLIDAY	129.00			129.00			129.00	760.00
5510600000	LAUNDRY WAGES - DIFFERENTIALS	0.00			0.00			0.00	109.00
5510800000	LAUNDRY WAGES - ACCRUED	(957.00)			(957.00)			(957.00)	(99.00)
5511020000	WAGES - DIAL-A-RIDE - OT	1,973.00			1,973.00			1,973.00	0.00
5512020000	WAGES - DIAL-A-RIDE - SICK/PER	7,846.00			7,846.00			7,846.00	0.00
5513020000	WAGES - DIAL-A-RIDE - VACATION	9,825.00			9,825.00			9,825.00	0.00
5514020000	WAGES - DIAL-A-RIDE - HOLIDAY	5,429.00			5,429.00			5,429.00	0.00
5515020000	WAGES - DIAL-A-RIDE - DIFFER	6.00			6.00			6.00	0.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017			9/30/2017	9/30/2016
5516020000	WAGES - DIAL-A-RIDE - MISC	200.00			200.00			200.00	0.00
5525000000	LAUNDRY - CONTRACTED SERVICES	89,952.00			89,952.00			89,952.00	96,736.00
5540000000	LINENS	867.00			867.00			867.00	778.00
5550000000	SOAPS/SUPPLIES	3,214.00			3,214.00			3,214.00	1,824.00
5571000000	LAUNDRY EXPENSE/OTHER	165.00			165.00			165.00	0.00
5610100000	HOUSEKEEPING WAGES - REG	0.00			0.00			0.00	0.00
5640000000	HOUSEKEEPING SUPPLIES	24,664.00			24,664.00			24,664.00	25,116.00
5671000000	HOUSEKEEPING EXPENSE/OTHER	252,824.00			252,824.00			252,824.00	249,983.00
5710100000	REC THERAPY WAGES - REG	148,268.00			148,268.00			148,268.00	148,895.00
5710200000	REC THERAPY WAGES - OT	467.00			467.00			467.00	160.00
5710300000	REC THERAPY WAGES - SICK/PERS	2,625.00			2,625.00			2,625.00	4,392.00
5710400000	REC THERAPY WAGES - VACATION	5,195.00			5,195.00			5,195.00	5,333.00
5710500000	REC THERAPY WAGES - HOLIDAY	2,360.00			2,360.00			2,360.00	2,692.00
5710600000	REC THERAPY WAGES - DIFFERENT	86.00			86.00			86.00	263.00
5710700000	REC THERAPY WAGES - MISCELLAN	269.00			269.00			269.00	1,160.00
5710800000	REC THERAPY WAGES - ACCRUED	(4,692.00)			(4,692.00)			(4,692.00)	78.00
5720000000	REC THER - ENTERTAINMENT	0.00			0.00			0.00	95.00
5740000000	REC SUPPLIES	15,410.00			15,410.00			15,410.00	19,497.00
5740100000	DONATIONS/MAKE A WISH	2,425.00			2,425.00			2,425.00	0.00
5810100000	SOCIAL SERVICES WAGES - REG	65,813.00			65,813.00			65,813.00	94,061.00
5810200000	SOCIAL SERVICES WAGES - OT	0.00			0.00			0.00	5.00
5810300000	SOCIAL SERVICES WAGES - SICK/	585.00			585.00			585.00	1,688.00
5810400000	SOCIAL SERVICES WAGES - VACAT	715.00			715.00			715.00	1,601.00
5810500000	SOCIAL SERVICES WAGES - HOLID	173.00			173.00			173.00	1,181.00
5810700000	SOCIAL SERVICES WAGES - MISCE	0.00			0.00			0.00	168.00
5810800000	SOCIAL SERVICES WAGES - ACCRU	(2,793.00)			(2,793.00)			(2,793.00)	(29.00)
5825000000	SS CONTRACTED SERVICES	3,657.00			3,657.00			3,657.00	3,000.00
5871000000	SS EXPENSE/OTHER	272.00			272.00			272.00	0.00
6010000000	OUT PAT PT SALARIES	0.00			0.00		617.00	617.00	0.00
6010100000	PT WAGES - REG	275,157.00			275,157.00			275,157.00	366,615.00
6010200000	PT WAGES - OT	3,113.00			3,113.00			3,113.00	514.00
6010300000	PT WAGES - SICK, PERSONAL	2,870.00			2,870.00			2,870.00	9,488.00
6010400000	PT WAGES - VACATION	10,359.00			10,359.00			10,359.00	16,734.00
6010500000	PT WAGES - HOLIDAY	4,271.00			4,271.00			4,271.00	7,726.00
6010600000	PT WAGES - DIFFERENTIALS	0.00			0.00			0.00	2.00
6010700000	PT WAGES - MISCELLANEOUS	1,482.00			1,482.00			1,482.00	862.00
6010800000	PT WAGES - ACCRUED	(10,385.00)			(10,385.00)			(10,385.00)	1,050.00
6040000000	OUTPAT SUPPLIES/BILLABLE	0.00			0.00			0.00	210.00
6040100000	OUT PAT OFFICE SUPPLIES	0.00			0.00			0.00	284.00
6041300000	IN PAT SUPPLIES - ST	13,200.00			13,200.00			13,200.00	11,060.00
6042000000	OUTPATIENT SUPPLIES	0.00			0.00			0.00	2,515.00
6048000000	OUTPAT - DUES & SUBSCRIPTIONS	0.00			0.00			0.00	650.00
6050100000	IN PAT THERAPY A - PT	151,202.00			151,202.00			151,202.00	201,021.00
6050200000	IN PAT THERAPY A - OT	142,747.00			142,747.00			142,747.00	191,511.00
6050300000	IN PAT THERAPY A - SLP	52,704.00			52,704.00			52,704.00	78,599.00
6051100000	IN PAT MNGD CARE - PT	32,394.00			32,394.00			32,394.00	40,691.00
6051200000	IN PAT MNGD CARE - OT	36,745.00			36,745.00			36,745.00	38,902.00
6051300000	IN PAT MNGD CARE - SLP	6,932.00			6,932.00			6,932.00	10,890.00
6052100000	IN PAT THERAPY B - PT	181,104.00			181,104.00			181,104.00	229,107.00
6052200000	IN PAT THERAPY B - OT	214,922.00			214,922.00			214,922.00	260,383.00
6052300000	IN PAT THERAPY B - SLP	77,688.00			77,688.00			77,688.00	92,805.00
6061000000	OUTPATIENT ADV/PR	0.00			0.00			0.00	889.00
6096000000	BEAUTY/BARBER CONTRACTED SERV	14,350.00			14,350.00			14,350.00	16,824.00
6110000000	PHARMACY SALARIES	0.00			0.00			0.00	3,711.00
6110100000	PHARMACY WAGES - REG	212,468.00			212,468.00		154.00	212,622.00	199,206.00
6110200000	PHARMACY WAGES - OT	2.00			2.00			2.00	6.00
6110300000	PHARMACY WAGES - SICK/PERSONAL	1,259.00			1,259.00			1,259.00	1,898.00
6110400000	PHARMACY WAGES - VACATION	1,796.00			1,796.00			1,796.00	3,683.00
6110500000	PHARMACY WAGES - HOLIDAY	962.00			962.00			962.00	1,016.00
6110700000	PHARMACY WAGES - MISCELLANEOUS	1,053.00			1,053.00			1,053.00	0.00
6110800000	PHARMACY WAGES - ACCRUED	(6,827.00)			(6,827.00)			(6,827.00)	1,279.00
6125000000	PHARMACY CONTRACTED SERVICES	8,169.00			8,169.00			8,169.00	10,307.00
6128120000	Pharm O/S - Expense Consulting	3,239.00			3,239.00			3,239.00	0.00
6140000000	PHARMACY SUPPLIES	10,438.00			10,438.00			10,438.00	12,930.00
6141000000	DRUGS COVERED	785,980.00			785,980.00			785,980.00	821,185.00
6142000000	DRUGS NOT COVERED	42,131.00			42,131.00			42,131.00	39,338.00
6143000000	PHARM-EMPLOYEE OTC	1,323.00			1,323.00			1,323.00	6,591.00
6160000000	PHARM-SOFTWEAR EXPENSE	1,310.00			1,310.00			1,310.00	2,555.00
6171000000	PHARMACY EXPENSE/OTHER	2,214.00			2,214.00			2,214.00	17,402.00
6205100000	ADC NEMT WAGES - REG	0.00			0.00			0.00	68,179.00
6210100000	ADC WAGES - REG	0.00			0.00		1,541.00	1,541.00	294,186.00
6210200000	ADC WAGES - OT	0.00			0.00			0.00	3,377.00
6210300000	ADC WAGES - SICK/PERSONAL	0.00			0.00			0.00	7,636.00
6210400000	ADC WAGES - VACATION	0.00			0.00			0.00	14,556.00
6210500000	ADC WAGES - HOLIDAY	0.00			0.00			0.00	6,516.00
6210600000	ADC WAGES - DIFFERENTIALS	0.00			0.00			0.00	40.00
6210700000	ADC WAGES - MISCELLANEOUS	0.00			0.00			0.00	450.00
6210800000	ADC WAGES - ACCRUED	0.00			0.00			0.00	365.00
6211000000	ADC-FICA TAXES	0.00			0.00			0.00	30,868.00
6225000000	ADC-CONTRACTED SERVICES	8,885.00			8,885.00			8,885.00	16,349.00
6230000000	ADC-FOOD EXPENSE	0.00			0.00			0.00	43,313.00
6230100000	ADC - FOOD REQUESTS	1,261.00			1,261.00			1,261.00	776.00
6240000000	ADC-SUPPLIES	1,464.00			1,464.00			1,464.00	4,953.00
6244000000	ADC BAD DEBTS EXPENSE	12,000.00			12,000.00			12,000.00	14,360.00
6245000000	ADC-PAYROLL SERVICES	0.00			0.00			0.00	1,955.00
6246000000	ADC-TRAVEL	739.00			739.00			739.00	464.00
6247000000	ADC-CONVENTIONS/SEMINARS	0.00			0.00			0.00	135.00
6248000000	ADC-DUES/SUBSCRIPTIONS	0.00			0.00			0.00	1,676.00
6249000000	ADC-TELEPHONE	0.00			0.00			0.00	8,590.00
6249100000	Telephone-ADC	0.00			0.00			0.00	1,046.00
6250000000	ADC-USE CHARGES	0.00			0.00			0.00	(438,771.00)
6256000000	ADC-TRANSPORT INCOME	0.00			0.00			0.00	(42,128.00)
6256020000	DAR-TRANSPORT INCOME	(22,829.00)			(22,829.00)			(22,829.00)	0.00
6260000000	ADC-GRANT INCOME	(62,990.00)			(62,990.00)			(62,990.00)	193,043.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
6261000000	VEHICLE EXPENSE	7,272.00			7,272.00			7,272.00	30,004.00
6261100000	VEH EXP - 2013 BUS	23,098.00			23,098.00			23,098.00	16,172.00
6261200000	VEH EXP - 2014 DODGE CARAVAN	8,395.00			8,395.00			8,395.00	5,076.00
6261210000	Lease Payment- Dodge Caravan	9,453.00			9,453.00			9,453.00	0.00
6261300000	VEH EXP - 2016 BUS	10,504.00			10,504.00			10,504.00	7,992.00
6261500000	VEH EXP - 2006 BUS	3,164.00			3,164.00			3,164.00	3,976.00
6261700000	ADC VEH - 2009 BUS	0.00			0.00			0.00	1,859.00
6261800000	VEH EXP - 2011 BUS	9,900.00			9,900.00			9,900.00	9,429.00
6261900000	VEH EXP - 2012 BUS	13,827.00			13,827.00			13,827.00	14,918.00
6262000000	ADC-DEPRE/BUILDINGS	9,723.00			9,723.00			9,723.00	11,700.00
6263000000	ADC-DEPRE/EQUIPMENT	1,665.00			1,665.00			1,665.00	0.00
6265000000	ADC-DEPRE/VEHICLES	11,374.00			11,374.00			11,374.00	39,986.00
6270100000	DAR-DONATIONS--TRANSPORT	(46,300.00)			(46,300.00)			(46,300.00)	(297,081.00)
6271000000	ADC EXPENSE/OTHER	2,184.00			2,184.00			2,184.00	10,349.00
6272000000	ADC-MARKETING EXPENSE	0.00			0.00			0.00	5,041.00
6273000000	ADC-PROPERTY INSURANCE	1,848.00			1,848.00			1,848.00	1,848.00
6273500000	ADC-AUTO INSURANCE	11,117.00			11,117.00			11,117.00	14,690.00
6274000000	ADC-ELECTRIC	3,786.00			3,786.00			3,786.00	3,795.00
6275000000	ADC-FUEL OIL/GAS	4,713.00			4,713.00			4,713.00	3,014.00
6280000000	ADC-WORKERS COMPENSATION	0.00			0.00			0.00	10,493.00
6281000000	ADC-MEDICAL PLAN EXPENSE	51,109.00			51,109.00			51,109.00	51,109.00
6293000000	ADC-DONATIONS REVENUE	0.00			0.00			0.00	(333.00)
6325000000	OUT PAT CONTRACTED SERVICES	15,918.00			15,918.00			15,918.00	15,557.00
6332000000	OUTPATIENT WEBPT SOFTWARE COST	5,690.00			5,690.00			5,690.00	4,526.00
6340000000	OUT-PAT THER SUPPLY/BILLABLE	2,600.00			2,600.00			2,600.00	2,475.00
6340100000	OUT PAT OFFICE SUPPLIES	3,722.00			3,722.00			3,722.00	6,691.00
6342000000	OUT PAT THERAPY SUPPLIES/GENE	5,288.00			5,288.00			5,288.00	3,641.00
6344000000	OUTPATIENT BAD DEBTS EXPENSE	0.00			0.00			0.00	12,000.00
6348000000	OUT PAT THERAPY-DUES/SUBSCRIP	210.00			210.00			210.00	1,759.00
6349100000	OUT PATIENT - CELL PHONES	455.00			455.00			455.00	244.00
6361000000	OUTPATIENT ADV/PR	9,846.00			9,846.00			9,846.00	6,504.00
8888888888	book to cost report difference	0.00			0.00			0.00	173,782.80
99-7301a	G&A - Benefits Allocation	139,726.00			139,726.00		(139,726.00)	0.00	0.00
99-8001a	Occp/Maint - Benefits Allocation	46,635.00			46,635.00		(46,635.00)	0.00	0.00
99-8101a	Nursing - Benefits Allocation	1,282,621.00			1,282,621.00		(1,282,621.00)	0.00	0.00
99-8201a	Dietary - Benefits Allocation	173,403.00			173,403.00		(173,403.00)	0.00	0.00
99-8301a	Laundry - Benefits Allocation	1,432.00			1,432.00		(1,432.00)	0.00	0.00
99-8401a	Housekeeping - Benefits Allocation	0.00			0.00			0.00	0.00
99-8501a	Rec & Activities - Benefits Allocation	68,435.00			68,435.00		(68,435.00)	0.00	0.00
99-8601a	Therapy - Benefits Allocation	89,613.00			89,613.00		(89,613.00)	0.00	0.00
99-8701a	Pharmacy - Benefits Allocation	65,824.00			65,824.00		(65,824.00)	0.00	0.00
Marcum 01	Head Dietitian	0.00			0.00		59,984.00	59,984.00	56,059.00
Marcum 02	Stock Room	0.00			0.00		45,621.00	45,621.00	45,101.00
Marcum 03	License to Administer Drugs	0.00			0.00		731.00	731.00	0.00
Marcum 04	Pharmacy License	0.00			0.00		1,340.00	1,340.00	0.00
R0003	State of CT - Treasurer	0.00			0.00			0.00	20.00
R0004	Non-Allowable Organization Dues	0.00			0.00		409.00	409.00	494.00
R0005	Patient Pransportation	0.00			0.00			0.00	37,083.75
<b>Total</b>		<b>0.00</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>1,137,129.00</b>		<b>0.00</b>	<b>1,137,129.00</b>		<b>0.00</b>	<b>1,137,129.00</b>	<b>419,430.00</b>

Client: **Geer - Geer Nursing & Rehab**  
 Engagement: **Medicaid - Geer Nursing & Rehab 2017 Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE 9/30/2017	FINAL 9/30/2017
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
5010110000	Administrators Salary	0.00		175,000.00	175,000.00
			RJE - 3	175,000.00	
			RJE - 4	0.00	
5012000000	CEO Expense Offset	(96,000.00)		0.00	(96,000.00)
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>(96,000.00)</b>		<b>175,000.00</b>	<b>79,000.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
5010100000	OFFICE WAGES - REG	537,314.00		(220,390.00)	316,924.00
5010300000	OFFICE WAGES - SICK/PERSONAL	(15,745.00)		0.00	(15,745.00)
5010400000	OFFICE WAGES - VACATION	4,357.00		0.00	4,357.00
5010500000	OFFICE WAGES - HOLIDAY	1,766.00		0.00	1,766.00
5010700000	OFFICE WAGES - MISCELLANEOUS	18,472.00		0.00	18,472.00
5010800000	OFFICE WAGES - ACCRUED	(19,679.00)		0.00	(19,679.00)
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>526,485.00</b>		<b>(220,390.00)</b>	<b>306,095.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
Marcum 01	Head Dietitian	0.00		59,984.00	59,984.00
			RJE - 3	59,907.00	
			RJE - 4	77.00	
<b>Subtotal [5A]</b>	<b>Head Dietitian</b>	<b>0.00</b>		<b>59,984.00</b>	<b>59,984.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
5410100000	DIETARY WAGES - REG	512,502.00		(58,135.00)	454,367.00
5410200000	DIETARY WAGES - OT	6,100.00		0.00	6,100.00
5410300000	DIETARY WAGES - SICK/PERSONAL	15,595.00		0.00	15,595.00
5410400000	DIETARY WAGES - VACATION	15,192.00		0.00	15,192.00
5410500000	DIETARY WAGES - HOLIDAY	7,938.00		0.00	7,938.00
5410600000	DIETARY WAGES - DIFFERENTIALS	5,103.00		0.00	5,103.00
5410700000	DIETARY WAGES - MISCELLANEOUS	12,432.00		0.00	12,432.00
5410800000	DIETARY WAGES - ACCRUED	(19,770.00)		0.00	(19,770.00)
5425100000	Dietary Mgr - Offset	(33,250.00)		0.00	(33,250.00)
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>521,842.00</b>		<b>(58,135.00)</b>	<b>463,707.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
5210100000	MAINT WAGES - REG	141,410.00		385.00	141,795.00
5210200000	MAINT WAGES - OT	1,584.00		0.00	1,584.00
5210300000	MAINT WAGES - SICK/PERSONAL	3,462.00		0.00	3,462.00
5210400000	MAINT WAGES - VACATION	3,905.00		0.00	3,905.00
5210500000	MAINT WAGES - HOLIDAY	2,435.00		0.00	2,435.00
5210600000	MAINT WAGES - DIFFERENTIALS	426.00		0.00	426.00
5210700000	MAINT WAGES - MISCELLANEOUS	790.00		0.00	790.00
5210800000	MAINT WAGES - ACCRUED	(4,727.00)		0.00	(4,727.00)
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>149,285.00</b>		<b>385.00</b>	<b>149,670.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
5510100000	LAUNDRY WAGES - REG	5,911.00		0.00	5,911.00
			RJE - 4	0.00	
5510300000	LAUNDRY WAGES - SICK/PERSONAL	(4,635.00)		0.00	(4,635.00)
5510400000	LAUNDRY WAGES - VACATION	4,136.00		0.00	4,136.00
5510500000	LAUNDRY WAGES - HOLIDAY	129.00		0.00	129.00
5510800000	LAUNDRY WAGES - ACCRUED	(957.00)		0.00	(957.00)
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>4,584.00</b>		<b>0.00</b>	<b>4,584.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
5310000002	DON and ADON Salaries	0.00		104,740.00	104,740.00
			RJE - 3	104,740.00	
			RJE - 4	0.00	

<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>0.00</b>		<b>104,740.00</b>	<b>104,740.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
5310100000	RN WAGES - REG	343,972.00		(102,582.00)	241,390.00
			RJE - 3	(104,740.00)	
			RJE - 4	2,158.00	
5310200000	RN WAGES - OT	6,336.00		0.00	6,336.00
5310300000	RN WAGES - SICK/PERSONAL	(6,576.00)		0.00	(6,576.00)
5310400000	RN WAGES - VACATION	15,305.00		0.00	15,305.00
5310500000	RN WAGES - HOLIDAY	5,999.00		0.00	5,999.00
5310600000	RN WAGES - DIFFERENTIALS	5,182.00		0.00	5,182.00
5310700000	RN WAGES - MISCELLANEOUS	20,989.00		0.00	20,989.00
5310800000	RN WAGES - ACCRUED	(17,699.00)		0.00	(17,699.00)
5321100000	NSG ADMIN/DOR WAGES - REG	1,046,125.00		0.00	1,046,125.00
5321200000	NSG ADMIN/DOR WAGES - OT	21,603.00		0.00	21,603.00
5321300000	NSG ADMIN/DOR WAGES - SICK/PE	11,274.00		0.00	11,274.00
5321400000	NSG ADMIN/DOR WAGES - VACATION	35,419.00		0.00	35,419.00
5321500000	NSG ADMIN/DOR WAGES - HOLIDAY	13,098.00		0.00	13,098.00
5321600000	NSG ADMIN/DOR WAGES - DIFFERE	5,835.00		0.00	5,835.00
5321700000	NSG ADMIN/DOR WAGES - MISCELL	31,258.00		0.00	31,258.00
5321800000	NSG ADMIN/DOR WAGES - ACCRUED	(38,011.00)		0.00	(38,011.00)
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>1,500,109.00</b>		<b>(102,582.00)</b>	<b>1,397,527.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
5315100000	LPN WAGES - REG	588,691.00		1,772.00	590,463.00
			RJE - 4	1,772.00	
5315200000	LPN WAGES - OT	24,071.00		0.00	24,071.00
5315300000	LPN WAGES - SICK/PERSONAL	14,998.00		0.00	14,998.00
5315400000	LPN WAGES - VACATION	35,022.00		0.00	35,022.00
5315500000	LPN WAGES - HOLIDAY	15,600.00		0.00	15,600.00
5315600000	LPN WAGES - DIFFERENTIALS	10,087.00		0.00	10,087.00
5315700000	LPN WAGES - MISCELLANEOUS	16,877.00		0.00	16,877.00
5315800000	LPN WAGES - ACCRUED	(23,486.00)		0.00	(23,486.00)
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>681,860.00</b>		<b>1,772.00</b>	<b>683,632.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
5320100000	IDG/CNA/IDC WAGES - REG	1,600,971.00		7,939.00	1,608,910.00
			RJE - 4	7,939.00	
5320200000	IDG/CNA/IDC WAGES - OT	50,161.00		0.00	50,161.00
5320300000	IDG/CNA/IDC WAGES - SICK/PERS	42,598.00		0.00	42,598.00
5320400000	IDG/CNA/IDC WAGES - VACATION	92,569.00		0.00	92,569.00
5320500000	IDG/CNA/IDC WAGES - HOLIDAY	39,343.00		0.00	39,343.00
5320600000	IDG/CNA/IDC WAGES - DIFFERENT	83,147.00		0.00	83,147.00
5320700000	IDG/CNA/IDC WAGES - MISCELLAN	47,869.00		0.00	47,869.00
5320800000	IDG/CNA/IDC WAGES - ACCRUED	(75,779.00)		0.00	(75,779.00)
5322000000	TRAINING WAGES	569.00		0.00	569.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,881,448.00</b>		<b>7,939.00</b>	<b>1,889,387.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
5710100000	REC THERAPY WAGES - REG	148,268.00		0.00	148,268.00
			RJE - 4	0.00	
5710200000	REC THERAPY WAGES - OT	467.00		0.00	467.00
5710300000	REC THERAPY WAGES - SICK/PERS	2,625.00		0.00	2,625.00
5710400000	REC THERAPY WAGES - VACATION	5,195.00		0.00	5,195.00
5710500000	REC THERAPY WAGES - HOLIDAY	2,360.00		0.00	2,360.00
5710600000	REC THERAPY WAGES - DIFFERENT	86.00		0.00	86.00
5710700000	REC THERAPY WAGES - MISCELLAN	269.00		0.00	269.00
5710800000	REC THERAPY WAGES - ACCRUED	(4,692.00)		0.00	(4,692.00)
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>154,578.00</b>		<b>0.00</b>	<b>154,578.00</b>
<b>Subgroup : [12K]</b>	<b>Pharmacists</b>				
6110100000	PHARMACY WAGES - REG	212,468.00		154.00	212,622.00
			RJE - 4	154.00	
6110200000	PHARMACY WAGES - OT	2.00		0.00	2.00
6110300000	PHARMACY WAGES - SICK/PERSONA	1,259.00		0.00	1,259.00
6110400000	PHARMACY WAGES - VACATION	1,796.00		0.00	1,796.00
6110500000	PHARMACY WAGES - HOLIDAY	962.00		0.00	962.00

6110700000	PHARMACY WAGES - MISCELLANEOUS	1,053.00		0.00	1,053.00
6110800000	PHARMACY WAGES - ACCRUED	(6,827.00)		0.00	(6,827.00)
<b>Subtotal [12K]</b>	<b>Pharmacists</b>	<b>210,713.00</b>		<b>154.00</b>	<b>210,867.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>					
5810100000	SOCIAL SERVICES WAGES - REG	65,813.00		0.00	65,813.00
			RJE - 4	0.00	
5810300000	SOCIAL SERVICES WAGES - SICK/	585.00		0.00	585.00
5810400000	SOCIAL SERVICES WAGES - VACAT	715.00		0.00	715.00
5810500000	SOCIAL SERVICES WAGES - HOLID	173.00		0.00	173.00
5810800000	SOCIAL SERVICES WAGES - ACCRU	(2,793.00)		0.00	(2,793.00)
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>64,493.00</b>		<b>0.00</b>	<b>64,493.00</b>
<b>Subgroup : [12O] Other</b>					
5010020000	WAGES - REG	99,156.00		0.00	99,156.00
5012020000	WAGES - SICK/PERSONAL	1,436.00		0.00	1,436.00
5013020000	WAGES - VACATION	5,634.00		0.00	5,634.00
5014020000	WAGES - HOLIDAY	840.00		0.00	840.00
5016020000	WAGES - MISCELLANEOUS	160.00		0.00	160.00
5017020000	WAGES - ACCRUED	(11,800.00)		0.00	(11,800.00)
5020000000	YR END BONUS EXPENSE	16,800.00		(16,800.00)	0.00
			RJE - 4	(16,800.00)	
5110020000	WAGES - REG	89,190.00		0.00	89,190.00
5111020000	WAGES - OT	36.00		0.00	36.00
5112020000	WAGES - SICK/PERSONAL	1,729.00		0.00	1,729.00
5113020000	WAGES - VACATION	7,312.00		0.00	7,312.00
5114020000	WAGES - HOLIDAY	2,637.00		0.00	2,637.00
5310020000	WAGES - REG	503.00		0.00	503.00
5312020000	WAGES - SICK/PERSONAL	641.00		0.00	641.00
5316020000	WAGES - MISCELLANEOUS	93.00		0.00	93.00
5381100000	MEDICAL RECORDS WAGES - REG	21,255.00		154.00	21,409.00
			RJE - 4	154.00	
5381200000	MEDICAL RECORDS WAGES - OT	2.00		0.00	2.00
5381300000	MEDICAL RECORDS WAGES - SICK/	3,223.00		0.00	3,223.00
5381400000	MEDICAL RECORDS WAGES - VACAT	1,926.00		0.00	1,926.00
5381500000	MEDICAL RECORDS WAGES - HOLID	723.00		0.00	723.00
5381600000	MEDICAL RECORDS WAGES - DIFFE	60.00		0.00	60.00
5381700000	MEDICAL RECORDS WAGES - MISCE	333.00		0.00	333.00
5381800000	MEDICAL RECORDS WAGES - ACCRU	(853.00)		0.00	(853.00)
5510020000	WAGES - DIAL-A-RIDE - REG	149,847.00		0.00	149,847.00
5511020000	WAGES - DIAL-A-RIDE - OT	1,973.00		0.00	1,973.00
5512020000	WAGES - DIAL-A-RIDE - SICK/PER	7,846.00		0.00	7,846.00
5513020000	WAGES - DIAL-A-RIDE - VACATION	9,825.00		0.00	9,825.00
5514020000	WAGES - DIAL-A-RIDE - HOLIDAY	5,429.00		0.00	5,429.00
5515020000	WAGES - DIAL-A-RIDE - DIFFER	6.00		0.00	6.00
5516020000	WAGES - DIAL-A-RIDE - MISC	200.00		0.00	200.00
6010000000	OUT PAT PT SALARIES	0.00		617.00	617.00
			RJE - 4	617.00	
6010100000	PT WAGES - REG	275,157.00		0.00	275,157.00
			RJE - 4	0.00	
6010200000	PT WAGES - OT	3,113.00		0.00	3,113.00
6010300000	PT WAGES - SICK, PERSONAL	2,870.00		0.00	2,870.00
6010400000	PT WAGES - VACATION	10,359.00		0.00	10,359.00
6010500000	PT WAGES - HOLIDAY	4,271.00		0.00	4,271.00
6010700000	PT WAGES - MISCELLANEOUS	1,482.00		0.00	1,482.00
6010800000	PT WAGES - ACCRUED	(10,385.00)		0.00	(10,385.00)
6210100000	ADC WAGES - REG	0.00		1,541.00	1,541.00
			RJE - 4	1,541.00	
Marcum 02	Stock Room	0.00		45,621.00	45,621.00
			RJE - 3	45,467.00	
			RJE - 4	154.00	
<b>Subtotal [12O]</b>	<b>Other</b>	<b>703,029.00</b>		<b>31,133.00</b>	<b>734,162.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>6,302,426.00</b>		<b>0.00</b>	<b>6,302,426.00</b>
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [2] Dentist</b>					

5028000001	DENTAL WAGES JUHY ADDED ACCOL	0.00		12,243.00	12,243.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>	RJE - 6	<b>12,243.00</b>	<b>12,243.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
6050100000	IN PAT THERAPY A - PT	151,202.00		0.00	151,202.00
6051100000	IN PAT MNGD CARE - PT	32,394.00		0.00	32,394.00
6052100000	IN PAT THERAPY B - PT	181,104.00		0.00	181,104.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>364,700.00</b>		<b>0.00</b>	<b>364,700.00</b>
<b>Subgroup : [6]</b>	<b>Social Worker</b>				
5825000000	SS CONTRACTED SERVICES	3,657.00		0.00	3,657.00
<b>Subtotal [6]</b>	<b>Social Worker</b>	<b>3,657.00</b>		<b>0.00</b>	<b>3,657.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
5383000000	MEDICAL DIRECTOR	45,000.00		0.00	45,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>45,000.00</b>		<b>0.00</b>	<b>45,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
6050300000	IN PAT THERAPY A - SLP	52,704.00		0.00	52,704.00
6051300000	IN PAT MNGD CARE - SLP	6,932.00		0.00	6,932.00
6052300000	IN PAT THERAPY B - SLP	77,688.00		0.00	77,688.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>137,324.00</b>		<b>0.00</b>	<b>137,324.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
6050200000	IN PAT THERAPY A - OT	142,747.00		0.00	142,747.00
6051200000	IN PAT MNGD CARE - OT	36,745.00		0.00	36,745.00
6052200000	IN PAT THERAPY B - OT	214,922.00		0.00	214,922.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>394,414.00</b>		<b>0.00</b>	<b>394,414.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
5325100000	AGENCY - RN'S	35,043.00		0.00	35,043.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>35,043.00</b>		<b>0.00</b>	<b>35,043.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
5325300000	AGENCY - CNA'S	3,480.00		0.00	3,480.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>3,480.00</b>		<b>0.00</b>	<b>3,480.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
5028500000	Outside Services-Physicians	3,750.00		0.00	3,750.00
5031000000	OUTSIDE SVCS-CLINICAL	71,250.00		0.00	71,250.00
5376100000	Clinical Services - Celtic	110,096.00		0.00	110,096.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>185,096.00</b>		<b>0.00</b>	<b>185,096.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>1,168,714.00</b>		<b>12,243.00</b>	<b>1,180,957.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
5080000000	WORKERS COMPENSATION	0.00		556,097.00	556,097.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>0.00</b>	RJE - 5	<b>556,097.00</b>	<b>556,097.00</b>
<b>Subgroup : [1A2]</b>	<b>Disability Insurance</b>				
5079000000	DISABILITY INSURANCE	0.00		32,249.00	32,249.00
<b>Subtotal [1A2]</b>	<b>Disability Insurance</b>	<b>0.00</b>	RJE - 5	<b>32,249.00</b>	<b>32,249.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
5083000000	UNEMPLOYMENT EXPENSE	0.00		9,039.00	9,039.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>0.00</b>	RJE - 5	<b>9,039.00</b>	<b>9,039.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
5082000000	FICA EXPENSE	0.00		413,134.00	413,134.00
5871000000	SS EXPENSE/OTHER	272.00		0.00	272.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>272.00</b>	RJE - 5	<b>413,134.00</b>	<b>413,406.00</b>

<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
5081000000	MEDICAL PLAN EXPENSE	0.00		802,150.00	802,150.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>0.00</b>		<b>802,150.00</b>	<b>802,150.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
5065000000	EMPLOYEE TB TEST (OSHA)	8,187.00		0.00	8,187.00
6143000000	PHARM-EMPLOYEE OTC	1,323.00		0.00	1,323.00
99-7301a	G&A - Benefits Allocation	139,726.00		(139,726.00)	0.00
99-8001a	Occp/Maint - Benefits Allocation	46,635.00		(139,726.00)	0.00
99-8101a	Nursing - Benefits Allocation	1,282,621.00		(46,635.00)	0.00
99-8201a	Dietary - Benefits Allocation	173,403.00		(1,282,621.00)	0.00
99-8301a	Laundry - Benefits Allocation	1,432.00		(173,403.00)	0.00
99-8501a	Rec & Activities - Benefits Allocation	68,435.00		(1,432.00)	0.00
99-8601a	Therapy - Benefits Allocation	89,613.00		(68,435.00)	0.00
99-8701a	Pharmacy - Benefits Allocation	65,824.00		(89,613.00)	0.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>1,877,199.00</b>		<b>(1,867,689.00)</b>	<b>9,510.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
5072000000	BAD DEBTS EXPENSE	484,777.00		0.00	484,777.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>484,777.00</b>		<b>0.00</b>	<b>484,777.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
5027000000	ACCOUNTING SERVICES	44,866.00		0.00	44,866.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>44,866.00</b>		<b>0.00</b>	<b>44,866.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
5026100000	Legal Expense-Collections	5,946.00		0.00	5,946.00
5026200000	Legal Expense-Regulatory	4,038.00		0.00	4,038.00
5026300000	Legal Expense-Probate/Estates	1,060.00		0.00	1,060.00
5026400000	Legal Expense-Contracts	1,781.00		0.00	1,781.00
5026500000	Legal Expense-EE Relations	1,718.00		0.00	1,718.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>14,543.00</b>		<b>0.00</b>	<b>14,543.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
5040000000	OFFICE SUPPLIES	15,994.00		0.00	15,994.00
5040100000	OFFICE SUPPLIES - COMPUTER RE	18,908.00		0.00	18,908.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>34,902.00</b>		<b>0.00</b>	<b>34,902.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
5049000000	TELEPHONE	23,179.00		0.00	23,179.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>23,179.00</b>		<b>0.00</b>	<b>23,179.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
5049100000	CELL PHONES	2,085.00		0.00	2,085.00
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>2,085.00</b>		<b>0.00</b>	<b>2,085.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
5149000000	CT USER TAX FEE	645,342.00		0.00	645,342.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>645,342.00</b>		<b>0.00</b>	<b>645,342.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>3,127,165.00</b>		<b>(55,020.00)</b>	<b>3,072,145.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [1]</b>	<b>Resident Travel and Entertainment</b>				
5374000000	Rideshare Rental	19,377.00		9,549.00	28,926.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>19,377.00</b>		<b>9,549.00</b>	<b>28,926.00</b>

<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>				
5084100000	EMPLOYEE XMAS PARTY	0.00		7,744.00	7,744.00
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>0.00</b>		<b>7,744.00</b>	<b>7,744.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
5045000000	TRAVEL	6,399.00		0.00	6,399.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>6,399.00</b>		<b>0.00</b>	<b>6,399.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
5047000000	CONVENTIONS/SEMINARS	2,168.00		0.00	2,168.00
5047200000	SEMINARS	313.00		2,302.00	2,615.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>2,481.00</b>		<b>2,302.00</b>	<b>4,783.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>				
5260000000	VEHICLE EXPENSE	5,307.00		0.00	5,307.00
5260100000	VEH EXP -'95 FORD PICKUP - 74	77.00		0.00	77.00
5260300000	VEH EXP-'03 FORD DUMP TRUCK -	933.00		0.00	933.00
5260500000	VEH EXP -'95 GMC SIERRA - 7852	284.00		0.00	284.00
5260900000	VEH EXP	9,549.00		(9,549.00)	0.00
<b>Subtotal [6]</b>	<b>Automobile Expense</b>	<b>16,150.00</b>		<b>(9,549.00)</b>	<b>6,601.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
5060000000	ADVERTISING/HELP WANTED	38,424.00		0.00	38,424.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>38,424.00</b>		<b>0.00</b>	<b>38,424.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
5061000000	ADVERTISING/PUBLIC RELATIONS	120,439.00		0.00	120,439.00
5064000000	COMMUNITY RELATIONS	1,181.00		0.00	1,181.00
5070000000	ADMISSIONS/PROMOTIONS	1,182.00		0.00	1,182.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>122,802.00</b>		<b>0.00</b>	<b>122,802.00</b>
<b>Subgroup : [M6]</b>	<b>Barber and Beauty Supplies</b>				
6096000000	BEAUTY/BARBER CONTRACTED SER'	14,350.00		0.00	14,350.00
<b>Subtotal [M6]</b>	<b>Barber and Beauty Supplies</b>	<b>14,350.00</b>		<b>0.00</b>	<b>14,350.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
5041000000	POSTAGE	9,732.00		0.00	9,732.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>9,732.00</b>		<b>0.00</b>	<b>9,732.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Organizations</b>				
5048000000	DUES/SUBSCRIPTIONS	3,635.00		(3,635.00)	0.00
5048100000	DUES	9,541.00		(9,541.00)	0.00
5062000000	FACILITY ASSOCIATION DUES	0.00		7,770.00	7,770.00
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Profes</b>	<b>13,176.00</b>		<b>(5,406.00)</b>	<b>7,770.00</b>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>				
R0004	Non-Allowable Organization Dues	0.00		409.00	409.00
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>		<b>409.00</b>	<b>409.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>				
5048200000	SUBSCRIPTIONS	1,659.00		624.00	2,283.00
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>1,659.00</b>		<b>624.00</b>	<b>2,283.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>				
5740100000	DONATIONS/MAKE A WISH	2,425.00		0.00	2,425.00
<b>Subtotal [M10]</b>	<b>Contributions</b>	<b>2,425.00</b>		<b>0.00</b>	<b>2,425.00</b>

<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>			
5028000000	OUTSIDE SVCS-ADMIN	45,500.00	(12,243.00)	33,257.00
			RJE - 6	(12,243.00)
5028100000	Outside Services-General	796.00	0.00	796.00
5028120000	Outside Services - Exp Consult	24,050.00	0.00	24,050.00
5028200000	O/S - Geer Marketing Offset	63,720.00	0.00	63,720.00
5028600000	Outside Services-Employee	1,935.00	0.00	1,935.00
5029000000	OUTSIDE SERVICES-COMPUTER	145,551.00	0.00	145,551.00
5030000000	OUTSIDE SERVICES-PAYROLL	41,293.00	0.00	41,293.00
6128120000	Pharm O/S - Expense Consulting	3,239.00	0.00	3,239.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>326,084.00</b>	<b>(12,243.00)</b>	<b>313,841.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>			
5011000000	MANAGEMENT FEE	666,604.00	0.00	666,604.00
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<b>666,604.00</b>	<b>0.00</b>	<b>666,604.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>			
5020020000	FICA TAXES	25,543.00	0.00	25,543.00
5029020000	OUTSIDE SERVICES-COMPUTER	2,125.00	0.00	2,125.00
5030020000	MANAGEMENT FEE	36,573.00	0.00	36,573.00
5031020000	OUTSIDE SERVICES - PAYROLL	6,160.00	0.00	6,160.00
5032000000	COMPUTER SOFTWARE	3,024.00	0.00	3,024.00
5034000000	Fundraising Expenses	54,000.00	0.00	54,000.00
5035020000	COPIER LEASE-c284e-5693	3,709.00	0.00	3,709.00
5040020000	OFFICE SUPPLIES	1,840.00	0.00	1,840.00
5045020000	TRAVEL	160.00	0.00	160.00
5046000000	CREDIT CARD FEES	27,644.00	0.00	27,644.00
5047020000	CONVENTIONS/SEMINARS	220.00	0.00	220.00
5048020000	DUES/SUBSCRIPTIONS	1,270.00	0.00	1,270.00
5049020000	TELEPHONE	4,549.00	0.00	4,549.00
5049120000	CELL PHONES	1,413.00	0.00	1,413.00
5052020000	BANK FEES	30.00	0.00	30.00
5064020000	MARKETING EXPENSE	18,912.00	0.00	18,912.00
5066000000	INFECTION CONTROL	113.00	0.00	113.00
5071000000	ADMIN/OTHER	388.00	0.00	388.00
5071020000	Cleaning Expense	14,964.00	0.00	14,964.00
5072020000	BAD DEBTS EXPENSE	50,623.00	0.00	50,623.00
5080100000	MEDICAL ONLY W/C CLAIMS	0.00	14,037.00	14,037.00
			RJE - 5	14,037.00
5084000000	EMPLOYEE RECOGNITION	0.00	31,239.00	31,239.00
			RJE - 5	31,239.00
5085000000	TUITION REIMBURSEMENT	0.00	2,000.00	2,000.00
			RJE - 5	2,000.00
5087000000	DIRECTORS & OFFICERS INS.	18,590.00	0.00	18,590.00
5100020000	PARTICIPANT RELATED EXPENSES	3.00	0.00	3.00
5125020000	CONTRACTED SERVICES	45.00	0.00	45.00
5130020000	FOOD EXPENSE	29,291.00	0.00	29,291.00
5140020000	EXPENSE/OTHER	3,929.00	0.00	3,929.00
5145000000	CREDIT CARD FEES	(1,236.00)	0.00	(1,236.00)
5146000000	FINANCE CHARGES	1,002.00	0.00	1,002.00
5183020000	CABLE TV	2,492.00	0.00	2,492.00
5226020000	TRASH REMOVAL - ADC	500.00	0.00	500.00
6225000000	ADC-CONTRACTED SERVICES	8,885.00	0.00	8,885.00
6230100000	ADC - FOOD REQUESTS	1,261.00	0.00	1,261.00
6240000000	ADC-SUPPLIES	1,464.00	0.00	1,464.00
6244000000	ADC BAD DEBTS EXPENSE	12,000.00	0.00	12,000.00
6246000000	ADC-TRAVEL	739.00	0.00	739.00
6261000000	VEHICLE EXPENSE	7,272.00	0.00	7,272.00
6261100000	VEH EXP - 2013 BUS	23,098.00	0.00	23,098.00
6261200000	VEH EXP - 2014 DODGE CARAVAN	8,395.00	0.00	8,395.00
6261210000	Lease Payment- Dodge Caravan	9,453.00	0.00	9,453.00
6261300000	VEH EXP - 2016 BUS	10,504.00	0.00	10,504.00
6261500000	VEH EXP - 2006 BUS	3,164.00	0.00	3,164.00
6261800000	VEH EXP - 2011 BUS	9,900.00	0.00	9,900.00
6261900000	VEH EXP - 2012 BUS	13,827.00	0.00	13,827.00
6262000000	ADC-DEPRE/BUILDINGS	9,723.00	0.00	9,723.00
6263000000	ADC-DEPRE/EQUIPMENT	1,665.00	0.00	1,665.00

6265000000	ADC-DEPRE/VEHICLES	11,374.00	0.00	11,374.00
6271000000	ADC EXPENSE/OTHER	2,184.00	0.00	2,184.00
6273000000	ADC-PROPERTY INSURANCE	1,848.00	0.00	1,848.00
6273500000	ADC-AUTO INSURANCE	11,117.00	0.00	11,117.00
6274000000	ADC-ELECTRIC	3,786.00	0.00	3,786.00
6275000000	ADC-FUEL OIL/GAS	4,713.00	0.00	4,713.00
6281000000	ADC-MEDICAL PLAN EXPENSE	51,109.00	0.00	51,109.00
Marcum 03	License to Administer Drugs	0.00	731.00	731.00
			RJE - 1	731.00
Marcum 04	Pharmacy License	0.00	1,340.00	1,340.00
			RJE - 1	1,340.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>515,357.00</b>	<b>49,347.00</b>	<b>564,704.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (con</b>	<b>1,755,020.00</b>	<b>42,777.00</b>	<b>1,797,797.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
5430000000	FOOD EXPENSES	297,800.00	0.00	297,800.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>297,800.00</b>	<b>0.00</b>	<b>297,800.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
5435000000	DIETARY- CLEAN LINENS	600.00	0.00	600.00
5440000000	DIETARY PAPER/CHEMICAL	36,277.00	0.00	36,277.00
5471000000	DIETARY/SMALL WARES/OTHER	2,081.00	0.00	2,081.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>38,958.00</b>	<b>0.00</b>	<b>38,958.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>336,758.00</b>	<b>0.00</b>	<b>336,758.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>			
5540000000	LINENS	867.00	0.00	867.00
<b>Subtotal [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>	<b>867.00</b>	<b>0.00</b>	<b>867.00</b>
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>			
5525000000	LAUNDRY - CONTRACTED SERVICES	89,952.00	0.00	89,952.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>89,952.00</b>	<b>0.00</b>	<b>89,952.00</b>
<b>Subgroup : [3D]</b>	<b>Other</b>			
5550000000	SOAPS/SUPPLIES	3,214.00	0.00	3,214.00
5571000000	LAUNDRY EXPENSE/OTHER	165.00	0.00	165.00
<b>Subtotal [3D]</b>	<b>Other</b>	<b>3,379.00</b>	<b>0.00</b>	<b>3,379.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>94,198.00</b>	<b>0.00</b>	<b>94,198.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>			
5335000000	FOOD SUPPLEMENTS	25,405.00	0.00	25,405.00
5640000000	HOUSEKEEPING SUPPLIES	24,664.00	0.00	24,664.00
<b>Subtotal [4A1]</b>	<b>In-House Care Supplies</b>	<b>50,069.00</b>	<b>0.00</b>	<b>50,069.00</b>
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>			
5671000000	HOUSEKEEPING EXPENSE/OTHER	252,824.00	0.00	252,824.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<b>252,824.00</b>	<b>0.00</b>	<b>252,824.00</b>
<b>Subgroup : [5A1]</b>	<b>Own Pharmacy</b>			
6140000000	PHARMACY SUPPLIES	10,438.00	0.00	10,438.00
6141000000	DRUGS COVERED	785,980.00	0.00	785,980.00
6142000000	DRUGS NOT COVERED	42,131.00	0.00	42,131.00
6171000000	PHARMACY EXPENSE/OTHER	2,214.00	0.00	2,214.00
<b>Subtotal [5A1]</b>	<b>Own Pharmacy</b>	<b>840,763.00</b>	<b>0.00</b>	<b>840,763.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
5350000000	INCONTINENT SUPPLIES	45,461.00	0.00	45,461.00
5360000000	ROUTINE PATIENTS SUPPLIES	145,869.00	0.00	145,869.00
5371000000	OTHER NURSING SUPPLIES	7,738.00	0.00	7,738.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>199,068.00</b>	<b>0.00</b>	<b>199,068.00</b>

<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>			
5340000000	MEDICAL SUPPLIES	37,617.00	0.00	37,617.00
5341000000	MEDICAL SUPPLIES/SPEC. BEDS	5,237.00	0.00	5,237.00
<b>Subtotal [5C]</b>	<b>Medical and Therapeutic Supplies</b>	<b>42,854.00</b>	<b>0.00</b>	<b>42,854.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
5340100000	OXYGEN - MEDI A	16,920.00	0.00	16,920.00
5340200000	OXYGEN - CT MCD	20,387.00	0.00	20,387.00
5340400000	OXYGEN - PRIVATE	2,672.00	0.00	2,672.00
5340500000	OXYGEN - HOUSE ACCT	6,616.00	0.00	6,616.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>46,595.00</b>	<b>0.00</b>	<b>46,595.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
5283000000	CABLE TV	27,444.00	0.00	27,444.00
5740000000	REC SUPPLIES	15,410.00	0.00	15,410.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>42,854.00</b>	<b>0.00</b>	<b>42,854.00</b>
<b>Subgroup : [5J]</b>	<b>Other</b>			
5360500000	PATIENT SUPPLIES - REHAB	8,523.00	0.00	8,523.00
5375000000	MEDICARE ADD-ON EXPENSES	49,581.00	0.00	49,581.00
5375100000	Man Care - add on expenses	875.00	0.00	875.00
5376000000	MEDICARE OUTSIDE SVCS	11,930.00	0.00	11,930.00
5384000000	MEDICAL RECORDS SUPPLIES	981.00	0.00	981.00
6041300000	IN PAT SUPPLIES - ST	13,200.00	0.00	13,200.00
6125000000	PHARMACY CONTRACTED SERVICES	8,169.00	0.00	8,169.00
6150000000	PHARM-SOFTWEAR EXPENSE	1,310.00	0.00	1,310.00
6325000000	OUT PAT CONTRACTED SERVICES	15,918.00	0.00	15,918.00
6332000000	OUTPATIENT WEBPT SOFTWARE CO:	5,690.00	0.00	5,690.00
6340000000	OUT-PAT THER SUPPLY/BILLABLE	2,600.00	0.00	2,600.00
6340100000	OUT PAT OFFICE SUPPLIES	3,722.00	0.00	3,722.00
6342000000	OUT PAT THERAPY SUPPLIES/GENE	5,288.00	0.00	5,288.00
6348000000	OUT PAT THERAPY-DUES/SUBSCRIP	210.00	0.00	210.00
6349100000	OUT PATIENT - CELL PHONES	455.00	0.00	455.00
6361000000	OUTPATIENT ADV/PR	9,846.00	0.00	9,846.00
<b>Subtotal [5J]</b>	<b>Other</b>	<b>138,298.00</b>	<b>0.00</b>	<b>138,298.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Bas</b>	<b>1,613,325.00</b>	<b>0.00</b>	<b>1,613,325.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
5240000000	MAINTENANCE SUPPLIES	14,824.00	0.00	14,824.00
5240100000	Supplies-Plum,Heat+Regrtg	2,067.00	0.00	2,067.00
5240200000	Supplies-Painting	212.00	0.00	212.00
5240300000	Supplies-Electrical	1,131.00	0.00	1,131.00
5241000000	REPAIRS/PREVENT MAINT	739.00	0.00	739.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>18,973.00</b>	<b>0.00</b>	<b>18,973.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
5281000000	FUEL OIL/GAS	29,123.00	0.00	29,123.00
5281500000	PROPANE - DIETARY	10,731.00	0.00	10,731.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>39,854.00</b>	<b>0.00</b>	<b>39,854.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
5280000000	ELECTRICITY	109,668.00	0.00	109,668.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>109,668.00</b>	<b>0.00</b>	<b>109,668.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
5282000000	WATER & SEWER	25,428.00	0.00	25,428.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>25,428.00</b>	<b>0.00</b>	<b>25,428.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>			
5035000000	ADMIN EQUIPMENT RENTAL	1,863.00	0.00	1,863.00
5035110000	Copier Lease-Reception 287-614	1,093.00	0.00	1,093.00
5035120000	Copier Lease-Dietary-c308-400	3,169.00	0.00	3,169.00
5035150000	Copier Lease-Print Path-005	2,896.00	0.00	2,896.00
5035510000	Copier Lease-Wellness-42-2432	402.00	0.00	402.00
5035520000	Copier Lease-Mail Room-552-957	6,336.00	0.00	6,336.00

5035530000	Copier-Lease-2cd FI-c284e-3971	6,542.00	0.00	6,542.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>22,301.00</b>	<b>0.00</b>	<b>22,301.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
5225000000	CONTRACT MAINT SERVICES	38,678.00	0.00	38,678.00
5225100000	O/S Plum,Heat, Refrig	5,350.00	0.00	5,350.00
5225300000	O/S Electrical	2,478.00	0.00	2,478.00
5225500000	O/S Elevators	5,870.00	0.00	5,870.00
5225600000	O/S State Required	2,779.00	0.00	2,779.00
5225900000	O/S Miscellaneous	6,618.00	0.00	6,618.00
5226000000	TRASH REMOVAL	28,725.00	0.00	28,725.00
5240600000	Supplies-State Required	103.00	0.00	103.00
5240900000	Supplies-Miscellaneous	7,946.00	0.00	7,946.00
5242000000	LANDSCAPING/SNOW REMOVAL	14,351.00	0.00	14,351.00
5284000000	INTERNET SERVICES	19,947.00	0.00	19,947.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>132,845.00</b>	<b>0.00</b>	<b>132,845.00</b>
<b>Subgroup : [7A]</b>	<b>Land Improvements</b>			
5161000000	DEPRE/LAND IMPROVEMENTS	4,063.00	0.00	4,063.00
<b>Subtotal [7A]</b>	<b>Land Improvements</b>	<b>4,063.00</b>	<b>0.00</b>	<b>4,063.00</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>			
5162000000	DEPRECIATION/BUILDINGS	111,179.00	0.00	111,179.00
<b>Subtotal [7B]</b>	<b>Building &amp; Building Improvements</b>	<b>111,179.00</b>	<b>0.00</b>	<b>111,179.00</b>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>			
5163000000	DEPRECIATION/EQUIPMENT	97,249.00	0.00	97,249.00
<b>Subtotal [7C]</b>	<b>Non-movable Equipment</b>	<b>97,249.00</b>	<b>0.00</b>	<b>97,249.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
5164000000	DEPRECIATION/VEHICLES	3,625.00	0.00	3,625.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>3,625.00</b>	<b>0.00</b>	<b>3,625.00</b>
<b>Subgroup : [8B]</b>	<b>Mortgage Expense</b>			
5150000000	AMORIZATION COSTS	1,205.00	0.00	1,205.00
<b>Subtotal [8B]</b>	<b>Mortgage Expense</b>	<b>1,205.00</b>	<b>0.00</b>	<b>1,205.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>566,390.00</b>	<b>0.00</b>	<b>566,390.00</b>
<b>Group : [26]</b>	<b>Interest</b>			
<b>Subgroup : [12A1]</b>	<b>First Mortgage</b>			
5141000000	MORTGAGE INTEREST	178,543.00	0.00	178,543.00
<b>Subtotal [12A1]</b>	<b>First Mortgage</b>	<b>178,543.00</b>	<b>0.00</b>	<b>178,543.00</b>
<b>Total [26]</b>	<b>Interest</b>	<b>178,543.00</b>	<b>0.00</b>	<b>178,543.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
5165000000	PROPERTY/LIABILITY INSURANCE	55,351.00	0.00	55,351.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>55,351.00</b>	<b>0.00</b>	<b>55,351.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>			
5265000000	AUTO INSURANCE	2,804.00	0.00	2,804.00
<b>Subtotal [14B]</b>	<b>Insurance of Automobiles</b>	<b>2,804.00</b>	<b>0.00</b>	<b>2,804.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>58,155.00</b>	<b>0.00</b>	<b>58,155.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
4019200000	X-RAY MEDICAID	(368.00)	0.00	(368.00)
4020000000	CT MEDICAID REVENUE	(9,896,877.00)	0.00	(9,896,877.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(9,897,245.00)</b>	<b>0.00</b>	<b>(9,897,245.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>			
4012000000	MEDI A/CONTRACTURAL ADJ	(561,890.00)	0.00	(561,890.00)
4022000000	MEDICAID CONTRACTURAL ADJ ROU	4,599,550.00	0.00	4,599,550.00
4111000000	MEDI A/ANCILL CONTR ADJ	1,163,056.00	0.00	1,163,056.00

<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual</b>	<b>5,200,716.00</b>	<b>0.00</b>	<b>5,200,716.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
4010000000	MEDICARE REVENUE	(1,520,862.00)	0.00	(1,520,862.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(1,520,862.00)</b>	<b>0.00</b>	<b>(1,520,862.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
4112000000	MEDICARE B/ANCILL CONTR ADJ	411,680.00	0.00	411,680.00
4239100000	CONTRACTUAL ADJ - O/P MED B	237,906.00	0.00	237,906.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual</b>	<b>649,586.00</b>	<b>0.00</b>	<b>649,586.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
4029700000	ROOM & BOARD - MANAGED CARE	(213,451.00)	0.00	(213,451.00)
4030000000	PRIVATE PAY REVENUE	(3,474,382.00)	0.00	(3,474,382.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(3,687,833.00)</b>	<b>0.00</b>	<b>(3,687,833.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
4030100000	MNGED CARE CONTRA ADJ	239,841.00	0.00	239,841.00
4239000000	CONTRA ADJ--EST O/P UNCOLLECT	313,783.00	0.00	313,783.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractu</b>	<b>553,624.00</b>	<b>0.00</b>	<b>553,624.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
4110000000	PHARMACY REVENUE/MED A	(117,796.00)	0.00	(117,796.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(117,796.00)</b>	<b>0.00</b>	<b>(117,796.00)</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>			
4120000000	PHARMACY REV/CT MEDICAID	(83,248.00)	0.00	(83,248.00)
4130000000	PHARMACY REV /PRIVATE	(54,297.00)	0.00	(54,297.00)
4140000000	PHARM REV-3RD PARTY	(750,099.00)	0.00	(750,099.00)
4150000000	PHARM REV-BECKLEY HOUSE	(6,076.00)	0.00	(6,076.00)
4160000000	PHARMACY REV -WOODS	(107,542.00)	0.00	(107,542.00)
4165000000	PHARM REV - RETAIL SALES	(18,780.00)	0.00	(18,780.00)
4170000000	PHARMACY REV -EMPLOYEE	(82,996.00)	0.00	(82,996.00)
<b>Subtotal [5C]</b>	<b>Prescription Drugs - Non-medicare</b>	<b>(1,103,038.00)</b>	<b>0.00</b>	<b>(1,103,038.00)</b>
<b>Subgroup : [6A]</b>	<b>Medical Supplies - Medicare</b>			
4011000000	"A" MEDICAL SUPPLY REV	(532.00)	0.00	(532.00)
<b>Subtotal [6A]</b>	<b>Medical Supplies - Medicare</b>	<b>(532.00)</b>	<b>0.00</b>	<b>(532.00)</b>
<b>Subgroup : [6C]</b>	<b>Medical Supplies - Non-medicare</b>			
4021000000	MEDICAL SUPPLY--CT MCD	(326.00)	0.00	(326.00)
4026100000	OUT-PAT THERAPY SUPPLY	(104.00)	0.00	(104.00)
4031000000	MEDICAL SUPPLIES REV/PRIVATE	(12.00)	0.00	(12.00)
<b>Subtotal [6C]</b>	<b>Medical Supplies - Non-medicare</b>	<b>(442.00)</b>	<b>0.00</b>	<b>(442.00)</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
4210000000	PT REVENUE/MED A	(405,990.00)	0.00	(405,990.00)
4215000000	PT REVENUE/MED B	(393,740.00)	0.00	(393,740.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(799,730.00)</b>	<b>0.00</b>	<b>(799,730.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
4220000000	PT REVENUE/MEDICAID	(25,110.00)	0.00	(25,110.00)
4230000000	PT REVENUE/PRIVATE PAY	(360.00)	0.00	(360.00)
4232000000	PT MANAGED CARE	(60,300.00)	0.00	(60,300.00)
4235000000	PT REVENUE/OUTPATIENT B	(486,839.00)	0.00	(486,839.00)
4236000000	PT REVENUE/OUTPATIENT PVT	(591,828.00)	0.00	(591,828.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(1,164,437.00)</b>	<b>0.00</b>	<b>(1,164,437.00)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
4410000000	SPEECH MEDICARE A	(158,250.00)	0.00	(158,250.00)
4415000000	ST REVENUE/MED B	(123,335.00)	0.00	(123,335.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(281,585.00)</b>	<b>0.00</b>	<b>(281,585.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			
4432000000	SPEECH MANAGED CARE	(20,250.00)	0.00	(20,250.00)
4437000000	ST REVENUE - MEDICAID	(2,450.00)	0.00	(2,450.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(22,700.00)</b>	<b>0.00</b>	<b>(22,700.00)</b>

<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
4310000000	OT REVENUE/MED A	(428,350.00)	0.00	(428,350.00)
4315000000	OT REVENUE/MED B	(500,098.00)	0.00	(500,098.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(928,448.00)</b>	<b>0.00</b>	<b>(928,448.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
4320000000	OT REVENUE/MEDICAID	(27,050.00)	0.00	(27,050.00)
4337000000	OT MANAGED CARE	(68,650.00)	0.00	(68,650.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(95,700.00)</b>	<b>0.00</b>	<b>(95,700.00)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
4017000000	LAB REV/MED A	(14,151.00)	0.00	(14,151.00)
4019000000	X-RAY REV/MED A	(15,756.00)	0.00	(15,756.00)
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(29,907.00)</b>	<b>0.00</b>	<b>(29,907.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
4017200000	LAB REVENUE - MEDICAID	(1,742.00)	0.00	(1,742.00)
4017400000	LAB REVENUE - MANAGED CARE	(919.00)	0.00	(919.00)
4029300000	X-RAY MANAGED CARE	(723.00)	0.00	(723.00)
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(3,384.00)</b>	<b>0.00</b>	<b>(3,384.00)</b>
<b>Subgroup : [11]</b>	<b>Meals sold to guests, employees, and others</b>			
4453000000	CAFE & MISC DIETARY REVENUE	(75.00)	0.00	(75.00)
<b>Subtotal [11]</b>	<b>Meals sold to guests, employees, and</b>	<b>(75.00)</b>	<b>0.00</b>	<b>(75.00)</b>
<b>Subgroup : [13]</b>	<b>Telephone and Telegraph</b>			
4458000000	TELEPHONE INCOME	(4,640.00)	0.00	(4,640.00)
<b>Subtotal [13]</b>	<b>Telephone and Telegraph</b>	<b>(4,640.00)</b>	<b>0.00</b>	<b>(4,640.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>			
4457000000	INTEREST INCOME	(1,784.00)	0.00	(1,784.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(1,784.00)</b>	<b>0.00</b>	<b>(1,784.00)</b>
<b>Subgroup : [17]</b>	<b>Barber, Coffee, Beauty &amp; Gift Shops</b>			
4037000000	BARBER/BEAUTY REVENUE	(11,073.00)	0.00	(11,073.00)
4455000000	BEAUTY/BARBER INCOME	(6,119.00)	0.00	(6,119.00)
<b>Subtotal [17]</b>	<b>Barber, Coffee, Beauty &amp; Gift Shops</b>	<b>(17,192.00)</b>	<b>0.00</b>	<b>(17,192.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
4000020000	CCCI/PAS/CBS Income	(159,632.00)	0.00	(159,632.00)
4010020000	PRIVATE INCOME	(115,421.00)	0.00	(115,421.00)
4020020000	SCHOLARSHIP-UW&TOWNS INCOME	(4,847.00)	0.00	(4,847.00)
4030020000	WELLNER TRUST FUND INCOME	(15,021.00)	0.00	(15,021.00)
4040010000	ALZHEIMER AIDE GRANT	(10,821.00)	0.00	(10,821.00)
4040020000	WCAAA TITLE 111B GRANT INCOME	(8,600.00)	0.00	(8,600.00)
4040030000	United Way	(5,823.00)	0.00	(5,823.00)
4040500000	DAR-TITLE III-B-TRANSPORTATION	(5,890.00)	0.00	(5,890.00)
4040510000	DAR-BERKSHIRE TACONIC FNDN	(1,000.00)	0.00	(1,000.00)
4040520000	DAR - CANAAN FNDN	(2,000.00)	0.00	(2,000.00)
4040530000	DAR-FNDN FOR COMMUNITY HEALTH	(35,000.00)	0.00	(35,000.00)
4045000000	SPECIAL EVENTS - XMAS BAZAAR	(225.00)	0.00	(225.00)
4050020000	WCAAA RESPITE INCOME	(9,361.00)	0.00	(9,361.00)
4060020000	VA INCOME	(10,496.00)	0.00	(10,496.00)
4070020000	DSS INCOME	(6,950.00)	0.00	(6,950.00)
4075020000	Visiting Nurse Receipts	(5,106.00)	0.00	(5,106.00)
4080020000	PRIVATE DISCOUNT INCOME	(6,480.00)	0.00	(6,480.00)
4099020000	DAR - DONATION INCOME	(70.00)	0.00	(70.00)
4444000000	SERVICES INCOME-BECKLEY HSE	(10,500.00)	0.00	(10,500.00)
4450000000	ADMINISTRATIVE INCOME	(18,590.00)	0.00	(18,590.00)
4452000000	UNRESTRICTED DONATION INCOME	(500.00)	0.00	(500.00)
4453500000	FOOD REQUESTS - ADC	(29,291.00)	0.00	(29,291.00)
4600010000	ADC - CANAAN (FALLS VILLAGE)	(3,500.00)	0.00	(3,500.00)
4600020000	ADC - TOWN OF CORNWALL	(4,000.00)	0.00	(4,000.00)
4600030000	ADC - LAKEVILLE/SALISBURY	(4,000.00)	0.00	(4,000.00)
4600040000	ADC - TOWN OF NORFOLK	(3,875.00)	0.00	(3,875.00)
4600050000	ADC - TOWN OF NORTH CANAAN	(10,000.00)	0.00	(10,000.00)

4600060000	ADC - TOWN OF SHARON	(5,625.00)	0.00	(5,625.00)
4600070000	ADC - TOWN OF WINSTED	(6,000.00)	0.00	(6,000.00)
4610010000	DAR - CANAAN (FALLS VILLAGE)	(3,500.00)	0.00	(3,500.00)
4610020000	DAR - TOWN OF CORNWALL	(4,250.00)	0.00	(4,250.00)
4610030000	DAR - LAKEVILLE/SALISBURY	(10,500.00)	0.00	(10,500.00)
4610050000	DAR - TOWN OF NORTH CANAAN	(33,863.00)	0.00	(33,863.00)
4610060000	DAR - TOWN OF SHARON	(5,000.00)	0.00	(5,000.00)
4611000000	DAR - NHCOG - DOT PROGRAM	(102,305.00)	0.00	(102,305.00)
6256020000	DAR-TRANSPORT INCOME	(22,829.00)	0.00	(22,829.00)
6260000000	ADC-GRANT INCOME	(62,990.00)	0.00	(62,990.00)
6270100000	DAR-DONATIONS--TRANSPORT	(46,300.00)	0.00	(46,300.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(790,161.00)</b>	<b>0.00</b>	<b>(790,161.00)</b>

<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(14,063,565.00)</b>	<b>0.00</b>	<b>(14,063,565.00)</b>
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<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
1010000000	CASH-SALISBURY CHECKING	139,402.00	0.00	139,402.00
1010020000	CASH-SALISBURY CHECKING	310,640.00	0.00	310,640.00
1010030000	CASH-SALISBURY CHECKING	36,746.00	0.00	36,746.00
1011000000	CASH-SALISBURY USER TAX	120,755.00	0.00	120,755.00
1020020000	CASH-SALISBURY PAYROLL	(2,648.00)	0.00	(2,648.00)
1030000000	CASH - SALISBURY SAVINGS	6,914.00	0.00	6,914.00
1030020000	CASH-NATIONAL IRON	105,917.00	0.00	105,917.00
1034000000	CERTIFICATE OF DEPOSIT	45,246.00	0.00	45,246.00
1035000000	CASH-SALISBURY GOVT HEALTH R	1,000.00	0.00	1,000.00
1036000000	CASH - SALISBURY - OUTPATIENT	418.00	0.00	418.00
1040000000	PATIENT TRUST FUNDS	18,645.00	0.00	18,645.00
1050020000	PETTY CASH	1,575.00	0.00	1,575.00
1065200000	REPLACEMENT RESERVE	109,129.00	0.00	109,129.00
1081000000	CASH-RESIDENT CARING FUND	6,251.00	0.00	6,251.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>899,990.00</b>	<b>0.00</b>	<b>899,990.00</b>

<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>			
1093000000	A/R O/P MEDI AUDIT RECOVERY	73,911.00	0.00	73,911.00
1110000000	AR-PRIVATE	243,959.00	0.00	243,959.00
1110510000	A/R-PENDING MCD-PCC GENERATED	259,689.00	0.00	259,689.00
1113000000	A/R - PRIOR YEARS	444,309.00	0.00	444,309.00
1115000000	ALLOW- DOUBTFUL ACCOUNTS	(272,910.00)	0.00	(272,910.00)
1120000000	AR/MEDICARE A	203,910.00	0.00	203,910.00
1121000000	A/R-MEDICARE A COINS FROM INS	35,832.00	0.00	35,832.00
1122000000	A/R-MEDICARE A COINS FROM PRIV	3,294.00	0.00	3,294.00
1123000000	A/R-MED A COINS FROM MEDICAID	1,152.00	0.00	1,152.00
1125000000	AR/MEDICARE B	40,658.00	0.00	40,658.00
1125100000	A/R MEDICARE B COINS FROM PRIV	2,859.00	0.00	2,859.00
1125200000	A/R-MED B COINS FROM MEDICAID	15,014.00	0.00	15,014.00
1125300000	A/R-MEDICARE B COINS FROM INS	17,313.00	0.00	17,313.00
1128000000	A/R-PHARM 3RD PARTY	44,162.00	0.00	44,162.00
1130000000	AR/CT MEDICAID	523,094.00	0.00	523,094.00
1135000000	AR/CT APPLIED INCOME	(54,332.00)	0.00	(54,332.00)
1136200000	MEDICARE RAC/MAC AUDIT	(70,768.00)	0.00	(70,768.00)
1139000000	A/R - MANAGE CARE	26,215.00	0.00	26,215.00
1140020000	AR/ADULT DAY CARE	70,720.00	0.00	70,720.00
1141020000	ALLOW FOR DOUBT ACCTS/ADC	(12,131.00)	0.00	(12,131.00)
1150000000	AR/OUTPATIENT	89,893.00	0.00	89,893.00
1151000000	A/R CONTR ADJ OUT-PAT	(44,947.00)	0.00	(44,947.00)
<b>Subtotal [A2]</b>	<b>Resident Accounts Receivable</b>	<b>1,640,896.00</b>	<b>0.00</b>	<b>1,640,896.00</b>

<b>Subgroup : [A4]</b>	<b>Inventories</b>			
1210000000	INVENTORY	77,550.00	0.00	77,550.00
<b>Subtotal [A4]</b>	<b>Inventories</b>	<b>77,550.00</b>	<b>0.00</b>	<b>77,550.00</b>

<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
1310000000	PREPAID INS-COMM/PROP/LIAB	36,779.00	0.00	36,779.00
1311000000	PREPAID INS-AUTO PACKAGE	1,443.00	0.00	1,443.00
1317000000	PREPAID INS-D & O LIAB	6,661.00	0.00	6,661.00
1340000000	PREPAID OTHER	2,732.00	0.00	2,732.00

1610200000	PREPAID MIP	11,380.00	0.00	11,380.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>58,995.00</b>	<b>0.00</b>	<b>58,995.00</b>
<b>Subgroup : [A8] Other Current Assets</b>				
1065400000	MORTGAGE INSURANCE RESERVE	6,164.00	0.00	6,164.00
1065500000	INSURANCE RESERVE	42,795.00	0.00	42,795.00
<b>Subtotal [A8]</b>	<b>Other Current Assets</b>	<b>48,959.00</b>	<b>0.00</b>	<b>48,959.00</b>
<b>Subgroup : [B1] Land</b>				
1410000000	LAND	137,130.00	0.00	137,130.00
1410020000	LAND	4,690.00	0.00	4,690.00
<b>Subtotal [B1]</b>	<b>Land</b>	<b>141,820.00</b>	<b>0.00</b>	<b>141,820.00</b>
<b>Subgroup : [B2] Land Improvements</b>				
1415000000	LAND IMPROVEMENT	97,210.00	0.00	97,210.00
1420000000	SEWER ASSESSMENTS	46,791.00	0.00	46,791.00
1515000000	ACCUM DEP/LAND IMPROVEMENTS	(72,585.00)	0.00	(72,585.00)
1520000000	ACCUM DEP/SEWER ASSESSMEN	(46,791.00)	0.00	(46,791.00)
1533020000	ACCUM DEP/RE/LAND IMPRO	(4,242.00)	0.00	(4,242.00)
<b>Subtotal [B2]</b>	<b>Land Improvements</b>	<b>20,383.00</b>	<b>0.00</b>	<b>20,383.00</b>
<b>Subgroup : [B3] Buildings</b>				
1430000000	BUILDINGS	3,293,223.00	0.00	3,293,223.00
1431020000	BUILDING/ADC	210,052.00	0.00	210,052.00
1530000000	ACCUM DEP/RE/BUILDINGS	(2,255,302.00)	0.00	(2,255,302.00)
1531020000	ACCUM DEP/RE/BLDGS	(141,255.00)	0.00	(141,255.00)
<b>Subtotal [B3]</b>	<b>Buildings</b>	<b>1,106,718.00</b>	<b>0.00</b>	<b>1,106,718.00</b>
<b>Subgroup : [B6] Movable Equipment</b>				
1440000000	EQUIPMENT	4,140,695.00	0.00	4,140,695.00
1461020000	EQUIPMENT/ADC	60,161.00	0.00	60,161.00
1540000000	ACCUM DEP/RE/EQUIPMENT	(3,758,731.00)	0.00	(3,758,731.00)
1561020000	ACCUM DEP/RE/ADC	(50,064.00)	0.00	(50,064.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>392,061.00</b>	<b>0.00</b>	<b>392,061.00</b>
<b>Subgroup : [B7] Motor Vehicles</b>				
1450000000	MOTOR VEHICLES	307,144.00	0.00	307,144.00
1451020000	MOTOR VEHICLES	175,928.00	0.00	175,928.00
1550000000	ACCUM DEP/RE/MOTOR VEHICLES	(298,082.00)	0.00	(298,082.00)
1551020000	ACCUM DEP/RE/VEHICLES	(169,619.00)	0.00	(169,619.00)
<b>Subtotal [B7]</b>	<b>Motor Vehicles</b>	<b>15,371.00</b>	<b>0.00</b>	<b>15,371.00</b>
<b>Subgroup : [B9] Other Fixed Assets</b>				
1460500000	CIP - NURSING ADDITION	108,187.00	0.00	108,187.00
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>108,187.00</b>	<b>0.00</b>	<b>108,187.00</b>
<b>Subgroup : [D3] Organization Expense</b>				
1610100000	HUD FINANCING COSTS	38,034.00	0.00	38,034.00
1611000000	AMORIZATION-FINANCE COSTS	(7,627.00)	0.00	(7,627.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>30,407.00</b>	<b>0.00</b>	<b>30,407.00</b>
<b>Subgroup : [D6] Loans to Owners or Related Parties</b>				
1190200000	A/R - OTHER - WOODS	78,613.00	0.00	78,613.00
1193000000	DUE FROM GEER CORP	2,270,741.00	0.00	2,270,741.00
1194000000	DUE FROM GEER WOODS	2,826,365.00	0.00	2,826,365.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>5,175,719.00</b>	<b>0.00</b>	<b>5,175,719.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>9,717,056.00</b>	<b>0.00</b>	<b>9,717,056.00</b>
<b>Group : [33-34] Liabilities</b>				
<b>Subgroup : [A1] Trade Accounts Payable</b>				
2010000000	ACCOUNTS PAYABLE/TRADE	(545,014.00)	0.00	(545,014.00)
2010020000	ACCOUNTS PAYABLE/TRADE	(9,248.00)	0.00	(9,248.00)
2010040000	Account Payable- Offset	10,309.00	0.00	10,309.00
2030100000	A/P - OTHER - CORP	(263,273.00)	0.00	(263,273.00)
2037000000	CT USER TAX PAYABLE	(165,743.00)	0.00	(165,743.00)
2040000000	PATIENT FUNDS PAYABLE	(18,645.00)	0.00	(18,645.00)

2110000000	FICA WITHHOLDING PAYABLE	(36,550.00)	0.00	(36,550.00)
2215000000	FLEX SPENDING PAYABLE	(11,403.00)	0.00	(11,403.00)
<b>Subtotal [A1]</b>	<b>Trade Accounts Payable</b>	<b>(1,039,567.00)</b>	<b>0.00</b>	<b>(1,039,567.00)</b>
<b>Subgroup : [A2]</b>	<b>Note Payable</b>			
2300100000	CURRENT PORTION - HUD	(73,625.00)	0.00	(73,625.00)
<b>Subtotal [A2]</b>	<b>Note Payable</b>	<b>(73,625.00)</b>	<b>0.00</b>	<b>(73,625.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
2020500000	ACCRUED PAYROLL	(174,911.00)	0.00	(174,911.00)
2070000000	VACATION/SICK ACCRUAL	(298,067.00)	0.00	(298,067.00)
2070020000	VACATION/SICK ACCRUAL	2,520.00	0.00	2,520.00
2285000000	ACCRUED BONUS	(16,800.00)	0.00	(16,800.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(487,258.00)</b>	<b>0.00</b>	<b>(487,258.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>			
2100000000	FEDERAL WITHHOLDING PAYABLE	(27,902.00)	0.00	(27,902.00)
2120000000	CT WITHHOLDING PAYABLE	(9,154.00)	0.00	(9,154.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(37,056.00)</b>	<b>0.00</b>	<b>(37,056.00)</b>
<b>Subgroup : [A10]</b>	<b>Interest Payable</b>			
2321000000	ACCRUED INTEREST PAYABLE	(10,293.00)	0.00	(10,293.00)
<b>Subtotal [A10]</b>	<b>Interest Payable</b>	<b>(10,293.00)</b>	<b>0.00</b>	<b>(10,293.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
1143120000	DEFERRED INC - DIAL A RIDE	14,667.00	0.00	14,667.00
1143420000	DEFERRED INC - SCHOLARSHI	(950.00)	0.00	(950.00)
1143520000	DEFERRED INC - OPERATIONS	507.00	0.00	507.00
1145020000	WELLNER/SCHOLARSHIPS	(9,245.00)	0.00	(9,245.00)
2055000000	DEFERRED INCOME	(275,738.00)	0.00	(275,738.00)
2215200000	HRA DEDUCTIBLE	(91,535.00)	0.00	(91,535.00)
2280000000	ACCRUED EXP-PRIOR YEAR	(277,157.00)	0.00	(277,157.00)
2281000000	ACCRUED WORK/COMP PAYABLE	(48,701.00)	0.00	(48,701.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(688,152.00)</b>	<b>0.00</b>	<b>(688,152.00)</b>
<b>Subgroup : [B2]</b>	<b>Mortgages Payable</b>			
2320200000	MORTGAGE PAYABLE - HUD	(3,350,587.00)	0.00	(3,350,587.00)
<b>Subtotal [B2]</b>	<b>Mortgages Payable</b>	<b>(3,350,587.00)</b>	<b>0.00</b>	<b>(3,350,587.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
2593000000	DUE TO GEER CORPORATION	(695,872.00)	0.00	(695,872.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(695,872.00)</b>	<b>0.00</b>	<b>(695,872.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(6,382,410.00)</b>	<b>0.00</b>	<b>(6,382,410.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
3000000000	FUND BALANCE	(4,471,775.00)	0.00	(4,471,775.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(4,471,775.00)</b>	<b>0.00</b>	<b>(4,471,775.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(4,471,775.00)</b>	<b>0.00</b>	<b>(4,471,775.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>1,137,129.00</b>	<b>0.00</b>	<b>1,137,129.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Geer - Geer Nursing & Rehab**  
 Engagement: **Medicaid - Geer Nursing & Rehab 2017 Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
D.04 - Page 4				
To reclass dues				
5047200000	SEMINARS		2,302.00	
5048200000	SUBSCRIPTIONS		2,283.00	
5062000000	FACILITY ASSOCIATION DUES		7,770.00	
Marcum 03	License to Administer Drugs		731.00	
Marcum 04	Pharmacy License		1,340.00	
R0004	Non-Allowable Organization Dues		409.00	
5048000000	DUES/SUBSCRIPTIONS			3,635.00
5048100000	DUES			9,541.00
5048200000	SUBSCRIPTIONS			1,659.00
<b>Total</b>			<b>14,835.00</b>	<b>14,835.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
D.04 - Page 3				
Reclass Patient Transportation				
5374000000	Rideshare Rental		9,549.00	
5260900000	VEH EXP			9,549.00
<b>Total</b>			<b>9,549.00</b>	<b>9,549.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
D.01 - Page 20				
To reclass Administrator, DON and ADON, Stock Room (N.01a) and Head Dietitian Salaries to the correct line on the cost report.				
5010110000	Administrators Salary		175,000.00	
5310000002	DON and ADON Salaries		104,740.00	
Marcum 01	Head Dietitian		59,907.00	
Marcum 02	Stock Room		45,467.00	
5010100000	OFFICE WAGES - REG			175,000.00
5010100000	OFFICE WAGES - REG			45,467.00
5310100000	RN WAGES - REG			104,740.00
5410100000	DIETARY WAGES - REG			59,907.00
<b>Total</b>			<b>385,114.00</b>	<b>385,114.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
D.04 - Page 5				
To reclass year-end bonus to proper lines on the salary page				
5010100000	OFFICE WAGES - REG		77.00	
5210100000	MAINT WAGES - REG		385.00	
5310100000	RN WAGES - REG		2,158.00	
5315100000	LPN WAGES - REG		1,772.00	
5320100000	IDG/CNA/IDC WAGES - REG		7,939.00	
5381100000	MEDICAL RECORDS WAGES - REG		154.00	
5410100000	DIETARY WAGES - REG		1,772.00	
6010000000	OUT PAT PT SALARIES		617.00	
6110100000	PHARMACY WAGES - REG		154.00	
6210100000	ADC WAGES - REG		1,541.00	
Marcum 01	Head Dietitian		77.00	
Marcum 02	Stock Room		154.00	
5020000000	YR END BONUS EXPENSE			16,800.00
5010110000	Administrators Salary			
5310000002	DON and ADON Salaries			
5510100000	LAUNDRY WAGES - REG			
5610100000	HOUSEKEEPING WAGES - REG			
5710100000	REC THERAPY WAGES - REG			
5810100000	SOCIAL SERVICES WAGES - REG			
6010100000	PT WAGES - REG			
<b>Total</b>			<b>16,800.00</b>	<b>16,800.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
D.03				
To re-class benefits back into their correct line on the cost report				
5079000000	DISABILITY INSURANCE		32,249.00	
5080000000	WORKERS COMPENSATION		558,097.00	
5080100000	MEDICAL ONLY W/C CLAIMS		14,037.00	
5081000000	MEDICAL PLAN EXPENSE		802,150.00	
5082000000	FICA EXPENSE		413,134.00	
5083000000	UNEMPLOYMENT EXPENSE		9,039.00	
5084000000	EMPLOYEE RECOGNITION		31,239.00	
5084100000	EMPLOYEE XMAS PARTY		7,744.00	
5085000000	TUITION REIMBURSEMENT		2,000.00	
99-7301a	G&A - Benefits Allocation			139,726.00
99-8001a	Occp/Maint - Benefits Allocation			46,635.00
99-8101a	Nursing - Benefits Allocation			1,282,621.00
99-8201a	Dietary - Benefits Allocation			173,403.00
99-8301a	Laundry - Benefits Allocation			1,432.00
99-8501a	Rec & Activities - Benefits Allocation			68,435.00

99-8601a	Therapy - Benefits Allocation		89,613.00
99-8701a	Pharmacy - Benefits Allocation		65,824.00
5089000000	EMPLOYEE WELLNESS		
99-8401a	Housekeeping - Benefits Allocation		
<b>Total</b>		<u>1,867,689.00</u>	<u>1,867,689.00</u>
<b>Reclassifying Journal Entries JE # 6</b>		<b>D.01/D.04</b>	
To reclass dentist expenses to the appropriate line of the cost report			
5028000001	DENTAL WAGES [UHY ADDED ACCOUNT]	12,243.00	
5028000000	OUTSIDE SVCS-ADMIN		12,243.00
<b>Total</b>		<u>12,243.00</u>	<u>12,243.00</u>
<b>Total Reclassifying Journal Entries</b>		<u>2,306,230.00</u>	<u>2,306,230.00</u>
<b>Total All Journal Entries</b>		<u>2,306,230.00</u>	<u>2,306,230.00</u>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
 Prepared By: GNRC  
 Reviewed By:  
 Workpaper Date: 1/30/2018  
 Run Date: 1/30/2018

Provider Name: Geer Nursing and Rehabilitation Center  
 Provider Number: 000008433  
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**