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						
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	□ (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
Medicaid Provider Numbers:	CC	CNH	RHNS	ICF-IID

20454

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 Int	formation					
Name of Facility (as licensed)		License N	0.	Report for Year Ended	Page	of		
JACC Healthcare Center of Daniel	son	3839403	364	9/30/2016	1 3	37		
	ON OR FALSIF	ICATION OF		ation TION CONTAINED IN SIONMENT UNDER S				
Cost Report and suppor for the cost report period	ting schedules p d beginning Oct elief, it is a true	repared for JA ober 1, 2015 a , correct, and c	CC Healthcare C nd ending Septen omplete statemer	ave examined the accom enter of Danielson [facil nber 30, 2016, and that to at prepared from the bool	ity name], the best			
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}								
my knowledge under the presented in this Report residents were incurred recorded have been retar request.	e penalty of per t as a basis for so to provide residuined as required	jury. I also cer ecuring reimbu ent care in this	tify that all salar rsement for Title Facility. All suj	I is true and correct to the y and non-salary expense XIX and/or other State a oporting records for the e e made available to audit	es assisted expenses			
{a} Subject to Desk Au	dit Review							
Signed (Administrator)		Date	Signed (Own	ner)	Date			
Printed Name (Administrator) Steven Barrett			Printed Nam	e (Owner)				
Subscribed and Sworn to before me:	State of	Date	Signed (Not	ary Public)	Comm. Expires	 		
Address of Notary Public					•			

(Notary Seal)

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

Data Required for Real Wage Adjus	Page	of			
				1A	37
Name of Facility		Period Cov	ered:	From	То
JACC Healthcare Center of Danielson				10/1/2015	9/30/2016
Address of Facility					
111 Westcott Road, Danielson, CT 06239				1	
Report Prepared By		Phone Nun		Date	
Marcum LLP		203-781-96	00	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. Total Wages Paid	\$				
7. Total salaries paid	\$				
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

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General Information and Questionnaire

Type of Facility - Organization Structure

		Pho	ne No. of Fac	ility	Report for Ye	ar Ended	Page	of
) 774-9540		9/30/2016		2	37
Name of Facility (as shown on license)			•		Street, City, Sta			
JACC Healthcare Center of Danielson				tt Roa	ad, Danielson,	CT 0623		
CC			RHNS		(Specify)			rovider No
	40364						07-5423	
Type of Facility (Check appropriate box(es))		_						
Chronic and Convalescent Nursing Home only (CCNH)			t Home with ervision only			(Specify)	
Type of Ownership (Check appropriate box)								
O Proprietorship O LLC O Partners	ship	0	Profit Corp.		Non-Profit Con	-	Government	O Trust
If this facility opened or closed during report year	provide	e:		Date	e Opened	Date Clo	osed	
Has there been any change in ownership						•		
or operation during this report year?		0	Yes	0	No	If "Yes,"	explain full	у.
Administrator								
Name of Administrator					Nursing Ho Administrat		00141	
Steven Barrett					License		00141	
Other Operators/Owners who are assistant adminis	strators	(ful	or part time	ofth				
Name		(101)	<u> </u>		License	No.:		
N/A								
							-	
						1		

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General Information and Questionnaire Partners/Members

Name of Facility JACC Healthcare Center of Da	mielson		Report for Year Ended 9/30/2016		Page of 3 37
					'or Town(s) in
Legal Name of Part JACC Healthcare Center of Da		Business AddressWhich R111 Westcott Road,CTDanielson, CT 06239			(cgistereu
Name of Partners/Members	Business Ac	ddress		% Owned	
JACC Healthcare Group LLC	130 Main Street, Thom	Member		0.25	
Shimshon Fisher	111 Westcott Road, Da 06239	anielson, CT	Member		0.75

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General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Yea	r Ended	Page of
JACC Healthcare Center of Danielson	383940364	9/30/2016		3A 37
If this facility is owned or operated as a corpo				
Legal Name of Corporation N/A	Busin	ess Address	State(s) in w	/hich Incorporated
Name of Directors, Officers	Busin	ess Address	Title	No. Shares Held by Each
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

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General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of 27
JACC Healthcare Center of Danielson	383940364	9/30/2016	3B	37
If this facility is owned or operated as an indiv	vidual proprietorship,	provide the following inform	ation:	
	Owner(s) of Facility			
N/A				
		,	<u></u> .	<u> </u>
		·		
				_
		<u></u>		

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General Information and Questionnaire Related Parties*

Name of Facility JACC Healthcare Center of Danielson	r of Danielson	License No. 38394	ise No. 383940364	Report for Year Ended 9/30/2016		Page 4	of 37
Are any individuals rece marriage, ability to conti	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? C	acility re ess assoc	Bno	h O Yes © No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	ie Name/Add nation on Pa	lress and ge 11 of the report.
Are any individuals or c including the rental of pl related through family a association to any of the	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?	or services, to this facilit , control, or of this facili	services, this facility, ontrol, or business this facility?	O Yes O No	If "Yes," provide the following information:	ie following	information:
		Als	Also Provides		Indicate Where		
		Good	Goods/Services to		Costs are Included		
Name of Related	Business	Non-R	Non-Related Parties	s Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No %**	* Provided	Page # / Line #	Reported	Related Party
Shimshon Fisher	111 Westcott Road, Danielson, CT 06239	0	0	Loan	Page 34, Line B3	150,000	150,000
Synergy Therapy Services	44 Bluff Point Road, South Glastonbury, CT 06703	٥	0	PT Therapy Services	Page 13, Line B5a	42,260	42,260
JACC Healthcare Group LLC	130 Main Street, Thomaston, CT 06787	0	0	Management Services	Page 16, Line M12	73,675	62,861
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				

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

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General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No	•	Report for Year Ended	Page		of			
JACC Healthcare Center of Danielson	38394030	54	9/30/2016	5	3	37			
If the facility is licensed as CDH and/or RCH or	provides AI	DS or TBI	services with special Medicaid	rates, cos	sts				
must be allocated to CCNH and RHNS as follow	vs:	-							
Item			Method of Allocation						
Dietary		Number of meals served to residents							
Laundry		Number of	f pounds processed						
Housekeeping		Number of square feet serviced							
		Number of	f hours of routine care provided	by EACH	ł				
Nursing		employee classification, i.e., Director (or Charge Nurse),							
		Registered	l Nurses, Licensed Practical Nur	ses, Aide	s an	ıd			
		Attendants	5						
Direct Resident Care Consultants		Number of	f hours of resident care provided	by EAC	Η				
		specialist	(See listing page 13)						
Maintenance and operation of plant Square feet									
Property costs (depreciation) Square feet									
Employee health and welfare Gross salaries									
Management services Appropriate cost center involved									
All other General Administrative expenses Total of Direct and Allocated Costs									
The preparer of this report must answer the following questions applicable to the cost information provided.									
1 In the preparation of this Report were all If "No," explain fully why such allocation y						vas not			
costs allocated as required?	• Yes	O NO	made.						
N/A - One Level of Care									
2. Explain the allocation of related company exp	penses and a	ttach copy	of appropriate supporting data.						
N/A									
3. Did the Facility appropriately allocate and sel	lf-disallow d	irect and in	ndirect costs to non-nursing hom	e cost ce	nter	s?			
(e.g., Assisted Living, Home Health, Outpatie	ent Services,	Adult Day	y Care Services, etc.)						
	.	• • •	If "No," explain fully why such	h allocati	on v	vas not			
	O Yes	• No	made.	1 anovan	011 4	vus no			
N/A - One Level of Care			mate.						
						×			

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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.

		Ī					l
Name of Facility			License No.	Report for Year Ended	ear Ended		Page of
JACC Healthcare Center of Danielson			383940364	9/30/2016			6 37
	Related	l * to					
	Owners,	ers,					
	Operators,	ors,				Annual	
	Officers	ers		Date of	Term of	Amount	Amount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
ECOLAB, Inc., 370 N. Wabasha Street, St. Paul, MN 55102	0	٥	Phase II Dishmachine	02/09/15	On-going	875	875
Elite Imaging Systems, 2231 Cole St., Biringham, MI 48009	0	0	CS-5500I, Dual Scanner, Finisher, LC7, AKA	01/23/13	Terminated	2,092	2,092
Pitney Bowes	0	٥	Postage Meter	09/09/15	39 Months	335	335
Digital Office Solutions, 1449 37th Street, Brooklyn, NY 11218	0	0	Copier	04/07/16	48 Months	3,070	3,070
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
Is a Mileage Log Book Maintained for All Leased Vehicles ?	eased Ve	hicles	? O Yes	0	0 No	Total ***	6,372

Is a Mileage Log Book Maintained for All Leased Vehicles ?

* 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

PITNEY BOWES LEASE AGREEMENT

Agreement Number

Your Business Information	Dn in the second se		3.97
JACC HEALTHCARE C	ENTER OF DANIELSON LLC		
Full Legal Name of Lessee		Tax ID # (FEIN/	•
111 WESTCOTT RD		DANIELSON CT	06239-2929
Billing Address: Street		City State	ZIP+4
JACC HEALTHCARE C	ENTER OF DANIELSON LLC	21662744867	
DBA Name of Lessee		Billing CAN #	00000 0000
111 WESTCOTT RD		DANIELSON CT	06239-2929
Installation Address (if differer	• /		ZIP+4
STEVE HIRSCH		4-9540 ext x16 2166274486	
Installation Contact Name	Installation Co	ntact Phone # Installation CAN	#
Your Business Needs	and the second	and the second	All States and All St
Quantity	Business Solution Description	Items to be included in customer's payment:	
1 <u>K7M</u> 0	Postage Meter	Standard Service Level Agreement Included	
1 SBYL K7M0 W	/5LB SCALE	Includes Unlimited Postage by Phone Meter R	esets
1 PPK0 K7M0 PE		ValueMAX Included	1
1 1FAC BASIC A	CCOUNTING (10 DEPT	Softguard included	
		Purchase Power Included New Equipment	
		—	
Number of Quarters 13	Quarterly Amount* \$ 87	Initial Lease Term: ³⁹ Months Tax exempt certificate attached () Tax Exempt Certificate Not Required	
		SR #: 3-4565346472	
		M1XK7M0SBYLXXXXX	
*Does not include any applicable sal	es, use, or property taxes which will be billed separately; pa] nent plans begin after any applicable Interim Usage Period.	
Your Signature Below			Sale of the second s
By signing below, you agree available at <u>www.pb.com/ter</u> Section G1 of the Pitney Br have completed our credit a	rmsconditions and are incorporated by ref owes Terms) for any reason and that all nd documentation approval process and ha	ent, including those located in the Pitney Bowes Terms (Ver rence. You acknowledge that you may not cancel the L ayment obligations are unconditional. The Lease will be b ve signed below. The Lease requires you either to provide L9 of the Pitney Bowes terms) for an additional fee.	ease (as defined in inding on us after we proof of insurance or
E-Signed : 09/09/2015 02		Pitney Bowes Signature	
steve hirsch			
shirsch@concordrehab.com IP: 96.56.199.170		Print Name	
F1320	ifi Electronic Signature		
Title		Title	
purchasing Date		Date	
Email Address	······································		
Sales Information		New Carlot Control Con	
Sheila Moran	196787 0007		
Account Rep Name	District Office		
····		See Pitney Bowes Terms for additiona	l terms and conditions

PBGFS Lease Agreement (Version 5/15) ©2015 Pitney Bowes Inc. All rights reserved. Pitney Bowes, Purchase Power and ValueMAX are trademarks of Pitney Bowes Inc. or a subsidiary. Doc ID: 20150902085137983 Sertifi Electronic Signature

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 <u>www.pb.com/support/postageoptions</u> 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.
- 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 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 on	line at <u>www.pb.com/support</u> 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

KYOCERa	Copystar
DIGI	TAL

TIONS







10

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: Cop	piers • Printers • (Color • N	Aultifunction • Scanners Programs an	d Services: Print	& Supply I	Vanagement	 Document 		Network Solut	ions Network Support
			HIP TO				4.4 10	BILL TO		
Jacc Healt	hcare Ce	nter	of Danielson, LLC		Jac	c Healt	hcare	Center of Da	nielson	, LLC
111 Westco	ott Rd				111	Westco	ott Rd			
Danielson, C	СТ, 06239				Dan	ielson, (CT, 062	39		
PHONE # (8	60) 774-9	540			PHC	NE # (8	60) 774	1-9540		
CONTACT:	Steve Hirso	:h			CON	ITACT:				
D	ATE		ACCOUNT MANAGER	SERVICE S			CUS	T. ACCT. NO.	DA	TE WANTED
-	th, - 2016		Avi Goldstein							
QUANTITY	ITEM NO.		EQUIPMENT	an a line an		SERL	AL#	LOCATIO	N	TOTAL
1			ocera 5501i Series M							LEASE
1		Dua	al Scan Document P	rocessor			ৰ			INCLUDED
2		500) Sheet universal pap	per drawer	ſS		_			NCLUDED
2		1,5	00 Sheet letter size o	drawers					6.77.08	INCLUDED
1		Sta	pling finisher						-	NCLUDED
1			work Print and scan	interfaces	,					NCLUDED
1		Fax	(interface							NCLUDED
NOTE:	•	D	OS will ship back the e	existing ma	chine	to GE,	as disc	ussed.		
	•	Y	our location in Connec	ticut is with	hin ou	r norma	al Serv	ice area.		
								Industrial Grac	de	
TERM	и: <u>48</u> г	nonths	MONTHLY INVESTMENT	\$ <u>172.40</u>	equipme	nt portion		Surge protecto		\$ 125.00 ()
								Set-up Delivery		\$ Included
		E	QUIPMENT ACQUISITION	PLAN				SUB-TOT		\$
	х		<i>"Buyers initials"</i> PURCHASE	X	LEA	SE:		SALES TAX ex		\$
	· · ·							TOTAL		\$
THIS IS A NON			CONTRACT uly authorized corporate officer, p	arther or proprie	tor of th	e above na	me with	LESS DEP		\$
all necessary auth								BALANCE	DUE	\$

Name (Print)	Title	Signature X	
	MAINTE		
Black BASE CHARGE \$_22	25.00* service portion	BILLING INTERVAL () Yearly () Quarterly (_X_) Monthly	
# BLACK PAGES30,0	000	Coverage Interval: () Yearly () Quarterly (_X_) Monthly	
Overage Charge Black (X)	Yes (_) No \$ <u>.0075</u> per page	BILLING INTERVAL () Yearly () Quarterly (_X_) Monthly	
	*above service portion bi	lled directly by leasing provider monthly	
EFFECTIVE DATE BEGINNING METH	April 7th, 2016 to ER (Black)	<u>April (), 2017</u> (Color)	
INCLUDES TONER (X) Yes (_) No ** Shipping and Handling of ton All Travel time, labor, parts and supplies a	er not included are included in this agreement. Excludes paper and Staples.	
* Limited to Manufacturer's Usa	ige guidelines.		
	When this Agreement is signed by th	e 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 prooram.
- 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 calls 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 Daniels	on, LLC DBA Davis	s Place					·
ADDRESS: 111 Westcott Rd			239-2929				
VENDOR (VENDOR IS NOT OWNER'S AGENT NOR IS VENDOR A			IY TERM OR C	ONDITION OF 1	THIS AGREEME	NT)	
Digital Office Solutions	Brookly	n, NY					
EQUIPMENT AND PAYMENT TERMS		1			SEE ATTACI	HED SCHEDU	JLE
	NOT FINANCED		NG METER ADING	ALLOWA MAC	NCE PER HINE SOLIDATED)		PER IMAGE (PLUS TAX)
TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES	UNDER THIS AGREEMENT	B&W	COLOR	B&W	COLOR	B&W	COLOR
1 Kyocera CS5501i		0		30000		.0075	
TOTAL CONSOLIDATED M	ONTHLY IMAGE ALLOWA	NCE (IF CON	ISOLIDATED)				
EQUIPMENT LOCATION: As Stated Above					METER	FREQUENC	Y: Monthly
TERM IN MONTHS: 48 MONTHLY BASE PAY	MENT AMOUNT*: \$397.	40 (*PLUS	TAX)				
				PUR	CHASE OPTION	i: Fair Ma	rket Value
THIS AGREEMENT IS NON-CANCELABLE AND IRREVOCABLE. IT CA RELATED TO THIS AGREEMENT SHALL BE GOVERNED BY THE LA LINN COUNTY, IOWA. YOU HEREBY CONSENT TO PERSONAL JUF RIGHT TO A JURY TRIAL. CUSTOMER'S AUTHORIZED SIGNATURE BY SIGNING THIS PAGE, YOU REPRESENT TO US THAT YOU HAVE THIS TWO-PAGE AGREEMENT. THIS AGREEMENT IS BINDING WHEF (AS Stated Above)	AWS OF THE STATE OF RISDICTION AND VENUE RECEIVED AND READ TO	in such co he additio	DISPUTE WILL DURTS AND W	. BE ADJUDIC/ AIVE TRANSFE ND CONDITION	ATED IN A FED ER OF VENUE.	ERAL OR S	TATE COURT I
OWNER ("WE", "US", "OUR")							
GreatAmerica Financial Services Corporation							
OWNER	SIGNATURE			PRINT NA	ME & TITLE		DATE
UNCONDITIONAL GUARANTY The undersigned, jointly and severally if more than one, uncondition- also waive(s) any notification if the Customer is in default and conse immediately pay all sums due under the terms of the Agreement with undersigned, as to this guaranty, agree(s) to the designated forum and costs and expenses, including attorney fees, incurred by us related to reports.	ent(s) to any extensions on nout requiring us to proce and consent(s) to personal	r modificatic ed against (jurisdiction,	ons granted to Customer or ar venue, and ch	the Customer. by other party c boice of law as	In the event of or exercise any stated in the Age	default, the rights in the greement, ag	undersigned w Equipment. Th ree(s) to pay a
	INDIVIDUAL: Shim	shon Fish	er		DA	TE:	
SIGNATURE: X					DA	TE:	
CERTIFICATE OF DELIVERY AND ACCEPTANCE The Customer hereby certifies that all the Equipment: 1) has been rec							
I he Clistomer herenv certifies that all the Editioment. It has been re-	eived installed and inso	ected, and 2) is fully onerat	ional and unco	nditionally acce	oted.	

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 OVERAGES. 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 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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-7 Rev. 6/95

General Information and Questionnaire Accounting Basis

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

JACC Healthcare Center of Danielson Legal Fees 9/30/2016

Name of Firm

- 1 Murtha Cullina **2** Peter Blum
- **3** Arthur P Johnston
- 4 Silverman Shin & Bryne

 - 5 Montary Halachic
 - 6 Jackson Lewis
- 8 Treasurer State of CT 7 Goldman Gruber
- **Services Provided**
- 1 Labor discussions, regulatory compliance
- **2** Labor discussions
- **3** Labor discussions
- 4 Labor discussions
- 5 Labor discussions
- 6 Labor discussions
- 7 Collections (Disallowed)
- 8 Conservatorship (Disallowed)

Address

Telephone Number 860-240-6000

> 610 Hartford Pike, Dayville, CT One Linden Place, Hartford, CT 185 Asylum St., Hartford, CT 19 Engle Street, Tenafly, NJ

90 State House Square, Hartford, CT N/A N/A

860-774-2059 201-567-4969 860-240-7440 860-527-8111

N/A N/A

 Services 	44,970	825	297	1,558	363	1,667	10,652
Charge for	s	\$	s	\$	\$	\$	\$

2,250

Ω

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Schedule of Resident Statistics

Name of Facility			License No.	lo.			Report fo	Report for Year Ended	p		Page	of
JACC Healthcare Center of Danielson			3835	383940364			9/30/2016				8	37
					H	Period 10/1 Thru 6/30	1 Thru 6/	30		Period 7/1 Thru 9/30	Thru 9/3	0
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
 Certified Bed Capacity A. On last day of PREVIOUS report period 	190	190			190	190			190	190		
B. On last day of THIS report period					190	190						-
18										i		
A. As of midnight of PREVIOUS report period	172	172			172	172			171	171		
B. As of midnight of THIS report period	174	174			171	171			174	174		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,132	4,132			2,820	2,820			1,312	1,312		
B. Medicaid (Conn.)	49,361	49,361			36,996	36,996			12,365	12,365		
C. Medicaid (other states)												
D. Private Pay	2,410	2,410			1,868	1,868			542	542		
E. State SSI for RCH						_						
F. Other (Specify) Managed Care	4,775	4,775			3,822	3,822			953	953		
G. Total Care Days During Period (3A thru F)	60,678	60,678			45,506	45,506			15,172	15,172		
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved												·
Beds A. Medicaid Bed Reserve Days												
B. Other Bcd Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	60,678	60,678			45,506	45,506			15,172	15,172		

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Numer of Frank				T :	nse No.				Donort	for Year	Ended		Page	of
Name of Faci	•								кероп				-	
JACC Health	care Cer	ter of D	anielson	383	940364				-	9/30/201	6		9	37
			in the certified b		pacity du	ing th	ne repoi	t year	?	0	Yes	۵	No	
If "YES'	· · · · · · · · · · · · · · · · · · ·		llowing informat	ion:						~ ~		~		
			f Change		Cł	nange	in Bed	5		Ca	pacity Afte	er Change		
Date of	CCNH	RHNS	(Specify)		Lost		(Gaine	d					
Change										GON	DIDIO	(GC.)	D (01
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason fo	or Change
								<u> </u>				···		
										<u> </u>				
	1													
5. If there v	was any	change	in certified bed o	apaci	ty during	the re	eport ye	ar (as	reporte	ed in item	4 above) p	provide the num	ber of	
RESIDI	ENT DA	YS for	90 days followin	g the	change.									
			Change in R	esider	nt Days					CC	CNH _	RHNS	(Spe	cify)
1st chan														
2nd char										ļ				
3rd chan														
4th chan		1	I Data a su Canto		20 .60.	t Var								
6. Number	of Resid	ients an	d Rates on Septe Medicare	mber	<u>30 of Co</u> Medi		ur			Se	elf-Pay		Other Stat	e Assisted
			Iviedicale		Mean					<u></u>	JII-I ay		- Other But	e / Issisted
	T .		CONT		V DIII		INIC		זוואיי	D1	NIC	(Specify)	R.C.H.	ICF-MR
No. of R	Item		CCNH		<u>CNH</u>	-	HNS		<u>23</u>	1	INS	(Specify)	<u> </u>	
Per Dier			16 99988-9998		135		.		25					
a. One b			Various		242.12	100000000		446558440	336.00					
b. Two			Various		242.12				250.00					
c. Three	e or mor	e												
bed														
			al Therapy Treat	ments	3					TO	TAL	CCNH	RHNS	(Specify)
A	. Medica	are - Par	tB								1,795	1,795		
B.			lusive of Part B)								824	824		
			e Treatments Treatments				<u>.</u>				024			
C	. Other		Treatments							<u> </u>	6,457	6,457		
D	. Total I	Physical	Therapy Treatr	nents							9,076	9,076		
8. Total Ni	umber of	f Speech	Therapy Treat	nents										
A	. Medica	are - Par	t B								556	556	and a state of the	
B	. Medica	aid (Exc	lusive of Part B)											
			e Treatments		-					ļ	188	188	<u> </u>	
		torative	Treatments					-				1.740		
	. Other	S- cach '	Therapy Treatm								1,740 2,484	1,740		
			ational Therapy		mente						2,404	2,404		
		are - Par		Ticau	nents						1,396	1,396		
		աւջ ՝ լնե								-		MENO SIL CAN		P. M. Think of the
R	. Medica	aid (Exc	lusive of Part B									THE SHORE STOLARS	Barris Harris	CONTRACTOR CONTRACTOR CONTRACTOR
В	. Medica	aid (Exc	lusive of Part B) the Treatments	I							824	824		
B	. Medica 1. Ma	aid (Exc intenanc									824	824		
C	. Medica 1. Ma 2. Res . Other	aid (Exc intenanc torative	e Treatments						-		<u>824</u> 6,287 8,507	824 6,287 8,507		

Schedule of Resident Statistics (Cont'd)

State of Connecticut Annual Report of Long-Term Care Facility CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.		Report for Yes		Page	of
JACC Healthcare Center of Danielson	383940364		9/30/2016		10	37
Are time records maintained by all individuals receiving co	mpensation?		Yes	0	No	
			Total Cost	and Hours		<u>т </u>
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I						
of Schedule A1)		10000000000000000000000000000000000000				n kanakan sere () - :
2. Administrator(s) (Complete also Sec. III	150.051	0.042				
of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV	158,051	2,243				
of Schedule A1)					B 888 B 61 F 7 F 7 F 7 F 7 F 7 F 7 F 7 F 7 F 7 F	
4. Other Administrative Salaries (telephone						
operator, clerks, receptionists, etc.)	422,348	18,702		000 20000000000000000000000000000000000		an gan maga pang mananan
5. Dietary Service						
a. Head Dietitian	63,294	2,166		<u> </u>		┨────
b. Food Service Supervisor c. Dietary Workers	48,787 604,237	2,131 33,076		+		<u> </u>
6. Housekeeping Service		55,070				
a. Head Housekeeper	18,458	969				
b. Other Housekeeping Workers	357,750	19,933				
7. Repairs & Maintenance Services	65.070	2,211				
a. Engineer or Chief of Maintenance b. Other Maintenance Workers	65,979 87,193	5,011				<u> </u>
8. Laundry Service	07,175	5,011				
a. Supervisor			2 (A. 1997)			
b. Other Laundry Workers	233,965	12,533		-		
9. Barber and Beautician Services						
10. Protective Services 11. Accounting Services						
a. Head Accountant			h ana ana ang ang ang ang ang ang ang ang			
b. Other Accountants						OF REPORT OF STREET, ST
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	201,942	3,738	4. · · · · · · · · · · · · · · · · · · ·	and have been and the	9. 30010001000 100000 - 170200	9: 0100000000000000000000000000000000000
b. RN	1 206 205	33,854				
1. Direct Care 2. Administrative**	1,306,295 330,528	9,221				
c. LPN	350,520					
1. Direct Care	1,366,525	46,687	7			
2. Administrative**					ļ	
d. Aides and Attendants	2,830,996	159,214			+	
e. Physical Therapists f. Speech Therapists	335,922	9,445 1,929				+
g. Occupational Therapists	403,339	13,173	3			
h Recreation Workers	167,622	8,819)			
i. Physicians						
1. Medical Director		├ -	 			
2. Utilization Review 3. Resident Care***			+			
4. Other (Specify)						
	0500226049440580580585820					
j. Dentists						
k. Pharmacists	_	<u> </u>				
1. Podiatrists m. Social Workers/Case Management	82,918	3,87			+	
m. Social Workers/Case Management	02,918	5,87	<u> </u>	+		+
o. Other (Specify)			Section 200			
See Attached Schedule	62,546					
A-13. Total Salary Expenditures	9,248,733	391,72	8			<u> </u>

* 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.

JACC Healthcare Center of Danielson 9/30/2016

Schedule of Other Salaries and Wages (Page 10)

	CC	NH	RH	INS	(Spe	cify)
Position	S	Hours	\$	Hours	\$	Hours
	(0)		· 新闻:		2118年1月	i inge ber
Transportation	\$ 17,928	545	Constitution Constitution			
Central Supply	\$ 44,618	2,256		$\lim_{n\to\infty} u_n^{(n)} u_n^{(n)} = 0$		
	100					
						[34]
		4				
						in and a state of the
	5.	de la constanción de				
			Sella -			
				調査		
				3.3.37		
						<u>91</u>
	18 A.					EQ.
	1 House					
		1. S		1. 1. Miller		
Total	\$ 62,546	the first of the second s	\$-	1967-1967 - 1967 1967-1967 - 1967	<u>s</u> -	-

Schedule of Other Fees (Page 13)

	CC	NH	RH	INS	(Spe	cify)
Service	S	Hours	S	Hours	\$	Hours
	0					
Contracted Central Supply	\$ 12,900	416			ederand) Rederación	如果"。
	14回期代。 (41)		edite -			(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
1. #		1997年1月1日		190		
				90 gp 1 5 1		
				an a		
	Superior and super-	LANGER BREAK SEC				Contraction of the
		NECONSTRUCT NECONSTRUCT NECONSTRUCT	8 St. (4,0195	18. 19.	Salar Nos
				1,1%21 		
		1		10		Super Cole
	AND THE PARTY OF					
Total	\$ 12,900	416	s -		s -	

State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

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

Name of Facility JACC Healthcare Center of Danielson	u		ASSIStar	IL AdminiSur License No. 383940364	ASSISTANT ADMINISTRATOFS AND UTION RELATED PARTICS* License No. 833940364 9/30/2016	Report for 9/30/2016	Kelated Parties* Report for Year Ended 9/30/2016		Page 11	of 37
		Salary Paid	F							
Zame	CCNH	RHNS	(Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.	considered	l unless full	information i	s provided. Use add	litional sheets if require	.p				

** Include all employment worked during the cost year.

State of Connecticut Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

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

		4	Assistant	Administra	Assistant Administrators and Other Kelated Parties [*]	Kelated P	arties*			
Name of Facility (as licensed)	:			License No.		Report for Year Ended	: Ended		Page	of
JACC Healthcare Center of Danielson	son			383940364		9/30/2016			12	37
		Salary Paid	1							
				Fringe Benefits and/or Other		Totol University		Vieno and Address of All	Total	Commentation
Name	CCNH	RHNS	(Specify)	rayments (describe fully)	Full Description of Services Rendered	Worked Page 10		Name and Address of Ail Other Employment**	Worked	Received
Section III - Administrators***										
Steven Barrett	158,051			Non Discriminatory	Administrator	2,243 A2		N/A		
Section IV - Assistant Administrators										
]:	-								

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

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

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility ACC Healthcare Center of Danielson	License No. 38394	0364	Report for Y 9/30/2016	ear Ended	Page 13	of 37
ACC Healthcare Center of Dameison	38394	0304		1 TT	15	37
			Total Cost	and Hours	1	
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
B. Direct care consultants paid on a fee						
for service basis in lieu of salary						
(For all such services complete Schedule B1)						
1. Dietitian	1,675	34			ļ	
2. Dentist	17,584	48				
3. Pharmacist	30,769	Contract				
4. Podiatrist	ENGINE POP REFERENCES AND THE SECOND					
5. Physical Therapy						
a. Resident Care	64,381	858				
b. Other						
6. Social Worker	300	8				
7. Recreation Worker	Marth Solar Contract Charles					
8. Physicians		Part of the second states of the				
a. Medical Director (entire facility)	67,500	208				
b. Utilization Review						
(Title 18 and 19 only) monthly meeting c. Resident Care**	700				+	
d. Administrative Services facility		7		· · · · · · · · · · · · · · · · · · ·		
1. Infection Control Committee						
(Quarterly meetings)						
2. Pharmaceutical Committee	· · · · ·					
(Quarterly meetings)				· · · · · · · · · · · · · · · · · · ·		
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
e. Other (speerly)						
9. Speech Therapist						dia 2006 Nel Station
a. Resident Care	8,790	117				
b. Other	· ····					
10. Occupational Therapist		Ç.				
a. Resident Care						
b. Other						
11. Nurses and aides and attendants			ar interio			
a. RN						
1. Direct Care						
2. Administrative***	2,000	48				
b. LPN						
1. Direct Care	<u> </u>					
2. Administrative***						
c. Aides	<u> </u>					
d. Other						
12. Other (Specify)						
See Attached Schedule	12,900	416				
-13 Total Fees Paid in Lieu of Salaries	206,599	1,744				

* 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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-14 Rev. 6/95

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

Name of Facility	License No.		Report for	Year Ended	Page		of
JACC Healthcare Center of Danielson	383940364	D 1 / 14	9/30/2016	<u> </u>	14		37
Name & Address of Individual	Full Explanation of Service		* to Owners, ors, Officers		nation of	Relation	ship
		Yes	No				· r
Joseph Alessandro	Medical Director	0	•				
Richard Wilcon	Medical Director	0	0				
Integra Scripts	Pharmacist	0	0				
Omnicare	Pharmacist	0	٥			-	
Partners Pharmacy	Pharmacist	0	0				
Healthdrive Dental	Dental	0	٥				
Synergy	Rehab Therapy	0	0	Wife of Scott 2	Ziskin		
Fusion Therapy	Rehab Therapy	0	o				
Swallowing Diagnostics	ST Therapy	0	٥				
Diane Tryon	Dietician	0	٥				
Ciporah Fischman	MDS Consultant	0	0				
Willian Johnson	Social Worker	0	0				
Hirsch	Central Supply	0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				
		0	0				

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-15 Rev. 10/2005

C. Expenditures Other Than Salaries - Administrative and General

	cense No. 383940364		Report for Ye 9/30/2016	ear Ended	Page 15	of 37
JACC Healthcale Center of Dameison	363940304				15	51
Item			Total	CCNH	RHNS	(Specify)
1. Administrative and General						
a. Employee Health & Welfare Benefits		201912-00				
1. Workmen's Compensation		\$	550,412	550,412	Förstasserer staddarstanderer under	
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)		1. A. 1				
(not-owners and not-operators)		\$				
7. Pensions (Non-Discriminatory)		\$	609,007	609,007		
(not-owners and not-operators)		0-7447-0		ayar ayar ayar ayar Ayar ayar ayar ayar		
8. Uniform Allowance		\$	48,000	48,000		
9. Other (Specify)		\$	80,098	80,098		
See Attached Schedule				24 		
b. Personal Retirement Plans, Pensions, and		\$				
Profit Sharing Plans for Owners and		8- 2- 2-				
Operators (Discriminatory)*		i.				
		atta de la		i <u>si sida</u> si si		
c. Bad Debts*		\$				
d. Accounting and Auditing		\$	40,258	40,258		
e. Legal (Services should be fully described on	Page 7)	\$	66,800	66,800		
f. Insurance on Lives of Owners and		\$				
Operators (Specify)*		80 G				
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 (Specify purpose and		\$				20 A
attach copy)*		1000				
j. Corporation Business Taxes (franchise tax)		\$		NUMBER OF STREET, STREE		
k. Other Taxes (Not related to property - See H	'age 22)	ens.				
1. Income*		\$				
2. Other (<i>Specify</i>)		\$	cocadhe e su cui an sugar co canad		-	5 11 11 11 11 11 11 11 11 11 11 11 11 11
See Attached Schedule		1000				
3. Resident Day User Fee		\$	1,103,193	1,103,193		
Subtotal		\$	5,232,579	5,232,579		

* 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 Benefitrs	\$ 10,172		
Union Training Fund	\$ 69,926		
			0745.
Transver 1. Solition and the second sec			
	Anno 112 Veneral University of Anno 120 12000 - Anno 12000 - Anno 12000 12000 - Anno 12000		
Total	\$ 80,098	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$	S -

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

Name of Facility	License No.	- 1	Report for Y	ear Ended	Page	of
JACC Healthcare Center of Danielson	383940364		9/30/2016		16	37
Item			Total	CCNH	RHNS	(Specify)
Subtota	ls Brought Forward	d:	5,232,579	5,232,579		
1. Travel and Entertainment						
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	nd Conventions	\$	497	497		
6. Automobile Expense (not purchase or depr	eciation)	\$				
7. Other (Specify)		\$				
See Attached Schedule						
m. Other Administrative and General Expenses						
1. Advertising Help Wanted (all such expense	s)	\$	3,658	3,658		
2. Advertising Telephone Directory all such e	expenses)***	\$				
3. Advertising Other (Specify)***		\$	28,462	28,462		
See Attached Schedule						
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 servi	ce)***					
7. Postage		\$	4,752	4,752		
* 8. Dues and Membership Fees to Professional	1	\$	6,490	6,490		
Associations (Specify)						
See Attached Schedule			and a second second			
8a. Dues to Chamber of Commerce & Other Non-	Allowable Org.***	\$				
9. Subscriptions		\$				
10. Contributions***		\$	115	115	_	
See Attached Schedule						
11. Services Provided by Contract Specify and	l Complete	\$	82,181	82,181		
Schedule C-2, Page 21 for each firm or ind	lividual)					
12. Administrative Management Services**		\$	279,729	279,729		
13. Other (Specify)		\$	36,387	36,387		
See Attached Schedule					i.	
C-14 Total Administrative & General Expenditures		\$	5,699,377	5,699,377		1

* 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.

Attachment Page 16

JACC Healthcare Center of Danielson 9/30/2016

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0	CHE .	ing and a second se
用 用 由 (2) [1] [1] [1] [1] [1] [1] [1] [1] [1] [1]		142184	
	物力、電磁調整		
の事業時期時間			
	和感		
Total Other Travel and Entertainment	S 200	\$	\$

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0	egeneration.	
Promotional Advertising	\$ 28,462		<u>A</u> .
	is initia	6	
Total Other Advertising	\$ 28,462	S -	\$

Schedule of Dues

Description	CCNH	RHNS	(Specify)
ある。「「「「「「「「「」」」」」」」」」」」」」」」」」」」」」」」」」」」」	0		
CAHCF AND	\$ 6,410		
ALTCFM	\$ 80		
	Her Philes		
	网络注意精制		
		20月1日日	
		1000年1月1日	
Total Dues	\$ 6,490	\$ -	South 1. of

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	C STREET	SHARE.	1. A.
Charitable Contributions (Disallowed)	\$ 115		
- 「「「「」」 - 「「」」 - 「」 - 「」 - 「」 - 「」 - 「	· · · · · · · · · · · · · · · · · · ·		
Total Contributions	\$ 115	s -	S = -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0	1. S.	
Licenses and Subscriptions	\$ 7,330		
Bank Charges	\$ 12,890		
New Hire Expense	\$ 2,136		104 a.
Licenses and Permits	\$ 1,978		
Small Equipment Purchase	\$ 11,516		
Fines and Penalties (Disallowed)	\$ 44		「加快」「新聞加速な」と
Employee Physicals	\$ 341		
Credit Card Machine Rental	\$ 153		
		10	
Total Other Administrative and General	\$ 36,387	5 -	\$ -

State of Connecticut Annual Report of Long-Term Care Facility CSP-17 Rev. 10/97

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		Assists with policy and procedures, HR, Employee Relations, Union, Clnical Asistance and prep for surveys.	
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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-18 Rev. 9/2002

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

			n Page 5)	.			
Name of Facility		License	e No.	Report for Y	ear Ended	Page	of
JACC Healthcare Center of Danielson		38	33940364	9/30/2016	5	18	37
Item			Total	CCNH	RHNS	(S	pecify)
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		\$	2,572	2,572			
than through Management Services)							
(Complete Schedule C-2 att. Page 21)							
c. Management Services**		\$					
d. Other (Specify)		\$	55,417	55,417			
Other Dietary Supplies							
2E. Total Dietary Expenditures (2a + b + c + d)		\$	470,884	470,884			
2F. Dietary Questionnaire			Total	CCNH	RHNS	(S	pecify)
G. Resident Meals: Total no. of meals served pe	r das	7 .*					<u> </u>
				No			
H. Is cost of employee meals included in 2E?		Yes	•	N0			
I. Did you receive revenue from employees?	0	Yes	0	No	If yes, specify		
	<u> </u>	103	Ŭ		amt.		
J. Where is the revenue received reported in the	e Cos	t Report	t? (Page/Line	Item)			
Is cost of meals provided to persons other					16		
K. than employees or residents (i.e., Board	0	Yes	0	No	If yes, specify		
Members, Guests) included in 2E?					cost.		
	_				If yes, specify		
L. Is any revenue collected from these people?	0	Yes	•	No	amt.		
M. Where is the revenue received reported in th		t Repor	t? (Page/Line	Item)			
Is cost of food (other than meals, e.g.,					<u></u>		
snacks at monthly staff meetings board					If yes, specify		
N. meetings) provided to employees included	0	Yes	\odot	No	cost.		
in 2E?					U USI.		
					If you amonif.		
O. Is any revenue collected from employees?	0	Yes	0	No	If yes, specify		
					amt.		
P. Where is the revenue received reported in th	e Cos	st Repor	t? (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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-19 Rev. 9/2002

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

	ne of Facility	License		Report for		Page 19	of
JAC	C Healthcare Center of Danielson	383	3940364	9/30/2016	9/30/2016		37
	Item		Total	CCNH	RHNS	(S	pecify)
3.	Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs. Amt. \$					
	 Employee items including uniforms, gowns, etc. washed, ironed and/or processed.*** 	Lbs. Amt. \$					
	 Personal clothing of residents washed, ironed, and/or processed.*** 	Lbs. Amt. \$					
	4. Repair and/or purchase of linens.***	Lbs. Amt. \$	4,546	4,546	5		
	 b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) c. Management Services** 	\$	7,958	7,958	3		
	d. Other (Specify) Other Laundry Supplies	\$	1,360	1,360)		
3E.	Total Laundry Expenditures (3a + b + c + d)	\$	13,864	13,864	1		
3F. G.	Laundry Questionnaire Is cost of employee laundry included in 3E? O	Yes	0	No	If yes, specify cost.		
Н.	Did you receive revenue from employees? O	Yes	٥	No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost	Report?		(Page/Lin	e Item)		
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	Yes	٥	No	If yes, specify cost.		
к.	Did you receive revenue from these people? O	Yes	0	No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost	Report?		(Page/Lin	e 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.	Rep	ort for Year E	nded	Page	of
JACC Healthcare Center of Danielson 383940364			9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning (Mops,	Amt.	\$	39,727	39,727		
pails, brooms, etc.)						
b. Purchased Services (by contract othe	er Sq. Ft. Serviced	1				
than through Management Services	by Personnel					
(Complete Schedule C-2 att.	Amt.	\$	11,888	11,888		
Page 21)						_
c. Management Services*		\$				
d. Other (Specify)		\$		anna a landi sanci danik titara da a		Notes - to the second second second
4E. Total Housekeeping Expenditures (4	a+b+c+d)	\$	51,615	51,615		
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	SUSSER (
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	46,727	46,727		
f. X-rays and Related Radiological		\$	14,218	14,218		
Procedures***		*				
g. Dental (Not dentists who should be	included under	\$				
salaries or fees)		<u>م</u>				
h. Laboratory***		\$		2,144		
i. Recreation		\$		29,660		
j. Other (Specify)****		\$	52,507	52,507		
See Attached Schedule	5:)	ď		7(7 114		
5K. Total Resident Care Expenditures (5a	ɔj)	\$	767,114	767,114		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Tube Feeding (Disallowed)	\$ 4,095		
Med Equipment Rental	\$ 14,133		ξĈ.
Patient Expenses (Disallowed)	\$ 1,157		
Consolidated Billing (Disallowed)	\$ 26,537		
Physical Therapy Supplies	\$ 4,068		
Speech Therapy Supplies	\$ 75		
Occupational Therapy Supplies (Disallowed)	\$ 2,442		
			1990 1990
Particul Maria Particul Maria Canada Angela Maria M Maria Maria Mari			
			[編集] [[[1]]
	in the second seco		
	AND AND A COMPANY		
	All Control of Control		
Total Other Resident Care	\$ 52,507	\$	\$

State of Connecticut Annual Report of Long-Term Care Facility CSP-21 Rev. 10/2001

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

Name of Facility JACC Healthcare Center of Danielson	Danielson			License No. 383940364	Report for Year Ended 9/30/2016	71			Page 21	of 37
		Related ** to Owners, Operators, Officers	to Owners, Officers				Total Cost/	Total Cost/Page Ref.***	*	
Name of Individual or	- -			Explanation of	Full Explanation of					
Company	Address	Yes	No	Relationship	Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
Intergrity Billing Solutions	19 Pleasant St, Lakeville, MA 02347	0	۹		Accounts Receivable and Billing Services	46,875			16	16 m11
PC Payroll, Inc.	1170 NY-17M, Chester, NY 10918	0	٥		Payroll Processing	35,307			161	16 m11
CWPM	P.O.Box 415, Plainville, CT 06062	0	٥		Trash Removal	22,468			22 6f	6f
Unifirst Corporation	205 Garfield Avenue, Stratford, CT 06615	0	٥		Housekeeping Purchased Services	11,888			20 4b	4b
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
	#10 000 II	1.								

* 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).

State of Connecticut Annual Report of Long-Term Care Facility CSP-22 Rev. 6/95

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

Name of Facility	License No.	Report for Ye	ear Ended		Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2016			22	37
Item		Total	CCNH	RHNS	(Spe	cify)
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 (Provide detail on pe	age 6) \$	6,372	6,372			
f. Other (<i>itemize</i>)	\$	66,725	66,725			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a -	6f) \$	327,879	327,879	_		
7. Depreciation (complete schedule page 23 ³	*)				1	
a. Land Improvements	\$					
b. Building & Building Improvements	\$	4,175	4,175			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	2,738	2,738			
*7e. Total Depreciation Costs (7a+b+c+d) \$	6,913	6,913			
8. Amortization (Complete att. Schedule Pag						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	3,703	3,703			
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a+b+c+d	l) \$	3,703	3,703			
9. Rental payments on leased real property l	ess					
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. Total Property Expenses (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.

JACC Healthcare Center of Danielson 9/30/2016

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		
			A CONTRACTOR
		嫷.	· · · · · · · · · · · · · · · · · · ·
		· 御史 · · · · · · · · · · · · · · · · · ·	
Total Other Repairs and Maintenance	\$ 66,725	\$ -	\$

	Dep	Depreciation Schedule	Schedule					
Name of Facility	License No.	No. 202040364		Report for Year Ended	nded		Page	of 27
JACC REGILICATE CELIEF OF DALIERSON	9C	+000+60		0107/06/6			1 67	
	Historical Cost			Accumulated Depreciation to				
Dronarty Item	Exclusive of	e of Salvage	Cost to Be	Beginning of Year's Onerations	Computing	Useful Life	Depreciation for This Year	Totals
A Land Improvements								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)							111111	
A-4. Subtotal								
B. Building and Building Improvements								
1. Acquired prior to this report period								
2. Disposals (attach schedule)	1							
3. Acquired during this report period (attach schedule)	(96)	66,750	66,750		S/L	Various	4,175	
B-4. Subtotal								4,175
C. Non-Movable Equipment								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
Is a mileage								-
logbook logbook	Minterintian Ulintendar			Accumulated	Mathod of			
		_		Defectation to		116-1		
Yes No Month	Year Land	e of Salvage	Depreciated	Beginning of Year's Operations	Computing Depreciation	Userui Life	Deprectation for This Year	Totals
D. Movable Equipment 1. Motor Vehicles (Specify name, model and vear of each vehicle)								
a. a.								
p.							3	
C.								
d. d.								
2. Movable Equipment								
a. Acquired prior to this report period	Var. 11,	11,464	11,464	1,411	S/L	Various	1,411	
b. Disposals (attach schedule)								
c. Acquired during this report period		11 666	11 252		СЛ	Vorions	1 277	
(attach screeule)		0.00	000'11				1,26,1	002 0
ri I								2,130
E. Total Depreciation								6,913

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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
Additions:				
				1996
			SU SERVICE	
12.		12.		
980		1929	「大阪和御師	
		- Shirt		和可能推
and a second	Land Improvement	S -		\$
Deletions:				
ALC: CHE				
		Children and a		
addiate.				
1965			80.	
	And the second se	(Print)		
otal deletions for	Land Improvement	S -		S -

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	g improvements Acquired during this report period Description of Item	Cost	Useful Life	Depreciation
Additions:				·
7/31/2016	Sign	\$ 16,750	10	\$ 1,675
7/30/2016	Dining Room Renovation	\$ 50,000	20	\$ 2,500
			This is a state	
			· 新田田 胡椒	
otal additions for	Building Improvement	\$ 66,750		\$ 4,175
eletions:				
				Y NE
in the second second				
				10 M
				144
9			Mary .	14 10
otal deletions for l	Building Improvement	\$ -	NUMBER OF	\$-

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report perio

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
· · · · · · · · · · · · · · · · · · ·				
1997年1997年1997年1997年1997年1997年1997年1997			5	
			15 B. B.	
otal additions for	Non-Movable Equipmen	s -		S
Deletions:				
				8
		111111		
			36. S.	
			10.	
Total deletions for I	Non-Movable Equipmen	\$ -	· · · · · · · · · · · · · · · · · · ·	. 5 -

**Ties to Page 23, Line C2

Attachment Pages 23 24

Schedule of Movable Equipment Acquired during this report peric

						Usefu	L		
Acquisition Date		Description of Item		(Cost	Life		Dep	reciation
Additions:									
5/31/2016	Freezer			5	1,569		15	\$	105
10/31/2016	Oxygen Concentrator		常調・営	S	4,977		7	\$	711
1/31/2016	Ice Machine		4.件。 例	\$	5,110		10	\$	511
14° 688		· · · · · · · · · · · · · · · · · · ·							
					生活机构				REAL
1.2015 41.2015									The first
Fotal additions for	Movable Equipmen	- 神教権	no subhara	\$	11,656			\$	1,327
Deletions:									
Real Mar			/14						
PL'IS SEL		(他) 节	2 4					Alter 2	
		ALC: ALC: ALC: ALC: ALC: ALC: ALC: ALC:					1014		
		1	203						
Total deletions for I	Movable Equipmen		「「「「」」	\$	2504-1-02			\$	-

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri-

Acquisition Date	Des	cription of Item	Cost	Useful Life	Depreciation
Additions:				1	
96 (j.				1 新聞	
					Υ. The second se
976 336					
		NEAT COMPANY			
					ALC: NOTE: N
		iei, and a second	arbere. Turker		
otal additions for 1	Leasehold Improvemen		S -		\$ -
eletions:					
			趣		"你的能
	R MARKE		1941 - 1946 - 1946 - 1946 - 1946 - 1946 - 1946 - 1946 - 1946 - 1946 - 1946 - 1946 - 1946 - 1946 - 1946 - 1946 -		
	T. Printer Street				
	和新聞: 建設				
2.838	2 APR - 12 Mail				- Strange
otal deletions for I	easehold Improvemen		\$ -		- S.L.

**Ties to Page 24, Line C2

	Historical Cost	Method Life	9/30/2014 Accumulated Depreciation	9/30/2015 Depreciation Expense	9/30/2015 Accumulated Depreclation	9/30/2016 Depreciation Expense	9/30/2016 Accumulated Depreclation
Bullding improvement 2016 Additions Sign Dining Room Renovations	16,750 \$/L 50,000 \$/L	10 20				1,675 2,500	1,675 2,500
Total Additions 2016 Moveable Equipment	66,750		•	ı	•	4,175	4,175
2015 Additions Grab Bars	5.151 S/L	15		343	343	343	686
Time Clock	1,952 S/L		,	195	195	195	390
Server	2,825 S/L		,	565	565	565	1,130
Wireless Routers	1,535 S/L	ŝ	•	307	307	307	614
Total Additions 2015	11,463		1	1,411	1,411	1,411	2,821
2016 Additions	20 20 1			·		105	105
Freezer Ovvæn Concentrator	1/c 605/1 4.977 S/L	9 ~				711.02	711
ice Machine	5,110 S/L		•			511	511
Total Additions 2016	11,656			1		1,327	1,327
Total Moveable Equipment.	23.119			1.411	1.411	2.737	4.147
<u>Total for 2016</u>	89,868			1.411	1.411	6.912	8,322

		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		289	(1,512)	
Software (Net)	A.01	•		
CR vs. TB Adjustment page 31 of the Cost Report	8.01	789	(1,512)	

Per TTB Per Marcum Above Variance	4,175 2,737	6,912 (2,302)
۹	5,850 3,364	9,214
	Building Improvement Moveable Equipment	Depreciation Adjustment - Page 36 of the Cost Report

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Amortization Schedule*

Nar	Name of Facility			License No.		Report for Year Ended	r Ended		Page	of
JAC	JACC Healthcare Center of Danielson			383940364	0364	9/30/2016			24	37
						Accumulated				
		Date of Acquisition	e of sition			Amort. to Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing		Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
Α.	Organization Expense									
	1.									
	2.									
	3.									
A-4.	4. Subtotal									
B.	Mortgage Expense									
	1.									
	2.									
	3.									
B-4 .	4. Subtotal									
IJ	Leasehold Improvements and Other									
	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)								. 22	
C-4.	4. Subtotal									3,703
<u>n</u>	Total Amortization									3,703
	* Straight-line method must be used.									
*	** Specify which of the following bases were used:	re used:								
	A. Minimum of 5 years or 60 months.									
	B. Life of mortgage; OR									
	C. Remaining Life of Lease; UK	5								
	D. Actual LITE II UMITED DY RELATED FALLY.									

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

Name of Facility License N		Report for Year E	nded		Page	of
JACC Healthcare Center of Danielson 3839	940364	9/30/2016			25	37
11. Property Questionnaire						
Part A						
Is the property either owned by the Facility					If "Yes," comp	lete Part B
or leased from a Related Party?*	0	Yes	O	No	If "No," compl	
*If any owner or operator of this facility is relate	d hy family m	arriago aumomhin ahil	ity to control or		ii ite, compi	010 1 411 0.
business association to any person or organization						
related party transaction.		ounungo are reasea, are				
Description		Total				
1. Date Land Purchased						
2. Date Structure Completed						
3. If NOT Original Owner, Date of Purcha	se					
4. Date of Initial Licensure						
5. Total Licensed Bed Capacity	-					
6. Square Footage						
7. Acquisition Cost	-					
a. Land						
b. Building						
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mor	tgage
1. Financing						
a. Type of Financing (e.g., fixed, varial	ble)			100000011011000000000000000000000000000	nistrikteren i 186 Marian	i ann an
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				· · · · · ·		
Complete if Mortgage was Refinanced	1					
During Current Cost Year	-					
g. Type of Financing (e.g., fixed, varial	hle)			and the second		
h. Date of Refinancing						
i. New Interest Rate						
j. Term of Mortgage (number of years))					
k. Amount of Principal Borrowed)					
1. Principal Outstanding on Note Paid-	Off					
Part C - Arms-Length Leases for Rea		mprovements On	v		<u> </u>	
Name and Address of Lessor		perty Leased	-	Term of Lease	Annual Amou	int of Lease
Danielson Senior Holdings, LLC, 13 Freedom	111 Westc			10 Years		1,122,26
Drive, Lakewood, NJ 08701	4	CT 06239-9292	07/01/15	10 10415		1,122,20
Dirve, Dakewood, 119 00701	Dumerson,	01 00237 7272				
	+					
<u> </u>	+ · · · · ·		<u> </u>			
			1			
			+			
	1				L	

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.

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

Name of Facility License No.		Report for Ye	ear Ended		Page	of
JACC Healthcare Center of Danielson 383940364		9/30/2016			26	37
Item		Total	CCNH	RHNS	(Spe	cify)
12. Interest						///
A. Building, Land Improvement & Non-Movab	ole					
Equipment						
1. First Mortgage Name of Lender	\$		101 - 114 Mar - 404	energe oonderk		
Name of Lender	Rate					
Address of Lender						
				dolada da		
2. Second Mortgage	\$		18. 1997.51419.44.97.448.91.448.9.448.9			104.811777144049999999444
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage	\$					S. 1998
Name of Lender	Rate		n an the second			
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)

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

Name of Facility Lid JACC Healthcare Center of Daniels	cense No. 383940364		Report for Ye 9/30/2016	ear Ended		Page 27	of 37
JACC Healthcare Center of Dameis	383940304		9/30/2010			21	
Item			Total	CCNH	RHNS	(Spe	cify)
	Subtotals Bro	ught Forward					
12. C. Movable Equipment							
1. Automotive Equipment		9					
A. Item	Rate	Amount					n e saegene sy rei de
Lender							
Address of Lender							
2. Other (Specify)		9					
A. Item	Rate	Amount					
			-				
Lender							
Address of Lender							
B. Item	Rate	Amount					
Lender							
Address of Lender							
12. C. 3. Total Movable Equipmen	t Interest			See and a second se	HERRER PRODUCTION CONTRACTOR		2057-777-77 - 155-86am
Expense $(C1 + 2)$		9	5				
12. D. Other Interest Expense (Spec	ify)	9	5 170,021	170,021			
Interest/Penalties (Disallowe	d)						
	7 + 12(2 + 12D)	¢	170.001	170.021			
 13. Total All Interest Expense (12B' 14. Insurance 	1 + 12C3 + 12D	\$	170,021	170,021	<u> </u>	+	
a. Insurance on Property (build	ings only)		5 102,897	102,897			
b. Insurance on Automobiles			5 <u>102,097</u>	,,			
c. Insurance other than Property	y (as specified at				<u> </u>		
1. Umbrella (Blanket Cover			5				
2. Fire and Extended Cover			5				
3. Other (Specify)		5	5 9,336	9,336			
EPLI and D&O Insurance	e						
144 Total Incommon Sum and iterat	$(Aa \perp b \perp a)$			112 222			
14d. Total Insurance Expenditures (1)15. Total All Expenditures (A-13 the			112,233 18,359,904	112,233 18,359,904	-		

	e of Fa			Lic	cense No.	Report for Yea	r Ended	Page	of
JAC	C Heal	thcare	Center of Danielson		383940364	9/30/2016		28	37
_					Total				
	Page				Amount of		DIDIO		••• >
	No.		Item Description		Decrease	CCNH	RHNS	(Spe	cify)
	<u> 10 - S</u>		es and Wages						
1.			Outpatient Service Costs	\$					
2.			Salaries not related to Resident Care	\$					
3.	10	A12g	Occupational Therapy	\$	403,339	403,339		ļ	
4.			Other - See attached Schedule	\$	Alconomic and the second s				
	<u>: 13 - F</u>	Profes.	sional Fees						
5.	13	B8c	Resident Care Physicians **	\$		700		·	
6.			Occupational Therapy	\$					
7.			Other - See attached Schedule	\$		or served dependence of the server of the		ar enteriorentingstor	102.7 SATANAN
	<u>s 15 &</u>	16 -	Administrative and General						
8.			Discriminatory Benefits	\$				l	
9.			Bad Debts	\$					
10.	15	le	Accounting & Legal	\$		12,902		ļ	
11.			Telephone	\$					
12.			Cellular Telephone	\$				The state of the s	ana ika kitata papara da
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		1	
22.			Barber and Beauty	\$					
23.			Other - See attached Schedule	\$	10,165	10,165			
		Dietar	y Expenditures						
24.		<u> </u>	Meals to employees, guests and others						
			who are not residents	\$	anna deuterranna olekter standa deuter.				
Page	2 19 - 1	Laund	ry Expenditures						
25.	-		Laundry services to employees, guests						
	1		and others who are not residents	\$					
Page	20 - 1	House	keeping Expenditures						
26.			Housekeeping services to employees, guests						
20.			and others who are not residents	\$					
	L	I	Subtotal (Items 1 - 26)			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.

JACC Healthcare Center of Danielson 9/30/2016

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
				1	
6			inder and in the		
Q					
					10
Total Othe	r Salaries	Adjustment	\$ -	\$ -	S -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
			1. 2×1		
の変					
とした論	Stall A				
Total Othe	r Fees Adj		s -	\$	\$ -

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	1 a 9	Employee Food and Gifts	\$ 6,621	Maple Control of State	
. Post			運動		Alexandra and a second and a se
Total Othe	r A&G Ad	justments	\$ 10,165	\$ -	S

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	<u> </u>	•1•.	D. Adjustments to Statemer					Deer	- f
	e of Fa				ense No.	Report for Y	ear Ended	Page	of
JACC	<u> Heal</u>	theare	Center of Danielson	_	383940364	9/30/2016		29	37
-	-				Total				
	Page				Amount of	CONT	DUDIO	6	• • • •
No.	No.	No.	Item Description	_	Decrease	CCNH	RHNS	(Spe	ecify)
			Subtotals Brought Forward	\$	466,382	466,382			
_			nt Care Supplies***	_					
27.			Prescription Drugs	\$	373,373	373,373			
28.			Ambulance/Limousine	\$	12,700	12,700			
29.			X-rays, etc	\$	14,218	14,218			
30.	20	5h	Laboratory	\$	2,144	2,144		<u> </u>	
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	· ····		
	<u>22 - N</u>	Mainte	enance and Property						
35.			Excess Movable Equipment Depreciation						
			See Attached Schedule	\$					
36.			Depreciation on Unallowable						
			Motor Vehicles	\$	_				
37.			Unallowable Property and Real		A George				
			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$					
Page	27 - 1	Insura	nce						
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
Othe	r - Mi.	scella	neous						1
42.			Research or Experimental Activities	\$				1	
43.			Radio and Television Revenue	\$					
44.			Vending Machine Revenue	\$				1	
45.			Purchase Discounts and Allowances	\$					
46.			Duplications of functions or services	\$		·		1	<u></u>
47.	1	1	Expenditures made for the protection,				and the second		
			enhancement or promotion of the						
			providers interest	\$					
48.		 	Interest Income on Accounts Rec	\$				1	
49.			Other (include personnel and other						1.1.1
	1		costs unrelated to resident care) - See						
			Attached Schedule	\$	179,357	179,357		a si	
Not 1	For Pr	ofit P	roviders Only	-					H.
50.			Building/Non Movable Eq. Depreciation						
			Unallowable Building Interest -						
			See Attached Schedule	\$					
51	Total	L. Amo	unt of Decrease (Items 1 - 50)	\$	1,137,685	1,137,685		1	
<u> </u>	1 VIU	71/10	and of Decreuse (nemo 1 - 50)	Ψ	1,157,005			<u> </u>	

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

*** 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		操作的。
20	5j	Consolidated Billing (Disallowed)	\$ 26,537		
20	unal all all all and unally a subsection of	Occupational Therapy Supplies (Disallowed)	\$ 2,442		
		の 「 「 「 」 「 」 「 」 」 「 」 」 「 」 」 「 」 」 「 」 」 「 」 」 「 」 」 」 「 」 」 」 「 」 」 」 「 」 」 「 」 」 「 」 」 「 」 」 「 」 」 「 」 」 」 「 」 」 」 「 」 」 」 … 」 …		i kan Nationalista	
	경찰 것을				
			C Harrist		
Total Other	- Ancillary	Costs	\$ 42,784	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
				there as	
	ing Kanta				
	linens.				
新闻: (《二字》》:"谢谢					
Total Excess	Movable	Equipment Depreciation	\$	\$ -	s -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
					(1995) 建 制
			1		
			S.		
					- PHERE A HEREITATION AND A
Total Othe	r Property	Adjustments	s - 1	S -	\$

Schedule of Other Adjustments

Attachment Page 29

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	12D	Penalties/Interest	\$ 170,021		
27	14c3	EPLI and D&O Insurance	\$ 9,336		
			ine di e		4
			C. Barres		11 · · · · ·
Total Othe	Adiustmo		\$ 179,357	\$-	S -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
					180 D.
					Cha Esca
	en.				
			- 「「「」	Section of the	
				一般的制度	
				「「「「「「」」	
			特徴ない		
Total Unall	owable Bu	ilding Interest	s -	\$ -	\$ -

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

	<u>A</u>	mount	
Total Cable TV Expense acct #		12,153	TB Linked
Monthly Allowable amount	\$	300	
Months in Cost Report Year		12	
Total Allowable Cost	\$	3,600	-
			_
Disallowed Cable TV	\$	8,553	-

Pg. 29b

State of Connecticut Annual Report of Long-Term Care Facility CSP-30 Rev.10/2005

Name of Facility License No.		Report for Y	ear Ended		Page	of
JACC Healthcare Center of Danielson 383940364		9/30/2016			30	37
Tea		Total	CCNH	RHNS	(Specif	- -
Item I. Resident Room, Board & Routine Care Revenue		Total				
1. a. Medicaid Residents (<i>CT</i> only)	\$	16,394,082	16,394,082			
b. Medicaid Rosmand Board Contractual Allowance **	<u>ہ</u> \$	(4,668,519)	(4.668,519)			
2. a. Medicaid (<i>All other states</i>)	\$	(4,000,019)	(4,000,517)			
b. Other States Room and Board Contractual Allowance **	ہ					
3. a. Medicare Residents (all inclusive)	\$		1,185,497		·	
b. Medicare Room and Board Contractual Allowance **	<u>*</u>		1,185,497			
	<u>ہ</u>		2,938,704			
4. a. Private-Pay Residents and Other	<u>ه</u> \$					
b. Private-Pay Room and Board Contractual Allowance **	3	45,151	45,151			
II. Other Resident Revenue	•					
1. a. Prescription Drugs - Medicare	\$	325,476	325,476			<u> </u>
b. Prescription Drugs - Medicare Contractual Allowance **	\$		(1.610			
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			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$		907,661			
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$		127,055			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$		<u> </u>			-
b. Other (Specify) - Non-Medicare	\$		(300,523)			
III. Total Resident Revenue (Section I. thru Section II.)	\$	17,439,477	17,439,477		n	000000
IV. Other Revenue*						
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 (Specify)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$		20,970			
V. Total Other Revenue (1 thru 8)	\$	1	20,970		-	
	\$	í í	1			
VI. Total All Revenue (III +V)	\$	17,460,447	17,460,447	L		

* 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.

JACC Healthcare Center of Danielson 9/30/2016

Attachment Page 30

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		14
30 116a	X-Ray	\$ 12,034		
30 II6a	Contractual Allowance	\$ (1,720,951)		
- Security of Setting and Report of	Sequestration	\$ (5,600)		
健 一 禅		19 Jan		
ii li		38 T 1 1 1		
Total Oth	r Resident Revenue - Medicare	\$ (1,714,517)	\$ -	\$

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
2. 医闭路		0		
30 II6b	X-Ray	\$ 817		
30 II6b	Contractual Allowance	\$ (301,340)		
			10.000 A. 1948	at set at a
				中國建築部分
Total Othe	er Resident Revenue	\$ (300,523)	s -	S 54

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
12			0	5	
Total Inter	rest Income	1945	\$	s -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		の変換する
30 IV8	Prior Owner/Period Revenue	\$ 20,970		
ine terrer				
			Wington .	
		2720		
		31. Sg .		
Total Othe	er Revenue	\$ 20,970	\$-	\$

State of Connecticut Annual Report of Long-Term Care Facility CSP-31 Rev. 6/95

G. Balance Sheet

Name of F		License No.	Report for Year Ended	Page	of
JACC Hea	althcare Center of Danielson	383940364	9/30/2016	31	37
		Account		A	mount
Assets					
	ent Assets				
	Cash (on hand and in banks			\$	32,287
	Resident Accounts Receivab			\$	2,720,124
	Other Accounts Receivable	Excluding Owners o	or Related Parties)	\$	
	nventories		,	\$	
	Prepaid Expenses		10.000	\$	25,891
	. Prepaid Expenses		10,000		
t	b. Prepaid Insurance	- <u> </u>	15,891		
				_	
-	<u>l.</u>				
	nterest Receivable			\$	10.072
	Medicare Final Settlement R			\$	19,873
8. (Other Current Assets (<i>itemiz</i>	e)	28,160	\$	28,160
_	Utilities Deposit		28,100		
-					
		1			0.006.005
	Il Current Assets (Lines Al	thru 8)	·····	\$	2,826,335
	d Assets			¢	
	Land			\$	
2. 1	Land Improvements	*Historical Cost		\$	
	> 11 II	Accum. Depreciat	ion Net		
3. 1	Buildings	*Historical Cost	·	\$	
		Accum. Depreciat			
4. 1	Leasehold Improvements	*Historical Cost	66,750	\$	62,575
		Accum. Depreciat	ion 4,175 Net		
5. I	Non-Movable Equipment	*Historical Cost		\$	
		Accum. Depreciat	· · · · · · · · · · · · · · · · · · ·		10.071
6. I	Movable Equipment	*Historical Cost	23,120	\$	18,971
		Accum. Depreciat	ion 4,149 Net		
7. I	Motor Vehicles	*Historical Cost		\$	
		Accum. Depreciat	ion Net		
8. 1	Minor Equipment-Not Depr	eciable		\$	
9. (Other Fixed Assets (itemize)		\$	(1,512
	FS vs CR Depreciation	,	(1,512)	ľ	<pre></pre>
-		<u> </u>		\neg	
	Total Fixed Assets (Lines E			\$	80,034

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

(Carry Total forward to next page)

State of Connecticut Annual Report of Long-Term Care Facility CSP-32 Rev. 6/95

		Facility	License No.	Report for Year Ended		Page	of
JAC	СH	ealthcare Center of Danielson	383940364	9/30/2016		32	37
			Account			Am	ount
				Total Brought Forward	\$		2,906,370
C.	Le	asehold or like property record	ed for Equity Purpose	es.	1		
		Land			\$		
	2.	Land Improvements	*Historical Cost				
			Accum. Depreciatio	n <u>Net</u>	\$		
	3.	Buildings	*Historical Cost				
			Accum. Depreciatio	n Net	\$		
	4.	Non-Movable Equipment	*Historical Cost				
L			Accum. Depreciatio	n Net	\$		-
	5.	Movable Equipment	*Historical Cost	N			
	6	X Z X X X X X X X X X X	Accum. Depreciatio	n Net	\$		
	6.	Motor Vehicles	*Historical Cost	NI-4	6		
			Accum. Depreciatio	n Net	\$ \$	=	
0.0		Minor Equipment-Not Deprec					
C-8		tal Leasehold or Like Properti	es (CI thru /)		\$		••••••
D.		Vestment and Other Assets			¢		
<u> </u>		Deferred Deposits			\$ \$		
<u> </u>		Escrow Deposits	*Historical Cost		3		
	3.	Organization Expense		n Net	\$		
<u> </u>	1	Goodwill (Durchagod Only)	Accum. Depreciatio		_⊅ \$		
┣──		Goodwill (Purchased Only) Investments Related to Reside	nt Core fitamiza)		\$		
	5.	investments Related to Reside	ent Care (lemize)		9		
		· · · · · · · · · · · · · · · · · · ·					
<u> </u>	6	Loans to Owners or Related P	Parties (itamiza)		\$		
<u> </u>	0.	Name and Address	Amount	Loan Date	9		
		Name and Address	Amount				
	7.	Other Assets (itemize)	L		\$	er mennen in til state og	346,626
		Due from Prior Owner		331,813			
		Lease Acquisition Cost (No	et)	14,813	10.200		
			· · · · · · · · · · · · · · · · · · ·				
D-8.	То	tal Investments and Other Ass	ets (Lines D1 thru 7)	\$	A CONTRACTOR OF A CONTRACTOR	346,626
		tal All Assets (Lines A9 + B10		<u> </u>	\$		3,252,996

G. Balance Sheet (cont'd)

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-33 Rev. 6/95

Name of Fac			License No.	Report for Year I	Ended	Page	of
JACC Healt	hcare	Center of Danielson	383940364	9/30/2016		33	37
			Account			Ar	nount
Liabilities							
А.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			\$		1,596,524
	2.	Notes Payable (itemize)			\$		and a state of the second of the
		····					
·						and a second s	
	3.	Loans Payable for Equip			\$		
		Name of Lender	Purpose	Amount	Date Due		
	4.	Accrued Payroll(Exclusi	ve of Owners and/or S	tockholders only)			296,829
	5.	Accrued Payroll (Owners	9				
	6.	Accrued Payroll Taxes P		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			11,696
	7.	Medicare Final Settleme			9		11,000
	8.						
	<u>9.</u>	Mortgage Payable (Curro			9		
		Interest Payable (Exclusi	/	elated Parties)			
		Accrued Income Taxes*					
		Other Current Liabilities	(itemize)		9		436,966
		Accrued Provider Tax	. ,	43 Union Dues Witholdin	g 61		
		Accrued Expenses - Other		77 Accrued Employee Ins			
		Accrued Health & Welfare	· · ·	05 Patient Refund	(11,002)		
		Accrued Water & Sewer	15,0				
A-13	To	tal Current Liabilities (Li	ines A1 thru 12)		9	1	2,342,015

G. Balance Sheet (cont'd)

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

(Carry Total forward to next page)

State of Connecticut Annual Report of Long-Term Care Facility CSP-34 Rev. 6/95

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		34	37
	Account			A	mount
		Total Brou	ght Forward:		2,342,015
Liabilities (cont'd)					
B. Long-Term Liabilities					
	1. Loans Payable-Equipment (itemize) of Lender Purpose Amount Date Due Image: Payable state sta	\$	- Weise	100000000000000000000000000000000000000	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable		<u> </u>	\$		
	elated Parties (itemize)		\$		150,000
Name and Address of Lender		Loan l	Date		
			i i i i i i i i i i i i i i i i i i i		
Shimshon Fisher	150.000	On-Going			
Shinishon Tishoi	100,000				
4. Other Long-Term Liabil	ities (itemize)	l	\$		785,752
Rounding	anos premize j	2	100		100,102
Due to Other 3rd Party A	· - · -	272,500			
Due to Other 3rd Party F		513,250			
	·	010,200	-		
B-5. Total Long-Term Liabilities	(Lines B1 thru 4)		§		935,752
C. Total All Liabilities (Lines)					3,277,767

State of Connecticut Annual Report of Long-Term Care Facility CSP-35 Rev. 6/95

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

	e of Facility License No.		port for Ye	ear Ended	Page 35	of 37
JAC	C Healthcare Center of Danielson 383940364 Account	<u>- 19/3</u>	0/2016			mount
A.	Reserves					
	1. Reserve for value of leased land				\$	
	2. Reserve for depreciation value of leased build to be amortized	dings and	l appurtena	inces	\$	
	3. Reserve for depreciation value of leased person	onal proj	perty (Equi	ity)	\$	
	4. Reserve for leasehold real properties on whic	h fair rei	ntal value i	s based	\$	
	5. Reserve for funds set aside as donor restricted	d		. <u>.</u>	\$	
	6. Total Reserves				\$	
B.	Net Worth					
	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 10/1/	2015	thru	9/30/2016	\$	(901,761)
	7. Total Net Worth				\$	(24,771)
С.	Total Reserves and Net Worth				\$	(24,771)
D.	Total Liabilities, Reserves, and Net Worth				\$	3,252,996

State of Connecticut Annual Report of Long-Term Care Facility CSP-36 Rev. 6/95

JACC Healthcare Center of Danielson	383940364				
	-000770304	9/30/2016		36	37
	Account				Amount
A. Balance at End of Prior Period as sho	own on Report of 0	9/30/2015		\$	(623,010)
B. Total Revenue (From Statement of Re	evenue Page 30)			\$	17,460,447
C. Total Expenditures (From Statement		age 27)		\$	18,362,208
D. Net Income or Deficit				\$	(901,761)
E. Balance				\$	(1,524,771)
F. Additions					
1. Additional Capital Contributed (#	temize)				
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			
r		, ,			
F-3. Total Additions				\$	1,500,000
G. Deductions					
1. Drawings of Owners/Operators/F	Partners (Specify)			\$	
Name and Address (No., City, Si	tate, Zip)	Title	Amount		
2. Other Withdrawings (Specify)				\$	
Purpose	· · · ·	Amou	nt		
			· · ·		
3. Total Deductions		, I		\$	
H. Balance at End of Period	09/30/1	6		\$	(24,771)

H. Changes in Total Net Worth

State of Connecticut Annual Report of Long-Term Care Facility CSP-37 Rev. 9/2002

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Danielson	383940364	9/30/2016	37 37
	Check appropriate category		
 Chronic and Convalescent Nursing Home only (CCNH) 	Rest Home with Nursing Supervision only (RHNS)	□ (Specify)	
	Preparer/Reviewer Certific	cation	
personnel as to the possible inclusion regulations. All non-reimbursable ex removed in the State rate computation are properly reported as such in this	In d State issued field audit reports for the n in this report of expenses which are n xpenses of which I am aware (except t on system) as a result of reading reports report on Pages 28 and 29 (adjustments reement with the books and records, as Title PRINCIPAC	to treimbursable under the applicable those expenses known to be automass, inquiry or other services performs s to statement of expenditures). Fuprovided to me, by the Facility. Date Signed $2 \left(11 \left(17 \right) \right)$	le itically ed by me
AddresAddress		Phone Number	

I. Preparer's/Reviewer's Certification

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

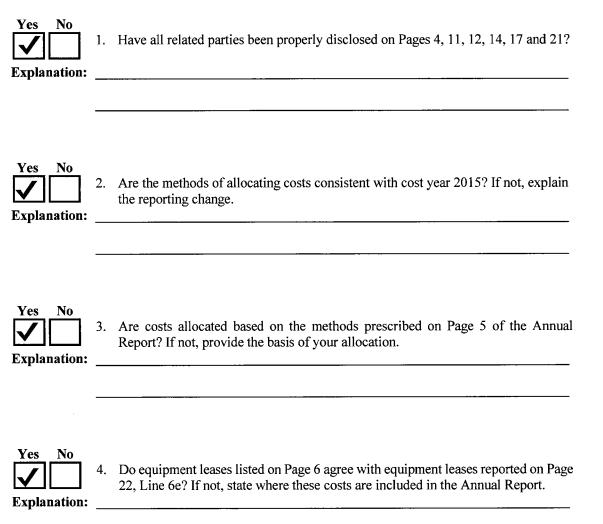
New Haven, CT February 10, 2017



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

Facility Name___JACC Healthcare Center of Danielson

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



Yes No



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

	6
ation	1:
	ation

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?

Yes No **Explanation:**

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?



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

Explanation:

Yes No Explanation:

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

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

Explanation:	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No Explanation:	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No Explanation:	13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?
Yes No Explanation:	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?
Yes No Explanation:	15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
Yes No Explanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Yes No

Explanation:	17. Have all contractual allowances been properly reported on Page 30?
Yes No Explanation:	18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.
Yes No Explanation:	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
Yes No	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? <i>If detail is not provided, appropriate disallowances will be made.</i>
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?
Yes No Xes Do Explanation:	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Client:	JACCWIN - JACC WINDHAM - MO / Medicald - JACC Healthcare Center				
Engagement: Period Ending:	9/30/2016				
Trial Balance: Account	A.01 TB-CCNH Description	UNADJ JE Ref #	AJE	FINAL	1st PP-FINAL
Account	Description	9/30/2016		9/30/2016	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	94,509.43 671,012.83		94,509.43 671,012.83	111,232.25 647,328.09
100085 100090	A/R - Private 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 18,317.20
100410	Prepaid Insurance	15,890.50 16,750.00	50,000.00	15,890.50 66,750.00	0.00
100500 100510	Leasehold Improvements Furniture Fixtures & Equipment	16,807.54	50,000.00	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 (3,703.32)		18,516.42 (3,703.32)	18,516.42 0.00
100715 200000	Accum Amort Lease Aqu Costs Accounts Payable	(1,596,524.32)		(1,596,524.32)	(1,177,215.30)
200000	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) (15,000.00)	0.00 0.00
200040 200045	Accrued Water & Sewer Union Dues Witholding	(15,000.00) (61.05)		(13,000.00)	(75.00)
200045	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) (3,056.80)	(248.31) (232.52)
400040 400045	Occupational Therapy - PVT Speech Therapy - PVT	(3,056.80) (1,131.85)		(1,131.85)	0.00
400043	Contractual Allow (Ancili) 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)			(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) (64,030.25)	0.00 (51,009.13)
400135	Physical Therapy - MD	(64,030.25) (71,934.76)		(71,934.76)	(48,382.04)
400140 400145	Occupational Therapy - MD Speech Therapy - MD	(19,018.45)		(19,018.45)	(2,403.20)
400145	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) 0.00		(325,475.53) 0.00	(304,690.50) (15,246.98)
400225 400230	IV Therapy - MA X-Ray - MA	(12,034.35)		(12,034.35)	(8,049.86)
400230	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)

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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 0.00
400470	Pr. Yr. Revenue Adjustments MGD	(990.68)		(990.68) (198,093.57)	(102,557.12)
400635	Physical Therapy - Medicare B	(198,093.57) (262,764.86)		(262,764.86)	(106,865.21)
400640	Occupational Therapy - Med B Speech Therapy - Medicare B	(97,639.13)		(97,639.13)	(82,020.60)
400645	1 12	61,031.32		61,031.32	21,834.47
400660 400669	Contract Allow (Ancill) Med B Sequester Med B	5,600.46		5,600.46	1,091.97
400860	Miscellaneous Revenue	(20,970.39)		(20,970.39)	0.00
400800 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	(47.000.00)	115.00 12,900.00	0.00 3,758.86
500360	Consulting Other	60,200.00	(47,300.00)	12,900.00	3,758.80 1,460.00
500370	Software Maintenance	0.00		2,135.64	0.00
500385	New Hire Expense	2,135.64		1,977.50	1,310.00
500420	Licenses & Permits	1,977.50 31,884.01	(1,000.00)	30,884.01	20,891.68
500440	Telephone Small Equipment Purchase	11,516.43	(1,000.00)	11,516.43	0.00
500445 500450	Insurance Non-Property	0.00	9,336.00	9,336.00	4,590.66
500450	Meetings & Seminars	496.90	0,000.00	496.90	1,895.00
500400	Advertising Help Wanted	3,658.20		3,658.20	296.00
500475	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

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Account	Description	UNADJ JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016		9/30/2016	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 (7,072.78)	177,016.20 10,172.84	144,749.54 4,051.62
510080	Employee Benefits - Non Pr	17,245.62 340.76	(1,012.10)	340.76	4,031.02
510110 510115	Employee Physicals Uniform Allowance	48,000.00		48,000.00	50,542.50
510115	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 0.00
520110	Food - Other	4,512.34		4,512.34 17,132.86	19,235.91
520120	Food Supplements	17,132.86 50,904.94		50,904.94	44,823.65
520140 520160	Dietary Supplies Contracted Services	2,571.72		2,571.72	2,601.35
520160	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	Saleries Housekeeping Super	18,457.53		18,457.53 357,749.75	33,293.59 286,768.37
530450	Salaries Housekeeping	357,749.75 233,965.44		233,965.44	165,414.87
530550 540100	Salaries Laundry Laundry Supplies	1,360.45		1,360.45	1,308.09
540100	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 3,673.24	19,890.33 198.30
550130	Minor Equipment	3,673.24 2,239.74		2,239.74	1,627.17
550140	Pest Control	8,496.94		8,496.94	23,100.01
550145 550150	Groundskeeping / Snow 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 25,860.08	56,479.05 40,640.00
562100	Medical Supplies	25,860.08 173,639.48		173,639.48	119,756.31
562110 562120	PPD Medical Supplies Diapers / Disposables	529.42		529.42	13,315.23
562120	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	421,374.29 200.00
566050	Contracted Services - Physician	700.00		700.00 17,584.00	16,241.50
566060	Contract Svcs - Dental	17,584.00 5,202.64		5,202.64	3,560.86
566100	Medical Records	5,202.04 12,699.59		12,699.59	
566140 566160	Patient Transportation Med Equip Rental	14,133.05		14,133.05	
566180	Patient Expenses	1,156.97		1,156.97	
566190	Lab Fees	2,144.37		2,144.37	
566200	X-Ray Services	14,217.53		14,217.53	
566205	Inhalation Expense	0.00		0.00	1,690.68

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Account	Description	UNADJ JE I	Ref# AJE	FINAL	1st PP-FINAL
		9/30/2016		9/30/2016	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 Supplies	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	1,068,104.7
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 Developement	52,544.09		52,544.09	50,881.5
600755	Salaries Wound Care	0.00		0.00	17,454.8
600760	Salaries MDS Supervisor	62,231.78		62,231.78	42,473.30
600762	Salaries MDS	144,221.54		144,221.54	112,352.19
600770	Salaries Unit Coordinator	43,028.53		43,028.53	32,994.3
600780	Salaries Medical Records	40,617.09		40,617.09	29,615.2 ⁻
600790	Salaries Scheduler	45,573.30		45,573.30	38,835.5
600792	Salaries Transportation	17,928.09		17,928.09	10,683.0
600795	Salaries Central Supply	44,618.04		44,618.04	33,081.6
600800	Salaries Director Rehab	83,487.70	(83,487.70)	0.00	0.0
600810	Salaries PT	285,279.91	50,641.65	335,921.56	220,583.8
600830	Salaries OT	342,534.09	60,805.14	403,339.23	225,456.2
600850	Salaries ST	84,956.51	15,081.19	100,037.70	83,302.7
600860	Salaires Rehab Aides	43,040.28	(43,040.28)	0.00	1,770.8
600870	Salaries Restorative Aides	41,231.18	(10,010,20)	41,231.18	31,250.9
R0001	Subscripitions	0.00	7,329.89	7,329.89	299.0
R0007	Cell phone	0.00	1,000.00	1,000.00	1,000.0
R0002 R0003	Referral Software	0.00	1,000.00	0.00	10,398.0
R0003	Architect	0.00		0.00	500.0
R0004 R0005	Contracted Social Worker	0.00	300.00	300.00	600.0
R0005 R0006	Contracted MDS Consultant	0.00	2,000.00	2,000.00	0.0
		0.00	1,000.00	1,000.00	0.0
R0007	Maintenance Consultant	0.00	152.50	152.50	0.0
R0008 R0009	Credit Card Machine Rental Due to 3rd Party A	0.00	(272,500.00)	(272,500.00)	0.0
R0009 R0010	Due to 3rd Party A Due to 3rd Party B	0.00	(513,250.00)	(513,250.00)	
R0010 R0011	Owner's Capital	0.00	(1,500,000.00)	(1,500,000.00)	0.0
Total		0.00	0.00	(1,000,000,000)	5.0
	Net (Income) Loss	0.00	0.00	0.00	0.00

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
Workpaper:	A.03 - TB Combined Detail LS
A	Departmention

Workpaper:	A.03 - TB Combined Detail LS					
Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016	<u> </u>		9/30/2016	9/30/2015
roup : [10-A]	Salaries and Wages					
ubgroup : [2]	Administrators	450.050.00		0.00	450 050 92	110 500 50
	Salaries Administrator	<u>158,050.82</u> 158,050.82	-	0.00	<u>158,050.82</u> 158,050.82	118,588.53
ubtotal [2] Admin	Istrators	156,050.62	-	0.00	136,030.02	110,000.00
ubgroup : [4]	Other Administrative Salaries					
00105	Salaries Executive Director	0.00		0.00	0.00	64,000.00
00115	Salaries Admissions	166,400.34		0.00	166,400.34	84,729.29
00150	Salary Office	215,330.61		0.00	215,330.61	170,562.57
00780	Salaries Medical Records	40,617.09	_	0.00	40,617.09	29,615.21
ubtotal [4] Other	Administrative Salaries	422,348.04	-	0.00	422,348.04	348,907.07
ubgroup : [5A]	Head Dietitian	00 000 74		0.00	62 202 74	50,364.16
20350	Salaries Dietician	<u>63,293.74</u> 63.293.74	-	0.00	<u>63,293.74</u> 63,293.74	50,364.16
ubtotal [5A] Head	Dietitian	63,293.74	-	0.00	03,293.14	
ubgroup : [5B]	Food Service Supervisor					
20300	Salaries Dietary Supervisor	48,786.56		0.00	48,786.56	39,181.22
	Service Supervisor	48,786.56	-	0.00	48,786.56	39,181.22
			-			
ubgroup : [5C]	Dietary Workers					
20370	Salaries Dietary	604,237.28	_	0.00	604,237.28	445,324.31
ubtotal [5C] Dieta	ry Workers	604,237.28	_	0.00	604,237.28	445,324.31
Subgroup : [6A]	Head Housekeeper	10 157 50		A AA	10 457 50	22 202 50
30400	Saleries Housekeeping Super	18,457.53	-	0.00	<u>18,457.53</u> 18,457.53	33,293.59 33,293.59
ubtotal [6A] Head	Housekeeper	18,457.53	-	0.00	10,407.00	
ubgroup : [6B]	Other Housekeeping Workers					
30450	Salaries Housekeeping	357,749.75		0.00	357,749.75	286,768.37
	r Housekeeping Workers	357,749.75	-	0.00	357,749.75	286,768.37
			-			
ubgroup : [7A]	Engineer or Chief of Maintenance					
50200	Salaries Maintenance Supervisor	65,979.21	_	0.00	65,979,21	44,659.91
ubtotal [7A] Engi	neer or Chief of Maintenance	65,979.21	_	0.00	65,979.21	44,659.91
Subgroup : [7B]	Other Maintenance Workers	07 400 00		0.00	97 400 00	FR 470 OF
50250	Salaries Maintenance	87,193.03	-	0.00	87,193.03 87,193.03	<u>56,479.05</u> 56,479.05
Subtotal [/B] Othe	r Maintenance Workers	87,193.03	-	0.00	67,193.03	30,473.03
Subgroup : [8B]	Other Laundry Workers					
30550	Salaries Laundry	233,965.44		0.00	233,965.44	165,414.87
	r Laundry Workers	233,965.44	-	0.00	233,965.44	165,414.87
	•		-			
Subgroup : [12A]	Director of Nurses/Assistant Director					
300600	Salaries Director of Nursing	125,449.93		0.00	125,449.93	90,329.18
00650	Salaries Assistant DON	76,491.77	-	0.00	76,491.77	83,925.14
iubtotal [12A] Dire	ector of Nurses/Assistant Director	201,941.70	-	0.00	201,941.70	174,254.32
	RNs - Direct Care	557,079.51		0.00	557,079.51	471,979.32
00700 00710	Salaries RN Supervisor Salaries RN's	749,215.94		0.00	749,215.94	634,268.61
ubtotal [12B1] RN		1,306,295.45	-	0.00	1,306,295.45	1,106,247.93
		1,000,200.10	-		.,,	
ubarouo : [1282]	RNs - Administrative					
00740	Salaries Infection Control	71,530.75		0.00	71,530.75	24,445.09
00750	Salaries Staff Developement	52,544.09		0.00	52,544.09	50,881.54
00755	Salaries Wound Care	0.00		0.00	0.00	17,454.83
00760	Salaries MDS Supervisor	62,231.78		0.00	62,231.78	42,473.36
00762	Salaries MDS	144,221.54	_	0.00	144,221.54	112,352.19
ubtotal [12B2] RN	Is - Administrative	330,528.16	-	0.00	330,528.16	247,607.01
	LPNs - Direct Care	4 000 505 10		0.00	1 366 535 43	1 069 104 74
00720	Salaries LPN's	1,366,525.43	-	0.00	<u>1,366,525.43</u> 1,366,525.43	1,068,104.71 1,068,104.71
Subtotal [12C1] L.P	INS - DIFECT Care	1,366,525.43	-	0.00	1,000,020.40	1,000,104.71
ubgroup : [12D]	Aides and Attendants					
00730	Salaries CNA's	2,701,162.74		0.00	2,701,162.74	2,178,693.79
00770	Salaries Unit Coordinator	43,028.53		0.00	43,028.53	32,994.37
00790	Salaries Scheduler	45,573.30		0.00	45,573.30	38,835.56
00870	Salaries Restorative Aides	41,231.18		0.00	41,231.18	31,250.92
	es and Attendants	2,830,995.75	-	0.00	2,830,995.75	2,281,774.64
		<u> </u>	-		-	
ubgroup : [12E]	Physical Therapists					
	Salaries PT	285,279.91		50,641.65	335,921.56	220,583.80
00810						
			AJE - 2	50,641.65		
600810 600860	Salaires Rehab Aides	43,040.28	AJE - 2 AJE - 2	50,641.65 (43,040.28) (43,040.28)	0.00	1,770.81

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

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
Subtotal [12E] Phy	vsical Therapists	328,320.19		7,601.37	335,921.56	222,354.61
ubgroup : [12F]	Speech Therapists					
00850	Salaries ST	84,956.51		15,081.19	100,037.70	83,302.78
		04.050.54	AJE - 2	15,081.19 15,081.19	100,037.70	83,302.78
ubtotal [12F] Spe	ech Therapists	84,956.51		13,001.19	100,037.70	
ubgroup : [12G]	Occupational Therapists					
600830	Salaries OT	342,534.09		60,805.14	403,339.23	225,456.22
		342,534.09	AJE - 2	60,805.14 60,805.14	403,339.23	225,456.22
ubtotal [12G] Oci	cupational Therapists		_	00,000.14	400,000.20	
ubgroup : [12H]	Recreation Workers					
80950	Salaries Recreation Supervisor	46,717.36		0.00	46,717.36 120,904.73	33,519.01 98,002.79
80960 Subtotal [12H] Rec	Salaries Recreation	<u>120,904.73</u> 167,622.09		0.00	167,622.09	131,521.80
	cleation workers	107,022.00		0.00		
Subgroup : [12M]	Social Workers/Case Management					
80900	Salaries Social Service Super	49,942.06		0.00	49,942.06 32,976.04	38,992.47 33,412.26
80910	Salaries Social Service Staff cial Workers/Case Management	32,976.04 82,918.10		0.00	82,918.10	72,404.73
ubtotal [12m] 50	cial Workers/Case management	02,010.10				
Subgroup : [120]	Other					
00792	Salaries Transportation	17,928.09		0.00	17,928.09 44,618.04	10,683.01 33,081.64
00795 00800	Salaries Central Supply Salaries Director Rehab	44,618.04 83,487.70		0.00 (83,487.70)	0.00	0.00
00800	Salaries Director Reliab	00,407.70	AJE - 2	(83,487.70)		
Subtotal [120] Oth	her	146,033.83	_	(83,487.70)	62,546.13	43,764.65
fotal [10-A] Salari	es and Wages	9,248,732.70		0.00	9,248,732.70	7,245,774.48
	Destaurienel Feen					
Group : [13-B] Subgroup : [1]	Professional Fees Dietitian					
20165	Contract Serv - Dietician	1,675.00	_	0.00	1,675.00	575.00
Subtotal [1] Dietiti	an	1,675.00		0.00	1,675.00	575.00
	Dentist					
Subgroup : [2] 66060	Contract Svcs - Dental	17,584.00		0.00	17,584.00	16,241.50
Subtotal [2] Dentis		17,584.00		0.00	17,584.00	16,241.50
Subgroup : [3]	Pharmacist	00 700 54		0.00	30,768.51	2,500.12
564100 Subtotal [3] Pharn	Contracted Services - Pharmacy	<u>30,768.51</u> 30,768.51	_	0.00	30,768.51	2,500.12
Subgroup : [5A]	PT - Resident Care					
570040	Rehab Contracted Services	73,171.20	A 15 0	(8,790.00) (8,790.00)	64,381.20	100,126.00
Subtotal [5A] PT -	Perident Care	73,171.20	AJE - 8	(8,790.00)	64,381.20	100,126.00
	Resident Gale		. –	(-)		
Subgroup : [6]	Social Worker					
20005	Contracted Social Worker	0.00		300.00	300.00	600.00
Subtotal [6] Socia	Worker	0.00	AJE - 7	300.00	300.00	600.00
Juntotal [6] Socia	i worker	0.00	_	000.00		
Subgroup : [8A]	Medical Director					
500850	Medical Director Fees	67,500.00		0.00	67,500.00	48,500.00
Subtotal [8A] Med	lical Director	67,500.00	_	0.00	67,500.00	40,500.00
Subgroup : [8C]	Resident Care					
66050	Contracted Services - Physician	700.00		0.00_	700.00	200.00
Subtotal [8C] Res	ident Care	700.00	_	0.00	700.00	200.00
Subgroup : [9A]	ST - Resident Care					
570080	Speech Therapy Consultant	0.00		8,790.00	8,790.00	6,840.60
	opeon		AJE - 8	8,790.00	. <u> </u>	
Subtotal [9A] ST -	Resident Care	0.00	_	8,790.00	8,790.00	6,840.60
	1 BN's Direct Care					
562180] RN's - Direct Care Contract Nursing	0.00		0.00	0.00	32,601.00
	N's - Direct Care	0.00	_	0.00	0.00	32,601.00
] RN's - Administrative	0.00		2,000.00	2,000.00	0.00
20006	Contracted MDS Consultant	0.00	AJE - 7	2,000.00	2,000.00	0.00
Subtotal [11A2] R	N's - Administrative	0.00		2,000.00	2,000.00	0.00
			_		_	
Subgroup : [12]	Other	60,200.00		(47 300 00)	12,900.00	3,758.86
500360	Consulting Other	60,200.00	AJE - 7	(47,300.00) (47,300.00)	12,900.00	5,750.00
564050	Contracted Services	0.00		0.00	0.00	51.58

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

Account						
Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2016	_		9/30/2016	9/30/2015
ubtotal [12] Other	r	60,200.00		(47,300.00)	12,900.00	3,810.44
tal [13-B] Profes	ssional Fees	251,598.71	1000	(45,000.00)	206,598.71	211,994.66
oup : [15]	Expenditures Other than Salaries					
ubgroup : [1A1]	Workmen's Compensation					
0040	Workers' Compensation	559,747.58		(9,336.00)	550,411.58	585,867.35
			AJE - 6	(9,336.00)		
ubtotal [1A1] Wo	rkmen's Compensation	559,747.58		(9,336.00)	550,411.58	585,867.35
ubgroup : [1A3]	Unemployment insurance	10 700 00		0.00	49,722.80	17,813.03
10020	Payroll Taxes FUTA	49,722.80				
10030	Payroll Taxes SUTA	104,520.51	_	0.00	104,520.51	159,793.51
ubtotal [1A3] Une	employment insurance	154,243.31		0.00	154,243.31	177,606.54
	0					
ubgroup : [1A4]	Social Security (FICA) Payroll Taxes FICA	707,428.17		0.00	707,428.17	547,824.56
10010			_	0.00	707,428.17	547,824.56
ubtotal [1A4] Soc	cial Security (FICA)	707,428.17	_	0.00	101,420.11	347,024.00
ubgroup : [1A5]	Health Insurance	0.00		0.00	0.00	12,199.93
10000	Employee Benefits					144,749.54
10050	Group Health / Dental	170,992.20		6,024.00	177,016.20	144,749.04
			AJE - 12	6,024.00	4 570 000 07	4 000 570 00
10120	Union Health & Welfare	1,573,908.27		0.00	1,573,908.27	1,222,570.02
10125	Union Health&Welfare Settlement	60,627.04	_	0.00	60,627.04	30,313.53
ibtotal [1A5] Hea	alth Insurance	1,805,527.51	_	6,024.00	1,811,551.51	1,409,833.02
	Densiens					
bgroup : [1A7]		577 024 74		0.00	577,934.74	466,654,19
0140	Union Pension	577,934.74			31,072.31	11,202.80
0145	Union Pension Settlement	31,072.31		0.00		
ubtotal [1A7] Per	ISIONS	609,007.05	-	0.00	609,007.05	477,856.99
	1-12					
ubgroup : [1A8]	Uniform Allowance	48,000.00		0.00	48,000.00	50,542.50
0115	Uniform Allowance	48,000.00	_	0.00	48,000.00	50,542.50
ubtotal [1A8] Uni	iform Allowance	48,000.00		0.00	48,000.00	00,042.00
	0 //					
ubgroup : [1A9]		17.015.00		(7.070.70)	40 470 04	4,051.62
10080	Employee Benefits - Non Pr	17,245.62		(7,072.78)	10,172.84	4,051.62
			AJE - 12	(7,072.78)		50 (70.04
10130	Union Training	69,925.61		0.00	69,925.61	58,472.04
ubtotal [1A9] Oth	ner	87,17 <u>1.23</u>		(7,072.78)	80,098.45	62,523.66
ubgroup : [1D]	Accounting and Auditing			0.00	40.057.04	10 906 18
00320	Accounting Fees	40,257.84		0.00	40,257.84	19,806.16
ubtotal [1D] Acco	ounting and Auditing	40,257.84	_	0.00	40,257.84	19,806.16
ubgroup : [1E]	Legal	00 504 00		4 348 00	66 700 99	55,775.83
00340	Legal Fees	62,581.88		4,218.00	66,799.88	55,775.65
		CO 504 00	AJE - 5	4,218.00	66,799.88	55,775.83
ubtotal [1E] Lega	21	62,581.88	_	4,218.00	00,753.00	
	Office Supplier					
ubgroup : [1G]	Office Supplies	26,780.08		0.00	26,780.08	20,877.39
00260	Office Supplies			0.00	2,924.25	3,255.51
00300	Printing	2,924.25	-	0.00	29,704.33	24,132.90
ubtotal [1G] Offic	ce Supplies	29,704.33	-	0.00	23,104.33	24,132.80
ubarous · F4U41						20,891.68
		31 884 01		(1 000 00)	30 884 01	
	Telephone and Telegraph Telephone	31,884.01		(1,000.00)	30,884.01	20,031.00
00440	Telephone		AJE-3 _	(1,000.00)		
00440		31,884.01 31,884.01	AJE - 3		30,884.01 30,884.0 1	20,891.68
00440 ubtotal [1H1] Tel	Telephone lephone and Telegraph		AJE-3	(1,000.00)		
00440 ubtotal [1H1] Tel ubgroup : [1H2]	Telephone lephone and Telegraph Cellular Phones and Beepers	31,884.01	AJE - 3	(1,000.00) (1,000.00)	30,884.01	20,891.68
	Telephone lephone and Telegraph		-	(1,000.00) (1,000.00) 1,000.00		
00440 ubtotal [1H1] Tel ubgroup : [1H2] 0002	Telephone lephone and Telegraph Cellular Phones and Beepers Cell phone	<u>31,884.01</u> 0.00	AJE - 3 	(1,000.00) (1,000.00) 1,000.00 1,000.00	30,884.01	20,891.68
00440 ubtotal [1H1] Tel ubgroup : [1H2] 0002	Telephone lephone and Telegraph Cellular Phones and Beepers	31,884.01	-	(1,000.00) (1,000.00) 1,000.00	<u>30,884.01</u> 1,000.00	20,891.68 1,000.00
ubtotal [1H1] Tel ubgroup : [1H2] 0002 ubtotal [1H2] Cel	Telephone lephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers	<u>31,884.01</u> 0.00	-	(1,000.00) (1,000.00) 1,000.00 1,000.00	<u>30,884.01</u> 1,000.00	20,891.68 1,000.00
ubtotal [1H1] Tel ubgroup : [1H2] 0002 ubtotal [1H2] Cel ubgroup : [1K3]	Telephone lephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers	<u>31,884.01</u> 0.00	-	(1,000.00) (1,000.00) 1,000.00 1,000.00	<u>30,884.01</u> 1,000.00	20,891.68 1,000.00
00440 ubtotal [1H1] Tel ubgroup : [1H2] 0002 ubtotal [1H2] Cel ubgroup : [1K3] 00550	Telephone Telephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers Resident Day User Fee Provider Fee Expense	31,884.01 0.00 0.00 1,103,193.08	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 1,000.00	30,884.01 1,000.00 1,000.00	20,891.68 1,000.00 1,000.00
00440 ubtotal [1H1] Tel ubgroup : [1H2] 0002 ubtotal [1H2] Cel ubgroup : [1K3] 00550 ubtotal [1K3] Re:	Telephone Telephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers Resident Day User Fee Provider Fee Expense sident Day User Fee	31,884.01 0.00 0.00 1,103,193.08 1,103,193.08	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 0.00	30,884.01 1,000.00 1,000.00 1,103,193.08	20,891.68 1,000.00 1,000.00 876,008.50
00440 ubtotal [1H1] Tel ubgroup : [1H2] 0002 ubtotal [1H2] Cel ubgroup : [1K3] 00550 ubtotal [1K3] Re:	Telephone Telephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers Resident Day User Fee Provider Fee Expense	31,884.01 0.00 0.00 1,103,193.08	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 1,000.00 0.00	30,884.01 1,000.00 1,000.00 1,103,193.08 1,103,193.08	20,891.68 1,000.00 1,000.00 876,008.50 876,008.50
00440 ubtotal [1H1] Tel ubgroup : [1H2] 0002 ubtotal [1H2] Cel ubgroup : [1K3] 00550 ubtotal [1K3] Rei otal [15] Expendi	Telephone Telephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers Resident Day User Fee Provider Fee Expense sident Day User Fee itures Other than Salaries	31,884.01 0.00 1,103,193.08 1,103,193.08 5,238,745.99	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 1,000.00 0.00	30,884.01 1,000.00 1,000.00 1,103,193.08 1,103,193.08	20,891.68 1,000.00 1,000.00 876,008.50 876,008.50
00440 ubtotal [1H1] Tel ubgroup : [1H2] 0002 ubtotal [1H2] Cel ubgroup : [1K3] 00550 ubtotal [1K3] Re otal [15] Expendi iroup : [16]	Telephone Telephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers Resident Day User Fee Provider Fee Expense sident Day User Fee	31,884.01 0.00 1,103,193.08 1,103,193.08 5,238,745.99	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 1,000.00 0.00	30,884.01 1,000.00 1,000.00 1,103,193.08 1,103,193.08	20,891.68 1,000.00 1,000.00 876,008.50 876,008.50
00440 ubtotal [1H1] Tei ubgroup : [1H2] 0002 ubtotal [1H2] Cei ubgroup : [1K3] 00550 ubtotal [1K3] Rei otal [15] Expendi iroup : [16] ubgroup : [4]	Telephone Telephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers Resident Day User Fee Provider Fee Expense sident Day User Fee itures Other than Salaries Expenditures Other than Salaries (cont'd) - Adr Employee Travel	31,884.01 0.00 1,103,193.08 1,103,193.08 5,238,745.99	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 1,000.00 0.00	30,884.01 1,000.00 1,000.00 1,103,193.08 1,103,193.08	20,891.68 1,000.00 1,000.00 876,008.50 876,008.50
00440 ubstotal [1H1] Tel ubsroup : [1H2] 0002 ubstotal [1H2] Cel ubsroup : [1K3] 00550 ubstotal [1K3] Rei otal [15] Expendi roup : [16] ubgroup : [4] 00180	Telephone Ephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers Resident Day User Fee Provider Fee Expense sident Day User Fee itures Other than Salaries Expenditures Other than Salaries (cont'd) - Adr Employee Travel Travel & Mileage	31,884.01 0.00 1,103,193.08 1,103,193.08 5,238,745.99 min. and General 19,323.91	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 0,00 0,00 (6,166.78)	30,884.01 1,000.00 1,000.00 1,103,193.08 1,103,193.08 5,232,579.21	20,891.68 1,000.00 1,000.00 876,008.50 876,008.50 4,308,669.69
00440 ubtotal [1H1] Tel ubgroup : [1H2] 0002 ubtotal [1H2] Cel ubgroup : [1K3] 00550 ubtotal [1K3] Re total [15] Expendi roup : [16]	Telephone Ephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers Resident Day User Fee Provider Fee Expense sident Day User Fee itures Other than Salaries Expenditures Other than Salaries (cont'd) - Adr Employee Travel Travel & Mileage	31,884.01 0.00 1,103,193.08 1,103,193.08 5,238,745.99 min. and General	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 0.00 (6,166.78)	30,884.01 1,000.00 1,000.00 1,103,193.08 1,103,193.08 5,232,579.21 19,323.91	20,891.68 1,000.00 1,000.00 876,008.50 876,008.50 4,308,669.69 6,238.29
200440 ubbotal [1H1] Tei ubgroup : [1H2] 20002 ubtotal [1H2] Cei ubgroup : [1K3] 20550 ubbotal [1K3] Re- otal [15] Expendi roup : [16] ubgroup : [4] 20180 ubtotal [4] Emplo	Telephone Telephone Telephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers Resident Day User Fee Provider Fee Expense sident Day User Fee itures Other than Salaries Expenditures Other than Salaries Expenditures Other than Salaries oyee Travel	31,884.01 0.00 1,103,193.08 1,103,193.08 5,238,745.99 min. and General 19,323.91	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 0.00 (6,166.78)	30,884.01 1,000.00 1,000.00 1,103,193.08 1,103,193.08 5,232,579.21 19,323.91	20,891.68 1,000.00 1,000.00 876,008.50 876,008.50 4,309,669.69 6,238.29
10440 ubtotal [1H1] Tel ubgroup : [1H2] 0002 ubtotal [1H2] Cel ubgroup : [1K3] 00550 ubtotal [1K3] Re- tal [15] Expendi roup : [16] ubgroup : [4] 00180 ubtotal [4] Emple ubtotal [4] Emple ubgroup : [5]	Telephone Provider Fee Expense Sident Day User Fee Provider Fee Expense Sident Day User Fee Provider Fee Expense Sident Day User Fee Travel & Mileage Oyee Travel Education Expense	31,884.01 0.00 1,103,193.08 1,103,193.08 5,238,745.99 min. and General 19,323.91 19,323.91	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 0.00 (6,166.78)	30,884.01 1,000.00 1,000.00 1,103,193.08 1,103,193.08 5,232,579.21 19,323.91	20,891.68 1,000.00 1,000.00 876,008.50 876,008.50 4,309,669.69 6,238.29
00440 ubstotal [1H1] Tel ubsroup : [1H2] 0002 ubstotal [1H2] Cel ubsroup : [1K3] 00550 ubstotal [1K3] Rei otal [15] Expendi roup : [16] ubgroup : [4] 00180	Telephone Pephone and Telegraph Cellular Phones and Beepers Cell phone Ilular Phones and Beepers Resident Day User Fee Provider Fee Expense sident Day User Fee itures Other than Salaries Expenditures Other than Salaries (cont'd) - Adr Employee Travel Travel & Mileage oyee Travel Education Expense Meetings & Seminars	31,884.01 0.00 1,103,193.08 1,103,193.08 5,238,745.99 min. and General 19,323.91	-	(1,000.00) (1,000.00) 1,000.00 1,000.00 0.00 (6,166.78) 0.00 0.00 0.00	30,884.01 1,000.00 1,000.00 1,103,193.08 1,103,193.08 5,232,579.21 19,323.91 19,323.91	20,891.68 1,000.00 1,000.00 876,008.50 876,008.50 4,309,669.69 6,238.29 6,238.29

Client: Engagement:	JACCWIN - JACC WINDHAM - MO A/S Medicaid - JACC Healthcare Center of Danielso	n				
eriod Ending:	9/30/2016					
rial Balance:	A.01 - TB-CCNH					
/orkpaper:	A.03 - TB Combined Detail LS			AJE	FINAL	1st PP-FINAL
Account	Description	UNADJ	JE Ref #	AJE		9/30/2015
	A durantizing the bilancia d	9/30/2016			9/30/2016	9/30/2015
ubgroup : [M1] 00475	Advertising Help Wanted Advertising Help Wanted	3,658.20		0.00	3,658.20	296.00
	ertising Help Wanted	3,658.20	_	0.00	3,658.20	296.00
• •	5		-			
ubgroup : [M3]	Advertising Other					0 000 70
00480	Advertising - Promotional	28,461.65		0.00 0.00	28,461.65 0.00	8,923.70 2,500.00
00485 Subtotal [M3] Adve	Business Development	0.00 28,461.65	-	0.00	28,461.65	11,423.70
	ertising Other	20,401.00	-	0.00		
ubgroup : [M5]	Medical Records					
66100	Medical Records	5,202.64	_	0.00	5,202 64	3,560.86
ubtotal [M5] Medi	ical Records	5,202.64	-	0.00	5,202.64	3,560.86
Subgroup : [M7]	Postage	4,752.13		0.00	4,752.13	1,618.42
00280 Subtotal [M7] Post	Postage	4,752.13	-	0.00	4,752.13	1,618.42
dototal [in/] / ost	age -		-			
ubgroup : [M8]	Dues and Membership Fees to Professional As	sociations				
00240	Dues & Subscriptions	13,820.23		(7,329.89)	6,490.34	9,615.51
			AJE - 1	(7,329.89)		
ubtotal [M8] Due:	s and Membership Fees to Professional Associat	io13,820.23_	-	(7,329.89)	6,490.34	9,615.51
ubarous - M40	Contributions					
ubgroup : [M10] 00355	Charitable	115.00		0.00	115.00	0.00
ubtotal [M10] Co		115.00	-	0.00	115.00	0.00
			-			
	Services Provided by Contract					
00270	Software / Tech Support	46,874.60		0.00	46,874.60	26,493.08
00350	Payroll Processing Fee	35,306.80 0.00		0.00 0.00	35,306.80 0.00	24,935.65 1,460.00
	Software Maintenance rvices Provided by Contract	82,181.40	-	0.00	82,181.40	52.888.73
	vices Flovided by Contact		-			
ubgroup : [M12]	Administrative Management Services					
00330	Contract Services - Office	52,458.00		44,000.00	96,458.00	61,573.14
			AJE - 7	44,000.00	400 500 40	07 000 00
500810	Business Consulting	109,596.49		0.00 0.00	109,596.49 73,675.00	37,000.00 142,500.00
00950 Subtatal [M17] Ad	Management Fees ministrative Management Services	<u>73,675.00</u> 235,729.49	-	44,000.00	279,729.49	241,073.14
	Initiative management del vices	200,720.40	-			
Subgroup : [M13]	Other					
500200	Bank Charges	12,889.85		0.00	12,889.85	7,620.46
00385	New Hire Expense	2,135.64		0.00	2,135.64	0.00
00420	Licenses & Permits	1,977.50 11,516.43		0.00 0.00	1,977.50 11,516.43	1,310.00 0.00
00445 00490	Small Equipment Purchase Fines & Penalties	44.04		0.00	44.04	5.404.34
02200	Strike Contingency	0.00		0.00	0.00	10,282.25
10110	Employee Physicals	340.76		0.00	340.76	0.00
50030	Security	0.00		0.00	0.00	377.95
0001	Subscripitions	0.00		7,329.89	7,329.89	299.00
			AJE - 1	7,329.89	0.00	10,398.00
20003	Referral Software Architect	0.00 0.00		0.00 0.00	0.00	500.00
R0004 R0008	Architect Credit Card Machine Rental	0.00		152.50	152.50	0.00
(0000		0.00	AJE - 9	152.50		
Subtotal [M13] Oth	ner	28,904.22	-	7,482.39	36,386.61	36,192.00
otal [16] Expendi	tures Other than Salaries (cont'd) - Admin. and G	Ser 422,645.77	-	44,152.50	466,798.27	364,801.65
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]		395,762.03		0.00	395,762,03	329.478.69
20100 20120	Raw Food Food Supplements	17,132.86		0.00	17,132.86	19,235.91
Subtotai [2A1] Rav		412,894.89	-	0.00	412,894.89	348,714.60
			-		· · · · · · · · · · · · · · · · · · ·	
ubgroup : [2B]	Purchased Services					
20160	Contracted Services	2,571.72	-	0.00	2,571.72	2,601.35
ubtotal [2B] Pure	chased Services	2,571.72		0.00	2,571.72_	2,601.35
	Other					
Subgroup : [2D] 20005	Other Dietary Expense	0.00		0.00	0.00	703.66
520005 520110	Food - Other	4,512.34		0.00	4,512.34	0.00
20140	Dietary Supplies	50,904.94		0.00	50,904.94	44,823.65
Subtotal [2D] Othe	er	55,417.28		0.00	55,417.28	45,527.31
	Basis for Allocation of Costs	470,883.89		0.00	470,883.89	396,843.26
			-			
iroup : [19]	Laundry-Basis for Allocation of Costs					
ubgroup : [3A4]		4 5 40 9 4		0.00	4,546.34	9,268.44
40140	Linen Purchases	4,546.34 4,546.34		0.00	4,546.34	9,268.44
ubtotal [3A4] Re	pair and/or purchased linens	4,040.04	-	0.00	-,	0,200.44

Address Address Particle UNADJ URAD	rial Balance:						
Accord Description URDD1 JE Ref # A.E PPAL 11 #PP-PLAN bgroup: IDB Purchased Services 7.552.25 0.00 7.552.25 0.00 7.552.25 0.00 7.552.25 0.00 7.552.25 0.00 7.552.25 0.00 7.552.25 0.00 7.552.25 0.00 7.552.25 0.00 7.552.25 0.00 1.552.65 0.00 1.552.65 0.00 1.552.65 0.00 1.552.65 1.555.757 0.00 35.727.11 0.00 35.727.11 0.555.757 0.00 35.727.21 0.500 1.168.65 0.555.757 0.00 35.727.21 0.500 1.168.65 0.555.757 0.00 35.727.71 0.500 1.168.65 0.555.757 0.00 35.755.78 0.00 1.168.65 <							
Bytograve : [B] Purchased Services 9/0/2016 000001 Context Services - Lundry 7/08.20 0.00 7/08.20 0.4444 00100 Context Services - Lundry 7/08.20 0.00 7/08.20 0.4444 00100 Context Services - Lundry 7/08.20 0.00 7/08.20 0.44444 00100 Context Services - Lundry 7/08.20 0.00 7/08.20 0.44444 00100 Context Services - Lundry 7/08.20 0.00 1/08.40 1/08.40 00100 Context Services - Lundry 1/08.42 0.00 1/08.41 7/00.00 00100 Context Services - Lundry 1/08.41 0.00 1/08.42 5/4119 00100 Context Services - Lundry 1/08.41 0.00 1/08.44 5/4119 00100 Context Services - Lundry 1/08.41 0.00 1/08.44 5/4119 00100 Context Services - Lundry 1/07.20 0.00 1/07.27.00 0/07.27.27.00 00101 Context Services - Lundry 1/07.27.00						-	
Upprogram Control Control Control <thcontrol< th=""> Control Control</thcontrol<>	Account	Description		JE Ref #	AJE		
op/10 Contract Services - Landry 7.983.8 0.00 7.983.2 0.944 ubbits(1)[10] contract Services - Landry 7.983.8 0.00 7.983.2 0.944 1.980.45 <td< td=""><td></td><td></td><td>9/30/2016</td><td></td><td></td><td>9/30/2016</td><td>9/30/2015</td></td<>			9/30/2016			9/30/2016	9/30/2015
Date 1786.26 0.00 7.88.26 0.00 7.88.26 0.484.44 ubgroup (D) Other 1.90.45 0.00 1.384.45 1.384.45 ubgroup (D) Other 1.80.45 0.00 1.384.45 1.384.45 ubgroup (D) Other 1.884.55 0.00 1.384.45 1.384.45 ubgroup (H) Ubstrain (C) 0.00 1.384.45 1.384.45 1.384.45 ubgroup (H) Ubstrain (C) 0.00 39.727.21 0.00 39.727.21 47.055.85 ubstrain (C) Contracted Saveses 1.188.43 0.00 1.188.44 0.01 1.888.43 0.41.11 ubgroup (S) Contracted Saveses 1.188.43 0.00 1.373.73.00 421.372.25 ubstrain (SA) Parchased from 77.373.00 0.00 37.373.00 421.372.25 ubstrain (SA) Parchased from 77.373.00 0.00 37.373.00 421.372.25 ubstrain (SA) Parchased from 77.373.00 0.00 37.373.00 421.372.25 <td>Subgroup : [3B]</td> <td></td> <td>7 050 00</td> <td></td> <td>0.00</td> <td>7 059 96</td> <td>6 494 44</td>	Subgroup : [3B]		7 050 00		0.00	7 059 96	6 494 44
Internet Linter Linter <thlinter< th=""> <thlinter< th=""> <thlinter< <="" td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thlinter<></thlinter<></thlinter<>							
optio Lundy Spipe: 1300.45 0.00 1300.45 1300.45 votability[10] Other 1300.45 0.00 1300.45 1300.45 votability[10] Other 0.00 1300.45 0.00 1300.45 1300.45 votability[10] Other 0.00 1300.45 0.00 1300.45 1300.45 votability[10] Other 0.00 307.27.1 0.00	ubtotal [3B] Purc	nased Services	1,550.20		0.00	1,000.20	0,101111
optio Lundy Spipe: 1.300.45 0.00 1.300.45 1.300.45 vibrol [0] Other 1.400.45 0.00 1.380.45 1.380.45 vibrol [0] Other 0.00 1.380.45 0.00 1.380.45 vibrol [0] Other 0.00 1.380.45 0.00 1.380.45 vibrol [0] Other 0.00 1.380.45 0.00 1.380.45 vibrol [0] Other 307271 0.00 3972721 0.00 3972721 vibrol [0] Other 3972721 0.00 1.880.40 8.411 vibrol [0] Other 1.888.41 0.00 1.888.40 8.411 vibrol [0] Otherstand Services 1.1888.43 0.00 373.373.00 421.372.27 vibrol [0] Other 1.357.787 0.000 373.373.0	abaroup : [3D]	Other					
Chail (19) Laundry-Busis for Allocation of Costs 13,865.05 0.500 13,865.05 17,060.27 Uncop: [20] Housekeeping: [44] Nuclease Case Supplies 97,277.21 0.00 97,272.21 47,065.05 Ubstrait [44] Purchased Services 11,888.43 0.00 11,888.43 9,541.11 Ubstrait [44] Purchased Services 11,888.43 0.00 11,888.43 9,541.11 Ubstrait [46] Purchased Services 11,888.43 0.00 11,888.43 9,541.11 Ubstrait [46] Purchased Services 11,888.43 0.00 11,888.43 9,541.12 Ubstrait [46] Purchased Services 11,888.43 0.00 27,327.30 42,137.42 Ubstrait [56] Wesching Cabinet Drugs 37,373.00 0.00 37,277.87 20,732.27 Ubstrait [56] Wesching Cabinet Drugs 35,755.78 0.00 35,755.78 20,778.27 Ubstrait [56] Wesching Cabinet Drugs 35,755.78 0.00 25,850.06 40,672.24 Ubstrait Taxeporties Drugs 35,755.78 0.00	40100		1,360.45				
International production International production <thinternational production<="" th=""> <thinternati< td=""><td>Subtotal [3D] Othe</td><td>r</td><td></td><td></td><td></td><td></td><td></td></thinternati<></thinternational>	Subtotal [3D] Othe	r					
Ubgroup: [241] In-House Care Supplies 39.727.21 0.00 39.727.21 47.058.95 ubbota (Li) In-House Care Supplies 39.727.21 0.00 39.727.21 47.058.95 ubbota (Li) In-House Care Supplies 39.727.21 0.00 39.727.21 47.058.95 Strid Contracted Services 11.888.43 0.00 11.888.43 9.541.16 Ubbota (Li) Contracted Services 11.888.43 0.00 73.373.00 421.374.25 ubbota (Li) Contracted Services 17.373.373.00 0.00 73.373.00 421.374.25 ubprop: [26] Medicine Cabinet Drugs 35.755.78 0.00 35.755.78 20.732.27 ubprop: [26] Medicia and Therspectic Supplies 25.660.06 0.00 27.957.71 20.732.52 ubprop: [26] Medicia and Therspectic Supplies 27.957.72 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52	otal [19] Laundry	Basis for Allocation of Costs	13,865.05		0.00	13,865.05	17,060.97
Ubgroup: [241] In-House Care Supplies 39.727.21 0.00 39.727.21 47.058.95 ubbota (Li) In-House Care Supplies 39.727.21 0.00 39.727.21 47.058.95 ubbota (Li) In-House Care Supplies 39.727.21 0.00 39.727.21 47.058.95 Strid Contracted Services 11.888.43 0.00 11.888.43 9.541.16 Ubbota (Li) Contracted Services 11.888.43 0.00 73.373.00 421.374.25 ubbota (Li) Contracted Services 17.373.373.00 0.00 73.373.00 421.374.25 ubprop: [26] Medicine Cabinet Drugs 35.755.78 0.00 35.755.78 20.732.27 ubprop: [26] Medicia and Therspectic Supplies 25.660.06 0.00 27.957.71 20.732.52 ubprop: [26] Medicia and Therspectic Supplies 27.957.72 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52 20.732.52							
Sp720 Househeaping Supplies 36,727.21 0.00 39,727.21 47,083.66 ubgroup: [64] Purchased Sarvices 11,886.43 0.00 11,886.43 47,083.66 ubgroup: [64] Purchased Sarvices 11,886.43 0.00 11,886.43 9,511.1 ubgroup: [64] Purchased Sarvices 11,886.43 0.00 11,886.43 9,511.1 ubgroup: [64] Purchased form 273,373.00 0.00 273,373.00 421,374.25 ubgroup: [64] Purchased form 273,373.00 0.00 37,373.00 421,374.25 ubsroup: [57] Medical Augulas 2,555.75 0.00 35,755.75 0.00 35,755.75 0.00 25,857.75 0,00 25,857.75 0,00 25,857.75 0,00 25,857.75 0,00 25,857.75 0,00 25,857.75 0,00 25,857.75 0,00 25,857.75 0,00 25,857.75 0,00 25,857.75 0,00 25,857.75 0,00 13,857.25 0,00 13,857.25 0,00 13,857.25 0,00 13,85			location of Costs				
Debta (44) In -House Care Supplies 39,727.21 0.000 19,727.21 47,083.86 ubgroup: [44] Parchaed Services 11,888.43 0.00 11,888.43 9,54111 ubtota (6) Purchaed Services 11,888.43 0.00 11,888.41 9,54111 ubtota (6) Purchaed Services 11,888.43 0.00 73,373.00 421,372.43 ubtota (54) Purchaed from 973,373.00 0.00 73,373.00 421,372.43 ubstrate (54) Purchaed from 973,373.00 0.00 73,373.00 421,372.43 ubstrate (56) Medical and Therapeutic Supplies 35,755.78 0.00 35,755.78 20,793.23 ubstrate (56) Medical and Therapeutic Supplies 75,857.84 0.00 173,655.44 110,763.31 ubstrate (50) Medical and Therapeutic Supplies 75,357.84 0.00 173,655.44 10,640.00 ubstrate (50) Medical and Therapeutic Supplies 75,357.85 0.00 12,699.59 14,642.74 ubstrate (50) Medical and Therapeutic Supplies 2,564.24 0.00 12,699.59 14,642.74 ubstrate (50) Medical (50) Medical and Therapeutic Supplies		••	39 727 21		0.00	39 727 21	47.063.66
Automatic Automatic Automatic Automatic 03140 Contracted Services 11,888.43 0.000 11,888.43 0.000 03140 Contracted Services 11,888.43 0.000 11,888.43 0.000 ubproup: [63] Purchased from 273,373.00 0.00 273,373.00 421,374.25 ubproup: [63] Medicine Cabinet Drugs 37,55.76 0.000 35,755.78 20,792.22 ubstrol [050] Medicine Cabinet Drugs 35,755.78 0.000 25,850.08 40,640.00 ubstrol [050] Medicine Cabinet Drugs 35,755.78 0.000 25,850.08 40,640.00 ubstrol [050] Medicine Cabinet Drugs 25,850.08 0.000 17,850.84 11,727.12 ubstrol [050] Medicine Cabinet Drugs 25,850.84 0.000 17,850.84 11,727.12 ubstrol [050] Mubical diff Terrapeutic Supplies 20,002.86 0.000 12,009.02 14,637.11 ubstrol [051] AmbulanceLinnousine 12,609.09 0.00 12,009.59 14,637.11 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr<>							
Op/Line Contracted Services 11,88.43 0.00 11,88.43 9.441 Ubiperup : [SA2] Precision Drugs 73,373.00 0.00 11,88.43 9.443 Ubiperup : [SA2] Precision Drugs 73,373.00 0.00 73,373.00 421,374.25 Ubiperup : [SA2] Precision Drugs 35,755.78 0.00 35,755.78 20,755.27 Ubiperup : [SB] Medicine Cabine Drugs 35,755.78 0.00 35,755.78 20,752.23 Ubiperup : [SC] Medicine Cabine Drugs 35,755.78 0.00 17,838.44 11,876.33 Ubiperup : [SC] Medicine Cabine Drugs 35,755.78 0.00 17,838.44 11,076.33 Ubiperup : [SC] Medicine Supplies 73,873.00 0.00 17,838.44 11,076.33 Ubiperup : [SC] Medicine Cabine Drugs 35,755.78 0.00 12,899.59 14,837.41 Ubiperup : [SC] Medicine Indenosine 12,699.59 0.00 12,899.59 14,637.41 Ubiperup : [SC] Orgen Supplies 45,726.51 0.00 44,726.51<						4	
Ubitate [48] Purchased Services 11.88.43 0.00 11.88.43 9.541.18 ubgroup [50] Purchased from 37.373.00 0.00 37.373.00 0.00 37.373.00 421.374.25 ubbroup [51] Medicine Chaine Drugs 37.575.78 0.00 35.755.78 20.793.27 20.773.27.37 20.723.27 20.723.27	Subgroup : [4B]	Purchased Services					
Junion (Log) Landowskie Junion (Log) 64140 Prescription Drugs 373.373.00 0.00 373.373.00 421.374.21 Vistel (K62) Preventeed Drugs 35.755.78 0.00 373.373.00 421.374.21 vistel (K62) Preventeed Control Drugs 35.755.78 0.00 35.755.78 20.778.22 vistel (K62) Preventeed Control Drugs 35.755.78 0.00 35.755.78 20.778.22 vistel (K62) Preventeed Control Drugs 35.755.78 0.00 25.860.08 0.00 25.860.08 44.640.00 20100 Medican Supplies 25.860.08 0.00 25.860.08 40.640.00 10.752.94 110.792.00 20101 Medican Supplies 20.802.896 0.00 22.880.29 14.637.11 vistor (K12) Medical and Therapoutic Supplies 20.802.896 0.00 12.699.99 14.637.11 vistor (K12) Medical and Therapoutic Supplies 20.802.896 0.00 12.699.99 14.637.11 vistor (K12) Medical and Therapoutic Supplies 40.728.51 0.00 14.637.11 14.637.11 vistor (K12) Medical and Th	30140	Contracted Services					
etid Precipion Drugs 373,373.00 0.00 373,373.00 421,372.25 Vebrage (EB) Medicine Cabinet Drugs 35,755.76 0.00 373,373.00 421,372.25 Vebrage (EB) Medical activity Drugs 35,755.76 0.00 355,755.78 20,793.22 Vebrage (EC) Medical Supplies 35,755.78 0.00 25,650.08 40,640.00 2010 Medical Supplies 25,860.08 0.00 173,639.44 119,763.3 20210 PPD Medical Supplies 25,860.08 0.00 173,639.44 119,763.3 20210 Dispers / Dispositions 228,92.9 0.00 12,355.2 13,355.2 200,028.99 0.00 12,299.59 14,637.7 14,357.2 14,357.2 2010 Drayen - Other 0.00 0.00 46,726.51 40,314.93 1040proup (EG) Arays and related radiological 44,7725.51 0.00 14,217.53 490.33 200002 2,144.37 0.00 14,217.53 490.43 1,2494.33 200002	Subtotal [4B] Purc	hased Services	11,888.43		0.00	11,888.43	9,541.18
etiq Prescription Drugs 373.373.00 0.00 373.373.00 421.374.28 ubprop: [B] Medicine Cabinet Drugs 35,755.78 0.00 373.373.00 421.374.28 ubprop: [C] Medical Cabinet Drugs 35,755.78 0.00 35.755.78 20,793.22 ubprop: [C] Medical Supplies 25,660.06 0.00 25,660.08 40,640.00 22100 Medical Supplies 25,860.08 0.00 173,639.44 119,769.31 22101 PPD Medical Supplies 25,860.08 0.00 173,639.44 119,769.31 22120 Dispers / Disponation 12,699.59 0.00 12,599.59 14,637.14 ubproup : [60] AmbulanceLimousine 12,699.59 0.00 12,599.59 14,637.14 0.000 Oxygen Nubplies 0.00 0.00 42,726.51 0.01,427.55 42,034.93 0.001 Lip Genes 0.00 0.00 14,217.53 0.00 14,217.53 42,004.93 0.002 Caygen - Other 45,726.5		D					
District [SA2] Purchased from 373,373.00 0.00 373,373.00 421,374.22 ubgroup: [SB] Medicine Cabinet Drugs 35,755.78 0.00 35,755.78 20,735.27 ubproup: [SC] Medical and Thraspeutic Supplies 25,860.08 0.00 13,755.78 20,735.27 0.210 Disproup: [SC] Medical and Thraspeutic Supplies 25,860.08 0.00 173,373.00 42,1374.29 0.211 Disproup: [SC] Medical and Thraspeutic Supplies 25,860.08 0.00 12,589.59 13,1154 ubgroup: [SC] AmbidianceLimousine 12,689.59 0.00 12,589.59 14,657.14 ubgroup: [SC] Oxgen: Supplies 46,726.51 0.00 46,726.51 40,314.57 ubgroup: [SC] Oxgen: Supplies 46,726.51 0.00 46,726.51 40,314.57 ubstrotal [SF] X.Rays and related rediological 14,217.53 0.00 14,247.53 42,90.25 ubstrotal [SF] X.Rays and related rediological 14,217.53 0.00 14,217.53 42,90.25 ubstrotal [SF] X.Rays and related rediological 14,21			373 373 00		0.00	373 373 00	421 374 25
Answer (Ling) Medicine Cabinel Drugs 35,755,78 0.00 35,755,78 20,795,27 64120 Over The Countier Drugs 35,755,78 0.00 35,755,78 20,795,27 10x1brall [BS] Medicine Cabinel Drugs 35,755,78 0.00 35,755,78 20,795,27 2010 Medical and Therapeutic Supplies 0.00 173,839,44 119,769 20210 Departs / Disponsibles 529,42 0.00 55,95,78 20,028,98 20210 Departs / Disponsibles 529,42 0.00 12,315,27 13,315,27 ubstrout [SC] AmbutaneesLinnousine 12,699,59 0.00 12,699,59 14,637,11 681/0 Patent Transpontion 12,699,59 0.00 12,699,59 14,637,11 981/00 Signamic S				_			
64/20 Over The Counter Drugs 33/755.78 0.00 35/755.78 0.00 ubtrols (ES) Medicine Cabinet Drugs 33/755.78 0.00 35/755.78 0.07322 ubtroup: (SC) Medical Supplies 173.833.49 0.00 25.850.08 100 2210 DPD Medical Supplies 173.833.49 0.00 173.833.49 100.723.242 0.00 173.833.49 0.00 173.833.49 100.723.242 103.722.37 0.00 173.833.49 0.00 173.833.49 100.723.242 103.723.71 0.00 173.833.49 0.00 172.898.59 144.837.11 103.71 0.8100 (SG) Ambulance/Limousine 12.898.59 14.837.11 14.837.11 0.8100 (SG) Ambulance/Limousine 12.898.59 14.837.11 14.837.11 0.8200 (SG) Oxygen Supplies 46.726.51 0.00 46.728.51 40.004 0.8210 (SG) Ambulance/Limousine 12.698.59 14.837.11 42.00263 0.8210 (SG) Ambulance/Limousine 12.698.51 0.00 <td>asiotai [3A2] Pur</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	asiotai [3A2] Pur						
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B2:10 Oxygen Supplies 44:728.51 0.00 44:728.51 40:314.37 B2:00 Inhalation Expenses 0.00 0.00 46:728.51 42:035.61 Subtotal [5E2] Oxygen - Other 46:728.51 0.00 46:728.51 42:005.65 Subtotal [5E2] Oxygen - Other 46:728.51 0.00 46:728.51 42:005.65 Subtotal [5F] X-Rays and related radiological 14:217.53 0.00 14:217.53 4.904.33 Subtotal [5F] X-Rays and related radiological 14:217.53 0.00 14:217.53 4.904.33 Subtotal [5F] X-Rays and related radiological 14:217.53 0.00 2:144.37 1:234.13 Subtotal [5F] X-Rays and related radiological 14:217.53 0.00 2:144.37 1:234.13 Subtotal [5F] X-Rays and related radiological 14:217.53 0.00 2:144.37 1:234.13 Subtotal [5F] X-Rays and related radiological 12:153.12 0.00 2:144.37 1:234.13 Subtotal [5F] X-Rays and related radiological 4:153.12 0.00 1:153.53 2:00.00 1:153.53 1:048.78 1:234.13							
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56070 Cable TV 12,153,12 0.00 12,153,12 9,114,84 680005 Activities Supplies 668,47 1,053,42 9,114,84 680100 Activities Supplies 9,55,74 0.00 668,47 1,153,32 680100 Activities Supplies 9,55,74 1,048,78 10,554,52 7,127,07 AJE - 12 1,048,78 0.00 6,284,02 3,215,52 3,215,52 Subtotal [5] Recreation 28,611.35 1,048,78 29,660,13 20,610,72 Subtotal [5] Cher 52,100 4,095,27 2,714,93 561,50 9,000 1,158,67 15,362,97 Sec140 Tube Feeding (Non Part 4,095,27 0.00 1,4133,05 15,362,97 1,545,56 Sec10 Patient Expenses 1,153,05 0.000 1,4133,05 15,362,99 1,365,07 Sc000 Physical Therapy Supplies 4,007,61 0.00 4,007,61 1,765,10 Sc0000 Physical Therapy Supplies 2,441,80 0.000 2,441,80 1,924,52 Sc0000 Physical Therapy Supplies 2,441,80 0.000		Jatory			0.00		
56070 Cable TV 12,153,12 0.00 12,153,12 9,114.8 680005 Activities Supplies 668,47 1,053,12 9,114.8 680100 Activities Supplies 9,55,74 1,048,78 10,554,52 7,127.0 AJE - 12 1,048,78 0.00 6,884,02 3,215,55 3,2610,7 Subtotal [5] Recreation 28,611,35 1,048,78 29,660,13 20,610,7 Subtotal [5] Other 52,100 4,183,05 0.00 4,095,27 2,714,9 66180 Med Equip Rental 14,133,05 0.00 14,133,05 15,362,9 66180 Patient Consolidated Bill 26,536,59 0.00 1,156,97 1365,07 70080 Physical Therapy Supplies 4,067,61 0.00 4,067,61 1,795,1 70085 Speech Therapy Supplies 2,441,80 0.00 2,2441,80 1,924,5 Subtotal [5] Other 52,506,55 0.00 22,506,55 23,3221 Fotal (20) Housekeeping and Resident Care Basis for Allocation of Ci 818,728.08 7	Subgroup : [5]]	Recreation					
68005 Activities 668.47 0.00 668.47 1,153.3 80100 Activities Supplies 9,505.74 1,048.78 10,554.52 7,127.07 80120 Entertainment Contracted 6,284.02 0.00 6,284.02 3,215.55 Subtroats [51] Recreation 28,611.35 1,048.78 29,660.13 20,610.75 Subgroup: [5J] Other 562140 1,048.78 29,660.13 20,610.75 Sective Tube Feeding (Non Part 4,095.27 0.00 4,095.27 2,714.91 Section Patient Expenses 1,156.97 0.00 1,156.97 159.5 Section Patient Expenses 1,156.97 0.00 1,156.97 159.5 Section Patient Expenses 7,526 0.00 26,536.59 1,362.91 Stobtotal [SJ] Other 52,506.55 0.00 75,26 0.00 2,441.80 1,924.75 Stobtotal [SJ] Other 52,506.55 0.00 52,506.55 23,3322.11 1,048.78 818,728.08	550170						
AJE - 12 1,048.78 150120 Entertainment Contracted 6,284.02 0.00 6,284.02 3,215.55 Subtotal [51] Recreation 28,611.35 1,048.78 29,660.13 20,610.75 Subtotal [51] Recreation 28,611.35 1,048.78 29,660.13 20,610.75 Subgroup : [5J] Other 62140 1,048.78 29,660.13 20,610.75 Subtotal [50] Recreation Maintenance 4,095.27 0.00 4,095.27 2,714.9 S66180 Patient Expenses 1,156.97 15,362.9 1,365.05 0.00 1,156.97 159.5 S66210 Patient Consolidated Bill 28,586.59 0.00 26,536.59 1,365.05 S70060 Physical Therapy Supplies 75.26 0.00 75.26 0.00 S70110 Occupational Therapy Supplies 24,41.80 0.000 24,41.80 1,924.55 Stubgroup: [6A] Repairs and Maintenance 27,171.26 0.000 27,171.26 13,802.5 S50005 Maintenance 27,171.26 0.000 27,171.26 13,802.5 S50100 Maintenance	580005						
Bit Display Entertainment Contracted 6,284.02 0.00 6,284.02 3,215.5 Subtrotal [5] Recreation 28,611.35 1,048.78 29,660.13 20,610.7 Subgroup : [5.] Other 20,610.7 2,714.9 29,660.13 20,610.7 Subgroup : [61] Tube Feeding (Non Part 4,095.27 0.00 4,095.27 2,714.9 S6210 Patient Expenses 1,156.97 0.00 1,156.97 159.5 S66210 Patient Consolidated Bill 26,538.59 0.00 26,538.59 1,365.07 S70060 Physical Therapy Supplies 75.26 0.00 74,274.90 1,294.6 Stototal [5.] Other 52,506.55 0.00 75.26 0.00 74.180 1,292.5 Subtotal [5.] Other 52,506.55 0.00 52,506.55 23,322.1 Subtotal [5.] Other 52,506.55 0.00 52,506.55 23,322.1 Statistal [5.] Other 0.00 0.00 52,506.55 23,322.1 Statistal [5.] Other 0.00 0.00 24	80100	Activities Supplies	9,505.74			10,554.52	7,127.0
Subtotal [5] Recreation 28,611.35 1,048.78 29,660.13 20,610.7 Subgroup : [5.] Other		Estadourse C. Survey	0 004 00	AJE - 12		6 294 02	9 945 51
Subgroup : [5.] Other 662140 Tube Feeding (Non Part 4,095.27 2,714.91 662160 Med Equip Rental 14,133.05 0.00 14,133.05 15,362.91 66160 Patient Expenses 1,156.97 0.00 1,156.97 159.52 66210 Patient Consolidated Bill 26,536.59 0.00 26,536.59 1,365.01 570060 Physical Therapy Supplies 4,067.61 0.00 4,067.61 1,795.11 570085 Speech Therapy Supplies 2,441.80 0.00 2,441.80 1,924.55 570010 Occupational Therapy Supplies 2,441.80 0.00 2,441.80 1,924.55 500150 Maintenance and Property 52,506.55 0.00 52,2606.55 23,322.1 Stubgroup : [6A] Repairs and Maintenance 37,917.26 0.00 2,7171.26 1,048.78 618,728.08 779,198.0 Sto005 Maintenance 10,751.63 0.00 10,751.63 3,692.5 550.10 10,751.63 3,692.5 550.10 10,751.63				<u> </u>			
S62140 Tube Feeding (Non Part 4,095.27 2,714.90 66160 Med Equip Rental 14,133.05 0.00 1,433.05 15,362.94 66160 Patient Expenses 1,156.97 0.00 1,433.05 15,362.94 66160 Patient Expenses 1,156.97 0.00 1,156.97 159.57 66210 Patient Consolidated Bill 26,536.59 0.00 26,538.59 1,365.07 66260 Physical Therapy Supplies 4,067.61 0.00 4,067.61 1,795.10 570080 Speech Therapy Supplies 75.26 0.00 75.26 0.00 570110 Occupational Therapy Supplies 2,441.80 0.00 2,441.80 1,924.51 50120 Housekeeping and Resident Care Basis for Allocation of C(817,79.30 1,048.78 818,728.08 779.198.01 Stubtotal [SJ] Other 0.00 0.00 0.00 515.22 3.322.11 Stubgroup : [GA] Repairs and Maintenance 0.00 0.00 27,171.26 1.3,802.55 Sto0100 Maintenance	Subtotal [51] Recre	520011			1,0-10.70	20,000.10	20,010.7
S62140 Tube Feeding (Non Part 4,095.27 2,714.8 66160 Med Equip Rental 14,133.05 0.00 14,133.05 15,362.9 66160 Patient Expenses 1,156.97 0.00 1,156.97 159.5 666180 Patient Consolidated Bill 26,536.59 0.00 26,536.59 1,365.07 666210 Patient Consolidated Bill 26,536.59 0.00 26,538.59 1,365.07 570080 Physical Therapy Supplies 4,067.61 0.00 4,067.61 1,795.11 570080 Speech Therapy Supplies 75.26 0.00 75.26 0.00 570110 Occupational Therapy Supplies 2,441.80 0.00 2,441.80 1,924.55 Subtotal [5J] Other Total [20] Housekeeping and Resident Care Basis for Allocation of Cr 817,679.30 1,048.78 818,728.08 779.198.07 Stubgroup : [6A] Repairs and Maintenance 0.00 0.00 27,171.26 13,802.5 550100 Maintenance 0.00 0.00 10,751.63 3,583.2 S	Subaroup : 15.0	Other					
Bit			4.095.27		0.00	4,095.27	2,714.9
Bits Patient Expenses 1,156.97 0.00 1,156.97 159.57 566210 Patient Consolidated Bill 26,536.59 0.00 26,536.59 1,365.0 566210 Physical Therapy Supplies 4,067.61 0.00 4,067.61 1,795.1 570080 Speech Therapy Supplies 75.26 0.00 2,441.80 1,924.5 570010 Occupational Therapy Supplies 2,441.80 0.00 2,441.80 1,924.5 Subtotal [5J] Other 52,506.55 0.00 52,506.55 23,322.1 1,048.78 818,728.08 779,198.0 Stobgroup: [61] Repairs and Maintenance 550005 Maintenance 0.00 2,7171.26 0.00 27,171.26 13,802.5 Stol00 Maintenance 10,751.63 0.00 10,751.63 3,683.2 3,683.2 3,683.2 17,900.9 Stol100 Maintenance 37,922.89 0.00 37,922.89 17,900.9 3,683.2 10,751.63 3,683.2 10,751.63 0.00 37,922.89 17,900.9 3,683.2	566160					14,133.05	15,362.9
0000 Physical Therapy Supplies 4,067.61 1,795.1 070060 Physical Therapy Supplies 75.26 0.00 75.26 0.00 07010 Occupational Therapy Supplies 75.26 0.00 75.26 0.00 07010 Occupational Therapy Supplies 2,441.80 0.00 2,441.80 1,924.5 0.00 52,506.55 0.00 52,506.55 23,322.1 1,048.78 818,728.08 779,198.0 Group: [22] Maintenance and Property 818,728.08 779,198.0 1,048.78 818,728.08 779,198.0 Group: [22] Maintenance 0.00 0.00 0.00 515.2 Stoporup: [6A] Repairs and Maintenance 0.00 0.00 27,171.26 0.00 27,171.63 3,563.2 Stoporup: [6B] Heat 37,922.89 0.00 37,922.89 17,900.9 Stoporup: [6B] Heat 153,664.83 0.00 153,664.83 137,904.7	566180		1,156.97				
Trouge Type Type <thttp> Type Type <t< td=""><td>566210</td><td></td><td></td><td></td><td></td><td></td><td></td></t<></thttp>	566210						
Noticity Operational Therapy Supplies 2,441.80 0.00 2,441.80 1,924.5 Subtotal [5J] Other 52,506.55 0.00 52,506.55 23,322.1 Total [20] Housekeeping and Resident Care Basis for Allocation of Ci 817,679.30 1,048.78 818,728.08 779,198.0 Group : [22] Maintenance and Property 1,048.78 818,728.08 779,198.0 Stobgroup : [6A] Repairs and Maintenance 0.00 0.00 0.00 515.2 Stologo Maintenance 0.00 0.00 0.00 515.2 550100 Stologo Maintenance 0.00 0.00 0.00 27,171.26 13,802.5 Stologo Maintenance 10,751.63 0.00 10,751.63 3,583.2 Stobtotal [6A] Repairs and Maintenance 37,922.89 0.00 37,922.89 17,900.9 Subgroup : [6B] Heat 153,664.83 0.00 153,664.83 137,904.7	570060						
Subtotal [5.] Other 52,506.55 0.00 52,506.55 23,322.1 Total [20] Housekeeping and Resident Care Basis for Allocation of C 817,679.30 1,048.78 818,728.08 779,198.0 Sroup : [22] Maintenance and Property 818,728.08 779,198.0 1,048.78 818,728.08 779,198.0 Stoup : [22] Maintenance and Property 818,728.08 779,198.0 1,048.78 818,728.08 779,198.0 Stoup : [22] Maintenance 0.00 0.00 0.00 50.00 10.751.63 3.583.2 50.00 50.00 37,922.89 10.790.9 50.00 37,922.89 17,900.9 50.00 37,922.89 17,900.9 50.00 50.00 50.00 50.00 50.00 50.00 50.00	570085						
Otal [20] Housekeeping and Resident Care Basis for Allocation of Ci 817,679.30 1,048.78 818,728.08 779,198.0 Group : [22] Maintenance and Property Subgroup : [6A] Repairs and Maintenance 70,000 0.00 515.2 Sto005 Maintenance 0.00 0.00 27,171.26 13,802.5 Sto100 Maintenance 10,751.63 0.00 10,751.63 3,583.2 Stototal [6A] Repairs a Maintenance 37,922.89 0.00 37,922.89 17,900.9 Subgroup : [6B] Heat 153,664.83 0.00 153,664.83 137,904.7				_			
Group : [22] Maintenance and Property Subgroup : [6A] Repairs and Maintenance 550100 Maintenance Supplies 27,171.26 0.00 0.00 27,171.26 0.00 27,171.26 0.00 10,751.63 0.00 10,751.63 Subgroup : [6B] Heat 550150 Gas & Electric 150,664.83 0.00				_			
Subgroup : [6A] Repairs and Maintenance 0.00 0.00 0.00 515.2 550100 Maintenance Supplies 27,171.26 0.00 27,171.26 13,802.5 550110 Repairs & Maintenance 10,751.63 0.00 10,751.63 3,583.2 Subtotal [6A] Repairs and Maintenance 37,922.89 0.00 37,922.89 17,900.9 Subgroup : [6B] Heat 550150 Gas & Electric 153,664.83 0.00 153,664.83 137,904.7	otal [20] HOUSEK	seping and resident care dasis for Allocation	011/01/0.00		.,. 10.10		
Subgroup : [6A] Repairs and Maintenance 0.00 0.00 0.00 515.2 550100 Maintenance Supplies 27,171.26 0.00 27,171.26 13,802.5 550110 Repairs & Maintenance 10,751.63 0.00 10,751.63 3,583.2 Subtotal [6A] Repairs and Maintenance 37,922.89 0.00 37,922.89 17,900.9 Subgroup : [6B] Heat 550150 Gas & Electric 153,664.83 0.00 153,664.83 137,904.7	Stoup : [22]	Maintenance and Property					
550005 Maintenance 0.00 0.00 0.00 5152 550100 Maintenance Supplies 27,171.26 0.00 27,171.26 13,802.5 550110 Repairs & Maintenance 10,751.63 0.00 10,751.63 3,583.2 Subtotal [6A] Repairs and Maintenance 37,922.89 0.00 37,922.89 17,900.9 Subgroup : [6B] Heat 550150 Gas & Electric 153,664.83 0.00 153,664.83 137,904.7							
Stolo Maintenance Supplies 27,171.26 0.00 27,171.26 13,802.5 55010 Repairs & Maintenance 10,751.63 0.00 10,751.63 3,583.2 Subtotal [6A] Repairs and Maintenance 37,922.89 0.00 37,922.89 17,900.9 Subgroup : [6B] Heat 550150 Gas & Electric 153,664.83 0.00 153,664.83 137,904.7	550005		0.00		0.00	0.00	515.2
Stotic 10,751.63 0.00 10,751.63 3,583.2 Subtotal [6A] Repairs and Maintenance 37,922.89 0.00 37,922.89 17,900.9 Subgroup : [6B] Heat 550150 Gas & Electric 153,664.83 0.00 153,664.83 137,904.7	550100				0.00		
Subgroup : [6B] Heat 550150 Gas & Electric 153,664.83 137,904.7	550110	Repairs & Maintenance	10,751.63	_			
550150 Gas & Electric 153,664.83 0.00 153,664.83 137,904.7	Subtotal [6A] Rep	airs and Maintenance	37,922.89	_	0.00	37,922.89	17,900.9
550150 Gas & Electric 153,664.83 0.00 153,664.83 137,904.7							
	Subgroup : [6B]		450 004 00		0.00	153 664 83	127 004 7

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

	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
ubgroup : [6C]	Light & Power					
50160	Fuel Oil	588.68		0.00	588.68	525.42
ubtotal [6C] Light	& Power	588.68		0.00	588.68	525.42
ubgroup : [6D]	Water					50 000 04
50180	Water & Sewer	62,604.71		0.00	62,604.71	52,963.61
Subtotal [6D] Water	r	62,604.71	_	0.00	62,604.71	52,963.61
Subgroup : [6E]	Equipment Lease	6,524.69		(152.50)	6,372.19	3,251.76
00310	Rental of Equipment	0,324.03	AJE - 9	(152.50)	0,072.10	0,201.10
which ICE Could	montiliansa	6,524.69	AJE - 0	(152.50)	6,372.19	3,251.76
Subtotal [6E] Equip	ment Lease	0,324.03		(102.00)	0,072.10	
Subgroup : [6F]	Other					
550120	Contract Services	27.347.14		0.00	27,347.14	19,890.33
50130	Minor Equipment	3,673.24		0.00	3,673.24	198.30
50140	Pest Control	2,239.74		0.00	2,239.74	1.627.17
50145	Groundskeeping / Snow	8,495.94		0.00	8,496.94	23,100.01
		22,467.53		0.00	22,467.53	19,806.28
50190	Trash Removal Medical Waste	1,500.84		0.00	1,500.84	1,701.62
50195		0.00		1,000.00	1,000.00	0.00
0007	Maintenance Consultant	0.00		1,000.00	1,000.00	0.00
		05 705 40	AJE - 7	1,000.00	66,725.43	66,323.71
ubtotal [6F] Other	•	65,725.43	_	1,000.00	00,723.43	00,323.11
	Duilding & Duilding Incompate					
ubgroup : [7B]	Building & Building Improvements	3,350.00		2,500.00	5,850.00	0.00
D1300	Depr - Leasehold Improvements	3,350.00	A IE 10		5,650.00	0.00
			AJE - 10	2,500.00	5,850.00	0.00
ubtotal [78] Build	ing & Building Improvements	3,350.00		2,500.00	5,650.00	0.00
	Marchile Fredericate					
ubgroup : [7D]	Movable Equipment	0.000.05		0.00	3,363.65	622.17
01100	Deprec FF & E	3,363.65		0.00	3,363.65	622.17
ubtotal [7D] Mova	ble Equipment	3,363.65	_	0.00	3,363,65	022.17
	1					
Subgroup : [8C]	Leasehold Improvements	2 702 22		0.00	3,703.32	0.00
01550	Amort Lease Aquisition Costs	3,703.32			3,703.32	0.00
ubtotal [8C] Lease	ehold Improvements	3,703.32	_	0.00	3,703.32	0.00
ubgroup : [9]	Rental Payments	4 675 00		0.00	4,675.00	3,825.00
00110	Rent - Offsite Office	4,675.00				699,642.21
00900	Rent Expense - Building	1,259,052.04		(141,458.80)	1,117,593.24	055,042.21
		4 000 707 04	AJE - 4	(141,458.80) (141,458.80)	1,122,268.24	703,467.21
ubtotal [9] Rental	Payments	1,263,727.04	_	(141,430.00)	1,122,200.24	
	Deal active former word by longer					
Subgroup : [10B]	Real estate taxes paid by lessor	3,830.40		141,458.80	145,289.20	126,174.10
00510	Taxes - Real Estate	3,830.40	AJE - 4	141,458.80	143,200.20	120,114.10
	I a state towns a sid by losses	3,830.40	AJE-4	141,458.80	145,289.20	126,174.10
ubtotal [10B] Rea	l estate taxes paid by lessor	3,830.40	_	141,400.00	140,200.20	
	Demonal property favor					
	Personal property taxes	13,411.95		0.00	13,411.95	0.00
00520	Taxes - Personal			0.00	13,411.95	0.00
	sonal property taxes	13,411.95		3.347.50		1,109,133.71
otal [22] Maintena	ance and Property	1,618,417.59		3,347.50	1,621,765.09	1,109,133.71
Group : [27]	Interest and Insurance					
	Other Interest Expense				470.000.04	6,714.25
	Interest - Other	149,270.81		20,750.00	170,020.81	0,714.25
02150	Interest - Other	,	AJE - 11	20,750.00		
02150		149,270.81	AJE - 11		170,020.81	6,714.25
02150 Subtotal [12D] Oth	Interest - Other	,	AJE - 11	20,750.00		
02150 Subtotal [12D] Oth Subgroup : [14A]	Interest - Other er Interest Expense Insurance on Property	149,270.81	AJE - 11	20,750.00 20,750.00	170,020.81	6,714.25
02150 Subtotal [12D] Oth Subgroup : [14A] 00530	Interest - Other er Interest Expense Insurance on Property Insurance - Property	1 49,270.81 102,897.20	AJE - 11	20,750.00 20,750.00 0.00	170,020.81 102,897.20	6,714.25 91,586.30
02150 Subtotal [12D] Oth Subgroup : [14A] 00530	Interest - Other er Interest Expense Insurance on Property	149,270.81	AJE - 11	20,750.00 20,750.00	170,020.81	6,714.25
02150 subtotal [12D] Oth subgroup : [14A] 00530 subtotal [14A] Insu	Interest - Other er Interest Expense Insurance on Property Insurance - Property Irrance on Property	1 49,270.81 102,897.20	AJE - 11	20,750.00 20,750.00 0.00	170,020.81 102,897.20	6,714.25 91,586.30
02150 subtotal [12D] Oth subgroup : [14A] 00530 subtotal [14A] Insu subgroup : [14C3]	Interest - Other er Interest Expense Insurance on Property Insurance - Property urance on Property Other	149,270.81 102,897.20 102,897.20	AJE - 11	20,750.00 20,750.00 0.00 0.00	170,020.81 102,897.20 102,897.20	6,714.25 91,586.30 91,586.30
02150 subtotal [12D] Oth subgroup : [14A] 00530 subtotal [14A] Insu subgroup : [14C3]	Interest - Other er Interest Expense Insurance on Property Insurance - Property Irrance on Property	1 49,270.81 102,897.20	=	20,750.00 20,750.00 0.00 9,336.00	170,020.81 102,897.20	6,714.25 91,586.30
02150 ubtotal [12D] Oth ubgroup : [14A] 00530 ubtotal [14A] Insu iubgroup : [14C3] 00450	Interest - Other er Interest Expense Insurance on Property Insurance - Property urance on Property Other Insurance Non-Property	149,270.81 102,897.20 102,897.20 0.00	AJE - 11 AJE - 6	20,750.00 20,750.00 0.00 9,336.00 9,336.00	170,020.81 102,897.20 102,897.20 9,336.00	6,714.25 91,586.30 91,586.30 4,590.66
02150 subtotal [12D] Oth subgroup : [14A] 00530 subtotal [14A] Insu subgroup : [14C3] 00450 subtotal [14C3] Ot	Interest - Other er Interest Expense Insurance on Property Insurance - Property urance on Property Other Insurance Non-Property her	149,270.81 102,897.20 102,897.20 0.00	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00 9,336.00	170,020.81 102,897.20 102,897.20 9,336.00 9,336.00	6,714.25 91,586.30 91,586.30 4,590.66 4,590.66
Subgroup : [14A] 600530	Interest - Other er Interest Expense Insurance on Property Insurance - Property urance on Property Other Insurance Non-Property her	149,270.81 102,897.20 102,897.20 0.00	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00	170,020.81 102,897.20 102,897.20 9,336.00	6,714.25 91,586.30 91,586.30 4,590.66
02150 subtotal [12D] Oth subgroup : [14A] 00530 subtotal [14A] Insu subgroup : [14C3] 00450 subtotal [14C3] Ot otal [27] Interest :	Interest - Other er Interest Expense Insurance on Property Insurance - Property urance on Property Other Insurance Non-Property her and Insurance	149,270.81 102,897.20 102,897.20 0.00	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00 9,336.00	170,020.81 102,897.20 102,897.20 9,336.00 9,336.00	6,714.25 91,586.30 91,586.30 4,590.66 4,590.66
02150 Subtotal [12D] Oth subgroup : [14A] 00530 Subtotal [14A] Insu Subgroup : [14C3] 00450 Subtotal [14C3] Ot fotal [27] Interest a Group : [30]	Interest - Other er Interest Expense Insurance on Property Insurance - Property arance on Property Other Insurance Non-Property her and Insurance Statement of Revenue	149,270.81 102,897.20 102,897.20 0.00	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00 9,336.00	170,020.81 102,897.20 102,897.20 9,336.00 9,336.00	6,714.25 91,586.30 91,586.30 4,590.66 4,590.66
02150 ubtotal [12D] Oth ubgroup : [14A] 00530 ubtotal [14A] insu ubgroup : [14C3] 00450 ubtotal [14C3] Ot otal [27] interest a iroup : [30] ubgroup : [1A]	Interest - Other er Interest Expense Insurance on Property Insurance - Property Urance on Property Other Insurance Non-Property her and Insurance Statement of Revenue Medicaid Residents (CT only)	149,270.81 102,897.20 102,897.20 0.00 0.00 252,168.01	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00 9,336.00 30,086.00	170,020.81 102,897.20 102,897.20 9,336.00 9,336.00 282,254.01	6,714.25 91,586.30 91,586.30 4,590.66 4,590.66 102,891.21
02150 ubtotal [12D] Oth ubgroup : [14A] 00530 ubtotal [14A] Insu ubtotal [14A] Insu 00450 ubtotal [14C3] Ot otal [27] Interest a iroup : [30] ubgroup : [1A] 00100	Interest - Other er Interest Expense Insurance on Property Insurance - Property Tarace on Property Other Insurance Non-Property her and Insurance Statement of Revenue Medicaid Residents (CT only) Room & Board - MD	149,270.81 102,897.20 102,897.20 0.00 252,168.01 (16,522,244.98)	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00 9,336.00 30,086.00	170,020.81 102,897.20 102,897.20 9,336.00 9,336.00 282,254.01 (16,522,244.98)	6,714.25 91,586.30 91,586.30 4,590.66 102,891.21 (12,808,656.00)
02150 subtotal [12D] Oth subgroup : [14A] 00530 subtotal [14A] Insu subtotal [14C3] Ot otal [27] Interest a	Interest - Other er Interest Expense Insurance on Property Insurance - Property Urance on Property Other Insurance Non-Property her and Insurance Statement of Revenue Medicaid Residents (CT only)	149,270.81 102,897.20 102,897.20 0.00 0.00 252,168.01 (16,522,244.98) 128,163.44	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00 9,336.00 30,086.00 30,086.00	170,020.81 102,897.20 102,897.20 9,336.00 9,336.00 282,254.01 (16,522,244.98) 128,163,44	6,714.25 91,586.30 91,586.30 4,590.66 4,590.66 102,891.21 (12,808,656.00) 0.00
02150 ubtotal [12D] Oth subtotal [14A] 00530 subtotal [14A] insu- subgroup : [14C3] 00450 subtotal [14C3] Oti otal [27] interest a sroup : [30] subgroup : [14] 00100 00170	Interest - Other er Interest Expense Insurance on Property Insurance - Property Tarace on Property Other Insurance Non-Property her and Insurance Statement of Revenue Medicaid Residents (CT only) Room & Board - MD	149,270.81 102,897.20 102,897.20 0.00 252,168.01 (16,522,244.98)	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00 9,336.00 30,086.00	170,020.81 102,897.20 102,897.20 9,336.00 9,336.00 282,254.01 (16,522,244.98)	6,714.25 91,586.30 91,586.30 4,590.66 4,590.66 102,891.21 (12,808,656.00) 0.00
02150 ubtotal [12D] Oth ubgroup : [14A] 00530 ubtotal [14A] insu ubgroup : [14C3] 00450 ubtotal [14C3] Ot otal [27] interest : iroup : [30] ubgroup : [14] 00100 00100	Interest - Other er Interest Expense Insurance on Property Insurance - Property Tarace on Property Other Insurance Non-Property her and Insurance Statement of Revenue Medicaid Residents (CT only) Room & Board - MD Pr. Yr. Revenue Adjustments MD caid Residents (CT only)	149,270.81 102,897.20 102,897.20 0.00 252,168.01 (16,522,244.98) 128,163.44 (16,394,081.54)	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00 9,336.00 30,086.00 30,086.00	170,020.81 102,897.20 102,897.20 9,336.00 9,336.00 282,254.01 (16,522,244.98) 128,163,44	6,714.25 91,586.30 91,586.30 4,590.66 4,590.66 102,891.21 (12,808,656.00) 0.00
02150 ubtotal [12D] Oth subgroup : [14A] 00530 subtotal [14A] insu- subgroup : [14C3] 00450 subtotal [14C3] Oti otal [27] interest : Sroup : [30] subgroup : [14] 00100 00170 subtotal [1A] Medi subgroup : [18]	Interest - Other Insurance on Property Insurance - Property Insurance - Property Other Insurance Non-Property her and Insurance Statement of Revenue Medicaid Residents (CT only) Pr. Yr. Revenue Adjustments MD caid Residents (CT only) Medicaid room and board contractual allowance	149,270.81 102,897.20 102,897.20 0.00 0.00 252,168.01 (16,522,244.98) 128,163.44 (16,394,081.54) re	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00 9,336.00 30,086.00 30,086.00 0.00 0.00	170,020.81 102,897.20 102,897.20 9,336.00 9,336.00 282,254.01 (16,522,244.98) 128,163.44 (16,394,081.54)	6,714.25 91,586.30 91,586.30 4,590.66 102,891.21 (12,808,656.00) (12,808,656.00)
02150 ubtotal [12D] Oth subgroup : [14A] 00530 subtotal [14A] Insu subgroup : [14C3] 00450 subtotal [14C3] Oth otal [27] Interest a sroup : [30] subgroup : [14] 00100 00170 subtotal [1A] Medi subgroup : [18] 00155	Interest - Other er Interest Expense Insurance on Property Insurance - Property Tarace on Property Other Insurance Non-Property her and Insurance Statement of Revenue Medicaid Residents (CT only) Room & Board - MD Pr. Yr. Revenue Adjustments MD caid Residents (CT only)	149,270.81 102,897.20 102,897.20 0.00 252,168.01 (16,522,244.98) 128,163.44 (16,394,081.54)	=	20,750.00 20,750.00 0.00 9,336.00 9,336.00 9,336.00 30,086.00 30,086.00	170,020.81 102,897.20 102,897.20 9,336.00 9,336.00 282,254.01 (16,522,244.98) 128,163,44	6,714.25 91,586.30 91,586.30 4,590.66 4,590.66 102,891.21 (12,808,656.00) 0.00

Period Ending: Frial Balance:	9/30/2016 A.01 - TB-CCNH					
Vorkpaper:	A.03 - TB Combined Detail LS					
Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
Account		9/30/2016			9/30/2016	9/30/2015
	Medicare Residents (All inclusive)	9/30/2016			5/50/2010	3130/2013
ubgroup : [3A] 00200	Room & Board - Med A	(1,215,733.25)		0.00	(1,215,733.25)	(1,256,149.00)
00269	Sequester Med A	30,236.63		0.00	30,236.63	37,059.11
		(1,185,496.62)		0.00	(1,185,496.62)	(1,219,089.89)
ubtotal [SA] Medit	care Residents (All inclusive)	(1,100,400.02/			11,100,100.02)	
ubgroup : [3B]	Medicare room and board contractual allowance	•				
00255	Contractual Allow (R&B) - Med A	(1,020,006.78)		0.00	(1,020,006.78)	(787,790.45)
	care room and board contractual allowance	(1,020,006.78)	_	0.00	(1,020,006.78)	(787,790.45)
ubtotal [36] wedie	care room and board contractual allowance	(1,020,000.70)		0,00	(1,020,000.10)	
ubgroup : [4A]	Private-pay residents and other					
00000	Room & Board - PVT	(874,648.00)		0.00	(874,648.00)	(1,195,509.00)
00070	Pr. Yr. Revenue Adjustments PVT	(248,583.00)		0.00	(248,583.00)	0.00
00400	Room & Board - Managed Care	(1,814,482.00)		0.00	(1,814,482.00)	(1,329,709.00)
		(990.68)		0.00	(990.68)	0.00
00470	Pr. Yr. Revenue Adjustments MGD			0.00	(2,938,703.68)	(2,525,218.00)
ubtotal [4A] Priva	te-pay residents and other	(2,938,703.68)		0.00	(2,336,703.00)	(2,525,210.00)
ubgroup : [4B]	Private-pay room and board contractual allowar			0.00	(45 151 00)	(24,073.00)
00455	Contract Allow (R&B) - MGD Care	(45, 151.00)		0.00	(45,151.00)	(24,073.00)
ubtotal [4B] Priva	te-pay room and board contractual allowance	(45,151.00)		0.00	(45,151.00)	(24,073.00)
Subgroup : [5A]	Prescription Drugs - Medicare	(00E 17E 50)		0.00	(205 ATE 52)	(304 600 50)
00220	Pharmacy - MA	(325,475.53)		0.00	(325,475.53)	(304,690.50)
ubtotal [5A] Preso	cription Drugs - Medicare	(325,475.53)	_	0.00	(325,475.53)	(304,690.50)
ubgroup : [5C]	Prescription Drugs - Non-medicare				// · · · · · · ·	/
00120	Pharmacy - MD	(17,877.65)		0.00	(17,877.65)	(42,376.99)
00420	Pharmacy - Managed Care	(46,634.88)		0.00	(46,634.88)	(23,233.66)
ubtotal [5C] Prese	cription Drugs - Non-medicare	(64,512.53)		0.00	(64,512.53)	(65,610.65)
ubgroup : [7A]	Physical Therapy - Medicare					
00235	Physical Therapy - MA	(562,393.02)		0.00	(562,393.02)	(432,263.57)
00635	Physical Therapy - Medicare B	(198,093.57)		0.00	(198,093.57)	(102,557,12)
ubtotal [7A] Phys	ical Therapy - Medicare	(760,486.59)		0.00	(760,486.59)	(534,820.69)
Subgroup : [7C]	Physical Therapy - Non-medicare					
00035	Physical Therapy - PVT	(3,607.37)		0.00	(3,607.37)	(248.31)
00135	Physical Therapy - MD	(64,030.25)		0.00	(64,030.25)	(51,009.13)
00435	Physical Therapy - Managed Care	(44,418.45)		0,00	(44,418.45)	(25,112.98)
Subtotal [7C] Phys	ical Therapy - Non-medicare	(112,056.07)		0.00	(112,056.07)	<u>(76,370.42)</u>
Subgroup : [8A]	Speech Therapy - Medicare					
00245	Speech Therapy - MA	(115,120.77)		0.00	(115,120.77)	(99,914.34)
00645	Speech Therapy - Medicare B	(97,639.13)	_	0.00	(97,639.13)	(82,020.60)
ubtotal [8A] Spee	ch Therapy - Medicare	(212,759.90)		0.00	(212,759.90)	(181,934.94)
Subgroup : [8C]	Speech Therapy - Non-medicare					
00045	Speech Therapy - PVT	(1,131.85)		0.00	(1,131.85)	0.00
00145	Speech Therapy - MD	(19,018.45)		0.00	(19,018.45)	(2,403.20)
00445	Speech Therapy - Managed Care	(9,436.63)		0.00	(9,436.63)	(6,817.66)
	ch Therapy - Non-medicare	(29,586.93)		0.00	(29,586.93)	(9,220.86)
	•					
Subgroup : [9A]	Occupational Therapy - Medicare					
00240	Occupational Therapy MA	(644,895.88)		0.00	(644,895.88)	(466,314.36)
00640	Occupational Therapy - Med B	(262,764.86)		0.00	(262,764.86)	(106,865.21)
	pational Therapy - Medicare	(907,660.74)		0.00	(907,660.74)	(573,179.57)
ubgroup : [9C]	Occupational Therapy - Non-medicare					
00040	Occupational Therapy - PVT	(3,056.80)		0.00	(3,056.80)	(232.52)
00140	Occupational Therapy - MD	(71,934.76)		0.00	(71,934.76)	(48, 382.04)
00440	Occupational Therapy - Managed	(52,063.69)		0.00	(52,063.69)	(29,850.48)
	pational Therapy - Non-medicare	(127,055.25)		0.00	(127,055.25)	(78,465.04)
		<u>.</u>	_			
ubgroup : [10A]	Other - Medicare					
00215	Lab - MA	0.00		0.00	0.00	(489.71)
00215	IV Therapy - MA	0.00		0.00	0.00	(15,246.98
00225	X-Ray - MA	(12,034.35)		0.00	(12,034.35)	(8,049.86)
		1,659,919.55		0.00	1,659,919.55	1,326,969.32
00260	Contractual Allow (Ancill) MA	61,031.32		0.00	61,031.32	21,834.47
00660	Contract Allow (Ancill) Med B			0.00	5,600.46	1,091.97
00669	Sequester Med B	5,600.46	_	0.00	1,714,516.98	1,326,109.21
ubtotal [10A] Oth	er - megicare	1,714,516.98	_	0.00	1,714,310.30	
	Other New mediates					
ubgroup : [10B]	Other - Non-medicare	000.00		0.00	693.36	0.00
00060	Contractual Allow (Ancill) PVT	693.36		0.00		
00125	IV Therapy - MD	0.00		0.00	0.00	(1,994.78
	X Ray - MD	(206.66)		0.00	(206.66)	0.00
00130					173,067.77	146,166.14
	Contractual Allow (Ancill) MD	173,067.77		0.00		
00160		425.24		0.00	425.24	0.00
400130 400160 400265 400276	Contractual Allow (Ancill) MD					(26,557.40) 26,557.40

Client: Engagement: Period Ending: Trial Balance: Workpaper:	JACCWIN - JACC WINDHAM - MO A/S Medicaid - JACC Healthcare Center of Danielson 9/30/2016 A.01 - TB-CCNH A.03 - TB Combined Detail LS				
Account	Description	UNADJ	JE Ref #	AJE	FINAL
		9/30/2016			9/30/2016
400425	IV - Managed Care	0.00		0.00	0.00
400430	X-Ray - Managed Care	(610.26)		0.00	(610.26)
400460	Contract Allow(Ancill) MGD Care	127,153.78		0.00	127,153. <u>78</u>
Subtotal [10B] Oth	ner - Non-medicare	300,523.23		0.00	300,523.23
Subgroup : [18]	Other Revenue				
400860	Miscellaneous Revenue	(20,970.39)		0.00	(20,970.39)
Subtotal [18] Othe	er Revenue	(20,970.39)		0.00	(20,970.39)
Total [30] Stateme	ent of Revenue	(17,460,444.37)		0.00	(17,460,444.37

Sum of Account Groups

Net (Income) Loss

0.00

0.00

1st PP-FINAL

9/30/2015 (353.74) (1,234.84) 86,603.36 229,186.14

0.00 0.00 (13,914,358.69)

0.00

0.00

0.00

0.00

0.00

0.00

8 of 8	
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2/10/2017 5:07 PM

Client: Engagement Period Ending Trial Balance Workpaper.	JACCWIN - JACC WINDHAM - MO A/S Medicaid - JACC Healthcare Center of Dani 9/30/2016 A.01 - TB-CCNH H.01 - Adjusting Journal Entries Report	19/5 077 ²		
Account	Description	W/P Ref	Debit	Credit
Adjusting Journal				
R0001 500240	Subscripitions Dues & Subscriptions	-	7,329.89 7,329.89	7,329.89
Adjusting Journal				
600810 600830 600850	r of rehab and rehab aides Salaries PT Salaries OT Salaries ST		50,641.65 60,805.14 15,081.19	
600800 600860 Total	Salaries Director Rehab Salaries Rehab Aides	-	126,527.98	83,487.70 43,040.28 126,527.98

Adjusting Journa		E.01b	
Cell phone reclass R0002 500440 Total	Cell phone Telephone	1,000.0 1,000.0	1,000.00
Adjusting Journa Reclass Real Esta 500510 500900 Total	al Entries JE # 4 ate Taxes from Rent Taxes - Real Estate Rent Expense - Building	141,458. 141,458.	141,458.80
Adjusting Journa To accrued legal (500340 200030 Total	al Entries JE # 5 nvoice into correct cost year per client Legal Fees Accrued Expense Other	4,218. 4,218.	4,218.00
Adjusting Journa Reclass EPLI and 500450 510040 Total	al Entries JE # 6 D&O insurance to correct line Insurance Non-Property Workers' Compensation	9,336. 9,336.	9,336.00
Adjusting Journa To reclass contrac 500330 R0005 R0006 R0007	al Entries JE # 7 cted services to confect cost report line Contract Services - Office Contracted Social Worker Contracted MDS Consultant Maintenance Consultant	44,000. 300. 2,000. 1,000.	00 00

Client. Engagement.	JACCWIN - JACC WINDHAM - MO A/S Medicaid - JACC Healthcare Center of Daniel	son		
Period Ending: Trial Balance:	9/30/2016 A.01 - TB-CCNH			
Workpaper	H.01 - Adjusting Journal Entries Report			
Account	Description	W/P Ref	Debit	Credit
500360	Consulting Other			47,300.00
Total			47,300.00	47,300.00
Adjusting Journa				
Reclass ST to con	rect line			
570080	Speech Therapy Consultant		8,790.00	
570040 Totai	Rehab Contracted Services		8,790.00	8,790.00 8,790.00
TOTAL				0,.00.00
Adjusting Journa				
To reclass rental o	out of lease expense			
R0008	Credit Card Machine Rental		152.50	450.50
500310 Total	Rental of Equipment		152.50	<u>152.50</u> 152.50
Adjusting Journa	al Entries JE # 10 System out of CIP and into Building Improvement ac	d baok		
	vation expense.			
100500	Leasehold Improvements		50,000.00 2,500.00	
501300 100590	Depr - Leasehold Improvements Construction in Progress		2,500.00	50,000.00
100600	Accum Depr- Leasehold Improv		52,500.00	2,500.00 52,500.00
Total			52,500.00	52,500.00
Adjusting Journa	al Entries JE # 11			
Reclass loans to c capital (equity)	correct TB accounts and move related party loan to	owner's		
100175	Due To/From Prior Owner	The state of a second	100,530.65	
200375 502150	Due To/From Shimshon Fisher Interest - Other		2,164,469.35 20,750.00	
R0009	Due to 3rd Party A			272,500.00
R0010 R0011	Due to 3rd Party B Owner's Capital			513,250.00 1,500,000.00
Total	Owner's Capital		2,285,750.00	2,285,750.00
Adjustica				
To reclass health	al Entries JE # 12 insurance and recreation out of other employee ber	efits.		
			6.024.00	
510050 580100	Group Health / Dental Activities Supplies		6,024.00 1,048.78	
510080	Employee Benefits - Non Pr		7 070 70	7,072.78
Total			7,072.78	7,072.78



Workpaper Index: 400.2 Prepared By: Reviewed By: Workpaper Date: 2/10/2017 Run Date: 2/10/2017

VHCL CKLST

Name of Workpaper:

Provider Name:JACC Healthcare Center of DanielsonProvider Number:20454Period Ended:9/30/16

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? Request insurance cards and current vehicle registration.				
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 allowablemonthly 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: