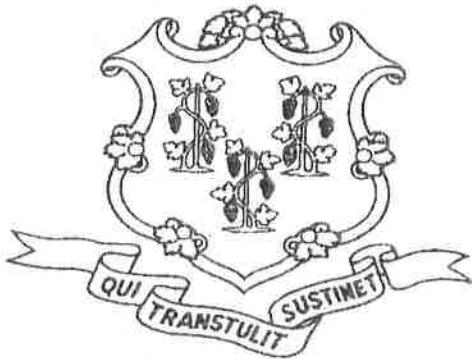


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

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

Chronic and Convalescent
Nursing Home only (CCNH)

Rest Home with Nursing
 Supervision only
(RHNS)

(Specify)

Report for Year Beginning

10/1/2020

Report for Year Ending

9/30/2021

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

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 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center	Period Covered: From 10/1/2020 To 9/30/2021			
Address of Facility 99 South Canaan Road, Canaan, CT 06018				
Report Prepared By Marcum LLP	Phone Number 203-781-9600		Date 1/19/2022	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

	Phone No. of Facility 860-824-5137	Report for Year Ended 9/30/2021	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 <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust	Date Opened		Date Closed	
If this facility opened or closed during report year provide:				
Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully: N/A	
Administrator Name of Administrator 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.: 	

General Information and Questionnaire Partners/Members

General Information and Questionnaire Corporate Owners

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A	License No. 843-C	Report for Year Ended 9/30/2021	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

THE GEER CORPORATION

Board of Directors
2021

Name

James Sok
Board Chair
Director/Officer
2018-present

Lance Leifert
1st Vice Chair, Treasurer
Director/Officer
2018-present

Eileen Fox
Secretary
Director/Officer
2016-present

Edward Forfa
Director
2020-present

Dennis J. Kobylarz, M.D.
Director
2003-present

Karin Robinson
Director
2020-present

Robert Segalla
Director
2012-present

Michael Schopp
Director
2013-present

Cyd Emmons
Director
2020-present

THE GEER CORPORATION

Richard Solan
Director
2020-present

Emeriti

Russell Riva
1973-2019

Frances W. Perotti
1989-2018

General Information and Questionnaire

Individual Proprietorship

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 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	<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	99 South Canaan Road, North Canaan CT	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Pg 16 / Line m12	612,432	823,517
Geer Village	77 South Canaan Road, North Canaan CT	<input type="radio"/>	<input checked="" type="radio"/>		Marketing Services	Pg 16 / Line m3	31,248	31,248
Geer Foundation	77 South Canaan Road, North Canaan CT	<input type="radio"/>	<input checked="" type="radio"/>		Strategic Planning and Marketing Services	Pg 16 / Line m11	18,756	18,756
Conquest Consulting	30 Tower Lane, 4th Floor, Avon CT	<input checked="" type="radio"/>	<input type="radio"/>		Internet Marketing Consultant	Pg 16 / Line m13	22,636	22,636
Geer Woods	77 South Canaan Road, North Canaan CT	<input type="radio"/>	<input checked="" type="radio"/>		Administrative Services	Pg 16 / Line m11	58,169	58,169
Celtic Consulting	One Torrington Office Plaza, 507 East Main Street, Suite 308,	<input checked="" type="radio"/>	<input type="radio"/>		Long-Term Care Consultant	Pg 13 / Line B12	83,664	83,664
Celtic Consulting	One Torrington Office Plaza, 507 East Main Street, Suite 308,	<input checked="" type="radio"/>	<input type="radio"/>		Outpatient Services	Pg 20 / Line 5L	171,494	171,494
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A	License No. 843-C	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total *** 30,023

* 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 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

N/A

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 reimbursement services (cost reports)	\$ 69,830
2		\$
3		\$
4		\$
	Charge for Services Provided	
		\$ 69,830

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

Are These Charges Reflected in the Expenditure Allocation? Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Seiger Gfeller Laurie, LLP	860-760-8400
2 Murtha, Cullina, Richter	860-240-6000
3 Kainen, Escalera, & Michale	860-493-0870
4 Robert Brown	949-527-6556
5 See attached	Various

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

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

- 1 977 Farmington Ave #200, West Hartford, CT 06107
- 2 280 Trumbull Street, Hartford, CT 06103
- 3 21 Oak St # 601, Hartford, CT 06106
- 4 5151 California Avenue, Suite 100, Irvine, CA 92617
- 5 Various

Services Provided by This Firm (describe fully)

1	Collections and regulatory (Disallowed \$695 on Pg. 28)	\$ 945
2	Employee relations	\$ 121
3	Employee relations	\$ 6,985
4	Probate court (Disallowed on Pg. 28)	\$ 250
5	See attached (Disallowed on Pg. 28)	\$ 4,767
	Charge for Services Provided	
	\$ 13,068	

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

Page 15, Line 1e

Yes No

General Information and Questionnaire
Accounting Basis

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center	License No. 843-C	Report for Year Ended 9/30/2021	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Kevin F. Nelligan, LLC 2 Marshall Julianne Ingham	Telephone Number 860-379-7109 860-283-0448			
Address (No. & Street, City, State, Zip Code) 1 40 Park Place Winsted, CT 06098 2 P.O. Box 316, Plymouth, CT 06782-0316				
Services Provided by This Firm (describe fully) 1 Probate court (Disallowed on Pg 28) \$ 4,480 2 Probate court (Disallowed on Pg 28) 287				
				Charge for Services Provided \$ 4,767
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No Page 15, Line 1e <input checked="" type="checkbox"/> Yes No				

Schedule of Resident Statistics

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehab			License No. 843-C				Report for Year Ended 9/30/2021				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					120	120						
A. On last day of PREVIOUS report period	120	120										
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents					85	85						
A. As of midnight of PREVIOUS report period	85	85										
B. As of midnight of THIS report period	85	85							85	85		
3. Total Number of Days Care Provided During Period					1,597	1,597						
A. Medicare	1,959	1,959							362	362		
B. Medicaid (Conn.)	22,215	22,215			16,727	16,727			5,488	5,488		
C. Medicaid (other states)												
D. Private Pay	6,355	6,355			4,496	4,496			1,859	1,859		
E. State SSI for RCH												
F. Other (Specify) Managed Care	875	875			735	735			140	140		
G. Total Care Days During Period (3A thru F)	31,404	31,404			23,555	23,555			7,849	7,849		
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. Total Resident Days (3G + 4A + 4B)	31,404	31,404			23,555	23,555			7,849	7,849		

Schedule of Resident Statistics (Cont'd)

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A	License No. 843-C	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	6	57		22				
Per Diem Rate								
a. One bed rm.	Various	291.69		535.00				
b. Two bed rms.	Various	291.69		480.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
B. Medicaid (Exclusive of Part B)		15,801	15,801		
1. Maintenance Treatments		1,481	1,481		
2. Restorative Treatments					
C. Other		32,097	32,097		
D. Total Physical Therapy Treatments		49,379	49,379		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		5,338	5,338		
B. Medicaid (Exclusive of Part B)		500	500		
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		10,842	10,842		
D. Total Speech Therapy Treatments		16,680	16,680		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		19,258	19,258		
B. Medicaid (Exclusive of Part B)		1,344	1,344		
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		24,184	24,184		
D. Total Occupational Therapy Treatments		44,786	44,786		

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	9/30/2021		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
Total Cost and Hours					
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	185,314	2,200			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	66,813	2,160			
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	162,024	7,738			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	475,383	25,806			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers					
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	183,727	8,389			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers					
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	268,365	4,536			
b. RN					
1. Direct Care	827,129	18,401			
2. Administrative**	355,081	8,070			
c. LPN					
1. Direct Care	772,764	23,111			
2. Administrative**					
d. Aides and Attendants	1,740,909	95,977			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	208,462	9,929			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
4. Other (Specify)					
j. Dentists					
k. Pharmacists	242,057	5,490			
l. Podiatrists					
m. Social Workers/Case Management	116,679	3,576			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	910,570	31,657			
<i>A-13. Total Salary Expenditures</i>	6,515,277	247,040			

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

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility			License No.		Report for Year Ended			Page	of	
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Re			843-C		9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended 9/30/2021			Page 12	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Kevin O'Connell (10/1/2020 - 9/30/2021)	185,314			Non Discriminatory	Administrator	2,200	A2			
Section IV - Assistant Administrators										
Dan Rupenski	66,813			Non Discriminatory	Assistant Administrator	2,160	A3			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	843-C	9/30/2021		13	37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	40,700	1,018			
2. Dentist	13,032	96			
3. Pharmacist					
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	224,453	3,206			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	84,675	282			
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	75,819	1,083			
b. Other					
10. Occupational Therapist					
a. Resident Care	203,570	2,908			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	128,708	1,273			
2. Administrative***					
b. LPN					
1. Direct Care	62,312	945			
2. Administrative***					
c. Aides	111,580	2,782			
d. Other					
12. Other (Specify)					
See Attached Schedule	85,464	1,152			
B-13 Total Fees Paid in Lieu of Salaries	1,030,313	14,745			

* 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*

* 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	9/30/2021	15	37	
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 183,499	183,499			
2. Disability Insurance	\$ 32,140	32,140			
3. Unemployment Insurance	\$ 24,621	24,621			
4. Social Security (F.I.C.A.)	\$ 363,443	363,443			
5. Health Insurance	\$ 675,578	675,578			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 24,906	24,906			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 455,000	455,000			
d. Accounting and Auditing	\$ 69,830	69,830			
e. Legal (Services should be fully described on Page 7)	\$ 13,068	13,068			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 45,285	45,285			
h. Telephone and Cellular Phones	\$ 50,817	50,817			
1. Telephone & Pagers	\$ 3,172	3,172			
2. Cellular Phones	\$				
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)	\$				
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 619,636	619,636			
Subtotal	\$ 2,560,995	2,560,995			

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nu	843-C	9/30/2021	16	37
Item	Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>	2,560,995	2,560,995		
I. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 25,841	25,841		
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 2,811	2,811		
5. Education Expenses Related to Seminars and Conventions	\$ 17,453	17,453		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 4,594	4,594		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 12,810	12,810		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 31,324	31,324		
4. Fund-Raising***	\$			
5. Medical Records	\$ 300	300		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 4,262	4,262		
7. Postage	\$ 9,648	9,648		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,861	11,861		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 150	150		
9. Subscriptions	\$ 6,758	6,758		
10. Contributions*** See Attached Schedule	\$ 1,136	1,136		
11. Services Provided by Contract (<i>Specify and Complete</i> <i>Schedule C-2, Page 21 for each firm or individual</i>)	\$ 297,765	297,765		
12. Administrative Management Services**	\$ 612,432	612,432		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 335,920	335,920		
C-14 Total Administrative & General Expenditures	\$ 3,936,060	3,936,060		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Marketing Expenses (Disallowed on Pg 28)	\$ 31,324		
Total Other Advertising	\$ 31,324	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 9,376		
AHCA Dues	2,400		
ALTCFM Dues	85		
Total Dues	\$ 11,861	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations	\$ 1,136		
Total Contributions	\$ 1,136	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
ADC Expense (Disallowed on Pg 28a)	\$ 265,985		
Marketing Expense (Disallowed on Pg 28a)	27,490		
Admin - Other (Disallowed on Pg. 28)	500		
Employee Recognition (Disallowed on Pg 28a)	22,468		
Employee Tuition (Disallowed Pg. 28)	4,256		
Routine Bank Charges	2,339		
Non-routine bank charges (Disallowed on Pg. 28a)	1,079		
Finance Charges (Disallowed on Pg. 28a)	9,933		
Pharmacy License	1,870		
Total Other Administrative and General	\$ 335,920	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Robert C. Geer Memorial Hospital, Inc. D	843-C	9/30/2021	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	612,432	Mgmt of Facility, HR, Maintenance, AP, AR and Benefits	Page 16 / Line 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
	843-C	9/30/2021		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 204,598	204,598		
2. Non-Food Supplies	\$ 42,646	42,646		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 8,635	8,635		
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 255,879	255,879		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No				If yes, specify amt. \$1,458
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Pg. 30 Line IV 1
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nur	License No. 843-C	Report for Year Ended 9/30/2021		Page 19	of 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. \$	1,464	1,464		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	69,137	69,137		
c. Other (Specify) Soap / Supplies	\$	2,985	2,985		
3D. Total Laundry Expenditures (3a + b + c)	\$	73,586	73,586		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
	843-C	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 41,493	41,493		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt.	\$ 343,380	343,380		
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	384,873	384,873		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	776,008	776,008		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	157,645	157,645		
c. Medical and Therapeutic Supplies	\$	19,314	19,314		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	38,561	38,561		
f. X-rays and Related Radiological Procedures***	\$	774	774		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$				
i. Recreation	\$	44,433	44,433		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)****	\$	361,738	361,738		
See Attached Schedule					
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,398,473	1,398,473		

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

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

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

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

Schedule of Other Resident Care

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-21 Rev. 10/2001

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

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation			License No. 843-C		Report for Year Ended 9/30/2021				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Geer Village	77 South Canaan Road North Canaan CT	<input checked="" type="radio"/>	<input type="radio"/>	Related entity	Marketing services	31,248			16	m3
Ability Network Inc.	Minneapolis, MN 55485-6015	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medicare services	15,882			16	m11
Higher Standard Consultants	231 Loon Meadow Drive Norfolk, CT 06058	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Update policies and procedures	13,400			16	m11
Datahal, LLC	730 Hayden Hill Road, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	80,712			16	m11
PointClickCare Technologies Inc.	PO Box 674802, Detroit, MI 48267-4802	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Med Rec, A/R software	34,055			16	m11
Paycom	Oklahoma City, OK 73142	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll services	57,782			16	m11
Geer Foundation	77 South Canaan Road North Canaan CT	<input checked="" type="radio"/>	<input type="radio"/>	Related entity	Strategic planning and marketing services	18,756			16	m11
Conquest	PO Box 416, Avon CT 06001	<input checked="" type="radio"/>	<input type="radio"/>	Related party	Internet marketing consultant	22,636			16	m13
Unitex Textile Rental Services	Pkwy, Mount Vernon, NY 10550-1700	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry purchased services	69,137			19	3b
EMS, LLC	245 Main St, Suite 204, Chester, NJ 07930	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping purchased services	343,380			20	4b
Lindell Fuel	P.O. Box 609 Canaan, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fuel, Oil & Propane	58,169			22	6b
Kone Brooklyn, PO Box 22251	New York, NY 10087-2251	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator services	16,360			22	6f
USA Waste and Recycling, Inc.	P.O. Box 1000, East Windsor, 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash removal	29,056			22	6f
Celtic Consulting	Plaza, 507 E Main St #308, Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Outpatient services	171,494			20	5L

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page	of
		843-C			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	14,657	14,657			
b. Heat	\$	80,582	80,582			
c. Light & Power	\$	90,086	90,086			
d. Water	\$	33,621	33,621			
e. Equipment Lease (Provide detail on page 6)	\$	30,023	30,023			
f. Other (itemize)	\$	146,937	146,937			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	395,906	395,906			
7. Depreciation (complete schedule page 23*)						
a. Land Improvements	\$	2,983	2,983			
b. Building & Building Improvements	\$	80,711	80,711			
c. Non-Movable Equipment	\$	8,012	8,012			
d. Movable Equipment	\$	57,502	57,502			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	149,208	149,208			
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense	\$					
b. Mortgage Expense	\$	587	587			
c. Leasehold Improvements	\$					
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	587	587			
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	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	149,795	149,795			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Various Contracted Maintenance	\$ 8,629		
O/S Plum,Heat, Refrig	3,831		
O/S Elevators	16,360		
O/S State Required	15,561		
O/S Miscellaneous	12,352		
Trash Removal	29,056		
Supplies-State Required	1,675		
Supplies-Miscellaneous	15,943		
Landscaping / Snow Removal	58		
Landscaping	6,895		
Snow Removal	1,027		
Internet Services	35,550		
Total Other Repairs and Maintenance	\$ 146,937	\$ -	\$ -

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 9/30/2021			Page 23		of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements														
1. Acquired prior to this report period				144,976		144,976	130,265	S/L	Various	2,983				
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
A-4. Subtotal											2,983			
B. Building and Building Improvements														
1. Acquired prior to this report period				3,122,611		3,122,611	2,383,314	S/L	Various	80,448				
2. Disposals (attach schedule)							(90,139)	S/L	Various					
3. Acquired during this report period (attach schedule)				5,268		5,268		S/L	Various	263	80,711			
B-4. Subtotal														
C. Non-Movable Equipment											8,012			
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)				80,118		80,118		S/L	5	8,012				
C-4. Subtotal											8,012			
	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										
D. Movable Equipment														
1. Motor Vehicles (Specify name, model and year of each vehicle)														
a. Vehicles - Added Prior to 2011			Var	Var	25,884		25,884	25,884	S/L	4		57,502	149,208	
b. ADC Vehicle / Repairs			6/7	14/15	18,624		18,624	18,624	S/L	4				
c. 2010 Truck			10	2016	14,500		14,500	14,500	S/L	4				
d. 2003 Ford 550			7	2019	3,140		3,140	784	S/L	4	785			
2. Movable Equipment												53,372	3,345	
a. Acquired prior to this report period			Var	Var	814,764		814,764	575,637	S/L	Var	53,372			
b. Disposals (attach schedule)														
c. Acquired during this report period (attach schedule)			Var	Var	55,151		55,151		S/L	Var	3,345			
D-3. Subtotal												57,502		
E. Total Depreciation												149,208		

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

*Ties to Page 24, Line C3

Robert C. Geer Memorial Hospital d/b/a Geer Nursing & Rehab.
 Depreciation Schedule
 FYE 09/30/2021

Description	Acquisition Date	Historical Costs	Cost to be Depre	Method	Useful Life	09/30/20		09/30/21		NBV CHECK
						Depre	Accum Depre	Depre	Accum Depre	
Land Improvements										
Acquired Prior	Various	88,488	88,488	S/L	Var	-	88,488	-	88,488	-
2009 Additions										
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	-
Prior to 2011		100,288	100,288			-	100,288	-	100,288	-
2011 Additions										
Grease Trap	6/29/2011	12,733	12,733	S/L	15	849	8,489	849	9,338	3,395
Heated Sidewalks - Front of Building	8/24/2011	19,890	19,890	S/L	15	1,326	13,260	1,326	14,586	5,304
Total 2011		32,623	32,623			2,175	21,749	2,175	23,924	8,698
2012 Additions										
Fill & Resurface Sinkhole in Parking Lot	12/1/2011	3,000	3,000	-	8	188	3,000	-	3,000	-
Total 2012		3,000	3,000			188	3,000	-	3,000	-
2014 Additions										
Remove/Replace Rear Patio & Ambulance Entr. Con	7/1/2014	3,666	3,666	S/L	8	458	2,978	458	3,436	231
Total 2014		3,666	3,666			458	2,978	458	3,436	231
2018 Additions										
Handicapped Lines and Signs - per HUD to be capita	2/20/2018	1,899	1,899	S/L	3	633	1,899	-	1,899	-
Total 2018		1,899	1,899			633	1,899	-	1,899	-
2020 Additions										
Base for salt storage shed inc excavation	12/27/2019	3,500	3,500	S/L	10	350	350	350	700	2,800
Total 2020		3,500	3,500			350	350	350	700	2,800
Total Land Improvements		144,976	144,976			3,804	130,264	2,983	133,247	11,729
Building Improvements										
Acquired Prior	Various	1,464,936	1,464,936	S/L	Var	-	1,464,936	-	1,464,936	-
2009 Additions										
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	3,458	44,955	3,458	48,413	20,751
Roof Work Second Half	3/12/2008	57,450	57,450	S/L	10	-	57,450	-	57,450	-
Electric Doors	3/17/2008	16,238	16,238	S/L	10	-	16,238	-	16,238	-
Total 2008		154,563	142,852			3,458	118,643	3,458	122,101	32,462
2010 Additions										
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	5,517	60,685	5,517	66,202	44,130
		254,422	110,332			5,517	60,685	5,517	66,202	188,219

<u>Description</u>	<u>Acquisition Date</u>	<u>Historical Costs</u>	<u>Cost to be Depre</u>	<u>Method</u>	<u>Useful Life</u>	<u>09/30/20</u>	<u>09/30/21</u>	<u>09/30/21</u>	<u>NBV CHECK</u>	
						<u>Accum Depre</u>	<u>Accum Depre</u>	<u>Accum Depre</u>		
Prior to 2011		2,820,725	2,664,924			44,282	2,305,502	44,282	2,352,884	487,841
2011 Additions										
Kitchen Cabinets & Counter Tops	3/1/2011	4,467	4,467	S/L	15	298	2,979	298	3,277	1,190
Front Entrance Rebuild	6/15/2011	5,700	5,700	S/L	20	285	2,850	285	3,135	2,565
Hospice Room Buildout - Room #235	6/30/2011	12,275	12,275	S/L	15	818	8,182	818	9,000	3,275
Automatic Doors - Ambulance Entrance	3/29/2011	6,825	6,825	S/L	10	681	6,825	0	6,825	-
Lounge Kitchens	7/12/2011	7,306	7,306	S/L	15	487	4,870	487	5,357	1,949
New Windows - Back of Building	8/16/2011	33,729	33,729	S/L	20	1,686	16,863	1,686	18,549	15,180
Maintenance Shed Roof Replacement	8/23/2011	18,500	18,500	S/L	20	925	9,250	925	10,175	8,325
Elevator Locks	4/12/2011	1,985	1,985	S/L	20	99	991	99	1,090	894
Back flow kit	7/29/2011	1,569	1,569	S/L	20	78	783	78	861	708
Outpatient Business Office Buildout	6/30/2011	3,440	3,440	S/L	15	229	2,292	229	2,521	919
Total 2011		95,796	95,796			5,586	55,885	4,905	50,790	35,006
2012 Additions										2,865
Carpet (for ADC)	6/30/2012	2,865	-	S/L	5	-	-	-	2,284	-
Carpel	11/30/2011	2,284	2,284	S/L	5	-	2,284	-	1,115	555
Dementia Unit Doors and Installation	10/27/2011	11,146	11,146	S/L	10	1,115	9,476	1,115	10,591	346
Patio Automatic Doors	10/25/2011	6,975	6,975	S/L	10	698	5,931	698	6,629	3,611
Private Rooms #330 & 326 - Remodel Costs	1/25/2012	9,851	9,851	S/L	15	657	5,583	657	6,240	937
Emergency Outlets added to all Rooms	1/20/2012	18,758	18,758	S/L	10	1,876	15,945	1,876	17,821	8,088
Bariatric Rooms #220 & 320 - Remodel Costs	1/25/2012	22,055	22,055	S/L	15	1,470	12,496	1,470	13,966	3,580
Remodel 4 Rooms - As Needed	7/20/2012	9,757	9,757	S/L	15	650	5,527	650	6,177	-
Total 2012		83,591	80,826			6,466	57,243	6,466	63,709	19,982
2013 Additions										13,684
Remodel 2nd and 3rd floor Activity Rooms	5/31/2013	31,577	31,577	S/L	15	2,105	15,788	2,105	17,893	21,359
Lower Level Entrance (For ADC)	8/30/2013	21,359	-	S/L	25	-	-	-	-	21,359
Total 2013		52,936	31,577			2,105	15,788	2,105	17,893	35,043
2014 Additions										757
3 Fire Doors	9/30/2014	1,208	1,208	S/L	20	60	391	60	451	46,416
Pharmacy Remodel - Not Allowed	11/27/2013	46,416	-	S/L	15	-	-	-	-	1,347
Laundry Room - Remove wall	1/14/2014	2,696	2,696	S/L	15	180	1,169	180	1,349	6,310
Remodel Room #236 - Incl new bath stall	3/18/2014	12,618	12,618	S/L	15	841	5,467	841	6,308	5,462
Remodel Old Staff Lounge to Housekeeping Office - F	9/18/2014	10,928	10,928	S/L	15	729	4,737	729	5,466	6,838
Carpet & Vinyl Plank (For ADC)	11/15/2013	6,838	-	S/L	15	-	-	-	-	5,176
New ADC Entrance (For ADC)	10/18/2013	5,176	-	S/L	25	-	-	-	-	-
Total 2014		85,881	27,451			1,810	11,765	1,810	13,575	72,306
2015 Additions										7,922
New Windows (For ADC)	6/17/2015	7,922	-	S/L	25	-	-	-	-	18,464
First floor office renovations	10/17/2014	32,588	32,588	S/L	15	2,173	11,951	2,173	14,124	13,247
Resident room renovations	5/27/2015	23,380	23,380	S/L	15	1,559	8,574	1,559	10,133	4,527
Concrete work	12/30/2014	5,710	5,710	S/L	20	336	1,847	336	2,183	-
Total 2015		70,600	62,678			4,068	22,372	4,068	26,440	44,160
2016 Additions										7,748
Resident Room Renovations	4/1/2016	12,236	12,236	S/L	15	816	3,672	816	4,488	12,203
New Windows	12/21/2015	15,846	15,846	S/L	25	626	2,817	626	3,443	-
Total 2016		27,882	27,882			1,442	6,489	1,442	7,931	19,952
2017 Additions										8,816
New Hot Water Tank	4/26/2017	11,376	11,376	S/L	20	569	1,991	569	2,560	21,066
2nd Floor Renovations	4/24/2017	30,093	30,093	S/L	15	2,006	7,021	2,006	9,027	29,882
Total 2017		41,469	41,469			2,575	9,012	2,575	11,587	21,066
2018 Additions										1,300
5 year Tank Inspection and Cleaning	6/30/2018	6,500	6,500	S/L	5	1,300	3,900	1,300	5,200	3,289
Plumbing Repairs	1/1/2018	5,481	5,481	S/L	10	548	1,644	548	2,192	1,520
New Office for Assistant Maintenance Director	5/1/2018	7,600	7,600	S/L	5	1,520	4,560	1,520	6,080	8,591
Lighting	3/31/2018	42,947	42,947	S/L	5	8,589	25,767	8,589	34,356	-
Total 2018 Additions		62,528	62,528			11,957	35,871	11,957	47,828	14,700

Description	Acquisition Date	Historical Costs	Cost to be Depre	Method	Useful Life	09/30/20		09/30/21		NBV CHECK
						Accum Depre	09/30/20 Depre	Accum Depre	09/30/21 Depre	
2018 Disposals										
CARPETING REC ROOM	7/27/2001	(3,205)	(3,205)	S/L	15	-	(3,205)	-	(3,205)	-
DIETARY FLOOR TILE	7/8/2002	(1,925)	(1,925)	S/L	10	-	(1,925)	-	(1,925)	-
ELEVATOR DOOR ZONE SWITCHES	9/30/2002	(4,821)	(4,821)	S/L	10	-	(4,821)	-	(4,821)	-
Installation of panels Sunroom(GN200409)	2/24/2004	(672)	(672)	S/L	10	-	(672)	-	(672)	-
Add Air Conditioning cafe(GN200422)	6/10/2004	(8,814)	(8,814)	S/L	10	-	(8,814)	-	(8,814)	-
Ceiling Tile per code (GN200425)	7/22/2004	(697)	(697)	S/L	10	-	(697)	-	(697)	-
Shaw carpet installation(GN200439)	4/19/2004	(2,765)	(2,765)	S/L	10	-	(2,765)	-	(2,765)	-
Patch & Repair walls/ceiling Rehab (GN413)	10/28/2003	(1,527)	(1,527)	S/L	10	-	(1,527)	-	(1,527)	-
Roof Work - first half of building	10/31/2004	(55,503)	(55,503)	S/L	10	-	(55,503)	-	(55,503)	-
Parapet Wall Repair - Part of Roof Work	12/15/2004	(8,215)	(8,215)	S/L	10	-	(8,215)	-	(8,215)	-
Split A/C unit for Rehab	10/28/2005	(1,995)	(1,995)	S/L	5	-	(1,995)	-	(1,995)	-
HUD Renovation - Wallpaper/Paint	11/30/2008	(61,790)	(61,790)	S/L	5	-	(61,790)	-	(61,790)	-
Carpet	11/30/2011	(2,284)	(2,284)	S/L	5	-	(2,284)	-	(2,284)	-
Assets Fully Depreciated (9/30/00 W/S)	Var	(75,810)	(75,810)	S/L	Var	-	(75,810)	-	(75,810)	-
CARPETING	1/31/1998	(978)	(978)	S/L	15	-	(978)	-	(978)	-
Total 2018 Disposals		(231,001)	(231,001)			-	(231,001)	-	(231,001)	-
2019 Acquisitions										
Business Office Renovations	11/1/2018	9,383	9,383	S/L	15	626	939	626	1,565	7,818
Total Building Improvements 2019		9,383	9,383			626	939	626	1,565	7,818
2020 Acquisitions										
30 Amp Line - Steamer	6/11/2020	1,220	1,220	S/L	20	61	61	61	122	1,098
Mural Painting	11/30/2019	1,500	1,500	S/L	10	150	150	150	300	1,200
Total Building Improvements 2020		2,720	2,720			211	211	211	422	2,298
2021 Acquisitions										
Ed Utisco - Electrical	FY2021	5,268	5,268	S/L	10	-	-	264	264	5,004
Total Building Improvements 2021		5,268	5,268			-	-	264	264	5,004
Total Building Improvements		3,127,878	2,881,501			81,128	2,293,175	80,711	2,373,886	753,992
Non-Movable Equipment										
Acquired Prior	Various	1,423,561	1,416,154	S/L	Var	-	1,423,561	-	1,423,561	-
Total 2008		1,423,561	1,416,154			-	1,423,561	-	1,423,561	-
2018 Disposals										
Prior to 2007 Acquisitions		(1,423,561)	(1,416,154)	S/L	Var	-	(1,423,561)	-	(1,423,561)	-
Total 2018 Disposals		(1,423,561)	(1,416,154)			-	(1,423,561)	-	(1,423,561)	-
2021 Addition										
IT Infrastructure Upgrade	FY2021	80,118	80,118	S/L	5	-	-	8,012	8,012	72,106
Total 2021 Addition		80,118	80,118			-	-	8,012	8,012	72,106
Total Non-Movable Equipment		80,118	80,118			-	-	8,012	8,012	72,106
Movable Equipment										
Autos	Various	142,531	131,909	S/L	Var	-	131,909	10,622	142,531	-
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	-
Total 2009		55,878	55,878			-	55,878	-	55,878	-
2010 Additions										
2000 Bus	5/14/2010	2,000	2,000	S/L	4	-	2,000	-	2,000	-
Total 2010		2,000	2,000			-	2,000	-	2,000	-
2011 Additions										
Startrans Senator Bus		52,684	52,684	S/L	4	-	52,684	-	52,684	-
Total 2011		52,684	52,684			-	52,684	-	52,684	-
2014 Additions										
Jim's Garage - Van Repair (ADC)	6/4/2014	2,700	-	S/L	4	-	-	2,700	2,700	-
Total 2014		2,700	-			-	-	2,700	2,700	-

Description	Acquisition Date	Historical Costs	Cost to be Depre	Method	Useful Life	09/30/20		09/30/21		NBV CHECK
						09/30/20 Depre	Accum Depre	09/30/21 Depre	Accum Depre	
2015 Additions										
Bus purchased off of lease from CIT (ADC)	7/7/2015	15,924	-	S/L	4	-	-	15,924	15,924	-
Total 2015		15,924						15,924	15,924	
2016 Additions										
2010 Ford Truck	10/22/2015	14,500	14,500	S/L	4	1,813	14,500	-	14,500	-
Total 2016		14,500	14,500			1,813	14,500		14,500	
2018 Disposals										
Various Vehicle Disposals	Various	(209,969)	(180,723)	S/L	Var	-	(180,723)	(29,246)	(209,969)	-
Total 2018 Disposals		(209,969)	(180,723)				(180,723)	(29,246)	(209,969)	
2019 Addition										
2003 Ford 550	7/12/2019	3,140	3,140			392	785	785	1,570	1,570
Total Auto		62,148	62,148			2,205	59,793	785	60,578	1,570
Movable										
Prior										
Subtotal		1,615,634	1,614,831							
2008 Additions/(Deletions)										
80 Electric Beds	3/19/2008	122,472	122,472	S/L	12	-	122,472	0	122,472	-
106 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	-	75,072	-	75,072	-
Computers	9/30/2008	16,626	16,626	S/L	5	-	16,626	-	16,626	-
Copiers	9/30/2008	10,700	10,700	S/L	5	-	10,700	-	10,700	-
Wheelchairs	9/30/2008	28,023	28,023	S/L	10	-	28,023	-	28,023	-
Ice machine	9/30/2008	9,528	9,528	S/L	10	-	9,528	-	9,528	-
Dishwasher	7/31/2008	39,084	39,084	S/L	10	-	39,084	-	39,084	-
		(6,000)	(6,000)	S/L	10	-	(5,000)	-	(6,000)	-
Total 2008 Additions(Deletions)		330,144	330,144				330,143	0	330,144	
2009 Additions										
Rebuild 10k (2) Water Storage Tanks (Part of Sprinkl	11/19/2008	10,020	10,020	S/L	20	501	6,012	501	6,513	3,507
Pharmacy A/C	10/29/2008	2,658	2,658	S/L	5	-	2,658	-	2,658	-
Infrared Door Detectors (2)	11/25/2008	4,519	4,519	S/L	10	-	4,519	-	4,519	-
Computers (3)	11/30/2008	1,817	1,817	S/L	5	-	1,817	-	1,817	-
46" LCD TV	11/30/2008	1,198	1,198	S/L	5	-	1,198	-	1,198	-
Websmart Router	11/30/2008	1,169	1,169	S/L	5	-	1,169	-	1,169	-
Magna Twin Vacuum	11/15/2008	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	47	583	0	583	-
HP Pavilion Notebook PC	11/30/2008	1,307	1,307	S/L	5	-	1,307	-	1,307	-
Export Software	11/29/2008	1,000	1,000	S/L	3	-	1,000	-	1,000	-
Waste Rolloffs	10/28/2008	1,895	1,895	S/L	15	126	1,515	126	1,641	254
HUD Project - Furniture	10/16/2008	105,427	105,427	S/L	15	7,028	84,339	7,028	91,367	14,059
Misc (see detail)	9/30/2009	15,656	15,656	S/L	5	-	15,656	-	15,656	-
Unassembled (W.B. Mason) Chairs & File Cabinets	11/26/2008	2,208	2,208	S/L	15	147	1,765	147	1,912	295
		154,471	154,471				7,849	126,553	7,802	136,355
										18,116
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	-	2,814	-
28 Air Conditioners		3,094	3,094	S/L	5	-	3,094	-	3,094	-
Lift Parts		3,408	3,408	S/L	10	-	3,408	(0)	3,408	-
Aerial Life		1,240	1,240	S/L	10	-	1,240	-	1,240	-
Cubical Curtains		7,083	7,083	S/L	5	-	7,083	-	7,083	-
Broda Midline Thigh Belt		2,600	2,600	S/L	10	-	2,600	-	2,600	-
3 Trapezam, support, adapters		2,079	2,079	S/L	10	-	2,080	(0)	2,079	-
Misc Furniture		9,880	9,880	S/L	10	-	9,880	(0)	9,880	-
		56,675	45,902				-	45,903	(1)	45,902
										10,773
Prior to 2011 (w/o auto)		2,156,924	2,145,348		0	7,849	2,120,233	7,802	2,126,035	28,889

Description	Acquisition Date	Historical Costs	Cost to be Depre	Method	Useful Life	09/30/20		09/30/21		09/30/21	
						Depre	Accum Depre	Depre	Accum Depre	NBV CHECK	
2011 Additions											
Washer & Dryer	10/28/2010	1,198	1,198	S/L	10	119	1,198	0	1,198	-	
Dishwasher Rebuild	11/30/2010	3,573	3,573	S/L	10	358	3,573	0	3,573	-	
Outpatient Laser System	12/15/2010	17,575	17,575	S/L	5	-	17,575	-	17,575	-	
Outpatient Treatment Table	6/21/2011	1,619	1,619	S/L	15	108	1,080	108	1,188	431	
Misc Furniture and Equipment	9/30/2011	56,765	56,765	S/L	10	5,676	56,763	2	56,765	-	
Total 2011		80,730	80,730			6,261	80,188	110	80,298	431	
2012 Additions											
Drapes and Blinds	11/8/2011	6,215	6,215	S/L	5	-	6,215	-	6,215	-	
Freezer and Tank Repairs	10/15/2011	12,861	12,861	S/L	10	1,286	10,932	1,286	12,218	644	
Ceiling Lifts	5/24/2012	17,149	17,149	S/L	10	1,715	14,577	1,715	16,292	857	
Tank Style Hot Water Heater	3/6/2012	8,400	8,400	S/L	10	840	7,140	840	7,980	420	
Bariatric Lift	9/30/2012	4,949	4,949	S/L	10	495	4,207	495	4,702	247	
Bariatric Lift	5/11/2012	2,005	2,005	S/L	10	200	1,702	200	1,902	103	
Boston Orthotics - Chair	11/1/2011	1,500	1,500	S/L	10	150	1,275	150	1,425	75	
Trays, Pellets, Covers, Cart	12/12/2011	5,086	5,086	S/L	10	509	4,325	509	4,634	252	
4 32" TVs	12/12/2011	1,112	1,112	S/L	5	-	1,112	-	1,112	-	
Computer Server	12/23/2011	1,959	1,959	S/L	5	-	1,959	-	1,959	-	
Carpet Extractor	1/10/2012	9,097	9,097	S/L	5	-	9,097	-	9,097	-	
Trapeze and Bases	2/21/2012	1,175	1,175	S/L	10	118	1,001	118	1,119	56	
Rebuild Mower	3/30/2012	3,137	3,137	S/L	3	-	3,137	-	3,137	-	
10 Personal Computers	4/2/2012	4,079	4,079	S/L	5	-	4,079	-	4,079	-	
Medical Cart	6/18/2012	3,332	3,332	S/L	10	333	2,832	333	3,165	168	
Boston Orthotics - Chair	6/18/2012	4,500	4,500	S/L	10	450	3,825	450	4,275	225	
Hobart Slicer	7/27/2012	1,650	1,650	S/L	10	155	1,403	165	1,568	83	
Total 2012		88,206	88,206			6,261	78,816	6,261	85,077	3,129	
2013 Additions											
Motorola Ham Radio	11/14/2012	5,024	5,024	S/L	5	-	5,024	-	5,024	-	
Bulletin Boards	5/30/2013	2,317	2,317	S/L	10	232	1,739	232	1,971	346	
Dietary Kitchen Office Carpet	10/16/2012	1,122	1,122	S/L	10	112	841	112	953	169	
Chaise Lounges	12/31/2012	4,680	4,680	S/L	10	468	3,510	468	3,978	702	
Pathlinks Server	11/29/2013	3,346	3,346	S/L	5	-	3,346	-	3,346	-	
Combo Walker & Wheelchairs	1/1/2013	2,503	2,503	S/L	10	250	1,876	250	2,126	377	
Dart Chart Computers & Accessories	6/30/2013	4,185	4,185	S/L	5	-	4,185	-	4,185	-	
3 Concentrators	5/20/2013	1,669	1,669	S/L	10	167	1,252	167	1,419	250	
E-time upgrade Computers & Accessories	5/21/2013	3,082	3,082	S/L	5	-	3,082	-	3,082	-	
Lift Chairs	5/22/2013	3,900	3,900	S/L	10	390	2,925	390	3,315	585	
2 Bariatric Beds	6/24/2013	6,392	6,392	S/L	10	639	4,793	639	5,432	960	
Cruiser III Walker	5/30/2013	907	907	S/L	10	91	681	91	772	135	
Cart Punch Cards	8/26/2013	2,346	2,346	S/L	10	235	1,761	235	1,996	350	
Broda Chair	6/7/2013	3,250	3,250	S/L	10	325	2,438	325	2,763	488	
4 Comfort Lift Chairs	7/23/2013	3,970	3,970	S/L	10	397	2,978	397	3,375	596	
Drug Cart	9/24/2013	2,577	2,577	S/L	10	258	1,934	258	2,192	385	
Sewage Grinder	9/19/2013	7,096	7,096	S/L	10	710	5,324	710	6,034	1,062	
Benches & Plaques	9/25/2013	2,384	2,384	S/L	10	238	1,786	238	2,024	359	
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	
Total 2013		76,594	60,751			4,512	49,476	4,512	53,988	22,606	
2014 Additions											
ADP Payroll Server	6/30/2014	6,000	6,000	S/L	5	-	6,000	-	6,000	-	
10 Dining Chairs	6/30/2014	2,073	2,073	S/L	10	207	1,346	207	1,553	520	
Touch Computer	6/30/2014	980	980	S/L	5	-	980	(0)	980	-	
Pharmacy Server	6/30/2014	1,093	1,093	S/L	5	-	1,094	(0)	1,093	-	
Misc Furniture	6/30/2014	1,435	1,435	S/L	10	144	935	144	1,079	356	
Wheelchair Scale	6/30/2014	3,305	3,305	S/L	10	331	2,150	331	2,481	824	
5 "Boneless" Computers	6/30/2014	1,554	1,554	S/L	5	-	1,554	(0)	1,554	-	
21 yr Dell Sonic-wall Computer	6/30/2014	1,091	1,091	S/L	5	-	1,090	0	1,091	-	
Installation of 39 cameras for 24 hour security	6/30/2014	5,419	5,419	S/L	10	542	3,523	542	4,065	1,354	
10 New Mattresses	6/30/2014	10,124	10,124	S/L	7	1,446	9,400	724	10,124	-	
Blood Coagulation Meter Kit	6/30/2014	2,331	2,331	S/L	5	-	2,332	(0)	2,331	-	
Outpatient Hydrocolator	6/30/2014	1,228	1,228	S/L	10	123	799	123	922	306	
Electronic Health Records System	6/30/2014	10,658	10,658	S/L	5	-	10,658	(0)	10,658	-	
Tent for Resident Patio	6/30/2014	4,518	4,518	S/L	8	565	3,672	565	4,237	281	
20 Vanity Overbed Tables	6/30/2014	1,814	1,814	S/L	15	121	786	121	907	907	
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	227	1,475	227	1,702	1,598	
Total 2014		58,236	57,023			3,706	47,793	2,984	50,777	7,459	

Description	Acquisition Date	Historical Costs	Cost to be Depre	Method	Useful Life	09/30/20		09/30/21		NBV CHECK
						Accum Depre	09/30/21 Depre	Accum Depre	09/30/21 Depre	
2015 Additions										
Heater	11/17/2014	931	931	S/L	10	93	558	93	651	280
Lifts	10/20/2014	1,814	1,814	S/L	10	181	1,087	181	1,268	546
Heat Sealer	4/8/2015	3,413	3,413	S/L	5	-	3,413	(0)	3,413	-
Recliners	6/19/2015	4,894	4,894	S/L	15	326	1,957	326	2,283	2,611
Recliners	6/5/2015	763	763	S/L	15	51	306	51	357	406
Thera Glide	6/10/2015	1,120	1,120	S/L	15	75	449	75	524	596
Lifts	6/18/2015	1,113	1,113	S/L	10	111	667	111	778	335
Food Warmer	6/1/2015	1,310	1,310	S/L	10	131	786	131	917	393
Resident Beds	7/20/2015	5,518	5,518	S/L	12	460	2,760	460	3,220	2,298
Palio Furniture	7/28/2015	1,014	1,014	S/L	10	101	607	101	708	306
Housekeeping Equipment	11/24/2014	7,124	7,124	S/L	5	-	7,124	0	7,124	-
Housekeeping Equipment	12/1/2014	7,124	7,124	S/L	5	-	7,124	0	7,124	-
Housekeeping Equipment	1/1/2015	7,124	7,124	S/L	5	-	7,124	0	7,124	-
Resident Lifts	1/1/2015	2,754	2,754	S/L	10	275	1,651	275	1,926	828
Resident Lifts	1/1/2015	5,496	5,496	S/L	10	550	3,299	550	3,849	1,647
Electronic Health Records System	4/1/2015	48,451	48,451	S/L	5	-	48,450	0	48,451	-
Total 2015		99,963	99,963			2,354	87,360	2,355	89,715	10,247
2016 Additions										
Outdoor Condensing Unit	4/21/2016	27,012	27,012	S/L	15	1,801	8,104	1,801	9,905	17,107
Equipment	6/30/2016	83,562	83,562	S/L	10	8356	37,802	8,356	45,958	37,604
Total 2016		110,574	110,574			10,157	45,707	10,157	55,864	54,711
2017 Additions										
Nas Server	1/9/2017	3,968	3,968	S/L	5	794	2,779	794	3,573	395
Mattresses	12/30/2016	14,688	14,688	S/L	7	2,098	7,343	2,098	9,441	5,247
Motor/Sling	4/4/2017	4,750	4,750	S/L	10	475	1,663	475	2,138	2,612
Clock System	7/1/2017	6,799	6,799	S/L	5	1,360	4,760	1,360	5,120	679
Total 2017		30,205	30,205			4,727	16,545	4,727	21,272	8,933
2018 Additions										
Food Processor	4/2/2018	1,732	1,732	S/L	3	577	1,731	1	1,732	-
Custom Build Desk and Shelving	11/13/2017	2,350	2,350	S/L	3	783	2,349	1	2,350	-
Mattress	11/17/2017	2,640	2,640	S/L	3	880	2,640	-	2,640	-
Overhead Tables	10/4/2017	1,265	1,265	S/L	5	253	759	253	1,012	253
PT Exercise Equipment	8/6/2018	2,950	2,950	S/L	3	983	2,949	1	2,950	-
TV's with mounts	11/27/2017	4,963	4,963	S/L	3	1,654	4,962	1	4,963	-
Total 2018 Additions		15,900	15,900			5,130	15,390	257	15,647	253
2018 Disposals										
Prior to 2007 Acquisitions	Various	(1,587,154)	(1,587,154)	S/L	Var	-	(1,587,154)	-	(1,587,154)	-
Furniture - 2 chests	10/12/2006	(568)	(568)	S/L	10	-	(228)	(57)	(285)	(283)
Garbage disposal	12/26/2006	(1,277)	(1,277)	S/L	5	-	(1,021)	(256)	(1,277)	-
1022 Copier	3/14/2007	(800)	(800)	S/L	5	-	(640)	(160)	(800)	-
1224C Copier	3/16/2007	(1,730)	(1,730)	S/L	5	-	(1,384)	(346)	(1,730)	-
Painted Bear Display	3/31/2007	(1,000)	(1,000)	S/L	10	-	(400)	(100)	(500)	(500)
Geer Campus Signs	4/20/2007	(1,905)	(1,905)	S/L	10	-	(763)	(191)	(954)	(951)
Santa Lift #1 Major Repair	4/24/2007	(3,961)	(3,961)	S/L	10	-	(1,584)	(396)	(1,980)	(1,981)
Tapit Software	4/30/2007	(1,575)	(1,575)	S/L	3	-	(1,575)	-	(1,575)	-
ADP Payroll Server	5/8/2007	(6,000)	(6,000)	S/L	5	-	(2,400)	(1,200)	(3,600)	(2,400)
Furniture - 2 Williamsburg Style chests/Cabinets/Tab	5/30/2007	(1,604)	(1,604)	S/L	10	-	(641)	(160)	(801)	(803)
Leased Santa Lift Purchase	5/31/2007	(2,506)	(2,506)	S/L	10	-	(1,003)	(251)	(1,254)	(1,252)
Furniture - 2 TV Wardrobes	6/20/2007	(1,897)	(1,897)	S/L	10	-	(759)	(190)	(949)	(948)
Walk-in Freezer Compressor Major Repair	10/19/2006	(2,987)	(2,987)	S/L	10	-	(1,195)	(299)	(1,494)	(1,493)
Oil Burner Major Repair	10/24/2006	(1,073)	(1,073)	S/L	10	-	(429)	(107)	(536)	(537)
Computer Rebate - 9/30/06 Purchase	11/22/2006	5,350	5,350	S/L	5	-	5,350	-	5,350	-
Joeme Healthcare Trapeze & Motors	8/9/2007	(1,482)	(1,482)	S/L	10	-	(592)	(148)	(740)	(742)
Snoezellen Room System	9/27/2007	(4,920)	(4,920)	S/L	5	-	(3,936)	(984)	(4,920)	-
Computers	9/30/2007	(5,710)	(5,710)	S/L	5	-	(4,568)	(1,142)	(5,710)	-
108 Mattresses	4/29/2008	(34,639)	(34,639)	S/L	7	-	(34,639)	-	(34,639)	-
Computers	9/30/2008	(16,626)	(16,626)	S/L	5	-	(16,626)	-	(16,626)	-
Copiers	9/30/2008	(10,700)	(10,700)	S/L	5	-	(10,700)	-	(10,700)	-
Wheelchairs, etc (See detail)	9/30/2008	(28,023)	(28,023)	S/L	10	-	(28,023)	-	(28,023)	-
2008 Addition - New Dishwasher	7/31/2008	(39,084)	(39,084)	S/L	10	-	(39,084)	-	(39,084)	-
Pharmacy A/C	10/29/2008	(2,658)	(2,658)	S/L	5	-	(2,658)	-	(2,658)	-
Computers (3)	11/30/2008	(1,817)	(1,817)	S/L	5	-	(1,817)	-	(1,817)	-
46" LCD TV	11/30/2008	(1,198)	(1,198)	S/L	5	-	(1,198)	-	(1,198)	-
Websmart Router	11/30/2008	(1,169)	(1,169)	S/L	5	-	(1,169)	-	(1,169)	-
Magna Twin Vacuum	11/16/2008	(2,160)	(2,160)	S/L	8	-	(2,160)	-	(2,160)	-

Description	Acquisition Date	Historical Costs	Cost to be Depre	Method	Useful Life	09/30/20		09/30/21		09/30/21		NBV CHECK
						09/30/20 Depre	Accum Depre	09/30/21 Depre	Accum Depre			
Spot Extractor Vacuum Sweeper	11/12/2008	(2,855)	(2,855)	S/L	8	-	(2,855)	-	(2,855)	-	-	-
HP Pavilion Notebook PC	11/30/2008	(1,307)	(1,307)	S/L	5	-	(1,307)	-	(1,307)	-	-	-
Export Software	11/29/2008	(1,000)	(1,000)	S/L	3	-	(1,000)	-	(1,000)	-	-	-
Waste Rolloffs	10/28/2008	(1,895)	(1,895)	S/L	15	-	(1,263)	(126)	(1,389)	(506)	-	-
Misc (see detail)	9/30/2009	(15,656)	(15,656)	S/L	5	-	(15,656)	-	(15,656)	-	-	-
PTOS Software	9/30/2010	(8,493)	(8,493)	S/L	3	-	-	-	-	(8,493)	-	-
Cubical Curtains	11/11/2009	(7,083)	(7,083)	S/L	5	-	(7,083)	-	(7,083)	-	-	-
MDI eTime	10/7/2009	(13,703)	(13,703)	S/L	3	-	(13,703)	-	(13,703)	-	-	-
Misc Computer Equipment (see detail)	9/30/2010	(2,814)	(2,814)	S/L	5	-	(2,814)	-	(2,814)	-	-	-
28 Air Conditioners	7/30/2010	(3,094)	(3,094)	S/L	5	-	(3,094)	-	(3,094)	-	-	-
Outpatient Laser System	12/15/2010	(17,575)	(17,575)	S/L	5	-	(17,575)	-	(17,575)	-	-	-
Drapes and Blinds	11/8/2011	(6,215)	(6,215)	S/L	5	-	(6,215)	-	(6,215)	-	-	-
Tank Style Hot Water Heater	3/6/2012	(8,400)	(8,400)	S/L	10	-	(5,460)	(840)	(6,300)	(2,100)	-	-
Computer Server	12/23/2011	(1,959)	(1,959)	S/L	5	-	(1,959)	-	(1,959)	-	-	-
Carpet Extractor	1/10/2012	(9,097)	(9,097)	S/L	5	-	(9,097)	-	(9,097)	-	-	-
Rebuild Mower	3/30/2012	(3,137)	(3,137)	S/L	3	-	(3,137)	-	(3,137)	-	-	-
10 Personal Computers	4/2/2012	(4,079)	(4,079)	S/L	5	-	(4,079)	-	(4,079)	-	-	-
4 32" TVs	12/12/2011	(1,112)	(1,112)	S/L	5	-	(617)	(222)	(639)	(273)	-	-
Pathworks Server	11/29/2013	(3,346)	(3,346)	S/L	5	-	(3,346)	-	(3,346)	-	-	-
Dart Chart Computers & Accessories	6/30/2013	(4,185)	(4,185)	S/L	5	-	(4,185)	-	(4,185)	-	-	-
3 Concentrators	5/20/2013	(1,669)	(1,669)	S/L	10	-	(918)	(167)	(1,085)	(584)	-	-
E-time upgrade Computers & Accessories	5/21/2013	(3,082)	(3,082)	S/L	5	-	(3,082)	-	(3,082)	-	-	-
Lift Chairs	5/22/2013	(3,900)	(3,900)	S/L	10	-	(2,145)	(390)	(2,535)	(1,365)	-	-
Touch Computer	6/30/2014	(980)	(980)	S/L	5	-	(882)	(98)	(980)	(980)	-	-
Pharmacy Server	6/30/2014	(1,093)	(1,093)	S/L	5	-	(985)	(109)	(1,093)	(1,093)	-	-
21 yr Dell Sonic-wall Computer	6/30/2014	(1,091)	(1,091)	S/L	5	-	(981)	(109)	(1,091)	(1,091)	-	-
Electronic Health Records System	2014	(10,658)	(10,658)	S/L	5	-	(9,593)	(1,065)	(10,658)	(10,658)	-	-
Total 2018 Disposals		(1,900,350)	(1,900,350)			-	(1,866,027)	(9,113)	(1,875,140)	(25,210)		
Total 2019 Acquisitions/Disposal												
Bladder Scanner with Stand	03/18/2009	8,039.37	8,039	S/L	10	804	1,206	804	2,010	6,029		
Computer Upgrade	3/1/2019	33,964.85	33,965	S/L	5	6,793	10,190	6,793	16,983	16,982		
Compressor	11/1/2018	1,888.79	1,889	S/L	10	189	283	189	472	1,416		
WanderGuard	4/18/2019	1,041.10	1,041	S/L	10	104	156	104	260	781		
Sander	FY 2019	4,300.00	4,300	S/L	10	430	645	430	1,075	3,225		
Electric Steam Table - Used	FY 2019	500.00	500	S/L	5	100	150	100	250	250		
Lift	FY 2019	7,708.00	7,708	S/L	10	771	1,156	771	1,927	5,781		
Extractor	FY 2019	2,763.78	2,764	S/L	5	553	829	553	1,382	1,381		
Dual Motor Vac	FY 2019	1,039.37	1,039	S/L	5	208	312			727		
Total 2019 Acquisitions**		61,245	61,245				8,952	14,928	9,744	24,360	36,573	
2020 Additions												
Sewage Grinder	9/4/2020	10,148	10,148	S/L	10	1,015	1,015	1,015	2,030	8,118		
Oil Tank Project	9/4/2020	23,245	23,245	S/L	15	1,550	1,550	1,550	3,100	20,145		
Outpatient Therapy Equipment	1/1/2020	4,359	4,359	S/L	3	1,453	1,453	1,453	2,906	1,453		
Computers	3/4/2020	4,606	4,606	S/L	5	921	921	921	1,842	2,764		
ArmChairs	10/11/2019	8,000	8,000	S/L	10	800	800	800	1,600	6,037		
Medical Monitoring Equipment	8/1/2020	7,547	7,547	S/L	10	755	755	755	1,510	6,037		
Medical Equipment	FY'20	1,854	1,854	S/L	10	185	185	185	370	1,484		
Phone System	FY'20	44,974	44,974	S/L	10	4,497	4,497	4,497	8,994	35,980		
Paycom	FY'20	12,000	12,000	S/L	5	2,400	2,400	2,400	4,800	7,200		
Total 2020 Additions		116,733	116,733				13,576	13,576	13,576	27,152	89,581	
2021 Additions												
Signage for Covid-19 Layout	FY2021	5,033	5,033	S/L	3	-	-	839	839	4,194		
R&S Rentals	FY2021	44,212	44,212	S/L	10	-	-	2,211	2,211	42,001		
Cranes	FY2021	5,906	5,906	S/L	10	-	-	295	295	5,611		
Total 2021 Additions		55,151	55,151					3,345	3,345	51,806		
Total Movable		1,050,110	1,021,478			74,485	703,984	56,717	760,389	289,721		
Auto		62,148	62,148			2,205	59,793	785	60,578	1,570		
Total Movable		1,112,258	1,083,626			76,690	763,777	57,502	820,967	291,291		
Total Per Depreciation Schedule		4,465,230				161,621	3,187,215	149,208	3,336,112	1,129,118		
Mov. Equip. Variance		(180,195)							(128,035)	(52,160)		
Rounding		1								1		
Total Per Cost Report Pg. 23		4,285,036				161,621	3,187,215	149,208	3,208,077	1,076,959		
Total Per Trial Balance		5,258,345							174,514	3,878,258	1,380,087	
F/S vs C/R NBV - Page 31, Line B9		303,128										
F/S vs C/R Dep. - Page 36, Line F1		25,306										

*Outpatient Services

**Historical Cost To Be Depreciated Adjusted on Cost report only for error

Amortization Schedule*

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing			License No. 843-C		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Mortgage Expense	Var	Var		91,230	45,074	S/L		587	
2.									
3.									
B-4. Subtotal									587
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									587

* 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 9/30/2021	Page 25	of 37																																			
11. Property Questionnaire																																							
Part A																																							
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.																																			
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.																																							
<table border="1"> <tr> <th>Description</th> <th>Total</th> </tr> <tr> <td>1. Date Land Purchased</td> <td></td> </tr> <tr> <td>2. Date Structure Completed</td> <td></td> </tr> <tr> <td>3. If NOT Original Owner, Date of Purchase</td> <td></td> </tr> <tr> <td>4. Date of Initial Licensure</td> <td></td> </tr> <tr> <td>5. Total Licensed Bed Capacity</td> <td>120</td> </tr> <tr> <td>6. Square Footage</td> <td></td> </tr> <tr> <td>7. Acquisition Cost</td> <td></td> </tr> <tr> <td> a. Land</td> <td></td> </tr> <tr> <td> b. Building</td> <td></td> </tr> </table>		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																			
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6. Square Footage																																							
7. Acquisition Cost																																							
a. Land																																							
b. Building																																							
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage																																		
<table border="1"> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> a. Type of Financing (e.g., fixed, variable)</td> <td>Fixed</td> <td>Fixed</td> <td></td> <td></td> </tr> <tr> <td> b. Date Mortgage Obtained</td> <td>03/01/18</td> <td>01/28/21</td> <td></td> <td></td> </tr> <tr> <td> c. Interest Rate for the Cost Year</td> <td>3.63%</td> <td>2.88%</td> <td></td> <td></td> </tr> <tr> <td> d. Term of Mortgage (number of years)</td> <td>35</td> <td>35</td> <td></td> <td></td> </tr> <tr> <td> e. Amount of Principal Borrowed</td> <td>21,946,900</td> <td>21,946,000</td> <td>***</td> <td></td> </tr> <tr> <td> f. Principal balance outstanding as of 9/30/21</td> <td></td> <td>21,240,020</td> <td>***</td> <td></td> </tr> </table>		1. Financing					a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed			b. Date Mortgage Obtained	03/01/18	01/28/21			c. Interest Rate for the Cost Year	3.63%	2.88%			d. Term of Mortgage (number of years)	35	35			e. Amount of Principal Borrowed	21,946,900	21,946,000	***		f. Principal balance outstanding as of 9/30/21		21,240,020	***				
1. Financing																																							
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed																																					
b. Date Mortgage Obtained	03/01/18	01/28/21																																					
c. Interest Rate for the Cost Year	3.63%	2.88%																																					
d. Term of Mortgage (number of years)	35	35																																					
e. Amount of Principal Borrowed	21,946,900	21,946,000	***																																				
f. Principal balance outstanding as of 9/30/21		21,240,020	***																																				
Complete if Mortgage was Refinanced During Current Cost Year <table border="1"> <tr> <td>g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>		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												
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.
***Includes balance for both Geer Nursing (Nursing Home) and Geer Woods (Retirement Community) as this is one loan.

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage	\$	58,319	58,319			
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount	\$					
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$	58,319	58,319			

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 27	of 37
Item		Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		58,319	58,319			
12. C. Movable Equipment		\$				
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$ 58,319	58,319			
14. Insurance						
a. Insurance on Property (buildings only)		\$ 47,912	47,912			
b. Insurance on Automobiles		\$ 2,742	2,742			
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$ 25,015	25,015			
D&O Insurance						
14d. Total Insurance Expenditures (14a + b + c)		\$ 75,669	75,669			
15. Total All Expenditures (A-13 thru C-14)		\$ 14,274,150	14,274,150			

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 a				843-C	9/30/2021		28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)	
<i>Page 10 - Salaries and Wages</i>								
1.			Outpatient Service Costs	\$				
2.			Salaries not related to Resident Care	\$				
3.			Occupational Therapy	\$				
4.			Other - See attached Schedule	\$	937,918	937,918		
<i>Page 13 - Professional Fees</i>								
5.			Resident Care Physicians **	\$				
6.	13	b10a	Occupational Therapy	\$	203,570	203,570		
7.			Other - See attached Schedule	\$	5,655	5,655		
<i>Pages 15 & 16 - Administrative and General</i>								
8.	15	1a9	Discriminatory Benefits	\$	831	831		
9.	15	1c	Bad Debts	\$	455,000	455,000		
10.	15	1e	Accounting	\$				
10a.			Legal	\$	5,712	5,712		
11.			Telephone	\$				
12.	15	1h2	Cellular Telephone	\$	1,732	1,732		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$				
14.			Gifts, flowers and coffee shops	\$				
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$				
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$				
17.			Automobile Expense (e.g. personal use)	\$				
18.	16	m3	Unallowable Advertising *	\$	31,324	31,324		
19.			Income Tax / Corporate Business Tax	\$				
20.	16	m10	Fund Raising / Contributions	\$	1,136	1,136		
21.	16	m12	Unallowable Management Fees	\$	(160,332)	(160,332)		
22.	16	m6	Barber and Beauty	\$	4,262	4,262		
23.			Other - See attached Schedule	\$	381,047	381,047		
<i>Page 18 - Dietary Expenditures</i>								
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$	1,458	1,458		
<i>Page 19 - Laundry Expenditures</i>								
25.			Laundry services to employees, guests and others who are not residents	\$				
<i>Page 20 - Housekeeping Expenditures</i>								
26.			Housekeeping services to employees, guests and others who are not residents	\$				
Subtotal (Items 1 - 26)				\$	1,869,313	1,869,313		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

** 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	Pharmacist	\$ 242,057		
10	A12o	Adult Day Care	236,560		
10	A12o	Outpatient Wages	459,301		
Total Other Salaries Adjustment			\$ 937,918	\$ -	\$ -

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m11	Fundraising	\$ 18,756		
16	m13	ADC Expense	265,985		
16	m13	Marketing Expense	27,490		
16	m13	Admin - Other	500		
16	m13	Employee Recognition	22,468		
16	m13	Employee Tuition	4,256		
16	m13	Non-routine Bank Charges	1,079		
16	m13	Finance Charges	9,933		
15	1a1	ADC Workers Comp	12,483		
15	1a4	ADC FICA	18,097		
Total Other A&G Adjustments			\$ 381,047	\$ -	\$ -

Geer Nursing & Rehabilitation Center
Calculation of Cellular Phone Disallowance
September 30, 2021

Page 28a

Cellular Phone Disallowance

Total Cost	<small>Page 15, line 1h2</small>	\$ 3,172
Total Allowance		1,440
Total Disallowance		<u>\$ 1,732</u> <small>Page 28, line 12</small>

Geer Nursing & Rehabilitation Center
 Calculation of Allowable Management Fees
 September 30, 2021

Page 28a/29a

Description

Total Expenses (See Reconciliation on Page 36) 14,299.456
 (Less) Management Fee (612,432) *

Amount Used for Allocation

	\$ 13,687,024	Mgmt Fee Alloc - COST	Mgmt Fee Alloc - Charge	(1) Nonallowable Benefits	\$ 142,165 Page 29, Line 42
Description	% Total				
Portion Applicable to ADC Expenses	0.0000%	\$ -	\$ -		
Portion Applicable to Pharmacy	2 1270%	17,516 *	13,026		612,432
Portion Applicable to Outpatient Rehab	4 0359%	33,236 *	24,717	Management Fee Charged to Facility	772,764
Portion Application to Geer Nursing	93 8371%	772,764	574,688	Management Fee at Cost	
				Total Management Fee Disallowed	
		\$ 13,687,024	100.00%	823,517	\$ (160,332) Page 28, Line 21

*Changed to a charge base for 2011: 2017 Actual cost of Management Company is

\$ 823,517 Ties to Page 4 Actual

Description	Salaries	Consult	Benefits(1)	Other	Total	ADC Salaries & Benefits are Self-Disallowed
Adult Day Care	-	-	-	-	-	
Pharmacy	242,057	-	49,065	291,122		
Outpatient	459,301	-	93,100	552,401		
Marketing	-	-	-	-	-	
	\$ 701,358	\$ -	\$ 142,165	\$ -	\$ 843,523	
Total Salaries Page 10	6,515,277					
Self-Disallowed ADC Salaries	236,560	Self Disallowed Salaries on Page 10/13				
Self-Disallowed Maint. Salaries Related to ADC	4,124	Self-Disallowed Benefits on Page 29, Line 44				
Total Salaries Page 10 Revised	6,274,593					
Total Benefits Page 15	1,304,187	ADC Benefits are not included				
Self-Disallowed ADC Benefits	30,580	Self-Disallowed Benefits on Page 28, Line 23				
Discriminatory Benefits	831	Self-Disallowed Benefits on Page 28, Line 8				
Self-Disallowed Maint. Benefits Related to ADC	826	Self-Disallowed Benefits on Page 29, Line 44				
Total Benefits Revised	1,271,950					
Salaries to Benefit Ratio	20.27%					
Non-Allowable Salaries	701,358					
Non-Allowable Benefits	\$ 142,165	(1)				

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-29 Rev. 9/2018

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

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing				License No. 843-C	Report for Year Ended 9/30/2021		Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)	
Subtotals Brought Forward				\$ 1,869,313	1,869,313			
Page 20 - Resident Care Supplies***								
27.	20	5a2	Prescription Drugs	\$ 776,008	776,008			
28.	20	5d	Ambulance/Limousine	\$				
29.			X-rays, etc	\$ 774	774			
30.			Laboratory	\$				
31.	20	5c	Medical Supplies	\$ 11,232	11,232			
32.	20	5e2	Oxygen (non emergency)	\$ 38,561	38,561			
33.			Occupational Therapy	\$				
34.			Other - See Attached Schedule	\$ 367,119	367,119			
Page 22 - Maintenance and Property								
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$				
36.			Depreciation on Unallowable Motor Vehicles	\$				
37.			Unallowable Property and Real Estate Taxes	\$				
38.			Rental of Building Space or Rooms	\$				
39.			Other - See Attached Schedule	\$ 587	587			
Page 27 - Insurance								
40.			Mortgage Insurance	\$				
41.			Property Insurance	\$				
Other - Miscellaneous								
42.			Other - Indirect	\$ 178,323	178,323			
43.			Interest Income on Account Rec.	\$				
44.			Other - Miscellaneous Administrative	\$ 33,884	33,884			
45.			Management Fees Direct	\$				
46.			Management Fees Indirect	\$				
47.			Other - Direct	\$				
Not For Profit Providers Only								
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$				
49.			Total Amount of Decrease (Items 1 - 48)	\$ 3,275,801	3,275,801			

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Lost Resident Items	516		
20	51	Medicare Add-On Expense	26,753		
20	51	Outpatient Supplies & Expenses (See attached)	300,115		
20	5i	Cable Television Disallowance (See attached)	30,097		
20	5c	Medical Supplies (See Attached)	348		
20	5c	Patient Specific Beds (See attached)	6,460		
20	51	Therapy Supplies (See Attached)	2,830		
Total Other Ancillary Costs			\$ 367,119	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8b	Mortgage Amortization	\$ 587		
Total Other Property Adjustments			\$ 587	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

Total Cable TV Expense	33,697	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	\$ 3,600	
Partial Year Cost Report (365 out of 365 Days)	365	
Days in Cost Report Year	365	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowable Expense	<u>\$ 30,097</u>	{a}

Tickmark

{a} Ties to page 29a

Geer Nursing & Rehab
 September 30, 2021
 Medical Supply Disallowance Calculation
 Page 29a Attachment

Billable Medical Supplies	Page 20, LN 5c	Amount
Revenue for Medicare Medical Supplies		-
Revenue for Non- Medicare Medical Supplies		348
Total Non-Allowable Billable Medical Supply Expenses Pg 20 5c		348 Page 29, Line 34
 OT Supplies	Page 20, LN 5L	
Account: 5360500000 Patient Supplies Rehab		7,003
Percent Related to Occupational Therapy*		40%
Amount Related to Occupational Therapy		2,830 Page 29, Line 34
 Out-Patient Therapy Expenses (100% Disallowed)	Page 20, LN 5L	
Account: 6040000000 Out-Pat Ther. Supply/Billable		151
Account: 6048000000 Out Pat Dues & Subscriptions		38,703
Account: 6325000000 Out Pat Contracted Services		171,494
Account: 6332000000 Out Pat Software		8,975
Account: 6340000000 Out-Pat Ther. Supply/Billable		2,176
Account: 6340100000 Out-Pat Office Supplies		855
Account: 6342000000 Out Pat Therapy Supplies/General		2,551
Account: 6344000000 Out Pat Bad Debts Expense		75,000
Account: 6348000000 Out Pat Therapy Dues & Subscriptions		210
		300,115 Page 29, Line 34
 Patient Specific Beds (100% Disallowed)	Page 20, LN 5c	
Account: 5341000000 Medical Supplies/Spec. Beds		6,460 Page 29, Line 34
 Total Disallowance		309,753
 * Page 9 Therapy Treatments		
Physical Therapy Treatments	49,379	45%
Speech Therapy Treatments	16,680	15%
Occupational Therapy Treatments	44,786	40%
	110,845	100%

Geer Nursing & Rehabilitation Center
 Calculation of Outpatient/Pharmacy Overhead Disallowance
 September 30, 2021

Page 29a

Outpatient Therapy - Housekeeping Disallowance

Current Medicaid Rate	\$ 291.69	Page 9
Est % Attributable to Main and Property		
Overhead Costs	10%	
Total Benefits Page 15	\$ 29.17	
Average Ratio of O/P Rehab Sq Ft	2.540%	
Average CPPD	\$ 0.74	
Total Patient Days for Period	31,404	Page 8
Estimated Overhead Disallowance	\$ 23,239	

Outpatient Therapy -Overhead Disallowance

Heat	80,582
Light & Power	90,086
Water	33,621
Total Utilities	204,289
Average Ratio of O/P Rehab Sq to Total	2.54%

Amount Disallowed for Outpatient Therapy \$ 5,189

Total Outpatient Therapy Disallowance \$ 28,428

Pharmacy

Average Medicaid Rate	\$ 291.69
Est % Attributable to Main and Property	
Overhead Costs	10%
Amount Per Day	\$ 29.17
Estimated Pharmacy Dept Square FT (341 SF/57,480)	0.844%
Est Avg Cost PPD	\$ 0.25
Total Days	31,404

Estimated Overhead Disallowance for Pharmacy \$ 7,730

Square Footage Calculations

	Square Ft	% to Total
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, 2021

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 \$4,124 (\$20.62 per hour x 40 hours per week x 5 weeks)

Maintenance Salaries to be disallowed		\$ 4,124
Salary Percent to Total Salaries	0.063%	
Total Benefits	<u>1,304,187</u>	
Non allowable Benefit Portion		<u>826</u>
Total Disallowance		<u>\$ 4,950</u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$	10,472,786	10,472,786			
b. Medicaid Room and Board Contractual Allowance **	\$	(4,881,256)	(4,881,256)			
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$	927,660	927,660			
b. Medicare Room and Board Contractual Allowance **	\$	(585,016)	(585,016)			
4. a. Private-Pay Residents and Other	\$	3,482,330	3,482,330			
b. Private-Pay Room and Board Contractual Allowance **	\$	(525,933)	(525,933)			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$	58,078	58,078			
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$	997,591	997,591			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$	348	348			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$	304,435	304,435			
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$	1,274,503	1,274,503			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$	116,120	116,120			
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$	56,930	56,930			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$	308,800	308,800			
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$	139,830	139,830			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$	40,980	40,980			
b. Other (<i>Specify</i>) - Non-Medicare	\$	10,430	10,430			
III. Total Resident Revenue (Section I. thru Section II.)	\$	12,198,616	12,198,616			
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$	1,458	1,458			
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$	34	34			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$	1,467	1,467			
8. Other (<i>Specify</i>)	\$	4,268,758	4,268,758			
V. Total Other Revenue (I thru 8)	\$	4,271,717	4,271,717			
VI. Total All Revenue (III +V)	\$	16,470,333	16,470,333			

* 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	CCNII	RHNS	(Specify)
30 II 6a	Lab Rev / Med A	\$ 38,361		
30 II 6a	X-Ray Rev / Med A	2,619		
Total Other Resident Revenue - Medicare		\$ 40,980	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	LAB REVENUE - PRIVATE PAY	\$ (45)		
30 II 6b	LAB REVENUE - MEDICAID	3,670		
30 II 6b	LAB REVENUE - MANAGED CARE	4,697		
30 II 6b	X-RAY MEDICAID	268		
30 II 6b	X-RAY MANAGED CARE	1,840		
Total Other Resident Revenue		\$ 10,430	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest on Cash Accounts	N/A	\$ 34		
Total Interest Income		\$ 34	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	ALZHEIMER AIDE GRANT (All Associated Expense Disallowed)	\$ 10,667		
30 IV 8	Canaan Foundation (All Associated Expense Disallowed)	2,000		
30 IV 8	ADC Income (All Associated Expense Disallowed)	5,750		
30 IV 8	Various DAR Income and Donations (All Associated Expense Disallowed)	328,547		
30 IV 8	TRANS - GN CHARGE BACK (All Associated Expense Disallowed)	32,704		
30 IV 8	TRANS - GV CHARGE BACK (All Associated Expense Disallowed)	36,807		
30 IV 8	Transportation Income (All Associated Expense Disallowed)	20,206		
30 IV 8	ADMINISTRATIVE INCOME (Disallowed)	28,934		
30 IV 8	Grant Income - HHS PRF (No disallowance required)	704,600		
30 IV 8	Grant Income - DSS CRF (No disallowance required)	251,090		
30 IV 8	Grant Income - PPP loan forgiveness (No disallowance required)	1,529,631		
30 IV 8	Grant Income - IRS ERC (No disallowance required)	1,420,322		
30 IV 8	Extroardinary Item - Prepayment (No disallowance required as account is under revenue)	(102,500)		
Total Other Revenue		\$ 4,268,758	\$ -	\$ -

G. Balance Sheet

Name of Facility Robert C. Geer Memorial Hospital, Inc.	License No. 843-C	Report for Year Ended 9/30/2021	Page 31	of 37
Account		Amount		
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)		\$ 290,447		
2. Resident Accounts Receivable (Less Allowance for Bad Debts)		\$ 2,982,583		
3. Other Accounts Receivable (Excluding Owners or Related Parties)		\$		
4. Inventories		\$ 75,360		
5. Prepaid Expenses		\$ 130,227		
a. _____				
b. _____				
c. _____				
d. See Schedule		130,227		
6. Interest Receivable		\$		
7. Medicare Final Settlement Receivable		\$		
8. Other Current Assets (<i>itemize</i>)		\$		

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)		\$ 3,478,617		
B. Fixed Assets		\$ 137,129		
1. Land		\$ 11,728		
2. Land Improvements	*Historical Cost 144,976 Accum. Depreciation 133,248 Net	\$		
3. Buildings	*Historical Cost 3,127,879 Accum. Depreciation 2,373,886 Net	\$ 753,993		
4. Leasehold Improvements	*Historical Cost _____ Accum. Depreciation _____ Net	\$		
5. Non-Movable Equipment	*Historical Cost 80,118 Accum. Depreciation 8,012 Net	\$ 72,106		
6. Movable Equipment	*Historical Cost 869,915 Accum. Depreciation 632,354 Net	\$ 237,561		
7. Motor Vehicles	*Historical Cost 62,148 Accum. Depreciation 60,577 Net	\$ 1,571		
8. Minor Equipment-Not Depreciable		\$		
9. Other Fixed Assets (<i>itemize</i>)		\$ 1,805,227		
F/S vs C/R NBV 303,128				
See Schedule 1,502,099				
B-10. Total Fixed Assets (Lines B1 thru 9)		\$ 3,019,315		

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	\$
31	A5	Prepaid Ins - Comm/prop/liab	23,274
31	A5	Prepaid Ins - Auto Package	16,020
31	A5	Prepaid Insurance -D&O Liability	13,427
31	A5	Prepaid Taxes	5,655
31	A5	Prepaid Water & Sewer	4,907
31	A5	Prepaid Other	8,340
31	A5	Prepaid Financing Fees	54,400
31	A5	Prepaid MIP	4,204
Total Prepaid Expenses			\$ 130,227

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

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

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

Page Ref	Line Ref	Description	\$
31	B9	CIP	6,853
31	B9	CIP - 12 II. Apt Additions	10,000
31	B9	CIP - Nursing Additions	1,485,246
Total Other Other Fixed Assets (Itemize)			\$ 1,502,099

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	\$
32	D7	Patient Trust Fund	67,822
32	D7	Noncritical Repair Reserve	4,353
32	D7	Replacement Reserve	81,982
32	D7	Mortgage Insurance Reserve	7,837
32	D7	Insurance Reserve	5,829
Total Other Assets			\$ 167,823

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	\$
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.	843-C	9/30/2021	32	37
Account				Amount
Total Brought Forward:				\$ 6,497,932
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				\$
2. Land Improvements	*Historical Cost Accum. Depreciation	Net		\$
3. Buildings	*Historical Cost Accum. Depreciation	Net		\$
4. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net		\$
5. Movable Equipment	*Historical Cost Accum. Depreciation	Net		\$
6. Motor Vehicles	*Historical Cost Accum. Depreciation	Net		\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$
D. Investment and Other Assets				\$
1. Deferred Deposits				\$
2. Escrow Deposits				\$
3. Organization Expense	*Historical Cost Accum. Depreciation	Net		\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (itemize)				\$
6. Loans to Owners or Related Parties (itemize)				\$ 2,300,227
Name and Address	Amount	Loan Date		
Due from Woods, Geer Corp, Geer Woods	2,300,227			
7. Other Assets (itemize)				\$ 167,823
See Schedule	167,823			
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 2,468,050
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 8,965,982

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

G. Balance Sheet (cont'd)

* 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 9/30/2021	Page 34	of 37
Account				Amount
Total Brought Forward:				2,762,230
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 2,135,807
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ (11,805)
HUD Financing Costs				(12,034)
Accumulated Amortization of HUD Financing Co				229
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,124,002
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,886,232

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	9/30/2021	35	37
Account				Amount
A. Reserves				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$
B. Net Worth				
1. Owner's Capital				\$
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ 1,908,873
6. Gain or Loss for Period		10/1/2020	thru	9/30/2021
				\$ 2,170,877
7. Total Net Worth				\$ 4,079,750
C. Total Reserves and Net Worth				\$ 4,079,750
D. Total Liabilities, Reserves, and Net Worth				\$ 8,965,982

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2021	36 37
Account			Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$ 2,593,379
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$ 16,470,333
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$ 14,299,456
D. Net Income or Deficit			\$ 2,170,877
E. Balance			\$ 4,764,256
F. Additions			
1. Additional Capital Contributed (<i>itemize</i>)			
Total Expenses Per Page 27		\$ 14,274,150	
F/S vs C/R Depreciation		25,306	
Total Expenses Per FS		\$ 14,299,456	
2. Other (<i>itemize</i>)			
Prior Period Adjustments - BS Acct Grouping		(684,504)	
Rounding		(2)	
F-3. Total Additions			\$ (684,506)
G. Deductions			\$
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$
Name and Address (No., City, State, Zip)		Title	Amount
2. Other Withdrawings (<i>Specify</i>)			\$
Purpose		Amount	
3. Total Deductions			\$
H. Balance at End of Period			\$ 4,079,750
09/30/21			

I. Preparer's/Reviewer's Certification

Name of Facility Robert C. Geer Memorial Hospital, Inc.	License No. 843-C	Report for Year Ended 9/30/2021	Page 37	of 37
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Check appropriate category

<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)
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Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title Principal	Date Signed 2-2-22
--	--------------------	-----------------------

Printed Name of Preparer

Matthew S. Bavolack

Address Address

555 Long Wharf Drive, New Haven, CT 06511

Contacted Person Regarding Additional Information Needed Regarding This Report

Shaun Powell

Contact Email Address

spowell@geercares.org

Phone Number

203-781-9600

Phone Number

860-824-3860

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, 2021, 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, 2022

Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

This checklist is not required to be submitted with the Annual Report

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

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, 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 the prior cost year?

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 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 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. Were all discrepancies on the Error Page addressed?

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
1010000000	CASH-SALISBURY CHECKING	114,509.00			114,509.00
1010020000	CASH-SALISBURY DEPOSITS	167,701.00			167,701.00
1010020001	CASH-SALISBURY DEPOSITS	7,845.00			7,845.00
1011000000	CASH-SALISBURY USER TAX	626.00			626.00
1020020000	CASH-SALISBURY PAYROLL	(3,984.00)			(3,984.00)
1030020000	CASH-NATIONAL IRON	1,500.00			1,500.00
1035000000	CASH-SALISBURY GOVT HEALTH R	100.00			100.00
1040000000	PATIENT TRUST FUNDS	67,822.00			67,822.00
1050020000	PETTY CASH	2,150.00			2,150.00
1065100000	NONCRITICAL REPAIR RESERVE	4,353.00			4,353.00
1065200000	REPLACEMENT RESERVE	81,982.00			81,982.00
1065400000	MORTGAGE INSURANCE RESERVE	7,837.00			7,837.00
1065500000	INSURANCE RESERVE	5,829.00			5,829.00
1110000000	AR-PRIVATE	265,124.00			265,124.00
1110500000	A/R-PENDING MCD	52,126.00			52,126.00
1110510000	A/R-PENDING MCD-PCC GENERATED	302,327.00			302,327.00
1113000000	A/R - PRIOR YEARS	1,288,870.00			1,288,870.00
1115000000	ALLOW- DOUBTFUL ACCOUNTS	(1,454,839.00)			(1,454,839.00)
1120000000	AR/MEDICARE A	231,112.00			231,112.00
1121000000	A/R-MEDICARE A COINS FROM INS	30,013.00			30,013.00
1122000000	A/R-MEDICARE A COINS FROM PRIV	26,148.00			26,148.00
1123000000	A/R-MED A COINS FROM MEDICAID	18,770.00			18,770.00
1125000000	AR/MEDICARE B	199,508.00			199,508.00
1125100000	A/R MEDICARE B COINS FROM PRIV	2,256.00			2,256.00
1125200000	A/R-MED B COINS FROM MEDICAID	9,439.00			9,439.00
1125300000	A/R-MEDICARE B COINS FROM INS	17,804.00			17,804.00
1128000000	A/R-PHARM 3RD PARTY	18,544.00			18,544.00
1130000000	AR/CT MEDICAID	1,844,234.00			1,844,234.00
1131000000	AR/NY MEDICAID	18,068.00			18,068.00
1135000000	AR/CT APPLIED INCOME	(156,427.00)			(156,427.00)
1139000000	A/R - MANAGE CARE	141,183.00			141,183.00
1141020000	ALLOW FOR DOUBT ACCTS/ADC	(4,895.00)			(4,895.00)
1143120000	DEFERRED INC - DIAL A RIDE	496.00			496.00
1150000000	AR/OUTPATIENT	364,999.00			364,999.00
1151000000	A/R CONTR ADJ OUT-PAT	(231,781.00)			(231,781.00)
1190100000	A/R - OTHER - CORP	(357,838.00)			(357,838.00)
1190100001	A/R - OTHER - CORP	12,867.00			12,867.00
1190200000	A/R - OTHER - WOODS	2,595,524.00			2,595,524.00
1191000000	DUE FROM FOUNDATION	(49,435.00)			(49,435.00)
1193000000	DUE FROM GEER CORP	(12,138.00)			(12,138.00)
1194000000	DUE FROM GEER WOODS	159,215.00			159,215.00
1194000001	DUE FROM GEER WOODS	135,096.00			135,096.00
1210000000	INVENTORY	75,360.00			75,360.00
1310000000	PREPAID INS-COMM/PROP/LIAB	22,730.00			22,730.00
1310000001	PREPAID INS-COMM/PROP/LIAB	544.00			544.00
1311000000	PREPAID INS-AUTO PACKAGE	1,453.00			1,453.00
1311000001	PREPAID INS-AUTO PACKAGE	14,567.00			14,567.00
1317000000	PREPAID INS-D & O LIAB	13,427.00			13,427.00
1330000000	PREPAID TAXES	5,655.00			5,655.00
1335000000	Prepaid Water & Sewer	4,907.00			4,907.00
1340000000	PREPAID OTHER	1.00			1.00
1340000001	PREPAID OTHER	8,339.00			8,339.00
1410000000	LAND	137,129.00			137,129.00
1415000000	LAND IMPROVEMENT	102,609.00			102,609.00
1416000000	LAND IMPROVEMENT/ADC	4,690.00			4,690.00
1420000000	SEWER ASSESSMENTS	46,791.00			46,791.00
1430000000	BUILDINGS	3,142,121.00			3,142,121.00
1431020000	BUILDING/ADC	208,714.00			208,714.00
1440000000	EQUIPMENT	1,145,932.00			1,145,932.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2021	9/30/2021
1450000000	MOTOR VEHICLES	62,148.00			62,148.00
1451020000	MOTOR VEHICLES	421,279.00			421,279.00
1460000000	CONSTRUCTION IN PROGRESS	6,853.00			6,853.00
1460200000	CIP - 12 IL Apt Addition	10,000.00			10,000.00
1460500000	CIP - NURSING ADDITION	1,485,246.00			1,485,246.00
1461020000	EQUIPMENT/ADC	124,061.00			124,061.00
1515000000	ACCUM DEP/LAND IMPROVEMENTS	(87,618.00)			(87,618.00)
1520000000	ACCUM DEPRE/SEWER ASSESSMENTS	(46,791.00)			(46,791.00)
1530000000	ACCUM DEPRE/BUILDINGS	(2,440,316.00)			(2,440,316.00)
1531020000	ACCUM DEPRE/BLDGs	(168,011.00)			(168,011.00)
1533020000	ACCUM DEPRE/LAND IMPRO	(4,518.00)			(4,518.00)
1540000000	ACCUM DEPRE/EQUIPMENT	(772,033.00)			(772,033.00)
1550000000	ACCUM DEPRE/MOTOR VEHICLES	(60,970.00)			(60,970.00)
1551020000	ACCUM DEPRA/VEHICLES	(232,276.00)			(232,276.00)
1561020000	ACCUM DEPRE/ADC	(65,725.00)			(65,725.00)
1610000000	PREPAID FINANCING FEES	54,400.00			54,400.00
1610100000	HUD FINANCING COSTS	12,034.00			12,034.00
1610200000	PREPAID MIP	4,204.00			4,204.00
1611000000	AMORIZATION-FINANCE COSTS	(229.00)			(229.00)
1800000000	INVESTMENT IN ADC	718,003.00			718,003.00
2010000000	ACCOUNTS PAYABLE/TRADE	(925,436.00)			(925,436.00)
2010020000	ACCOUNTS PAYABLE/TRADE	(13,016.00)			(13,016.00)
2020000000	PAYROLL PAYABLE	(98,779.00)			(98,779.00)
2020500000	ACCRUED PAYROLL	(131,878.00)			(131,878.00)
2030100000	A/P - OTHER - CORP	(155,846.00)			(155,846.00)
2030300000	A/P - OTHER - NURSING	183,064.00			183,064.00
2037000000	CT USER TAX PAYABLE	(158,709.00)			(158,709.00)
2040000000	PATIENT FUNDS PAYABLE	(67,882.00)			(67,882.00)
2055000000	DEFERRED INCOME	(1,153,150.00)			(1,153,150.00)
2070000000	VACATION/SICK ACCRUAL	(141,282.00)			(141,282.00)
2070020000	VACATION/SICK ACCRUAL	(3,661.00)			(3,661.00)
2215000000	FLEX SPENDING PAYABLE	(14,415.00)			(14,415.00)
2215200000	HRA DEDUCTIBLE	(21,868.00)			(21,868.00)
2286000000	ACCURRED LEGAL/PROF EXPENSES	(22,367.00)			(22,367.00)
2300100000	CURRENT PORTION - HUD	(37,501.00)			(37,501.00)
2320200000	MORTGAGE PAYABLE - HUD	(2,135,807.00)			(2,135,807.00)
3000000000	FUND BALANCE	(2,075,499.00)			(2,075,499.00)
3000020000	FUND BALANCE - ADC	166,626.00			166,626.00
3000030000	PAID-IN CAPITAL - NURSING	(901,067.00)			(901,067.00)
4010000000	MEDICARE REVENUE	(927,660.00)			(927,660.00)
4012000000	MEDI A/CONTRACTURAL ADJ	(293,335.00)			(293,335.00)
4017000000	LAB REV/MED A	(38,361.00)			(38,361.00)
4017100000	LAB REVENUE - PRIVATE PAY	45.00			45.00
4017200000	LAB REVENUE - MEDICAID	(3,670.00)			(3,670.00)
4017400000	LAB REVENUE - MANAGED CARE	(4,697.00)			(4,697.00)
4019000000	X-RAY REV/MED A	(2,619.00)			(2,619.00)
4019200000	X-RAY MEDICAID	(268.00)			(268.00)
4020000000	CT MEDICAID REVENUE	(10,472,786.00)			(10,472,786.00)
4021000000	MEDICAL SUPPLY--CT MCD	2,310.00			2,310.00
4022000000	MEDICAID CONTRACTURAL ADJ ROU	4,681,586.00			4,681,586.00
4026100000	OUT-PAT THERAPY SUPPLY	(2,548.00)			(2,548.00)
4029300000	X-RAY MANAGED CARE	(1,840.00)			(1,840.00)
4029700000	ROOM & BOARD - MANAGED CARE	(474,395.00)			(474,395.00)
4030000000	PRIVATE PAY REVENUE	(3,007,935.00)			(3,007,935.00)
4030100000	MNGED CARE CONTRA ADJ	309,430.00			309,430.00
4031000000	MEDICAL SUPPLIES REV/PRIVATE	(110.00)			(110.00)
4040010000	ALZHEIMER AIDE GRANT	(10,667.00)			(10,667.00)
4040040000	Canaan Foundation	(2,000.00)			(2,000.00)
4040500000	DAR-TITLE III-B-TRANSPORTATION	(1,173.00)			(1,173.00)
4040510000	DAR-BERKSHIRE TAConIC FNDN	(500.00)			(500.00)
4040530000	DAR-FNDN FOR COMMUNITY HEALTH	(36,000.00)			(36,000.00)
4047000000	TRANSPORTATION REVENUE	(2,090.00)			(2,090.00)
4050000000	INTEREST INCOME	(34.00)			(34.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2021	9/30/2021
4099020000	DAR - DONATION INCOME	(10,000.00)			(10,000.00)
4110000000	PHARMACY REVENUE/MED A	(58,078.00)			(58,078.00)
4111000000	MEDI A/ANCILL CONTR ADJ	451,359.00			451,359.00
4112000000	MEDICARE B/ANCILL CONTR ADJ	122,692.00			122,692.00
4120000000	PHARMACY REV/CT MEDICAID	(22,764.00)			(22,764.00)
4121000000	CT MCD-ANC CONTRA ADJ	41,646.00			41,646.00
4130000000	PHARMACY REV /PRIVATE	(49,268.00)			(49,268.00)
4140000000	PHARM REV-3RD PARTY	(724,109.00)			(724,109.00)
4150000000	PHARM REV-BECKLEY HOUSE	(6,029.00)			(6,029.00)
4160000000	PHARMACY REV -WOODS	(70,254.00)			(70,254.00)
4165000000	PHARM REV - RETAIL SALES	(19,191.00)			(19,191.00)
4170000000	PHARMACY REV -EMPLOYEE	(105,976.00)			(105,976.00)
4210000000	PT REVENUE/MED A	(143,220.00)			(143,220.00)
4215000000	PT REVENUE/MED B	(161,215.00)			(161,215.00)
4220000000	PT REVENUE/MEDICAID	(4,540.00)			(4,540.00)
4230000000	PT REVENUE/PRIVATE PAY	45.00			45.00
4232000000	PT MANAGED CARE	(138,630.00)			(138,630.00)
4235000000	PT REVENUE/OUTPATIENT B	(360,838.00)			(360,838.00)
4236000000	PT REVENUE/OUTPATIENT PVT	(770,540.00)			(770,540.00)
4239000000	CONTRA ADJ--EST O/P UNCOLLECT	216,503.00			216,503.00
4239100000	CONTRACTUAL ADJ - O/P MED B	462,324.00			462,324.00
4310000000	OT REVENUE/MED A	(152,900.00)			(152,900.00)
4315000000	OT REVENUE/MED B	(155,900.00)			(155,900.00)
4320000000	OT REVENUE/MEDICAID	(10,650.00)			(10,650.00)
4330000000	OT REVENUE/PRIVATE	250.00			250.00
4337000000	OT MANAGED CARE	(129,430.00)			(129,430.00)
4410000000	SPEECH MEDICARE A	(56,180.00)			(56,180.00)
4415000000	ST REVENUE/MED B	(59,940.00)			(59,940.00)
4430000000	ST REVENUE/PRIVATE	(410.00)			(410.00)
4432000000	SPEECH MANAGED CARE	(54,970.00)			(54,970.00)
4437000000	ST REVENUE - MEDICAID	(1,550.00)			(1,550.00)
4450000000	ADMINISTRATIVE INCOME	(28,934.00)			(28,934.00)
4453000000	CAFE & MISC DIETARY REVENUE	(1,458.00)			(1,458.00)
4455000000	BEAUTY/BARBER INCOME	(1,467.00)			(1,467.00)
4460000000	GRANT INCOME	(3,905,643.00)			(3,905,643.00)
4500100000	EXTRAORDINARY ITEM - PREPAYME	102,500.00			102,500.00
4600040000	ADC - TOWN OF NORFOLK	(3,500.00)			(3,500.00)
4600070000	ADC - TOWN OF WINSTED	(2,250.00)			(2,250.00)
4610010000	DAR - CANAAN (FALLS VILLAGE)	(7,500.00)			(7,500.00)
4610020000	DAR - TOWN OF CORNWALL	(9,500.00)			(9,500.00)
4610030000	DAR - LAKEVILLE/SALISBURY	(14,500.00)			(14,500.00)
4610050000	DAR - TOWN OF NORTH CANAAN	(34,500.00)			(34,500.00)
4610060000	DAR - TOWN OF SHARON	(11,000.00)			(11,000.00)
4610070000	DAR - TOWN OF GOSHEN/CORNWALL	(6,700.00)			(6,700.00)
4611000000	DAR - NHCOG - DOT PROGRAM	(176,866.00)			(176,866.00)
4700010000	TRANS - GN CHARGE BACK	(32,704.00)			(32,704.00)
4700020000	TRANS - GV CHARGE BACK	(36,807.00)			(36,807.00)
5010020000	WAGES - REG	5,026.00		350,055.00	355,081.00
5010100000	OFFICE WAGES - REG	376,015.00	RJE - 3007	350,055.00	323,888.00
			RJE - 3007	(252,127.00)	(252,127.00)
			RJE - 3007	(252,127.00)	230.00
5010200000	OFFICE WAGES - OT	230.00			5,373.00
5010300000	OFFICE WAGES - SICK/PERSONAL	5,373.00			20,269.00
5010400000	OFFICE WAGES - VACATION	20,269.00			12,264.00
5010500000	OFFICE WAGES - HOLIDAY	12,264.00			539,924.00
5011000000	MANAGEMENT FEE	539,924.00			185,314.00
5012000000	CEO Expense Offset	0.00			185,314.00
5026000000	LEGAL/PROFESSIONAL	600.00	RJE - 3007	(600.00)	0.00
5026100000	Legal Expense-Collections	695.00	RJE - 3003	(600.00)	695.00
5026200000	Legal Expense-Regulatory	0.00			250.00
			RJE - 3003		250.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2021	9/30/2021
5026300000	Legal Expense-Probate/Estates	4,667.00		350.00	5,017.00
			RJE - 3003	350.00	
5026500000	Legal Expense-EE Relations	7,106.00			7,106.00
5026500001	Legal Expense-EE Relations	120.00			120.00
5027000000	ACCOUNTING SERVICES	69,830.00			69,830.00
5028000000	OUTSIDE SVCS-ADMIN	58,006.00		(13,815.00)	44,191.00
			RJE - 3005	(783.00)	
			RJE - 3006	(13,032.00)	
5028000001	OUTSIDE SVCS-ADMIN	774.00		12,258.00	13,032.00
			RJE - 3006	13,032.00	
			RJE - 3006	(774.00)	
5028300000	Outside Services-Clinical	1,800.00			1,800.00
5028600000	Outside Services-Employee	58,169.00			58,169.00
5029000000	OUTSIDE SERVICES-COMPUTER	80,712.00			80,712.00
5029020000	OUTSIDE SERVICES-COMPUTER	124.00			124.00
5029100000	Outside Svcs Computer-Datalah	748.00			748.00
5029200000	Outside Svcs Computer-PCC	33,357.00			33,357.00
5029200001	Outside Svcs Computer-PCC	698.00			698.00
5030000000	OUTSIDE SERVICES-PAYROLL	57,782.00			57,782.00
5032000000	COMPUTER SOFTWARE	4,798.00			4,798.00
5034100000	ADMIN EQUIPMENT REPAIRS	120.00			120.00
5035000000	ADMIN EQUIPMENT RENTAL	482.00			482.00
5035100000	COPIER LEASE	28,248.00			28,248.00
5035130000	Copier Lease-Nursing-c454e-662	1,293.00			1,293.00
5040000000	OFFICE SUPPLIES	13,421.00			13,421.00
5040020000	OFFICE SUPPLIES	1,276.00			1,276.00
5040100000	OFFICE SUPPLIES - COMPUTER RE	31,543.00			31,543.00
5040200000	Off Supplies - Copier Useage	321.00			321.00
5041000000	POSTAGE	9,648.00			9,648.00
5045000000	TRAVEL	2,811.00			2,811.00
5045020000	TRAVEL	24.00			24.00
5045200000	FOOD REQUEST - MEETINGS	191.00			191.00
5047000000	CONVENTIONS/SEMINARS	3,552.00			3,552.00
5047020000	CONVENTIONS/SEMINARS	149.00			149.00
5047200000	SEMINARS	13,731.00		170.00	13,901.00
			RJE - 3004	170.00	
5048000000	DUES/SUBSCRIPTIONS	10,386.00		(4,475.00)	5,911.00
			RJE - 3004	(1,840.00)	
			RJE - 3009	(2,635.00)	
5048000002	CHAMBER OF COMMERCE DUES	0.00		150.00	150.00
			RJE - 3009	150.00	
5048020000	DUES/SUBSCRIPTIONS	50.00			50.00
5048100000	DUES	310.00		(200.00)	110.00
			RJE - 3004	(200.00)	
5048200000	SUBSCRIPTIONS	737.00			737.00
5049000000	TELEPHONE	50,817.00			50,817.00
5049020000	TELEPHONE	253.00			253.00
5049100000	CELL PHONES	3,172.00			3,172.00
5060000000	ADVERTISING/HELP WANTED	12,810.00			12,810.00
5062000000	FACILITY ASSOCIATION DUES	9,376.00		2,485.00	11,861.00
			RJE - 3009	2,485.00	
5064000000	COMMUNITY RELATIONS	76.00			76.00
5064020000	MARKETING EXPENSE	86.00			86.00
5065000000	EMPLOYEE TESTS - TB, OSHA, ETC	(139.00)			(139.00)
5066000000	INFECTION CONTROL	4,798.00			4,798.00
5071000000	ADMIN/OTHER	500.00			500.00
5072000000	BAD DEBTS EXPENSE	455,000.00			455,000.00
5072020000	BAD DEBTS EXPENSE	73.00			73.00
5079000000	DISABILITY INSURANCE	32,140.00			32,140.00
5080000000	WORKERS COMPENSATION	139,508.00			139,508.00
5080000001	WORKERS COMPENSATION	12,483.00			12,483.00
5080100000	Medical Only - W/C Claims	31,508.00			31,508.00
5081000000	MEDICAL PLAN EXPENSE	671,307.00			671,307.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
5082000000	FICA EXPENSE	363,443.00			363,443.00
5082500000	403b Employer Match	19,416.00			19,416.00
5083000000	UNEMPLOYMENT EXPENSE	24,621.00			24,621.00
5084000000	EMPLOYEE RECOGNITION	22,468.00			22,468.00
5085000000	TUITION REIMBURSEMENT	4,256.00			4,256.00
5087000000	DIRECTORS & OFFICERS INS.	25,015.00			25,015.00
5089000000	EMPLOYEE WELLNESS	4,271.00			4,271.00
5125020000	CONTRACTED SERVICES	885.00			885.00
5141000000	MORTGAGE INTEREST	58,319.00			58,319.00
5145000000	BANK AND CREDIT CARD FEES	3,418.00			3,418.00
5146000000	FINANCE CHARGES	9,933.00			9,933.00
5149000000	CT USER TAX FEE	619,636.00			619,636.00
5150000000	AMORIZATION COSTS	587.00			587.00
5161000000	DEPRE/LAND IMPROVEMENTS	3,133.00			3,133.00
5162000000	DEPRECIATION/BUILDINGS	97,574.00			97,574.00
5163000000	DEPRECIATION/EQUIPMENT	73,022.00			73,022.00
5164000000	DEPRECIATION/VEHICLES	785.00			785.00
5165000000	PROPERTY/LIABILITY INSURANCE	47,912.00			47,912.00
5183020000	CABLE TV	2,790.00			2,790.00
5210100000	MAINT WAGES - REG	167,037.00			167,037.00
5210200000	MAINT WAGES - OT	3,548.00			3,548.00
5210300000	MAINT WAGES - SICK/PERSONAL	1,711.00			1,711.00
5210400000	MAINT WAGES - VACATION	6,215.00			6,215.00
5210500000	MAINT WAGES - HOLIDAY	5,216.00			5,216.00
5225000000	CONTRACT MAINT SERVICES	8,629.00			8,629.00
5225100000	O/S Plum,Heat, Refrig	3,831.00			3,831.00
5225500000	O/S Elevators	16,360.00			16,360.00
5225600000	O/S State Required	15,561.00			15,561.00
5225900000	O/S Miscellaneous	12,352.00			12,352.00
5226000000	TRASH REMOVAL	29,056.00			29,056.00
5226020000	TRASH REMOVAL - ADC	9,234.00			9,234.00
5240000000	MAINTENANCE SUPPLIES	4,659.00			4,659.00
5240100000	Supplies-Plum,Heat+Refrig	5,140.00			5,140.00
5240200000	Supplies-Painting	1,020.00			1,020.00
5240300000	Supplies-Electrical	1,694.00			1,694.00
5240600000	Supplies-State Required	1,675.00			1,675.00
5240900000	Supplies-Miscellaneous	15,943.00			15,943.00
5241000000	REPAIRS/PREVENT MAINT	2,024.00			2,024.00
5242000000	LANDSCAPING/SNOW REMOVAL	58.00			58.00
5242100000	Landscaping	6,895.00			6,895.00
5242200000	Snow Removal	1,027.00			1,027.00
5260000000	VEHICLE EXPENSE	4,302.00			4,302.00
5260300000	VEH EXP-'03 FORD DUMP TRUCK -	224.00			224.00
5260900000	VEH EXP	68.00			68.00
5265000000	AUTO INSURANCE	2,742.00			2,742.00
5280000000	ELECTRICITY	90,086.00			90,086.00
5281000000	FUEL OIL/GAS	80,582.00			80,582.00
5282000000	WATER & SEWER	33,621.00			33,621.00
5282000001	WATER & SEWER	615.00			615.00
5283000000	CABLE TV	33,697.00			33,697.00
5284000000	INTERNET SERVICES	35,550.00			35,550.00
5310100000	RN WAGES - REG	175,059.00			175,059.00
5310200000	RN WAGES - OT	12,636.00			12,636.00
5310300000	RN WAGES - SICK/PERSONAL	2,298.00			2,298.00
5310400000	RN WAGES - VACATION	5,904.00			5,904.00
5310500000	RN WAGES - HOLIDAY	7,887.00			7,887.00
5315100000	LPN WAGES - REG	593,192.00			593,192.00
5315200000	LPN WAGES - OT	82,335.00			82,335.00
5315300000	LPN WAGES - SICK/PERSONAL	18,202.00			18,202.00
5315400000	LPN WAGES - VACATION	46,305.00			46,305.00
5315500000	LPN WAGES - HOLIDAY	32,730.00			32,730.00
5320100000	IDG/CNA/IDC WAGES - REG	1,442,670.00			1,442,670.00
5320200000	IDG/CNA/IDC WAGES - OT	118,208.00			118,208.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL
				9/30/2021	9/30/2021
5320300000	IDG/CNA/IDC WAGES - SICK/PERS	37,151.00			37,151.00
5320400000	IDG/CNA/IDC WAGES - VACATION	64,288.00			64,288.00
5320500000	IDG/CNA/IDC WAGES - HOLIDAY	78,592.00			78,592.00
5321000000	NSG ADMIN-SALARY/WAGES	0.00		85,249.00	85,249.00
5321100000	NSG ADMIN/DOR WAGES - REG	1,063,676.00	RJE - 3007	85,249.00 (440,331.00)	623,345.00
5321200000	NSG ADMIN/DOR WAGES - OT	50,780.00	RJE - 3007	(440,331.00)	50,780.00
5321300000	NSG ADMIN/DOR WAGES - SICK/PE	29,300.00			29,300.00
5321400000	NSG ADMIN/DOR WAGES - VACATION	62,790.00			62,790.00
5321500000	NSG ADMIN/DOR WAGES - HOLIDAY	40,246.00			40,246.00
5325000000	AGENCY	7,386.00			7,386.00
5325100000	AGENCY - RN'S	121,322.00			121,322.00
5325200000	AGENCY - LPN'S	62,312.00			62,312.00
5325300000	AGENCY - CNA'S	111,580.00			111,580.00
5335000000	FOOD SUPPLEMENTS	13,347.00			13,347.00
5340000000	MEDICAL SUPPLIES	12,854.00			12,854.00
5340100000	OXYGEN - MEDI A	8,545.00			8,545.00
5340200000	OXYGEN - CT MCD	21,247.00			21,247.00
5340500000	OXYGEN - HOUSE ACCT	8,769.00			8,769.00
5341000000	MEDICAL SUPPLIES/SPEC. BEDS	6,460.00			6,460.00
5350000000	INCONTINENT SUPPLIES	40,630.00			40,630.00
5360000000	ROUTINE PATIENTS SUPPLIES	98,465.00			98,465.00
5360500000	PATIENT SUPPLIES - REHAB	7,003.00			7,003.00
5371000000	OTHER NURSING SUPPLIES	18,550.00			18,550.00
5371100000	Lost Resident Items	516.00			516.00
5375000000	MEDICARE ADD-ON EXPENSES	25,970.00			25,970.00
5376100000	Clinical Services - Celtic	109,152.00	RJE - 3005	783.00 (25,488.00)	83,664.00
			RJE - 3001	783.00 (35,127.00)	
			RJE - 3002	(60,615.00)	
5380000000	Resident Transports	22,941.00			22,941.00
5381100000	MEDICAL RECORDS WAGES - REG	27,689.00			27,689.00
5381200000	MEDICAL RECORDS WAGES - OT	166.00			166.00
5381300000	MEDICAL RECORDS WAGES - SICK/	2,006.00			2,006.00
5381400000	MEDICAL RECORDS WAGES - VACAT	(230.00)			(230.00)
5381500000	MEDICAL RECORDS WAGES - HOLIDAY	948.00			948.00
5383000000	MEDICAL DIRECTOR	119,802.00	RJE - 3001	(35,127.00) (35,127.00)	84,675.00
5384000000	MEDICAL RECORDS SUPPLIES	300.00			300.00
5410100000	DIETARY WAGES - REG	388,385.00			388,385.00
5410200000	DIETARY WAGES - OT	27,387.00			27,387.00
5410300000	DIETARY WAGES - SICK/PERSONAL	16,406.00			16,406.00
5410400000	DIETARY WAGES - VACATION	20,382.00			20,382.00
5410500000	DIETARY WAGES - HOLIDAY	22,823.00			22,823.00
5425000000	DIETARY CONTRACT SVCS	49,335.00	RJE - 3008	(8,635.00) (8,635.00)	40,700.00
5430000000	FOOD EXPENSES	204,407.00			204,407.00
5440000000	DIETARY PAPER/CHEMICAL	38,879.00			38,879.00
5440000001	DIETARY PURCHASED SERVICES	0.00	RJE - 3008	8,635.00 8,635.00	8,635.00
5471000000	DIETARY/SMALL WARES/OTHER	3,767.00			3,767.00
5510020000	WAGES - DIAL-A-RIDE - REG	231,533.00	RJE - 3007	5,027.00 5,027.00	236,560.00
5525000000	LAUNDRY - CONTRACTED SERVICES	69,137.00			69,137.00
5530020000	TRANS - MGMT FEE	20,824.00			20,824.00
5539100000	TRANS-OUTSIDE SRV - DATAHAL	17,206.00			17,206.00
5539200000	TRANS-OUTSIDE SRV - PPC	383.00			383.00
5539400000	TRANS-OUTSIDE SRV-Routematch	12,047.00			12,047.00
5540000000	LINENS	1,464.00			1,464.00
5540020000	TRANS - OFFICE SUPPLIES	870.00			870.00
5547020000	TRANS-CONVENTIONS/SEMINARS	50.00			50.00
5549000000	TRANS - TELEPHONE	1,703.00			1,703.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2021	9/30/2021
5549100000	TRANS - CELL PHONES	3,168.00			3,168.00
5550000000	SOAPS/SUPPLIES	2,985.00			2,985.00
5565020000	AUTO INSURANCE	28,700.00			28,700.00
5573000000	TRANS - PROPERTY INSURANCE	1,003.00			1,003.00
5574000000	TRANS - UTILITIES	948.00			948.00
5640000000	HOUSEKEEPING SUPPLIES	28,146.00			28,146.00
5671000000	HOUSEKEEPING EXPENSE/OTHER	343,380.00			343,380.00
5710100000	REC THERAPY WAGES - REG	184,362.00			184,362.00
5710200000	REC THERAPY WAGES - OT	1,919.00			1,919.00
5710300000	REC THERAPY WAGES - SICK/PERS	4,384.00			4,384.00
5710400000	REC THERAPY WAGES - VACATION	9,346.00			9,346.00
5710500000	REC THERAPY WAGES - HOLIDAY	8,451.00			8,451.00
5720000000	REC THER - ENTERTAINMENT	2,900.00			2,900.00
5740000000	REC SUPPLIES	10,736.00			10,736.00
5740100000	DONATIONS/MAKE A WISH	1,136.00			1,136.00
5810100000	SOCIAL SERVICES WAGES - REG	105,584.00			105,584.00
5810200000	SOCIAL SERVICES WAGES - OT	500.00			500.00
5810300000	SOCIAL SERVICES WAGES - SICK/	2,436.00			2,436.00
5810400000	SOCIAL SERVICES WAGES - VACAT	4,502.00			4,502.00
5810500000	SOCIAL SERVICES WAGES - HOLID	3,657.00			3,657.00
6010100000	PT WAGES - REG	402,399.00			402,399.00
6010200000	PT WAGES - OT	34.00			34.00
6010300000	PT WAGES - SICK, PERSONAL	24,609.00			24,609.00
6010400000	PT WAGES - VACATION	18,547.00			18,547.00
6010500000	PT WAGES - HOLIDAY	13,712.00			13,712.00
6011000000	Mgmt Fee - Outpatient	22,628.00			22,628.00
6040000000	OUTPAT SUPPLES/BILLABLE	151.00			151.00
6041300000	IN PAT SUPPLIES - ST	15,658.00			15,658.00
6048000000	OUTPAT - DUES & SUBSCRIPTIONS	38,703.00			38,703.00
6050100000	IN PAT THERAPY A - PT	59,188.00			59,188.00
6050200000	IN PAT THERAPY A - OT	58,459.00			58,459.00
6050300000	IN PAT THERAPY A - SLP	20,184.00			20,184.00
6051100000	IN PAT MNGD CARE - PT	69,651.00			69,651.00
6051200000	IN PAT MNGD CARE - OT	62,551.00			62,551.00
6051300000	IN PAT MNGD CARE - SLP	28,163.00			28,163.00
6052100000	IN PAT THERAPY B - PT	95,614.00			95,614.00
6052200000	IN PAT THERAPY B - OT	82,560.00			82,560.00
6052300000	IN PAT THERAPY B - SLP	27,472.00			27,472.00
6096000000	BEAUTY/BARBER CONTRACTED SERV	4,262.00			4,262.00
6110100000	PHARMACY WAGES - REG	216,579.00			216,579.00
6110200000	PHARMACY WAGES - OT	23.00			23.00
6110300000	PHARMACY WAGES - SICK/PERSONAL	1,976.00			1,976.00
6110400000	PHARMACY WAGES - VACATION	16,966.00			16,966.00
6110500000	PHARMACY WAGES - HOLIDAY	6,513.00			6,513.00
6111000000	Mgmt Fee - Pharmacy	49,880.00			49,880.00
6125000000	PHARMACY CONTRACTED SERVICES	9,109.00			9,109.00
6140000000	PHARMACY SUPPLIES	7,527.00			7,527.00
6141000000	DRUGS COVERED	710,872.00			710,872.00
6142000000	DRUGS NOT COVERED	30,386.00			30,386.00
6143000000	PHARM-EMPLOYEE OTC	831.00			831.00
6150000000	PHARM-SOFTWEAR EXPENSE	2,584.00			2,584.00
6171000000	PHARMACY EXPENSE/OTHER	27,223.00			27,223.00
6249000000	ADC-TELEPHONE	1,675.00			1,675.00
6256000000	TRANSPORTATION INCOME	(18,116.00)			(18,116.00)
6256020000	DAR-TRANSPORT INCOME	(20,308.00)			(20,308.00)
6261000000	VEHICLE EXPENSE	289.00			289.00
6261050000	VEH EXP - 2016 TOYOTA	320.00			320.00
6261060000	LEASE EXP - 2016 TOYOTA	65.00			65.00
6261100000	VEH EXP - 2013 BUS	143.00			143.00
6261150000	VEH EXP - 2011 HONDA	276.00			276.00
6261300000	VEH EXP - 2016 BUS	3,335.00			3,335.00
6261400000	VEH EXP - 2017 BUS	6,466.00			6,466.00
6261410000	VEH EXP-2019 Toyota 1 - T433	3,423.00			3,423.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2021	9/30/2021
6261420000	VEH EXP-2019 Transit1 - TR317	6,000.00			6,000.00
6261430000	VEH EXP -2019 Toyota 2 - T638	3,425.00			3,425.00
6261440000	VEH EXP - OPM VEHICLE 4	6,573.00			6,573.00
6261450000	VEH EXP - OPM VEHICLE 5	2,386.00			2,386.00
6261500000	VEH EXP - 2006 BUS	18.00			18.00
6261550000	VEH EXP - 2018 BUS	9,854.00			9,854.00
6261600000	VEH EXP - RITS BUS	2,741.00			2,741.00
6261900000	VEH EXP - 2012 BUS	31.00			31.00
6262000000	ADC-DEPRE/BUILDINGS	6,871.00			6,871.00
6263000000	ADC-DEPRE/EQUIPMENT	20,774.00			20,774.00
6265000000	ADC-DEPRE/VEHICLES	80,531.00			80,531.00
6274000000	ADC-ELECTRIC	2,165.00			2,165.00
6275000000	ADC-FUEL OIL/GAS	4,493.00			4,493.00
6325000000	OUT PAT CONTRACTED SERVICES	110,879.00		60,615.00	171,494.00
			RJE - 3002	60,615.00	
6332000000	OUTPATIENT WEBPT SOFTWARE COST	8,975.00			8,975.00
6340000000	OUT-PAT THER SUPPLY/BILLABLE	2,176.00			2,176.00
6340100000	OUT PAT OFFICE SUPPLIES	855.00			855.00
6342000000	OUT PAT THERAPY SUPPLIES/GENE	2,551.00			2,551.00
6344000000	OUTPATIENT BAD DEBTS EXPENSE	75,000.00			75,000.00
6348000000	OUT PAT THERAPY-DUES/SUBSCRIP	210.00			210.00
6502100000	Marketing Wages - Reg	151,232.00			151,232.00
6502200000	Marketing Wages - OT	2,634.00			2,634.00
6502300000	Marketing Wages - Sick	2,413.00			2,413.00
6502400000	Marketing Wages - Vacation	22,510.00			22,510.00
6502500000	Marketing Wages - Holiday	5,341.00			5,341.00
6528200000	O/S - Geer Marketing	31,248.00			31,248.00
6534000000	Fundraising Expenses	18,756.00			18,756.00
6561000000	Marketing - Consultant	22,636.00			22,636.00
6561500000	Marketing - Advertisements	2,213.00			2,213.00
6561500001	Marketing - Advertisements	104.00			104.00
6562000000	Marketing - Promotional Items	263.00			263.00
6564000000	Community Relations	2,378.00			2,378.00
Marcum 04	Pharmacy License	0.00		1,870.00	1,870.00
Marcum 05	Mobilex Charge	0.00	RJE - 3004	1,870.00	
R0013	Assistant Administrator	0.00	RJE - 3006	774.00	774.00
		0.00	RJE - 3007	66,813.00	66,813.00
Total		0.00		0.00	0.00
Net (Income) Loss		(2,170,877.00)		0.00	(2,170,877.00)

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2021 Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
5012000000	CEO Expense Offset	0.00		185,314.00	185,314.00
Subtotal [2]	Administrators	<u>0.00</u>	RJE - 3007	<u>185,314.00</u>	<u>185,314.00</u>
Subgroup : [3]	Assistant Administrator				
R0013	Assistant Administrator	0.00		66,813.00	66,813.00
Subtotal [3]	Assistant Administrator	<u>0.00</u>	RJE - 3007	<u>66,813.00</u>	<u>66,813.00</u>
Subgroup : [4]	Other Administrative Salaries				
5010100000	OFFICE WAGES - REG	376,015.00		(252,127.00)	123,888.00
5010200000	OFFICE WAGES - OT	230.00		0.00	230.00
5010300000	OFFICE WAGES - SICK/PERSONAL	5,373.00		0.00	5,373.00
5010400000	OFFICE WAGES - VACATION	20,269.00		0.00	20,269.00
5010500000	OFFICE WAGES - HOLIDAY	12,264.00		0.00	12,264.00
Subtotal [4]	Other Administrative Salaries	<u>414,151.00</u>		<u>(252,127.00)</u>	<u>162,024.00</u>
Subgroup : [5C]	Dietary Workers				
5410100000	DIETARY WAGES - REG	388,385.00		0.00	388,385.00
5410200000	DIETARY WAGES - OT	27,387.00		0.00	27,387.00
5410300000	DIETARY WAGES - SICK/PERSONAL	16,406.00		0.00	16,406.00
5410400000	DIETARY WAGES - VACATION	20,382.00		0.00	20,382.00
5410500000	DIETARY WAGES - HOLIDAY	22,823.00		0.00	22,823.00
Subtotal [5C]	Dietary Workers	<u>475,383.00</u>		<u>0.00</u>	<u>475,383.00</u>
Subgroup : [7B]	Other Maintenance Workers				
5210100000	MAINT WAGES - REG	167,037.00		0.00	167,037.00
5210200000	MAINT WAGES - OT	3,548.00		0.00	3,548.00
5210300000	MAINT WAGES - SICK/PERSONAL	1,711.00		0.00	1,711.00
5210400000	MAINT WAGES - VACATION	6,215.00		0.00	6,215.00
5210500000	MAINT WAGES - HOLIDAY	5,216.00		0.00	5,216.00
Subtotal [7B]	Other Maintenance Workers	<u>183,727.00</u>		<u>0.00</u>	<u>183,727.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
5321000000	NSG ADMIN-SALARY/WAGES	0.00		85,249.00	85,249.00
5321200000	NSG ADMIN/DOR WAGES - OT	50,780.00	RJE - 3007	85,249.00	50,780.00
5321300000	NSG ADMIN/DOR WAGES - SICK/PE	29,300.00		0.00	29,300.00
5321400000	NSG ADMIN/DOR WAGES - VACATION	62,790.00		0.00	62,790.00
5321500000	NSG ADMIN/DOR WAGES - HOLIDAY	40,246.00		0.00	40,246.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>183,116.00</u>		<u>85,249.00</u>	<u>268,365.00</u>
Subgroup : [12B1]	RNs - Direct Care				
5310100000	RN WAGES - REG	175,059.00		0.00	175,059.00
5310200000	RN WAGES - OT	12,636.00		0.00	12,636.00
5310300000	RN WAGES - SICK/PERSONAL	2,298.00		0.00	2,298.00
5310400000	RN WAGES - VACATION	5,904.00		0.00	5,904.00
5310500000	RN WAGES - HOLIDAY	7,887.00		0.00	7,887.00
5321100000	NSG ADMIN/DOR WAGES - REG	1,063,676.00		(440,331.00)	623,345.00
Subtotal [12B1]	RNs - Direct Care	<u>1,267,460.00</u>	RJE - 3007	<u>(440,331.00)</u>	<u>827,129.00</u>
Subgroup : [12B2]	RNs - Administrative				
5010020000	WAGES - REG	5,026.00		350,055.00	355,081.00
Subtotal [12B2]	RNs - Administrative	<u>5,026.00</u>	RJE - 3007	<u>350,055.00</u>	<u>355,081.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
5315100000	LPN WAGES - REG	593,192.00		0.00	593,192.00
5315200000	LPN WAGES - OT	82,335.00		0.00	82,335.00
5315300000	LPN WAGES - SICK/PERSONAL	18,202.00		0.00	18,202.00
5315400000	LPN WAGES - VACATION	46,305.00		0.00	46,305.00

5315500000	LPN WAGES - HOLIDAY	32,730.00	0.00	32,730.00
Subtotal [12C1]	LPNs - Direct Care	772,764.00	0.00	772,764.00
Subgroup : [12D]	Aides and Attendants			
5320100000	IDG/CNA/IDC WAGES - REG	1,442,670.00	0.00	1,442,670.00
5320200000	IDG/CNA/IDC WAGES - OT	118,208.00	0.00	118,208.00
5320300000	IDG/CNA/IDC WAGES - SICK/PERS	37,151.00	0.00	37,151.00
5320400000	IDG/CNA/IDC WAGES - VACATION	64,288.00	0.00	64,288.00
5320500000	IDG/CNA/IDC WAGES - HOLIDAY	78,592.00	0.00	78,592.00
Subtotal [12D]	Aides and Attendants	1,740,909.00	0.00	1,740,909.00
Subgroup : [12H]	Recreation Workers			
5710100000	REC THERAPY WAGES - REG	184,362.00	0.00	184,362.00
5710200000	REC THERAPY WAGES - OT	1,919.00	0.00	1,919.00
5710300000	REC THERAPY WAGES - SICK/PERS	4,384.00	0.00	4,384.00
5710400000	REC THERAPY WAGES - VACATION	9,346.00	0.00	9,346.00
5710500000	REC THERAPY WAGES - HOLIDAY	8,451.00	0.00	8,451.00
Subtotal [12H]	Recreation Workers	208,462.00	0.00	208,462.00
Subgroup : [12K]	Pharmacists			
6110100000	PHARMACY WAGES - REG	216,579.00	0.00	216,579.00
6110200000	PHARMACY WAGES - OT	23.00	0.00	23.00
6110300000	PHARMACY WAGES - SICK/PERSONAL	1,976.00	0.00	1,976.00
6110400000	PHARMACY WAGES - VACATION	16,966.00	0.00	16,966.00
6110500000	PHARMACY WAGES - HOLIDAY	6,513.00	0.00	6,513.00
Subtotal [12K]	Pharmacists	242,057.00	0.00	242,057.00
Subgroup : [12M]	Social Workers/Case Management			
5810100000	SOCIAL SERVICES WAGES - REG	105,584.00	0.00	105,584.00
5810200000	SOCIAL SERVICES WAGES - OT	500.00	0.00	500.00
5810300000	SOCIAL SERVICES WAGES - SICK/	2,436.00	0.00	2,436.00
5810400000	SOCIAL SERVICES WAGES - VACAT	4,502.00	0.00	4,502.00
5810500000	SOCIAL SERVICES WAGES - HOLID	3,657.00	0.00	3,657.00
Subtotal [12M]	Social Workers/Case Management	116,679.00	0.00	116,679.00
Subgroup : [12O]	Other			
5381100000	MEDICAL RECORDS WAGES - REG	27,689.00	0.00	27,689.00
5381200000	MEDICAL RECORDS WAGES - OT	166.00	0.00	166.00
5381300000	MEDICAL RECORDS WAGES - SICK/	2,006.00	0.00	2,006.00
5381400000	MEDICAL RECORDS WAGES - VACAT	(230.00)	0.00	(230.00)
5381500000	MEDICAL RECORDS WAGES - HOLID	948.00	0.00	948.00
5510020000	WAGES - DIAL-A-RIDE - REG	231,533.00	5,027.00	236,560.00
		RJE - 3007	5,027.00	
6010100000	PT WAGES - REG	402,399.00	0.00	402,399.00
6010200000	PT WAGES - OT	34.00	0.00	34.00
6010300000	PT WAGES - SICK, PERSONAL	24,609.00	0.00	24,609.00
6010400000	PT WAGES - VACATION	18,547.00	0.00	18,547.00
6010500000	PT WAGES - HOLIDAY	13,712.00	0.00	13,712.00
6502100000	Marketing Wages - Reg	151,232.00	0.00	151,232.00
6502200000	Marketing Wages - OT	2,634.00	0.00	2,634.00
6502300000	Marketing Wages - Sick	2,413.00	0.00	2,413.00
6502400000	Marketing Wages - Vacation	22,510.00	0.00	22,510.00
6502500000	Marketing Wages - Holiday	5,341.00	0.00	5,341.00
Subtotal [12O]	Other	905,543.00	6,027.00	910,570.00
Total [10-A]	Salaries and Wages	6,515,277.00	0.00	6,515,277.00
Group : [13-B]	Professional Fees			
Subgroup : [1]	Dietitian			
5425000000	DIETARY CONTRACT SVCS	49,335.00	(8,635.00)	40,700.00
		RJE - 3008	(8,635.00)	
Subtotal [1]	Dietitian	49,335.00	(8,635.00)	40,700.00
Subgroup : [2]	Dentist			
5028000001	OUTSIDE SVCS-ADMIN	774.00	12,258.00	13,032.00
		RJE - 3006	13,032.00	
		RJE - 3006	(774.00)	
Subtotal [2]	Dentist	774.00	12,258.00	13,032.00
Subgroup : [5A]	PT - Resident Care			
6050100000	IN PAT THERAPY A - PT	59,188.00	0.00	59,188.00
6051100000	IN PAT MNGD CARE - PT	69,651.00	0.00	69,651.00

6052100000	IN PAT THERAPY B - PT	95,614.00	0.00	95,614.00
Subtotal [5A]	PT - Resident Care	<u>224,453.00</u>	<u>0.00</u>	<u>224,453.00</u>
Subgroup : [8A]	Medical Director			
5383000000	MEDICAL DIRECTOR	119,802.00	(35,127.00)	84,675.00
Subtotal [8A]	Medical Director	<u>119,802.00</u>	<u>(35,127.00)</u>	<u>84,675.00</u>
Subgroup : [9A]	ST - Resident Care			
6050300000	IN PAT THERAPY A - SLP	20,184.00	0.00	20,184.00
6051300000	IN PAT MNGD CARE - SLP	28,163.00	0.00	28,163.00
6052300000	IN PAT THERAPY B - SLP	27,472.00	0.00	27,472.00
Subtotal [9A]	ST - Resident Care	<u>75,819.00</u>	<u>0.00</u>	<u>75,819.00</u>
Subgroup : [10A]	OT - Resident Care			
6050200000	IN PAT THERAPY A - OT	58,459.00	0.00	58,459.00
6051200000	IN PAT MNGD CARE - OT	62,551.00	0.00	62,551.00
6052200000	IN PAT THERAPY B - OT	82,560.00	0.00	82,560.00
Subtotal [10A]	OT - Resident Care	<u>203,570.00</u>	<u>0.00</u>	<u>203,570.00</u>
Subgroup : [11A1]	RN's - Direct Care			
5325000000	AGENCY	7,386.00	0.00	7,386.00
5325100000	AGENCY - RN'S	121,322.00	0.00	121,322.00
Subtotal [11A1]	RN's - Direct Care	<u>128,708.00</u>	<u>0.00</u>	<u>128,708.00</u>
Subgroup : [11B1]	LPN's - Direct Care			
5325200000	AGENCY - LPN'S	62,312.00	0.00	62,312.00
Subtotal [11B1]	LPN's - Direct Care	<u>62,312.00</u>	<u>0.00</u>	<u>62,312.00</u>
Subgroup : [11C]	Aides			
5325300000	AGENCY - CNA'S	111,580.00	0.00	111,580.00
Subtotal [11C]	Aides	<u>111,580.00</u>	<u>0.00</u>	<u>111,580.00</u>
Subgroup : [12]	Other			
5028300000	Outside Services-Clinical	1,800.00	0.00	1,800.00
5376100000	Clinical Services - Celtic	109,152.00	(25,488.00)	83,664.00
Subtotal [12]	Other	<u>110,952.00</u>	<u>35,127.00</u>	<u>85,464.00</u>
Total [13-B]	Professional Fees	<u>1,087,305.00</u>	<u>(56,992.00)</u>	<u>1,030,313.00</u>
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
5080000000	WORKERS COMPENSATION	139,508.00	0.00	139,508.00
5080000001	WORKERS COMPENSATION	12,483.00	0.00	12,483.00
5080100000	Medical Only - W/C Claims	31,508.00	0.00	31,508.00
Subtotal [1A1]	Workmen's Compensation	<u>183,499.00</u>	<u>0.00</u>	<u>183,499.00</u>
Subgroup : [1A2]	Disability Insurance			
5079000000	DISABILITY INSURANCE	32,140.00	0.00	32,140.00
Subtotal [1A2]	Disability Insurance	<u>32,140.00</u>	<u>0.00</u>	<u>32,140.00</u>
Subgroup : [1A3]	Unemployment Insurance			
5083000000	UNEMPLOYMENT EXPENSE	24,621.00	0.00	24,621.00
Subtotal [1A3]	Unemployment Insurance	<u>24,621.00</u>	<u>0.00</u>	<u>24,621.00</u>
Subgroup : [1A4]	Social Security (FICA)			
5082000000	FICA EXPENSE	363,443.00	0.00	363,443.00
Subtotal [1A4]	Social Security (FICA)	<u>363,443.00</u>	<u>0.00</u>	<u>363,443.00</u>
Subgroup : [1A5]	Health Insurance			
5081000000	MEDICAL PLAN EXPENSE	671,307.00	0.00	671,307.00
5089000000	EMPLOYEE WELLNESS	4,271.00	0.00	4,271.00
Subtotal [1A5]	Health Insurance	<u>675,578.00</u>	<u>0.00</u>	<u>675,578.00</u>
Subgroup : [1A9]	Other			
5065000000	EMPLOYEE TESTS - TB, OSHA, ETC	(139.00)	0.00	(139.00)
5066000000	INFECTION CONTROL	4,798.00	0.00	4,798.00
5082500000	403b Employer Match	19,416.00	0.00	19,416.00
6143000000	PHARM-EMPLOYEE OTC	831.00	0.00	831.00
Subtotal [1A9]	Other	<u>24,906.00</u>	<u>0.00</u>	<u>24,906.00</u>

Subgroup : [1C]	Bad Debts			
5072000000	BAD DEBTS EXPENSE	455,000.00	0.00	455,000.00
Subtotal [1C]	Bad Debts	455,000.00	0.00	455,000.00
Subgroup : [1D]	Accounting and Auditing			
5027000000	ACCOUNTING SERVICES	69,830.00	0.00	69,830.00
Subtotal [1D]	Accounting and Auditing	69,830.00	0.00	69,830.00
Subgroup : [1E]	Legal			
5026000000	LEGAL/PROFESSIONAL	600.00	(600.00)	0.00
5026100000	Legal Expense-Collections	695.00	(600.00)	695.00
5026200000	Legal Expense-Regulatory	0.00	250.00	250.00
5026300000	Legal Expense-Probate/Estates	4,667.00	250.00	5,017.00
5026500000	Legal Expense-EE Relations	7,106.00	350.00	7,106.00
Subtotal [1E]	Legal	13,068.00	0.00	13,068.00
Subgroup : [1G]	Office Supplies			
5040000000	OFFICE SUPPLIES	13,421.00	0.00	13,421.00
5040100000	OFFICE SUPPLIES - COMPUTER RE	31,543.00	0.00	31,543.00
5040200000	Off Supplies - Copier Usage	321.00	0.00	321.00
Subtotal [1G]	Office Supplies	45,285.00	0.00	45,285.00
Subgroup : [1H1]	Telephone and Telegraph			
5049000000	TELEPHONE	50,817.00	0.00	50,817.00
Subtotal [1H1]	Telephone and Telegraph	50,817.00	0.00	50,817.00
Subgroup : [1H2]	Cellular Phones and Beepers			
5049100000	CELL PHONES	3,172.00	0.00	3,172.00
Subtotal [1H2]	Cellular Phones and Beepers	3,172.00	0.00	3,172.00
Subgroup : [1K3]	Resident Day User Fee			
5149000000	CT USER TAX FEE	619,636.00	0.00	619,636.00
Subtotal [1K3]	Resident Day User Fee	619,636.00	0.00	619,636.00
Total [15]	Expenditures Other than Salaries	2,560,995.00	0.00	2,560,995.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1]	Resident Travel and Entertainment			
5380000000	Resident Transports	22,941.00	0.00	22,941.00
5720000000	REC THER - ENTERTAINMENT	2,900.00	0.00	2,900.00
Subtotal [1]	Resident Travel and Entertainment	25,841.00	0.00	25,841.00
Subgroup : [4]	Employee Travel			
5045000000	TRAVEL	2,811.00	0.00	2,811.00
Subtotal [4]	Employee Travel	2,811.00	0.00	2,811.00
Subgroup : [5]	Education Expense			
5047000000	CONVENTIONS/SEMINARS	3,552.00	0.00	3,552.00
5047200000	SEMINARS	13,731.00	170.00	13,901.00
Subtotal [5]	Education Expense	17,283.00	170.00	17,453.00
Subgroup : [6]	Automobile Expense			
5260000000	VEHICLE EXPENSE	4,302.00	0.00	4,302.00
5260300000	VEH EXP-'03 FORD DUMP TRUCK -	224.00	0.00	224.00
5260900000	VEH EXP	68.00	0.00	68.00
Subtotal [6]	Automobile Expense	4,594.00	0.00	4,594.00
Subgroup : [M1]	Advertising Help Wanted			
5060000000	ADVERTISING/HELP WANTED	12,810.00	0.00	12,810.00
Subtotal [M1]	Advertising Help Wanted	12,810.00	0.00	12,810.00
Subgroup : [M3]	Advertising Other			
5064000000	COMMUNITY RELATIONS	76.00	0.00	76.00
6528200000	O/S - Geer Marketing	31,248.00	0.00	31,248.00
Subtotal [M3]	Advertising Other	31,324.00	0.00	31,324.00
Subgroup : [M5]	Medical Records			

5384000000	MEDICAL RECORDS SUPPLIES	300.00	0.00	300.00
Subtotal [M5]	Medical Records	300.00	0.00	300.00
Subgroup : [M6]	Barber and Beauty Supplies			
6096000000	BEAUTY/BARBER CONTRACTED SERV	4,262.00	0.00	4,262.00
Subtotal [M6]	Barber and Beauty Supplies	4,262.00	0.00	4,262.00
Subgroup : [M7]	Postage			
5041000000	POSTAGE	9,648.00	0.00	9,648.00
Subtotal [M7]	Postage	9,648.00	0.00	9,648.00
Subgroup : [M8]	Dues and Membership Fees to Professional Organizations			
5062000000	FACILITY ASSOCIATION DUES	9,376.00	2,485.00	11,861.00
Subtotal [M8]	Dues and Membership Fees to Professional Orga	9,376.00	2,485.00	11,861.00
Subgroup : [M8A]	Dues to Chamber of Commerce			
5048000002	CHAMBER OF COMMERCE DUES	0.00	150.00	150.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	150.00	150.00
Subgroup : [M9]	Subscriptions			
5048000000	DUES/SUBSCRIPTIONS	10,386.00	(4,475.00)	5,911.00
5048100000	DUES	310.00	(1,840.00)	
5048200000	SUBSCRIPTIONS	737.00	(2,635.00)	
Subtotal [M9]	Subscriptions	11,433.00	(4,675.00)	6,758.00
Subgroup : [M10]	Contributions			
5740100000	DONATIONS/MAKE A WISH	1,136.00	0.00	1,136.00
Subtotal [M10]	Contributions	1,136.00	0.00	1,136.00
Subgroup : [M11]	Services Provided by Contract			
5028000000	OUTSIDE SVCS-ADMIN	58,006.00	(13,815.00)	44,191.00
5028600000	Outside Services-Employee	58,169.00	(783.00)	
5029000000	OUTSIDE SERVICES-COMPUTER	80,712.00	0.00	80,712.00
5029200000	Outside Svcs Computer-PCC	33,357.00	0.00	33,357.00
5030000000	OUTSIDE SERVICES-PAYROLL	57,782.00	0.00	57,782.00
5032000000	COMPUTER SOFTWARE	4,798.00	0.00	4,798.00
6534000000	Fundraising Expenses	18,756.00	0.00	18,756.00
Subtotal [M11]	Services Provided by Contract	311,580.00	(13,815.00)	297,765.00
Subgroup : [M12]	Administrative Management Services			
5011000000	MANAGEMENT FEE	539,924.00	0.00	539,924.00
6011000000	Mgmt Fee - Outpatient	22,628.00	0.00	22,628.00
6111000000	Mgmt Fee - Pharmacy	49,880.00	0.00	49,880.00
Subtotal [M12]	Administrative Management Services	612,432.00	0.00	612,432.00
Subgroup : [M13]	Other			
5026500001	Legal Expense-EE Relations	120.00	0.00	120.00
5029020000	OUTSIDE SERVICES-COMPUTER	124.00	0.00	124.00
5029100000	Outside Svcs Computer-Datahal	748.00	0.00	748.00
5029200001	Outside Svcs Computer-PCC	698.00	0.00	698.00
5040020000	OFFICE SUPPLIES	1,276.00	0.00	1,276.00
5045020000	TRAVEL	24.00	0.00	24.00
5047020000	CONVENTIONS/SEMINARS	149.00	0.00	149.00
5048020000	DUES/SUBSCRIPTIONS	50.00	0.00	50.00
5049020000	TELEPHONE	253.00	0.00	253.00
5064020000	MARKETING EXPENSE	86.00	0.00	86.00
5071000000	ADMIN/OTHER	500.00	0.00	500.00
5072020000	BAD DEBTS EXPENSE	73.00	0.00	73.00
5084000000	EMPLOYEE RECOGNITION	22,468.00	0.00	22,468.00
5085000000	TUITION REIMBURSEMENT	4,256.00	0.00	4,256.00
5125020000	CONTRACTED SERVICES	885.00	0.00	885.00
5145000000	BANK AND CREDIT CARD FEES	3,418.00	0.00	3,418.00
5146000000	FINANCE CHARGES	9,933.00	0.00	9,933.00
5183020000	CABLE TV	2,790.00	0.00	2,790.00
5226020000	TRASH REMOVAL - ADC	9,234.00	0.00	9,234.00

5282000001	WATER & SEWER	615.00	0.00	615.00
5530020000	TRANS - MGMT FEE	20,824.00	0.00	20,824.00
5539100000	TRANS-OUTSIDE SRV - DATAHAL	17,206.00	0.00	17,206.00
5539200000	TRANS-OUTSIDE SRV - PPC	383.00	0.00	383.00
5539400000	TRANS-OUTSIDE SRV-Routematch	12,047.00	0.00	12,047.00
5540020000	TRANS - OFFICE SUPPLIES	870.00	0.00	870.00
5547020000	TRANS-CONVENTIONS/SEMINARS	50.00	0.00	50.00
5549000000	TRANS - TELEPHONE	1,703.00	0.00	1,703.00
5549100000	TRANS - CELL PHONES	3,168.00	0.00	3,168.00
5565020000	AUTO INSURANCE	28,700.00	0.00	28,700.00
5573000000	TRANS - PROPERTY INSURANCE	1,003.00	0.00	1,003.00
5574000000	TRANS - UTILITIES	948.00	0.00	948.00
6249000000	ADC-TELEPHONE	1,675.00	0.00	1,675.00
6261000000	VEHICLE EXPENSE	289.00	0.00	289.00
6261050000	VEH EXP - 2016 TOYOTA	320.00	0.00	320.00
6261060000	LEASE EXP - 2016 TOYOTA	65.00	0.00	65.00
6261100000	VEH EXP - 2013 BUS	143.00	0.00	143.00
6261150000	VEH EXP - 2011 HONDA	276.00	0.00	276.00
6261300000	VEH EXP - 2016 BUS	3,335.00	0.00	3,335.00
6261400000	VEH EXP - 2017 BUS	6,466.00	0.00	6,466.00
6261410000	VEH EXP-2019 Toyota 1 - T433	3,423.00	0.00	3,423.00
6261420000	VEH EXP-2019 Transit1 - TR317	6,000.00	0.00	6,000.00
6261430000	VEH EXP -2019 Toyota 2 - T638	3,425.00	0.00	3,425.00
6261440000	VEH EXP - OPM VEHICLE 4	6,573.00	0.00	6,573.00
6261450000	VEH EXP - OPM VEHICLE 5	2,386.00	0.00	2,386.00
6261500000	VEH EXP - 2006 BUS	18.00	0.00	18.00
6261550000	VEH EXP - 2018 BUS	9,854.00	0.00	9,854.00
6261600000	VEH EXP - RITS BUS	2,741.00	0.00	2,741.00
6261900000	VEH EXP - 2012 BUS	31.00	0.00	31.00
6262000000	ADC-DEPRE/BUILDINGS	6,871.00	0.00	6,871.00
6263000000	ADC-DEPRE/EQUIPMENT	20,774.00	0.00	20,774.00
6265000000	ADC-DEPRE/VEHICLES	80,531.00	0.00	80,531.00
6274000000	ADC-ELECTRIC	2,165.00	0.00	2,165.00
6275000000	ADC-FUEL OIL/GAS	4,493.00	0.00	4,493.00
6561000000	Marketing - Consultant	22,636.00	0.00	22,636.00
6561500000	Marketing - Advertisements	2,213.00	0.00	2,213.00
6561500001	Marketing - Advertisements	104.00	0.00	104.00
6562000000	Marketing - Promotional Items	263.00	0.00	263.00
6564000000	Community Relations	2,378.00	0.00	2,378.00
Marcum 04	Pharmacy License	0.00	1,870.00	1,870.00
			RJE - 3004	
Subtotal [M13]	Other	334,050.00	1,870.00	335,920.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin	1,388,880.00	(13,815.00)	1,375,065.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
5045200000	FOOD REQUEST - MEETINGS	191.00	0.00	191.00
5430000000	FOOD EXPENSES	204,407.00	0.00	204,407.00
Subtotal [2A1]	Raw Food	204,598.00	0.00	204,598.00
Subgroup : [2A2]	Non-Food Supplies			
5440000000	DIETARY PAPER/CHEMICAL	38,879.00	0.00	38,879.00
5471000000	DIETARY/SMALL WARES/OTHER	3,767.00	0.00	3,767.00
Subtotal [2A2]	Non-Food Supplies	42,646.00	0.00	42,646.00
Subgroup : [2B]	Purchased Services			
5440000001	DIETARY PURCHASED SERVICES	0.00	8,635.00	8,635.00
Subtotal [2B]	Purchased Services	0.00	8,635.00	8,635.00
Total [18]	Dietary Basis for Allocation of Costs	247,244.00	8,635.00	255,879.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..			
5540000000	LINENS	1,464.00	0.00	1,464.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	1,464.00	0.00	1,464.00
Subgroup : [3B]	Purchased Services			
5525000000	LAUNDRY - CONTRACTED SERVICES	69,137.00	0.00	69,137.00
Subtotal [3B]	Purchased Services	69,137.00	0.00	69,137.00

Subgroup : [3C]	Other			
5550000000	SOAPS/SUPPLIES	2,985.00	0.00	2,985.00
Subtotal [3C]	Other	2,985.00	0.00	2,985.00
Total [19]	Laundry-Basis for Allocation of Costs	73,586.00	0.00	73,586.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
5335000000	FOOD SUPPLEMENTS	13,347.00	0.00	13,347.00
5640000000	HOUSEKEEPING SUPPLIES	28,146.00	0.00	28,146.00
Subtotal [4A1]	In-House Care Supplies	41,493.00	0.00	41,493.00
Subgroup : [4B]	Purchased Services			
5671000000	HOUSEKEEPING EXPENSE/OTHER	343,380.00	0.00	343,380.00
Subtotal [4B]	Purchased Services	343,380.00	0.00	343,380.00
Subgroup : [5A1]	Own Pharmacy			
6140000000	PHARMACY SUPPLIES	7,527.00	0.00	7,527.00
6141000000	DRUGS COVERED	710,872.00	0.00	710,872.00
6142000000	DRUGS NOT COVERED	30,386.00	0.00	30,386.00
6171000000	PHARMACY EXPENSE/OTHER	27,223.00	0.00	27,223.00
Subtotal [5A1]	Own Pharmacy	776,008.00	0.00	776,008.00
Subgroup : [5B]	Medicine Cabinet Drugs			
5350000000	INCONTINENT SUPPLIES	40,630.00	0.00	40,630.00
5360000000	ROUTINE PATIENTS SUPPLIES	98,465.00	0.00	98,465.00
5371000000	OTHER NURSING SUPPLIES	18,550.00	0.00	18,550.00
Subtotal [5B]	Medicine Cabinet Drugs	157,645.00	0.00	157,645.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
5340000000	MEDICAL SUPPLIES	12,854.00	0.00	12,854.00
5341000000	MEDICAL SUPPLIES/SPEC. BEDS	6,460.00	0.00	6,460.00
Subtotal [5C]	Medical and Therapeutic Supplies	19,314.00	0.00	19,314.00
Subgroup : [5E2]	Oxygen - Other			
5340100000	OXYGEN - MEDI A	8,545.00	0.00	8,545.00
5340200000	OXYGEN - CT MCD	21,247.00	0.00	21,247.00
5340500000	OXYGEN - HOUSE ACCT	8,769.00	0.00	8,769.00
Subtotal [5E2]	Oxygen - Other	38,561.00	0.00	38,561.00
Subgroup : [5F]	X-Rays and related radiological			
Marcum 05	Mobilex Charge	0.00	774.00	774.00
Subtotal [5F]	X-Rays and related radiological	0.00	774.00	774.00
Subgroup : [5I]	Recreation			
5283000000	CABLE TV	33,697.00	0.00	33,697.00
5740000000	REC SUPPLIES	10,736.00	0.00	10,736.00
Subtotal [5I]	Recreation	44,433.00	0.00	44,433.00
Subgroup : [5L]	Other			
5360500000	PATIENT SUPPLIES - REHAB	7,003.00	0.00	7,003.00
5371100000	Lost Resident Items	516.00	0.00	516.00
5375000000	MEDICARE ADD-ON EXPENSES	25,970.00	783.00	26,753.00
RJE - 3005			783.00	
6040000000	OUTPAT SUPPLIES/BILLABLE	151.00	0.00	151.00
6041300000	IN PAT SUPPLIES - ST	15,658.00	0.00	15,658.00
6048000000	OUTPAT - DUES & SUBSCRIPTIONS	38,703.00	0.00	38,703.00
6125000000	PHARMACY CONTRACTED SERVICES	9,109.00	0.00	9,109.00
6150000000	PHARM-SOFTWEAR EXPENSE	2,584.00	0.00	2,584.00
6325000000	OUT PAT CONTRACTED SERVICES	110,879.00	60,615.00	171,494.00
RJE - 3002		60,615.00		
6332000000	OUTPATIENT WEBPT SOFTWARE COST	8,975.00	0.00	8,975.00
6340000000	OUT-PAT THER SUPPLY/BILLABLE	2,176.00	0.00	2,176.00
6340100000	OUT PAT OFFICE SUPPLIES	855.00	0.00	855.00
6342000000	OUT PAT THERAPY SUPPLIES/GENE	2,551.00	0.00	2,551.00
6344000000	OUTPATIENT BAD DEBTS EXPENSE	75,000.00	0.00	75,000.00
6348000000	OUT PAT THERAPY-DUES/SUBSCRIP	210.00	0.00	210.00
Subtotal [5L]	Other	300,340.00	61,398.00	361,738.00
Total [20]	Housekeeping and Resident Care Basis for Alloca	1,721,174.00	62,172.00	1,783,346.00

Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
5034100000	ADMIN EQUIPMENT REPAIRS	120.00	0.00	120.00
5240000000	MAINTENANCE SUPPLIES	4,659.00	0.00	4,659.00
5240100000	Supplies-Plum,Heat+Refrig	5,140.00	0.00	5,140.00
5240200000	Supplies-Painting	1,020.00	0.00	1,020.00
5240300000	Supplies-Electrical	1,694.00	0.00	1,694.00
5241000000	REPAIRS/PREVENT MAINT	2,024.00	0.00	2,024.00
Subtotal [6A]	Repairs and Maintenance	<u>14,657.00</u>	<u>0.00</u>	<u>14,657.00</u>
Subgroup : [6B]	Heat			
5281000000	FUEL OIL/GAS	80,582.00	0.00	80,582.00
Subtotal [6B]	Heat	<u>80,582.00</u>	<u>0.00</u>	<u>80,582.00</u>
Subgroup : [6C]	Light & Power			
5280000000	ELECTRICITY	90,086.00	0.00	90,086.00
Subtotal [6C]	Light & Power	<u>90,086.00</u>	<u>0.00</u>	<u>90,086.00</u>
Subgroup : [6D]	Water			
5282000000	WATER & SEWER	33,621.00	0.00	33,621.00
Subtotal [6D]	Water	<u>33,621.00</u>	<u>0.00</u>	<u>33,621.00</u>
Subgroup : [6E]	Equipment Lease			
5035000000	ADMIN EQUIPMENT RENTAL	482.00	0.00	482.00
5035100000	COPIER LEASE	28,248.00	0.00	28,248.00
5035130000	Copier Lease-Nursing-c454e-662	1,293.00	0.00	1,293.00
Subtotal [6E]	Equipment Lease	<u>30,023.00</u>	<u>0.00</u>	<u>30,023.00</u>
Subgroup : [6F]	Other			
5225000000	CONTRACT MAINT SERVICES	8,629.00	0.00	8,629.00
5225100000	O/S Plum,Heal, Refrig	3,831.00	0.00	3,831.00
5225500000	O/S Elevators	16,360.00	0.00	16,360.00
5225600000	O/S State Required	15,561.00	0.00	15,561.00
5225900000	O/S Miscellaneous	12,352.00	0.00	12,352.00
5226000000	TRASH REMOVAL	29,056.00	0.00	29,056.00
5240600000	Supplies-State Required	1,675.00	0.00	1,675.00
5240900000	Supplies-Miscellaneous	15,943.00	0.00	15,943.00
5242000000	LANDSCAPING/SNOW REMOVAL	58.00	0.00	58.00
5242100000	Landscaping	6,895.00	0.00	6,895.00
5242200000	Snow Removal	1,027.00	0.00	1,027.00
5284000000	INTERNET SERVICES	35,550.00	0.00	35,550.00
Subtotal [6F]	Other	<u>146,937.00</u>	<u>0.00</u>	<u>146,937.00</u>
Subgroup : [7A]	Land Improvements			
5161000000	DEPRE/LAND IMPROVEMENTS	3,133.00	0.00	3,133.00
Subtotal [7A]	Land Improvements	<u>3,133.00</u>	<u>0.00</u>	<u>3,133.00</u>
Subgroup : [7B]	Building & Building Improvements			
5162000000	DEPRECIATION/BUILDINGS	97,574.00	0.00	97,574.00
Subtotal [7B]	Building & Building Improvements	<u>97,574.00</u>	<u>0.00</u>	<u>97,574.00</u>
Subgroup : [7C]	Non-movable Equipment			
5163000000	DEPRECIATION/EQUIPMENT	73,022.00	0.00	73,022.00
Subtotal [7C]	Non-movable Equipment	<u>73,022.00</u>	<u>0.00</u>	<u>73,022.00</u>
Subgroup : [7D]	Movable Equipment			
5164000000	DEPRECIATION/VEHICLES	785.00	0.00	785.00
Subtotal [7D]	Movable Equipment	<u>785.00</u>	<u>0.00</u>	<u>785.00</u>
Subgroup : [8B]	Mortgage Expense			
5150000000	AMORIZATION COSTS	587.00	0.00	587.00
Subtotal [8B]	Mortgage Expense	<u>587.00</u>	<u>0.00</u>	<u>587.00</u>
Total [22]	Maintenance and Property	<u>571,007.00</u>	<u>0.00</u>	<u>571,007.00</u>
Group : [26]	Interest			
Subgroup : [12A2]	Second Mortgage			
5141000000	MORTGAGE INTEREST	58,319.00	0.00	58,319.00
Subtotal [12A2]	Second Mortgage	<u>58,319.00</u>	<u>0.00</u>	<u>58,319.00</u>
Total [26]	Interest	<u>58,319.00</u>	<u>0.00</u>	<u>58,319.00</u>

Group : [27]	Interest and Insurance			
Subgroup : [14A]	Insurance on Property			
5165000000	PROPERTY/LIABILITY INSURANCE	47,912.00	0.00	47,912.00
Subtotal [14A]	Insurance on Property	47,912.00	0.00	47,912.00
Subgroup : [14B]	Insurance of Automobiles			
5265000000	AUTO INSURANCE	2,742.00	0.00	2,742.00
Subtotal [14B]	Insurance of Automobiles	2,742.00	0.00	2,742.00
Subgroup : [14C3]	Other			
5087000000	DIRECTORS & OFFICERS INS.	25,015.00	0.00	25,015.00
Subtotal [14C3]	Other	25,015.00	0.00	25,015.00
Total [27]	Interest and Insurance	75,669.00	0.00	75,669.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
4020000000	CT MEDICAID REVENUE	(10,472,786.00)	0.00	(10,472,786.00)
Subtotal [1A]	Medicaid Residents (CT only)	(10,472,786.00)	0.00	(10,472,786.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
4012000000	MEDI A/CONTRACTURAL ADJ	(293,335.00)	0.00	(293,335.00)
4022000000	MEDICAID CONTRACTURAL ADJ ROU	4,681,586.00	0.00	4,681,586.00
4111000000	MEDI A/ANCILL CONTR ADJ	451,359.00	0.00	451,359.00
4121000000	CT MCD-ANC CONTRA ADJ	41,646.00	0.00	41,646.00
Subtotal [1B]	Medicaid room and board contractual allowance	4,881,256.00	0.00	4,881,256.00
Subgroup : [3A]	Medicare Residents (All inclusive)			
4010000000	MEDICARE REVENUE	(927,660.00)	0.00	(927,660.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(927,660.00)	0.00	(927,660.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
4112000000	MEDICARE B/ANCILL CONTR ADJ	122,692.00	0.00	122,692.00
4239100000	CONTRACTUAL ADJ - O/P MED B	462,324.00	0.00	462,324.00
Subtotal [3B]	Medicare room and board contractual allowance	585,016.00	0.00	585,016.00
Subgroup : [4A]	Private-pay residents and other			
4029700000	ROOM & BOARD - MANAGED CARE	(474,395.00)	0.00	(474,395.00)
4030000000	PRIVATE PAY REVENUE	(3,007,935.00)	0.00	(3,007,935.00)
Subtotal [4A]	Private-pay residents and other	(3,482,330.00)	0.00	(3,482,330.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
4030100000	MNGED CARE CONTRA ADJ	309,430.00	0.00	309,430.00
4239000000	CONTRA ADJ-EST O/P UNCOLLECT	216,503.00	0.00	216,503.00
Subtotal [4B]	Private-pay room and board contractual allowance	525,933.00	0.00	525,933.00
Subgroup : [5A]	Prescription Drugs - Medicare			
4110000000	PHARMACY REVENUE/MED A	(58,078.00)	0.00	(58,078.00)
Subtotal [5A]	Prescription Drugs - Medicare	(58,078.00)	0.00	(58,078.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare			
4120000000	PHARMACY REV/CT MEDICAID	(22,764.00)	0.00	(22,764.00)
4130000000	PHARMACY REV /PRIVATE	(49,268.00)	0.00	(49,268.00)
4140000000	PHARM REV-3RD PARTY	(724,109.00)	0.00	(724,109.00)
4150000000	PHARM REV-BECKLEY HOUSE	(6,029.00)	0.00	(6,029.00)
4160000000	PHARMACY REV -WOODS	(70,254.00)	0.00	(70,254.00)
4165000000	PHARM REV - RETAIL SALES	(19,191.00)	0.00	(19,191.00)
4170000000	PHARMACY REV -EMPLOYEE	(105,976.00)	0.00	(105,976.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(997,591.00)	0.00	(997,591.00)
Subgroup : [6C]	Medical Supplies - Non-medicare			
4021000000	MEDICAL SUPPLY--CT MCD	2,310.00	0.00	2,310.00
4026100000	OUT-PAT THERAPY SUPPLY	(2,548.00)	0.00	(2,548.00)
4031000000	MEDICAL SUPPLIES REV/PRIVATE	(110.00)	0.00	(110.00)
Subtotal [6C]	Medical Supplies - Non-medicare	(348.00)	0.00	(348.00)
Subgroup : [7A]	Physical Therapy - Medicare			
4210000000	PT REVENUE/MED A	(143,220.00)	0.00	(143,220.00)
4215000000	PT REVENUE/MED B	(161,215.00)	0.00	(161,215.00)
Subtotal [7A]	Physical Therapy - Medicare	(304,435.00)	0.00	(304,435.00)
Subgroup : [7C]	Physical Therapy - Non-medicare			

4220000000	PT REVENUE/MEDICAID	(4,540.00)	0.00	(4,540.00)
4230000000	PT REVENUE/PRIVATE PAY	45.00	0.00	45.00
4232000000	PT MANAGED CARE	(138,630.00)	0.00	(138,630.00)
4235000000	PT REVENUE/OUTPATIENT B	(360,838.00)	0.00	(360,838.00)
4236000000	PT REVENUE/OUTPATIENT PVT	(770,540.00)	0.00	(770,540.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(1,274,503.00)	0.00	(1,274,503.00)
Subgroup : [8A]	Speech Therapy - Medicare			
4410000000	SPEECH MEDICARE A	(56,180.00)	0.00	(56,180.00)
4415000000	ST REVENUE/MED B	(59,940.00)	0.00	(59,940.00)
Subtotal [8A]	Speech Therapy - Medicare	(116,120.00)	0.00	(116,120.00)
Subgroup : [8C]	Speech Therapy - Non-medicare			
4430000000	ST REVENUE/PRIVATE	(410.00)	0.00	(410.00)
4432000000	SPEECH MANAGED CARE	(54,970.00)	0.00	(54,970.00)
4437000000	ST REVENUE - MEDICAID	(1,550.00)	0.00	(1,550.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(56,930.00)	0.00	(56,930.00)
Subgroup : [9A]	Occupational Therapy - Medicare			
4310000000	OT REVENUE/MED A	(152,900.00)	0.00	(152,900.00)
4315000000	OT REVENUE/MED B	(155,900.00)	0.00	(155,900.00)
Subtotal [9A]	Occupational Therapy - Medicare	(308,800.00)	0.00	(308,800.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare			
4320000000	OT REVENUE/MEDICAID	(10,650.00)	0.00	(10,650.00)
4330000000	OT REVENUE/PRIVATE	250.00	0.00	250.00
4337000000	OT MANAGED CARE	(129,430.00)	0.00	(129,430.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(139,830.00)	0.00	(139,830.00)
Subgroup : [10A]	Other - Medicare			
4017000000	LAB REV/MED A	(38,361.00)	0.00	(38,361.00)
4019000000	X-RAY REV/MED A	(2,619.00)	0.00	(2,619.00)
Subtotal [10A]	Other - Medicare	(40,980.00)	0.00	(40,980.00)
Subgroup : [10B]	Other - Non-medicare			
4017100000	LAB REVENUE - PRIVATE PAY	45.00	0.00	45.00
4017200000	LAB REVENUE - MEDICAID	(3,670.00)	0.00	(3,670.00)
4017400000	LAB REVENUE - MANAGED CARE	(4,697.00)	0.00	(4,697.00)
4019200000	X-RAY MEDICAID	(268.00)	0.00	(268.00)
4029300000	X-RAY MANAGED CARE	(1,840.00)	0.00	(1,840.00)
Subtotal [10B]	Other - Non-medicare	(10,430.00)	0.00	(10,430.00)
Subgroup : [11]	Meals sold to guests, employees, and others			
4453000000	CAFE & MISC DIETARY REVENUE	(1,458.00)	0.00	(1,458.00)
Subtotal [11]	Meals sold to guests, employees, and others	(1,458.00)	0.00	(1,458.00)
Subgroup : [15]	Interest Income			
4050000000	INTEREST INCOME	(34.00)	0.00	(34.00)
Subtotal [15]	Interest Income	(34.00)	0.00	(34.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops			
4455000000	BEAUTY/BARBER INCOME	(1,467.00)	0.00	(1,467.00)
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	(1,467.00)	0.00	(1,467.00)
Subgroup : [18]	Other Revenue			
4040010000	ALZHEIMER AIDE GRANT	(10,667.00)	0.00	(10,667.00)
4040040000	Canaan Foundation	(2,000.00)	0.00	(2,000.00)
4040500000	DAR-TITLE III-B-TRANSPORTATION	(1,173.00)	0.00	(1,173.00)
4040510000	DAR-BERKSHIRE TACONIC FNDN	(500.00)	0.00	(500.00)
4040530000	DAR-FNDN FOR COMMUNITY HEALTH	(36,000.00)	0.00	(36,000.00)
4047000000	TRANSPORTATION REVENUE	(2,090.00)	0.00	(2,090.00)
4099020000	DAR - DONATION INCOME	(10,000.00)	0.00	(10,000.00)
4450000000	ADMINISTRATIVE INCOME	(28,934.00)	0.00	(28,934.00)
4460000000	GRANT INCOME	(3,905,643.00)	0.00	(3,905,643.00)
4500100000	EXTRAORDINARY ITEM - PREPAYME	102,500.00	0.00	102,500.00
4600040000	ADC - TOWN OF NORFOLK	(3,500.00)	0.00	(3,500.00)
4600070000	ADC - TOWN OF WINSTED	(2,250.00)	0.00	(2,250.00)
4610010000	DAR - CANAAN (FALLS VILLAGE)	(7,500.00)	0.00	(7,500.00)
4610020000	DAR - TOWN OF CORNWALL	(9,500.00)	0.00	(9,500.00)
4610030000	DAR - LAKEVILLE/SALISBURY	(14,500.00)	0.00	(14,500.00)
4610050000	DAR - TOWN OF NORTH CANAAN	(34,500.00)	0.00	(34,500.00)
4610060000	DAR - TOWN OF SHARON	(11,000.00)	0.00	(11,000.00)

4610070000	DAR - TOWN OF GOSHEN/CORNWALL	(6,700.00)	0.00	(6,700.00)
4611000000	DAR - NHCOG - DOT PROGRAM	(176,866.00)	0.00	(176,866.00)
4700010000	TRANS - GN CHARGE BACK	(32,704.00)	0.00	(32,704.00)
4700020000	TRANS - GV CHARGE BACK	(36,807.00)	0.00	(36,807.00)
6256000000	TRANSPORTATION INCOME	(18,116.00)	0.00	(18,116.00)
6256020000	DAR-TRANSPORT INCOME	(20,308.00)	0.00	(20,308.00)
Subtotal [18]	Other Revenue	(4,268,758.00)	0.00	(4,268,758.00)
Total [30]	Statement of Revenue	(16,470,333.00)	0.00	(16,470,333.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
1010000000	CASH-SALISBURY CHECKING	114,509.00	0.00	114,509.00
1010020000	CASH-SALISBURY DEPOSITS	167,701.00	0.00	167,701.00
1010020001	CASH-SALISBURY DEPOSITS	7,845.00	0.00	7,845.00
1011000000	CASH-SALISBURY USER TAX	626.00	0.00	626.00
1020020000	CASH-SALISBURY PAYROLL	(3,984.00)	0.00	(3,984.00)
1030020000	CASH-NATIONAL IRON	1,500.00	0.00	1,500.00
1035000000	CASH-SALISBURY GOVT HEALTH R	100.00	0.00	100.00
1050020000	PETTY CASH	2,150.00	0.00	2,150.00
Subtotal [A1]	Cash	290,447.00	0.00	290,447.00
Subgroup : [A2]	Resident Accounts Receivable			
1110000000	AR-PRIVATE	265,124.00	0.00	265,124.00
1110500000	AR-PENDING MCD	52,126.00	0.00	52,126.00
1110510000	AR-PENDING MCD-PCC GENERATED	302,327.00	0.00	302,327.00
1113000000	AR - PRIOR YEARS	1,288,870.00	0.00	1,288,870.00
1115000000	ALLOW- DOUBTFUL ACCOUNTS	(1,454,839.00)	0.00	(1,454,839.00)
1120000000	AR/MEDICARE A	231,112.00	0.00	231,112.00
1121000000	AR/MEDICARE A COINS FROM INS	30,013.00	0.00	30,013.00
1122000000	AR/MEDICARE A COINS FROM PRIV	26,148.00	0.00	26,148.00
1123000000	AR-MED A COINS FROM MEDICAID	18,770.00	0.00	18,770.00
1125000000	AR/MEDICARE B	199,508.00	0.00	199,508.00
1125100000	AR MEDICARE B COINS FROM PRIV	2,256.00	0.00	2,256.00
1125200000	AR-MED B COINS FROM MEDICAID	9,439.00	0.00	9,439.00
1125300000	AR/MEDICARE B COINS FROM INS	17,804.00	0.00	17,804.00
1128000000	AR-PHARM 3RD PARTY	18,544.00	0.00	18,544.00
1130000000	AR/CT MEDICAID	1,844,234.00	0.00	1,844,234.00
1131000000	AR/NY MEDICAID	18,068.00	0.00	18,068.00
1135000000	AR/CT APPLIED INCOME	(156,427.00)	0.00	(156,427.00)
1139000000	AR - MANAGE CARE	141,183.00	0.00	141,183.00
1141020000	ALLOW FOR DOUBT ACCTS/ADC	(4,895.00)	0.00	(4,895.00)
1150000000	AR/OUTPATIENT	364,999.00	0.00	364,999.00
1151000000	AR CONTR ADJ OUT-PAT	(231,781.00)	0.00	(231,781.00)
Subtotal [A2]	Resident Accounts Receivable	2,982,583.00	0.00	2,982,583.00
Subgroup : [A4]	Inventories			
1210000000	INVENTORY	75,360.00	0.00	75,360.00
Subtotal [A4]	Inventories	75,360.00	0.00	75,360.00
Subgroup : [A5]	Prepaid Expenses			
1310000000	PREPAID INS-COMM/PROP/LIAB	22,730.00	0.00	22,730.00
1310000001	PREPAID INS-COMM/PROP/LIAB	544.00	0.00	544.00
1311000000	PREPAID INS-AUTO PACKAGE	1,453.00	0.00	1,453.00
1311000001	PREPAID INS-AUTO PACKAGE	14,567.00	0.00	14,567.00
1317000000	PREPAID INS-D & O LIAB	13,427.00	0.00	13,427.00
1330000000	PREPAID TAXES	5,655.00	0.00	5,655.00
1335000000	Prepaid Water & Sewer	4,907.00	0.00	4,907.00
1340000000	PREPAID OTHER	1.00	0.00	1.00
1340000001	PREPAID OTHER	8,339.00	0.00	8,339.00
1610000000	PREPAID FINANCING FEES	54,400.00	0.00	54,400.00
1610200000	PREPAID MIP	4,204.00	0.00	4,204.00
Subtotal [A5]	Prepaid Expenses	130,227.00	0.00	130,227.00
Subgroup : [B1]	Land			
1410000000	LAND	137,129.00	0.00	137,129.00
Subtotal [B1]	Land	137,129.00	0.00	137,129.00
Subgroup : [B2]	Land Improvements			
1415000000	LAND IMPROVEMENT	102,609.00	0.00	102,609.00
1416000000	LAND IMPROVEMENT/ADC	4,690.00	0.00	4,690.00
1420000000	SEWER ASSESSMENTS	46,791.00	0.00	46,791.00

15150000000	ACCUM DEP/LAND IMPROVEMENTS	(87,618.00)	0.00	(87,618.00)
15200000000	ACCUM DEPRE/SEWER ASSESSMENTS	(46,791.00)	0.00	(46,791.00)
15330200000	ACCUM DEPRE/LAND IMPRO	(4,518.00)	0.00	(4,518.00)
Subtotal [B2]	Land Improvements	15,163.00	0.00	15,163.00
Subgroup : [B3]	Buildings			
14300000000	BUILDINGS	3,142,121.00	0.00	3,142,121.00
14310200000	BUILDING/ADC	208,714.00	0.00	208,714.00
15300000000	ACCUM DEPRE/BUILDINGS	(2,440,316.00)	0.00	(2,440,316.00)
15310200000	ACCUM DEPRE/BLDGS	(168,011.00)	0.00	(168,011.00)
Subtotal [B3]	Buildings	742,508.00	0.00	742,508.00
Subgroup : [B6]	Movable Equipment			
14400000000	EQUIPMENT	1,145,932.00	0.00	1,145,932.00
14610200000	EQUIPMENT/ADC	124,061.00	0.00	124,061.00
15400000000	ACCUM DEPRE/EQUIPMENT	(772,033.00)	0.00	(772,033.00)
15610200000	ACCUM DEPRE/ADC	(65,725.00)	0.00	(65,725.00)
Subtotal [B6]	Movable Equipment	432,235.00	0.00	432,235.00
Subgroup : [B7]	Motor Vehicles			
14500000000	MOTOR VEHICLES	62,148.00	0.00	62,148.00
14510200000	MOTOR VEHICLES	421,279.00	0.00	421,279.00
15500000000	ACCUM DEPRE/MOTOR VEHICLES	(60,970.00)	0.00	(60,970.00)
15510200000	ACCUM DEPR/VEHICLES	(232,276.00)	0.00	(232,276.00)
Subtotal [B7]	Motor Vehicles	190,181.00	0.00	190,181.00
Subgroup : [B9]	Other Fixed Assets			
14600000000	CONSTRUCTION IN PROGRESS	6,853.00	0.00	6,853.00
14602000000	CIP - 12 IL Apt Addition	10,000.00	0.00	10,000.00
14605000000	CIP - NURSING ADDITION	1,485,246.00	0.00	1,485,246.00
Subtotal [B9]	Other Fixed Assets	1,502,099.00	0.00	1,502,099.00
Subgroup : [D6]	Loans to Owners or Related Parties			
11901000000	A/R - OTHER - CORP	(357,838.00)	0.00	(357,838.00)
11901000001	A/R - OTHER - CORP	12,867.00	0.00	12,867.00
11902000000	A/R - OTHER - WOODS	2,595,524.00	0.00	2,595,524.00
11910000000	DUE FROM FOUNDATION	(49,435.00)	0.00	(49,435.00)
11930000000	DUE FROM GEER CORP	(12,138.00)	0.00	(12,138.00)
11940000000	DUE FROM GEER WOODS	159,215.00	0.00	159,215.00
11940000001	DUE FROM GEER WOODS	135,096.00	0.00	135,096.00
18000000000	INVESTMENT IN ADC	718,003.00	0.00	718,003.00
30000300000	PAID-IN CAPITAL - NURSING	(901,067.00)	0.00	(901,067.00)
Subtotal [D6]	Loans to Owners or Related Parties	2,300,227.00	0.00	2,300,227.00
Subgroup : [D7]	Other Assets			
10400000000	PATIENT TRUST FUNDS	67,822.00	0.00	67,822.00
10651000000	NONCRITICAL REPAIR RESERVE	4,353.00	0.00	4,353.00
10652000000	REPLACEMENT RESERVE	81,982.00	0.00	81,982.00
10654000000	MORTGAGE INSURANCE RESERVE	7,837.00	0.00	7,837.00
10655000000	INSURANCE RESERVE	5,829.00	0.00	5,829.00
Subtotal [D7]	Other Assets	167,823.00	0.00	167,823.00
Total [31-32]	Assets	8,965,982.00	0.00	8,965,982.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade Accounts Payable			
20100000000	ACCOUNTS PAYABLE/TRADE	(925,436.00)	0.00	(925,436.00)
20100200000	ACCOUNTS PAYABLE/TRADE	(13,016.00)	0.00	(13,016.00)
20301000000	A/P - OTHER - CORP	(155,846.00)	0.00	(155,846.00)
20303000000	A/P - OTHER - NURSING	183,064.00	0.00	183,064.00
Subtotal [A1]	Trade Accounts Payable	(911,234.00)	0.00	(911,234.00)
Subgroup : [A2]	Note Payable			
23001000000	CURRENT PORTION - HUD	(37,501.00)	0.00	(37,501.00)
Subtotal [A2]	Note Payable	(37,501.00)	0.00	(37,501.00)
Subgroup : [A4]	Accrued Payroll			
20200000000	PAYROLL PAYABLE	(98,779.00)	0.00	(98,779.00)
20205000000	ACCRUED PAYROLL	(131,878.00)	0.00	(131,878.00)
20700000000	VACATION/SICK ACCRUAL	(141,282.00)	0.00	(141,282.00)
20700200000	VACATION/SICK ACCRUAL	(3,661.00)	0.00	(3,661.00)
Subtotal [A4]	Accrued Payroll	(375,600.00)	0.00	(375,600.00)

Subgroup : [A12]	Other Current Liabilities			
1143120000	DEFERRED INC - DIAL A RIDE	496.00	0.00	496.00
2037000000	CT USER TAX PAYABLE	(158,709.00)	0.00	(158,709.00)
2040000000	PATIENT FUNDS PAYABLE	(67,882.00)	0.00	(67,882.00)
2055000000	DEFERRED INCOME	(1,153,150.00)	0.00	(1,153,150.00)
2215000000	FLEX SPENDING PAYABLE	(14,415.00)	0.00	(14,415.00)
2215200000	HRA DEDUCTIBLE	(21,868.00)	0.00	(21,868.00)
2286000000	ACCRUED LEGAL/PROF EXPENSES	(22,367.00)	0.00	(22,367.00)
Subtotal [A12]	Other Current Liabilities	(1,437,895.00)	0.00	(1,437,895.00)
Subgroup : [B2]	Mortgages Payable			
2320200000	MORTGAGE PAYABLE - HUD	(2,135,807.00)	0.00	(2,135,807.00)
Subtotal [B2]	Mortgages Payable	(2,135,807.00)	0.00	(2,135,807.00)
Subgroup : [B4]	Other Long-Term Liabilities			
1610100000	HUD FINANCING COSTS	12,034.00	0.00	12,034.00
1611000000	AMORIZATION-FINANCE COSTS	(229.00)	0.00	(229.00)
Subtotal [B4]	Other Long-Term Liabilities	11,805.00	0.00	11,805.00
Total [33-34]	Liabilities	(4,886,232.00)	0.00	(4,886,232.00)
Group : [35]	Equity			
Subgroup : [B5]	Cumulated Earnings			
3000000000	FUND BALANCE	(2,075,499.00)	0.00	(2,075,499.00)
3000020000	FUND BALANCE - ADC	166,626.00	0.00	166,626.00
Subtotal [B5]	Cumulated Earnings	(1,908,873.00)	0.00	(1,908,873.00)
Total [35]	Equity	(1,908,873.00)	0.00	(1,908,873.00)
	NET (INCOME) LOSS	(2,170,877.00)	0.00	(2,170,877.00)
	Sum of Account Groups	0.00	0.00	0.00

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2021 Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 3001				
To reclass Celic MDS Services		H.02		
5376100000	Clinical Services - Celic		35,127.00	
5383000000	MEDICAL DIRECTOR			35,127.00
Total			35,127.00	35,127.00
Reclassifying Journal Entries JE # 3002				
To reclass OP Expense		H.02		
6325000000	OUT PAT CONTRACTED SERVICES		60,615.00	
5376100000	Clinical Services - Celic			60,615.00
Total			60,615.00	60,615.00
Reclassifying Journal Entries JE # 3003				
To reclass legal expense		H.02		
5026200000	Legal Expense-Regulatory		250.00	
5026300000	Legal Expense-Probate/Estates		350.00	
5026000000	LEGAL/PROFESSIONAL			600.00
Total			600.00	600.00
Reclassifying Journal Entries JE # 3004				
To reclass license fees		H.02		
5047200000	SEMINARS		170.00	
Marcum 04	Pharmacy License		1,870.00	
5048000000	DUES/SUBSCRIPTIONS			1,840.00
5048100000	DUES			200.00
Total			2,040.00	2,040.00
Reclassifying Journal Entries JE # 3005				
To reclass Medicare expense		H.02		
5375000000	MEDICARE ADD-ON EXPENSES		783.00	
5028000000	OUTSIDE SVCS-ADMIN			783.00
Total			783.00	783.00
Reclassifying Journal Entries JE # 3006				
To reclass dentist expense		D.01 - Tab H / N.02		
5028000001	OUTSIDE SVCS-ADMIN		13,032.00	
Marcum 05	Mobilex Charge		774.00	
5028000000	OUTSIDE SVCS-ADMIN			13,032.00
5028000001	OUTSIDE SVCS-ADMIN			774.00
Total			13,806.00	13,806.00
Reclassifying Journal Entries JE # 3007				
To reclass salaries		D.01 - Tab J		
5010020000	WAGES - REG		350,055.00	
5012000000	CEO Expense Offset		185,314.00	
5321000000	NSG ADMIN-SALARY/WAGES		85,249.00	
5510020000	WAGES - DIAL-A-RIDE - REG		5,027.00	
R0013	Assistant Administrator		66,813.00	
5010100000	OFFICE WAGES - REG			252,127.00
5321100000	NSG ADMIN/DOR WAGES - REG			440,331.00
Total			692,458.00	692,458.00
Reclassifying Journal Entries JE # 3008				
To reclass contracted kitchen manager to dietary purchased services		D.01 - Tab K		
5440000001	DIETARY PURCHASED SERVICES		8,635.00	
5425000000	DIETARY CONTRACT SVCS			8,635.00

Total		8,635.00	8,635.00
Reclassifying Journal Entries JE # 3009			
To reclass dues			
5048000002	CHAMBER OF COMMERCE DUES	150.00	
5062000000	FACILITY ASSOCIATION DUES	2,485.00	
5048000000	DUES/SUBSCRIPTIONS	2,635.00	2,635.00
Total		2,635.00	2,635.00
Total Reclassifying Journal Entries			
Total All Journal Entries			
		816,699.00	816,699.00
		816,699.00	816,699.00



Workpaper Index: 400.2
Prepared By: GNRC
Reviewed By:
Workpaper Date: 2/1/2022
Run Date: 2/1/2022

Provider Name: Geer Nursing and Rehabilitation Center
Provider Number: 000008433
Period Ended: 9/30/21

Name of Workpaper: VHCL CLKST

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: