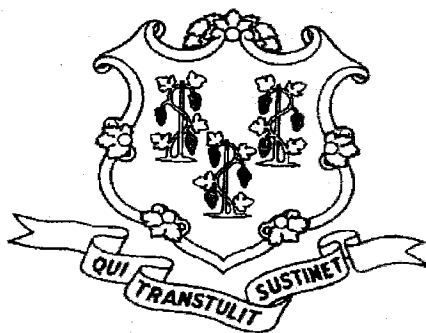


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) JACC Healthcare Center of Danielson	
Address (No. & Street, City, State, Zip Code) 111 Westcott Road, Danielson, CT 06239	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 383940364	RHNS	(Specify)	Medicare Provider 07-5423
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Medicaid Provider Numbers:	CCNH 20454	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2016	1	37

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for JACC Healthcare Center of Danielson [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, 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) Steven Barrett			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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility JACC Healthcare Center of Danielson		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 111 Westcott Road, Danielson, CT 06239				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/1/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	<b>\$</b>			

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) 774-9540		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Danielson		Address (No. & Street, City, State, Zip ) 111 Westcott Road, Danielson, CT 06239		
License Numbers:	CCNH 383940364	RHNS (Specify)	Medicare Provider No. 07-5423	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No           If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Steven Barrett		Nursing Home Administrator's License No.:	00141	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2016	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2016	3B	37

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

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2016	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 %**				
Shimshon Fisher	111 Westcott Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>	Loan	Page 34, Line B3	150,000	150,000
Synergy Therapy Services	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	PT Therapy Services	Page 13, Line B5a	42,260	42,260
JACC Healthcare Group LLC	130 Main Street, Thomaston, CT 06787	<input type="radio"/>	<input checked="" type="radio"/>	Management Services	Page 16, Line M12	73,675	62,861
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2016	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No    If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page of	
JACC Healthcare Center of Danielson		383940364		9/30/2016			6   37	
Name and Address of Lessor	Related * to Owners, Operators, Officers	Description of Items Leased		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
		Yes	No					
ECOLAB, Inc., 370 N. Wabasha Street, St. Paul, MN 55102	<input type="radio"/> Yes <input checked="" type="radio"/> No	Phase II Dishmachine		02/09/15	On-going	875	875	
Elite Imaging Systems, 2231 Cole St., Bingham, MI 48009	<input type="radio"/> Yes <input checked="" type="radio"/> No	CS-5500I, Dual Scanner, Finisher, LC7, AKA		01/23/13	Terminated	2,092	2,092	
Pitney Bowes	<input type="radio"/> Yes <input checked="" type="radio"/> No	Postage Meter		09/09/15	39 Months	335	335	
Digital Office Solutions, 1449 37th Street, Brooklyn, NY 11218	<input type="radio"/> Yes <input checked="" type="radio"/> No	Copier		04/07/16	48 Months	3,070	3,070	
	<input type="radio"/> Yes <input checked="" type="radio"/> No							
	<input type="radio"/> Yes <input checked="" type="radio"/> No							
	<input type="radio"/> Yes <input checked="" type="radio"/> No							
	<input type="radio"/> Yes <input checked="" type="radio"/> No							
	<input type="radio"/> Yes <input checked="" type="radio"/> No							
	<input type="radio"/> Yes <input checked="" type="radio"/> No							
	<input type="radio"/> Yes <input checked="" type="radio"/> No							
	<input type="radio"/> Yes <input checked="" type="radio"/> No							
	<input type="radio"/> Yes <input checked="" type="radio"/> No							
						<b>Total ***</b>		6,372

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

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.



# PITNEY BOWES LEASE AGREEMENT

--	--	--	--	--	--	--	--	--	--

Agreement Number

## Your Business Information

JACC HEALTHCARE CENTER OF DANIELSON LLC

Full Legal Name of Lessee  
111 WESTCOTT RD

DANIELSON CT 06239-2929

Tax ID # (FEIN/TIN)

Billing Address: Street  
JACC HEALTHCARE CENTER OF DANIELSON LLCCity State ZIP+4  
DANIELSON CT 21662744867DBA Name of Lessee  
111 WESTCOTT RDBilling CAN #  
DANIELSON CT 06239-2929

Installation Address (if different from billing address): Street

City State ZIP+4

STEVE HIRSCH

(860)-774-9540 ext x16

21662744867

Installation Contact Name

Installation Contact Phone #

Installation CAN #

## Your Business Needs

Quantity	Business Solution Description
1	K7M0 Postage Meter
1	SBYL K7M0 W/5LB SCALE
1	PPK0 K7M0 PBP
1	1FAC BASIC ACCOUNTING (10 DEPT)

### Items to be included in customer's payment:

**Standard Service Level Agreement Included**  
**Includes Unlimited Postage by Phone Meter Resets**

ValueMAX Included  
 Softguard Included

Purchase Power Included  
 New Equipment

If green products are identified on your Order, the equipment covered by this Agreement includes remanufactured products that have gone through our factory certification testing process.

## Your Payment Plan

Number of Quarters	Quarterly Amount*
13	\$ 87

Initial Lease Term: 39 Months

Tax exempt certificate attached  
 Tax Exempt Certificate Not Required

SR #: 3-4565346472  
 M1XK7M0SBYLXXXXX

\*Does not include any applicable sales, use, or property taxes which will be billed separately; payment plans begin after any applicable Interim Usage Period.

## Your Signature Below

By signing below, you agree to be bound by all the terms of this Agreement, including those located in the Pitney Bowes Terms (Version 5/15), which are available at [www.pb.com/termsconditions](http://www.pb.com/termsconditions) and are incorporated by reference. You acknowledge that you may not cancel the Lease (as defined in Section G1 of the Pitney Bowes Terms) for any reason and that all payment obligations are unconditional. The Lease will be binding on us after we have completed our credit and documentation approval process and have signed below. The Lease requires you either to provide proof of insurance or participate in the ValueMAX® equipment replacement program (see Section L9 of the Pitney Bowes terms) for an additional fee.

E-Signed  
 zA

E-Signed : 09/09/2015 02:43 PM CST  
**steve hirsch**  
 shirsch@concordrehab.com  
 IP: 96.56.199.170  
**Certifi Electronic Signature**  
 DocID: 20150902085137983

Title

purchasing

Date

Email Address

Pitney Bowes Signature

Print Name

Title

Date

## Sales Information

Sheila Moran 196787 0007

Account Rep Name District Office

See Pitney Bowes Terms for additional terms and conditions

## CUSTOMER CHECKLIST

### Welcome To Pitney Bowes

THANK YOU for your business. Below are some frequently asked questions about your new lease. Also, you will receive a Lease Welcome Letter outlining your account details including your new payment and lease term. We value you as a customer and look forward to continuing to serve your needs.

- **How are taxes billed?** State-required sales tax will be added to your lease invoice. Property tax will be billed separately by Pitney Bowes on an annual basis. If you are tax exempt, please provide us with a record of your tax exemption certificate. The tax exempt certificate must be for the same location where your Pitney Bowes equipment will be located.
- **How often will I be invoiced?** You will be invoiced quarterly. If you are a new leasing customer, you may see a charge for "interim rent" on your first invoice. This is for usage of the equipment from the date of installation until your lease officially commences. After the interim rent period, you will receive a standard lease invoice showing your new quarterly lease payment. If you are transitioning from one leased product to another, you will continue to be billed on your old lease until the effective date of your new lease. In some cases this may be for more than one billing period, depending on your financial plan and the end date of your first lease.
- **How do I pay for postage?** You have many options for funding postage. You can pay in advance (options include Pitney Bowes Reserve Account or USPS Pre-Paid account) or you can pay later by accessing Pitney Bowes Purchase Power® account. You'll need to decide how you will be funding postage prior to setting up your meter. You can set up your postage payment method by visiting [www.pb.com/support/postageoptions](http://www.pb.com/support/postageoptions) or calling the toll free number below.
- **When will my product be delivered and installed?** Your product will be delivered within 7-10 business days. Your sales representative and contract will indicate if your product includes installation. If your product includes installation, a service technician will contact you to set up a time that works for you to install the equipment. If your product does not come with installation, it is self installable. For assistance transitioning from your old product to your new one, visit us online at [www.pb.com/directreturns](http://www.pb.com/directreturns).
- **How does ValueMax® work?** Pitney Bowes must ensure that any leased equipment is protected while in your possession. You must provide Proof of Insurance within 30 days or you will be automatically enrolled in our ValueMax® program. You will see a charge on your quarterly lease invoice for this service as described in your agreement.
- **How do I receive service and support?** Your current package provides Standard level support. This includes telephone technical support, on-site service calls when needed, labor, parts and preventative maintenance. We also provide online support through pb.com.
- **What is my Taxpayer ID (FEIN/TIN) needed for?** Pitney Bowes is required to have a valid Taxpayer ID (FEIN/TIN) on file for all our customers. Your taxpayer ID (TIN) is your employer identification number (FEIN) if you are a partnership, Corporation, Bank, State or Government agency or Non Profit organization, or your Social Security Number if you are a Sole Proprietor. Federal law requires financial institutions to obtain, verify and records information that identifies each person who opens an account according to the USA PATRIOT Act.
- **What supplies come with my new equipment?** Your new equipment comes with a starter ink cartridge and 25 tape sheets (to use when shipping packages). This will be enough to get you started with your new equipment. Your order also specifies if you ordered additional supplies. Should you have any old unused supplies purchased from PB Supply Line, we can advise you on how to return them.
- **How can I view and pay my bills?** If you have not done so already, you can set up your account online. Visit us at [www.pb.com/myaccount](http://www.pb.com/myaccount) to view and pay bills, find product support, place a service call as well as take advantage of many other online features.

If you need assistance during your transition please visit us online at [www.pb.com/support](http://www.pb.com/support) or you can call us:

- Product Support 1-800-522-0020
- New Billing Support 1-800-732-7222
- Postage Assistance 1-888-638-2779
- Supplies 1-800-243-7824



**SALES AGREEMENT**

Corporate: 2570 West Maple Avenue • Feasterville, PA 19053 • Phone: (215) 741-1900 • Fax: (215) 741-0600

Regional Office: 1449 37th, Street Suite 206 Brooklyn, NY 11218 • (212) 434-0222 • (212) 434-0223 • www.dos-usa.com



Products: Copiers • Printers • Color • Multifunction • Scanners Programs and Services: Print & Supply Management • Document Management • Storage • Network Solutions • Network Support

SHIP TO			BILL TO		
Jacc Healthcare Center of Danielson, LLC			Jacc Healthcare Center of Danielson, LLC		
111 Westcott Rd			111 Westcott Rd		
Danielson, CT, 06239			Danielson, CT, 06239		
PHONE # (860) 774-9540			PHONE # (860) 774-9540		
CONTACT: Steve Hirsch			CONTACT:		
DATE April 7th, - 2016	ACCOUNT MANAGER Avi Goldstein	SERVICE SUPERVISOR	CUST. ACCT. NO.	DATE WANTED	

QUANTITY	ITEM NO.	EQUIPMENT	SERIAL #	LOCATION	TOTAL
1		Kyocera 5501i Series MFP			LEASE
1		Dual Scan Document Processor			INCLUDED
2		500 Sheet universal paper drawers			INCLUDED
2		1,500 Sheet letter size drawers			INCLUDED
1		Stapling finisher			INCLUDED
1		Network Print and scan interfaces			INCLUDED
1		Fax interface			INCLUDED

- NOTE:
- DOS will ship back the existing machine to GE, as discussed.
  - Your location in Connecticut is within our normal Service area.

TERM: 48 months MONTHLY INVESTMENT \$ 172.40 equipment portion

Industrial Grade Surge protector #13	\$ 125.00 ( )
Set-up Delivery Install	\$ Included
<b>SUB-TOTAL</b>	\$
SALES TAX exempt No.	\$
<b>TOTAL</b>	\$
LESS DEPOSIT	\$
<b>BALANCE DUE</b>	\$

**EQUIPMENT ACQUISITION PLAN**

"Buyers initials"

X \_\_\_\_\_ PURCHASE X \_\_\_\_\_ LEASE:

**THIS IS A NON - CANCELABLE CONTRACT**

The undersigned warrants that he is a duly authorized corporate officer, partner or proprietor of the above name, with all necessary authorization to execute this contract.

Name (Print) \_\_\_\_\_ Title \_\_\_\_\_ Signature X \_\_\_\_\_

**MAINTENANCE AGREEMENT**

Black BASE CHARGE \$ 225.00\* service portion BILLING INTERVAL ( ) Yearly ( ) Quarterly (X) Monthly  
 # BLACK PAGES 30,000 Coverage Interval: ( ) Yearly ( ) Quarterly (X) Monthly  
 Overage Charge Black (X) Yes ( ) No \$ .0075 per page BILLING INTERVAL ( ) Yearly ( ) Quarterly (X) Monthly

\*above service portion billed directly by leasing provider monthly

EFFECTIVE DATE April 7th, 2016 to April ( ), 2017

BEGINNING METER (Black) \_\_\_\_\_ (Color) \_\_\_\_\_

INCLUDES TONER (X) Yes ( ) No \*\* Shipping and Handling of toner not included  
 All Travel time, labor, parts and supplies are included in this agreement. Excludes paper and Staples.

\* Limited to Manufacturer's Usage guidelines.

When this Agreement is signed by the Customer this shall constitute a binding agreement.

# TERMS AND CONDITIONS

1. This Agreement shall commence on the date above ("commencement date") and shall continue for the original term of the Agreement and shall renew thereafter annually at prevailing rates unless terminated by either party by the giving of written notice to the other party no less than thirty (30) days prior to the expiration of the then current term (original or renewal). The terms and conditions set forth herein shall remain in full force and effect during any renewal terms, except that the rates set forth on the reverse hereof shall be adjusted during any renewal term of Dealer then current rates. In the event that Customer terminates this agreement before its expiration, Customer shall not be entitled to any refund of any amount paid under this agreement.
2. **BREACH OR DEFAULT:** If the customer does not pay all charges, billed under the terms of agreement, promptly when due, in the event or in the event of a breach of any of the other terms of this agreement, Dealer may (a) refuse to service the equipment until remittance is made, (b) provide service on "per-call" basis rates, (c) require C.O.D. payment in full at the time of service at Dealer "per-call" basis rates, and (d) take any and all other actions as provided by law. Such remedies shall be cumulative, and the waiver of any one breach by the customer shall not be deemed a waiver of any other or subsequent breach. Dealer reserves the right to withhold service or supplies if any charges become past due, regardless of whether those charges are related to this agreement or the equipment covered by this agreement. For purposes of this agreement, "per-call" basis means the full charge rates Dealer charges to other customers who are not on the prepaid customer services program, or similar program.
3. Dealer's obligations hereunder (herein called Service) shall be limited to providing (1) periodic inspections and diagnostic checks of the System and (2) repair or replacement of defective or worn out parts of the System but not including shop reconditioning as defined in item #7.
4. Dealer's obligations hereunder shall not include (1) Service required due to acts of God, terrorism, accident, negligence, misuse, specification changes, loss of electrical power or fluctuations or causes other than normal use as defined in 4A, or (2) any Service in connection with non-approved attachments or alteration of the System, or (3) consumable supplies, rate program software, additional operator instruction or System(s) relocation(s) after initial installation of the System.
5. Any In-Warranty parts or labor shall be provided pursuant to the terms and conditions of said Warranty.
6. Service calls under this agreement will be made during normal business hours. Customer agrees to promptly notify Dealer of any requests for service, by contacting the Dealer service department. Dealer will be accessible during hours, Monday-Friday 8am - 5pm, by phone, or by e-mail. Customers will receive a callback within one hour of the call being placed to schedule service. Customer may be required to leave a message. Travel and labor time for service calls after normal hours, on weekends, and holidays, if and when available, will be charged at the overtime rates in effect at the time the service call is made. This agreement does not include mileage on service calls for customers outside the normal service area of Dealer. Systems and solutions not covered on the contract will be billed in 15 minute increments - such as; phone support calls, onsite service calls or in house projects, with a one-hour minimum.
7. If, in Dealer's opinion, the System ought to be removed for a shop reconditioning because on-site repair and/or replacement of parts cannot keep the System in satisfactory operating condition, Dealer will submit a cost estimate to Customer for reconditioning and if authorized by Customer, Dealer will recondition the System at the sole expense of Customer which will be in addition to any charge paid by the Customer hereunder.
8. Dealer's **RESPONSIBILITY:** In performing its maintenance obligations under this agreement, Dealer shall not be responsible for any failure of the equipment to be in satisfactory operating condition if such failure is due to any of the following reasons: improper programming, unauthorized modifications to the equipment, use of consumable supplies not meeting Dealer's specifications and/or attachment of any device, the technical specifications of which have not been approved by Dealer, use of the equipment for an application or function other than that for which it was designed, use of the equipment in a manner other than that which it was designed to operate, and/or changes in specifications by Customer.
9. **Network Connectivity:** Dealer's services under this contract do not include the support of network operating systems; non-included applications software or hardware malfunctions attributable to customer software or network hardware. Dealer will determine the cause of the covered network hardware issues by a direct connection to the hardware. If the hardware operates normally when connected to Dealer technician's laptop the problem will be attributed to customer's network or software and is not covered under this contract and the service will be chargeable.
10. For service contracts that include supplies, including Print Management contracts, Dealer agrees to supply toner up to 100% of the manufacturer's rated yield for such toner. In the event that toner is needed above this the customer is responsible for purchasing such toner at the then current price. Dealer reserves the right to ship included supplies to customer at quantities deemed appropriate in dealer's sole discretion. Supplies will be provided based on customer's actual usage of the system. Customer will be billed for and agrees to pay shipping and handling charges for included supply items that are shipped to customer. Supplies may be picked up at Dealer's office without incurring shipping and handling charges. Customer shall be exempt from such charges if otherwise stated on Lease (*supplier fuel & delivery fee is checked off*) document.
11. If the volume of originals scanned through the System exceeds 125% of the copy/print volume there will be an overage scan charge. This charge will be \$.003 per scan for all scans in excess of 125% of the copy/print volume. This charge is to compensate for additional maintenance and wear and tear on the equipment, not charged under the C.P.C. agreement.
12. **Print Management:** Customer must notify Dealer if adding or replacing equipment to existing contract. Dealer will determine if additional costs are required to add equipment to the existing contract, or if repairs on non-contracted equipment are necessary. Customer will be billed for and agrees to pay shipping and handling charges for included supply items that are shipped to customer. Supplies may be picked up at Dealer's office without incurring shipping and handling charges. Dealer Data Collection Agent (DCA) connectivity must be present and running on a customer network to ensure that print management contracts are properly managed, including meter counts, toner levels and error messaging. It is the customer's responsibility to make certain that the DCA is running at all times and is able to transmit data for all equipment under the print management contract. Dealer is not liable for any data that is not transmitted due to a removed, stopped or failed DCA service.
13. Because of the advanced electronics and circuit boards in the covered Systems connection to a Dealer approved power, telephone and/or network cable filtration device is recommended. If customer chooses not to connect the hardware to an approved filtration device the cost of repairing or replacing any circuit boards is not covered. These will be billed on a time and material basis.
14. Any parts supplied hereunder shall be free from manufacturing defects in material and workmanship under normal use for a period of ninety (90) days after parts are supplied to Customer. This Warranty does not apply to any part, which has been tampered with or repaired by persons other than a person authorized by Dealer to perform Service on the System or if the part has been subjected to misuse or abuse.
15. This agreement constitutes the entire agreement between the parties hereto, and supersedes all previous negotiations, commitments and agreements, with respect to its subject matter. This Agreement may not be modified except in writing signed by both parties. The terms of this Agreement shall prevail over any inconsistent terms appearing on any purchase orders or acknowledgments submitted by Customer. Customer hereunder may assign neither this Agreement nor any rights without the prior written consent of Dealer.
16. **Acceptance:** Customer acknowledges that it has read this agreement understands it and agrees to be bound by its terms and conditions. Further, customer acknowledges that this agreement between the parties supersedes all proposals or prior agreements, oral or written, and all other communications between the parties relating to the subject matter of this agreement.

**DEALER SHALL NOT BE LIABLE, IN ANY EVENT, FOR THE LOSS OF USE OF THE EQUIPMENT, LOSS OF DATA OR FOR ANY INCIDENTAL, INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES IN CONNECTION WITH SERVICE, PARTS AND LABOR PROVIDED HEREUNDER OR RESULTING FROM ANY USE OR FAILURE OF SYSTEMS, INCLUDING WITHOUT LIMITATION, LIABILITY FOR CUSTOMER'S EXPENSES OR LOSS OF INCOME WHILE SYSTEMS ARE OUT OF OPERATION.**

**COST PER IMAGE AGREEMENT**



GREATAMERICA FINANCIAL SERVICES CORPORATION  
625 FIRST STREET SE, CEDAR RAPIDS IA 52401  
PO BOX 609, CEDAR RAPIDS IA 52406-0609

AGREEMENT NO.: **1141452**

**CUSTOMER ("YOU" OR "YOUR")**

FULL LEGAL NAME: **Jacc Healthcare Center of Danielson, LLC DBA Davis Place**

ADDRESS: **111 Westcott Rd Danielson, CT 06239-2929**

**VENDOR (VENDOR IS NOT OWNER'S AGENT NOR IS VENDOR AUTHORIZED TO WAIVE OR ALTER ANY TERM OR CONDITION OF THIS AGREEMENT)**

**Digital Office Solutions Brooklyn, NY**

EQUIPMENT AND PAYMENT TERMS				<input type="checkbox"/> SEE ATTACHED SCHEDULE			
TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES	NOT FINANCED UNDER THIS AGREEMENT	BEGINNING METER READING		MONTHLY IMAGE ALLOWANCE PER MACHINE (IF NOT CONSOLIDATED)		EXCESS PER IMAGE CHARGE (PLUS TAX)	
		B&W	COLOR	B&W	COLOR	B&W	COLOR
1 <b>Kyocera CS5501i</b>	<input type="checkbox"/>	<b>0</b>		<b>30000</b>		<b>.0075</b>	
	<input type="checkbox"/>						
	<input type="checkbox"/>						
	<input type="checkbox"/>						
TOTAL CONSOLIDATED MONTHLY IMAGE ALLOWANCE (IF CONSOLIDATED)							

EQUIPMENT LOCATION: **As Stated Above** METER FREQUENCY: **Monthly**

TERM IN MONTHS: **48** MONTHLY BASE PAYMENT AMOUNT: **\$397.40** (\*PLUS TAX)

PURCHASE OPTION: **Fair Market Value**

**DETAIL OF INVOICED AMOUNTS**

The Monthly Base Payment Amount set forth above consists of **\$172.40** payable monthly pursuant to the terms of this Agreement and **\$225.00** payable monthly pursuant to a separate arrangement between you and your Vendor (for maintenance, service, supplies, etc.). We may invoice you for the amounts payable under this Agreement, along with the amounts due under that separate arrangement, on one invoice, with the Vendor's charge being passed onto the Vendor by us.

**CONTRACT**

THIS AGREEMENT IS NON-CANCELABLE AND IRREVOCABLE. IT CANNOT BE TERMINATED. PLEASE READ CAREFULLY BEFORE SIGNING. THIS AGREEMENT AND ANY CLAIM RELATED TO THIS AGREEMENT SHALL BE GOVERNED BY THE LAWS OF THE STATE OF IOWA. ANY DISPUTE WILL BE ADJUDICATED IN A FEDERAL OR STATE COURT IN LINN COUNTY, IOWA. YOU HEREBY CONSENT TO PERSONAL JURISDICTION AND VENUE IN SUCH COURTS AND WAIVE TRANSFER OF VENUE. EACH PARTY WAIVES ANY RIGHT TO A JURY TRIAL.

**CUSTOMER'S AUTHORIZED SIGNATURE**

BY SIGNING THIS PAGE, YOU REPRESENT TO US THAT YOU HAVE RECEIVED AND READ THE ADDITIONAL TERMS AND CONDITIONS APPEARING ON THE SECOND PAGE OF THIS TWO-PAGE AGREEMENT. THIS AGREEMENT IS BINDING WHEN WE PAY FOR THE EQUIPMENT.

(As Stated Above) X

CUSTOMER	SIGNATURE	PRINT NAME & TITLE	DATE
----------	-----------	--------------------	------

**OWNER ("WE", "US", "OUR")**

**GreatAmerica Financial Services Corporation**

OWNER	SIGNATURE	PRINT NAME & TITLE	DATE
-------	-----------	--------------------	------

**UNCONDITIONAL GUARANTY**

The undersigned, jointly and severally if more than one, unconditionally guarantee(s) that the Customer will timely perform all obligations under the Agreement. The undersigned also waive(s) any notification if the Customer is in default and consent(s) to any extensions or modifications granted to the Customer. In the event of default, the undersigned will immediately pay all sums due under the terms of the Agreement without requiring us to proceed against Customer or any other party or exercise any rights in the Equipment. The undersigned, as to this guaranty, agree(s) to the designated forum and consent(s) to personal jurisdiction, venue, and choice of law as stated in the Agreement, agree(s) to pay all costs and expenses, including attorney fees, incurred by us related to this guaranty and the Agreement, waive(s) a jury trial and transfer of venue, and authorize(s) obtaining credit reports.

SIGNATURE: **X** INDIVIDUAL: **Shimshon Fisher** DATE:

SIGNATURE: **X** INDIVIDUAL: DATE:

**CERTIFICATE OF DELIVERY AND ACCEPTANCE**

The Customer hereby certifies that all the Equipment: 1) has been received, installed, and inspected, and 2) is fully operational and unconditionally accepted.

SIGNATURE: **X** NAME AND TITLE: DATE:



## ADDITIONAL TERMS AND CONDITIONS

**AGREEMENT.** You want us to pay your Vendor for the equipment referenced herein, excluding equipment marked as not financed under this Agreement ("Equipment") and you agree to pay us the amounts payable under the terms of this agreement ("Agreement") each period by the due date. This Agreement will begin on the date the Equipment is delivered to you or any later date we designate. We may charge you a reasonable fee to cover documentation and investigation costs. If any amount payable to us is not paid when due, you will pay a late charge equal to: 1) the greater of ten (10) cents for each dollar overdue or twenty-six dollars (\$26.00); or 2) the highest lawful charge, if less.

**NET AGREEMENT. THIS AGREEMENT IS NON-CANCELABLE FOR THE ENTIRE AGREEMENT TERM. YOU UNDERSTAND WE ARE PAYING FOR THE EQUIPMENT BASED ON YOUR UNCONDITIONAL ACCEPTANCE OF IT AND YOUR PROMISE TO PAY US UNDER THE TERMS OF THIS AGREEMENT, WITHOUT SET-OFFS FOR ANY REASON, EVEN IF THE EQUIPMENT DOES NOT WORK OR IS DAMAGED, EVEN IF IT IS NOT YOUR FAULT.**

**IMAGE CHARGES AND OVERRAGES.** You are entitled to make the total number of images shown under Image Allowance Per Machine (or Total Consolidated Image Allowance, if applicable) each period during the term of this Agreement. If you make more than the allowed images in any period, you will pay us an additional amount equal to the number of the excess images made during such period multiplied by the applicable Excess Per Image Charge. Regardless of the number of images made in any period, you will never pay less than the Base Payment Amount. You agree to provide us or the Vendor with the actual meter readings on any business day as designated by us or the Vendor, provided that we may estimate the number of images used if such meter readings are not received within five days after being requested. We will adjust the estimated charge for excess images upon receipt of actual meter readings. You agree that the Base Payment Amount and the Excess Per Image Charges may be proportionately increased at any time if Vendor's estimated average page coverage is exceeded. After the end of the first year of this Agreement and not more than once each successive twelve-month period thereafter, the Base Payment Amount and the Excess Per Image Charges (and, at our election, the Base Payment Amount and Excess Per Image Charges under any subsequent agreements between you and us that incorporate the terms hereof) may be increased by a maximum of 10% of the then existing payment or charge. Images made on equipment marked as not financed under this Agreement will be included in determining your image and overage charges.

**EQUIPMENT USE.** You will keep the Equipment in good working order, use it for business purposes only, not modify or move it from its initial location without our consent, and bear the risk of its non-compliance with applicable laws. You agree that you will not take the Equipment out of service and have a third party pay (or provide funds to pay) the amounts due hereunder. You must resolve any dispute you may have concerning the Equipment with the manufacturer or Vendor. You will comply with all laws, ordinances, regulations, requirements and rules relating to the use and operation of the Equipment.

**VENDOR SERVICES.** Payments under this Agreement may include amounts you owe your Vendor under a separate arrangement (for maintenance, service, supplies, etc.), which amounts may be invoiced by us on your Vendor's behalf for your convenience. You will look solely to your Vendor for performance under any such arrangement or to address any disputes arising thereunder.

**SOFTWARE/DATA.** Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment. We do not own the software and cannot transfer any interest in it to you. We are not responsible for the software or the obligations of you or the licensor under any license agreement. You are solely responsible for protecting and removing any confidential data/images stored on the Equipment prior to its return for any reason.

**NO WARRANTY. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. YOU HAVE ACCEPTED THE EQUIPMENT "AS-IS". YOU CHOSE THE EQUIPMENT, THE VENDOR AND ANY/ALL SERVICE PROVIDER(S) BASED ON YOUR JUDGMENT. YOU MAY CONTACT YOUR VENDOR FOR A STATEMENT OF THE WARRANTIES, IF ANY, THAT THE MANUFACTURER OR VENDOR IS PROVIDING. WE ASSIGN TO YOU ANY WARRANTIES GIVEN TO US.**

**ASSIGNMENT.** You may not sell, assign or sublease the Equipment or this Agreement without our written consent. We may sell or assign this Agreement or our rights in the Equipment, in whole or in part, to a third party without notice to you. You agree that if we do so, the assignee will have our rights but will not be subject to any claim, defense, or set-off assertable against us or anyone else.

**LOSS OR DAMAGE.** You are responsible for any damage to or loss of the Equipment. No such loss or damage will relieve you from your payment obligations hereunder. We are not responsible for, and you will indemnify us against, any claims, losses or damages, including attorney fees, in any way relating to the Equipment. In no event will we be liable for any consequential or indirect damages.

**INSURANCE.** You agree to maintain comprehensive liability insurance acceptable to us. You also agree to: 1) keep the Equipment fully insured against loss at its replacement cost, with us named as loss payee; and 2) provide proof of insurance satisfactory to us no later than 30 days following the commencement of this Agreement, and thereafter upon our written request. If you fail to maintain property loss insurance satisfactory to us and/or you fail to timely provide proof of such insurance, we have the option, but not the obligation, to secure property loss insurance on the Equipment from a carrier of our choosing in such forms and amounts as we deem reasonable to protect our interests. If we secure insurance on the Equipment, we will not name you as an insured party, your interests may not be fully protected, and you will reimburse us the premium which may be higher than the premium you would pay if you obtained insurance, and which may result in a profit to us through an investment in reinsurance. If you are current in all of your obligations under the Agreement at the time of loss, any insurance proceeds received will be applied, at our option, to repair or replace the Equipment, or to pay us the remaining payments due or to become due under this Agreement, plus our booked residual, both discounted at 3% per annum.

**TAXES.** We own the Equipment. You will pay when due, either directly or by reimbursing us, all taxes and fees relating to the Equipment and this Agreement. Sales or use tax due upfront will be payable over the term with a finance charge.

**END OF TERM.** At the end of the term of this Agreement (or any renewal term) (the "End Date"), this Agreement will renew month to month unless a) you provide us written notice, at least 60 days prior to the End Date, of your intent to return the Equipment, and b) you timely return the Equipment to the location designated by us, at your expense. If a Purchase Option is indicated above and you are not in default on the End Date, you may purchase the Equipment from us "AS IS" for the Purchase Option price. If the returned Equipment is not immediately available for use by another without need of repair, you will reimburse us for all repair costs. You cannot pay off this Agreement or return the Equipment prior to the End Date without our consent. If we consent, we may charge you, in addition to other amounts owed, an early termination fee equal to 5% of the amount we paid for the Equipment.

**DEFAULT AND REMEDIES.** If you do not pay any sum within 10 days after its due date, or if you breach any other term of this Agreement or any other agreement with us, you will be in default, and we may require that you return the Equipment to us at your expense and pay us: 1) all past due amounts and 2) all remaining payments for the unexpired term, plus our booked residual, both discounted at 4% per annum. We may also use all other legal remedies available to us, including disabling or repossessing the Equipment. You agree to pay all our costs and expenses, including reasonable attorney fees, incurred in enforcing this Agreement. You also agree to pay interest on all past due amounts, from the due date, at 1.5% per month.

**UCC.** You agree that this Agreement is (and/or shall be treated as) a "Finance Lease" as that term is defined in Article 2A of the Uniform Commercial Code ("UCC"). You agree to forgo the rights and remedies provided under sections 507-522 of Article 2A of the UCC.

**MISCELLANEOUS.** This Agreement is the entire agreement between you and us and supersedes any prior representations or agreements, including any purchase orders. Amounts payable under this Agreement may include a profit to us. The original of this Agreement shall be that copy which bears your facsimile or original signature, and which bears our original signature. If a court finds any provision of this Agreement unenforceable, the remaining terms of this Agreement shall remain in effect. You authorize us to either insert or correct the Agreement number, serial numbers, model numbers, beginning date, and signature date. All other modifications to the Agreement must be in writing signed by each party.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility JACC Healthcare Center of Daniels	License No. 383940364	Report for Year Ended 9/30/2016	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 1 Marcum LLP 2 H.A. Business Services / Cornerstone 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 PO Box 182, Plainville, CT 06062		
Services Provided by This Firm ( <i>describe fully</i> )				
1	Cost Report Preparation		\$	16,933
2	Prepare Monthly Financial Statements		\$	23,325
3			\$	
4			\$	
			Charge for Services Provided	
			\$ 40,258	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 See attached 2 3 4 5			Telephone Number	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 2 3 4 5				
Services Provided by This Firm ( <i>describe fully</i> )				
1			\$	66,800
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	
			\$ 66,800	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

**JACC Healthcare Center of Danielson**

**9/30/2016**

**Legal Fees**

<u>Name of Firm</u>	<u>Address</u>	<u>Telephone Number</u>
<b>1</b> Murtha Cullina	185 Asylum St., Hartford, CT	860-240-6000
<b>2</b> Peter Blum	One Linden Place, Hartford, CT	860-527-8111
<b>3</b> Arthur P. Johnston	610 Hartford Pike, Dayville, CT	860-774-2059
<b>4</b> Silverman Shin & Bryne	19 Engle Street, Tenafly, NJ	201-567-4969
<b>5</b> Montary Halachic		
<b>6</b> Jackson Lewis	90 State House Square, Hartford, CT	860-240-7440
<b>7</b> Goldman Gruber	N/A	N/A
<b>8</b> Treasurer - State of CT	N/A	N/A

<u>Services Provided</u>	<u>Charge for Services</u>
<b>1</b> Labor discussions, regulatory compliance	\$ 44,970
<b>2</b> Labor discussions	\$ 825
<b>3</b> Labor discussions	\$ 297
<b>4</b> Labor discussions	\$ 1,558
<b>5</b> Labor discussions	\$ 363
<b>6</b> Labor discussions	\$ 1,667
<b>7</b> Collections (Disallowed)	\$ 10,652
<b>8</b> Conservatorship (Disallowed)	\$ 2,250

**Schedule of Resident Statistics**

Name of Facility	License No.			Report for Year Ended			Page			of		
	383940364			9/30/2016			8			37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total	CCNH	RHNS	Total	CCNH	RHNS	Total	CCNH	RHNS
1. Certified Bed Capacity	190	190		190	190		190	190		190	190	
A. On last day of PREVIOUS report period												
B. On last day of THIS report period												
2. Number of Residents	172	172		172	172		171	171		171	171	
A. As of midnight of PREVIOUS report period												
B. As of midnight of THIS report period												
3. Total Number of Days Care Provided During Period	4,132	4,132		2,820	2,820		1,312	1,312		1,312	1,312	
A. Medicare	49,361	49,361		36,996	36,996		12,365	12,365		12,365	12,365	
B. Medicaid (Conn.)												
C. Medicaid (other states)												
D. Private Pay	2,410	2,410		1,868	1,868		542	542		542	542	
E. State SSI for RCH												
F. Other (Specify) Managed Care	4,775	4,775		3,822	3,822		953	953		953	953	
G. Total Care Days During Period (3A thru F)	60,678	60,678		45,506	45,506		15,172	15,172		15,172	15,172	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	60,678	60,678		45,506	45,506		15,172	15,172		15,172	15,172	

**Schedule of Resident Statistics (Cont'd)**

Name of Facility JACC Healthcare Center of Danielson			License No. 383940364			Report for Year Ended 9/30/2016			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	16	135		23									
Per Diem Rate													
a. One bed rm.	Various	242.12		336.00									
b. Two bed rms.	Various	242.12		250.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,795	1,795				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								824	824				
2. Restorative Treatments													
C. Other								6,457	6,457				
D. Total Physical Therapy Treatments								9,076	9,076				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								556	556				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								188	188				
2. Restorative Treatments													
C. Other								1,740	1,740				
D. Total Speech Therapy Treatments								2,484	2,484				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,396	1,396				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								824	824				
2. Restorative Treatments													
C. Other								6,287	6,287				
D. Total Occupational Therapy Treatments								8,507	8,507				

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	158,051	2,243				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	422,348	18,702				
5. Dietary Service						
a. Head Dietitian	63,294	2,166				
b. Food Service Supervisor	48,787	2,131				
c. Dietary Workers	604,237	33,076				
6. Housekeeping Service						
a. Head Housekeeper	18,458	969				
b. Other Housekeeping Workers	357,750	19,933				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,979	2,211				
b. Other Maintenance Workers	87,193	5,011				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	233,965	12,533				
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	201,942	3,738				
b. RN						
1. Direct Care	1,306,295	33,854				
2. Administrative**	330,528	9,221				
c. LPN						
1. Direct Care	1,366,525	46,687				
2. Administrative**						
d. Aides and Attendants	2,830,996	159,214				
e. Physical Therapists	335,922	9,445				
f. Speech Therapists	100,038	1,929				
g. Occupational Therapists	403,339	13,173				
h. Recreation Workers	167,622	8,819				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	82,918	3,871				
n. Marketing						
o. Other (Specify) See Attached Schedule	62,546	2,801				
<i>A-13. Total Salary Expenditures</i>	<i>9,248,733</i>	<i>391,728</i>				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.  
 \*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.  
 \*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

**Schedule of Other Salaries and Wages (Page 10)**

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	(0)					
Transportation	\$ 17,928	545				
Central Supply	\$ 44,618	2,256				
<b>Total</b>	\$ 62,546	2,801	\$ -	-	\$ -	-

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Contracted Central Supply	\$ 12,900	416				
<b>Total</b>	\$ 12,900	416	\$ -	-	\$ -	-

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

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2016				11	37
Name	CCNH	Salary Paid		Line Where Claimed on Page 10	Total Hours Worked	Total Hours Worked	Compensation Received
		RHNS	(Specify)				
<b>Section I - Operators/Owners</b>							
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>							

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



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

Name of Facility (as licensed) JACC Healthcare Center of Danielson		License No. 383940364		Report for Year Ended 9/30/2016		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Steven Barrett	158,051		Non Discriminatory	Administrator	2,243	A2	N/A		
<b>Section IV - Assistant Administrators</b>									

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2016	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	1,675	34				
2. Dentist	17,584	48				
3. Pharmacist	30,769	Contract				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	64,381	858				
b. Other						
6. Social Worker	300	8				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	67,500	208				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	700	7				
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	8,790	117				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	2,000	48				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	12,900	416				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>206,599</b>	<b>1,744</b>				

\* 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 JACC Healthcare Center of Danielson		License No. 383940364		Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Joseph Alessandro	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Richard Wilcon	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Integra Scripts	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Omicare	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Healthdrive Dental	Dental	<input type="radio"/>	<input checked="" type="radio"/>			
Synergy	Rehab Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Wife of Scott Ziskin		
Fusion Therapy	Rehab Therapy	<input type="radio"/>	<input checked="" type="radio"/>			
Swallowing Diagnostics	ST Therapy	<input type="radio"/>	<input checked="" type="radio"/>			
Diane Tryon	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
Ciporah Fischman	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Willian Johnson	Social Worker	<input type="radio"/>	<input checked="" type="radio"/>			
Hirsch	Central Supply	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

\* 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
JACC Healthcare Center of Danielson	383940364	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 550,412	550,412			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 154,243	154,243			
4. Social Security (F.I.C.A.)	\$ 707,428	707,428			
5. Health Insurance	\$ 1,811,552	1,811,552			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 609,007	609,007			
8. Uniform Allowance	\$ 48,000	48,000			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 80,098	80,098			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 40,258	40,258			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 66,800	66,800			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 29,704	29,704			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 30,884	30,884			
2. Cellular Phones	\$ 1,000	1,000			
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	\$ 1,103,193	1,103,193			
<b>Subtotal</b>	<b>\$ 5,232,579</b>	<b>5,232,579</b>			

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

(Carry Subtotals forward to next page)

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

JACC Healthcare Center of Danielson  
9/30/2016

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	0		
Other Employee Benefits	\$ 10,172		
Union Training Fund	\$ 69,926		
<b>Total</b>	<b>\$ 80,098</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		5,232,579	5,232,579		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	19,324	19,324		
5. Education Expenses Related to Seminars and Conventions	\$	497	497		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	3,658	3,658		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	28,462	28,462		
4. Fund-Raising***	\$				
5. Medical Records	\$	5,203	5,203		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	4,752	4,752		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	6,490	6,490		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$	115	115		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	82,181	82,181		
12. Administrative Management Services**	\$	279,729	279,729		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	36,387	36,387		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	5,699,377	5,699,377		

\* Do not include Subscriptions, which should go in item 9.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.

**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 28,462		
<b>Total Other Advertising</b>	<b>\$ 28,462</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 6,410		
ALTCFM	\$ 80		
<b>Total Dues</b>	<b>\$ 6,490</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	0		
Charitable Contributions (Disallowed)	\$ 115		
<b>Total Contributions</b>	<b>\$ 115</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	0		
Licenses and Subscriptions	\$ 7,330		
Bank Charges	\$ 12,890		
New Hire Expense	\$ 2,136		
Licenses and Permits	\$ 1,978		
Small Equipment Purchase	\$ 11,516		
Fines and Penalties (Disallowed)	\$ 44		
Employee Physicals	\$ 341		
Credit Card Machine Rental	\$ 153		
<b>Total Other Administrative and General</b>	<b>\$ 36,387</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Danielson	383940364	9/30/2016	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 #
JACC Healthcare Group, Thomaston, CT	73,675	Assists with policy and procedures, HR, Employee Relations, Union, Clinical Assistance and prep for surveys.	Page 16, Line M12
Sam Krohn	109,596	Oversees day to day operations	Page 16, Line M12
Jennifer Simon LLC	52,458	Back office work	Page 16, Line M12
Phillip Stern	16,500	Back office work	Page 16, Line M12
Nathan Stern	27,500	Back office work	Page 16, Line M12

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



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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2016		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 412,895	412,895			
2.	Non-Food Supplies	\$				
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 2,572	2,572			
c. Management Services**		\$				
d. Other (Specify) _____ Other Dietary Supplies		\$ 55,417	55,417			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 470,884	470,884			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
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.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2016		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. 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. \$	4,546	4,546		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	7,958	7,958		
c. Management Services**		\$				
d. Other (Specify) Other Laundry Supplies		\$	1,360	1,360		
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	13,864	13,864		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt.	\$	39,727	39,727		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel					
	Amt.	\$	11,888	11,888		
c. Management Services*		\$				
d. Other ( <i>Specify</i> )		\$				
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>		\$	<b>51,615</b>	<b>51,615</b>		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	373,373	373,373		
b. Medicine Cabinet Drugs		\$	35,756	35,756		
c. Medical and Therapeutic Supplies		\$	200,029	200,029		
d. Ambulance/Limousine***		\$	12,700	12,700		
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	46,727	46,727		
f. X-rays and Related Radiological Procedures***		\$	14,218	14,218		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$				
h. Laboratory***		\$	2,144	2,144		
i. Recreation		\$	29,660	29,660		
j. Other ( <i>Specify</i> )**** See Attached Schedule		\$	52,507	52,507		
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		\$	<b>767,114</b>	<b>767,114</b>		

\* 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.



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

Name of Facility	License No.	Report for Year Ended	Page of	Total Cost/Page Ref.***					
				CCNH	RHNS	(Specify)	Pg Line		
JACC Healthcare Center of Danielson	383940364	9/30/2016	21				37		
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	Related ** to Owners, Operators, Officers		CCNH	RHNS	(Specify)	Pg Line
				Yes	No				
Integrity Billing Solutions	19 Pleasant St, Lakeville, MA 02347		Accounts Receivable and Billing Services	<input type="radio"/>	<input checked="" type="radio"/>	46,875			16 m11
PC Payroll, Inc.	1170 NY-17M, Chester, NY 10918		Payroll Processing	<input type="radio"/>	<input checked="" type="radio"/>	35,307			16 m11
CWPM	P.O.Box 415, Plainville, CT 06062		Trash Removal	<input type="radio"/>	<input checked="" type="radio"/>	22,468			22 6f
Unifirst Corporation	205 Garfield Avenue, Stratford, CT 06615		Housekeeping Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	11,888			20 4b
				<input type="radio"/>	<input type="radio"/>				
				<input type="radio"/>	<input type="radio"/>				
				<input type="radio"/>	<input type="radio"/>				
				<input type="radio"/>	<input type="radio"/>				
				<input type="radio"/>	<input type="radio"/>				
				<input type="radio"/>	<input type="radio"/>				
				<input type="radio"/>	<input type="radio"/>				
				<input type="radio"/>	<input type="radio"/>				
				<input type="radio"/>	<input type="radio"/>				
				<input type="radio"/>	<input type="radio"/>				

\* 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
JACC Healthcare Center of Danielson		383940364	9/30/2016		22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a.	Repairs & Maintenance	\$ 37,923	37,923			
b.	Heat	\$ 153,665	153,665			
c.	Light & Power	\$ 589	589			
d.	Water	\$ 62,605	62,605			
e.	Equipment Lease <i>(Provide detail on page 6)</i>	\$ 6,372	6,372			
f.	Other <i>(itemize)</i>	\$ 66,725	66,725			
	See Attached Schedule					
6g.	<b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 327,879	327,879			
7. Depreciation <i>(complete schedule page 23*)</i>						
a.	Land Improvements	\$				
b.	Building & Building Improvements	\$ 4,175	4,175			
c.	Non-Movable Equipment	\$				
d.	Movable Equipment	\$ 2,738	2,738			
*7e.	<b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 6,913	6,913			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a.	Organization Expense	\$				
b.	Mortgage Expense	\$				
c.	Leasehold Improvements	\$ 3,703	3,703			
d.	Other <i>(Specify)</i>	\$				
*8e.	<b>Total Amortization Costs</b> (8a + b + c + d)	\$ 3,703	3,703			
9. Rental payments on leased real property less real estate taxes included in item 10b		\$ 1,122,268	1,122,268			
10. Property Taxes						
a.	Real estate taxes paid by owner	\$				
b.	Real estate taxes paid by lessor	\$ 145,289	145,289			
c.	Personal property taxes	\$ 13,412	13,412			
11.	<b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 1,291,585	1,291,585			

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	(0)		
Contract Services	\$ 27,347		
Minor Equipment	\$ 3,673		
Pest Control	\$ 2,240		
Groundskeeping / Snow Removal	\$ 8,497		
Trash Removal	\$ 22,468		
Medical Waste	\$ 1,501		
Maintenance Consultant	\$ 1,000		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 66,725</b>	<b>\$ -</b>	<b>\$ -</b>

**Depreciation Schedule**

Name of Facility		License No.	Report for Year Ended				Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2016				23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year					
<b>A. Land Improvements</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
<b>B. Building and Building Improvements</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	66,750		66,750		S/L	Various	4,175	4,175
B-4. Subtotal								
<b>C. Non-Movable Equipment</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
<b>D. Movable Equipment</b>								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a.								
b.								
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period								
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)	Var.		11,464	1,411	S/L	Various	1,411	
D-3. Subtotal			11,656		S/L	Various	1,327	
<b>E. Total Depreciation</b>								2,738
								6,913



JACC Healthcare Center of Danielson  
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
7/31/2016	Sign	\$ 16,750	10	\$ 1,675
7/30/2016	Dining Room Renovation	\$ 50,000	20	\$ 2,500
<b>Total additions for Building Improvement</b>		\$ 66,750		\$ 4,175 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipmen</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipmen</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
5/31/2016	Freezer	\$ 1,569	15	\$ 105
10/31/2016	Oxygen Concentrator	\$ 4,977	7	\$ 711
1/31/2016	Ice Machine	\$ 5,110	10	\$ 511
<b>Total additions for Movable Equipmen</b>		<b>\$ 11,656</b>		<b>\$ 1,327 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		<b>\$ -</b>		<b>\$ - **</b>

\*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
<b>Additions:</b>				
<b>Total additions for Leasehold Improvemen</b>		<b>\$ -</b>		<b>\$ - *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

JACC Healthcare Center of Danielson  
 Cost Report Year 2016  
 Medical Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2014 Accumulated Depreciation	9/30/2015 Depreciation Expense	9/30/2015 Accumulated Depreciation	9/30/2016 Depreciation Expense	9/30/2016 Accumulated Depreciation
<b>Building Improvement</b>								
<i>2016 Additions</i>								
Sign	16,750 S/L		10	-	-	-	1,675	1,675
Dining Room Renovations	50,000 S/L		20	-	-	-	2,500	2,500
<b>Total Additions 2016</b>	<b>66,750</b>						<b>4,175</b>	<b>4,175</b>
<b>Moveable Equipment</b>								
<i>2015 Additions</i>								
Grab Bars	5,151 S/L		15	-	343	343	343	686
Time Clock	1,952 S/L		10	-	195	195	195	390
Server	2,825 S/L		5	-	565	565	565	1,130
Wireless Routers	1,535 S/L		5	-	307	307	307	614
<b>Total Additions 2015</b>	<b>11,463</b>				<b>1,411</b>	<b>1,411</b>	<b>1,411</b>	<b>2,821</b>
<i>2016 Additions</i>								
Freezer	1,569 S/L		15	-	-	-	105	105
Oxygen Concentrator	4,977 S/L		7	-	-	-	711.02	711
Ice Machine	5,110 S/L		10	-	-	-	511	511
<b>Total Additions 2016</b>	<b>11,656</b>						<b>1,327</b>	<b>1,327</b>
<b>Total Moveable Equipment</b>	<b>23,119</b>				<b>1,411</b>	<b>1,411</b>	<b>2,737</b>	<b>4,197</b>
<b>Total for 2016</b>	<b>89,868</b>				<b>1,411</b>	<b>1,411</b>	<b>6,912</b>	<b>8,322</b>

	Prior Year	Current Year
Net Book Value per Trial Balance	A.01 10,842	80,034
Net Book Value per C/R Depreciation	B.01 10,053	81,546
Variance	789	(1,512)
Software (Net)	-	-
<b>CR vs. TB Adjustment page 31 of the Cost Report</b>	<b>789</b>	<b>(1,512)</b>

	Per TTB	Per Marcum Above	Variance
Building Improvement	5,850	4,175	
Moveable Equipment	3,364	2,737	
<b>Depreciation Adjustment - Page 36 of the Cost Report</b>	<b>9,214</b>	<b>6,912</b>	<b>(2,302)</b>

**Amortization Schedule\***

Name of Facility JACC Healthcare Center of Danielson	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	of 37
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
<b>A-4. Subtotal</b>									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	12	2015	5 Years	18,516		S/L		3,703	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>C-4. Subtotal</b>									
<b>D. Total Amortization</b>									3,703
									3,703

\* 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 JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2016	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Danielson Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	111 Westcott Road, Danielson, CT 06239-9292	09/01/15	10 Years	1,122,268	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(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
JACC Healthcare Center of Daniels		383940364		9/30/2016			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
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) Interest/Penalties (Disallowed)				\$	170,021	170,021		
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	170,021	170,021		
14. Insurance								
a. Insurance on Property (buildings only)				\$	102,897	102,897		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify) EPLI and D&O Insurance				\$	9,336	9,336		
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$	112,233	112,233		
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$	18,359,904	18,359,904		

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson				383940364	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 403,339	403,339		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.	13	B8c	Resident Care Physicians **	\$ 700	700		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 12,902	12,902		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 28,462	28,462		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 10,814	10,814		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 10,165	10,165		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 466,382	466,382		

\* 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	(Specify)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 3,500		
16	m13	Fines and Penalties (Disallowed)	\$ 44		
15	1a9	Employee Food and Gifts	\$ 6,621		
<b>Total Other A&amp;G Adjustments</b>			\$ 10,165	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
JACC Healthcare Center of Danielson			383940364	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 466,382	466,382		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a1/2	Prescription Drugs	\$ 373,373	373,373		
28.	20	5d	Ambulance/Limousine	\$ 12,700	12,700		
29.	20	5f	X-rays, etc	\$ 14,218	14,218		
30.	20	5h	Laboratory	\$ 2,144	2,144		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 46,727	46,727		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 42,784	42,784		
<b>Page 22 - Maintenance and Property</b>							
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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 179,357	179,357		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 1,137,685	1,137,685		

\*\*\* 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.

JACC Healthcare Center of Danielson  
9/30/2016

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable	\$ 8,553		
20	5j	Tube Feeding (Disallowed)	\$ 4,095		
20	5j	Patient Expenses (Disallowed)	\$ 1,157		
20	5j	Consolidated Billing (Disallowed)	\$ 26,537		
20	5j	Occupational Therapy Supplies (Disallowed)	\$ 2,442		
<b>Total Other Ancillary Costs</b>			\$ 42,784	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Penalties/Interest	\$ 170,021		
27	14c3	EPLI and D&O Insurance	\$ 9,336		
<b>Total Other Adjustments</b>			\$ 179,357	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**JACC Healthcare Center of Danielson  
Disallowance Schedule for Cable TV  
9/30/2016**

Pg. 29b

Total Cable TV Expense acct #	<u>Amount</u> 12,153 TB Linked
-------------------------------	-----------------------------------

Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

<b>Disallowed Cable TV</b>	<u><u>\$ 8,553</u></u>
----------------------------	------------------------

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2016		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 16,394,082	16,394,082			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,668,519)	(4,668,519)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,185,497	1,185,497			
b. Medicare Room and Board Contractual Allowance **	\$ 1,020,007	1,020,007			
4. a. Private-Pay Residents and Other	\$ 2,938,704	2,938,704			
b. Private-Pay Room and Board Contractual Allowance **	\$ 45,151	45,151			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 325,476	325,476			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 64,513	64,513			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 760,487	760,487			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 112,056	112,056			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 212,760	212,760			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 29,587	29,587			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 907,661	907,661			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 127,055	127,055			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (1,714,517)	(1,714,517)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (300,523)	(300,523)			
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 17,439,477	17,439,477			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 20,970	20,970			
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 20,970	20,970			
<b>VI. Total All Revenue (III +V)</b>	\$ 17,460,447	17,460,447			

\* 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.



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2016	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	32,287
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,720,124
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	25,891
a. Prepaid Expenses	10,000			
b. Prepaid Insurance	15,891			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	19,873
8. Other Current Assets ( <i>itemize</i> )			\$	28,160
Utilities Deposit	28,160			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,826,335</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>66,750</u>		\$	62,575
	Accum. Depreciation <u>4,175</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>23,120</u>		\$	18,971
	Accum. Depreciation <u>4,149</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(1,512)
FS vs CR Depreciation	(1,512)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>80,034</b>

\* 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
JACC Healthcare Center of Danielson	383940364	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$ 2,906,370	
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			\$	
*Historical Cost _____		Net		
Accum. Depreciation _____			\$	
*Historical Cost _____		Net		
3. Buildings			\$	
*Historical Cost _____		Net		
Accum. Depreciation _____			\$	
*Historical Cost _____		Net		
4. Non-Movable Equipment			\$	
*Historical Cost _____		Net		
Accum. Depreciation _____			\$	
*Historical Cost _____		Net		
5. Movable Equipment			\$	
*Historical Cost _____		Net		
Accum. Depreciation _____			\$	
*Historical Cost _____		Net		
6. Motor Vehicles			\$	
*Historical Cost _____		Net		
Accum. Depreciation _____			\$	
*Historical Cost _____		Net		
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			<b>\$</b>	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
*Historical Cost _____		Net		
Accum. Depreciation _____			\$	
*Historical Cost _____		Net		
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
_____			\$	
_____				
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address		Amount	Loan Date	
7. Other Assets <i>(itemize)</i>			\$ 346,626	
Due from Prior Owner		331,813	\$	
Lease Acquisition Cost (Net)		14,813		
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			<b>\$ 346,626</b>	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			<b>\$ 3,252,996</b>	

\* 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
JACC Healthcare Center of Danielson		383940364	9/30/2016	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,596,524
2. Notes Payable ( <i>itemize</i> )				\$	
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> )				\$	296,829
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	11,696
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> )				\$	436,966
Accrued Provider Tax		369,943	Union Dues Withholding	61	
Accrued Expenses - Other		27,077	Accrued Employee Ins.	482	
Accrued Health & Welfare		35,405	Patient Refund	(11,002)	
Accrued Water & Sewer		15,000			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>2,342,015</b>

\* 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 JACC Healthcare Center of Danielson		License No. 383940364	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,342,015	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 150,000
Name and Address of Lender	Amount	Loan Date			
Shimshon Fisher	150,000	On-Going			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 785,752
Rounding					2
Due to Other 3rd Party A					272,500
Due to Other 3rd Party B					513,250
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 935,752
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 3,277,767

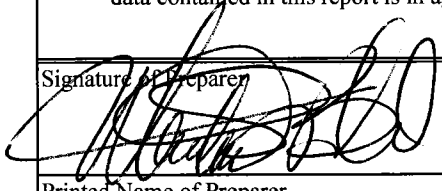
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	1,500,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(623,010)
6. Gain or Loss for Period			\$	(901,761)
	10/1/2015	thru 9/30/2016		
7. Total Net Worth			\$	(24,771)
<b>C. Total Reserves and Net Worth</b>			\$	(24,771)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,252,996

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2016	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2015		\$	(623,010)
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>		\$	17,460,447
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>		\$	18,362,208
D.	Net Income or Deficit		\$	(901,761)
E.	Balance		\$	(1,524,771)
F.	Additions			
	1. Additional Capital Contributed <i>(itemize)</i>			
	Total Expenses per Pg. 27	18,359,904		
	Difference in Depreciation	2,302		
	Rounding	2		
	Total Expenses	18,362,208		
	2. Other <i>(itemize)</i>			
	Owner's Capital	1,500,000		
F-3.	Total Additions		\$	1,500,000
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.	<b>Balance at End of Period</b>		\$	(24,771)
	09/30/16			

**I. Preparer's/Reviewer's Certification**

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/11/17		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

**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 JACC Healthcare Center of Danielson for the year ended September 30, 2016 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 JACC Healthcare Center of Danielson. 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 JACC Healthcare Center of Danielson and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
February 10, 2017

# Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name JACC Healthcare Center of Danielson

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

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? 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 2016, 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 cost year 2015?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: JACCWIN - JACC WINDHAM - MO A/S  
 Engagement: Medicaid - JACC Healthcare Center of Danielson  
 Period Ending: 9/30/2016  
 Trial Balance: A.01 TB-CCNH

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
100015	ZBA - Cash Operating	(3.00)			(3.00)	(3.00)
100020	Cash - Operating	54,777.80			54,777.80	(50,150.35)
100025	Cash - Payroll	(23,587.46)			(23,587.46)	0.00
100051	Resident Trust - Petty	1,100.00			1,100.00	1,100.00
100070	A/R - Medicaid	1,040,356.09			1,040,356.09	1,438,124.61
100075	A/R - Medicare A	706,539.61			706,539.61	868,203.74
100080	A/R - Managed Care	94,509.43			94,509.43	111,232.25
100085	A/R - Private	671,012.83			671,012.83	647,328.09
100090	A/R - Medicare B	207,752.69			207,752.69	163,772.08
100095	A/R Other	0.00			0.00	6,000.00
100105	Allowance - Doubtful Accounts	(46.46)			(46.46)	0.00
100175	Due To/From Prior Owner	231,282.13		100,530.65	331,812.78	223,640.59
100327	Due To/ From Medicare	19,873.44			19,873.44	0.00
100400	Prepaid Expenses	10,000.00			10,000.00	10,000.00
100410	Prepaid Insurance	15,890.50			15,890.50	18,317.20
100500	Leasehold Improvements	16,750.00		50,000.00	66,750.00	0.00
100510	Furniture Fixtures & Equipment	16,807.54			16,807.54	5,151.38
100530	Computer Equip & Software	6,312.36			6,312.36	6,312.36
100590	Construction in Progress	50,000.00		(50,000.00)	0.00	0.00
100600	Accum Depr- Leasehold Improv	(3,350.00)		(2,500.00)	(5,850.00)	0.00
100610	Accum Depr - FF & E	(2,353.61)			(2,353.61)	(57.24)
100630	Accum Depr - Comp Equip & Soft	(1,632.21)			(1,632.21)	(564.93)
100700	Utilities Deposits	28,160.00			28,160.00	24,245.00
100710	Lease Acquisition Costs	18,516.42			18,516.42	18,516.42
100715	Accum Amort Lease Aqu Costs	(3,703.32)			(3,703.32)	0.00
200000	Accounts Payable	(1,596,524.32)			(1,596,524.32)	(1,177,215.30)
200015	Accrued Provider Tax Payable	(369,942.76)			(369,942.76)	(814,270.66)
200020	Accrued Payroll	(146,281.02)			(146,281.02)	(172,308.71)
200022	Accrued PTO	(150,547.76)			(150,547.76)	(105,085.44)
200025	Accrued Payroll Taxes	(11,696.01)			(11,696.01)	(21,187.10)
200030	Accrued Expense Other	(22,859.00)		(4,218.00)	(27,077.00)	(15,000.00)
200035	Accrued Health & Welfare	(35,404.90)			(35,404.90)	0.00
200040	Accrued Water & Sewer	(15,000.00)			(15,000.00)	0.00
200045	Union Dues Withholding	(61.05)			(61.05)	(75.00)
200050	Accrued Employee Ins.	(481.94)			(481.94)	0.00
200069	Patient Refund	11,001.96			11,001.96	50,964.98
200375	Due To/From Shimshon Fisher	(2,314,469.65)		2,164,469.35	(150,000.30)	(1,860,000.00)
32000	Retained Earnings	623,009.03			623,009.03	0.00
400000	Room & Board - PVT	(874,648.00)			(874,648.00)	(1,195,509.00)
400035	Physical Therapy - PVT	(3,607.37)			(3,607.37)	(248.31)
400040	Occupational Therapy - PVT	(3,056.80)			(3,056.80)	(232.52)
400045	Speech Therapy - PVT	(1,131.85)			(1,131.85)	0.00
400060	Contractual Allow (Ancill) PVT	693.36			693.36	0.00
400070	Pr. Yr. Revenue Adjustments PVT	(248,583.00)			(248,583.00)	0.00
400100	Room & Board - MD	(16,522,244.98)			(16,522,244.98)	(12,808,656.00)
400120	Pharmacy - MD	(17,877.65)			(17,877.65)	(42,376.99)
400125	IV Therapy - MD	0.00			0.00	(1,994.78)
400130	X Ray - MD	(206.66)			(206.66)	0.00
400135	Physical Therapy - MD	(64,030.25)			(64,030.25)	(51,009.13)
400140	Occupational Therapy - MD	(71,934.76)			(71,934.76)	(48,382.04)
400145	Speech Therapy - MD	(19,018.45)			(19,018.45)	(2,403.20)
400155	Contractual Allow (R&B) - MD	4,668,518.97			4,668,518.97	3,719,465.97
400160	Contractual Allow (Ancill) MD	173,067.77			173,067.77	146,166.14
400170	Pr. Yr. Revenue Adjustments MD	128,163.44			128,163.44	0.00
400200	Room & Board - Med A	(1,215,733.25)			(1,215,733.25)	(1,256,149.00)
400215	Lab - MA	0.00			0.00	(489.71)
400220	Pharmacy - MA	(325,475.53)			(325,475.53)	(304,690.50)
400225	IV Therapy - MA	0.00			0.00	(15,246.98)
400230	X-Ray - MA	(12,034.35)			(12,034.35)	(8,049.86)
400235	Physical Therapy - MA	(562,393.02)			(562,393.02)	(432,263.57)
400240	Occupational Therapy MA	(644,895.88)			(644,895.88)	(466,314.36)
400245	Speech Therapy - MA	(115,120.77)			(115,120.77)	(99,914.34)

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
400255	Contractual Allow (R&B) - Med A	(1,020,006.78)			(1,020,006.78)	(787,790.45)
400260	Contractual Allow (Ancill) MA	1,659,919.55			1,659,919.55	1,326,969.32
400265	Contractual Allowance (BC/BSD)	425.24			425.24	0.00
400269	Sequester Med A	30,236.63			30,236.63	37,059.11
400276	IV Therapy - M MA	0.00			0.00	(26,557.40)
400289	Contractual Allow (Ancill) M MA	0.00			0.00	26,557.40
400400	Room & Board - Managed Care	(1,814,482.00)			(1,814,482.00)	(1,329,709.00)
400420	Pharmacy - Managed Care	(46,634.88)			(46,634.88)	(23,233.66)
400425	IV - Managed Care	0.00			0.00	(353.74)
400430	X-Ray - Managed Care	(610.26)			(610.26)	(1,234.84)
400435	Physical Therapy - Managed Care	(44,418.45)			(44,418.45)	(25,112.98)
400440	Occupational Therapy - Managed	(52,063.69)			(52,063.69)	(29,850.48)
400445	Speech Therapy - Managed Care	(9,436.63)			(9,436.63)	(6,817.66)
400455	Contract Allow (R&B) - MGD Care	(45,151.00)			(45,151.00)	(24,073.00)
400460	Contract Allow(Ancill) MGD Care	127,153.78			127,153.78	86,603.36
400470	Pr. Yr. Revenue Adjustments MGD	(990.68)			(990.68)	0.00
400635	Physical Therapy - Medicare B	(198,093.57)			(198,093.57)	(102,557.12)
400640	Occupational Therapy - Med B	(262,764.86)			(262,764.86)	(106,865.21)
400645	Speech Therapy - Medicare B	(97,639.13)			(97,639.13)	(82,020.60)
400660	Contract Allow (Ancill) Med B	61,031.32			61,031.32	21,834.47
400669	Sequester Med B	5,600.46			5,600.46	1,091.97
400860	Miscellaneous Revenue	(20,970.39)			(20,970.39)	0.00
500100	Salaries Administrator	158,050.82			158,050.82	118,588.53
500105	Salaries Executive Director	0.00			0.00	64,000.00
500110	Rent - Offsite Office	4,675.00			4,675.00	3,825.00
500115	Salaries Admissions	166,400.34			166,400.34	84,729.29
500150	Salary Office	215,330.61			215,330.61	170,562.57
500180	Travel & Mileage	19,323.91			19,323.91	6,238.29
500200	Bank Charges	12,889.85			12,889.85	7,620.46
500240	Dues & Subscriptions	13,820.23		(7,329.89)	6,490.34	9,615.51
500260	Office Supplies	26,780.08			26,780.08	20,877.39
500270	Software / Tech Support	46,874.60			46,874.60	26,493.08
500280	Postage	4,752.13			4,752.13	1,618.42
500300	Printing	2,924.25			2,924.25	3,255.51
500310	Rental of Equipment	6,524.69		(152.50)	6,372.19	3,251.76
500320	Accounting Fees	40,257.84			40,257.84	19,806.16
500330	Contract Services - Office	52,458.00		44,000.00	96,458.00	61,573.14
500340	Legal Fees	62,581.88		4,218.00	66,799.88	55,775.83
500350	Payroll Processing Fee	35,306.80			35,306.80	24,935.65
500355	Charitable	115.00			115.00	0.00
500360	Consulting Other	60,200.00		(47,300.00)	12,900.00	3,758.86
500370	Software Maintenance	0.00			0.00	1,460.00
500385	New Hire Expense	2,135.64			2,135.64	0.00
500420	Licenses & Permits	1,977.50			1,977.50	1,310.00
500440	Telephone	31,884.01		(1,000.00)	30,884.01	20,891.68
500445	Small Equipment Purchase	11,516.43			11,516.43	0.00
500450	Insurance Non-Property	0.00		9,336.00	9,336.00	4,590.66
500460	Meetings & Seminars	496.90			496.90	1,895.00
500475	Advertising Help Wanted	3,658.20			3,658.20	296.00
500480	Advertising - Promotional	28,461.65			28,461.65	8,923.70
500485	Business Development	0.00			0.00	2,500.00
500490	Fines & Penalties	44.04			44.04	5,404.34
500510	Taxes - Real Estate	3,830.40		141,458.80	145,289.20	126,174.10
500520	Taxes - Personal	13,411.95			13,411.95	0.00
500530	Insurance - Property	102,897.20			102,897.20	91,586.30
500550	Provider Fee Expense	1,103,193.08			1,103,193.08	876,008.50
500810	Business Consulting	109,596.49			109,596.49	37,000.00
500850	Medical Director Fees	67,500.00			67,500.00	48,500.00
500900	Rent Expense - Building	1,259,052.04		(141,458.80)	1,117,593.24	699,642.21
500950	Management Fees	73,675.00			73,675.00	142,500.00
501100	Deprec FF & E	3,363.65			3,363.65	622.17
501300	Depr - Leasehold Improvements	3,350.00		2,500.00	5,850.00	0.00
501550	Amort Lease Aquisition Costs	3,703.32			3,703.32	0.00
502150	Interest - Other	149,270.81		20,750.00	170,020.81	6,714.25
502200	Strike Contingency	0.00			0.00	10,282.25
510000	Employee Benefits	0.00			0.00	12,199.93

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
510010	Payroll Taxes FICA	707,428.17			707,428.17	547,824.56
510020	Payroll Taxes FUTA	49,722.80			49,722.80	17,813.03
510030	Payroll Taxes SUTA	104,520.51			104,520.51	159,793.51
510040	Workers' Compensation	559,747.58		(9,336.00)	550,411.58	585,867.35
510050	Group Health / Dental	170,992.20		6,024.00	177,016.20	144,749.54
510080	Employee Benefits - Non Pr	17,245.62		(7,072.78)	10,172.84	4,051.62
510110	Employee Physicals	340.76			340.76	0.00
510115	Uniform Allowance	48,000.00			48,000.00	50,542.50
510120	Union Health & Welfare	1,573,908.27			1,573,908.27	1,222,570.02
510125	Union Health&Welfare Settlement	60,627.04			60,627.04	30,313.53
510130	Union Training	69,925.61			69,925.61	58,472.04
510140	Union Pension	577,934.74			577,934.74	466,654.19
510145	Union Pension Settlement	31,072.31			31,072.31	11,202.80
520005	Dietary Expense	0.00			0.00	703.66
520100	Raw Food	395,762.03			395,762.03	329,478.69
520110	Food - Other	4,512.34			4,512.34	0.00
520120	Food Supplements	17,132.86			17,132.86	19,235.91
520140	Dietary Supplies	50,904.94			50,904.94	44,823.65
520160	Contracted Services	2,571.72			2,571.72	2,601.35
520165	Contract Serv - Dietician	1,675.00			1,675.00	575.00
520300	Salaries Dietary Supervisor	48,786.56			48,786.56	39,181.22
520350	Salaries Dietician	63,293.74			63,293.74	50,364.16
520370	Salaries Dietary	604,237.28			604,237.28	445,324.31
530120	Housekeeping Supplies	39,727.21			39,727.21	47,063.66
530140	Contracted Services	11,888.43			11,888.43	9,541.18
530400	Salaries Housekeeping Super	18,457.53			18,457.53	33,293.59
530450	Salaries Housekeeping	357,749.75			357,749.75	286,768.37
530550	Salaries Laundry	233,965.44			233,965.44	165,414.87
540100	Laundry Supplies	1,360.45			1,360.45	1,308.09
540120	Contract Services - Laundry	7,958.26			7,958.26	6,484.44
540140	Linen Purchases	4,546.34			4,546.34	9,268.44
550005	Maintenance	0.00			0.00	515.21
550030	Security	0.00			0.00	377.95
550100	Maintenance Supplies	27,171.26			27,171.26	13,802.55
550110	Repairs & Maintenance	10,751.63			10,751.63	3,583.20
550120	Contract Services	27,347.14			27,347.14	19,890.33
550130	Minor Equipment	3,673.24			3,673.24	198.30
550140	Pest Control	2,239.74			2,239.74	1,627.17
550145	Groundskeeping / Snow	8,496.94			8,496.94	23,100.01
550150	Gas & Electric	153,664.83			153,664.83	137,904.77
550160	Fuel Oil	588.68			588.68	525.42
550170	Cable TV	12,153.12			12,153.12	9,114.84
550180	Water & Sewer	62,604.71			62,604.71	52,963.61
550190	Trash Removal	22,467.53			22,467.53	19,806.28
550195	Medical Waste	1,500.84			1,500.84	1,701.62
550200	Salaries Maintenance Supervisor	65,979.21			65,979.21	44,659.91
550250	Salaries Maintenance	87,193.03			87,193.03	56,479.05
562100	Medical Supplies	25,860.08			25,860.08	40,640.00
562110	PPD Medical Supplies	173,639.48			173,639.48	119,756.31
562120	Diapers / Disposables	529.42			529.42	13,315.23
562140	Tube Feeding (Non Part	4,095.27			4,095.27	2,714.95
562160	Oxygen Supplies	46,726.51			46,726.51	40,314.97
562180	Contract Nursing	0.00			0.00	32,601.00
564050	Contracted Services	0.00			0.00	51.58
564100	Contracted Services - Pharmacy	30,768.51			30,768.51	2,500.12
564120	Over The Counter Drugs	35,755.78			35,755.78	20,793.23
564140	Prescription Drugs	373,373.00			373,373.00	421,374.29
566050	Contracted Services - Physician	700.00			700.00	200.00
566060	Contract Svcs - Dental	17,584.00			17,584.00	16,241.50
566100	Medical Records	5,202.64			5,202.64	3,560.86
566140	Patient Transportation	12,699.59			12,699.59	14,637.14
566160	Med Equip Rental	14,133.05			14,133.05	15,362.95
566180	Patient Expenses	1,156.97			1,156.97	159.51
566190	Lab Fees	2,144.37			2,144.37	1,234.13
566200	X-Ray Services	14,217.53			14,217.53	4,904.37
566205	Inhalation Expense	0.00			0.00	1,690.68

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
566210	Patient Consolidated Bill	26,536.59			26,536.59	1,365.07
570040	Rehab Contracted Services	73,171.20		(8,790.00)	64,381.20	100,126.00
570060	Physical Therapy Suppliees	4,067.61			4,067.61	1,795.16
570080	Speech Therapy Consultant	0.00		8,790.00	8,790.00	6,840.60
570085	Speech Therapy Supplies	75.26			75.26	0.00
570110	Occupational Therapy Supplies	2,441.80			2,441.80	1,924.52
580005	Activities	668.47			668.47	1,153.34
580100	Activities Supplies	9,505.74		1,048.78	10,554.52	7,127.01
580120	Entertainment Contracted	6,284.02			6,284.02	3,215.55
580900	Salaries Social Service Super	49,942.06			49,942.06	38,992.47
580910	Salaries Social Service Staff	32,976.04			32,976.04	33,412.26
580950	Salaries Recreation Supervisor	46,717.36			46,717.36	33,519.01
580960	Salaries Recreation	120,904.73			120,904.73	98,002.79
600600	Salaries Director of Nursing	125,449.93			125,449.93	90,329.18
600650	Salaries Assistant DON	76,491.77			76,491.77	83,925.14
600700	Salaries RN Supervisor	557,079.51			557,079.51	471,979.32
600710	Salaries RN's	749,215.94			749,215.94	634,268.61
600720	Salaries LPN's	1,366,525.43			1,366,525.43	1,068,104.71
600730	Salaries CNA's	2,701,162.74			2,701,162.74	2,178,693.79
600740	Salaries Infection Control	71,530.75			71,530.75	24,445.09
600750	Salaries Staff Development	52,544.09			52,544.09	50,881.54
600755	Salaries Wound Care	0.00			0.00	17,454.83
600760	Salaries MDS Supervisor	62,231.78			62,231.78	42,473.36
600762	Salaries MDS	144,221.54			144,221.54	112,352.19
600770	Salaries Unit Coordinator	43,028.53			43,028.53	32,994.37
600780	Salaries Medical Records	40,617.09			40,617.09	29,615.21
600790	Salaries Scheduler	45,573.30			45,573.30	38,835.56
600792	Salaries Transportation	17,928.09			17,928.09	10,683.01
600795	Salaries Central Supply	44,618.04			44,618.04	33,081.64
600800	Salaries Director Rehab	83,487.70		(83,487.70)	0.00	0.00
600810	Salaries PT	285,279.91		50,641.65	335,921.56	220,583.80
600830	Salaries OT	342,534.09		60,805.14	403,339.23	225,456.22
600850	Salaries ST	84,956.51		15,081.19	100,037.70	83,302.78
600860	Salaires Rehab Aides	43,040.28		(43,040.28)	0.00	1,770.81
600870	Salaries Restorative Aides	41,231.18			41,231.18	31,250.92
R0001	Subscriptions	0.00		7,329.89	7,329.89	299.00
R0002	Cell phone	0.00		1,000.00	1,000.00	1,000.00
R0003	Referral Software	0.00			0.00	10,398.00
R0004	Architect	0.00			0.00	500.00
R0005	Contracted Social Worker	0.00		300.00	300.00	600.00
R0006	Contracted MDS Consultant	0.00		2,000.00	2,000.00	0.00
R0007	Maintenance Consultant	0.00		1,000.00	1,000.00	0.00
R0008	Credit Card Machine Rental	0.00		152.50	152.50	0.00
R0009	Due to 3rd Party A	0.00		(272,500.00)	(272,500.00)	0.00
R0010	Due to 3rd Party B	0.00		(513,250.00)	(513,250.00)	0.00
R0011	Owner's Capital	0.00		(1,500,000.00)	(1,500,000.00)	0.00
<b>Total</b>				<b>0.00</b>		
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: JACCWIN - JACC WINDHAM - MO A/S  
 Engagement: Medicaid - JACC Healthcare Center of Danielson  
 Period Ending: 9/30/2016  
 Trial Balance: A.01 - TB-CCNH  
 Workpaper: A.03 - TB Combined Detail LS

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
<b>Group : [10-A] Salaries and Wages</b>						
<b>Subgroup : [2] Administrators</b>						
500100	Salaries Administrator	158,050.82		0.00	158,050.82	118,588.53
<b>Subtotal [2] Administrators</b>		<b>158,050.82</b>		<b>0.00</b>	<b>158,050.82</b>	<b>118,588.53</b>
<b>Subgroup : [4] Other Administrative Salaries</b>						
500105	Salaries Executive Director	0.00		0.00	0.00	64,000.00
500115	Salaries Admissions	166,400.34		0.00	166,400.34	84,729.29
500150	Salary Office	215,330.61		0.00	215,330.61	170,562.57
600780	Salaries Medical Records	40,617.09		0.00	40,617.09	29,615.21
<b>Subtotal [4] Other Administrative Salaries</b>		<b>422,348.04</b>		<b>0.00</b>	<b>422,348.04</b>	<b>348,907.07</b>
<b>Subgroup : [5A] Head Dietitian</b>						
520350	Salaries Dietician	63,293.74		0.00	63,293.74	50,364.16
<b>Subtotal [5A] Head Dietitian</b>		<b>63,293.74</b>		<b>0.00</b>	<b>63,293.74</b>	<b>50,364.16</b>
<b>Subgroup : [5B] Food Service Supervisor</b>						
520300	Salaries Dietary Supervisor	48,786.56		0.00	48,786.56	39,181.22
<b>Subtotal [5B] Food Service Supervisor</b>		<b>48,786.56</b>		<b>0.00</b>	<b>48,786.56</b>	<b>39,181.22</b>
<b>Subgroup : [5C] Dietary Workers</b>						
520370	Salaries Dietary	604,237.28		0.00	604,237.28	445,324.31
<b>Subtotal [5C] Dietary Workers</b>		<b>604,237.28</b>		<b>0.00</b>	<b>604,237.28</b>	<b>445,324.31</b>
<b>Subgroup : [6A] Head Housekeeper</b>						
530400	Salaries Housekeeping Super	18,457.53		0.00	18,457.53	33,293.59
<b>Subtotal [6A] Head Housekeeper</b>		<b>18,457.53</b>		<b>0.00</b>	<b>18,457.53</b>	<b>33,293.59</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>						
530450	Salaries Housekeeping	357,749.75		0.00	357,749.75	286,768.37
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>357,749.75</b>		<b>0.00</b>	<b>357,749.75</b>	<b>286,768.37</b>
<b>Subgroup : [7A] Engineer or Chief of Maintenance</b>						
550200	Salaries Maintenance Supervisor	65,979.21		0.00	65,979.21	44,659.91
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>65,979.21</b>		<b>0.00</b>	<b>65,979.21</b>	<b>44,659.91</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>						
550250	Salaries Maintenance	87,193.03		0.00	87,193.03	56,479.05
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>87,193.03</b>		<b>0.00</b>	<b>87,193.03</b>	<b>56,479.05</b>
<b>Subgroup : [8B] Other Laundry Workers</b>						
530550	Salaries Laundry	233,965.44		0.00	233,965.44	165,414.87
<b>Subtotal [8B] Other Laundry Workers</b>		<b>233,965.44</b>		<b>0.00</b>	<b>233,965.44</b>	<b>165,414.87</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>						
600600	Salaries Director of Nursing	125,449.93		0.00	125,449.93	90,329.18
600650	Salaries Assistant DON	76,491.77		0.00	76,491.77	83,925.14
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>201,941.70</b>		<b>0.00</b>	<b>201,941.70</b>	<b>174,254.32</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>						
600700	Salaries RN Supervisor	557,079.51		0.00	557,079.51	471,979.32
600710	Salaries RN's	749,215.94		0.00	749,215.94	634,268.61
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>1,306,295.45</b>		<b>0.00</b>	<b>1,306,295.45</b>	<b>1,106,247.93</b>
<b>Subgroup : [12B2] RNs - Administrative</b>						
600740	Salaries Infection Control	71,530.75		0.00	71,530.75	24,445.09
600750	Salaries Staff Development	52,544.09		0.00	52,544.09	50,881.54
600755	Salaries Wound Care	0.00		0.00	0.00	17,454.83
600760	Salaries MDS Supervisor	62,231.78		0.00	62,231.78	42,473.36
600762	Salaries MDS	144,221.54		0.00	144,221.54	112,352.19
<b>Subtotal [12B2] RNs - Administrative</b>		<b>330,528.16</b>		<b>0.00</b>	<b>330,528.16</b>	<b>247,607.01</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>						
600720	Salaries LPN's	1,366,525.43		0.00	1,366,525.43	1,068,104.71
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,366,525.43</b>		<b>0.00</b>	<b>1,366,525.43</b>	<b>1,068,104.71</b>
<b>Subgroup : [12D] Aides and Attendants</b>						
600730	Salaries CNA's	2,701,162.74		0.00	2,701,162.74	2,178,693.79
600770	Salaries Unit Coordinator	43,028.53		0.00	43,028.53	32,994.37
600790	Salaries Scheduler	45,573.30		0.00	45,573.30	38,835.56
600870	Salaries Restorative Aides	41,231.18		0.00	41,231.18	31,250.92
<b>Subtotal [12D] Aides and Attendants</b>		<b>2,830,995.75</b>		<b>0.00</b>	<b>2,830,995.75</b>	<b>2,281,774.64</b>
<b>Subgroup : [12E] Physical Therapists</b>						
600810	Salaries PT	285,279.91		50,641.65	335,921.56	220,583.80
600860	Salaires Rehab Aides	43,040.28	AJE - 2	50,641.65 (43,040.28)	0.00	1,770.81
			AJE - 2	(43,040.28)		



Client: JACCWIN - JACC WINDHAM - MO A/S  
 Engagement: Medicaid - JACC Healthcare Center of Danielson  
 Period Ending: 9/30/2016  
 Trial Balance: A.01 - TB-CCNH  
 Workpaper: A.03 - TB Combined Detail LS

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
<b>Subtotal [12E] Physical Therapists</b>		<b>328,320.19</b>		<b>7,601.37</b>	<b>335,921.56</b>	<b>222,354.61</b>
<b>Subgroup : [12F] Speech Therapists</b>						
600850	Speech Therapists Salaries ST	84,956.51		15,081.19	100,037.70	83,302.78
			AJE - 2	15,081.19		
<b>Subtotal [12F] Speech Therapists</b>		<b>84,956.51</b>		<b>15,081.19</b>	<b>100,037.70</b>	<b>83,302.78</b>
<b>Subgroup : [12G] Occupational Therapists</b>						
600830	Occupational Therapists Salaries OT	342,534.09		60,805.14	403,339.23	225,456.22
			AJE - 2	60,805.14		
<b>Subtotal [12G] Occupational Therapists</b>		<b>342,534.09</b>		<b>60,805.14</b>	<b>403,339.23</b>	<b>225,456.22</b>
<b>Subgroup : [12H] Recreation Workers</b>						
580950	Recreation Workers Salaries Recreation Supervisor	46,717.36		0.00	46,717.36	33,519.01
580960	Salaries Recreation	120,904.73		0.00	120,904.73	98,002.79
<b>Subtotal [12H] Recreation Workers</b>		<b>167,622.09</b>		<b>0.00</b>	<b>167,622.09</b>	<b>131,521.80</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>						
580900	Social Workers/Case Management Salaries Social Service Super	49,942.06		0.00	49,942.06	38,992.47
580910	Salaries Social Service Staff	32,976.04		0.00	32,976.04	33,412.26
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>82,918.10</b>		<b>0.00</b>	<b>82,918.10</b>	<b>72,404.73</b>
<b>Subgroup : [12O] Other</b>						
600792	Other Salaries Transportation	17,928.09		0.00	17,928.09	10,683.01
600795	Salaries Central Supply	44,618.04		0.00	44,618.04	33,081.64
600800	Salaries Director Rehab	83,487.70		(83,487.70)	0.00	0.00
			AJE - 2	(83,487.70)		
<b>Subtotal [12O] Other</b>		<b>146,033.83</b>		<b>(83,487.70)</b>	<b>62,546.13</b>	<b>43,764.65</b>
<b>Total [10-A] Salaries and Wages</b>		<b>9,248,732.70</b>		<b>0.00</b>	<b>9,248,732.70</b>	<b>7,245,774.48</b>
<b>Group : [13-B] Professional Fees</b>						
<b>Subgroup : [1] Dietitian</b>						
520165	Dietitian Contract Serv - Dietician	1,675.00		0.00	1,675.00	575.00
<b>Subtotal [1] Dietitian</b>		<b>1,675.00</b>		<b>0.00</b>	<b>1,675.00</b>	<b>575.00</b>
<b>Subgroup : [2] Dentist</b>						
566060	Dentist Contract Svcs - Dental	17,584.00		0.00	17,584.00	16,241.50
<b>Subtotal [2] Dentist</b>		<b>17,584.00</b>		<b>0.00</b>	<b>17,584.00</b>	<b>16,241.50</b>
<b>Subgroup : [3] Pharmacist</b>						
564100	Pharmacist Contracted Services - Pharmacy	30,768.51		0.00	30,768.51	2,500.12
<b>Subtotal [3] Pharmacist</b>		<b>30,768.51</b>		<b>0.00</b>	<b>30,768.51</b>	<b>2,500.12</b>
<b>Subgroup : [5A] PT - Resident Care</b>						
570040	PT - Resident Care Rehab Contracted Services	73,171.20		(8,790.00)	64,381.20	100,126.00
			AJE - 8	(8,790.00)		
<b>Subtotal [5A] PT - Resident Care</b>		<b>73,171.20</b>		<b>(8,790.00)</b>	<b>64,381.20</b>	<b>100,126.00</b>
<b>Subgroup : [6] Social Worker</b>						
R0005	Social Worker Contracted Social Worker	0.00		300.00	300.00	600.00
			AJE - 7	300.00		
<b>Subtotal [6] Social Worker</b>		<b>0.00</b>		<b>300.00</b>	<b>300.00</b>	<b>600.00</b>
<b>Subgroup : [8A] Medical Director</b>						
500850	Medical Director Medical Director Fees	67,500.00		0.00	67,500.00	48,500.00
<b>Subtotal [8A] Medical Director</b>		<b>67,500.00</b>		<b>0.00</b>	<b>67,500.00</b>	<b>48,500.00</b>
<b>Subgroup : [8C] Resident Care</b>						
566050	Resident Care Contracted Services - Physician	700.00		0.00	700.00	200.00
<b>Subtotal [8C] Resident Care</b>		<b>700.00</b>		<b>0.00</b>	<b>700.00</b>	<b>200.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>						
570090	ST - Resident Care Speech Therapy Consultant	0.00		8,790.00	8,790.00	6,840.60
			AJE - 8	8,790.00		
<b>Subtotal [9A] ST - Resident Care</b>		<b>0.00</b>		<b>8,790.00</b>	<b>8,790.00</b>	<b>6,840.60</b>
<b>Subgroup : [11A1] RN's - Direct Care</b>						
562180	RN's - Direct Care Contract Nursing	0.00		0.00	0.00	32,601.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>32,601.00</b>
<b>Subgroup : [11A2] RN's - Administrative</b>						
R0006	RN's - Administrative Contracted MDS Consultant	0.00		2,000.00	2,000.00	0.00
			AJE - 7	2,000.00		
<b>Subtotal [11A2] RN's - Administrative</b>		<b>0.00</b>		<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>
<b>Subgroup : [12] Other</b>						
500360	Other Consulting Other	60,200.00		(47,300.00)	12,900.00	3,758.86
			AJE - 7	(47,300.00)		
564050	Contracted Services	0.00		0.00	0.00	51.58

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Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
<b>Subtotal [12] Other</b>		<u>60,200.00</u>		<u>(47,300.00)</u>	<u>12,900.00</u>	<u>3,810.44</u>
<b>Total [13-B] Professional Fees</b>		<u>251,598.71</u>		<u>(45,000.00)</u>	<u>206,598.71</u>	<u>211,994.66</u>
<b>Group : [15] Expenditures Other than Salaries</b>						
<b>Subgroup : [1A1] Workmen's Compensation</b>						
510040	Workers' Compensation	559,747.58	AJE - 6	(9,336.00)	550,411.58	585,867.35
				<u>(9,336.00)</u>		
<b>Subtotal [1A1] Workmen's Compensation</b>		<u>559,747.58</u>		<u>(9,336.00)</u>	<u>550,411.58</u>	<u>585,867.35</u>
<b>Subgroup : [1A3] Unemployment Insurance</b>						
510020	Payroll Taxes FUTA	49,722.80		0.00	49,722.80	17,813.03
510030	Payroll Taxes SUTA	104,520.51		0.00	104,520.51	159,793.51
<b>Subtotal [1A3] Unemployment Insurance</b>		<u>154,243.31</u>		<u>0.00</u>	<u>154,243.31</u>	<u>177,606.54</u>
<b>Subgroup : [1A4] Social Security (FICA)</b>						
510010	Payroll Taxes FICA	707,428.17		0.00	707,428.17	547,824.56
<b>Subtotal [1A4] Social Security (FICA)</b>		<u>707,428.17</u>		<u>0.00</u>	<u>707,428.17</u>	<u>547,824.56</u>
<b>Subgroup : [1A5] Health Insurance</b>						
510000	Employee Benefits	0.00		0.00	0.00	12,199.93
510050	Group Health / Dental	170,992.20	AJE - 12	6,024.00	177,016.20	144,749.54
				<u>6,024.00</u>		
510120	Union Health & Welfare	1,573,908.27		0.00	1,573,908.27	1,222,570.02
510125	Union Health&Welfare Settlement	60,627.04		0.00	60,627.04	30,313.53
<b>Subtotal [1A5] Health Insurance</b>		<u>1,805,527.51</u>		<u>6,024.00</u>	<u>1,811,551.51</u>	<u>1,409,833.02</u>
<b>Subgroup : [1A7] Pensions</b>						
510140	Union Pension	577,934.74		0.00	577,934.74	466,654.19
510145	Union Pension Settlement	31,072.31		0.00	31,072.31	11,202.80
<b>Subtotal [1A7] Pensions</b>		<u>609,007.05</u>		<u>0.00</u>	<u>609,007.05</u>	<u>477,856.99</u>
<b>Subgroup : [1A8] Uniform Allowance</b>						
510115	Uniform Allowance	48,000.00		0.00	48,000.00	50,542.50
<b>Subtotal [1A8] Uniform Allowance</b>		<u>48,000.00</u>		<u>0.00</u>	<u>48,000.00</u>	<u>50,542.50</u>
<b>Subgroup : [1A9] Other</b>						
510080	Employee Benefits - Non Pr	17,245.62	AJE - 12	(7,072.78)	10,172.84	4,051.62
				<u>(7,072.78)</u>		
510130	Union Training	69,925.61		0.00	69,925.61	58,472.04
<b>Subtotal [1A9] Other</b>		<u>87,171.23</u>		<u>(7,072.78)</u>	<u>80,098.45</u>	<u>62,523.66</u>
<b>Subgroup : [1D] Accounting and Auditing</b>						
500320	Accounting Fees	40,257.84		0.00	40,257.84	19,806.16
<b>Subtotal [1D] Accounting and Auditing</b>		<u>40,257.84</u>		<u>0.00</u>	<u>40,257.84</u>	<u>19,806.16</u>
<b>Subgroup : [1E] Legal</b>						
500340	Legal Fees	62,581.88	AJE - 5	4,218.00	66,799.88	55,775.83
				<u>4,218.00</u>		
<b>Subtotal [1E] Legal</b>		<u>62,581.88</u>		<u>4,218.00</u>	<u>66,799.88</u>	<u>55,775.83</u>
<b>Subgroup : [1G] Office Supplies</b>						
500260	Office Supplies	26,780.08		0.00	26,780.08	20,877.39
500300	Printing	2,924.25		0.00	2,924.25	3,255.51
<b>Subtotal [1G] Office Supplies</b>		<u>29,704.33</u>		<u>0.00</u>	<u>29,704.33</u>	<u>24,132.90</u>
<b>Subgroup : [1H1] Telephone and Telegraph</b>						
500440	Telephone	31,884.01	AJE - 3	(1,000.00)	30,884.01	20,891.68
				<u>(1,000.00)</u>		
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>31,884.01</u>		<u>(1,000.00)</u>	<u>30,884.01</u>	<u>20,891.68</u>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>						
R0002	Cell phone	0.00	AJE - 3	1,000.00	1,000.00	1,000.00
				<u>1,000.00</u>		
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>0.00</u>		<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
<b>Subgroup : [1K3] Resident Day User Fee</b>						
500550	Provider Fee Expense	1,103,193.08		0.00	1,103,193.08	876,008.50
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>1,103,193.08</u>		<u>0.00</u>	<u>1,103,193.08</u>	<u>876,008.50</u>
<b>Total [15] Expenditures Other than Salaries</b>		<u>5,238,745.99</u>		<u>(6,166.78)</u>	<u>5,232,579.21</u>	<u>4,309,669.69</u>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>						
<b>Subgroup : [4] Employee Travel</b>						
500180	Travel & Mileage	19,323.91		0.00	19,323.91	6,238.29
<b>Subtotal [4] Employee Travel</b>		<u>19,323.91</u>		<u>0.00</u>	<u>19,323.91</u>	<u>6,238.29</u>
<b>Subgroup : [5] Education Expense</b>						
500460	Meetings & Seminars	496.90		0.00	496.90	1,895.00
<b>Subtotal [5] Education Expense</b>		<u>496.90</u>		<u>0.00</u>	<u>496.90</u>	<u>1,895.00</u>

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Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>					
500475	Advertising Help Wanted	3,658.20		0.00	3,658.20	296.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>3,658.20</b>		<b>0.00</b>	<b>3,658.20</b>	<b>296.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>					
500480	Advertising - Promotional	28,461.65		0.00	28,461.65	8,923.70
500485	Business Development	0.00		0.00	0.00	2,500.00
<b>Subtotal [M3] Advertising Other</b>		<b>28,461.65</b>		<b>0.00</b>	<b>28,461.65</b>	<b>11,423.70</b>
<b>Subgroup : [M5]</b>	<b>Medical Records</b>					
566100	Medical Records	5,202.64		0.00	5,202.64	3,560.86
<b>Subtotal [M5] Medical Records</b>		<b>5,202.64</b>		<b>0.00</b>	<b>5,202.64</b>	<b>3,560.86</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>					
500280	Postage	4,752.13		0.00	4,752.13	1,618.42
<b>Subtotal [M7] Postage</b>		<b>4,752.13</b>		<b>0.00</b>	<b>4,752.13</b>	<b>1,618.42</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>					
500240	Dues & Subscriptions	13,820.23		(7,329.89)	6,490.34	9,615.51
			AJE - 1	(7,329.89)		
<b>Subtotal [M8] Dues and Membership Fees to Professional Associatio</b>		<b>13,820.23</b>		<b>(7,329.89)</b>	<b>6,490.34</b>	<b>9,615.51</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>					
500355	Charitable	115.00		0.00	115.00	0.00
<b>Subtotal [M10] Contributions</b>		<b>115.00</b>		<b>0.00</b>	<b>115.00</b>	<b>0.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>					
500270	Software / Tech Support	46,874.60		0.00	46,874.60	26,493.08
500350	Payroll Processing Fee	35,306.80		0.00	35,306.80	24,935.65
500370	Software Maintenance	0.00		0.00	0.00	1,460.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>82,181.40</b>		<b>0.00</b>	<b>82,181.40</b>	<b>52,888.73</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>					
500330	Contract Services - Office	52,458.00		44,000.00	96,458.00	61,573.14
			AJE - 7	44,000.00		
500810	Business Consulting	109,596.49		0.00	109,596.49	37,000.00
500950	Management Fees	73,675.00		0.00	73,675.00	142,500.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>235,729.49</b>		<b>44,000.00</b>	<b>279,729.49</b>	<b>241,073.14</b>
<b>Subgroup : [M13]</b>	<b>Other</b>					
500200	Bank Charges	12,889.85		0.00	12,889.85	7,620.46
500385	New Hire Expense	2,135.64		0.00	2,135.64	0.00
500420	Licenses & Permits	1,977.50		0.00	1,977.50	1,310.00
500445	Small Equipment Purchase	11,516.43		0.00	11,516.43	0.00
500490	Fines & Penalties	44.04		0.00	44.04	5,404.34
502200	Strike Contingency	0.00		0.00	0.00	10,282.25
510110	Employee Physicals	340.76		0.00	340.76	0.00
550030	Security	0.00		0.00	0.00	377.95
R0001	Subscriptions	0.00		7,329.89	7,329.89	299.00
			AJE - 1	7,329.89		
R0003	Referral Software	0.00		0.00	0.00	10,398.00
R0004	Architect	0.00		0.00	0.00	500.00
R0008	Credit Card Machine Rental	0.00		152.50	152.50	0.00
			AJE - 9	152.50		
<b>Subtotal [M13] Other</b>		<b>28,904.22</b>		<b>7,482.39</b>	<b>36,386.61</b>	<b>36,192.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and Ger</b>		<b>422,645.77</b>		<b>44,152.50</b>	<b>466,798.27</b>	<b>364,801.65</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>					
520100	Raw Food	395,762.03		0.00	395,762.03	329,478.69
520120	Food Supplements	17,132.86		0.00	17,132.86	19,235.91
<b>Subtotal [2A1] Raw Food</b>		<b>412,894.89</b>		<b>0.00</b>	<b>412,894.89</b>	<b>348,714.60</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>					
520160	Contracted Services	2,571.72		0.00	2,571.72	2,601.35
<b>Subtotal [2B] Purchased Services</b>		<b>2,571.72</b>		<b>0.00</b>	<b>2,571.72</b>	<b>2,601.35</b>
<b>Subgroup : [2D]</b>	<b>Other</b>					
520005	Dietary Expense	0.00		0.00	0.00	703.66
520110	Food - Other	4,512.34		0.00	4,512.34	0.00
520140	Dietary Supplies	50,904.94		0.00	50,904.94	44,823.65
<b>Subtotal [2D] Other</b>		<b>55,417.28</b>		<b>0.00</b>	<b>55,417.28</b>	<b>45,527.31</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>470,883.89</b>		<b>0.00</b>	<b>470,883.89</b>	<b>396,843.26</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A4]</b>	<b>Repair and/or purchased linens</b>					
540140	Linen Purchases	4,546.34		0.00	4,546.34	9,268.44
<b>Subtotal [3A4] Repair and/or purchased linens</b>		<b>4,546.34</b>		<b>0.00</b>	<b>4,546.34</b>	<b>9,268.44</b>

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Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>					
540120	Contract Services - Laundry	7,958.26		0.00	7,958.26	6,484.44
<b>Subtotal [3B] Purchased Services</b>		<b>7,958.26</b>		<b>0.00</b>	<b>7,958.26</b>	<b>6,484.44</b>
<b>Subgroup : [3D]</b>	<b>Other</b>					
540100	Laundry Supplies	1,360.45		0.00	1,360.45	1,308.09
<b>Subtotal [3D] Other</b>		<b>1,360.45</b>		<b>0.00</b>	<b>1,360.45</b>	<b>1,308.09</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>13,865.05</b>		<b>0.00</b>	<b>13,865.05</b>	<b>17,060.97</b>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>					
530120	Housekeeping Supplies	39,727.21		0.00	39,727.21	47,063.66
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>39,727.21</b>		<b>0.00</b>	<b>39,727.21</b>	<b>47,063.66</b>
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>					
530140	Contracted Services	11,888.43		0.00	11,888.43	9,541.18
<b>Subtotal [4B] Purchased Services</b>		<b>11,888.43</b>		<b>0.00</b>	<b>11,888.43</b>	<b>9,541.18</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>					
564140	Prescription Drugs	373,373.00		0.00	373,373.00	421,374.29
<b>Subtotal [5A2] Purchased from</b>		<b>373,373.00</b>		<b>0.00</b>	<b>373,373.00</b>	<b>421,374.29</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>					
564120	Over The Counter Drugs	35,755.78		0.00	35,755.78	20,793.23
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>35,755.78</b>		<b>0.00</b>	<b>35,755.78</b>	<b>20,793.23</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>					
562100	Medical Supplies	25,860.08		0.00	25,860.08	40,640.00
562110	PPD Medical Supplies	173,639.48		0.00	173,639.48	119,756.31
562120	Diapers / Disposables	529.42		0.00	529.42	13,315.23
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>200,028.98</b>		<b>0.00</b>	<b>200,028.98</b>	<b>173,711.54</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>					
566140	Patient Transportation	12,699.59		0.00	12,699.59	14,637.14
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>12,699.59</b>		<b>0.00</b>	<b>12,699.59</b>	<b>14,637.14</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>					
562160	Oxygen Supplies	46,726.51		0.00	46,726.51	40,314.97
566205	Inhalation Expense	0.00		0.00	0.00	1,690.68
<b>Subtotal [5E2] Oxygen - Other</b>		<b>46,726.51</b>		<b>0.00</b>	<b>46,726.51</b>	<b>42,005.65</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>					
566200	X-Ray Services	14,217.53		0.00	14,217.53	4,904.37
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>14,217.53</b>		<b>0.00</b>	<b>14,217.53</b>	<b>4,904.37</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>					
566190	Lab Fees	2,144.37		0.00	2,144.37	1,234.13
<b>Subtotal [5H] Laboratory</b>		<b>2,144.37</b>		<b>0.00</b>	<b>2,144.37</b>	<b>1,234.13</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>					
550170	Cable TV	12,153.12		0.00	12,153.12	9,114.84
580005	Activities	668.47		0.00	668.47	1,153.34
580100	Activities Supplies	9,505.74		1,048.78	10,554.52	7,127.01
580120	Entertainment Contracted	6,284.02	AJE - 12	1,048.78	6,284.02	3,215.55
<b>Subtotal [5I] Recreation</b>		<b>28,611.35</b>		<b>1,048.78</b>	<b>29,660.13</b>	<b>20,610.74</b>
<b>Subgroup : [5J]</b>	<b>Other</b>					
562140	Tube Feeding (Non Part	4,095.27		0.00	4,095.27	2,714.95
566160	Med Equip Rental	14,133.05		0.00	14,133.05	15,362.95
566180	Patient Expenses	1,156.97		0.00	1,156.97	159.51
566210	Patient Consolidated Bill	26,536.59		0.00	26,536.59	1,365.07
570060	Physical Therapy Supplies	4,067.61		0.00	4,067.61	1,795.16
570085	Speech Therapy Supplies	75.26		0.00	75.26	0.00
570110	Occupational Therapy Supplies	2,441.80		0.00	2,441.80	1,924.52
<b>Subtotal [5J] Other</b>		<b>52,506.55</b>		<b>0.00</b>	<b>52,506.55</b>	<b>23,322.16</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>817,679.30</b>		<b>1,048.78</b>	<b>818,728.08</b>	<b>779,198.09</b>
Group : [22]	Maintenance and Property					
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>					
550005	Maintenance	0.00		0.00	0.00	515.21
550100	Maintenance Supplies	27,171.26		0.00	27,171.26	13,802.55
550110	Repairs & Maintenance	10,751.63		0.00	10,751.63	3,583.20
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>37,922.89</b>		<b>0.00</b>	<b>37,922.89</b>	<b>17,900.96</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>					
550150	Gas & Electric	153,664.83		0.00	153,664.83	137,904.77
<b>Subtotal [6B] Heat</b>		<b>153,664.83</b>		<b>0.00</b>	<b>153,664.83</b>	<b>137,904.77</b>

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<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>					
550160	Fuel Oil	588.68		0.00	588.68	525.42
<b>Subtotal [6C] Light &amp; Power</b>		<b>588.68</b>		<b>0.00</b>	<b>588.68</b>	<b>525.42</b>
<b>Subgroup : [6D]</b>	<b>Water</b>					
550180	Water & Sewer	62,604.71		0.00	62,604.71	52,963.61
<b>Subtotal [6D] Water</b>		<b>62,604.71</b>		<b>0.00</b>	<b>62,604.71</b>	<b>52,963.61</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>					
500310	Rental of Equipment	6,524.69		(152.50)	6,372.19	3,251.76
			AJE - 9	(152.50)		
<b>Subtotal [6E] Equipment Lease</b>		<b>6,524.69</b>		<b>(152.50)</b>	<b>6,372.19</b>	<b>3,251.76</b>
<b>Subgroup : [6F]</b>	<b>Other</b>					
550120	Contract Services	27,347.14		0.00	27,347.14	19,890.33
550130	Minor Equipment	3,673.24		0.00	3,673.24	198.30
550140	Pest Control	2,239.74		0.00	2,239.74	1,627.17
550145	Groundskeeping / Snow	8,496.94		0.00	8,496.94	23,100.01
550190	Trash Removal	22,467.53		0.00	22,467.53	19,806.28
550195	Medical Waste	1,500.84		0.00	1,500.84	1,701.62
R0007	Maintenance Consultant	0.00		1,000.00	1,000.00	0.00
			AJE - 7	1,000.00		
<b>Subtotal [6F] Other</b>		<b>65,725.43</b>		<b>1,000.00</b>	<b>66,725.43</b>	<b>66,323.71</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>					
501300	Depr - Leasehold Improvements	3,350.00		2,500.00	5,850.00	0.00
			AJE - 10	2,500.00		
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>3,350.00</b>		<b>2,500.00</b>	<b>5,850.00</b>	<b>0.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>					
501100	Deprec FF & E	3,363.65		0.00	3,363.65	622.17
<b>Subtotal [7D] Movable Equipment</b>		<b>3,363.65</b>		<b>0.00</b>	<b>3,363.65</b>	<b>622.17</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>					
501550	Amort Lease Acquisition Costs	3,703.32		0.00	3,703.32	0.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>3,703.32</b>		<b>0.00</b>	<b>3,703.32</b>	<b>0.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>					
500110	Rent - Offsite Office	4,675.00		0.00	4,675.00	3,825.00
500900	Rent Expense - Building	1,259,052.04		(141,458.80)	1,117,593.24	699,642.21
			AJE - 4	(141,458.80)		
<b>Subtotal [9] Rental Payments</b>		<b>1,263,727.04</b>		<b>(141,458.80)</b>	<b>1,122,268.24</b>	<b>703,467.21</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>					
500510	Taxes - Real Estate	3,830.40		141,458.80	145,289.20	126,174.10
			AJE - 4	141,458.80		
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>3,830.40</b>		<b>141,458.80</b>	<b>145,289.20</b>	<b>126,174.10</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>					
500520	Taxes - Personal	13,411.95		0.00	13,411.95	0.00
<b>Subtotal [10C] Personal property taxes</b>		<b>13,411.95</b>		<b>0.00</b>	<b>13,411.95</b>	<b>0.00</b>
<b>Total [22] Maintenance and Property</b>		<b>1,618,417.59</b>		<b>3,347.50</b>	<b>1,621,765.09</b>	<b>1,109,133.71</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>					
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>					
502150	Interest - Other	149,270.81		20,750.00	170,020.81	6,714.25
			AJE - 11	20,750.00		
<b>Subtotal [12D] Other Interest Expense</b>		<b>149,270.81</b>		<b>20,750.00</b>	<b>170,020.81</b>	<b>6,714.25</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>					
500530	Insurance - Property	102,897.20		0.00	102,897.20	91,586.30
<b>Subtotal [14A] Insurance on Property</b>		<b>102,897.20</b>		<b>0.00</b>	<b>102,897.20</b>	<b>91,586.30</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>					
500450	Insurance Non-Property	0.00		9,336.00	9,336.00	4,590.66
			AJE - 6	9,336.00		
<b>Subtotal [14C3] Other</b>		<b>0.00</b>		<b>9,336.00</b>	<b>9,336.00</b>	<b>4,590.66</b>
<b>Total [27] Interest and Insurance</b>		<b>252,168.01</b>		<b>30,086.00</b>	<b>282,254.01</b>	<b>102,891.21</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>					
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>					
400100	Room & Board - MD	(16,522,244.98)		0.00	(16,522,244.98)	(12,808,656.00)
400170	Pr. Yr. Revenue Adjustments MD	128,163.44		0.00	128,163.44	0.00
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(16,394,081.54)</b>		<b>0.00</b>	<b>(16,394,081.54)</b>	<b>(12,808,656.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>					
400155	Contractual Allow (R&B) - MD	4,668,518.97		0.00	4,668,518.97	3,719,465.97
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>4,668,518.97</b>		<b>0.00</b>	<b>4,668,518.97</b>	<b>3,719,465.97</b>

Client: JACCWIN - JACC WINDHAM - MO A/S  
 Engagement: Medicaid - JACC Healthcare Center of Danielson  
 Period Ending: 9/30/2016  
 Trial Balance: A.01 - TB-CCNH  
 Workpaper: A.03 - TB Combined Detail LS

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	FINAL 9/30/2016	1st PP-FINAL 9/30/2015
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>					
400200	Room & Board - Med A	(1,215,733.25)		0.00	(1,215,733.25)	(1,256,149.00)
400269	Sequester Med A	30,236.63		0.00	30,236.63	37,059.11
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(1,185,496.62)</b>		<b>0.00</b>	<b>(1,185,496.62)</b>	<b>(1,219,089.89)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>					
400255	Contractual Allow (R&B) - Med A	(1,020,006.78)		0.00	(1,020,006.78)	(787,790.45)
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>(1,020,006.78)</b>		<b>0.00</b>	<b>(1,020,006.78)</b>	<b>(787,790.45)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>					
400000	Room & Board - PVT	(874,648.00)		0.00	(874,648.00)	(1,195,509.00)
400070	Pr. Yr. Revenue Adjustments PVT	(248,583.00)		0.00	(248,583.00)	0.00
400400	Room & Board - Managed Care	(1,814,482.00)		0.00	(1,814,482.00)	(1,329,709.00)
400470	Pr. Yr. Revenue Adjustments MGD	(990.68)		0.00	(990.68)	0.00
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(2,938,703.68)</b>		<b>0.00</b>	<b>(2,938,703.68)</b>	<b>(2,525,218.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>					
400455	Contract Allow (R&B) - MGD Care	(45,151.00)		0.00	(45,151.00)	(24,073.00)
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>(45,151.00)</b>		<b>0.00</b>	<b>(45,151.00)</b>	<b>(24,073.00)</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>					
400220	Pharmacy - MA	(325,475.53)		0.00	(325,475.53)	(304,690.50)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(325,475.53)</b>		<b>0.00</b>	<b>(325,475.53)</b>	<b>(304,690.50)</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>					
400120	Pharmacy - MD	(17,877.65)		0.00	(17,877.65)	(42,376.99)
400420	Pharmacy - Managed Care	(46,634.88)		0.00	(46,634.88)	(23,233.66)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(64,512.53)</b>		<b>0.00</b>	<b>(64,512.53)</b>	<b>(65,610.65)</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>					
400235	Physical Therapy - MA	(562,393.02)		0.00	(562,393.02)	(432,263.57)
400635	Physical Therapy - Medicare B	(198,093.57)		0.00	(198,093.57)	(102,557.12)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(760,486.59)</b>		<b>0.00</b>	<b>(760,486.59)</b>	<b>(534,820.69)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>					
400035	Physical Therapy - PVT	(3,607.37)		0.00	(3,607.37)	(248.31)
400135	Physical Therapy - MD	(64,030.25)		0.00	(64,030.25)	(51,009.13)
400435	Physical Therapy - Managed Care	(44,418.45)		0.00	(44,418.45)	(25,112.98)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(112,056.07)</b>		<b>0.00</b>	<b>(112,056.07)</b>	<b>(76,370.42)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>					
400245	Speech Therapy - MA	(115,120.77)		0.00	(115,120.77)	(99,914.34)
400645	Speech Therapy - Medicare B	(97,639.13)		0.00	(97,639.13)	(82,020.60)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(212,759.90)</b>		<b>0.00</b>	<b>(212,759.90)</b>	<b>(181,934.94)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>					
400045	Speech Therapy - PVT	(1,131.85)		0.00	(1,131.85)	0.00
400145	Speech Therapy - MD	(19,018.45)		0.00	(19,018.45)	(2,403.20)
400445	Speech Therapy - Managed Care	(9,436.63)		0.00	(9,436.63)	(6,817.66)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(29,586.93)</b>		<b>0.00</b>	<b>(29,586.93)</b>	<b>(9,220.86)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>					
400240	Occupational Therapy MA	(644,895.88)		0.00	(644,895.88)	(466,314.36)
400640	Occupational Therapy - Med B	(262,764.86)		0.00	(262,764.86)	(106,865.21)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(907,660.74)</b>		<b>0.00</b>	<b>(907,660.74)</b>	<b>(573,179.57)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>					
400040	Occupational Therapy - PVT	(3,056.80)		0.00	(3,056.80)	(232.52)
400140	Occupational Therapy - MD	(71,934.76)		0.00	(71,934.76)	(48,382.04)
400440	Occupational Therapy - Managed	(52,063.69)		0.00	(52,063.69)	(29,850.48)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(127,055.25)</b>		<b>0.00</b>	<b>(127,055.25)</b>	<b>(78,465.04)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>					
400215	Lab - MA	0.00		0.00	0.00	(489.71)
400225	IV Therapy - MA	0.00		0.00	0.00	(15,246.98)
400230	X-Ray - MA	(12,034.35)		0.00	(12,034.35)	(8,049.86)
400260	Contractual Allow (Ancill) MA	1,659,919.55		0.00	1,659,919.55	1,326,969.32
400660	Contract Allow (Ancill) Med B	61,031.32		0.00	61,031.32	21,834.47
400669	Sequester Med B	5,600.46		0.00	5,600.46	1,091.97
<b>Subtotal [10A] Other - Medicare</b>		<b>1,714,516.98</b>		<b>0.00</b>	<b>1,714,516.98</b>	<b>1,326,109.21</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>					
400060	Contractual Allow (Ancill) PVT	693.36		0.00	693.36	0.00
400125	IV Therapy - MD	0.00		0.00	0.00	(1,994.78)
400130	X Ray - MD	(206.66)		0.00	(206.66)	0.00
400160	Contractual Allow (Ancill) MD	173,067.77		0.00	173,067.77	146,166.14
400265	Contractual Allowance (BC/BSD)	425.24		0.00	425.24	0.00
400276	IV Therapy - M MA	0.00		0.00	0.00	(26,557.40)
400289	Contractual Allow (Ancill) M MA	0.00		0.00	0.00	26,557.40

Client: **JACCWIN - JACC WINDHAM - MO A/S**  
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
400425	IV - Managed Care	0.00		0.00	0.00	(353.74)
400430	X-Ray - Managed Care	(610.26)		0.00	(610.26)	(1,234.84)
400460	Contract Allow(Ancill) MGD Care	127,153.78		0.00	127,153.78	86,803.36
<b>Subtotal [10B] Other - Non-medicare</b>		<b>300,523.23</b>		<b>0.00</b>	<b>300,523.23</b>	<b>229,186.14</b>
<b>Subgroup : [18] Other Revenue</b>						
400860	Miscellaneous Revenue	(20,970.39)		0.00	(20,970.39)	0.00
<b>Subtotal [18] Other Revenue</b>		<b>(20,970.39)</b>		<b>0.00</b>	<b>(20,970.39)</b>	<b>0.00</b>
<b>Total [30] Statement of Revenue</b>		<b>(17,460,444.37)</b>		<b>0.00</b>	<b>(17,460,444.37)</b>	<b>(13,914,358.69)</b>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: JACCWIN - JACC WINDHAM - MO A/S  
 Engagement: Medicaid - JACC Healthcare Center of Danielson  
 Period Ending: 9/30/2016  
 Trial Balance: A-01 - TB-CCNH  
 Workpaper: H.01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
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**Adjusting Journal Entries JE # 1**  
 Reclass subscriptions out of dues

R0001	Subscriptions		7,329.89	
500240	Dues & Subscriptions			7,329.89
<b>Total</b>			<b>7,329.89</b>	<b>7,329.89</b>

**Adjusting Journal Entries JE # 2**  
 To allocate director of rehab and rehab aides

600810	Salaries PT		50,641.65	
600830	Salaries OT		60,805.14	
600850	Salaries ST		15,081.19	
600800	Salaries Director Rehab			83,487.70
600860	Salaires Rehab Aides			43,040.28
<b>Total</b>			<b>126,527.98</b>	<b>126,527.98</b>

**Adjusting Journal Entries JE # 3**  
 Cell phone reclass

E.01b

R0002	Cell phone		1,000.00	
500440	Telephone			1,000.00
<b>Total</b>			<b>1,000.00</b>	<b>1,000.00</b>

**Adjusting Journal Entries JE # 4**  
 Reclass Real Estate Taxes from Rent

500510	Taxes - Real Estate		141,458.80	
500900	Rent Expense - Building			141,458.80
<b>Total</b>			<b>141,458.80</b>	<b>141,458.80</b>

**Adjusting Journal Entries JE # 5**  
 To accrued legal invoice into correct cost year per client

500340	Legal Fees		4,218.00	
200030	Accrued Expense Other			4,218.00
<b>Total</b>			<b>4,218.00</b>	<b>4,218.00</b>

**Adjusting Journal Entries JE # 6**  
 Reclass EPLI and D&O insurance to correct line

500450	Insurance Non-Property		9,336.00	
510040	Workers' Compensation			9,336.00
<b>Total</b>			<b>9,336.00</b>	<b>9,336.00</b>

**Adjusting Journal Entries JE # 7**  
 To reclass contracted services to correct cost report line

500330	Contract Services - Office		44,000.00	
R0005	Contracted Social Worker		300.00	
R0006	Contracted MDS Consultant		2,000.00	
R0007	Maintenance Consultant		1,000.00	



Client: JACCWIN - JACC WINDHAM - MO A/S  
 Engagement: Medicaid - JACC Healthcare Center of Danielson  
 Period Ending: 9/30/2016  
 Trial Balance: A.01 - TB-CCNH  
 Worksheet: H.01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
500360	Consulting Other			47,300.00
<b>Total</b>			<b>47,300.00</b>	<b>47,300.00</b>

**Adjusting Journal Entries JE # 8**  
 Reclass ST to correct line

570080	Speech Therapy Consultant		8,790.00	
570040	Rehab Contracted Services			8,790.00
<b>Total</b>			<b>8,790.00</b>	<b>8,790.00</b>

**Adjusting Journal Entries JE # 9**  
 To reclass rental out of lease expense

R0008	Credit Card Machine Rental		152.50	
500310	Rental of Equipment			152.50
<b>Total</b>			<b>152.50</b>	<b>152.50</b>

**Adjusting Journal Entries JE # 10**  
 Move Dietary renovation out of CIP and into Building Improvement and book associated depreciation expense

100500	Leasehold Improvements		50,000.00	
501300	Depr - Leasehold Improvements		2,500.00	
100590	Construction in Progress			50,000.00
100600	Accum Depr- Leasehold Improv			2,500.00
<b>Total</b>			<b>52,500.00</b>	<b>52,500.00</b>

**Adjusting Journal Entries JE # 11**  
 Reclass loans to correct TB accounts and move related party loan to owner's capital (equity)

100175	Due To/From Prior Owner		100,530.65	
200375	Due To/From Shimshon Fisher		2,164,469.35	
502150	Interest - Other		20,750.00	
R0009	Due to 3rd Party A			272,500.00
R0010	Due to 3rd Party B			513,250.00
R0011	Owner's Capital			1,500,000.00
<b>Total</b>			<b>2,285,750.00</b>	<b>2,285,750.00</b>

**Adjusting Journal Entries JE # 12**  
 To reclass health insurance and recreation out of other employee benefits

510050	Group Health / Dental		6,024.00	
580100	Activities Supplies		1,048.78	
510080	Employee Benefits - Non Pr			7,072.78
<b>Total</b>			<b>7,072.78</b>	<b>7,072.78</b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2

Prepared By:

Reviewed By:

Workpaper Date: 2/10/2017

Run Date: 2/10/2017

Provider Name: JACC Healthcare Center of Danielson

Provider Number: 20454

Period Ended: 9/30/16

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:**