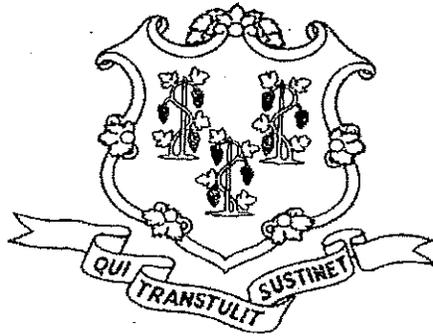


State of Connecticut



15-52

Annual Report of Long-Term Care Facility Cost Year 2015

RECEIVED

FEB 17 2016

DEPT. OF SOCIAL SERVICES
OFFICE OF CON. AND RATE SETTINGS

Name of Facility (as licensed) JACC Healthcare Center of Danielson	
Address (No. & Street, City, State, Zip Code) 111 Westcott Road, Danielson, CT 06239	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
	<input type="checkbox"/> (Specify)
Report for Year Beginning 12/15/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 383940364	RHNS	(Specify)	Medicare Provider 05423
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Medicaid Provider Numbers:	CCNH 20454	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

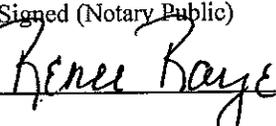
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for JACC Healthcare Center of Danielson [facility name], for the cost report period beginning December 15, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

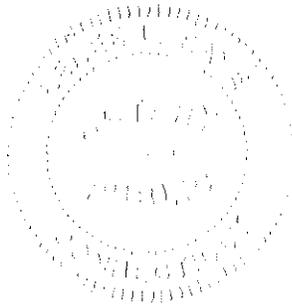
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator) 		Date 2/15/16	Signed (Owner)	Date
Printed Name (Administrator) Steven Barrett			Printed Name (Owner)	
Subscribed and Sworn to before me:	State of CT	Date 2-15-16	Signed (Notary Public) 	Comm. Expires 11/30/16
Address of Notary Public				

(Notary Seal)



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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility JACC Healthcare Center of Danielson		Period Covered: #####	From 9/30/2015
Address of Facility 111 Westcott Road, Danielson, CT 06239			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/20/2016
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (860) 774-9540		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Danielson		Address (No. & Street, City, State, Zip) 111 Westcott Road, Danielson, CT 06239		
License Numbers:	CCNH 383940364	RHNS (Specify)	Medicare Provider No. 05423	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Change of Ownership/Purchase of Facility on December 15, 2014				
Administrator				
Name of Administrator Steven Barrett		Nursing Home Administrator's License No.:	00141	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:					
Legal Name of Corporation		Business Address		State(s) in Which Incorporated	
N/A					
Name of Directors, Officers		Business Address		Title	No. Shares Held by Each
N/A					
Names of Stockholders Owning at Least 10% of Shares					
N/A					

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2015	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
JACC Healthcare Group LLC	177 Whitewood Road, Waterbury, CT 06708-1545	<input type="radio"/>	<input checked="" type="radio"/>	Management Services	Page 16, Line m12	142,500	115,949
Shimshon Fisher Synergy Therapy Services, LLC	111 Westcott Road, Danielson, CT 06239 44 Bluff Point Road, South Glastonbury, CT 06703	<input type="radio"/>	<input checked="" type="radio"/>	Loan 10% PT Therapy Services	Page 34, Line B3 Page 13, Line B5a	1,860,000 26,000	1,860,000 26,000
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

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



Phase II Dishmachine Lease Agreement

THIS AGREEMENT is between Ecolab Inc. ("Ecolab") and

JACO DANIELSON DAVIS PLACE
111 WESTCOTT RD
DANIELSON, CT 06239-9229
Phone: (860) 774-9540 Fax:
Email: dbeaucfreau@jacohealthcare.com

1. EQUIPMENT Ecolab will provide:

(a) Dishmachine Equipment.

Model	Base Rate	MPA	Term Length	Term Type
EC-44H1	USD 264.95	USD 900.00	2	Years

(b) Optional Equipment.

(c) Parts and Service. Parts and service to maintain the Equipment in good condition.

2. PAYMENT. In consideration of Ecolab leasing to Customer the warewashing and other equipment identified above (the "Equipment"), Customer agrees to make the following payments and purchases:

(a) Delivery, Installation & Program Start-up Fee. USD 0.00 (payable upon Customer signature); and

(b) Base Rate. The base lease rate noted for each unit of Equipment shown above in Section 1(a) and (b) (the "Base Rate") for each monthly service period (payable in advance); and

(c) Minimum Product Purchases. Customer also agrees to purchase a monthly minimum for each monthly minimum noted above in Section 1(a,b) (the "Monthly Minimum") of Ecolab institutional chemical products ("Products") from Ecolab or an approved distributor and that amount is due and payable upon receipt of invoice. The start-up fee (if any) nor Base Rate, any maintenance agreement, or any Return and Equipment sales do not apply towards this requirement. If Customer does not purchase the Monthly minimum for two consecutive months, then Customer must pay the shortfall amount.

(d) Product Prices. The price for the Products and payment terms will be as agreed and stated on each invoice.

(e) Payments. Payments referred to in Section 2 (a) through (d) hereof shall be made in accordance with the option indicated below:

(Options include *Monthly Invoice or Automatic Withdrawal*)

Monthly Invoice

Customer has read and understood PAYMENT terms

3. TERM. This Agreement will continue for each term noted above in Section 1 (a, b) beginning on the day the Equipment is delivered (the "Initial Term") and will continue from year-to-year hereafter (each year being a "Renewal Term") unless either party provides the other with 60 days written notice prior to the end of the Initial Term or the then-current Renewal Term.

4. TERMINATION; EARLY TERMINATION DAMAGES. A party may only terminate this Agreement before the end of the Initial Term or a Renewal Term (if any) (i) pursuant to Section 5 below, or (ii) if the other party has materially breached this Agreement (i.e., failed to meet its obligations under this Agreement) and fails to cure (i.e., correct) that breach within 60 days of receiving written notice. If this Agreement is terminated for any reason before the end of the then-current term (except if Customer terminates pursuant to this Section 4 for Ecolab's breach of this Agreement) Customer must promptly pay to Ecolab an amount equal to (i) the sum of the base lease rate and Monthly Minimum, multiplied by (ii) the lesser of 3 or the number of months remaining in the then-current term following the effective date of the termination. Customer and Ecolab agree that this is equal to or less than the reasonable estimate of the damages suffered by Ecolab for the early termination of this Agreement.

Customer has read and understood **TERMINATION; EARLY TERMINATION DAMAGES** terms



5. NOTICE OF CHANGES. The prices under this Agreement will remain in effect for a minimum of one year. Thereafter, Ecolab may increase the base lease rate and any additional charges and extended service prices at any time upon notice to Customer. In the event of a price increase, Customer may terminate this Agreement by giving 60 days' written notice to Ecolab. To be effective, notice must be received by Ecolab within 30 days after the price increase takes effect. Where applicable, Customer must pay any sales tax and any personal property taxes levied upon the Equipment.

6. TAXES. If applicable, Customer must pay any sales tax and any personal property taxes levied upon the Products or Equipment.

7. LOSS AND DAMAGE. Customer is responsible for any loss, damage, theft, or destruction of the Equipment while on Customer premises and beyond Ecolab's control. In addition, Customer is responsible for any damage or destruction caused by the removal of the Equipment by another person or entity other than Ecolab.

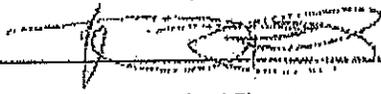
8. DELIVERY AND UTILITIES. Delivery will be at Customer's request or as soon thereafter as is practicable. Customer must provide plumbing and electrical hookups and any and all required governmental permits. Customer will provide all utilities (including, without limitation, electricity, 140 degree F hot water and maintain water hardness no higher than 5 grains per gallon) necessary to operate the Equipment.

9. DEFAULT. Customer will be in default under this Agreement if Customer fails to comply with any terms of this Agreement (time being of the essence), if the Equipment is moved, substantially damaged or encumbered, Customer dies, is dissolved or becomes insolvent, or any action for the benefit of creditors is taken with respect to Customer. Upon default, Ecolab may disable the Equipment and Customer's rights under this Agreement will, at the option of Ecolab and without notice to Customer, be terminated (but Customer's outstanding obligations under this Agreement will survive any termination) and Ecolab will have the right to take immediate possession of the Equipment and exercise any other remedies available to it in law or in equity. If Customer fails to surrender the Equipment within 30 days from the effective date of termination, Ecolab will invoice Customer for the Estimated Value of Leased Equipment and any other outstanding payments due to Ecolab. Customer must pay all reasonable costs incurred by Ecolab, including, without limitation, collection costs and reasonable attorneys' fees, to collect any amounts due Ecolab, or to enforce any Ecolab right, under this Agreement.

10. OWNERSHIP AND DAMAGE TO EQUIPMENT. The Equipment (including but not limited to dispensing equipment) will at all times be the sole and exclusive property of Ecolab. Customer will have no right of ownership of such property, but only the right to use the Equipment subject to this Agreement. The Equipment will remain personal property and not become a fixture of any building. Customer will not remove the Equipment without prior written approval of Ecolab. Customer agrees that Ecolab may file and the Customer will execute documentation as Ecolab deems necessary to evidence Ecolab's ownership. Upon termination of this Agreement, Customer must return the Equipment in as good a condition as when received, reasonable wear and tear excepted. Customer may not change, alter, or repair the Equipment, or use any detergents or sanitizers in the operation of the Equipment except those provided by Ecolab or approved by Ecolab in writing. Upon termination of this Agreement or upon Customer default, Ecolab may enter Customer's premises for removal of the Equipment.

11. GENERAL. Customer is solely liable for all claims including, but not limited to, Workers' Compensation claims, resulting from the operation or use of the Equipment or work thereon by Customer's employees or agents. Customer may not assign this Agreement without Ecolab's prior written consent. This Agreement will be binding upon each of the parties hereto and their representative heirs, successors, and assigns. Ecolab will not be liable for consequential or any other damages which may result from any cause beyond the reasonable control of Ecolab including, but not limited to, acts of God or government, supply or labor shortages, or transportation delays.

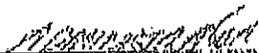
THIS AGREEMENT REPRESENTS THE ENTIRE AGREEMENT OF THE PARTIES. THIS AGREEMENT MAY NOT BE MODIFIED EXCEPT BY A WRITTEN AMENDMENT SIGNED BY BOTH PARTIES.


Authorized Signature

Printed Authorized Signer: Darrick Boudreau	Ecobab Assoc: Raymond Rose	Employee #: 16904
Date: February 09, 2015	Agreement Code: LSA-00013884	

For Office Use Only - Phase II Lease Agreement

This Agreement will not be binding upon Ecobab Inc. unless and until it is countersigned below by a proper official at Ecobab's offices in Eagan, Minnesota.

Accepted by (Title):  Date: 2/11/15 Account: 010457889



Equipment Lease Agreement # _____

EQUIPMENT		Serial Number	Accessories
Equipment MFG Model & Description <u>CS-5500</u>		_____	<u>DP-711 DF 770 PE 740 AK 730</u>
<input type="checkbox"/> See attached schedule for additional Equipment / Accessories			
Billing Address: <u>111 Westcott Road, Danielson CT. 06239-2929</u>			
Equipment Location: <u>Same</u>			

SUPPLIER	TRANSACTION TERMS
Elite Imaging Systems Name <u>2231 Cole Street</u> Address <u>Birmingham MI 48009</u> City State Zip	Purchase Option: Fair Market Value Lease Payment: <u>\$281.00</u> (plus applicable taxes) Term: <u>39</u> (months) Billing Period: Monthly The following additional payments are due on the date this Lease is signed by you: Advance Payment: \$ _____ (Plus Applicable Taxes) Applied to: <input type="checkbox"/> First <input type="checkbox"/> Last Document Fee: \$75.00 (included on first invoice)

YOU HAVE SELECTED THE EQUIPMENT. THE SUPPLIER AND ITS REPRESENTATIVES ARE NOT OUR AGENTS AND ARE NOT AUTHORIZED TO MODIFY THE TERMS OF THIS LEASE. YOU ARE AWARE OF THE NAME OF THE MANUFACTURER OF EACH ITEM OF EQUIPMENT AND YOU WILL CONTACT EACH MANUFACTURER FOR A DESCRIPTION OF YOUR WARRANTY RIGHTS. WE MAKE NO WARRANTIES TO YOU, EXPRESS OR IMPLIED, AS TO THE MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, SUITABILITY OR OTHERWISE. WE PROVIDE THE EQUIPMENT TO YOU AS-IS. YOU AGREE TO USE THE EQUIPMENT ONLY IN THE LAWFUL CONDUCT OF YOUR BUSINESS, AND NOT FOR PERSONAL, HOUSEHOLD OR FAMILY PURPOSES. WE SHALL NOT BE LIABLE FOR CONSEQUENTIAL OR SPECIAL DAMAGES. WE MAKE NO REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO THE LEGAL, TAX OR ACCOUNTING TREATMENT OF THIS LEASE AND YOU ACKNOWLEDGE THAT WE ARE AN INDEPENDENT CONTRACTOR AND NOT A FIDUCIARY OF LESSEE. YOU WILL OBTAIN YOUR OWN LEGAL, TAX AND ACCOUNTING ADVICE RELATED TO THIS LEASE AND WILL MAKE YOUR OWN DETERMINATION OF THE PROPER LEASE TERM FOR ACCOUNTING PURPOSES.

YOUR PAYMENT OBLIGATIONS ARE ABSOLUTE AND UNCONDITIONAL AND ARE NOT SUBJECT TO CANCELLATION, REDUCTION OR SETOFF FOR ANY REASON WHATSOEVER. BOTH PARTIES AGREE TO WAIVE ALL RIGHTS TO A JURY TRIAL. THIS LEASE SHALL BE GOVERNED BY THE LAWS OF IOWA. YOU CONSENT TO THE JURISDICTION AND VENUE OF FEDERAL AND STATE COURTS IN IOWA.

TO HELP THE GOVERNMENT FIGHT THE FUNDING OF TERRORISM AND MONEY LAUNDERING ACTIVITIES, FEDERAL LAW REQUIRES ALL FINANCIAL INSTITUTIONS TO OBTAIN, VERIFY AND RECORD INFORMATION THAT IDENTIFIES EACH PERSON WHO OPENS AN ACCOUNT, WHAT THIS MEANS TO YOU: WHEN YOU OPEN AN ACCOUNT, WE WILL ASK FOR YOUR NAME, ADDRESS AND OTHER INFORMATION THAT WILL ALLOW US TO IDENTIFY YOU. WE MAY ALSO ASK TO SEE IDENTIFYING DOCUMENTS.

BY SIGNING THIS LEASE, YOU ACKNOWLEDGE RECEIPT OF PAGES 1 AND 2 OF THIS LEASE, AND AGREE TO THE TERMS ON BOTH PAGES 1 AND 2. ORAL AGREEMENTS OR COMMITMENTS TO LOAN MONEY, EXTEND CREDIT OR TO FORBEAR FROM ENFORCING REPAYMENT OF A DEBT INCLUDING PROMISES TO EXTEND OR RENEW SUCH DEBT ARE NOT ENFORCEABLE. TO PROTECT YOU AND US FROM MISUNDERSTANDING OR DISAPPOINTMENT, ANY AGREEMENTS WE REACH COVERING SUCH MATTERS ARE CONTAINED IN THIS WRITING, WHICH IS THE COMPLETE AND EXCLUSIVE STATEMENT OF THE AGREEMENT BETWEEN US, EXCEPT AS WE MAY LATER AGREE IN WRITING TO MODIFY IT.

TERMS AND CONDITIONS

1. **COMMENCEMENT OF LEASE.** Commencement of this Lease and acceptance of the Equipment shall occur upon delivery of the Equipment to you ("Commencement Date"). To the extent that the Equipment includes intangible property or associated services such as periodic software licenses and prepaid database subscription rights, such intangible property shall be referred to as "Software". You understand and agree that we have no right, title or interest in the Software and you will comply throughout the Term of this Lease with any license and/or other agreement ("Software License") entered into with the supplier of the Software ("Software Supplier"). You are responsible for entering into any Software License with the Software Supplier no later than the Commencement Date of this Lease. You agree to inspect the Equipment upon delivery and verify by telephone or in writing such information as we may require. If you signed a purchase order or similar agreement for the purchase of the Equipment, by signing this Lease you assign to us all of your rights, but none of your obligations under it. All attachments, accessories, replacements, replacement parts, substitutions, additions and repairs to the Equipment shall form part of the Equipment under this Lease.

2. **LEASE PAYMENTS.** You agree to remit to us the Lease Payment and all other sums when due and payable each Billing Period at the address we provide to you from time to time. You agree that you will remit payments to us in the form of company checks or personal checks in the case of sole proprietorships), direct debit or wires only. You also agree cash and cash equivalents are not acceptable forms of payment for this Lease and that you will not remit such forms of payment to us. Payment in any other form may delay processing or be returned to you. Furthermore, only you or your authorized agent as approved by us will remit payments to us. Lease Payments will include any freight, delivery, installation and other expenses we finance on your behalf at your request. Lease Payments are due whether or not you receive an invoice. You authorize us to adjust the Lease Payments by not more than 15% to reflect any reconfiguration of the Equipment or adjustments to reflect applicable sales taxes at the cost of the Equipment by the manufacturer and/or Supplier.

3. **LEASE CHARGES.** You agree to: (a) pay all costs and expenses associated with the use, maintenance, servicing, repair or replacement of the Equipment; (b) pay all fees, assessments, taxes and charges governmentally imposed upon Lessee's purchase, ownership, possession, leasing, renting, operation, control or use of the Equipment and pay all premiums and other costs of insuring the Equipment; (c) reimburse us for all costs and expenses incurred in enforcing this Lease; and (d) pay all other costs and expenses for which you are obligated under this Lease (a) through (d) collectively referred to as "Lease Charges"). You agree, at our discretion, to either: (1) reimburse us for all personal property and other similar taxes and governmental charges associated with the ownership, possession or use of the Equipment when billed by the jurisdictions; or (2) remit to us each Billing Period our estimate of the pro-rated equivalent of such taxes

Continued on page 2

LESSOR (We Use)	LESSEE (You)
<u>General Electric Capital Corporation</u> By: X _____ Name _____ Title _____ Date _____	<u>Regency Heights Of Danielson LLC</u> (Lessee Full Legal Name) By: X _____ <u>Anis Khan</u> <u>CEO</u> Name Title <u>1/23/2013</u> <u>27-0574573</u> Date Federal Tax ID

and governmental charges. In the event that the Billing Period sums include a separately stated estimate of personal property and other similar taxes, you acknowledge and agree that such amount represents our estimate of such taxes that will be payable with respect to the Equipment during the Term. As compensation for our internal and external costs in the administration of taxes related to each unit of Equipment, you agree to pay us a "Tax Administrative Fee" equal to \$12 per unit of Equipment per year during the Term, not to exceed the maximum permitted by applicable law. The Tax Administrative Fee, at our sole discretion, may be increased by an amount not exceeding 10% thereof for each subsequent year of the Term to reflect our increased cost of administration and we will notify you of any such increase by indicating such increased amount in the relevant invoice or in such other manner as we may deem appropriate. We may take on your behalf any action required under this Lease which you fail to take, and upon receipt of our invoice you will promptly pay our costs (including insurance premiums and other payments to affiliates), plus reasonable processing fees. Restrictive endorsements on checks you send to us will not reduce your obligations to us. We may charge you a return check or non-sufficient funds charge of \$25 for any check which is returned by the bank for any reason (not to exceed the maximum amount permitted by law).

4. **LATE CHARGES.** For any payment which is not received within three (3) days of its due date, you agree to pay a late charge equal to the higher of 5% of the amount due or \$35 (not to exceed the maximum amount permitted by law) as reasonable collection costs.

5. **OWNERSHIP, USE, MAINTENANCE AND REPAIR.** We own the Equipment and you have the right to use the Equipment under the terms of this Lease. If this Lease is deemed to be a secured transaction, you grant us a first priority security interest in the Equipment to secure all of your obligations under this Lease. We hereby assign to you all our rights under any manufacturer and/or supplier warranties, so long as you are not in default hereunder. You must keep the Equipment free of liens. You may not remove the Equipment from the address indicated on page 1 of this Lease without first obtaining our approval. You agree to: (a) keep the Equipment in your exclusive control and possession; (b) use the Equipment in conformity with all insurance requirements, manufacturer's instructions and manuals; (c) keep the Equipment repaired and maintained in good working order and as required by the manufacturer's warranty, certification and standard full service maintenance contract; and (d) give us reasonable access to inspect the Equipment and its maintenance and other records.

6. **INDEMNITY.** You are responsible for all losses, damages, claims, infringement claims, injuries and attorney fees and costs, including, without limitation, those incurred in connection with responding to subpoenas, third party or otherwise ("Claims"), incurred or asserted by any person, in any manner relating to the Equipment, including its use, condition or possession. You agree to defend and indemnify us against all Claims, although we reserve the right to control the defense and to select or approve defense counsel. This indemnity continues beyond the termination of this Lease for acts or omissions which occurred during the Term of this Lease. You also agree that this Lease has been entered into on the assumption that we are the owner of the Equipment for U.S. federal income tax purposes and will be entitled to certain U.S. federal income tax benefits available to the owner of the Equipment. You agree to indemnify us for the loss of any U.S. federal income tax benefits resulting from the failure of any assumptions in this Lease to be correct or caused by your acts or omissions inconsistent with such assumption or this Lease. In the event of any such loss, we may increase the Lease Payments and other amounts due to offset any such adverse effect.

7. **LOSS OR DAMAGE.** If any item of Equipment is lost, stolen or damaged you will, at your option and cost, either: (a) repair the item or replace the item with a comparable item reasonably acceptable to us; or (b) pay us the sum of: (i) all past due and current Lease Payments and Lease Charges; (ii) the present value of all remaining Lease Payments and Lease Charges for the affected item(s) of Equipment, discounted at the rate of 6% per annum for the lowest rate permitted by law, whichever is higher; and (iii) the Fair Market Value of the affected item(s) of Equipment. We will then transfer to you all our right, title and interest in the affected item(s) of Equipment AS-IS AND WHERE-IS, WITHOUT ANY WARRANTY AS TO CONDITION, TITLE OR VALUE. Insurance proceeds shall be applied toward repair, replacement or payment hereunder, as applicable, in this Lease. "Fair Market Value" of the Equipment means its fair market value at the end of the Term, assuming good order and condition (except for ordinary wear and tear from normal use), as estimated by us. No such loss or damage shall relieve you of your payment obligations under this Lease.

8. **INSURANCE.** You agree, at your cost, to: (a) keep the Equipment insured against all risks of physical loss or damage for its full replacement value, naming us as loss payee; and (b) maintain public liability insurance, covering personal injury and Equipment damage for not less than \$300,000 per occurrence, naming us as additional insured. The policy must be issued by an insurance carrier acceptable to us, must provide us with not less than 15 days' prior written notice of cancellation, non-renewal or amendment, and must provide deductible amounts acceptable to us.

9. **DEFAULT.** You will be in default under this Lease if: (a) you fail to remit to us any payment within ten (10) days of the due date or breach any other obligation under this Lease; (b) a petition is filed by or against you or any guarantor under any bankruptcy or insolvency law; or (c) you default under any other agreement with us.

10. **REMEDIES.** If you default, we may do one or more of the following: (a) recover from you, AS LIQUIDATED DAMAGES FOR LOSS OF BARGAIN AND NOT AS A PENALTY, the sum of: (i) all past due and current Lease Payments and Lease Charges; (ii) the present value of all remaining Lease Payments and Lease Charges, discounted at the rate of 6% per annum for the lowest rate permitted by law, whichever is higher; and (iii) the Fair Market Value of the Equipment; (b) declare any other agreements between us in default; (c) require you to return all of the Equipment in the manner outlined in Section 11, or take possession of the Equipment, in which case we shall not be held responsible for any losses directly or indirectly arising out of, or by reason of the presence and/or use of any and all proprietary information residing on or within the Equipment, and to lease or sell the Equipment or any portion thereof, and to apply the proceeds, less reasonable selling and administrative expenses, to the amounts due hereunder; (d) charge you interest on all amounts due us from the due date until paid at the rate of 1-1/2% per month, but in no event more than the lawful maximum rate; and (e) charge you for expenses incurred in connection with the enforcement of our remedies including, without limitation, repossession, repair and collection costs, attorney's fees and court costs. These remedies are cumulative, are in addition to any other remedies provided for by law, and may be exercised concurrently or separately. Any failure or delay by us to exercise any right shall not operate as a waiver of any other right or future right.

11. **END OF TERM OPTIONS; RETURN OF EQUIPMENT.** At the end of the Term and upon 30 days prior written notice to us, you shall either: (a) return all, but not less than all, of the Equipment; or (b) purchase all, but not less than all, of the Equipment AS-IS AND WHERE-IS, WITHOUT ANY WARRANTY AS TO CONDITION, TITLE OR VALUE, for the Fair Market Value, plus applicable sales and other taxes. If you do not provide us with such written notice and other return all of the Equipment or purchase all of the Equipment at the end of the Term, then this Lease will automatically renew on a month-to-month basis and all of the provisions of this Lease shall continue to apply, including, without limitation, your obligations to remit Lease Payments, Lease Charges and other charges, until all of the Equipment is either returned to us (either because we demand return of the Equipment or you decide to return the Equipment) or purchased by you for the applicable Fair Market Value, plus applicable sales and other taxes. In accordance with the terms hereof, if you are in default, or you do not purchase the Equipment at the end of the Term (or any month-to-month renewal term), you shall: (1) return all of the Equipment, freight and insurance prepaid at your cost and risk, to wherever we indicate in the continental United States, with all manuals and logs, in good order and condition (except for ordinary wear and tear from normal use), packed per the shipping company's specifications; and (2) securely remove all data from any and all disk drives or magnetic media prior to returning the Equipment (and you are solely responsible for selecting an appropriate removal standard that meets your business needs and complies with applicable laws). You will pay us for any loss in value resulting from the failure to maintain the Equipment in accordance with this Lease or for damages incurred in shipping and handling.

12. **ASSIGNMENT.** You may not assign or dispose of any rights or obligations under this Lease or sublease the Equipment without our prior written consent. We may, without notifying you: (a) assign all or any portion of this Lease or our interest in the Equipment; and (b) release information we have about you and this Lease to the manufacturer, Supplier or any prospective investor, participant or purchaser of this Lease. If we do make an assignment under subsection 12(a) above, our assignee will have all of our rights under this Lease, but none of our obligations. You agree not to assert against our assignee claims, offsets or defenses you may have against us.

13. **MISCELLANEOUS.** Notices must be in writing and will be deemed given five (5) days after mailing to your (or our) business address. You represent that: (a) you have authority to enter into this Lease and by so doing you will not violate any law or agreement; and (b) this Lease is signed by your authorized officer or agent. This Lease is the entire agreement between us, and cannot be modified except by another document signed by us. This Lease is binding on you and your successors and assigns. All financial information you have provided is true and a reasonable representation of your financial condition. You authorize us, our agent or our assignee to: (a) obtain credit reports and make credit inquiries; (b) furnish your information, including credit application, payment history and account information, to credit reporting agencies and our assignees, potential purchasers or investors and parties having an economic interest in this Lease or the Equipment, including, without limitation, the seller, Supplier or any manufacturer of the Equipment; and (c) you irrevocably grant us the power to prepare, sign on your behalf (if applicable), and file, electronically or otherwise Uniform Commercial Code ("UCC") financing statements and any amendments thereto or continuation thereof relating to the Equipment, and containing any other information required by the applicable UCC. Any claim you have against us must be made within two (2) years after the event which caused it, if a court finds any provision of this Lease to be unenforceable, all other terms shall remain in effect and enforceable. You authorize us to insert or correct missing information on this Lease, including your proper legal name, serial numbers and any other information describing the Equipment. If you so request, and we permit the early termination of this Lease, you agree to pay a fee for such privilege. THE PARTIES INTEND THIS TO BE A "FINANCE LEASE" UNDER ARTICLE 2A OF THE UCC, YOU WAIVE ALL RIGHTS AND REMEDIES CONFERRED UPON A LESSEE BY ARTICLE 2A OF THE UCC, YOU FURTHER HEREBY ACKNOWLEDGE AND AGREE THAT WE AND/OR SUPPLIER MAY MAKE A PROFIT ON ANY AND ALL FEES REFERENCED HEREIN AND, IN SO DOING WAIVE ANY AND ALL CLAIM WHICH YOU MAY HAVE FOR UNJUST ENRICHMENT. We may receive compensation from the manufacturer and/or Supplier of the Equipment in order to enable us to reduce the cost of this Lease below what we otherwise would charge. If we received such compensation, the reduction in the cost of this Lease is reflected in the Lease Payment.

14. **ELECTRONIC TRANSMISSION OF DOCUMENTATION.** This Lease may be executed in counterparts. The executed counterpart which has our original signature and/or is in our possession shall constitute chattel paper as that term is defined in the UCC and shall constitute the original agreement for all purposes, including, without limitation: (i) any hearing, trial or proceeding with respect to this Lease; and (ii) any determination as to which version of this Lease constitutes the single true original item of chattel paper under the UCC. If you sign and transmit this Lease to us by facsimile or other electronic transmission, the transmitted copy shall be binding upon the parties. You agree that the facsimile or other similar electronic transmission of this Lease manually signed by us, when attached to the facsimile or other electronic copy signed by you, shall constitute the original agreement for all purposes. The parties further agree that, for purposes of executing this Lease, and subject to our prior approval and at our sole discretion: (a) a document signed and transmitted by facsimile or other electronic transmission shall be treated as an original document; (b) the signature of any party on such document shall be considered as an original signature; (c) the document transmitted shall have the same effect as a counterpart thereof containing original signature; and (d) at our request, you, who executed this Lease and transmitted its signature by facsimile or other electronic transmission shall provide the counterpart of this Lease containing your original manual signature to us. No party may raise as a defense to the enforcement of this Lease that a facsimile or other electronic transmission was used to transmit any signature of a party to this Lease.



ELITE IMAGING SYSTEMS

2231 Cole Avenue
 Birmingham, MI 48009
 Phone: 248.647.4520
 Fax: 248.647.6320
 www.eliteimaging.com

EQUIPMENT PURCHASE AGREEMENT

Bill To: REGENCY HEIGHTS OF DANIELSON	Ship To:
Attention: BILL WHITE	Attention:
Street Address: 111 WESTCOTT ROAD	Street Address:
City: DANIELSON	City:
State: CT	State:
Zip: 06239	Zip:
Contact: BILL WHITE	Contact:
Phone No: 860-774-9540	Phone No:

ORDER TYPE New Order Upgrade Trade-In Bill Only Equipment move Form Attached Maintenance Agreement Attached

Customer I.D. No.	Customer Order No.	Terms	Tax Exempt	Date
	P.O. Required <input type="checkbox"/> Yes <input type="checkbox"/> NO		<input type="checkbox"/> No <input type="checkbox"/> Yes Attach Certificate	

Qty.	Model	Product Code	Description	Unit Price	Purchase Total	Proposed Lease Amount
1	CS-5500I		Dual Scanner			
1			Finisher			
1			LC7			
1			AKA			

Additional Information / Install Date(s) / Delivery Instructions Please we need to Pick Toshiba Danielson_admin@regencyhc.com	Total (excluding tax)	
	Equity Allow. Credit	
	Amt. Prepaid Credit	
	Other Charges	
	Tax	
	TOTAL	

<input type="checkbox"/> Leasing Company Name GE	<input type="checkbox"/> Trade-in Buyers Initials _____
Base Payment 281.00	I.D. No. _____ Model _____
Term 39	Serial No. _____ Meter Read _____

<p>ELITE IMAGING SYSTEMS ACCEPTANCE</p>	<p>CUSTOMER ACCEPTANCE</p> <p>I have read and understand our obligations under the terms and conditions stated herein, and on the reverse side hereof, as the only agreement pertaining to the equipment purchased hereunder. No other agreements apply unless expressly noted on the face of this agreement.</p>	
	Salesperson Signature	Date
	EIS Management Approval	Date
	Company Location	Authorized Signature
	Print Name and Title	
	ANIS KHAN	1/23/2013
	C.F.O	



ELITE IMAGING SYSTEMS

2231 Cole Avenue
 Birmingham, MI 48009
 Phone: 248.647.4520
 Fax: 248.647.6320
 www.eliteimaging.com

IT PURCHASE
 AGREEMENT

Bill To REGENCY HEIGHTS OF DANIELSON	Ship To:
Attention BILL WHITE	Attention
Street Address 111 WESTCOTT ROAD	Street Address
City DANIELSON State CT Zip 06239	City State Zip
Contact BILL WHITE Phone No: 860-774-9540	Contact Phone No:

Customer I.D. No.	Customer Order No.	Terms Net Due Upon Receipt	Attachments <input type="checkbox"/> Yes <input type="checkbox"/> No	Tech. Number	Date
-------------------	--------------------	--------------------------------------	---	--------------	------

Project Description
Please Contact

Project Objectives
Print & Scan

Qty.	Product Code	Description	Unit Price	Purchase Total	Proposed Lease Amount
1	CS-5500I				
1		Dual Scanner			
1		Finisher			
1		LCT			
1		AKA			

Additional Information / Install Dates / Delivery Instructions	Total (excluding tax)	
	Equity Allow. Credit	
	Amt. Prepaid Credit	
	Other Charges	
	Tax	
	TOTAL	

<p>ELITE IMAGING SYSTEMS ACCEPTANCE</p>		<p>CUSTOMER ACCEPTANCE</p> <p>I have read and understand our obligations under the terms and conditions stated herein, and on the reverse side hereof, as the only agreement pertaining to the supplies purchased hereunder. No other agreements apply unless expressly noted on the face of this agreement.</p>	
Salesperson Signature	Date	Authorized Signature	Date
EIS Management Approval	Date	[Signature]	01/23/2013
Company Location		Print Name and Title	ANIS KHAN C.F.O.



ELITE IMAGING SYSTEMS

2231 Cole Avenue Birmingham, MI 48009 Phone: 248.647.4520 Fax: 248.647.6320 www.eliteimaging.com

COPIER · FACSIMILE · PRINTER
ANNUAL MAINTENANCE AGREEMENT

Bill To: REGENCY HEIGHTS OF DANIELSON
Attention: BILL WHITE
Street Address: 111 WESTBOLT ROAD
City: DANIELSON State: MI Zip: 06739
Contact: BILL WHITE Phone No: 860-774-9540

Table with 8 columns: Model, Serial Number, ID#, Beg Meter, Ending Meter, Copy Plan, Annual Charge, Install Date. Handwritten entry: CS-5500I, 20,000 copies per month, -0078.

This Annual Maintenance Agreement Includes: [X] Parts [X] Labor [X] Drums [X] Supplies (Excluding Paper & Staples)

CUSTOMER ACCEPTANCE section with fields for Manager Approval, Printed Signature, Company Address, and Authorized Signature (ANIS KHAN, C.F.O.) dated 01/23/2013.

General Information and Questionnaire
Accounting Basis

Name of Facility JACC Healthcare Center of Daniels	License No. 383940364	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Harold Friedman	33 Riverside Avenue, Westport, CT 06880		
2	Marcum LLP	555 Long Wharf Dr. New Haven, CT 06511		
3	Cornerstone Accounting Group LLC	Post Office Box 182, Plainville, Connecticut 06062		
4	CohnReznick LLP	320 Church Street, Hartford, CT 06103		
Services Provided by This Firm (<i>describe fully</i>)				
1	Bookkeeping and Accounting	\$	4,000	
2	Cost Report Preparation	\$	1,569	
3	Prepare Monthly Financial Statements	\$	8,237	
4	HUD Audit Preparation	\$	6,000	
			Charge for Services Provided	
			\$	19,806
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	See Attachment			
2				
3				
4				
5				
Address (No. & Street, City, State, Zip Code)				
1				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1		\$	55,776	
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$	55,776
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Name of Legal Firm or Independent Attorney	Address	Telephone Number	Services Provided by This Firm	Charge for Service Provided
Murtha Cullina, LLP	185 Asylum Street, Hartford, CT	860-240-6000	Acquisition Costs (self-disallow)	5,000
Murtha Cullina, LLP	185 Asylum Street, Hartford, CT	860-240-6000	Employment and Regulatory Matters	26,465
Treasurer, State of Connecticut			Conservator Fees (self-disallow)	1,050
Reid and Riege P.C.	1 Financial Plaza # 2100, Hartford, CT 06	860-278-1150	Acquisition Costs (self-disallow)	14,868
Koss & Schonfeld LLP	90 John St, New York, NY 10038	212-796-8914	Acquisition Costs (self-disallow)	7,687
Monetary Halachic			Acquisition Costs (self-disallow)	650
Arthur P. Johnston			State Marshal Fee (self-disallow)	56
Total Charges for Services Provided				55,776

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended				Page	of														
		9/30/2015						8	37												
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30																	
Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	Total (Specify)											
1. 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							190	190				190	190						
2. Number of Residents																					
A. As of midnight of PREVIOUS report period	N/A	N/A							N/A	N/A				163	163						
B. As of midnight of THIS report period	172	172							163	163				172	172						
3. Total Number of Days Care Provided During Period																					
A. Medicare	3,927	3,927							2,582	2,582				1,345	1,345						
B. Medicaid (Conn.)	38,071	38,071							25,728	25,728				12,343	12,343						
C. Medicaid (other states)																					
D. Private Pay	3,604	3,604							2,795	2,795				809	809						
E. State SSI for RCH																					
F. Other (Specify) Managed Care	3,771	3,771							2,579	2,579				1,192	1,192						
G. Total Care Days During Period (3A thru F)	49,373	49,373							33,684	33,684				15,689	15,689						
Total Number of Days Not Included in Figures in																					
4. 3G for Which Revenue Was Received for Reserved Beds																					
A. Medicaid Bed Reserve Days	272	272							96	96				176	176						
B. Other Bed Reserve Days																					
5. Total Resident Days (3G + 4A + 4B)	49,645	49,645							33,780	33,780				15,865	15,865						

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Danielson			License No. 383940364			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	11		139		22								
Per Diem Rate													
a. One bed rms.			238.46		336.00								
b. Two bed rms.	Various		238.46		357.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,486	1,486				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,281	1,281				
2. Restorative Treatments													
C. Other								9,935	9,935				
D. Total Physical Therapy Treatments								12,702	12,702				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								623	623				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								104	104				
2. Restorative Treatments													
C. Other								1,854	1,854				
D. Total Speech Therapy Treatments								2,581	2,581				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,427	1,427				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,066	1,066				
2. Restorative Treatments													
C. Other								9,511	9,511				
D. Total Occupational Therapy Treatments								12,004	12,004				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	118,589	1,732				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	348,907	16,276				
5. Dietary Service						
a. Head Dietitian	50,364	1,726				
b. Food Service Supervisor	39,181	1,712				
c. Dietary Workers	445,324	25,372				
6. Housekeeping Service						
a. Head Housekeeper	33,294	1,766				
b. Other Housekeeping Workers	286,768	16,560				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	44,660	1,756				
b. Other Maintenance Workers	56,479	3,198				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	165,415	9,145				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	174,254	3,550				
b. RN						
1. Direct Care	1,106,248	29,563				
2. Administrative**	247,607	7,097				
c. LPN						
1. Direct Care	1,068,105	36,729				
2. Administrative**						
d. Aides and Attendants	2,281,775	132,503				
e. Physical Therapists	222,355	6,956				
f. Speech Therapists	83,303	1,844				
g. Occupational Therapists	225,456	7,416				
h. Recreation Workers	131,522	7,083				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	72,405	3,396				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	43,765	2,757				
<i>A-13. Total Salary Expenditures</i>	<i>7,245,776</i>	<i>318,137</i>				

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Transportation	\$ 10,683	1,018				
Central Supply	\$ 33,082	1,739				
Total	\$ 43,765	2,757	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Healthdrive Audiology (self-disallow)	\$ 52	n/a				
Total	\$ 52	-	\$ -	-	\$ -	-

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

Name of Facility		License No.		Report for Year Ended		Page	of		
JACC Healthcare Center of Danielson		383940364		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended			Page	of		
JACC Healthcare Center of Danielson		383940364		9/30/2015			12	37		
Name	CCNH	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
		RHNS	(Specify)							
Section III - Administrators***										
Steven Barrett	118,589			Non-Discriminatory	Oversees Daily Over site of the Facility	1,732	A.2			
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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	575	12				
2. Dentist	16,242	Contract				
3. Pharmacist	6,259	Contract				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	100,126	1,076				
b. Other						
6. Social Worker	600	8				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,500	520				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	200	N/A				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	6,841	Contract				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	32,601	220				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	52					
B-13 Total Fees Paid in Lieu of Salaries	211,996	1,836				

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

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

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

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

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
HealthDrive, 888 Worcester St, Wellesley, MA 02482	Dental and Audiology Services	<input type="radio"/>	<input checked="" type="radio"/>		
Joseph Alessandro	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Omnicare Pharmacy, 525 Knotter Dr, Cheshire, CT 06410	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Diane Tyron RD	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06001	ST Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Synergy Therapy Services, LLC, 44 Bluff Point Road, South Glastonbury, CT 06703	Rehab Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Wife of Scott Ziskin	
Janet Williams	Registered Nurse	<input type="radio"/>	<input checked="" type="radio"/>		
Tami Reilly	Registered Nurse	<input type="radio"/>	<input checked="" type="radio"/>		
Medpro Healthcare Staffing, 1580 Sawgrass Corporate Pkwy, Suite 100, Sunrise, FL 33323	Physical Therapist	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 585,867	585,867		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 177,607	177,607		
4. Social Security (F.I.C.A.)	\$ 547,825	547,825		
5. Health Insurance	\$ 1,409,833	1,409,833		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 477,857	477,857		
8. Uniform Allowance	\$ 50,543	50,543		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 62,524	62,524		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 19,806	19,806		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 55,776	55,776		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 24,133	24,133		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 20,892	20,892		
2. Cellular Phones	\$ 1,000	1,000		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 876,009	876,009		
Subtotal	\$ 4,309,672	4,309,672		

* 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
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Food and Gifts (self-disallow)	\$ 4,052		
Union Training	\$ 58,472		
Total	\$ 62,524	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2015		16	37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:			4,309,672	4,309,672		
i. Travel and Entertainment						
1. Resident Travel and Entertainment			\$			
2. Holiday Parties for Staff			\$			
3. Gifts to Staff and Residents			\$			
4. Employee Travel			\$ 6,238	6,238		
5. Education Expenses Related to Seminars and Conventions			\$ 1,895	1,895		
6. Automobile Expense (not purchase or depreciation)			\$			
7. Other (Specify)			\$			
See Attached Schedule						
m. Other Administrative and General Expenses						
1. Advertising Help Wanted (all such expenses)			\$ 296	296		
2. Advertising Telephone Directory (all such expenses)***			\$			
3. Advertising Other (Specify)***			\$ 11,424	11,424		
See Attached Schedule						
4. Fund-Raising***			\$			
5. Medical Records			\$ 3,561	3,561		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***			\$			
7. Postage			\$ 1,618	1,618		
* 8. Dues and Membership Fees to Professional Associations (Specify)			\$ 9,616	9,616		
See Attached Schedule						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***			\$			
9. Subscriptions			\$ 299	299		
10. Contributions***			\$			
See Attached Schedule						
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)			\$ 114,462	114,462		
12. Administrative Management Services**			\$ 179,500	179,500		
13. Other (Specify)			\$ 35,893	35,893		
See Attached Schedule						
C-14 Total Administrative & General Expenditures			\$ 4,674,474	4,674,474		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising	\$ 8,924		
Business Development	\$ 2,500		
Total Other Advertising	\$ 11,424	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Assoc. of Health - Nursing Home Association	\$ 9,616		
Total Dues	\$ 9,616	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 7,621		
Architect	\$ 500		
Licenses & Permits	\$ 1,310		
Fines & Penalties (self-disallow)	\$ 5,404		
Strike Contingency	\$ 10,282		
Security	\$ 378		
Curaspan Health - UMass Software Program	\$ 7,600		
Allscripts - Hartford Hosp Software Program	\$ 2,727		
Rightcare Solutions - Backus Hosp Software Program	\$ 71		
Total Other Administrative and General	\$ 35,893	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Danielson	383940364	9/30/2015	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 LLC, 177 Whitewood Road, Waterbury, CT 06708-1545	142,500	Assists with policy and procedures, HR, Employee Relations, and Union. Clinical Assistance and prep. for surveys	Page 16, Line m12
Sam Krohn	37,000	Oversees day to day operations	Page 16, Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2015		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$	348,715	348,715			
2. Non-Food Supplies	\$					
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
	\$	2,601	2,601			
c. Management Services**						
	\$					
d. Other (Specify) _____						
Dietary Supplies	\$	45,527	45,527			
2E. Total Dietary Expenditures (2a + b + c + d)		\$	396,843	396,843		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2015		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$	9,268	9,268		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	6,484	6,484		
c. Management Services**		\$				
d. Other (Specify) Laundry Supplies		\$	1,308	1,308		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	17,060	17,060		
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	47,064	47,064			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt. \$	9,541	9,541			
c. Management Services*	\$					
d. Other (<i>Specify</i>)	\$					
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	56,605	56,605			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from	\$	421,374	421,374			
b. Medicine Cabinet Drugs	\$	20,793	20,793			
c. Medical and Therapeutic Supplies	\$	173,712	173,712			
d. Ambulance/Limousine***	\$	14,637	14,637			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	42,006	42,006			
f. X-rays and Related Radiological Procedures***	\$	4,904	4,904			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	1,234	1,234			
i. Recreation	\$	20,611	20,611			
j. Other (Specify)**** See Attached Schedule	\$	23,322	23,322			
5K. Total Resident Care Expenditures (5a - 5j)	\$	722,593	722,593			

* 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)
	-		
Tube Feeding (self-disallowed)	\$ 2,715		
Med Equip Rental	\$ 15,363		
Patient Expenses (self-disallow)	\$ 159		
Patient Consolidated Bill (self-disallow)	\$ 1,365		
Physical Therapy Supplies	\$ 1,795		
Occupational Therapy Supplies	\$ 1,925		
Total Other Resident Care	\$ 23,322	\$ -	\$ -

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

Name of Facility		License No.	Report for Year Ended	Page of				
JACC Healthcare Center of Danielson				383940364	9/30/2015	21	37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
Integrity Billing Solutions	19 Pleasant St, Lakeville, MA 02347	<input type="radio"/>	<input checked="" type="radio"/>	Accounts Receivable and Billing Services	61,573		16	m11
PC Payroll, Inc.	1170 NY-17M, Chester, NY 10918	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	24,936		16	m11
A Block Away	534 Christopher Way, Dayville, CT 06241	<input type="radio"/>	<input checked="" type="radio"/>	Grounds Maintenance	15,160		22	6f
CWPM	P.O. Box 415, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	Trash Removal	19,540		22	6f
My 3 Sons Lawn Care	Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>	Grounds Maintenance	19,806		22	6f
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
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		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364	Report for Year Ended 9/30/2015			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant							
a.	Repairs & Maintenance	\$ 17,901	17,901				
b.	Heat	\$ 137,905	137,905				
c.	Light & Power	\$ 525	525				
d.	Water	\$ 52,964	52,964				
e.	Equipment Lease (<i>Provide detail on page 6</i>)	\$ 3,252	3,252				
f.	Other (<i>itemize</i>)	\$ 66,324	66,324				
	See Attached Schedule						
6g.	Total Maint. & Operating Expense (6a - 6f)	\$ 278,871	278,871				
7. Depreciation (<i>complete schedule page 23*</i>)							
a.	Land Improvements	\$					
b.	Building & Building Improvements	\$					
c.	Non-Movable Equipment	\$					
d.	Movable Equipment	\$ 1,411	1,411				
*7e.	Total Depreciation Costs (7a + b + c + d)	\$ 1,411	1,411				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)							
a.	Organization Expense	\$					
b.	Mortgage Expense	\$					
c.	Leasehold Improvements	\$					
d.	Other (<i>Specify</i>)	\$					
*8e.	Total Amortization Costs (8a + b + c + d)	\$					
9.	Rental payments on leased real property less real estate taxes included in item 10b	\$ 703,467	703,467				
10. Property Taxes							
a.	Real estate taxes paid by owner	\$					
b.	Real estate taxes paid by lessor	\$ 126,174	126,174				
c.	Personal property taxes	\$					
11.	Total Property Expenses (7e + 8e + 9 + 10)	\$ 831,052	831,052				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contract Services	\$ 19,890		
Minor Equipment	\$ 198		
Pest Control	\$ 1,627		
Groundskeeping / Snow	\$ 23,100		
Trash Removal	\$ 19,806		
Medical Waste	\$ 1,703		
Total Other Repairs and Maintenance	\$ 66,324	\$ -	\$ -

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/31/2015	Grab Bars	\$ 5,151	15	\$ 343
12/31/2014	Time Clock	\$ 1,952	10	\$ 195
2/28/2015	Server	\$ 2,825	5	\$ 565
9/30/2015	Wireless Routers	\$ 1,535	5	\$ 307
Total additions for Movable Equipmen		\$ 11,464		\$ 1,411 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

JACC Healthcare Center of Danielson
 Cost Report Year 2015
 Medicaid Cost Report - Depreciation Summary

Moveable Equipment	Historical Cost	Method	Life	9/30/2014 Accumulated Depreciation	9/30/2015 Depreciation Expense	9/30/2015 Accumulated Depreciation
<i>2015 Additions</i>						
Grab Bars	5,151	S/L	15	-	343.00	343
Time Clock	1,952	S/L	10	-	195.00	195
Server	2,825	S/L	5	-	565.00	565
Wireless Routers	1,535	S/L	5	-	307.00	307
Total Additions 2015	11,463			-	1,410	1,410
Total Moveable Equipment	11,463				1,410	1,410
Total for 2015	11,463				1,410	1,410

	Prior Year	Current Year
Net Book Value per Trial Balance	A.01 - 10,842	
Net Book Value per C/R Depreciation	B.01 - 10,053	
Variance	- 789	
Software (Net)	A.01 -	
CR vs. TB Adjustment page 31 of the Cost Report	B.01 - 788	

Moveable Equipment	Per TTB	Per Marcum Above	Variance
	622	1,410	
Depreciation Adjustment - Page 36 of the Cost Report	622	1,410	788

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
JACC Healthcare Center of Danielson		383940364		9/30/2015		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	190				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
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 During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Roncalli Health Care Center - Danielson c/o Medway Health Care Trust, LLC 1931	111 Westcott Road, Danielson, CT 06239-2929	12/15/14	42247	623,467	
Danielson Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	111 Westcott Road, Danielson, CT 06239-2929	09/01/15	On-Going	80,000	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
JACC Healthcare Center of Daniels		383940364		9/30/2015		27 37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	6,714	6,714	
Other Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	6,714	6,714	
14. Insurance							
a. Insurance on Property (buildings only)				\$	91,586	91,586	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	4,591	4,591	
EPLI and D&O Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	96,177	96,177	
15. Total All Expenditures (A-13 thru C-14)				\$	14,538,161	14,538,161	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson				383940364	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A.12.	Occupational Therapy	\$ 225,456	225,456		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.	13	B.8.c.	Resident Care Physicians **	\$ 200	200		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 52	52		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	I.e.	Accounting & Legal	\$ 29,311	29,311		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m.3.	Unallowable Advertising *	\$ 11,424	11,424		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m.12	Unallowable Management Fees	\$ 26,551	26,551		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 9,456	9,456		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 302,450	302,450		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B.12.o.	Healthdrive Audiology (self-disallow)	\$ 52		
Total Other Fees Adjustments			\$ 52	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Employee Food and Gifts	\$ 4,052		
16	m13	Fines & Penalties	\$ 5,404		
Total Other A&G Adjustments			\$ 9,456	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
JACC Healthcare Center of Danielson			383940364	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 302,450	302,450		
Page 20 - Resident Care Supplies***							
27.	20	5.a.2.	Prescription Drugs	\$ 421,374	421,374		
28.	20	5.d.	Ambulance/Limousine	\$ 14,637	14,637		
29.	20	5.f.	X-rays, etc	\$ 4,904	4,904		
30.	20	5.h.	Laboratory	\$ 1,234	1,234		
31.			Medical Supplies	\$			
32.	20	5.e.2.	Oxygen (non emergency)	\$ 42,006	42,006		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 9,754	9,754		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 4,591	4,591		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 800,950	800,950		

*** 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
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV (see attached)	\$ 5,515		
20	5j	Tube Feeding (self-disallowed)	\$ 2,715		
20	5j	Patient Expenses (self-disallow)	\$ 159		
20	5j	Patient Consolidated Bill (self-disallow)	\$ 1,365		
Total Other Ancillary Costs			\$ 9,754	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14.c.3.	D&O Insurance	\$ 4,591		
Total Other Adjustments			\$ 4,591	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**JACC Healthcare Center of Danielson
Disallowance Schedule for Cable TV
9/30/2015**

	<u>Amount</u>	
Total Cable TV Expense acct #	9,115	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 5,515</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 12,808,656	12,808,656				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,719,466)	(3,719,466)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,219,090	1,219,090				
b. Medicare Room and Board Contractual Allowance **	\$ 787,790	787,790				
4. a. Private-Pay Residents and Other	\$ 2,525,218	2,525,218				
b. Private-Pay Room and Board Contractual Allowance **	\$ 24,073	24,073				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 304,691	304,691				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 65,611	65,611				
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	\$ 534,821	534,821				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 76,370	76,370				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 181,935	181,935				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 9,221	9,221				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 573,180	573,180				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 78,465	78,465				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (1,326,109)	(1,326,109)				
b. Other (Specify) - Non-Medicare	\$ (229,186)	(229,186)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,914,360	13,914,360				
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 (Specify)	\$					
V. Total Other Revenue (1 thru 8)	\$					
VI. Total All Revenue (III +V)	\$ 13,914,360	13,914,360				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
II6a	Lab - MA	490		
II6a	IV Therapy - MA	15,247		
II6a	X-Ray - MA	8,050		
II6a	Contractual Allow (Ancill) MA	(1,326,969)		
II6a	Contract Allow (Ancill) Med B	(21,835)		
II6a	Medicare B - Sequestration	\$ (1,092)		
Total Other Resident Revenue - Medicare		\$ (1,326,109)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
II6b	IV Therapy - MD	\$ 1,994		
II6b	Contractual Allow (Ancill) MD	\$ (146,166)		
II6b	IV - Managed Care	\$ 354		
II6b	X-Ray - Managed Care	\$ 1,235		
II6b	Contract Allow(Ancill) MGD Care	\$ (86,603)		
II6b	IV Therapy - M MA	\$ 26,557		
II6b	Contractual Allow (Ancill) M MA	\$ (26,557)		
Total Other Resident Revenue		\$ (229,186)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(49,053)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,234,661
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	28,317
a. Prepaid Expenses	10,000			
b. Prepaid Insurance	18,317			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	24,245
Utilities Deposits	24,245			

A-9. Total Current Assets (Lines A1 thru 8)			\$	3,238,170
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>11,464</u>		\$	10,053
	Accum. Depreciation <u>1,411</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	788
FS to CR Variance	788			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	10,841

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	3,249,011
C. Leasehold or like property recorded for Equity Purposes.					
1. Land				\$	
2. Land Improvements		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
3. Buildings		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
4. Non-Movable Equipment		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
5. Movable Equipment		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
6. Motor Vehicles		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
7. Minor Equipment-Not Depreciable				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	
D. Investment and Other Assets					
1. Deferred Deposits				\$	
2. Escrow Deposits				\$	
3. Organization Expense		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care (<i>itemize</i>)				\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address		Amount	Loan Date		

7. Other Assets (<i>itemize</i>)				\$	242,157
Due From Prior Owner		223,641			
Lease Acquisition Costs		18,516			
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	242,157
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	3,491,168

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,177,215
2. Notes Payable (<i>itemize</i>)				\$	
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	277,394
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	21,187
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	778,381
Accrued Provider Tax Payable		814,271			
Accrued Expense Other		15,000			
Union Dues Withholding		75			
Patient Refund		(50,965)			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,254,177

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,254,177	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$ 1,860,000
Name and Address of Lender	Amount	Loan Date			
Shimshon Fisher	1,860,000	On Going			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 1,860,000
C. Total All Liabilities (Lines A-13 + B-5)					\$ 4,114,177

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

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(623,010)
	12/15/2014	thru 9/30/2015		
7. Total Net Worth			\$	(623,010)
C. Total Reserves and Net Worth			\$	(623,010)
D. Total Liabilities, Reserves, and Net Worth			\$	3,491,167

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,914,360
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,537,370
D. Net Income or Deficit			\$	(623,010)
E. Balance			\$	(623,010)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures (PG 27)	14,538,160			
Depreciation Adjustment	(788)			
Rounding	(3)			
Total Expenditures	14,537,369			
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(623,010)
	09/30/15			

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/12/14		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
100015	ZBA - Cash Operating	(3.00)			(3.00)
100020	Cash - Operating	(50,150.35)			(50,150.35)
100051	Resident Trust - Petty	1,100.00			1,100.00
100070	A/R - Medicaid	1,438,124.61			1,438,124.61
100075	A/R - Medicare A	868,203.74			868,203.74
100080	A/R - Managed Care	111,232.25			111,232.25
100085	A/R - Private	647,328.09			647,328.09
100090	A/R - Medicare B	163,772.08			163,772.08
100095	A/R Other	6,000.00			6,000.00
100175	Due To/From Prior Owner	223,640.59			223,640.59
100400	Prepaid Expenses	10,000.00			10,000.00
100410	Prepaid Insurance	18,317.20			18,317.20
100510	Furniture Fixtures & Equipment	5,151.38			5,151.38
100530	Computer Equip & Software	6,312.36			6,312.36
100610	Accum Depr - FF & E	(57.24)			(57.24)
100630	Accum Depr - Comp Equip & Soft	(564.93)			(564.93)
100700	Utilities Deposits	24,245.00			24,245.00
100710	Lease Acquisition Costs	18,516.42			18,516.42
200000	Accounts Payable	(1,177,215.30)			(1,177,215.30)
200015	Accrued Provider Tax Payable	(814,270.66)			(814,270.66)
200020	Accrued Payroll	(172,308.71)			(172,308.71)
200022	Accrued PTO	(105,085.44)			(105,085.44)
200025	Accrued Payroll Taxes	(21,187.10)			(21,187.10)
200030	Accrued Expense Other	(15,000.00)			(15,000.00)
200045	Union Dues Withholding	(75.00)			(75.00)
200069	Patient Refund	50,964.98			50,964.98
200375	Due To/From Shimshon Fisher	(1,860,000.00)			(1,860,000.00)
400000	Room & Board - PVT	(1,195,509.00)			(1,195,509.00)
400035	Physical Therapy - PVT	(248.31)			(248.31)
400040	Occupational Therapy - PVT	(232.52)			(232.52)
400100	Room & Board - MD	(12,808,656.00)			(12,808,656.00)
400120	Pharmacy - MD	(42,376.99)			(42,376.99)
400125	IV Therapy - MD	(1,994.78)			(1,994.78)
400135	Physical Therapy - MD	(51,009.13)			(51,009.13)
400140	Occupational Therapy - MD	(48,382.04)			(48,382.04)
400145	Speech Therapy - MD	(2,403.20)			(2,403.20)
400155	Contractual Allow (R&B) - MD	3,719,465.97			3,719,465.97
400160	Contractual Allow (Ancill) MD	146,166.14			146,166.14
400200	Room & Board - Med A	(1,256,149.00)			(1,256,149.00)
400215	Lab - MA	(489.71)			(489.71)
400220	Pharmacy - MA	(304,690.50)			(304,690.50)
400225	IV Therapy - MA	(15,246.98)			(15,246.98)
400230	X-Ray - MA	(8,049.86)			(8,049.86)
400235	Physical Therapy - MA	(432,263.57)			(432,263.57)
400240	Occupational Therapy MA	(466,314.36)			(466,314.36)
400245	Speech Therapy - MA	(99,914.34)			(99,914.34)
400255	Contractual Allow (R&B) - Med A	(787,790.45)			(787,790.45)
400260	Contractual Allow (Ancill) MA	1,326,969.32			1,326,969.32
400269	Sequester Med A	37,059.11			37,059.11
400276	IV Therapy - M MA	(26,557.40)			(26,557.40)
400289	Contractual Allow (Ancill) M MA	26,557.40			26,557.40
400400	Room & Board - Managed Care	(1,329,709.00)			(1,329,709.00)
400420	Pharmacy - Managed Care	(23,233.66)			(23,233.66)
400425	IV - Managed Care	(353.74)			(353.74)

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
400430	X-Ray - Managed Care	(1,234.84)			(1,234.84)
400435	Physical Therapy - Managed Care	(25,112.98)			(25,112.98)
400440	Occupational Therapy - Managed	(29,850.48)			(29,850.48)
400445	Speech Therapy - Managed Care	(6,817.66)			(6,817.66)
400455	Contract Allow (R&B) - MGD Care	(24,073.00)			(24,073.00)
400460	Contract Allow(Ancill) MGD Care	86,603.36			86,603.36
400635	Physical Therapy - Medicare B	(102,557.12)			(102,557.12)
400640	Occupational Therapy - Med B	(106,865.21)			(106,865.21)
400645	Speech Therapy - Medicare B	(82,020.60)			(82,020.60)
400660	Contract Allow (Ancill) Med B	21,834.47			21,834.47
400669	Sequester Med B	1,091.97			1,091.97
500100	Salaries Administrator	118,588.53			118,588.53
500105	Salaries Executive Director	64,000.00			64,000.00
500110	Rent - Offsite Office	3,825.00			3,825.00
500115	Salaries Admissions	84,729.29			84,729.29
500150	Salary Office	170,562.57			170,562.57
500180	Travel & Mileage	6,238.29			6,238.29
500200	Bank Charges	7,620.46			7,620.46
500240	Dues & Subscriptions	20,312.51		(10,697.00)	9,615.51
500260	Office Supplies	20,877.39			20,877.39
500270	Software / Tech Support	26,493.08			26,493.08
500280	Postage	1,618.42			1,618.42
500300	Printing	3,255.51			3,255.51
500310	Rental of Equipment	3,251.76			3,251.76
500320	Accounting Fees	19,806.16			19,806.16
500330	Contract Services - Office	61,573.14			61,573.14
500340	Legal Fees	55,775.83			55,775.83
500350	Payroll Processing Fee	24,935.65			24,935.65
500360	Consulting Other	4,858.86		(1,100.00)	3,758.86
500370	Software Maintenance	1,460.00			1,460.00
500420	Licenses & Permits	1,310.00			1,310.00
500440	Telephone	21,891.68		(1,000.00)	20,891.68
500450	Insurance Non-Property	4,590.66			4,590.66
500460	Meetings & Seminars	1,895.00			1,895.00
500475	Advertising Help Wanted	296.00			296.00
500480	Advertising - Promotional	8,923.70			8,923.70
500485	Business Development	2,500.00			2,500.00
500490	Fines & Penalties	5,404.34			5,404.34
500510	Taxes - Real Estate	126,174.10			126,174.10
500530	Insurance - Property	91,586.30			91,586.30
500550	Provider Fee Expense	876,008.50			876,008.50
500810	Business Consulting	37,000.00			37,000.00
500850	Medical Director Fees	48,500.00			48,500.00
500900	Rent Expense - Building	699,642.21			699,642.21
500950	Management Fees	142,500.00			142,500.00
501100	Deprec FF & E	622.17			622.17
502150	Interest - Other	6,714.25			6,714.25
502200	Strike Contingency	10,282.25			10,282.25
510000	Employee Benefits	12,199.93			12,199.93
510010	Payroll Taxes FICA	547,824.56			547,824.56
510020	Payroll Taxes FUTA	17,813.03			17,813.03
510030	Payroll Taxes SUTA	159,793.51			159,793.51
510040	Workers' Compensation	585,867.35			585,867.35
510050	Group Health / Dental	144,749.54			144,749.54
510080	Employee Benefits - Non Pr	4,051.62			4,051.62
510115	Uniform Allowance	50,542.50			50,542.50
510120	Union Health & Welfare	1,222,570.02			1,222,570.02
510125	Union Health&Welfare Settlement	30,313.53			30,313.53

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
510130	Union Training	58,472.04			58,472.04
510140	Union Pension	466,654.19			466,654.19
510145	Union Pension Settlement	11,202.80			11,202.80
520005	Dietary Expense	703.66			703.66
520100	Raw Food	329,478.69			329,478.69
520120	Food Supplements	19,235.91			19,235.91
520140	Dietary Supplies	44,823.65			44,823.65
520160	Contracted Services	2,601.35			2,601.35
520165	Contract Serv - Dietician	575.00			575.00
520300	Salaries Dietary Supervisor	39,181.22			39,181.22
520350	Salaries Dietician	50,364.16			50,364.16
520370	Salaries Dietary	445,324.31			445,324.31
530120	Housekeeping Supplies	47,063.66			47,063.66
530140	Contracted Services	9,541.18			9,541.18
530400	Saleries Housekeeping Super	33,293.59			33,293.59
530450	Salaries Housekeeping	286,768.37			286,768.37
530550	Salaries Laundry	165,414.87			165,414.87
540100	Laundry Supplies	1,308.09			1,308.09
540120	Contract Services - Laundry	6,484.44			6,484.44
540140	Linen Purchases	9,268.44			9,268.44
550005	Maintenance	515.21			515.21
550030	Security	377.95			377.95
550100	Maintenance Supplies	13,802.55			13,802.55
550110	Repairs & Maintenance	3,583.20			3,583.20
550120	Contract Services	19,890.33			19,890.33
550130	Minor Equipment	198.30			198.30
550140	Pest Control	1,627.17			1,627.17
550145	Groundskeeping / Snow	23,100.01			23,100.01
550150	Gas & Electric	137,904.77			137,904.77
550160	Fuel Oil	525.42			525.42
550170	Cable TV	9,114.84			9,114.84
550180	Water & Sewer	52,963.61			52,963.61
550190	Trash Removal	19,806.28			19,806.28
550195	Medical Waste	1,701.62			1,701.62
550200	Salaries Maintenance Supervisor	44,659.91			44,659.91
550250	Salaries Maintenance	56,479.05			56,479.05
562100	Medical Supplies	40,640.00			40,640.00
562110	PPD Medical Supplies	119,756.31			119,756.31
562120	Diapers / Disposables	13,315.23			13,315.23
562140	Tube Feeding (Non Part	2,714.95			2,714.95
562160	Oxygen Supplies	40,314.97			40,314.97
562180	Contract Nursing	32,601.00			32,601.00
564050	Contracted Services	7,179.58		(7,128.00)	51.58
564100	Contracted Services - Pharmacy	2,500.12			2,500.12
564120	Over The Counter Drugs	20,793.23			20,793.23
564140	Prescription Drugs	421,374.29			421,374.29
566050	Contracted Services - Physician	200.00			200.00
566060	Contract Svcs - Dental	16,241.50			16,241.50
566100	Medical Records	3,560.86			3,560.86
566140	Patient Transportation	14,637.14			14,637.14
566160	Med Equip Rental	15,362.95			15,362.95
566180	Patient Expenses	159.51			159.51
566190	Lab Fees	1,234.13			1,234.13
566200	X-Ray Services	4,904.37			4,904.37
566205	Inhalation Expense	1,690.68			1,690.68
566210	Patient Consolidated Bill	1,365.07			1,365.07
570040	Rehab Contracted Services	92,998.00		7,128.00	100,126.00
570060	Physical Therapy Supplies	1,795.16			1,795.16

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
570080	Speech Therapy Consultant	6,840.60			6,840.60
570110	Occupational Therapy Supplies	1,924.52			1,924.52
580005	Activities	1,153.34			1,153.34
580100	Activities Supplies	7,127.01			7,127.01
580120	Entertainment Contracted	3,215.55			3,215.55
580900	Salaries Social Service Super	38,992.47			38,992.47
580910	Salaries Social Service Staff	33,412.26			33,412.26
580950	Salaries Recreation Supervisor	33,519.01			33,519.01
580960	Salaries Recreation	98,002.79			98,002.79
600600	Salaries Director of Nursing	90,329.18			90,329.18
600650	Salaries Assistant DON	83,925.14			83,925.14
600700	Salaries RN Supervisor	471,979.32			471,979.32
600710	Salaries RN's	634,268.61			634,268.61
600720	Salaries LPN's	1,068,104.71			1,068,104.71
600730	Salaries CNA's	2,178,693.79			2,178,693.79
600740	Salaries Infection Control	24,445.09			24,445.09
600750	Salaries Staff Development	50,881.54			50,881.54
600755	Salaries Wound Care	17,454.83			17,454.83
600760	Salaries MDS Supervisor	42,473.36			42,473.36
600762	Salaries MDS	112,352.19			112,352.19
600770	Salaries Unit Coordinator	32,994.37			32,994.37
600780	Salaries Medical Records	29,615.21			29,615.21
600790	Salaries Scheduler	38,835.56			38,835.56
600792	Salaries Transportation	10,683.01			10,683.01
600795	Salaries Central Supply	33,081.64			33,081.64
600800	Salaries Director Rehab	29,115.57		(29,115.57)	0.00
600810	Salaries PT	194,981.46		25,602.34	220,583.80
600830	Salaries OT	199,551.36		25,904.86	225,456.22
600850	Salaries ST	73,700.45		9,602.33	83,302.78
600860	Salaires Rehab Aides	33,764.77		(31,993.96)	1,770.81
600870	Salaries Restorative Aides	31,250.92			31,250.92
R0001	Subscriptions	0.00		299.00	299.00
R0002	Cell phone	0.00		1,000.00	1,000.00
R0003	Referral Software	0.00		10,398.00	10,398.00
R0004	Architect	0.00		500.00	500.00
R0005	Contracted Social Worker	0.00		600.00	600.00
Total		(0.00)		0.00	(0.00)

Net (Income) Loss

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
500100	Salaries Administrator	118,588.53		0.00	118,588.53
Subtotal [2] Administrators		118,588.53		0.00	118,588.53
Subgroup : [4]	Other Administrative Salaries				
500105	Salaries Executive Director	64,000.00		0.00	64,000.00
500115	Salaries Admissions	84,729.29		0.00	84,729.29
500150	Salary Office	170,562.57		0.00	170,562.57
600780	Salaries Medical Records	29,615.21		0.00	29,615.21
Subtotal [4] Other Administrative Salaries		348,907.07		0.00	348,907.07
Subgroup : [6A]	Head Dietitian				
520350	Salaries Dietician	50,364.16		0.00	50,364.16
Subtotal [5A] Head Dietitian		50,364.16		0.00	50,364.16
Subgroup : [6B]	Food Service Supervisor				
520300	Salaries Dietary Supervisor	39,181.22		0.00	39,181.22
Subtotal [6B] Food Service Supervisor		39,181.22		0.00	39,181.22
Subgroup : [6C]	Dietary Workers				
520370	Salaries Dietary	445,324.31		0.00	445,324.31
Subtotal [5C] Dietary Workers		445,324.31		0.00	445,324.31
Subgroup : [6A]	Head Housekeeper				
530400	Salaries Housekeeping Super	33,293.59		0.00	33,293.59
Subtotal [6A] Head Housekeeper		33,293.59		0.00	33,293.59
Subgroup : [6B]	Other Housekeeping Workers				
530450	Salaries Housekeeping	286,768.37		0.00	286,768.37
Subtotal [6B] Other Housekeeping Workers		286,768.37		0.00	286,768.37
Subgroup : [7A]	Engineer or Chief of Maintenance				
550200	Salaries Maintenance Supervisor	44,659.91		0.00	44,659.91
Subtotal [7A] Engineer or Chief of Maintenance		44,659.91		0.00	44,659.91
Subgroup : [7B]	Other Maintenance Workers				
550250	Salaries Maintenance	56,479.05		0.00	56,479.05
Subtotal [7B] Other Maintenance Workers		56,479.05		0.00	56,479.05
Subgroup : [8B]	Other Laundry Workers				
530550	Salaries Laundry	165,414.87		0.00	165,414.87
Subtotal [8B] Other Laundry Workers		165,414.87		0.00	165,414.87
Subgroup : [12A]	Director of Nurses/Assistant Director				
600600	Salaries Director of Nursing	90,329.18		0.00	90,329.18
600650	Salaries Assistant DON	83,925.14		0.00	83,925.14
Subtotal [12A] Director of Nurses/Assistant Director		174,254.32		0.00	174,254.32
Subgroup : [12B1]	RNs - Direct Care				
600700	Salaries RN Supervisor	471,979.32		0.00	471,979.32
600710	Salaries RN's	634,268.61		0.00	634,268.61
Subtotal [12B1] RNs - Direct Care		1,106,247.93		0.00	1,106,247.93
Subgroup : [12B2]	RNs - Administrative				
600740	Salaries Infection Control	24,445.09		0.00	24,445.09
600750	Salaries Staff Development	50,881.54		0.00	50,881.54
600755	Salaries Wound Care	17,454.83		0.00	17,454.83
600760	Salaries MDS Supervisor	42,473.36		0.00	42,473.36
600762	Salaries MDS	112,352.19		0.00	112,352.19
Subtotal [12B2] RNs - Administrative		247,607.01		0.00	247,607.01
Subgroup : [12C1]	LPNs - Direct Care				
600720	Salaries LPN's	1,068,104.71		0.00	1,068,104.71
Subtotal [12C1] LPNs - Direct Care		1,068,104.71		0.00	1,068,104.71
Subgroup : [12D]	Aides and Attendants				
600730	Salaries CNA's	2,178,693.79		0.00	2,178,693.79
600770	Salaries Unit Coordinator	32,994.37		0.00	32,994.37
600790	Salaries Scheduler	38,835.56		0.00	38,835.56
600870	Salaries Restorative Aides	31,250.92		0.00	31,250.92
Subtotal [12D] Aides and Attendants		2,281,774.64		0.00	2,281,774.64
Subgroup : [12E]	Physical Therapists				

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		9/30/2016			9/30/2015
600810	Salaries PT	194,981.46		25,602.34	220,583.80
600860	Salaires Rehab Aides	33,764.77	AJE - 2	25,602.34	1,770.81
				(31,993.96)	
	Subtotal [12E] Physical Therapists	228,746.23	AJE - 2	(31,993.96)	222,354.81
				(6,391.62)	
Subgroup : [12F] Speech Therapists					
600850	Salaries ST	73,700.45		9,602.33	83,302.78
	Subtotal [12F] Speech Therapists	73,700.45	AJE - 2	9,602.33	83,302.78
				9,602.33	
Subgroup : [12G] Occupational Therapists					
600830	Salaries OT	199,551.36		25,904.86	225,456.22
	Subtotal [12G] Occupational Therapists	199,551.36	AJE - 2	25,904.86	225,456.22
				25,904.86	
Subgroup : [12H] Recreation Workers					
580950	Salaries Recreation Supervisor	33,519.01		0.00	33,519.01
580960	Salaries Recreation	96,002.79		0.00	96,002.79
	Subtotal [12H] Recreation Workers	131,521.80		0.00	131,521.80
Subgroup : [12M] Social Workers/Case Management					
580900	Salaries Social Service Super	38,992.47		0.00	38,992.47
580910	Salaries Social Service Staff	33,412.26		0.00	33,412.26
	Subtotal [12M] Social Workers/Case Management	72,404.73		0.00	72,404.73
Subgroup : [12O] Other					
600792	Salaries Transportation	10,683.01		0.00	10,683.01
600795	Salaries Central Supply	33,081.64		0.00	33,081.64
600800	Salaries Director Rehab	29,115.57		(29,115.57)	0.00
	Subtotal [12O] Other	72,880.22	AJE - 2	(29,115.57)	43,764.65
				(29,115.57)	
Total [10-A] Salaries and Wages		7,245,774.48		0.00	7,245,774.48
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
520165	Contract Serv - Dielician	575.00		0.00	575.00
	Subtotal [1] Dietitian	575.00		0.00	575.00
Subgroup : [2] Dentist					
568060	Contract Svcs - Dental	16,241.50		0.00	16,241.50
	Subtotal [2] Dentist	16,241.50		0.00	16,241.50
Subgroup : [3] Pharmacist					
500360	Consulting Other	4,858.86		(1,100.00)	3,758.86
564100	Contracted Services - Pharmacy	2,500.12	AJE - 6	(1,100.00)	2,500.12
	Subtotal [3] Pharmacist	7,358.98		0.00	6,258.98
				(1,100.00)	
Subgroup : [5A] PT - Resident Care					
570040	Rehab Contracted Services	92,998.00		7,128.00	100,126.00
	Subtotal [5A] PT - Resident Care	92,998.00	AJE - 4	7,128.00	100,126.00
				7,128.00	
Subgroup : [6] Social Worker					
R0005	Contracted Social Worker	0.00		600.00	600.00
	Subtotal [6] Social Worker	0.00	AJE - 6	600.00	600.00
				600.00	
Subgroup : [8A] Medical Director					
500850	Medical Director Fees	48,500.00		0.00	48,500.00
	Subtotal [8A] Medical Director	48,500.00		0.00	48,500.00
Subgroup : [8C] Resident Care					
568050	Contracted Services - Physician	200.00		0.00	200.00
	Subtotal [8C] Resident Care	200.00		0.00	200.00
Subgroup : [9A] ST - Resident Care					
570080	Speech Therapy Consultant	6,840.60		0.00	6,840.60
	Subtotal [9A] ST - Resident Care	6,840.60		0.00	6,840.60
Subgroup : [11A1] RN's - Direct Care					
562180	Contract Nursing	32,601.00		0.00	32,601.00
	Subtotal [11A1] RN's - Direct Care	32,601.00		0.00	32,601.00

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Danleison**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
Subgroup : [12] Other					
554050	Contracted Services	7,179.68		(7,128.00)	51.58
			AJE - 4	(7,128.00)	
Subtotal [12] Other		<u>7,179.68</u>		<u>(7,128.00)</u>	<u>51.58</u>
Total [13-B] Professional Fees		<u>212,494.66</u>		<u>(500.00)</u>	<u>211,994.66</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
510040	Workers' Compensation	585,867.35		0.00	585,867.35
Subtotal [1A1] Workmen's Compensation		<u>585,867.35</u>		<u>0.00</u>	<u>585,867.35</u>
Subgroup : [1A3] Unemployment Insurance					
510020	Payroll Taxes FUTA	17,813.03		0.00	17,813.03
510030	Payroll Taxes SUTA	159,793.51		0.00	159,793.51
Subtotal [1A3] Unemployment Insurance		<u>177,606.54</u>		<u>0.00</u>	<u>177,606.54</u>
Subgroup : [1A4] Social Security (FICA)					
510010	Payroll Taxes FICA	547,824.56		0.00	547,824.56
Subtotal [1A4] Social Security (FICA)		<u>547,824.56</u>		<u>0.00</u>	<u>547,824.56</u>
Subgroup : [1A5] Health Insurance					
510000	Employee Benefits	12,199.93		0.00	12,199.93
510050	Group Health / Dental	144,749.54		0.00	144,749.54
510120	Union Health & Welfare	1,222,570.02		0.00	1,222,570.02
510125	Union Health&Welfare Settlement	30,313.53		0.00	30,313.53
Subtotal [1A5] Health Insurance		<u>1,409,833.02</u>		<u>0.00</u>	<u>1,409,833.02</u>
Subgroup : [1A7] Pensions					
510140	Union Pension	466,854.19		0.00	466,854.19
510145	Union Pension Settlement	11,202.80		0.00	11,202.80
Subtotal [1A7] Pensions		<u>477,856.99</u>		<u>0.00</u>	<u>477,856.99</u>
Subgroup : [1A8] Uniform Allowance					
510115	Uniform Allowance	50,542.50		0.00	50,542.50
Subtotal [1A8] Uniform Allowance		<u>50,542.50</u>		<u>0.00</u>	<u>50,542.50</u>
Subgroup : [1A9] Other					
510080	Employee Benefits - Non Pr	4,051.62		0.00	4,051.62
510130	Union Training	58,472.04		0.00	58,472.04
Subtotal [1A9] Other		<u>62,523.66</u>		<u>0.00</u>	<u>62,523.66</u>
Subgroup : [1D] Accounting and Auditing					
500320	Accounting Fees	19,806.16		0.00	19,806.16
Subtotal [1D] Accounting and Auditing		<u>19,806.16</u>		<u>0.00</u>	<u>19,806.16</u>
Subgroup : [1E] Legal					
500340	Legal Fees	55,775.83		0.00	55,775.83
Subtotal [1E] Legal		<u>55,775.83</u>		<u>0.00</u>	<u>55,775.83</u>
Subgroup : [1G] Office Supplies					
500260	Office Supplies	20,877.39		0.00	20,877.39
500300	Printing	3,255.51		0.00	3,255.51
Subtotal [1G] Office Supplies		<u>24,132.90</u>		<u>0.00</u>	<u>24,132.90</u>
Subgroup : [1H1] Telephone and Telegraph					
500440	Telephone	21,891.68		(1,000.00)	20,891.68
			AJE - 3	(1,000.00)	
Subtotal [1H1] Telephone and Telegraph		<u>21,891.68</u>		<u>(1,000.00)</u>	<u>20,891.68</u>
Subgroup : [1H2] Cellular Phones and Beepers					
R0002	Cell phone	0.00		1,000.00	1,000.00
			AJE - 3	1,000.00	
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>		<u>1,000.00</u>	<u>1,000.00</u>
Subgroup : [1K3] Resident Day User Fee					
500550	Provider Fee Expense	876,008.50		0.00	876,008.50
Subtotal [1K3] Resident Day User Fee		<u>876,008.50</u>		<u>0.00</u>	<u>876,008.50</u>
Total [15] Expenditures Other than Salaries		<u>4,309,669.69</u>		<u>0.00</u>	<u>4,309,669.69</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4] Employee Travel					
500180	Travel & Mileage	6,238.29		0.00	6,238.29

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Account	Description	UNADJ	JE Ref #	AJE	ADJ
		9/30/2015			9/30/2015
Subtotal [4] Employee Travel		<u>6,238.29</u>		<u>0.00</u>	<u>6,238.29</u>
Subgroup : [6] Education Expense					
500460 Meetings & Seminars		1,895.00		0.00	1,895.00
Subtotal [5] Education Expense		<u>1,895.00</u>		<u>0.00</u>	<u>1,895.00</u>
Subgroup : [M1] Advertising Help Wanted					
500475 Advertising Help Wanted		296.00		0.00	296.00
Subtotal [M1] Advertising Help Wanted		<u>296.00</u>		<u>0.00</u>	<u>296.00</u>
Subgroup : [M3] Advertising Other					
500480 Advertising - Promotional		8,923.70		0.00	8,923.70
500485 Business Development		2,500.00		0.00	2,500.00
Subtotal [M3] Advertising Other		<u>11,423.70</u>		<u>0.00</u>	<u>11,423.70</u>
Subgroup : [M5] Medical Records					
566100 Medical Records		3,560.86		0.00	3,560.86
Subtotal [M5] Medical Records		<u>3,560.86</u>		<u>0.00</u>	<u>3,560.86</u>
Subgroup : [M7] Postage					
500280 Postage		1,618.42		0.00	1,618.42
Subtotal [M7] Postage		<u>1,618.42</u>		<u>0.00</u>	<u>1,618.42</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
500240 Dues & Subscriptions		20,312.51		(10,697.00)	9,615.51
			AJE - 1	(299.00)	
			AJE - 5	(10,398.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>20,312.51</u>		<u>(10,697.00)</u>	<u>9,615.51</u>
Subgroup : [M9] Subscriptions					
R0001 Subscriptions		0.00		299.00	299.00
			AJE - 1	299.00	
Subtotal [M9] Subscriptions		<u>0.00</u>		<u>299.00</u>	<u>299.00</u>
Subgroup : [M11] Services Provided by Contract					
500270 Software / Tech Support		26,493.08		0.00	26,493.08
500330 Contract Services - Office		61,573.14		0.00	61,573.14
500350 Payroll Processing Fee		24,935.65		0.00	24,935.65
500370 Software Maintenance		1,460.00		0.00	1,460.00
Subtotal [M11] Services Provided by Contract		<u>114,461.87</u>		<u>0.00</u>	<u>114,461.87</u>
Subgroup : [M12] Administrative Management Services					
500610 Business Consulting		37,000.00		0.00	37,000.00
500950 Management Fees		142,500.00		0.00	142,500.00
Subtotal [M12] Administrative Management Services		<u>179,500.00</u>		<u>0.00</u>	<u>179,500.00</u>
Subgroup : [M13] Other					
500200 Bank Charges		7,620.46		0.00	7,620.46
500420 Licenses & Permits		1,310.00		0.00	1,310.00
500490 Fines & Penalties		5,404.34		0.00	5,404.34
502200 Strike Contingency		10,282.25		0.00	10,282.25
550030 Security		377.95		0.00	377.95
R0003 Referral Software		0.00		10,398.00	10,398.00
			AJE - 5	10,398.00	
R0004 Architect		0.00		500.00	500.00
			AJE - 6	500.00	
Subtotal [M13] Other		<u>24,995.00</u>		<u>10,888.00</u>	<u>35,883.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>364,301.65</u>		<u>500.00</u>	<u>364,801.65</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
520100 Raw Food		329,478.69		0.00	329,478.69
520120 Food Supplements		19,235.91		0.00	19,235.91
Subtotal [2A1] Raw Food		<u>348,714.60</u>		<u>0.00</u>	<u>348,714.60</u>
Subgroup : [2B] Purchased Services					
520160 Contracted Services		2,601.35		0.00	2,601.35
Subtotal [2B] Purchased Services		<u>2,601.35</u>		<u>0.00</u>	<u>2,601.35</u>
Subgroup : [2D] Other					
520005 Dietary Expense		703.66		0.00	703.66
520140 Dietary Supplies		44,823.65		0.00	44,823.65
Subtotal [2D] Other		<u>45,527.31</u>		<u>0.00</u>	<u>45,527.31</u>

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Account	Description	UNADJ	JE Ref #	AJE	ADJ
		9/30/2015			9/30/2015
Total [18] Dietary Basis for Allocation of Costs		<u>396,843.26</u>		<u>0.00</u>	<u>396,843.26</u>
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A4] Repair and/or purchased linens					
540140 Linen Purchases		9,266.44		0.00	9,266.44
Subtotal [3A4] Repair and/or purchased linens		<u>9,266.44</u>		<u>0.00</u>	<u>9,266.44</u>
Subgroup : [3B] Purchased Services					
540120 Contract Services - Laundry		6,484.44		0.00	6,484.44
Subtotal [3B] Purchased Services		<u>6,484.44</u>		<u>0.00</u>	<u>6,484.44</u>
Subgroup : [3D] Other					
540100 Laundry Supplies		1,308.09		0.00	1,308.09
Subtotal [3D] Other		<u>1,308.09</u>		<u>0.00</u>	<u>1,308.09</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>17,060.97</u>		<u>0.00</u>	<u>17,060.97</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
530120 Housekeeping Supplies		47,063.66		0.00	47,063.66
Subtotal [4A1] In-House Care Supplies		<u>47,063.66</u>		<u>0.00</u>	<u>47,063.66</u>
Subgroup : [4B] Purchased Services					
530140 Contracted Services		9,541.18		0.00	9,541.18
Subtotal [4B] Purchased Services		<u>9,541.18</u>		<u>0.00</u>	<u>9,541.18</u>
Subgroup : [5A2] Purchased from					
564140 Prescription Drugs		421,374.29		0.00	421,374.29
Subtotal [5A2] Purchased from		<u>421,374.29</u>		<u>0.00</u>	<u>421,374.29</u>
Subgroup : [5B] Medicine Cabinet Drugs					
564120 Over The Counter Drugs		20,793.23		0.00	20,793.23
Subtotal [5B] Medicine Cabinet Drugs		<u>20,793.23</u>		<u>0.00</u>	<u>20,793.23</u>
Subgroup : [5C] Medical and Therapeutic Supplies					
562100 Medical Supplies		40,640.00		0.00	40,640.00
562110 PPD Medical Supplies		119,756.31		0.00	119,756.31
562120 Diapers / Disposables		13,315.23		0.00	13,315.23
Subtotal [5C] Medical and Therapeutic Supplies		<u>173,711.54</u>		<u>0.00</u>	<u>173,711.54</u>
Subgroup : [5D] Ambulance/Limousine					
566140 Patient Transportation		14,637.14		0.00	14,637.14
Subtotal [5D] Ambulance/Limousine		<u>14,637.14</u>		<u>0.00</u>	<u>14,637.14</u>
Subgroup : [5E2] Oxygen - Other					
562160 Oxygen Supplies		40,314.97		0.00	40,314.97
566205 Inhalation Expense		1,690.68		0.00	1,690.68
Subtotal [5E2] Oxygen - Other		<u>42,005.65</u>		<u>0.00</u>	<u>42,005.65</u>
Subgroup : [5F] X-Rays and related radiological					
566200 X-Ray Services		4,904.37		0.00	4,904.37
Subtotal [5F] X-Rays and related radiological		<u>4,904.37</u>		<u>0.00</u>	<u>4,904.37</u>
Subgroup : [5H] Laboratory					
566190 Lab Fees		1,234.13		0.00	1,234.13
Subtotal [5H] Laboratory		<u>1,234.13</u>		<u>0.00</u>	<u>1,234.13</u>
Subgroup : [5I] Recreation					
550170 Cable TV		9,114.84		0.00	9,114.84
580005 Activities		1,153.34		0.00	1,153.34
580100 Activities Supplies		7,127.01		0.00	7,127.01
580120 Entertainment Contracted		3,215.55		0.00	3,215.55
Subtotal [5I] Recreation		<u>20,610.74</u>		<u>0.00</u>	<u>20,610.74</u>
Subgroup : [5J] Other					
562140 Tube Feeding (Non Part		2,714.95		0.00	2,714.95
566160 Med Equip Rental		15,362.95		0.00	15,362.95
566180 Patient Expenses		159.51		0.00	159.51
566210 Patient Consolidated Bill		1,365.07		0.00	1,365.07
570060 Physical Therapy Supplies		1,795.16		0.00	1,795.16
570110 Occupational Therapy Supplies		1,924.52		0.00	1,924.52
Subtotal [5J] Other		<u>23,322.16</u>		<u>0.00</u>	<u>23,322.16</u>
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		<u>779,198.09</u>		<u>0.00</u>	<u>779,198.09</u>

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Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
550005	Maintenance	515.21		0.00	515.21
550100	Maintenance Supplies	13,802.55		0.00	13,802.55
550110	Repairs & Maintenance	3,583.20		0.00	3,583.20
	Subtotal [6A] Repairs and Maintenance	17,900.96		0.00	17,900.96
Subgroup : [6B]	Heat				
550150	Gas & Electric	137,904.77		0.00	137,904.77
	Subtotal [6B] Heat	137,904.77		0.00	137,904.77
Subgroup : [6C]	Light & Power				
550160	Fuel Oil	525.42		0.00	525.42
	Subtotal [6C] Light & Power	525.42		0.00	525.42
Subgroup : [6D]	Water				
550180	Water & Sewer	52,963.61		0.00	52,963.61
	Subtotal [6D] Water	52,963.61		0.00	52,963.61
Subgroup : [6E]	Equipment Lease				
500310	Rental of Equipment	3,251.76		0.00	3,251.76
	Subtotal [6E] Equipment Lease	3,251.76		0.00	3,251.76
Subgroup : [6F]	Other				
550120	Contract Services	19,890.33		0.00	19,890.33
550130	Minor Equipment	198.30		0.00	198.30
550140	Pest Control	1,627.17		0.00	1,627.17
550145	Groundskeeping / Snow	23,100.01		0.00	23,100.01
550190	Trash Removal	19,806.28		0.00	19,806.28
550195	Medical Waste	1,701.62		0.00	1,701.62
	Subtotal [6F] Other	66,323.71		0.00	66,323.71
Subgroup : [7D]	Movable Equipment				
501100	Deprec FF & E	622.17		0.00	622.17
	Subtotal [7D] Movable Equipment	622.17		0.00	622.17
Subgroup : [9]	Rental Payments				
500110	Rent - Offsite Office	3,825.00		0.00	3,825.00
500900	Rent Expense - Building	699,642.21		0.00	699,642.21
	Subtotal [9] Rental Payments	703,467.21		0.00	703,467.21
Subgroup : [10B]	Real estate taxes paid by lessor				
500510	Taxes - Real Estate	126,174.10		0.00	126,174.10
	Subtotal [10B] Real estate taxes paid by lessor	126,174.10		0.00	126,174.10
	Total [22] Maintenance and Property	1,109,133.71		0.00	1,109,133.71
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
502150	Interest - Other	6,714.25		0.00	6,714.25
	Subtotal [12D] Other Interest Expense	6,714.25		0.00	6,714.25
Subgroup : [14A]	Insurance on Property				
500530	Insurance - Property	91,586.30		0.00	91,586.30
	Subtotal [14A] Insurance on Property	91,586.30		0.00	91,586.30
Subgroup : [14C3]	Other				
500450	Insurance Non-Property	4,590.66		0.00	4,590.66
	Subtotal [14C3] Other	4,590.66		0.00	4,590.66
	Total [27] Interest and insurance	102,891.21		0.00	102,891.21
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
400100	Room & Board - MD	(12,808,656.00)		0.00	(12,808,656.00)
	Subtotal [1A] Medicaid Residents (CT only)	(12,808,656.00)		0.00	(12,808,656.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
400155	Contractual Allow (R&B) - MD	3,719,465.97		0.00	3,719,465.97
	Subtotal [1B] Medicaid room and board contractual allowance	3,719,465.97		0.00	3,719,465.97
Subgroup : [3A]	Medicare Residents (All inclusive)				
400200	Room & Board - Med A	(1,256,149.00)		0.00	(1,256,149.00)
400269	Sequester Med A	37,059.11		0.00	37,059.11
	Subtotal [3A] Medicare Residents (All Inclusive)	(1,219,089.89)		0.00	(1,219,089.89)

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Subgroup : [3B]	Medicare room and board contractual allowance				
400255	Contractual Allow (R&B) - Med A	(787,790.45)		0.00	(787,790.45)
Subtotal [3B] Medicare room and board contractual allowance		(787,790.45)		0.00	(787,790.45)
Subgroup : [4A]	Private-pay residents and other				
400000	Room & Board - PVT	(1,195,509.00)		0.00	(1,195,509.00)
400400	Room & Board - Managed Care	(1,329,709.00)		0.00	(1,329,709.00)
Subtotal [4A] Private-pay residents and other		(2,525,218.00)		0.00	(2,525,218.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
400455	Contract Allow (R&B) - MGD Care	(24,073.00)		0.00	(24,073.00)
Subtotal [4B] Private-pay room and board contractual allowance		(24,073.00)		0.00	(24,073.00)
Subgroup : [5A]	Prescription Drugs - Medicare				
400220	Pharmacy - MA	(304,690.50)		0.00	(304,690.50)
Subtotal [5A] Prescription Drugs - Medicare		(304,690.50)		0.00	(304,690.50)
Subgroup : [5C]	Prescription Drugs - Non-medicare				
400120	Pharmacy - MD	(42,376.99)		0.00	(42,376.99)
400420	Pharmacy - Managed Care	(23,233.66)		0.00	(23,233.66)
Subtotal [5C] Prescription Drugs - Non-medicare		(65,610.65)		0.00	(65,610.65)
Subgroup : [7A]	Physical Therapy - Medicare				
400235	Physical Therapy - MA	(432,263.57)		0.00	(432,263.57)
400635	Physical Therapy - Medicare B	(102,557.12)		0.00	(102,557.12)
Subtotal [7A] Physical Therapy - Medicare		(534,820.69)		0.00	(534,820.69)
Subgroup : [7C]	Physical Therapy - Non-medicare				
400035	Physical Therapy - PVT	(248.31)		0.00	(248.31)
400135	Physical Therapy - MD	(51,009.13)		0.00	(51,009.13)
400435	Physical Therapy - Managed Care	(25,112.98)		0.00	(25,112.98)
Subtotal [7C] Physical Therapy - Non-medicare		(76,370.42)		0.00	(76,370.42)
Subgroup : [8A]	Speech Therapy - Medicare				
400245	Speech Therapy - MA	(99,914.34)		0.00	(99,914.34)
400645	Speech Therapy - Medicare B	(82,020.60)		0.00	(82,020.60)
Subtotal [8A] Speech Therapy - Medicare		(181,934.94)		0.00	(181,934.94)
Subgroup : [8C]	Speech Therapy - Non-medicare				
400145	Speech Therapy - MD	(2,403.20)		0.00	(2,403.20)
400445	Speech Therapy - Managed Care	(6,817.66)		0.00	(6,817.66)
Subtotal [8C] Speech Therapy - Non-medicare		(9,220.86)		0.00	(9,220.86)
Subgroup : [9A]	Occupational Therapy - Medicare				
400240	Occupational Therapy MA	(466,314.36)		0.00	(466,314.36)
400640	Occupational Therapy - Med B	(106,865.21)		0.00	(106,865.21)
Subtotal [9A] Occupational Therapy - Medicare		(573,179.57)		0.00	(573,179.57)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
400040	Occupational Therapy - PVT	(232.52)		0.00	(232.52)
400140	Occupational Therapy - MD	(48,382.04)		0.00	(48,382.04)
400440	Occupational Therapy - Managed	(29,850.48)		0.00	(29,850.48)
Subtotal [9C] Occupational Therapy - Non-medicare		(78,465.04)		0.00	(78,465.04)
Subgroup : [10A]	Other - Medicare				
400215	Lab - MA	(489.71)		0.00	(489.71)
400225	IV Therapy - MA	(15,246.98)		0.00	(15,246.98)
400230	X-Ray - MA	(8,049.86)		0.00	(8,049.86)
400260	Contractual Allow (Ancill) MA	1,326,969.32		0.00	1,326,969.32
400660	Contract Allow (Ancill) Med B	21,834.47		0.00	21,834.47
400669	Sequester Med B	1,091.97		0.00	1,091.97
Subtotal [10A] Other - Medicare		1,326,109.21		0.00	1,326,109.21
Subgroup : [10B]	Other - Non-medicare				
400126	IV Therapy - MD	(1,994.78)		0.00	(1,994.78)
400160	Contractual Allow (Ancill) MD	146,166.14		0.00	146,166.14
400276	IV Therapy - M MA	(26,557.40)		0.00	(26,557.40)
400289	Contractual Allow (Ancill) M MA	26,557.40		0.00	26,557.40
400425	IV - Managed Care	(353.74)		0.00	(353.74)
400430	X-Ray - Managed Care	(1,234.84)		0.00	(1,234.84)
400460	Contract Allow(Ancill) MGD Care	86,603.36		0.00	86,603.36
Subtotal [10B] Other - Non-medicare		229,186.14		0.00	229,186.14

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		<u>9/30/2015</u>			<u>9/30/2015</u>
Total [30] Statement of Revenue		<u>(13,914,358.69)</u>		<u>0.00</u>	<u>(13,914,358.69)</u>
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		D.01		
Reclass subscriptions out of dues				
R0001	Subscriptions		299.00	
500240	Dues & Subscriptions			299.00
Total			299.00	299.00
Adjusting Journal Entries JE # 2		I.01c		
To allocate director of rehab and rehab aides				
600810	Salaries PT		25,602.34	
600830	Salaries OT		25,904.86	
600850	Salaries ST		9,602.33	
600800	Salaries Director Rehab			29,115.57
600860	Salaires Rehab Aides			31,993.96
Total			61,109.53	61,109.53
Adjusting Journal Entries JE # 3		E.01b		
Cell phone reclass				
R0002	Cell phone		1,000.00	
500440	Telephone			1,000.00
Total			1,000.00	1,000.00
Adjusting Journal Entries JE # 4		I.02		
Reclass MedPro PT services from other to PT Line on page 13 of cost report				
570040	Rehab Contracted Services		7,128.00	
564050	Contracted Services			7,128.00
Total			7,128.00	7,128.00
Adjusting Journal Entries JE # 5		M.01		
Reclass Software to other A&G				
R0003	Referral Software		10,398.00	
500240	Dues & Subscriptions			10,398.00
Total			10,398.00	10,398.00
Adjusting Journal Entries JE # 6				
To reclass contracts to correct line				
R0004	Architect		500.00	
R0005	Contracted Social Worker		600.00	
500360	Consulting Other			1,100.00
Total			1,100.00	1,100.00



MYERS AND STAUFFER
CERTIFIED MEDICAL ACCOUNTING

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/12/2016
 Run Date: 2/12/2016

Provider Name: JACC Healthcare Center of Danielson
 Provider Number: 20454
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: