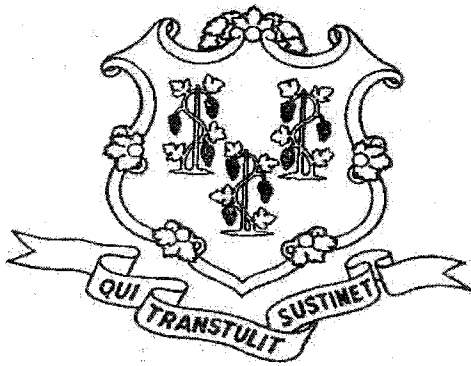


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 99 South Canaan Road, Canaan, CT 06018	
Type of Facility	
<input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)
<input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

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

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General Information

Name of Facility (as licensed) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer N	License No. 843-C	Report for Year Ended 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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) Robert Powers			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

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 10/1/2017	To 9/30/2018	
Address of Facility 99 South Canaan Road, Canaan, CT 06018				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 10/15/2019		
Item	Total	CCNH	RHNS	Other
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 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing		Address (No. & Street, City, State, Zip) 99 South Canaan Road, Canaan, CT 06018		
License Numbers:	CCNH 843-C	RHNS	Other	Medicare Provider No. 07-5202
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Robert Powers		Nursing Home Administrator's License No.:	002012	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

THE ROBERT C. GEER MEMORIAL HOSPITAL, INCORPORATED
d/b/a Geer Nursing and Rehabilitation Center, Inc.
2018

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

LIST OF BOARD MEMBERS

Russell Riva	Chairman
Dennis Kobylarz, MD	Director
Eileen Fox	Director
David Soper	Director
Mary Monnier	Director
Robert Segalla	Director
Michael Schopp	Director
Maureen McCarthy	Director
Lance Leifert	Director
James Sok	Director
Jesse Cohen, MD	Director
Frank Perotti	<i>Emeritus</i>

LIST OF OFFICERS

Russell Riva	Chairman
Robert F. Cimini	Treasurer
Brooke Fehn	Secretary

**General Information and Questionnaire
 Related Parties***

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer N	License No. 843-C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Geer Corporation	99 South Canaan Road, North Canaan, CT 06018	<input checked="" type="radio"/>	<input type="radio"/>	Management Services	Page 16 / Line m12	688,616	885,536
Geer Village	77 South Canaan Road, North Canaan, CT 06018	<input checked="" type="radio"/>	<input type="radio"/>	Marketing Salaries	Pg. 10 / Line A12n	45,960	45,960
Geer Foundation	77 South Canaan Road, North Canaan, CT 06018	<input checked="" type="radio"/>	<input type="radio"/>	Marketing Salaries	Pg. 10 / Line A12n	32,028	32,028
CA Lindell	P.O. Box 899, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>	Maintenance Expenses	Pg. 22 / Line 6a-f	6,741	6,741
CA Lindell	P.O. Box 899, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>	Medicine Cabinet Drugs	Pg. 20 / Line 5b	1,045	1,045
CA Lindell	P.O. Box 899, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>	Dietary Supplies	Pg. 18 / Line 2a2	122	122
CA Lindell	P.O. Box 899, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>	Recreation Supplies	Pg. 20 / Line 5i	206	206
Dennis Kobylarz	10 Granite Ave, Canaan, CT 06018	<input checked="" type="radio"/>	<input type="radio"/>	Medical Director	Pg. 13 / Line B8a	30,000	30,000
Dennis Kobylarz	P.O. Box 970, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>	Outside Services - Clincial	Pg. 13 / Line B12	6,100	6,100

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility		License No.	Report for Year Ended	Page	of			
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and R		843-C	9/30/2018	4a	37			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No					%**
Lindell Gasoline	P.O. Box 609, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Fuel, Oil and Propane	Pg. 22, Line 6b	55,175	55,175
Lindell Fuels	P.O. Box 609, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Gasoline	Pg. 16 / Line L6	3,077	3,077
Perotti & Son's	11 Furance Fill Road, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Plumbing/Heating	Pg. 22, Line 6f	5,965	5,965
Riva - Just Ask Rentals	P.O. Box 899, Canaan, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Rental Equipment	Page 22, Line 6f	252	252
Conquest Consulting	30 Tower Lane, 4th Floor, Avon CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Internet Marketing Consultant	Pg. 16 / Line m13	14,375	14,375
Celtic Consulting	One Torrington Office Plaza, 507 East Main Street, Suite 308, Torrington, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Long-Term Care Consultant	Pg. 13 / Line B12	18,248	18,248
Quotidian Health, Inc.	52 Senff road, Washington, CT	<input checked="" type="radio"/>	<input type="radio"/>	0%	Outside Service - Clinical	Pg. 13 / Line B12	36,000	36,000
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A	License No. 843-C	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A - One Level of Care

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

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

N/A

CLIENT PRIORITY LEASE RESTRUCTURING

Commercial

Date Sent:	10/24/2016
Lease Number:	D796884006
Business Partner Number:	0012041505
Company Name:	GFFR NURSING AND REHAB CENTER
*Payment Amount:	898.00
*New Payment:	480.58
Additional Term:	12 Quarters

*Payment excludes tax and ValueMax.

You have taken advantage of extending the term on your existing Pitney Bowes Equipment as described above. This offer will be effective immediately upon your next Billing cycle. You acknowledge that you are authorized to enter into this agreement on behalf of the lessee, and that you understand that Pitney Bowes Global Financial Services LLC will Lease to you the equipment currently leased under the Lease Number referenced above. All terms and conditions of the existing Lease are incorporated into this new Lease except as modified above. PBGFS accepted only when signed below by an authorized PBGFS employee.

Offer Accepted
 E-Signed : 10/31/2016 02:37 PM EDT
Kevin O'Connell, CEO
 carrabba@gmail.com
 Owner: koconnell@geercare.org
 IP: 50.202.165.226
Serifi Electronic Signature
DocID: 20161031101815563

Sales Rep Name Tonya Ward Sales Rep ID 128308

PBGFS Acceptance _____

Thank you for allowing us to continue serving you!



SUMMARY OF TERMS

This page summarizes the key points from the attached Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement ("Agreement"). For further details, please refer to the Lease, which is the formal and definitive contract between the Parties.

Lessee: 11/30/14 Geer Nursing + Rehab Center
Geer Corporation

Corporate Parent: ACPL

Division / Region: Div 1 Reg 1

Type of Agreement: Operating Lease Agreement

Term (duration): Twelve (12) Months, auto renewal for periods of one year

Termination: Thirty (30) Day written notice requirement at any time during the Term of the Agreement, terminate for any reason

Clinical Support and Education: 4 sessions per year

Equipment Included: Omnistim® FX2 Pro Electrical Stimulator
Omnistim® 500 Pro Electrical Stimulator
Omnisound® 3000E Pro Therapeutic Ultrasound
Megapulse® II Shortwave Diathermy
Omnistim® FX2 Pro Electrical Stimulator

Equipment Maintenance: All service, repairs, preventative maintenance, and annual calibration, included; equipment replaced if non functional

Monthly Rent Payment: \$1,100.00 * billed prospectively: invoice sent on or before the 10th every month, covering Monthly Rent Payment due for the following month.

Transportation, Shipping and Delivery: \$N/A *

Initial Start-Up Supplies: \$N/A *

* Amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the federal, state or local governmental agencies.



CLINICAL SERVICE AND THERAPEUTIC REHABILITATION EQUIPMENT

OPERATING LEASE AGREEMENT

This Operating Lease Agreement ("Agreement") is made by and between Accelerated Care Plus Leasing Inc. a Delaware corporation ("Lessor") and ~~Coeur Corporation~~ ^{AVRISMS and} ~~AVRISMS and~~ ("Lessee") jointly, the "Parties") for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged as follows:

1. CLINICAL SUPPORT AND EDUCATION

Lessor shall provide to Lessee certain evidence-based education programs and training for therapy treatment of the prevalent medical conditions within the Lessee patient population, as well as use of equipment for therapeutic treatment of those conditions ("Clinical Support and Education"). Such integrated clinical programs enable treatment of a broader range of conditions, and include proprietary treatment protocols, advanced therapist on-site Continuing Education Unit ("CEU") approved training, and ongoing support. Clinical training and education materials are also offered on-line for convenient access by Lessee therapy staff, with additional modules/courses added periodically.

The Clinical Support and Education provided specifically for the Lessee under this Agreement is further detailed in Attachment 2. Annual quantity of on-site clinical support and education sessions is listed in Attachment 1.

2. EQUIPMENT

Lessor offers for lease to Lessee, under the terms and conditions herein, therapeutic rehabilitation equipment as described in Attachment 2 ("Equipment"). Specific Equipment leased by Lessee from Lessor is listed in Attachment 1.

Lessee may choose to lease from Lessor additional Equipment during the Term of this Agreement, with pricing for such add-on Equipment as defined in Attachment 2. Attachment 3 defines the process for all Equipment added during the Term. Such additional Equipment shall be subject to the terms and conditions of this Agreement.

Lessee shall have no option to purchase Equipment under this Agreement.

3. SUPPLIES

Lessor shall make available for purchase to Lessee the disposable medical and other supplies necessary for use of Equipment ("Supplies"). Lessee shall not substitute or supplement any Supplies with similar items without Lessor's written approval that the item proposed to be substituted has been validated by Lessor for use with the Equipment.

4. UPGRADES

With consent of Lessee, Lessor may periodically alter or replace items of Equipment, separately or collectively, with items of comparable or better quality and function, including, without limitation, updated and/or improved models of Equipment.

5. LEASE AND BILLING START DATES

Following the execution of this Agreement, Lessor and Lessee shall mutually agree upon Equipment installation date, the effective start of this Agreement ("Lease Start Date") and the date for the start of the Monthly Rent Payment ("Billing Start Date"). This will be agreed through an electronic mail (email), per method defined in Attachment 3. This electronic mail, when acknowledged by authorized representatives of both Parties shall amend and be considered part of this Agreement.

6. DELIVERY

Lessor shall deliver Equipment to Lessee's facility by the installation date. Lessee shall pay all charges in connection with transportation, shipment, and delivery of Equipment at the assigned rate as defined in Attachment 1 within thirty (30) days of the invoice date. An initial start-up Supply package is included and

shall be separately billed to Lessee in accordance with pricing reflected in Attachment 1.

7. MAINTENANCE AND SERVICE

Lessor shall maintain Equipment in good repair and operating condition and shall perform maintenance, repair, calibration and safety checks of Equipment in a timely manner and in accordance with all applicable laws and regulations at no additional cost to Lessee. When Lessee identifies a problem with an item of Equipment, Lessor shall repair or replace such Equipment within three (3) business days following telephone, facsimile or written notice from Lessee, with the exception that Equipment requiring special handling and/or ground based shipment (such as the Omnicycle[®], OmniVR[®], Megapulse[®] II, etc.) may require up to six (6) business days, depending on the location of the facility. For the purposes of this section, 1:00 PM Pacific time shall be considered the cut-off time for notification and delivery of equipment. Any notification after that time shall be counted for the next business day. If Lessor chooses to replace non-functioning Equipment under the terms of this clause, the Lessee shall, at Lessor's expense, return the non-functioning Equipment to the service center designated by the Lessor within five (5) business days of receiving replacement Equipment. Any Equipment for which a replacement has been sent, that is not shipped to Lessor within the five (5) business days of receipt of replacement Equipment, shall be considered as additional part of the lease and shall be invoiced as added Equipment per rates in Attachment 2.

Lessor, its employees, agents and designees may, at reasonable times, enter Lessee's premises where the Equipment is kept to test, inspect and service Equipment.

8. LOSS

Lessee shall promptly notify Lessor of any loss, theft, damage or destruction of Equipment, except normal wear and tear from proper use. Lessor shall promptly repair or replace any such lost, stolen, damaged or destroyed Equipment and promptly inform Lessee as to any and all costs and charges related thereto. Lessee shall, within thirty (30) days following invoice date, pay Lessor the replacement equipment price list amount for any item of Equipment that may become lost, stolen, damaged or destroyed.

9. RETURNS

Upon termination of this Agreement for any reason, Lessee shall return Equipment to Lessor in "as is" condition. Lessor shall ship all packaging to Lessee to use in return of the Equipment and other materials. Return will be at Lessor's cost and expense. For billing purposes, this Agreement shall terminate, and Lessee will be charged for the Monthly Rent Payment through the date the Equipment is shipped from the Lessee facility, or the end of the termination notice period, whichever is later. Lessee shall return all items provided by Lessor during the Term of this Agreement, including Equipment, and all Written Materials as defined in Section 20 below. The only items not to be returned are consumable supplies and the Omnicart[™]. Upon termination of this Agreement for any reason, Lessor shall be under no obligation to accept return of consumable supplies or to provide any credit, discount or other reduction in price for amounts otherwise due from Lessee to Lessor hereunder, except as otherwise expressly set forth.

10. OWNERSHIP AND USE

Equipment shall at all times be the sole and exclusive property of Lessor. Lessee shall have no right, title or interest in Equipment, except as leased. Equipment shall be and remain personal property, even if installed on, attached or affixed to real property. Lessor may, in Lessor's sole discretion, file to perfect a

security interest under Article Nine of the Uniform Commercial Code, even though no filing may be necessary or required to protect Lessor's right, title and interest under applicable law. Lessee shall, promptly on request, execute any financing statements requested by Lessor when such statements are required for Lessor financing of the Equipment. Lessee shall not remove, transfer or reinstall Equipment to or at other locations or facilities without prior written consent of Lessor. Lessee shall obtain any and all licenses and permits required for the operation of Equipment.

11. PATIENT INFORMATION.

The Parties shall comply with all federal and state laws and regulations regarding the confidentiality of information concerning medical records of patients and neither Party shall disclose to any third Party any medical record information regarding individually identifiable patients, except where permitted or required by law.

12. DOCUMENTATION

Lessee shall obtain required prescriptive orders for use of Equipment, obtain all necessary authorization and consent from patients and any third parties that may be necessary or advisable on behalf of patients, maintain records related to all Equipment, Supplies and related medical care in accordance with applicable laws, rules, professional practice requirements, accounting standards, and third party payor policies, including without limitation, Medicare.

13. RENT AND CHARGES

Commencing on Billing Start Date Lessee shall pay Lessor monetary amount as specified in Attachment 1 ("Monthly Rent Payment") plus applicable taxes and other charges for use of Equipment, Clinical Support and Education, and other services provided, in advance, during the term hereof in the amount per month, pro-rated for periods of less than one (1) month, commencing with the Billing Start Date and monthly thereafter.

Following the initial one (1) year term of this Agreement and yearly thereafter, the Monthly Rent Payment amount may be increased based on the Medicare SNF Market Basket Index update, with such increase effective with the first month's billing following the one (1) year term. In no way shall this change result in lower Monthly Rent Payment when compared to Monthly Rent Payment prior to the SNF Market Basket Index update.

14. BILLING AND PAYMENT

Within ten (10) days of the start of each month, Lessor shall submit an invoice to Lessee for the total amount of Monthly Rent Payment due for the following month, plus applicable taxes and other charges. The invoice shall be for all Equipment listed in Attachment 1, and for any additional equipment added to the Agreement using the email process defined in Attachment 3. Lessor shall invoice Supplies furnished, as shipped to Lessee. Lessee shall pay Lessor the amounts invoiced within thirty (30) days of the invoice date, by check, credit card or inter-bank wire transfer to an account designated by Lessor without further invoice or demand for payment. Lessee shall pay interest on any amounts remaining due and outstanding at one and one-half (1½%) percent per month, but in no event more than permitted by applicable law. Lessor reserves the right to suspend any on-site Clinical Education and Support, or other educational and/or service support, as well as not providing Supplies to Lessee during the time the Lessee account is not current.

If the Lessor refers Lessee delinquent account to an attorney or collection agency, Lessee agrees to pay all reasonable attorneys' fees; court costs, and other collection costs in connection with Lessor's collection efforts.

15. USE

Lessee shall cause Equipment to be used only as medically necessary and appropriate in the practice of medicine for rehabilitation therapeutic procedures and treatments performed on patients. Lessee shall use Equipment in the normal course of business for the sole purpose of providing therapy and other clinical services in accordance with the terms hereof. Lessee shall cause Equipment to be operated by competent and qualified personnel in accordance with all laws, regulations and applicable instructions and insurance policies.

16. INSURANCE

Lessor shall maintain or arrange for Equipment manufacturers to maintain insurance for product liability claims against or related to Equipment, of not less than one million dollars per occurrence and three million dollars in the aggregate. Lessee shall be responsible, at its sole cost, for maintaining comprehensive general liability and professional liability insurance or maintaining self-insurance funds for such coverage as it shall determine to be necessary or desirable to insure Lessee, its employees and agents against liability or damages related to the operation and use of Equipment and Supplies. Lessee shall be responsible, at its sole cost, for maintaining insurance against all risk of loss, theft, damage and destruction of Equipment or maintaining self-insurance funds for such coverage as it shall determine to be necessary or desirable to insure Lessee, its employees and agents against costs related to such loss, theft, damage and destruction of the Equipment.

17. INDEMNIFICATION

Each Party shall indemnify the other, its managers, members, affiliates, its successors and assignees, and their respective officers, directors, employees and agents, against, and hold the same harmless from, all liability, losses, damages, obligations, judgments, claims, causes of action and expenses associated therewith including, without limitation, settlements, awards, judgments, court costs and attorneys' fees, resulting from or arising out of, directly or indirectly, any negligent or intentional act or omission or any failure to perform any obligation undertaken in or any covenant under this Agreement. Upon notice, each Party shall resist and defend at its own expense, and by counsel reasonably satisfactory to the other, any such claim or action. The provisions of this section shall survive termination of this Agreement for any reason for five (5) years thereafter or until final resolution of any claim arising under this section following notice within such five (5) year period.

In no event shall either Party be liable to the other for indirect, special, or consequential damages or lost profits arising out of or related to this Agreement or the performance or breach thereof, even if such Party has been advised of the possibility thereof.

18. TAXES AND LIENS

Lessor shall remit all applicable fees, assessments, charges and taxes to the appropriate authorities, including without limitation, sales, use, excise and personal property taxes imposed by federal, state and local laws relating to ownership, leasing, renting, sale, use or possession of Equipment. Such costs will be added as additional amounts to the Monthly Rent Payment, unless and until such a time as the Lessee provides appropriate tax exemption certification.

Lessor shall be entitled to such deductions, credits and other benefits with respect to Equipment as may be provided to an owner of equipment by the Internal Revenue Code of 1986, as amended. Lessee shall not incur or suffer to exist any mortgage, lien, pledge, security interest or other encumbrance on Equipment by any third party, provided that Lessor may, in its sole discretion, sell or convey Equipment to one or more third parties without consent of Lessee.

19. TERM AND TERMINATION

This Agreement shall commence on Lease Start Date, for one (1) year following the Lease Start Date, and shall be automatically renewed thereafter for successive periods of one (1) year unless either Party provides written notice of termination thirty (30) days prior to automatic renewal date, or unless otherwise terminated as provided herein ("Term"). This Agreement may be terminated, for any reason, by either Party following receipt by the other Party of thirty (30) day written notice, per notice requirement specified in Section 24. This Agreement may be terminated by either Party immediately upon notice, if the other Party suspends or terminates doing business as a going concern, or the other Party's owners, shareholders or directors vote to liquidate or dissolve the corporation or business entity; provided that any merger, consolidation, reorganization, transfer or sale of stock or ownership by either Party shall not constitute a default or breach in the absence of any failure to perform or other breach hereunder.

In all cases, for billing purposes termination shall be effective as of the date the Equipment is shipped from the Lessee facility, or the end of the notice period, whichever date is later.

20. WRITTEN MATERIAL AND INTELLECTUAL PROPERTY

(a) Written Materials. Lessor may provide Lessee with written materials which may include, but not be limited to, clinical training materials, instruction and user manuals, reference materials, patient education materials and desk references ("Written Materials"). The Written Materials are, and will remain the property of Lessor, and shall be returned to Lessor with the Equipment upon the expiration or earlier termination of this Agreement. Lessee acknowledges that the Written Materials are confidential information of Lessor. Lessee shall not use the Written Materials for any purpose other than for providing clinical services using the Equipment under this Agreement. Lessee shall not modify, improve upon, create derivative works based upon, duplicate, market, sell or exploit the Written Materials in whole or in part during this Agreement, or subsequent to termination of the Agreement. Lessee may only use the Written Materials in those facilities covered by an executed Agreement with the Lessor.

(b) Intellectual Property. Lessee acknowledges that Lessor is the owner and/or has license to use certain trade secrets, patents, trademarks, copyrights and other intellectual property rights relating to the Equipment, Written Materials and their use (the "Intellectual Property"). Lessor grants to Lessee a personal, non-transferable, non-sublicensable, non-exclusive sublicense to use the Intellectual Property only for providing clinical services using the Equipment as contemplated herein. The term of this sublicense shall extend only so long as the Agreement hereunder is in force for an item of Equipment. The costs associated with this sublicense shall be included in the Monthly Rent Payment paid by Lessee hereunder. Nothing in this Lease shall restrict Lessor from extending similar licenses to any other parties. During the Term of this Agreement and thereafter, Lessee agrees not to use the Intellectual Property in association with equipment or written materials obtained from other parties and agrees not to use equipment or written materials obtained from other parties in a manner that would infringe the Intellectual Property.

(c) Lessor may make available to the Lessee, for an additional fee, Marketing Materials related to the use of the Equipment and its clinical applications. Lessee agrees to the following with respect to the use of the Marketing Materials:

i. Lessee shall not modify, duplicate, or copy any portion of the Marketing Materials including its content, images, design or Logos, Copyrights and Trademarks without express written authorization from the Lessor.

ii. Any copies of the Marketing Materials required by the Lessee shall be ordered and purchased from the Lessor.

iii. The Lessee may make the Marketing Materials available only in those facilities which are using Equipment under an executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement with the Lessor.

iv. The Lessee may not use the Marketing Materials in any way following the termination of this Agreement and shall return the unused Marketing Materials to the Lessor within ten business days of termination.

v. The Lessee agrees not to use Marketing Materials in association with equipment or written materials obtained from other parties.

vi. The Lessee acknowledges that by ordering, purchasing and using the Marketing Materials, it has reviewed and accepted them for use by the Lessee and authorizes the distribution of the Marketing Materials within its corporate divisions and facilities under this Agreement. All Marketing Materials are provided "as is" and without any representation or warranty, express or implied.

The Lessee acknowledges that by receiving and/or purchasing any of the Written Materials and/or Marketing Materials, the Lessee has the rights to use such materials only while under an executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement with the Lessor.

The terms of this Section 20. shall survive the termination of this Agreement between the Parties and shall continue for five (5) years following such termination.

21. NON-SOLICITATION

Unless mutually agreed upon by the Parties, the following applies:

During the Term of this Agreement (including any renewal thereof) and for two (2) years following the date of any termination of this Agreement, Lessee and its affiliates shall not, without the Lessor's prior written consent, directly or indirectly, knowingly solicit or encourage or attempt to influence any individual who is then an employee of Lessor or any of its affiliates and with whom Lessee had regular contact as a result of the transactions provided for by the Agreement, to leave the employment of Lessor or such affiliate of Lessor, as applicable. Nothing in the preceding sentence is meant to prohibit an employee of the Lessor or its affiliates from becoming employed by another entity, nor shall it apply to solicitation for employment made through publications of general circulation that are not specifically targeted at employees of Lessor or its affiliates.

22. FORCE MAJEURE

Neither Party shall be deemed in breach hereof if it is, or reasonably determines that it is, prevented from performing any of its duties or obligations hereunder for any reason beyond such Party's control including, without limitation, flood, storm, labor strike, act of God or the public enemy, or statute, ordinance, regulation, rule or action of any applicable government entity.

23. AMENDMENTS

This Agreement may be amended, altered, waived or terminated in writing in accordance with Section 24, Notices. Attachment 3 specifies the process, using electronic mail, to modify specific sections of this Agreement, such as Lease Start Date, Billing Start Date and addition of Equipment.

24. NOTICES

Except as otherwise provided herein, all notices, statements, consents, approvals, requests, demands or other communications required or permitted herein shall be in writing, and shall be deemed delivered immediately if by hand, teletype or other electronic mail transmission, or on the next business day if by nationally recognized overnight courier service, or within three (3) calendar days if by United States mail, postage prepaid, return receipt requested, to the Parties' respective addresses below.

The signee for any such correspondence shall represent that he/she is an officer or representative vested (explicitly, implicitly, or through conduct) authorized to represent and legally bind the company on which behalf the correspondence is being sent.

25. GENERAL PROVISIONS

This Agreement shall be governed by and construed in accordance with the laws of the State in which Lessor is located. This Agreement represents the entire Agreement between the Parties and supersedes all prior agreements, written and oral, with respect to the subject matter hereof. The Agreement shall be binding on and inure to the benefit of the Parties and their respective successors and permitted assigns, provided that, Lessee shall not assign its rights, duties or obligations hereunder, but Lessor may, in its sole discretion, assign its rights, duties and obligations hereunder, or grant a security interest in this Agreement to one or more third parties at any time upon written notice to Lessee (such notice to include the name and address of such assignee or secured party, and whether such secured party must consent to any amendments). The Agreement includes provisions that are severable and to the extent any such provision may be unenforceable or impair the enforcement of any other provision, shall be modified or deleted here from; and may be executed in counterparts. The Parties agree that an electronic copy of this executed Agreement shall be valid for all legal purposes.

This Agreement shall not restrict Lessor from entering into similar arrangements with other persons or entities, nor shall it create any relationship between the Parties other than that of independent contractors.

IN WITNESS WHEREOF, the Parties have executed this Lease as of the date identified below:

LESSOR: Accelerated Care Plus Leasing Inc.

By: _____
Signature

Name: Antony Ricketts

Title: Treasurer

Address: 4850 Joule Street, Bldg. A-1

City, State, Zip: Reno, NV 89502

Phone: 775-685-4000

Fax: 775-335-1343

E-Mail: acp-leasing@hanger.com

Date Signed: 1/31/14

(Handwritten mark)

Geer Nursing + Rehab Center
LESSEE: Geer Corporation

By: *Kevin O'Connell*
Signature

Name: Kevin O'Connell, PT, MBA

Title: Campus Administrator

Address: 99 South Road

City, State, Zip: Canaan, CT 06018-0819

Phone: Office: (860) 824-5137 Cell: (317)-800-4073

Fax: (860) 824-1474

E-Mail: koconnell@geercare.org

Date Signed: 1/31/14

NOTE: Lessor is required by law to collect applicable Sales Tax on Lessee's invoice, unless a valid Exemption Certificate is obtained. It is the Lessee's responsibility to provide a valid Exemption Certificate to Lessor. Lessor will recognize Lessee's exempt status upon receipt of a valid Exemption Certificate.

Please indicate if your organization is exempt from Sales Tax:

NO, we are not exempt from Sales Tax

YES, we are exempt from Sales Tax

Please fax a valid Exemption Certificate to (877) 745-7711 or email to: acp-taxaccounting@hanger.com.



**CLINICAL SERVICE AND EQUIPMENT SCHEDULE
ATTACHMENT 1**

LESSOR:

Accelerated Care Plus Leasing Inc.
4850 Joule Street, Suite A-1
Reno, NV 89502

LESSEE:

Equipment Location: Geer Nursing & Rehab Center
Address: 99 S Canaan Rd
City: Canaan State: CT ZIP: 06018

* MONTHLY RENT PAYMENT: \$1,100.00

DESCRIPTION	QTY.
Omnistim® FX2 Pro Electrical Stimulator	2
Omnistim® 500 Pro Electrical Stimulator	1
Omnisound® 3000E Pro Therapeutic Ultrasound	1
Megapulse® II Shortwave Diathermy	1

EQUIPMENT MAINTENANCE, SERVICE AND ANNUAL CALIBRATION INCLUDED

ANNUAL QUANTITY OF ON-SITE CLINICAL SUPPORT AND EDUCATION SESSIONS: 4

EQUIPMENT TRANSPORTATION, SHIPPING AND DELIVERY: N/A

INITIAL START-UP SUPPLY PACKAGE: N/A

** The amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the Federal, State or Local governmental agencies. Following the initial one (1) year term of this agreement, and yearly thereafter, the Monthly Rent Payment amount may be adjusted based on the Medicare SNF Market Basket Index update, and will become effective with the first month's billing following the one (1) year term. In no way shall this change result in lower Monthly Rent Payment when compared to Monthly Rent Payment prior to the SNF Market Basket Index update. All prices are in US dollars.*



EQUIPMENT AND SERVICES SCHEDULE ATTACHMENT 2

CLINICAL SERVICES AND SUPPORT	
PRODUCT OR SERVICE	DESCRIPTION
On-site Clinical Support and Education	ACPL Licensed Clinician provides on-site clinical mentoring and training on specific ACP Clinical Solutions and Accelerated Clinical Practices, as well as providing clinical support and implementation guidance. The ACPL Licensed Clinician is an extension of the customer team, using multi-disciplinary approach to build clinically appropriate caseload and optimize treatment outcomes. Annual quantity of on-site Clinical Support and Education sessions included as part of the Agreement is specified in Attachment 1. Facility Visit Summaries are produced after each on-site visit to identify program opportunities/challenges. Clinical consultation by telephone/fax/e-mail/tele-video conferencing as needed.
Clinical Training and Materials	Clinical courses and training offered on-site or in clusters. Program goal is to introduce evidence based, effective treatment processes utilizing physical agent modalities and rehabilitation technology in a wide range of clinical applications, providing in-depth education geared to facility needs, while providing Clinical Education Units (CEUs) in applicable states where ACP is approved. Clinical courses include: Physical Agent Modality Basics, Wound Healing, Continence Improvement, Pain Management, Contracture Management, Fall Prevention, Osteoarthritis of the Knee, Stroke Recovery, Stroke Hand Edema, Chronic Obstructive Pulmonary Disease, Rheumatoid Arthritis of the Wrist and Hand, Herpes Zoster and Postherpetic Neuralgia, Electrode Application and Safety, Upper Quadrant PENS, Lower Quadrant PENS, Physical Agent Modality Documentation Recommendations, Orthotic Therapy, Hemiplegic Gait, Progressive Resistance Exercise with Elastic Bands, Aerobic Exercise for Aging Adults, Group Therapy, Post-Operative Hip and Knee Therapy, PAMS in Subacute Rehab, Virtual Reality Augmented Therapy, Chronic Heart Failure and Rehab, Residual Limb Therapy. New Clinical Solutions and materials released periodically.
On Line Clinical Education	Clinical Training and Materials offered on-line for convenient access by Lessee therapy staff. Additional modules/course added periodically. Cost included as part of the Clinical Support and Education.
Marketing Services	ACPL offers a wide range of tools to help enhance the rehab provider image in the community, create differentiation versus competitors and to help generate new referrals, including patient brochures, Physician/Discharge Planner letter templates, press releases, facility implementation and marketing guides and clinically appropriate caseload development training for administrators, MDS coordinators, nursing and rehabilitation personnel. Included as part of the initial start-up package, with additional quantities available for purchase.
Maintenance and Services	Performance of all service, including annual calibration and safety testing of equipment to meet regulatory requirements. Specified equipment repair turnaround time with equipment swaps in order that clinical services may continue with minimal disruption.
Supplies	Stimulation electrodes, infection control and ultrasound gels have been selected to optimize therapeutic effectiveness. Supplies are not included in the equipment cost. Lessee shall not substitute or supplement any Supplies with similar items without Lessor's written approval that the item proposed to be substituted has been validated by Lessor for use with the Equipment.



**EQUIPMENT AND SERVICES SCHEDULE
ATTACHMENT 2 - CONTINUED**

EQUIPMENT		
PRODUCT OR SERVICE	MONTHLY RENT PAYMENT (For Add-On Equipment)	DESCRIPTION AND USE
Omnistim® FX² Pro Electrical Stimulator	\$150/Mo.	This electrotherapy system uses a patented electrical stimulation waveform, Patterned Electrical Neuromuscular Stimulation (PENS), referring to the pattern of electrical firing in muscles identified by Electromyography (EMG) studies to closely replicate the body's normal muscle and nerve firing patterns. The Omnistim® FX² Pro offers demonstrated efficacy for muscle re-education, pain management and treatment of muscle disuse atrophy related to symptoms of neuromuscular disease, stroke, urinary incontinence, post operative joint replacement and other orthopedic diagnoses.
Omnistim® 500 Pro Electrical Stimulator	\$150/Mo	This electrotherapy system incorporates a comprehensive selection of electrical stimulation and treatment protocols in a compact, easy to use system. Protocols include: Frequency Difference and Pull Field Interferential, Medium Frequency Alternating Current (MFAC), Russian Stimulation, Low Volt Pulsed Current (LVPC) and High Volt Pulsed Current (HVPC).
Omnisound® 3000E Pro Therapeutic Ultrasound	\$150/Mo	The Omnisound® 3000E Pro has been extensively researched and is supported by numerous research articles for superior outcomes and safety. The system provides "pulsed" and "continuous" mode thermal and sub-thermal ultrasound applications for relief of inflammation, pain and muscle spasms. Its heating effects have also been shown to increase local circulation and enhance the extensibility of collagen tissue in connective disorders such as scar tissue and contractures. The patented Delta T Temperature Control function ensures reproducible dosage for clinical efficacy and therapist efficiency.
Megapulse® II Shortwave Diathermy	\$300/Mo	The Megapulse® II Shortwave Diathermy provides state of the art thermal and sub thermal treatment capabilities to address pain and inflammation, decrease joint stiffness, relieve muscle spasms and increase local blood flow. The system's mild to vigorous thermal effects may also be used to increase the extensibility of collagen tissues in connective tissue disorders such as scar tissue build-up. The patented Delta T Temperature Control function ensures reproducible dosage for clinical efficacy and therapist efficiency.
Omnicycle® Elite System	\$325/Mo	The Omnicycle® Elite system supports improved outcomes and expanded therapy services for neurological, orthopedic and cardio pulmonary rehabilitation. Unlike traditional resistance exercise cycles, the Omnicycle® Elite's Smart-Assist technology automatically senses fluctuations in patient participation and shifts between "assisted" cycling (full motor assist), "active-assisted" (partial motor assist) and "active" exercise modes (no motor assist) as needed. Developed around the medical complexities of aging adults, the Omnicycle® Elite accommodates patients who might not otherwise be able to participate in therapeutic exercise due to strength, coordination, neurologic or cardio respiratory challenges. The Elite version contains number of upgrades, including larger, brighter screen, touch key activation, etc.
Bluetooth® Printer	\$25/Mo	Cordless and battery operated thermal strip printer for documentation of treatment results. Available for Omnicycle® Elite and Omnitest®.
OmniVR® Virtual Reality Augmented Therapy System	\$495/Mo	The OmniVR® is the first virtual rehabilitation system developed to accommodate the needs of medically complex patients, including aging adults. This easy-to-use technology uses a "time of flight" camera and specialized computer software that tracks a patient's precise movements and allows them to interact in a virtual world. The system includes a variety of "skilled" exercise programs for physical, occupational and speech therapy applications.
Omnistim® FX² Portable Electrical Stimulator	\$50/Mo	The Omnistim® FX² Portable is a multi-modality electrotherapy device developed for effective and convenient individual patient use. One of the most advanced portable electrotherapy devices available, the Omnistim® FX² Portable offers two unique waveforms for greater clinical versatility. Transcutaneous Electrical Nerve Stimulation (TENS) is delivered via a MFAC waveform and the unit's Neuromuscular Electrical Stimulation (NMES) is produced using the patented PENS technology. The dual channel system offers pre-set parameters for neuromuscular re-education and pain management that can be easily adjusted to address a variety of conditions and individual patient response.
Omnistim® FX² Cycle / Walk Electrical Stimulator	\$50/Mo	The Omnistim® FX² Cycle / Walk is a patient specific version of the Omnistim® FX² unit, with protocols specific for cycle and walk applications. It can be used in conjunction with the Omnicycle® or Omnicycle® Elite to enhance patient stimulation and muscle - nerve firing during cycling exercise. It is also convenient for used in one on one therapy for gait training.
Neuroprobe® 500 Pro Infrared Therapy Stimulator	\$150/Mo	The Neuroprobe® 500 Pro has the capability to deliver electrical stimulation and infrared therapy simultaneously. This multi-modality system provides effective pain management and increases local circulation. It has been shown to relieve joint stiffness and tissue tightness associated with a wide variety of conditions including arthritis, chronic pain, connective tissue dysfunction and neuropathy.
Omnitest® Outcome Measurement System	\$250/Mo	The Omnitest® is a combination of Manual Muscle Tester for measurement of muscle strength, capable of measuring small incremental change applicable to the geriatric population; Algometer for accurate documentation of pain levels and easy identification of optimal stimulation sites for pain management; and Tissue Hardness Meter for accurate measurement of muscle tone, precise measurement of edema sponginess as well as determination of muscle spasm or neural hypertonicity.
Omnistim® FX² Pro Sport Electrical Stimulator	\$150/Mo	This sports specific e-stim unit has been developed for elite athletics to enhance recovery and performance with pre-set protocols for Running, Sprinting, Jumping, Skating, Kicking, and Throwing. This system includes Interferential Current (IFC), LVPC, HVPC waveforms for pain management, muscle disuse atrophy, spasm reduction and effective neuromuscular re-education using ACP's proprietary PENS technology that closely replicates the body's normal muscle and nerve firing patterns to help re-establish normal function.

Lessor reserves the right to change the Equipment available at any time without further notice. Prices above shall be honored for the Term of the executed Agreement only.

NOTE: Pricing shown is the Monthly Rent Payment amount only. It does not include any applicable sales taxes, property taxes, or other fees imposed by the Federal, State or Local governmental agencies. Following the initial one (1) year term of this Agreement and yearly thereafter, the Monthly Rent Payment amount may be increased based on the Medicare SNF Market Basket Index update, with the increase effective with the first month's billing following the one (1) year term. Outgoing freight is charged at published rates plus handling. All Equipment will be sent via Small Parcel Carriers unless otherwise requested. Additional sales tax may apply to shipping and is the Lessee's responsibility. All prices are in US dollars.



**AGREEMENT AMENDMENTS
ATTACHMENT 3**

In order to facilitate and expedite changes to this Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement (Agreement), the Parties agree to the following process:

- Email may be initiated to change specific requirements of this Agreement. Such email must clearly state the intent to amend the Agreement, by including the following statement:
 - "This email is to confirm that the following changes are being made to the executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement between our two companies:"
- The email must be sent in accordance with the Section 24 notification requirements.
- The email must be acknowledged by the receiving Party, with a reply confirming agreement with the change.
- Once the email was confirmed and accepted by the receiving Party, the Parties agree that the email shall change the requirements of the Agreement and for all purposes, legal and otherwise, will be considered as an Amendment to the Agreement.

The below form email shall be used by the Parties in order to confirm specific changes to the Agreement, such as:

- Lease Start Date
- Billing Start Date
- Additional Equipment or facilities added to the Agreement
- Agreement termination

To: (Lessee/Lessor representative)

Lessee / Facility Name: _____

This email is to confirm that the following changes are being made to the executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement between our two companies:

(Fully detail the changes to the executed Agreement: what is being changed, effective date, etc.)

In order to proceed with timely implementation of the changes, please reply to this email confirming the above changes.

Sincerely,

(Lessee/Lessor representative)

Company Name

The signee represents that he/she is an officer or representative vested (explicitly, implicitly, or through conduct) and authorized to represent and legally bind the company on which behalf the email is being sent.

Name of Purchaser ROBERT C. GEER MEMORIAL HOSPITAL, INC. dba GEER NURSING AND REHAB P.O. BOX 819 99 SOUTH CANAAN RD CANAAN, CT 06018		Address CT Tax Registration Number (If any) 6522247-000	Exemption Permit # (If any) 06-6071065 Federal Employer ID #
Name of Seller	Address	CT Tax Registration Number (If any)	Federal Employer ID #

Check One Box:

- Blanket Certificate
 Certificate for One Purchase Only

Check the Appropriate Box and Provide a Written Description of Each Item Purchased:

- Tangible Personal Property
 Taxable Services

Description:

DECLARATION BY PURCHASER

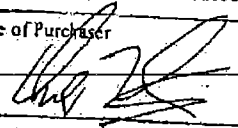
The qualifying exempt organization declares that the tangible personal property or taxable services described above will be used exclusively for the purposes for which the organization was established, including the purchase of tangible personal property or meals for resale at one of five fundraising or social events per year that are exempt from tax. The organization further declares that the exemption permit, determination letter or group exemption letter (as the case may be) attached to this certificate has not been canceled or revoked.

According to Conn. Gen. Stat. §12-412(8) or Conn. Gen. Stat. §12-412(94), the purchase of the item(s) is exempt from sales and use taxes.

I declare under the penalty of false statement that I have examined the information in this certificate and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

ROBERT C. GEER MEMORIAL HOSPITAL, INC. dba GEER NURSING AND REHAB

Name of Purchaser



By:

Signature of Authorized Person
ROBERT CIMINI

C.F.O.
Title

2/11/2011
Date

Certificate for Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations

General Purpose: A qualifying exempt organization must issue this certificate to retailers when purchasing items to be used by the organization exclusively for the purposes for which it was established. Under Conn. Gen. Stat. §12-412(8), a qualifying exempt organization is either:

- an organization that was issued an exemption permit before July 1, 1995, by the Department of Revenue Services (DRS) under Conn. Agencies Regs. §12-426-15, if the permit has not been canceled or revoked by DRS; or
- an organization that is exempt from federal income tax under I.R.C. §501(c) and has been issued a determination letter by the U.S. Treasury Department as an organization described in I.R.C. §501(c)(3) or (13), if the determination letter has not been revoked by the Internal Revenue Service.

A qualifying exempt organization may use this certificate to purchase any tangible personal property for resale at one of five fund-raising or social events of a day's duration during any calendar year. The event must be exempt from tax under Conn. Gen. Stat. §12-412(94). Otherwise, exempt organizations are not allowed to purchase tangible personal property for resale with this certificate.

This certificate may not be used for the purchase of meals or lodging, unless a qualifying exempt organization is purchasing meals for resale at one of five fund-raising or social events per year that is exempt from tax under Conn. Gen. Stat. §12-412(94). (See Special Notice 98(11), *Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events*.)

If the purchaser is not a qualifying exempt organization or does not use the property or services purchased exclusively for the purposes for which the organization was established, the purchaser owes use tax on the total purchase price of the property or services.

Statutory Authority: Conn. Gen. Stat. §12-412(8) and (94).

Instructions for the Purchaser: An officer of a qualifying exempt organization must issue and sign this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase. Keep a copy of this certificate, the documents attached, and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

The purchaser must attach to this certificate a copy of the:

- exemption permit issued to the organization by DRS under Conn. Agencies Regs. §12-426-15; or
- determination letter or group exemption letter issued by the Internal Revenue Service which establishes that the organization has been determined to be an exempt organization described in I.R.C. §501(c)(3) or (13).

Note: For purchases made on or after January 1, 1996, a qualifying exempt organization that is covered by a group exemption letter, and that was not issued an exemption permit by DRS under Conn. Agencies Regs. §12-426-15, must attach to this certificate a copy of:

- the group exemption letter issued by the Internal Revenue Service to subordinate organizations (including the qualifying exempt organization) on whose behalf a central organization applied for recognition of exemption;
- the organization's written consent to the central organization to be covered by the group exemption letter; and
- the central organization's written notification to the Internal Revenue Service that the organization consents to be covered by the group exemption letter.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and the storage, use or consumption of the tangible personal property or taxable services are not subject to sales and use taxes. This certificate is valid only if taken in good faith from a qualifying exempt organization. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a qualifying exempt organization.

Keep this certificate, the documents attached, and bills or invoices to the purchaser for at least six years from the date that the items or services were purchased. The bills, invoices or records covering the purchase made under this certificate must be marked "Exempt Under CERT-119" to indicate that the purchase was exempt.

This certificate may be used for a single exempt purchase, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which case the box marked "Blanket Certificate" must be checked. A Blanket Certificate remains in effect for one year, unless the purchaser revokes it in writing before the expiration of the one year period.

An exempt organization must pay for its exempt purchases by a check drawn on its checking account or by a credit card issued in its name (and not in the name of any of its members or officers). An exempt organization may make a purchase of \$10 or less using cash from the organization's own funds. However, a blanket CERT-119 may not be used for a cash purchase, and a properly completed CERT-119, with the appropriate documents attached, must be issued to the retailer at the time of each cash purchase.

For Further Information: Call Taxpayer Services at 1-800-382-9463 (toll-free within Connecticut) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911. Preview and download forms and publications from the DRS Web site: www.drs.state.ct

Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton Street
Brooklyn, NY 11201

Date: DEC 24 1997

Robert C. Geer Memorial
Hospital, Inc.
Post Office Box 819
Canaan, CT 06018-0819

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 06-6071065

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Robert C. Geer Memorial Hospital, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub
Manager, Customer
Service Unit

Name of Organization: Robert C. Geer Memorial Hospital, Inc.

Date of Exemption Letter: April 1947

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

The Group-Exempt Form Number is: 1071

001100110



STATE OF CONNECTICUT
TAX EXEMPTION PERMIT ISSUED UNDER
SALES AND USE TAX ACT

State Tax Department — Collections and Accounting Division

92 Farmington Ave., Hartford, Conn. 06115

In accordance with the provisions of the Sales and Use Tax Act, effective July 1, 1953 and the Regulations thereunder, it is hereby certified that the charitable or religious organization named below is exempt from all sales and use taxes on purchases of tangible personal property made by it for the sale and exclusive purpose of the organization.

Permit No. E-4092

Date Issued
Nov. 21, 1961

GEER HEPORIAL
P.O. Box 819
Canaan, Connecticut 06018

Sheila J. DeFuria
Tax Commissioner

This permit is NOT assignable or transferable.
CA-A-5185E (5/74)

D/B/A GEER NURSING & REHAB CENTER INC.
P.O. BOX 819
99 SOUTH CANAAN ROAD
CANAAN, CT 06018

Federal Tax ID# 06-6071065





**CLINICAL SERVICE AND EQUIPMENT SCHEDULE
ATTACHMENT 1**

LESSOR:

Accelerated Care Plus Leasing Inc.
4999 Aircenter Circle, Suite 103
Reno, NV 89502

LESSEE:

Equipment Location: Geer Nursing and Rehab Center
Address: 99 S Canaan Rd
City: Canaan State: CT ZIP: 06018

* MONTHLY RENT PAYMENT: \$1,100.00

DESCRIPTION	QTY.
OmniVersa®	3
OmniVersa® Medical Cart	3
Omnistim® FX2 Cycle/Walk Electrical Stimulator	1
OmniSound® 5 cm Transducer for OmniVersa®	1
OmniSWD®	1
**Megapulse® II	1

EQUIPMENT MAINTENANCE, SERVICE AND ANNUAL CALIBRATION INCLUDED

CLINICAL SUPPORT AND EDUCATION:

4 sessions per year

***EQUIPMENT TRANSPORTATION, SHIPPING AND DELIVERY:**

\$0.00

* The amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the Federal, State or Local governmental agencies. All prices are in US dollars.

**The Megapulse II is added to the Agreement at no additional cost under the following terms.

- The Lessee may terminate the Megapulse II at any time, for any reason, and the return of the Megapulse II shall be at Lessor expense.
- The Monthly Rent Payment shall not be reduced if the Megapulse II is terminated.
- If the OmniSWD under this Agreement is terminated, this will also terminate the Megapulse II at the same time.
- The Lessee may not move the Megapulse II from the location specified in the Agreement, without prior written approval from the Lessor.

AMENDMENT TO OPERATING LEASE AGREEMENT

THIS AMENDMENT TO OPERATING LEASE AGREEMENT (this "Amendment") is entered into as of this 10th day of July, 2017 (the "Amendment Effective Date"), by and between ACCELERATED CARE PLUS LEASING, INC. ("Lessor"), and Geer Nursing and Rehab Center ("Lessee").

RECITALS

A. WHEREAS, Lessor and Lessee entered into that certain Operating Lease Agreement (as the same may have been heretofore further amended, amended and restated, supplemented or modified from time to time, the "Agreement"), whereby Lessee leases certain Equipment and Lessor may also furnish Supplies and Clinical Support and Education to Lessee, all as described in the Agreement; and

B. WHEREAS, Lessor and Lessee desire to modify and amend the Agreement only in the respects and on the conditions hereinafter stated.

AGREEMENT

NOW, THEREFORE, Lessor and Lessee, in consideration of the mutual promises contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound, agree as follows:

1. Definitions. For purposes of this Amendment, capitalized terms shall have the meanings ascribed to them in the Agreement unless otherwise defined herein.

2. Amendments. Lessor and Lessee agree that after the Lease Start Date, the Lessor may have other equipment available for lease under this Agreement (the "New Equipment"). When, and if such other equipment is available for lease, the Lessee and Lessor may with mutual agreement choose to replace the Equipment under this Agreement, with such New Equipment as follows:

<u>EQUIPMENT</u>		<u>NEW EQUIPMENT</u>
Omnistim® FX ² Pro	<i>replace with</i>	*OmniVersa®, Omnistim® FX ² Cycle/Walk, and an OmniVersa® Medical Cart
Omnistim® 500 Pro	<i>replace with</i>	OmniVersa® and an OmniVersa® Medical Cart
Omnisound® 3000E Pro	<i>replace with</i>	Omnisound® 5cm Transducer for the OmniVersa® (transducer only)
Megapulse® II	<i>replace with</i>	OmniSWD®

* Note: for facilities which have more than one Omnistim® FX² Pro, only one (1) Omnistim® FX² Cycle/Walk unit will be provided.

Lessor shall confirm replacement of Equipment with New Equipment by updating, and electronically transmitting to the Lessee, Attachment 1 of the Agreement listing all equipment under the Agreement.

Lessor and Lessee hereby agree that such additional Equipment shall be subject to the terms and conditions of the Agreement, and that the replacement of the Equipment with corresponding New Equipment shall be done at no cost to the Lessee, and with no change in the Monthly Rent Payment.

3. Effect of Amendment. Except as modified by this Amendment, the Agreement and all the covenants, agreements, terms, provisions and conditions of the Agreement shall remain in full force and effect and are hereby ratified and affirmed. In the event of any conflict between the terms contained in this Amendment and the Agreement, the terms contained in this Amendment shall supersede and control the obligations and liabilities of the Parties. Capitalized terms used but not defined in this Amendment shall have the same meaning as in the Agreement. From and after the date hereof, the term "Agreement" as used in the Agreement shall mean the Agreement, as modified by this Amendment.

4. Counterparts; Facsimile and PDF Signatures. This Amendment may be executed in one or more counterparts, each of which, when taken together, shall constitute one and the same document. A facsimile or portable document format (PDF) signature on this Amendment shall be equivalent to, and have the same force and effect as, an original signature.

IN WITNESS WHEREOF, Lessor and Lessee have executed this Amendment as of the date and year first above written.

LESSOR:

Accelerated Care Plus Leasing, Inc.

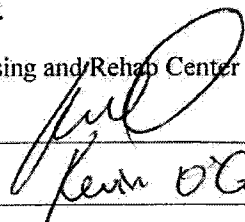
By: 

Name: Antony Ricketts

Title: CFO and Assistant Treasurer

LESSEE:

Geer Nursing and Rehab Center

By: 

Name: Kevin O'Connell

Title: CEO

MEDICAL EQUIPMENT AND SERVICES AGREEMENT

THIS AGREEMENT is by and between **ProCaire, LLC**, a Connecticut corporation with an office at 77 Summit Street, Manchester, CT 06040 ("ProCaire") and **Geer Nursing & Rehabilitation**, 99 South Canaan Road, Canaan, CT. 06018, hereinafter referred to as the "Facility".

STATEMENT OF FACTS

- A. ProCaire engages in the business of supplying oxygen, respiratory equipment and supplies and respiratory therapy services to various healthcare facilities.
- B. Facility engages in the business of supplying oxygen, respiratory equipment and supplies and respiratory therapy services to various patients in its healthcare facility.
- C. Facility desires that ProCaire furnish it with oxygen, equipment, and supplies to be used in the provision of respiratory care, in accordance with the terms and provisions of this Agreement.

In consideration of the foregoing premises, the mutual covenants and agreements contained herein and other good and valuable consideration, the receipt and legal sufficiency whereof are hereby acknowledged,

1. **Provision of Respiratory Equipment and Services**

ProCaire hereby agrees to provide Facility with the oxygen, respiratory care equipment and supplies (collectively "Products") and services related to the maintenance of such Products (collectively, "Services") required by Facility in its provision of respiratory therapy care services to various patients in its healthcare facility. It is understood that ProCaire Services shall not include operation of the Products; as such care shall be provided by Facility and its designated employees.

2. **Exclusivity**

ProCaire shall have the exclusive right to provide Facility with all respiratory therapy equipment products, supplies and services required and used by Facility; and Facility agrees to obtain, all of its respiratory therapy equipment, products, supplies and services from ProCaire. Nothing contained in this Paragraph 2, however, shall be interpreted or applied to prohibit any patient from exercising his/her rights under federal and/or state law to choose his/her own provider of respiratory therapy equipment and services.

3. **Delivery of Equipment**

Within a reasonable period of time following request by Facility to ProCaire, usually within 24 hours, ProCaire shall deliver the Products and Services requested by Facility. ProCaire will deliver all such equipment products and supplies in good working condition and shall provide training in the proper use and maintenance of the equipment, products, and supplies to those employees designated by Facility.

4. **Fees**

In consideration of the Products and Services, Facility shall pay to ProCaire the fees set forth on Schedule A attached hereto together with any applicable sales and use or other federal, state or local taxes (collectively, "Fees"). ProCaire agrees that Facility will bill for all Medicare A and B. ProCaire will render invoices to Facility for Fees due by Facility, which Fees shall be due and payable within thirty (30) days following the date of invoice. In the event that any Fees are not received within said thirty (30) day period, Facility shall at ProCaire's option, in addition to and together with the Fees, pay to ProCaire a monthly late charge equal to one percent (1%) of the total amount of the Fees unpaid for any month or portion thereof. Any costs, expenses, and attorney's fees incurred by ProCaire in collecting the Fees from Facility shall be paid by Facility.

MEDICAL EQUIPMENT AND SERVICES AGREEMENT

5. Modification of Fees

The Fees set forth on Schedule A attached hereto may be revised by ProCaire as may be necessary during the term of this Agreement. ProCaire agrees to honor the contract pricing for the first year of the contract. Subsequently, ProCaire shall provide Facility with written notice of any increase by giving thirty (30) days written notice. ProCaire agrees that any increase in Fees shall occur no more frequently than annually and each increase shall not exceed five (5%) percent of the fees existing at the time of the increase.

6. Insurance

During the term of this Agreement, ProCaire and Facility each will maintain in full force and effect at its sole expense, general liability insurance in the amounts of \$1,000,000/\$3,000,000 and such other insurance as may be necessary to insure it and its employees against any obligations and liabilities which may arise directly or indirectly in connection with this Agreement. ProCaire and Facility each shall provide the other with written evidence of its insurance coverage within five (5) business days following the execution of this Agreement. ProCaire and Facility each agree to provide written evidence of insurance coverage annually.

7. Indemnification

Facility hereby indemnifies and holds ProCaire, its directors, employees, officers and agents, harmless from and against any and all claims, losses, settlements, judgments, damages, liabilities, costs and expenses, including reasonable attorney's fees (collectively, "Claims") arising in connection with the Products and Services and the actions of the employees and agents of Geer Nursing & Rehabilitation with respect thereto. ProCaire hereby indemnifies and holds Geer Nursing & Rehabilitation, its directors, employees, officers and agents, harmless from and against any and all claims, losses, settlements, judgments, damages, liabilities, costs and expenses, including reasonable attorney's fees (collectively, "Claims") arising in connection with the Products and services and the actions of the employees and agents of ProCaire with respect thereto.

8. Term

This Agreement shall commence upon the date hereof and shall continue for a period of one (1) year and shall automatically renew for successive one-year periods unless either party is provided with thirty (30) day prior written notice of the other party[s] intent not to renew the term.

9. Termination

This Agreement may be terminated at the option of either party with thirty (30) days written notice thereof.

10. Maintenance

ProCaire will provide regular inspections of its Products and will maintain all of the equipment in good working condition. Preventive maintenance and concentrator filter changes are performed in accordance with the equipment manufacturers recommended schedule in compliance with HQAA standards. ProCaire will provide Facility with backup equipment which is to be located at each Facility. In the event of the breakdown of any equipment or the setup of a new patient, Facility shall utilize the backup equipment and immediately notify ProCaire that the backup equipment has been put into service

11. Access

Facility hereby guarantees ProCaire access to Facility for the purposes of delivering Products to the Facilities and removing Products from the Facilities upon termination of this Agreement.

12. Nondisclosure of Confidential Information

ProCaire and Facility each do hereby agree that the terms and provisions of this Agreement and any information obtained by either party about the other as a result of this Agreement and the actions to be taken hereunder shall be maintained in strictest confidence and neither party shall, directly or indirectly, during the term of this Agreement or following its termination, disclose or use in any manner any information relating to this Agreement or any proprietary information relating to the other party and its operations. Each of ProCaire and Facility shall ensure that its employees and agents are bound by this confidentiality provision.

MEDICAL EQUIPMENT AND SERVICES AGREEMENT

13. **Non-solicitation of Employees**

During the term of this Agreement and for a period of one (1) year following its termination, neither ProCaire nor Facility shall directly or indirectly for itself or any other individual or entity, in any capacity and in any manner whatsoever, solicit for hire any employee of the other without the prior written consent of the other.

14. **Compliance with Laws**

Facility shall ensure that all Products are maintained and utilized in accordance with all applicable state, federal and local statutes, regulations, and laws.

15. **Survival**

Paragraphs 11, 12 and 13 shall survive the termination of this Agreement.

16. **Notices**

Notice, demand, offer or other written instrument ("Notice") required or permitted to be given or sent shall be in writing signed by the party giving such Notice and shall be hand delivered or sent, postage prepaid, by certified or registered mail, return receipt requested, or by Federal Express or other nationally recognized overnight delivery service to the parties at the addresses as set forth in this Agreement. Either party shall have the right to change the place to which such Notice shall be sent or delivered by similar notice sent in like manner to all other parties hereto. The effective date of such Notice shall be the date of the addressee's receipt of such Notice or three (3) business days after it is sent in a manner set forth above, whichever occurs first.

17. **Entire Agreement**

This Agreement contains the entire understanding of the parties. There are no oral understandings, terms or conditions, and no party has relied upon any representation, express or implied, not contained in this Agreement.

18. **Amendments**

This Agreement may not be amended in any respect whatsoever except by a further agreement, in writing, fully executed by each of the parties.

19. **Assignment**

ProCaire shall have the right to assign all of its rights under this Agreement.

20. **Captions**

The captions of this Agreement are for convenience and reference only and in no way define, describe, extend or limit the scope or intent of this Agreement or the intent of any provision contained in this Agreement.

21. **Partial Invalidity**

The validity of one or more of the phrases, sentences, clauses, sections or articles contained in this Agreement shall not affect the validity of the remaining portions.

22. **Applicable Law**

This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Connecticut.

23. **Schedules**

All exhibits and schedules referred to in this Agreement shall be incorporated into this Agreement by such reference and shall be deemed a part of this Agreement as if fully set forth in this Agreement.

MEDICAL EQUIPMENT AND SERVICES AGREEMENT

24. Force Majeure

ProCaire shall be not responsible for any failure to comply with the terms of this Agreement due to causes beyond its control, including, but not limited to, any failure due to fire, storm, flood, earthquake, explosion, accident, war, insurrection, labor dispute, delays by subcontractors, or suppliers, inability to secure necessary raw materials, machinery or man-power, judicial action, acts of God, voluntary or mandatory compliance with any acts, regulations or requests of the United States Government or any other government, whether national, state, municipal or otherwise, or any agency thereof.

25. Access to Records

Until the expiration of four (4) years after the furnishing of Services pursuant to this agreement, ProCaire agrees to make available, upon receipt of written request from the Secretary of Health and Human Services or the U.S. Comptroller General or any of their duly authorized representative, or any duly authorized state agency, this Agreement, and books, documents and records of ProCaire that are necessary to certify the extent of costs incurred by Facility under this Agreement. This Agreement shall not be construed to permit access to books, records and documents deemed confidential under any evidentiary privileges including but not limited to the attorney-client, doctor-patient, or accountant-client privileges.

If ProCaire carries out any of the duties of this Agreement with a value of \$10,000 or more over a twelve-month period through a subcontract with a related organization or individual, such subcontract must contain a clause to the effect that until the expiration of four (4) years after the furnishing of Services under the subcontract, the related organization shall make available, upon written request from the Secretary of the Center for Medicare and Medicaid Services, the U.S. Comptroller General or any of their authorized representatives, the subcontract and books, documents and records of the related organization that are necessary to verify the nature and extent of costs incurred under the subcontract.

In the event Facility or related organization is requested to disclose any books, documents or records relevant to this Agreement to the Center for Medicare and Medicaid Services or to the Comptroller General, the disclosing party agrees to notify ProCaire of the nature and scope of the request and make available for inspection by ProCaire all such books, documents or records which it intends to disclose.

Compliance with Title VI of the Civil Rights Act of 1964

Facility and ProCaire agree to be in full compliance with Title VI of the Civil Rights Act of 1964 (P.L. 88-352) and all requirements imposed by and pursuant to the regulations of the United States Department of Health and Human Services issued pursuant to that title, so that no person in the United States of America shall, on the grounds of sex, race, color, handicap or national origin, be excluded from participation in, be denied the benefits of or be otherwise subjected to discrimination under and program or activity provided by Facility or ProCaire.

OXYGEN SATURATION READING

A measure of oxygen saturation obtained, on room air, by pulse oximetry will be performed on each patient requiring oxygen therapy covered by a third party insurer and will be documented by the Facility staff. Failure to obtain and document saturations will result in the patient's bills remaining the Facility's responsibility to pay.

MEDICAL NECESSITY

ProCaire will provide respiratory therapy products, and related equipment, designated supplies, and services to the Facility's residents only upon the order of a physician employed by, or contracting with, the Facility when required or by a designated Facility representative.

ProCaire will provide products, equipment, supplies, and services within the scope and limitations set forth in the Facility resident's plan of treatment, and such products, equipment, supplies, and services will not be altered in any type, scope, frequency, duration, except as a result of changes made by the Facility's resident's physician.

The Facility will obtain an initial plan of treatment signed by the Facility resident's physician prior to the provision of products, equipment, supplies, or related services.

MEDICAL EQUIPMENT AND SERVICES AGREEMENT

MEDICARE PART A

The facility is responsible for patients covered under Medicare Part A requiring oxygen therapy and will be billed directly at the rates contained herein.

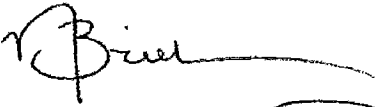
MEDICARE PART B

Medicare Part B will not cover services for patients in a skilled facility. The Facility will be billed directly for those services at the rates contained herein.

First day of service will be on the 8 day of Oct. 2014

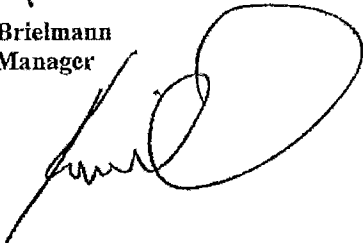
Dated this 4 day of April 2014

ProCaire, LLC

By: 

Natasha Brielmann
General Manager

Facility

By: 

Print Name:

Kevin O'Connell

Title:

Campus Administrator.

MEDICAL EQUIPMENT AND SERVICES AGREEMENT

SCHEDULE A

Geer Nursing & Rehabilitation		Date: October 10, 2013	
Product	= PRICES LOCKED FOR THREE YEARS IF SIGNED BY 10/31/13		
	Per Month	Per Day	Other
Concentrator	\$35.00 <i>(Revised)</i>		
Concentrator (untracked)	\$30.00		
Concentrator, 10lpm		\$5.00	Capped at \$100.00 month
Liquid Reservoir	\$20.00		
Liquid Portable	\$19.00		
Liquid: fee per lb.	\$0.35		
Medication Nebulizer	\$7.00		Purchase \$40.00
Suction Machines	\$25.00		Purchase \$260.00
Large Compressor	\$35.00		
E/D Cylinders			\$7.00 Per Fill
Cylinder Demurrage, D/E	\$ 2.50		
BiPAP S	\$125.00		
BiPAP Auto	\$165.00		
CPAP	\$60.00		
CPAP Auto	\$100.00		
BiPAP/ CPAP Setup			\$100.00
Heated Humidifier/PAP	\$25.00		
LAL Mattress		\$7.00	
Mattress Setup			\$100.00 *
Pulse oximeter	\$25.00		Purchase \$90.00
Oximeter, Hand Held	\$32.50		Purchase \$400.00
LAL Mattress, bariatric		\$16.00	
LAL Mattress, Lat. Rotation		\$18.00	

MONKEY
[Signature]

Above pricing does not include plastics/disposables

- Waived if you rent mattress for ten (10) consecutive days

MEDICAL EQUIPMENT AND SERVICES AGREEMENT

HOURS OF SERVICE

Our services are available without unreasonable delay 24-hours a day, 7-days a week, including holidays.

DELIVERY SERVICES

All patients are placed on a schedule to ensure an uninterrupted supply of oxygen.

All deliveries are verified by your facility staff and our technicians. ProCaire will make deliveries during strikes or labor disturbances.

INSPECTION OF EQUIPMENT

Routine inspection of all equipment and supplies, emergency equipment, spare equipment, and patient's equipment is made to ensure proper operation.

All Products, Other Items of Sale, cylinders and other containers furnished hereunder shall conform to the description thereof published by the manufacturer at the time of sale. THERE IS NO WARRANTY OF MERCHANTABILITY OR ANY OTHER WARRANTY, EXPRESS OR IMPLIED, THAT EXTENDS BEYOND SAID DESCRIPTION. Seller shall not be liable for any damages, direct, indirect, special, incidental, consequential or otherwise arising out of or in connection with any Product sold hereunder, whether such damages results from any negligent act or omission or is related to strict liability.

TRAINING OF STAFF

ProCaire provides complete training on all oxygen equipment and its proper operation to all staff, at no charge.

The service of a licensed respiratory therapist is available to instruct your nursing staff in oxygen therapy services.

Additionally, ProCaire can provide CPR training, if requested, at additional cost

**General Information and Questionnaire
Accounting Basis**

Name of Facility Robert C. Geer Memorial Hospital,	License No. 843-C	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Accounting, audit and cost report preparation	\$ 39,197
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 39,197

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha, Cullina, Richter and Pinney, LLC 2 Kainen, Escalera & McHale 3 Kevin F. Nelligan, LLC 4 Seiger Gfeller Laurie, LLP 5	Telephone Number (860) 240-6000 (860) 493-0870 (860) 824-5171 (860) 760-8400
--	--

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

- 1 185 Asylum Street, 29th Floor, Hartford, CT 06103
2 21 Oak St., Ste 601, Hartford, CT 06106
3 194 Ashley Falls Rd, Canaan, CT 06018
4 977 Farmington Ave #200, West Hartford, CT 06107
5

Services Provided by This Firm (*describe fully*)

1 General legal and Regulatory	\$ 14,293
2 Employee Relations	\$ 915
3 Collections and Probate (Disallowed on Pg. 28)	\$ 2,840
4 Collections / Probate Fees (Disallowed on Pg. 28)	\$ 9,035
5	\$
	Charge for Services Provided
	\$ 27,083

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

- Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Report for Year Ended			Page	of		
					9/30/2018					8	37
					Total	CCNH	RHNS				
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehab			843-C		Period 10/1 Thru 6/30						
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	120	120			120	120		120			
B. On last day of THIS report period	120	120			120	120		120			
2. Number of Residents											
A. As of midnight of PREVIOUS report period	93	93			93	93		96			
B. As of midnight of THIS report period	106	106			96	96		106			
3. Total Number of Days Care Provided During Period											
A. Medicare	3,797	3,797			2,813	2,813		984			
B. Medicaid (Conn.)	23,496	23,496			16,996	16,996		6,500			
C. Medicaid (other states)											
D. Private Pay	7,630	7,630			5,993	5,993		1,637			
E. State SSI for RCH											
F. Other (Specify) Insurance, Managed Care	1,020	1,020			809	809		211			
G. Total Care Days During Period (3A thru F)	35,943	35,943			26,611	26,611		9,332			
Total Number of Days Not Included in Figures in 3G											
4. for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days	289	289			188	188		101			
B. Other Bed Reserve Days	3	3			1	1		2			
5. Total Resident Days (3G + 4A + 4B)	36,235	36,235			26,800	26,800		9,435			

Schedule of Resident Statistics (Cont'd)

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/		License No. 843-C		Report for Year Ended 9/30/2018			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	Other	Lost			Gained			CCNH	RHNS	Other	
	(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	Other			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR				
No. of Residents	10		72		24								
Per Diem Rate													
a. One bed rm.	Various		239.76		447.16								
b. Two bed rms.	Various		239.76		524.44								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	Other		
A. Medicare - Part B								19,268	19,268				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,575	1,575				
2. Restorative Treatments													
C. Other								39,019	39,019				
D. Total Physical Therapy Treatments								59,862	59,862				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								5,597	5,597				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								422	422				
2. Restorative Treatments													
C. Other								11,595	11,595				
D. Total Speech Therapy Treatments								17,614	17,614				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								34,540	34,540				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								2,023	2,023				
2. Restorative Treatments													
C. Other								43,411	43,411				
D. Total Occupational Therapy Treatments								79,974	79,974				

Report of Expenditures - Salaries & Wages

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing	License No. 843-C	Report for Year Ended 9/30/2018	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other	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)	140,077	2,178				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	196,676	8,073				
5. Dietary Service						
a. Head Dietitian	42,081	792				
b. Food Service Supervisor						
c. Dietary Workers	471,555	29,428				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	160,973	7,806				
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	204,217	4,064				
b. RN						
1. Direct Care	1,217,117	32,640				
2. Administrative**	230,328	5,928				
c. LPN						
1. Direct Care	686,487	24,318				
2. Administrative**						
d. Aides and Attendants	1,916,401	122,389				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	180,178	8,403				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists	224,863	5,018				
l. Podiatrists						
m. Social Workers/Case Management	69,838	2,080				
n. Marketing	77,988	1,580				
o. Other (Specify)						
See Attached Schedule	1,155,225	41,704				
<i>A-13. Total Salary Expenditures</i>	6,974,004	296,401				

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

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

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

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

Name	Name of Facility (as licensed)			License No.	Report for Year Ended	Page	of		
	CCNH	RHNS	Other						
	Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Reh			843-C	9/30/2018	12	37		
	Salary Paid								
				Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section III - Administrators***									
Kevin O'Connell (10/1/2017 - 1/31/2018)	67,308			Non-Discrim	800	A2			
Robert Powers (2/1/2018 - 9/30/2018)	72,769			Non-Discrim	1,378	A2			
Section IV - Assistant Administrators									

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer	843-C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	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	14,513	290				
2. Dentist	13,209	Monthly Fee				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	267,589	3,568				
b. Other						
6. Social Worker	3,000	44				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	40,950	164				
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	78,697	1,049				
b. Other						
10. Occupational Therapist						
a. Resident Care	357,599	4,768				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	17,448	197				
2. Administrative***						
b. LPN						
1. Direct Care	2,027	31				
2. Administrative***						
c. Aides	11,669	275				
d. Other						
12. Other (Specify) See Attached Schedule	61,691	244				
B-13 Total Fees Paid in Lieu of Salaries	868,392	10,630				

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

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

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

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

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nu		License No. 843-C	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Maryann Hagberg, 208 Park Rd, 2nd Fl, Waterbury, CT 06708	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Health Drive, 888 Worcester St., Wellesley, MA 02482	Dental / Ear Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Genesis Rehabilitation Services, 101 E State Street, Kennett Square, PA 19348	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pauline Miller, MSW, 10 Main St., New Preston, CT 06777	Social Service Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Kobylarz, 10 Granite Ave., Canaan, CT 06018	Medical Director / Physician Services	<input checked="" type="radio"/>	<input type="radio"/>	Board Member	
Dr. Rashkoff, 10 Granite Ave., Canaan, CT 06018	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Geron Nursing & Respite Care, Inc., 42 Main St, New Milford, CT 06776	RN's, LPN's and CNA's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Cohen, 30 Tower Lane, 4th Floor, Avon CT	Physician Services	<input checked="" type="radio"/>	<input type="radio"/>	Board Member	
Celtic Consulting, LLC, 507 East Main Street Suite 308, Torrington, CT 06790	Clinical Nursing Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Thomas C. Knee, PhD, 50 Albany Turnpike, Canton, CT 06019	Neuropsychologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Paul H. Foeller, OD, 10 Granite Ave, Canaan, CT 06018	Optometrist	<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"/>		
		<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	9/30/2018		15	37
Item	Total	CCNH	RHNS	Other	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 375,583	375,583			
2. Disability Insurance	\$ 36,149	36,149			
3. Unemployment Insurance	\$ 66,822	66,822			
4. Social Security (F.I.C.A.)	\$ 467,718	467,718			
5. Health Insurance	\$ 832,723	832,723			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 8,406	8,406			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 393,507	393,507			
d. Accounting and Auditing	\$ 39,197	39,197			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 27,083	27,083			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 25,232	25,232			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 22,391	22,391			
2. Cellular Phones	\$ 2,105	2,105			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 660,722	660,722			
Subtotal	\$ 2,957,638	2,957,638			

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

(Carry Subtotals forward to next page)

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	9/30/2018		16	37
Item	Total	CCNH	RHNS	Other	
Subtotals Brought Forward:	2,957,638	2,957,638			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 231,009	231,009			
2. Holiday Parties for Staff	\$ 4,762	4,762			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,355	4,355			
5. Education Expenses Related to Seminars and Conventions	\$ 2,960	2,960			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 15,000	15,000			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 38,030	38,030			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 2,426	2,426			
4. Fund-Raising***	\$				
5. Medical Records	\$ 283	283			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 14,732	14,732			
7. Postage	\$ 10,339	10,339			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,007	8,007			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,536	1,536			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 251,630	251,630			
12. Administrative Management Services**	\$ 688,616	688,616			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 548,639	548,639			
C-14 Total Administrative & General Expenditures	\$ 4,779,962	4,779,962			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Other
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Advertising / Public Relations	\$ 1,387		
	569		
	470		
Total Other Advertising	\$ 2,426	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
Leading Age	\$ 2,188		
CT Association of Health Care Facilities	5,215		
ALTCFM	170		
ACHCA	310		
AANAC	124		
Total Dues	\$ 8,007	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Adult Day Care (Disallowed on Pg. 28a)	\$ 291,624		
Computer Software	2,891		
Admin/Other (Disallowed on Pg. 28a)	1,038		
Medical Only - W/C Claims	27,167		
Employee Recognition (Disallowed on Pg. 28a)	8,970		
Tuition Reimbursement (Disallowed on Pg. 28)	5,767		
Directors & Officers Insurance	22,266		
Loss on Extinguishment of Debt (Disallowed on Pg. 28a)	107,603		
Gain/Loss on Disposal of Asset (Disallowed on Pg. 28a)	18,753		
Bank and Credit Card Fees (Non-Allowable Portion Disallowed on Pg. 28a)	15,922		
Finance Charges (Disallowed on Pg. 28a)	1,785		
Civil Penalty (Disallowed on Pg. 28a)	9,560		
Marketing Costs (Disallowed on Pg. 28a)	34,912		
Licenses	381		
Total Other Administrative and General	\$ 548,639	\$ -	\$ -

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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	9/30/2018	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	688,616	Mgmt Facility, HR, Maintenance, CFO, Controller, AP, AR and Benefits	Pg 16, m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer N		843-C	9/30/2018		18	37
Item	Total	CCNH	RHNS	Other		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 307,949	307,949				
2. Non-Food Supplies	\$ 33,862	33,862				
3. Other (Specify) _____	\$ _____					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____					
c. Other (Specify) _____	\$ _____					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 341,811	341,811				
2F. Dietary Questionnaire	Total	CCNH	RHNS	Other		
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No				
I. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.			\$5,531
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						P30, IV1
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
P. 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 Nu		843-C	9/30/2018	19	37
Item		Total	CCNH	RHNS	Other
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	5,562	5,562		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	89,146	89,146		
c. Other (Specify) Laundry Supplies	\$	6,199	6,199		
3D. Total Laundry Expenditures (3a + b + c)	\$	100,907	100,907		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

*** 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	9/30/2018		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Served by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	46,594	46,594		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Served by Personnel				
		Amt. \$	262,340	262,340		
C.	Other (<i>Specify</i>)		\$			
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 308,934	308,934		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$ 966,352	966,352		
2.	Purchased from		\$			
b.	Medicine Cabinet Drugs		\$ 140,190	140,190		
c.	Medical and Therapeutic Supplies		\$ 57,314	57,314		
d.	Ambulance/Limousine***		\$			
e.	Oxygen		\$			
1.	For Emergency Use		\$			
2.	Other***		\$			
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		\$ 39,822	39,822		
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other (Specify)**** See Attached Schedule		\$ 117,629	117,629		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 1,321,307	1,321,307		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Other
	-		
Patient Rehab Supplies (OT Portion Disallowed on Pg. 29a)	\$ 8,354		
Lost Resident Items (Disallowed on Pg. 29a)	718		
Medicare Add-On Expenses (Disallowed on Pg. 29a)	56,743		
Private Add-On Expenses (Disallowed on Pg. 29a)	1,800		
Pharmacy Contracted Services (Disallowed on Pg. 29a)	10,808		
Pharmacy Software Expenses (Disallowed on Pg. 29a)	2,284		
Outpatient Expenses (Disallowed on Pg. 29a)	36,922		
Total Other Resident Care	\$ 117,629	\$ -	\$ -

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

Name of Facility		License No.		Report for Year Ended		Page of					
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation		843-C		9/30/2018		21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	Other	Pg	Line	
ADP	P.O. Box 901006, Louisville, KY 40290	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	43,852				16	m11
Point Click Care	Suite 155 Bloomington, MN 55431	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software Services	37,055				16	m11
Datahal, LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	72,106				16	m11
Conquest Consulting	30 Tower Lane, 4th Floor, Avon CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Internet Marketing Consultant	14,375				16	m13
Unitex	145 S Saclite Rd, South Windsor, CT 06074	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry P/S	98,721				19	Var
EMS, LLC	245 Main St, Suite 204, Chester, NJ 07930	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	262,340				20	4b
Kone, Inc.	16 Old Forge Rd, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Services	16,032				22	6f
USA Hauling and Recycling	Windsor, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	22,791				22	6f
		<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"/>								

* 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	9/30/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 10,534	10,534				
b. Heat	\$ 55,175	55,175				
c. Light & Power	\$ 104,624	104,624				
d. Water	\$ 20,869	20,869				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 110,785	110,785				
f. Other (<i>itemize</i>)	\$ 130,421	130,421				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 432,408	432,408				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 3,641	3,641				
b. Building & Building Improvements	\$ 61,104	61,104				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 88,456	88,456				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 153,201	153,201				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 1,239	1,239				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 1,239	1,239				
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)	\$ 154,440	154,440				

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

Depreciation Schedule

Name of Facility Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehab		License No. 843-C	Report for Year Ended 9/30/2018		Page 23	of 37			
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period		139,577		139,577	119,179	S/L	Various	3,008	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		1,899		1,899		S/L		633	
A-4. Subtotal									3,641
B. Building and Building Improvements									
1. Acquired prior to this report period		3,278,980		3,028,885	2,301,338	S/L	Various	49,147	
2. Disposals (attach schedule)		(231,000)		(140,862)	(140,862)	S/L	Various		
3. Acquired during this report period (attach schedule)		62,528		62,528		S/L	Various	11,957	
B-4. Subtotal									61,104
C. Non-Movable Equipment									
1. Acquired prior to this report period		1,423,561		1,423,561	1,423,561	S/L	Various		
2. Disposals (attach schedule)		(1,423,561)		(1,423,561)	(1,423,561)	S/L	Various		
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Vehicles - Added Prior 2011		235,853		225,231	225,231	S/L	4		
b. ADC Vehicle Repair		2,700				S/L	4		
c. ADC Bus		15,924				S/L	4		
d. 2010 Truck		14,500		14,500	5,438	S/L	4	3,625	
2. Movable Equipment									
a. Acquired prior to this report period		2,731,205		2,703,376	2,377,996	S/L	Various	79,701	
b. Disposals (attach schedule)		(2,110,319)		(2,081,073)	(2,046,750)	S/L	Various		
c. Acquired during this report period (attach schedule)		15,900		15,900		S/L	Various	5,130	
D-3. Subtotal									88,456
E. Total Depreciation									153,201

Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center
9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/20/2018	Handicapped Lines and Signs - per HUD to be capitalized	\$ 1,899	3	\$ 633
Total additions for Land Improvements		\$ 1,899		\$ 633 *
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:				
6/30/2018	5 year Tank Inspection and Cleaning	\$ 6,500	5	\$ 1,300
1/1/2018	Plumbing Repairs	5,481	10	548
5/1/2018	New Office for Assistant Maintenance Director	7,600	5	1,520
3/31/2018	Lighting	42,947	5	8,589
Total additions for Building Improvements		\$ 62,528		\$ 11,957 *
Deletions:				
Various	See Attached	\$ (231,000)	Various	\$ -
Total deletions for Building Improvements		\$ (231,000)		\$ - **

*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:				
Various	See Attached	\$ (1,423,561)	Various	\$ -
Total deletions for Non-Movable Equipment		\$ (1,423,561)		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/2/2018	Food Processor	\$ 1,732	3	\$ 577
11/13/2017	Custom Build Desk and Shelving	2,350	3	783
11/17/2017	Mattress	2,640	3	880
10/4/2017	Overhead Tables	1,265	5	253
8/6/2018	PT Exercise Equipment	2,950	3	983
11/27/2017	TV's with mounts	4,963	3	1,654
Total additions for Movable Equipment		\$ 15,900		\$ 5,130 *
Deletions:				
Various	See Attached (Movable Equipment)	\$ (1,900,350)	Various	\$ -
Various	See Attached (Vehicles)	(209,969)	Various	-
Total deletions for Movable Equipment		\$ (2,110,319)		\$ - **

*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

Robert C. Geer Memorial Hospital d/b/a Geer Nursing & Rehab.
 Depreciation Schedule
 FYE 09/30/2018

Description	Acquisition Date	Historical Costs	Cost to be Depre	Method	Useful Life	09/30/17		09/30/18		NBV CHECK
						Accum Depre	Depre	Accum Depre	Depre	
Land Improvements										
Acquired Prior	Various	88,488	88,488	S/L	Var	88,488	-	88,488	-	-
2009 Additions										
Parking lot striping	11/12/2008	800	800	S/L	2	800	-	800	-	-
Grading/Paving of narrow strip in parking lot	10/30/2008	11,000	11,000	S/L	8	11,000	-	11,000	-	-
		11,800	11,800			11,800	-	11,800	-	-
Prior to 2011		100,288	100,288			100,288	-	100,288	-	-
2011 Additions										
Grease Trap	6/29/2011	12,733	12,733	S/L	15	5,942	849	6,791	5,942	5,942
Heated Sidewalks - Front of Building	8/24/2011	19,890	19,890	S/L	15	9,282	1,326	10,608	9,282	9,282
Total 2011		32,623	32,623			15,224	2,175	17,399	15,224	15,224
2012 Additions										
Fill & Resurface Sinkhole in Parking Lot	12/1/2011	3,000	3,000	-	8	2,063	375	2,438	563	563
Total 2012		3,000	3,000			2,063	375	2,438	563	563
2014 Additions										
Remove/Replace Rear Patio & Ambulance Entr. Con	7/1/2014	3,666	3,666	S/L	8	1,604	458	2,062	1,605	1,605
Total 2014		3,666	3,666			1,604	458	2,062	1,605	1,605
2018 Additions										
Handicapped Lines and Signs - per HUD to be capita	2/20/2018	1,899	1,899	S/L	3	-	633	633	1,266	1,266
Total 2018		1,899	1,899			-	633	633	1,266	1,266
Total Land Improvements		141,476	141,476			119,178	3,641	122,819	18,657	18,657
Building Improvements										
Acquired Prior	Various	1,464,936	1,464,936	S/L	Var	1,464,936	-	1,464,936	-	-
2009 Additions										
Painting/Floor Sanding (Adult Day Care)	9/24/2008	11,711	11,711	N/A	10	-	-	-	11,711	11,711
Architect Interior Design	4/30/2008	69,164	69,164	S/L	20	34,581	3,458	38,039	31,125	31,125
Roof Work Second Half	3/12/2008	57,450	57,450	S/L	10	57,450	-	57,450	-	-
Electric Doors	3/17/2008	16,238	16,238	S/L	10	16,238	-	16,238	-	-
Total 2008		154,563	142,852			108,269	3,458	111,727	42,836	42,836
2009 Additions										
HUD Building Renovation - General Contractor	11/30/2008	603,249	603,249	S/L	20	271,462	30,162	301,624	301,625	301,625
HUD Renovation - Bathroom Tubs	11/30/2008	57,108	57,108	S/L	10	51,397	5,711	57,108	-	-
HUD Renovation - Lights	11/30/2008	37,783	37,783	S/L	10	34,005	3,779	37,783	-	-
HUD Renovation - Carpet/Vinyl Flooring	11/30/2008	83,966	83,966	S/L	10	75,569	8,396	83,966	-	-
HUD Building Renovation - General Contractor	9/30/2009	102,908	102,908	S/L	20	46,308	5,145	51,453	51,455	51,455
HUD Renovation - Wallpaper/Paint	11/30/2008	61,790	61,790	S/L	5	98,864	(37,074)	61,790	-	-
		946,804	946,804			577,605	16,118	593,724	353,080	353,080
2010 Additions										
Outpatient Renovations*	9/30/2010	144,090	-	S/L	20	-	-	-	144,090	144,090
Misc Renovations (New Windows)	9/30/2010	110,332	110,332	S/L	20	44,134	5,517	49,651	60,681	60,681

254,422 110,332

44,134 5,517

204,770

Prior to 2011	2,820,725	2,664,924	2,194,945	25,093	2,220,038	600,667
2011 Additions						
Kitchen Cabinets & Counter Tops	4,467	4,467	2,085	298	2,383	2,084
Front Entrance Rebuild	5,700	5,700	1,995	285	2,280	3,420
Hospice Room Buildout - Room #235	12,275	12,275	5,728	818	6,546	5,729
Automatic Doors - Ambulance Entrance	6,825	6,825	4,778	683	5,461	1,364
Lounge Kitchens	7,306	7,306	3,409	487	3,896	3,410
New Windows - Back of Building	33,729	33,729	11,805	1,686	13,491	20,238
Maintenance Shed Roof Replacement	18,500	18,500	6,475	925	7,400	11,100
Elevator Locks	1,985	1,985	694	99	793	1,191
Back flow kit	1,569	1,569	549	78	627	942
Outpatient Business Office Buildout	3,440	3,440	1,605	229	1,834	1,606
Total 2011	95,796	95,796	39,123	5,588	44,711	51,085
2012 Additions						
Carpet (for ADC)	2,865	-	-	-	-	2,865
Carpet	2,284	2,284	2,284	-	2,284	-
Dementia Unit Doors and Installation	11,146	11,146	6,131	1,115	7,246	3,900
Patio Automatic Doors	6,975	6,975	3,837	698	4,535	2,440
Private Rooms #330 & 326 - Remodel Costs	9,851	9,851	3,612	657	4,269	5,582
Emergency Outlets added to all Rooms	18,758	18,758	10,317	1,876	12,193	6,565
Bariatric Rooms #220 & 320 - Remodel Costs	22,055	22,055	8,086	1,470	9,556	12,498
Remodel 4 Rooms - As Needed	9,757	9,757	3,577	650	4,227	5,530
Total 2012	83,691	80,826	37,845	6,466	44,311	39,380

2013 Additions										
Remodel 2nd and 3rd floor Activity Rooms	5/31/2013	31,577	31,577	S/L	15	9,473	2,105	11,578	19,999	
Lower Level Entrance (For ADC)	8/30/2013	21,359	-	S/L	25	-	-	-	21,359	
Total 2013		52,936	31,577			9,473	2,105	11,578	41,358	
2014 Additions										
3 Fire Doors	9/30/2014	1,208	1,208	S/L	20	211	60	271	937	
Pharmacy Remodel - Not Allowed	11/27/2013	46,416	-	S/L	15	-	-	-	46,416	
Laundry Room - Remove wall	1/14/2014	2,696	2,696	S/L	15	629	180	809	1,887	
Remodel Room #236 - Incl new bath stall	3/18/2014	12,618	12,618	S/L	15	2,944	841	3,785	8,833	
Remodel Old Staff Lounge to Housekeeping Office - R	9/18/2014	10,928	10,928	S/L	15	2,550	729	3,279	7,649	
Carpet & Vinyl Plank (For ADC)	11/15/2013	6,838	-	S/L	15	-	-	-	6,838	
New ADC Entrance (For ADC)	10/18/2013	5,176	-	S/L	25	-	-	-	5,176	
Total 2014		85,881	27,451			6,335	1,810	8,145	77,736	
2015 Additions										
New Windows (For ADC)	6/17/2015	7,922	-	S/L	25	-	-	-	7,922	
First floor office renovations	10/17/2014	32,588	32,588	S/L	15	5,432	2,173	7,605	24,983	
Resident room renovations	5/27/2015	23,380	23,380	S/L	15	3,897	1,559	5,456	17,924	
Concrete work	12/30/2014	6,710	6,710	S/L	20	839	336	1,175	5,535	
Total 2015		70,600	62,678			10,168	4,068	14,236	56,364	
2016 Additions										
Resident Room Renovations	4/1/2016	12,236	12,236	S/L	15	1,224	816	2,040	10,196	
New Windows	12/21/2016	15,646	15,646	S/L	25	939	626	1,565	14,081	
Total 2016		27,882	27,882			2,163	1,442	3,605	24,278	
2017 Additions										
New Hot Water Tank	4/26/2017	11,376	11,376	S/L	20	284	569	853	10,523	
2nd Floor Renovations	4/24/2017	30,093	30,093	S/L	15	1,003	2,006	3,009	27,084	
Total 2017		41,469	41,469			1,287	2,575	3,862	37,607	
2018 Additions										
5 year Tank Inspection and Cleaning	6/30/2018	6,500	6,500	S/L	5	-	1,300	1,300	5,200	
Plumbing Repairs	1/1/2018	5,481	5,481	S/L	10	-	548	4,933	4,933	
New Office for Assistant Maintenance Director	5/1/2018	7,600	7,600	S/L	5	-	1,520	1,520	6,080	
Lighting	3/31/2018	42,947	42,947	S/L	5	-	8,589	8,589	34,358	
Total 2018 Additions		62,528	62,528			-	11,957	11,957	50,571	
2018 Disposals										
CARPETING REC ROOM	7/27/2001	(3,205)	(3,205)	S/L	15	-	-	(3,205)	-	
DIETARY FLOOR TILE	7/8/2002	(1,925)	(1,925)	S/L	10	-	-	(1,925)	-	
ELEVATOR DOOR ZONE SWITCHES	9/30/2002	(4,821)	(4,821)	S/L	10	-	-	(4,821)	-	
Installation of panels Sunroom(GN200409)	2/24/2004	(672)	(672)	S/L	10	-	-	(672)	-	
Add Air Conditioning cafe(GN200422)	6/10/2004	(8,814)	(8,814)	S/L	10	-	-	(8,814)	-	
Ceiling Tile per code.(GN200425)	7/22/2004	(697)	(697)	S/L	10	-	-	(697)	-	
Shaw carpet installation(GN200439)	4/19/2004	(2,765)	(2,765)	S/L	10	-	-	(2,765)	-	
Patch & Repair walls/ceiling Rehab.(GN413)	10/28/2003	(1,527)	(1,527)	S/L	10	-	-	(1,527)	-	
Roof Work - first half of building	10/31/2004	(55,503)	(55,503)	S/L	10	-	-	(55,503)	-	
Parapet Wall Repair - Part of Roof Work	12/15/2004	(8,215)	(8,215)	S/L	10	-	-	(8,215)	-	
Split A/C unit for Rehab	10/28/2005	(1,995)	(1,995)	S/L	5	-	-	(1,995)	-	
HUD Renovation - Wallpaper/Paint	11/30/2008	(61,790)	(61,790)	S/L	5	-	-	(61,790)	-	
Carpet	11/30/2011	(2,284)	(2,284)	S/L	5	-	-	(2,284)	-	
Assets Fully Depreciated (9/30/00 W/S)	Var	(75,810)	(75,810)	S/L	Var	-	-	(75,810)	-	
CARPETING	1/31/1998	(978)	(978)	S/L	15	-	-	(978)	-	
Total 2018 Disposals		(231,001)	(140,862)			-	-	(140,862)	-	
Total Building Improvements										
		3,110,507	2,954,269			2,301,338	61,104	2,221,580	979,066	

Non-Movable Equipment						
Acquired Prior	Various	1,423,561	1,416,154	S/L	Var	1,423,561
Total 2008		<u>1,423,561</u>	<u>1,416,154</u>			<u>1,423,561</u>
2018 Disposals						
Prior to 2007 Acquisitions		(1,423,561)	(1,416,154)	S/L	Var	(1,423,561)
Total 2018 Disposals		<u>(1,423,561)</u>	<u>(1,416,154)</u>			<u>(1,423,561)</u>
Total Non-Movable Equipment						
		-	-			<u>1,423,561</u>
Movable Equipment						
Autos	Various	142,531	131,909	S/L	Var	131,909
Autos	9/30/2008	6,434	6,434	S/L	4	6,434
Auto Disposals	8/28/2008	(23,674)	(23,674)			(23,674)
2009 Additions		<u>55,878</u>	<u>55,878</u>			<u>55,878</u>
1995 GMC K-3500 Dump Truck	12/18/2008	5,000	5,000	S/L	4	5,000
ADC 2009 Bus (2009 Ford E350)	7/21/2009	50,878	50,878	S/L	4	50,878
Total 2009		<u>55,878</u>	<u>55,878</u>			<u>55,878</u>
2010 Additions		<u>2,000</u>	<u>2,000</u>			<u>2,000</u>
2000 Bus	5/14/2010	2,000	2,000	S/L	4	2,000
Total 2010		<u>2,000</u>	<u>2,000</u>			<u>2,000</u>
2011 Additions		<u>52,684</u>	<u>52,684</u>			<u>52,684</u>
Startrans Senator Bus		52,684	52,684	S/L	4	52,684
Total 2011		<u>52,684</u>	<u>52,684</u>			<u>52,684</u>
2014 Additions		<u>2,700</u>	-	S/L	4	2,700
Jim's Garage - Van Repair (ADC)	6/4/2014	2,700	-	S/L	4	2,700
Total 2014		<u>2,700</u>	-			<u>2,700</u>
2015 Additions		<u>15,924</u>	-	S/L	4	15,924
Bus purchased off of lease from CIT (ADC)	7/7/2015	15,924	-	S/L	4	15,924
Total 2015		<u>15,924</u>	-			<u>15,924</u>
2016 Additions		<u>14,500</u>	<u>14,500</u>			<u>14,500</u>
2010 Ford Truck	10/22/2015	14,500	14,500	S/L	4	14,500
Total 2016		<u>14,500</u>	<u>14,500</u>			<u>14,500</u>
2018 Disposals		<u>(209,969)</u>	<u>(180,723)</u>			<u>(180,723)</u>
Various Vehicle Disposals	Various	(209,969)	(180,723)	S/L	Var	(180,723)
Total 2018 Disposals		<u>(209,969)</u>	<u>(180,723)</u>			<u>(180,723)</u>
Total Auto		<u>59,008</u>	<u>59,008</u>			<u>59,008</u>
		<u>230,669</u>	<u>230,669</u>			<u>230,669</u>
		<u>53,571</u>	<u>53,571</u>			<u>53,571</u>
		<u>15,924</u>	<u>15,924</u>			<u>15,924</u>
		<u>5,438</u>	<u>5,438</u>			<u>5,438</u>
		<u>9,063</u>	<u>9,063</u>			<u>9,063</u>
		<u>3,625</u>	<u>3,625</u>			<u>3,625</u>
		<u>5,438</u>	<u>5,438</u>			<u>5,438</u>
		<u>(29,246)</u>	<u>(29,246)</u>			<u>(29,246)</u>
		<u>(180,723)</u>	<u>(180,723)</u>			<u>(180,723)</u>
		<u>53,571</u>	<u>53,571</u>			<u>53,571</u>
		<u>5,438</u>	<u>5,438</u>			<u>5,438</u>

Movable	Various	1,615,634	1,614,831	1,615,634	1,615,634	1,615,634	-	1,615,634	-
Prior		1,615,634	1,614,831	1,615,634	1,615,634	1,615,634	-	1,615,634	-
Subtotal		1,615,634	1,614,831	1,615,634	1,615,634	1,615,634	-	1,615,634	-
2007 Acquisitions									
	10/12/2006	568	568	568	171	57	228	340	
	12/26/2006	1,277	1,277	1,277	766	255	1,021	256	
	3/14/2007	800	800	800	480	160	640	160	
	3/16/2007	1,730	1,730	1,730	1,038	346	1,384	346	
	3/31/2007	1,000	1,000	1,000	300	100	400	600	
	4/20/2007	1,905	1,905	1,905	572	191	763	1,142	
	4/24/2007	3,961	3,961	3,961	1,188	396	1,584	2,377	
	4/30/2007	1,575	1,575	1,575	1,575	-	1,575	-	
	5/8/2007	6,000	6,000	6,000	1,800	600	2,400	3,600	
	5/30/2007	1,604	1,604	1,604	481	160	641	963	
	5/31/2007	2,506	2,506	2,506	752	251	1,003	1,503	
	6/20/2007	1,897	1,897	1,897	569	190	759	1,138	
	7/25/2007	1,804	1,804	1,804	361	120	481	1,323	
	10/19/2006	2,987	2,987	2,987	896	299	1,195	1,792	
	10/24/2009	1,073	1,073	1,073	322	107	429	644	
	11/22/2006	(5,350)	(5,350)	(5,350)	444	148	592	-	
	8/9/2007	1,482	1,482	1,482	2,952	984	3,936	890	
	9/27/2007	4,920	4,920	4,920	3,426	1,142	4,568	984	
	9/30/2007	5,710	5,710	5,710	3,045	1,015	4,060	1,142	
	7/11/2007	12,182	12,182	12,182	17,571	4,738	22,309	8,122	
Total 2007 Acquisitions		49,631	49,631	49,631	17,571	4,738	22,309	27,322	

2008 Additions/(Deletions)									
80 Electric Beds	3/19/2008	122,472	122,472	122,472	102,060	10,206	112,266	10,206	
108 Mattresses	4/29/2008	34,639	34,639	34,639	34,639	-	34,639	-	
Resident Furniture	9/17/2008	75,072	75,072	75,072	75,071	1	75,072	-	
Computers	9/30/2008	16,626	16,626	16,626	16,626	-	16,626	-	
Copiers	9/30/2008	10,700	10,700	10,700	10,700	-	10,700	-	
Wheelchair	9/30/2008	28,023	28,023	28,023	28,021	2	28,023	-	
Ice machine	9/30/2008	9,528	9,528	9,528	9,528	-	9,528	-	
Dishwasher	7/31/2008	39,084	39,084	39,084	39,082	2	39,084	-	
		(6,000)	(6,000)	(6,000)	(6,000)	-	(6,000)	-	
Total 2008 Additions(Deletions)		330,144	330,144	330,144	309,726	10,211	319,937	10,206	

2009 Additions									
Rebuild 10k (2) Water Storage Tanks (Part of Sprinkl	11/19/2008	10,020	10,020	10,020	4,509	501	5,010	5,010	
Pharmacy A/C	10/29/2008	2,658	2,658	2,658	2,658	-	2,658	-	
Infrared Door Detectors (2)	11/25/2008	4,519	4,519	4,519	4,067	452	4,519	-	
Computers (3)	11/30/2008	1,817	1,817	1,817	1,817	-	1,817	-	
46" LCD TV	11/30/2008	1,198	1,198	1,198	1,198	-	1,198	-	
Websmart Router	11/30/2008	1,169	1,169	1,169	1,169	-	1,169	-	
Magna Twin Vacuum	11/16/2008	2,160	2,160	2,160	2,160	-	2,160	-	
Spot Extractor Vacuum Sweeper	11/12/2008	2,855	2,855	2,855	2,855	-	2,855	-	
Bed Side Rails	10/11/2008	583	583	583	438	49	487	96	
HP Pavilion Notebook PC	11/30/2008	1,307	1,307	1,307	1,307	-	1,307	-	
Export Software	11/29/2008	1,000	1,000	1,000	666	334	1,000	-	
Waste Rolloffs	10/28/2008	1,895	1,895	1,895	1,137	126	1,263	632	
HUD Project - Furniture	10/16/2008	105,427	105,427	105,427	63,255	7,028	70,283	35,143	
Misc (see detail)	9/30/2009	15,656	15,656	15,656	15,656	-	15,656	-	
Unassembled (W.B. Mason) Chairs & File Cabinets	11/26/2008	2,208	2,208	2,208	1,324	147	1,471	736	
		154,471	154,471	154,471	104,216	8,636	112,853	41,618	

2010 Additions

Software*	8,493	-	-	3	S/L	-	-	-	8,493
Outpatient Freezer*	280	-	-	10	S/L	-	-	-	280
Outpatient Treatment Table*	2,000	-	-	15	S/L	-	-	-	2,000
MDI e Time	13,703	13,703	-	3	S/L	13,703	-	13,703	-
Misc Computer Equipment	2,814	2,814	-	5	S/L	2,814	-	2,814	-
28 Air Conditioners	3,094	3,094	-	5	S/L	3,094	-	3,094	-
Lift Parts	3,408	3,408	-	10	S/L	3,408	-	3,408	-
Aerial Life	1,240	1,240	992	10	S/L	1,240	992	1,116	124
Cubical Curtains	7,083	7,083	-	5	S/L	7,083	-	7,083	-
Broda Midline Thigh Belt	2,600	2,600	2,080	10	S/L	2,600	2,080	2,340	260
3 Trapezam, support, adapters	2,079	2,079	1,664	10	S/L	2,079	1,664	1,872	208
Misc Furniture	9,880	9,880	7,904	10	S/L	9,880	7,904	8,892	988
	<u>56,675</u>	<u>45,902</u>	<u>42,062</u>	<u>1,921</u>		<u>42,062</u>		<u>43,983</u>	<u>12,693</u>
Prior to 2011 (w/o auto)	2,156,924	2,145,348	2,071,638	0		2,071,638		2,092,407	64,517

2011 Additions									
Washer & Dryer	1,198	1,198	-	10	S/L	1,198	839	959	239
Dishwasher Rebuild	3,573	3,573	-	10	S/L	3,573	2,501	2,858	715
Outpatient Laser System	17,575	17,575	-	5	S/L	17,575	17,575	17,575	-
Outpatient Treatment Table	1,619	1,619	756	15	S/L	1,619	756	864	755
Misc Furniture and Equipment	56,765	56,765	39,735	10	S/L	56,765	39,735	45,411	11,354
Total 2011	80,730	80,730	61,405			61,405		67,666	13,064

2012 Additions									
Drapes and Blinds	6,215	6,215	6,215	5	S/L	6,215	6,215	6,215	-
Freezer and Tank Repairs	12,861	12,861	7,074	10	S/L	12,861	7,074	8,360	4,502
Ceiling Lifts	17,149	17,149	9,432	10	S/L	17,149	9,432	11,147	6,002
Tank Style Hot Water Heater	8,400	8,400	4,620	10	S/L	8,400	4,620	5,460	2,940
Bariatric Lift	4,949	4,949	2,722	10	S/L	4,949	2,722	3,217	1,732
Bariatric Lift	2,005	2,005	1,102	10	S/L	2,005	1,102	1,302	703
Boston Orthotics - Chair	1,500	1,500	825	10	S/L	1,500	825	975	525
Trays, Pellets, Covers, Cart	5,086	5,086	2,798	10	S/L	5,086	2,798	3,307	1,779
4 32" TVs	1,112	1,112	1,112	5	S/L	1,112	1,112	1,112	-
Computer Server	1,959	1,959	1,959	5	S/L	1,959	1,959	1,959	-
Carpet Extractor	9,097	9,097	9,097	5	S/L	9,097	9,097	9,097	-
Trapeze and Bases	1,175	1,175	647	10	S/L	1,175	647	765	410
Rebuild Mower	3,137	3,137	3,137	3	S/L	3,137	3,137	3,137	-
10 Personal Computers	4,079	4,079	4,079	5	S/L	4,079	4,079	4,079	-
Medical Cart	3,332	3,332	1,833	10	S/L	3,332	1,833	2,166	1,167
Boston Orthotics - Chair	4,500	4,500	2,475	10	S/L	4,500	2,475	2,925	1,575
Hobart Slicer	1,650	1,650	908	10	S/L	1,650	908	1,073	578
Total 2012	88,206	88,206	60,033			60,033		66,294	21,912

2013 Additions									
Motorola Ham Radio	5,024	5,024	4,522	5	S/L	5,024	4,522	5,024	-
Bulletin Boards	2,317	2,317	1,043	10	S/L	2,317	1,043	1,275	1,042
Dietary Kitchen Office Carpet	1,122	1,122	505	10	S/L	1,122	505	617	505
Chaise Lounges	4,680	4,680	2,106	10	S/L	4,680	2,106	2,574	2,106
Pathlinks Server	3,346	3,346	3,011	5	S/L	3,346	3,011	3,346	-
Combo Walker & Wheelchairs	2,503	2,503	1,126	10	S/L	2,503	1,126	1,376	1,127
Dart Chart Computers & Accessories	4,185	4,185	3,767	5	S/L	4,185	3,767	4,185	-
3 Concentrators	1,669	1,669	751	10	S/L	1,669	751	918	751
E-time upgrade Computers & Accessories	3,082	3,082	2,774	5	S/L	3,082	2,774	3,082	-
Lift Chairs	3,900	3,900	1,755	10	S/L	3,900	1,755	2,145	1,755
2 Bariatric Beds	6,392	6,392	2,876	10	S/L	6,392	2,876	3,515	2,877
Cruiser III Walker	907	907	408	10	S/L	907	408	499	408
Cart Punch Cards	2,346	2,346	1,056	10	S/L	2,346	1,056	1,291	1,055
Broda Chair	3,250	3,250	1,463	10	S/L	3,250	1,463	1,788	1,463
4 Comfort Lift Chairs	3,970	3,970	1,787	10	S/L	3,970	1,787	2,184	1,787

2018 Disposals	Various	(1,587,154)	(1,587,154)	S/L	Var	(1,587,154)	-	-	-
Prior to 2007 Acquisitions	10/12/2006	(568)	(568)	S/L	10	(228)	-	-	(340)
Furniture - 2 chests	12/26/2006	(1,277)	(1,277)	S/L	5	(1,021)	-	-	(256)
Garbage disposal	3/14/2007	(800)	(800)	S/L	5	(640)	-	-	(160)
1022 Copier	3/16/2007	(1,730)	(1,730)	S/L	5	(1,384)	-	-	(346)
1224C Copier	3/31/2007	(1,000)	(1,000)	S/L	10	(400)	-	-	(600)
Painted Bear Display	4/20/2007	(1,905)	(1,905)	S/L	10	(763)	-	-	(1,142)
Geer Campus Signs	4/24/2007	(3,961)	(3,961)	S/L	10	(1,584)	-	-	(2,377)
Sarita Lift #1 Major Repair	4/30/2007	(1,575)	(1,575)	S/L	3	(1,575)	-	-	-
Tapit Software	5/8/2007	(6,000)	(6,000)	S/L	5	(2,400)	-	-	(3,600)
ADP Payroll Server	5/30/2007	(1,604)	(1,604)	S/L	10	(641)	-	-	(963)
Furniture - 2 Williamsburg Style chests/Cabinets/Tab	5/31/2007	(2,506)	(2,506)	S/L	10	(1,003)	-	-	(1,503)
Leased Sarita Lift Purchase	6/20/2007	(1,897)	(1,897)	S/L	10	(759)	-	-	(1,138)
Furniture - 2 TV Wardrobes	10/19/2006	(2,987)	(2,987)	S/L	10	(1,195)	-	-	(1,792)
Walk-in Freezer Compressor Major Repair	10/24/2006	(1,073)	(1,073)	S/L	10	(429)	-	-	(644)
Oil Burner Major Repair	11/22/2006	5,350	5,350	S/L	5	5,350	-	-	-
Computer Rebate - 9/30/06 Purchase	8/9/2007	(1,482)	(1,482)	S/L	10	(592)	-	-	(890)
Joerns Healthcare Trapeze & Motors	9/27/2007	(4,920)	(4,920)	S/L	5	(3,936)	-	-	(984)
Snoezellen Room System	9/30/2007	(5,710)	(5,710)	S/L	5	(4,568)	-	-	(1,142)
Computers	4/29/2008	(34,639)	(34,639)	S/L	7	(34,639)	-	-	-
108 Mattresses	9/30/2008	(16,626)	(16,626)	S/L	5	(16,626)	-	-	-
Computers	9/30/2008	(10,700)	(10,700)	S/L	5	(10,700)	-	-	-
Copiers	9/30/2008	(28,023)	(28,023)	S/L	10	(28,023)	-	-	-
Wheelchairs, etc (See detail)	7/31/2008	(39,084)	(39,084)	S/L	10	(39,084)	-	-	-
2008 Addition - New Dishwasher	10/29/2008	(2,658)	(2,658)	S/L	5	(2,658)	-	-	-
Pharmacy A/C	11/30/2008	(1,817)	(1,817)	S/L	5	(1,817)	-	-	-
Computers (3)	11/30/2008	(1,198)	(1,198)	S/L	5	(1,198)	-	-	-
46" LCD TV	11/30/2008	(1,169)	(1,169)	S/L	5	(1,169)	-	-	-
Websmart Router	11/16/2008	(2,160)	(2,160)	S/L	8	(2,160)	-	-	-
Magna Twin Vacuum	11/12/2008	(2,855)	(2,855)	S/L	8	(2,855)	-	-	-
Spot Extractor Vacuum Sweeper	11/30/2008	(1,307)	(1,307)	S/L	5	(1,307)	-	-	-
HP Pavilion Notebook PC	11/29/2008	(1,000)	(1,000)	S/L	3	(1,000)	-	-	-
Export Software	10/28/2008	(1,895)	(1,895)	S/L	15	(1,263)	-	-	(632)
Waste Rolloffs	9/30/2009	(15,656)	(15,656)	S/L	5	(15,656)	-	-	(8,493)
Misc (see detail)	9/30/2010	(8,493)	(8,493)	S/L	3	-	-	-	-
PTOS Software	11/1/2009	(7,083)	(7,083)	S/L	5	(7,083)	-	-	-
Cubical Curtains	10/7/2009	(13,703)	(13,703)	S/L	3	(13,703)	-	-	-
MIDI eTime	9/30/2010	(2,814)	(2,814)	S/L	5	(2,814)	-	-	-
Misc Computer Equipment (see detail)	7/30/2010	(3,094)	(3,094)	S/L	5	(3,094)	-	-	-
28 Air Conditioners	12/15/2010	(17,575)	(17,575)	S/L	5	(17,575)	-	-	-
Outpatient Laser System	11/8/2011	(6,215)	(6,215)	S/L	5	(6,215)	-	-	-
Drapes and Blinds	3/6/2012	(8,400)	(8,400)	S/L	10	(5,460)	-	-	(2,940)
Tank Style Hot Water Heater	12/23/2011	(1,959)	(1,959)	S/L	5	(1,959)	-	-	-
Computer Server	1/10/2012	(9,097)	(9,097)	S/L	5	(9,097)	-	-	-
Carpet Extractor	3/30/2012	(3,137)	(3,137)	S/L	3	(3,137)	-	-	-
Rebuild Mower	4/2/2012	(4,079)	(4,079)	S/L	5	(4,079)	-	-	-
10 Personal Computers	12/12/2011	(1,112)	(1,112)	S/L	5	(617)	-	-	(495)
4 32" TVs	11/29/2013	(3,346)	(3,346)	S/L	5	(3,346)	-	-	-
Pathlinks Server	6/30/2013	(4,185)	(4,185)	S/L	5	(4,185)	-	-	-
Dart Chart Computers & Accessories	5/20/2013	(1,669)	(1,669)	S/L	10	(918)	-	-	(751)
3 Concentrators	5/21/2013	(3,082)	(3,082)	S/L	5	(3,082)	-	-	-
E-time upgrade Computers & Accessories	5/22/2013	(3,900)	(3,900)	S/L	10	(2,145)	-	-	(1,755)
Lift Chairs	6/30/2014	(980)	(980)	S/L	5	(882)	-	-	(98)
Touch Computer	6/30/2014	(1,093)	(1,093)	S/L	5	(985)	-	-	(109)
Pharmacy Server	6/30/2014	(1,091)	(1,091)	S/L	5	(981)	-	-	(109)
21 yr Dell Sonic-wall Computer	6/30/2014	(10,658)	(10,658)	S/L	5	(9,593)	-	-	(1,065)
Electronic Health Records System	2014	(1,900,350)	(1,900,350)	S/L	5	(1,866,027)	-	-	(34,323)
Total 2018 Disposals		(1,900,350)	(1,900,350)			(1,866,027)			(34,323)

Total Movable	816,981	788,349	84,831	544,424	272,557
Auto	59,008	59,008	3,625	53,571	5,438
Total Movable	875,989	847,357	88,456	597,994	277,995

Total Per Depreciation Schedule	4,127,972	2,942,394	153,201	2,942,394	1,275,717
Mov. Equip. Variance Rolled from PY	29,774	-	-	52,376	(22,602)
Rounding	-	-	-	-	-
Total Per Cost Report Pg. 23	4,157,746	2,994,770	153,201	2,994,770	1,253,115

Total Per Trial Balance	4,586,151	3,146,602	202,421	3,146,602	1,439,549
Less: ADC	423,809	294,666		294,666	129,143
Total Peer TB w/o ADC	4,162,342	2,851,936	202,421	2,851,936	1,310,406
Variance	(4,596)	142,834	(49,220)	142,834	(147,430)

F/S vs C/R NBV - Page 31, Line B9 276,573
F/S vs C/R Dep. - Page 36, Line F1 49,220

*Outpatient Services

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing		843-C		9/30/2018		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Mortgage Expense	Var	Var		91,230	42,762	S/L		1,239	
2.									
3.									
B-4. Subtotal								1,239	
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									1,239

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Robert C. Geer Memorial Hospital, Inc	License No. 843-C	Report for Year Ended 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	120			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed		
b. Date Mortgage Obtained	04/26/11	03/01/18		
c. Interest Rate for the Cost Year	4.59%	3.63%		
d. Term of Mortgage (number of years)	32	35		
e. Amount of Principal Borrowed	21,946,900	21,946,900	***	
f. Principal balance outstanding as of 9/30/2018		21,816,232	***	
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.
 ***Includes balance for both Geer Nursing (Nursing home) and Geer Woods (Retirement community) as this is one loan.

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

Name of Facility		License No.	Report for Year Ended			Page	of
Robert C. Geer Memorial Hospital, In		843-C	9/30/2018			26	37
Item		Total	CCNH	RHNS	Other		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Midland States Bank		4.98%					
Address of Lender							
14125 Clayton Road Chesterfield, MO 63017							
2. Second Mortgage		\$	130,364	130,364			
Name of Lender		Rate					
Berkadia Commercial Mortgage LLC		3.63%					
Address of Lender							
323 Norriston Road, Suite 300 Ambler, PA 19002							
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)		\$	130,364	130,364			

(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		9/30/2018			27	37
Item				Total	CCNH	RHNS	Other	
Subtotals Brought Forward:				130,364	130,364			
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)				\$	4,876	4,876		
Line of Credit Interest								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	135,240	135,240		
14. Insurance								
a. Insurance on Property (buildings only)				\$	47,569	47,569		
b. Insurance on Automobiles				\$	2,783	2,783		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	50,352	50,352		
15. Total All Expenditures (A-13 thru C-14)				\$	15,467,757	15,467,757		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing ar				843-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 1,040,244	1,040,244		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 357,599	357,599		
7.			Other - See attached Schedule	\$ 1,343	1,343		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 393,507	393,507		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 11,875	11,875		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 665	665		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	16	m13	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 5,767	5,767		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 2,426	2,426		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ (158,295)	(158,295)		
22.	16	m6	Barber and Beauty	\$ 14,732	14,732		
23.			Other - See attached Schedule	\$ 749,046	749,046		
Page 18 - Dietary Expenditures							
24.	30	IV 8	Meals to employees, guests and others who are not residents	\$ 5,531	5,531		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$	2,424,440	2,424,440	

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Other
10	A12k	Pharmacists	\$ 224,863		
10	A12n	Marketing	77,988		
10	A12o	Adult Day Care	450,880		
10	A12o	Outpatient Wages	286,513		
Total Other Salaries Adjustment			\$ 1,040,244	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
13	B12	Ear Care	\$ 364		
13	B12	Neuropsychologist	720		
13	B12	Optometrist	259		
Total Other Fees Adjustments			\$ 1,343	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
15	1a1	Workers Comp - ADC Portion	\$ 31,579		
15	1a3	Unemployment Insurance - ADC Portion	9,436		
15	1a5	Health Insurance - ADC Portion	19,368		
16	L1	Transportation Costs - ADC Portion	177,814		
16	L6	Automobile Costs - ADC Portion	4,660		
16	m11	Service Provided by Contract - ADC Portion	18,752		
16	m13	Adult Day Care	291,624		
16	m13	Admin/Other	1,038		
16	m13	Employee Recognition	8,970		
16	m13	Loss on Extinguishment of Debt	107,603		
16	m13	Gain/Loss on Disposal of Asset	18,753		
16	m13	Non-Allowable Credit Card Fees	13,192		
16	m13	Finance Charges	1,785		
16	m13	Civil Penalty	9,560		
16	m13	Marketing Costs	34,912		
Total Other A&G Adjustments			\$ 749,046	\$ -	\$ -

**Geer Nursing & Rehabilitation Center
Calculation of Cellular Phone Disallowance
September 30, 2018**

Page 28a

Cellular Phone Disallowance

Total Cost	Page 15, line 1h2	\$ 2,105	
Total Allowance		<u>1,440</u>	
Total Disallowance		<u>\$ 665</u>	Page 28, line 12

Geer Nursing & Rehabilitation Center
 Calculation of Allowable Management Fees
 September 30, 2018

Page 28a/29a

Description

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

Amount Used for Allocation

\$	14,828,361				
\$	284,407	0.0000%	\$	-	
	362,382	1.9180%		16,985	
	14,181,572	2.4438%		21,641	
		95.6382%		846,911	
\$	14,828,361	100.000%		885,536	

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

\$	156,064
\$	688,616
\$	(158,295)

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

Description	Salaries	Consult	Benefits(1)	Other	Total
Adult Day Care	-	-	-	-	-
Pharmacy	224,863	-	59,544	-	284,407
Outpatient	286,513	-	75,869	-	362,382
Marketing	77,988	-	20,651	-	98,639
\$	589,364	\$	156,064	\$	745,428

Total Salaries Page 10
 Self-Disallowed ADC Salaries
 Total Salaries Page 10 Revised

Total Benefits Page 15
 Self-Disallowed ADC Benefits
 Total Benefits Revised

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

\$	26.48%
\$	589,364
\$	156,064 (1)

6,974,004	
450,880	
6,523,124	

1,787,401	
60,383	
1,727,018	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing				843-C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 2,424,440	2,424,440		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 966,352	966,352		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 144,510	144,510		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 77,463	77,463		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 248,590	248,590		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 3,861,355	3,861,355		

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

Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	5c	Patient Specific Beds (See Attached)	\$ 8,072		
20	5c	Medical Supplies Disallowance (See Attached)	1,404		
20	5i	Cable TV Disallowance (See Attached)	21,516		
20	5l	OT Supplies Disallowance (See Attached)	4,243		
20	5l	Resident Lost Items	718		
20	5l	Medicare Add-on Expenses	56,743		
20	5l	Private Add-on Expenses	1,800		
20	5l	Pharmacy Contracted Services	10,808		
20	5l	Pharmacy Software Expenses	2,284		
20	5l	Outpatient Expenses (See Attached)	36,922		
Total Other Ancillary Costs			\$ 144,510	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
22	6d	Water & Sewer - ADC	\$ 3,290		
22	6e	Leased Equipment - Oxygen and Special Beds	72,934		
22	8b	Mortgage Amortization	1,239		
Total Other Property Adjustments			\$ 77,463	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Other
See	Attached	Maintenance Disallowance	\$ 5,181		
See	Attached	Benefits Related to Non-Allowable Salaries	156,064		
See	Attached	Outpatient Therapy Disallowance	26,692		
See	Attached	Pharmacy Therapy Disallowance	7,332		
30	IV 3	Telephone Income	4,810		
30	IV 8	Special Events - Xmas Bazaar	186		
30	IV 8	Administrative Income	47,875		
30	IV 8	Year End Bonus Credit	450		
Total Other Adjustments			\$ 248,590	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Unallowable Building Interest			\$ -	\$ -	\$ -

Geer Nursing & Rehab
 September 30, 2018
 Medical Supply Disallowance Calculation
 Page 29a Attachment

	<u>Amount</u>
Revenue for Medicare Medical Supplies	27
Revenue for Non- Medicare Medical Supplies	1,377
Total Non-Allowable Billable Medical Supply Expenses Pg 20 5c	1,404

Billable Medical Supplies

Page 20, LN 5L

Account: 5360500000 Patient Supplies Rehab	8,354
Percent Related to Occupational Therapy*	51%
Amount Related to Occupational Therapy	<u>4,243</u>

Out-Patient Therapy Expenses (100% Disallowed)

Page 20, LN 5L

Account: 6040000000 Out-Pat Ther. Supply/Billable	0
Account: 6040100000 Out-Pat Office Supplies	1,631
Account: 6042000000 Out Pat Therapy Supplies/General	0
Account: 6048000000 Out Pat Dues & Subscriptions	0
Account: 6061000000 Out Pat Advertising	0
Account: 6325000000 Out Pat Contracted Services	8,020
Account: 6332000000 Out Pat Software	7,967
Account: 6340000000 Out-Pat Ther. Supply/Billable	2,002
Account: 6340100000 Out-Pat Office Supplies	2,430
Account: 6342000000 Out Pat Therapy Supplies/General	1,601
Account: 6344000000 Out Pat Bad Debts Expense	12,000
Account: 6348000000 Out Pat Therapy Dues & Subscriptions	850
Account: 6349100000 Out Pat Cell Phones	421
Account: 6361000000 Out Pat Advertising	0
	<u>36,922</u>

Patient Specific Beds (100% Disallowed)

Page 20, LN 5c

Account: 5341000000 Medical Supplies/Spec. Beds	<u>8,072</u>
---	--------------

Total Medical Supply Disallowance

49,237 Page 29a

* Page 9 Therapy Treatments

Physical Therapy Treatments	59,862	38%
Speech Therapy Treatments	17,614	11%
Occupational Therapy Treatments	79,974	51%
	<u>157,450</u>	<u>100%</u>

Geer Nursing & Rehabilitation Center
Calcualtion of Outpatient/Pharmacy Overhead Disallowance
September 30, 2018

Page 29a

Outpatient Therapy - Housekeeping Disallowance

Current Medicaid Rate	\$ 239.76	Page 9
Est % Attributable to Main and Property		
Overhead Costs	10%	
Total Benefits Page 15	\$ 23.98	
Average Ratio of O/P Rehab Sq Ft	2.540%	
Average CPPD	\$ 0.61	
Total Patient Days for Period	36,235	Page 8
Estimated Overhead Disallowance	\$ 22,103	

Outpatient Therapy -Overhead Disallowance

Heat	55,175
Light & Power	104,624
Water	20,869
Total Utilities	180,668
Average Ratio of O/P Rehab Sq to Total	2.54%

Amount Disallowed for Outpatient Therapy **\$ 4,589**

Total Outpatient Therapy Disallowance	\$ 26,692
--	------------------

Pharmacy

Average Medicaid Rate	\$ 239.76
Est % Attributable to Main and Property	
Overhead Costs	10%
Amount Per Day	\$ 23.98
Estimated Pharmacy Dept Square FT (341 SF/57,480)	0.844%
Est Avg Cost PPD	\$ 0.20
Total Days	36,235

Estimated Overhead Disallowance for Pharmacy	\$ 7,332
---	-----------------

Square Footage Calculations

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

Robert C. Geer Nursing & Rehabilitation Center
Disallowance of ADC Maintenance Expenses
September 30, 2018

Page 29a

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

Maintenance Salaries to be disallowed		\$ 4,124 N.01b
Salary Percent to Total Salaries	0.059%	
Total Benefits	<u>1,787,401</u>	
Non allowable Benefit Portion		<u>1,057</u>
Total Disallowance		<u><u>\$ 5,181</u></u>

**Geer Nursing & Rehab
Cable TV Disallowance
September 30, 2018**

Pg. 29b

Total Cable TV Expense	25,116	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 21,516</u></u>	{a}

Tickmark
{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Robert C. Geer Memorial Hospital, Inc. I 843-C		9/30/2018		30	37
Item	Total	CCNH	RHNS	Other	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 10,228,777	10,228,777			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,542,101)	(5,542,101)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,692,097	1,692,097			
b. Medicare Room and Board Contractual Allowance **	\$ (468,694)	(468,694)			
4. a. Private-Pay Residents and Other	\$ 4,018,024	4,018,024			
b. Private-Pay Room and Board Contractual Allowance **	\$ (534,416)	(534,416)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 123,371	123,371			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 1,212,107	1,212,107			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 27	27			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 1,377	1,377			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 576,630	576,630			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 1,111,737	1,111,737			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 193,649	193,649			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 44,900	44,900			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 826,980	826,980			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 108,500	108,500			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ 19,445	19,445			
b. Other (Specify) - Non-Medicare	\$ 3,348	3,348			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,615,758	13,615,758			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 5,531	5,531			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$ 4,810	4,810			
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 232	232			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 18,155	18,155			
8. Other (Specify)	\$ 974,557	974,557			
V. Total Other Revenue (1 thru 8)	\$ 1,003,285	1,003,285			
VI. Total All Revenue (III + V)	\$ 14,619,043	14,619,043			

* 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	Other
		-		
30 II 6a	Lab Rev/Med A	\$ 16,371		
30 II 6a	X-Ray Rev/Med A	3,074		
	Total Other Resident Revenue - Medicare	\$ 19,445	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
		-		
30 II 6b	Lab Revenue - Medicaid	\$ 1,945		
30 II 6b	Lab Revenue - Managed Care	539		
30 II 6b	X-Ray Managed Care	864		
	Total Other Resident Revenue	\$ 3,348	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
			-		
30 IV 5	Interest Income - Bank Interest	Various	\$ 232		
	Total Interest Income		\$ 232	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
		-		
30 IV 8	Prior Year Contractual Adjustment	\$ 16,496		
30 IV 8	Special Events - Xmas Bazaar	186		
30 IV 8	Administrative Income	47,875		
30 IV 8	Adult Day Care Income	909,550		
30 IV 8	Year End Bonus Credit	450		
	Total Other Revenue	\$ 974,557	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.	843-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	249,444
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,495,044
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	9,425
4. Inventories			\$	86,087
5. Prepaid Expenses			\$	43,049
a. Prepaid Insurance - Comm/Prop/Liab	27,814			
b. Prepaid Insurance - Auto	(5)			
c. Prepaid D&O Insurance	2,772			
d. See Schedule	12,468			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	35,227
Mortgage Insurance Reserve	6,022			
Insurance Reserve	29,205			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,918,276
B. Fixed Assets				
1. Land			\$	137,129
2. Land Improvements	*Historical Cost	141,476	\$	18,656
	Accum. Depreciation	122,820		Net
3. Buildings	*Historical Cost	3,110,508	\$	888,928
	Accum. Depreciation	2,221,580		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation			Net
6. Movable Equipment	*Historical Cost	846,755	\$	249,955
	Accum. Depreciation	596,800		Net
7. Motor Vehicles	*Historical Cost	59,008	\$	5,437
	Accum. Depreciation	53,571		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	556,536
F/S vs C/R Adjustment	276,573			
See Schedule	279,963			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,856,641

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.	843-C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	3,774,917
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 37,554	
			Accum. Depreciation 536	Net
			\$	37,018
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	3,784,905
Name and Address		Amount	Loan Date	
Woods, Foundation, Geer Village, Geer Corp, Geer Woods		3,784,905	Various	
7. Other Assets (<i>itemize</i>)			\$	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,821,923
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,596,840

* 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	9/30/2018	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,186,154
2. Notes Payable (<i>itemize</i>)			\$	38,598
HUD - Current Portion				31,695
C&LM Loan - Current Portion				6,903
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>)			\$	719,821
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	459,101
Deferred Income				327,348
Prepaid Worker's Comp				53,831
HRA Deductible				77,922
See Schedule				
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,403,674

* 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/I		License No. 843-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,403,674	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 2,164,308	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 592,146	
Name and Address of Lender	Amount	Loan Date			
Geer Corp	592,146				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,756,454	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,160,128	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Water & Sewer	\$ 3,341
31	A5	Prepaid Other	\$ 2,732
31	A5	Prepaid MIP	\$ 6,395
Total Prepaid Expenses			\$ 12,468

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

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

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

Page Ref	Line Ref	Description	
31	B9	Noncritical Repair Reserve	\$ 125,571
31	B9	CIP	154,392
Total Other Other Fixed Assets (Itemize)			\$ 279,963

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)			\$ -

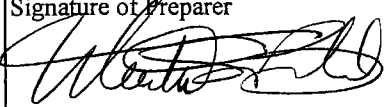
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Robert C. Geer Memorial Hospital, Inc.	843-C	9/30/2018	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			\$	3,334,646
6. Gain or Loss for Period			\$	(897,934)
				10/1/2017 thru 9/30/2018
7. Total Net Worth			\$	2,436,712
C. Total Reserves and Net Worth			\$	2,436,712
D. Total Liabilities, Reserves, and Net Worth			\$	7,596,840

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	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	3,334,646
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,619,043
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	15,516,977
D. Net Income or Deficit			\$	(897,934)
E. Balance			\$	2,436,712
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg. 27 \$15,467,757				
F/S vs C/R Depreciation 49,220				
Expenses Per F/S \$15,516,527				
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	2,436,712

I. Preparer's/Reviewer's Certification

Name of Facility Robert C. Geer Memorial Hospital, Inc.	License No. 843-C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other		
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 1/24/19		
Printed Name of Preparer Matthew S. Bivolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Mark Kovitch		Phone Number 860-824-3860		
Annual Report Contact Email Address mkovitch@geercare.org				

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Robert C. Geer Memorial Hospital, Inc. D/B/A Geer Nursing and Rehabilitation Center for the year ended September 30, 2018, 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
January 23, 2019

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

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

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

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

Were all discrepancies on the Error Page addressed?

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018			9/30/2018
101000000	CASH-SALISBURY CHECKING	33,097.00			33,097.00			33,097.00
101002000	CASH-SALISBURY CHECKING	94,362.00			94,362.00			94,362.00
101100000	CASH-SALISBURY USER TAX	212.00			212.00			212.00
102002000	CASH-SALISBURY PAYROLL	4,475.00			4,475.00			4,475.00
103000000	CASH - SALISBURY SAVINGS	1,985.00			1,985.00			1,985.00
103002000	CASH-NATIONAL IRON	51,188.00			51,188.00			51,188.00
103500000	CASH-SALISBURY GOVT HEALTH R	1,000.00			1,000.00			1,000.00
103600000	CASH - SALISBURY - OUTPATIENT	3,615.00			3,615.00			3,615.00
104000000	PATIENT TRUST FUNDS	21,320.00			21,320.00			21,320.00
105002000	PETTY CASH	1,575.00			1,575.00			1,575.00
106510000	NONCRITICAL REPAIR RESERVE	125,571.00			125,571.00			125,571.00
106520000	REPLACEMENT RESERVE	36,615.00			36,615.00			36,615.00
106540000	MORTGAGE INSURANCE RESERVE	6,022.00			6,022.00			6,022.00
106550000	INSURANCE RESERVE	29,205.00			29,205.00			29,205.00
109300000	A/R O/P MEDI AUDIT RECOVERY	73,911.00			73,911.00			73,911.00
111000000	AR-PRIVATE	757,571.00			757,571.00			757,571.00
111051000	A/R-PENDING MCD-PCC GENERATED	191,648.00			191,648.00			191,648.00
111300000	A/R - PRIOR YEARS	342,473.00			342,473.00			342,473.00
111500000	ALLOW- DOUBTFUL ACCOUNTS	(456,747.00)			(456,747.00)			(456,747.00)
112000000	AR/MEDICARE A	164,807.00			164,807.00			164,807.00
112100000	A/R-MEDICARE A COINS FROM INS	26,484.00			26,484.00			26,484.00
112200000	A/R-MEDICARE A COINS FROM PRIV	14,168.00			14,168.00			14,168.00
112300000	A/R-MED A COINS FROM MEDICAID	14,050.00			14,050.00			14,050.00
112500000	AR/MEDICARE B	24,839.00			24,839.00			24,839.00
112510000	A/R MEDICARE B COINS FROM PRIV	2,087.00			2,087.00			2,087.00
112520000	A/R-MED B COINS FROM MEDICAID	4,608.00			4,608.00			4,608.00
112530000	A/R-MEDICARE B COINS FROM INS	3,552.00			3,552.00			3,552.00
112800000	A/R-PHARM 3RD PARTY	24,148.00			24,148.00			24,148.00
113000000	AR/CT MEDICAID	350,852.00			350,852.00			350,852.00
113500000	AR/CT APPLIED INCOME	(110,819.00)			(110,819.00)			(110,819.00)
113620000	MEDICARE RAC/MAC AUDIT	(70,768.00)			(70,768.00)			(70,768.00)
113900000	A/R - MANAGE CARE	44,216.00			44,216.00			44,216.00
114002000	AR/ADULT DAY CARE	56,154.00			56,154.00			56,154.00
114102000	ALLOW FOR DOUBT ACCTS/ADC	(16,156.00)			(16,156.00)			(16,156.00)
114312000	DEFERRED INC - DIAL A RIDE	20,049.00			20,049.00			20,049.00
114342000	DEFERRED INC - SCHOLARSHI	(1,102.00)			(1,102.00)			(1,102.00)
114352000	DEFERRED INC - OPERATIONS	6,724.00			6,724.00			6,724.00
114502000	WELLNER/SCHOLARSHIPS	(10,546.00)			(10,546.00)			(10,546.00)
115000000	AR/OUTPATIENT	131,933.00			131,933.00			131,933.00
115100000	A/R CONTR ADJ OUT-PAT	(65,967.00)			(65,967.00)			(65,967.00)
115300000	ALLOW/DOUBTFUL ACCOUNTS	(12,000.00)			(12,000.00)			(12,000.00)
119002000	AR/OTHER	9,425.00			9,425.00			9,425.00
119020000	A/R - OTHER - WOODS	55,621.00			55,621.00			55,621.00
119100000	DUE FROM FOUNDATION	5,086.00			5,086.00			5,086.00
119200000	DUE FROM GEER VILLAGE/BECKLEY	557.00			557.00			557.00
119300000	DUE FROM GEER CORP	2,270,741.00			2,270,741.00			2,270,741.00
119400000	DUE FROM GEER WOODS	1,452,900.00			1,452,900.00			1,452,900.00
121000000	INVENTORY	86,087.00			86,087.00			86,087.00
131000000	PREPAID INS-COMM/PROP/LIAB	27,814.00			27,814.00			27,814.00
131100000	PREPAID INS-AUTO PACKAGE	(5.00)			(5.00)			(5.00)
131700000	PREPAID INS-D & O LIAB	2,772.00			2,772.00			2,772.00
133500000	Prepaid Water & Sewer	2,571.00			2,571.00			2,571.00
133502000	PRE-PAID WATER & SEWER	770.00			770.00			770.00
134000000	PREPAID OTHER	2,732.00			2,732.00			2,732.00
141000000	LAND	137,129.00			137,129.00			137,129.00
141500000	LAND IMPROVEMENT	99,109.00			99,109.00			99,109.00
141600000	LAND IMPROVEMENT/ADC	4,690.00			4,690.00			4,690.00
142000000	SEWER ASSESSMENTS	46,791.00			46,791.00			46,791.00
143000000	BUILDINGS	3,124,750.00			3,124,750.00			3,124,750.00
143102000	BUILDING/ADC	208,714.00			208,714.00			208,714.00
144000000	EQUIPMENT	832,684.00			832,684.00			832,684.00
145000000	MOTOR VEHICLES	59,008.00			59,008.00			59,008.00
145102000	MOTOR VEHICLES	186,673.00			186,673.00			186,673.00
146050000	CIP - NURSING ADDITION	154,392.00			154,392.00			154,392.00
146102000	EQUIPMENT/ADC	23,732.00			23,732.00			23,732.00
151500000	ACCUM DEP/LAND IMPROVEMENTS	(77,202.00)			(77,202.00)			(77,202.00)
152000000	ACCUM DEP/SEWER ASSESSMENTS	(46,791.00)			(46,791.00)			(46,791.00)
153000000	ACCUM DEP/RE/BUILDINGS	(2,138,409.00)			(2,138,409.00)			(2,138,409.00)
153102000	ACCUM DEP/RE/BLDGS	(147,244.00)			(147,244.00)			(147,244.00)
153302000	ACCUM DEP/RE/LAND IMPRO	(4,311.00)			(4,311.00)			(4,311.00)
154000000	ACCUM DEP/RE/EQUIPMENT	(535,963.00)			(535,963.00)			(535,963.00)
155000000	ACCUM DEP/RE/MOTOR VEHICLES	(53,571.00)			(53,571.00)			(53,571.00)
155102000	ACCUM DEP/RE/VEHICLES	(129,222.00)			(129,222.00)			(129,222.00)
156102000	ACCUM DEP/RE/ADC	(13,889.00)			(13,889.00)			(13,889.00)
161010000	HUD FINANCING COSTS	37,554.00			37,554.00			37,554.00
161020000	PREPAID MIP	6,395.00			6,395.00			6,395.00
161100000	AMORIZATION-FINANCE COSTS	(536.00)			(536.00)			(536.00)
180000000	INVESTMENT IN ADC	418,036.00			418,036.00			418,036.00
			AJE - 101	(418,036.00)	0.00			0.00
201000000	ACCOUNTS PAYABLE/TRADE	(570,671.00)			(570,671.00)			(570,671.00)
201002000	ACCOUNTS PAYABLE/TRADE	(11,749.00)			(11,749.00)			(11,749.00)

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
2010040000	ACCOUNTS PAYABLE - Offset	250.00			250.00			250.00
2020000000	PAYROLL PAYABLE	(348,289.00)			(348,289.00)			(348,289.00)
2030000000	ACCOUNTS PAYABLE/OTHER	(6,500.00)			(6,500.00)			(6,500.00)
2030100000	A/P - OTHER - CORP	(315,328.00)			(315,328.00)			(315,328.00)
2037000000	CT USER TAX PAYABLE	(172,344.00)			(172,344.00)			(172,344.00)
2040000000	PATIENT FUNDS PAYABLE	(21,320.00)			(21,320.00)			(21,320.00)
2055000000	DEFERRED INCOME	(342,473.00)			(342,473.00)			(342,473.00)
2070000000	VACATION/SICK ACCRUAL	(331,575.00)			(331,575.00)			(331,575.00)
2070020000	VACATION/SICK ACCRUAL	(39,957.00)			(39,957.00)			(39,957.00)
2110000000	FICA WITHHOLDING PAYABLE	(26,644.00)			(26,644.00)			(26,644.00)
2215000000	FLEX SPENDING PAYABLE	(15,903.00)			(15,903.00)			(15,903.00)
2215200000	HRA DEDUCTIBLE	(77,922.00)			(77,922.00)			(77,922.00)
2270000000	INSURANCE PAYABLE	(45,945.00)			(45,945.00)			(45,945.00)
2281000000	ACCRUED WORK/COMP PAYABLE	(53,831.00)			(53,831.00)			(53,831.00)
2300100000	CURRENT PORTION - HUD	(31,695.00)			(31,695.00)			(31,695.00)
2300500000	C&LM LOAN - CURRENT	(6,903.00)			(6,903.00)			(6,903.00)
2320200000	MORTGAGE PAYABLE - HUD	(2,149,928.00)			(2,149,928.00)			(2,149,928.00)
2320500000	C&LM LOAN - LONG-TERM	(14,380.00)			(14,380.00)			(14,380.00)
2593000000	DUE TO GEER CORPORATION	(592,146.00)			(592,146.00)			(592,146.00)
3000000000	FUND BALANCE	(3,465,735.00)			(3,465,735.00)			(3,465,735.00)
3000020000	FUND BALANCE - ADC	131,089.00			131,089.00			131,089.00
3000030000	PAID-IN CAPITAL - NURSING	(418,036.00)			0.00			0.00
				418,036.00				
			AJE - 101	418,036.00				
4000020000	CCCC/PAS/CBS Income	(117,656.00)			(117,656.00)			(117,656.00)
4008900000	PRIOR YEAR CONTRA ADJ	(16,496.00)			(16,496.00)			(16,496.00)
4010000000	MEDICARE REVENUE	(1,692,097.00)			(1,692,097.00)			(1,692,097.00)
4010020000	PRIVATE INCOME	(95,450.00)			(95,450.00)			(95,450.00)
4011000000	"A" MEDICAL SUPPLY REV	(27.00)			(27.00)			(27.00)
4012000000	MEDI A/CONTRACTURAL ADJ	(524,620.00)			(524,620.00)			(524,620.00)
4017000000	LAB REV/MED A	(16,371.00)			(16,371.00)			(16,371.00)
4017200000	LAB REVENUE - MEDICAID	(1,945.00)			(1,945.00)			(1,945.00)
4017400000	LAB REVENUE - MANAGED CARE	(539.00)			(539.00)			(539.00)
4019000000	X-RAY REV/MED A	(3,074.00)			(3,074.00)			(3,074.00)
4020000000	CT MEDICAID REVENUE	(10,228,777.00)			(10,228,777.00)			(10,228,777.00)
4020020000	SCHOLARSHIP-UW&TOWNS INCOME	(4,590.00)			(4,590.00)			(4,590.00)
4022000000	MEDICAID CONTRACTURAL ADJ ROU	4,883,254.00			4,883,254.00			4,883,254.00
4026100000	OUT-PAT THERAPY SUPPLY	(1,377.00)			(1,377.00)			(1,377.00)
4029300000	X-RAY MANAGED CARE	(864.00)			(864.00)			(864.00)
4029700000	ROOM & BOARD - MANAGED CARE	(469,789.00)			(469,789.00)			(469,789.00)
4030000000	PRIVATE PAY REVENUE	(3,548,235.00)			(3,548,235.00)			(3,548,235.00)
4030020000	WELLNER TRUST FUND INCOME	(9,775.00)			(9,775.00)			(9,775.00)
4030100000	MNGED CARE CONTRA ADJ	306,004.00			306,004.00			306,004.00
4037000000	BARBER/BEAUTY REVENUE	(11,283.00)			(11,283.00)			(11,283.00)
4040010000	ALZHEIMER AIDE GRANT	(10,884.00)			(10,884.00)			(10,884.00)
4040020000	WCAAA TITLE 111-B GRANT INCOME	(13,250.00)			(13,250.00)			(13,250.00)
4040040000	Canaan Foundation	(1,503.00)			(1,503.00)			(1,503.00)
4040500000	DAR-TITLE III-B-TRANSPORTATION	(6,313.00)			(6,313.00)			(6,313.00)
4040510000	DAR-BERKSHIRE TACONIC FNDN	(1,375.00)			(1,375.00)			(1,375.00)
4040520000	DAR - CANAAN FNDN	(500.00)			(500.00)			(500.00)
4040530000	DAR-FNDN FOR COMMUNITY HEALTH	(35,003.00)			(35,003.00)			(35,003.00)
4045000000	SPECIAL EVENTS - XMAS BAZAAR	(186.00)			(186.00)			(186.00)
4050000000	INTEREST INCOME	(68.00)			(68.00)			(68.00)
4050020000	WCAAA RESPITE INCOME	(1,915.00)			(1,915.00)			(1,915.00)
4060020000	VA INCOME	(22,340.00)			(22,340.00)			(22,340.00)
4070020000	DSS INCOME	(1,560.00)			(1,560.00)			(1,560.00)
4075020000	Visiting Nurse Receipts	(2,979.00)			(2,979.00)			(2,979.00)
4076000000	MEDI A/PVT ROOM ALLOW	(7,315.00)			(7,315.00)			(7,315.00)
4080020000	PRIVATE DISCOUNT INCOME	(800.00)			(800.00)			(800.00)
4099020000	DAR - DONATION INCOME	(9,917.00)			(9,917.00)			(9,917.00)
4110000000	PHARMACY REVENUE/MED A	(123,371.00)			(123,371.00)			(123,371.00)
4111000000	MEDI A/ANCILL CONTR ADJ	1,183,467.00			1,183,467.00			1,183,467.00
4112000000	MEDICARE B/ANCILL CONTR ADJ	215,447.00			215,447.00			215,447.00
4120000000	PHARMACY REV/CT MEDICAID	(84,152.00)			(84,152.00)			(84,152.00)
4130000000	PHARMACY REV /PRIVATE	(65,288.00)			(65,288.00)			(65,288.00)
4140000000	PHARM REV-3RD PARTY	(841,892.00)			(841,892.00)			(841,892.00)
4150000000	PHARM REV-BECKLEY HOUSE	(7,020.00)			(7,020.00)			(7,020.00)
4160000000	PHARMACY REV - WOODS	(90,272.00)			(90,272.00)			(90,272.00)
4165000000	PHARM REV - RETAIL SALES	(26,797.00)			(26,797.00)			(26,797.00)
4170000000	PHARMACY REV -EMPLOYEE	(96,686.00)			(96,686.00)			(96,686.00)
4210000000	PT REVENUE/MED A	(403,290.00)			(403,290.00)			(403,290.00)
4215000000	PT REVENUE/MED B	(173,340.00)			(173,340.00)			(173,340.00)
4220000000	PT REVENUE/MEDICAID	(11,115.00)			(11,115.00)			(11,115.00)
4232000000	PT MANAGED CARE	(70,695.00)			(70,695.00)			(70,695.00)
4235000000	PT REVENUE/OUTPATIENT B	(478,016.00)			(478,016.00)			(478,016.00)
4236000000	PT REVENUE/OUTPATIENT PVT	(551,911.00)			(551,911.00)			(551,911.00)
4239000000	CONTRA ADJ-EST O/P UNCOLLECT	235,727.00			235,727.00			235,727.00
4239100000	CONTRACTUAL ADJ - O/P MED B	253,247.00			253,247.00			253,247.00
4310000000	OT REVENUE/MED A	(494,800.00)			(494,800.00)			(494,800.00)
4315000000	OT REVENUE/MED B	(332,180.00)			(332,180.00)			(332,180.00)
4320000000	OT REVENUE/MEDICAID	(15,450.00)			(15,450.00)			(15,450.00)
4337000000	OT MANAGED CARE	(93,050.00)			(93,050.00)			(93,050.00)
4410000000	SPEECH MEDICARE A	(142,534.00)			(142,534.00)			(142,534.00)
4415000000	ST REVENUE/MED B	(51,115.00)			(51,115.00)			(51,115.00)
4432000000	SPEECH MANAGED CARE	(42,750.00)			(42,750.00)			(42,750.00)
4437000000	ST REVENUE - MEDICAID	(2,150.00)			(2,150.00)			(2,150.00)

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
445000000	ADMINISTRATIVE INCOME	(47,875.00)			(47,875.00)			(47,875.00)
445300000	CAFE & MISC DIETARY REVENUE	(5,531.00)			(5,531.00)			(5,531.00)
445350000	FOOD REQUESTS - ADC	(24,599.00)			(24,599.00)			(24,599.00)
445500000	BEAUTY/BARBER INCOME	(6,872.00)			(6,872.00)			(6,872.00)
445700000	INTEREST INCOME	(164.00)			(164.00)			(164.00)
445800000	TELEPHONE INCOME	(4,810.00)			(4,810.00)			(4,810.00)
4600010000	ADC - CANAAN (FALLS VILLAGE)	(3,500.00)			(3,500.00)			(3,500.00)
4600020000	ADC - TOWN OF CORNWALL	(4,000.00)			(4,000.00)			(4,000.00)
4600030000	ADC - LAKEVILLE/SALISBURY	(4,000.00)			(4,000.00)			(4,000.00)
4600040000	ADC - TOWN OF NORFOLK	(3,500.00)			(3,500.00)			(3,500.00)
4600050000	ADC - TOWN OF NORTH CANAAN	(10,000.00)			(10,000.00)			(10,000.00)
4600060000	ADC - TOWN OF SHARON	(6,000.00)			(6,000.00)			(6,000.00)
4600070000	ADC - TOWN OF WINSTED	(6,000.00)			(6,000.00)			(6,000.00)
4610010000	DAR - CANAAN (FALLS VILLAGE)	(3,501.00)			(3,501.00)			(3,501.00)
4610020000	DAR - TOWN OF CORNWALL	(5,001.00)			(5,001.00)			(5,001.00)
4610030000	DAR - LAKEVILLE/SALISBURY	(10,500.00)			(10,500.00)			(10,500.00)
4610050000	DAR - TOWN OF NORTH CANAAN	(32,363.00)			(32,363.00)			(32,363.00)
4610060000	DAR - TOWN OF SHARON	(5,001.00)			(5,001.00)			(5,001.00)
4611000000	DAR - NHCOG - DOT PROGRAM	(102,304.00)			(102,304.00)			(102,304.00)
4611010000	DAR - NHCOG - RITS PROGRAM	(24,475.00)			(24,475.00)			(24,475.00)
4611020000	DAR - SECTION 5310 PROGRAM	(48,800.00)			(48,800.00)			(48,800.00)
4700010000	TRANS - GN CHARGE BACK	(53,100.00)			(53,100.00)			(53,100.00)
4700020000	TRANS - GV CHARGE BACK	(37,350.00)			(37,350.00)			(37,350.00)
4700030000	TRANS - ADC CHARGE BACK	(149,387.00)			(149,387.00)			(149,387.00)
5010020000	WAGES - REG	59,729.00			59,729.00			59,729.00
5010100000	OFFICE WAGES - REG	261,576.00			261,576.00		(78,482.00)	183,094.00
						RJE - 7	(78,482.00)	
						RJE - 7	0.00	
5010110000	Administrators Salary	0.00			0.00		140,077.00	140,077.00
						RJE - 7	140,077.00	
5010200000	OFFICE WAGES - OT	4.00			4.00			4.00
5010300000	OFFICE WAGES - SICK/PERSONAL	14,158.00			14,158.00			14,158.00
5010400000	OFFICE WAGES - VACATION	(4,200.00)			(4,200.00)			(4,200.00)
5010500000	OFFICE WAGES - HOLIDAY	1,710.00			1,710.00			1,710.00
5010700000	OFFICE WAGES - MISCELLANEOUS	1,450.00			1,450.00			1,450.00
5010800000	OFFICE WAGES - ACCRUED	450.00			450.00			450.00
5011000000	MANAGEMENT FEE	688,616.00			688,616.00			688,616.00
5012020000	WAGES - SICK/PERSONAL	6,950.00			6,950.00			6,950.00
5013020000	WAGES - VACATION	2,091.00			2,091.00			2,091.00
5014020000	WAGES - HOLIDAY	2.00			2.00			2.00
5015020000	WAGES - DIFFERENTIALS	10.00			10.00			10.00
5017020000	WAGES - ACCRUED	803.00			803.00			803.00
5020000000	YR END BONUS EXPENSE	(450.00)			(450.00)		450.00	0.00
						RJE - 8	450.00	
5020020000	FICA TAXES	34,493.00			34,493.00			34,493.00
5022020000	WORKERS COMPENSATION	31,579.00			31,579.00			31,579.00
5025020000	MEDICAL PLAN EXPENSE	19,368.00			19,368.00			19,368.00
5026100000	Legal Expense-Collections	8,061.00			8,061.00			8,061.00
5026200000	Legal Expense-Regulatory	14,293.00			14,293.00			14,293.00
5026300000	Legal Expense-Probate/Estates	3,814.00			3,814.00			3,814.00
5026500000	Legal Expense-EE Relations	1,115.00			1,115.00		(200.00)	915.00
						RJE - 4	(200.00)	
5027000000	ACCOUNTING SERVICES	39,197.00			39,197.00			39,197.00
5028000000	OUTSIDE SVCS-ADMIN	39,705.00			39,705.00		(13,209.00)	26,496.00
						RJE - 1	(13,209.00)	
5028000001	DENTAL WAGES [UHY ADDED ACCOUNT]	0.00			0.00		13,209.00	13,209.00
						RJE - 1	13,209.00	
5028110000	Outside services - Herrick	16,500.00			16,500.00			16,500.00
5028120000	Outside Services - Exp Consult	27,388.00			27,388.00			27,388.00
5028200000	O/S - Geer Marketing Offset	8,760.00			8,760.00			8,760.00
5028600000	Outside Services-Employee	3,165.00			3,165.00			3,165.00
5029100000	Outside Svcs Computer-Datahal	79,797.00			79,797.00			79,797.00
5029200000	Outside Svcs Computer-PCC	39,244.00			39,244.00			39,244.00
5030000000	OUTSIDE SERVICES-PAYROLL	43,852.00			43,852.00			43,852.00
5030020000	MANAGEMENT FEE	16,056.00			16,056.00			16,056.00
5031000000	OUTSIDE SVCS-CLINICAL	43,443.00			43,443.00			43,443.00
5031020000	OUTSIDE SERVICES - PAYROLL	216.00			216.00			216.00
5032000000	COMPUTER SOFTWARE	2,891.00			2,891.00			2,891.00
5034000000	Fundraising Expenses	4,008.00			4,008.00			4,008.00
5035000000	ADMIN EQUIPMENT RENTAL	1,365.00			1,365.00			1,365.00
5035020000	COPIER LEASE-c284e-5693	2,490.00			2,490.00			2,490.00
5035110000	Copier Lease-Reception 287-614	1,678.00			1,678.00			1,678.00
5035120000	Copier Lease-Dietary-c308-400	3,145.00			3,145.00			3,145.00
5035150000	Copier Lease-Print Path-005	289.00			289.00			289.00
5035510000	Copier Lease-Wellness-42-2432	271.00			271.00			271.00
5035520000	Copier Lease-Mail Room-552-957	8,938.00			8,938.00			8,938.00
5035530000	Copier-Lease-2cd Fl-c284e-3971	8,965.00			8,965.00			8,965.00
5040000000	OFFICE SUPPLIES	9,653.00			9,653.00			9,653.00
5040020000	OFFICE SUPPLIES	4,654.00			4,654.00			4,654.00
5040100000	OFFICE SUPPLIES - COMPUTER RE	15,579.00			15,579.00			15,579.00
5041000000	POSTAGE	10,339.00			10,339.00			10,339.00
5045000000	TRAVEL	4,355.00			4,355.00			4,355.00
5045020000	TRAVEL	212.00			212.00			212.00
5047000000	CONVENTIONS/SEMINARS	1,320.00			1,320.00			1,320.00
5047200000	SEMINARS	590.00			590.00		1,050.00	1,640.00

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
5048000000	DUES/SUBSCRIPTIONS	1,311.00			1,311.00	RJE - 2	1,050.00	434.00
5048000003	LICENSES	0.00			0.00	RJE - 2	(877.00)	381.00
5048020000	DUES/SUBSCRIPTIONS	172.00			172.00		381.00	172.00
5048100000	DUES	6,418.00			6,418.00	RJE - 2	(1,160.00)	4,805.00
5048200000	SUBSCRIPTIONS	477.00			477.00	RJE - 2	(453.00)	1,536.00
						RJE - 2	1,059.00	
						RJE - 2	110.00	
						RJE - 2	496.00	
						RJE - 2	453.00	
5049000000	TELEPHONE	22,391.00			22,391.00			22,391.00
5049100000	CELL PHONES	2,105.00			2,105.00			2,105.00
5060000000	ADVERTISING/HELP WANTED	38,030.00			38,030.00			38,030.00
5061000000	ADVERTISING/PUBLIC RELATIONS	1,387.00			1,387.00			1,387.00
5062000000	FACILITY ASSOCIATION DUES	2,768.00			2,768.00			2,768.00
5064000000	COMMUNITY RELATIONS	569.00			569.00			569.00
5065000000	EMPLOYEE TESTS - TB, OSHA, ETC	7,224.00			7,224.00			7,224.00
5070000000	ADMISSIONS/PROMOTIONS	470.00			470.00			470.00
5071000000	ADMIN/OTHER	1,038.00			1,038.00			1,038.00
5072000000	BAD DEBTS EXPENSE	393,507.00			393,507.00			393,507.00
5079000000	DISABILITY INSURANCE	36,149.00			36,149.00			36,149.00
5080000000	WORKERS COMPENSATION	344,004.00			344,004.00			344,004.00
5080100000	Medical Only - W/C Claims	27,167.00			27,167.00			27,167.00
5081000000	MEDICAL PLAN EXPENSE	813,355.00			813,355.00			813,355.00
5081020000	FUEL OIL/GAS	553.00			553.00			553.00
5082000000	FICA EXPENSE	467,567.00			467,567.00			467,567.00
5083000000	UNEMPLOYMENT EXPENSE	66,822.00			66,822.00			66,822.00
5084000000	EMPLOYEE RECOGNITION	8,970.00			8,970.00			8,970.00
5084100000	EMPLOYEE XMAS PARTY	4,762.00			4,762.00			4,762.00
5084500000	EE Related - Food	1,067.00			1,067.00			1,067.00
5085000000	TUITION REIMBURSEMENT	5,767.00			5,767.00			5,767.00
5087000000	DIRECTORS & OFFICERS INS.	22,266.00			22,266.00			22,266.00
5110020000	WAGES - REG	94,809.00			94,809.00			94,809.00
5112020000	WAGES - SICK/PERSONAL	7,715.00			7,715.00			7,715.00
5113020000	WAGES - VACATION	11,809.00			11,809.00			11,809.00
5114020000	WAGES - HOLIDAY	4,086.00			4,086.00			4,086.00
5117020000	WAGES - ACCRUED	636.00			636.00			636.00
5125020000	CONTRACTED SERVICES	7,007.00			7,007.00			7,007.00
5130020000	FOOD EXPENSE	25,426.00			25,426.00			25,426.00
5140020000	EXPENSE/OTHER	1,375.00			1,375.00			1,375.00
5140500000	Loss on Extinguishment of Debt	107,603.00			107,603.00			107,603.00
5140550000	Gain/Loss on Disposal of Asset	18,753.00			18,753.00			18,753.00
5141000000	MORTGAGE INTEREST	130,364.00			130,364.00			130,364.00
5142000000	INTEREST LINE OF CREDIT	4,876.00			4,876.00			4,876.00
5145000000	BANK AND CREDIT CARD FEES	15,922.00			15,922.00			15,922.00
5146000000	FINANCE CHARGES	1,785.00			1,785.00			1,785.00
5149000000	CT USER TAX FEE	660,722.00			660,722.00			660,722.00
5150000000	AMORIZATION COSTS	1,239.00			1,239.00			1,239.00
5161000000	DEPRE/LAND IMPROVEMENTS	4,617.00			4,617.00			4,617.00
5162000000	DEPRECIATION/BUILDINGS	114,107.00			114,107.00			114,107.00
5163000000	DEPRECIATION/EQUIPMENT	80,072.00			80,072.00			80,072.00
5164000000	DEPRECIATION/VEHICLES	3,625.00			3,625.00			3,625.00
5165000000	PROPERTY/LIABILITY INSURANCE	47,569.00			47,569.00			47,569.00
5170000000	Civil Penalty	9,560.00			9,560.00			9,560.00
5183020000	CABLE TV	2,663.00			2,663.00			2,663.00
5210100000	MAINT WAGES - REG	143,068.00			143,068.00			143,068.00
5210200000	MAINT WAGES - OT	1,398.00			1,398.00			1,398.00
5210300000	MAINT WAGES - SICK/PERSONAL	6,530.00			6,530.00			6,530.00
5210400000	MAINT WAGES - VACATION	5,363.00			5,363.00			5,363.00
5210500000	MAINT WAGES - HOLIDAY	2,512.00			2,512.00			2,512.00
5210600000	MAINT WAGES - DIFFERENTIALS	439.00			439.00			439.00
5210700000	MAINT WAGES - MISCELLANEOUS	469.00			469.00			469.00
5210800000	MAINT WAGES - ACCRUED	1,194.00			1,194.00			1,194.00
5225000000	CONTRACT MAINT SERVICES	11,766.00			11,766.00			11,766.00
5225100000	O/S Plum,Heat, Refrig	3,395.00			3,395.00			3,395.00
5225400000	O/S Carpet/Flooring	150.00			150.00			150.00
5225500000	O/S Elevators	16,077.00			16,077.00			16,077.00
5225600000	O/S State Required	11,535.00			11,535.00			11,535.00
5225850000	O/S Water	6,005.00			6,005.00			6,005.00
5225900000	O/S Miscellaneous	13,984.00			13,984.00			13,984.00
5226000000	TRASH REMOVAL	22,791.00			22,791.00			22,791.00
5226020000	TRASH REMOVAL - ADC	2,517.00			2,517.00			2,517.00
5240000000	MAINTENANCE SUPPLIES	1,018.00			1,018.00			1,018.00
5240100000	Supplies-Plum,Heat+Refrig	6,221.00			6,221.00			6,221.00
5240200000	Supplies-Painting	757.00			757.00			757.00
5240300000	Supplies-Electrical	2,412.00			2,412.00			2,412.00
5240500000	Supplies-Elevators	112.00			112.00			112.00
5240600000	Supplies-State Required	1,177.00			1,177.00			1,177.00
5240700000	Supplies-Apt Billeable	14.00			14.00			14.00
5240900000	Supplies-Miscellaneous	11,240.00			11,240.00			11,240.00
5242100000	Landscaping	7,722.00			7,722.00			7,722.00
5242200000	Snow Removal	3,866.00			3,866.00			3,866.00

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
526000000	VEHICLE EXPENSE	9,828.00			9,828.00			9,828.00
526020000	VEH EXP -00 FORD CROWN VICT	161.00			161.00			161.00
526030000	VEH EXP-'03 FORD DUMP TRUCK -	72.00			72.00			72.00
526090000	VEH EXP	279.00			279.00			279.00
526500000	AUTO INSURANCE	2,783.00			2,783.00			2,783.00
528000000	ELECTRICITY	104,624.00			104,624.00			104,624.00
528100000	FUEL OIL/GAS	44,950.00			44,950.00			44,950.00
528150000	PROPANE - DIETARY	10,225.00			10,225.00			10,225.00
528200000	WATER & SEWER	20,869.00			20,869.00			20,869.00
528300000	CABLE TV	25,116.00			25,116.00			25,116.00
528400000	INTERNET SERVICES	20,713.00			20,713.00			20,713.00
531000002	DON and ADON Salaries	0.00			0.00		204,217.00	204,217.00
531010000	RN WAGES - REG	281,220.00			281,220.00	RJE - 7	204,217.00	(261,687.00)
						RJE - 7	(542,907.00)	(542,907.00)
531020000	RN WAGES - OT	11,945.00			11,945.00			11,945.00
531030000	RN WAGES - SICK/PERSONAL	3,527.00			3,527.00			3,527.00
531040000	RN WAGES - VACATION	9,296.00			9,296.00			9,296.00
531050000	RN WAGES - HOLIDAY	6,596.00			6,596.00			6,596.00
531060000	RN WAGES - DIFFERENTIALS	5,557.00			5,557.00			5,557.00
531070000	RN WAGES - MISCELLANEOUS	54,414.00			54,414.00			54,414.00
531080000	RN WAGES - ACCRUED	5,412.00			5,412.00			5,412.00
531510000	LPN WAGES - REG	537,828.00			537,828.00			537,828.00
531520000	LPN WAGES - OT	36,870.00			36,870.00			36,870.00
531530000	LPN WAGES - SICK/PERSONAL	28,195.00			28,195.00			28,195.00
531540000	LPN WAGES - VACATION	26,784.00			26,784.00			26,784.00
531550000	LPN WAGES - HOLIDAY	13,317.00			13,317.00			13,317.00
531560000	LPN WAGES - DIFFERENTIALS	8,579.00			8,579.00			8,579.00
531570000	LPN WAGES - MISCELLANEOUS	18,661.00			18,661.00			18,661.00
531580000	LPN WAGES - ACCRUED	16,253.00			16,253.00			16,253.00
532010000	IDG/CNA/IDC WAGES - REG	1,476,503.00			1,476,503.00			1,476,503.00
532020000	IDG/CNA/IDC WAGES - OT	78,929.00			78,929.00			78,929.00
532030000	IDG/CNA/IDC WAGES - SICK/PERS	50,840.00			50,840.00			50,840.00
532040000	IDG/CNA/IDC WAGES - VACATION	76,585.00			76,585.00			76,585.00
532050000	IDG/CNA/IDC WAGES - HOLIDAY	34,740.00			34,740.00			34,740.00
532060000	IDG/CNA/IDC WAGES - DIFFERENT	79,329.00			79,329.00			79,329.00
532070000	IDG/CNA/IDC WAGES - MISCELLAN	80,823.00			80,823.00			80,823.00
532080000	IDG/CNA/IDC WAGES - ACCRUED	38,652.00			38,652.00			38,652.00
532110000	NSG ADMIN/DOR WAGES - REG	1,217,322.00			1,217,322.00			1,217,322.00
532120000	NSG ADMIN/DOR WAGES - OT	27,507.00			27,507.00			27,507.00
532130000	NSG ADMIN/DOR WAGES - SICK/PE	20,498.00			20,498.00			20,498.00
532140000	NSG ADMIN/DOR WAGES - VACATION	45,391.00			45,391.00			45,391.00
532150000	NSG ADMIN/DOR WAGES - HOLIDAY	17,482.00			17,482.00			17,482.00
532160000	NSG ADMIN/DOR WAGES - DIFFERE	6,927.00			6,927.00			6,927.00
532170000	NSG ADMIN/DOR WAGES - MISCELL	33,532.00			33,532.00			33,532.00
532180000	NSG ADMIN/DOR WAGES - ACCRUED	13,398.00			13,398.00			13,398.00
532510000	AGENCY - RN'S	17,448.00			17,448.00			17,448.00
532520000	AGENCY - LPN'S	2,027.00			2,027.00			2,027.00
532530000	AGENCY - CNA'S	11,669.00			11,669.00			11,669.00
533500000	FOOD SUPPLEMENTS	22,248.00			22,248.00			22,248.00
534000000	MEDICAL SUPPLIES	49,242.00			49,242.00			49,242.00
534010000	OXYGEN - MEDIA	13,046.00			13,046.00		(13,046.00)	0.00
534020000	OXYGEN - CT MCD	29,750.00			29,750.00	RJE - 6	(13,046.00)	(13,046.00)
						RJE - 6	(29,750.00)	(29,750.00)
534040000	OXYGEN - PRIVATE	2,473.00			2,473.00	RJE - 6	(2,473.00)	(2,473.00)
						RJE - 6	(2,473.00)	(2,473.00)
534050000	OXYGEN - HOUSE ACCT	10,923.00			10,923.00	RJE - 6	(10,923.00)	(10,923.00)
						RJE - 6	(10,923.00)	(10,923.00)
534100000	MEDICAL SUPPLIES/SPEC. BEDS	24,814.00			24,814.00	RJE - 6	(16,742.00)	(16,742.00)
						RJE - 6	(16,742.00)	(16,742.00)
535000000	INCONTINENT SUPPLIES	49,192.00			49,192.00			49,192.00
536000000	ROUTINE PATIENTS SUPPLIES	84,028.00			84,028.00			84,028.00
536050000	PATIENT SUPPLIES - REHAB	8,354.00			8,354.00			8,354.00
537100000	OTHER NURSING SUPPLIES	6,970.00			6,970.00			6,970.00
537110000	Lost Resident Items	718.00			718.00			718.00
537400000	Rideshare Rental	28,304.00			28,304.00			28,304.00
537500000	MEDICARE ADD-ON EXPENSES	56,743.00			56,743.00			56,743.00
537530000	Private - Add on expenses	1,800.00			1,800.00			1,800.00
537610000	Clinical Services - Celtic	18,248.00			18,248.00			18,248.00
538000000	Resident Transports	202,487.00			202,487.00			202,487.00
538110000	MEDICAL RECORDS WAGES - REG	24,694.00			24,694.00			24,694.00
538120000	MEDICAL RECORDS WAGES - OT	64.00			64.00			64.00
538130000	MEDICAL RECORDS WAGES - SICK/	618.00			618.00			618.00
538140000	MEDICAL RECORDS WAGES - VACAT	1,040.00			1,040.00			1,040.00
538150000	MEDICAL RECORDS WAGES - HOLID	832.00			832.00			832.00
538170000	MEDICAL RECORDS WAGES - MISCE	38.00			38.00			38.00
538180000	MEDICAL RECORDS WAGES - ACCRU	75.00			75.00			75.00
538300000	MEDICAL DIRECTOR	40,950.00			40,950.00			40,950.00
538400000	MEDICAL RECORDS SUPPLIES	283.00			283.00			283.00
541010000	DIETARY WAGES - REG	489,594.00			489,594.00		(42,081.00)	(42,081.00)
						RJE - 7	(42,081.00)	(42,081.00)
541020000	DIETARY WAGES - OT	8,838.00			8,838.00			8,838.00
541030000	DIETARY WAGES - SICK/PERSONAL	13,898.00			13,898.00			13,898.00
541040000	DIETARY WAGES - VACATION	13,915.00			13,915.00			13,915.00

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
5410500000	DIETARY WAGES - HOLIDAY	7,672.00			7,672.00			7,672.00
5410600000	DIETARY WAGES - DIFFERENTIALS	4,665.00			4,665.00			4,665.00
5410700000	DIETARY WAGES - MISCELLANEOUS	22,082.00			22,082.00			22,082.00
5410800000	DIETARY WAGES - ACCRUED	5,663.00			5,663.00			5,663.00
5425000000	DIETARY CONTRACT SVCS	14,513.00			14,513.00			14,513.00
5425100000	Dietary Mgr - Offset	(52,691.00)			(52,691.00)			(52,691.00)
5430000000	FOOD EXPENSES	306,882.00			306,882.00			306,882.00
5440000000	DIETARY PAPER/CHEMICAL	30,488.00			30,488.00			30,488.00
5471000000	DIETARY/SMALL WARES/OTHER	3,374.00			3,374.00			3,374.00
5500020000	DIAL A RIDE RELATED EXPENSES	123.00			123.00			123.00
5510020000	WAGES - DIAL-A-RIDE - REG	222,958.00			222,958.00			222,958.00
5511020000	WAGES - DIAL-A-RIDE - OT	1,995.00			1,995.00			1,995.00
5512020000	WAGES - DIAL-A-RIDE - SICK/PER	11,073.00			11,073.00			11,073.00
5513020000	WAGES - DIAL-A-RIDE - VACATION	17,211.00			17,211.00			17,211.00
5514020000	WAGES - DIAL-A-RIDE - HOLIDAY	7,193.00			7,193.00			7,193.00
5516020000	WAGES - DIAL-A-RIDE - MISC	36.00			36.00			36.00
5517020000	WAGES - DIAL-A-RIDE - ACCRUED	1,784.00			1,784.00			1,784.00
5525000000	LAUNDRY - CONTRACTED SERVICES	89,146.00			89,146.00			89,146.00
5530020000	TRANS - MGMT FEE	26,244.00			26,244.00			26,244.00
5531020000	TRANS-OUTSIDE SRV - PAYROLL	216.00			216.00			216.00
5534000000	TRANS - FUNDRAISING	4,008.00			4,008.00			4,008.00
5539100000	TRANS-OUTSIDE SRV - DATAHAL	8,349.00			8,349.00			8,349.00
5539300000	TRANS-OUTSIDE SRV- DISPATCHBOT	3,115.00			3,115.00			3,115.00
5540000000	LINENS	5,562.00			5,562.00			5,562.00
5540020000	TRANS - OFFICE SUPPLIES	2,945.00			2,945.00			2,945.00
5545020000	TRANS - TRAVEL	154.00			154.00			154.00
5549000000	TRANS - TELEPHONE	3,105.00			3,105.00			3,105.00
5549100000	TRANS - CELL PHONES	660.00			660.00			660.00
5550000000	SOAPS/SUPPLIES	6,199.00			6,199.00			6,199.00
5560020000	VEHICLE TAXES	479.00			479.00			479.00
5565020000	AUTO INSURANCE	16,828.00			16,828.00			16,828.00
5573000000	TRANS - PROPERTY INSURANCE	670.00			670.00			670.00
5574000000	TRANS - UTILITIES	3,825.00			3,825.00			3,825.00
5640000000	HOUSEKEEPING SUPPLIES	24,346.00			24,346.00			24,346.00
5671000000	HOUSEKEEPING EXPENSE/OTHER	262,340.00			262,340.00			262,340.00
5710100000	REC THERAPY WAGES - REG	159,332.00			159,332.00			159,332.00
5710200000	REC THERAPY WAGES - OT	757.00			757.00			757.00
5710300000	REC THERAPY WAGES - SICK/PERS	10,842.00			10,842.00			10,842.00
5710400000	REC THERAPY WAGES - VACATION	5,429.00			5,429.00			5,429.00
5710500000	REC THERAPY WAGES - HOLIDAY	2,358.00			2,358.00			2,358.00
5710600000	REC THERAPY WAGES - DIFFERENT	331.00			331.00			331.00
5710700000	REC THERAPY WAGES - MISCELLAN	230.00			230.00			230.00
5710800000	REC THERAPY WAGES - ACCRUED	899.00			899.00			899.00
5720000000	REC THER - ENTERTAINMENT	95.00			95.00			95.00
5730000000	REC THER - PET SUPPLIES	(514.00)			(514.00)		514.00	0.00
5740000000	REC SUPPLIES	15,220.00			15,220.00	RJE - 3	514.00 (514.00)	14,706.00
5810100000	SOCIAL SERVICES WAGES - REG	67,456.00			67,456.00	RJE - 3	(514.00)	67,456.00
5810200000	SOCIAL SERVICES WAGES - OT	92.00			92.00			92.00
5810300000	SOCIAL SERVICES WAGES - SICK/	2,836.00			2,836.00			2,836.00
5810400000	SOCIAL SERVICES WAGES - VACAT	(1,036.00)			(1,036.00)			(1,036.00)
5810500000	SOCIAL SERVICES WAGES - HOLID	272.00			272.00			272.00
5810600000	SOCIAL SERVICES WAGES - DIFFE	64.00			64.00			64.00
5810700000	SOCIAL SERVICES WAGES - MISCE	154.00			154.00			154.00
5825000000	SS CONTRACTED SERVICES	3,000.00			3,000.00			3,000.00
5871000000	SS EXPENSE/OTHER	151.00			151.00			151.00
6010100000	PT WAGES - REG	265,486.00			265,486.00			265,486.00
6010200000	PT WAGES - OT	9.00			9.00			9.00
6010300000	PT WAGES - SICK, PERSONAL	13,006.00			13,006.00			13,006.00
6010400000	PT WAGES - VACATION	1,763.00			1,763.00			1,763.00
6010500000	PT WAGES - HOLIDAY	4,627.00			4,627.00			4,627.00
6010700000	PT WAGES - MISCELLANEOUS	245.00			245.00			245.00
6010800000	PT WAGES - ACCRUED	1,377.00			1,377.00			1,377.00
6040100000	OUT PAT OFFICE SUPPLIES	1,631.00			1,631.00			1,631.00
6041300000	IN PAT SUPPLIES - ST	13,200.00			13,200.00	RJE - 5	(13,200.00) (13,200.00)	0.00
6050100000	IN PAT THERAPY A - PT	148,724.00			148,724.00			148,724.00
6050200000	IN PAT THERAPY A - OT	165,161.00			165,161.00			165,161.00
6050300000	IN PAT THERAPY A - SLP	41,824.00			41,824.00			41,824.00
6051100000	IN PAT MNGD CARE - PT	32,546.00			32,546.00			32,546.00
6051200000	IN PAT MNGD CARE - OT	37,698.00			37,698.00			37,698.00
6051300000	IN PAT MNGD CARE - SLP	11,796.00			11,796.00			11,796.00
6052100000	IN PAT THERAPY B - PT	86,319.00			86,319.00			86,319.00
6052200000	IN PAT THERAPY B - OT	154,740.00			154,740.00			154,740.00
6052300000	IN PAT THERAPY B - SLP	25,077.00			25,077.00			25,077.00
6096000000	BEAUTY/BARBER CONTRACTED SERV	14,732.00			14,732.00			14,732.00
6110100000	PHARMACY WAGES - REG	208,523.00			208,523.00			208,523.00
6110200000	PHARMACY WAGES - OT	1.00			1.00			1.00
6110300000	PHARMACY WAGES - SICK/PERSONAL	13,899.00			13,899.00			13,899.00
6110400000	PHARMACY WAGES - VACATION	326.00			326.00			326.00
6110500000	PHARMACY WAGES - HOLIDAY	990.00			990.00			990.00
6110700000	PHARMACY WAGES - MISCELLANEOUS	898.00			898.00			898.00
6110800000	PHARMACY WAGES - ACCRUED	226.00			226.00			226.00
6125000000	PHARMACY CONTRACTED SERVICES	10,808.00			10,808.00			10,808.00

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
6128120000	Pharm O/S - Expense Consulting	6,428.00			6,428.00			6,428.00
6140000000	PHARMACY SUPPLIES	11,211.00			11,211.00			11,211.00
6141000000	DRUGS COVERED	920,512.00			920,512.00			920,512.00
6142000000	DRUGS NOT COVERED	24,094.00			24,094.00			24,094.00
6143000000	PHARM-EMPLOYEE OTC	1,182.00			1,182.00			1,182.00
6150000000	PHARM-SOFTWARE EXPENSE	2,284.00			2,284.00			2,284.00
6171000000	PHARMACY EXPENSE/OTHER	10,535.00			10,535.00			10,535.00
6225000000	ADC-CONTRACTED SERVICES	1,715.00			1,715.00			1,715.00
6240000000	ADC-SUPPLIES	2,250.00			2,250.00			2,250.00
6246000000	ADC-TRAVEL	65.00			65.00			65.00
6249000000	ADC-TELEPHONE	3,313.00			3,313.00			3,313.00
6256000000	TRANSPORTATION INCOME	(40,359.00)			(40,359.00)			(40,359.00)
6261000000	VEHICLE EXPENSE	291.00			291.00			291.00
6261050000	VEH EXP - 2016 TOYOTA	790.00			790.00			790.00
6261060000	LEASE EXP - 2016 TOYOTA	3,923.00			3,923.00			3,923.00
6261100000	VEH EXP - 2013 BUS	14,385.00			14,385.00			14,385.00
6261150000	VEH EXP - 2011 HONDA	3,870.00			3,870.00			3,870.00
6261200000	VEH EXP - 2014 DODGE CARAVAN	4,555.00			4,555.00			4,555.00
6261210000	LEASE EXP - 2014 DODGE CARAVAN	(2,644.00)			(2,644.00)			(2,644.00)
6261300000	VEH EXP - 2016 BUS	11,344.00			11,344.00			11,344.00
6261310000	LEASE EXP - 2016 BUS	16,143.00			16,143.00			16,143.00
6261400000	VEH EXP - 2017 BUS	7,267.00			7,267.00			7,267.00
6261500000	VEH EXP - 2006 BUS	309.00			309.00			309.00
6261600000	VEH EXP - RITS BUS	255.00			255.00			255.00
6261700000	VEH EXP - 2009 BUS	1,665.00			1,665.00			1,665.00
6261800000	VEH EXP - 2011 BUS	7,643.00			7,643.00			7,643.00
6261900000	VEH EXP - 2012 BUS	18,168.00			18,168.00			18,168.00
6262000000	ADC-DEPRE/BUILDINGS	11,444.00			11,444.00			11,444.00
6265000000	ADC-DEPRE/VEHICLES	10,481.00			10,481.00			10,481.00
6271000000	ADC EXPENSE/OTHER	1,608.00			1,608.00			1,608.00
6273000000	ADC-PROPERTY INSURANCE	680.00			680.00			680.00
6274000000	ADC-ELECTRIC	1,770.00			1,770.00			1,770.00
6275000000	ADC-FUEL OIL/GAS	2,354.00			2,354.00			2,354.00
6325000000	OUT PAT CONTRACTED SERVICES	8,020.00			8,020.00			8,020.00
6332000000	OUTPATIENT WEBPT SOFTWARE COST	7,967.00			7,967.00			7,967.00
6340000000	OUT-PAT THER SUPPLY/BILLABLE	2,002.00			2,002.00			2,002.00
6340100000	OUT PAT OFFICE SUPPLIES	2,430.00			2,430.00			2,430.00
6342000000	OUT PAT THERAPY SUPPLIES/GENE	1,601.00			1,601.00			1,601.00
6344000000	OUTPATIENT BAD DEBTS EXPENSE	12,000.00			12,000.00			12,000.00
6348000000	OUT PAT THERAPY-DUES/SUBSCRIP	850.00			850.00			850.00
6349100000	OUT PATIENT - CELL PHONES	421.00			421.00			421.00
6502100000	Marketing Wages - Reg	334,368.00			334,368.00		(334,368.00)	0.00
6502300000	Marketing Wages - Sick	6,966.00			6,966.00	RJE - 7	(6,966.00)	0.00
6502400000	Marketing Wages - Vacation	2,192.00			2,192.00	RJE - 7	(2,192.00)	0.00
6502700000	Marketing Wages - Miscellaneo	28.00			28.00	RJE - 7	(28.00)	0.00
6502800000	Marketing Wages - Accrual	150.00			150.00	RJE - 7	(150.00)	0.00
6528200000	O/S - Geer Marketing	45,960.00			45,960.00			45,960.00
6534000000	Fundraising Expenses	32,028.00			32,028.00			32,028.00
6545000000	Marketing - Travel	3,706.00			3,706.00			3,706.00
6561000000	Marketing - Consultant	24,684.00			24,684.00			24,684.00
6561500000	Marketing - Advertisements	480.00			480.00			480.00
6562000000	Marketing - Promotional Items	295.00			295.00			295.00
6562500000	Marketing - Printing & Postage	2,017.00			2,017.00			2,017.00
6564000000	Community Relations	3,730.00			3,730.00			3,730.00
Marcum 01	Head Dietitian	0.00			0.00		42,081.00	42,081.00
Marcum 02	Stock Room	0.00			0.00		46,767.00	46,767.00
R0006	Legal Expenses - ADC	0.00			0.00	RJE - 7	200.00	200.00
R0007	ACPL Leased Equipment	0.00			0.00	RJE - 4	200.00	13,200.00
R0008	Pro Caire Leased Equipment	0.00			0.00	RJE - 5	13,200.00	72,934.00
R0009	Salaries - Infection Control	0.00			0.00	RJE - 6	72,934.00	95,314.00
R0010	Salaries - MDS Coordinator	0.00			0.00	RJE - 7	95,314.00	135,014.00
R0011	Salaries - Admissions	0.00			0.00	RJE - 7	135,014.00	343,704.00
R0012	YR End Bonus Credit Balance	0.00			0.00	RJE - 7	343,704.00	(450.00)
						RJE - 8	(450.00)	(450.00)
Total		0.00		0.00	0.00		0.00	0.00
Net (Income) Loss		897,934.00		0.00	897,934.00		0.00	897,934.00

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE 9/30/2018	FINAL 9/30/2018
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
5010110000	Administrators Salary	0.00		140,077.00	140,077.00
			RJE - 7	140,077.00	
Subtotal [2]	Administrators	<u>0.00</u>		<u>140,077.00</u>	<u>140,077.00</u>
Subgroup : [4]	Other Administrative Salaries				
5010100000	OFFICE WAGES - REG	261,576.00		(78,482.00)	183,094.00
5010200000	OFFICE WAGES - OT	4.00		0.00	4.00
5010300000	OFFICE WAGES - SICK/PERSONAL	14,158.00		0.00	14,158.00
5010400000	OFFICE WAGES - VACATION	(4,200.00)		0.00	(4,200.00)
5010500000	OFFICE WAGES - HOLIDAY	1,710.00		0.00	1,710.00
5010700000	OFFICE WAGES - MISCELLANEOUS	1,450.00		0.00	1,450.00
5010800000	OFFICE WAGES - ACCRUED	450.00		0.00	450.00
5015020000	WAGES - DIFFERENTIALS	10.00		0.00	10.00
Subtotal [4]	Other Administrative Salaries	<u>275,158.00</u>		<u>(78,482.00)</u>	<u>196,676.00</u>
Subgroup : [5A]	Head Dietitian				
Marcum 01	Head Dietitian	0.00		42,081.00	42,081.00
			RJE - 7	42,081.00	
Subtotal [5A]	Head Dietitian	<u>0.00</u>		<u>42,081.00</u>	<u>42,081.00</u>
Subgroup : [5C]	Dietary Workers				
5410100000	DIETARY WAGES - REG	489,594.00		(42,081.00)	447,513.00
5410200000	DIETARY WAGES - OT	8,838.00		0.00	8,838.00
5410300000	DIETARY WAGES - SICK/PERSONAL	13,898.00		0.00	13,898.00
5410400000	DIETARY WAGES - VACATION	13,915.00		0.00	13,915.00
5410500000	DIETARY WAGES - HOLIDAY	7,672.00		0.00	7,672.00
5410600000	DIETARY WAGES - DIFFERENTIALS	4,665.00		0.00	4,665.00
5410700000	DIETARY WAGES - MISCELLANEOUS	22,082.00		0.00	22,082.00
5410800000	DIETARY WAGES - ACCRUED	5,663.00		0.00	5,663.00
5425100000	Dietary Mgr - Offset	(52,691.00)		0.00	(52,691.00)
Subtotal [5C]	Dietary Workers	<u>513,636.00</u>		<u>(42,081.00)</u>	<u>471,555.00</u>
Subgroup : [7B]	Other Maintenance Workers				
5210100000	MAINT WAGES - REG	143,068.00		0.00	143,068.00
5210200000	MAINT WAGES - OT	1,398.00		0.00	1,398.00
5210300000	MAINT WAGES - SICK/PERSONAL	6,530.00		0.00	6,530.00
5210400000	MAINT WAGES - VACATION	5,363.00		0.00	5,363.00
5210500000	MAINT WAGES - HOLIDAY	2,512.00		0.00	2,512.00
5210600000	MAINT WAGES - DIFFERENTIALS	439.00		0.00	439.00
5210700000	MAINT WAGES - MISCELLANEOUS	469.00		0.00	469.00
5210800000	MAINT WAGES - ACCRUED	1,194.00		0.00	1,194.00
Subtotal [7B]	Other Maintenance Workers	<u>160,973.00</u>		<u>0.00</u>	<u>160,973.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
5310000002	DON and ADON Salaries	0.00		204,217.00	204,217.00
			RJE - 7	204,217.00	
Subtotal [12A]	Director of Nurses/Assistant Director	<u>0.00</u>		<u>204,217.00</u>	<u>204,217.00</u>
Subgroup : [12B1]	RNs - Direct Care				
5310100000	RN WAGES - REG	281,220.00		(542,907.00)	(261,687.00)
			RJE - 7	(542,907.00)	
5310200000	RN WAGES - OT	11,945.00		0.00	11,945.00
5310300000	RN WAGES - SICK/PERSONAL	3,527.00		0.00	3,527.00
5310400000	RN WAGES - VACATION	9,296.00		0.00	9,296.00
5310500000	RN WAGES - HOLIDAY	6,596.00		0.00	6,596.00
5310600000	RN WAGES - DIFFERENTIALS	5,557.00		0.00	5,557.00
5310700000	RN WAGES - MISCELLANEOUS	54,414.00		0.00	54,414.00
5310800000	RN WAGES - ACCRUED	5,412.00		0.00	5,412.00
5321100000	NSG ADMIN/DOR WAGES - REG	1,217,322.00		0.00	1,217,322.00
5321200000	NSG ADMIN/DOR WAGES - OT	27,507.00		0.00	27,507.00
5321300000	NSG ADMIN/DOR WAGES - SICK/PE	20,498.00		0.00	20,498.00

5321400000	NSG ADMIN/DOR WAGES - VACATION	45,391.00	0.00	45,391.00
5321500000	NSG ADMIN/DOR WAGES - HOLIDAY	17,482.00	0.00	17,482.00
5321600000	NSG ADMIN/DOR WAGES - DIFFERE	6,927.00	0.00	6,927.00
5321700000	NSG ADMIN/DOR WAGES - MISCELL	33,532.00	0.00	33,532.00
5321800000	NSG ADMIN/DOR WAGES - ACCRUED	13,398.00	0.00	13,398.00
Subtotal [12B1]	RNs - Direct Care	1,760,024.00	(542,907.00)	1,217,117.00
Subgroup : [12B2] RNs - Administrative				
R0009	Salaries - Infection Control	0.00	95,314.00	95,314.00
			RJE - 7	95,314.00
R0010	Salaries - MDS Coordinator	0.00	135,014.00	135,014.00
			RJE - 7	135,014.00
Subtotal [12B2]	RNs - Administrative	0.00	230,328.00	230,328.00
Subgroup : [12C1] LPNs - Direct Care				
5315100000	LPN WAGES - REG	537,828.00	0.00	537,828.00
5315200000	LPN WAGES - OT	36,870.00	0.00	36,870.00
5315300000	LPN WAGES - SICK/PERSONAL	28,195.00	0.00	28,195.00
5315400000	LPN WAGES - VACATION	26,784.00	0.00	26,784.00
5315500000	LPN WAGES - HOLIDAY	13,317.00	0.00	13,317.00
5315600000	LPN WAGES - DIFFERENTIALS	8,579.00	0.00	8,579.00
5315700000	LPN WAGES - MISCELLANEOUS	18,661.00	0.00	18,661.00
5315800000	LPN WAGES - ACCRUED	16,253.00	0.00	16,253.00
Subtotal [12C1]	LPNs - Direct Care	686,487.00	0.00	686,487.00
Subgroup : [12D] Aides and Attendants				
5320100000	IDG/CNA/IDC WAGES - REG	1,476,503.00	0.00	1,476,503.00
5320200000	IDG/CNA/IDC WAGES - OT	78,929.00	0.00	78,929.00
5320300000	IDG/CNA/IDC WAGES - SICK/PERS	50,840.00	0.00	50,840.00
5320400000	IDG/CNA/IDC WAGES - VACATION	76,585.00	0.00	76,585.00
5320500000	IDG/CNA/IDC WAGES - HOLIDAY	34,740.00	0.00	34,740.00
5320600000	IDG/CNA/IDC WAGES - DIFFERENT	79,329.00	0.00	79,329.00
5320700000	IDG/CNA/IDC WAGES - MISCELLAN	80,823.00	0.00	80,823.00
5320800000	IDG/CNA/IDC WAGES - ACCRUED	38,652.00	0.00	38,652.00
Subtotal [12D]	Aides and Attendants	1,916,401.00	0.00	1,916,401.00
Subgroup : [12H] Recreation Workers				
5710100000	REC THERAPY WAGES - REG	159,332.00	0.00	159,332.00
5710200000	REC THERAPY WAGES - OT	757.00	0.00	757.00
5710300000	REC THERAPY WAGES - SICK/PERS	10,842.00	0.00	10,842.00
5710400000	REC THERAPY WAGES - VACATION	5,429.00	0.00	5,429.00
5710500000	REC THERAPY WAGES - HOLIDAY	2,358.00	0.00	2,358.00
5710600000	REC THERAPY WAGES - DIFFERENT	331.00	0.00	331.00
5710700000	REC THERAPY WAGES - MISCELLAN	230.00	0.00	230.00
5710800000	REC THERAPY WAGES - ACCRUED	899.00	0.00	899.00
Subtotal [12H]	Recreation Workers	180,178.00	0.00	180,178.00
Subgroup : [12K] Pharmacists				
6110100000	PHARMACY WAGES - REG	208,523.00	0.00	208,523.00
6110200000	PHARMACY WAGES - OT	1.00	0.00	1.00
6110300000	PHARMACY WAGES - SICK/PERSONAL	13,899.00	0.00	13,899.00
6110400000	PHARMACY WAGES - VACATION	326.00	0.00	326.00
6110500000	PHARMACY WAGES - HOLIDAY	990.00	0.00	990.00
6110700000	PHARMACY WAGES - MISCELLANEOUS	898.00	0.00	898.00
6110800000	PHARMACY WAGES - ACCRUED	226.00	0.00	226.00
Subtotal [12K]	Pharmacists	224,863.00	0.00	224,863.00
Subgroup : [12M] Social Workers/Case Management				
5810100000	SOCIAL SERVICES WAGES - REG	67,456.00	0.00	67,456.00
5810200000	SOCIAL SERVICES WAGES - OT	92.00	0.00	92.00
5810300000	SOCIAL SERVICES WAGES - SICK/	2,836.00	0.00	2,836.00
5810400000	SOCIAL SERVICES WAGES - VACAT	(1,036.00)	0.00	(1,036.00)
5810500000	SOCIAL SERVICES WAGES - HOLID	272.00	0.00	272.00
5810600000	SOCIAL SERVICES WAGES - DIFFE	64.00	0.00	64.00
5810700000	SOCIAL SERVICES WAGES - MISCE	154.00	0.00	154.00
Subtotal [12M]	Social Workers/Case Management	69,838.00	0.00	69,838.00
Subgroup : [12N] Marketing				
6502100000	Marketing Wages - Reg	334,368.00	(334,368.00)	0.00
			RJE - 7	(334,368.00)
6502300000	Marketing Wages - Sick	6,966.00	(6,966.00)	0.00

6502400000	Marketing Wages - Vacation	2,192.00	RJE - 7	(6,966.00)	0.00
				(2,192.00)	
6502700000	Marketing Wages - Miscellaneo	28.00	RJE - 7	(2,192.00)	0.00
				(28.00)	
6502800000	Marketing Wages - Accrual	150.00	RJE - 7	(150.00)	0.00
				(150.00)	
6528200000	O/S - Geer Marketing	45,960.00		0.00	45,960.00
6534000000	Fundraising Expenses	32,028.00		0.00	32,028.00
Subtotal [12N]	Marketing	421,692.00		(343,704.00)	77,988.00
Subgroup : [12O]	Other				
5010020000	WAGES - REG	59,729.00		0.00	59,729.00
5012020000	WAGES - SICK/PERSONAL	6,950.00		0.00	6,950.00
5013020000	WAGES - VACATION	2,091.00		0.00	2,091.00
5014020000	WAGES - HOLIDAY	2.00		0.00	2.00
5017020000	WAGES - ACCRUED	803.00		0.00	803.00
5020000000	YR END BONUS EXPENSE	(450.00)		450.00	0.00
			RJE - 8	450.00	
5110020000	WAGES - REG	94,809.00		0.00	94,809.00
5112020000	WAGES - SICK/PERSONAL	7,715.00		0.00	7,715.00
5113020000	WAGES - VACATION	11,809.00		0.00	11,809.00
5114020000	WAGES - HOLIDAY	4,086.00		0.00	4,086.00
5117020000	WAGES - ACCRUED	636.00		0.00	636.00
5381100000	MEDICAL RECORDS WAGES - REG	24,694.00		0.00	24,694.00
5381200000	MEDICAL RECORDS WAGES - OT	64.00		0.00	64.00
5381300000	MEDICAL RECORDS WAGES - SICK/	618.00		0.00	618.00
5381400000	MEDICAL RECORDS WAGES - VACAT	1,040.00		0.00	1,040.00
5381500000	MEDICAL RECORDS WAGES - HOLID	832.00		0.00	832.00
5381700000	MEDICAL RECORDS WAGES - MISCE	38.00		0.00	38.00
5381800000	MEDICAL RECORDS WAGES - ACCRU	75.00		0.00	75.00
5510020000	WAGES - DIAL-A-RIDE - REG	222,958.00		0.00	222,958.00
5511020000	WAGES - DIAL-A-RIDE - OT	1,995.00		0.00	1,995.00
5512020000	WAGES - DIAL-A-RIDE - SICK/PER	11,073.00		0.00	11,073.00
5513020000	WAGES - DIAL-A-RIDE - VACATION	17,211.00		0.00	17,211.00
5514020000	WAGES - DIAL-A-RIDE - HOLIDAY	7,193.00		0.00	7,193.00
5516020000	WAGES - DIAL-A-RIDE - MISC	36.00		0.00	36.00
5517020000	WAGES - DIAL-A-RIDE - ACCRUED	1,784.00		0.00	1,784.00
6010100000	PT WAGES - REG	265,486.00		0.00	265,486.00
6010200000	PT WAGES - OT	9.00		0.00	9.00
6010300000	PT WAGES - SICK, PERSONAL	13,006.00		0.00	13,006.00
6010400000	PT WAGES - VACATION	1,763.00		0.00	1,763.00
6010500000	PT WAGES - HOLIDAY	4,627.00		0.00	4,627.00
6010700000	PT WAGES - MISCELLANEOUS	245.00		0.00	245.00
6010800000	PT WAGES - ACCRUED	1,377.00		0.00	1,377.00
Marcum 02	Stock Room	0.00		46,767.00	46,767.00
R0011	Salaries - Admissions	0.00	RJE - 7	46,767.00	
				343,704.00	343,704.00
Subtotal [12O]	Other	764,304.00	RJE - 7	343,704.00	1,155,225.00
Total [10-A]	Salaries and Wages	6,973,554.00		450.00	6,974,004.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
5425000000	DIETARY CONTRACT SVCS	14,513.00		0.00	14,513.00
Subtotal [1]	Dietitian	14,513.00		0.00	14,513.00
Subgroup : [2]	Dentist				
5028000001	DENTAL WAGES [UHY ADDED ACCOUNT]	0.00		13,209.00	13,209.00
Subtotal [2]	Dentist	0.00	RJE - 1	13,209.00	13,209.00
Subgroup : [5A]	PT - Resident Care				
6050100000	IN PAT THERAPY A - PT	148,724.00		0.00	148,724.00
6051100000	IN PAT MNGD CARE - PT	32,546.00		0.00	32,546.00
6052100000	IN PAT THERAPY B - PT	86,319.00		0.00	86,319.00
Subtotal [5A]	PT - Resident Care	267,589.00		0.00	267,589.00
Subgroup : [6]	Social Worker				
5825000000	SS CONTRACTED SERVICES	3,000.00		0.00	3,000.00

Subtotal [6]	Social Worker	3,000.00	0.00	3,000.00
Subgroup : [8A]	Medical Director			
5383000000	MEDICAL DIRECTOR	40,950.00	0.00	40,950.00
Subtotal [8A]	Medical Director	40,950.00	0.00	40,950.00
Subgroup : [9A]	ST - Resident Care			
6050300000	IN PAT THERAPY A - SLP	41,824.00	0.00	41,824.00
6051300000	IN PAT MNGD CARE - SLP	11,796.00	0.00	11,796.00
6052300000	IN PAT THERAPY B - SLP	25,077.00	0.00	25,077.00
Subtotal [9A]	ST - Resident Care	78,697.00	0.00	78,697.00
Subgroup : [10A]	OT - Resident Care			
6050200000	IN PAT THERAPY A - OT	165,161.00	0.00	165,161.00
6051200000	IN PAT MNGD CARE - OT	37,698.00	0.00	37,698.00
6052200000	IN PAT THERAPY B - OT	154,740.00	0.00	154,740.00
Subtotal [10A]	OT - Resident Care	357,599.00	0.00	357,599.00
Subgroup : [11A1]	RN's - Direct Care			
5325100000	AGENCY - RN'S	17,448.00	0.00	17,448.00
Subtotal [11A1]	RN's - Direct Care	17,448.00	0.00	17,448.00
Subgroup : [11B1]	LPN's - Direct Care			
5325200000	AGENCY - LPN'S	2,027.00	0.00	2,027.00
Subtotal [11B1]	LPN's - Direct Care	2,027.00	0.00	2,027.00
Subgroup : [11C]	Aides			
5325300000	AGENCY - CNA'S	11,669.00	0.00	11,669.00
Subtotal [11C]	Aides	11,669.00	0.00	11,669.00
Subgroup : [12]	Other			
5031000000	OUTSIDE SVCS-CLINICAL	43,443.00	0.00	43,443.00
5376100000	Clinical Services - Celtic	18,248.00	0.00	18,248.00
Subtotal [12]	Other	61,691.00	0.00	61,691.00
Total [13-B]	Professional Fees	855,183.00	13,209.00	868,392.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
5022020000	WORKERS COMPENSATION	31,579.00	0.00	31,579.00
5080000000	WORKERS COMPENSATION	344,004.00	0.00	344,004.00
Subtotal [1A1]	Workmen's Compensation	375,583.00	0.00	375,583.00
Subgroup : [1A2]	Disability Insurance			
5079000000	DISABILITY INSURANCE	36,149.00	0.00	36,149.00
Subtotal [1A2]	Disability Insurance	36,149.00	0.00	36,149.00
Subgroup : [1A3]	Unemployment Insurance			
5083000000	UNEMPLOYMENT EXPENSE	66,822.00	0.00	66,822.00
Subtotal [1A3]	Unemployment Insurance	66,822.00	0.00	66,822.00
Subgroup : [1A4]	Social Security (FICA)			
5082000000	FICA EXPENSE	467,567.00	0.00	467,567.00
5871000000	SS EXPENSE/OTHER	151.00	0.00	151.00
Subtotal [1A4]	Social Security (FICA)	467,718.00	0.00	467,718.00
Subgroup : [1A5]	Health Insurance			
5025020000	MEDICAL PLAN EXPENSE	19,368.00	0.00	19,368.00
5081000000	MEDICAL PLAN EXPENSE	813,355.00	0.00	813,355.00
Subtotal [1A5]	Health Insurance	832,723.00	0.00	832,723.00
Subgroup : [1A9]	Other			
5065000000	EMPLOYEE TESTS - TB, OSHA, ETC	7,224.00	0.00	7,224.00
6143000000	PHARM-EMPLOYEE OTC	1,182.00	0.00	1,182.00
Subtotal [1A9]	Other	8,406.00	0.00	8,406.00
Subgroup : [1C]	Bad Debts			
5072000000	BAD DEBTS EXPENSE	393,507.00	0.00	393,507.00
Subtotal [1C]	Bad Debts	393,507.00	0.00	393,507.00
Subgroup : [1D]	Accounting and Auditing			

5027000000	ACCOUNTING SERVICES	39,197.00	0.00	39,197.00
Subtotal [1D]	Accounting and Auditing	39,197.00	0.00	39,197.00
Subgroup : [1E]	Legal			
5026100000	Legal Expense-Collections	8,061.00	0.00	8,061.00
5026200000	Legal Expense-Regulatory	14,293.00	0.00	14,293.00
5026300000	Legal Expense-Probate/Estates	3,814.00	0.00	3,814.00
5026500000	Legal Expense-EE Relations	1,115.00	(200.00)	915.00
Subtotal [1E]	Legal	27,283.00	(200.00)	27,083.00
Subgroup : [1G]	Office Supplies			
5040000000	OFFICE SUPPLIES	9,653.00	0.00	9,653.00
5040100000	OFFICE SUPPLIES - COMPUTER RE	15,579.00	0.00	15,579.00
Subtotal [1G]	Office Supplies	25,232.00	0.00	25,232.00
Subgroup : [1H1]	Telephone and Telegraph			
5049000000	TELEPHONE	22,391.00	0.00	22,391.00
Subtotal [1H1]	Telephone and Telegraph	22,391.00	0.00	22,391.00
Subgroup : [1H2]	Cellular Phones and Beepers			
5049100000	CELL PHONES	2,105.00	0.00	2,105.00
Subtotal [1H2]	Cellular Phones and Beepers	2,105.00	0.00	2,105.00
Subgroup : [1K3]	Resident Day User Fee			
5149000000	CT USER TAX FEE	660,722.00	0.00	660,722.00
Subtotal [1K3]	Resident Day User Fee	660,722.00	0.00	660,722.00
Total [15]	Expenditures Other than Salaries	2,957,838.00	(200.00)	2,957,638.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1]	Resident Travel and Entertainment			
5374000000	Rideshare Rental	28,304.00	0.00	28,304.00
5380000000	Resident Transports	202,487.00	0.00	202,487.00
5500020000	DIAL A RIDE RELATED EXPENSES	123.00	0.00	123.00
5720000000	REC THER - ENTERTAINMENT	95.00	0.00	95.00
Subtotal [1]	Resident Travel and Entertainment	231,009.00	0.00	231,009.00
Subgroup : [2]	Holiday Parties for Staff			
5084100000	EMPLOYEE XMAS PARTY	4,762.00	0.00	4,762.00
Subtotal [2]	Holiday Parties for Staff	4,762.00	0.00	4,762.00
Subgroup : [4]	Employee Travel			
5045000000	TRAVEL	4,355.00	0.00	4,355.00
Subtotal [4]	Employee Travel	4,355.00	0.00	4,355.00
Subgroup : [5]	Education Expense			
5047000000	CONVENTIONS/SEMINARS	1,320.00	0.00	1,320.00
5047200000	SEMINARS	590.00	1,050.00	1,640.00
Subtotal [5]	Education Expense	1,910.00	1,050.00	2,960.00
Subgroup : [6]	Automobile Expense			
5260000000	VEHICLE EXPENSE	9,828.00	0.00	9,828.00
5260200000	VEH EXP -'00 FORD CROWN VICT	161.00	0.00	161.00
5260300000	VEH EXP-'03 FORD DUMP TRUCK -	72.00	0.00	72.00
5260900000	VEH EXP	279.00	0.00	279.00
6261050000	VEH EXP - 2016 TOYOTA	790.00	0.00	790.00
6261150000	VEH EXP - 2011 HONDA	3,870.00	0.00	3,870.00
Subtotal [6]	Automobile Expense	15,000.00	0.00	15,000.00
Subgroup : [M1]	Advertising Help Wanted			
5060000000	ADVERTISING/HELP WANTED	38,030.00	0.00	38,030.00
Subtotal [M1]	Advertising Help Wanted	38,030.00	0.00	38,030.00
Subgroup : [M3]	Advertising Other			
5061000000	ADVERTISING/PUBLIC RELATIONS	1,387.00	0.00	1,387.00
5064000000	COMMUNITY RELATIONS	569.00	0.00	569.00
5070000000	ADMISSIONS/PROMOTIONS	470.00	0.00	470.00
Subtotal [M3]	Advertising Other	2,426.00	0.00	2,426.00

Subgroup : [M5]	Medical Records			
5384000000	MEDICAL RECORDS SUPPLIES	283.00	0.00	283.00
Subtotal [M5]	Medical Records	283.00	0.00	283.00
Subgroup : [M6]	Barber and Beauty Supplies			
6096000000	BEAUTY/BARBER CONTRACTED SERV	14,732.00	0.00	14,732.00
Subtotal [M6]	Barber and Beauty Supplies	14,732.00	0.00	14,732.00
Subgroup : [M7]	Postage			
5041000000	POSTAGE	10,339.00	0.00	10,339.00
Subtotal [M7]	Postage	10,339.00	0.00	10,339.00
Subgroup : [M8]	Dues and Membership Fees to Professional Organizations			
5048000000	DUES/SUBSCRIPTIONS	1,311.00	(877.00)	434.00
5048100000	DUES	6,418.00	(877.00)	4,805.00
5062000000	FACILITY ASSOCIATION DUES	2,768.00	(1,613.00)	2,768.00
Subtotal [M8]	Dues and Membership Fees to Professional Orga	10,497.00	(2,490.00)	8,007.00
Subgroup : [M9]	Subscriptions			
5048200000	SUBSCRIPTIONS	477.00	1,059.00	1,536.00
Subtotal [M9]	Subscriptions	477.00	1,059.00	1,536.00
Subgroup : [M11]	Services Provided by Contract			
5028000000	OUTSIDE SVCS-ADMIN	39,705.00	(13,209.00)	26,496.00
5028110000	Outside services - Herrick	16,500.00	(13,209.00)	16,500.00
5028120000	Outside Services - Exp Consult	27,388.00	0.00	27,388.00
5028200000	O/S - Geer Marketing Offset	8,760.00	0.00	8,760.00
5028600000	Outside Services-Employee	3,165.00	0.00	3,165.00
5029100000	Outside Svcs Computer-Datahal	79,797.00	0.00	79,797.00
5029200000	Outside Svcs Computer-PCC	39,244.00	0.00	39,244.00
5030000000	OUTSIDE SERVICES-PAYROLL	43,852.00	0.00	43,852.00
6128120000	Pharm O/S - Expense Consulting	6,428.00	0.00	6,428.00
Subtotal [M11]	Services Provided by Contract	264,839.00	(13,209.00)	251,630.00
Subgroup : [M12]	Administrative Management Services			
5011000000	MANAGEMENT FEE	688,616.00	0.00	688,616.00
Subtotal [M12]	Administrative Management Services	688,616.00	0.00	688,616.00
Subgroup : [M13]	Other			
5020020000	FICA TAXES	34,493.00	0.00	34,493.00
5030020000	MANAGEMENT FEE	16,056.00	0.00	16,056.00
5031020000	OUTSIDE SERVICES - PAYROLL	216.00	0.00	216.00
5032000000	COMPUTER SOFTWARE	2,891.00	0.00	2,891.00
5034000000	Fundraising Expenses	4,008.00	0.00	4,008.00
5035020000	COPIER LEASE-c284e-5693	2,490.00	0.00	2,490.00
5040020000	OFFICE SUPPLIES	4,654.00	0.00	4,654.00
5045020000	TRAVEL	212.00	0.00	212.00
5048000003	LICENSES	0.00	381.00	381.00
5048020000	DUES/SUBSCRIPTIONS	172.00	381.00	172.00
5071000000	ADMIN/OTHER	1,038.00	0.00	1,038.00
5080100000	Medical Only - W/C Claims	27,167.00	0.00	27,167.00
5081020000	FUEL OIL/GAS	553.00	0.00	553.00
5084000000	EMPLOYEE RECOGNITION	8,970.00	0.00	8,970.00
5085000000	TUITION REIMBURSEMENT	5,767.00	0.00	5,767.00
5087000000	DIRECTORS & OFFICERS INS.	22,266.00	0.00	22,266.00
5125020000	CONTRACTED SERVICES	7,007.00	0.00	7,007.00
5130020000	FOOD EXPENSE	25,426.00	0.00	25,426.00
5140020000	EXPENSE/OTHER	1,375.00	0.00	1,375.00
5140500000	Loss on Extinguishment of Debt	107,603.00	0.00	107,603.00
5140550000	Gain/Loss on Disposal of Asset	18,753.00	0.00	18,753.00
5145000000	BANK AND CREDIT CARD FEES	15,922.00	0.00	15,922.00
5146000000	FINANCE CHARGES	1,785.00	0.00	1,785.00
5170000000	Civil Penalty	9,560.00	0.00	9,560.00

5183020000	CABLE TV	2,663.00	0.00	2,663.00
5226020000	TRASH REMOVAL - ADC	2,517.00	0.00	2,517.00
5530020000	TRANS - MGMT FEE	26,244.00	0.00	26,244.00
5531020000	TRANS-OUTSIDE SRV - PAYROLL	216.00	0.00	216.00
5534000000	TRANS - FUNDRAISING	4,008.00	0.00	4,008.00
5539100000	TRANS-OUTSIDE SRV - DATAHAL	8,349.00	0.00	8,349.00
5539300000	TRANS-OUTSIDE SRV- DISPATCHBOT	3,115.00	0.00	3,115.00
5540020000	TRANS - OFFICE SUPPLIES	2,945.00	0.00	2,945.00
5545020000	TRANS - TRAVEL	154.00	0.00	154.00
5549000000	TRANS - TELEPHONE	3,105.00	0.00	3,105.00
5549100000	TRANS - CELL PHONES	660.00	0.00	660.00
5560020000	VEHICLE TAXES	479.00	0.00	479.00
5565020000	AUTO INSURANCE	16,828.00	0.00	16,828.00
5573000000	TRANS - PROPERTY INSURANCE	670.00	0.00	670.00
5574000000	TRANS - UTILITIES	3,825.00	0.00	3,825.00
6225000000	ADC-CONTRACTED SERVICES	1,715.00	0.00	1,715.00
6240000000	ADC-SUPPLIES	2,250.00	0.00	2,250.00
6246000000	ADC-TRAVEL	65.00	0.00	65.00
6249000000	ADC-TELEPHONE	3,313.00	0.00	3,313.00
6261000000	VEHICLE EXPENSE	291.00	0.00	291.00
6261060000	LEASE EXP - 2016 TOYOTA	3,923.00	0.00	3,923.00
6261100000	VEH EXP - 2013 BUS	14,385.00	0.00	14,385.00
6261200000	VEH EXP - 2014 DODGE CARAVAN	4,555.00	0.00	4,555.00
6261210000	LEASE EXP - 2014 DODGE CARAVAN	(2,644.00)	0.00	(2,644.00)
6261300000	VEH EXP - 2016 BUS	11,344.00	0.00	11,344.00
6261310000	LEASE EXP - 2016 BUS	16,143.00	0.00	16,143.00
6261400000	VEH EXP - 2017 BUS	7,267.00	0.00	7,267.00
6261500000	VEH EXP - 2006 BUS	309.00	0.00	309.00
6261600000	VEH EXP - RITS BUS	255.00	0.00	255.00
6261700000	VEH EXP - 2009 BUS	1,665.00	0.00	1,665.00
6261800000	VEH EXP - 2011 BUS	7,643.00	0.00	7,643.00
6261900000	VEH EXP - 2012 BUS	18,168.00	0.00	18,168.00
6262000000	ADC-DEPRE/BUILDINGS	11,444.00	0.00	11,444.00
6265000000	ADC-DEPRE/VEHICLES	10,481.00	0.00	10,481.00
6271000000	ADC EXPENSE/OTHER	1,608.00	0.00	1,608.00
6273000000	ADC-PROPERTY INSURANCE	680.00	0.00	680.00
6274000000	ADC-ELECTRIC	1,770.00	0.00	1,770.00
6275000000	ADC-FUEL OIL/GAS	2,354.00	0.00	2,354.00
6545000000	Marketing - Travel	3,706.00	0.00	3,706.00
6561000000	Marketing - Consultant	24,684.00	0.00	24,684.00
6561500000	Marketing - Advertisements	480.00	0.00	480.00
6562000000	Marketing - Promotional Items	295.00	0.00	295.00
6562500000	Marketing - Printing & Postage	2,017.00	0.00	2,017.00
6564000000	Community Relations	3,730.00	0.00	3,730.00
R0006	Legal Expenses - ADC	0.00	200.00	200.00
			RJE - 4	200.00
Subtotal [M13]	Other	548,058.00	581.00	548,639.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admi	1,835,333.00	(13,009.00)	1,822,324.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
5084500000	EE Related - Food	1,067.00	0.00	1,067.00
5430000000	FOOD EXPENSES	306,882.00	0.00	306,882.00
Subtotal [2A1]	Raw Food	307,949.00	0.00	307,949.00
Subgroup : [2A2]	Non-Food Supplies			
5440000000	DIETARY PAPER/CHEMICAL	30,488.00	0.00	30,488.00
5471000000	DIETARY/SMALL WARES/OTHER	3,374.00	0.00	3,374.00
Subtotal [2A2]	Non-Food Supplies	33,862.00	0.00	33,862.00
Total [18]	Dietary Basis for Allocation of Costs	341,811.00	0.00	341,811.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..			
5540000000	LINENS	5,562.00	0.00	5,562.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	5,562.00	0.00	5,562.00
Subgroup : [3B]	Purchased Services			
5525000000	LAUNDRY - CONTRACTED SERVICES	89,146.00	0.00	89,146.00
Subtotal [3B]	Purchased Services	89,146.00	0.00	89,146.00

Subgroup : [3C]	Other			
5550000000	SOAPS/SUPPLIES	6,199.00	0.00	6,199.00
Subtotal [3C]	Other	<u>6,199.00</u>	<u>0.00</u>	<u>6,199.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u>100,907.00</u>	<u>0.00</u>	<u>100,907.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
5335000000	FOOD SUPPLEMENTS	22,248.00	0.00	22,248.00
5640000000	HOUSEKEEPING SUPPLIES	24,346.00	0.00	24,346.00
Subtotal [4A1]	In-House Care Supplies	<u>46,594.00</u>	<u>0.00</u>	<u>46,594.00</u>
Subgroup : [4B]	Purchased Services			
5671000000	HOUSEKEEPING EXPENSE/OTHER	262,340.00	0.00	262,340.00
Subtotal [4B]	Purchased Services	<u>262,340.00</u>	<u>0.00</u>	<u>262,340.00</u>
Subgroup : [5A1]	Own Pharmacy			
6140000000	PHARMACY SUPPLIES	11,211.00	0.00	11,211.00
6141000000	DRUGS COVERED	920,512.00	0.00	920,512.00
6142000000	DRUGS NOT COVERED	24,094.00	0.00	24,094.00
6171000000	PHARMACY EXPENSE/OTHER	10,535.00	0.00	10,535.00
Subtotal [5A1]	Own Pharmacy	<u>966,352.00</u>	<u>0.00</u>	<u>966,352.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs			
5350000000	INCONTINENT SUPPLIES	49,192.00	0.00	49,192.00
5360000000	ROUTINE PATIENTS SUPPLIES	84,028.00	0.00	84,028.00
5371000000	OTHER NURSING SUPPLIES	6,970.00	0.00	6,970.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>140,190.00</u>	<u>0.00</u>	<u>140,190.00</u>
Subgroup : [5C]	Medical and Therapeutic Supplies			
5340000000	MEDICAL SUPPLIES	49,242.00	0.00	49,242.00
5341000000	MEDICAL SUPPLIES/SPEC. BEDS	24,814.00	(16,742.00)	8,072.00
Subtotal [5C]	Medical and Therapeutic Supplies	<u>74,056.00</u>	<u>(16,742.00)</u>	<u>57,314.00</u>
			RJE - 6	
Subgroup : [5E2]	Oxygen - Other			
5340100000	OXYGEN - MEDIA A	13,046.00	(13,046.00)	0.00
			RJE - 6	
5340200000	OXYGEN - CT MCD	29,750.00	(29,750.00)	0.00
			RJE - 6	
5340400000	OXYGEN - PRIVATE	2,473.00	(2,473.00)	0.00
			RJE - 6	
5340500000	OXYGEN - HOUSE ACCT	10,923.00	(10,923.00)	0.00
			RJE - 6	
Subtotal [5E2]	Oxygen - Other	<u>56,192.00</u>	<u>(56,192.00)</u>	<u>0.00</u>
Subgroup : [5I]	Recreation			
5283000000	CABLE TV	25,116.00	0.00	25,116.00
5730000000	REC THER - PET SUPPLIES	(514.00)	514.00	0.00
			RJE - 3	
5740000000	REC SUPPLIES	15,220.00	(514.00)	14,706.00
			RJE - 3	
Subtotal [5I]	Recreation	<u>39,822.00</u>	<u>0.00</u>	<u>39,822.00</u>
Subgroup : [5L]	Other			
5360500000	PATIENT SUPPLIES - REHAB	8,354.00	0.00	8,354.00
5371100000	Lost Resident Items	718.00	0.00	718.00
5375000000	MEDICARE ADD-ON EXPENSES	56,743.00	0.00	56,743.00
5375300000	Private - Add on expenses	1,800.00	0.00	1,800.00
6040100000	OUT PAT OFFICE SUPPLIES	1,631.00	0.00	1,631.00
6041300000	IN PAT SUPPLIES - ST	13,200.00	(13,200.00)	0.00
			RJE - 5	
6125000000	PHARMACY CONTRACTED SERVICES	10,808.00	0.00	10,808.00
6150000000	PHARM-SOFTWARE EXPENSE	2,284.00	0.00	2,284.00
6325000000	OUT PAT CONTRACTED SERVICES	8,020.00	0.00	8,020.00
6332000000	OUTPATIENT WEBPT SOFTWARE COST	7,967.00	0.00	7,967.00
6340000000	OUT-PAT THER SUPPLY/BILLABLE	2,002.00	0.00	2,002.00
6340100000	OUT PAT OFFICE SUPPLIES	2,430.00	0.00	2,430.00
6342000000	OUT PAT THERAPY SUPPLIES/GENE	1,601.00	0.00	1,601.00
6344000000	OUTPATIENT BAD DEBTS EXPENSE	12,000.00	0.00	12,000.00

6348000000	OUT PAT THERAPY-DUES/SUBSCRIP	850.00	0.00	850.00
6349100000	OUT PATIENT - CELL PHONES	421.00	0.00	421.00
Subtotal [5L]	Other	130,829.00	(13,200.00)	117,629.00
Total [20]	Housekeeping and Resident Care Basis for Alloc	1,716,375.00	(86,134.00)	1,630,241.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
5240000000	MAINTENANCE SUPPLIES	1,018.00	0.00	1,018.00
5240100000	Supplies-Plum,Heat+Regrig	6,221.00	0.00	6,221.00
5240200000	Supplies-Painting	757.00	0.00	757.00
5240300000	Supplies-Electrical	2,412.00	0.00	2,412.00
5240500000	Supplies-Elevators	112.00	0.00	112.00
5240700000	Supplies-Apt Billeable	14.00	0.00	14.00
Subtotal [6A]	Repairs and Maintenance	10,534.00	0.00	10,534.00
Subgroup : [6B]	Heat			
5281000000	FUEL OIL/GAS	44,950.00	0.00	44,950.00
5281500000	PROPANE - DIETARY	10,225.00	0.00	10,225.00
Subtotal [6B]	Heat	55,175.00	0.00	55,175.00
Subgroup : [6C]	Light & Power			
5280000000	ELECTRICITY	104,624.00	0.00	104,624.00
Subtotal [6C]	Light & Power	104,624.00	0.00	104,624.00
Subgroup : [6D]	Water			
5282000000	WATER & SEWER	20,869.00	0.00	20,869.00
Subtotal [6D]	Water	20,869.00	0.00	20,869.00
Subgroup : [6E]	Equipment Lease			
5035000000	ADMIN EQUIPMENT RENTAL	1,365.00	0.00	1,365.00
5035110000	Copier Lease-Reception 287-614	1,678.00	0.00	1,678.00
5035120000	Copier Lease-Dietary-c308-400	3,145.00	0.00	3,145.00
5035150000	Copier Lease-Print Path-005	289.00	0.00	289.00
5035510000	Copier Lease-Wellness-42-2432	271.00	0.00	271.00
5035520000	Copier Lease-Mail Room-552-957	8,938.00	0.00	8,938.00
5035530000	Copier-Lease-2cd FI-c284e-3971	8,965.00	0.00	8,965.00
R0007	ACPL Leased Equipment	0.00	13,200.00	13,200.00
R0008	Pro Caire Leased Equipment	0.00	72,934.00	72,934.00
Subtotal [6E]	Equipment Lease	24,651.00	86,134.00	110,785.00
Subgroup : [6F]	Other			
5225000000	CONTRACT MAINT SERVICES	11,766.00	0.00	11,766.00
5225100000	O/S Plum,Heat, Refrig	3,395.00	0.00	3,395.00
5225400000	O/S Carpet/Flooring	150.00	0.00	150.00
5225500000	O/S Elevators	16,077.00	0.00	16,077.00
5225600000	O/S State Required	11,535.00	0.00	11,535.00
5225850000	O/S Water	6,005.00	0.00	6,005.00
5225900000	O/S Miscellaneous	13,984.00	0.00	13,984.00
5226000000	TRASH REMOVAL	22,791.00	0.00	22,791.00
5240600000	Supplies-State Required	1,177.00	0.00	1,177.00
5240900000	Supplies-Miscellaneous	11,240.00	0.00	11,240.00
5242100000	Landscaping	7,722.00	0.00	7,722.00
5242200000	Snow Removal	3,866.00	0.00	3,866.00
5284000000	INTERNET SERVICES	20,713.00	0.00	20,713.00
Subtotal [6F]	Other	130,421.00	0.00	130,421.00
Subgroup : [7A]	Land Improvements			
5161000000	DEPRE/LAND IMPROVEMENTS	4,617.00	0.00	4,617.00
Subtotal [7A]	Land Improvements	4,617.00	0.00	4,617.00
Subgroup : [7B]	Building & Building Improvements			
5162000000	DEPRECIATION/BUILDINGS	114,107.00	0.00	114,107.00
Subtotal [7B]	Building & Building Improvements	114,107.00	0.00	114,107.00
Subgroup : [7C]	Non-movable Equipment			
5163000000	DEPRECIATION/EQUIPMENT	80,072.00	0.00	80,072.00
Subtotal [7C]	Non-movable Equipment	80,072.00	0.00	80,072.00

Subgroup : [7D]	Movable Equipment			
516400000	DEPRECIATION/VEHICLES	3,625.00	0.00	3,625.00
Subtotal [7D]	Movable Equipment	3,625.00	0.00	3,625.00
Subgroup : [8B]	Mortgage Expense			
515000000	AMORIZATION COSTS	1,239.00	0.00	1,239.00
Subtotal [8B]	Mortgage Expense	1,239.00	0.00	1,239.00
Total [22]	Maintenance and Property	549,934.00	86,134.00	636,068.00
Group : [26]	Interest			
Subgroup : [12A2]	Second Mortgage			
514100000	MORTGAGE INTEREST	130,364.00	0.00	130,364.00
Subtotal [12A2]	Second Mortgage	130,364.00	0.00	130,364.00
Total [26]	Interest	130,364.00	0.00	130,364.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
514200000	INTEREST LINE OF CREDIT	4,876.00	0.00	4,876.00
Subtotal [12D]	Other Interest Expense	4,876.00	0.00	4,876.00
Subgroup : [14A]	Insurance on Property			
516500000	PROPERTY/LIABILITY INSURANCE	47,569.00	0.00	47,569.00
Subtotal [14A]	Insurance on Property	47,569.00	0.00	47,569.00
Subgroup : [14B]	Insurance of Automobiles			
526500000	AUTO INSURANCE	2,783.00	0.00	2,783.00
Subtotal [14B]	Insurance of Automobiles	2,783.00	0.00	2,783.00
Total [27]	Interest and Insurance	55,228.00	0.00	55,228.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
402000000	CT MEDICAID REVENUE	(10,228,777.00)	0.00	(10,228,777.00)
Subtotal [1A]	Medicaid Residents (CT only)	(10,228,777.00)	0.00	(10,228,777.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
401200000	MEDI A/CONTRACTURAL ADJ	(524,620.00)	0.00	(524,620.00)
402200000	MEDICAID CONTRACTURAL ADJ ROU	4,883,254.00	0.00	4,883,254.00
411100000	MEDI A/ANCILL CONTR ADJ	1,183,467.00	0.00	1,183,467.00
Subtotal [1B]	Medicaid room and board contractual allowance	5,542,101.00	0.00	5,542,101.00
Subgroup : [3A]	Medicare Residents (All inclusive)			
401000000	MEDICARE REVENUE	(1,692,097.00)	0.00	(1,692,097.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(1,692,097.00)	0.00	(1,692,097.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
411200000	MEDICARE B/ANCILL CONTR ADJ	215,447.00	0.00	215,447.00
423910000	CONTRACTURAL ADJ - O/P MED B	253,247.00	0.00	253,247.00
Subtotal [3B]	Medicare room and board contractual allowance	468,694.00	0.00	468,694.00
Subgroup : [4A]	Private-pay residents and other			
402970000	ROOM & BOARD - MANAGED CARE	(469,789.00)	0.00	(469,789.00)
403000000	PRIVATE PAY REVENUE	(3,548,235.00)	0.00	(3,548,235.00)
Subtotal [4A]	Private-pay residents and other	(4,018,024.00)	0.00	(4,018,024.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
403010000	MNGED CARE CONTRA ADJ	306,004.00	0.00	306,004.00
407600000	MEDI A/PVT ROOM ALLOW	(7,315.00)	0.00	(7,315.00)
423900000	CONTRA ADJ--EST O/P UNCOLLECT	235,727.00	0.00	235,727.00
Subtotal [4B]	Private-pay room and board contractual allowanc	534,416.00	0.00	534,416.00
Subgroup : [5A]	Prescription Drugs - Medicare			
411000000	PHARMACY REVENUE/MED A	(123,371.00)	0.00	(123,371.00)
Subtotal [5A]	Prescription Drugs - Medicare	(123,371.00)	0.00	(123,371.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare			
412000000	PHARMACY REV/CT MEDICAID	(84,152.00)	0.00	(84,152.00)
413000000	PHARMACY REV /PRIVATE	(65,288.00)	0.00	(65,288.00)
414000000	PHARM REV-3RD PARTY	(841,892.00)	0.00	(841,892.00)

415000000	PHARM REV-BECKLEY HOUSE	(7,020.00)	0.00	(7,020.00)
416000000	PHARMACY REV -WOODS	(90,272.00)	0.00	(90,272.00)
416500000	PHARM REV - RETAIL SALES	(26,797.00)	0.00	(26,797.00)
417000000	PHARMACY REV -EMPLOYEE	(96,686.00)	0.00	(96,686.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(1,212,107.00)	0.00	(1,212,107.00)
Subgroup : [6A]	Medical Supplies - Medicare			
401100000	"A" MEDICAL SUPPLY REV	(27.00)	0.00	(27.00)
Subtotal [6A]	Medical Supplies - Medicare	(27.00)	0.00	(27.00)
Subgroup : [6C]	Medical Supplies - Non-medicare			
402610000	OUT-PAT THERAPY SUPPLY	(1,377.00)	0.00	(1,377.00)
Subtotal [6C]	Medical Supplies - Non-medicare	(1,377.00)	0.00	(1,377.00)
Subgroup : [7A]	Physical Therapy - Medicare			
421000000	PT REVENUE/MED A	(403,290.00)	0.00	(403,290.00)
421500000	PT REVENUE/MED B	(173,340.00)	0.00	(173,340.00)
Subtotal [7A]	Physical Therapy - Medicare	(576,630.00)	0.00	(576,630.00)
Subgroup : [7C]	Physical Therapy - Non-medicare			
422000000	PT REVENUE/MEDICAID	(11,115.00)	0.00	(11,115.00)
423200000	PT MANAGED CARE	(70,695.00)	0.00	(70,695.00)
423500000	PT REVENUE/OUTPATIENT B	(478,016.00)	0.00	(478,016.00)
423600000	PT REVENUE/OUTPATIENT PVT	(551,911.00)	0.00	(551,911.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(1,111,737.00)	0.00	(1,111,737.00)
Subgroup : [8A]	Speech Therapy - Medicare			
441000000	SPEECH MEDICARE A	(142,534.00)	0.00	(142,534.00)
441500000	ST REVENUE/MED B	(51,115.00)	0.00	(51,115.00)
Subtotal [8A]	Speech Therapy - Medicare	(193,649.00)	0.00	(193,649.00)
Subgroup : [8C]	Speech Therapy - Non-medicare			
443200000	SPEECH MANAGED CARE	(42,750.00)	0.00	(42,750.00)
443700000	ST REVENUE - MEDICAID	(2,150.00)	0.00	(2,150.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(44,900.00)	0.00	(44,900.00)
Subgroup : [9A]	Occupational Therapy - Medicare			
431000000	OT REVENUE/MED A	(494,800.00)	0.00	(494,800.00)
431500000	OT REVENUE/MED B	(332,180.00)	0.00	(332,180.00)
Subtotal [9A]	Occupational Therapy - Medicare	(826,980.00)	0.00	(826,980.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare			
432000000	OT REVENUE/MEDICAID	(15,450.00)	0.00	(15,450.00)
433700000	OT MANAGED CARE	(93,050.00)	0.00	(93,050.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(108,500.00)	0.00	(108,500.00)
Subgroup : [10A]	Other - Medicare			
401700000	LAB REV/MED A	(16,371.00)	0.00	(16,371.00)
401900000	X-RAY REV/MED A	(3,074.00)	0.00	(3,074.00)
Subtotal [10A]	Other - Medicare	(19,445.00)	0.00	(19,445.00)
Subgroup : [10B]	Other - Non-medicare			
401720000	LAB REVENUE - MEDICAID	(1,945.00)	0.00	(1,945.00)
401740000	LAB REVENUE - MANAGED CARE	(539.00)	0.00	(539.00)
402930000	X-RAY MANAGED CARE	(864.00)	0.00	(864.00)
Subtotal [10B]	Other - Non-medicare	(3,348.00)	0.00	(3,348.00)
Subgroup : [11]	Meals sold to guests, employees, and others			
445300000	CAFE & MISC DIETARY REVENUE	(5,531.00)	0.00	(5,531.00)
Subtotal [11]	Meals sold to guests, employees, and others	(5,531.00)	0.00	(5,531.00)
Subgroup : [13]	Telephone and Telegraph			
445800000	TELEPHONE INCOME	(4,810.00)	0.00	(4,810.00)
Subtotal [13]	Telephone and Telegraph	(4,810.00)	0.00	(4,810.00)
Subgroup : [15]	Interest Income			
405000000	INTEREST INCOME	(68.00)	0.00	(68.00)
445700000	INTEREST INCOME	(164.00)	0.00	(164.00)
Subtotal [15]	Interest Income	(232.00)	0.00	(232.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops			

4037000000	BARBER/BEAUTY REVENUE	(11,283.00)	0.00	(11,283.00)
4455000000	BEAUTY/BARBER INCOME	(6,872.00)	0.00	(6,872.00)
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	(18,155.00)	0.00	(18,155.00)

Subgroup : [18]	Other Revenue			
4000020000	CCC/PAS/CBS Income	(117,656.00)	0.00	(117,656.00)
4008900000	PRIOR YEAR CONTRA ADJ	(16,496.00)	0.00	(16,496.00)
4010020000	PRIVATE INCOME	(95,450.00)	0.00	(95,450.00)
4020020000	SCHOLARSHIP-UW&TOWNS INCOME	(4,590.00)	0.00	(4,590.00)
4030020000	WELLNER TRUST FUND INCOME	(9,775.00)	0.00	(9,775.00)
4040010000	ALZHEIMER AIDE GRANT	(10,884.00)	0.00	(10,884.00)
4040020000	WCAAA TITLE 111B GRANT INCOME	(13,250.00)	0.00	(13,250.00)
4040040000	Canaan Foundation	(1,503.00)	0.00	(1,503.00)
4040500000	DAR-TITLE III-B-TRANSPORTATION	(6,313.00)	0.00	(6,313.00)
4040510000	DAR-BERKSHIRE TACONIC FNDN	(1,375.00)	0.00	(1,375.00)
4040520000	DAR - CANAAN FNDN	(500.00)	0.00	(500.00)
4040530000	DAR-FNDN FOR COMMUNITY HEALTH	(35,003.00)	0.00	(35,003.00)
4045000000	SPECIAL EVENTS - XMAS BAZAAR	(186.00)	0.00	(186.00)
4050020000	WCAAA RESPITE INCOME	(1,915.00)	0.00	(1,915.00)
4060020000	VA INCOME	(22,340.00)	0.00	(22,340.00)
4070020000	DSS INCOME	(1,560.00)	0.00	(1,560.00)
4075020000	Visiting Nurse Receipts	(2,979.00)	0.00	(2,979.00)
4080020000	PRIVATE DISCOUNT INCOME	(800.00)	0.00	(800.00)
4099020000	DAR - DONATION INCOME	(9,917.00)	0.00	(9,917.00)
4450000000	ADMINISTRATIVE INCOME	(47,875.00)	0.00	(47,875.00)
4453500000	FOOD REQUESTS - ADC	(24,599.00)	0.00	(24,599.00)
4600010000	ADC - CANAAN (FALLS VILLAGE)	(3,500.00)	0.00	(3,500.00)
4600020000	ADC - TOWN OF CORNWALL	(4,000.00)	0.00	(4,000.00)
4600030000	ADC - LAKEVILLE/SALISBURY	(4,000.00)	0.00	(4,000.00)
4600040000	ADC - TOWN OF NORFOLK	(3,500.00)	0.00	(3,500.00)
4600050000	ADC - TOWN OF NORTH CANAAN	(10,000.00)	0.00	(10,000.00)
4600060000	ADC - TOWN OF SHARON	(6,000.00)	0.00	(6,000.00)
4600070000	ADC - TOWN OF WINSTED	(6,000.00)	0.00	(6,000.00)
4610010000	DAR - CANAAN (FALLS VILLAGE)	(3,501.00)	0.00	(3,501.00)
4610020000	DAR - TOWN OF CORNWALL	(5,001.00)	0.00	(5,001.00)
4610030000	DAR - LAKEVILLE/SALISBURY	(10,500.00)	0.00	(10,500.00)
4610050000	DAR - TOWN OF NORTH CANAAN	(32,363.00)	0.00	(32,363.00)
4610060000	DAR - TOWN OF SHARON	(5,001.00)	0.00	(5,001.00)
4611000000	DAR - NHCOC - DOT PROGRAM	(102,304.00)	0.00	(102,304.00)
4611010000	DAR - NHCOC - RITS PROGRAM	(24,475.00)	0.00	(24,475.00)
4611020000	DAR - SECTION 5310 PROGRAM	(48,800.00)	0.00	(48,800.00)
4700010000	TRANS - GN CHARGE BACK	(53,100.00)	0.00	(53,100.00)
4700020000	TRANS - GV CHARGE BACK	(37,350.00)	0.00	(37,350.00)
4700030000	TRANS - ADC CHARGE BACK	(149,387.00)	0.00	(149,387.00)
6256000000	TRANSPORTATION INCOME	(40,359.00)	0.00	(40,359.00)
R0012	YR End Bonus Credit Balance	0.00	(450.00)	(450.00)
			RJE - 8	(450.00)
Subtotal [18]	Other Revenue	(974,107.00)	(450.00)	(974,557.00)

Total [30]	Statement of Revenue	(14,618,593.00)	(450.00)	(14,619,043.00)
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Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
1010000000	CASH-SALISBURY CHECKING	33,097.00	0.00	33,097.00
1010020000	CASH-SALISBURY CHECKING	94,362.00	0.00	94,362.00
1011000000	CASH-SALISBURY USER TAX	212.00	0.00	212.00
1020020000	CASH-SALISBURY PAYROLL	4,475.00	0.00	4,475.00
1030000000	CASH - SALISBURY SAVINGS	1,985.00	0.00	1,985.00
1030020000	CASH-NATIONAL IRON	51,188.00	0.00	51,188.00
1035000000	CASH-SALISBURY GOV'T HEALTH R	1,000.00	0.00	1,000.00
1036000000	CASH - SALISBURY - OUTPATIENT	3,615.00	0.00	3,615.00
1040000000	PATIENT TRUST FUNDS	21,320.00	0.00	21,320.00
1050020000	PETTY CASH	1,575.00	0.00	1,575.00
1065200000	REPLACEMENT RESERVE	36,615.00	0.00	36,615.00
Subtotal [A1]	Cash	249,444.00	0.00	249,444.00

Subgroup : [A2]	Resident Accounts Receivable			
1093000000	A/R O/P MEDI AUDIT RECOVERY	73,911.00	0.00	73,911.00
1110000000	AR-PRIVATE	757,571.00	0.00	757,571.00
1110510000	A/R-PENDING MCD-PCC GENERATED	191,648.00	0.00	191,648.00
1113000000	A/R - PRIOR YEARS	342,473.00	0.00	342,473.00

1115000000	ALLOW- DOUBTFUL ACCOUNTS	(456,747.00)	0.00	(456,747.00)
1120000000	AR/MEDICARE A	164,807.00	0.00	164,807.00
1121000000	A/R-MEDICARE A COINS FROM INS	26,484.00	0.00	26,484.00
1122000000	A/R-MEDICARE A COINS FROM PRIV	14,168.00	0.00	14,168.00
1123000000	A/R-MED A COINS FROM MEDICAID	14,050.00	0.00	14,050.00
1125000000	AR/MEDICARE B	24,839.00	0.00	24,839.00
1125100000	A/R MEDICARE B COINS FROM PRIV	2,087.00	0.00	2,087.00
1125200000	A/R-MED B COINS FROM MEDICAID	4,608.00	0.00	4,608.00
1125300000	A/R-MEDICARE B COINS FROM INS	3,552.00	0.00	3,552.00
1128000000	A/R-PHARM 3RD PARTY	24,148.00	0.00	24,148.00
1130000000	AR/CT MEDICAID	350,852.00	0.00	350,852.00
1135000000	AR/CT APPLIED INCOME	(110,819.00)	0.00	(110,819.00)
1136200000	MEDICARE RAC/MAC AUDIT	(70,768.00)	0.00	(70,768.00)
1139000000	A/R - MANAGE CARE	44,216.00	0.00	44,216.00
1140020000	AR/ADULT DAY CARE	56,154.00	0.00	56,154.00
1141020000	ALLOW FOR DOUBT ACCTS/ADC	(16,156.00)	0.00	(16,156.00)
1150000000	AR/OUTPATIENT	131,933.00	0.00	131,933.00
1151000000	A/R CONTR ADJ OUT-PAT	(65,967.00)	0.00	(65,967.00)
1153000000	ALLOW/DOUBTFUL ACCOUNTS	(12,000.00)	0.00	(12,000.00)
Subtotal [A2]	Resident Accounts Receivable	1,495,044.00	0.00	1,495,044.00
Subgroup : [A3] Other Accounts Receivable				
1190020000	AR/OTHER	9,425.00	0.00	9,425.00
Subtotal [A3]	Other Accounts Receivable	9,425.00	0.00	9,425.00
Subgroup : [A4] Inventories				
1210000000	INVENTORY	86,087.00	0.00	86,087.00
Subtotal [A4]	Inventories	86,087.00	0.00	86,087.00
Subgroup : [A5] Prepaid Expenses				
1310000000	PREPAID INS-COMM/PROP/LIAB	27,814.00	0.00	27,814.00
1311000000	PREPAID INS-AUTO PACKAGE	(5.00)	0.00	(5.00)
1317000000	PREPAID INS-D & O LIAB	2,772.00	0.00	2,772.00
1335000000	Prepaid Water & Sewer	2,571.00	0.00	2,571.00
1335020000	PRE-PAID WATER & SEWER	770.00	0.00	770.00
1340000000	PREPAID OTHER	2,732.00	0.00	2,732.00
1610200000	PREPAID MIP	6,395.00	0.00	6,395.00
Subtotal [A5]	Prepaid Expenses	43,049.00	0.00	43,049.00
Subgroup : [A8] Other Current Assets				
1065400000	MORTGAGE INSURANCE RESERVE	6,022.00	0.00	6,022.00
1065500000	INSURANCE RESERVE	29,205.00	0.00	29,205.00
Subtotal [A8]	Other Current Assets	35,227.00	0.00	35,227.00
Subgroup : [B1] Land				
1410000000	LAND	137,129.00	0.00	137,129.00
Subtotal [B1]	Land	137,129.00	0.00	137,129.00
Subgroup : [B2] Land Improvements				
1415000000	LAND IMPROVEMENT	99,109.00	0.00	99,109.00
1416000000	LAND IMPROVEMENT/ADC	4,690.00	0.00	4,690.00
1420000000	SEWER ASSESSMENTS	46,791.00	0.00	46,791.00
1515000000	ACCUM DEPR/LAND IMPROVEMENTS	(77,202.00)	0.00	(77,202.00)
1520000000	ACCUM DEPRE/SEWER ASSESSMENTS	(46,791.00)	0.00	(46,791.00)
1533020000	ACCUM DEPRE/LAND IMPRO	(4,311.00)	0.00	(4,311.00)
Subtotal [B2]	Land Improvements	22,286.00	0.00	22,286.00
Subgroup : [B3] Buildings				
1430000000	BUILDINGS	3,124,750.00	0.00	3,124,750.00
1431020000	BUILDING/ADC	208,714.00	0.00	208,714.00
1530000000	ACCUM DEPRE/BUILDINGS	(2,138,409.00)	0.00	(2,138,409.00)
1531020000	ACCUM DEPRE/BLDGS	(147,244.00)	0.00	(147,244.00)
Subtotal [B3]	Buildings	1,047,811.00	0.00	1,047,811.00
Subgroup : [B6] Movable Equipment				
1440000000	EQUIPMENT	832,684.00	0.00	832,684.00
1461020000	EQUIPMENT/ADC	23,732.00	0.00	23,732.00
1540000000	ACCUM DEPRE/EQUIPMENT	(535,963.00)	0.00	(535,963.00)
1561020000	ACCUM DEPRE/ADC	(13,889.00)	0.00	(13,889.00)
Subtotal [B6]	Movable Equipment	306,564.00	0.00	306,564.00

Subgroup : [B7]	Motor Vehicles			
1450000000	MOTOR VEHICLES	59,008.00	0.00	59,008.00
1451020000	MOTOR VEHICLES	186,673.00	0.00	186,673.00
1550000000	ACCUM DEP/VEHICLES	(53,571.00)	0.00	(53,571.00)
1551020000	ACCUM DEP/VEHICLES	(129,222.00)	0.00	(129,222.00)
Subtotal [B7]	Motor Vehicles	62,888.00	0.00	62,888.00
Subgroup : [B9]	Other Fixed Assets			
1065100000	NONCRITICAL REPAIR RESERVE	125,571.00	0.00	125,571.00
1460500000	CIP - NURSING ADDITION	154,392.00	0.00	154,392.00
Subtotal [B9]	Other Fixed Assets	279,963.00	0.00	279,963.00
Subgroup : [D3]	Organization Expense			
1610100000	HUD FINANCING COSTS	37,554.00	0.00	37,554.00
1611000000	AMORIZATION-FINANCE COSTS	(536.00)	0.00	(536.00)
Subtotal [D3]	Organization Expense	37,018.00	0.00	37,018.00
Subgroup : [D6]	Loans to Owners or Related Parties			
1190200000	AVR - OTHER - WOODS	55,621.00	0.00	55,621.00
1191000000	DUE FROM FOUNDATION	5,086.00	0.00	5,086.00
1192000000	DUE FROM GEER VILLAGE/BECKLEY	557.00	0.00	557.00
1193000000	DUE FROM GEER CORP	2,270,741.00	0.00	2,270,741.00
1194000000	DUE FROM GEER WOODS	1,452,900.00	0.00	1,452,900.00
Subtotal [D6]	Loans to Owners or Related Parties	3,784,905.00	0.00	3,784,905.00
Total [31-32]	Assets	7,596,840.00	0.00	7,596,840.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade Accounts Payable			
2010000000	ACCOUNTS PAYABLE/TRADE	(570,671.00)	0.00	(570,671.00)
2010020000	ACCOUNTS PAYABLE/TRADE	(11,749.00)	0.00	(11,749.00)
2010040000	ACCOUNTS PAYABLE - Offset	250.00	0.00	250.00
2030000000	ACCOUNTS PAYABLE/OTHER	(6,500.00)	0.00	(6,500.00)
2030100000	A/P - OTHER - CORP	(315,328.00)	0.00	(315,328.00)
2037000000	CT USER TAX PAYABLE	(172,344.00)	0.00	(172,344.00)
2040000000	PATIENT FUNDS PAYABLE	(21,320.00)	0.00	(21,320.00)
2110000000	FICA WITHHOLDING PAYABLE	(26,644.00)	0.00	(26,644.00)
2215000000	FLEX SPENDING PAYABLE	(15,903.00)	0.00	(15,903.00)
2270000000	INSURANCE PAYABLE	(45,945.00)	0.00	(45,945.00)
Subtotal [A1]	Trade Accounts Payable	(1,186,154.00)	0.00	(1,186,154.00)
Subgroup : [A2]	Note Payable			
2300100000	CURRENT PORTION - HUD	(31,695.00)	0.00	(31,695.00)
2300500000	C&LM LOAN - CURRENT	(6,903.00)	0.00	(6,903.00)
Subtotal [A2]	Note Payable	(38,598.00)	0.00	(38,598.00)
Subgroup : [A4]	Accrued Payroll			
2020000000	PAYROLL PAYABLE	(348,289.00)	0.00	(348,289.00)
2070000000	VACATION/SICK ACCRUAL	(331,575.00)	0.00	(331,575.00)
2070020000	VACATION/SICK ACCRUAL	(39,957.00)	0.00	(39,957.00)
Subtotal [A4]	Accrued Payroll	(719,821.00)	0.00	(719,821.00)
Subgroup : [A12]	Other Current Liabilities			
1143120000	DEFERRED INC - DIAL A RIDE	20,049.00	0.00	20,049.00
1143420000	DEFERRED INC - SCHOLARSHI	(1,102.00)	0.00	(1,102.00)
1143520000	DEFERRED INC - OPERATIONS	6,724.00	0.00	6,724.00
1145020000	WELLNER/SCHOLARSHIPS	(10,546.00)	0.00	(10,546.00)
2055000000	DEFERRED INCOME	(342,473.00)	0.00	(342,473.00)
2215200000	HRA DEDUCTIBLE	(77,922.00)	0.00	(77,922.00)
2281000000	ACCURED WORK/COMP PAYABLE	(53,831.00)	0.00	(53,831.00)
Subtotal [A12]	Other Current Liabilities	(459,101.00)	0.00	(459,101.00)
Subgroup : [B2]	Mortgages Payable			
2320200000	MORTGAGE PAYABLE - HUD	(2,149,928.00)	0.00	(2,149,928.00)
2320500000	C&LM LOAN - LONG-TERM	(14,380.00)	0.00	(14,380.00)
Subtotal [B2]	Mortgages Payable	(2,164,308.00)	0.00	(2,164,308.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
2593000000	DUE TO GEER CORPORATION	(592,146.00)	0.00	(592,146.00)
Subtotal [B3]	Loans from Owners or Related Parties	(592,146.00)	0.00	(592,146.00)

Total [33-34]	Liabilities	<u>(5,160,128.00)</u>	<u>0.00</u>	<u>(5,160,128.00)</u>
Group : [35]	Equity			
Subgroup : [B5]	Cumulated Earnings			
3000000000	FUND BALANCE	(3,465,735.00)	0.00	(3,465,735.00)
3000020000	FUND BALANCE - ADC	131,089.00	0.00	131,089.00
Subtotal [B5]	Cumulated Earnings	<u>(3,334,646.00)</u>	<u>0.00</u>	<u>(3,334,646.00)</u>
Total [35]	Equity	<u>(3,334,646.00)</u>	<u>0.00</u>	<u>(3,334,646.00)</u>
	NET (INCOME) LOSS	<u>897,934.00</u>	<u>0.00</u>	<u>897,934.00</u>
	Sum of Account Groups	0.00	0.00	0.00

Client: **Geer - Geer Nursing & Rehab**
 Engagement: **Medicaid - Geer Nursing & Rehab 2018 Cost Report**
 Period Ending: **9/30/2018**
 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				
To reclass dentist expense				
5028000001	DENTAL WAGES [UHY ADDED ACCOUNT]		13,209.00	
5028000000	OUTSIDE SVCS-ADMIN			13,209.00
Total			13,209.00	13,209.00
Reclassifying Journal Entries JE # 2				
To reclass dues				
5047200000	SEMINARS		1,050.00	
5048000003	LICENSES		381.00	
5048200000	SUBSCRIPTIONS		110.00	
5048200000	SUBSCRIPTIONS		496.00	
5048200000	SUBSCRIPTIONS		453.00	
5048000000	DUES/SUBSCRIPTIONS			877.00
5048100000	DUES			1,160.00
5048100000	DUES			453.00
Total			2,490.00	2,490.00
Reclassifying Journal Entries JE # 3				
To reclass expense per PBC				
5730000000	REC THER - PET SUPPLIES		514.00	
5740000000	REC SUPPLIES			514.00
Total			514.00	514.00
Reclassifying Journal Entries JE # 4				
To reclass ADC legal costs				
R0006	Legal Expenses - ADC		200.00	
5026500000	Legal Expense-EE Relations			200.00
Total			200.00	200.00
Reclassifying Journal Entries JE # 5				
To reclass ACPL leased equipment				
R0007	ACPL Leased Equipment		13,200.00	
6041300000	IN PAT SUPPLIES - ST			13,200.00
Total			13,200.00	13,200.00
Reclassifying Journal Entries JE # 6				
To reclass Pro Caire leased equipment				
R0008	Pro Caire Leased Equipment		72,934.00	
5340100000	OXYGEN - MEDI A			13,046.00
5340200000	OXYGEN - CT MCD			29,750.00
5340400000	OXYGEN - PRIVATE			2,473.00
5340500000	OXYGEN - HOUSE ACCT			10,923.00
5341000000	MEDICAL SUPPLIES/SPEC. BEDS			16,742.00
Total			72,934.00	72,934.00
Reclassifying Journal Entries JE # 7				
To reclass salaries based on PBC schedule				
5010110000	Administrators Salary		140,077.00	
5310000002	DON and ADON Salaries		204,217.00	
Marcum 01	Head Dietitian		42,081.00	
Marcum 02	Stock Room		46,767.00	
R0009	Salaries - Infection Control		95,314.00	
R0010	Salaries - MDS Coordinator		135,014.00	
R0011	Salaries - Admissions		343,704.00	
5010100000	OFFICE WAGES - REG			78,482.00
5310100000	RN WAGES - REG			542,907.00
5410100000	DIETARY WAGES - REG			42,081.00
6502100000	Marketing Wages - Reg			334,368.00
6502300000	Marketing Wages - Sick			6,966.00
6502400000	Marketing Wages - Vacation			2,192.00
6502700000	Marketing Wages - Miscellaneous			28.00
6502800000	Marketing Wages - Accrual			150.00
5010100000	OFFICE WAGES - REG			
Total			1,007,174.00	1,007,174.00
Reclassifying Journal Entries JE # 8				
To reclass year-end bonus				
5020000000	YR END BONUS EXPENSE		450.00	
R0012	YR End Bonus Credit Balance			450.00
Total			450.00	450.00

Total Reclassifying Journal Entries

1,110,171.00

1,110,171.00

Total All Journal Entries

1,110,171.00

1,110,171.00



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
Prepared By: GNRC
Reviewed By:
Workpaper Date: 1/23/2019
Run Date: 1/23/2019

Provider Name: Geer Nursing and Rehabilitation Center
Provider Number: 000008433
Period Ended: 9/30/18

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: