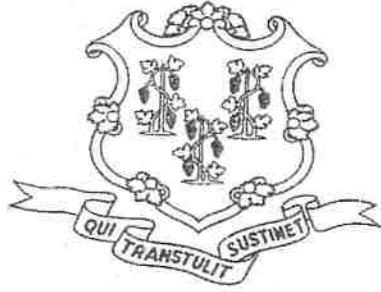


State of Connecticut



**Annual Report of Long-Term Care Facility
Cost Year 2023**

Name of Facility (as licensed) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 99 South Canaan Road, Canaan, CT 06018	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 843-C	(Specify)	(Specify)	Medicare Provider 07-5202
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Medicaid Provider Numbers:	CCNH / RHNS 000008433	(Specify)	(Specify)
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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nu	843-C	9/30/2023	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Dan Rupenski			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 10/1/2022	To 9/30/2023
Address of Facility 99 South Canaan Road, Canaan, CT 06018				
Report Prepared By Marcum LLP		Phone Number 203-781-9680	Date 2/9/2024	
Item	Total	CCNH / RHNS	(Specify)	(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 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and		Address (No. & Street, City, State, Zip) 99 South Canaan Road, Canaan, CT 06018			
License Numbers:	CCNH / RHNS 843-C	(Specify)	(Specify)	Medicare Provider No. 07-5202	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)					
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
N/A					
Administrator					
Name of Administrator Dan Rupenski			Nursing Home Administrator's License No.:	2118	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name N/A			License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A	843-C	9/30/2023	3A	37

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated
Robert T. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation	99 South Canaan Road, Canaan, CT 06018	CT

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
See Attached			

Names of Stockholders Owning at Least 10% of Shares			

THE GEER CORPORATION

Board of Directors
2024

Name

Lance Leifert
Board Chair
Director/Officer
2018-present

Richard Solan
1st Vice Chair
Director/Officer
2020-present

Samuel Herrick
Treasurer
Director/Officer
2021-present

Eileen Fox
Secretary
Director/Officer
2016-present

Karin Robinson
Director
2020-present

Cyd Emmons
Director
2020-present

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Gee	843-C	9/30/2023	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nu		License No. 843-C	Report for Year Ended 9/30/2023	Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No %**			
Geer Corporation	99 South Canaan Road, North Canaan CT	<input type="radio"/>	<input checked="" type="radio"/>	Management Services	Pg 16 / Line m12	566,299
Geer Village	77 South Canaan Road, North Canaan CT	<input type="radio"/>	<input checked="" type="radio"/>	Marketing Services	Pg 16 / Line m3	31,248
Geer Foundation	77 South Canaan Road, North Canaan CT	<input type="radio"/>	<input checked="" type="radio"/>	Strategic Planning and Marketing Services	Pg 16 / Line m11	18,756
Conquest Consulting	30 Tower Lane, 4th Floor, Avon CT	<input type="radio"/>	<input checked="" type="radio"/>	Internet Marketing Consultant	Pg 16 / Line m11	18,000
		<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.

** 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 G	843-C	9/30/2023	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 (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
Note that due to accounting changes the cost report was prepared with only nursing facility related expenses. This resulted in no ADH or transportation expenses being reported within the cost report.				
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.)				
<p align="right"><input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.</p>				
N/A				

**General Information and Questionnaire
 Other Lines of Business**

Name of Facility Robert C. Geer Memorial Hospital, In	License No. 843-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		57,480		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
1,460		Square footage of therapy space.		
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
		Square footage of kitchen		
		Number of meals served per week		
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
		Square footage of apartments		
		Square footage of independent living		
		Square footage of assisted living		
		Please identify the services provided:		

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Robert C. Geer Memo	License No. 843-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabil	License No. 843-C		Report for Year Ended 9/30/2023		Page 8	of 37		
	Total All Levels		Period 10/1 Thru 6/30				Period 7/1 Thru 9/30	
	Total CCNH / RHNS Level	Total	Total	CCNH / RHNS			Total	CCNH / RHNS (Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	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	82	82		82				
B. As of midnight of THIS report period	82	82			82	82		
3. Total Number of Days Care Provided During Period								
A. Medicare	2,124	2,124		1,648	476	476		
B. Medicaid (Conn.)	18,542	18,542		13,784	4,758	4,758		
C. Medicaid (other states)	365	365		273	92	92		
D. Private Pay	6,810	6,810		5,037	1,773	1,773		
E. State SSI for RCH								
F. Other (Specify) Managed Care	1,331	1,331		1,197	134	134		
G. Total Care Days During Period (3A thru F)	29,172	29,172		21,939	7,233	7,233		
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)	29,172	29,172		21,939	7,233	7,233		

Schedule of Resident Statistics (Cont'd)

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer			License No. 843-C			Report for Year Ended 9/30/2023			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)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH / RHNS	(Specify)	(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)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	6	53		23									
Per Diem Rate													
a. One bed rm.	Various	298.50		580.00									
b. Two bed rms.	Various	298.50		480.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)					
A. Medicare - Part B				17,699	17,699								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				1,659	1,659								
2. Restorative Treatments													
C. Other				35,952	35,952								
D. Total Physical Therapy Treatments				55,310	55,310								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				2,943	2,943								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				276	276								
2. Restorative Treatments													
C. Other				5,979	5,979								
D. Total Speech Therapy Treatments				9,198	9,198								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				18,275	18,275								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				1,275	1,275								
2. Restorative Treatments													
C. Other				22,950	22,950								
D. Total Occupational Therapy Treatments				42,500	42,500								

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	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	187,065		2,816						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	35,764		1,040						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	121,836		6,550						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	477,845		23,005						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	2,286		91						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	212,486	(4,124)	8,201						
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	269,482		4,160						
b. RN									
1. Direct Care	915,754		18,820						
2. Administrative**	358,911		6,850						
c. LPN									
1. Direct Care	882,108		22,594						
2. Administrative**									
d. Aides and Attendants	1,801,513		76,065						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	114,381		6,021						
i. Physicians									
1. Medical Director									
2. Utilization Review									
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists	26,184		1,169						
l. Podiatrists									
m. Social Workers/Case Management	84,406		2,645						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	262,413	(177,234)	7,444						
<i>A-13. Total Salary Expenditures</i>	<i>5,752,434</i>	<i>(181,358)</i>	<i>187,471</i>						

* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Admissions	\$ 50,591		1,856						
Outpatient Rehab	\$ 177,234	\$ (177,234)	3,497						
Medical Records	\$ 34,588		2,091						
Total	\$ 262,413	\$ (177,234)	7,444	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Total	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehab	License No. 843-C		Report for Year Ended 9/30/2023				Page 11	of 37
	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
CCNH / RHNS	(Specify)	(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	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	of
	CCNH / RHNS (Specify)	(Specify)							
Name of Facility (as licensed) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehab License No. 843-C Report for Year Ended 9/30/2023 Page 12 of 37									
Section III - Administrators***									
Kevin O'Connell (10/01/2022 - 06/30/2023)	151,301		Non Discrim.	Administrator	1,776	A2			
Dan Rupenski (07/01/2023 - 09/30/2023)	35,764		Non Discrim.	Administrator	1,040	A2			
Section IV - Assistant Administrators									
Dan Rupenski (10/01/2022 - 06/30/2023)	35,764		Non Discrim.	Assistant Administrator	1,040	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	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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	40,600		1,015						
2. Dentist	11,946		88						
3. Pharmacist									
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	251,410		3,143						
b. Other									
6. Social Worker	22,534		203						
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	55,720		223						
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	41,811		418						
b. Other									
10. Occupational Therapist									
a. Resident Care	193,186		2,415						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	12,210		107						
2. Administrative***									
b. LPN									
1. Direct Care	91,030		1,648						
2. Administrative***									
c. Aides	106,900		2,120						
d. Other									
12. Other (Specify) See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	827,347		11,380						

* 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 in the Adjustment column.

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

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

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nu		License No. 843-C		Report for Year Ended 9/30/2023	Page 14	of 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		
Healthdrive Dental Group, PO Box 22010, New York, NY 10087	Dentist	<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		
InHouse Care LLC, 276 Highland Ave., Suite 2A, Waterbury, CT 06708	Medical Director	<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		
Harford Healthcare Medical Group; PO Box 412744, Boston, MA 02241	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Karen Cornell, LCSW, 220 Cider Crossing, Torrington, CT 06790	Social Worker	<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		
Medical Solutions, LLC; 1010 N 102nd St. Suite 300, Omaha, NE 68114	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pamela Kelly LLC; 43 Woodruff Ave., Winsted, CT 06098	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ageless Skye; PO Box 844, Harrison, NY 10528	LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ann Gravel; PO Box 554; Morris, CT 06763	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAS Medical Staffing, 1 Federal St bldg 101, Springfield, MA 01105	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility		License No.	Report for Year Ended				Page	of
Robert C Geer Memorial Hospital, Inc. D/B/A G		843-C	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 278,270	278,270						
2. Disability Insurance	\$ 23,960	23,960						
3. Unemployment Insurance	\$ 48,180	48,180						
4. Social Security (F.I.C.A.)	\$ 448,872	448,872						
5. Health Insurance	\$ 652,609	652,609						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$							
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ (42,018)	10,611	(52,629)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	650,000	(650,000)					
d. Accounting and Auditing	\$ 56,971	56,971						
e. Legal (Services should be fully described on Page 15b)	\$ 8,139	9,669	(1,530)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 9,858	9,858						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 41,292	41,292						
2. Cellular Phones	\$ 2,800	3,480	(680)					
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 568,549	568,549						
Subtotal	\$ 2,097,482	2,802,321	(704,839)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

**Geer Nursing & Rehabilitation Center
Calculation of Cellular Phone Disallowance
September 30, 2023**

Page 15b

Cellular Phone Disallowance

Total Cost		\$	3,480
Total Allowance			<u>2,800</u>
Total Disallowance	Page 15, Lline 1h2	\$	<u>680</u>

General Information and Questionnaire
Accounting Basis

Name of Facility Robert C. Geer Memorial Hospital,	License No. 843-C	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
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 (<i>describe fully</i>)				
1	Accounting, audit and cost report preparation		\$	56,971
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	\$ 56,971
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 DMC Law 2 Marshall Ed Rice 3 Kevin F. Nelligan, LLC 4 Kainen, Escalera, & Michale 5			Telephone Number 203-687-6683 203-768-2235 860-379-7109 860-493-0870	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 P.O. Box 817 North Haven CT 06473 2 P.O. Box 5, Thomston, CT 06787 3 194 Ashley Falls Rd., Canaan, CT 06018 4 21 Oak St # 601, Hartford, CT 06106 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Corporate Matters		\$	6,969
2	Conservatorship (Disallowed)		\$	100
3	Conservatorship (Disallowed)		\$	1,430
4	Corporate Matters		\$	1,170
5			\$	
			Charge for Services Provided	\$ 9,669
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				

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	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		2,097,482	2,802,321	(704,839)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$ 22,514	37,659	(15,145)					
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$ 1,841	1,841						
5. Education Expenses Related to Seminars and Conventions	\$ 5,919	5,919						
6. Automobile Expense (not purchase or depreciation)	\$ 3,480	3,480						
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 35,129	35,129						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	31,248	(31,248)					
4. Fund-Raising***	\$							
5. Medical Records	\$ 227	227						
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$	11,577	(11,577)					
7. Postage	\$ 6,662	6,662						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 7,423	7,423						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 19,724	19,724						
10. Contributions*** See Attached Schedule	\$	438	(438)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 312,793	349,549	(36,756)					
12. Administrative Management Services**	\$ 565,321	566,299	(978)					
13. Other (Specify) See Attached Schedule	\$ (16,203)	162,586	(178,789)					
C-14 Total Administrative & General Expenditures	\$ 3,062,312	4,042,082	(979,770)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
O/S - Geer Marketing	\$ 31,248	\$ (31,248)				
Total Other Advertising	\$ 31,248	\$ (31,248)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CAHCF	\$ 6,613					
ACHCA	\$ 810					
Total Dues	\$ 7,423	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
DONATIONS/MAKE A WISH	\$ 438	\$ (438)				
Total Contributions	\$ 438	\$ (438)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
EMPLOYEE RECOGNITION	\$ 7,442	\$ (7,442)				
TUITION REIMBURSEMENT	\$ 3,000	\$ (3,000)				
BANK AND CREDIT CARD FEES	\$ 2,240					
FINANCE CHARGES	\$ 28,186	\$ (28,186)				
Civil Penalty	\$ 116,017	\$ (116,017)				
Marketing - Advertisements	\$ 1,224	\$ (1,224)				
Marketing - Promotional Items	\$ 4,477	\$ (4,477)				
ADMINISTRATIVE INCOME (Disallowed from Page 30 IV8)		\$ (18,443)				
Total Other Administrative and General	\$ 162,586	\$ (178,789)	\$ -	\$ -	\$ -	\$ -

Geer Nursing & Rehabilitation Center
 Calculation of Allowable Management Fees
 September 30, 2023

Page 15 of 16b

Description

Total Expenses (See Reconciliation on Page 36)
 (Less) Management Fee

Amount Used for Allocation

12,741,920
 (566,299) *

\$ 12,175,621

Description	% Total	Mgmt Fee Alloc - COST	Mgmt Fee Alloc - Charge
Portion Applicable to Pharmacy	0.2697%	1,557 *	1,527
Portion Applicable to Outpatient Rehab	1.8258%	10,543 *	10,339
Portion Application to Geer Nursing	97.9045%	565,326	554,432
\$ 12,175,621	100.000%	577,426	566,299

(1) Nonallowable Benefits
 Management Fee Charged to Facility
 Management Fee at Cost
 Total Management Fee Disallowed

\$ 51,729 Page 15, Line 1a9
 566,299
 565,326
 \$ 973 Page 16, Line m12

* Changed to a charge base for 2011; 2017 Actual cost of Management Company is \$ 577,426 Ties to Page 4 Actual

Description	Salaries	Commit	Benefits (1)	Other	Total
Pharmacy	26,184	-	6,659	-	32,843
Outpatient	177,233	-	45,070	-	222,303
\$ 203,417	\$ -	\$ -	\$ 51,729	\$ -	\$ 255,146

Total Salaries Page 10
 Self-Disallowed ADC Salaries
 Self-Disallowed Maint. Salaries Related to ADC
 Total Salaries Page 10 Revised

5,752,434
 -
 4,124
 5,748,310

Total Benefits Page 15
 Discriminatory Benefits
 Self-Disallowed Maint. Benefits Related to ADC
 Total Benefits Revised

1,462,502
 (148)
 1,048
 1,461,602

Salaries to Benefit Ratio
 Non-Allowable Salaries
 Non-Allowable Benefits

25.43%
 203,417
 \$ 51,729 (1)

Self-Disallowed Salaries on Page 10/13
 Self-Disallowed Benefits on Page 29, Line 44
 Self-Disallowed Benefits on Page 28, Line 8
 Self-Disallowed Benefits on Page 29, Line 44

ADC Benefits are not included

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Robert C. Geer Memorial Hospital, Inc. D	843-C	9/30/2023	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	566,299	Mgmt of Facility, HR, Maintenance, AP, AR and Benefits	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nur		843-C	9/30/2023			18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 239,492	240,652	(1,160)				
2. Non-Food Supplies	\$ 15,825	15,825					
3. Other (Specify)	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 206,052	206,052					
c. Other (Specify)	\$						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 461,369	462,529	(1,160)				
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(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.	1160		
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	9/30/2023		19	37		
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*								
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.						
		Amt. \$	665	665				
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.						
		Amt. \$						
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.						
		Amt. \$						
4.	Repair and/or purchase of linens.***	Lbs.						
		Amt. \$						
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	72,444	72,444				
c.	Other (Specify) Soaps / Supplies	\$	2,851	2,851				
3D. Total Laundry Expenditures (3a + b + c)		\$	75,960	75,960				
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	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Sq Ft. Serviced by Personnel Amt. \$ 50,288	50,288					
b.	Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq Ft. Serviced by Personnel Amt. \$ 257,629	257,629					
c.	Other (<i>Specify</i>)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$ 307,917	307,917					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$	164,515	(164,515)				
	2. Purchased from	\$						
b.	Medicine Cabinet Drugs	\$ 118,097	118,097					
c.	Medical and Therapeutic Supplies	\$ 34,952	35,008	(56)				
d.	Ambulance/Limousine***	\$						
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	32,266	(32,266)				
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	\$ 4,263	4,263					
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$ 7,200	28,476	(21,276)				
m.	Other (Specify)**** See Attached Schedule	\$ 15,966	233,677	(217,711)				
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$ 180,478	616,302	(435,824)				

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
PATIENT SUPPLIES - REHAB	\$ 4,970	\$ (1,974)				
Lost Resident Items	\$ 473	\$ (473)				
MEDICARE ADD-ON EXPENSES	\$ 29,855	\$ (29,855)				
IN PAT SUPPLIES - ST	\$ 12,759					
OUTPATIENT SUPPLIES	\$ 350	\$ (139)				
OUTPAT - DUES & SUBSCRIPTIONS	\$ 91,846	\$ (91,846)				
PHARMACY CONTRACTED SERVICES	\$ 4,331	\$ (4,331)				
OUT PAT CONTRACTED SERVICES	\$ 81,975	\$ (81,975)				
OUTPATIENT WEBPT SOFTWARE COST	\$ 6,963	\$ (6,963)				
OUT PAT THERAPY-DUES/SUBSCRIP	\$ 155	\$ (155)				
Total Other Resident Care	\$ 233,677	\$ (217,711)	\$ -	\$ -	\$ -	\$ -

**Geer Nursing & Rehab
Cable TV Disallowance
September 30, 2023**

Pg. 20b

Total Cable TV Expense	28,476	TB Linked
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
Partial Year Cost Report (365 out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 7,200	
Disallowed Expense	<u><u>\$ 21,276</u></u>	{a}

Tickmark

{a} Ties to page 20

Geer Nursing & Rehab
 September 30, 2023
 Medical Supply Disallowance Calculation
 Page 20c Attachment

OT Supplies

Account: 6042000000 Outpatient Supplies	350	139	Page 20, Line 5m
Account: 5360500000 Patient Supplies Rehab	4,970	1,974	Page 20, Line 5m
Related to Occupational Therapy*	40%	2,113	

Out-Patient Therapy Expenses (100% Disallowed)

Account: 6040000000 Out-Pat Ther. Supply/Billable	-		
Account: 6048000000 Out Pat Dues & Subscriptions	91,846		Page 20, Line 5m
Account: 6325000000 Out Pat Contracted Services	81,975		Page 20, Line 5m
Account: 6332000000 Out Pat Software	6,963		Page 20, Line 5m
Account: 6340000000 Out-Pat Ther. Supply/Billable	-		
Account: 6340100000 Out-Pat Office Supplies	-		
Account: 6342000000 Out Pat Therapy Supplies/General	-		
Account: 6344000000 Out Pat Bad Debts Expense	-		
Account: 6348000000 Out Pat Therapy Dues & Subscriptions	155		Page 20, Line 5m
	181,289		

Patient Specific Beds (100% Disallowed)

Account: 5341000000 Medical Supplies/Spec. Beds	56		Page 20, Line 5c
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Total Disallowance

183,458

*** Page 9 Therapy Treatments**

Physical Therapy Treatments	55,310	52%
Speech Therapy Treatments	9,198	9%
Occupational Therapy Treatments	42,500	40%
	107,008	100%

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

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabil	License No. 843-C	Report for Year Ended 9/30/2023	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH/ RHNS (Specify)	Total Cost/Page Ref.***	Page 21	of 37
			Yes	No						
EMS, LLC	245 Main St, Suite 204, Chester, NJ 07930		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping	257,629		20	4b
Kone Brooklyn	PO Box 22251, New York, NY 10087-2251		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Services	19,489		22	6f
PointClickCare Technologies Inc.	PO Box 674802, Detroit, MI 48267-4802		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software Services	29,934		16	m11
Unitex Textile Rental Services	Pkwy, Mount Vernon, NY 10550-1700		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	72,444		19	3b
USA Waste and Recycling, Inc.	P.O. Box 1000, East Windsor, 06088		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	35,212		22	6f
Databal, LLC,	730 Hayden Hill Road, Torrington, CT 06790		<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	59,393		16	m11
Conquest	P.O. Box 416, Avon CT 06001		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Internal Marketing Consultant	18,000		16	m11
Paycom	Oklahoma City, OK 73142		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	51,551		16	m11
SmartLinx Solutions, LLC	Floor 4, Iselin, NJ 08830		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	51,292		16	m11
Ability Network Inc.	Minneapolis, MN 55485 6015		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medicare Services	13,516		16	m11
Unidine Corporation	PO Box 102289, Atlanta, GA 30368		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Food Services	206,052		18	2b
			<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	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6 Maintenance & Operation of Plant								
a Repairs & Maintenance	\$ 2,889	2,889						
b Heat	\$ 108,147	110,966	(2,819)					
c Light & Power	\$ 71,342	73,201	(1,859)					
d Water	\$ 31,036	31,845	(809)					
e Equipment Lease (Provide detail on page 22b)	\$ 29,906	29,906						
f Other (itemize) See Attached Schedule	\$ 93,683	119,646	(25,963)					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 337,003	368,453	(31,450)					
7 Depreciation (complete schedule page 23*)								
a Land Improvements	\$ 2,525	2,525						
b Building & Building Improvements	\$ 65,813	65,813						
c Non-Movable Equipment	\$ 8,012	8,012						
d Movable Equipment	\$ 49,849	49,849						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 126,199	126,199						
8 Amortization (Complete att. Schedule Page 24*)								
a Organization Expense	\$							
b Mortgage Expense	\$	344	(344)					
c Leasehold Improvements	\$							
d Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$	344	(344)					
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)	\$ 126,199	126,543	(344)					

* 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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CONTRACT MAINT SERVICES	\$ 8,143					
O/S Plum, Heat, Refrig	\$ 182					
O/S Elevators	\$ 19,969					
O/S State Required	\$ 12,380					
O/S Miscellaneous	\$ 6,661					
TRASH REMOVAL	\$ 35,212					
Supplies-State Required	\$ 884					
Supplies-Miscellaneous	\$ 7,978					
LANDSCAPING/SNOW REMOVAL	\$ 229					
Landscaping	\$ 17					
Snow Removal	\$ 3,676					
INTERNET SERVICES	\$ 24,315					
Outpatient Therapy Disallowance (See Attached)		\$ (25,963)				
Total Other Repairs and Maintenance	\$ 119,646	\$ (25,963)	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended	Page of		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing		843-C	9/30/2023	22b 37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
Konica Minolta, 21146 Network Place, Chicago, IL 60674	<input type="radio"/>	<input checked="" type="radio"/>	Various	Various	28,541	28,541
Pitney Bowes PO Box 371887, Pittsburg, PA	<input type="radio"/>	<input checked="" type="radio"/>	10/16/20	Month to month	1,365	1,365
	<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"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?					<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***					29,906	

* 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.

Geer Nursing & Rehabilitation Center
 Calculation of Outpatient Overhead Disallowance
 September 30, 2023

Page 22c

Outpatient Therapy - Overhead Disallowance

Current Medicaid Rate	\$	298.50	Page 9
Est % Attributable to Main and Property			
Overhead Costs		10%	
Total Benefits Page 15	\$	29.85	
Average Ratio of O/P Rehab Sq Ft		2.540%	
Average CPPD			\$ 0.76
Total Patient Days for Period			29,172 Page 8
Estimated Overhead Disallowance	\$	22,171	Page 22, Line 6f

Outpatient Therapy -Overhead Disallowance

Heat	110,966	2,819	Page 22 Line 6b
Light & Power	73,201	1,859	Page 22 Line 6c
Water	31,845	809	Page 22 Line 6d
Total Utilities	216,012	\$ 5,487	
Average Ratio of O/P Rehab Sq to Total	2.54%		

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%

State of Connecticut
 Annual Report of Long-Term Care Facility
 CSP-23 Rev. 10/2022

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 Rehabil		843-C		9/30/2023					23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
										Is a mileage logbook maintained?
		Yes	No	Month	Year					
A. Land Improvements										
1. Acquired prior to this report period	144,976			144,976	S/L	Various	2,525			
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
A-4. Subtotal								2,525		
B. Building and Building Improvements										
1. Acquired prior to this report period	3,129,858			3,129,858	S/L	Various	65,813			
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
B-4. Subtotal								65,813		
C. Non-Movable Equipment										
1. Acquired prior to this report period	80,118			80,118	S/L	Various	8,012			
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal								8,012		
D. Movable Equipment										
1. Motor Vehicles (Specify name, model and year of each vehicle)										
a. Vehicles - Added Prior to 2011	25,884			25,884	S/L	4				
b. ADC Vehicle / Repairs	18,624	6/7	Var	18,624	S/L	4				
c. 2010 Truck	14,500	10	2016	14,500	S/L	4				
d. 2003 Ford 550	3,140	7	2019	3,140	S/L	4				
2. Movable Equipment										
a. Acquired prior to this report period	876,798			876,798	S/L	Various	49,849			
b. Disposals (attach schedule)										
Acquired during this report period (attach schedule):										
c. Administrative										
d. Standard Resident										
e. Specialized Resident										
Total Acquired during this report period										
D-3. Subtotal								49,849		
E. Total Depreciation								126,199		

Schedule of Land Improvements Acquired during this report period

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

*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:				
Total additions for Building Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ -		\$ - *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*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 Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility	License No.		Report for Year Ended		Page	of			
	843-C		9/30/2023				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	Various	91,230	46,005	S/L		344	
2.									
3.									
B-4. Subtotal									344
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									344

* 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.

Robert C. Geer Memorial Hospital d/b/a Geer Nursing & Rehab.
 Depreciation Schedule
 FYE 09/30/2022

Description	Acquisition Date	Historical Costs	Cost to be Depr	Method	Useful Life	09/30/20		09/30/21		09/30/22		09/30/23		NBV CHECK
						Accum Depr	Var	Accum Depr	Depr	Accum Depr	Depr	Accum Depr	Depr	
Land Improvements														
Acquired Prior	Various	88,488	88,488	S/L	Var	-	-	88,488	-	88,488	-	88,488	-	-
2009 Additions														
Parking lot striping	11/12/2008	800	800	S/L	2	-	-	800	-	800	-	800	-	-
Grading/Paving of narrow strip in parking lot	10/30/2008	11,000	11,000	S/L	8	-	-	11,000	-	11,000	-	11,000	-	-
		11,800	11,800			-	-	11,800	-	11,800	-	11,800	-	-
Prior to 2011		100,288	100,288			-	-	100,288	-	100,288	-	100,288	-	-
2011 Additions														
Grease Trap	6/29/2011	12,733	12,733	S/L	15	849	849	9,338	849	10,187	849	11,036	849	1,697
Heated Sidewalks - Front of Building	8/24/2011	19,890	19,890	S/L	15	1,326	1,326	14,566	1,326	15,912	1,326	17,238	1,326	2,652
Total 2011		32,623	32,623			2,175	2,175	23,904	2,175	26,099	2,175	28,274	2,175	4,349
2012 Additions														
Fill & Resurface Sinkhole in Parking Lot	12/1/2011	3,000	3,000	-	3	185	3,000	-	3,000	-	3,000	-	3,000	-
Total 2012		3,000	3,000			185	3,000	-	3,000	-	3,000	-	3,000	-
2014 Additions														
Remove/Replace Rear Patio & Ambulance Entr. Con	7/1/2014	3,656	3,656	S/L	3	458	2,978	458	3,436	231	3,667	-	3,667	(0)
Total 2014		3,656	3,656			458	2,978	458	3,436	231	3,667	-	3,667	(0)
2018 Additions														
Handicapped Lines and Signs - for HUD to be capita	2/20/2018	1,899	1,899	S/L	3	633	1,899	-	1,899	-	1,899	-	1,899	-
Total 2018		1,899	1,899			633	1,899	-	1,899	-	1,899	-	1,899	-
2020 Additions														
Base for salt storage shed inc excavation	12/27/2019	3,500	3,500	S/L	10	350	350	350	700	350	1,050	350	1,400	2,100
Total 2020		3,500	3,500			350	350	350	700	350	1,050	350	1,400	2,100
Total Land Improvements		144,976	144,976			3,804	130,264	2,983	133,247	2,756	136,003	2,525	138,528	6,448
Building Improvements														
Acquired Prior	Various	1,464,936	1,464,936	S/L	Var	-	-	1,464,936	-	1,464,936	-	1,464,936	-	-
Painting/Floor Sanding (Adult Day Care)	9/24/2008	11,711	69,164	N/A	10	-	-	-	-	-	-	-	-	11,711
Architect Interior Design	4/30/2008	69,164	69,164	S/L	20	3,458	44,955	3,458	48,413	3,458	51,871	3,458	55,329	13,935
Roof Work Second Half	3/12/2008	57,450	57,450	S/L	10	-	57,450	-	57,450	-	57,450	-	57,450	-
Electric Doors	3/17/2008	16,238	16,238	S/L	10	-	16,238	-	16,238	-	16,238	-	16,238	-
Total 2008		154,563	142,852			3,458	118,643	3,458	122,101	3,458	125,559	3,458	133,017	25,546
2009 Additions														
HUD Building Renovation - General Contractor	11/30/2008	603,249	603,249	S/L	20	30,162	361,948	30,162	392,110	30,162	422,272	30,162	452,434	150,815
HUD Renovation - Bathroom Tubs	11/30/2008	57,108	57,108	S/L	10	-	57,108	-	57,108	-	57,108	-	57,108	-
HUD Renovation - Lights	11/30/2008	37,783	37,783	S/L	10	-	37,783	-	37,783	-	37,783	-	37,783	-
HUD Renovation - Carpet/Vinyl Flooring	11/30/2008	83,966	83,966	S/L	10	-	83,966	-	83,966	-	83,966	-	83,966	-
HUD Building Renovation - General Contractor	9/30/2009	102,908	102,908	S/L	20	5,145	61,743	5,145	66,888	5,145	72,033	5,145	77,178	25,730
HUD Renovation - Wallpaper/Paint	11/30/2008	61,790	61,790	S/L	5	35,307	65,338	35,307	69,845	35,307	74,952	35,307	77,059	176,545
Total 2009		946,804	946,804			35,307	654,338	35,307	698,645	35,307	744,952	35,307	770,259	176,545
2010 Additions														
Outballt Renovations*	9/30/2010	144,090	144,090	S/L	20	-	-	-	-	-	-	-	-	144,090
Misc Renovations (New Windows)	9/30/2010	110,332	110,332	S/L	20	5,517	60,655	5,517	66,202	5,517	71,719	5,517	77,236	33,695
Total 2010		254,422	254,422			5,517	60,655	5,517	66,202	5,517	71,719	5,517	77,236	177,785

Description	Acquisition Date	Historical Costs	Cost to be	Method	Useful Life	09/30/20		09/30/21		09/30/22		09/30/23		NBV CHECK
						Accum Depr	Depr	Accum Depr	Depr	Accum Depr	Depr	Accum Depr	Depr	
Prior to 2011		2,820,725	2,654,924			44,282	2,308,602	44,282	2,352,884	44,282	2,397,166	44,282	2,441,448	
2011 Additions														
Kitchen Cabinets & Counter Tops	3/1/2011	4,467	4,467	S/L	15	298	2,979	298	3,277	298	3,575	298	3,873	594
Front Entrance Rebuild	6/15/2011	5,700	5,700	S/L	20	285	2,850	285	3,135	285	3,420	285	3,705	1,995
Hospice Room Buildout - Room #235	10/27/2011	12,275	12,275	S/L	15	818	8,182	818	9,000	818	9,818	818	10,636	1,639
Automatic Doors - Ambulance Entrance	3/29/2011	6,825	6,825	S/L	10	681	6,825	0	6,825	0	6,825	0	6,825	(0)
Lounge Kitchens	7/12/2011	7,306	7,306	S/L	15	487	7,306	487	7,793	487	8,280	487	8,767	975
New Windows - Back of Building	8/16/2011	33,729	33,729	S/L	20	1,686	18,543	1,686	20,229	1,686	22,015	1,686	23,701	11,808
Maintenance Shed Roof Replacement	8/23/2011	18,500	18,500	S/L	20	925	9,250	925	10,175	925	11,100	925	12,025	6,475
Elevator Locks	4/12/2011	1,985	1,985	S/L	20	99	1,985	99	1,985	99	1,985	99	1,985	696
Back flow kit	7/29/2011	1,569	1,569	S/L	20	78	1,569	78	1,569	78	1,569	78	1,569	552
Outpatient Business Office Buildout	6/30/2011	3,440	3,440	S/L	15	229	2,292	229	2,521	229	2,750	229	2,979	451
Total 2011		85,795	85,795			5,595	55,885	4,905	60,790	4,905	65,695	4,905	70,601	25,191
2012 Additions														
Carpet (for ADC)	6/30/2012	2,865	-	S/L	5	-	2,864	-	2,864	-	2,864	-	2,864	2,865
Carpet	11/30/2011	2,284	2,284	S/L	5	-	2,284	-	2,284	-	2,284	-	2,284	-
Dementia Unit Doors and Installation	10/27/2011	11,146	11,146	S/L	10	1,115	10,991	1,115	10,991	1,115	11,146	1,115	11,146	-
Patio Automatic Doors	10/25/2011	6,975	6,975	S/L	10	698	6,975	698	6,975	698	6,975	698	6,975	2,297
Private Rooms #330 & 326 - Remodel Costs	1/25/2012	9,851	9,851	S/L	15	657	9,851	657	10,508	657	11,165	657	11,822	2,297
Emergency Outlets added to all Rooms	1/20/2012	18,758	18,758	S/L	10	1,876	18,758	1,876	18,758	1,876	18,758	1,876	18,758	5,148
Bariatric Rooms #220 & 320 - Remodel Costs	1/25/2012	22,055	22,055	S/L	15	1,470	13,966	1,470	15,436	1,470	16,906	1,470	18,376	5,148
Remodel 4 Rooms - As Needed	7/20/2012	9,757	9,757	S/L	15	650	6,500	650	7,150	650	7,800	650	8,450	2,890
Total 2012		83,691	80,826			6,466	57,243	6,466	63,709	6,466	69,175	6,466	74,641	12,590
2013 Additions														
Remodel 2nd and 3rd floor Activity Rooms	5/31/2013	31,577	31,577	S/L	15	2,105	15,788	2,105	17,893	2,105	19,998	2,105	22,103	9,474
Lower Level Entrance (For ADC)	6/30/2013	21,359	-	S/L	25	-	21,359	-	21,359	-	21,359	-	21,359	21,359
Total 2013		52,936	31,577			2,105	17,888	2,105	19,893	2,105	19,998	2,105	22,103	30,833
2014 Additions														
3 Fire Doors	9/30/2014	1,208	1,208	S/L	20	60	381	60	451	60	511	60	571	637
Pharmacy Remodel - Not Allowed	11/27/2013	46,416	-	S/L	15	-	46,416	-	46,416	-	46,416	-	46,416	46,416
Laundry Room - Remove Wall	1/14/2014	2,696	2,696	S/L	15	180	1,169	180	1,349	180	1,529	180	1,709	987
Remodel Room #236 - Incl new bath stall	3/18/2014	12,618	12,618	S/L	15	841	5,467	841	6,308	841	7,149	841	7,990	4,628
Remodel Old Staff Lounge to Housekeeping Office - F	9/18/2014	10,928	10,928	S/L	15	729	4,737	729	5,466	729	6,195	729	6,924	4,004
Carpet & Vinyl Plank (For ADC)	11/15/2013	6,838	-	S/L	15	-	6,838	-	6,838	-	6,838	-	6,838	6,838
New ADC Entrance (For ADC)	10/16/2013	5,176	-	S/L	25	-	5,176	-	5,176	-	5,176	-	5,176	5,176
Total 2014		85,881	27,451			1,810	11,765	1,810	13,575	1,810	15,385	1,810	17,195	58,066
2015 Additions														
New Windows (For ADC)	6/17/2015	7,922	-	S/L	25	-	7,922	-	7,922	-	7,922	-	7,922	7,922
First floor office renovations	10/17/2014	32,588	32,588	S/L	15	2,173	11,951	2,173	14,124	2,173	16,297	2,173	18,470	14,118
Resident room renovations	5/27/2015	23,380	23,380	S/L	15	1,559	8,574	1,559	10,133	1,559	11,692	1,559	13,251	10,129
Concrete work	12/30/2014	6,710	6,710	S/L	20	335	1,847	335	2,183	335	2,519	335	2,855	3,855
Total 2015		70,600	62,878			4,068	22,372	4,068	26,440	4,068	30,508	4,068	34,576	36,024
2016 Additions														
Resident Room Renovations	4/1/2016	12,236	12,236	S/L	15	816	3,672	816	4,488	816	5,304	816	6,120	6,116
New Windows	12/21/2016	15,645	15,645	S/L	25	565	2,917	626	3,443	626	4,069	626	4,695	10,951
Total 2016		27,882	27,882			1,442	6,489	1,442	7,931	1,442	9,373	1,442	10,815	17,068
2017 Additions														
New Hot Water Tank	4/26/2017	11,376	11,376	S/L	20	569	1,991	569	2,560	569	3,129	569	3,698	7,678
2nd Floor Renovations	4/24/2017	30,093	30,093	S/L	15	2,005	7,021	2,005	9,027	2,005	11,033	2,005	13,039	17,054
Total 2017		41,469	41,469			2,575	9,012	2,575	11,587	2,575	14,162	2,575	16,737	24,732
2018 Additions														
5 Year Tank Inspection and Cleaning	6/30/2018	6,500	6,500	S/L	5	1,300	3,900	1,300	5,200	1,300	6,500	-	6,500	-
Plumbing Repairs	1/1/2018	5,481	5,481	S/L	10	548	1,644	548	2,192	548	2,740	548	3,288	2,193
New Office for Assistant Maintenance Director	5/1/2018	7,600	7,600	S/L	5	1,520	4,560	1,520	6,080	1,520	7,600	-	7,600	-
Lighting	3/31/2018	42,947	42,947	S/L	5	8,589	25,877	8,589	34,366	8,589	42,947	2	42,947	42,947
Total 2018 Additions		62,528	62,528			11,957	35,871	11,957	47,828	11,957	59,785	550	60,335	2,193

Description	Acquisition Date	Historical Costs	Cost to be Depre	Method	Useful Life	09/30/20		09/30/21		09/30/22		09/30/23	
						Accum Depre	Depre	Accum Depre	Depre	Accum Depre	Depre	Accum Depre	Depre
2016 Disposals													
CARPETING REC ROOM	7/27/2001	(3,205)	(3,205)	S/L	15	-	-	-	-	(3,205)	-	-	(3,205)
DIETARY FLOOR TILE	7/8/2002	(1,925)	(1,925)	S/L	10	-	-	-	-	(1,925)	-	-	(1,925)
ELEVATOR DOOR ZONE SWITCHES	9/30/2002	(4,821)	(4,821)	S/L	10	-	-	-	-	(4,821)	-	-	(4,821)
Installation of panels Sunroom(GN200409)	2/24/2004	(672)	(672)	S/L	10	-	-	-	-	(672)	-	-	(672)
Add Air Conditioning cat(GN200422)	6/10/2004	(8,814)	(8,814)	S/L	10	-	-	-	-	(8,814)	-	-	(8,814)
Ceiling Tile per code.(GN200425)	7/22/2004	(697)	(697)	S/L	10	-	-	-	-	(697)	-	-	(697)
Shaw carpet installation(GN200439)	4/19/2004	(2,765)	(2,765)	S/L	10	-	-	-	-	(2,765)	-	-	(2,765)
Patch & Repair wall/ceiling Rehab.(GN413)	10/28/2003	(1,527)	(1,527)	S/L	10	-	-	-	-	(1,527)	-	-	(1,527)
Parquet Wall Repair - Part of Roof Work	10/31/2004	(55,503)	(55,503)	S/L	10	-	-	-	-	(55,503)	-	-	(55,503)
Split A/C unit for Rehab	12/15/2004	(8,215)	(8,215)	S/L	10	-	-	-	-	(8,215)	-	-	(8,215)
HDD Renovation - Wallpaper/Paint	10/28/2005	(1,995)	(1,995)	S/L	5	-	-	-	-	(1,995)	-	-	(1,995)
Carpet	11/30/2011	(61,790)	(61,790)	S/L	5	-	-	-	-	(61,790)	-	-	(61,790)
Assets Fully Depreciated (9/30/00 W/IS)	Var	(2,284)	(2,284)	S/L	5	-	-	-	-	(2,284)	-	-	(2,284)
CARPETING	1/31/1998	(978)	(978)	S/L	15	-	-	-	-	(978)	-	-	(978)
Total 2016 Disposals		(231,001)	(231,001)							(231,001)			(231,001)
2019 Acquisitions													
Business Office Renovations	11/1/2018	9,383	9,383	S/L	15	626	939	626	1,565	626	626	2,817	6,566
Total Building Improvements 2019		9,383	9,383			626	939	626	1,565	626	626	2,817	6,566
2020 Acquisitions													
30 Amp Line - Steamer	6/11/2020	1,220	1,220	S/L	20	61	61	61	122	183	61	244	976
Mural Painting	11/30/2019	1,500	1,500	S/L	10	150	150	150	300	450	150	600	900
Total Building Improvements 2020		2,720	2,720			211	211	211	422	633	211	844	1,876
2021 Acquisitions													
Ed Office - Electrical	FY2021	5,266	5,266	S/L	10	-	264	264	264	528	264	792	4,476
Total Building Improvements 2021		5,266	5,266				264	264	264	528	264	792	4,476
2022 Acquisitions													
Bell Electrical	FY2022	1,979	1,979	S/L	10	-	-	-	-	198	198	396	1,983
Total Building Improvements 2022		1,979	1,979							198	198	396	1,983
Total Building Improvements		3,129,857	2,983,480			81,128	2,293,175	80,711	2,373,866	79,058	2,452,944	65,813	2,518,757
Non-Movable Equipment													
Acquired Prior	Various	1,423,561	1,416,154	S/L	Var	-	-	-	-	1,423,561	-	-	1,423,561
Total 2008		1,423,561	1,416,154							1,423,561			1,423,561
2018 Disposals													
Prior to 2007 Acquisitions	Various	(1,423,561)	(1,416,154)	S/L	Var	-	-	-	-	(1,423,561)	-	-	(1,423,561)
Total 2018 Disposals		(1,423,561)	(1,416,154)							(1,423,561)			(1,423,561)
2021 Addition													
IT Infrastructure Upgrade	FY2021	80,118	80,118	S/L	5	-	8,012	8,012	8,012	16,024	8,012	24,036	56,082
Total 2021 Addition		80,118	80,118				8,012	8,012	8,012	16,024	8,012	24,036	56,082
Total Non-Movable Equipment		80,118	80,118							16,024	8,012	24,036	56,082
Movable Equipment													
Aulse	Various	142,531	131,909	S/L	Var	-	131,909	10,622	142,531	142,531	-	-	142,531
Aulse	9/30/2008	6,434	6,434	S/L	4	-	-	-	6,434	6,434	-	-	6,434
Auto Dispositions	8/28/2008	(23,674)	(23,674)			-	-	-	(23,674)	-	-	-	(23,674)
2009 Additions													
1995 GMC K-3500 Dump Truck	12/18/2008	5,000	5,000	S/L	4	-	5,000	-	5,000	5,000	-	-	5,000
AD/C 2009 Bus (2009 Ford E350)	7/21/2009	50,878	50,878	S/L	4	-	50,878	-	50,878	50,878	-	-	50,878
Total 2009		55,878	55,878				55,878		55,878	55,878			55,878
2010 Additions													
2000 Bus	5/14/2010	2,000	2,000	S/L	4	-	2,000	-	2,000	2,000	-	-	2,000
Total 2010		2,000	2,000				2,000		2,000	2,000			2,000
2011 Additions													
Shuffair Senator Bus	Various	52,684	52,684	S/L	4	-	52,684	-	52,684	52,684	-	-	52,684
Total 2011		52,684	52,684				52,684		52,684	52,684			52,684
2014 Additions													
Jim's Garage - Van Repair (ADC)	6/4/2014	2,700	2,700	S/L	4	-	2,700	-	2,700	2,700	-	-	2,700
Total 2014		2,700	2,700				2,700		2,700	2,700			2,700

Description	Acquisition Date	Historical Costs	Cost to be Depr.	Method	Useful Life	09/30/20		09/30/21		09/30/22		09/30/23		NBV CHECK
						Accum Depr	Depr	Accum Depr	Depr	Accum Depr	Depr	Accum Depr	Depr	
2015 Additions														
Bus purchased off of lease from CIT (ADC)	7/7/2015	15,924	-	S/L	4	-	-	15,924	15,924	-	15,924	-	15,924	-
Total 2015		15,924						15,924	15,924		15,924		15,924	
2016 Additions														
2016 Ford Truck	10/22/2015	14,500	14,500	S/L	4	1,813	14,500	-	14,500	-	14,500	-	14,500	-
Total 2016		14,500	14,500			1,813	14,500		14,500		14,500		14,500	
2018 Disposals														
Various Vehicle Disposals	Various	(209,969)	(180,723)	S/L	Var	-	(180,723)	(29,246)	(209,969)	-	(209,969)	-	(209,969)	-
Total 2018 Disposals		(209,969)	(180,723)				(180,723)	(29,246)	(209,969)		(209,969)		(209,969)	
2019 Addition														
2019 Ford 550	7/12/2019	3,140	3,140			392	785	785	1,570	785	2,355	785	3,140	(0)
Total Auto		62,148	62,148			2,205	59,793	785	60,578	785	61,363	785	62,148	(0)
Prior to 2011 (w/o auto)		2,156,924	2,145,348			7,849	2,120,233	7,802	2,128,035	7,802	2,135,836	7,802	2,143,638	13,385

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 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		01/28/21		
c. Interest Rate for the Cost Year		2.88%		
d. Term of Mortgage (number of years)		35		
e. Amount of Principal Borrowed		21,946,000		
f. Principal balance outstanding as of 09/30/2023		2,110,199	***	
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.
 *** 09/30/2023 balance outstanding only includes amount for Geer Nursing.

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

Name of Facility		License No.	Report for Year Ended				Page	of
Robert C. Geer Memorial Hospital, Inc		843-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$ 58,703	58,703					
Name of Lender		Rate						
PGIM Real Estate Loan Services, Inc.		2.88%						
Address of Lender								
2100 Ross Avenue, Suite 2500 Dallas, TX 75201								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7 Total Building Interest Expense (A1 - A4 + B5)		\$ 58,703	58,703					

(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		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:				58,703	58,703					
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify)				\$						
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	58,703	58,703				
14. Insurance										
a. Insurance on Property (buildings only)				\$	42,958	42,958				
b. Insurance on Automobiles				\$	2,906	2,906				
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$	26,854	26,854				
D&O Insurance										
14d. Total Insurance Expenditures (14a + b + c)				\$	72,718	72,718				
15. Total All Expenditures (A-13 thru C-14)				\$	11,081,082	12,710,988	(1,629,906)			

F. Statement of Revenue

Name of Facility Robert C. Geer Memorial Hospital, Inc. D843-C	License No. D843-C	Report for Year Ended 9/30/2023		Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 9,486,098	9,486,098			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,982,668)	(3,982,668)			
2. a. Medicaid (All other states)	\$ (2,669)	(2,669)			
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,047,343	1,047,343			
b. Medicare Room and Board Contractual Allowance **	\$ (116,846)	(116,846)			
4. a. Private-Pay Residents and Other	\$ 4,171,421	4,171,421			
b. Private-Pay Room and Board Contractual Allowance **	\$ (339,403)	(339,403)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 27,959	27,959			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 56,726	56,726			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 340,415	340,415			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 269,026	269,026			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 66,910	66,910			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 25,520	25,520			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 318,150	318,150			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 142,080	142,080			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ 10,348	10,348			
b. Other (Specify) - Non-Medicare	\$ (14,501)	(14,501)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,505,909	11,505,909			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 1,160	1,160			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 37	37			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 7,826	7,826			
8. Other (Specify)	\$ 33,588	33,588			
V. Total Other Revenue (1 thru 8)	\$ 42,611	42,611			
VI. Total All Revenue (III +V)	\$ 11,548,520	11,548,520			

* 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)	(Specify)
		0		
30 II6a	LAB REV/MED A	\$ 7,528		
30 II6a	X-RAY REV/MED A	\$ 2,820		
Total Other Resident Revenue - Medicare		\$ 10,348	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II6b	LAB REVENUE - MEDICAID	\$ 412		
30 II6b	LAB REVENUE - MANAGED CARE	\$ 2,239		
30 II6b	X-RAY MEDICAID	\$ 67		
30 II6b	X-RAY MANAGED CARE	\$ 1,582		
30 II6b	PHARMACY REVENUE	\$ (18,801)		
Total Other Resident Revenue		\$ (14,501)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV5	Interest Income on Cash Accounts	N/A	\$ 37		
Total Interest Income			\$ 37	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 IV8	TRANSPORTATION REVENUE (Disallowed)	\$ 2,640		
30 IV8	ADMINISTRATIVE INCOME (Disallowed on Page 16 m13)	\$ 18,443		
30 IV8	TRANSPORTATION INCOME (Disallowed)	\$ 12,505		
Total Other Revenue		\$ 33,588	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.	843-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	246,137
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,814,175
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	123,991
a. _____				
b. _____				
c. _____				
d. See Schedule		123,991		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,184,303
B. Fixed Assets				
1. Land			\$	137,129
2. Land Improvements	*Historical Cost	144,976	\$	6,447
	Accum. Depreciation	138,529	Net	
3. Buildings	*Historical Cost	3,129,858	\$	611,101
	Accum. Depreciation	2,518,757	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	80,118	\$	56,082
	Accum. Depreciation	24,036	Net	
6. Movable Equipment	*Historical Cost	876,798	\$	136,465
	Accum. Depreciation	740,333	Net	
7. Motor Vehicles	*Historical Cost	62,148	\$	
	Accum. Depreciation	62,148	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,720,751
F/S vs C/R NBV		(35,173)		
See Schedule		1,755,924		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,667,975

* 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	\$ 20,278
31	A5	PREPAID INS-AUTO PACKAGE	\$ 1,379
31	A5	PREPAID INS-D & O LIAB	\$ 13,474
31	A5	Prepaid Water & Sewer	\$ 456
31	A5	PREPAID OTHER	\$ 88,404
Total Prepaid Expenses			\$ 123,991

Schedule of Other Current Assets (Itemize) 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	CONSTRUCTION IN PROGRESS	\$ 53,512
31	B9	CIP - 12 II, Apt Addition	\$ 10,000
31	B9	CIP - NURSING ADDITION	\$ 1,092,412
Total Other Other Fixed Assets (Itemize)			\$ 1,755,924

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	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	5,852,278
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	2,246,705
Name and Address		Amount	Loan Date	
Due from Related Parties		2,246,705		
7. Other Assets (<i>itemize</i>)			\$	57,533
PATIENT TRUST FUNDS				57,533
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,304,238
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,156,516

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A		843-C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,732,820
2. Notes Payable (<i>itemize</i>)				\$	39,721
CURRENT PORTION - HUD					39,721
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>)				\$	373,584
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>)				\$	33,200
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,164,728
CT USER TAX PAYABLE					285,135
PATIENT FUNDS PAYABLE					57,593
DEFERRED INCOME					822,000
See Schedule					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,344,053

* 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 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,344,053	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 2,070,478	
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ (11,117)	
HUD FINANCING COSTS		(12,034)			
AMORIZATION-FINANCE COSTS		917			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,059,361	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,403,414	

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	9/30/2023	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			\$	2,946,502
6. Gain or Loss for Period			\$	(1,193,400)
7. Total Net Worth			\$	1,753,102
C. Total Reserves and Net Worth			\$	1,753,102
D. Total Liabilities, Reserves, and Net Worth			\$	8,156,516

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. I	843-C	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	3,045,097
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	11,548,520
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	12,741,920
D. Net Income or Deficit			\$	(1,193,400)
E. Balance			\$	1,851,697
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenditures per Page 27			\$12,710,988	
F/S vs C/R Depreciation			30,932	
Total Expenses per F/S			\$12,741,920	
2. Other (<i>itemize</i>)				
Prior Period Adjustment(s)			(98,595)	
F-3. Total Additions			\$	(98,595)
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			\$	1,753,102
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Robert C. Geer Memorial Hospital, Inc.	License No. 843-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<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 2/9/24		
Printed Name of Preparer Matthew S. Bavolack				
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@geercares.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, 2023, 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 9, 2024



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/9/2024
 Run Date:

Provider Name: Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center
 Provider Number: 8433
 Period Ended: 9/30/23

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:

Client: 101403 - Geer Nursing & Rehab
 Engagement: Medicaid - Geer Nursing & Rehab 2023 Cost Report
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
101000000	CASH-SALISBURY CHECKING	13,184.00			13,184.00	78,212.00
101002000	CASH-SALISBURY DEPOSITS	219,232.00			219,232.00	68,776.00
101100000	CASH-SALISBURY USER TAX	191.00			191.00	2,093.00
102002000	CASH-SALISBURY PAYROLL	9,780.00			9,780.00	(16,512.00)
103002000	CASH-NATIONAL IRON	1,500.00			1,500.00	1,500.00
103500000	CASH-SALISBURY GOV'T HEALTH R	100.00			100.00	100.00
104000000	PATIENT TRUST FUNDS	57,533.00			57,533.00	62,394.00
105002000	PETTY CASH	2,150.00			2,150.00	2,150.00
111000000	AR-PRIVATE	1,088,789.00			1,088,789.00	662,857.00
111020000	A/R - PVT INSURANCE	(5,249.00)			(5,249.00)	(240.00)
111050000	A/R-PENDING MCD	52,126.00			52,126.00	52,126.00
111051000	A/R-PENDING MCD-PCC GENERATED	444,385.00			444,385.00	438,370.00
111300000	Grants Receivable	46,638.00			46,638.00	820,612.00
111500000	ALLOW- DOUBTFUL ACCOUNTS	(2,829,327.00)			(2,829,327.00)	(2,248,181.00)
112000000	AR/MEDICARE A	359,240.00			359,240.00	352,704.00
112100000	A/R-MEDICARE A COINS FROM INS	108,879.00			108,879.00	103,424.00
112200000	A/R-MEDICARE A COINS FROM PRIV	30,863.00			30,863.00	20,769.00
112300000	A/R-MED A COINS FROM MEDICAID	27,246.00			27,246.00	27,554.00
112500000	AR/MEDICARE B	279,466.00			279,466.00	200,549.00
112510000	A/R MEDICARE B COINS FROM PRIV	3,475.00			3,475.00	2,256.00
112520000	A/R-MED B COINS FROM MEDICAID	18,675.00			18,675.00	10,474.00
112530000	A/R-MEDICARE B COINS FROM INS	27,743.00			27,743.00	20,578.00
112800000	A/R-PHARM 3RD PARTY	2,353.00			2,353.00	22,012.00
113000000	AR/CT MEDICAID	2,439,315.00			2,689,315.00	2,173,453.00
			RJE - 4	250,000.00	250,000.00	
113100000	AR/NY MEDICAID	18,068.00			18,068.00	18,068.00
113500000	AR/CT APPLIED INCOME	(8,815.00)			(8,815.00)	(182,465.00)
113900000	A/R - MANAGE CARE	391,431.00			391,431.00	194,292.00
115000000	AR/OUTPATIENT	114,790.00			114,790.00	597,313.00
115100000	A/R CONTR ADJ OUT-PAT	(45,916.00)			(45,916.00)	(445,611.00)
118100000	A/R - EE ADVANCES	0.00			0.00	727.00
119010000	A/R - OTHER - CORP	0.00			0.00	(383,479.00)
119020000	A/R - OTHER - WOODS	0.00			0.00	1,365,199.00
119100000	DUE FROM FOUNDATION	(48,714.00)			(48,714.00)	(49,274.00)
119300000	DUE FROM GEER CORP	(201,906.00)			(201,906.00)	143,274.00
119400000	DUE FROM GEER WOODS	1,376,589.00			1,376,589.00	924,111.00
125000000	SUSPENSE	0.00			0.00	20,423.00
131000000	PREPAID INS-COMM/PROP/LIAB	20,278.00			20,278.00	20,278.00
131100000	PREPAID INS-AUTO PACKAGE	1,379.00			1,379.00	1,485.00
131700000	PREPAID INS-D & O LIAB	13,474.00			13,474.00	14,328.00
133500000	Prepaid Water & Sewer	456.00			456.00	4,559.00
134000000	PREPAID OTHER	88,404.00			88,404.00	0.00
141000000	LAND	137,129.00			137,129.00	137,129.00
141500000	LAND IMPROVEMENT	102,609.00			102,609.00	102,609.00
142000000	SEWER ASSESSMENTS	46,791.00			46,791.00	46,791.00
143000000	BUILDINGS	3,144,100.00			3,144,100.00	3,144,100.00
144000000	EQUIPMENT	1,152,615.00			1,152,615.00	1,152,615.00
145000000	MOTOR VEHICLES	62,148.00			62,148.00	62,148.00
146000000	CONSTRUCTION IN PROGRESS	53,512.00			53,512.00	20,949.00
146020000	CIP - 12 IL Apt Addition	10,000.00			10,000.00	10,000.00
146050000	CIP - NURSING ADDITION	1,692,412.00			1,692,412.00	1,555,148.00
151500000	ACCUM DEP/LAND IMPROVEMENTS	(93,241.00)			(93,241.00)	(90,433.00)
152000000	ACCUM DEP/SEWER ASSESSMENTS	(46,791.00)			(46,791.00)	(46,791.00)
153000000	ACCUM DEP/RE/BUILDINGS	(2,622,428.00)			(2,622,428.00)	(2,535,442.00)
154000000	ACCUM DEP/RE/EQUIPMENT	(908,733.00)			(908,733.00)	(841,790.00)
155000000	ACCUM DEP/RE/MOTOR VEHICLES	(62,148.00)			(62,148.00)	(61,755.00)
161000000	PREPAID FINANCING FEES	0.00			0.00	54,400.00
161010000	HUD FINANCING COSTS	12,034.00			12,034.00	12,034.00
161100000	AMORIZATION-FINANCE COSTS	(917.00)			(917.00)	(573.00)
180000000	INVESTMENT IN ADC	1,120,736.00			1,120,736.00	962,533.00
201000000	ACCOUNTS PAYABLE/TRADE	(2,688,353.00)			(4,467.00)	(2,692,820.00)
			RJE - 5	(4,467.00)		(1,882,457.00)
202000000	PAYROLL PAYABLE	(123,124.00)			(123,124.00)	(99,904.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
2020500000	ACCRUED PAYROLL	(131,878.00)			(131,878.00)	(131,878.00)
2030100000	A/P - OTHER - CORP	0.00			0.00	(205,850.00)
2037000000	CT USER TAX PAYABLE	(285,135.00)			(285,135.00)	(136,932.00)
2040000000	PATIENT FUNDS PAYABLE	(57,593.00)			(57,593.00)	(62,454.00)
2055000000	DEFERRED INCOME	(822,000.00)			(822,000.00)	(822,000.00)
2070000000	VACATION/SICK ACCRUAL	(118,582.00)			(118,582.00)	(145,676.00)
2080000000	RETIREMENT PAYABLE	0.00			0.00	(12,954.00)
2210000000	HRA Payable	(40,000.00)			(40,000.00)	0.00
2215000000	FLEX SPENDING PAYABLE	0.00			0.00	(15,085.00)
2215200000	HRA DEDUCTIBLE	0.00			0.00	(29,868.00)
2286000000	ACCRUED LEGAL/PROF EXPENSES	0.00			0.00	(22,367.00)
2300100000	CURRENT PORTION - HUD	(39,721.00)			(39,721.00)	(38,595.00)
2320200000	MORTGAGE PAYABLE - HUD	(2,070,478.00)			(2,070,478.00)	(2,134,713.00)
2321000000	ACCRUED INTEREST PAYABLE	(33,200.00)			(33,200.00)	0.00
3000000000	FUND BALANCE	(2,946,502.00)			(2,946,502.00)	(4,359,730.00)
4010000000	MEDICARE REVENUE	(1,047,343.00)			(1,047,343.00)	(1,271,647.00)
4012000000	MEDI A/CONTRACTURAL ADJ	(254,042.00)			(254,042.00)	(462,101.00)
4017000000	LAB REV/MED A	(7,528.00)			(7,528.00)	(9,130.00)
4017100000	LAB REVENUE - PRIVATE PAY	0.00			0.00	(21.00)
4017200000	LAB REVENUE - MEDICAID	(412.00)			(412.00)	(83.00)
4017400000	LAB REVENUE - MANAGED CARE	(2,239.00)			(2,239.00)	(1,505.00)
4019000000	X-RAY REV/MED A	(2,820.00)			(2,820.00)	(5,327.00)
4019200000	X-RAY MEDICAID	(67.00)			(67.00)	(268.00)
4020000000	CT MEDICAID REVENUE	(9,236,098.00)			(9,236,098.00)	(8,331,792.00)
			RJE - 4	(250,000.00)	(250,000.00)	
4022000000	MEDICAID CONTRACTURAL ADJ ROU	3,836,422.00			3,836,422.00	3,175,933.00
4029300000	X-RAY MANAGED CARE	(1,582.00)			(1,582.00)	(2,327.00)
4029700000	ROOM & BOARD - MANAGED CARE	(752,530.00)			(752,530.00)	(667,665.00)
4030000000	PRIVATE PAY REVENUE	(3,418,891.00)			(3,418,891.00)	(2,952,837.00)
4030100000	MNGED CARE CONTRA ADJ	339,403.00			339,403.00	422,571.00
4036000000	PHARMACY REVENUE	18,801.00			18,801.00	0.00
4037000000	BARBER/BEAUTY REVENUE	(2,196.00)			(2,196.00)	(2,028.00)
4047000000	TRANSPORTATION REVENUE	(2,640.00)			(2,640.00)	0.00
4050000000	INTEREST INCOME	(37.00)			(37.00)	(32.00)
4110000000	PHARMACY REVENUE/MED A	(27,959.00)			(27,959.00)	(84,518.00)
4111000000	MEDI A/ANCILL CONTR ADJ	394,506.00			394,506.00	504,150.00
4112000000	MEDICARE B/ANCILL CONTR ADJ	116,846.00			116,846.00	123,705.00
4120000000	PHARMACY REV/CT MEDICAID	(11,537.00)			(11,537.00)	(21,204.00)
4121000000	CT MCD-ANC CONTRA ADJ	5,782.00			5,782.00	11,418.00
4123000000	NY MCD/CONT ADJ ANCILLARY	2,669.00			2,669.00	0.00
4130000000	PHARMACY REV /PRIVATE	(37,075.00)			(37,075.00)	(65,360.00)
4140000000	PHARM REV-3RD PARTY	(5,720.00)			(5,720.00)	(678,543.00)
4150000000	PHARM REV-BECKLEY HOUSE	(102.00)			(102.00)	(27,252.00)
4160000000	PHARMACY REV -WOODS	(1,200.00)			(1,200.00)	(64,905.00)
4165000000	PHARM REV - RETAIL SALES	(716.00)			(716.00)	(21,287.00)
4170000000	PHARMACY REV -EMPLOYEE	(376.00)			(376.00)	(108,874.00)
4210000000	PT REVENUE/MED A	(167,640.00)			(167,640.00)	(177,465.00)
4215000000	PT REVENUE/MED B	(172,775.00)			(172,775.00)	(137,320.00)
4220000000	PT REVENUE/MEDICAID	(6,940.00)			(6,940.00)	1,465.00
4230000000	PT REVENUE/PRIVATE PAY	(200.00)			(200.00)	(1,305.00)
4232000000	PT MANAGED CARE	(143,560.00)			(143,560.00)	(160,085.00)
4235000000	PT REVENUE/OUTPATIENT B	(118,326.00)			(118,326.00)	(495,589.00)
4236000000	PT REVENUE/OUTPATIENT PVT	0.00			0.00	(307,747.00)
4239000000	CONTRA ADJ--EST O/P UNCOLLECT	0.00			0.00	162,301.00
4239100000	CONTRACTURAL ADJ - O/P MED B	0.00			0.00	192,694.00
4310000000	OT REVENUE/MED A	(163,700.00)			(163,700.00)	(167,500.00)
4315000000	OT REVENUE/MED B	(154,450.00)			(154,450.00)	(115,300.00)
4320000000	OT REVENUE/MEDICAID	(4,400.00)			(4,400.00)	4,800.00
4330000000	OT REVENUE/PRIVATE	(200.00)			(200.00)	(150.00)
4337000000	OT MANAGED CARE	(137,480.00)			(137,480.00)	(126,920.00)
4410000000	SPEECH MEDICARE A	(24,860.00)			(24,860.00)	(60,210.00)
4415000000	ST REVENUE/MED B	(42,050.00)			(42,050.00)	(33,750.00)
4432000000	SPEECH MANAGED CARE	(23,320.00)			(23,320.00)	(58,860.00)
4437000000	ST REVENUE - MEDICAID	(2,200.00)			(2,200.00)	(900.00)
4450000000	ADMINISTRATIVE INCOME	(18,443.00)			(18,443.00)	(31,921.00)
4453000000	CAFE & MISC DIETARY REVENUE	(1,160.00)			(1,160.00)	(924.00)
4455000000	BEAUTY/BARBER INCOME	(5,630.00)			(5,630.00)	(4,541.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
4460000000	GRANT INCOME	0.00			0.00	(370,834.00)
5010020000	WAGES - REG	0.00		358,911.00	358,911.00	312,112.00
			RJE - 2	358,911.00		
5010100000	OFFICE WAGES - REG	285,491.00		(222,829.00)	62,662.00	86,174.00
			RJE - 2	(222,829.00)		
5010200000	OFFICE WAGES - OT	3,412.00			3,412.00	1,985.00
5010300000	OFFICE WAGES - SICK/PERSONAL	10,418.00			10,418.00	13,532.00
5010400000	OFFICE WAGES - VACATION	34,456.00			34,456.00	14,753.00
5010500000	OFFICE WAGES - HOLIDAY	10,888.00			10,888.00	11,411.00
5011000000	MANAGEMENT FEE	566,299.00			566,299.00	525,903.00
5012000000	CEO Expense Offset	0.00		187,065.00	187,065.00	176,821.00
			RJE - 2	187,065.00		
5022020000	WORKERS COMPENSATION	0.00			0.00	146,574.00
5025020000	MEDICAL PLAN EXPENSE	0.00			0.00	660,221.00
5026000000	LEGAL/PROFESSIONAL	2,502.00		4,467.00	6,969.00	987.00
			RJE - 5	4,467.00		
5026100000	Legal Expense-Collections	0.00			0.00	1,122.00
5026300000	Legal Expense-Probate/Estates	1,530.00			1,530.00	4,646.00
5026500000	Legal Expense-EE Relations	1,170.00			1,170.00	9,675.00
5027000000	ACCOUNTING SERVICES	56,971.00			56,971.00	83,436.00
5028000000	OUTSIDE SVCS-ADMIN	65,056.00		(34,480.00)	30,576.00	57,219.00
			RJE - 1	(34,480.00)		
5028300000	Outside Services-Clinical	0.00			0.00	500.00
5028600000	Outside Services-Employee	72,497.00			72,497.00	69,930.00
5029000000	OUTSIDE SERVICES-COMPUTER	74,407.00			74,407.00	80,160.00
5029200000	Outside Svcs Computer-PCC	29,934.00			29,934.00	39,579.00
5030000000	OUTSIDE SERVICES-PAYROLL	102,843.00			102,843.00	62,193.00
5032000000	COMPUTER SOFTWARE	2,536.00			2,536.00	8,881.00
5034000000	Fundraising Expenses	0.00			0.00	18,756.00
5034100000	ADMIN EQUIPMENT REPAIRS	0.00			0.00	1,190.00
5035000000	ADMIN EQUIPMENT RENTAL	1,365.00			1,365.00	1,365.00
5035100000	COPIER LEASE	27,405.00			27,405.00	26,636.00
5035130000	Copier Lease-Nursing-c454e-662	1,136.00			1,136.00	1,014.00
5040000000	OFFICE SUPPLIES	8,888.00			8,888.00	7,259.00
5040100000	OFFICE SUPPLIES - COMPUTER RE	970.00			970.00	6,019.00
5040200000	Off Supplies - Copier Usage	0.00			0.00	1.00
5041000000	POSTAGE	6,662.00			6,662.00	5,364.00
5045000000	TRAVEL	1,841.00			1,841.00	1,845.00
5045700000	Travel Nursing	0.00			0.00	223.00
5047000000	CONVENTIONS/SEMINARS	2,318.00		3,601.00	5,919.00	2,719.00
			RJE - 3	3,601.00		
5048000000	DUES/SUBSCRIPTIONS	13,501.00		(4,411.00)	9,090.00	4,438.00
			RJE - 3	(4,411.00)		
5048000002	CHAMBER OF COMMERCE DUES	0.00			0.00	500.00
			RJE - 3	0.00		
5048100000	DUES	1,632.00			1,632.00	1,923.00
5048200000	SUBSCRIPTIONS	9,002.00			9,002.00	0.00
5048300000	PERMITS	0.00			0.00	180.00
5049000000	TELEPHONE	41,292.00			41,292.00	46,450.00
5049100000	CELL PHONES	3,480.00			3,480.00	3,188.00
5060000000	ADVERTISING/HELP WANTED	33,817.00			33,817.00	15,676.00
5060200000	Adv Help Wanted-Online	1,212.00			1,212.00	1,090.00
5060300000	Adv Help Wanted-Other	100.00			100.00	40.00
5062000000	FACILITY ASSOCIATION DUES	6,613.00		810.00	7,423.00	8,516.00
			RJE - 3	810.00		
5065000000	EMPLOYEE TESTS - TB, OSHA, ETC	1,354.00			1,354.00	9,402.00
5066000000	INFECTION CONTROL	0.00			0.00	400.00
5072000000	BAD DEBTS EXPENSE	650,000.00			650,000.00	740,000.00
5079000000	DISABILITY INSURANCE	23,960.00			23,960.00	30,549.00
5080000000	WORKERS COMPENSATION	107,607.00			107,607.00	0.00
5080100000	Medical Only - W/C Claims	170,663.00			170,663.00	26,174.00
5081000000	MEDICAL PLAN EXPENSE	652,609.00			652,609.00	0.00
5082000000	FICA EXPENSE	448,872.00			448,872.00	459,957.00
5082500000	403b Employer Match	9,405.00			9,405.00	12,934.00
5083000000	UNEMPLOYMENT EXPENSE	48,180.00			48,180.00	29,714.00
5084000000	EMPLOYEE RECOGNITION	7,442.00			7,442.00	12,323.00
5085000000	TUITION REIMBURSEMENT	3,000.00			3,000.00	5,440.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
5087000000	DIRECTORS & OFFICERS INS.	26,854.00			26,854.00	26,854.00
5089000000	EMPLOYEE WELLNESS	0.00			0.00	(2,080.00)
5141000000	MORTGAGE INTEREST	58,703.00			58,703.00	63,000.00
5145000000	BANK AND CREDIT CARD FEES	2,240.00			2,240.00	3,051.00
5146000000	FINANCE CHARGES	28,186.00			28,186.00	8,487.00
5149000000	CT USER TAX FEE	568,549.00			568,549.00	535,085.00
5150000000	AMORIZATION COSTS	344.00			344.00	344.00
5161000000	DEPRE/LAND IMPROVEMENTS	2,808.00			2,808.00	2,815.00
5162000000	DEPRECIATION/BUILDINGS	86,987.00			86,987.00	95,126.00
5163000000	DEPRECIATION/EQUIPMENT	66,943.00			66,943.00	69,757.00
5164000000	DEPRECIATION/VEHICLES	393.00			393.00	784.00
5165000000	PROPERTY/LIABILITY INSURANCE	42,958.00			42,958.00	42,958.00
5170000000	Civil Penalty	116,017.00			116,017.00	6,120.00
5171000000	Fine	0.00			0.00	1,310.00
5183020000	CABLE TV	0.00			0.00	43,772.00
5210100000	MAINT WAGES - REG	172,972.00			172,972.00	175,923.00
5210200000	MAINT WAGES - OT	4,817.00			4,817.00	2,729.00
5210300000	MAINT WAGES - SICK/PERSONAL	10,865.00			10,865.00	2,565.00
5210400000	MAINT WAGES - VACATION	17,781.00			17,781.00	1,935.00
5210500000	MAINT WAGES - HOLIDAY	5,781.00			5,781.00	5,713.00
5210600000	MAINT WAGES - DIFFERENTIALS	270.00			270.00	0.00
5225000000	CONTRACT MAINT SERVICES	8,143.00			8,143.00	10,112.00
5225100000	O/S Plum,Heat, Refrig	182.00			182.00	11,624.00
5225500000	O/S Elevators	19,969.00			19,969.00	17,857.00
5225600000	O/S State Required	12,380.00			12,380.00	21,863.00
5225900000	O/S Miscellaneous	6,661.00			6,661.00	6,134.00
5226000000	TRASH REMOVAL	35,212.00			35,212.00	33,029.00
5240000000	MAINTENANCE SUPPLIES	473.00			473.00	0.00
5240100000	Supplies-Plum,Heat+Regrig	1,592.00			1,592.00	2,546.00
5240200000	Supplies-Painting	26.00			26.00	154.00
5240300000	Supplies-Electrical	461.00			461.00	(48.00)
5240600000	Supplies-State Required	884.00			884.00	1,495.00
5240900000	Supplies-Miscellaneous	7,978.00			7,978.00	5,649.00
5241000000	REPAIRS/PREVENT MAINT	337.00			337.00	12,008.00
5242000000	LANDSCAPING/SNOW REMOVAL	229.00			229.00	4,825.00
5242100000	Landscaping	17.00			17.00	615.00
5242200000	Snow Removal	3,676.00			3,676.00	195.00
5260000000	VEHICLE EXPENSE	3,480.00			3,480.00	8,755.00
5260300000	VEH EXP-'03 FORD DUMP TRUCK -	0.00			0.00	219.00
5265000000	AUTO INSURANCE	2,906.00			2,906.00	2,906.00
5280000000	ELECTRICITY	73,201.00			73,201.00	73,067.00
5281000000	FUEL OIL/GAS	110,966.00			110,966.00	103,490.00
5282000000	WATER & SEWER	31,845.00			31,845.00	29,639.00
5283000000	CABLE TV	28,476.00			28,476.00	0.00
5284000000	INTERNET SERVICES	24,315.00			24,315.00	34,159.00
5310100000	RN WAGES - REG	126,163.00			126,163.00	153,607.00
5310200000	RN WAGES - OT	16,484.00			16,484.00	11,770.00
5310300000	RN WAGES - SICK/PERSONAL	3,739.00			3,739.00	18,556.00
5310400000	RN WAGES - VACATION	3,735.00			3,735.00	11,516.00
5310500000	RN WAGES - HOLIDAY	6,937.00			6,937.00	7,699.00
5310600000	RN WAGES - DIFFERENTIALS	2,314.00			2,314.00	0.00
5315100000	LPN WAGES - REG	708,436.00			708,436.00	606,980.00
5315200000	LPN WAGES - OT	86,397.00			86,397.00	96,229.00
5315300000	LPN WAGES - SICK/PERSONAL	17,909.00			17,909.00	39,975.00
5315400000	LPN WAGES - VACATION	23,594.00			23,594.00	35,212.00
5315500000	LPN WAGES - HOLIDAY	35,592.00			35,592.00	32,466.00
5315600000	LPN WAGES - DIFFERENTIALS	10,180.00			10,180.00	0.00
5320100000	IDG/CNA/IDC WAGES - REG	1,445,843.00			1,445,843.00	1,295,128.00
5320200000	IDG/CNA/IDC WAGES - OT	155,040.00			155,040.00	99,842.00
5320300000	IDG/CNA/IDC WAGES - SICK/PERS	44,793.00			44,793.00	53,146.00
5320400000	IDG/CNA/IDC WAGES - VACATION	69,203.00			69,203.00	85,690.00
5320500000	IDG/CNA/IDC WAGES - HOLIDAY	66,839.00			66,839.00	68,528.00
5320600000	IDG/CNA/IDC WAGES - DIFFERENT	19,795.00			19,795.00	0.00
5321000000	NSG ADMIN-SALARY/WAGES	0.00			61,167.00	119,627.00
			RJE - 2		61,167.00	
5321100000	NSG ADMIN/DOR WAGES - REG	1,176,460.00			(420,078.00)	756,382.00
			RJE - 2		(420,078.00)	630,811.00

Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
5321200000	NSG ADMIN/DOR WAGES - OT	26,371.00			26,371.00	30,899.00
5321300000	NSG ADMIN/DOR WAGES - SICK/PE	53,427.00			53,427.00	33,442.00
5321400000	NSG ADMIN/DOR WAGES - VACATION	83,303.00			83,303.00	56,793.00
5321500000	NSG ADMIN/DOR WAGES - HOLIDAY	37,272.00			37,272.00	37,207.00
5321600000	NSG ADMIN/DOR WAGES - DIFFERE	7,942.00			7,942.00	0.00
5325000000	AGENCY	0.00			0.00	27,156.00
5325100000	AGENCY - RN'S	12,210.00			12,210.00	90,843.00
5325200000	AGENCY - LPN'S	91,030.00			91,030.00	62,502.00
5325300000	AGENCY - CNA'S	106,900.00			106,900.00	259,615.00
5328100000	MEDICAL SERVICES - DENTAL	0.00		11,946.00	11,946.00	14,118.00
			RJE - 1	11,946.00		
5328200000	MEDICAL SERVICES - OTHER	0.00			0.00	7,061.00
5335000000	FOOD SUPPLEMENTS	3,581.00			3,581.00	7,544.00
5340000000	MEDICAL SUPPLIES	34,952.00			34,952.00	22,955.00
5340100000	OXYGEN - MEDI A	3,944.00			3,944.00	5,997.00
5340200000	OXYGEN - CT MCD	12,644.00			12,644.00	13,906.00
5340500000	OXYGEN - HOUSE ACCT	15,678.00			15,678.00	16,335.00
5341000000	MEDICAL SUPPLIES/SPEC. BEDS	56.00			56.00	2,557.00
5350000000	INCONTINENT SUPPLIES	45,238.00			45,238.00	36,428.00
5360000000	ROUTINE PATIENTS SUPPLIES	63,131.00			63,131.00	113,787.00
5360500000	PATIENT SUPPLIES - REHAB	4,970.00			4,970.00	7,953.00
5371000000	OTHER NURSING SUPPLIES	9,728.00			9,728.00	15,827.00
5371100000	Lost Resident Items	473.00			473.00	770.00
5375000000	MEDICARE ADD-ON EXPENSES	29,855.00			29,855.00	28,545.00
5380000000	Resident Transports	32,854.00			32,854.00	25,672.00
5381100000	MEDICAL RECORDS WAGES - REG	28,744.00			28,744.00	29,045.00
5381200000	MEDICAL RECORDS WAGES - OT	104.00			104.00	422.00
5381300000	MEDICAL RECORDS WAGES - SICK/	2,453.00			2,453.00	1,204.00
5381400000	MEDICAL RECORDS WAGES - VACAT	2,133.00			2,133.00	167.00
5381500000	MEDICAL RECORDS WAGES - HOLID	1,155.00			1,155.00	994.00
5383000000	MEDICAL DIRECTOR	55,720.00			55,720.00	78,900.00
5384000000	MEDICAL RECORDS SUPPLIES	227.00			227.00	152.00
5410100000	DIETARY WAGES - REG	398,108.00			398,108.00	401,453.00
5410200000	DIETARY WAGES - OT	24,028.00			24,028.00	28,442.00
5410300000	DIETARY WAGES - SICK/PERSONAL	9,111.00			9,111.00	20,460.00
5410400000	DIETARY WAGES - VACATION	23,852.00			23,852.00	21,748.00
5410500000	DIETARY WAGES - HOLIDAY	18,845.00			18,845.00	23,993.00
5410600000	DIETARY WAGES - DIFFERENTIALS	3,901.00			3,901.00	0.00
5425000000	DIETARY CONTRACT SVCS	246,652.00		(206,052.00)	40,600.00	40,050.00
			RJE - 1	(206,052.00)		
5430000000	FOOD EXPENSES	240,652.00			240,652.00	219,574.00
5440000000	DIETARY PAPER/CHEMICAL	15,636.00			15,636.00	40,175.00
5440000001	DIETARY PURCHASED SERVICES	0.00		206,052.00	206,052.00	0.00
			RJE - 1	206,052.00		
5471000000	DIETARY/SMALL WARES/OTHER	189.00			189.00	531.00
5525000000	LAUNDRY - CONTRACTED SERVICES	72,444.00			72,444.00	72,552.00
5540000000	LINENS	665.00			665.00	0.00
5550000000	SOAPS/SUPPLIES	2,851.00			2,851.00	2,643.00
5610100000	HOUSEKEEPING WAGES - REG	2,016.00			2,016.00	0.00
5610200000	HOUSEKEEPING WAGES - OT	270.00			270.00	0.00
5640000000	HOUSEKEEPING SUPPLIES	46,707.00			46,707.00	25,133.00
5671000000	HOUSEKEEPING EXPENSE/OTHER	257,629.00			257,629.00	342,400.00
5710100000	REC THERAPY WAGES - REG	91,986.00			91,986.00	152,631.00
5710200000	REC THERAPY WAGES - OT	2,988.00			2,988.00	2,147.00
5710300000	REC THERAPY WAGES - SICK/PERS	8,818.00			8,818.00	12,336.00
5710400000	REC THERAPY WAGES - VACATION	6,899.00			6,899.00	14,177.00
5710500000	REC THERAPY WAGES - HOLIDAY	3,690.00			3,690.00	7,170.00
5720000000	REC THER - ENTERTAINMENT	4,805.00			4,805.00	4,498.00
5740000000	REC SUPPLIES	4,263.00			4,263.00	7,566.00
5740100000	DONATIONS/MAKE A WISH	438.00			438.00	652.00
5810100000	SOCIAL SERVICES WAGES - REG	72,837.00			72,837.00	46,083.00
5810200000	SOCIAL SERVICES WAGES - OT	3,273.00			3,273.00	0.00
5810300000	SOCIAL SERVICES WAGES - SICK/	3,096.00			3,096.00	1,767.00
5810400000	SOCIAL SERVICES WAGES - VACAT	2,548.00			2,548.00	2,879.00
5810500000	SOCIAL SERVICES WAGES - HOLID	2,652.00			2,652.00	818.00
5825000000	SS CONTRACTED SERVICES	0.00		22,534.00	22,534.00	0.00
			RJE - 1	22,534.00		

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
6010100000	PT WAGES - REG	153,439.00			153,439.00	407,032.00
6010200000	PT WAGES - OT	0.00			0.00	3,026.00
6010300000	PT WAGES - SICK, PERSONAL	10,399.00			10,399.00	22,773.00
6010400000	PT WAGES - VACATION	7,860.00			7,860.00	51,248.00
6010500000	PT WAGES - HOLIDAY	5,535.00			5,535.00	14,311.00
6011000000	Mgmt Fee - Outpatient	0.00			0.00	25,916.00
6040000000	OUTPAT SUPPLES/BILLABLE	0.00			0.00	93.00
6040100000	OUT PAT OFFICE SUPPLIES	0.00			0.00	27.00
6041300000	IN PAT SUPPLIES - ST	12,759.00			12,759.00	13,205.00
6042000000	OUTPATIENT SUPPLIES	350.00			350.00	301.00
6048000000	OUTPAT - DUES & SUBSCRIPTIONS	91,846.00			91,846.00	33,262.00
6050000000	IN PAT THERAPY MGMT FEE - PAR	0.00			0.00	5,613.00
6050100000	IN PAT THERAPY A - PT	81,018.00			81,018.00	84,845.00
6050200000	IN PAT THERAPY A - OT	77,434.00			77,434.00	82,146.00
6050300000	IN PAT THERAPY A - SLP	6,950.00			6,950.00	23,596.00
6051100000	IN PAT MNGD CARE - PT	61,946.00			61,946.00	45,100.00
6051200000	IN PAT MNGD CARE - OT	16,330.00			16,330.00	10,020.00
6051300000	IN PAT MNGD CARE - SLP	3,065.00			3,065.00	4,136.00
6052100000	IN PAT THERAPY B - PT	108,446.00			108,446.00	117,226.00
6052200000	IN PAT THERAPY B - OT	99,422.00			99,422.00	83,278.00
6052300000	IN PAT THERAPY B - SLP	31,796.00			31,796.00	33,666.00
6096000000	BEAUTY/BARBER CONTRACTED SERV	11,577.00			11,577.00	10,228.00
6110100000	PHARMACY WAGES - REG	21,139.00			21,139.00	214,706.00
6110200000	PHARMACY WAGES - OT	215.00			215.00	29.00
6110300000	PHARMACY WAGES - SICK/PERSONAL	833.00			833.00	3,826.00
6110400000	PHARMACY WAGES - VACATION	3,207.00			3,207.00	27,716.00
6110500000	PHARMACY WAGES - HOLIDAY	790.00			790.00	7,696.00
6111000000	Mgmt Fee - Pharmacy	0.00			0.00	50,222.00
6125000000	PHARMACY CONTRACTED SERVICES	4,331.00			4,331.00	11,168.00
6140000000	PHARMACY SUPPLIES	36,235.00			36,235.00	7,071.00
6141000000	DRUGS COVERED	128,087.00			128,087.00	728,773.00
6142000000	DRUGS NOT COVERED	193.00			193.00	25,138.00
6143000000	PHARM-EMPLOYEE OTC	(148.00)			(148.00)	547.00
6150000000	PHARM-SOFTWEAR EXPENSE	0.00			0.00	370.00
6171000000	PHARMACY EXPENSE/OTHER	0.00			0.00	11,542.00
6256000000	TRANSPORTATION INCOME	(12,505.00)			(12,505.00)	(14,251.00)
6325000000	OUT PAT CONTRACTED SERVICES	81,975.00			81,975.00	0.00
6332000000	OUTPATIENT WEBPT SOFTWARE COST	6,963.00			6,963.00	8,744.00
6340000000	OUT-PAT THER SUPPLY/BILLABLE	0.00			0.00	2,017.00
6340100000	OUT PAT OFFICE SUPPLIES	0.00			0.00	409.00
6342000000	OUT PAT THERAPY SUPPLIES/GENE	0.00			0.00	1,662.00
6348000000	OUT PAT THERAPY-DUES/SUBSCRIP	155.00			155.00	225,150.00
6502100000	Marketing Wages - Reg	42,670.00			42,670.00	43,236.00
6502200000	Marketing Wages - OT	3,098.00			3,098.00	3,108.00
6502300000	Marketing Wages - Sick	564.00			564.00	1,445.00
6502400000	Marketing Wages - Vacation	2,848.00			2,848.00	2,016.00
6502500000	Marketing Wages - Holiday	1,238.00			1,238.00	1,655.00
6502600000	Marketing Wages - Differential	173.00			173.00	0.00
6528200000	O/S - Geer Marketing	31,248.00			31,248.00	31,248.00
6534000000	Fundraising Expenses	18,756.00			18,756.00	0.00
6561000000	Marketing - Consultant	18,000.00			18,000.00	18,000.00
6561500000	Marketing - Advertisements	1,224.00			1,224.00	1,428.00
6562000000	Marketing - Promotional Items	4,477.00			4,477.00	0.00
6562500000	Marketing - Printing & Postage	0.00			0.00	276.00
R0013	Assistant Administrator	0.00			35,764.00	56,552.00
			RJE - 2	35,764.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		1,438,933.00		(245,533.00)	1,193,400.00	1,314,633.00

Client: 101403 - Geer Nursing & Rehab
 Engagement: Medicaid - Geer Nursing & Rehab 2023 Cost Report
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ 9/30/2023	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
10-A	Salaries and Wages	5,752,434.00		5,752,434.00	5,959,087.00
13-B	Professional Fees	998,919.00	(171,572.00)	827,347.00	1,057,697.00
15	Expenditures Other than Salaries	2,797,854.00	4,467.00	2,802,321.00	2,812,260.00
16	Expenditures Other than Salaries (cont'd) - Admin. and General	1,274,241.00	(34,480.00)	1,239,761.00	1,119,132.00
18	Dietary Basis for Allocation of Costs	256,477.00	206,052.00	462,529.00	260,280.00
19	Laundry-Basis for Allocation of Costs	75,960.00		75,960.00	75,195.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	924,219.00		924,219.00	1,773,081.00
22	Maintenance and Property	525,928.00		525,928.00	567,444.00
26	Interest	58,703.00		58,703.00	63,000.00
27	Interest and Insurance	72,718.00		72,718.00	72,718.00
30	Statement of Revenue	(11,298,520.00)	(250,000.00)	(11,548,520.00)	(12,445,261.00)
31-32	Assets	7,906,516.00	250,000.00	8,156,516.00	8,773,469.00
33-34	Liabilities	(6,398,947.00)	(4,467.00)	(6,403,414.00)	(5,728,372.00)
35	Equity	(2,946,502.00)		(2,946,502.00)	(4,359,730.00)
Total		0.00	0.00	0.00	0.00
	Net (Income) Loss	1,438,933.00	(245,533.00)	1,193,400.00	1,314,633.00

Client: 101403 - Geer Nursing & Rehab
 Engagement: Medicaid - Geer Nursing & Rehab 2023 Cost Report
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
10-A 2	Administrators	0.00	187,065.00	187,065.00	176,821.00
10-A 3	Assistant Administrator	0.00	35,764.00	35,764.00	56,552.00
10-A 4	Other Administrative Salaries	344,665.00	(222,829.00)	121,836.00	127,855.00
10-A 5C	Dietary Workers	477,845.00		477,845.00	496,096.00
10-A 6B	Other Housekeeping Workers	2,286.00		2,286.00	0.00
10-A 7B	Other Maintenance Workers	212,486.00		212,486.00	188,865.00
10-A 12A	Director of Nurses/Assistant Director	208,315.00	61,167.00	269,482.00	277,968.00
10-A 12B1	RNs - Direct Care	1,335,832.00	(420,078.00)	915,754.00	833,959.00
10-A 12B2	RNs - Administrative	0.00	358,911.00	358,911.00	312,112.00
10-A 12C1	LPNs - Direct Care	882,108.00		882,108.00	810,862.00
10-A 12D	Aides and Attendants	1,801,513.00		1,801,513.00	1,602,334.00
10-A 12H	Recreation Workers	114,381.00		114,381.00	188,461.00
10-A 12K	Pharmacists	26,184.00		26,184.00	253,973.00
10-A 12M	Social Workers/Case Management	84,406.00		84,406.00	51,547.00
10-A 12O	Other	262,413.00		262,413.00	581,682.00
13-B 1	Dietitian	246,652.00	(206,052.00)	40,600.00	40,050.00
13-B 2	Dentist	0.00	11,946.00	11,946.00	14,118.00
13-B 5A	PT - Resident Care	251,410.00		251,410.00	247,171.00
13-B 6	Social Worker	0.00	22,534.00	22,534.00	0.00
13-B 8A	Medical Director	55,720.00		55,720.00	78,900.00
13-B 9A	ST - Resident Care	41,811.00		41,811.00	61,398.00
13-B 10A	OT - Resident Care	193,186.00		193,186.00	175,444.00
13-B 11A1	RN's - Direct Care	12,210.00		12,210.00	90,843.00
13-B 11B1	LPN's - Direct Care	91,030.00		91,030.00	62,502.00
13-B 11C	Aides	106,900.00		106,900.00	286,771.00
13-B 12	Other	0.00		0.00	500.00
15 1A1	Workmen's Compensation	278,270.00		278,270.00	172,748.00
15 1A2	Disability Insurance	23,960.00		23,960.00	30,549.00
15 1A3	Unemployment Insurance	48,180.00		48,180.00	29,714.00
15 1A4	Social Security (FICA)	448,872.00		448,872.00	459,957.00
15 1A5	Health Insurance	652,609.00		652,609.00	658,141.00
15 1A9	Other	10,611.00		10,611.00	23,283.00
15 1C	Bad Debts	650,000.00		650,000.00	740,000.00
15 1D	Accounting and Auditing	56,971.00		56,971.00	83,436.00
15 1E	Legal	5,202.00	4,467.00	9,669.00	16,430.00
15 1G	Office Supplies	9,858.00		9,858.00	13,279.00
15 1H1	Telephone and Telegraph	41,292.00		41,292.00	46,450.00
15 1H2	Cellular Phones and Beepers	3,480.00		3,480.00	3,188.00
15 1K3	Resident Day User Fee	568,549.00		568,549.00	535,085.00
16 1	Resident Travel and Entertainment	37,659.00		37,659.00	30,170.00
16 4	Employee Travel	1,841.00		1,841.00	2,068.00
16 5	Education Expense	2,318.00	3,601.00	5,919.00	2,719.00
16 6	Automobile Expense	3,480.00		3,480.00	8,974.00
16 M1	Advertising Help Wanted	35,129.00		35,129.00	16,806.00
16 M3	Advertising Other	31,248.00		31,248.00	31,248.00
16 M5	Medical Records	227.00		227.00	152.00
16 M6	Barber and Beauty Supplies	11,577.00		11,577.00	10,228.00
16 M7	Postage	6,662.00		6,662.00	5,364.00
16 M8	Dues and Membership Fees to Professional Organizations	6,613.00	810.00	7,423.00	8,516.00
16 M8A	Dues to Chamber of Commerce	0.00		0.00	500.00
16 M9	Subscriptions	24,135.00	(4,411.00)	19,724.00	6,361.00
16 M10	Contributions	438.00		438.00	652.00
16 M11	Services Provided by Contract	384,029.00	(34,480.00)	349,549.00	335,962.00
16 M12	Administrative Management Services	566,299.00		566,299.00	602,041.00
16 M13	Other	162,586.00		162,586.00	57,371.00
18 2A1	Raw Food	240,652.00		240,652.00	219,574.00
18 2A2	Non-Food Supplies	15,825.00		15,825.00	40,706.00
18 2B	Purchased Services	0.00	206,052.00	206,052.00	0.00
19 3A1	Bed Linens, etc...washed, ironed,	665.00		665.00	0.00
19 3B	Purchased Services	72,444.00		72,444.00	72,552.00
19 3C	Other	2,851.00		2,851.00	2,643.00
20 4A1	In-House Care Supplies	50,288.00		50,288.00	32,677.00
20 4B	Purchased Services	257,629.00		257,629.00	342,400.00
20 5A1	Own Pharmacy	164,515.00		164,515.00	772,524.00
20 5B	Medicine Cabinet Drugs	118,097.00		118,097.00	166,042.00
20 5C	Medical and Therapeutic Supplies	35,008.00		35,008.00	25,512.00
20 5E2	Oxygen - Other	32,266.00		32,266.00	36,238.00
20 5I	Recreation	4,263.00		4,263.00	7,566.00
20 5L	Cable Television	28,476.00		28,476.00	43,772.00
20 5M	Other	233,677.00		233,677.00	346,350.00
22 6A	Repairs and Maintenance	2,889.00		2,889.00	15,850.00
22 6B	Heat	110,966.00		110,966.00	103,490.00

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
22 6C	Light & Power	73,201.00		73,201.00	73,067.00
22 6D	Water	31,845.00		31,845.00	29,639.00
22 6E	Equipment Lease	29,906.00		29,906.00	29,015.00
22 6F	Other	119,646.00		119,646.00	147,557.00
22 7A	Land Improvements	2,808.00		2,808.00	2,815.00
22 7B	Building & Building Improvements	86,987.00		86,987.00	95,126.00
22 7C	Non-movable Equipment	66,943.00		66,943.00	69,757.00
22 7D	Movable Equipment	393.00		393.00	784.00
22 8B	Mortgage Expense	344.00		344.00	344.00
26 12A1	First Mortgage	58,703.00		58,703.00	63,000.00
27 14A	Insurance on Property	42,958.00		42,958.00	42,958.00
27 14B	Insurance of Automobiles	2,906.00		2,906.00	2,906.00
27 14C3	Other	26,854.00		26,854.00	26,854.00
30 1A	Medicaid Residents (CT only)	(9,236,098.00)	(250,000.00)	(9,486,098.00)	(8,331,792.00)
30 1B	Medicaid room and board contractual allowance	3,982,668.00		3,982,668.00	3,229,400.00
30 2A	Medicaid (All other states)	2,669.00		2,669.00	0.00
30 3A	Medicare Residents (All inclusive)	(1,047,343.00)		(1,047,343.00)	(1,271,647.00)
30 3B	Medicare room and board contractual allowance	116,846.00		116,846.00	316,399.00
30 4A	Private-pay residents and other	(4,171,421.00)		(4,171,421.00)	(3,620,502.00)
30 4B	Private-pay room and board contractual allowance	339,403.00		339,403.00	584,672.00
30 5A	Prescription Drugs - Medicare	(27,959.00)		(27,959.00)	(84,518.00)
30 5C	Prescription Drugs - Non-medicare	(56,726.00)		(56,726.00)	(987,445.00)
30 7A	Physical Therapy - Medicare	(340,415.00)		(340,415.00)	(314,785.00)
30 7C	Physical Therapy - Non-medicare	(269,026.00)		(269,026.00)	(963,261.00)
30 8A	Speech Therapy - Medicare	(66,910.00)		(66,910.00)	(93,960.00)
30 8C	Speech Therapy - Non-medicare	(25,520.00)		(25,520.00)	(59,760.00)
30 9A	Occupational Therapy - Medicare	(318,150.00)		(318,150.00)	(282,800.00)
30 9C	Occupational Therapy - Non-medicare	(142,080.00)		(142,080.00)	(122,270.00)
30 10A	Other - Medicare	(10,348.00)		(10,348.00)	(14,457.00)
30 10B	Other - Non-medicare	14,501.00		14,501.00	(4,204.00)
30 11	Meals sold to guests, employees, and others	(1,160.00)		(1,160.00)	(924.00)
30 15	Interest Income	(37.00)		(37.00)	(32.00)
30 17	Barber, Coffee, Beauty & Gift Shops	(7,826.00)		(7,826.00)	(6,569.00)
30 18	Other Revenue	(33,588.00)		(33,588.00)	(417,006.00)
31-32 A1	Cash	246,137.00		246,137.00	136,319.00
31-32 A2	Resident Accounts Receivable	2,564,175.00	250,000.00	2,814,175.00	2,841,641.00
31-32 A5	Prepaid Expenses	123,991.00		123,991.00	95,050.00
31-32 B1	Land	137,129.00		137,129.00	137,129.00
31-32 B2	Land Improvements	9,368.00		9,368.00	12,176.00
31-32 B3	Buildings	521,672.00		521,672.00	608,658.00
31-32 B6	Movable Equipment	243,882.00		243,882.00	310,825.00
31-32 B7	Motor Vehicles	0.00		0.00	393.00
31-32 B9	Other Fixed Assets	1,755,924.00		1,755,924.00	1,586,097.00
31-32 D6	Loans to Owners or Related Parties	2,246,705.00		2,246,705.00	2,962,364.00
31-32 D7	Other Assets	57,533.00		57,533.00	82,817.00
33-34 A1	Trade Accounts Payable	(2,728,353.00)	(4,467.00)	(2,732,820.00)	(2,088,307.00)
33-34 A2	Note Payable	(39,721.00)		(39,721.00)	(38,595.00)
33-34 A4	Accrued Payroll	(373,584.00)		(373,584.00)	(369,512.00)
33-34 A10	Interest Payable	(33,200.00)		(33,200.00)	0.00
33-34 A12	Other Current Liabilities	(1,164,728.00)		(1,164,728.00)	(1,088,706.00)
33-34 B2	Mortgages Payable	(2,070,478.00)		(2,070,478.00)	(2,134,713.00)
33-34 B4	Other Long-Term Liabilities	11,117.00		11,117.00	11,461.00
35 B5	Cumulated Earnings	(2,946,502.00)		(2,946,502.00)	(4,359,730.00)
Total		0.00	0.00	0.00	0.00
Net (Income) Loss		1,438,933.00	(245,533.00)	1,193,400.00	1,314,633.00

Client: 101403 - Geer Nursing & Rehab
 Engagement: Medicaid - Geer Nursing & Rehab 2023 Cost Report
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
5012000000	CEO Expense Offset	0.00		187,065.00	187,065.00	176,821.00
			RJE - 2	187,065.00		
Subtotal [2]	Administrators	<u>0.00</u>		<u>187,065.00</u>	<u>187,065.00</u>	<u>176,821.00</u>
Subgroup : [3]	Assistant Administrator					
R0013	Assistant Administrator	0.00		35,764.00	35,764.00	56,552.00
Subtotal [3]	Assistant Administrator	<u>0.00</u>		<u>35,764.00</u>	<u>35,764.00</u>	<u>56,552.00</u>
Subgroup : [4]	Other Administrative Salaries					
5010100000	OFFICE WAGES - REG	285,491.00		(222,829.00)	62,662.00	86,174.00
5010200000	OFFICE WAGES - OT	3,412.00		0.00	3,412.00	1,985.00
5010300000	OFFICE WAGES - SICK/PERSONAL	10,418.00		0.00	10,418.00	13,532.00
5010400000	OFFICE WAGES - VACATION	34,456.00		0.00	34,456.00	14,753.00
5010500000	OFFICE WAGES - HOLIDAY	10,888.00		0.00	10,888.00	11,411.00
Subtotal [4]	Other Administrative Salaries	<u>344,665.00</u>		<u>(222,829.00)</u>	<u>121,836.00</u>	<u>127,855.00</u>
Subgroup : [5C]	Dietary Workers					
5410100000	DIETARY WAGES - REG	398,108.00		0.00	398,108.00	401,453.00
5410200000	DIETARY WAGES - OT	24,028.00		0.00	24,028.00	28,442.00
5410300000	DIETARY WAGES - SICK/PERSONAL	9,111.00		0.00	9,111.00	20,460.00
5410400000	DIETARY WAGES - VACATION	23,852.00		0.00	23,852.00	21,748.00
5410500000	DIETARY WAGES - HOLIDAY	18,845.00		0.00	18,845.00	23,993.00
5410600000	DIETARY WAGES - DIFFERENTIALS	3,901.00		0.00	3,901.00	0.00
Subtotal [5C]	Dietary Workers	<u>477,845.00</u>		<u>0.00</u>	<u>477,845.00</u>	<u>496,096.00</u>
Subgroup : [6B]	Other Housekeeping Workers					
5610100000	HOUSEKEEPING WAGES - REG	2,016.00		0.00	2,016.00	0.00
5610200000	HOUSEKEEPING WAGES - OT	270.00		0.00	270.00	0.00
Subtotal [6B]	Other Housekeeping Workers	<u>2,286.00</u>		<u>0.00</u>	<u>2,286.00</u>	<u>0.00</u>
Subgroup : [7B]	Other Maintenance Workers					
5210100000	MAINT WAGES - REG	172,972.00		0.00	172,972.00	175,923.00
5210200000	MAINT WAGES - OT	4,817.00		0.00	4,817.00	2,729.00
5210300000	MAINT WAGES - SICK/PERSONAL	10,865.00		0.00	10,865.00	2,565.00
5210400000	MAINT WAGES - VACATION	17,781.00		0.00	17,781.00	1,935.00
5210500000	MAINT WAGES - HOLIDAY	5,781.00		0.00	5,781.00	5,713.00
5210600000	MAINT WAGES - DIFFERENTIALS	270.00		0.00	270.00	0.00
Subtotal [7B]	Other Maintenance Workers	<u>212,486.00</u>		<u>0.00</u>	<u>212,486.00</u>	<u>189,865.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director					
5321000000	NSG ADMIN-SALARY/WAGES	0.00		61,167.00	61,167.00	119,627.00
5321200000	NSG ADMIN/DOR WAGES - OT	26,371.00		0.00	26,371.00	30,899.00
5321300000	NSG ADMIN/DOR WAGES - SICK/PE	53,427.00		0.00	53,427.00	33,442.00
5321400000	NSG ADMIN/DOR WAGES - VACATION	83,303.00		0.00	83,303.00	56,793.00
5321500000	NSG ADMIN/DOR WAGES - HOLIDAY	37,272.00		0.00	37,272.00	37,207.00
5321600000	NSG ADMIN/DOR WAGES - DIFFERE	7,942.00		0.00	7,942.00	0.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>208,315.00</u>		<u>61,167.00</u>	<u>269,482.00</u>	<u>277,968.00</u>
Subgroup : [12B1]	RNs - Direct Care					
5310100000	RN WAGES - REG	126,163.00		0.00	126,163.00	153,607.00
5310200000	RN WAGES - OT	16,484.00		0.00	16,484.00	11,770.00
5310300000	RN WAGES - SICK/PERSONAL	3,739.00		0.00	3,739.00	18,556.00
5310400000	RN WAGES - VACATION	3,735.00		0.00	3,735.00	11,516.00
5310500000	RN WAGES - HOLIDAY	6,937.00		0.00	6,937.00	7,699.00
5310600000	RN WAGES - DIFFERENTIALS	2,314.00		0.00	2,314.00	0.00
5321100000	NSG ADMIN/DOR WAGES - REG	1,176,460.00		(420,078.00)	756,382.00	630,811.00
			RJE - 2	(420,078.00)		
Subtotal [12B1]	RNs - Direct Care	<u>1,335,832.00</u>		<u>(420,078.00)</u>	<u>915,754.00</u>	<u>833,959.00</u>
Subgroup : [12B2]	RNs - Administrative					
5010020000	WAGES - REG	0.00		358,911.00	358,911.00	312,112.00
Subtotal [12B2]	RNs - Administrative	<u>0.00</u>		<u>358,911.00</u>	<u>358,911.00</u>	<u>312,112.00</u>
Subgroup : [12C1]	LPNs - Direct Care					
5315100000	LPN WAGES - REG	708,436.00		0.00	708,436.00	606,980.00
5315200000	LPN WAGES - OT	86,397.00		0.00	86,397.00	96,229.00
5315300000	LPN WAGES - SICK/PERSONAL	17,909.00		0.00	17,909.00	39,975.00
5315400000	LPN WAGES - VACATION	23,594.00		0.00	23,594.00	35,212.00
5315500000	LPN WAGES - HOLIDAY	35,592.00		0.00	35,592.00	32,466.00
5315600000	LPN WAGES - DIFFERENTIALS	10,180.00		0.00	10,180.00	0.00
Subtotal [12C1]	LPNs - Direct Care	<u>882,108.00</u>		<u>0.00</u>	<u>882,108.00</u>	<u>810,862.00</u>
Subgroup : [12D]	Aides and Attendants					
5320100000	IDG/CNA/IDC WAGES - REG	1,445,843.00		0.00	1,445,843.00	1,295,128.00
5320200000	IDG/CNA/IDC WAGES - OT	155,040.00		0.00	155,040.00	99,842.00

5320300000	IDG/CNA/IDC WAGES - SICK/PERS	44,793.00	0.00	44,793.00	53,146.00
5320400000	IDG/CNA/IDC WAGES - VACATION	69,203.00	0.00	69,203.00	85,690.00
5320500000	IDG/CNA/IDC WAGES - HOLIDAY	66,839.00	0.00	66,839.00	68,528.00
5320600000	IDG/CNA/IDC WAGES - DIFFERENT	19,795.00	0.00	19,795.00	0.00
Subtotal [12D]	Aides and Attendants	1,801,513.00	0.00	1,801,513.00	1,602,334.00
Subgroup : [12H] Recreation Workers					
5710100000	REC THERAPY WAGES - REG	91,986.00	0.00	91,986.00	152,631.00
5710200000	REC THERAPY WAGES - OT	2,988.00	0.00	2,988.00	2,147.00
5710300000	REC THERAPY WAGES - SICK/PERS	8,818.00	0.00	8,818.00	12,336.00
5710400000	REC THERAPY WAGES - VACATION	6,899.00	0.00	6,899.00	14,177.00
5710500000	REC THERAPY WAGES - HOLIDAY	3,690.00	0.00	3,690.00	7,170.00
Subtotal [12H]	Recreation Workers	114,381.00	0.00	114,381.00	188,461.00
Subgroup : [12K] Pharmacists					
6110100000	PHARMACY WAGES - REG	21,139.00	0.00	21,139.00	214,706.00
6110200000	PHARMACY WAGES - OT	215.00	0.00	215.00	29.00
6110300000	PHARMACY WAGES - SICK/PERSONAL	833.00	0.00	833.00	3,826.00
6110400000	PHARMACY WAGES - VACATION	3,207.00	0.00	3,207.00	27,716.00
6110500000	PHARMACY WAGES - HOLIDAY	790.00	0.00	790.00	7,696.00
Subtotal [12K]	Pharmacists	26,184.00	0.00	26,184.00	253,973.00
Subgroup : [12M] Social Workers/Case Management					
5810100000	SOCIAL SERVICES WAGES - REG	72,837.00	0.00	72,837.00	46,083.00
5810200000	SOCIAL SERVICES WAGES - OT	3,273.00	0.00	3,273.00	0.00
5810300000	SOCIAL SERVICES WAGES - SICK/	3,096.00	0.00	3,096.00	1,767.00
5810400000	SOCIAL SERVICES WAGES - VACAT	2,548.00	0.00	2,548.00	2,879.00
5810500000	SOCIAL SERVICES WAGES - HOLID	2,652.00	0.00	2,652.00	818.00
Subtotal [12M]	Social Workers/Case Management	84,406.00	0.00	84,406.00	51,547.00
Subgroup : [12O] Other					
5381100000	MEDICAL RECORDS WAGES - REG	28,744.00	0.00	28,744.00	29,045.00
5381200000	MEDICAL RECORDS WAGES - OT	104.00	0.00	104.00	422.00
5381300000	MEDICAL RECORDS WAGES - SICK/	2,453.00	0.00	2,453.00	1,204.00
5381400000	MEDICAL RECORDS WAGES - VACAT	2,133.00	0.00	2,133.00	167.00
5381500000	MEDICAL RECORDS WAGES - HOLID	1,155.00	0.00	1,155.00	994.00
6010100000	PT WAGES - REG	153,439.00	0.00	153,439.00	407,032.00
6010200000	PT WAGES - OT	0.00	0.00	0.00	3,026.00
6010300000	PT WAGES - SICK, PERSONAL	10,399.00	0.00	10,399.00	22,773.00
6010400000	PT WAGES - VACATION	7,860.00	0.00	7,860.00	51,248.00
6010500000	PT WAGES - HOLIDAY	5,535.00	0.00	5,535.00	14,311.00
6502100000	Marketing Wages - Reg	42,670.00	0.00	42,670.00	43,236.00
6502200000	Marketing Wages - OT	3,098.00	0.00	3,098.00	3,108.00
6502300000	Marketing Wages - Sick	564.00	0.00	564.00	1,445.00
6502400000	Marketing Wages - Vacation	2,848.00	0.00	2,848.00	2,016.00
6502500000	Marketing Wages - Holiday	1,238.00	0.00	1,238.00	1,655.00
6502600000	Marketing Wages - Differential	173.00	0.00	173.00	0.00
Subtotal [12O]	Other	262,413.00	0.00	262,413.00	581,682.00
Total [10-A]	Salaries and Wages	5,752,434.00	0.00	5,752,434.00	5,959,087.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
5425000000	DIETARY CONTRACT SVCS	246,652.00	(206,052.00)	40,600.00	40,050.00
Subtotal [1]	Dietitian	246,652.00	(206,052.00)	40,600.00	40,050.00
Subgroup : [2] Dentist					
5328100000	MEDICAL SERVICES - DENTAL	0.00	11,946.00	11,946.00	14,118.00
Subtotal [2]	Dentist	0.00	11,946.00	11,946.00	14,118.00
Subgroup : [5A] PT - Resident Care					
6050100000	IN PAT THERAPY A - PT	81,018.00	0.00	81,018.00	84,845.00
6051100000	IN PAT MNGD CARE - PT	81,946.00	0.00	61,946.00	45,100.00
6052100000	IN PAT THERAPY B - PT	108,446.00	0.00	108,446.00	117,226.00
Subtotal [5A]	PT - Resident Care	251,410.00	0.00	251,410.00	247,171.00
Subgroup : [6] Social Worker					
5825000000	SS CONTRACTED SERVICES	0.00	22,534.00	22,534.00	0.00
Subtotal [6]	Social Worker	0.00	22,534.00	22,534.00	0.00
Subgroup : [8A] Medical Director					
5383000000	MEDICAL DIRECTOR	55,720.00	0.00	55,720.00	78,900.00
Subtotal [8A]	Medical Director	55,720.00	0.00	55,720.00	78,900.00
Subgroup : [9A] ST - Resident Care					
6050300000	IN PAT THERAPY A - SLP	6,950.00	0.00	6,950.00	23,596.00
6051300000	IN PAT MNGD CARE - SLP	3,065.00	0.00	3,065.00	4,136.00
6052300000	IN PAT THERAPY B - SLP	31,796.00	0.00	31,796.00	33,666.00
Subtotal [9A]	ST - Resident Care	41,811.00	0.00	41,811.00	61,398.00
Subgroup : [10A] OT - Resident Care					
6050200000	IN PAT THERAPY A - OT	77,434.00	0.00	77,434.00	82,146.00
6051200000	IN PAT MNGD CARE - OT	16,330.00	0.00	16,330.00	10,020.00
6052200000	IN PAT THERAPY B - OT	99,422.00	0.00	99,422.00	83,278.00
Subtotal [10A]	OT - Resident Care	193,186.00	0.00	193,186.00	175,444.00

Subgroup : [11A1]	RN's - Direct Care				
5325100000	AGENCY - RN'S	12,210.00	0.00	12,210.00	80,843.00
Subtotal [11A1]	RN's - Direct Care	12,210.00	0.00	12,210.00	90,843.00
Subgroup : [11B1]	LPN's - Direct Care				
5325200000	AGENCY - LPN'S	91,030.00	0.00	91,030.00	62,502.00
Subtotal [11B1]	LPN's - Direct Care	91,030.00	0.00	91,030.00	62,502.00
Subgroup : [11C]	Aides				
5325000000	AGENCY	0.00	0.00	0.00	27,156.00
5325300000	AGENCY - CNA'S	106,900.00	0.00	106,900.00	259,615.00
Subtotal [11C]	Aides	106,900.00	0.00	106,900.00	286,771.00
Subgroup : [12]	Other				
5028300000	Outside Services-Clinical	0.00	0.00	0.00	500.00
Subtotal [12]	Other	0.00	0.00	0.00	500.00
Total [13-B]	Professional Fees	998,919.00	(171,572.00)	827,347.00	1,057,697.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
5022020000	WORKERS COMPENSATION	0.00	0.00	0.00	146,574.00
5080000000	WORKERS COMPENSATION	107,607.00	0.00	107,607.00	0.00
5080100000	Medical Only - W/C Claims	170,663.00	0.00	170,663.00	26,174.00
Subtotal [1A1]	Workmen's Compensation	278,270.00	0.00	278,270.00	172,748.00
Subgroup : [1A2]	Disability Insurance				
5079000000	DISABILITY INSURANCE	23,960.00	0.00	23,960.00	30,549.00
Subtotal [1A2]	Disability Insurance	23,960.00	0.00	23,960.00	30,549.00
Subgroup : [1A3]	Unemployment Insurance				
5083000000	UNEMPLOYMENT EXPENSE	48,180.00	0.00	48,180.00	29,714.00
Subtotal [1A3]	Unemployment Insurance	48,180.00	0.00	48,180.00	29,714.00
Subgroup : [1A4]	Social Security (FICA)				
5082000000	FICA EXPENSE	448,872.00	0.00	448,872.00	459,957.00
Subtotal [1A4]	Social Security (FICA)	448,872.00	0.00	448,872.00	459,957.00
Subgroup : [1A5]	Health Insurance				
5025020000	MEDICAL PLAN EXPENSE	0.00	0.00	0.00	660,221.00
5081000000	MEDICAL PLAN EXPENSE	652,609.00	0.00	652,609.00	0.00
5089000000	EMPLOYEE WELLNESS	0.00	0.00	0.00	(2,080.00)
Subtotal [1A5]	Health Insurance	652,609.00	0.00	652,609.00	658,141.00
Subgroup : [1A9]	Other				
5065000000	EMPLOYEE TESTS - TB, OSHA, ETC	1,354.00	0.00	1,354.00	9,402.00
5066000000	INFECTION CONTROL	0.00	0.00	0.00	400.00
5082500000	403b Employer Match	9,405.00	0.00	9,405.00	12,934.00
6143000000	PHARM-EMPLOYEE OTC	(148.00)	0.00	(148.00)	547.00
Subtotal [1A9]	Other	10,611.00	0.00	10,611.00	23,283.00
Subgroup : [1C]	Bad Debts				
5072000000	BAD DEBTS EXPENSE	650,000.00	0.00	650,000.00	740,000.00
Subtotal [1C]	Bad Debts	650,000.00	0.00	650,000.00	740,000.00
Subgroup : [1D]	Accounting and Auditing				
5027000000	ACCOUNTING SERVICES	56,971.00	0.00	56,971.00	83,436.00
Subtotal [1D]	Accounting and Auditing	56,971.00	0.00	56,971.00	83,436.00
Subgroup : [1E]	Legal				
5026000000	LEGAL/PROFESSIONAL	2,502.00	4,467.00	6,969.00	987.00
5026100000	Legal Expense-Collections	0.00	0.00	0.00	1,122.00
5026300000	Legal Expense-Probate/Estates	1,530.00	0.00	1,530.00	4,646.00
5026500000	Legal Expense-EE Relations	1,170.00	0.00	1,170.00	9,675.00
Subtotal [1E]	Legal	5,202.00	4,467.00	9,669.00	16,430.00
Subgroup : [1G]	Office Supplies				
5040000000	OFFICE SUPPLIES	8,888.00	0.00	8,888.00	7,259.00
5040100000	OFFICE SUPPLIES - COMPUTER RE	970.00	0.00	970.00	6,019.00
5040200000	Off Supplies - Copier Usage	0.00	0.00	0.00	1.00
Subtotal [1G]	Office Supplies	9,858.00	0.00	9,858.00	13,279.00
Subgroup : [1H1]	Telephone and Telegraph				
5049000000	TELEPHONE	41,292.00	0.00	41,292.00	46,450.00
Subtotal [1H1]	Telephone and Telegraph	41,292.00	0.00	41,292.00	46,450.00
Subgroup : [1H2]	Cellular Phones and Beepers				
5049100000	CELL PHONES	3,480.00	0.00	3,480.00	3,188.00
Subtotal [1H2]	Cellular Phones and Beepers	3,480.00	0.00	3,480.00	3,188.00
Subgroup : [1K3]	Resident Day User Fee				
5149000000	CT USER TAX FEE	568,549.00	0.00	568,549.00	535,085.00
Subtotal [1K3]	Resident Day User Fee	568,549.00	0.00	568,549.00	535,085.00

Total [15]	Expenditures Other than Salaries	2,797,854.00		4,467.00	2,802,321.00	2,812,260.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1]	Resident Travel and Entertainment					
5380000000	Resident Transports	32,854.00		0.00	32,854.00	25,672.00
5720000000	REC THER - ENTERTAINMENT	4,805.00		0.00	4,805.00	4,498.00
Subtotal [1]	Resident Travel and Entertainment	37,659.00		0.00	37,659.00	30,170.00
Subgroup : [4]	Employee Travel					
5045000000	TRAVEL	1,841.00		0.00	1,841.00	1,845.00
5045700000	Travel Nursing	0.00		0.00	0.00	223.00
Subtotal [4]	Employee Travel	1,841.00		0.00	1,841.00	2,068.00
Subgroup : [5]	Education Expense					
5047000000	CONVENTIONS/SEMINARS	2,318.00		3,601.00	5,919.00	2,719.00
Subtotal [5]	Education Expense	2,318.00		3,601.00	5,919.00	2,719.00
Subgroup : [6]	Automobile Expense					
5260000000	VEHICLE EXPENSE	3,480.00		0.00	3,480.00	8,755.00
5260300000	VEH EXP-03 FORD DUMP TRUCK -	0.00		0.00	0.00	219.00
Subtotal [6]	Automobile Expense	3,480.00		0.00	3,480.00	8,974.00
Subgroup : [M1]	Advertising Help Wanted					
5060000000	ADVERTISING/HELP WANTED	33,817.00		0.00	33,817.00	15,676.00
5060200000	Adv Help Wanted-Online	1,212.00		0.00	1,212.00	1,090.00
5060300000	Adv Help Wanted-Other	100.00		0.00	100.00	40.00
Subtotal [M1]	Advertising Help Wanted	35,129.00		0.00	35,129.00	16,806.00
Subgroup : [M3]	Advertising Other					
6528200000	O/S - Geer Marketing	31,248.00		0.00	31,248.00	31,248.00
Subtotal [M3]	Advertising Other	31,248.00		0.00	31,248.00	31,248.00
Subgroup : [M5]	Medical Records					
5384000000	MEDICAL RECORDS SUPPLIES	227.00		0.00	227.00	152.00
Subtotal [M5]	Medical Records	227.00		0.00	227.00	152.00
Subgroup : [M6]	Barber and Beauty Supplies					
6096000000	BEAUTY/BARBER CONTRACTED SERV	11,577.00		0.00	11,577.00	10,228.00
Subtotal [M6]	Barber and Beauty Supplies	11,577.00		0.00	11,577.00	10,228.00
Subgroup : [M7]	Postage					
5041000000	POSTAGE	6,662.00		0.00	6,662.00	5,364.00
Subtotal [M7]	Postage	6,662.00		0.00	6,662.00	5,364.00
Subgroup : [M8]	Dues and Membership Fees to Professional Organizations					
5062000000	FACILITY ASSOCIATION DUES	6,613.00		810.00	7,423.00	8,516.00
Subtotal [M8]	Dues and Membership Fees to Professional Orga	6,613.00	RJE - 3	810.00	7,423.00	8,516.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
5048000002	CHAMBER OF COMMERCE DUES	0.00		0.00	0.00	500.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00		0.00	0.00	500.00
Subgroup : [M9]	Subscriptions					
5048000000	DUES/SUBSCRIPTIONS	13,501.00		(4,411.00)	9,090.00	4,438.00
5048100000	DUES	1,632.00		0.00	1,632.00	1,923.00
5048200000	SUBSCRIPTIONS	9,002.00		0.00	9,002.00	0.00
Subtotal [M9]	Subscriptions	24,135.00	RJE - 3	(4,411.00)	19,724.00	6,361.00
Subgroup : [M10]	Contributions					
5740100000	DONATIONS/MAKE A WISH	438.00		0.00	438.00	652.00
Subtotal [M10]	Contributions	438.00		0.00	438.00	652.00
Subgroup : [M11]	Services Provided by Contract					
5028000000	OUTSIDE SVCS-ADMIN	65,056.00		(34,480.00)	30,576.00	57,219.00
5028600000	Outside Services-Employee	72,497.00		0.00	72,497.00	69,930.00
5029000000	OUTSIDE SERVICES-COMPUTER	74,407.00		0.00	74,407.00	80,150.00
5029200000	Outside Svcs Computer-PCC	29,934.00		0.00	29,934.00	39,579.00
5030000000	OUTSIDE SERVICES-PAYROLL	102,843.00		0.00	102,843.00	62,193.00
5032000000	COMPUTER SOFTWARE	2,536.00		0.00	2,536.00	8,881.00
6534000000	Fundraising Expenses	18,756.00		0.00	18,756.00	0.00
6561000000	Marketing - Consultant	18,000.00		0.00	18,000.00	18,000.00
Subtotal [M11]	Services Provided by Contract	384,029.00	RJE - 1	(34,480.00)	349,549.00	335,962.00
Subgroup : [M12]	Administrative Management Services					
5011000000	MANAGEMENT FEE	566,299.00		0.00	566,299.00	525,903.00
6011000000	Mgmt Fee - Outpatient	0.00		0.00	0.00	25,916.00
6111000000	Mgmt Fee - Pharmacy	0.00		0.00	0.00	50,222.00
Subtotal [M12]	Administrative Management Services	566,299.00		0.00	566,299.00	602,041.00
Subgroup : [M13]	Other					
5034000000	Fundraising Expenses	0.00		0.00	0.00	18,756.00
5048300000	PERMITS	0.00		0.00	0.00	180.00

5084000000	EMPLOYEE RECOGNITION	7,442.00	0.00	7,442.00	12,323.00
5085000000	TUITION REIMBURSEMENT	3,000.00	0.00	3,000.00	5,440.00
5145000000	BANK AND CREDIT CARD FEES	2,240.00	0.00	2,240.00	3,051.00
5146000000	FINANCE CHARGES	28,186.00	0.00	28,186.00	8,487.00
5170000000	Civil Penalty	116,017.00	0.00	116,017.00	6,120.00
5171000000	Fine	0.00	0.00	0.00	1,310.00
6561500000	Marketing - Advertisements	1,224.00	0.00	1,224.00	1,428.00
6562000000	Marketing - Promotional Items	4,477.00	0.00	4,477.00	0.00
6562500000	Marketing - Printing & Postage	0.00	0.00	0.00	276.00
Subtotal [M13]	Other	162,586.00	0.00	162,586.00	57,371.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admi	1,274,241.00	(34,480.00)	1,239,761.00	1,119,132.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
5430000000	FOOD EXPENSES	240,652.00	0.00	240,652.00	219,574.00
Subtotal [2A1]	Raw Food	240,652.00	0.00	240,652.00	219,574.00
Subgroup : [2A2]	Non-Food Supplies				
5440000000	DIETARY PAPER/CHEMICAL	15,636.00	0.00	15,636.00	40,175.00
5471000000	DIETARY/SMALL WARES/OTHER	189.00	0.00	189.00	531.00
Subtotal [2A2]	Non-Food Supplies	15,825.00	0.00	15,825.00	40,706.00
Subgroup : [2B]	Purchased Services				
5440000001	DIETARY PURCHASED SERVICES	0.00	206,052.00	206,052.00	0.00
Subtotal [2B]	Purchased Services	0.00	206,052.00	206,052.00	0.00
Total [18]	Dietary Basis for Allocation of Costs	256,477.00	206,052.00	462,529.00	260,280.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
5540000000	LINENS	665.00	0.00	665.00	0.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	665.00	0.00	665.00	0.00
Subgroup : [3B]	Purchased Services				
5525000000	LAUNDRY - CONTRACTED SERVICES	72,444.00	0.00	72,444.00	72,552.00
Subtotal [3B]	Purchased Services	72,444.00	0.00	72,444.00	72,552.00
Subgroup : [3C]	Other				
5550000000	SOAPS/SUPPLIES	2,851.00	0.00	2,851.00	2,643.00
Subtotal [3C]	Other	2,851.00	0.00	2,851.00	2,643.00
Total [19]	Laundry-Basis for Allocation of Costs	75,960.00	0.00	75,960.00	75,195.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
5335000000	FOOD SUPPLEMENTS	3,581.00	0.00	3,581.00	7,544.00
5640000000	HOUSEKEEPING SUPPLIES	46,707.00	0.00	46,707.00	25,133.00
Subtotal [4A1]	In-House Care Supplies	50,288.00	0.00	50,288.00	32,677.00
Subgroup : [4B]	Purchased Services				
5671000000	HOUSEKEEPING EXPENSE/OTHER	257,629.00	0.00	257,629.00	342,400.00
Subtotal [4B]	Purchased Services	257,629.00	0.00	257,629.00	342,400.00
Subgroup : [5A1]	Own Pharmacy				
6140000000	PHARMACY SUPPLIES	36,235.00	0.00	36,235.00	7,071.00
6141000000	DRUGS COVERED	128,087.00	0.00	128,087.00	728,773.00
6142000000	DRUGS NOT COVERED	193.00	0.00	193.00	25,138.00
6171000000	PHARMACY EXPENSE/OTHER	0.00	0.00	0.00	11,542.00
Subtotal [5A1]	Own Pharmacy	164,515.00	0.00	164,515.00	772,524.00
Subgroup : [5B]	Medicine Cabinet Drugs				
5350000000	INCONTINENT SUPPLIES	45,238.00	0.00	45,238.00	36,428.00
5360000000	ROUTINE PATIENTS SUPPLIES	63,131.00	0.00	63,131.00	113,787.00
5371000000	OTHER NURSING SUPPLIES	9,728.00	0.00	9,728.00	15,827.00
Subtotal [5B]	Medicine Cabinet Drugs	118,097.00	0.00	118,097.00	166,042.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
5340000000	MEDICAL SUPPLIES	34,952.00	0.00	34,952.00	22,955.00
5341000000	MEDICAL SUPPLIES/SPEC. BEDS	56.00	0.00	56.00	2,657.00
Subtotal [5C]	Medical and Therapeutic Supplies	35,008.00	0.00	35,008.00	25,612.00
Subgroup : [5E2]	Oxygen - Other				
5340100000	OXYGEN - MEDI A	3,944.00	0.00	3,944.00	5,997.00
5340200000	OXYGEN - CT MCD	12,644.00	0.00	12,644.00	13,906.00
5340500000	OXYGEN - HOUSE ACCT	15,678.00	0.00	15,678.00	16,335.00
Subtotal [5E2]	Oxygen - Other	32,266.00	0.00	32,266.00	36,238.00
Subgroup : [5I]	Recreation				
5740000000	REC SUPPLIES	4,263.00	0.00	4,263.00	7,566.00
Subtotal [5I]	Recreation	4,263.00	0.00	4,263.00	7,566.00
Subgroup : [5L]	Cable Television				
5183020000	CABLE TV	0.00	0.00	0.00	43,772.00
5283000000	CABLE TV	28,476.00	0.00	28,476.00	0.00

Subtotal [5L]	Cable Television	28,476.00	0.00	28,476.00	43,772.00
Subgroup : [5M]	Other				
5328200000	MEDICAL SERVICES - OTHER	0.00	0.00	0.00	7,061.00
5360500000	PATIENT SUPPLIES - REHAB	4,970.00	0.00	4,970.00	7,953.00
5371100000	Lost Resident Items	473.00	0.00	473.00	770.00
5375000000	MEDICARE ADD-ON EXPENSES	29,855.00	0.00	29,855.00	28,545.00
6040000000	OUTPAT SUPPLIES/BILLABLE	0.00	0.00	0.00	93.00
6040100000	OUT PAT OFFICE SUPPLIES	0.00	0.00	0.00	27.00
6041300000	IN PAT SUPPLIES - ST	12,759.00	0.00	12,759.00	13,205.00
6042000000	OUTPATIENT SUPPLIES	350.00	0.00	350.00	301.00
6048000000	OUTPAT - DUES & SUBSCRIPTIONS	91,846.00	0.00	91,846.00	33,262.00
6050000000	IN PAT THERAPY MGMT FEE - PAR	0.00	0.00	0.00	5,613.00
6125000000	PHARMACY CONTRACTED SERVICES	4,331.00	0.00	4,331.00	11,168.00
6150000000	PHARM-SOFTWARE EXPENSE	0.00	0.00	0.00	370.00
6325000000	OUT PAT CONTRACTED SERVICES	81,975.00	0.00	81,975.00	0.00
6332000000	OUTPATIENT WEBPT SOFTWARE COST	6,963.00	0.00	6,963.00	8,744.00
6340000000	OUT-PAT THER SUPPLY/BILLABLE	0.00	0.00	0.00	2,017.00
6340100000	OUT PAT OFFICE SUPPLIES	0.00	0.00	0.00	409.00
6342000000	OUT PAT THERAPY SUPPLIES/GENE	0.00	0.00	0.00	1,662.00
6348000000	OUT PAT THERAPY-DUES/SUBSCRIP	155.00	0.00	155.00	225,150.00
Subtotal [5M]	Other	233,677.00	0.00	233,677.00	346,350.00
Total [20]	Housekeeping and Resident Care Basis for Alloc	924,219.00	0.00	924,219.00	1,773,081.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
5034100000	ADMIN EQUIPMENT REPAIRS	0.00	0.00	0.00	1,190.00
5240000000	MAINTENANCE SUPPLIES	473.00	0.00	473.00	0.00
5240100000	Supplies-Plum,Heat+Regrig	1,592.00	0.00	1,592.00	2,546.00
5240200000	Supplies-Painting	26.00	0.00	26.00	154.00
5240300000	Supplies-Electrical	461.00	0.00	461.00	(48.00)
5241000000	REPAIRS/PREVENT MAINT	337.00	0.00	337.00	12,008.00
Subtotal [6A]	Repairs and Maintenance	2,889.00	0.00	2,889.00	15,850.00
Subgroup : [6B]	Heat				
5281000000	FUEL OIL/GAS	110,966.00	0.00	110,966.00	103,490.00
Subtotal [6B]	Heat	110,966.00	0.00	110,966.00	103,490.00
Subgroup : [6C]	Light & Power				
5280000000	ELECTRICITY	73,201.00	0.00	73,201.00	73,067.00
Subtotal [6C]	Light & Power	73,201.00	0.00	73,201.00	73,067.00
Subgroup : [6D]	Water				
5282000000	WATER & SEWER	31,845.00	0.00	31,845.00	29,639.00
Subtotal [6D]	Water	31,845.00	0.00	31,845.00	29,639.00
Subgroup : [6E]	Equipment Lease				
5035000000	ADMIN EQUIPMENT RENTAL	1,365.00	0.00	1,365.00	1,365.00
5035100000	COPIER LEASE	27,405.00	0.00	27,405.00	26,636.00
5035130000	Copier Lease-Nursing-c454e-662	1,136.00	0.00	1,136.00	1,014.00
Subtotal [6E]	Equipment Lease	29,906.00	0.00	29,906.00	29,015.00
Subgroup : [6F]	Other				
5225000000	CONTRACT MAINT SERVICES	8,143.00	0.00	8,143.00	10,112.00
5225100000	O/S Plum,Heat, Refrig	182.00	0.00	182.00	11,624.00
5225500000	O/S Elevators	19,969.00	0.00	19,969.00	17,857.00
5225600000	O/S State Required	12,380.00	0.00	12,380.00	21,863.00
5225900000	O/S Miscellaneous	6,661.00	0.00	6,661.00	6,134.00
5226000000	TRASH REMOVAL	35,212.00	0.00	35,212.00	33,029.00
5240600000	Supplies-State Required	884.00	0.00	884.00	1,495.00
5240900000	Supplies-Miscellaneous	7,978.00	0.00	7,978.00	5,649.00
5242000000	LANDSCAPING/SNOW REMOVAL	229.00	0.00	229.00	4,825.00
5242100000	Landscaping	17.00	0.00	17.00	615.00
5242200000	Snow Removal	3,676.00	0.00	3,676.00	195.00
5284000000	INTERNET SERVICES	24,315.00	0.00	24,315.00	34,159.00
Subtotal [6F]	Other	119,646.00	0.00	119,646.00	147,557.00
Subgroup : [7A]	Land Improvements				
5161000000	DEPRE/LAND IMPROVEMENTS	2,808.00	0.00	2,808.00	2,815.00
Subtotal [7A]	Land Improvements	2,808.00	0.00	2,808.00	2,815.00
Subgroup : [7B]	Building & Building Improvements				
5162000000	DEPRECIATION/BUILDINGS	86,987.00	0.00	86,987.00	95,126.00
Subtotal [7B]	Building & Building Improvements	86,987.00	0.00	86,987.00	95,126.00
Subgroup : [7C]	Non-movable Equipment				
5163000000	DEPRECIATION/EQUIPMENT	66,943.00	0.00	66,943.00	69,757.00
Subtotal [7C]	Non-movable Equipment	66,943.00	0.00	66,943.00	69,757.00
Subgroup : [7D]	Movable Equipment				
5164000000	DEPRECIATION/VEHICLES	393.00	0.00	393.00	784.00
Subtotal [7D]	Movable Equipment	393.00	0.00	393.00	784.00
Subgroup : [8B]	Mortgage Expense				

515000000	AMORIZATION COSTS	344.00	0.00	344.00	344.00
Subtotal [8B]	Mortgage Expense	344.00	0.00	344.00	344.00
Total [22]	Maintenance and Property	525,928.00	0.00	525,928.00	567,444.00
Group : [26]	Interest				
Subgroup : [12A1]	First Mortgage				
514100000	MORTGAGE INTEREST	58,703.00	0.00	58,703.00	63,000.00
Subtotal [12A1]	First Mortgage	58,703.00	0.00	58,703.00	63,000.00
Total [26]	Interest	58,703.00	0.00	58,703.00	63,000.00
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
516500000	PROPERTY/LIABILITY INSURANCE	42,958.00	0.00	42,958.00	42,958.00
Subtotal [14A]	Insurance on Property	42,958.00	0.00	42,958.00	42,958.00
Subgroup : [14B]	Insurance of Automobiles				
526500000	AUTO INSURANCE	2,906.00	0.00	2,906.00	2,906.00
Subtotal [14B]	Insurance of Automobiles	2,906.00	0.00	2,906.00	2,906.00
Subgroup : [14C3]	Other				
508700000	DIRECTORS & OFFICERS INS.	26,854.00	0.00	26,854.00	26,854.00
Subtotal [14C3]	Other	26,854.00	0.00	26,854.00	26,854.00
Total [27]	Interest and Insurance	72,718.00	0.00	72,718.00	72,718.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
402000000	CT MEDICAID REVENUE	(9,236,098.00)	(250,000.00)	(9,486,098.00)	(8,331,792.00)
Subtotal [1A]	Medicaid Residents (CT only)	(9,236,098.00)	(250,000.00)	(9,486,098.00)	(8,331,792.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
401200000	MEDI A/CONTRACTURAL ADJ	(254,042.00)	0.00	(254,042.00)	(462,101.00)
402200000	MEDICAID CONTRACTURAL ADJ ROU	3,836,422.00	0.00	3,836,422.00	3,175,933.00
411100000	MEDI A/ANCILL CONTR ADJ	394,506.00	0.00	394,506.00	504,150.00
412100000	CT MCD-ANC CONTRA ADJ	5,782.00	0.00	5,782.00	11,418.00
Subtotal [1B]	Medicaid room and board contractual allowance	3,982,668.00	0.00	3,982,668.00	3,229,400.00
Subgroup : [2A]	Medicaid (All other states)				
412300000	NY MCD/CONT ADJ ANCILLARY	2,669.00	0.00	2,669.00	0.00
Subtotal [2A]	Medicaid (All other states)	2,669.00	0.00	2,669.00	0.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
401000000	MEDICARE REVENUE	(1,047,343.00)	0.00	(1,047,343.00)	(1,271,647.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(1,047,343.00)	0.00	(1,047,343.00)	(1,271,647.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
411200000	MEDICARE B/ANCILL CONTR ADJ	116,846.00	0.00	116,846.00	123,705.00
423910000	CONTRACTUAL ADJ - O/P MED B	0.00	0.00	0.00	192,694.00
Subtotal [3B]	Medicare room and board contractual allowance	116,846.00	0.00	116,846.00	316,399.00
Subgroup : [4A]	Private-pay residents and other				
402970000	ROOM & BOARD - MANAGED CARE	(752,530.00)	0.00	(752,530.00)	(667,665.00)
403000000	PRIVATE PAY REVENUE	(3,418,891.00)	0.00	(3,418,891.00)	(2,952,837.00)
Subtotal [4A]	Private-pay residents and other	(4,171,421.00)	0.00	(4,171,421.00)	(3,620,502.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
403010000	MNGED CARE CONTRA ADJ	339,403.00	0.00	339,403.00	422,571.00
423900000	CONTRA ADJ-EST O/P UNCOLLECT	0.00	0.00	0.00	162,301.00
Subtotal [4B]	Private-pay room and board contractual allowant	339,403.00	0.00	339,403.00	584,872.00
Subgroup : [5A]	Prescription Drugs - Medicare				
411000000	PHARMACY REVENUE/MED A	(27,959.00)	0.00	(27,959.00)	(84,518.00)
Subtotal [5A]	Prescription Drugs - Medicare	(27,959.00)	0.00	(27,959.00)	(84,518.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare				
412000000	PHARMACY REV/CT MEDICAID	(11,537.00)	0.00	(11,537.00)	(21,204.00)
413000000	PHARMACY REV /PRIVATE	(37,075.00)	0.00	(37,075.00)	(65,380.00)
414000000	PHARM REV-3RD PARTY	(5,720.00)	0.00	(5,720.00)	(678,543.00)
415000000	PHARM REV-BECKLEY HOUSE	(102.00)	0.00	(102.00)	(27,252.00)
416000000	PHARMACY REV -WOODS	(1,200.00)	0.00	(1,200.00)	(64,905.00)
416500000	PHARM REV - RETAIL SALES	(716.00)	0.00	(716.00)	(21,287.00)
417000000	PHARMACY REV -EMPLOYEE	(376.00)	0.00	(376.00)	(108,874.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(56,726.00)	0.00	(56,726.00)	(987,445.00)
Subgroup : [7A]	Physical Therapy - Medicare				
421000000	PT REVENUE/MED A	(167,640.00)	0.00	(167,640.00)	(177,465.00)
421500000	PT REVENUE/MED B	(172,775.00)	0.00	(172,775.00)	(137,320.00)
Subtotal [7A]	Physical Therapy - Medicare	(340,415.00)	0.00	(340,415.00)	(314,785.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
422000000	PT REVENUE/MEDICAID	(6,940.00)	0.00	(6,940.00)	1,465.00
423000000	PT REVENUE/PRIVATE PAY	(200.00)	0.00	(200.00)	(1,305.00)
423200000	PT MANAGED CARE	(143,560.00)	0.00	(143,560.00)	(160,085.00)

4235000000	PT REVENUE/OUTPATIENT B	(118,326.00)	0.00	(118,326.00)	(495,589.00)
4236000000	PT REVENUE/OUTPATIENT PVT	0.00	0.00	0.00	(307,747.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(269,026.00)	0.00	(269,026.00)	(963,261.00)
Subgroup : [8A]	Speech Therapy - Medicare				
4410000000	SPEECH MEDICARE A	(24,850.00)	0.00	(24,850.00)	(60,210.00)
4415000000	ST REVENUE/MED B	(42,050.00)	0.00	(42,050.00)	(33,750.00)
Subtotal [8A]	Speech Therapy - Medicare	(66,910.00)	0.00	(66,910.00)	(93,960.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
4432000000	SPEECH MANAGED CARE	(23,320.00)	0.00	(23,320.00)	(58,860.00)
4437000000	ST REVENUE - MEDICAID	(2,200.00)	0.00	(2,200.00)	(900.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(25,520.00)	0.00	(25,520.00)	(59,760.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
4310000000	OT REVENUE/MED A	(163,700.00)	0.00	(163,700.00)	(167,500.00)
4315000000	OT REVENUE/MED B	(154,450.00)	0.00	(154,450.00)	(115,300.00)
Subtotal [9A]	Occupational Therapy - Medicare	(318,150.00)	0.00	(318,150.00)	(282,800.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
4320000000	OT REVENUE/MEDICAID	(4,400.00)	0.00	(4,400.00)	4,800.00
4330000000	OT REVENUE/PRIVATE	(200.00)	0.00	(200.00)	(150.00)
4337000000	OT MANAGED CARE	(137,480.00)	0.00	(137,480.00)	(126,920.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(142,080.00)	0.00	(142,080.00)	(122,270.00)
Subgroup : [10A]	Other - Medicare				
4017000000	LAB REV/MED A	(7,528.00)	0.00	(7,528.00)	(9,130.00)
4019000000	X-RAY REV/MED A	(2,820.00)	0.00	(2,820.00)	(5,327.00)
Subtotal [10A]	Other - Medicare	(10,348.00)	0.00	(10,348.00)	(14,457.00)
Subgroup : [10B]	Other - Non-medicare				
4017100000	LAB REVENUE - PRIVATE PAY	0.00	0.00	0.00	(21.00)
4017200000	LAB REVENUE - MEDICAID	(412.00)	0.00	(412.00)	(83.00)
4017400000	LAB REVENUE - MANAGED CARE	(2,239.00)	0.00	(2,239.00)	(1,505.00)
4019200000	X-RAY MEDICAID	(67.00)	0.00	(67.00)	(268.00)
4029300000	X-RAY MANAGED CARE	(1,582.00)	0.00	(1,582.00)	(2,327.00)
4036000000	PHARMACY REVENUE	18,801.00	0.00	18,801.00	0.00
Subtotal [10B]	Other - Non-medicare	14,501.00	0.00	14,501.00	(4,204.00)
Subgroup : [11]	Meals sold to guests, employees, and others				
4453000000	CAFE & MISC DIETARY REVENUE	(1,160.00)	0.00	(1,160.00)	(924.00)
Subtotal [11]	Meals sold to guests, employees, and others	(1,160.00)	0.00	(1,160.00)	(924.00)
Subgroup : [15]	Interest Income				
4050000000	INTEREST INCOME	(37.00)	0.00	(37.00)	(32.00)
Subtotal [15]	Interest Income	(37.00)	0.00	(37.00)	(32.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops				
4037000000	BARBER/BEAUTY REVENUE	(2,196.00)	0.00	(2,196.00)	(2,028.00)
4455000000	BEAUTY/BARBER INCOME	(5,630.00)	0.00	(5,630.00)	(4,541.00)
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	(7,826.00)	0.00	(7,826.00)	(6,569.00)
Subgroup : [18]	Other Revenue				
4047000000	TRANSPORTATION REVENUE	(2,640.00)	0.00	(2,640.00)	0.00
4450000000	ADMINISTRATIVE INCOME	(18,443.00)	0.00	(18,443.00)	(31,921.00)
4460000000	GRANT INCOME	0.00	0.00	0.00	(370,834.00)
6256000000	TRANSPORTATION INCOME	(12,505.00)	0.00	(12,505.00)	(14,251.00)
Subtotal [18]	Other Revenue	(33,588.00)	0.00	(33,588.00)	(417,006.00)
Total [30]	Statement of Revenue	(11,298,520.00)	(250,000.00)	(11,548,520.00)	(12,445,261.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
1010000000	CASH-SALISBURY CHECKING	13,184.00	0.00	13,184.00	78,212.00
1010020000	CASH-SALISBURY DEPOSITS	219,232.00	0.00	219,232.00	68,776.00
1011000000	CASH-SALISBURY USER TAX	191.00	0.00	191.00	2,093.00
1020020000	CASH-SALISBURY PAYROLL	9,780.00	0.00	9,780.00	(16,512.00)
1030020000	CASH-NATIONAL IRON	1,500.00	0.00	1,500.00	1,500.00
1035000000	CASH-SALISBURY GOVT HEALTH R	100.00	0.00	100.00	100.00
1050020000	PETTY CASH	2,150.00	0.00	2,150.00	2,150.00
Subtotal [A1]	Cash	246,137.00	0.00	246,137.00	136,319.00
Subgroup : [A2]	Resident Accounts Receivable				
1110000000	AR-PRIVATE	1,088,789.00	0.00	1,088,789.00	652,857.00
1110200000	A/R - PVT INSURANCE	(5,249.00)	0.00	(5,249.00)	(240.00)
1110500000	A/R-PENDING MCD	52,126.00	0.00	52,126.00	52,126.00
1110510000	A/R-PENDING MCD-PCC GENERATED	444,385.00	0.00	444,385.00	438,370.00
1113000000	Grants Receivable	46,638.00	0.00	46,638.00	820,612.00
1115000000	ALLOW- DOUBTFUL ACCOUNTS	(2,829,327.00)	0.00	(2,829,327.00)	(2,248,181.00)
1120000000	AR/MEDICARE A	359,240.00	0.00	359,240.00	352,704.00
1121000000	A/R-MEDICARE A COINS FROM INS	108,879.00	0.00	108,879.00	103,424.00
1122000000	A/R-MEDICARE A COINS FROM PRIV	30,863.00	0.00	30,863.00	20,769.00
1123000000	A/R-MED A COINS FROM MEDICAID	27,246.00	0.00	27,246.00	27,554.00
1125000000	AR/MEDICARE B	279,466.00	0.00	279,466.00	200,549.00
1125100000	A/R MEDICARE B COINS FROM PRIV	3,475.00	0.00	3,475.00	2,256.00

1125200000	A/R-MED B COINS FROM MEDICAID	18,675.00	0.00	18,675.00	10,474.00
1125300000	A/R-MEDICARE B COINS FROM INS	27,743.00	0.00	27,743.00	20,578.00
1128000000	A/R-PHARM 3RD PARTY	2,353.00	0.00	2,353.00	22,012.00
1130000000	AR/CT MEDICAID	2,439,315.00	250,000.00	2,689,315.00	2,173,453.00
1131000000	AR/INY MEDICAID	18,068.00	0.00	18,068.00	18,068.00
1135000000	AR/CT APPLIED INCOME	(8,815.00)	0.00	(8,815.00)	(182,465.00)
1139000000	A/R - MANAGE CARE	391,431.00	0.00	391,431.00	194,292.00
1150000000	AR/OUTPATIENT	114,790.00	0.00	114,790.00	597,313.00
1151000000	A/R CONTR ADJ OUT-PAT	(45,916.00)	0.00	(45,916.00)	(445,611.00)
1181000000	A/R - EE ADVANCES	0.00	0.00	0.00	727.00
Subtotal [A2]	Resident Accounts Receivable	2,564,175.00	250,000.00	2,814,175.00	2,841,641.00
Subgroup : [A5]	Prepaid Expenses				
1310000000	PREPAID INS-COMM/PROP/LIAB	20,278.00	0.00	20,278.00	20,278.00
1311000000	PREPAID INS-AUTO PACKAGE	1,379.00	0.00	1,379.00	1,485.00
1317000000	PREPAID INS-D & O LIAB	13,474.00	0.00	13,474.00	14,328.00
1335000000	Prepaid Water & Sewer	456.00	0.00	456.00	4,559.00
1340000000	PREPAID OTHER	88,404.00	0.00	88,404.00	0.00
1610000000	PREPAID FINANCING FEES	0.00	0.00	0.00	54,400.00
Subtotal [A5]	Prepaid Expenses	123,991.00	0.00	123,991.00	95,050.00
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	102,609.00
1420000000	SEWER ASSESSMENTS	46,791.00	0.00	46,791.00	46,791.00
1515000000	ACCUM DEP/LAND IMPROVEMENTS	(93,241.00)	0.00	(93,241.00)	(90,433.00)
1520000000	ACCUM DEP/RE/SEWER ASSESSMENTS	(46,791.00)	0.00	(46,791.00)	(46,791.00)
Subtotal [B2]	Land Improvements	9,368.00	0.00	9,368.00	12,176.00
Subgroup : [B3]	Buildings				
1430000000	BUILDINGS	3,144,100.00	0.00	3,144,100.00	3,144,100.00
1530000000	ACCUM DEP/RE/BUILDINGS	(2,622,428.00)	0.00	(2,622,428.00)	(2,535,442.00)
Subtotal [B3]	Buildings	521,672.00	0.00	521,672.00	608,658.00
Subgroup : [B6]	Movable Equipment				
1440000000	EQUIPMENT	1,152,615.00	0.00	1,152,615.00	1,152,615.00
1540000000	ACCUM DEP/RE/EQUIPMENT	(908,733.00)	0.00	(908,733.00)	(841,790.00)
Subtotal [B6]	Movable Equipment	243,882.00	0.00	243,882.00	310,825.00
Subgroup : [B7]	Motor Vehicles				
1450000000	MOTOR VEHICLES	62,148.00	0.00	62,148.00	62,148.00
1550000000	ACCUM DEP/RE/MOTOR VEHICLES	(62,148.00)	0.00	(62,148.00)	(61,755.00)
Subtotal [B7]	Motor Vehicles	0.00	0.00	0.00	393.00
Subgroup : [B9]	Other Fixed Assets				
1460000000	CONSTRUCTION IN PROGRESS	53,512.00	0.00	53,512.00	20,949.00
1460200000	CIP - 12 IL Apt Addition	10,000.00	0.00	10,000.00	10,000.00
1460500000	CIP - NURSING ADDITION	1,692,412.00	0.00	1,692,412.00	1,555,148.00
Subtotal [B9]	Other Fixed Assets	1,755,924.00	0.00	1,755,924.00	1,586,097.00
Subgroup : [D6]	Loans to Owners or Related Parties				
1190100000	A/R - OTHER - CORP	0.00	0.00	0.00	(383,479.00)
1190200000	A/R - OTHER - WOODS	0.00	0.00	0.00	1,365,199.00
1191000000	DUE FROM FOUNDATION	(48,714.00)	0.00	(48,714.00)	(49,274.00)
1193000000	DUE FROM GEER CORP	(201,906.00)	0.00	(201,906.00)	143,274.00
1194000000	DUE FROM GEER WOODS	1,376,589.00	0.00	1,376,589.00	924,111.00
1800000000	INVESTMENT IN ADC	1,120,736.00	0.00	1,120,736.00	962,533.00
Subtotal [D6]	Loans to Owners or Related Parties	2,246,705.00	0.00	2,246,705.00	2,962,364.00
Subgroup : [D7]	Other Assets				
1040000000	PATIENT TRUST FUNDS	57,533.00	0.00	57,533.00	62,394.00
1250000000	SUSPENSE	0.00	0.00	0.00	20,423.00
Subtotal [D7]	Other Assets	57,533.00	0.00	57,533.00	82,817.00
Total [31-32]	Assets	7,906,516.00	250,000.00	8,156,516.00	8,773,469.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
2010000000	ACCOUNTS PAYABLE/TRADE	(2,688,353.00)	(4,467.00)	(2,692,820.00)	(1,882,457.00)
2030100000	A/P - OTHER - CORP	0.00	0.00	0.00	(205,850.00)
2210000000	HRA Payable	(40,000.00)	0.00	(40,000.00)	0.00
Subtotal [A1]	Trade Accounts Payable	(2,728,353.00)	(4,467.00)	(2,732,820.00)	(2,088,307.00)
Subgroup : [A2]	Note Payable				
2300100000	CURRENT PORTION - HUD	(39,721.00)	0.00	(39,721.00)	(38,595.00)
Subtotal [A2]	Note Payable	(39,721.00)	0.00	(39,721.00)	(38,595.00)
Subgroup : [A4]	Accrued Payroll				
2020000000	PAYROLL PAYABLE	(123,124.00)	0.00	(123,124.00)	(99,004.00)
2020500000	ACCRUED PAYROLL	(131,878.00)	0.00	(131,878.00)	(131,878.00)
2070000000	VACATION/SICK ACCRUAL	(118,582.00)	0.00	(118,582.00)	(145,676.00)
2080000000	RETIREMENT PAYABLE	0.00	0.00	0.00	(12,954.00)

Subtotal [A4]	Accrued Payroll	<u>(373,584.00)</u>	<u>0.00</u>	<u>(373,584.00)</u>	<u>(389,512.00)</u>
Subgroup : [A10]	Interest Payable				
2321000000	ACCRUED INTEREST PAYABLE	(33,200.00)	0.00	(33,200.00)	0.00
Subtotal [A10]	Interest Payable	<u>(33,200.00)</u>	<u>0.00</u>	<u>(33,200.00)</u>	<u>0.00</u>
Subgroup : [A12]	Other Current Liabilities				
2037000000	CT USER TAX PAYABLE	(285,135.00)	0.00	(285,135.00)	(136,932.00)
2040000000	PATIENT FUNDS PAYABLE	(57,593.00)	0.00	(57,593.00)	(62,454.00)
2055000000	DEFERRED INCOME	(822,000.00)	0.00	(822,000.00)	(822,000.00)
2215000000	FLEX SPENDING PAYABLE	0.00	0.00	0.00	(15,085.00)
2215200000	HRA DEDUCTIBLE	0.00	0.00	0.00	(29,868.00)
2286000000	ACCRUED LEGAL/PROF EXPENSES	0.00	0.00	0.00	(22,367.00)
Subtotal [A12]	Other Current Liabilities	<u>(1,164,728.00)</u>	<u>0.00</u>	<u>(1,164,728.00)</u>	<u>(1,088,705.00)</u>
Subgroup : [B2]	Mortgages Payable				
2320200000	MORTGAGE PAYABLE - HUD	(2,070,478.00)	0.00	(2,070,478.00)	(2,134,713.00)
Subtotal [B2]	Mortgages Payable	<u>(2,070,478.00)</u>	<u>0.00</u>	<u>(2,070,478.00)</u>	<u>(2,134,713.00)</u>
Subgroup : [B4]	Other Long-Term Liabilities				
1610100000	HUD FINANCING COSTS	12,034.00	0.00	12,034.00	12,034.00
1611000000	AMORIZATION-FINANCE COSTS	(917.00)	0.00	(917.00)	(573.00)
Subtotal [B4]	Other Long-Term Liabilities	<u>11,117.00</u>	<u>0.00</u>	<u>11,117.00</u>	<u>11,461.00</u>
Total [33-34]	Liabilities	<u>(6,398,947.00)</u>	<u>(4,467.00)</u>	<u>(6,403,414.00)</u>	<u>(5,728,372.00)</u>
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
3000000000	FUND BALANCE	(2,946,502.00)	0.00	(2,946,502.00)	(4,359,730.00)
Subtotal [B5]	Cumulated Earnings	<u>(2,946,502.00)</u>	<u>0.00</u>	<u>(2,946,502.00)</u>	<u>(4,359,730.00)</u>
Total [35]	Equity	<u>(2,946,502.00)</u>	<u>0.00</u>	<u>(2,946,502.00)</u>	<u>(4,359,730.00)</u>
	NET (INCOME) LOSS	<u>1,438,933.00</u>	<u>(245,533.00)</u>	<u>1,193,400.00</u>	<u>1,314,633.00</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Client: **101403 - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2023 Cost Report**
 Period Ending: **9/30/2023**
 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 - Tab H				
To reclass contracted services out of admin services				
5328100000	MEDICAL SERVICES - DENTAL		11,946.00	
5440000001	DIETARY PURCHASED SERVICES		206,052.00	
5825000000	SS CONTRACTED SERVICES		22,534.00	
5028000000	OUTSIDE SVCS-ADMIN			34,480.00
5425000000	DIETARY CONTRACT SVCS			206,052.00
Total			240,532.00	240,532.00
Reclassifying Journal Entries JE # 2				
D.01 - Tab j				
To reclass salaries				
5010020000	WAGES - REG		358,911.00	
5012000000	CEO Expense Offset		187,065.00	
5321000000	NSG ADMIN-SALARY/WAGES		61,167.00	
R0013	Assistant Administrator		35,764.00	
5010100000	OFFICE WAGES - REG			222,829.00
5321100000	NSG ADMIN/DOR WAGES - REG			420,078.00
Total			642,907.00	642,907.00
Reclassifying Journal Entries JE # 3				
D.01 - Tab Q				
To reclass dues				
5047000000	CONVENTIONS/SEMINARS		3,601.00	
5062000000	FACILITY ASSOCIATION DUES		810.00	
5048000000	DUES/SUBSCRIPTIONS			4,411.00
5048000002	CHAMBER OF COMMERCE DUES			
Total			4,411.00	4,411.00
Reclassifying Journal Entries JE # 4				
H.01a				
To perform client AJE				
1130000000	AR/CT MEDICAID		250,000.00	
4020000000	CT MEDICAID REVENUE			250,000.00
Total			250,000.00	250,000.00
Reclassifying Journal Entries JE # 5				
N.01 Item #7				
To reclass an extra Legal expense with AP				
5026000000	LEGAL/PROFESSIONAL		4,467.00	
2010000000	ACCOUNTS PAYABLE/TRADE			4,467.00
Total			4,467.00	4,467.00
	Total Reclassifying Journal Entries		1,142,317.00	1,142,317.00
	Total All Journal Entries		1,142,317.00	1,142,317.00