

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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

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

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

General Information

Name of Facility (as licensed) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer N	License No. 843-C	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 99 South Canaan Road, Canaan, CT 06018				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/1/2021	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. 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 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing		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="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
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="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Kevin O'Connell		Nursing Home Administrator's License No.:	1687	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

THE GEER CORPORATION

**Board of Directors
2020**

Name

James Sok

Chairman

Director/Officer

2018-present

Maureen McCarthy

Treasurer

Director/Officer

2018-present

Eileen Fox

Secretary

Director/Officer

2016-present

Edward Forfa

Director

2020-present

Dennis J. Kobylarz, M.D.

Director

2003-present

Karin Robinson

Director

2020-present

Robert Segalla

Director

2012-present

Michael Schopp

Director

2013-present

David Soper

Director

2016-present

THE GEER CORPORATION

Lance Leifert

Director
2018-present

Emeriti

Russell Riva

1973-2019

Frances W. Perotti

1989-2018

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 9/30/2020		Page 4	of 37			
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>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</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Geer Corporation	99 South Canaan Road, North Canaan CT	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	16 M12	674,718	738,732
Geer Village	77 South Canaan Road North Canaan CT	<input type="radio"/>	<input checked="" type="radio"/>		Marketing Services	16 M3	31,248	31,248
Geer Foundation	77 South Canaan Road North Canaan CT	<input type="radio"/>	<input checked="" type="radio"/>		Strategic Planning and Marketing Services	16 M11	18,756	18,756
CA Linidell	P.O. Box 899 Canaan, CT	<input type="radio"/>	<input checked="" type="radio"/>		Various Maintenance Supplies	22 6f	11,887	11,887
Linidell Fuel	P.O. Box 609 Canaan, CT	<input type="radio"/>	<input checked="" type="radio"/>		Fuel, Oil & Propane	22 6B	65,989	65,989
Linidell Gasoline	P.O. Box 609 Canaan, CT	<input type="radio"/>	<input checked="" type="radio"/>		Gasoline	16 L6	1,559	1,559
Riva - Just Ask Rentals	P.O. Box 899, Canaan, CT	<input type="radio"/>	<input checked="" type="radio"/>		Rental of Equipment	22 6f	278	278
Conquest Consulting	30 Tower Lane, 4th Floor, Avon CT	<input type="radio"/>	<input checked="" type="radio"/>		Internet Marketing Consultant	16 M13	27,000	27,000
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Var	25,829	25,829

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and		License No. 843-C	Report for Year Ended 9/30/2020		Page 4a	of 37		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Quotidian Health, Inc.	52 Senff road, Washington, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Medical Director	13 B8a	6,000	6,000
Celtic Consulting	One Torrington Office Plaza, 507 East Main Street, Suite 308, Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>	0%	Long Term Care Consultant	Various	19,829	19,829
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				

* 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	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A C	843-C	9/30/2020	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (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? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursin		843-C		9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Konico Minolta 21146 Network Place, Chicago	<input type="radio"/>	<input checked="" type="radio"/>	Copier	Various	Various	27,947	27,947	
Pitney Bowes PO Box 371887, Pittsburg, PA	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	10/16/20	10/1/2019	2,471	2,471	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							30,418	

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Robert C. Geer Memorial Hospital,	License No. 843-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Accounting, Audit, and reimbursement services (Cost Reports)	\$ 66,286
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 66,286

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Seiger Gfeller Laurie, LLP 2 Clerk Superior Court 3 DMC Law 4 Kainen, Escalera, & Michale 5 See Attached	Telephone Number 860-760-8400 860-756-7020 N/A 860-493-0870 Various
--	--

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

- 1 977 Farmington Ave #200, West Hartford, CT 06107
 2 95 Washington St, Hartford, CT 06106
 3 67 North Hill Road North Haven, CT 06473
 4 21 Oak St # 601, Hartford, CT 06106
 5 Various

Services Provided by This Firm (*describe fully*)

1 Collections (Disallowed on Pg 28)	\$ 2,237
2 Probate Court (Disallowed on Pg 28)	\$ 25
3 Regulatory Services	\$ 5,136
4 Employee Relations	\$ 5,749
5 Various (\$3,250 Disallowed on Pg 28)	\$ 3,325
	Charge for Services Provided
	\$ 16,472

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility Robert C. Geer Memorial Hospital, Inc	License No. 843-C	Report for Year Ended 9/30/2020	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 DONALD W. LIGHT			N/A	
2 Kevin F. Nelligan, LLC			860-379-7109	
3 Treasurer State of CT			860-702-3000	
Address (No. & Street, City, State, Zip Code)				
1 N/A				
2 40 Park Place Winsted, CT 06098				
3 55 Elm St #2, Hartford, CT 06106				
Services Provided by This Firm (describe fully)				
1	Legal Training Class		\$	75
2	Probate Court (Disallowed on Pg 28)		\$	2,750
3	Probate Court (Disallowed on Pg 28)		\$	500
			Charge for Services Provided	
			\$	3,325
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				

Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of			
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehab			843-C		9/30/2020				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120							
B. On last day of THIS report period	120	120							120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	101	101			101	101							
B. As of midnight of THIS report period	85	85							85	85			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,101	2,101			1,675	1,675			426	426			
B. Medicaid (Conn.)	25,470	25,470			19,283	19,283			6,187	6,187			
C. Medicaid (other states)	141	141			140	140			1	1			
D. Private Pay	6,961	6,961			5,286	5,286			1,675	1,675			
E. State SSI for RCH													
F. Other (Specify) Managed Care	1,106	1,106			874	874			232	232			
G. Total Care Days During Period (3A thru F)	35,779	35,779			27,258	27,258			8,521	8,521			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	35,779	35,779			27,258	27,258			8,521	8,521			

Annual Report of Long-Term Care Facility

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 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	2		63			20							
Per Diem Rate													
a. One bed rm.	Various		249.70			545.00							
b. Two bed rms.	Various		249.70			465.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									12,227	12,227			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,146	1,146			
2. Restorative Treatments													
C. Other									24,837	24,837			
D. Total Physical Therapy Treatments									38,210	38,210			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									5,748	5,748			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									539	539			
2. Restorative Treatments													
C. Other									11,675	11,675			
D. Total Speech Therapy Treatments									17,962	17,962			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									20,445	20,445			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,426	1,426			
2. Restorative Treatments													
C. Other									25,675	25,675			
D. Total Occupational Therapy Treatments									47,546	47,546			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing	843-C	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	178,157	2,272				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	46,910	1,520				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	127,570	6,236				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	509,316	28,693				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	182,072	8,355				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	177,957	4,732				
b. RN						
1. Direct Care	966,731	22,059				
2. Administrative**	458,514	12,587				
c. LPN						
1. Direct Care	870,293	28,852				
2. Administrative**						
d. Aides and Attendants	1,893,425	105,816				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	205,288	9,884				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists	232,985	5,432				
l. Podiatrists						
m. Social Workers/Case Management	89,187	3,276				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	866,704	15,472				
A-13. Total Salary Expenditures	6,805,109	255,186				

* 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
	-					
Admissions	\$ 197,871	4,479				
Wages - Dial A Ride	245,733	Disallowed				
Out Patient Rehab	390,217	8,782				
Medical Records	32,883	2,211				
Total	\$ 866,704	15,472	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Outside Clinical Services (Disallowed - Patient Specific)	\$ 1,750					
Nursing Clinical Services	18,079	115				
Total	\$ 19,829	115	\$ -	-	\$ -	-

**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	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Reha				843-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Robert Powers (10/1/2019 - 12/1/2019)	23,269			Non Discriminatory	Administrator	440	A2			
Kevin Oconnell (11/1/2019 - 9/30/2020)	154,888			Non Discriminatory	Administrator	1,832	A2			
Section IV - Assistant Administrators										
Dan Rupenski	46,910			Non Discriminatory	Assistant Administrator	1,520	A3			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer	843-C	9/30/2020	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	29,800	596				
2. Dentist	11,946	96				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	173,683	2,316				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	96,165	343				
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	81,642	1,088				
b. Other						
10. Occupational Therapist						
a. Resident Care	216,123	2,881				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	66,089	698				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	47,320	1,625				
d. Other						
12. Other (Specify) See Attached Schedule	19,829	115				
B-13 Total Fees Paid in Lieu of Salaries	742,597	9,758				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nu		843-C	9/30/2020	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Laura W. Koski, RD, 339 Washington Rd, Terryville, CT 06786	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maryann Hagberg, 208 Park Rd, 2nd Fl, Waterbury, CT 06708	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
InHouse Care LLC, 276 Highland Ave., Suite 2A, Waterbury, CT 06708	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Dental Group, PO Box 22010, New York, NY 10087	Dentisit	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Amor Lomibao, 6 Frey Road, Canton, CT 06019	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Quotidian Health LLC, 52 Senff Rd, Washington, CT 06793	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Geron Nursing & Respite Care, Inc 42 Main St New Milford	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SVNA Home Assistance; 342 Main St, PO Box 406, Lakeville, CT 06039	Contract Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Genesis Rehab Services; PO Box 821322, Philadelphia, PA 19182	PT ST OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Therapy Solutions; 850 Silas Deane Hwy, 2nd Floor, Wethersfield, CT 06109	PT ST OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, One Torrington Office Plaza, 507 East Main Street, Suite 308, Torrington, CT	Clinical Nursing Services	<input checked="" type="radio"/>	<input type="radio"/>	Board of Directors	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A G	843-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 274,364	274,364		
2. Disability Insurance	\$ 29,712	29,712		
3. Unemployment Insurance	\$ 36,017	36,017		
4. Social Security (F.I.C.A.)	\$ 490,846	490,846		
5. Health Insurance	\$ 699,986	699,986		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 19,742	19,742		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 351,643	351,643		
d. Accounting and Auditing	\$ 66,286	66,286		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 16,472	16,472		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 30,981	30,981		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 33,474	33,474		
2. Cellular Phones	\$ 3,887	3,887		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 705,278	705,278		
Subtotal	\$ 2,758,688	2,758,688		

* 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**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Tests (TB, OSHA, Etc)	\$ 8,797		
403B Employee Match	10,387		
Pharmacy for Individual Employees (Disallowed on Pg 28a)	558		
Total	\$ 19,742	\$ -	\$ -

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 N	843-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,758,688	2,758,688			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 53,228	53,228			
2. Holiday Parties for Staff	\$ 5,327	5,327			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 2,356	2,356			
5. Education Expenses Related to Seminars and Conventions	\$ 17,765	17,765			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 34,230	34,230			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 4,004	4,004			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 32,798	32,798			
4. Fund-Raising***	\$				
5. Medical Records	\$ 450	450			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 4,998	4,998			
7. Postage	\$ 9,354	9,354			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,279	8,279			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 500	500			
9. Subscriptions	\$ 5,587	5,587			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 286,982	286,982			
12. Administrative Management Services**	\$ 674,718	674,718			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 323,450	323,450			
C-14 Total Administrative & General Expenditures	\$ 4,222,714	4,222,714			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing Expenses (Disallowed on Pg 28)	\$ 32,798		
Total Other Advertising	\$ 32,798	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 8,024		
ALTCFM Dues	255		
Total Dues	\$ 8,279	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Non Allowable Expenses (Late Fees, Penalties, Etc. - Disallowed on Pg 28a)	\$ 42,936		
ADC Expense (Disallowed on Pg 28a)	227,844		
Marketing Expense (Disallowed on Pg 28a)	33,553		
Employee Recognition (Disallowed on Pg 28a)	11,069		
Routine Bank Charges	8,048		
Copier Rentals			
Total Other Administrative and General	\$ 323,450	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Robert C. Geer Memorial Hospital, Inc. D	License No. 843-C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Geer Corporation- Canaan CT	674,718	Mgmt of Facility, HR, Maintenance, AP, AR and Benefits	Page 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	9/30/2020	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 270,162	270,162			
2. Non-Food Supplies	\$ 34,115	34,115			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____				
c. Other (Specify) _____	\$ _____				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 304,277	304,277			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.		\$2,791
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Pg 30 Line IV 1
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nur		843-C	9/30/2020		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	2,386	2,386		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	83,032	83,032		
c. Other (<i>Specify</i>) Soap / Supplies		\$	4,762	4,762		
3D. Total Laundry Expenditures (3a + b + c)		\$	90,180	90,180		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A		843-C	9/30/2020		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. \$	54,099	54,099		
	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. \$	301,423	301,423		
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	355,522	355,522		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$	936,403	936,403		
	2. Purchased from	\$				
	b. Medicine Cabinet Drugs	\$	133,377	133,377		
	c. Medical and Therapeutic Supplies	\$	38,144	38,144		
	d. Ambulance/Limousine***	\$	118,896	118,896		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	31,985	31,985		
	f. X-rays and Related Radiological Procedures***	\$				
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$				
	i. Recreation	\$	49,439	49,439		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	116,944	116,944		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	1,425,188	1,425,188		

* 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	\$ 3,274		
Lost Resident Items (Disallowed on Pg 29a)	3,555		
Medicare Add-On Expense (Disallowed on Pg 29a)	38,834		
Managed Care Add-On Expense (Disallowed on Pg 29a)	915		
Medicare Outside Service (Disallowed on Pg 29a)	3,076		
Outpatient Supplies (Disallowed on Pg 29a)	30,532		
ST Supplies (Disallowed on Pg 29a)	14,418		
Pharmacy Software Expense	21,238		
ACPL Simulator Equipment Rental (Disallowed on Pg 29a)	460		
Medical Services	642		
Total Other Resident Care	\$ 116,944	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended			Page	of		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation			843-C	9/30/2020			21	37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	PO Box 901006, Louisville KY	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	33,629			16	m11
EMS, LLC	245 Main St Suite 204 Chester NJ	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	301,423			20	4b
Kone Brooklyn	PO Box 22251, New York, NY 10087-2251	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Services	14,392			22	6f
Point Click Care	Suite 155 Bloomington, MN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software Servies	34,360			16	m11
Unitex	145 S Satelite Road, South Windsor, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	82,993			19	3b
USA Hauling & Recycling	P.O. Box 808 East Windsor CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	33,090			22	6f
Datahal, LLC	730 Hayden Hill Road, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	76,804			16	m11
Conquest Consulting	PO Box 416, Avon CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Board of Director	Internet Marketing	27,000			16	m13
Paycom	Oklahoma City, OK 73142	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	27,629			16	m11
Relias	1010 Sync St, Suite 100, Morrisville, NC 27560	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Training services	12,015			16	L5
Ability Network Inc.	Minneapolis, MN 55485-6015	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medicare Admin Services	12,106			16	m11
		<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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 8,429	8,429				
b. Heat	\$ 65,989	65,989				
c. Light & Power	\$ 98,466	98,466				
d. Water	\$ 35,874	35,874				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 30,418	30,418				
f. Other (<i>itemize</i>)	\$ 150,204	150,204				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 389,380	389,380				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 3,804	3,804				
b. Building & Building Improvements	\$ 81,128	81,128				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 76,689	76,689				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 161,621	161,621				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 1,073	1,073				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 1,073	1,073				
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)	\$ 162,694	162,694				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Various Contracted Maintenance	\$ 14,808		
O/S Plum,Heat, Refrig	4,654		
O/S Electrical	470		
O/S Carpet/Flooring	260		
O/S Elevators	14,392		
O/S State Required	11,631		
O/S Water	1,350		
O/S Miscellaneous	6,388		
TRASH REMOVAL	33,090		
Supplies-State Required	813		
Supplies-Miscellaneous	12,668		
LANDSCAPING/SNOW REMOVAL	204		
Landscaping	3,982		
Snow Removal	2,135		
INTERNET SERVICES	43,359		
Total Other Repairs and Maintenance	\$ 150,204	\$ -	\$ -

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		9/30/2020			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			141,476		141,476	126,461	S/L	Various	3,454			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			3,500		3,500		S/L	Various	350			
A-4. Subtotal										3,804		
B. Building and Building Improvements												
1. Acquired prior to this report period			3,119,891		3,119,891	2,302,186	S/L	Various	80,917			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			2,720		2,720		S/L	Various	211			
B-4. Subtotal										81,128		
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. Vehicles - Added Prior to 2011												
			Var	Var	25,884		25,884	44,508	S/L	4		
			6/7	14/15	18,624			12,688	S/L	4		
			10	2016	14,500		14,500	12,688	S/L	4	1,812	
			7	2019	3,140		3,140	392	S/L	4	392	
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	698,031		698,031	501,152	S/L	Var	60,909	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Var	Var	116,733		116,733		S/L	Var	13,576	
D-3. Subtotal												76,689
E. Total Depreciation												161,621

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/27/2019	Base for salt storage shed inc excavation	\$ 3,500	10	\$ 350
Total additions for Land Improvement		\$ 3,500		\$ 350 *
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:				
6/11/2020	30 Amp Line - Steamer	\$ 1,220	20	\$ 61
11/30/2019	Mural Painting	1,500	10	150
Total additions for Building Improvement		\$ 2,720		\$ 211 *
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:				
9/4/2020	Sewage Grinder	\$ 10,148	10	\$ 1,015
9/4/2020	Oil Tank Project	23,245	15	1,550
1/1/2020	Outpatient Therapy Equipment	4,359	3	1,453
3/4/2020	Computers	4,606	5	921
10/11/2019	ArmChairs	8,000	10	800
8/1/2020	Medical Monitoring Equipment	7,547	10	755
FY20	Medical Equipment	1,854	10	185
FY20	Phone System	44,974	10	4,497
FY20	Paycom	12,000	5	2,400
Total additions for Movable Equipmen		\$ 116,733		\$ 13,576 *
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 Improvemen		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing			843-C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Mortgage Expense	Var	Var		91,230	45,074	S/L		1,073	
2.									
3.									
B-4. Subtotal									1,073
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									1,073

* 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 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
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
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed	Fixed	
b. Date Mortgage Obtained		04/26/11	03/01/18	
c. Interest Rate for the Cost Year		4.59%	3.63%	
d. Term of Mortgage (number of years)		32	35	
e. Amount of Principal Borrowed		21,946,900	21,946,900	***
f. Principal balance outstanding as of 9/30/20			21,160,811	***
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.
 ***Includes balance for both Geer Nursing (Nursing home) and Geer Woods (Retirement community) as this is one loan.

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

Name of Facility		License No.	Report for Year Ended			Page	of
Robert C. Geer Memorial Hospital, In		843-C	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$ 89,299	89,299				
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)		\$ 89,299	89,299				

(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		9/30/2020		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				89,299	89,299		
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)				\$ 89,299	89,299		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 34,427	34,427		
b. Insurance on Automobiles				\$ 2,476	2,476		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) D&O Insurance				\$ 23,597	23,597		
14d. Total Insurance Expenditures (14a + b + c)				\$ 60,500	60,500		
15. Total All Expenditures (A-13 thru C-14)				\$ 14,647,460	14,647,460		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing at				843-C	9/30/2020	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	\$ 868,935	868,935		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 216,123	216,123		
7.			Other - See attached Schedule	\$ 1,750	1,750		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 351,643	351,643		
10.			Accounting	\$			
10a.			Legal	\$ 5,512	5,512		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,447	2,447		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 32,798	32,798		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ (23,517)	(23,517)		
22.	16	m6	Barber and Beauty	\$ 4,998	4,998		
23.			Other - See attached Schedule	\$ 315,960	315,960		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 2,791	2,791		
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)				\$ 1,779,440	1,779,440		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Geer Nursing & Rehabilitation Center
 Calculation of Allowable Management Fees
 September 30, 2020

Page 28a/29a

Description

Total Expenses (See Reconciliation on Page 36)	14,673,568
(Less) Management Fee	(674,718) *
Amount Used for Allocation	<u>\$ 13,998,850</u>

Description	% Total	Mgmt		Mgmt	
		Fee Alloc - COST		Fee Alloc - Charge	
Portion Applicable to ADC Expenses	0.0000%	\$ -	*	\$ -	
Portion Applicable to Pharmacy	2.0494%	15,140	*	13,828	
Portion Applicable to Outpatient Rehab	3.4325%	25,357	*	23,160	
Portion Application to Geer Nursing	94.5180%	698,235		637,730	
	<u>100.00%</u>	<u>738,732</u>		<u>674,718</u>	

(1) Nonallowable Benefit:

\$ 144,209 Page 29, Line 49

Management Fee Charged to Facility
 Management Fee at Cost
Total Management Fee Disallowe

674,718
 698,235
\$ (23,517) Page 28, Line 21

*Changed to a charge base for 2011: 2017 Actual cost of Management Company is \$ 738,732 Ties to Page 4 Actual

Description

Description	Salaries	Consult	Benefits(1)	Other	Total
Adult Day Care	-		-		-
Pharmacy	232,985		53,913		286,898
Outpatient	390,217		90,296		480,513
Marketing	0		-		-
	<u>\$ 623,202</u>	\$ -	<u>\$ 144,209</u>	\$ -	<u>\$ 767,411</u>

ADC Salaries & Benefits are Self-Disallowed

Total Salaries Page 10	6,805,109
Self-Disallowed ADC Salaries	<u>245,733</u> Self Disallowed Salaries on Page 10/13
Total Salaries Page 10 Revised	6,559,376
Total Benefits Page 15	1,550,667
Self-Disallowed ADC Benefits	<u>32,526</u> Self-Disallowed Benefits on Page 16, Line m13
Total Benefits Revised	1,518,141
Salaries to Benefit Ratio	23.14%
Non-Allowable Salaries	<u>623,202</u>
Non-Allowable Benefit:	<u>\$ 144,209</u> (1)

**Geer Nursing & Rehabilitation Center
Calculation of Cellular Phone Disallowance
September 30, 2020**

Page 28a

Cellular Phone Disallowance

Total Cost	Page 15, line 1h2	\$ 3,887	
Total Allowance		<u>1,440</u>	
Total Disallowance		<u><u>\$ 2,447</u></u>	Page 28, line 12

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12k	Pharmacist	\$ 232,985		
10	A12o	Adult Day Care	245,733		
10	A12o	Outpatient Wages	390,217		
Total Other Salaries Adjustment			\$ 868,935	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Outside Clinical Services	\$ 1,750		
Total Other Fees Adjustments			\$ 1,750	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Allowable Expenses (Late Fees, Penalties, Etc.)	\$ 42,936		
16	m13	ADC Expense	227,844		
16	m13	Marketing Expense	33,553		
16	m13	Employee Recognition	11,069		
15	1a9	Pharmacy for Individual Employees	558		
Total Other A&G Adjustments			\$ 315,960	\$ -	\$ -

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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,779,440	1,779,440		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 936,403	936,403		
28.	20	5d	Ambulance/Limousine	\$ 118,896	118,896		
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.	20	5c	Medical Supplies	\$ 11,232	11,232		
32.	20	5e2	Oxygen (non emergency)	\$ 31,985	31,985		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 124,286	124,286		
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	\$ 2,039	2,039		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 216,829	216,829		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 3,221,110	3,221,110		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Lost Resident Items	3,555		
20	51	Medicare Add-On Expense	38,834		
20	51	Managed Care Add-On Expense	915		
20	51	Medicare Outside Service	3,076		
20	51	Outpatient Supplies	30,532		
20	51	ST Supplies	14,418		
20	51	ACPL Simulator Equipment Rental	460		
20	5i	Cable Television Disallowance	30,995		
20	51	Therapy Supplies (See Attached)	1,501		
Total Other Ancillary Costs			\$ 124,286	\$ -	\$ -

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	Var	Water & Sewer ADC	\$ 966		
22	8b	Mortgage Amortization	1,073		
Total Other Property Adjustments			\$ 2,039	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Maintenance Disallowance	\$ 5,064		
See	Attached	Benefits Related to Non-Allowable Salaries	144,209		
See	Attached	Outpatient Therapy Disallowance	27,605		
See	Attached	Pharmacy Therapy Disallowance	7,539		
30	IV 8	SPECIAL EVENTS - XMAS BAZAAR	568		
30	IV 8	VA INCOME	8,986		
30	IV 8	ADMINISTRATIVE INCOME	22,368		
30	IV 3	Telephone System	490		
Total Other Adjustments			\$ 216,829	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Geer Nursing & Rehab
September 30, 2020
Medical Supply Disallowance Calculation
Page 29a Attachment

	<u>Amount</u>	
Revenue for Medicare Medical Supplies	0	
Revenue for Non- Medicare Medical Supplies	(149)	
Total Non-Allowable Billable Medical Supply Expenses Pg 20 5c	(149)	No disallowance as amount

Billable Medical Supplies

Page 20, LN 5L

Account: 5360500000 Patient Supplies Rehab	3,274	
Percent Related to Occupational Therapy*	46%	
Amount Related to Occupational Therapy	<u>1,501</u>	

Out-Patient Therapy Expenses (100% Disallowed)

Page 20, LN 5L

Account: 6040000000 Out-Pat Ther. Supply/Billable	56	
Account: 6040100000 Out-Pat Office Supplies	57	
Account: 6042000000 Out Pat Therapy Supplies/General	1,198	
Account: 6048000000 Out Pat Dues & Subscriptions	14,072	
Account: 6061000000 Out Pat Advertising	0	
Account: 6325000000 Out Pat Contracted Services	0	
Account: 6332000000 Out Pat Software	8,539	
Account: 6340000000 Out-Pat Ther. Supply/Billable	559	
Account: 6340100000 Out-Pat Office Supplies	616	
Account: 6342000000 Out Pat Therapy Supplies/General	5,206	
Account: 6344000000 Out Pat Bad Debts Expense	0	
Account: 6348000000 Out Pat Therapy Dues & Subscriptions	210	
Account: 6349100000 Out Pat Cell Phones	19	
Account: 6361000000 Out Pat Advertising	0	
	<u>30,532</u>	

Patient Specific Beds (100% Disallowed)

Page 20, LN 5c

Account: 5341000000 Medical Supplies/Spec. Beds	<u>11,232</u>	
---	---------------	--

Total Medical Supply Disallowance

43,265 Page 29a

*** Page 9 Therapy Treatments**

Physical Therapy Treatments	38,210	37%
Speech Therapy Treatments	17,962	17%
Occupational Therapy Treatments	<u>47,546</u>	46%
	<u>103,718</u>	<u>100%</u>

Robert C. Geer Nursing & Rehabilitation Center
Disallowance of ADC Maintenance Expenses
September 30, 2020

Page 29a

Geer Nursing and Rehabilitation provides lawn maintenance, snow removal and minor maintenance of equipment used by the Adult Day Care Center. If this work was to be contracted and provide by an outside vendor the Provider estimates that the cost of this labor would be approximately \$4,124 (\$20.62 per hour x 40 hours per week x 5 weeks)

Maintenance Salaries to be disallowed		\$ 4,124	N.01b
Salary Percent to Total Salaries	0.061%		
Total Benefits	<u>1,550,667</u>		
Non allowable Benefit Portion		<u>940</u>	
Total Disallowance		<u><u>\$ 5,064</u></u>	

Geer Nursing & Rehabilitation Center
Calculation of Outpatient/Pharmacy Overhead Disallowance
September 30, 2020

Page 29a

Outpatient Therapy - Housekeeping Disallowance

Current Medicaid Rate	\$	249.70	Page 9
Est % Attributable to Main and Property			
Overhead Costs		10%	
Total Benefits Page 15	\$	24.97	
Average Ratio of O/P Rehab Sq Ft		2.540%	
Average CPPD	\$	0.63	
Total Patient Days for Period		35,779	Page 8
Estimated Overhead Disallowance	\$	22,541	

Outpatient Therapy -Overhead Disallowance

Heat	65,989
Light & Power	98,466
Water	34,908
Total Utilities	199,363
Average Ratio of O/P Rehab Sq to Total	2.54%

Amount Disallowed for Outpatient Therapy **\$ 5,064**

Total Outpatient Therapy Disallowance **\$ 27,605**

Pharmacy

Average Medicaid Rate	\$	249.70
Est % Attributable to Main and Property		
Overhead Costs		10%
Amount Per Day	\$	24.97
Estimated Pharmacy Dept Square FT (341 SF/57,480)		0.844%
Est Avg Cost PPD	\$	0.21
Total Days		35,779

Estimated Overhead Disallowance for Pharmacy **\$ 7,539**

Square Footage Calculations

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

**Geer Nursing & Rehab
Cable TV Disallowance
September 30, 2020**

Pg. 29b

Total Cable TV Expense	34,595	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 30,995</u></u>	{a}

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Robert C. Geer Memorial Hospital, Inc.	D 843-C	9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,600,298	11,600,298			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,531,455)	(5,531,455)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 981,146	981,146			
b. Medicare Room and Board Contractual Allowance **	\$ (227,992)	(227,992)			
4. a. Private-Pay Residents and Other	\$ 3,896,380	3,896,380			
b. Private-Pay Room and Board Contractual Allowance **	\$ (744,711)	(744,711)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 63,497	63,497			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 1,323,997	1,323,997			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ (149)	(149)			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 335,080	335,080			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 1,068,344	1,068,344			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 81,820	81,820			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 41,380	41,380			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 421,550	421,550			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 122,095	122,095			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 59,015	59,015			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 66,848	66,848			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,557,143	13,557,143			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 2,791	2,791			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$ 490	490			
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 56	56			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 4,663	4,663			
8. Other (<i>Specify</i>)	\$ 1,209,503	1,209,503			
V. Total Other Revenue (1 thru 8)	\$ 1,217,503	1,217,503			
VI. Total All Revenue (III +V)	\$ 14,774,646	14,774,646			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab Rev / Med A	\$ 53,954		
30 II 6a	X-Ray Rev / Med A	5,061		
Total Other Resident Revenue - Medicare		\$ 59,015	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	CCCI/PAS/CBS Income	\$ 57,352		
30 II 6b	LAB REVENUE - PRIVATE PAY	438		
30 II 6b	LAB REVENUE - MEDICAID	2,691		
30 II 6b	LAB REVENUE - MANAGED CARE	3,505		
30 II 6b	X-RAY PRIVATE INSURANCE	227		
30 II 6b	X-RAY MEDICAID	548		
30 II 6b	X-RAY MANAGED CARE	2,087		
Total Other Resident Revenue		\$ 66,848	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Cash Accounts	N/A	\$ 56		
Total Interest Income			\$ 56	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	WELLNER TRUST FUND INCOME (All Associated Expense Disallowed)	\$ 18,206		
30 IV 8	ALZHEIMER AIDE GRANT (All Associated Expense Disallowed)	10,658		
30 IV 8	WCAAAA TITLE 111B GRANT INCOME (All Associated Expense Disallowed)	3,650		
30 IV 8	United Way (All Associated Expense Disallowed)	4,424		
30 IV 8	Canaan Foundation (All Associated Expense Disallowed)	2,000		
30 IV 8	ADC Income (All Associated Expense Disallowed)	40,290		
30 IV 8	Various DAR Income and Donations (All Associated Expense Disallowed)	307,168		
30 IV 8	TRANS - GN CHARGE BACK (All Associated Expense Disallowed)	40,795		
30 IV 8	TRANS - GV CHARGE BACK (All Associated Expense Disallowed)	36,122		
30 IV 8	TRANS - ADC CHARGE BACK (All Associated Expense Disallowed)	119,256		
30 IV 8	Transportation Income (All Associated Expense Disallowed)	21,237		
30 IV 8	SPECIAL EVENTS - XMAS BAZAAR (Disallowed)	568		
30 IV 8	WCAAAA RESPITE INCOME (All Associated Expense Disallowed)	3,288		
30 IV 8	VA INCOME (Disallowed)	8,986		
30 IV 8	ADMINISTRATIVE INCOME (Disallowed)	22,368		
30 IV 8	Grant Income (Rate increase / CRF Payment / HHS Stimulus)	536,845		
30 IV 8	Reversal of PY Inpatient Therapy Expense (No CY Expense)	15,232		
30 IV 8	Reversal of PY Expenses (No CY Expense)	18,410		
Total Other Revenue		\$ 1,209,503	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.	843-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,262,059
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,664,783
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	369,020
4. Inventories			\$	73,678
5. Prepaid Expenses			\$	116,982
a. _____				
b. _____				
c. _____				
d. See Schedule		116,982		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	11,516
Mortgage Insurance Reserve		4,840		
Insurance Reserve		6,676		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,498,038
B. Fixed Assets				
1. Land			\$	137,129
2. Land Improvements	*Historical Cost	144,976		
	Accum. Depreciation	130,265		
		Net	\$	14,711
3. Buildings	*Historical Cost	3,122,611		
	Accum. Depreciation	2,383,314		
		Net	\$	739,297
4. Leasehold Improvements	*Historical Cost			
	Accum. Depreciation			
		Net	\$	
5. Non-Movable Equipment	*Historical Cost			
	Accum. Depreciation			
		Net	\$	
6. Movable Equipment	*Historical Cost	814,764		
	Accum. Depreciation	575,637		
		Net	\$	239,127
7. Motor Vehicles	*Historical Cost	62,148		
	Accum. Depreciation	59,792		
		Net	\$	2,356
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,102,910
F/S vs C/R NBV		516,089		
See Schedule		586,821		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,235,530

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Ins - Comm/prop/liab	\$ 18,509
31	A5	Prepaid Ins - Auto Package	\$ 15,421
31	A5	Prepaid Insurance -D&O Liability	\$ 11,588
31	A5	Prepaid Water & Sewer	\$ 6,234
31	A5	Prepaid Other	\$ 8,339
31	A5	Prepaid Financing Fees	\$ 50,000
31	A5	Prepaid MIP	\$ 6,891
Total Prepaid Expenses			\$ 116,982

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

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

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

Page Ref	Line Ref	Description	
31	B9	Noncritical Repair Reserve	\$ 19,260
31	B9	CIP	85,151
31	B9	CIP - Nursing Additions	482,410
Total Other Other Fixed Assets (Itemize)			\$ 586,821

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.	843-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	5,733,568
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	37,554		
	Accum. Depreciation	2,682	Net	\$ 34,872
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	2,356,764
Name and Address	Amount	Loan Date		
A/R - Woods / Due from Found, Geer Corp, Geer Woods	2,356,764			
7. Other Assets <i>(itemize)</i>			\$	641,990
	Investment in ADC	641,990		

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,033,626
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,767,194

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

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	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	638,502
2. Notes Payable (<i>itemize</i>)				\$	1,564,332
Current Portion - HUD					34,701
Note Payable - Vehicle					1,529,631
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	565,218
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>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,324,217
Deferred Inc - Dial A Ride		30,884	Accrued Expenses - PY	59,758	
Deferred Inc - Operations		9,125	Accrued Legal / Prof Exp	22,367	
Deferred Income		1,147,768			
HRA Deductible		54,315	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,092,269

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B	License No. 843-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				4,092,269
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 2,081,546
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>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,081,546
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,173,815

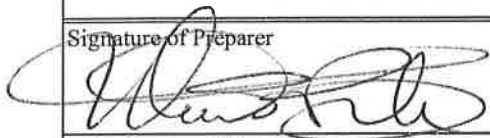
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc	843-C	9/30/2020	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			\$	2,492,301
6. Gain or Loss for Period			\$	101,078
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	2,593,379
C. Total Reserves and Net Worth			\$	2,593,379
D. Total Liabilities, Reserves, and Net Worth			\$	8,767,194

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	9/30/2020	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	2,537,521		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,774,646		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,673,568		
D. Net Income or Deficit			\$	101,078		
E. Balance			\$	2,638,599		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses Per Page 27	\$14,647,460					
F/S vs C/R Depreciation	26,108					
Total Expenses Per FS	\$14,673,568					
2. Other <i>(itemize)</i>						
Prior Period Adjustments		(45,220)				
F-3. Total Additions					\$	(45,220)
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	09/30/20		\$	2,593,379		

I. Preparer's/Reviewer's Certification

Name of Facility Robert C. Geer Memorial Hospital, Inc.		License No. 843-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
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 2/4/21	
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Shaun Powell				Phone Number 860-824-3860	
Contact Email Address spowell@geercare.org					

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 1, 2021

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

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

Facility Name Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center

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

- Yes No
 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 prior year? If not, explain the reporting change.

Explanation: _____

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

Explanation: _____

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2020 Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
1010000000	CASH-SALISBURY CHECKING	736,391.00			736,391.00			736,391.00	(145,371.00)
1010020000	CASH-SALISBURY DEPOSITS	203,790.00			203,790.00			203,790.00	332,704.00
1010020001	CASH-SALISBURY DEPOSITS	9,808.00			9,808.00			9,808.00	20,748.00
1011000000	CASH-SALISBURY USER TAX	104.00			104.00			104.00	168.00
1020020000	CASH-SALISBURY PAYROLL	205,291.00			205,291.00			205,291.00	12,942.00
1030020000	CASH-NATIONAL IRON	1,500.00			1,500.00			1,500.00	51,188.00
1035000000	CASH-SALISBURY GOVT HEALTH R	100.00			100.00			100.00	1,000.00
1040000000	PATIENT TRUST FUNDS	51,336.00			51,336.00			51,336.00	28,645.00
1050020000	PETTY CASH	2,150.00			2,150.00			2,150.00	2,150.00
1065100000	NONCRITICAL REPAIR RESERVE	19,260.00			19,260.00			19,260.00	125,571.00
1065200000	REPLACEMENT RESERVE	51,589.00			51,589.00			51,589.00	57,669.00
1065400000	MORTGAGE INSURANCE RESERVE	4,840.00			4,840.00			4,840.00	6,671.00
1065500000	INSURANCE RESERVE	6,676.00			6,676.00			6,676.00	39,695.00
1093000000	A/R O/P MEDI AUDIT RECOVERY	0.00			0.00			0.00	73,911.00
1097000000	A/R - PHARM - WOODS	0.00			0.00			0.00	(278.00)
1110000000	AR-PRIVATE	327,570.00			327,570.00			327,570.00	711,753.00
1110510000	A/R-PENDING MCD-PCC GENERATED	462,292.00			462,292.00			462,292.00	232,763.00
1115000000	ALLOW- DOUBTFUL ACCOUNTS	(662,137.00)			(662,137.00)			(662,137.00)	(795,789.00)
1120000000	AR/MEDICARE A	136,359.00			136,359.00			136,359.00	159,649.00
1121000000	A/R-MEDICARE A COINS FROM INS	30,956.00			30,956.00			30,956.00	65,328.00
1122000000	A/R-MEDICARE A COINS FROM PRIV	20,869.00			20,869.00			20,869.00	17,286.00
1123000000	A/R-MED A COINS FROM MEDICAID	5,808.00			5,808.00			5,808.00	194.00
1125000000	AR/MEDICARE B	154,945.00			154,945.00			154,945.00	67,296.00
1125100000	A/R MEDICARE B COINS FROM PRIV	700.00			700.00			700.00	1,214.00
1125200000	A/R-MED B COINS FROM MEDICAID	6,796.00			6,796.00			6,796.00	9,800.00
1125300000	A/R-MEDICARE B COINS FROM INS	12,706.00			12,706.00			12,706.00	1,282.00
1126000000	A/R - PHARM STAFF	0.00			0.00			0.00	4,849.00
1126100000	A/R - PHARM RETAIL SALES	0.00			0.00			0.00	2,902.00
1128000000	A/R-PHARM 3RD PARTY	33,215.00			33,215.00			33,215.00	52,393.00
1130000000	AR/CT MEDICAID	1,236,963.00			1,236,963.00			1,236,963.00	615,516.00
1131000000	AR/CT MEDICAID	18,068.00			18,068.00			18,068.00	(54,065.00)
1135000000	AR/CT APPLIED INCOME	(218,723.00)			(218,723.00)			(218,723.00)	(64,286.00)
1136000000	AR/ADJ & REFUNDS	6,679.00			6,679.00			6,679.00	9,346.00
1136100000	AR/ADJ & REFUNDS - OUTPATIENT	0.00			0.00			0.00	(74.00)
1136200000	MEDICARE RAC/MAC AUDIT	0.00			0.00			0.00	(76,736.00)
1139000000	A/R - MANAGE CARE	85,753.00			85,753.00			85,753.00	108,736.00
1140020000	AR/ADULT DAY CARE	1,607.00			1,607.00			1,607.00	42,711.00
1141020000	AR/ADULT DAY CARE	(9,156.00)			(9,156.00)			(9,156.00)	(9,516.00)
1143120000	DEFERRED INC - DIAL A RIDE	(30,884.00)			(30,884.00)			(30,884.00)	(29,518.00)
1143520000	DEFERRED INC - OPERATIONS	(9,125.00)			(9,125.00)			(9,125.00)	(19,430.00)
1145020000	WELLNER/SCHOLARSHIPS	0.00			0.00			0.00	(18,206.00)
1150000000	AR/OUTPATIENT	321,093.00			321,093.00			321,093.00	120,916.00
1151000000	A/R CONTR ADJ OUT-PAT	(160,711.00)			(160,711.00)			(160,711.00)	(52,671.00)
1153000000	ALLOW/DOUBTFUL ACCOUNTS	(150,000.00)			(150,000.00)			(150,000.00)	(24,000.00)
1160000000	AR/APT. RENTALS-GEER	343.00			343.00			343.00	0.00
1165000000	AR-BECKLEY HOUSE	0.00			0.00			0.00	(5,190.00)
1166000000	A/R-PHARM BECKLEY HSE	0.00			0.00			0.00	585.00
1181000000	A/R - EE ADVANCES	2,788.00			2,788.00			2,788.00	0.00
1188000000	A/R - EE PURCHASES - SHOES	0.00			0.00			0.00	55.00
1190020000	AR/OTHER	0.00			0.00			0.00	9,000.00
1190100000	A/R - OTHER - CORP	351,194.00			351,194.00			351,194.00	0.00
1190100001	A/R - OTHER - CORP	17,826.00			17,826.00			17,826.00	0.00
1190200000	A/R - OTHER - WOODS	2,080,992.00			2,080,992.00			2,080,992.00	200,462.00
1191000000	DUE FROM FOUNDATION	175.00			175.00			175.00	0.00
1192000000	DUE FROM GEER VILLAGE/BECKLEY	0.00			0.00			0.00	10,934.00
1193000000	DUE FROM GEER CORP	6,646.00			6,646.00			6,646.00	2,270,741.00
1194000000	DUE FROM GEER WOODS	169,573.00			169,573.00			169,573.00	1,461,170.00
1194000001	DUE FROM GEER WOODS	99,378.00			99,378.00			99,378.00	49,172.00
1210000000	INVENTORY	73,678.00			73,678.00			73,678.00	70,347.00
1310000000	PREPAID INS-COMM/PROP/LIAB	18,051.00			18,051.00			18,051.00	25,891.00
1310000001	PREPAID INS-COMM/PROP/LIAB	458.00			458.00			458.00	0.00
1311000000	PREPAID INS-AUTO PACKAGE	1,289.00			1,289.00			1,289.00	(3,495.00)
1311000001	PREPAID INS-AUTO PACKAGE	14,132.00			14,132.00			14,132.00	0.00
1311020000	PREPAID INS-AUTO PACKAGE	0.00			0.00			0.00	1,475.00
1317000000	PREPAID INS-D & O LIAB	11,588.00			11,588.00			11,588.00	7,842.00
1335000000	Prepaid Water & Sewer	6,234.00			6,234.00			6,234.00	3,544.00
1340000000	PREPAID OTHER	8,339.00			8,339.00			8,339.00	1,332.00
1410000000	LAND	137,129.00			137,129.00			137,129.00	137,129.00
1415000000	LAND IMPROVEMENT	102,609.00			102,609.00			102,609.00	99,109.00
1416000000	LAND IMPROVEMENT/ADC	4,690.00			4,690.00			4,690.00	4,690.00
1420000000	SEWER ASSESSMENTS	46,791.00			46,791.00			46,791.00	46,791.00
1430000000	BUILDINGS	3,136,853.00			3,136,853.00			3,136,853.00	3,134,133.00
1431020000	BUILDING/ADC	208,714.00			208,714.00			208,714.00	208,714.00
1440000000	EQUIPMENT	1,010,663.00			1,010,663.00			1,010,663.00	893,930.00
1450000000	MOTOR VEHICLES	62,148.00			62,148.00			62,148.00	62,148.00
1451020000	MOTOR VEHICLES	421,279.00			421,279.00			421,279.00	421,279.00
1460000000	CONSTRUCTION IN PROGRESS	85,151.00			85,151.00			85,151.00	168,910.00
1460500000	CIP - NURSING ADDITION	482,410.00			482,410.00			482,410.00	269,178.00
1461020000	EQUIPMENT/ADC	113,401.00			113,401.00			113,401.00	110,759.00
1515000000	ACCUM DEP/LAND IMPROVEMENTS	(84,486.00)			(84,486.00)			(84,486.00)	(80,850.00)
1520000000	ACCUM DEP/SEWER ASSESSMENTS	(46,791.00)			(46,791.00)			(46,791.00)	(46,791.00)
1530000000	ACCUM DEP/RE/BUILDINGS	(2,342,741.00)			(2,342,741.00)			(2,342,741.00)	(2,244,973.00)
1531020000	ACCUM DEP/RE/BLDG	(161,209.00)			(161,209.00)			(161,209.00)	(156,716.00)
1533020000	ACCUM DEP/RE/LAND IMPRO	(4,449.00)			(4,449.00)			(4,449.00)	(4,380.00)
1540000000	ACCUM DEP/RE/EQUIPMENT	(699,011.00)			(699,011.00)			(699,011.00)	(615,521.00)
1550000000	ACCUM DEP/RE/MOTOR VEHICLES	(60,185.00)			(60,185.00)			(60,185.00)	(57,588.00)
1551020000	ACCUM DEP/RE/VEHICLES	(151,745.00)			(151,745.00)			(151,745.00)	(73,205.00)
1561020000	ACCUM DEP/RE/ADC	(44,951.00)			(44,951.00)			(44,951.00)	(25,003.00)
1610000000	PREPAID FINANCING FEES	50,000.00			50,000.00			50,000.00	0.00
1610100000	HUD FINANCING COSTS	37,554.00			37,554.00			37,554.00	37,554.00
1610200000	PREPAID MIP	6,891.00			6,891.00			6,891.00	6,883.00
1611000000	AMORIZATION-FINANCE COSTS	(2,682.00)			(2,682.00)			(2,682.00)	(1,609.00)

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
1800000000	INVESTMENT IN ADC	641,990.00			641,990.00			641,990.00	600,595.00
2010000000	ACCOUNTS PAYABLE/TRADE	(332,263.00)			(332,263.00)			(332,263.00)	(1,297,590.00)
2010020000	ACCOUNTS PAYABLE/TRADE	(8,240.00)			(8,240.00)			(8,240.00)	(13,934.00)
2010040000	ACCOUNTS PAYABLE - Offset	0.00			0.00			0.00	712,652.00
2020000000	PAYROLL PAYABLE	(270,188.00)			(270,188.00)			(270,188.00)	(414,501.00)
2020500000	ACCRUED PAYROLL	(131,878.00)			(131,878.00)			(131,878.00)	0.00
2030100000	A/P - OTHER - CORP	(105,842.00)			(105,842.00)			(105,842.00)	(1,866,363.00)
2030100001	A/P - OTHER - CORP	0.00			0.00			0.00	22,921.00
2030300000	A/P - OTHER - NURSING	42,806.00			42,806.00			42,806.00	0.00
2037000000	CT USER TAX PAYABLE	(170,136.00)			(170,136.00)			(170,136.00)	(169,590.00)
2040000000	PATIENT FUNDS PAYABLE	(51,396.00)			(51,396.00)			(51,396.00)	(28,645.00)
2055000000	DEFERRED INCOME	(1,147,768.00)			(1,147,768.00)			(1,147,768.00)	0.00
2070000000	VACATION/SICK ACCRUAL	(158,349.00)			(158,349.00)			(158,349.00)	(156,190.00)
2070020000	VACATION/SICK ACCRUAL	(4,803.00)			(4,803.00)			(4,803.00)	(13,316.00)
2110000000	FICA WITHHOLDING PAYABLE	0.00			0.00			0.00	(30,571.00)
2215000000	FLEX SPENDING PAYABLE	(13,232.00)			(13,232.00)			(13,232.00)	(18,744.00)
2215200000	HRA DEDUCTIBLE	(54,315.00)			(54,315.00)			(54,315.00)	(58,698.00)
2250000000	DISABILITY PREM.PAYABLE	(199.00)			(199.00)			(199.00)	0.00
2260000000	LIFE INSURANCE PREMIUM PAYABLE	0.00			0.00			0.00	(599.00)
2280000000	ACCRUED EXP-PRIOR YEAR	(59,758.00)			(59,758.00)			(59,758.00)	0.00
2286000000	ACCRUED LEGAL/PROF EXPENSES	(22,367.00)			(22,367.00)			(22,367.00)	(60,000.00)
2300100000	CURRENT PORTION - HUD	(34,701.00)			(34,701.00)			(34,701.00)	(33,466.00)
2300500000	C&LM LOAN - CURRENT	0.00			0.00			0.00	(6,903.00)
2310000000	NOTE PAYABLE - VEHICLE	(1,529,631.00)			(1,529,631.00)			(1,529,631.00)	0.00
2320200000	MORTGAGE PAYABLE - HUD	(2,081,546.00)			(2,081,546.00)			(2,081,546.00)	(2,115,980.00)
2320500000	C&LM LOAN - LONG-TERM	0.00			0.00			0.00	(6,903.00)
2583000000	DUE TO GEER CORPORATION	0.00			0.00			0.00	(582,146.00)
3000000000	FUND BALANCE	(1,880,146.00)			(1,880,146.00)			(1,880,146.00)	(2,727,543.00)
3000020000	FUND BALANCE - ADC	72,349.00			72,349.00			72,349.00	290,777.00
3000030000	PAID-IN CAPITAL - NURSING	(684,504.00)			(684,504.00)			(684,504.00)	(600,595.00)
4000020000	CCC/PAS/CBS Income	(57,352.00)			(57,352.00)			(57,352.00)	(114,480.00)
4010000000	MEDICARE REVENUE	(981,146.00)			(981,146.00)			(981,146.00)	(1,084,054.00)
4010020000	PRIVATE INCOME	(67,670.00)			(67,670.00)			(67,670.00)	(137,955.00)
4012000000	MEDI A/CONTRACTURAL ADJ	(319,863.00)			(319,863.00)			(319,863.00)	(174,212.00)
4015020000	Rec for Geer Nursing	0.00			0.00			0.00	(3,230.00)
4016100000	INCONT SUPPLIES PRIVATE PAY	0.00			0.00			0.00	(88.00)
4017000000	LAB REV/MED A	(53,954.00)			(53,954.00)			(53,954.00)	(7,999.00)
4017100000	LAB REVENUE - PRIVATE PAY	(438.00)			(438.00)			(438.00)	(99.00)
4017200000	LAB REVENUE - MEDICAID	(2,691.00)			(2,691.00)			(2,691.00)	(1,070.00)
4017400000	LAB REVENUE - MANAGED CARE	(3,505.00)			(3,505.00)			(3,505.00)	(623.00)
4019000000	X-RAY REV/MED A	(5,061.00)			(5,061.00)			(5,061.00)	(3,755.00)
4019100000	X-RAY PRIVATE INSURANCE	(227.00)			(227.00)			(227.00)	0.00
4019200000	X-RAY MEDICAID	(548.00)			(548.00)			(548.00)	(535.00)
4020000000	CT MEDICAID REVENUE	(11,612,698.00)			(11,612,698.00)			(11,612,698.00)	(11,456,857.00)
4020020000	SCHOLARSHIP-UW&TOWNS INCOME	0.00			0.00			0.00	(5,525.00)
4022000000	MEDICAID CONTRACTURAL ADJ ROU	5,209,641.00			5,209,641.00			5,209,641.00	5,265,788.00
4023000000	NY MEDICAID REVENUE	0.00			0.00			0.00	(18,850.00)
4026100000	OUT-PAT THERAPY SUPPLY	(115.00)			(115.00)			(115.00)	(139.00)
4029000000	CT MEDICAID RECOUPMENT	12,400.00			12,400.00			12,400.00	0.00
4029300000	X-RAY MANAGED CARE	(2,087.00)			(2,087.00)			(2,087.00)	(2,197.00)
4029700000	ROOM & BOARD - MANAGED CARE	(478,738.00)			(478,738.00)			(478,738.00)	(429,589.00)
4030000000	PRIVATE PAY REVENUE	(3,349,972.00)			(3,349,972.00)			(3,349,972.00)	(3,283,622.00)
4030020000	WELLNER TRUST FUND INCOME	(18,206.00)			(18,206.00)			(18,206.00)	(6,375.00)
4030100000	MNGED CARE CONTRA ADJ	329,099.00			329,099.00			329,099.00	333,579.00
4031000000	MEDICAL SUPPLIES REV/Private	199.00			199.00			199.00	(252.00)
4031100000	MEDICAL TESTS - PRIVATE	65.00			65.00			65.00	(54.00)
4037000000	BARBER/BEAUTY REVENUE	(3,405.00)			(3,405.00)			(3,405.00)	(10,021.00)
4040010000	ALZHEIMER AIDE GRANT	(10,658.00)			(10,658.00)			(10,658.00)	(10,884.00)
4040020000	WCAAA TITLE 111B GRANT INCOME	(3,650.00)			(3,650.00)			(3,650.00)	(9,150.00)
4040030000	United Way	(4,424.00)			(4,424.00)			(4,424.00)	0.00
4040040000	Canaan Foundation	(2,000.00)			(2,000.00)			(2,000.00)	(1,501.00)
4040500000	DAR-TITLE III-B-TRANSPORTATION	(8,650.00)			(8,650.00)			(8,650.00)	(5,884.00)
4040510000	DAR-BERKSHIRE TACONIC FNDN	(1,500.00)			(1,500.00)			(1,500.00)	(1,500.00)
4040530000	DAR-FNDN FOR COMMUNITY HEALTH	(36,000.00)			(36,000.00)			(36,000.00)	(35,000.00)
4045000000	SPECIAL EVENTS - XMAS BAZAAR	(568.00)			(568.00)			(568.00)	(13.00)
4047000000	TRANSPORTATION REVENUE	(2,090.00)			(2,090.00)			(2,090.00)	0.00
4050000000	INTEREST INCOME	(53.00)			(53.00)			(53.00)	(7.00)
4050020000	WCAAA RESPITE INCOME	(3,288.00)			(3,288.00)			(3,288.00)	(4,594.00)
4060020000	VA INCOME	(8,986.00)			(8,986.00)			(8,986.00)	(23,082.00)
4073100000	LATE FEES	0.00			0.00			0.00	14.00
4075020000	Visiting Nurse Receipts	0.00			0.00			0.00	(2,837.00)
4076000000	MEDI A/PVT ROOM ALLOW	0.00			0.00			0.00	(1,809.00)
4099010000	ADC - DONATION INCOME	0.00			0.00			0.00	(100.00)
4099020000	DAR - DONATION INCOME	0.00			0.00			0.00	(13,354.00)
4110000000	PHARMACY REVENUE/MED A	(63,497.00)			(63,497.00)			(63,497.00)	(85,508.00)
4111000000	MEDI A/ANCILL CONTR ADJ	502,001.00			502,001.00			502,001.00	665,846.00
4112000000	MEDICARE B/ANCILL CONTR ADJ	137,009.00			137,009.00			137,009.00	150,936.00
4120000000	PHARMACY REV/CT MEDICAID	(53,742.00)			(53,742.00)			(53,742.00)	(77,415.00)
4121000000	CT MCD-ANC CONTRA ADJ	139,676.00			139,676.00			139,676.00	95,091.00
4130000000	PHARMACY REV /PRIVATE	(84,857.00)			(84,857.00)			(84,857.00)	(67,302.00)
4140000000	PHARM REV-3RD PARTY	(989,194.00)			(989,194.00)			(989,194.00)	(999,997.00)
4150000000	PHARM REV-BECKLEY HOUSE	(4,614.00)			(4,614.00)			(4,614.00)	(3,835.00)
4160000000	PHARMACY REV -WOODS	(87,286.00)			(87,286.00)			(87,286.00)	0.00
4165000000	PHARM REV - RETAIL SALES	(16,449.00)			(16,449.00)			(16,449.00)	(42,713.00)
4170000000	PHARMACY REV -EMPLOYEE	(87,855.00)			(87,855.00)			(87,855.00)	(93,503.00)
4210000000	PT REVENUE/MED A	(176,220.00)			(176,220.00)			(176,220.00)	(222,210.00)
4215000000	PT REVENUE/MED B	(158,860.00)			(158,860.00)			(158,860.00)	(118,635.00)
4220000000	PT REVENUE/MEDICAID	(16,685.00)			(16,685.00)			(16,685.00)	(14,760.00)
4230000000	PT REVENUE/Private PAY	(225.00)			(225.00)			(225.00)	(2,655.00)
4232000000	PT MANAGED CARE	(98,235.00)			(98,235.00)			(98,235.00)	(83,565.00)
4235000000	PT REVENUE/OUTPATIENT B	(384,178.00)			(384,178.00)			(384,178.00)	(543,209.00)
4236000000	PT REVENUE/OUTPATIENT PVT	(569,021.00)			(569,021.00)			(569,021.00)	(667,323.00)
4239000000	CONTRA ADJ-EST O/P UNCOLLECT	415,612.00			415,612.00			415,612.00	423,385.00
4239100000	CONTRACTUAL ADJ - O/P MED B	90,983.00			90,983.00			90,983.00	182,087.00
4310000000	OT REVENUE/MED A	(204,000.00)			(204,000.00)			(204,000.00)	(285,850.00)
4315000000	OT REVENUE/MED B	(217,550.00)			(217,550.00)			(217,550.00)	(271,300.00)

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020			9/30/2020	9/30/2019
432000000	OT REVENUE/MEDICAID	(16,200.00)			(16,200.00)			(16,200.00)	(34,850.00)
433000000	OT REVENUE/PRIVATE	(350.00)			(350.00)			(350.00)	(2,950.00)
433700000	OT MANAGED CARE	(105,545.00)			(105,545.00)			(105,545.00)	(98,900.00)
441000000	SPEECH MEDICARE A	(47,640.00)			(47,640.00)			(47,640.00)	(60,470.00)
441500000	ST REVENUE/MED B	(34,180.00)			(34,180.00)			(34,180.00)	(48,125.00)
443000000	ST REVENUE/PRIVATE	1,150.00			1,150.00			1,150.00	(2,600.00)
443200000	SPEECH MANAGED CARE	(38,830.00)			(38,830.00)			(38,830.00)	(24,270.00)
443700000	ST REVENUE - MEDICAID	(3,700.00)			(3,700.00)			(3,700.00)	(10,350.00)
445000000	ADMINISTRATIVE INCOME	(22,124.00)			(22,124.00)			(22,124.00)	(44,192.00)
445000001	ADMINISTRATIVE INCOME	(244.00)			(244.00)			(244.00)	(2,177.00)
445200000	UNRESTRICTED DONATION INCOME	0.00			0.00			0.00	(3,902.00)
445300000	CAFE & MISC DIETARY REVENUE	(2,791.00)			(2,791.00)			(2,791.00)	(5,302.00)
445350000	FOOD REQUESTS - ADC	(12,791.00)			(12,791.00)			(12,791.00)	(22,158.00)
445500000	BEAUTY/BARBER INCOME	(871.00)			(871.00)			(871.00)	(5,793.00)
445500001	BEAUTY/BARBER INCOME	(387.00)			(387.00)			(387.00)	(686.00)
445700000	INTEREST INCOME	(3.00)			(3.00)			(3.00)	(28.00)
445800000	TELEPHONE INCOME	(490.00)			(490.00)			(490.00)	(5,117.00)
446000000	Grant Income	(536,845.00)			(536,845.00)			(536,845.00)	0.00
4600010000	ADC - CANAAN (FALLS VILLAGE)	(2,624.00)			(2,624.00)			(2,624.00)	(3,501.00)
4600020000	ADC - TOWN OF CORNWALL	(3,562.00)			(3,562.00)			(3,562.00)	(4,688.00)
4600030000	ADC - LAKEVILLE/SALISBURY	(5,438.00)			(5,438.00)			(5,438.00)	(4,812.00)
4600040000	ADC - TOWN OF NORFOLK	(3,500.00)			(3,500.00)			(3,500.00)	(3,501.00)
4600050000	ADC - TOWN OF NORTH CANAAN	(5,999.00)			(5,999.00)			(5,999.00)	(9,501.00)
4600060000	ADC - TOWN OF SHARON	(4,126.00)			(4,126.00)			(4,126.00)	(5,874.00)
4600070000	ADC - TOWN OF WINSTED	(2,250.00)			(2,250.00)			(2,250.00)	(2,250.00)
4610010000	DAR - CANAAN (FALLS VILLAGE)	(4,650.00)			(4,650.00)			(4,650.00)	(3,548.00)
4610020000	DAR - TOWN OF CORNWALL	(8,187.00)			(8,187.00)			(8,187.00)	(4,937.00)
4610030000	DAR - LAKEVILLE/SALISBURY	(9,063.00)			(9,063.00)			(9,063.00)	(9,687.00)
4610050000	DAR - TOWN OF NORTH CANAAN	(28,500.00)			(28,500.00)			(28,500.00)	(30,900.00)
4610060000	DAR - TOWN OF SHARON	(11,876.00)			(11,876.00)			(11,876.00)	(5,123.00)
4610070000	DAR - TOWN OF GOSHEN/CORNWALL	0.00			0.00			0.00	(3,363.00)
4611000000	DAR - NHCOC - DOT PROGRAM	(178,968.00)			(178,968.00)			(178,968.00)	(108,722.00)
4611010000	DAR - NHCOC - RITS PROGRAM	0.00			0.00			0.00	(30,075.00)
4611020000	DAR - SECTION 5310 PROGRAM	0.00			0.00			0.00	(42,400.00)
4611030000	DAR - OPM - VEHICLES	0.00			0.00			0.00	(266,450.00)
4611040000	DAR - OPM - TRANS SOFTWARE	0.00			0.00			0.00	(79,347.00)
4611050000	OPM - Phone System	0.00			0.00			0.00	(100,258.00)
4700010000	TRANS - GN CHARGE BACK	(40,795.00)			(40,795.00)			(40,795.00)	(61,297.00)
4700020000	TRANS - GV CHARGE BACK	(36,122.00)			(36,122.00)			(36,122.00)	(34,722.00)
4700030000	TRANS - ADC CHARGE BACK	(119,256.00)			(119,256.00)			(119,256.00)	(177,623.00)
5010000000	OFFICE/SALARY/WAGES	0.00			0.00			0.00	45,186.00
5010020000	WAGES - REG	38,614.00			38,614.00		372,736.00	411,350.00	61,318.00
						RJE - 5	372,736.00		
5010100000	OFFICE WAGES - REG	276,972.00			276,972.00		(183,713.00)	93,259.00	112,755.00
						RJE - 7	(183,713.00)		
5010200000	OFFICE WAGES - OT	437.00			437.00			437.00	0.00
5010300000	OFFICE WAGES - SICK/PERSONAL	4,095.00			4,095.00			4,095.00	(6,165.00)
5010400000	OFFICE WAGES - VACATION	20,329.00			20,329.00			20,329.00	547.00
5010500000	OFFICE WAGES - HOLIDAY	7,836.00			7,836.00			7,836.00	1,869.00
5010600000	OFFICE WAGES - DIFFERENTIALS	0.00			0.00			0.00	11.00
5010700000	OFFICE WAGES - MISCELLANEOUS	1,614.00			1,614.00			1,614.00	1,550.00
5011000000	MANAGEMENT FEE	586,188.00			586,188.00			586,188.00	579,040.00
5012000000	CEO Expense Offset	41,354.00			41,354.00		136,803.00	178,157.00	110,002.00
						RJE - 7	136,803.00		
5012020000	WAGES - SICK/PERSONAL	200.00			200.00			200.00	(7,389.00)
5013020000	WAGES - VACATION	0.00			0.00			0.00	4,257.00
5015020000	WAGES - DIFFERENTIALS	0.00			0.00			0.00	34.00
5017020000	WAGES - ACCRUED	124.00			124.00			124.00	430.00
5020020000	FICA TAXES	0.00			0.00			0.00	26,630.00
5022020000	WORKERS COMPENSATION	18,000.00			18,000.00			18,000.00	23,917.00
5025020000	MEDICAL PLAN EXPENSE	14,526.00			14,526.00			14,526.00	19,368.00
5026000000	LEGAL/PROFESSIONAL	75.00			75.00			75.00	480.00
5026100000	Legal Expense-Collections	2,237.00			2,237.00			2,237.00	5,174.00
5026200000	Legal Expense-Regulatory	5,136.00			5,136.00			5,136.00	79,052.00
5026300000	Legal Expense-Probate/Estates	3,275.00			3,275.00			3,275.00	4,076.00
5026500000	Legal Expense-EE Relations	5,749.00			5,749.00			5,749.00	4,013.00
5027000000	ACCOUNTING SERVICES	66,286.00			66,286.00			66,286.00	52,347.00
5028000000	OUTSIDE SVCS-ADMIN	35,240.00			35,240.00		(11,840.00)	23,400.00	41,383.00
						RJE - 1	(11,840.00)		
5028000001	OUTSIDE SVCS-ADMIN	106.00			106.00		11,840.00	11,946.00	90.00
						RJE - 1	11,840.00		
5028110000	Outside services - Herrick	0.00			0.00			0.00	1,500.00
5028120000	Outside Services - Exp Consult	3,286.00			3,286.00			3,286.00	25,470.00
5028120001	Outside Services - Exp Consult	28.00			28.00			28.00	112.00
5028500000	Outside Services-Physicians	1,750.00			1,750.00			1,750.00	0.00
5028600000	Outside Services-Employee	54,441.00			54,441.00			54,441.00	79,201.00
5029000000	OUTSIDE SERVICES-COMPUTER	79,693.00			79,693.00			79,693.00	70,992.00
5029100000	Outside Svcs Computer-Datahal	8,566.00			8,566.00			8,566.00	8,554.00
5029200000	Outside Svcs Computer-PCC	31,503.00			31,503.00			31,503.00	36,675.00
5029200001	Outside Svcs Computer-PCC	2,296.00			2,296.00			2,296.00	2,253.00
5030000000	OUTSIDE SERVICES-PAYROLL	52,944.00			52,944.00			52,944.00	46,769.00
5030020000	MANAGEMENT FEE	9,999.00			9,999.00			9,999.00	19,197.00
5031000000	OUTSIDE SVCS-CLINICAL	0.00			0.00			0.00	4,575.00
5031020000	OUTSIDE SERVICES - PAYROLL	224.00			224.00			224.00	148.00
5032000000	COMPUTER SOFTWARE	4,691.00			4,691.00			4,691.00	3,056.00
5034000000	Fundraising Expenses	0.00			0.00			0.00	3,120.00
5035000000	ADMIN EQUIPMENT RENTAL	646.00			646.00			646.00	910.00
5035020000	COPIER LEASE-c284e-5693	278.00			278.00			278.00	973.00
5035100000	COPIER LEASE	26,689.00			26,689.00			26,689.00	8,736.00
5035110000	Copier Lease-Reception 287-614	0.00			0.00			0.00	1,410.00
5035120000	Copier Lease-Dietary-c308-400	0.00			0.00			0.00	878.00
5035130000	Copier Lease-Nursing-c454e-662	1,258.00			1,258.00			1,258.00	330.00
5035510000	Copier Lease-Wellness-42-2432	0.00			0.00			0.00	311.00
5035520000	Copier Lease-Mail Room-552-957	1,825.00			1,825.00			1,825.00	4,891.00
5035530000	Copier-Lease-2cd Fl-c284e-3971	0.00			0.00			0.00	4,280.00
5040000000	OFFICE SUPPLIES	13,420.00			13,420.00			13,420.00	12,853.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020			9/30/2020	9/30/2019
5040020000	OFFICE SUPPLIES	1,975.00			1,975.00			1,975.00	3,050.00
5040100000	OFFICE SUPPLIES - COMPUTER RE	15,586.00			15,586.00			15,586.00	6,619.00
5040200000	Off Supplies - Copier Usage	0.00			0.00			0.00	168.00
5041000000	POSTAGE	9,354.00			9,354.00			9,354.00	7,542.00
5041100000	Regular Mail	0.00			0.00			0.00	67.00
5041200000	Express Mail	0.00			0.00			0.00	280.00
5044000000	TRANSPORTATION EXPENSE	70.00			70.00			70.00	0.00
5045000000	TRAVEL	2,286.00			2,286.00			2,286.00	26,872.00
5045020000	TRAVEL	0.00			0.00			0.00	1,215.00
5045200000	FOOD REQUEST - MEETINGS	143.00			143.00			143.00	157.00
5045600000	Food Request	89.00			89.00			89.00	0.00
5047000000	CONVENTIONS/SEMINARS	16,599.00			16,599.00			16,599.00	4,735.00
5047020000	CONVENTIONS/SEMINARS	0.00			0.00			0.00	147.00
5047100000	CONVENTIONS	0.00			0.00			0.00	1,059.00
5047200000	SEMINARS	158.00			158.00			158.00	2,491.00
5048000000	DUES/SUBSCRIPTIONS	2,184.00			2,184.00			1,684.00	3,137.00
5048000002	CHAMBER OF COMMERCE DUES	0.00			0.00	RJE - 2	(500.00)	500.00	0.00
5048000003	LICENSES	0.00			0.00	RJE - 2	(500.00)	500.00	0.00
5048020000	DUES/SUBSCRIPTIONS	579.00			579.00			579.00	1,340.00
5048100000	DUES	2,209.00			2,209.00			1,954.00	650.00
5048200000	SUBSCRIPTIONS	1,370.00			1,370.00	RJE - 2	(255.00)	1,370.00	(2,281.00)
5048300000	PERMITS	15.00			15.00			15.00	2,984.00
5049000000	TELEPHONE	33,474.00			33,474.00			33,474.00	15.00
5049100000	CELL PHONES	3,887.00			3,887.00			3,887.00	24,620.00
5060000000	ADVERTISING/HELP WANTED	4,004.00			4,004.00			4,004.00	2,557.00
5060100000	Adv Help Wanted-Newspaper	0.00			0.00			0.00	16,125.00
5060200000	Adv Help Wanted-Online	0.00			0.00			0.00	1,444.00
5060300000	Adv Help Wanted-Other	0.00			0.00			0.00	350.00
5061000000	ADVERTISING/PUBLIC RELATIONS	701.00			701.00			701.00	171.00
5062000000	FACILITY ASSOCIATION DUES	8,024.00			8,024.00			255.00	0.00
5064000000	COMMUNITY RELATIONS	591.00			591.00	RJE - 2	255.00	8,279.00	7,833.00
5064100000	COMMUNITY RELATIONS - CANAAN	250.00			250.00			591.00	(67.00)
5065000000	EMPLOYEE TESTS - TB, OSHA, ETC	8,797.00			8,797.00			250.00	0.00
5066000000	INFECTION CONTROL	5,746.00			5,746.00			8,797.00	9,890.00
5070000000	ADMISSIONS/PROMOTIONS	8.00			8.00			5,746.00	6.00
5072000000	BAD DEBTS EXPENSE	350,000.00			350,000.00			8.00	0.00
5072020000	BAD DEBTS EXPENSE	1,643.00			1,643.00			350,000.00	564,435.00
5079000000	DISABILITY INSURANCE	29,712.00			29,712.00			1,643.00	0.00
5080000000	WORKERS COMPENSATION	233,234.00			233,234.00			29,712.00	35,468.00
5080000001	WORKERS COMPENSATION	4,205.00			4,205.00			233,234.00	231,245.00
5080100000	Medical Only - W/C Claims	18,925.00			18,925.00			4,205.00	(2,000.00)
5081000000	MEDICAL PLAN EXPENSE	685,740.00			685,740.00			18,925.00	19,030.00
5082000000	FICA EXPENSE	490,821.00			490,821.00			685,740.00	793,783.00
5082500000	403b Employer Match	10,387.00			10,387.00			490,821.00	435,642.00
5083000000	UNEMPLOYMENT EXPENSE	36,017.00			36,017.00			10,387.00	7,234.00
5084000000	EMPLOYEE RECOGNITION	11,069.00			11,069.00			36,017.00	23,558.00
5084100000	EMPLOYEE XMAS PARTY	5,223.00			5,223.00			11,069.00	8,689.00
5084600000	EE Related - Events	104.00			104.00			5,223.00	3,395.00
5085000000	TUITION REIMBURSEMENT	0.00			0.00			104.00	101.00
5087000000	DIRECTORS & OFFICERS INS.	23,597.00			23,597.00			0.00	1,721.00
5089000000	EMPLOYEE WELLNESS	(280.00)			(280.00)			23,597.00	24,997.00
5100020000	PARTICIPANT RELATED EXPENSES	539.00			539.00			(280.00)	149.00
5110020000	WAGES - REG	40,277.00			40,277.00			539.00	0.00
5112020000	WAGES - SICK/PERSONAL	1,721.00			1,721.00			40,277.00	102,645.00
5113020000	WAGES - VACATION	3,632.00			3,632.00			1,721.00	(7,973.00)
5114020000	WAGES - HOLIDAY	1,210.00			1,210.00			3,632.00	3,504.00
5116020000	WAGES - MISCELLANEOUS	0.00			0.00			1,210.00	7,126.00
5125020000	CONTRACTED SERVICES	4,965.00			4,965.00			0.00	3,750.00
5130020000	FOOD EXPENSE	13,945.00			13,945.00			4,965.00	5,848.00
5140020000	EXPENSE/OTHER	259.00			259.00			13,945.00	29,731.00
5140550000	Gain/Loss on Disposal of Asset	0.00			0.00			259.00	356.00
5141000000	MORTGAGE INTEREST	89,299.00			89,299.00			0.00	(2,500.00)
5145000000	BANK AND CREDIT CARD FEES	8,048.00			8,048.00			89,299.00	89,973.00
5146000000	FINANCE CHARGES	15,777.00			15,777.00			8,048.00	8,854.00
5149000000	CT USER TAX FEE	705,278.00			705,278.00			15,777.00	3,076.00
5150000000	AMORIZATION COSTS	1,073.00			1,073.00			705,278.00	688,616.00
5161000000	DEPRE/LAND IMPROVEMENTS	3,636.00			3,636.00			1,073.00	1,073.00
5161020000	DEPRE/BUILDINGS	126.00			126.00			3,636.00	3,648.00
5162000000	DEPRECIATION/BUILDINGS	97,768.00			97,768.00			126.00	0.00
5163000000	DEPRECIATION/EQUIPMENT	83,490.00			83,490.00			97,768.00	106,565.00
5164000000	DEPRECIATION/VEHICLES	2,597.00			2,597.00			83,490.00	79,557.00
5165000000	PROPERTY/LIABILITY INSURANCE	34,427.00			34,427.00			2,597.00	4,017.00
5170000000	Civil Penalty	10,323.00			10,323.00			34,427.00	30,620.00
5183020000	CABLE TV	2,744.00			2,744.00			10,323.00	31,393.00
5210100000	MAINT WAGES - REG	163,413.00			163,413.00			2,744.00	2,675.00
5210200000	MAINT WAGES - OT	2,503.00			2,503.00			163,413.00	149,318.00
5210300000	MAINT WAGES - SICK/PERSONAL	2,648.00			2,648.00			2,503.00	1,696.00
5210400000	MAINT WAGES - VACATION	9,010.00			9,010.00			2,648.00	(1,287.00)
5210500000	MAINT WAGES - HOLIDAY	3,402.00			3,402.00			9,010.00	1,775.00
5210600000	MAINT WAGES - DIFFERENTIALS	159.00			159.00			3,402.00	2,246.00
5210700000	MAINT WAGES - MISCELLANEOUS	937.00			937.00			159.00	429.00
5225000000	CONTRACT MAINT SERVICES	14,808.00			14,808.00			937.00	538.00
5225100000	O/S Plum,Heat, Refrig	4,654.00			4,654.00			14,808.00	10,234.00
5225200000	O/S Painting	0.00			0.00			4,654.00	5,449.00
5225300000	O/S Electrical	470.00			470.00			0.00	3,406.00
5225400000	O/S Carpet/Flooring	260.00			260.00			470.00	0.00
5225500000	O/S Elevators	14,392.00			14,392.00			260.00	450.00
5225600000	O/S State Required	11,631.00			11,631.00			14,392.00	11,553.00
5225850000	O/S Water	1,350.00			1,350.00			11,631.00	15,773.00
5225850001	O/S Water	0.00			0.00			1,350.00	181.00
5225900000	O/S Miscellaneous	6,388.00			6,388.00			0.00	76.00
5226000000	TRASH REMOVAL	33,090.00			33,090.00			6,388.00	1,184.00
								33,090.00	31,067.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020			9/30/2020	9/30/2019
5425000000	DIETARY CONTRACT SVCS	29,800.00			29,800.00			29,800.00	30,813.00
5430000000	FOOD EXPENSES	255,985.00			255,985.00			255,985.00	298,753.00
5435000000	DIETARY- CLEAN LINENS	0.00			0.00			0.00	84.00
5440000000	DIETARY PAPER/CHEMICAL	31,705.00			31,705.00			31,705.00	27,160.00
5471000000	DIETARY/SMALL WARES/OTHER	2,410.00			2,410.00			2,410.00	3,404.00
5510020000	WAGES - DIAL-A-RIDE - REG	229,341.00			229,341.00			229,341.00	267,375.00
5511020000	WAGES - DIAL-A-RIDE - OT	552.00			552.00			552.00	1,520.00
5512020000	WAGES - DIAL-A-RIDE - SICK/PER	4,805.00			4,805.00			4,805.00	3,575.00
5513020000	WAGES - DIAL-A-RIDE - VACATION	6,944.00			6,944.00			6,944.00	13,447.00
5514020000	WAGES - DIAL-A-RIDE - HOLIDAY	3,899.00			3,899.00			3,899.00	5,657.00
5515020000	WAGES - DIAL-A-RIDE - DIFFER	158.00			158.00			158.00	0.00
5516020000	WAGES - DIAL-A-RIDE - MISC	34.00			34.00			34.00	36.00
5525000000	LAUNDRY - CONTRACTED SERVICES	83,032.00			83,032.00			83,032.00	85,979.00
5530020000	TRANS - MGMT FEE	23,656.00			23,656.00			23,656.00	44,621.00
5534000000	TRANS - FUNDRAISING	0.00			0.00			0.00	3,120.00
5539100000	TRANS-OUTSIDE SRV - DATAHAL	8,566.00			8,566.00			8,566.00	7,238.00
5539300000	TRANS-OUTSIDE SRV- DISPATCHBOT	0.00			0.00			0.00	1,807.00
5539400000	TRANS-OUTSIDE SRV-Routematch	4,169.00			4,169.00			4,169.00	0.00
5540000000	LINENS	2,386.00			2,386.00			2,386.00	4,299.00
5540020000	TRANS - OFFICE SUPPLIES	2,700.00			2,700.00			2,700.00	1,128.00
5545020000	TRANS - TRAVEL	37.00			37.00			37.00	41.00
5547020000	TRANS-CONVENTIONS/SEMINARS	1,008.00			1,008.00			1,008.00	126.00
5549000000	TRANS - TELEPHONE	3,262.00			3,262.00			3,262.00	3,492.00
5549100000	TRANS - CELL PHONES	2,605.00			2,605.00			2,605.00	2,709.00
5550000000	SOAPS/SUPPLIES	4,762.00			4,762.00			4,762.00	6,560.00
5550020000	DEPRE/VEHICLES	112.00			112.00			112.00	0.00
5560020000	VEHICLE TAXES	7,392.00			7,392.00			7,392.00	2,117.00
5565020000	AUTO INSURANCE	28,015.00			28,015.00			28,015.00	22,852.00
5573000000	TRANS - PROPERTY INSURANCE	427.00			427.00			427.00	411.00
5574000000	TRANS - UTILITIES	3,494.00			3,494.00			3,494.00	5,734.00
5640000000	HOUSEKEEPING SUPPLIES	33,738.00			33,738.00			33,738.00	32,522.00
5671000000	HOUSEKEEPING EXPENSE/OTHER	301,423.00			301,423.00			301,423.00	266,955.00
5710000000	REC THERAPY SALARIES/WAGES	5.00			5.00			5.00	0.00
5710100000	REC THERAPY WAGES - REG	186,306.00			186,306.00			186,306.00	179,305.00
5710200000	REC THERAPY WAGES - OT	2,345.00			2,345.00			2,345.00	635.00
5710300000	REC THERAPY WAGES - SICK/PERS	2,367.00			2,367.00			2,367.00	(3,176.00)
5710400000	REC THERAPY WAGES - VACATION	9,472.00			9,472.00			9,472.00	10,724.00
5710500000	REC THERAPY WAGES - HOLIDAY	4,624.00			4,624.00			4,624.00	3,326.00
5710600000	REC THERAPY WAGES - DIFFERENT	58.00			58.00			58.00	441.00
5710700000	REC THERAPY WAGES - MISCELLAN	111.00			111.00			111.00	266.00
5720000000	REC THER - ENTERTAINMENT	2,748.00			2,748.00			2,748.00	6,150.00
5740000000	REC SUPPLIES	12,100.00			12,100.00			12,100.00	11,574.00
5740200000	FOOD REQUESTS - RESIDENTS	0.00			0.00			0.00	44.00
5770000000	REC - ADC Services	0.00			0.00			0.00	3,230.00
5810100000	SOCIAL SERVICES WAGES - REG	81,928.00			81,928.00			81,928.00	80,739.00
5810200000	SOCIAL SERVICES WAGES - OT	372.00			372.00			372.00	86.00
5810300000	SOCIAL SERVICES WAGES - SICK/	982.00			982.00			982.00	(2,775.00)
5810400000	SOCIAL SERVICES WAGES - VACAT	3,168.00			3,168.00			3,168.00	931.00
5810500000	SOCIAL SERVICES WAGES - HOLID	2,409.00			2,409.00			2,409.00	851.00
5810600000	SOCIAL SERVICES WAGES - DIFFE	0.00			0.00			0.00	23.00
5810700000	SOCIAL SERVICES WAGES - MISCE	328.00			328.00			328.00	373.00
5825000000	SS CONTRACTED SERVICES	0.00			0.00			0.00	2,250.00
5871000000	SS EXPENSE/OTHER	25.00			25.00			25.00	0.00
6010100000	PT WAGES - REG	351,219.00			351,219.00			351,219.00	336,669.00
6010200000	PT WAGES - OT	72.00			72.00			72.00	26.00
6010300000	PT WAGES - SICK, PERSONAL	10,988.00			10,988.00			10,988.00	(1,126.00)
6010400000	PT WAGES - VACATION	19,110.00			19,110.00			19,110.00	12,450.00
6010500000	PT WAGES - HOLIDAY	8,229.00			8,229.00			8,229.00	5,159.00
6010600000	PT WAGES - DIFFERENTIALS	1.00			1.00			1.00	10.00
6010700000	PT WAGES - MISCELLANEOUS	598.00			598.00			598.00	868.00
6011000000	Mgmt Fee - Outpatient	22,330.00			22,330.00			22,330.00	30,253.00
6035000000	Equip Lease-ACPL-Stimulator	460.00			460.00			460.00	0.00
6040000000	OUTPAT SUPPLIES/BILLABLE	56.00			56.00			56.00	57.00
6040100000	OUT PAT OFFICE SUPPLIES	57.00			57.00			57.00	1,634.00
6041300000	IN PAT SUPPLIES - ST	14,418.00			14,418.00			14,418.00	14,142.00
6042000000	OUTPATIENT SUPPLIES	1,198.00			1,198.00			1,198.00	32.00
6048000000	OUTPAT - DUES & SUBSCRIPTIONS	14,072.00			14,072.00			14,072.00	10,978.00
6050000000	IN PAT THERAPY MGMT FEE - PAR	(15,232.00)			(15,232.00)			(15,232.00)	0.00
6050100000	IN PAT THERAPY A - PT	69,730.00			69,730.00			69,730.00	87,779.00
6050200000	IN PAT THERAPY A - OT	67,467.00			67,467.00			67,467.00	102,610.00
6050300000	IN PAT THERAPY A - SLP	27,145.00			27,145.00			27,145.00	22,475.00
6051100000	IN PAT MNGD CARE - PT	30,979.00			30,979.00			30,979.00	37,051.00
6051200000	IN PAT MNGD CARE - OT	43,333.00			43,333.00			43,333.00	54,873.00
6051300000	IN PAT MNGD CARE - SLP	30,693.00			30,693.00			30,693.00	16,501.00
6052000000	IN PAT THERAPY MGMT-ANCILLARY	529.00			529.00			529.00	0.00
6052100000	IN PAT THERAPY B - PT	72,974.00			72,974.00			72,974.00	50,800.00
6052200000	IN PAT THERAPY B - OT	105,323.00			105,323.00			105,323.00	114,745.00
6052300000	IN PAT THERAPY B - SLP	23,804.00			23,804.00			23,804.00	30,134.00
6096000000	BEAUTY/BARBER CONTRACTED SERV	4,998.00			4,998.00			4,998.00	13,536.00
6110100000	PHARMACY WAGES - REG	223,787.00			223,787.00			223,787.00	220,110.00
6110200000	PHARMACY WAGES - OT	238.00			238.00			238.00	5.00
6110300000	PHARMACY WAGES - SICK/PERSONAL	960.00			960.00			960.00	(10,030.00)
6110400000	PHARMACY WAGES - VACATION	5,136.00			5,136.00			5,136.00	2,812.00
6110500000	PHARMACY WAGES - HOLIDAY	2,377.00			2,377.00			2,377.00	853.00
6110700000	PHARMACY WAGES - MISCELLANEOUS	487.00			487.00			487.00	902.00
6111000000	Mgmt Fee - Pharmacy	66,200.00			66,200.00			66,200.00	64,238.00
6125000000	PHARMACY CONTRACTED SERVICES	17,622.00			17,622.00			17,622.00	7,881.00
6128120000	Pharm O/S - Expense Consulting	2,189.00			2,189.00			2,189.00	4,207.00
6140000000	PHARMACY SUPPLIES	8,391.00			8,391.00			8,391.00	12,448.00
6141000000	DRUGS COVERED	877,649.00			877,649.00			877,649.00	907,095.00
6142000000	DRUGS NOT COVERED	30,098.00			30,098.00			30,098.00	33,217.00
6143000000	PHARM-EMPLOYEE OTC	558.00			558.00			558.00	785.00
6150000000	PHARM-SOFTWEAR EXPENSE	3,616.00			3,616.00			3,616.00	3,903.00
6171000000	PHARMACY EXPENSE/OTHER	20,265.00			20,265.00			20,265.00	15,428.00
6225000000	ADC-CONTRACTED SERVICES	1,130.00			1,130.00			1,130.00	0.00
6240000000	ADC-SUPPLIES	2,057.00			2,057.00			2,057.00	4,479.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020			9/30/2020	9/30/2019
6249000000	ADC-TELEPHONE	3,185.00			3,185.00			3,185.00	3,407.00
6256000000	TRANSPORTATION INCOME	(19,147.00)			(19,147.00)			(19,147.00)	(62,460.00)
6256020000	DAR-TRANSPORT INCOME	(15,099.00)			(15,099.00)			(15,099.00)	(5,723.00)
6261050000	VEH EXP - 2016 TOYOTA	2,481.00			2,481.00			2,481.00	679.00
6261060000	LEASE EXP - 2016 TOYOTA	1,462.00			1,462.00			1,462.00	4,876.00
6261100000	VEH EXP - 2013 BUS	0.00			0.00			0.00	5,348.00
6261150000	VEH EXP - 2011 HONDA	966.00			966.00			966.00	3,713.00
6261200000	VEH EXP - 2014 DODGE CARAVAN	0.00			0.00			0.00	1,129.00
6261300000	VEH EXP - 2016 BUS	13,344.00			13,344.00			13,344.00	14,956.00
6261310000	LEASE EXP - 2016 BUS	0.00			0.00			0.00	1,766.00
6261400000	VEH EXP - 2017 BUS	8,396.00			8,396.00			8,396.00	14,539.00
6261410000	VEH EXP-2019 Toyota 1 - T433	1,812.00			1,812.00			1,812.00	1,831.00
6261420000	VEH EXP-2019 Transit1 - TR317	6,995.00			6,995.00			6,995.00	4,968.00
6261430000	VEH EXP -2019 Toyota 2 - T638	3,170.00			3,170.00			3,170.00	1,792.00
6261440000	VEH EXP - OPM VEHICLE 4	6,909.00			6,909.00			6,909.00	2,860.00
6261450000	VEH EXP - OPM VEHICLE 5	2,279.00			2,279.00			2,279.00	1,337.00
6261550000	VEH EXP - 2018 BUS	7,488.00			7,488.00			7,488.00	7,810.00
6261600000	VEH EXP - RITS BUS	3,190.00			3,190.00			3,190.00	4,700.00
6261700000	VEH EXP - 2009 BUS	0.00			0.00			0.00	333.00
6261800000	VEH EXP - 2011 BUS	0.00			0.00			0.00	57.00
6261900000	VEH EXP - 2012 BUS	0.00			0.00			0.00	3,906.00
6262000000	ADC-DEPRE/BUILDINGS	4,572.00			4,572.00			4,572.00	20,655.00
6263000000	ADC-DEPRE/EQUIPMENT	19,812.00			19,812.00			19,812.00	0.00
6265000000	ADC-DEPRE/VEHICLES	78,540.00			78,540.00			78,540.00	50,409.00
6270100000	DAR-DONATIONS--TRANSPORT	(4,675.00)			(4,675.00)			(4,675.00)	0.00
6271000000	ADC EXPENSE/OTHER	0.00			0.00			0.00	627.00
6273000000	ADC-PROPERTY INSURANCE	427.00			427.00			427.00	411.00
6274000000	ADC-ELECTRIC	1,488.00			1,488.00			1,488.00	1,801.00
6275000000	ADC-FUEL OIL/GAS	3,100.00			3,100.00			3,100.00	3,698.00
6310100000	OUT PAT PT WAGES - REG	0.00			0.00			0.00	2,597.00
6310300000	OUT PAT PT WAGES - SICK/PERSO	0.00			0.00			0.00	153.00
6310400000	OUT PAT PT WAGES - VACATION	0.00			0.00			0.00	483.00
6310500000	OUT PAT PT WAGES - HOLIDAY	0.00			0.00			0.00	232.00
6310630000	OUT PAT PT WAGES - DIFFERENTI	0.00			0.00			0.00	6.00
6332000000	OUTPATIENT WEBPT SOFTWARE COST	8,539.00			8,539.00			8,539.00	7,896.00
6340000000	OUT-PAT THER SUPPLY/BILLABLE	559.00			559.00			559.00	1,881.00
6340100000	OUT PAT OFFICE SUPPLIES	616.00			616.00			616.00	2,243.00
6342000000	OUT PAT THERAPY SUPPLIES/GENE	5,206.00			5,206.00			5,206.00	2,576.00
6344000000	OUTPATIENT BAD DEBTS EXPENSE	0.00			0.00			0.00	12,000.00
6348000000	OUT PAT THERAPY-DUES/SUBSCRIP	210.00			210.00			210.00	210.00
6349100000	OUT PATIENT - CELL PHONES	19.00			19.00			19.00	235.00
6502100000	Marketing Wages - Reg	181,871.00			181,871.00			181,871.00	239,332.00
6502200000	Marketing Wages - OT	115.00			115.00			115.00	3,350.00
6502300000	Marketing Wages - Sick	2,176.00			2,176.00			2,176.00	(11,410.00)
6502400000	Marketing Wages - Vacation	11,424.00			11,424.00			11,424.00	224.00
6502500000	Marketing Wages - Holiday	1,943.00			1,943.00			1,943.00	0.00
6502600000	Marketing Wages - Differential	0.00			0.00			0.00	194.00
6502700000	Marketing Wages - Miscellaneous	342.00			342.00			342.00	469.00
6528200000	O/S - Geer Marketing	31,248.00			31,248.00			31,248.00	31,248.00
6534000000	Fundraising Expenses	18,756.00			18,756.00			18,756.00	13,418.00
6545000000	Marketing - Travel	2,666.00			2,666.00			2,666.00	12,518.00
6561000000	Marketing - Consultant	22,769.00			22,769.00			27,000.00	17,033.00
							RJE - 9	4,231.00	
6561500000	Marketing - Advertisements	3,887.00			3,887.00			4,231.00	3,710.00
6562500000	Marketing - Printing & Postage	0.00			0.00			0.00	2,002.00
6562500001	Marketing - Printing & Postage	0.00			0.00			0.00	51.00
6564000000	Community Relations	0.00			0.00			0.00	688.00
6564000001	Community Relations	0.00			0.00			0.00	24.00
R0013	Assistant Administrator	0.00			0.00			46,910.00	0.00
							RJE - 7	46,910.00	
R0014	Reversal of PY Expenses	0.00			0.00			(18,410.00)	0.00
							RJE - 9	(4,231.00)	
							RJE - 10	(14,179.00)	
Total		0.00		0.00	0.00			0.00	0.00
Net (Income) Loss		(101,078.00)		0.00	(101,078.00)			(101,078.00)	499,840.00

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2020 Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
501200000	CEO Expense Offset	41,354.00		136,803.00	178,157.00	110,002.00
			RJE - 7	136,803.00		
Subtotal [2]	Administrators	41,354.00		136,803.00	178,157.00	110,002.00
Subgroup : [3]	Assistant Administrator					
R0013	Assistant Administrator	0.00		46,910.00	46,910.00	0.00
			RJE - 7	46,910.00		
Subtotal [3]	Assistant Administrator	0.00		46,910.00	46,910.00	0.00
Subgroup : [4]	Other Administrative Salaries					
501000000	OFFICE/SALARY/WAGES	0.00		0.00	0.00	45,186.00
501010000	OFFICE WAGES - REG	276,972.00		(183,713.00)	93,259.00	112,755.00
501020000	OFFICE WAGES - OT	437.00		0.00	437.00	0.00
501030000	OFFICE WAGES - SICK/PERSONAL	4,095.00		0.00	4,095.00	(6,165.00)
501040000	OFFICE WAGES - VACATION	20,329.00		0.00	20,329.00	547.00
501050000	OFFICE WAGES - HOLIDAY	7,836.00		0.00	7,836.00	1,869.00
501060000	OFFICE WAGES - DIFFERENTIALS	0.00		0.00	0.00	11.00
501070000	OFFICE WAGES - MISCELLANEOUS	1,614.00		0.00	1,614.00	1,550.00
501502000	WAGES - DIFFERENTIALS	0.00		0.00	0.00	34.00
Subtotal [4]	Other Administrative Salaries	311,283.00		(183,713.00)	127,570.00	155,787.00
Subgroup : [5C]	Dietary Workers					
541010000	DIETARY WAGES - REG	370,872.00		0.00	370,872.00	386,572.00
541020000	DIETARY WAGES - OT	21,463.00		0.00	21,463.00	10,615.00
541030000	DIETARY WAGES - SICK/PERSONAL	14,981.00		0.00	14,981.00	(2,402.00)
541040000	DIETARY WAGES - VACATION	18,786.00		0.00	18,786.00	12,112.00
541050000	DIETARY WAGES - HOLIDAY	19,212.00		0.00	19,212.00	7,699.00
541060000	DIETARY WAGES - DIFFERENTIALS	58,305.00		0.00	58,305.00	14,474.00
541070000	DIETARY WAGES - MISCELLANEOUS	5,697.00		0.00	5,697.00	11,682.00
Subtotal [5C]	Dietary Workers	509,316.00		0.00	509,316.00	440,752.00
Subgroup : [7B]	Other Maintenance Workers					
521010000	MAINT WAGES - REG	163,413.00		0.00	163,413.00	149,318.00
521020000	MAINT WAGES - OT	2,503.00		0.00	2,503.00	1,696.00
521030000	MAINT WAGES - SICK/PERSONAL	2,648.00		0.00	2,648.00	(1,287.00)
521040000	MAINT WAGES - VACATION	9,010.00		0.00	9,010.00	1,775.00
521050000	MAINT WAGES - HOLIDAY	3,402.00		0.00	3,402.00	2,246.00
521060000	MAINT WAGES - DIFFERENTIALS	159.00		0.00	159.00	429.00
521070000	MAINT WAGES - MISCELLANEOUS	937.00		0.00	937.00	538.00
Subtotal [7B]	Other Maintenance Workers	182,072.00		0.00	182,072.00	154,715.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
532100000	NSG ADMIN-SALARY/WAGES	0.00		0.00	0.00	46,280.00
532120000	NSG ADMIN/DOR WAGES - OT	79,236.00		0.00	79,236.00	49,846.00
532130000	NSG ADMIN/DOR WAGES - SICK/PE	19,472.00		0.00	19,472.00	644.00
532140000	NSG ADMIN/DOR WAGES - VACATION	48,663.00		0.00	48,663.00	13,045.00
532150000	NSG ADMIN/DOR WAGES - HOLIDAY	18,871.00		0.00	18,871.00	8,116.00
532160000	NSG ADMIN/DOR WAGES - DIFFERE	2,495.00		0.00	2,495.00	6,538.00
532170000	NSG ADMIN/DOR WAGES - MISCELL	9,220.00		0.00	9,220.00	26,035.00
Subtotal [12A]	Director of Nurses/Assistant Director	177,957.00		0.00	177,957.00	150,504.00
Subgroup : [12B1]	RNs - Direct Care					
531010000	RN WAGES - REG	243,578.00		0.00	243,578.00	281,668.00
531020000	RN WAGES - OT	18,540.00		0.00	18,540.00	22,301.00
531030000	RN WAGES - SICK/PERSONAL	6,863.00		0.00	6,863.00	10,482.00
531040000	RN WAGES - VACATION	(3,703.00)		0.00	(3,703.00)	26,127.00
531050000	RN WAGES - HOLIDAY	9,672.00		0.00	9,672.00	5,947.00
531060000	RN WAGES - DIFFERENTIALS	1,437.00		0.00	1,437.00	5,423.00
531070000	RN WAGES - MISCELLANEOUS	7,745.00		0.00	7,745.00	47,169.00
532110000	NSG ADMIN/DOR WAGES - REG	1,055,335.00		(372,736.00)	682,599.00	1,120,820.00
			RJE - 5	(372,736.00)		
Subtotal [12B1]	RNs - Direct Care	1,339,467.00		(372,736.00)	966,731.00	1,519,937.00
Subgroup : [12B2]	RNs - Administrative					
501002000	WAGES - REG	38,614.00		372,736.00	411,350.00	61,318.00
			RJE - 5	372,736.00		
501202000	WAGES - SICK/PERSONAL	200.00		0.00	200.00	(7,389.00)
501302000	WAGES - VACATION	0.00		0.00	0.00	4,257.00
501702000	WAGES - ACCRUED	124.00		0.00	124.00	430.00
511002000	WAGES - REG	40,277.00		0.00	40,277.00	102,645.00
511202000	WAGES - SICK/PERSONAL	1,721.00		0.00	1,721.00	(7,973.00)
511302000	WAGES - VACATION	3,632.00		0.00	3,632.00	3,504.00
511402000	WAGES - HOLIDAY	1,210.00		0.00	1,210.00	7,126.00
511602000	WAGES - MISCELLANEOUS	0.00		0.00	0.00	3,750.00

Subtotal [12B2]	RNs - Administrative	85,778.00	372,736.00	458,514.00	167,668.00
Subgroup : [12C1]	LPNs - Direct Care				
5315100000	LPN WAGES - REG	668,625.00	0.00	668,625.00	495,939.00
5315200000	LPN WAGES - OT	104,884.00	0.00	104,884.00	68,268.00
5315300000	LPN WAGES - SICK/PERSONAL	16,720.00	0.00	16,720.00	(7,792.00)
5315400000	LPN WAGES - VACATION	42,565.00	0.00	42,565.00	10,519.00
5315500000	LPN WAGES - HOLIDAY	21,157.00	0.00	21,157.00	9,043.00
5315600000	LPN WAGES - DIFFERENTIALS	5,210.00	0.00	5,210.00	7,519.00
5315700000	LPN WAGES - MISCELLANEOUS	11,132.00	0.00	11,132.00	18,427.00
Subtotal [12C1]	LPNs - Direct Care	870,293.00	0.00	870,293.00	601,923.00
Subgroup : [12D]	Aides and Attendants				
5320100000	IDG/CNA/IDC WAGES - REG	1,513,773.00	0.00	1,513,773.00	1,404,623.00
5320200000	IDG/CNA/IDC WAGES - OT	152,219.00	0.00	152,219.00	121,363.00
5320300000	IDG/CNA/IDC WAGES - SICK/PERS	52,766.00	0.00	52,766.00	29,497.00
5320400000	IDG/CNA/IDC WAGES - VACATION	65,731.00	0.00	65,731.00	68,292.00
5320500000	IDG/CNA/IDC WAGES - HOLIDAY	51,065.00	0.00	51,065.00	29,183.00
5320600000	IDG/CNA/IDC WAGES - DIFFERENT	35,561.00	0.00	35,561.00	93,419.00
5320700000	IDG/CNA/IDC WAGES - MISCELLAN	22,310.00	0.00	22,310.00	86,856.00
Subtotal [12D]	Aides and Attendants	1,893,425.00	0.00	1,893,425.00	1,833,233.00
Subgroup : [12H]	Recreation Workers				
5710000000	REC THERAPY SALARIES/WAGES	5.00	0.00	5.00	0.00
5710100000	REC THERAPY WAGES - REG	186,306.00	0.00	186,306.00	179,305.00
5710200000	REC THERAPY WAGES - OT	2,345.00	0.00	2,345.00	635.00
5710300000	REC THERAPY WAGES - SICK/PERS	2,367.00	0.00	2,367.00	(3,176.00)
5710400000	REC THERAPY WAGES - VACATION	9,472.00	0.00	9,472.00	10,724.00
5710500000	REC THERAPY WAGES - HOLIDAY	4,624.00	0.00	4,624.00	3,326.00
5710600000	REC THERAPY WAGES - DIFFERENT	58.00	0.00	58.00	441.00
5710700000	REC THERAPY WAGES - MISCELLAN	111.00	0.00	111.00	266.00
Subtotal [12H]	Recreation Workers	205,288.00	0.00	205,288.00	191,521.00
Subgroup : [12K]	Pharmacists				
6110100000	PHARMACY WAGES - REG	223,787.00	0.00	223,787.00	220,110.00
6110200000	PHARMACY WAGES - OT	238.00	0.00	238.00	5.00
6110300000	PHARMACY WAGES - SICK/PERSONAL	960.00	0.00	960.00	(10,030.00)
6110400000	PHARMACY WAGES - VACATION	5,136.00	0.00	5,136.00	2,812.00
6110500000	PHARMACY WAGES - HOLIDAY	2,377.00	0.00	2,377.00	853.00
6110700000	PHARMACY WAGES - MISCELLANEOUS	487.00	0.00	487.00	902.00
Subtotal [12K]	Pharmacists	232,985.00	0.00	232,985.00	214,652.00
Subgroup : [12M]	Social Workers/Case Management				
5810100000	SOCIAL SERVICES WAGES - REG	81,928.00	0.00	81,928.00	80,739.00
5810200000	SOCIAL SERVICES WAGES - OT	372.00	0.00	372.00	86.00
5810300000	SOCIAL SERVICES WAGES - SICK/	982.00	0.00	982.00	(2,775.00)
5810400000	SOCIAL SERVICES WAGES - VACAT	3,168.00	0.00	3,168.00	931.00
5810500000	SOCIAL SERVICES WAGES - HOLID	2,409.00	0.00	2,409.00	851.00
5810600000	SOCIAL SERVICES WAGES - DIFFE	0.00	0.00	0.00	23.00
5810700000	SOCIAL SERVICES WAGES - MISCE	328.00	0.00	328.00	373.00
Subtotal [12M]	Social Workers/Case Management	89,187.00	0.00	89,187.00	80,228.00
Subgroup : [12O]	Other				
5381100000	MEDICAL RECORDS WAGES - REG	29,865.00	0.00	29,865.00	25,716.00
5381200000	MEDICAL RECORDS WAGES - OT	47.00	0.00	47.00	227.00
5381300000	MEDICAL RECORDS WAGES - SICK/	400.00	0.00	400.00	164.00
5381400000	MEDICAL RECORDS WAGES - VACAT	1,645.00	0.00	1,645.00	3,019.00
5381500000	MEDICAL RECORDS WAGES - HOLID	918.00	0.00	918.00	754.00
5381600000	MEDICAL RECORDS WAGES - DIFFE	0.00	0.00	0.00	4.00
5381700000	MEDICAL RECORDS WAGES - MISCE	8.00	0.00	8.00	497.00
5510020000	WAGES - DIAL-A-RIDE - REG	229,341.00	0.00	229,341.00	267,375.00
5511020000	WAGES - DIAL-A-RIDE - OT	552.00	0.00	552.00	1,520.00
5512020000	WAGES - DIAL-A-RIDE - SICK/PER	4,805.00	0.00	4,805.00	3,575.00
5513020000	WAGES - DIAL-A-RIDE - VACATION	6,944.00	0.00	6,944.00	13,447.00
5514020000	WAGES - DIAL-A-RIDE - HOLIDAY	3,899.00	0.00	3,899.00	5,657.00
5515020000	WAGES - DIAL-A-RIDE - DIFFER	158.00	0.00	158.00	0.00
5516020000	WAGES - DIAL-A-RIDE - MISC	34.00	0.00	34.00	36.00
6010100000	PT WAGES - REG	351,219.00	0.00	351,219.00	336,669.00
6010200000	PT WAGES - OT	72.00	0.00	72.00	26.00
6010300000	PT WAGES - SICK, PERSONAL	10,988.00	0.00	10,988.00	(1,126.00)
6010400000	PT WAGES - VACATION	19,110.00	0.00	19,110.00	12,450.00
6010500000	PT WAGES - HOLIDAY	8,229.00	0.00	8,229.00	5,159.00
6010600000	PT WAGES - DIFFERENTIALS	1.00	0.00	1.00	10.00
6010700000	PT WAGES - MISCELLANEOUS	598.00	0.00	598.00	868.00
6310100000	OUT PAT PT WAGES - REG	0.00	0.00	0.00	2,597.00
6310300000	OUT PAT PT WAGES - SICK/PERSO	0.00	0.00	0.00	153.00
6310400000	OUT PAT PT WAGES - VACATION	0.00	0.00	0.00	483.00
6310500000	OUT PAT PT WAGES - HOLIDAY	0.00	0.00	0.00	232.00
6310630000	OUT PAT PT WAGES - DIFFERENT	0.00	0.00	0.00	6.00
6502100000	Marketing Wages - Reg	181,871.00	0.00	181,871.00	239,332.00
6502200000	Marketing Wages - OT	115.00	0.00	115.00	3,350.00
6502300000	Marketing Wages - Sick	2,176.00	0.00	2,176.00	(11,410.00)
6502400000	Marketing Wages - Vacation	11,424.00	0.00	11,424.00	224.00
6502500000	Marketing Wages - Holiday	1,943.00	0.00	1,943.00	0.00

6502600000	Marketing Wages - Differential	0.00	0.00	0.00	194.00
6502700000	Marketing Wages - Miscellaneous	342.00	0.00	342.00	469.00
Subtotal [12O]	Other	866,704.00	0.00	866,704.00	911,677.00
Total [10-A]	Salaries and Wages	6,805,109.00	0.00	6,805,109.00	6,532,599.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
5425000000	DIETARY CONTRACT SVCS	29,800.00	0.00	29,800.00	30,813.00
Subtotal [1]	Dietitian	29,800.00	0.00	29,800.00	30,813.00
Subgroup : [2]	Dentist				
5028000001	OUTSIDE SVCS-ADMIN	106.00	11,840.00	11,946.00	90.00
			RJE - 1 11,840.00		
Subtotal [2]	Dentist	106.00	11,840.00	11,946.00	90.00
Subgroup : [5A]	PT - Resident Care				
6050100000	IN PAT THERAPY A - PT	69,730.00	0.00	69,730.00	87,779.00
6051100000	IN PAT MNGD CARE - PT	30,979.00	0.00	30,979.00	37,051.00
6052100000	IN PAT THERAPY B - PT	72,974.00	0.00	72,974.00	50,800.00
Subtotal [5A]	PT - Resident Care	173,683.00	0.00	173,683.00	175,630.00
Subgroup : [6]	Social Worker				
5825000000	SS CONTRACTED SERVICES	0.00	0.00	0.00	2,250.00
Subtotal [6]	Social Worker	0.00	0.00	0.00	2,250.00
Subgroup : [8A]	Medical Director				
5383000000	MEDICAL DIRECTOR	104,388.00	(8,223.00)	96,165.00	68,500.00
			RJE - 8 (8,223.00)		
Subtotal [8A]	Medical Director	104,388.00	(8,223.00)	96,165.00	68,500.00
Subgroup : [9A]	ST - Resident Care				
6050300000	IN PAT THERAPY A - SLP	27,145.00	0.00	27,145.00	22,475.00
6051300000	IN PAT MNGD CARE - SLP	30,693.00	0.00	30,693.00	16,501.00
6052300000	IN PAT THERAPY B - SLP	23,804.00	0.00	23,804.00	30,134.00
Subtotal [9A]	ST - Resident Care	81,642.00	0.00	81,642.00	69,110.00
Subgroup : [10A]	OT - Resident Care				
6050200000	IN PAT THERAPY A - OT	67,467.00	0.00	67,467.00	102,610.00
6051200000	IN PAT MNGD CARE - OT	43,333.00	0.00	43,333.00	54,873.00
6052200000	IN PAT THERAPY B - OT	105,323.00	0.00	105,323.00	114,745.00
Subtotal [10A]	OT - Resident Care	216,123.00	0.00	216,123.00	272,228.00
Subgroup : [11A1]	RN's - Direct Care				
5325000000	AGENCY	7,330.00	(7,330.00)	0.00	0.00
			RJE - 8 (7,330.00)		
5325100000	AGENCY - RN'S	66,089.00	0.00	66,089.00	119,208.00
Subtotal [11A1]	RN's - Direct Care	73,419.00	(7,330.00)	66,089.00	119,208.00
Subgroup : [11B1]	LPN's - Direct Care				
5325200000	AGENCY - LPN'S	0.00	0.00	0.00	7,560.00
Subtotal [11B1]	LPN's - Direct Care	0.00	0.00	0.00	7,560.00
Subgroup : [11C]	Aides				
5325300000	AGENCY - CAN'S	47,320.00	0.00	47,320.00	278,467.00
Subtotal [11C]	Aides	47,320.00	0.00	47,320.00	278,467.00
Subgroup : [12]	Other				
5028500000	Outside Services-Physicians	1,750.00	0.00	1,750.00	0.00
5031000000	OUTSIDE SVCS-CLINICAL	0.00	0.00	0.00	4,575.00
5376100000	Clinical Services - Celtic	(11,653.00)	29,732.00	18,079.00	0.00
			RJE - 8 15,553.00		
			RJE - 10 14,179.00		
Subtotal [12]	Other	(9,903.00)	29,732.00	19,829.00	4,575.00
Total [13-B]	Professional Fees	716,578.00	26,019.00	742,597.00	1,028,431.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
5022020000	WORKERS COMPENSATION	18,000.00	0.00	18,000.00	23,917.00
5080000000	WORKERS COMPENSATION	233,234.00	0.00	233,234.00	231,245.00
5080000001	WORKERS COMPENSATION	4,205.00	0.00	4,205.00	(2,000.00)
5080100000	Medical Only - W/C Claims	18,925.00	0.00	18,925.00	19,030.00
Subtotal [1A1]	Workmen's Compensation	274,364.00	0.00	274,364.00	272,192.00
Subgroup : [1A2]	Disability Insurance				
5079000000	DISABILITY INSURANCE	29,712.00	0.00	29,712.00	35,468.00
Subtotal [1A2]	Disability Insurance	29,712.00	0.00	29,712.00	35,468.00
Subgroup : [1A3]	Unemployment Insurance				
5083000000	UNEMPLOYMENT EXPENSE	36,017.00	0.00	36,017.00	23,558.00
Subtotal [1A3]	Unemployment Insurance	36,017.00	0.00	36,017.00	23,558.00
Subgroup : [1A4]	Social Security (FICA)				

5020020000	FICA TAXES	0.00	0.00	0.00	26,630.00
5082000000	FICA EXPENSE	490,821.00	0.00	490,821.00	435,642.00
5871000000	SS EXPENSE/OTHER	25.00	0.00	25.00	0.00
Subtotal [1A4]	Social Security (FICA)	490,846.00	0.00	490,846.00	462,272.00
Subgroup : [1A5]	Health Insurance				
5025020000	MEDICAL PLAN EXPENSE	14,526.00	0.00	14,526.00	19,368.00
5081000000	MEDICAL PLAN EXPENSE	685,740.00	0.00	685,740.00	793,783.00
5089000000	EMPLOYEE WELLNESS	(280.00)	0.00	(280.00)	149.00
Subtotal [1A5]	Health Insurance	699,986.00	0.00	699,986.00	813,300.00
Subgroup : [1A9]	Other				
5065000000	EMPLOYEE TESTS - TB, OSHA, ETC	8,797.00	0.00	8,797.00	9,890.00
5082500000	403b Employer Match	10,387.00	0.00	10,387.00	7,234.00
6143000000	PHARM-EMPLOYEE OTC	558.00	0.00	558.00	785.00
Subtotal [1A9]	Other	19,742.00	0.00	19,742.00	17,909.00
Subgroup : [1C]	Bad Debts				
5072000000	BAD DEBTS EXPENSE	350,000.00	0.00	350,000.00	564,435.00
5072020000	BAD DEBTS EXPENSE	1,643.00	0.00	1,643.00	0.00
Subtotal [1C]	Bad Debts	351,643.00	0.00	351,643.00	564,435.00
Subgroup : [1D]	Accounting and Auditing				
5027000000	ACCOUNTING SERVICES	66,286.00	0.00	66,286.00	52,347.00
Subtotal [1D]	Accounting and Auditing	66,286.00	0.00	66,286.00	52,347.00
Subgroup : [1E]	Legal				
5026000000	LEGAL/PROFESSIONAL	75.00	0.00	75.00	480.00
5026100000	Legal Expense-Collections	2,237.00	0.00	2,237.00	5,174.00
5026200000	Legal Expense-Regulatory	5,136.00	0.00	5,136.00	79,052.00
5026300000	Legal Expense-Probate/Estates	3,275.00	0.00	3,275.00	4,076.00
5026500000	Legal Expense-EE Relations	5,749.00	0.00	5,749.00	4,013.00
Subtotal [1E]	Legal	16,472.00	0.00	16,472.00	92,795.00
Subgroup : [1G]	Office Supplies				
5040000000	OFFICE SUPPLIES	13,420.00	0.00	13,420.00	12,853.00
5040020000	OFFICE SUPPLIES	1,975.00	0.00	1,975.00	3,050.00
5040100000	OFFICE SUPPLIES - COMPUTER RE	15,586.00	0.00	15,586.00	6,619.00
5040200000	Off Supplies - Copier Usage	0.00	0.00	0.00	168.00
Subtotal [1G]	Office Supplies	30,981.00	0.00	30,981.00	22,690.00
Subgroup : [1H1]	Telephone and Telegraph				
5049000000	TELEPHONE	33,474.00	0.00	33,474.00	24,620.00
Subtotal [1H1]	Telephone and Telegraph	33,474.00	0.00	33,474.00	24,620.00
Subgroup : [1H2]	Cellular Phones and Beepers				
5049100000	CELL PHONES	3,887.00	0.00	3,887.00	2,557.00
Subtotal [1H2]	Cellular Phones and Beepers	3,887.00	0.00	3,887.00	2,557.00
Subgroup : [1K3]	Resident Day User Fee				
5149000000	CT USER TAX FEE	705,278.00	0.00	705,278.00	688,616.00
Subtotal [1K3]	Resident Day User Fee	705,278.00	0.00	705,278.00	688,616.00
Total [15]	Expenditures Other than Salaries	2,758,688.00	0.00	2,758,688.00	3,072,759.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1]	Resident Travel and Entertainment				
5300020000	ADC - TRANSPORTATION RELATED	360.00	0.00	360.00	0.00
5374000000	Rideshare Rental	0.00	0.00	0.00	14,001.00
5380000000	Resident Transports	45,951.00	0.00	45,951.00	61,636.00
5539400000	TRANS-OUTSIDE SRV-Routematch	4,169.00	0.00	4,169.00	0.00
5720000000	REC THER - ENTERTAINMENT	2,748.00	0.00	2,748.00	6,150.00
Subtotal [1]	Resident Travel and Entertainment	53,228.00	0.00	53,228.00	81,787.00
Subgroup : [2]	Holiday Parties for Staff				
5084100000	EMPLOYEE XMAS PARTY	5,223.00	0.00	5,223.00	3,395.00
5084600000	EE Related - Events	104.00	0.00	104.00	101.00
Subtotal [2]	Holiday Parties for Staff	5,327.00	0.00	5,327.00	3,496.00
Subgroup : [4]	Employee Travel				
5044000000	TRANSPORTATION EXPENSE	70.00	0.00	70.00	0.00
5045000000	TRAVEL	2,286.00	0.00	2,286.00	26,872.00
5045020000	TRAVEL	0.00	0.00	0.00	1,215.00
Subtotal [4]	Employee Travel	2,356.00	0.00	2,356.00	28,087.00
Subgroup : [5]	Education Expense				
5047000000	CONVENTIONS/SEMINARS	16,599.00	0.00	16,599.00	4,735.00
5047020000	CONVENTIONS/SEMINARS	0.00	0.00	0.00	147.00
5047100000	CONVENTIONS	0.00	0.00	0.00	1,059.00
5047200000	SEMINARS	158.00	0.00	158.00	2,491.00
5547020000	TRANS-CONVENTIONS/SEMINARS	1,008.00	0.00	1,008.00	126.00
Subtotal [5]	Education Expense	17,765.00	0.00	17,765.00	8,558.00
Subgroup : [6]	Automobile Expense				

5260000000	VEHICLE EXPENSE	1,617.00	0.00	1,617.00	4,641.00
5260300000	VEH EXP-'03 FORD DUMP TRUCK -	513.00	0.00	513.00	224.00
6261050000	VEH EXP - 2016 TOYOTA	2,481.00	0.00	2,481.00	679.00
6261150000	VEH EXP - 2011 HONDA	966.00	0.00	966.00	3,713.00
6261410000	VEH EXP-2019 Toyota 1 - T433	1,812.00	0.00	1,812.00	1,831.00
6261420000	VEH EXP-2019 Transit1 - TR317	6,995.00	0.00	6,995.00	4,968.00
6261430000	VEH EXP -2019 Toyota 2 - T638	3,170.00	0.00	3,170.00	1,792.00
6261440000	VEH EXP - OPM VEHICLE 4	6,909.00	0.00	6,909.00	2,860.00
6261450000	VEH EXP - OPM VEHICLE 5	2,279.00	0.00	2,279.00	1,337.00
6261550000	VEH EXP - 2018 BUS	7,488.00	0.00	7,488.00	7,810.00
Subtotal [6]	Automobile Expense	34,230.00	0.00	34,230.00	29,855.00
Subgroup : [M1] Advertising Help Wanted					
5060000000	ADVERTISING/HELP WANTED	4,004.00	0.00	4,004.00	16,125.00
5060100000	Adv Help Wanted-Newspaper	0.00	0.00	0.00	1,444.00
5060200000	Adv Help Wanted-Online	0.00	0.00	0.00	350.00
5060300000	Adv Help Wanted-Other	0.00	0.00	0.00	171.00
Subtotal [M1]	Advertising Help Wanted	4,004.00	0.00	4,004.00	18,090.00
Subgroup : [M3] Advertising Other					
5061000000	ADVERTISING/PUBLIC RELATIONS	701.00	0.00	701.00	0.00
5064000000	COMMUNITY RELATIONS	591.00	0.00	591.00	(67.00)
5064100000	COMMUNITY RELATIONS - CANAAN	250.00	0.00	250.00	0.00
5070000000	ADMISSIONS/PROMOTIONS	8.00	0.00	8.00	0.00
6528200000	O/S - Geer Marketing	31,248.00	0.00	31,248.00	31,248.00
6562500001	Marketing - Printing & Postage	0.00	0.00	0.00	51.00
6564000001	Community Relations	0.00	0.00	0.00	24.00
Subtotal [M3]	Advertising Other	32,798.00	0.00	32,798.00	31,256.00
Subgroup : [M5] Medical Records					
5384000000	MEDICAL RECORDS SUPPLIES	450.00	0.00	450.00	1,343.00
Subtotal [M5]	Medical Records	450.00	0.00	450.00	1,343.00
Subgroup : [M6] Barber and Beauty Supplies					
6096000000	BEAUTY/BARBER CONTRACTED SERV	4,998.00	0.00	4,998.00	13,536.00
Subtotal [M6]	Barber and Beauty Supplies	4,998.00	0.00	4,998.00	13,536.00
Subgroup : [M7] Postage					
5041000000	POSTAGE	9,354.00	0.00	9,354.00	7,542.00
5041100000	Regular Mail	0.00	0.00	0.00	67.00
5041200000	Express Mail	0.00	0.00	0.00	280.00
Subtotal [M7]	Postage	9,354.00	0.00	9,354.00	7,889.00
Subgroup : [M8] Dues and Membership Fees to Professional Organizations					
5062000000	FACILITY ASSOCIATION DUES	8,024.00	255.00	8,279.00	7,833.00
Subtotal [M8]	Dues and Membership Fees to Professional Orgar	8,024.00	255.00	8,279.00	7,833.00
Subgroup : [M8A] Dues to Chamber of Commerce					
5048000002	CHAMBER OF COMMERCE DUES	0.00	500.00	500.00	0.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	500.00	500.00	0.00
Subgroup : [M9] Subscriptions					
5048000000	DUES/SUBSCRIPTIONS	2,184.00	(500.00)	1,684.00	3,137.00
5048020000	DUES/SUBSCRIPTIONS	579.00	0.00	579.00	650.00
5048100000	DUES	2,209.00	(255.00)	1,954.00	(2,281.00)
5048200000	SUBSCRIPTIONS	1,370.00	0.00	1,370.00	2,984.00
Subtotal [M9]	Subscriptions	6,342.00	(755.00)	5,587.00	4,490.00
Subgroup : [M11] Services Provided by Contract					
5028000000	OUTSIDE SVCS-ADMIN	35,240.00	(11,840.00)	23,400.00	41,383.00
5028110000	Outside services - Herrick	0.00	(11,840.00)	0.00	1,500.00
5028120000	Outside Services - Exp Consult	3,286.00	0.00	3,286.00	25,470.00
5028120001	Outside Services - Exp Consult	28.00	0.00	28.00	112.00
5028600000	Outside Services-Employee	54,441.00	0.00	54,441.00	79,201.00
5029000000	OUTSIDE SERVICES-COMPUTER	79,693.00	0.00	79,693.00	70,992.00
5029100000	Outside Svcs Computer-Datahal	8,566.00	0.00	8,566.00	8,554.00
5029200000	Outside Svcs Computer-PCC	31,503.00	0.00	31,503.00	36,675.00
5029200001	Outside Svcs Computer-PCC	2,296.00	0.00	2,296.00	2,253.00
5030000000	OUTSIDE SERVICES-PAYROLL	52,944.00	0.00	52,944.00	46,769.00
5031020000	OUTSIDE SERVICES - PAYROLL	224.00	0.00	224.00	148.00
5032000000	COMPUTER SOFTWARE	4,691.00	0.00	4,691.00	3,056.00
5125020000	CONTRACTED SERVICES	4,965.00	0.00	4,965.00	5,848.00
6128120000	Pharm O/S - Expense Consulting	2,189.00	0.00	2,189.00	4,207.00
6534000000	Fundraising Expenses	18,756.00	0.00	18,756.00	13,418.00
Subtotal [M11]	Services Provided by Contract	298,822.00	(11,840.00)	286,982.00	339,586.00
Subgroup : [M12] Administrative Management Services					
5011000000	MANAGEMENT FEE	586,188.00	0.00	586,188.00	579,040.00
6011000000	Mgmt Fee - Outpatient	22,330.00	0.00	22,330.00	30,253.00

6111000000	Mgmt Fee - Pharmacy	66,200.00	0.00	66,200.00	64,238.00
Subtotal [M12]	Administrative Management Services	674,718.00	0.00	674,718.00	673,531.00
Subgroup : [M13]	Other				
4073100000	LATE FEES	0.00	0.00	0.00	14.00
5030020000	MANAGEMENT FEE	9,999.00	0.00	9,999.00	19,197.00
5034000000	Fundraising Expenses	0.00	0.00	0.00	3,120.00
5035020000	COPIER LEASE-c284e-5693	278.00	0.00	278.00	973.00
5048000003	LICENSES	0.00	0.00	0.00	1,340.00
5048300000	PERMITS	15.00	0.00	15.00	0.00
5066000000	INFECTION CONTROL	5,746.00	0.00	5,746.00	6.00
5084000000	EMPLOYEE RECOGNITION	11,069.00	0.00	11,069.00	8,689.00
5085000000	TUITION REIMBURSEMENT	0.00	0.00	0.00	1,721.00
5100020000	PARTICIPANT RELATED EXPENSES	539.00	0.00	539.00	0.00
5140020000	EXPENSE/OTHER	259.00	0.00	259.00	356.00
5145000000	BANK AND CREDIT CARD FEES	8,048.00	0.00	8,048.00	8,854.00
5146000000	FINANCE CHARGES	15,777.00	0.00	15,777.00	3,076.00
5170000000	Civil Penalty	10,323.00	0.00	10,323.00	31,393.00
5226020000	TRASH REMOVAL - ADC	6,987.00	0.00	6,987.00	4,217.00
5530020000	TRANS - MGMT FEE	23,656.00	0.00	23,656.00	44,621.00
5534000000	TRANS - FUNDRAISING	0.00	0.00	0.00	3,120.00
5539100000	TRANS-OUTSIDE SRV - DATAHAL	8,566.00	0.00	8,566.00	7,238.00
5539300000	TRANS-OUTSIDE SRV - DISPATCHBOT	0.00	0.00	0.00	1,807.00
5540020000	TRANS - OFFICE SUPPLIES	2,700.00	0.00	2,700.00	1,128.00
5545020000	TRANS - TRAVEL	37.00	0.00	37.00	41.00
5549000000	TRANS - TELEPHONE	3,262.00	0.00	3,262.00	3,492.00
5549100000	TRANS - CELL PHONES	2,605.00	0.00	2,605.00	2,709.00
5560020000	VEHICLE TAXES	7,392.00	0.00	7,392.00	2,117.00
5565020000	AUTO INSURANCE	28,015.00	0.00	28,015.00	22,852.00
5573000000	TRANS - PROPERTY INSURANCE	427.00	0.00	427.00	411.00
5574000000	TRANS - UTILITIES	3,494.00	0.00	3,494.00	5,734.00
5770000000	REC - ADC Services	0.00	0.00	0.00	3,230.00
6225000000	ADC-CONTRACTED SERVICES	1,130.00	0.00	1,130.00	0.00
6240000000	ADC-SUPPLIES	2,057.00	0.00	2,057.00	4,479.00
6249000000	ADC-TELEPHONE	3,185.00	0.00	3,185.00	3,407.00
6261060000	LEASE EXP - 2016 TOYOTA	1,462.00	0.00	1,462.00	4,876.00
6261100000	VEH EXP - 2013 BUS	0.00	0.00	0.00	5,348.00
6261200000	VEH EXP - 2014 DODGE CARAVAN	0.00	0.00	0.00	1,129.00
6261300000	VEH EXP - 2016 BUS	13,344.00	0.00	13,344.00	14,956.00
6261310000	LEASE EXP - 2016 BUS	0.00	0.00	0.00	1,766.00
6261400000	VEH EXP - 2017 BUS	8,396.00	0.00	8,396.00	14,539.00
6261600000	VEH EXP - RITS BUS	3,190.00	0.00	3,190.00	4,700.00
6261700000	VEH EXP - 2009 BUS	0.00	0.00	0.00	333.00
6261800000	VEH EXP - 2011 BUS	0.00	0.00	0.00	57.00
6261900000	VEH EXP - 2012 BUS	0.00	0.00	0.00	3,906.00
6262000000	ADC-DEPRE/BUILDINGS	4,572.00	0.00	4,572.00	20,655.00
6263000000	ADC-DEPRE/EQUIPMENT	19,812.00	0.00	19,812.00	0.00
6265000000	ADC-DEPRE/VEHICLES	78,540.00	0.00	78,540.00	50,409.00
6271000000	ADC EXPENSE/OTHER	0.00	0.00	0.00	627.00
6273000000	ADC-PROPERTY INSURANCE	427.00	0.00	427.00	411.00
6274000000	ADC-ELECTRIC	1,488.00	0.00	1,488.00	1,801.00
6275000000	ADC-FUEL OIL/GAS	3,100.00	0.00	3,100.00	3,698.00
6545000000	Marketing - Travel	2,666.00	0.00	2,666.00	12,518.00
6561000000	Marketing - Consultant	22,769.00	4,231.00	27,000.00	17,033.00
			RJE - 9	4,231.00	
6561500000	Marketing - Advertisements	3,887.00	0.00	3,887.00	3,710.00
6562500000	Marketing - Printing & Postage	0.00	0.00	0.00	2,002.00
6564000000	Community Relations	0.00	0.00	0.00	688.00
Subtotal [M13]	Other	319,219.00	4,231.00	323,450.00	354,504.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin	1,471,635.00	(7,609.00)	1,464,026.00	1,603,841.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
5045200000	FOOD REQUEST - MEETINGS	143.00	0.00	143.00	157.00
5045600000	Food Request	89.00	0.00	89.00	0.00
5130020000	FOOD EXPENSE	13,945.00	0.00	13,945.00	29,731.00
5430000000	FOOD EXPENSES	255,985.00	0.00	255,985.00	298,753.00
Subtotal [2A1]	Raw Food	270,162.00	0.00	270,162.00	328,641.00
Subgroup : [2A2]	Non-Food Supplies				
5435000000	DIETARY- CLEAN LINENS	0.00	0.00	0.00	84.00
5440000000	DIETARY PAPER/CHEMICAL	31,705.00	0.00	31,705.00	27,160.00
5471000000	DIETARY/SMALL WARES/OTHER	2,410.00	0.00	2,410.00	3,404.00
Subtotal [2A2]	Non-Food Supplies	34,115.00	0.00	34,115.00	30,648.00
Subgroup : [2C]	Other				
5740200000	FOOD REQUESTS - RESIDENTS	0.00	0.00	0.00	44.00
Subtotal [2C]	Other	0.00	0.00	0.00	44.00
Total [18]	Dietary Basis for Allocation of Costs	304,277.00	0.00	304,277.00	359,333.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				

5540000000	LINENS	2,386.00	0.00	2,386.00	4,299.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	2,386.00	0.00	2,386.00	4,299.00
Subgroup : [3B]	Purchased Services				
5525000000	LAUNDRY - CONTRACTED SERVICES	83,032.00	0.00	83,032.00	85,979.00
Subtotal [3B]	Purchased Services	83,032.00	0.00	83,032.00	85,979.00
Subgroup : [3C]	Other				
5550000000	SOAPS/SUPPLIES	4,762.00	0.00	4,762.00	6,560.00
Subtotal [3C]	Other	4,762.00	0.00	4,762.00	6,560.00
Total [19]	Laundry-Basis for Allocation of Costs	90,180.00	0.00	90,180.00	96,838.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
5335000000	FOOD SUPPLEMENTS	20,361.00	0.00	20,361.00	17,036.00
5640000000	HOUSEKEEPING SUPPLIES	33,738.00	0.00	33,738.00	32,522.00
Subtotal [4A1]	In-House Care Supplies	54,099.00	0.00	54,099.00	49,558.00
Subgroup : [4B]	Purchased Services				
5671000000	HOUSEKEEPING EXPENSE/OTHER	301,423.00	0.00	301,423.00	266,955.00
Subtotal [4B]	Purchased Services	301,423.00	0.00	301,423.00	266,955.00
Subgroup : [5A1]	Own Pharmacy				
6140000000	PHARMACY SUPPLIES	8,391.00	0.00	8,391.00	12,448.00
6141000000	DRUGS COVERED	877,649.00	0.00	877,649.00	907,095.00
6142000000	DRUGS NOT COVERED	30,098.00	0.00	30,098.00	33,217.00
6171000000	PHARMACY EXPENSE/OTHER	20,265.00	0.00	20,265.00	15,428.00
Subtotal [5A1]	Own Pharmacy	936,403.00	0.00	936,403.00	968,188.00
Subgroup : [5B]	Medicine Cabinet Drugs				
5350000000	INCONTINENT SUPPLIES	44,759.00	0.00	44,759.00	43,919.00
5360000000	ROUTINE PATIENTS SUPPLIES	66,343.00	0.00	66,343.00	62,904.00
5371000000	OTHER NURSING SUPPLIES	22,275.00	0.00	22,275.00	9,425.00
Subtotal [5B]	Medicine Cabinet Drugs	133,377.00	0.00	133,377.00	116,248.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
5340000000	MEDICAL SUPPLIES	26,912.00	0.00	26,912.00	33,498.00
5341000000	MEDICAL SUPPLIES/SPEC. BEDS	11,232.00	0.00	11,232.00	21,708.00
Subtotal [5C]	Medical and Therapeutic Supplies	38,144.00	0.00	38,144.00	55,206.00
Subgroup : [5D]	Ambulance/Limousine				
5380000001	Resident Transports	118,896.00	0.00	118,896.00	177,623.00
Subtotal [5D]	Ambulance/Limousine	118,896.00	0.00	118,896.00	177,623.00
Subgroup : [5E2]	Oxygen - Other				
5340100000	OXYGEN - MEDI A	9,116.00	0.00	9,116.00	10,336.00
5340200000	OXYGEN - CT MCD	13,676.00	0.00	13,676.00	25,465.00
5340400000	OXYGEN - PRIVATE	453.00	0.00	453.00	1,520.00
5340500000	OXYGEN - HOUSE ACCT	8,740.00	0.00	8,740.00	7,960.00
Subtotal [5E2]	Oxygen - Other	31,985.00	0.00	31,985.00	45,281.00
Subgroup : [5I]	Recreation				
5183020000	CABLE TV	2,744.00	0.00	2,744.00	2,675.00
5283000000	CABLE TV	34,595.00	0.00	34,595.00	29,923.00
5740000000	REC SUPPLIES	12,100.00	0.00	12,100.00	11,574.00
Subtotal [5I]	Recreation	49,439.00	0.00	49,439.00	44,172.00
Subgroup : [5L]	Other				
5328200000	MEDICAL SERVICES - OTHER	113.00	0.00	113.00	0.00
5360500000	PATIENT SUPPLIES - REHAB	3,274.00	0.00	3,274.00	4,231.00
5371100000	Lost Resident Items	3,555.00	0.00	3,555.00	2,280.00
5375000000	MEDICARE ADD-ON EXPENSES	38,834.00	0.00	38,834.00	64,787.00
5375100000	Man Care - add on expenses	915.00	0.00	915.00	0.00
5375300000	Private - Add on expenses	0.00	0.00	0.00	1,200.00
5376000000	MEDICARE OUTSIDE SVCS	3,076.00	0.00	3,076.00	232.00
6035000000	Equip Lease-ACPL-Stimulator	460.00	0.00	460.00	0.00
6040000000	OUTPAT SUPPLIES/BILLABLE	56.00	0.00	56.00	57.00
6040100000	OUT PAT OFFICE SUPPLIES	57.00	0.00	57.00	1,634.00
6041300000	IN PAT SUPPLIES - ST	14,418.00	0.00	14,418.00	14,142.00
6042000000	OUTPATIENT SUPPLIES	1,198.00	0.00	1,198.00	32.00
6048000000	OUTPAT - DUES & SUBSCRIPTIONS	14,072.00	0.00	14,072.00	10,978.00
6052000000	IN PAT THERAPY MGMT-ANCILLARY	529.00	0.00	529.00	0.00
6125000000	PHARMACY CONTRACTED SERVICES	17,622.00	0.00	17,622.00	7,881.00
6150000000	PHARM-SOFTWARE EXPENSE	3,616.00	0.00	3,616.00	3,903.00
6332000000	OUTPATIENT WEBPT SOFTWARE COST	8,539.00	0.00	8,539.00	7,896.00
6340000000	OUT-PAT THER SUPPLY/BILLABLE	559.00	0.00	559.00	1,881.00
6340100000	OUT PAT OFFICE SUPPLIES	616.00	0.00	616.00	2,243.00
6342000000	OUT PAT THERAPY SUPPLIES/GENE	5,206.00	0.00	5,206.00	2,576.00
6344000000	OUTPATIENT BAD DEBTS EXPENSE	0.00	0.00	0.00	12,000.00
6348000000	OUT PAT THERAPY-DUES/SUBSCRIP	210.00	0.00	210.00	210.00
6349100000	OUT PATIENT - CELL PHONES	19.00	0.00	19.00	235.00
Subtotal [5L]	Other	116,944.00	0.00	116,944.00	138,398.00

Total [20]	Housekeeping and Resident Care Basis for Alloca	1,780,710.00	0.00	1,780,710.00	1,861,629.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
5225200000	O/S Painting	0.00	0.00	0.00	3,406.00
5240000000	MAINTENANCE SUPPLIES	423.00	0.00	423.00	371.00
5240100000	Supplies-Plum,Heat+Regrig	6,211.00	0.00	6,211.00	3,726.00
5240200000	Supplies-Painting	492.00	0.00	492.00	1,356.00
5240300000	Supplies-Electrical	1,303.00	0.00	1,303.00	3,184.00
5241000000	REPAIRS/PREVENT MAINT	0.00	0.00	0.00	6,650.00
Subtotal [6A]	Repairs and Maintenance	8,429.00	0.00	8,429.00	18,693.00
Subgroup : [6B]	Heat				
5281000000	FUEL OIL/GAS	65,989.00	0.00	65,989.00	74,717.00
Subtotal [6B]	Heat	65,989.00	0.00	65,989.00	74,717.00
Subgroup : [6C]	Light & Power				
5280000000	ELECTRICITY	98,466.00	0.00	98,466.00	97,857.00
Subtotal [6C]	Light & Power	98,466.00	0.00	98,466.00	97,857.00
Subgroup : [6D]	Water				
5225850001	O/S Water	0.00	0.00	0.00	76.00
5282000000	WATER & SEWER	34,908.00	0.00	34,908.00	28,967.00
5282000001	WATER & SEWER	966.00	0.00	966.00	1,612.00
Subtotal [6D]	Water	35,874.00	0.00	35,874.00	30,655.00
Subgroup : [6E]	Equipment Lease				
5035000000	ADMIN EQUIPMENT RENTAL	646.00	0.00	646.00	910.00
5035100000	COPIER LEASE	26,689.00	0.00	26,689.00	8,736.00
5035110000	Copier Lease-Reception 287-614	0.00	0.00	0.00	1,410.00
5035120000	Copier Lease-Dietary-c308-400	0.00	0.00	0.00	878.00
5035130000	Copier Lease-Nursing-c454e-662	1,258.00	0.00	1,258.00	330.00
5035510000	Copier Lease-Wellness-42-2432	0.00	0.00	0.00	311.00
5035520000	Copier Lease-Mail Room-552-957	1,825.00	0.00	1,825.00	4,891.00
5035530000	Copier-Lease-2cd FI-c284e-3971	0.00	0.00	0.00	4,280.00
Subtotal [6E]	Equipment Lease	30,418.00	0.00	30,418.00	21,746.00
Subgroup : [6F]	Other				
5225000000	CONTRACT MAINT SERVICES	14,808.00	0.00	14,808.00	10,234.00
5225100000	O/S Plum,Heat, Refrig	4,654.00	0.00	4,654.00	5,449.00
5225300000	O/S Electrical	470.00	0.00	470.00	0.00
5225400000	O/S Carpet/Flooring	260.00	0.00	260.00	450.00
5225500000	O/S Elevators	14,392.00	0.00	14,392.00	11,553.00
5225600000	O/S State Required	11,631.00	0.00	11,631.00	15,773.00
5225850000	O/S Water	1,350.00	0.00	1,350.00	181.00
5225900000	O/S Miscellaneous	6,388.00	0.00	6,388.00	1,184.00
5226000000	TRASH REMOVAL	33,090.00	0.00	33,090.00	31,067.00
5240600000	Supplies-State Required	813.00	0.00	813.00	564.00
5240900000	Supplies-Miscellaneous	12,668.00	0.00	12,668.00	8,103.00
5242000000	LANDSCAPING/SNOW REMOVAL	204.00	0.00	204.00	129.00
5242100000	Landscaping	3,982.00	0.00	3,982.00	3,200.00
5242200000	Snow Removal	2,135.00	0.00	2,135.00	68.00
5284000000	INTERNET SERVICES	43,359.00	0.00	43,359.00	19,318.00
Subtotal [6F]	Other	150,204.00	0.00	150,204.00	107,273.00
Subgroup : [7A]	Land Improvements				
5161000000	DEPRE/LAND IMPROVEMENTS	3,636.00	0.00	3,636.00	3,648.00
Subtotal [7A]	Land Improvements	3,636.00	0.00	3,636.00	3,648.00
Subgroup : [7B]	Building & Building Improvements				
5161020000	DEPRE/BUILDINGS	126.00	0.00	126.00	0.00
5162000000	DEPRECIATION/BUILDINGS	97,768.00	0.00	97,768.00	106,565.00
Subtotal [7B]	Building & Building Improvements	97,894.00	0.00	97,894.00	106,565.00
Subgroup : [7C]	Non-movable Equipment				
5163000000	DEPRECIATION/EQUIPMENT	83,490.00	0.00	83,490.00	79,557.00
Subtotal [7C]	Non-movable Equipment	83,490.00	0.00	83,490.00	79,557.00
Subgroup : [7D]	Movable Equipment				
5164000000	DEPRECIATION/VEHICLES	2,597.00	0.00	2,597.00	4,017.00
5550020000	DEPRE/VEHICLES	112.00	0.00	112.00	0.00
Subtotal [7D]	Movable Equipment	2,709.00	0.00	2,709.00	4,017.00
Subgroup : [8B]	Mortgage Expense				
5150000000	AMORIZATION COSTS	1,073.00	0.00	1,073.00	1,073.00
Subtotal [8B]	Mortgage Expense	1,073.00	0.00	1,073.00	1,073.00
Total [22]	Maintenance and Property	578,182.00	0.00	578,182.00	545,801.00
Group : [26]	Interest				
Subgroup : [12A2]	Second Mortgage				
5141000000	MORTGAGE INTEREST	89,299.00	0.00	89,299.00	89,973.00
Subtotal [12A2]	Second Mortgage	89,299.00	0.00	89,299.00	89,973.00

Total [26]	Interest	89,299.00	0.00	89,299.00	89,973.00
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
5165000000	PROPERTY/LIABILITY INSURANCE	34,427.00	0.00	34,427.00	30,620.00
Subtotal [14A]	Insurance on Property	34,427.00	0.00	34,427.00	30,620.00
Subgroup : [14B]	Insurance of Automobiles				
5265000000	AUTO INSURANCE	2,476.00	0.00	2,476.00	2,515.00
Subtotal [14B]	Insurance of Automobiles	2,476.00	0.00	2,476.00	2,515.00
Subgroup : [14C3]	Other				
5087000000	DIRECTORS & OFFICERS INS.	23,597.00	0.00	23,597.00	24,997.00
Subtotal [14C3]	Other	23,597.00	0.00	23,597.00	24,997.00
Total [27]	Interest and Insurance	60,500.00	0.00	60,500.00	58,132.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
4020000000	CT MEDICAID REVENUE	(11,612,698.00)	0.00	(11,612,698.00)	(11,456,857.00)
4029000000	CT MEDICAID RECOUPMENT	12,400.00	0.00	12,400.00	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(11,600,298.00)	0.00	(11,600,298.00)	(11,456,857.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
4012000000	MEDI A/CONTRACTURAL ADJ	(319,863.00)	0.00	(319,863.00)	(174,212.00)
4022000000	MEDICAID CONTRACTURAL ADJ ROU	5,209,641.00	0.00	5,209,641.00	5,265,788.00
4111000000	MEDI A/ANCLL CONTR ADJ	502,001.00	0.00	502,001.00	665,846.00
4121000000	CT MCD-ANC CONTRA ADJ	139,676.00	0.00	139,676.00	95,091.00
Subtotal [1B]	Medicaid room and board contractual allowance	5,531,455.00	0.00	5,531,455.00	5,852,513.00
Subgroup : [2A]	Medicaid (All other states)				
4023000000	NY MEDICAID REVENUE	0.00	0.00	0.00	(18,850.00)
Subtotal [2A]	Medicaid (All other states)	0.00	0.00	0.00	(18,850.00)
Subgroup : [3A]	Medicare Residents (All inclusive)				
4010000000	MEDICARE REVENUE	(981,146.00)	0.00	(981,146.00)	(1,084,054.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(981,146.00)	0.00	(981,146.00)	(1,084,054.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
4112000000	MEDICARE B/ANCLL CONTR ADJ	137,009.00	0.00	137,009.00	150,936.00
4239100000	CONTRACTURAL ADJ - O/P MED B	90,983.00	0.00	90,983.00	182,087.00
Subtotal [3B]	Medicare room and board contractual allowance	227,992.00	0.00	227,992.00	333,023.00
Subgroup : [4A]	Private-pay residents and other				
4010020000	PRIVATE INCOME	(67,670.00)	0.00	(67,670.00)	(137,955.00)
4029700000	ROOM & BOARD - MANAGED CARE	(478,738.00)	0.00	(478,738.00)	(429,589.00)
4030000000	PRIVATE PAY REVENUE	(3,349,972.00)	0.00	(3,349,972.00)	(3,283,622.00)
Subtotal [4A]	Private-pay residents and other	(3,896,380.00)	0.00	(3,896,380.00)	(3,851,166.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
4030100000	MNGED CARE CONTRA ADJ	329,099.00	0.00	329,099.00	333,579.00
4076000000	MEDI A/PVT ROOM ALLOW	0.00	0.00	0.00	(1,809.00)
4239000000	CONTRA ADJ--EST O/P UNCOLLECT	415,612.00	0.00	415,612.00	423,385.00
Subtotal [4B]	Private-pay room and board contractual allowance	744,711.00	0.00	744,711.00	755,155.00
Subgroup : [5A]	Prescription Drugs - Medicare				
4110000000	PHARMACY REVENUE/MED A	(63,497.00)	0.00	(63,497.00)	(85,508.00)
Subtotal [5A]	Prescription Drugs - Medicare	(63,497.00)	0.00	(63,497.00)	(85,508.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare				
4120000000	PHARMACY REV/CT MEDICAID	(53,742.00)	0.00	(53,742.00)	(77,415.00)
4130000000	PHARMACY REV /PRIVATE	(84,857.00)	0.00	(84,857.00)	(67,302.00)
4140000000	PHARM REV-3RD PARTY	(989,194.00)	0.00	(989,194.00)	(999,997.00)
4150000000	PHARM REV-BECKLEY HOUSE	(4,614.00)	0.00	(4,614.00)	(3,835.00)
4160000000	PHARMACY REV -WOODS	(87,286.00)	0.00	(87,286.00)	0.00
4165000000	PHARM REV - RETAIL SALES	(16,449.00)	0.00	(16,449.00)	(42,713.00)
4170000000	PHARMACY REV -EMPLOYEE	(87,855.00)	0.00	(87,855.00)	(93,503.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(1,323,997.00)	0.00	(1,323,997.00)	(1,284,765.00)
Subgroup : [6C]	Medical Supplies - Non-medicare				
4016100000	INCONT SUPPLIES PRIVATE PAY	0.00	0.00	0.00	(88.00)
4026100000	OUT-PAT THERAPY SUPPLY	(115.00)	0.00	(115.00)	(139.00)
4031000000	MEDICAL SUPPLIES REV/PRIVATE	199.00	0.00	199.00	(252.00)
4031100000	MEDICAL TESTS - PRIVATE	65.00	0.00	65.00	(54.00)
Subtotal [6C]	Medical Supplies - Non-medicare	149.00	0.00	149.00	(533.00)
Subgroup : [7A]	Physical Therapy - Medicare				
4210000000	PT REVENUE/MED A	(176,220.00)	0.00	(176,220.00)	(222,210.00)
4215000000	PT REVENUE/MED B	(158,860.00)	0.00	(158,860.00)	(118,635.00)
Subtotal [7A]	Physical Therapy - Medicare	(335,080.00)	0.00	(335,080.00)	(340,845.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
4220000000	PT REVENUE/MEDICAID	(16,685.00)	0.00	(16,685.00)	(14,760.00)
4230000000	PT REVENUE/PRIVATE PAY	(225.00)	0.00	(225.00)	(2,655.00)

4232000000	PT MANAGED CARE	(98,235.00)	0.00	(98,235.00)	(83,565.00)
4235000000	PT REVENUE/OUTPATIENT B	(384,178.00)	0.00	(384,178.00)	(543,209.00)
4236000000	PT REVENUE/OUTPATIENT PVT	(569,021.00)	0.00	(569,021.00)	(667,323.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(1,068,344.00)	0.00	(1,068,344.00)	(1,311,512.00)
Subgroup : [8A]	Speech Therapy - Medicare				
4410000000	SPEECH MEDICARE A	(47,640.00)	0.00	(47,640.00)	(60,470.00)
4415000000	ST REVENUE/MED B	(34,180.00)	0.00	(34,180.00)	(48,125.00)
Subtotal [8A]	Speech Therapy - Medicare	(81,820.00)	0.00	(81,820.00)	(108,595.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
4430000000	ST REVENUE/PRIVATE	1,150.00	0.00	1,150.00	(2,600.00)
4432000000	SPEECH MANAGED CARE	(38,830.00)	0.00	(38,830.00)	(24,270.00)
4437000000	ST REVENUE - MEDICAID	(3,700.00)	0.00	(3,700.00)	(10,350.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(41,380.00)	0.00	(41,380.00)	(37,220.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
4310000000	OT REVENUE/MED A	(204,000.00)	0.00	(204,000.00)	(285,850.00)
4315000000	OT REVENUE/MED B	(217,550.00)	0.00	(217,550.00)	(271,300.00)
Subtotal [9A]	Occupational Therapy - Medicare	(421,550.00)	0.00	(421,550.00)	(557,150.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
4320000000	OT REVENUE/MEDICAID	(16,200.00)	0.00	(16,200.00)	(34,850.00)
4330000000	OT REVENUE/PRIVATE	(350.00)	0.00	(350.00)	(2,950.00)
4337000000	OT MANAGED CARE	(105,545.00)	0.00	(105,545.00)	(98,900.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(122,095.00)	0.00	(122,095.00)	(136,700.00)
Subgroup : [10A]	Other - Medicare				
4017000000	LAB REV/MED A	(53,954.00)	0.00	(53,954.00)	(7,999.00)
4019000000	X-RAY REV/MED A	(5,061.00)	0.00	(5,061.00)	(3,755.00)
Subtotal [10A]	Other - Medicare	(59,015.00)	0.00	(59,015.00)	(11,754.00)
Subgroup : [10B]	Other - Non-medicare				
4000020000	CCI/PAS/CBS Income	(57,352.00)	0.00	(57,352.00)	(114,480.00)
4017100000	LAB REVENUE - PRIVATE PAY	(438.00)	0.00	(438.00)	(99.00)
4017200000	LAB REVENUE - MEDICAID	(2,691.00)	0.00	(2,691.00)	(1,070.00)
4017400000	LAB REVENUE - MANAGED CARE	(3,505.00)	0.00	(3,505.00)	(623.00)
4019100000	X-RAY PRIVATE INSURANCE	(227.00)	0.00	(227.00)	0.00
4019200000	X-RAY MEDICAID	(548.00)	0.00	(548.00)	(535.00)
4029300000	X-RAY MANAGED CARE	(2,087.00)	0.00	(2,087.00)	(2,197.00)
Subtotal [10B]	Other - Non-medicare	(66,848.00)	0.00	(66,848.00)	(119,004.00)
Subgroup : [11]	Meals sold to guests, employees, and others				
4453000000	CAFE & MISC DIETARY REVENUE	(2,791.00)	0.00	(2,791.00)	(5,302.00)
Subtotal [11]	Meals sold to guests, employees, and others	(2,791.00)	0.00	(2,791.00)	(5,302.00)
Subgroup : [13]	Telephone and Telegraph				
4458000000	TELEPHONE INCOME	(490.00)	0.00	(490.00)	(5,117.00)
Subtotal [13]	Telephone and Telegraph	(490.00)	0.00	(490.00)	(5,117.00)
Subgroup : [15]	Interest Income				
4050000000	INTEREST INCOME	(53.00)	0.00	(53.00)	(7.00)
4457000000	INTEREST INCOME	(3.00)	0.00	(3.00)	(28.00)
Subtotal [15]	Interest Income	(56.00)	0.00	(56.00)	(35.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops				
4037000000	BARBER/BEAUTY REVENUE	(3,405.00)	0.00	(3,405.00)	(10,021.00)
4455000000	BEAUTY/BARBER INCOME	(871.00)	0.00	(871.00)	(5,793.00)
4455000001	BEAUTY/BARBER INCOME	(387.00)	0.00	(387.00)	(686.00)
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	(4,663.00)	0.00	(4,663.00)	(16,500.00)
Subgroup : [18]	Other Revenue				
4015020000	Rec for Geer Nursing	0.00	0.00	0.00	(3,230.00)
4020020000	SCHOLARSHIP-UW&TOWNS INCOME	0.00	0.00	0.00	(5,525.00)
4030020000	WELLNER TRUST FUND INCOME	(18,206.00)	0.00	(18,206.00)	(6,375.00)
4040010000	ALZHEIMER AIDE GRANT	(10,658.00)	0.00	(10,658.00)	(10,884.00)
4040020000	WCAAA TITLE 111B GRANT INCOME	(3,650.00)	0.00	(3,650.00)	(9,150.00)
4040030000	United Way	(4,424.00)	0.00	(4,424.00)	0.00
4040040000	Canaan Foundation	(2,000.00)	0.00	(2,000.00)	(1,501.00)
4040500000	DAR-TITLE III-B-TRANSPORTATION	(8,650.00)	0.00	(8,650.00)	(5,884.00)
4040510000	DAR-BERKSHIRE TACONIC FNDN	(1,500.00)	0.00	(1,500.00)	(1,500.00)
4040530000	DAR-FNDN FOR COMMUNITY HEALTH	(36,000.00)	0.00	(36,000.00)	(35,000.00)
4045000000	SPECIAL EVENTS - XMAS BAZAAR	(568.00)	0.00	(568.00)	(13.00)
4047000000	TRANSPORTATION REVENUE	(2,090.00)	0.00	(2,090.00)	0.00
4050020000	WCAAA RESPITE INCOME	(3,288.00)	0.00	(3,288.00)	(4,594.00)
4060020000	VA INCOME	(8,986.00)	0.00	(8,986.00)	(23,082.00)
4075020000	Visiting Nurse Receipts	0.00	0.00	0.00	(2,837.00)
4099010000	ADC - DONATION INCOME	0.00	0.00	0.00	(100.00)
4099020000	DAR - DONATION INCOME	0.00	0.00	0.00	(13,354.00)
4450000000	ADMINISTRATIVE INCOME	(22,124.00)	0.00	(22,124.00)	(44,192.00)
4450000001	ADMINISTRATIVE INCOME	(244.00)	0.00	(244.00)	(2,177.00)
4452000000	UNRESTRICTED DONATION INCOME	0.00	0.00	0.00	(3,902.00)
4453500000	FOOD REQUESTS - ADC	(12,791.00)	0.00	(12,791.00)	(22,158.00)
4460000000	Grant Income	(536,845.00)	0.00	(536,845.00)	0.00

4600010000	ADC - CANAAN (FALLS VILLAGE)	(2,624.00)	0.00	(2,624.00)	(3,501.00)
4600020000	ADC - TOWN OF CORNWALL	(3,562.00)	0.00	(3,562.00)	(4,688.00)
4600030000	ADC - LAKEVILLE/SALISBURY	(5,438.00)	0.00	(5,438.00)	(4,812.00)
4600040000	ADC - TOWN OF NORFOLK	(3,500.00)	0.00	(3,500.00)	(3,501.00)
4600050000	ADC - TOWN OF NORTH CANAAN	(5,999.00)	0.00	(5,999.00)	(9,501.00)
4600060000	ADC - TOWN OF SHARON	(4,126.00)	0.00	(4,126.00)	(5,874.00)
4600070000	ADC - TOWN OF WINSTED	(2,250.00)	0.00	(2,250.00)	(2,250.00)
4610010000	DAR - CANAAN (FALLS VILLAGE)	(4,650.00)	0.00	(4,650.00)	(3,548.00)
4610020000	DAR - TOWN OF CORNWALL	(8,187.00)	0.00	(8,187.00)	(4,937.00)
4610030000	DAR - LAKEVILLE/SALISBURY	(9,063.00)	0.00	(9,063.00)	(9,687.00)
4610050000	DAR - TOWN OF NORTH CANAAN	(28,500.00)	0.00	(28,500.00)	(30,900.00)
4610060000	DAR - TOWN OF SHARON	(11,876.00)	0.00	(11,876.00)	(5,123.00)
4610070000	DAR - TOWN OF GOSHEN/CORNWALL	0.00	0.00	0.00	(3,363.00)
4611000000	DAR - NHCOG - DOT PROGRAM	(178,968.00)	0.00	(178,968.00)	(108,722.00)
4611010000	DAR - NHCOG - RITS PROGRAM	0.00	0.00	0.00	(30,075.00)
4611020000	DAR - SECTION 5310 PROGRAM	0.00	0.00	0.00	(42,400.00)
4611030000	DAR - OPM - VEHICLES	0.00	0.00	0.00	(266,450.00)
4611040000	DAR - OPM - TRANS SOFTWARE	0.00	0.00	0.00	(79,347.00)
4611050000	OPM - Phone System	0.00	0.00	0.00	(100,258.00)
4700010000	TRANS - GN CHARGE BACK	(40,795.00)	0.00	(40,795.00)	(61,297.00)
4700020000	TRANS - GV CHARGE BACK	(36,122.00)	0.00	(36,122.00)	(34,722.00)
4700030000	TRANS - ADC CHARGE BACK	(119,256.00)	0.00	(119,256.00)	(177,623.00)
5140550000	Gain/Loss on Disposal of Asset	0.00	0.00	0.00	(2,500.00)
6050000000	IN PAT THERAPY MGMT FEE - PAR	(15,232.00)	0.00	(15,232.00)	0.00
6256000000	TRANSPORTATION INCOME	(19,147.00)	0.00	(19,147.00)	(62,460.00)
6256020000	DAR-TRANSPORT INCOME	(15,099.00)	0.00	(15,099.00)	(5,723.00)
6270100000	DAR-DONATIONS--TRANSPORT	(4,675.00)	0.00	(4,675.00)	0.00
R0014	Reversal of PY Expenses	0.00	(18,410.00)	(18,410.00)	0.00
			RJE - 9	(4,231.00)	
			RJE - 10	(14,179.00)	
Subtotal [18]	Other Revenue	(1,191,093.00)	(18,410.00)	(1,209,503.00)	(1,258,720.00)
Total [30]	Statement of Revenue	(14,756,236.00)	(18,410.00)	(14,774,646.00)	(14,749,496.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
1010000000	CASH-SALISBURY CHECKING	736,391.00	0.00	736,391.00	(145,371.00)
1010020000	CASH-SALISBURY DEPOSITS	203,790.00	0.00	203,790.00	332,704.00
1010020001	CASH-SALISBURY DEPOSITS	9,808.00	0.00	9,808.00	20,748.00
1011000000	CASH-SALISBURY USER TAX	104.00	0.00	104.00	168.00
1020020000	CASH-SALISBURY PAYROLL	205,291.00	0.00	205,291.00	12,942.00
1030020000	CASH-NATIONAL IRON	1,500.00	0.00	1,500.00	51,188.00
1035000000	CASH-SALISBURY GOV'T HEALTH R	100.00	0.00	100.00	1,000.00
1040000000	PATIENT TRUST FUNDS	51,336.00	0.00	51,336.00	28,645.00
1050020000	PETTY CASH	2,150.00	0.00	2,150.00	2,150.00
1065200000	REPLACEMENT RESERVE	51,589.00	0.00	51,589.00	57,669.00
Subtotal [A1]	Cash	1,262,059.00	0.00	1,262,059.00	361,843.00
Subgroup : [A2]	Resident Accounts Receivable				
1093000000	A/R O/P MEDI AUDIT RECOVERY	0.00	0.00	0.00	73,911.00
1097000000	A/R - PHARM - WOODS	0.00	0.00	0.00	(278.00)
1110000000	AR-PRIVATE	327,570.00	0.00	327,570.00	711,753.00
1110510000	A/R-PENDING MCD-PCC GENERATED	462,292.00	0.00	462,292.00	232,763.00
1115000000	ALLOW- DOUBTFUL ACCOUNTS	(662,137.00)	0.00	(662,137.00)	(795,789.00)
1120000000	AR/MEDICARE A	136,359.00	0.00	136,359.00	159,649.00
1121000000	A/R-MEDICARE A COINS FROM INS	30,956.00	0.00	30,956.00	65,328.00
1122000000	A/R-MEDICARE A COINS FROM PRIV	20,869.00	0.00	20,869.00	17,286.00
1123000000	A/R-MED A COINS FROM MEDICAID	5,808.00	0.00	5,808.00	194.00
1125000000	AR/MEDICARE B	154,945.00	0.00	154,945.00	67,296.00
1125100000	A/R MEDICARE B COINS FROM PRIV	700.00	0.00	700.00	1,214.00
1125200000	A/R-MED B COINS FROM MEDICAID	6,796.00	0.00	6,796.00	9,800.00
1125300000	A/R-MEDICARE B COINS FROM INS	12,706.00	0.00	12,706.00	1,282.00
1126000000	A/R- PHARM STAFF	0.00	0.00	0.00	4,849.00
1126100000	A/R - PHARM RETAIL SALES	0.00	0.00	0.00	2,902.00
1128000000	A/R-PHARM 3RD PARTY	33,215.00	0.00	33,215.00	52,393.00
1130000000	AR/CT MEDICAID	1,236,963.00	0.00	1,236,963.00	615,516.00
1131000000	AR/NY MEDICAID	18,068.00	0.00	18,068.00	(54,065.00)
1135000000	AR/CT APPLIED INCOME	(218,723.00)	0.00	(218,723.00)	(64,286.00)
1136000000	AR/ADJ & REFUNDS	6,679.00	0.00	6,679.00	9,346.00
1136100000	AR/ADJ & REFUNDS - OUTPATIENT	0.00	0.00	0.00	(74.00)
1136200000	MEDICARE RAC/MAC AUDIT	0.00	0.00	0.00	(76,736.00)
1139000000	A/R - MANAGE CARE	85,753.00	0.00	85,753.00	108,736.00
1140020000	AR/ADULT DAY CARE	1,607.00	0.00	1,607.00	42,711.00
1141020000	AR/ADULT DAY CARE	(9,156.00)	0.00	(9,156.00)	(9,516.00)
1150000000	AR/OUTPATIENT	321,093.00	0.00	321,093.00	120,916.00
1151000000	A/R CONTR ADJ OUT-PAT	(160,711.00)	0.00	(160,711.00)	(52,671.00)
1153000000	ALLOW/DOUBTFUL ACCOUNTS	(150,000.00)	0.00	(150,000.00)	(24,000.00)
1160000000	AR/APT. RENTALS-GEER	343.00	0.00	343.00	0.00
1165000000	AR-BECKLEY HOUSE	0.00	0.00	0.00	(5,190.00)
1166000000	A/R-PHARM BECKLEY HSE	0.00	0.00	0.00	585.00
1181000000	A/R - EE ADVANCES	2,788.00	0.00	2,788.00	0.00
1188000000	A/R - EE PURCHASES - SHOES	0.00	0.00	0.00	55.00
Subtotal [A2]	Resident Accounts Receivable	1,664,783.00	0.00	1,664,783.00	1,215,880.00

Subgroup : [A3]	Other Accounts Receivable				
1190020000	AR/OTHER	0.00	0.00	0.00	9,000.00
1190100000	A/R - OTHER - CORP	351,194.00	0.00	351,194.00	0.00
1190100001	A/R - OTHER - CORP	17,826.00	0.00	17,826.00	0.00
Subtotal [A3]	Other Accounts Receivable	369,020.00	0.00	369,020.00	9,000.00
Subgroup : [A4]	Inventories				
1210000000	INVENTORY	73,678.00	0.00	73,678.00	70,347.00
Subtotal [A4]	Inventories	73,678.00	0.00	73,678.00	70,347.00
Subgroup : [A5]	Prepaid Expenses				
1310000000	PREPAID INS-COMM/PROP/LIAB	18,051.00	0.00	18,051.00	25,891.00
1310000001	PREPAID INS-COMM/PROP/LIAB	458.00	0.00	458.00	0.00
1311000000	PREPAID INS-AUTO PACKAGE	1,289.00	0.00	1,289.00	(3,495.00)
1311000001	PREPAID INS-AUTO PACKAGE	14,132.00	0.00	14,132.00	0.00
1311020000	PREPAID INS-AUTO PACKAGE	0.00	0.00	0.00	1,475.00
1317000000	PREPAID INS-D & O LIAB	11,588.00	0.00	11,588.00	7,842.00
1335000000	Prepaid Water & Sewer	6,234.00	0.00	6,234.00	3,544.00
1340000000	PREPAID OTHER	8,339.00	0.00	8,339.00	1,332.00
1610000000	PREPAID FINANCING FEES	50,000.00	0.00	50,000.00	0.00
1610200000	PREPAID MIP	6,891.00	0.00	6,891.00	6,883.00
Subtotal [A5]	Prepaid Expenses	116,982.00	0.00	116,982.00	43,472.00
Subgroup : [A8]	Other Current Assets				
1065400000	MORTGAGE INSURANCE RESERVE	4,840.00	0.00	4,840.00	6,671.00
1065500000	INSURANCE RESERVE	6,676.00	0.00	6,676.00	39,695.00
Subtotal [A8]	Other Current Assets	11,516.00	0.00	11,516.00	46,366.00
Subgroup : [B1]	Land				
1410000000	LAND	137,129.00	0.00	137,129.00	137,129.00
Subtotal [B1]	Land	137,129.00	0.00	137,129.00	137,129.00
Subgroup : [B2]	Land Improvements				
1415000000	LAND IMPROVEMENT	102,609.00	0.00	102,609.00	99,109.00
1416000000	LAND IMPROVEMENT/ADC	4,690.00	0.00	4,690.00	4,690.00
1420000000	SEWER ASSESSMENTS	46,791.00	0.00	46,791.00	46,791.00
1515000000	ACCUM DEP/LAND IMPROVEMENTS	(84,486.00)	0.00	(84,486.00)	(80,850.00)
1520000000	ACCUM DEP/SEWER ASSESSMENTS	(46,791.00)	0.00	(46,791.00)	(46,791.00)
1533020000	ACCUM DEP/RE/LAND IMPRO	(4,449.00)	0.00	(4,449.00)	(4,380.00)
Subtotal [B2]	Land Improvements	18,364.00	0.00	18,364.00	18,569.00
Subgroup : [B3]	Buildings				
1430000000	BUILDINGS	3,136,853.00	0.00	3,136,853.00	3,134,133.00
1431020000	BUILDING/ADC	208,714.00	0.00	208,714.00	208,714.00
1530000000	ACCUM DEP/RE/BUILDINGS	(2,342,741.00)	0.00	(2,342,741.00)	(2,244,973.00)
1531020000	ACCUM DEP/RE/BLDGS	(161,209.00)	0.00	(161,209.00)	(156,716.00)
Subtotal [B3]	Buildings	841,617.00	0.00	841,617.00	941,158.00
Subgroup : [B6]	Movable Equipment				
1440000000	EQUIPMENT	1,010,663.00	0.00	1,010,663.00	893,930.00
1461020000	EQUIPMENT/ADC	113,401.00	0.00	113,401.00	110,759.00
1540000000	ACCUM DEP/RE/EQUIPMENT	(699,011.00)	0.00	(699,011.00)	(615,521.00)
1561020000	ACCUM DEP/RE/ADC	(44,951.00)	0.00	(44,951.00)	(25,003.00)
Subtotal [B6]	Movable Equipment	380,102.00	0.00	380,102.00	364,165.00
Subgroup : [B7]	Motor Vehicles				
1450000000	MOTOR VEHICLES	62,148.00	0.00	62,148.00	62,148.00
1451020000	MOTOR VEHICLES	421,279.00	0.00	421,279.00	421,279.00
1550000000	ACCUM DEP/RE/MOTOR VEHICLES	(60,185.00)	0.00	(60,185.00)	(57,588.00)
1551020000	ACCUM DEP/RE/VEHICLES	(151,745.00)	0.00	(151,745.00)	(73,205.00)
Subtotal [B7]	Motor Vehicles	271,497.00	0.00	271,497.00	352,634.00
Subgroup : [B9]	Other Fixed Assets				
1065100000	NONCRITICAL REPAIR RESERVE	19,260.00	0.00	19,260.00	125,571.00
1460000000	CONSTRUCTION IN PROGRESS	85,151.00	0.00	85,151.00	168,910.00
1460500000	CIP - NURSING ADDITION	482,410.00	0.00	482,410.00	269,178.00
Subtotal [B9]	Other Fixed Assets	586,821.00	0.00	586,821.00	563,659.00
Subgroup : [D3]	Organization Expense				
1610100000	HUD FINANCING COSTS	37,554.00	0.00	37,554.00	37,554.00
1611000000	AMORIZATION-FINANCE COSTS	(2,682.00)	0.00	(2,682.00)	(1,609.00)
Subtotal [D3]	Organization Expense	34,872.00	0.00	34,872.00	35,945.00
Subgroup : [D6]	Loans to Owners or Related Parties				
1190200000	A/R - OTHER - WOODS	2,080,992.00	0.00	2,080,992.00	200,462.00
1191000000	DUE FROM FOUNDATION	175.00	0.00	175.00	0.00
1192000000	DUE FROM GEER VILLAGE/BECKLEY	0.00	0.00	0.00	10,934.00
1193000000	DUE FROM GEER CORP	6,646.00	0.00	6,646.00	2,270,741.00
1194000000	DUE FROM GEER WOODS	169,573.00	0.00	169,573.00	1,461,170.00
1194000001	DUE FROM GEER WOODS	99,378.00	0.00	99,378.00	49,172.00
2030100001	A/P - OTHER - CORP	0.00	0.00	0.00	22,921.00
Subtotal [D6]	Loans to Owners or Related Parties	2,356,764.00	0.00	2,356,764.00	4,015,400.00
Subgroup : [D7]	Other Assets				

1800000000	INVESTMENT IN ADC	641,990.00	0.00	641,990.00	600,595.00
Subtotal [D7]	Other Assets	641,990.00	0.00	641,990.00	600,595.00
Total [31-32]	Assets	8,767,194.00	0.00	8,767,194.00	8,776,162.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
2010000000	ACCOUNTS PAYABLE/TRADE	(332,263.00)	0.00	(332,263.00)	(1,297,590.00)
2010020000	ACCOUNTS PAYABLE/TRADE	(8,240.00)	0.00	(8,240.00)	(13,934.00)
2010040000	ACCOUNTS PAYABLE - Offset	0.00	0.00	0.00	712,652.00
2030100000	A/P - OTHER - CORP	(105,842.00)	0.00	(105,842.00)	(1,866,363.00)
2030300000	A/P - OTHER - NURSING	42,806.00	0.00	42,806.00	0.00
2037000000	CT USER TAX PAYABLE	(170,136.00)	0.00	(170,136.00)	(169,590.00)
2040000000	PATIENT FUNDS PAYABLE	(51,396.00)	0.00	(51,396.00)	(28,645.00)
2110000000	FICA WITHHOLDING PAYABLE	0.00	0.00	0.00	(30,571.00)
2215000000	FLEX SPENDING PAYABLE	(13,232.00)	0.00	(13,232.00)	(18,744.00)
2250000000	DISABILITY PREM.PAYABLE	(199.00)	0.00	(199.00)	0.00
Subtotal [A1]	Trade Accounts Payable	(638,502.00)	0.00	(638,502.00)	(2,712,785.00)
Subgroup : [A2]	Note Payable				
2300100000	CURRENT PORTION - HUD	(34,701.00)	0.00	(34,701.00)	(33,466.00)
2300500000	C&LM LOAN - CURRENT	0.00	0.00	0.00	(6,903.00)
2310000000	NOTE PAYABLE - VEHICLE	(1,529,631.00)	0.00	(1,529,631.00)	0.00
Subtotal [A2]	Note Payable	(1,564,332.00)	0.00	(1,564,332.00)	(40,369.00)
Subgroup : [A4]	Accrued Payroll				
2020000000	PAYROLL PAYABLE	(270,188.00)	0.00	(270,188.00)	(414,501.00)
2020500000	ACCRUED PAYROLL	(131,878.00)	0.00	(131,878.00)	0.00
2070000000	VACATION/SICK ACCRUAL	(158,349.00)	0.00	(158,349.00)	(156,190.00)
2070020000	VACATION/SICK ACCRUAL	(4,803.00)	0.00	(4,803.00)	(13,316.00)
Subtotal [A4]	Accrued Payroll	(565,218.00)	0.00	(565,218.00)	(584,007.00)
Subgroup : [A12]	Other Current Liabilities				
1143120000	DEFERRED INC - DIAL A RIDE	(30,884.00)	0.00	(30,884.00)	(29,518.00)
1143520000	DEFERRED INC - OPERATIONS	(9,125.00)	0.00	(9,125.00)	(19,430.00)
1145020000	WELLNER/SCHOLARSHIPS	0.00	0.00	0.00	(18,206.00)
2055000000	DEFERRED INCOME	(1,147,768.00)	0.00	(1,147,768.00)	0.00
2215200000	HRA DEDUCTIBLE	(54,315.00)	0.00	(54,315.00)	(58,698.00)
2260000000	LIFE INSURANCE PREMIUM PAYABLE	0.00	0.00	0.00	(599.00)
2280000000	ACCRUED EXP-PRIOR YEAR	(59,758.00)	0.00	(59,758.00)	0.00
2286000000	ACCRUED LEGAL/PROF EXPENSES	(22,367.00)	0.00	(22,367.00)	(60,000.00)
Subtotal [A12]	Other Current Liabilities	(1,324,217.00)	0.00	(1,324,217.00)	(186,451.00)
Subgroup : [B2]	Mortgages Payable				
2320200000	MORTGAGE PAYABLE - HUD	(2,081,546.00)	0.00	(2,081,546.00)	(2,115,980.00)
2320500000	C&LM LOAN - LONG-TERM	0.00	0.00	0.00	(6,903.00)
Subtotal [B2]	Mortgages Payable	(2,081,546.00)	0.00	(2,081,546.00)	(2,122,883.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
2593000000	DUE TO GEER CORPORATION	0.00	0.00	0.00	(592,146.00)
Subtotal [B3]	Loans from Owners or Related Parties	0.00	0.00	0.00	(592,146.00)
Total [33-34]	Liabilities	(6,173,815.00)	0.00	(6,173,815.00)	(6,238,641.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
3000000000	FUND BALANCE	(1,880,146.00)	0.00	(1,880,146.00)	(2,727,543.00)
3000020000	FUND BALANCE - ADC	72,349.00	0.00	72,349.00	290,777.00
3000030000	PAID-IN CAPITAL - NURSING	(684,504.00)	0.00	(684,504.00)	(600,595.00)
Subtotal [B5]	Cumulated Earnings	(2,492,301.00)	0.00	(2,492,301.00)	(3,037,361.00)
Total [35]	Equity	(2,492,301.00)	0.00	(2,492,301.00)	(3,037,361.00)
	NET (INCOME) LOSS	(101,078.00)	0.00	(101,078.00)	499,840.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2020 Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
D.01 - Direct Care				
To reclass dentist expense				
5028000001	OUTSIDE SVCS-ADMIN		11,840.00	
5028000000	OUTSIDE SVCS-ADMIN			11,840.00
Total			11,840.00	11,840.00
Reclassifying Journal Entries JE # 2				
D.01 - Dues				
To reclass dues				
5048000002	CHAMBER OF COMMERCE DUES		500.00	
5062000000	FACILITY ASSOCIATION DUES		255.00	
5048000000	DUES/SUBSCRIPTIONS			500.00
5048100000	DUES			255.00
Total			755.00	755.00
Reclassifying Journal Entries JE # 5				
J.01 - Wages & Hours				
To reclass salaries based on PBC schedule				
5010020000	WAGES - REG		372,736.00	
5321100000	NSG ADMIN/DOR WAGES - REG			372,736.00
Total			372,736.00	372,736.00
Reclassifying Journal Entries JE # 7				
D.01				
To reclass Salaries based on PBC info at D.01				
5012000000	CEO Expense Offset		136,803.00	
R0013	Assistant Administrator		46,910.00	
5010100000	OFFICE WAGES - REG			183,713.00
Total			183,713.00	183,713.00
Reclassifying Journal Entries JE # 8				
H>02				
To perform AJEs provided by client				
5376100000	Clinical Services - Celtic		15,553.00	
5325000000	AGENCY			7,330.00
5383000000	MEDICAL DIRECTOR			8,223.00
Total			15,553.00	15,553.00
Reclassifying Journal Entries JE # 9				
N.01a				
To reclass a reversal of PY expenses				
6561000000	Marketing - Consultant		4,231.00	
R0014	Reversal of PY Expenses			4,231.00
Total			4,231.00	4,231.00
Reclassifying Journal Entries JE # 10				
N.01a				
To reclass reversal of PY expenses				
5376100000	Clinical Services - Celtic		14,179.00	
R0014	Reversal of PY Expenses			14,179.00
Total			14,179.00	14,179.00
Total Reclassifying Journal Entries			603,007.00	603,007.00
Total All Journal Entries			603,007.00	603,007.00



Provider Name: Geer Nursing and Rehabilitation Center
Provider Number: 000008433
Period Ended: 9/30/20

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: