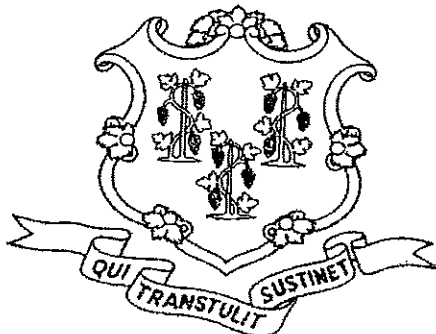


State of Connecticut



15-47

Annual Report of Long-Term Care Facility Cost Year 2015

RECEIVED

FEB 17 2016

DEPT. OF SOCIAL SERVICES
OFFICE OF LONG TERM CARE SERVICES

Name of Facility (as licensed) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 99 South Canaan Road, Canaan, CT 06018	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

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

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer N	843-C	9/30/2015	1	37

Administrator's/Owner's Certification

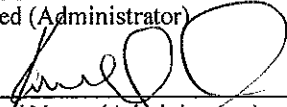
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. {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
	2/12/16		
Printed Name (Administrator) Kevin O'Connell		Printed Name (Owner)	
Subscribed and Sworn to before me: Brooke Walk Ph	State of Connecticut	Date	Signed (Notary Public)
	Connecticut	2-12-16	Brooke Walk Ph
Address of Notary Public		Comm. Expires	
648 New Marlboro-Monkey Rd, New Marlborough, MA 01230		3/31/18	

(Notary Seal)



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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 99 South Canaan Road, Canaan, CT 06018				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/18/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-824-5137		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing a		Address (No. & Street, City, State, Zip) 99 South Canaan Road, Canaan, CT 06018		
License Numbers:	CCNH 843-C	RHNS (Specify)	Medicare Provider No. 07-5202	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
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.:		

THE ROBERT C. GEER MEMORIAL HOSPITAL D/B/A
GEER NURSING AND REHABILITATION CENTER
Board of Directors
2015

<u>Name</u>	<u>Business</u>
<u>Russell Riva</u> Chairman Director	C.A. Lindell & Son, Inc. Church Street Canaan, CT 06018
<u>Frank W. Perotti</u> Director	William Perotti & Son 11 Furnace Hill Rd. East Canaan, CT 06024 824-5181
<u>Perry F. Gardner</u> Director	Retired
<u>Dennis J. Kobylarz, M.D.</u> Director	10 Granite Avenue P.O. Box 970 Canaan, CT 06018 860-824-0753 Fax 860-824-4448
<u>Wheaton B. Byers</u> Director	Retired
<u>Robert H. Reid</u> Director	Retired
<u>John R. Hanlon, Jr.</u> Director	Housatonic Railroad Co., Inc. P. O. Box 1146 Canaan, CT 06018 Engine House 860-824-3102

THE ROBERT C. GEER MEMORIAL HOSPITAL D/B/A
GEER NURSING AND REHABILITATION CENTER

Mary Monnier
Director

Retired

Robert Segalla
Director

Retired

Michael Schopp
Director

Stadium System, Inc.
81 Church Street
Canaan, CT 06018
860-824-4300
Mschopp@stadiumsystem.net

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 9/30/2015	Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" 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		Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No %**		
Geer Corporation	Canaan, CT	<input checked="" type="radio"/>		Page 16, Line M12	830,559
Geer Woods, Village and Foundation	Canaan, CT	<input checked="" type="radio"/>		Assisted Living/Low Inc. Housing/Fundrais	
CA Lindell	P.O. Box 899, Canaan, CT	<input checked="" type="radio"/>		Supplies	19,858
Dennis Kobylarz	P.O. Box 970, Canaan, CT	<input checked="" type="radio"/>		Medical Director	30,000
Lindell Fuels	P.O. Box 609, Canaan, CT	<input checked="" type="radio"/>		Fuel Oil	121,515
Lindell Gasoline	P.O. Box 609, Canaan, CT	<input checked="" type="radio"/>		Gasoline/Diesel	37,166
Perotti & Son's	11 Furance Fill Road, Canaan, CT	<input checked="" type="radio"/>		Plumbing & Heating	3,812
Riva - Just Ask Rentals	P.O. Box 899, Canaan, CT	<input checked="" type="radio"/>		Rental Equipment	223
		<input type="radio"/>			

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A C	License No. 843-C	Report for Year Ended 9/30/2015	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.

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

N/A - One Level of Care

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended		Page of	
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursin		843-C		9/30/2015		6 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
CIT	<input type="radio"/>	<input checked="" type="radio"/>	Secure Print Server and User	10/14/14	36 Months	2,896	2,896
Konica Minolta	<input type="radio"/>	<input checked="" type="radio"/>	Administrative Equipment/Copies	08/03/10	60 Months	5,655	5,655
Konica Minolta	<input type="radio"/>	<input checked="" type="radio"/>	Administrative Equipment/Copies	09/22/15	60 Months	1,407	1,407
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Mailing Equipment	11/23/10	12 Months	3,545	3,545
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
						Total ***	13,503

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Robert C. Geer Memorial Hospital,		License No. 843-C	Report for Year Ended 9/30/2015	Page 7	of 37	
The records of this facility for the period covered by this report were maintained on the following basis:						
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash						
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.						
Independent Accounting Firm						
Name of Accounting Firm 1 Marcum LLP 2 3 4			Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511			
Services Provided by This Firm (<i>describe fully</i>)						
1	Accounting, audit and cost report preparation				\$	30,321
2					\$	
3					\$	
4					\$	
					Charge for Services Provided	\$ 30,321
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d						
Legal Services Information						
Name of Legal Firm or Independent Attorney 1 See Attached 2 3 4 5				Telephone Number		
Address (<i>No. & Street, City, State, Zip Code</i>) 1 2 3 4 5						
Services Provided by This Firm (<i>describe fully</i>)						
1					\$	27,527
2					\$	
3					\$	
4					\$	
5					\$	
					Charge for Services Provided	\$ 27,527
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e						

Name of Facility		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center		843-C	9/30/2015	7a	37
Legal Services Information Continued					
Name of Legal Firm or Independent Attorney		Telephone Number			
1	Donald W. Light	(860) 493-0870			
2	Geer Corporation	(860) 824-5171			
3	Geer Corporation	(860) 240-6000			
4	Kainen, Escalera & McHale	(860) 240-6000			
5	Kevin F. Nelligan, LLC.	(860) 240-6000			
6	Murtha, Cullina, Richter and Pinney LLP				
7	Murtha, Cullina, Richter and Pinney LLP				
Address (No. & Street, City, State, Zip Code)					
1					
2	Canaan, CT				
3	Canaan, CT				
4	21 Oak St, Ste 601, Hartford, CT 06106				
5	194 Ashley Falls Rd, Canaan, CT 06018				
6	185 Asylum Street, 29th Floor, Hartford, CT 06103				
7	185 Asylum Street, 29th Floor, Hartford, CT 06103				
Services Provided by This Firm (describe fully)					
1	Probate (self-disallow)	\$	77		
2	General Matters	\$	5,459		
3	Collections (self-disallow)	\$	240		
4	Employee Relations	\$	385		
5	Probate (self-disallow)	\$	2,340		
6	Collections (self-disallow)	\$	13,465		
7	General Matters	\$	5,561		
Charge for Services Provided		\$	27,527		

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended				Page		of	
	843-C		9/30/2015				8			37
	Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehab		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30					
Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity										
A. On last day of PREVIOUS report period	120	120		120	120		120	120	120	
B. On last day of THIS report period	120	120		120	120		120	120	120	
2. Number of Residents										
A. As of midnight of PREVIOUS report period	110	110		110	110		107	107	107	
B. As of midnight of THIS report period	111	111		107	107		111	111	111	
3. Total Number of Days Care Provided During Period										
A. Medicare	3,988	3,988		2,672	2,672		1,316	1,316	1,316	
B. Medicaid (Conn.)	24,452	24,452		18,247	18,247		6,205	6,205	6,205	
C. Medicaid (other states)										
D. Private Pay	9,593	9,593		7,185	7,185		2,408	2,408	2,408	
E. State SSI for RCH										
F. Other (Specify)										
G. Total Care Days During Period (3A thru F)	38,033	38,033		28,104	28,104		9,929	9,929	9,929	
Total Number of Days Not Included in Figures in										
4. 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)	38,033	38,033		28,104	28,104		9,929	9,929	9,929	

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 9/30/2015			Page 9	of 37				
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:														
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)					
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.														
Change in Resident Days								CCNH	RHNS	(Specify)				
1st change														
2nd change														
3rd change														
4th change														
6. Number of Residents and Rates on September 30 of Cost Year														
Item	Medicare		Medicaid		Self-Pay			Other State Assisted						
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	13		74		24									
Per Diem Rate														
a. One bed rm.					484.00									
b. Two bed rms.	Various		232.29		405.00									
c. Three or more bed rms.														
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B								39,723	39,723					
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments								6	6					
2. Restorative Treatments														
C. Other								53,740	53,740					
D. Total Physical Therapy Treatments								93,469	93,469					
8. Total Number of Speech Therapy Treatments														
A. Medicare - Part B								13,543	13,543					
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments														
2. Restorative Treatments														
C. Other								21,716	21,716					
D. Total Speech Therapy Treatments								35,259	35,259					
9. Total Number of Occupational Therapy Treatments														
A. Medicare - Part B								36,506	36,506					
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments								4	4					
2. Restorative Treatments														
C. Other								44,132	44,132					
D. Total Occupational Therapy Treatments								80,642	80,642					

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	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	172,376	2,056				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	300,688	13,753				
5. Dietary Service						
a. Head Dietitian	46,142	905				
b. Food Service Supervisor						
c. Dietary Workers	487,749	34,202				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	29,808	3,273				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	135,082	6,868				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	51,077	2,679				
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	181,142	4,296				
b. RN						
1. Direct Care	1,537,309	40,023				
2. Administrative**						
c. LPN						
1. Direct Care	486,160	22,889				
2. Administrative**						
d. Aides and Attendants	1,992,433	131,882				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	175,526	8,267				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists	206,345	5,092				
l. Podiatrists						
m. Social Workers/Case Management	97,693	4,106				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	843,278	41,341				
<i>A-13. Total Salary Expenditures</i>	6,742,808	321,632				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Adult Day Care (self-disallow)	\$ 416,204	27,467				
Out-Patient Rehab (self-disallow)	\$ 403,833	12,323				
Medical Records	\$ 23,241	1,551				
Total	\$ 843,278	41,341	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Outside Svcs. - Clinical - Medicare Services (self-disallowed)	\$ 25,364	N/A				
Total	\$ 25,364	-	\$ -	-	\$ -	-

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 Rehab		843-C		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehab	License No. 843-C	Report for Year Ended 9/30/2015		Page 12	of 37				
		Salary Paid	Other Employment**						
Name	CCNH	RHNS (Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section III - Administrators***									
Kevin O'Connell	172,376		Non-Discrim.	Administrator of Facility	2,056	A.2.			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer	843-C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	1,086	14				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	419,306	5,744				
b. Other						
6. Social Worker	3,000	60				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	43,750	409				
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	157,752	1,262				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other	360,783	4,810				
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	6,177	82				
2. Administrative***						
b. LPN						
1. Direct Care	89,225	1,785				
2. Administrative***						
c. Aides	786	26				
d. Other						
12. Other (Specify) See Attached Schedule	25,364					
B-13 Total Fees Paid in Lieu of Salaries	1,107,229	14,192				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

Report of Expenditures

Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nu		License No. 843-C	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers			Explanation of Relationship
		Yes	No		
Health Drive, 888 Worcester St., Wellesley, MA 02482	Dental	<input type="radio"/>	<input checked="" type="radio"/>		
Genesis Rehabilitation Services, 101 E State Street, Kennett Square, PA 19348	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>		
Pauline Miller, MSW, 10 Main St., New Preston, CT 06777	Social Service Worker	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Kobylarz, 10 Granite Ave., Canaan, CT 06018	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>		Board Member
Ready Nurse	RN, LPN and Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>		
Geron Nursing & Respite Care, inc., 42 Main St, New Milford, CT 06776	RN, LPN and Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Rashkoff, 10 Granite Ave., Canaan, CT 06018	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Celtic Consulting, 507 East Main St., Suite 308, Torrington, CT 06790	Medicare Services	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A G	843-C	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 257,255	257,255		
2. Disability Insurance	\$ 20,830	20,830		
3. Unemployment Insurance	\$ 20,607	20,607		
4. Social Security (F.I.C.A.)	\$ 448,898	448,898		
5. Health Insurance	\$ 935,124	935,124		
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	\$ 5,522	5,522		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 36,310	36,310		
d. Accounting and Auditing	\$ 30,321	30,321		
e. Legal (Services should be fully described on Page 7)	\$ 27,527	27,527		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 56,306	56,306		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 22,135	22,135		
2. Cellular Phones	\$ 6,795	6,795		
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	\$ 711,443	711,443		
Subtotal	\$ 2,579,073	2,579,073		

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

(Carry Subtotals forward to next page)

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

Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center Attachment Page 15
9/30/2015

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee TB Test	\$ 2,101		
Pharm-Employee OTC	\$ 3,421		
Total	\$ 5,522	\$ -	\$ -

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	843-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,579,073	2,579,073			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,600	2,600			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,990	4,990			
5. Education Expenses Related to Seminars and Conventions	\$ 8,161	8,161			
6. Automobile Expense (not purchase or depreciation)	\$ 5,216	5,216			
7. Other (Specify) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$ 28,233	28,233			
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 120,901	120,901			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 17,014	17,014			
7. Postage	\$ 11,412	11,412			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 8,987	8,987			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 310	310			
9. Subscriptions	\$ 1,474	1,474			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 188,805	188,805			
12. Administrative Management Services**	\$ 756,339	756,339			
13. Other (Specify) See Attached Schedule	\$ 406,196	406,196			
C-14 Total Administrative & General Expenditures	\$ 4,139,711	4,139,711			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising/Public Relations	\$ 90,745		
Community Relations	\$ 25,131		
Promotional	\$ 1,873		
Outpatient Advertising and Promotions	\$ 3,152		
Total Other Advertising	\$ 120,901	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 8,592		
ALTCFM	\$ 80		
ACHCA MEMBERSHIP	\$ 315		
Total Dues	\$ 8,987	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
State of CT - Facility Licensing Fee	\$ 1,040		
Adult Day Care (self-disallow)	\$ 345,207		
Credit Card Fees (self-disallow)	\$ 9,301		
Admin Other (self-disallow)	\$ 586		
Employee Recognition	\$ 34,549		
Directions & Officers' Insurance (self-disallow)	\$ 10,200		
Finance Charges (self-disallow)	\$ 608		
OutPatient Therapy Dues (self-disallowed pg. 28)	\$ 4,705		
Total Other Administrative and General	\$ 406,196	\$ -	\$ -

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	9/30/2015	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Geer Corporation - Canaan, CT	756,339	Mgmt Facility, HR, Maintenance, CFO, Controller, AP, AR and Benefits	Pg 16, m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer N		843-C	9/30/2015		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 313,510	313,510				
2. Non-Food Supplies	\$ 51,432	51,432				
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$					
c. Management Services**	\$					
d. Other (Specify) _____	\$					
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 364,942	364,942				
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No				
I. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.		
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				P30, IV1		
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.		
L. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt. \$3 per meal		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				P30, IV1		
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.		
O. Is any revenue collected from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.		
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				P30, IV1		

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nur		843-C	9/30/2015	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	1,872	1,872	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	94,212	94,212	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	12,524	12,524	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	108,608	108,608	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A		843-C	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 57,099	57,099		
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.	\$ 238,676	238,676		
c.	Management Services*		\$			
d.	Other (<i>Specify</i>)		\$			
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 295,775	295,775		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$ 871,167	871,167		
2.	Purchased from		\$			
b.	Medicine Cabinet Drugs		\$ 172,571	172,571		
c.	Medical and Therapeutic Supplies		\$ 68,922	68,922		
d.	Ambulance/Limousine***		\$			
e.	Oxygen					
1.	For Emergency Use		\$			
2.	Other***		\$ 38,704	38,704		
f.	X-rays and Related Radiological Procedures***		\$ 19	19		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$			
i.	Recreation		\$ 43,425	43,425		
j.	Other (<i>Specify</i>)**** See Attached Schedule		\$ 134,800	134,800		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 1,329,608	1,329,608		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Patient Supplies - Rehab (see attached 29a disallowance)	\$ 10,435		
Medicare Add-On Expenses(self-disallow)	\$ 37,595		
Medicaid Outside Svcs.(self-disallow)	\$ 33,580		
Medical Records Supplies	\$ 659		
Out-Pat Supply/Billable (see attached 29a disallowance)	\$ 2,675		
In-Pat Ther. Supplies/Billable (see attached 29a disallowance)	\$ 3,406		
In-Pat Ther. Supplies - OT (self-disallow)	\$ 172		
In-Pat Ther. Supplies - ST	\$ 13,200		
In-Pat Ther. Mgmt Fee	\$ 4,680		
In-Pat Ther. Mngd Care Fee	\$ (170)		
Out-Pat Ther Supplies/General (see attached 29a disallowance)	\$ 14,427		
Pharm-Software Expense (self-disallow)	\$ 2,555		
Pharmacy - Contracted Services	\$ 8,175		
MDS Reporting	\$ 2,076		
Out-Pat Ther Supply/Billable (see attached 29a disallowance)	\$ 257		
Out-Pat Ther Supply/General (see attached 29a disallowance)	\$ 364		
Pharmerica (self-disallow)	\$ 714		
Total Other Resident Care	\$ 134,800	\$ -	\$ -

**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 9/30/2015		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
EMS, LLC	245 Main St., Suite 204, Chester, NJ 07930	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Services	238,676			204b
ADP	P.O. Box 901006, Louisville, KY 40290	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	51,541			16 m11
MatrixCare	Avenue South, Suite 100, Bloomington, MN	<input type="radio"/>	<input checked="" type="radio"/>		Software Services	11,059			16 m11
US Hauling and Recycling	Windsor, CT	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	30,963			22 6f
Foley Landscaping	Cannon, CT 145 S Satellite Rd, South Windsor, CT 06074	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping/Snow Removal	16,800			22 6f
Unitex	16 Old Forge Rd, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Laundry P/S	94,212			19 3b
Kone, Inc.	Milwaukee, WI 53209	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Services	12,880			22 6f
Dart Chart Systems, LLC.		<input type="radio"/>	<input checked="" type="radio"/>		Software Services	19,250			16 m11
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A	843-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 45,963	45,963				
b. Heat	\$ 83,972	83,972				
c. Light & Power	\$ 123,787	123,787				
d. Water	\$ 33,687	33,687				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 13,503	13,503				
f. Other (<i>itemize</i>)	\$ 152,811	152,811				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 453,723	453,723				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 6,251	6,251				
b. Building & Building Improvements	\$ 100,355	100,355				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 78,876	78,876				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 185,482	185,482				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 1,204	1,204				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 1,204	1,204				
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)	\$ 186,686	186,686				

* 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)
	-		
Contract Maint. Services (no contracts over 10,000)	\$ 90,651		
Contract Maint. Services - Kone, Inc.	\$ 12,880		
Trash Removal	\$ 30,963		
Landscaping/Snow Removal	\$ 18,317		
Total Other Repairs and Maintenance	\$ 152,811	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended		Page		of	
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehab		843-C		9/30/2015		23		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	139,577		139,577	102,777	S/L	Various	6,251		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal								6,251	
B. Building and Building Improvements									
1. Acquired prior to this report period	3,139,029		2,896,856	1,992,986	S/L	Various	98,322		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	70,600		62,678		S/L	Various	2,033		
B-4. Subtotal									100,355
C. Non-Movable Equipment									
1. Acquired prior to this report period	1,423,561		1,416,154	1,423,561	S/L	Various			
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Vehicles - Added Prior 2010	183,169		172,547	172,547	S/L	4			
b. Vehicles - Added 2011	52,684		52,684	52,684	S/L	4			
c. ADC Vehicle Repair 2014	2,700				S/L	4			
d. ADC Bus	15,924				S/L	4			
2. Movable Equipment									
a. Acquired prior to this report period	2,490,463		2,462,634	2,112,819	S/L	Various	61,874		
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)	99,963		99,963		S/L	Various	17,002		
D-3. Subtotal									78,876
E. Total Depreciation									185,482

Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center
 9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
 **Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See Attached	\$ 70,600	Various	\$ 2,033
Total additions for Building Improvement		\$ 70,600		\$ 2,033 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3
 **Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
 **Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See Attached	\$ 99,963	Various	\$ 17,002
Total additions for Movable Equipmen		\$ 99,963		\$ 17,002 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c
 **Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

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

Robert C. Geer Memorial Hospital d/b/a Geer Nursing & Rehab.
 Depreciation Schedule
 FYE 09/30/2015

Description	Acquisition Date	Historical Costs	Cost to be Depre	Method	Useful Life	09/30/14		09/30/15		NBV CHECK
						Accum Depre	Depre	Accum Depre	Depre	
Land Improvements										
Prior to 2011		100,288	100,288			92,910	3,243	96,153	4,135	
2011 Additions										
Grease Trap	6/29/2011	12,733	12,733	S/L	15	3,395	849	4,244	8,489	
Heated Sidewalks - Front of Building	8/24/2011	19,890	19,890	S/L	15	5,304	1,326	6,630	13,260	
Total 2011		32,623	32,623			8,699	2,175	10,874	21,748	
2012 Additions										
Fill & Resurface Sinkhole in Parking Lot	12/1/2011	3,000	3,000	-	8	938	375	1,313	2,063	
Total 2012		3,000	3,000			938	375	1,313	1,688	
2014 Additions										
Remove/Replace Rear Patio & Ambulance Entr. Con	7/1/2014	3,666	3,666	S/L	8	229	458	687	2,979	
Total 2014		3,666	3,666			229	458	687	2,979	
Total Land Improvements		139,577	139,577			102,777	6,251	109,028	30,549	
Building Improvements										
Prior to 2011		2,820,725	2,864,924			1,949,260	81,895	2,031,156	789,569	
2011 Additions										
Kitchen Cabinets & Counter Tops	3/1/2011	4,467	4,467	S/L	15	1,191	298	1,489	2,978	
Front Entrance Rebuild	6/15/2011	5,700	5,700	S/L	20	1,140	285	1,425	4,275	
Hospice Room Buildout - Room #235	6/30/2011	12,275	12,275	S/L	15	3,273	818	4,092	8,183	
Automatic Doors - Ambulance Entrance	3/29/2011	6,825	6,825	S/L	10	2,730	683	3,413	3,413	
Lounge Kitchensettes	7/1/2/2011	7,306	7,306	S/L	15	1,948	487	2,435	4,871	
New Windows - Back of Building	8/16/2011	33,729	33,729	S/L	20	6,746	1,686	8,432	25,297	
Maintenance Shed Roof Replacement	8/23/2011	18,500	18,500	S/L	20	3,700	925	4,625	13,875	
Elevator Locks	4/12/2011	1,985	1,985	S/L	20	397	99	496	1,489	
Back flow kit	7/29/2011	1,569	1,569	S/L	20	314	78	392	1,177	
Outpatient Business Office Buildout	6/30/2011	3,440	3,440	S/L	15	917	229	1,147	2,293	
Total 2011		95,796	95,796			22,357	5,589	27,946	67,850	
2012 Additions										
Carpet (for ADC)	6/30/2012	2,865	-	S/L	5	-	-	-	2,865	
Carpet	11/30/2011	2,284	2,284	S/L	5	1,142	457	1,599	685	
Dementia Unit Doors and Installation	10/27/2011	11,146	11,146	S/L	10	2,787	1,115	3,901	7,245	
Patio Automatic Doors	10/25/2011	6,975	6,975	S/L	10	1,744	698	2,441	4,534	
Private Rooms #330 & 326 - Remodel Costs	1/25/2012	9,851	9,851	S/L	15	1,642	657	2,299	7,553	
Emergency Outlets added to all Rooms	1/20/2012	18,758	18,758	S/L	10	4,689	1,876	6,565	12,193	
Bariatric Rooms #220 & 320 - Remodel Costs	1/25/2012	22,055	22,055	S/L	15	3,676	1,470	5,146	16,908	
Remodel 4 Rooms - As Needed	7/20/2012	9,757	9,757	S/L	15	1,626	650	2,277	7,480	
Total 2012		83,691	80,826			17,306	6,322	24,228	59,463	

2013 Additions										
Remodel 2nd and 3rd floor Activity Rooms	5/31/2013	31,577	S/L	15	3,158	2,105	5,263	26,314		
Lower Level Entrance (For ADC)	8/30/2013	21,359	S/L	25	-	-	-	21,359		
Total 2013		52,936			3,158	2,105	5,263	47,673		
2014 Additions										
3 Fire Doors	9/30/2014	1,208	S/L	20	30	60	91	1,118		
Pharmacy Remodel - Not Allowed	11/27/2013	46,416	S/L	15	-	-	-	46,416		
Laundry Room - Remove wall	1/14/2014	2,696	S/L	15	90	180	270	2,427		
Remodel Room #236 - Incl new bath stall	3/18/2014	12,618	S/L	15	421	841	1,262	11,356		
Remodel Old Staff Lounge to Housekeeping Office - F	9/18/2014	10,928	S/L	15	364	729	1,093	9,835		
Carpet & Vinyl Plank (For ADC)	11/15/2013	6,838	S/L	15	-	-	-	6,838		
New ADC Entrance (For ADC)	10/18/2013	5,176	S/L	25	-	-	-	5,176		
Total 2014		85,881			905	1,810	2,715	83,166		
2015 Additions										
New Windows (For ADC)	6/17/2015	7,922	S/L	25	-	-	-	7,922		
First floor office renovations	10/17/2014	32,588	S/L	15	-	1,086	1,086	31,502		
Resident room renovations	5/27/2015	23,380	S/L	15	-	779	779	22,601		
Concrete work	12/30/2014	6,710	S/L	20	-	168	168	6,542		
Total 2015		70,600			-	2,033	2,033	68,567		
Total Building Improvements		3,209,629			1,992,986	100,355	2,093,341	1,116,288		
Non-Movable Equipment										
Acquired Prior	Various	1,423,561	S/L	Var	1,423,561	-	1,423,561	-		
Total 2008		1,423,561			1,416,154		1,423,561	-		
Movable Equipment										
Autos	Various	142,531	S/L	Var	131,909	-	131,909	10,622		
Autos	9/30/2008	6,434	S/L	4	6,434	-	6,434	-		
Auto Dispositions	8/28/2008	(23,674)	S/L	4	(23,674)	-	(23,674)	-		
2009 Additions		5,000			5,000	-	5,000	-		
1995 GMC K-3500 Dump Truck	12/18/2008	5,000	S/L	4	5,000	-	5,000	-		
ADC 2009 Bus (2009 Ford E350)	7/21/2009	50,878	S/L	4	50,878	-	50,878	-		
Total 2009		55,878			55,878	-	55,878	-		
2010 Additions		2,000			2,000	4	2,000	-		
2000 Bus	5/14/2010	2,000	S/L	4	2,000	-	2,000	-		
Total 2010		2,000			2,000	4	2,000	-		
2011 Additions		52,684			52,684	4	52,684	-		
Startrans Senator Bus		52,684	S/L	4	52,684	-	52,684	-		
Total 2011		52,684			52,684	-	52,684	-		
2014 Additions		2,700			-	4	-	2,700		
Jim's Garage - Van Repair (ADC)	6/4/2014	2,700	S/L	4	-	-	-	2,700		
Total 2014		2,700			-	4	-	2,700		
2015 Additions		15,924			-	4	-	15,924		
Bus purchased off of lease from CIT (ADC)	7/7/2015	15,924	S/L	4	-	-	-	15,924		
Total 2015		15,924			-	4	-	15,924		
Total Auto		254,477			225,231	-	225,231	29,246		

Prior to 2011 (w/o auto)	2,156,924	2,145,348	-	1,976,159	24,737	2,000,896	156,028
2011 Additions							
Washer & Dryer	1,198	1,198	S/L	479	120	599	599
Dishwasher Rebuild	3,573	3,573	S/L	1,429	357	1,786	1,786
Outpatient Laser System	17,575	17,575	S/L	14,060	3,515	17,575	-
Outpatient Treatment Table	1,619	1,619	S/L	432	108	540	1,079
Misc Furniture and Equipment	56,765	56,765	S/L	22,706	5,676	28,382	28,382
Total 2011	80,730	80,730		39,106	9,776	48,882	31,847

2012 Additions							
Drapes and Blinds	6,215	6,215	S/L	3,107	1,243	4,350	1,864
Freezer and Tank Repairs	12,861	12,861	S/L	3,215	1,286	4,501	8,360
Ceiling Lifts	17,149	17,149	S/L	4,287	1,715	6,002	11,147
Tank Style Hot Water Heater	8,400	8,400	S/L	2,100	840	2,940	5,460
Bariatric Lift	4,949	4,949	S/L	1,237	495	1,732	3,217
Bariatric Lift	2,005	2,005	S/L	501	200	702	1,303
Boston Orthotics - Chair	1,500	1,500	S/L	375	150	525	975
Trays, Pallets, Covers, Cart	5,086	5,086	S/L	1,272	509	1,780	3,306
4 32" TVs	1,112	1,112	S/L	556	222	778	334
Computer Server	1,959	1,959	S/L	979	392	1,371	588
Carpet Extractor	9,097	9,097	S/L	4,549	1,819	6,368	2,729
Trapeze and Bases	1,175	1,175	S/L	294	118	411	764
Rebuild Mower	3,137	3,137	S/L	2,614	523	3,137	-
10 Personal Computers	4,079	4,079	S/L	2,039	816	2,855	1,224
Medical Cart	3,332	3,332	S/L	833	333	1,166	2,166
Boston Orthotics - Chair	4,500	4,500	S/L	1,125	450	1,575	2,925
Hobart Slicer	1,650	1,650	S/L	413	165	578	1,073
Total 2012	88,206	88,206		29,497	11,276	40,772	47,433

2013 Additions							
Motorola Ham Radio	5,024	5,024	S/L	1,507	1,005	2,512	2,512
Bulletin Boards	2,317	2,317	S/L	348	232	579	1,738
Dietary Kitchen Office Carpet	1,122	1,122	S/L	168	112	280	841
Chaise Lounges	4,680	4,680	S/L	702	468	1,170	3,510
Pathlinks Server	3,346	3,346	S/L	1,004	669	1,673	1,673
Combo Walker & Wheelchairs	2,503	2,503	S/L	375	250	626	1,877
Dart Chart Computers & Accessories	4,185	4,185	S/L	1,256	937	2,093	2,093
3 Concentrators	1,669	1,669	S/L	250	167	417	1,252
E-time upgrade Computers & Accessories	3,082	3,082	S/L	925	616	1,541	1,541
Lift Chairs	3,900	3,900	S/L	585	390	975	2,925
2 Bariatric Beds	6,392	6,392	S/L	959	639	1,598	4,794
Cruiser III Walker	907	907	S/L	136	91	227	680
Cart Punch Cards	2,346	2,346	S/L	352	235	586	1,759
Broda Chair	3,250	3,250	S/L	488	325	813	2,438
4 Comfort Lift Chairs	3,970	3,970	S/L	596	397	993	2,978
Drug Cart	2,577	2,577	S/L	367	258	644	1,933
Sewage Grinder	7,096	7,096	S/L	1,064	710	1,774	5,322
Benches & Plaques	2,384	2,384	S/L	358	238	596	1,788
Split A/C System (for ADC)	6,400	6,400	S/L	-	-	-	6,400
ADC Downstairs Furniture (for ADC)	9,443	9,443	S/L	-	-	-	9,443
Total 2013	76,594	60,751		11,458	7,639	19,097	57,497

2014 Additions															
ADP Payroll Server	6/30/2014	6,000	S/L	5	600	1,200	1,800	4,200							
10 Dining Chairs	6/30/2014	2,073	S/L	10	104	207	311	1,762							
Touch Computer	6/30/2014	980	S/L	5	98	196	294	686							
Pharmacy Server	6/30/2014	1,093	S/L	5	109	219	328	765							
Misc Furniture	6/30/2014	1,435	S/L	10	72	144	215	1,220							
Wheelchair Scale	6/30/2014	3,305	S/L	10	165	331	496	2,809							
5 "Boneless" Computers	6/30/2014	1,554	S/L	5	155	311	466	1,088							
21 yr Dell Sonic-wall Computer	6/30/2014	1,091	S/L	5	109	218	327	764							
Installation of 39 cameras for 24 hour security	6/30/2014	5,419	S/L	10	271	542	813	4,606							
10 New Mattresses	6/30/2014	10,124	S/L	7	723	1,446	2,169	7,954							
Blood Coagulation Meter Kit	6/30/2014	2,331	S/L	5	233	466	699	1,632							
Outpatient Hydrocollator	6/30/2014	1,228	S/L	10	61	123	184	1,044							
Electronic Health Records System	6/30/2014	10,658	S/L	5	1,066	2,132	3,197	7,461							
Tent for Resident Patio	6/30/2014	4,518	S/L	8	282	565	847	3,671							
20 Vanity Overbed Tables	6/30/2014	1,814	S/L	15	60	121	181	1,633							
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	S/L	15	113	227	340	3,060							
Total 2014		58,236			4,223	8,446	12,669	45,567							

2015 Additions															
Heater	11/17/2014	931	S/L	10	-	93	93	838							
Lifts	10/20/2014	1,814	S/L	10	-	181	181	1,633							
Heat Sealer	4/8/2015	3,413	S/L	5	-	683	683	2,730							
Recliners	6/19/2015	4,894	S/L	15	-	326	326	4,568							
Recliners	6/5/2015	763	S/L	15	-	51	51	712							
Thera Glide	6/10/2015	1,120	S/L	15	-	75	75	1,045							
Lifts	6/18/2015	1,113	S/L	10	-	111	111	1,002							
Food Warmer	6/1/2015	1,310	S/L	10	-	131	131	1,179							
Resident Beds	7/20/2015	5,518	S/L	12	-	460	460	5,058							
Patio Furniture	7/26/2015	1,014	S/L	10	-	101	101	913							
Housekeeping Equipment	11/24/2014	7,124	S/L	5	-	1,425	1,425	5,699							
Housekeeping Equipment	12/4/2014	7,124	S/L	5	-	1,425	1,425	5,699							
Housekeeping Equipment	1/1/2015	7,124	S/L	5	-	1,425	1,425	5,699							
Resident Lifts	1/1/2015	2,754	S/L	10	-	275	275	2,479							
Resident Lifts	1/1/2015	5,496	S/L	10	-	550	550	4,946							
Electronic Health Records System	4/1/2015	48,451	S/L	5	-	9,690	9,690	38,761							
Total 2015		99,963			-	17,002	17,002	82,961							

Total Movable		2,560,652	2,532,020	2,080,443	2,139,319	421,332
Auto		254,477	225,231	-	225,231	29,246
Total Movable		2,815,129	2,757,251	2,285,674	2,364,550	450,578
Add: Land		137,129	-	-	-	-
Total Per Depreciation Schedule		2,952,258	2,757,251	2,285,674	2,364,550	450,578

*Outpatient Services

Amortization Schedule*

Name of Facility	License No.	Report for Year Ended		Page	of				
		9/30/2015	24			37			
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing		843-C							
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 Finance	Var.	Var.		91,230	39,149	S/L		1,204	
2.									
3.									
B-4. Subtotal									1,204
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									1,204

* 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 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		120			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		11/01/11			
c. Interest Rate for the Cost Year		4.59%			
d. Term of Mortgage (number of years)		31			
e. Amount of Principal Borrowed		21,246,900			
f. Principal balance outstanding as of 9/30/2015		20,507,627			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Robert C. Geer Memorial Hospital, In		843-C	9/30/2015			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 186,642	186,642				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 186,642	186,642				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Robert C. Geer Memorial Hospital,		843-C		9/30/2015			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:				186,642	186,642			
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)				\$ 186,642	186,642			
14. Insurance								
a. Insurance on Property (buildings only)				\$ 64,452	64,452			
b. Insurance on Automobiles				\$ 2,700	2,700			
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$ 67,152	67,152			
15. Total All Expenditures (A-13 thru C-14)				\$ 14,982,884	14,982,884			

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	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 1,026,382	1,026,382		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B.10.	Occupational Therapy	\$ 360,783	360,783		
7.			Other - See attached Schedule	\$ 25,364	25,364		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	l.c.	Bad Debts	\$ 36,310	36,310		
10.	15	l.e.	Accounting & Legal	\$ 16,122	16,122		
11.			Telephone	\$			
12.	15	l.h.2.	Cellular Telephone	\$ 5,355	5,355		
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	m.3.	Unallowable Advertising *	\$ 120,901	120,901		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	See	Attac	Unallowable Management Fees	\$ (75,728)	(75,728)		
22.	16	m.6.	Barber and Beauty	\$ 17,014	17,014		
23.			Other - See attached Schedule	\$ 365,226	365,226		
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 43,449	43,449		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,941,178	1,941,178		

(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	Pharmacists	\$ 206,345		
10	12o	Adult Day Care	\$ 416,204		
10	12o	Outpatient Wages	\$ 403,833		
Total Other Salaries Adjustment			\$ 1,026,382	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12	Outside Svcs. - Clinical - Medicare Services (self-disallowed)	\$ 25,364		
Total Other Fees Adjustments			\$ 25,364	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1.g.	OutPatient - Office Supplies	\$ 4,509		
16	m8a	AANAC Membership	\$ 110		
16	m8a	Canaan Exchange Club	\$ 200		
16	m13	OutPatient Therapy Dues	\$ 4,705		
16	m13	Adult Day Care (self-disallow)	\$ 345,207		
16	m13	Credit Card Fees (self-disallow)	\$ 9,301		
16	m13	Admin Other (self-disallow)	\$ 586		
16	m13	Finance Charges (self-disallow)	\$ 608		
Total Other A&G Adjustments			\$ 365,226	\$ -	\$ -

Geer Nursing & Rehabilitation Center
Calculation of Cellular Phone Disallowance
September 30, 2015

Page 28a

Cellular Phone Disallowance

Total Cost	Page 15, line 1h2	\$ 6,795	
Total Allowance		<u>\$ 1,440</u>	
Total Disallowance		<u>\$ 5,355</u>	Page 28, line 12

Description

Total Expenses Page 27 15,012,741
 (Less) Management Fee (756,339) *

Amount Used for Allocation \$ 14,256,402

Description	% Total	Mgmt Fee Alloc - COST	Mgmt Fee Alloc - Charge
Portion Applicable to ADC Expenses	3.6504%	\$ 30,647 *	\$ 27,609
Portion Applicable to Pharmacy	1.8098%	15,194 *	13,688
Portion Applicable to Outpatient Rehab	3.5419%	29,736 *	26,789
Portion Application to Geer Nursing	90.9978%	763,980	688,252
\$	100.000%	839,559	756,339

(*) Nonallowable Benefits

\$ 257,006 Page 29, Line 49

Management Fee Charged to Facility

688,252

Management Fee at Cost

763,980

Total Management Fee Disallowed

\$ (75,728) Page 28, Line 21

*Charged to a charge base for 2011: 2015 Actual cost of Management Company is \$ 839,559

Description

Description	Salaries	Consult	Benefits(1)	Other	Total
Adult Day Care	416,203		104,217		520,420
Pharmacy	206,345		51,669		258,014
Outpatient	403,832		101,120		504,952
\$	1,026,380	\$ -	257,006	\$ -	1,283,386

Total Salaries Page 10 6,742,808

Total Benefits Page 15 1,688,237

Salaries to Benefit Ratio 25.04%

Non-Allowable Salaries 1,026,380

Non-Allowable Benefits \$ 257,006 (1)

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

Name of Facility				License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing				843-C	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,941,178	1,941,178		
Page 20 - Resident Care Supplies***							
27.	20	5a1	Prescription Drugs	\$ 172,571	172,571		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 19	19		
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 38,704	38,704		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 120,054	120,054		
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	\$ 1,204	1,204		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 345,547	345,547		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 2,619,277	2,619,277		

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

Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Medicare Add-On Expenses(self-disallow)	\$ 37,595		
20	5j	Medicaid Outside Svcs.(self-disallow)	\$ 33,580		
20	5j	In-Pat Ther. Supplies - OT (self-disallow)	\$ 173		
20	5j	Pharm-Software Expense (self-disallow)	\$ 2,555		
20	5j	Pharmerica (self-disallow)	\$ 714		
20	5c/5j	Medical Supplies Disallowance (see attachment)	\$ 45,437		
Total Other Ancillary Costs			\$ 120,054	\$ -	\$ -

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	\$ 1,204		
Total Other Property Adjustments			\$ 1,204	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Maintenance Disallowance	\$ 6,252		
See	Attached	Benefits Related to Non-Allowable Salaries	\$ 257,006		
See	Attached	Outpatient Therapy Disallowance	\$ 28,572		
See	Attached	Pharmacy Overhead Disallowance	\$ 7,455		
30	IV8	Services Income - Beckley HSE	\$ 7,500		
30	IV8	Administrative Income	\$ 18,580		
30	IV8	Restricted Donations	\$ 20		
30	IV8	NSG Supply Rebates/Income	\$ 489		
30	IV8	Telephone Revenue - Woods	\$ 17,273		
30	IV8	YMCA Revenue - Woods Telephone	\$ 2,400		
Total Other Adjustments			\$ 345,547	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Geer Nursing & Rehab
 September 30, 2015
 Medical Supply Disallowance Calculation
 Page 29a Attachment

	<u>Amount</u>
Revenue for Medicare Medical Supplies	4,042
Revenue for Non-Medicare Medical Supplies	8,208
Total Non-Allowable Billable Medical Supply Expenses Pg 20 5c	12,250

	<u>Amount</u>
Billable Medical Supplies	
Account: 6041000000 In Pat Ther. Supplies/Billable	3,406
Account: 5360500000 Patient Supplies Rehab	10,434
Percent Related to Occupational Therapy*	39%
Amount Related to Occupational Therapy	5,331

	<u>Amount</u>
Out-Patient Therapy Supplies (100% Disallowed)	
Account: 6040000000 Out-Pat Ther. Supply/Billable	2,675
Account: 6042000000 Out Pat Therapy Supplies/General	14,427
Account: 6340000000 Out-Pat Ther. Supply/Billable	257
Account: 6342000000 Out Pat Therapy Supplies/General	364
	17,723

	<u>Amount</u>
Patient Specific Beds (100% Disallowed)	
Account: 5341000000 Medical Supplies/Spec. Beds	22,383

Total Medical Supply Disallowance	45,437
--	---------------

* Page 9 Therapy Treatments	
Physical Therapy Treatments	93,469
Speech Therapy Treatments	35,259
Occupational Therapy Treatments	80,642
	209,370

	45%
	17%
	39%
	100%

Robert C. Geer Nursing & Rehabilitation Center
Disallowance of ADC Maintenance Expenses
September 30, 2015

Page 29a

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

Maintenance Salaries to be disallowed		\$ 5,000
Salary Percent to Total Salaries	0.074%	
Total Benefits	<u>1,688,237</u>	
Non allowable Benefit Portion		<u>1,252</u>
Total Disallowance		<u><u>\$ 6,252</u></u>

Geer Nursing & Rehabilitation Center
 Calculation of Outpatient/Pharmacy Overhead Disallowance
 September 30, 2015

Page 29a

Outpatient Therapy - Housekeeping Disallowance

Current Medicaid Rate	\$	232.29	
Est % Attributable to Main and Property			
Overhead Costs		10%	
Total Benefits Page 15	\$	23.23	
Average Ratio of O/P Rehab Sq Ft		2.540%	
Average CPPD	\$	0.59	
Total Patient Days for Period		38,033	
Estimated Overhead Disallowance	\$	<u>22,439</u>	

Outpatient Therapy -Overhead Disallowance

Heat	83,972
Light & Power	123,787
Water	33,687
Total Utilities	<u>241,446</u>
Average Ratio of O/P Rehab Sq to Total	2.54%

Amount Disallowed for Outpatient Therapy **\$ 6,133**

Total Outpatient Therapy Disallowance	\$ 28,572
--	------------------

Pharmacy

Average Medicaid Rate	\$	232.29	
Est % Attributable to Main and Property			
Overhead Costs		10%	
Amount Per Day	\$	23.23	
Estimated Pharmacy Dept Square FT (341 SF/57,480)		0.844%	
Est Avg Cost PPD	\$	0.20	
Total Days		38,033	

Estimated Overhead Disallowance for Pharmacy	\$ 7,455
---	-----------------

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

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page of	
Robert C. Geer Memorial Hospital, Inc. D843-C				9/30/2015		30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (<i>CT only</i>)		\$ 10,252,103	10,252,103		
	b.	Medicaid Room and Board Contractual Allowance **		\$ (5,240,574)	(5,240,574)		
2.	a.	Medicaid (<i>All other states</i>)		\$			
	b.	Other States Room and Board Contractual Allowance **		\$			
3.	a.	Medicare Residents (<i>all inclusive</i>)		\$ 1,673,676	1,673,676		
	b.	Medicare Room and Board Contractual Allowance **		\$ (684,865)	(684,865)		
4.	a.	Private-Pay Residents and Other		\$ 3,968,727	3,968,727		
	b.	Private-Pay Room and Board Contractual Allowance **		\$ (556,120)	(556,120)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare		\$ 101,088	101,088		
	b.	Prescription Drugs - Medicare Contractual Allowance **		\$			
	c.	Prescription Drugs - Non-Medicare		\$ 997,958	997,958		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **		\$			
2.	a.	Medical Supplies - Medicare		\$ 4,042	4,042		
	b.	Medical Supplies - Medicare Contractual Allowance **		\$			
	c.	Medical Supplies - Non-Medicare		\$ 8,208	8,208		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **		\$			
3.	a.	Physical Therapy - Medicare		\$ 878,602	878,602		
	b.	Physical Therapy - Medicare Contractual Allowance **		\$			
	c.	Physical Therapy - Non-Medicare		\$ 1,897,085	1,897,085		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **		\$			
4.	a.	Speech Therapy - Medicare		\$ 281,539	281,539		
	b.	Speech Therapy - Medicare Contractual Allowance **		\$			
	c.	Speech Therapy - Non-Medicare		\$ 16,350	16,350		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **		\$			
5.	a.	Occupational Therapy - Medicare		\$ 820,940	820,940		
	b.	Occupational Therapy - Medicare Contractual Allowance **		\$			
	c.	Occupational Therapy - Non-Medicare		\$ 46,734	46,734		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **		\$			
6.	a.	Other (<i>Specify</i>) - Medicare		\$ 30,581	30,581		
	b.	Other (<i>Specify</i>) - Non-Medicare		\$ 16,157	16,157		
III. Total Resident Revenue (Section I. thru Section II.)				\$ 14,512,231	14,512,231		
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$ 43,449	43,449		
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$ 5,559	5,559		
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (<i>Specify</i>)			\$ 1,513	1,513		
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$ 21,508	21,508		
8.	Other (<i>Specify</i>)			\$ 671,470	671,470		
V. Total Other Revenue (1 thru 8)				\$ 743,499	743,499		
VI. Total All Revenue (III +V)				\$ 15,255,730	15,255,730		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30I16a	Lab Rev/Med A	\$ 15,301		
30I16a	X-Ray Rev/Med A	\$ 11,963		
30I16a	Oxygen Rev/Med A	\$ 3,317		
	Total Other Resident Revenue - Medicare	\$ 30,581	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30I16b	Lab Revenue - Private Pay	\$ 196		
30I16b	Lab Revenue - Medicaid	\$ 803		
30I16b	Lab Revenue - Managed Care	\$ 727		
30I16b	X-Ray - Managed Care	\$ 375		
30I16b	Oxygen Rev - Private Pay	\$ 606		
30I16b	Oxygen Rev/CT Medicaid	\$ 13,450		
	Total Other Resident Revenue	\$ 16,157	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income	957,729	\$ 1,513		
	Total Interest Income		\$ 1,513	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		(25.00)		
30IV8	Prior Year	(5,735)		
30IV8	Prior Year	(69,451)		
30IV8	Suspense A/R	(369)		
30IV8	Returned Check Fee	25		
30IV8	Services Income - Beckley HSE (self-disallow)	7,500		
30IV8	Telephone Revenue - Woods (self-disallow)	17,273		
30IV8	YMCA Revenue - Woods Telephone (self-disallow)	2,400		
30IV8	Administrative Income (self-disallow)	18,580		
30IV8	Restricted Donations (self-disallow)	20		
30IV8	Unrestricted Donations	525		
30IV8	NSG Supply Rebates/Income (self-disallow)	489		
30IV8	ADC - Food Requests	7,627		
30IV8	ADC - Use Charges	452,443		
30IV8	ADC - Prior Year Adjustment Revenue	(14,725)		
30IV8	ADC- Transport Income	32,662		
30IV8	ADC - Grant Income	23,454		
30IV8	ADC - Donations - All	180		
30IV8	ADC - Donations - Transport	198,097		
30IV8	ADC - Donations - Operations	500		
	Total Other Revenue		\$ 671,470	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.	843-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	972,313
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,318,363
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	72,550
5. Prepaid Expenses			\$	204,777
a. Prepaid Insurance	185,054			
b. Prepaid Ins- Auto	6,455			
c. Prepaid Ins- D&O	11,828			
d. Prepaid Other	1,440			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	14,020
EE Purchases	14,020			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,582,023
B. Fixed Assets				
1. Land			\$	137,129
2. Land Improvements	*Historical Cost	139,577	\$	30,549
	Accum. Depreciation	109,028		Net
3. Buildings	*Historical Cost	3,209,629	\$	1,116,288
	Accum. Depreciation	2,093,341		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	1,423,561	\$	
	Accum. Depreciation	1,423,561		Net
6. Movable Equipment	*Historical Cost	2,590,426	\$	398,731
	Accum. Depreciation	2,191,695		Net
7. Motor Vehicles	*Historical Cost	254,477	\$	29,246
	Accum. Depreciation	225,231		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	291,525
Construction in Progress	64,943			
FR vs. CR Adjustment	226,582			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,003,468

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.		843-C	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	5,585,491
C. Leasehold or like property recorded for Equity Purposes.					
1. Land				\$	
2. Land Improvements		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
3. Buildings		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
4. Non-Movable Equipment		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
5. Movable Equipment		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
6. Motor Vehicles		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
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 _____	Net	\$	
		Accum. Depreciation _____			
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care <i>(itemize)</i>				\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>				\$	4,566,273
Name and Address		Amount	Loan Date		
Due from Related Organizations		4,566,273	On Going		
7. Other Assets <i>(itemize)</i>				\$	50,978
HUD Financing Costs			38,034		
Prepaid IMP			18,162		
Amortization - Finance Costs			(5,218)		
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	4,617,251
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	10,202,742

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A		843-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	784,020
2. Notes Payable (<i>itemize</i>)				\$	67,178
HUD - Current Portion					67,178
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	701,905
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	13,620
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	276,326
Accrued Accounting		(17,226) Due to NY Medicaid	155,243		
Accrued Sewage Usage Liab.		2,250			
ASU 2010-24 Accrued		109,027			
Accrued Expense - Prior Year		27,032			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,843,049

* 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		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B		843-C	9/30/2015	34	37
Account				Amount	
Total Brought Forward:				1,843,049	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					\$ 3,493,552
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>)					\$ (25,061)
Deferred Revenue			(25,061)		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 3,468,491
C. Total All Liabilities (Lines A-13 + B-5)					\$ 5,311,540

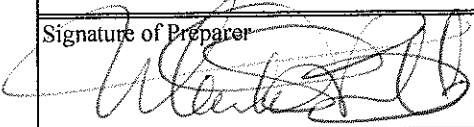
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc	843-C	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,648,216
6. Gain or Loss for Period			\$	242,986
				10/1/2014 thru 9/30/2015
7. Total Net Worth			\$	4,891,202
C. Total Reserves and Net Worth			\$	4,891,202
D. Total Liabilities, Reserves, and Net Worth			\$	10,202,742

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.		843-C	9/30/2015	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2014			\$	4,648,216
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,255,730
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,012,744
D.	Net Income or Deficit			\$	242,986
E.	Balance			\$	4,891,202
F.	Additions				
	1. Additional Capital Contributed <i>(itemize)</i>				
	Total Exp. PG 27	\$14,982,884			
	Depreciation Adj.	29,860			
	Total Exp. Line C	\$15,012,744			
	2. Other <i>(itemize)</i>				
F-3.	Total Additions			\$	
G.	Deductions				
	1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
	Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
	2. Other Withdrawings <i>(Specify)</i>			\$	
	Purpose	Amount			
	3. Total Deductions			\$	
H.	Balance at End of Period		09/30/15	\$	4,891,202

I. Preparer's/Reviewer's Certification

Name of Facility Robert C. Geer Memorial Hospital, Inc.		License No. 843-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 2/8/16		
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Error Check

Reported as

Level Item

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

Facility Name Geer Nursing and Rehabilitation Center

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: Not Applicable

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?
Not Applicable

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: Not Applicable

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: Geer - Geer Nursing & Rehab
 Engagement: Medical - Geer Nursing & Rehab 2015 Cost Report
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB - CCNH

Account	Description	1st PP-Unadj 9/30/2014	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
1010020000	CASH-SALISBURY DEPOSIT ACCOUNT	225,260.42	419,302.26			419,302.26			419,302.26	225,260.42
1010100000	CASH-SALISBURY CHECKING	(141,533.00)	(46,596.00)			(46,596.00)			(46,596.00)	(141,533.00)
1011000000	CASH-SALISBURY USER TAX	128,795.23	143,827.60			143,827.60			143,827.60	128,795.23
1020020000	CASH-SALISBURY PAYROLL	51,042.65	(2,526.82)			(2,526.82)			(2,526.82)	51,042.65
1030000000	CASH - SALISBURY SAVINGS	255,537.91	256,048.95			256,048.95			256,048.95	255,537.91
1030020000	CASH-NATIONAL IRON	50,000.00	50,047.67			50,047.67			50,047.67	50,000.00
1034000000	CERTIFICATE OF DEPOSIT	100,306.31	100,529.82			100,529.82			100,529.82	100,306.31
1035000000	CASH-SALISBURY GOVT HEALTH R	1,000.00	1,000.00			1,000.00			1,000.00	1,000.00
1036000000	CASH - SALISBURY - OUTPATIENT	6,037.30	7,695.73			7,695.73			7,695.73	6,037.30
1040000000	PATIENT TRUST FUNDS	25,695.45	28,400.02			28,400.02			28,400.02	25,695.45
1050020000	PETTY CASH	1,576.00	1,576.00			1,576.00			1,576.00	1,576.00
1060020000	SCHOLARSHIPS	11,633.62	11,633.35			11,633.35			11,633.35	11,633.62
1065200000	REPLACEMENT RESERVE	(42,608.17)	(0.34)			(0.34)			(0.34)	(42,608.17)
1081000000	CASH-RESIDENT CARING FUND	1,375.65	1,375.65			1,375.65			1,375.65	1,375.65
1095000000	A/R - YMCA	621.54	610.48			610.48			610.48	621.54
1110000000	AR-PRIVATE	1,061,288.80	885,114.24			885,114.24			885,114.24	1,061,288.80
1110200000	A/R - PVT INSURANCE	86,136.02	0.00			0.00			0.00	86,136.02
1110500000	A/R-PENDING MCD	(160,250.00)	0.00			0.00			0.00	(160,250.00)
1110510000	A/R-PENDING MCD-PCC GENERATED	0.00	127,666.69			127,666.69			127,666.69	0.00
1110600000	A/R-MANAGED CARE CIA	(18,372.27)	0.00			0.00			0.00	(18,372.27)
1113000000	A/R - PRIOR YEARS	0.00	(101.13)			(101.13)			(101.13)	0.00
1115000000	ALLOW- DOUBTFUL ACCOUNTS	(294,297.00)	(414,906.13)			(414,906.13)			(414,906.13)	(294,297.00)
1120000000	AR-MEDICARE A	331,627.31	277,167.21			277,167.21			277,167.21	331,627.31
1121000000	AR-MEDICARE A COINS FROM INS	0.00	71,020.03			71,020.03			71,020.03	0.00
1122000000	AR-MEDICARE A COINS FROM PRIV	0.00	26,888.50			26,888.50			26,888.50	0.00
1123000000	AR-MED A COINS FROM MEDICAID	0.00	13,563.50			13,563.50			13,563.50	0.00
1125000000	AR-MEDICARE B	41,037.25	97,184.07			97,184.07			97,184.07	41,037.25
1125100000	AR-MEDICARE B COINS FROM PRIV	0.00	1,369.21			1,369.21			1,369.21	0.00
1125200000	AR-MED B COINS FROM MEDICAID	0.00	10,442.14			10,442.14			10,442.14	0.00
1125300000	AR-MEDICARE B COINS FROM INS	0.00	29,832.51			29,832.51			29,832.51	0.00
1127000000	AR-WOODS-SERVICES	19,146.91	40,617.82			40,617.82			40,617.82	19,146.91
1128000000	AR-PHARM 3RD PARTY	22,572.66	40,958.65			40,958.65			40,958.65	22,572.66
1130000000	AR/CT MEDICAID	1,073,703.64	826,483.08			826,483.08			826,483.08	1,073,703.64
1131000000	ARMY MEDICAID	5,322.50	0.00			0.00			0.00	5,322.50
1134000000	ARMY APPLIED INCOME	(2,504.43)	0.00			0.00			0.00	(2,504.43)
1135000000	AR/CT APPLIED INCOME	(56,363.29)	(29,355.35)			(29,355.35)			(29,355.35)	(56,363.29)
1136000000	AR/CT REFUNDS	2,859.07	(1,766.55)			(1,766.55)			(1,766.55)	2,859.07
1136100000	ARIADJ & REFUNDS - OUTPATIENT	0.00	3,581.06			3,581.06			3,581.06	0.00
1136200000	MEDICARE RAC/MAC AUDIT	(71,564.91)	(71,566.10)			(71,566.10)			(71,566.10)	(71,564.91)
1139000000	AR - MANAGE CARE	0.00	128,812.21			128,812.21			128,812.21	0.00
1140000000	ARIADULT DAY CARE	83,041.20	134,302.48			134,302.48			134,302.48	83,041.20
1141000000	ALLOW FOR DOUBT ACCTS/ADC	(8,537.25)	(8,537.25)			(8,537.25)			(8,537.25)	(8,537.25)
1143000000	AR-ADC DEFERRED TWN COLLECT	99,888.75	171,356.97			171,356.97			171,356.97	99,888.75
1143100000	ADC-DEFERRED INC - OPERATIONS	(17,530.44)	(53,268.64)			(53,268.64)			(53,268.64)	(17,530.44)
1143200000	ADC-DEFERRED INC - DIAL A RIDE	(1,416.80)	(45,028.76)			(45,028.76)			(45,028.76)	(1,416.80)
1143400000	ADC-DEFERRED INC - COG	(16,316.75)	(16,316.75)			(16,316.75)			(16,316.75)	(16,316.75)
1143500000	ADC-DEFERRED INC - BUS GRANT	(39,999.92)	(19,999.98)			(19,999.98)			(19,999.98)	(39,999.92)
1143900000	ADC-DEFERRED INC - SCHOLARSHI	(6,924.84)	(1,682.67)			(1,682.67)			(1,682.67)	(6,924.84)
1145000000	ADC-WELLNER/SCHOLARSHIPS	8,272.50	22,012.94			22,012.94			22,012.94	8,272.50
1160000000	AR/OUTPATIENT	318,945.40	432,098.36			432,098.36			432,098.36	318,945.40
1151000000	AR CONTR ADJ OUT-PAT	(162,600.17)	(289,953.43)			(289,953.43)			(289,953.43)	(162,600.17)
1155000000	AR/SHOPPERS SERVICE	208.45	66.50			66.50			66.50	208.45
1165000000	AR-BECKLEY HOUSE	(707.80)	1,806.28			1,806.28			1,806.28	(707.80)
1170000000	NOTES RECEIVABLE - OSBORN	33,567.33	0.00			0.00			0.00	33,567.33
1186000000	A/R - AUXILIARY	(2,891.43)	(2,891.43)			(2,891.43)			(2,891.43)	(2,891.43)
1187000000	AR- EMPLOYEE XMAS PARTY	1,944.26	1,144.26			1,144.26			1,144.26	1,944.26
1188000000	AR - EE PURCHASES - SHDES	0.00	(2,626.43)			(2,626.43)			(2,626.43)	0.00
1188100000	EE PURCHASES - FOOD	0.00	(1,169.88)			(1,169.88)			(1,169.88)	0.00
1188200000	EE PURCHASES - OTHER	11,870.58	16,694.52			16,694.52			16,694.52	11,870.58
1188300000	EE COBRA & INS PAYMENTS	0.00	(504.15)			(504.15)			(504.15)	0.00
1190000000	AR/OTHER	8,171.84	8,352.55			8,352.55			8,352.55	8,171.84
1190100000	A/R - OTHER - CORP	(16,636.69)	(143,334.33)			(143,334.33)			(143,334.33)	(16,636.69)
1190200000	A/R - OTHER - WOODS	592,336.39	844,095.69			844,095.69			844,095.69	592,336.39
1192000000	DUE FROM GEER VILLAGE/BECKLEY	13,229.58	13,229.58			13,229.58			13,229.58	13,229.58
1193000000	DUE FROM GEER CORP	2,270,740.92	1,678,595.03			1,678,595.03			1,678,595.03	2,270,740.92
1194000000	DUE FROM GEER WOODS	2,825,365.12	2,857,549.12			2,857,549.12			2,857,549.12	2,825,365.12
1210000000	INVENTORY	73,656.49	72,550.49			72,550.49			72,550.49	73,656.49
1310000000	PREPAID INS-COMM/PROPLIAB	74,162.76	76,026.97			76,026.97			76,026.97	74,162.76
1311000000	PREPAID INS-AUTO PACKAGE	5,075.04	6,454.52			6,454.52			6,454.52	5,075.04
1317000000	PREPAID INS-D & O LIAB	11,953.50	11,827.50			11,827.50			11,827.50	11,953.50
1340000000	PREPAID OTHER	1,440.00	1,440.00			1,440.00			1,440.00	1,440.00
1410000000	LAND	137,129.23	137,129.23			137,129.23			137,129.23	137,129.23
1415000000	LAND IMPROVEMENT	97,210.05	97,210.05			97,210.05			97,210.05	97,210.05
1418000000	LAND IMPROVEMENT/ADC	4,690.38	4,690.38			4,690.38			4,690.38	4,690.38
1420000000	SEWER ASSESSMENTS	48,791.26	48,791.26			48,791.26			48,791.26	48,791.26
1430000000	BUILDINGS	3,178,839.13	3,239,517.59			3,239,517.59			3,239,517.59	3,178,839.13
1431000000	BUILDING/ADC	169,459.81	194,405.82			194,405.82			194,405.82	169,459.81
1432000000	Leasehold Improvements	0.00	0.00			0.00			0.00	0.00
1440000000	EQUIPMENT	3,999,953.02	3,999,916.15			3,999,916.15			3,999,916.15	3,999,953.02
1450000000	MOTOR VEHICLES	292,844.46	292,844.46			292,844.46			292,844.46	292,844.46
1451000000	MOTOR VEHICLES-ADC	160,004.00	175,928.00			175,928.00			175,928.00	160,004.00
1460000000	CONSTRUCTION IN PROGRESS	2,320.64	0.00			0.00			0.00	2,320.64
1460200000	CIP - 2015/2016 EXPANSION	0.00	64,943.13			64,943.13			64,943.13	0.00
1461000000	EQUIPMENT/ADC	60,160.93	60,160.93			60,160.93			60,160.93	60,160.93
1515000000	ACCUM DEP/LAND IMPROVEMENTS	(58,309.35)	(63,534.22)			(63,534.22)			(63,534.22)	(58,309.35)
1520000000	ACCUM DEPRE/SEWER	(46,791.26)	(46,791.26)			(46,791.26)			(46,791.26)	(46,791.26)
1530000000	ACCUM DEPRE/BUILDINGS	(1,823,582.14)	(2,034,232.77)			(2,034,232.77)			(2,034,232.77)	(1,823,582.14)
1531000000	ACCUM DEPRE/BLDGS/ADC	(112,565.14)	(122,205.11)			(122,205.11)			(122,205.11)	(112,565.14)
1532000000	ACCUM DEPRE/ Leasehold Improvements	0.00	0.00			0.00			0.00	0.00
1533000000	ACCUM DEPRE/LAND IMPRO/ADC	(3,539.84)	(3,773.36)			(3,773.36)			(3,773.36)	(3,539.84)
1540000000	ACCUM DEPRE/EQUIPMENT	(3,667,178.52)	(5,568,624.40)			(5,568,624.40)			(5,568,624.40)	(3,667,178.52)
1550000000	ACCUM DEPRE/MOTOR VEHICLES	(292,844.46)	(292,844.46)			(292,844.46)			(292,844.46)	(292,844.46)
1551000000	ACCUM DEPRE/MOTOR VEHICLES-ADC	(104,296.25)	(133,568.25)			(133,568.25)			(133,568.25)	(104,296.25)
1561000000	ACCUM DEPRE/ADC	(44,709.07)	(46,494.00)			(46,494.00				

Account	Description	1st PP-Unadj	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2014	9/30/2015			9/30/2015			9/30/2015	9/30/2014
2020500000	ACCRUED PAYROLL	(192,611.10)	(218,844.38)			(219,844.38)			(219,844.38)	(192,611.10)
2030300000	A/P - OTHER - NURSING	0.00	110.00			110.00			110.00	0.00
2030500000	SALES TAX PAYABLE	(204.09)	74.90			74.90			74.90	(204.09)
2037000000	CT USER TAX PAYABLE	(179,499.00)	(180,814.00)			(180,814.00)			(180,814.00)	(179,499.00)
2040000000	PATIENT FUNDS PAYABLE	(26,895.45)	(28,400.02)			(28,400.02)			(28,400.02)	(26,895.45)
2040600000	DUE TO NY MEDICAID	(155,242.55)	(155,242.55)			(155,242.55)			(155,242.55)	(155,242.55)
2070000000	VACATION/SICK ACCRUAL	(343,605.15)	(361,371.53)			(361,371.53)			(361,371.53)	(343,605.15)
2085000000	ALLOWANCE FOR UNCLAIMED P/R	(1,150.28)	(1,150.28)			(1,150.28)			(1,150.28)	(1,150.28)
2090000000	MANAGEMENT FEE PAYABLE	(379,096.30)	(324,480.30)			(324,480.30)			(324,480.30)	(379,096.30)
2110000000	FCA WITHHOLDING PAYABLE	(31,058.90)	(31,058.90)			(31,058.90)			(31,058.90)	(31,058.90)
2210000000	TSA PAYABLE	5,916.29	(4,243.50)			(4,243.50)			(4,243.50)	5,916.29
2215000000	FLEX SPENDING PAYABLE	(55,754.19)	43.93			43.93			43.93	(55,754.19)
2220000000	GARNISHMENTS PAYABLE	20.83	750.13			750.13			750.13	20.83
2250000000	DISABILITY PREM.PAYABLE	782.83	(27,032.02)			(27,032.02)			(27,032.02)	782.83
2280000000	ACCRUED EXP-PRIOR YEAR	(5,711.28)	0.00			0.00			0.00	(5,711.28)
2281000000	ACCRUED WORK/COMP PAYABLE	(5,613.00)	17,226.17			17,226.17			17,226.17	(5,613.00)
2282000000	ACCRUED ACCOUNTING	17,000.00	(120,000.00)			(120,000.00)			(120,000.00)	17,000.00
2285000000	ACCRUED BONUS	(144,340.15)	(2,250.00)			(2,250.00)			(2,250.00)	(144,340.15)
2294000000	ACCRUED SEWAGE USAGE LIAB.	(2,250.00)	(17,178.49)			(17,178.49)			(17,178.49)	(2,250.00)
2300100000	CURRENT PORTION - HUD	(64,170.51)	(3,493,551.64)			(3,493,551.64)			(3,493,551.64)	(64,170.51)
2320200000	MORTGAGE PAYABLE - HUD	(3,560,730.13)	(13,619.79)			(13,619.79)			(13,619.79)	(3,560,730.13)
2321000000	ACCRUED INTEREST PAYABLE	(13,865.24)	0.00			0.00			0.00	(13,865.24)
2693000000	DUE TO GEER CORPORATION	(582,145.89)	0.00			0.00			0.00	(582,145.89)
3000000000	FUND BALANCE	(4,480,030.17)	(4,480,215.72)			(4,480,215.72)			(4,480,215.72)	(4,480,030.17)
4008500000	YMCA REVENUE	(2,509.17)	(2,400.00)			(2,400.00)			(2,400.00)	(2,509.17)
4008900000	PRIOR YEAR CONTRA ADJ	2,678.27	0.00			0.00			0.00	2,678.27
4009000000	PRIOR MONTH REVENUE	(6,890.70)	5,734.80			5,734.80			5,734.80	(6,890.70)
4009100000	PRIOR MONTH- CONTRA ADJ	27,408.17	69,451.27			69,451.27			69,451.27	27,408.17
4010000000	MEDICARE REVENUE	(1,798,920.90)	(1,673,676.35)			(1,673,676.35)			(1,673,676.35)	(1,798,920.90)
4011000000	"A" MEDICAL SUPPLY REV	(887.11)	(3,008.00)			(3,008.00)			(3,008.00)	(887.11)
4011100000	"A" MEDICAL TESTS	(1,210.00)	(1,034.00)			(1,034.00)			(1,034.00)	(1,210.00)
4012000000	MEDIA/CONTRACTURAL ADJ	(460,502.61)	(734,902.18)			(734,902.18)			(734,902.18)	(460,502.61)
4014100000	"B" MEDICAL TESTS	(2,647.04)	(2,002.00)			(2,002.00)			(2,002.00)	(2,647.04)
4018000000	MEDICARE RECOUPMENT	87,459.72	0.00			0.00			0.00	87,459.72
4017000000	LAB REVENUE A	(8,454.75)	(15,301.26)			(15,301.26)			(15,301.26)	(8,454.75)
4017100000	LAB REVENUE - PRIVATE PAY	0.00	(196.24)			(196.24)			(196.24)	0.00
4017200000	LAB REVENUE - MEDICAID	0.00	(603.00)			(603.00)			(603.00)	0.00
4017400000	LAB REVENUE - MANAGED CARE	0.00	(726.28)			(726.28)			(726.28)	0.00
4019000000	X-RAY REVENUE A	(11,236.76)	(11,952.66)			(11,952.66)			(11,952.66)	(11,236.76)
4020000000	CT MEDICAID REVENUE	(10,107,672.88)	(10,252,103.04)			(10,252,103.04)			(10,252,103.04)	(10,107,672.88)
4021000000	MEDICAL SUPPLY-CT MCD	(5,741.57)	(4,539.41)			(4,539.41)			(4,539.41)	(5,741.57)
4021100000	MEDICAL TESTS-CT MCD	(817.80)	0.00			0.00			0.00	(817.80)
4022000000	MEDICAID CONTRACTURAL ADJ ROU	4,405,781.54	4,552,725.95			4,552,725.95			4,552,725.95	4,405,781.54
4023000000	NY MEDICAID REVENUE	(175,618.00)	0.00			0.00			0.00	(175,618.00)
4024000000	NY MEDICAID/CONT ADJ ROUTINE	69,062.56	0.00			0.00			0.00	69,062.56
4025000000	MEDICAL SUPPLIES REV/NY MEDICAID	(0.95)	0.00			0.00			0.00	(0.95)
4025000000	IN-PAT THER SUPPLY	(300.19)	(70.62)			(70.62)			(70.62)	(300.19)
4026100000	OUT-PAT THERAPY SUPPLY	(350.00)	(181.21)			(181.21)			(181.21)	(350.00)
4027000000	CT PEND MCD - ADJUSTMENTS	(95,350.00)	175,100.00			175,100.00			175,100.00	(95,350.00)
4029300000	X-RAY MANAGED CARE	0.00	(376.28)			(376.28)			(376.28)	0.00
4029500000	PVT INS REVENUE	(105,684.15)	(115,017.55)			(115,017.55)			(115,017.55)	(105,684.15)
4029700000	ROOM & BOARD - MANAGED CARE	0.00	(131,641.22)			(131,641.22)			(131,641.22)	0.00
4029900000	PVT INS - CONTRA ADJ	8,240.80	24,678.71			24,678.71			24,678.71	8,240.80
4030000000	PRIVATE PAY REVENUE	(3,320,848.20)	(3,722,042.89)			(3,722,042.89)			(3,722,042.89)	(3,320,848.20)
4030100000	MNGED CARE CONTRA ADJ	191,036.39	92,656.70			92,656.70			92,656.70	191,036.39
4030200000	OXYGEN REV - PRIVATE PAY	(1,278.80)	(346.90)			(346.90)			(346.90)	(1,278.80)
4031000000	MEDICAL SUPPLIES REV/PRIVATE	(1,579.25)	(1,372.06)			(1,372.06)			(1,372.06)	(1,579.25)
4031100000	MEDICAL TESTS - PRIVATE	(110.00)	(33.00)			(33.00)			(33.00)	(110.00)
4035000000	SUSPENSE/AR	(2,851.46)	388.78			388.78			388.78	(2,851.46)
4037000000	BARBER/BEAUTY REVENUE	0.00	(5,782.00)			(5,782.00)			(5,782.00)	0.00
4074000000	RETURNED CK FEE REVENUE	0.00	(25.00)			(25.00)			(25.00)	0.00
4108000000	OXYGEN REV-NY MCD	(68.50)	0.00			0.00			0.00	(68.50)
4109000000	OXYGEN REVENUE/MED A	(6,929.59)	(3,316.95)			(3,316.95)			(3,316.95)	(6,929.59)
4110000000	PHARMACY REVENUE/MED A	(91,886.64)	(101,037.57)			(101,037.57)			(101,037.57)	(91,886.64)
4111000000	MEDI A/ANCILL CONTR ADJ	1,046,732.33	1,228,052.79			1,228,052.79			1,228,052.79	1,046,732.33
4112000000	MEDICARE BIANCILL CONTR ADJ	30,442.14	283,093.02			283,093.02			283,093.02	30,442.14
4120000000	PHARMACY REV/CT MEDICAID	(42,216.53)	(36,911.36)			(36,911.36)			(36,911.36)	(42,216.53)
4121000000	CT MCD-ANC CONTRA ADJ	69,170.38	18,597.28			18,597.28			18,597.28	69,170.38
4122000000	PHARMACY REVENUE/MEDICAID	(125.90)	0.00			0.00			0.00	(125.90)
4123000000	NY MCD/CONT ADJ ANCILLARY	193.41	0.00			0.00			0.00	193.41
4125000000	OXYGEN REVENUE/CT MEDICAID	(32,757.85)	(13,449.50)			(13,449.50)			(13,449.50)	(32,757.85)
4126000000	OXYGEN PRIVATE PAY	0.00	(260.00)			(260.00)			(260.00)	0.00
4130000000	PHARMACY REV /PRIVATE	(44,603.24)	(42,152.92)			(42,152.92)			(42,152.92)	(44,603.24)
4140000000	PHARM REV-3RD PARTY	(605,140.17)	(631,453.62)			(631,453.62)			(631,453.62)	(605,140.17)
4150000000	PHARM REV-BECKLEY HOUSE	(5,014.13)	(5,417.86)			(5,417.86)			(5,417.86)	(5,014.13)
4160000000	PHARMACY REV -WOODS	(105,746.06)	(118,459.85)			(118,459.85)			(118,459.85)	(105,746.06)
4180000000	PHARM REV - WOODS	(18,017.74)	(18,640.13)			(18,640.13)			(18,640.13)	(18,017.74)
4165000000	PHARM REV - RETAIL SALES	(88,797.81)	(146,821.89)			(146,821.89)			(146,821.89)	(88,797.81)
4170000000	PHARMACY REV -EMPLOYEE	(435,215.25)	(467,530.41)			(467,530.41)			(467,530.41)	(435,215.25)
4210000000	PT REVENUE/MED A	(100,869.71)	(411,072.00)			(411,072.00)			(411,072.00)	(100,869.71)
4215000000	PT REVENUE/MED B	(1,728.39)	(1,170.00)			(1,170.00)			(1,170.00)	(1,728.39)
4220000000	PT REVENUE/MEDICAID	(68,784.53)	(3,420.00)			(3,420.00)			(3,420.00)	(68,784.53)
4230000000	PT REVENUE/PRIVATE PAY	0.00	(40,275.00)			(40,275.00)			(40,275.00)	0.00
4232000000	PT MANAGED CARE	0.00	(1,054,430.00)			(1,054,430.00)			(1,054,430.00)	0.00
4235000000	PT REVENUE/OUTPATIENT PVT	(923,655.00)	(797,780.00)			(797,780.00)			(797,780.00)	(923,655.00)
4236000000	PT REVENUE/OUTPATIENT PVT	(758,718.89)	(436,784.50)			(436,784.50)			(436,784.50)	(758,718.89)
4239000000	CONTRA ADJ-EST OP UNCOLLECT	417,340.25	421,772.00			421,772.00			421,772.00	417,340.25
4239100000	CONTRACTUAL ADJ - OP MED B	369,542.00	(476,748.98)			(476,748.98)			(476,748.98)	369,542.00
4310000000	OT REVENUE/MED A	(437,807.43)	(345,191.04)			(345,191.04)			(345,191.04)	(437,807.43)
4310000000	OT REVENUE/MED B	(52,416.01)	(1,000.00)			(1,000.00)			(1,000.00)	(52,416.01)
4320000000	OT REVENUE/MEDICAID	(3,985.04)	(4,635.66)			(4,635.66)			(4,635.66)	(3,985.04)
4330000000	OT REVENUE/PRIVATE	(46,030.15)	(41,100.00)			(41,100.00)			(41,100.00)	(46,030.15)
4337000000	CT MANAGED CARE	0.00	(91,850.00)			(91,850.00)			(91,850.00)	0.00
4410000000	SPEECH MEDICARE A	0.00	(132,475.54)			(132,475.54)			(132,475.54)	0.00
4415000000	ST REVENUE/MED B	(90,867.60)	0.00			0.00			0.00	(90,867.60)
4420000000	ST REVENUE/MEDICAID	(3,069.85)	0.00			0.00			0.00	(3,069.85)
4430000000	ST REVENUE/PRIVATE	(6,253.85)	0.00			0.00			0.00	(6,253.85)
4432000000	SPEECH MANAGED CARE	0.00	(16,350.00)			(16,350.00)			(16,350.00)	0.00
4444000000	SERVICES INCOME-BECKLEY HSE	(7,500.00)	(7,500.00)			(7,500.00)			(7,500.00)	(7,500.00)
4450000000	TELEPHONE REVENUE - WOODS	(20,345.28)	(17,273.00)			(17,273.00)			(17,273.00)	(20,345.28)
4450000000	ADMINISTRATIVE INCOME	(3,636.75)	(18,580.45)			(18,580.45)			(18,580.45)	(3,636.75)
4451000000	RESTRICTED DONATIONS	(4,516.63)	(20.00)			(20.00)			(20.00)	(4,516.63)
4451100000	ST REVENUE/MED A	(54,224.87)	(57,212.98)			(57,212.98)			(57,212.98)	(54,224.87)
4451600000	RSTR. DONATIONS-SCHOLARSHIPS	(2,745.00)	0.00			0.00			0.00	(2,745.00)

Account	Description	1st PP-Unadj 9/30/2014	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
4452000000	UNRESTRICTED DONATION INCOME	0.00	(525.00)			(525.00)			(525.00)	0.00
4453000000	CAFE & MISC DIETARY REVENUE	(42,168.64)	(43,448.53)			(43,448.53)			(43,448.53)	(42,168.64)
4453200000	NSG SUPPLY REBATES/INCOME	(377.42)	(408.59)			(408.59)			(408.59)	(377.42)
4453500000	FOOD REQUESTS - ADC	0.00	(7,625.95)			(7,625.95)			(7,625.95)	0.00
4455000000	BEAUTY/BARBER INCOME	(19,085.00)	(15,726.01)			(15,726.01)			(15,726.01)	(19,085.00)
4457000000	INTEREST INCOME	(1,428.95)	(1,512.82)			(1,512.82)			(1,512.82)	(1,428.95)
4458000000	TELEPHONE INCOME	(6,254.26)	(5,558.91)			(5,558.91)			(5,558.91)	(6,254.26)
6010100000	OFFICE WAGES - REG	361,500.38	449,906.00			449,906.00		(163,957.00)	285,949.00	211,833.36
5010110000	Administrators Salary	0.00	0.00			0.00		172,376.00	172,376.00	159,761.00
5010200000	OFFICE WAGES - OT	30.92	200.74			200.74			200.74	30.92
5010300000	OFFICE WAGES - SICK/PERSONAL	2,784.25	(49.50)			(49.50)			(49.50)	2,794.25
5010400000	OFFICE WAGES - VACATION	6,127.44	8,711.88			8,711.88			8,711.88	6,127.44
5010500000	OFFICE WAGES - HOLIDAY	2,742.24	2,899.92			2,899.92			2,899.92	2,742.24
5010600000	OFFICE WAGES - DIFFERENTIALS	0.00	2.42			2.42			2.42	0.00
5010700000	OFFICE WAGES - MISCELLANEOUS	0.00	34.72			34.72			34.72	0.00
6010800000	OFFICE WAGES - ACCRUED	1,598.57	2,938.91			2,938.91			2,938.91	1,598.57
5011000000	MANAGEMENT FEE	692,819.00	756,339.00			756,339.00			756,339.00	692,819.00
5020000000	YR END BONUS EXPENSE	153,370.00	120,000.00			120,000.00		(119,698.00)	2.00	0.00
5026000000	LEGAL/PROFESSIONAL	32,848.53	28,259.45			28,259.45		(732.88)	27,526.57	32,848.53
5027000000	ACCOUNTING SERVICES	32,050.00	30,320.50			30,320.50			30,320.50	32,050.00
5028000000	OUTSIDE SVCS-ADMIN	95,804.98	98,506.82			98,506.82			98,506.82	95,804.98
5029000000	OUTSIDE SVCS-COMPUTER	13,823.28	38,757.01			38,757.01			38,757.01	13,823.28
5030000000	OUTSIDE SVCS-PAYROLL	49,484.83	51,541.14			51,541.14			51,541.14	49,484.83
5031000000	OUTSIDE SVCS-CLINICAL	2,289.00	25,364.00			25,364.00			25,364.00	2,289.00
5032000000	ADMIN EQUIPMENT RENTAL	3,036.00	3,545.18			3,545.18			3,545.18	12,976.16
5035100000	COPIER LEASE	5,089.60	10,860.82			10,860.82		(902.64)	9,958.18	5,089.60
5045000000	OFFICE SUPPLIES	17,169.87	1,804.28			1,804.28			1,804.28	17,169.87
5046100000	OFFICE SUPPLIES - COMPUTER RE	35,290.18	43,225.47			43,225.47		902.64	44,128.11	34,724.68
5046200000	OFFICE SUPPLIES-KONICA COPIER	8,100.02	5,884.27			5,884.27			5,884.27	7,534.52
5041000000	POSTAGE	10,254.57	10,729.89			10,729.89			10,729.89	10,254.57
5042000000	DIRECT MAILING EXPENSE	0.00	682.40			682.40			682.40	0.00
5045000000	TRAVEL/EMPLOYEES	3,763.08	4,972.71			4,972.71			4,972.71	3,763.08
5045100000	TRAVEL - CALL INS	0.00	17.50			17.50			17.50	0.00
5045200000	FOOD REQUEST - MEETINGS	199.41	168.89			168.89			168.89	199.41
5045300000	CREDIT CARD FEES	0.00	6,844.09			6,844.09		335.00	6,979.09	229.00
5047000000	CONVENTIONS/SEMINARS	5,224.00	6,045.76			6,045.76			6,045.76	5,224.00
6047100000	CONVENTIONS	0.00	100.00			100.00			100.00	0.00
6047200000	SEMINARS	7,353.00	2,014.99			2,014.99			2,014.99	7,353.00
6048000000	DUES/SUBSCRIPTIONS	3,755.28	3,343.40			3,343.40		(1,571.20)	1,772.20	241.00
6048000002	CHAMBER OF COMMERCE DUES	0.00	0.00			0.00			0.00	750.00
6048000003	LICENSES	0.00	0.00			0.00			0.00	150.00
6048100000	DUES	1,306.00	1,575.00			1,575.00		(2,952.20)	(1,377.20)	1,306.00
6048200000	SUBSCRIPTIONS	0.00	0.00			0.00		1,473.60	1,473.60	2,865.28
6049000000	TELEPHONE	22,448.08	22,134.84			22,134.84			22,134.84	22,448.08
6049100000	CELL PHONES	4,346.17	6,794.72			6,794.72			6,794.72	4,346.17
6060000000	ADVERTISING/HELP WANTED	10,099.74	28,233.28			28,233.28			28,233.28	10,099.74
6061000000	ADVERTISING/PUBLIC RELATIONS	28,250.06	90,744.84			90,744.84			90,744.84	28,250.06
6062000000	FACILITY ASSOCIATION DUES	8,188.80	7,227.80			7,227.80		1,364.80	8,592.60	8,188.80
6064000000	COMMUNITY RELATIONS	16,590.68	25,131.05			25,131.05			25,131.05	16,590.68
6064100000	COMMUNITY RELATIONS - CANAAN	1,540.00	0.00			0.00			0.00	1,540.00
6065000000	EMPLOYEE TB TEST (OSHA)	2,472.81	2,101.25			2,101.25			2,101.25	2,472.81
6066000000	INFECTION CONTROL	40.00	0.00			0.00			0.00	40.00
6070000000	ADMISSIONS/PROMOTIONS	2,941.14	1,873.03			1,873.03			1,873.03	2,941.14
6071000000	ADMIN/OTHER	5,612.41	586.16			586.16			586.16	5,612.41
6072000000	BAD DEBT EXPENSE	148,423.54	36,309.57			36,309.57			36,309.57	148,423.54
6079000000	DISABILITY INSURANCE	0.00	1,952.00			1,952.00		18,877.91	20,829.91	18,350.67
6080000000	WORKERS COMPENSATION	0.10	0.00			0.00		257,255.12	257,255.12	323,638.74
6081000000	MEDICAL PLAN EXPENSE	0.00	0.00			0.00		835,224.32	835,224.32	896,118.64
6082000000	FICA EXPENSE	0.00	0.00			0.00		448,507.66	448,507.66	434,983.33
6083000000	UNEMPLOYMENT EXPENSE	0.00	1,381.00			1,381.00		19,226.00	19,226.00	10,005.00
6084000000	EMPLOYEE RECOGNITION	0.00	(3,333.00)			(3,333.00)		37,881.88	34,548.88	31,438.81
6084100000	EMPLOYEE XMAS PARTY	0.00	0.00			0.00		2,600.00	2,600.00	0.00
6085000000	TUITION REIMBURSEMENT	0.00	0.00			0.00			0.00	2,600.00
6087000000	DIRECTORS & OFFICERS INS.	8,994.00	10,200.00			10,200.00			10,200.00	8,994.00
6089000000	EMPLOYEE WELLNESS	(0.10)	0.00			0.00		(100.00)	(100.00)	(23.33)
6141000000	MORTGAGE INTEREST	179,859.83	186,641.88			186,641.88			186,641.88	179,859.83
6145000000	CREDIT CARD FEES	7,973.43	2,322.12			2,322.12			2,322.12	7,973.43
6146000000	FINANCE CHARGES	390.21	607.68			607.68			607.68	390.21
6149000000	GT USER TAX FEE	697,612.00	711,443.00			711,443.00			711,443.00	697,612.00
6150000000	AMORIZATION COSTS	1,204.20	1,204.20			1,204.20			1,204.20	1,204.20
6161000000	DEPRECIATION/IMPROVEMENTS	5,102.67	5,224.87			5,224.87			5,224.87	5,102.67
6162000000	DEPRECIATION/BUILDINGS	117,605.78	110,670.63			110,670.63			110,670.63	117,605.78
6163000000	DEPRECIATION/EQUIPMENT	89,602.42	99,445.78			99,445.78			99,445.78	89,602.42
6164000000	DEPRECIATION/VEHICLES	500.00	0.00			0.00			0.00	500.00
6165000000	PROPERTY LIABILITY INSURANCE	64,165.00	64,452.00			64,452.00			64,452.00	64,165.00
6210100000	MAINT WAGES - REG	113,124.98	120,601.75			120,601.75		2,404.00	123,005.75	116,267.98
6210200000	MAINT WAGES - OT	4,856.11	1,892.14			1,892.14			1,892.14	4,856.11
6210300000	MAINT WAGES - SICK/PERSONAL	3,968.39	4,475.70			4,475.70			4,475.70	3,968.39
6210400000	MAINT WAGES - VACATION	2,980.00	2,913.00			2,913.00			2,913.00	2,980.00
6210500000	MAINT WAGES - HOLIDAY	3,457.60	1,888.00			1,888.00			1,888.00	3,457.60
6210600000	MAINT WAGES - DIFFERENTIALS	327.82	98.65			98.65			98.65	327.82
6210700000	MAINT WAGES - MISCELLANEOUS	92.84	0.00			0.00			0.00	92.84
6210800000	MAINT WAGES - ACCRUED	628.42	808.32			808.32			808.32	628.42
6225000000	CONTRACT MAINT SERVICES	76,112.51	103,531.26			103,531.26			103,531.26	76,112.51
6226000000	TRASH REMOVAL	27,133.00	30,962.90			30,962.90			30,962.90	27,133.00
6240000000	MAINTENANCE SUPPLIES	48,293.73	41,045.48			41,045.48			41,045.48	48,293.73
6240200000	MAINT MISC - GAS	52.98	196.00			196.00			196.00	52.98
6240300000	MAINT MISC - DIESEL	20.74	172.09			172.09			172.09	20.74
6241000000	REPAIRS/PREVENT MAINT	0.00	4,549.90			4,549.90			4,549.90	0.00
6242000000	LANDSCAPING/SNOW REMOVAL	14,483.99	18,316.58			18,316.58			18,316.58	14,483.99
6260000000	VEHICLE EXPENSE	2,142.80	1,999.43			1,999.43			1,999.43	2,142.80
6260100000	VEH EXP -95 FORD PICKUP - 74	2,054.13	279.64			279.64			279.64	2,054.13
6260200000	VEH EXP -00 FORD CROWN VICT - 4643	24.52	0.00			0.00			0.00	24.52
6260300000	VEH EXP -03 FORD DUMP TRUCK -	2,467.23	2,240.24			2,240.24			2,240.24	2,467.23
6260400000	VEH EXP -04 CHYS CONCORD - 3	3,104.83	(90.00)			(90.00)			(90.00)	3,104.83
6260500000	VEH EXP -95 GMC SIERRA - 7852	1,656.53	786.65			786.65			786.65	1,656.53
6260900000	VEH EXP	284.00	0.00			0.00			0.00	284.00
6265000000	AUTO INSURANCE	2,700.00	2,700.00							

Account	Description	1st PP-UNadj 9/30/2014	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
531000002	DON and ADON Saleses	0.00	0.00			0.00		181,142.00	181,142.00	181,142.00
531010000	RN WAGES - REG	607,773.74	548,241.95			648,241.95		(150,960.00)	397,681.95	450,406.74
531020000	RN WAGES - OT	23,519.20	30,881.77			30,881.77			30,881.77	23,519.20
531030000	RN WAGES - SICK/PERSONAL	15,601.57	15,601.57			15,601.57			15,601.57	15,601.57
531040000	RN WAGES - VACATION	34,038.89	10,485.58			10,485.58			10,485.58	34,038.89
531050000	RN WAGES - HOLIDAY	13,312.72	8,620.88			8,620.88			8,620.88	13,312.72
531060000	RN WAGES - DIFFERENTIALS	11,180.19	10,774.58			10,774.58			10,774.58	11,180.19
531070000	RN WAGES - MISCELLANEOUS	1,403.03	7,149.40			7,149.40			7,149.40	1,403.03
531080000	RN WAGES - ACCRUED	14,781.89	10,399.61			10,399.61			10,399.61	(4,781.99)
531510000	LPN WAGES - REG	336,598.75	381,034.61			381,034.61		8,652.00	389,686.61	345,136.75
531520000	LPN WAGES - OT	12,382.33	16,832.45			16,832.45			16,832.45	12,382.33
531530000	LPN WAGES - SICK/PERSONAL	11,835.25	19,022.60			19,022.60			19,022.60	11,835.25
531540000	LPN WAGES - VACATION	20,158.92	28,408.20			28,408.20			28,408.20	20,158.92
531550000	LPN WAGES - HOLIDAY	10,610.16	11,676.96			11,676.96			11,676.96	10,610.16
531560000	LPN WAGES - DIFFERENTIALS	5,248.07	5,234.30			5,234.30			5,234.30	5,248.07
531570000	LPN WAGES - MISCELLANEOUS	422.65	2,182.94			2,182.94			2,182.94	422.65
531580000	LPN WAGES - ACCRUED	(3,113.93)	3,116.28			3,116.28			3,116.28	(3,113.93)
532010000	IDGCN/IDC WAGES - REG	1,522,675.70	1,581,942.12			1,581,942.12		36,458.00	1,617,400.12	1,568,182.70
532020000	IDGCN/IDC WAGES - OT	112,088.71	80,499.51			80,499.51			80,499.51	112,088.71
532030000	IDGCN/IDC WAGES - SICK/PERS	45,930.09	63,969.51			63,969.51			63,969.51	45,930.09
532040000	IDGCN/IDC WAGES - VACATION	98,210.03	82,296.67			82,296.67			82,296.67	98,210.03
532050000	IDGCN/IDC WAGES - HOLIDAY	38,146.16	38,448.16			38,448.16			38,448.16	38,146.16
532060000	IDGCN/IDC WAGES - DIFFERENT	49,545.90	78,579.75			78,579.75			78,579.75	49,545.90
532070000	IDGCN/IDC WAGES - MISCELLAN	2,420.53	18,173.68			18,173.68			18,173.68	2,420.53
532080000	IDGCN/IDC WAGES - ACCRUED	8,661.84	13,065.36			13,065.36			13,065.36	8,661.84
532110000	NSG ADMIN/DIR WAGES - REG	747,063.73	938,349.54			938,349.54			938,349.54	747,063.73
532120000	NSG ADMIN/DIR WAGES - OT	23,561.75	22,663.61			22,663.61			22,663.61	23,561.75
532130000	NSG ADMIN/DIR WAGES - SICK/PE	1,931.77	12,499.52			12,499.52			12,499.52	1,931.77
532140000	NSG ADMIN/DIR WAGES - VACATION	31,960.12	33,073.92			33,073.92			33,073.92	31,960.12
532150000	NSG ADMIN/DIR WAGES - HOLIDAY	11,280.88	12,681.52			12,681.52			12,681.52	11,280.88
532180000	NSG ADMIN/DIR WAGES - DIFFERE	4,213.05	4,372.75			4,372.75			4,372.75	4,213.05
532170000	NSG ADMIN/DIR WAGES - MISCELL	2,557.39	19,083.36			19,083.36			19,083.36	2,557.39
532180000	NSG ADMIN/DIR WAGES - ACCRUED	17,402.42	2,609.32			2,609.32			2,609.32	17,402.42
532500000	AGENCY	0.00	1,856.60			1,856.60			1,856.60	0.00
532510000	AGENCY - RN'S	1,633.75	4,320.25			4,320.25			4,320.25	1,633.75
532520000	AGENCY - LPN'S	53,052.22	89,224.61			89,224.61			89,224.61	53,052.22
532530000	AGENCY - CNA'S	27,944.52	786.00			786.00			786.00	27,944.52
532810000	MEDICAL SERVICES - DENTAL	14,118.00	1,086.00			1,086.00			1,086.00	14,118.00
532820000	MEDICAL SERVICES - OTHER	0.00	2,075.90			2,075.90			2,075.90	0.00
533500000	FOOD SUPPLEMENTS	25,543.88	29,563.75			29,563.75			29,563.75	25,543.88
534000000	MEDICAL SUPPLIES	27,974.84	46,538.58			46,538.58			46,538.58	27,974.84
534010000	OXYGEN - MEDIA	7,828.58	6,750.00			6,750.00			6,750.00	7,828.58
534020000	OXYGEN - CT MCD	22,402.50	11,648.50			11,648.50			11,648.50	22,402.50
534030000	OXYGEN - NY MCD	50.00	0.00			0.00			0.00	50.00
534040000	OXYGEN - PRN/ATE	2,885.00	7.00			7.00			7.00	2,885.00
534050000	OXYGEN - HOUSE ACCT	13,590.20	20,298.58			20,298.58			20,298.58	13,590.20
534100000	MEDICAL SUPPLIES/SPEC BEDS	12,437.60	22,383.00			22,383.00			22,383.00	12,437.60
535000000	INCONTINENT SUPPLIES	48,007.46	46,840.38			46,840.38			46,840.38	48,007.46
536000000	ROUTINE PATIENT SUPPLIES	134,601.04	120,898.78			120,898.78			120,898.78	134,601.04
536050000	PATIENT SUPPLIES - REHAB	8,721.52	10,433.94			10,433.94			10,433.94	8,721.52
537100000	OTHER NURSING SUPPLIES	1,430.84	4,832.20			4,832.20			4,832.20	1,430.84
537500000	MEDICARE ADD-ON EXPENSES	29,437.68	37,594.76			37,594.76			37,594.76	29,437.68
537600000	MEDICAID OUTSIDE SVCS	665.01	33,578.78			33,578.78			33,578.78	665.01
538110000	MEDICAL RECORDS WAGES - REG	17,781.21	17,968.57			17,968.57		414.00	18,080.57	16,302.21
538120000	MEDICAL RECORDS WAGES - OT	0.00	159.12			159.12			159.12	0.00
538130000	MEDICAL RECORDS WAGES - SICK/	1,139.50	1,226.98			1,226.98			1,226.98	1,139.50
538140000	MEDICAL RECORDS WAGES - VACAT	2,491.12	2,855.92			2,855.92			2,855.92	2,491.12
538150000	MEDICAL RECORDS WAGES - HOLID	783.84	664.40			664.40			664.40	783.84
538160000	MEDICAL RECORDS WAGES - DIFFE	48.00	39.94			39.94			39.94	48.00
538180000	MEDICAL RECORDS WAGES - ACCRU	71.55	212.53			212.53			212.53	71.55
538200000	MEDICAL DIRECTOR	45,260.00	43,750.00			43,750.00			43,750.00	45,260.00
538400000	MEDICAL RECORDS SUPPLIES	895.99	658.68			658.68			658.68	895.99
541010000	DIETARY WAGES - REG	465,821.78	470,241.89			470,241.89		36,641.00	493,600.98	443,386.78
541020000	DIETARY WAGES - OT	5,745.78	5,569.13			5,569.13			5,569.13	5,745.78
541030000	DIETARY WAGES - SICK/PERSONAL	10,985.80	11,389.60			11,389.60			11,389.60	10,985.80
541040000	DIETARY WAGES - VACATION	21,421.76	14,819.60			14,819.60			14,819.60	21,421.76
541050000	DIETARY WAGES - HOLIDAY	4,439.76	8,478.96			8,478.96			8,478.96	4,439.76
541060000	DIETARY WAGES - DIFFERENTIALS	5,454.47	5,657.20			5,657.20			5,657.20	5,454.47
541070000	DIETARY WAGES - MISCELLANEOUS	7,275.18	6,384.06			6,384.06			6,384.06	7,275.18
541080000	DIETARY WAGES - ACCRUED	1,090.57	1,849.20			1,849.20			1,849.20	1,090.57
543000000	FOOD EXPENSES	351,408.68	313,341.40			313,341.40			313,341.40	351,408.68
544000000	DIETARY PAPER/CHEMICAL	30,195.37	47,243.83			47,243.83			47,243.83	30,195.37
547100000	DIETARY SMALL WARES/OTHER	5,453.82	4,187.78			4,187.78			4,187.78	5,453.82
551010000	LAUNDRY WAGES - REG	49,838.91	40,503.55			40,503.55		909.00	41,412.55	51,249.91
551020000	LAUNDRY WAGES - OT	588.28	2,677.62			2,677.62			2,677.62	588.28
551030000	LAUNDRY WAGES - SICK/PERSONAL	2,088.36	3,056.49			3,056.49			3,056.49	2,088.36
551040000	LAUNDRY WAGES - VACATION	3,588.88	1,572.80			1,572.80			1,572.80	3,588.88
551050000	LAUNDRY WAGES - HOLIDAY	1,298.00	1,033.60			1,033.60			1,033.60	1,298.00
551060000	LAUNDRY WAGES - DIFFERENTIALS	519.67	372.66			372.66			372.66	519.67
551070000	LAUNDRY WAGES - MISCELLANEOUS	0.00	124.80			124.80			124.80	0.00
551080000	LAUNDRY WAGES - ACCRUED	264.93	(1,018.88)			(1,018.88)			(1,018.88)	264.93
552400000	VAC/SICK/HOLIDAY WAGES	0.00	1,845.50			1,845.50			1,845.50	0.00
552500000	LAUNDRY - CONTRACTED SERVICES	100,620.56	94,211.50			94,211.50			94,211.50	100,620.56
564000000	LINENS	2,523.42	1,871.84			1,871.84			1,871.84	2,523.42
565000000	SOAPS/SUPPLIES	2,212.15	5,087.68			5,087.68			5,087.68	2,212.15
567100000	LAUNDRY EXPENSE/OTHER	100.00	7,436.77			7,436.77			7,436.77	100.00
561010000	HOUSEKEEPING WAGES - REG	171,697.61	25,978.39			25,978.39		530.00	26,508.39	178,517.81
561020000	HOUSEKEEPING WAGES - OT	2,678.72	443.61			443.61			443.61	2,678.72
561030000	HOUSEKEEPING WAGES - SICK/PER	6,016.30	381.62			381.62			381.62	6,016.30
561040000	HOUSEKEEPING WAGES - VACATION	11,095.45	7,663.19			7,663.19			7,663.19	11,095.45
561050000	HOUSEKEEPING WAGES - HOLIDAY	4,380.95	178.24			178.24			178.24	4,380.95
561060000	HOUSEKEEPING WAGES - DIFFEREN	2,367.08	271.71			271.71			271.71	2,367.08
561070000	HOUSEKEEPING WAGES - MISCELLANEOUS	45.60	0.00			0.00			0.00	45.60
561080000	HOUSEKEEPING WAGES - ACCRUED	405.66	(5,636.49)			(5,636.49)			(5,636.49)	405.66
564000000	HOUSEKEEPING SUPPLIES	34,671.17	27,515.51			27,515.51			27,515.51	34,671.17

Account	Description	1st PP-Unadj	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2014	9/30/2015			9/30/2015			9/30/2015	9/30/2014
671000000	REC THERAPY WAGES - ACCRUED	861.77	(64.37)			(64.97)			(64.97)	661.77
574000000	REC SUPPLIES	17,562.45	18,045.46			18,045.46			18,045.46	17,562.45
5810100000	SOCIAL SERVICES WAGES - REG	82,009.69	93,782.07			93,782.07		1,739.00	95,521.07	84,029.59
5810200000	SOCIAL SERVICES WAGES - OT		5.28			5.28			5.28	38.33
5810300000	SOCIAL SERVICES WAGES - SICK		1,605.76			1,605.76			1,605.76	0.00
5810400000	SOCIAL SERVICES WAGES - VACAT		1,534.47			1,534.47			1,534.47	0.00
5810500000	SOCIAL SERVICES WAGES - HOLID	168.00	1,344.00			1,344.00			1,344.00	168.00
5810800000	SOCIAL SERVICES WAGES - ACCRU	657.52	(2,317.53)			(2,317.53)			(2,317.53)	657.52
5825000000	SS CONTRACTED SERVICES	629.60	3,000.00			3,000.00			3,000.00	629.60
5871000000	SS EXPENSE/OTHER	10.98	390.14			390.14			390.14	10.98
6010000000	OUT PAT PT SALARIES		0.00			0.00			0.00	0.00
6010100000	PT WAGES - REG	317,705.10	364,622.95			364,622.95		7,187.00	371,809.95	326,072.10
6010200000	PT WAGES - OT	121.71	100.11			100.11			100.11	121.71
6010300000	PT WAGES - SICK, PERSONAL	6,432.75	5,678.50			5,678.50			5,678.50	6,432.75
6010400000	PT WAGES - VACATION	11,885.23	14,110.70			14,110.70			14,110.70	11,885.23
6010500000	PT WAGES - HOLIDAY	6,883.44	7,385.84			7,385.84			7,385.84	5,883.44
6010600000	PT WAGES - DIFFERENTIALS	1.63	4.19			4.19			4.19	1.63
6010700000	PT WAGES - MISCELLANEOUS		6,570.85			6,570.85			6,570.85	0.00
6010800000	PT WAGES - ACCRUED	2,824.24	(1,838.15)			(1,838.15)			(1,838.15)	2,824.24
6040000000	OUTPAT SUPPLIES/BILLABLE	1,383.60	2,675.01			2,675.01			2,675.01	1,383.60
6040100000	OUT PAT OFFICE SUPPLIES	880.26	889.85			889.85			889.85	880.26
6041000000	IN PAT THER SUPPLIES/BILLABLE	434.10	3,405.90			3,405.90			3,405.90	434.10
6041200000	IN PAT SUPPLIES - OT		173.28			173.28			173.28	0.00
6041300000	IN PAT SUPPLIES - ST	8,511.16	13,200.00			13,200.00			13,200.00	0.00
6042000000	OUTPATIENT SUPPLIES	13,396.82	14,426.86			14,426.86			14,426.86	13,396.82
6046000000	OUTPAT - DUES & SUBSCRIPTIONS	12,367.26	4,705.06			4,705.06			4,705.06	12,367.26
6050000000	IN PAT THERAPY MGMT FEE - PAR		4,680.00			4,680.00			4,680.00	0.00
6050100000	IN PAT THERAPY A - PT	162,205.63	170,039.04			170,039.04			170,039.04	162,205.63
6050200000	IN PAT THERAPY A - OT	147,796.20	163,544.64			163,544.64			163,544.64	147,796.20
6050300000	IN PAT THERAPY A - SLP	40,634.86	60,670.40			60,670.40			60,670.40	40,634.86
6051000000	IN PAT THERAPY MNGD CARE FEE		(169.72)			(169.72)			(169.72)	0.00
6051100000	IN PAT MNGD CARE - PT	31,684.67	28,362.73			28,362.73			28,362.73	31,684.67
6051200000	IN PAT MNGD CARE - OT	27,717.84	26,977.72			26,977.72			26,977.72	27,717.84
6051300000	IN PAT MNGD CARE - SLP	9,684.18	11,406.68			11,406.68			11,406.68	9,684.18
6052100000	IN PAT THERAPY B - PT	66,191.38	211,904.44			211,904.44			211,904.44	66,191.38
6052200000	IN PAT THERAPY B - OT	37,847.06	170,260.35			170,260.35			170,260.35	37,847.06
6052300000	IN PAT THERAPY B - SLP	72,412.97	85,674.45			85,674.45			85,674.45	72,412.97
6061000000	OUTPATIENT ADVSR	8,590.78	3,152.15			3,152.15			3,152.15	8,590.78
6096000000	BEAUTY/HAIR/SR CONTRACTED SERV	15,532.60	17,014.40			17,014.40			17,014.40	15,532.60
8110000000	PHARMACY SALARIES	189.63	114.78			114.78			114.78	189.63
8110100000	PHARMACY WAGES - REG	192,058.02	198,465.96			198,465.96		3,872.00	202,137.96	196,880.02
8110200000	PHARMACY WAGES - OT	52.72	5.97			5.97			5.97	52.72
8110300000	PHARMACY WAGES - SICK/PERSONAL	2,116.47	2,442.08			2,442.08			2,442.08	2,116.47
8110400000	PHARMACY WAGES - VACATION	1,636.12	590.04			590.04			590.04	1,636.12
8110500000	PHARMACY WAGES - HOLIDAY	776.88	917.84			917.84			917.84	776.88
8110600000	PHARMACY WAGES - DIFFERENTIALS	3.58	0.00			0.00			0.00	3.58
8110800000	PHARMACY WAGES - ACCRUED	1,109.09	136.66			136.66			136.66	1,109.09
8125000000	PHARMACY CONTRACTED SERVICES	4,748.09	6,175.35			6,175.35			6,175.35	4,748.09
8140000000	PHARMACY SUPPLIES	10,731.96	16,029.53			16,029.53			16,029.53	10,731.96
8141000000	DRUGS COVERED	737,528.55	800,877.15			800,877.15			800,877.15	737,528.55
8142000000	DRUGS NOT COVERED	38,231.18	40,607.73			40,607.73			40,607.73	38,231.18
8143000000	PHARM-EMPLOYEE OTC	2,067.93	3,421.18			3,421.18			3,421.18	2,067.93
8160000000	PHARM-SOFTWARE EXPENSE	2,555.00	2,555.00			2,555.00			2,555.00	2,555.00
8171000000	PHARMACY EXPENSE/OTHER	19,193.89	13,562.73			13,562.73			13,562.73	19,193.89
8205100000	ADC NEMT WAGES - REG	76,972.95	76,989.55			76,989.55			76,989.55	76,972.95
8210100000	ADC WAGES - REG	280,352.64	290,922.05			290,922.05		7,407.00	298,329.05	290,662.64
8210200000	ADC WAGES - OT	2,741.12	2,513.33			2,513.33			2,513.33	2,741.12
8210300000	ADC WAGES - SICK/PERSONAL	11,880.45	12,668.75			12,668.75			12,668.75	11,880.45
8210400000	ADC WAGES - VACATION	19,118.72	17,320.16			17,320.16			17,320.16	19,118.72
8210500000	ADC WAGES - HOLIDAY	7,697.42	8,290.16			8,290.16			8,290.16	7,697.42
8210600000	ADC WAGES - DIFFERENTIALS	311.66	-47.90			-47.90			-47.90	311.66
8210700000	ADC WAGES - MISCELLANEOUS	196.34	14.00			14.00			14.00	196.34
8210800000	ADC WAGES - ACCRUED	1,122.38	1,030.21			1,030.21			1,030.21	1,122.38
8211000000	ADC-FICA TAXES	30,615.61	31,486.38			31,486.38			31,486.38	30,615.61
8225000000	ADC-CONTRACTED SERVICES	5,395.00	19,345.38			19,345.38			19,345.38	5,395.00
8230000000	ADC-FOOD EXPENSE	35,114.56	43,712.95			43,712.95			43,712.95	35,114.56
8230100000	ADC - FOOD REQUESTS	0.00	159.62			159.62			159.62	0.00
8240000000	ADC-SUPPLIES	8,739.60	6,871.70			6,871.70			6,871.70	8,739.60
8241000000	ADC-PET SUPPLY	21.19	0.00			0.00			0.00	21.19
8245000000	ADC-PAYROLL SERVICES	(64.00)	367.50			367.50			367.50	(64.00)
8246000000	ADC-TRAVEL	693.70	654.10			654.10			654.10	693.70
8247000000	ADC-CONVENTIONS/SEMINARS	902.00	350.00			350.00			350.00	902.00
8248000000	ADC-DUES/SUBSCRIPTIONS	1,819.06	1,720.05			1,720.05			1,720.05	1,819.06
8249000000	ADC-TELEPHONE	8,066.73	7,971.95			7,971.95			7,971.95	8,066.73
8250000000	ADC-USE CHARGES	(366,339.26)	(452,443.21)			(452,443.21)			(452,443.21)	(366,339.26)
8255000000	ADC-PRIOR YR ADJUST REVENUE	0.00	14,725.12			14,725.12			14,725.12	0.00
8256000000	ADC-TRANSPORT INCOME	(15,048.25)	(32,662.25)			(32,662.25)			(32,662.25)	(15,048.25)
8260000000	ADC-GRANT INCOME	(20,360.04)	(23,453.78)			(23,453.78)			(23,453.78)	(20,360.04)
8261000000	ADC-VEHICLE EXPENSE	51,340.76	22,432.72			22,432.72			22,432.72	51,340.76
8261100000	ADC VEH - 2013 BUS	21,896.73	30,209.48			30,209.48			30,209.48	21,896.73
8261200000	ADC VEH - 2014 DODGE CARAVAN	880.46	3,545.00			3,545.00			3,545.00	880.46
8261300000	ADC VEH #6 - '01 E450 VAN-FORD	53.55	0.00			0.00			0.00	53.55
8261400000	ADC VEH #8 - '04 E350 BUS-FORD	600.35	60.50			60.50			60.50	600.35
8261500000	ADC VEH#10 - 2006 BUS	6,383.21	1,423.82			1,423.82			1,423.82	6,383.21
8261600000	ADC VEH - 2009 TOYOTA	7,285.50	0.00			0.00			0.00	7,285.50
8261700000	ADC VEH - 2009 BUS	14,752.25	15,685.68			15,685.68			15,685.68	14,752.25
8261800000	ADC VEH - 2011 BUS	17,904.87	12,294.86			12,294.86			12,294.86	17,904.87
8261900000	ADC VEH - 2012 BUS	19,839.18	10,569.00			10,569.00			10,569.00	19,839.18
8262000000	ADC-DEPRE/BUILDINGS	8,600.26	11,565.42			11,565.42			11,565.42	8,600.26
8262300000	ADC-DEPRE/EQUIPMENT	1,744.52	0.00			0.00			0.00	1,744.52
8262400000	ADC-DEPRE/LAND IMPROVEMENTS	234.62	0.00			0.00			0.00	234.62
8265000000	ADC-DEPRE/VEHICLES	26,844.00	29,272.00			29,272.00			29,272.00	26,844.00
8270000000	ADC-DONATIONS-ALL	(1,548.60)	(180.00)			(180.00)			(180.00)	(1,548.60)
8270100000	ADC-DONATIONS-TRANSPORT	(200,852.25)	(198,096.58)			(198,096.58)			(198,096.58)	(200,852.25)
8270200000	ADC-DONATIONS-OPERATIONS	(1,179.00)	(500.00)			(500.00)			(500.00)	(1,179.00)
8271000000	ADC EXPENSE/OTHER	3,798.33	4,725.59			4,725.59			4,725.59	3,798.33
8272000000	ADC-MARKETING EXPENSE	4,659.20	0.00			0.00			0.00	4,6

Account	Description	1st PP-Unadj 9/30/2014	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
634000000	OUT-PAT THER SUPPLY/BILLABLE	0.00	256.75			256.75			256.75	0.00
634010000	OUT PAT OFFICE SUPPLIES	0.00	3,819.20			3,819.20			3,819.20	0.00
634200000	OUT PAT THERAPY SUPPLIES/GENE	0.00	364.40			364.40			364.40	0.00
888888888	book to cost report difference	0.00	0.00			0.00		226,582.41	226,582.41	297,277.92
99-7301a	G&A - Benefits Allocation	147,730.76	156,893.63			156,893.63		(156,893.63)	0.00	0.00
99-8001a	Occp/Manr - Benefits Allocation	30,232.08	35,604.96			35,604.96		(35,604.96)	0.00	0.00
99-8101a	Nursing - Benefits Allocation	1,092,952.97	1,132,084.12			1,132,084.12		(1,132,084.12)	0.00	0.00
99-8201a	Dietary - Benefits Allocation	147,770.30	140,723.88			140,723.88		(140,723.88)	0.00	0.00
99-8301a	Laundry - Benefits Allocation	16,269.69	13,462.97			13,462.97		(13,462.97)	0.00	0.00
99-8401a	Housekeeping - Benefits Allocation	55,568.53	7,857.03			7,857.03		(7,857.03)	0.00	0.00
99-8501a	Rec & Activities - Benefits Allocation	68,162.89	72,016.33			72,016.33		(72,016.33)	0.00	0.00
99-8601a	Therapy - Benefits Allocation	96,457.42	106,441.35			106,441.35		(106,441.35)	0.00	0.00
99-8701a	Pharmacy - Benefits Allocation	55,365.22	54,388.82			54,388.82		(54,388.82)	0.00	0.00
Marcum 01	Head Dietitian	0.00	0.00			0.00		46,142.00	46,142.00	35,253.00
MARCUM1000	ASU 2010-24 Prepaid	54,672.70	109,027.00			109,027.00			109,027.00	54,672.70
MARCUM2000	ASU 2010-24 Accrued	(54,672.70)	(109,027.00)			(109,027.00)			(109,027.00)	(54,672.70)
R0001	Pharmacia	0.00	0.00			0.00		714.00	714.00	0.00
R0002	Torrington Radiologist PC	0.00	0.00			0.00		18.88	18.88	0.00
R0003	State of CT - Treasurer	0.00	0.00			0.00		1,040.00	1,040.00	0.00
R0004	Non-Allowable Organization Dues	0.00	0.00			0.00		310.00	310.00	0.00
Total		0.00	0.00		0.00	0.00		0.00	0.00	0.00
Net (Income) Loss					0.00			0.00		

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping report**

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Group : [10-A]	Salaries and Wages		
Subgroup : [2]	Administrators		
5010110000	Administrators Salary	172,376.00	158,761.00
Subtotal [2] Administrators		172,376.00	158,761.00
Subgroup : [4]	Other Administrative Salaries		
5010100000	OFFICE WAGES - REG	285,949.00	211,833.36
5010200000	OFFICE WAGES - OT	200.74	30.92
5010300000	OFFICE WAGES - SICK/PERSONAL	(49.50)	2,794.25
5010400000	OFFICE WAGES - VACATION	8,711.88	6,127.44
5010500000	OFFICE WAGES - HOLIDAY	2,899.92	2,742.24
5010600000	OFFICE WAGES - DIFFERENTIALS	2.42	0.00
5010700000	OFFICE WAGES - MISCELLANEOUS	34.72	0.00
5010800000	OFFICE WAGES - ACCRUED	2,938.91	1,598.57
Subtotal [4] Other Administrative Salaries		300,688.09	225,126.78
Subgroup : [5A]	Head Dietitian		
Marcum 01	Head Dietitian	46,142.00	35,253.00
Subtotal [5A] Head Dietitian		46,142.00	35,253.00
Subgroup : [5C]	Dietary Workers		
5410100000	DIETARY WAGES - REG	433,800.98	443,386.78
5410200000	DIETARY WAGES - OT	5,569.13	6,745.76
5410300000	DIETARY WAGES - SICK/PERSONAL	11,389.60	10,985.89
5410400000	DIETARY WAGES - VACATION	14,819.60	21,421.76
5410500000	DIETARY WAGES - HOLIDAY	8,478.96	9,499.76
5410600000	DIETARY WAGES - DIFFERENTIALS	5,657.20	5,464.47
5410700000	DIETARY WAGES - MISCELLANEOUS	6,384.06	7,275.18
5410800000	DIETARY WAGES - ACCRUED	1,849.20	1,090.57
Subtotal [5C] Dietary Workers		487,748.73	505,870.17
Subgroup : [6B]	Other Housekeeping Workers		
5610100000	HOUSEKEEPING WAGES - REG	26,508.39	176,517.61
5610200000	HOUSEKEEPING WAGES - OT	443.61	2,678.72
5610300000	HOUSEKEEPING WAGES - SICK/PER	381.62	6,016.30
5610400000	HOUSEKEEPING WAGES - VACATION	7,663.19	11,095.45
5610500000	HOUSEKEEPING WAGES - HOLIDAY	178.24	4,360.96
5610600000	HOUSEKEEPING WAGES - DIFFEREN	271.71	2,367.08
5610700000	HOUSEKEEPING WAGES - MISCELLANEOUS	0.00	45.60
5610800000	HOUSEKEEPING WAGES - ACCRUED	(5,638.49)	405.66
Subtotal [6B] Other Housekeeping Workers		29,808.27	203,487.38
Subgroup : [7B]	Other Maintenance Workers		
5210100000	MAINT WAGES - REG	123,005.75	116,267.98
5210200000	MAINT WAGES - OT	1,892.14	4,956.11
5210300000	MAINT WAGES - SICK/PERSONAL	4,475.70	3,988.39
5210400000	MAINT WAGES - VACATION	2,913.00	2,980.00
5210500000	MAINT WAGES - HOLIDAY	1,888.00	3,457.60
5210600000	MAINT WAGES - DIFFERENTIALS	98.65	327.82
5210700000	MAINT WAGES - MISCELLANEOUS	0.00	92.84
5210800000	MAINT WAGES - ACCRUED	808.32	628.42
Subtotal [7B] Other Maintenance Workers		135,081.56	132,679.16
Subgroup : [8B]	Other Laundry Workers		
5510100000	LAUNDRY WAGES - REG	41,412.55	51,249.91
5510200000	LAUNDRY WAGES - OT	2,677.62	588.28
5510300000	LAUNDRY WAGES - SICK/PERSONAL	3,056.49	2,088.36
5510400000	LAUNDRY WAGES - VACATION	1,572.80	3,588.88
5510500000	LAUNDRY WAGES - HOLIDAY	1,033.60	1,298.00
5510600000	LAUNDRY WAGES - DIFFERENTIALS	372.66	519.67
5510700000	LAUNDRY WAGES - MISCELLANEOUS	124.80	0.00
5510800000	LAUNDRY WAGES - ACCRUED	(1,018.88)	264.93
5524000000	VAC/SICK/HOL/JURY WAGES	1,845.50	0.00

Client: *Geer - Geer Nursing & Rehab*
 Engagement: *Medicaid - Geer Nursing & Rehab 2015 Cost Report*
 Period Ending: *9/30/2015*
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 Workpaper: *A.04 - Grouping report*

Account	Description	FINAL	1st PP-FINAL
		9/30/2015	9/30/2014
Subtotal [8B] Other Laundry Workers		51,077.14	59,578.03
Subgroup : [12A] Director of Nurses/Assistant Director			
5310000002	DON and ADON Salaries	181,142.00	194,983.00
Subtotal [12A] Director of Nurses/Assistant Director		181,142.00	194,983.00
Subgroup : [12B1] RNs - Direct Care			
5310100000	RN WAGES - REG	397,661.95	450,496.74
5310200000	RN WAGES - OT	30,861.77	23,519.20
5310300000	RN WAGES - SICK/PERSONAL	15,601.57	27,701.76
5310400000	RN WAGES - VACATION	10,485.56	34,038.89
5310500000	RN WAGES - HOLIDAY	8,820.88	13,312.72
5310600000	RN WAGES - DIFFERENTIALS	10,774.58	11,180.19
5310700000	RN WAGES - MISCELLANEOUS	7,149.40	1,403.03
5310800000	RN WAGES - ACCRUED	10,399.61	(4,781.99)
5321100000	NSG ADMIN/DOR WAGES - REG	938,349.54	747,063.73
5321200000	NSG ADMIN/DOR WAGES - OT	22,863.61	23,561.75
5321300000	NSG ADMIN/DOR WAGES - SICK/PE	12,499.52	1,931.77
5321400000	NSG ADMIN/DOR WAGES - VACATION	33,073.92	31,960.12
5321500000	NSG ADMIN/DOR WAGES - HOLIDAY	12,681.52	11,290.88
5321600000	NSG ADMIN/DOR WAGES - DIFFERE	4,372.75	4,213.05
5321700000	NSG ADMIN/DOR WAGES - MISCELL	19,083.36	2,557.39
5321800000	NSG ADMIN/DOR WAGES - ACCRUED	2,609.32	17,402.42
Subtotal [12B1] RNs - Direct Care		1,537,308.86	1,396,851.65
Subgroup : [12C1] LPNs - Direct Care			
5315100000	LPN WAGES - REG	399,686.61	345,136.75
5315200000	LPN WAGES - OT	16,832.45	12,382.33
5315300000	LPN WAGES - SICK/PERSONAL	19,022.60	11,835.25
5315400000	LPN WAGES - VACATION	28,408.20	20,156.92
5315500000	LPN WAGES - HOLIDAY	11,676.96	10,610.16
5315600000	LPN WAGES - DIFFERENTIALS	5,234.30	5,248.07
5315700000	LPN WAGES - MISCELLANEOUS	2,182.94	422.65
5315800000	LPN WAGES - ACCRUED	3,116.28	(3,113.93)
Subtotal [12C1] LPNs - Direct Care		486,160.34	402,678.20
Subgroup : [12D] Aides and Attendants			
5320100000	IDG/CNA/IDC WAGES - REG	1,617,400.12	1,568,182.70
5320200000	IDG/CNA/IDC WAGES - OT	80,499.51	112,088.71
5320300000	IDG/CNA/IDC WAGES - SICK/PERS	63,969.51	45,930.09
5320400000	IDG/CNA/IDC WAGES - VACATION	82,296.67	98,210.03
5320500000	IDG/CNA/IDC WAGES - HOLIDAY	38,448.16	38,146.16
5320600000	IDG/CNA/IDC WAGES - DIFFERENT	78,579.75	49,545.90
5320700000	IDG/CNA/IDC WAGES - MISCELLAN	18,173.68	2,420.53
5320800000	IDG/CNA/IDC WAGES - ACCRUED	13,065.36	6,661.84
Subtotal [12D] Aides and Attendants		1,992,432.76	1,921,185.96
Subgroup : [12H] Recreation Workers			
5710100000	REC THERAPY WAGES - REG	159,808.52	151,028.31
5710200000	REC THERAPY WAGES - OT	309.96	225.35
5710300000	REC THERAPY WAGES - SICK/PERS	4,057.27	1,540.07
5710400000	REC THERAPY WAGES - VACATION	7,433.33	8,077.52
5710500000	REC THERAPY WAGES - HOLIDAY	3,111.04	2,654.16
5710600000	REC THERAPY WAGES - DIFFERENT	360.86	334.24
5710700000	REC THERAPY WAGES - MISCELLAN	500.00	0.00
5710800000	REC THERAPY WAGES - ACCRUED	(54.97)	861.77
Subtotal [12H] Recreation Workers		175,626.01	164,721.42
Subgroup : [12K] Pharmacists			
6110000000	PHARMACY SALARIES	114.78	188.63
6110100000	PHARMACY WAGES - REG	202,137.96	196,860.02
6110200000	PHARMACY WAGES - OT	5.97	52.72

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Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
6110300000	PHARMACY WAGES - SICK/PERSONAL	2,442.08	2,115.47
6110400000	PHARMACY WAGES - VACATION	590.04	1,636.12
6110500000	PHARMACY WAGES - HOLIDAY	917.84	776.88
6110600000	PHARMACY WAGES - DIFFERENTIALS	0.00	3.58
6110800000	PHARMACY WAGES - ACCRUED	136.66	1,109.09
Subtotal [12K] Pharmacists		206,345.33	202,742.51
Subgroup : [12M] Social Workers/Case Management			
5810100000	SOCIAL SERVICES WAGES - REG	95,521.07	84,020.59
5810200000	SOCIAL SERVICES WAGES - OT	5.26	38.33
5810300000	SOCIAL SERVICES WAGES - SICK/	1,605.76	0.00
5810400000	SOCIAL SERVICES WAGES - VACAT	1,534.47	0.00
5810500000	SOCIAL SERVICES WAGES - HOLID	1,344.00	168.00
5810800000	SOCIAL SERVICES WAGES - ACCRU	(2,317.63)	657.52
Subtotal [12M] Social Workers/Case Management		97,692.93	84,884.44
Subgroup : [12O] Other			
5020000000	YR END BONUS EXPENSE	2.00	0.00
5381100000	MEDICAL RECORDS WAGES - REG	18,080.57	18,302.21
5381200000	MEDICAL RECORDS WAGES - OT	159.12	0.00
5381300000	MEDICAL RECORDS WAGES - SICK/	1,226.98	1,139.50
5381400000	MEDICAL RECORDS WAGES - VACAT	2,856.92	2,491.12
5381500000	MEDICAL RECORDS WAGES - HOLID	664.40	783.84
5381600000	MEDICAL RECORDS WAGES - DIFFE	39.94	48.00
5381800000	MEDICAL RECORDS WAGES - ACCRU	212.53	71.55
6010100000	PT WAGES - REG	371,809.95	326,072.10
6010200000	PT WAGES - OT	100.11	121.71
6010300000	PT WAGES - SICK, PERSONAL	5,678.50	6,432.75
6010400000	PT WAGES - VACATION	14,110.70	11,885.23
6010500000	PT WAGES - HOLIDAY	7,395.84	5,883.44
6010600000	PT WAGES - DIFFERENTIALS	4.19	1.63
6010700000	PT WAGES - MISCELLANEOUS	6,570.85	0.00
6010800000	PT WAGES - ACCRUED	(1,838.15)	2,824.24
6205100000	ADC NEMT WAGES - REG	75,989.55	76,972.95
6210100000	ADC WAGES - REG	298,329.05	290,062.64
6210200000	ADC WAGES - OT	2,513.33	2,741.12
6210300000	ADC WAGES - SICK/PERSONAL	12,668.75	11,690.45
6210400000	ADC WAGES - VACATION	17,320.16	19,118.72
6210500000	ADC WAGES - HOLIDAY	8,290.16	7,697.42
6210600000	ADC WAGES - DIFFERENTIALS	47.90	311.86
6210700000	ADC WAGES - MISCELLANEOUS	14.00	196.34
6210800000	ADC WAGES - ACCRUED	1,030.21	1,122.38
Subtotal [12O] Other		843,277.56	785,971.20
Total [10-A] Salaries and Wages		6,742,807.58	6,474,773.90
Group : [13-B] Professional Fees			
Subgroup : [2] Dentist			
5328100000	MEDICAL SERVICES - DENTAL	1,086.00	14,118.00
Subtotal [2] Dentist		1,086.00	14,118.00
Subgroup : [5A] PT - Resident Care			
6050100000	IN PAT THERAPY A - PT	179,039.04	162,205.63
6051100000	IN PAT MNGD CARE - PT	28,362.73	31,684.67
6052100000	IN PAT THERAPY B - PT	211,904.44	66,191.38
Subtotal [5A] PT - Resident Care		419,306.21	260,081.68
Subgroup : [6] Social Worker			
5825000000	SS CONTRACTED SERVICES	3,000.00	629.50
Subtotal [6] Social Worker		3,000.00	629.50
Subgroup : [8A] Medical Director			
5383000000	MEDICAL DIRECTOR	43,750.00	45,250.00

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Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Subtotal [8A] Medical Director		43,750.00	45,260.00
Subgroup : [9A] ST - Resident Care			
6050300000	IN PAT THERAPY A - SLP	60,670.40	40,634.86
6051300000	IN PAT MNGD CARE - SLP	11,408.68	9,684.18
6052300000	IN PAT THERAPY B - SLP	85,674.45	72,412.97
Subtotal [9A] ST - Resident Care		157,751.53	122,732.01
Subgroup : [10B] OT - Other			
6050200000	IN PAT THERAPY A - OT	163,544.64	147,796.20
6051200000	IN PAT MNGD CARE - OT	26,977.72	27,717.84
6052200000	IN PAT THERAPY B - OT	170,260.35	37,847.06
Subtotal [10B] OT - Other		360,782.71	213,361.10
Subgroup : [11A1] RN's - Direct Care			
5325000000	AGENCY	1,856.60	0.00
5325100000	AGENCY - RN'S	4,320.25	1,633.75
Subtotal [11A1] RN's - Direct Care		6,176.85	1,633.75
Subgroup : [11B1] LPN's - Direct Care			
5325200000	AGENCY - LPN'S	89,224.61	53,052.22
Subtotal [11B1] LPN's - Direct Care		89,224.61	53,052.22
Subgroup : [11C] Aides			
5325300000	AGENCY - CNA'S	786.00	27,944.52
Subtotal [11C] Aides		786.00	27,944.52
Subgroup : [12] Other			
5031000000	OUTSIDE SVCS-CLINICAL	25,364.00	2,289.00
Subtotal [12] Other		25,364.00	2,289.00
Total [13-B] Professional Fees		1,107,227.91	741,091.78
Group : [15] Expenditures Other than Salaries			
Subgroup : [1A1] Workmen's Compensation			
5080000000	WORKERS COMPENSATION	257,255.12	323,636.74
Subtotal [1A1] Workmen's Compensation		257,255.12	323,636.74
Subgroup : [1A2] Disability Insurance			
5079000000	DISABILITY INSURANCE	20,829.91	18,350.67
Subtotal [1A2] Disability Insurance		20,829.91	18,350.67
Subgroup : [1A3] Unemployment Insurance			
5083000000	UNEMPLOYMENT EXPENSE	20,607.00	10,005.00
Subtotal [1A3] Unemployment Insurance		20,607.00	10,005.00
Subgroup : [1A4] Social Security (FICA)			
5082000000	FICA EXPENSE	448,507.66	434,983.33
5871000000	SS EXPENSE/OTHER	390.14	10.98
Subtotal [1A4] Social Security (FICA)		448,897.80	434,994.31
Subgroup : [1A5] Health Insurance			
5081000000	MEDICAL PLAN EXPENSE	935,224.32	896,118.64
5089000000	EMPLOYEE WELLNESS	(100.00)	(23.33)
Subtotal [1A5] Health Insurance		935,124.32	896,095.31
Subgroup : [1A9] Other			
5065000000	EMPLOYEE TB TEST (OSHA)	2,101.25	2,472.81
6143000000	PHARM-EMPLOYEE OTC	3,421.18	2,067.93
Subtotal [1A9] Other		5,522.43	4,540.74
Subgroup : [1C] Bad Debts			
5072000000	BAD DEBT EXPENSE	36,309.57	148,423.54
Subtotal [1C] Bad Debts		36,309.57	148,423.54

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Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Subgroup : [1D]	Accounting and Auditing		
5027000000	ACCOUNTING SERVICES	30,320.50	32,050.00
Subtotal [1D] Accounting and Auditing		<u>30,320.50</u>	<u>32,050.00</u>
Subgroup : [1E]	Legal		
5026000000	LEGAL/PROFESSIONAL	27,526.57	32,848.53
Subtotal [1E] Legal		<u>27,526.57</u>	<u>32,848.53</u>
Subgroup : [1G]	Office Supplies		
5040000000	OFFICE SUPPLIES	1,804.28	17,169.87
5040100000	OFFICE SUPPLIES - COMPUTER RE	44,128.11	34,724.68
5040200000	OFFICE SUPPLIES-KONICA COPIER	5,864.27	7,534.52
6040100000	OUT PAT OFFICE SUPPLIES	689.95	880.26
6340100000	OUT PAT OFFICE SUPPLIES	3,819.20	0.00
Subtotal [1G] Office Supplies		<u>56,305.81</u>	<u>60,309.33</u>
Subgroup : [1H1]	Telephone and Telegraph		
5049000000	TELEPHONE	22,134.84	22,446.08
Subtotal [1H1] Telephone and Telegraph		<u>22,134.84</u>	<u>22,446.08</u>
Subgroup : [1H2]	Cellular Phones and Beepers		
5049100000	CELL PHONES	6,794.72	4,346.17
Subtotal [1H2] Cellular Phones and Beepers		<u>6,794.72</u>	<u>4,346.17</u>
Subgroup : [1K3]	Resident Day User Fee		
5149000000	CT USER TAX FEE	711,443.00	697,612.00
Subtotal [1K3] Resident Day User Fee		<u>711,443.00</u>	<u>697,612.00</u>
Total [15] Expenditures Other than Salaries		<u>2,579,071.59</u>	<u>2,685,658.42</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General		
Subgroup : [2]	Holiday Parties for Staff		
5084100000	EMPLOYEE XMAS PARTY	2,600.00	0.00
Subtotal [2] Holiday Parties for Staff		<u>2,600.00</u>	<u>0.00</u>
Subgroup : [4]	Employee Travel		
5045000000	TRAVEL/EMPLOYEES	4,972.71	3,763.08
5045100000	TRAVEL - CALL INS	17.50	0.00
Subtotal [4] Employee Travel		<u>4,990.21</u>	<u>3,763.08</u>
Subgroup : [5]	Education Expense		
5047000000	CONVENTIONS/SEMINARS	6,045.76	5,224.00
5047100000	CONVENTIONS	100.00	0.00
5047200000	SEMINARS	2,014.99	7,353.00
Subtotal [5] Education Expense		<u>8,160.75</u>	<u>12,577.00</u>
Subgroup : [6]	Automobile Expense		
5260000000	VEHICLE EXPENSE	1,999.43	2,142.80
5260100000	VEH EXP '95 FORD PICKUP - 74	279.64	2,054.13
5260200000	VEH EXP '00 FORD CROWN VICT - 4643	0.00	24.52
5260300000	VEH EXP '03 FORD DUMP TRUCK -	2,240.24	2,457.23
5260400000	VEH EXP '04 CHYS CONCORD - 3	(90.00)	3,104.83
5260500000	VEH EXP '95 GMC SIERRA - 7852	788.65	1,656.53
5260900000	VEH EXP	0.00	294.00
Subtotal [6] Automobile Expense		<u>5,215.96</u>	<u>11,734.04</u>
Subgroup : [M1]	Advertising Help Wanted		
5060000000	ADVERTISING/HELP WANTED	28,233.28	10,099.74
Subtotal [M1] Advertising Help Wanted		<u>28,233.28</u>	<u>10,099.74</u>
Subgroup : [M3]	Advertising Other		
5061000000	ADVERTISING/PUBLIC RELATIONS	90,744.84	29,250.06
5064000000	COMMUNITY RELATIONS	25,131.06	16,590.68

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Account	Description	FINAL	1st PP-FINAL
		9/30/2015	9/30/2014
5084100000	COMMUNITY RELATIONS - CANAAN	0.00	1,540.00
5070000000	ADMISSIONS/PROMOTIONS	1,873.03	2,041.14
6061000000	OUTPATIENT ADV/PR	3,152.15	8,590.78
Subtotal [M3] Advertising Other		120,901.07	58,012.66
Subgroup : [M6] Barber and Beauty Supplies			
6096000000	BEAUTY/BARBER CONTRACTED SERV	17,014.40	15,532.80
Subtotal [M6] Barber and Beauty Supplies		17,014.40	15,532.80
Subgroup : [M7] Postage			
5041000000	POSTAGE	10,729.89	10,254.57
5042000000	DIRECT MAILING EXPENSE	682.40	0.00
Subtotal [M7] Postage		11,412.29	10,254.57
Subgroup : [M8] Dues and Membership Fees to Professional Organizations			
5048000000	DUES/SUBSCRIPTIONS	1,772.20	241.00
5048100000	DUES	(1,377.20)	1,306.00
5062000000	FACILITY ASSOCIATION DUES	8,592.40	8,188.80
Subtotal [M8] Dues and Membership Fees to Professional Organizations		8,987.40	9,735.80
Subgroup : [M8A] Dues to Chamber of Commerce			
5048000002	CHAMBER OF COMMERCE DUES	0.00	750.00
R0004	Non-Allowable Organization Dues	310.00	0.00
Subtotal [M8A] Dues to Chamber of Commerce		310.00	750.00
Subgroup : [M9] Subscriptions			
5048200000	SUBSCRIPTIONS	1,473.60	2,385.28
Subtotal [M9] Subscriptions		1,473.60	2,385.28
Subgroup : [M11] Services Provided by Contract			
5028000000	OUTSIDE SVCS-ADMIN	98,506.82	95,804.98
5029000000	OUTSIDE SVCS-COMPUTER	38,767.01	13,823.28
5030000000	OUTSIDE SVCS-PAYROLL	51,541.14	49,484.83
Subtotal [M11] Services Provided by Contract		188,804.97	159,113.09
Subgroup : [M12] Administrative Management Services			
5011000000	MANAGEMENT FEE	756,339.00	692,919.00
Subtotal [M12] Administrative Management Services		756,339.00	692,919.00
Subgroup : [M13] Other			
5046000000	CREDIT CARD FEES	6,979.09	229.00
5048000003	LICENSES	0.00	150.00
5066000000	INFECTION CONTROL	0.00	40.00
5071000000	ADMIN/OTHER	586.16	5,612.41
5084000000	EMPLOYEE RECOGNITION	34,548.88	31,438.81
5085000000	TUITION REIMBURSEMENT	0.00	2,000.00
5087000000	DIRECTORS & OFFICERS INS.	10,200.00	8,984.00
5145000000	CREDIT CARD FEES	2,322.12	7,973.43
5146000000	FINANCE CHARGES	607.68	390.21
6048000000	OUTPAT - DUES & SUBSCRIPTIONS	4,705.06	12,387.26
6211000000	ADC-FICA TAXES	31,486.38	30,615.61
6225000000	ADC-CONTRACTED SERVICES	19,345.38	5,395.00
6230000000	ADC-FOOD EXPENSE	43,712.95	35,114.56
6230100000	ADC - FOOD REQUESTS	159.62	0.00
6240000000	ADC-SUPPLIES	6,871.70	8,739.80
6241000000	ADC-PET SUPPLY	0.00	21.19
6245000000	ADC-PAYROLL SERVICES	367.50	(64.00)
6246000000	ADC-TRAVEL	654.10	693.70
6247000000	ADC-CONVENTIONS/SEMINARS	350.00	902.00
6248000000	ADC-DUES/SUBSCRIPTIONS	1,720.05	1,819.06
6249000000	ADC-TELEPHONE	7,971.95	8,056.73
6261000000	ADC-VEHICLE EXPENSE	22,432.72	51,340.78
6261100000	ADC VEH - 2013 BUS	30,209.48	21,996.73

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		9/30/2015	9/30/2014
6261200000	ADC VEH - 2014 DODGE CARAVAN	3,545.00	880.46
6261300000	ADC VEH #5--01 E450 VAN-FORD	0.00	53.55
6261400000	ADC VEH #8--04 E350 BUS-FORD	60.50	500.35
6261500000	ADC VEH#10--2006 BUS	1,423.82	6,363.21
6261600000	ADC VEH - 2009 TOYOTA	0.00	7,285.50
6261700000	ADC VEH - 2009 BUS	15,685.68	14,752.25
6261800000	ADC VEH - 2011 BUS	12,294.86	17,904.87
6261900000	ADC VEH - 2012 BUS	10,569.00	19,839.18
6262000000	ADC-DEPRE/BUILDINGS	11,565.42	8,600.26
6265000000	ADC-DEPRE/VEHICLES	29,272.00	26,944.00
6271000000	ADC EXPENSE/OTHER	4,725.59	3,798.33
6272000000	ADC-MARKETING EXPENSE	0.00	5,459.20
6273000000	ADC-PROPERTY INSURANCE	1,848.00	1,848.00
6273500000	ADC-AUTO INSURANCE	8,829.56	7,481.00
6274000000	ADC-ELECTRIC	4,088.82	3,313.89
6275000000	ADC-FUEL OIL/GAS	6,919.50	10,031.35
6280000000	ADC-WORKERS COMPENSATION	17,988.00	35,976.00
6281000000	ADC-MEDICAL PLAN EXPENSE	51,109.08	51,109.08
R0003	State of CT - Treasurer	1,040.00	0.00
Subtotal [M13] Other		406,195.65	455,956.76
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,560,638.58	1,442,833.82
Group : [18] Dietary Basis for Allocation of Costs			
Subgroup : [2A1] Raw Food			
5045200000	FOOD REQUEST - MEETINGS	168.89	199.41
5430000000	FOOD EXPENSES	313,341.40	351,408.68
Subtotal [2A1] Raw Food		313,510.29	351,608.09
Subgroup : [2A2] Non-Food Supplies			
5440000000	DIETARY PAPER/CHEMICAL	47,243.83	30,195.37
5471000000	DIETARY/SMALL WARES/OTHER	4,187.78	5,453.82
Subtotal [2A2] Non-Food Supplies		51,431.61	35,649.19
Total [18] Dietary Basis for Allocation of Costs		364,941.90	387,257.28
Group : [19] Laundry-Basis for Allocation of Costs			
Subgroup : [3A1] Bed Linens, etc...washed, ironed..			
5540000000	LINENS	1,871.84	2,523.42
Subtotal [3A1] Bed Linens, etc...washed, ironed..		1,871.84	2,523.42
Subgroup : [3B] Purchased Services			
5525000000	LAUNDRY - CONTRACTED SERVICES	94,211.50	100,620.56
Subtotal [3B] Purchased Services		94,211.50	100,620.56
Subgroup : [3D] Other			
5550000000	SOAPS/SUPPLIES	5,087.68	2,212.15
5571000000	LAUNDRY EXPENSE/OTHER	7,436.77	100.00
Subtotal [3D] Other		12,524.45	2,312.15
Total [19] Laundry-Basis for Allocation of Costs		108,607.79	105,456.13
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1] In-House Care Supplies			
5335000000	FOOD SUPPLEMENTS	29,583.75	25,543.88
5640000000	HOUSEKEEPING SUPPLIES	27,515.51	34,671.17
Subtotal [4A1] In-House Care Supplies		57,099.26	60,215.05
Subgroup : [4B] Purchased Services			
5671000000	HOUSEKEEPING EXPENSE/OTHER	238,676.39	0.00
Subtotal [4B] Purchased Services		238,676.39	0.00
Subgroup : [5A1] Own Pharmacy			

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614000000	PHARMACY SUPPLIES	16,029.53	10,731.96
614100000	DRUGS COVERED	800,977.15	737,529.55
614200000	DRUGS NOT COVERED	40,607.73	36,231.18
617100000	PHARMACY EXPENSE/OTHER	13,552.73	19,193.99
Subtotal [5A1] Own Pharmacy		871,167.14	803,686.68
Subgroup : [5B] Medicine Cabinet Drugs			
535000000	INCONTINENT SUPPLIES	46,840.38	48,007.46
536000000	ROUTINE PATIENT SUPPLIES	120,898.78	134,601.04
537100000	OTHER NURSING SUPPLIES	4,832.20	1,430.84
Subtotal [5B] Medicine Cabinet Drugs		172,571.36	184,039.34
Subgroup : [5C] Medical and Therapeutic Supplies			
534000000	MEDICAL SUPPLIES	46,538.58	27,974.84
534100000	MEDICAL SUPPLIES/SPEC. BEDS	22,383.00	12,437.60
Subtotal [5C] Medical and Therapeutic Supplies		68,921.58	40,412.44
Subgroup : [5E2] Oxygen - Other			
534010000	OXYGEN - MEDI A	6,750.00	7,928.58
534020000	OXYGEN - CT MCD	11,648.50	22,402.50
534030000	OXYGEN - NY MCD	0.00	50.00
534040000	OXYGEN - PRIVATE	7.00	2,885.00
534050000	OXYGEN - HOUSE ACCT	20,298.56	13,590.20
Subtotal [5E2] Oxygen - Other		38,704.06	46,856.28
Subgroup : [5F] X-Rays and related radiological			
R0002	Torrington Radiologist PC	18.88	0.00
Subtotal [5F] X-Rays and related radiological		18.88	0.00
Subgroup : [5I] Recreation			
528300000	CABLE TV	25,379.29	22,005.46
574000000	REC SUPPLIES	18,045.46	17,562.75
Subtotal [5I] Recreation		43,424.75	39,568.21
Subgroup : [5J] Other			
532820000	MEDICAL SERVICES - OTHER	2,075.90	0.00
536050000	PATIENT SUPPLIES - REHAB	10,433.94	8,721.52
537500000	MEDICARE ADD-ON EXPENSES	37,594.76	29,437.68
537600000	MEDICAID OUTSIDE SVCS	33,579.78	665.01
538400000	MEDICAL RECORDS SUPPLIES	658.88	865.99
604000000	OUTPAT SUPPLIES/BILLABLE	2,675.01	1,383.60
604100000	IN PAT THER SUPPLIES/BILLABLE	3,405.90	434.10
604120000	IN PAT SUPPLIES - OT	173.28	0.00
604130000	IN PAT SUPPLIES - ST	13,200.00	0.00
604200000	OUTPATIENT SUPPLIES	14,426.86	13,396.52
605000000	IN PAT THERAPY MGMT FEE - PAR	4,680.00	0.00
605100000	IN PAT THERAPY MNGD CARE FEE	(169.72)	0.00
812500000	PHARMACY CONTRACTED SERVICES	8,175.35	4,748.09
815000000	PHARM-SOFTWEAR EXPENSE	2,555.00	2,555.00
834000000	OUT-PAT THER SUPPLY/BILLABLE	256.75	0.00
834200000	OUT PAT THERAPY SUPPLIES/GENE	364.40	0.00
R0001	Pharmerica	714.00	0.00
Subtotal [5J] Other		134,799.89	62,207.51
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,625,383.31	1,236,985.51
Group : [22] Maintenance and Property			
Subgroup : [6A] Repairs and Maintenance			
524000000	MAINTENANCE SUPPLIES	41,045.48	48,293.73
524020000	MAINT MISC - GAS	196.00	52.98
524030000	MAINT MISC - DIESEL	172.09	20.74
524100000	REPAIRS/PREVENT MAINT	4,549.90	0.00
Subtotal [6A] Repairs and Maintenance		45,963.47	48,367.45

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Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Subgroup : [6B]	Heat		
5281000000	FUEL OIL/GAS	48,979.37	73,549.90
5281500000	PROPANE - DIETARY	34,992.34	23,057.42
Subtotal [6B] Heat		83,971.71	96,607.32
Subgroup : [6C]	Light & Power		
5280000000	ELECTRICITY	123,786.72	112,841.33
Subtotal [6C] Light & Power		123,786.72	112,841.33
Subgroup : [6D]	Water		
5282000000	WATER & SEWER	33,687.39	27,241.67
Subtotal [6D] Water		33,687.39	27,241.67
Subgroup : [6E]	Equipment Lease		
5035000000	ADMIN EQUIPMENT RENTAL	3,545.18	12,978.16
5035100000	COPIER LEASE	9,958.18	5,089.60
Subtotal [6E] Equipment Lease		13,503.36	18,067.76
Subgroup : [6F]	Other		
5225000000	CONTRACT MAINT SERVICES	103,531.26	76,112.51
5226000000	TRASH REMOVAL	30,982.90	27,133.00
5242000000	LANDSCAPING/SNOW REMOVAL	18,316.56	14,483.99
Subtotal [6F] Other		152,810.72	117,729.50
Subgroup : [7A]	Land Improvements		
5161000000	DEPRE/LAND IMPROVEMENTS	5,224.87	5,102.67
6264000000	ADC-DEPRE/LAND IMPROVEMENTS	0.00	234.52
Subtotal [7A] Land Improvements		5,224.87	5,337.19
Subgroup : [7B]	Building & Building Improvements		
5162000000	DEPRECIATION/BUILDINGS	110,670.63	117,605.76
Subtotal [7B] Building & Building Improvements		110,670.63	117,605.76
Subgroup : [7C]	Non-movable Equipment		
5163000000	DEPRECIATION/EQUIPMENT	99,445.78	89,602.42
Subtotal [7C] Non-movable Equipment		99,445.78	89,602.42
Subgroup : [7D]	Movable Equipment		
5164000000	DEPRECIATION/VEHICLES	0.00	500.00
6263000000	ADC-DEPRE/EQUIPMENT	0.00	1,744.52
Subtotal [7D] Movable Equipment		0.00	2,244.52
Subgroup : [8B]	Mortgage Expense		
5150000000	AMORIZATION COSTS	1,204.20	1,204.20
Subtotal [8B] Mortgage Expense		1,204.20	1,204.20
Total [22] Maintenance and Property		670,268.85	636,849.12
Group : [26]	Interest		
Subgroup : [12A1]	First Mortgage		
5141000000	MORTGAGE INTEREST	186,641.88	179,659.93
Subtotal [12A1] First Mortgage		186,641.88	179,659.93
Total [26] Interest		186,641.88	179,659.93
Group : [27]	Interest and Insurance		
Subgroup : [14A]	Insurance on Property		
5165000000	PROPERTY/LIABILITY INSURANCE	64,452.00	64,165.00
Subtotal [14A] Insurance on Property		64,452.00	64,165.00
Subgroup : [14B]	Insurance of Automobiles		
5265000000	AUTO INSURANCE	2,700.00	2,700.00
Subtotal [14B] Insurance of Automobiles		2,700.00	2,700.00

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Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Total [27] Interest and Insurance		67,152.00	66,865.00
Group : [30]	Statement of Revenue		
Subgroup : [1A]	Medicaid Residents (CT only)		
402000000	CT MEDICAID REVENUE	(10,252,103.04)	(10,107,672.88)
Subtotal [1A] Medicaid Residents (CT only)		(10,252,103.04)	(10,107,672.88)
Subgroup : [1B]	Medicaid room and board contractual allowance		
401200000	MEDI A/CONTRACTURAL ADJ	(734,902.18)	(460,502.51)
402200000	MEDICAID CONTRACTURAL ADJ ROU	4,552,725.95	4,405,781.54
402700000	CT PEND MCD - ADJUSTMENTS	175,100.00	(95,350.00)
411100000	MEDI A/ANCILL CONTR ADJ	1,228,052.79	1,046,732.33
412100000	CT MCD-ANC CONTRA ADJ	19,597.28	69,170.36
Subtotal [1B] Medicaid room and board contractual allowance		5,240,573.84	4,965,831.72
Subgroup : [2A]	Medicaid (All other states)		
402300000	NY MEDICAID REVENUE	0.00	(175,818.60)
412300000	NY MCD/CONT ADJ ANCILLARY	0.00	193.41
Subtotal [2A] Medicaid (All other states)		0.00	(175,625.19)
Subgroup : [2B]	Other states room and board contractual allowance		
402400000	NY MEDICAID/CONT ADJ ROUTINE	0.00	69,062.56
Subtotal [2B] Other states room and board contractual allowance		0.00	69,062.56
Subgroup : [3A]	Medicare Residents (All inclusive)		
401000000	MEDICARE REVENUE	(1,673,676.35)	(1,798,920.90)
Subtotal [3A] Medicare Residents (All inclusive)		(1,673,676.35)	(1,798,920.90)
Subgroup : [3B]	Medicare room and board contractual allowance		
411200000	MEDICARE B/ANCILL CONTR ADJ	263,093.02	30,442.14
423910000	CONTRACTUAL ADJ - O/P MED B	421,772.00	369,542.00
Subtotal [3B] Medicare room and board contractual allowance		684,865.02	399,984.14
Subgroup : [4A]	Private-pay residents and other		
402950000	PVT INS REVENUE	(115,017.55)	(105,684.15)
402970000	ROOM & BOARD - MANAGED CARE	(131,641.22)	0.00
403000000	PRIVATE PAY REVENUE	(3,722,042.89)	(3,320,848.20)
407400000	RETURNED CK FEE REVENUE	(25.00)	0.00
Subtotal [4A] Private-pay residents and other		(3,968,726.66)	(3,426,532.35)
Subgroup : [4B]	Private-pay room and board contractual allowance		
402990000	PVT INS - CONTRA ADJ	24,678.71	8,240.80
403010000	MNGED CARE CONTRA ADJ	92,656.70	191,036.39
423900000	CONTRA ADJ-EST O/P UNCOLLECT	438,784.50	417,340.25
Subtotal [4B] Private-pay room and board contractual allowance		556,119.91	616,617.44
Subgroup : [5A]	Prescription Drugs - Medicare		
411000000	PHARMACY REVENUE/MED A	(101,087.57)	(91,886.64)
Subtotal [5A] Prescription Drugs - Medicare		(101,087.57)	(91,886.64)
Subgroup : [5C]	Prescription Drugs - Non-medicare		
412000000	PHARMACY REV/CT MEDICAID	(36,911.36)	(42,216.83)
412200000	PHARMACY REV/NY MEDICAID	0.00	(125.96)
413000000	PHARMACY REV /PRIVATE	(42,152.92)	(44,063.24)
414000000	PHARM REV-3RD PARTY	(631,453.62)	(605,140.17)
415000000	PHARM REV-BECKLEY HOUSE	(5,417.86)	(5,014.13)
416000000	PHARMACY REV -WOODS	(118,459.85)	(105,746.06)
416500000	PHARM REV - RETAIL SALES	(16,640.13)	(18,017.74)
417000000	PHARMACY REV -EMPLOYEE	(146,921.89)	(98,797.81)
Subtotal [5C] Prescription Drugs - Non-medicare		(997,957.63)	(919,121.94)
Subgroup : [6A]	Medical Supplies - Medicare		
401100000	"A" MEDICAL SUPPLY REV	(3,008.00)	(687.11)

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		9/30/2015	9/30/2014
4011100000	"A" MEDICAL TESTS	(1,034.00)	(1,210.00)
Subtotal [6A] Medical Supplies - Medicare		(4,042.00)	(1,897.11)
Subgroup : [6C] Medical Supplies - Non-medicare			
4014100000	"B" MEDICAL TESTS	(2,002.00)	(2,647.04)
4021000000	MEDICAL SUPPLY--CT MCD	(4,539.41)	(5,741.57)
4021100000	MEDICAL TESTS--CT MCD	0.00	(817.90)
4025000000	MEDICAL SUPPLIES REV/NY MEDICAID	0.00	(0.95)
4026000000	IN-PAT THER SUPPLY	(70.62)	(300.19)
4026100000	OUT-PAT THERAPY SUPPLY	(191.21)	(350.00)
4031000000	MEDICAL SUPPLIES REV/PRIVATE	(1,372.06)	(1,579.26)
4031100000	MEDICAL TESTS - PRIVATE	(33.00)	(110.00)
Subtotal [6C] Medical Supplies - Non-medicare		(8,208.30)	(11,546.91)
Subgroup : [7A] Physical Therapy - Medicare			
4210000000	PT REVENUE/MED A	(467,530.41)	(435,215.25)
4215000000	PT REVENUE/MED B	(411,072.00)	(100,669.71)
Subtotal [7A] Physical Therapy - Medicare		(878,602.41)	(535,884.96)
Subgroup : [7C] Physical Therapy - Non-medicare			
4220000000	PT REVENUE/MEDICAID	(1,170.00)	(4,726.39)
4230000000	PT REVENUE/PRIVATE PAY	(3,420.00)	(58,764.53)
4232000000	PT MANAGED CARE	(40,275.00)	0.00
4235000000	PT REVENUE/OUTPATIENT B	(1,054,430.00)	(923,855.00)
4236000000	PT REVENUE/OUTPATIENT PVT	(797,790.00)	(758,718.89)
Subtotal [7C] Physical Therapy - Non-medicare		(1,897,085.00)	(1,746,064.81)
Subgroup : [8A] Speech Therapy - Medicare			
4410000000	SPEECH MEDICARE A	(91,850.00)	0.00
4415000000	ST REVENUE/MED B	(132,475.64)	(90,667.69)
4451100000	ST REVENUE/MED A	(57,212.98)	(54,224.87)
Subtotal [8A] Speech Therapy - Medicare		(281,538.62)	(144,892.56)
Subgroup : [8C] Speech Therapy - Non-medicare			
4420000000	ST REVENUE/MEDICAID	0.00	(3,069.85)
4430000000	ST REVENUE/PRIVATE	0.00	(6,253.85)
4432000000	SPEECH MANAGED CARE	(16,350.00)	0.00
Subtotal [8C] Speech Therapy - Non-medicare		(16,350.00)	(9,323.70)
Subgroup : [9A] Occupational Therapy - Medicare			
4310000000	OT REVENUE/MED A	(475,748.96)	(437,807.43)
4315000000	OT REVENUE/MED B	(345,191.04)	(52,416.01)
Subtotal [9A] Occupational Therapy - Medicare		(820,940.00)	(490,223.44)
Subgroup : [9C] Occupational Therapy - Non-medicare			
4320000000	OT REVENUE/MEDICAID	(1,000.00)	(3,985.64)
4330000000	OT REVENUE/PRIVATE	(4,633.66)	(46,030.15)
4337000000	OT MANAGED CARE	(41,100.00)	0.00
Subtotal [9C] Occupational Therapy - Non-medicare		(46,733.66)	(50,015.79)
Subgroup : [10A] Other - Medicare			
4017000000	LAB REV/MED A	(15,301.26)	(8,434.75)
4019000000	X-RAY REV/MED A	(11,962.66)	(11,236.76)
4109000000	OXYGEN REVENUE/MED A	(3,316.95)	(6,029.56)
Subtotal [10A] Other - Medicare		(30,580.87)	(25,701.07)
Subgroup : [10B] Other - Non-medicare			
4017100000	LAB REVENUE - PRIVATE PAY	(196.24)	0.00
4017200000	LAB REVENUE - MEDICAID	(803.00)	0.00
4017400000	LAB REVENUE - MANAGED CARE	(726.28)	0.00
4029300000	X-RAY MANAGED CARE	(375.28)	0.00
4030200000	OXYGEN REV - PRIVATE PAY	(346.00)	(1,276.80)
4108000000	OXYGEN REV-NY MCD	0.00	(66.50)
4125000000	OXYGEN REVENUE/CT MEDICAID	(13,449.90)	(32,757.83)

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping report**

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
4126000000	OXYGEN PRIVATE PAY	(260.00)	0.00
Subtotal [10B] Other - Non-medicare		(16,156.70)	(34,101.13)
Subgroup : [11] Meals sold to guests, employees, and others			
4453000000	CAFE & MISC DIETARY REVENUE	(43,448.53)	(42,168.64)
Subtotal [11] Meals sold to guests, employees, and others		(43,448.53)	(42,168.64)
Subgroup : [13] Telephone and Telegraph			
4458000000	TELEPHONE INCOME	(5,558.91)	(6,254.28)
Subtotal [13] Telephone and Telegraph		(5,558.91)	(6,254.28)
Subgroup : [15] Interest Income			
4457000000	INTEREST INCOME	(1,512.82)	(1,428.95)
Subtotal [15] Interest Income		(1,512.82)	(1,428.95)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops			
4037000000	BARBER/BEAUTY REVENUE	(5,782.00)	0.00
4455000000	BEAUTY/BARBER INCOME	(15,726.01)	(19,086.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(21,508.01)	(19,086.00)
Subgroup : [18] Other Revenue			
4008500000	YMCA REVENUE	(2,400.00)	(2,609.17)
4008900000	PRIOR YEAR CONTRA ADJ	0.00	2,578.27
4009000000	PRIOR MONTH REVENUE	5,734.80	(6,860.70)
4009100000	PRIOR MONTH- CONTRA ADJ	69,451.27	27,408.17
4015000000	MEDICARE RECOUPMENT	0.00	87,459.72
4035000000	SUSPENSE/AR	368.76	(2,851.46)
4444000000	SERVICES INCOME-BECKLEY HSE	(7,500.00)	(7,500.00)
4445000000	TELEPHONE REVENUE - WOODS	(17,273.00)	(20,345.28)
4450000000	ADMINISTRATIVE INCOME	(18,580.45)	(3,636.75)
4451000000	RESTRICTED DONATIONS	(20.00)	(4,516.63)
4451500000	RSTR. DONATIONS-SCHOLARSHIPS	0.00	(2,745.00)
4452000000	UNRESTRICTED DONATION INCOME	(525.00)	0.00
4453200000	NSG SUPPLY REBATES/INCOME	(488.59)	(377.42)
4453500000	FOOD REQUESTS - ADC	(7,626.95)	0.00
6250000000	ADC-USE CHARGES	(452,443.21)	(366,339.26)
6255000000	ADC-PRIOR YR ADJUST REVENUE	14,725.12	0.00
6256000000	ADC-TRANSPORT INCOME	(32,662.25)	(15,048.25)
6260000000	ADC-GRANT INCOME	(23,453.76)	(20,000.04)
6270000000	ADC-DONATIONS--ALL	(180.00)	(1,548.00)
6270100000	ADC-DONATIONS--TRANSPORT	(198,096.56)	(200,652.25)
6270200000	ADC-DONATIONS--OPERATIONS	(500.00)	(1,179.00)
Subtotal [18] Other Revenue		(671,469.82)	(538,763.05)
Total [30] Statement of Revenue		(15,255,728.13)	(14,125,616.44)
Sum of Account Groups		(242,986.74)	(168,185.55)
Net (Income) Loss		(242,986.74)	(168,185.55)

Client: Geer - Geer Nursing & Rehab
 Engagement: Medicaid - Geer Nursing & Rehab 2015 Cost Report
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: C.05 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.03b		
To Reclass Dues				
5046000000	CREDIT CARD FEES		335.00	
5048200000	SUBSCRIPTIONS		1,473.60	
5052000000	FACILITY ASSOCIATION DUES		1,364.80	
R0003	State of CT - Treasurer		1,040.00	
5048000000	DUES/SUBSCRIPTIONS			1,571.20
5048000003	LICENSES			
5048100000	DUES			2,642.20
Total			4,213.40	4,213.40

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 2		H.01		
To reclass fixed asset differences				
1415000000	LAND IMPROVEMENT		42,367.00	
1432000000	Leasehold Improvements		1,423,561.00	
1520000000	ACCUM DEP/SEWER		46,791.26	
1531000000	ACCUM DEP/BLDGS/ADC		122,206.11	
1533000000	ACCUM DEP/LAND IMPRO/ADC		3,773.36	
1540000000	ACCUM DEP/EQUIPMENT		1,374,929.00	
1550000000	ACCUM DEP/MOTOR VEHICLES		67,413.00	
1551000000	ACCUM DEPR/VEHICLES-ADC		133,568.25	
1561000000	ACCUM DEP/ADC		46,494.00	
8888888888	book to cost report difference		226,582.41	
1416000000	LAND IMPROVEMENT/ADC			4,690.38
1420000000	SEWER ASSESSMENTS			46,791.26
1430000000	BUILDINGS			29,889.00
1431000000	BUILDING/ADC			194,405.82
1440000000	EQUIPMENT			1,409,490.00
1450000000	MOTOR VEHICLES			38,167.00
1451000000	MOTOR VEHICLES-ADC			175,928.00
1461000000	EQUIPMENT/ADC			60,160.93
1515000000	ACCUM DEP/LAND IMPROVEMENTS			45,494.00
1530000000	ACCUM DEP/RE/BUILDINGS			59,108.00
1532000000	ACCUM DEP/ Leasehold Improvements			1,423,561.00
Total			3,487,685.39	3,487,685.39

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 3		I.01b		
To reclass Administrator, DON and ADON, and Head Dietitian Salaries to the correct line on the cost report.				
5010110000	Administrators Salary		169,308.00	
5310000002	DON and ADON Salaries		177,918.00	
Marcum 01	Head Dietitian		45,321.00	
5010100000	OFFICE WAGES - REG			169,308.00
5310100000	RN WAGES - REG			177,918.00
5410100000	DIETARY WAGES - REG			45,321.00
Total			392,547.00	392,547.00

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 4		H.02		
To reclass year-end bonus to proper lines on the salary page				
5010100000	OFFICE WAGES - REG		5,351.00	
5010110000	Administrators Salary		3,068.00	
5210100000	MAINT WAGES - REG		2,404.00	
5310000002	DON and ADON Salaries		3,224.00	
5310100000	RN WAGES - REG		27,358.00	
5315100000	LPN WAGES - REG		8,652.00	
5320100000	IDG/CNA/IDC WAGES - REG		35,458.00	
5381100000	MEDICAL RECORDS WAGES - REG		414.00	
5410100000	DIETARY WAGES - REG		8,680.00	
5510100000	LAUNDRY WAGES - REG		909.00	
5610100000	HOUSEKEEPING WAGES - REG		530.00	
5710100000	REC THERAPY WAGES - REG		3,124.00	
5810100000	SOCIAL SERVICES WAGES - REG		1,739.00	

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **C.05 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
6010100000	PT WAGES - REG		7,187.00	
6110100000	PHARMACY WAGES - REG		3,672.00	
6210100000	ADC WAGES - REG		7,407.00	
Marcum 01	Head Dietitian		821.00	
5020000000	YR END BONUS EXPENSE			119,998.00
6010000000	OUT PAT PT SALARIES			
Total			119,998.00	119,998.00

Reclassifying Journal Entries JE # 5 H.03
 To re-class benefits back into their correct line on the cost report

5079000000	DISABILITY INSURANCE		18,877.91	
5080000000	WORKERS COMPENSATION		257,255.12	
5081000000	MEDICAL PLAN EXPENSE		935,224.32	
5082000000	FICA EXPENSE		448,507.66	
5083000000	UNEMPLOYMENT EXPENSE		19,226.00	
5084000000	EMPLOYEE RECOGNITION		37,881.88	
5084100000	EMPLOYEE XMAS PARTY		2,600.00	
5085000000	TUITION REIMBURSEMENT			
5089000000	EMPLOYEE WELLNESS			100.00
99-7301a	G&A - Benefits Allocation			156,893.63
99-8001a	Occp/Maint - Benefits Allocation			35,604.96
99-8101a	Nursing - Benefits Allocation			1,132,084.12
99-8201a	Dietary - Benefits Allocation			140,723.68
99-8301a	Laundry - Benefits Allocation			13,462.97
99-8401a	Housekeeping - Benefits Allocation			7,857.03
99-8501a	Rec & Activities - Benefits Allocation			72,016.33
99-8601a	Therapy - Benefits Allocation			106,441.35
99-8701a	Pharmacy - Benefits Allocation			54,388.82
Total			1,719,572.89	1,719,572.89

Reclassifying Journal Entries JE # 6 E.01b
 Re-class leases to the proper line on the cost report

5035000000	ADMIN EQUIPMENT RENTAL			
5040100000	OFFICE SUPPLIES - COMPUTER RE			
5040200000	OFFICE SUPPLIES-KONICA COPIER			
6041300000	IN PAT SUPPLIES - ST			
Total			0.00	0.00

Reclassifying Journal Entries JE # 7 E.02b
 Reclass expenses out of Legal

R0001	Pharmerica		714.00	
R0002	Torrington Radiologist PC		18.88	
5026000000	LEGAL/PROFESSIONAL			732.88
Total			732.88	732.88

Reclassifying Journal Entries JE # 8 E.01a
 Reclass expenses to office supplies

5040100000	OFFICE SUPPLIES - COMPUTER RE		902.64	
5035100000	COPIER LEASE			902.64
Total			902.64	902.64

Reclassifying Journal Entries JE # 9 M.01
 Reclass non-allowable dues to the correct line on the cost report

R0004	Non-Allowable Organization Dues		310.00	
5048100000	DUES			310.00
Total			310.00	310.00



MYERS AND STAUFFER
CONSULTANTS AND ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By: GNRC
 Reviewed By:
 Workpaper Date: 2/8/2016
 Run Date: 2/8/2016

Provider Name: Geer Nursing and Rehabilitation Center
 Provider Number: 000008433
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: