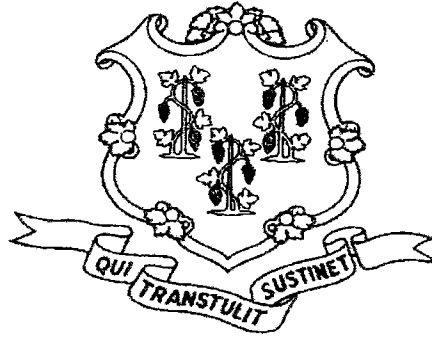


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) JACC Healthcare Center of Danielson	
Address (No. & Street, City, State, Zip Code) 111 Westcott Road, Danielson, CT 06239	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 383940364	RHNS	(Specify)	Medicare Provider 07-5423
------------------	-------------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 20454	RHNS	ICF-IID
----------------------------	---------------	------	---------

For Department Use Only

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2017	Page 1	of 37
---	--------------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for JACC Healthcare Center of Danielson [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Steven Barrett			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility JACC Healthcare Center of Danielson	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 111 Westcott Road, Danielson, CT 06239				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/25/2018		
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 9/30/2017	Page 2	of 37
---	------------------------------------	-----------	----------

Name of Facility (as shown on license) JACC Healthcare Center of Danielson	Address (No. & Street, City, State, Zip) 111 Westcott Road, Danielson, CT 06239
---	---

License Numbers:	CCNH 383940364	RHNS (Specify)	Medicare Provider No. 07-5423
------------------	-------------------	-------------------	----------------------------------

Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)			
<input type="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 type="radio"/> Yes	<input type="radio"/> No	If "Yes," explain fully.
---	---------------------------	--------------------------	--------------------------

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 9/30/2017	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 Related Parties*

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2017	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 #	Actual Cost to the Related Party
		Yes	No %**			
Shimshon Fisher	111 Westcott Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>	Loan	Page 34, Line B3	489,500
Fusion Rehab	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	PT Therapy Services	Page 13, Line B5a	60,752
		<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.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Accounting Basis

Name of Facility JACC Healthcare Center of Daniels	License No. 383940364	Report for Year Ended 9/30/2017	Page 7	of 37
---	--------------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 H.A. Business Services / Cornerstone	PO Box 182, Plainville, CT 06062
3 Saul N. Friedman & Company	1333 60th St., Brooklyn, NY 11219
4	

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation	\$ 11,644
2 Prepare Monthly Financial Statements	\$ 15,814
3 Prepare Monthly Financial Statements	\$ 51,250
4	\$
	Charge for Services Provided
	\$ 78,708

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 See attached	860-240-6000
2 Murtha Cullina	
3	
4	
5	

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

1
2 185 Asylum St., Hartford, CT
3
4
5

Services Provided by This Firm (*describe fully*)

1	\$ 59,942
2 Prior Period Expenses (Disallowed)	\$ 15,000
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 74,942

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

JACC Healthcare Center of Danielson

9/30/2017

Legal Fees

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

<u>Services Provided</u>	<u>Charge for Services</u>
1 Labor discussions, regulatory compliance (Disallow \$14,060)	\$ 23,416
2 Marshall Services (Disallow)	875
3 FMLA Issues	1,353
4 General Legal	625
5 CHRO Complaint (Disallow)	4,218
6 Pharmacy Settlement (Disallow 50%)	24,504
7 Conservatorship (Disallowed)	3,825
8 General Legal	1,125
	<hr/>
	\$ 59,942

Schedule of Resident Statistics

	Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2017		Period 7/1 Thru 9/30				Page 8	of 37				
			Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Total	CCNH	RHNS	RHNS (Specify)
							Total CCNH Level	Total RHNS Level						
1. Certified Bed Capacity														
A. On last day of PREVIOUS report period	190	190	190	190	190	190	190	190	190	190	190	190		
B. On last day of THIS report period	190	190	190	190	190	190	190	190	190	190	190	190		
2. Number of Residents														
A. As of midnight of PREVIOUS report period	174	174	174	174	174	174	174	174	174	174	174	174		
B. As of midnight of THIS report period	153	153	153	153	153	153	153	153	153	153	153	153		
3. Total Number of Days Care Provided During Period														
A. Medicare	5,589	5,589	5,589	5,589	4,161	4,161	4,161	4,161	1,428	1,428	1,428	1,428		
B. Medicaid (Conn.)	48,393	48,393	48,393	48,393	36,457	36,457	36,457	36,457	11,936	11,936	11,936	11,936		
C. Medicaid (other states)														
D. Private Pay	3,175	3,175	3,175	3,175	2,208	2,208	2,208	2,208	967	967	967	967		
E. State SSI for RCH														
F. Other (Specify) Commercial Insurance/Management	4,808	4,808	4,808	4,808	3,708	3,708	3,708	3,708	1,100	1,100	1,100	1,100		
G. Total Care Days During Period (3A thru F)	61,965	61,965	61,965	61,965	46,534	46,534	46,534	46,534	15,431	15,431	15,431	15,431		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds														
A. Medicaid Bed Reserve Days														
B. Other Bed Reserve Days														
5. Total Resident Days (3G + 4A + 4B)	61,965	61,965	61,965	61,965	46,534	46,534	46,534	46,534	15,431	15,431	15,431	15,431		

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2017	Page 9	of 37
---	--------------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(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	10		120		23				
Per Diem Rate									
a. One bed rm.	Various		242.83		357.00				
b. Two bed rms.	Various		242.83		336.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,004	4,004		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,461	2,461		
2. Restorative Treatments				
C. Other				
D. Total Physical Therapy Treatments	6,465	6,465		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	724	724		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	495	495		
2. Restorative Treatments				
C. Other				
D. Total Speech Therapy Treatments	1,219	1,219		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,928	4,928		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,429	2,429		
2. Restorative Treatments				
C. Other				
D. Total Occupational Therapy Treatments	7,357	7,357		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2017	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)	141,139	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	382,651	18,562				
5. Dietary Service						
a. Head Dietitian	61,649	2,106				
b. Food Service Supervisor	48,658	2,120				
c. Dietary Workers	599,166	33,355				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	376,691	21,605				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	71,530	2,120				
b. Other Maintenance Workers	126,134	7,358				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	196,702	10,625				
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	172,165	3,520				
b. RN						
1. Direct Care	1,434,237	38,063				
2. Administrative**	292,172	8,241				
c. LPN						
1. Direct Care	1,396,918	48,015				
2. Administrative**	60,183	1,800				
d. Aides and Attendants	2,961,204	168,620				
e. Physical Therapists	342,305	10,107				
f. Speech Therapists	78,447	1,589				
g. Occupational Therapists	451,650	13,009				
h. Recreation Workers	181,137	9,848				
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	91,560	4,249				
n. Marketing						
o. Other (Specify) See Attached Schedule	42,492	2,394				
<i>A-13. Total Salary Expenditures</i>	9,508,790	409,385				

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

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

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2017	11			37	
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section I - Operators/Owners		Salary Paid					
CCNH	RHNS	(Specify)					
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) JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2017		Page 12	of 37					
		CCNH	RHNS							
Name	CCNH	RHNS	(Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section III - Administrators***										
Steven Barrett	141,139			Non Discriminatory	Administrator	2,080	A2	N/A		
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2017	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	2,924	43				
2. Dentist	16,224	68				
3. Pharmacist	31,509	300				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	194,883	1,935				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	66,000	290				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	5,975	30				
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	7,350	20				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	8,580	155				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	4,275	16				
B-13 Total Fees Paid in Lieu of Salaries	337,720	2,857				

* 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 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Joseph Alessandro	Medical Director	<input type="radio"/>	<input type="radio"/>		
Richard Wilcon	Medical Director	<input type="radio"/>	<input type="radio"/>		
Integra Scripts	Pharmacist	<input type="radio"/>	<input type="radio"/>		
Hirsch	Contracted Admissions	<input type="radio"/>	<input type="radio"/>		
Partners Pharmacy	Pharmacist	<input type="radio"/>	<input type="radio"/>		
Healthdrive Dental	Dental	<input type="radio"/>	<input type="radio"/>		
Willian Johnson	Social Worker	<input type="radio"/>	<input type="radio"/>		
Fusion Therapy	Rehab Therapy	<input type="radio"/>	<input type="radio"/>		Wife of Scott Ziskin
Swallowing Diagnostics	ST Therapy	<input type="radio"/>	<input type="radio"/>		
Diane Tryon	Dietician	<input type="radio"/>	<input type="radio"/>		
Ciporah Fischman	MDS Consultant	<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	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 431,548	431,548			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 128,225	128,225			
4. Social Security (F.I.C.A.)	\$ 726,143	726,143			
5. Health Insurance	\$ 1,845,272	1,845,272			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 639,956	639,956			
8. Uniform Allowance	\$ 44,481	44,481			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 89,495	89,495			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 78,708	78,708			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 74,942	74,942			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 33,370	33,370			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 29,486	29,486			
2. Cellular Phones	\$ 1,536	1,536			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 1,112,253	1,112,253			
Subtotal	\$ 5,235,415	5,235,415			

* 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
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	(0)		
HRA Fee	\$ 4,075		
Union Training	\$ 76,418		
Employee Gift Cards and Food for Meetings (Disallow)	\$ 9,002		
Total	\$ 89,495	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
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	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	5,235,415	5,235,415		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 1,497	1,497		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 17,229	17,229		
5. Education Expenses Related to Seminars and Conventions	\$ 1,631	1,631		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 2,131	2,131		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 29,667	29,667		
4. Fund-Raising***	\$			
5. Medical Records	\$ 4,448	4,448		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 4,221	4,221		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 7,083	7,083		
10. Contributions*** See Attached Schedule	\$ 4,600	4,600		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 91,594	91,594		
12. Administrative Management Services**	\$ 220,506	220,506		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 172,776	172,776		
C-14 Total Administrative & General Expenditures	\$ 5,792,798	5,792,798		

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	(0)		
Promotional Advertising	\$ 29,667		
Total Other Advertising	\$ 29,667	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Charitable Contributions	\$ 4,600		
Total Contributions	\$ 4,600	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Bank Charges	\$ 10,606		
Business License Fee	\$ 5,500		
License and Permits	\$ 1,831		
Small Equipment Purchase	\$ 39,093		
Fines and Penalties (Disallowed)	\$ 24		
Non Operating Expense (Disallowed)	\$ 328		
Employee Physicals	\$ 5,363		
Security Expense	\$ 191		
Prior Period Sick Pay (Disallowed)	\$ 89,596		
Employee Professional License (Disallowed)	\$ 60		
Background Checks	\$ 1,944		
Purchasing Consultant	\$ 14,155		
State and Federal Compliance	\$ 1,057		
Various Travel, Food and Gifts (Disallowed)	\$ 3,027		
Total Other Administrative and General	\$ 172,776	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Danielson	383940364	9/30/2017	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 #
Sam Krohn	111,600	Oversees day to day operations	Page 16, Line M12
Jennifer Simon LLC	60,906	Back office work	Page 16, Line M12
Phillip Stern	18,000	Back office work	Page 16, Line M12
Nathan Stern	30,000	Back office work	Page 16, Line M12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2017		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 420,434	420,434			
2.	Non-Food Supplies	\$				
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 1,427	1,427			
c. Management Services**		\$				
d. Other (Specify) _____ Other Dietary Supplies		\$ 48,034	48,034			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 469,895	469,895			
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 JACC Healthcare Center of Danielson		License No. 383940364	Report for Year Ended 9/30/2017	Page 19	of 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. \$	8,764	8,764	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	3,631	3,631	
c. Management Services**		\$			
d. Other (Specify) Other Laundry Supplies		\$	4,691	4,691	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	17,086	17,086	
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	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care	Amt.	\$	21,474	21,474		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)						
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.	\$				
c. Management Services*		\$				
d. Other (<i>Specify</i>)		\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$	21,474	21,474		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Pharmacy		\$	409,882	409,882		
b. Medicine Cabinet Drugs		\$	47,516	47,516		
c. Medical and Therapeutic Supplies		\$	192,540	192,540		
d. Ambulance/Limousine***		\$	54,023	54,023		
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	31,989	31,989		
f. X-rays and Related Radiological Procedures***		\$	14,968	14,968		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$	18,030	18,030		
i. Recreation		\$	24,203	24,203		
j. Other (Specify)**** See Attached Schedule		\$	21,756	21,756		
5K. Total Resident Care Expenditures (5a - 5j)		\$	814,907	814,907		

* 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.

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

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 58,390	58,390				
b. Heat	\$ 148,605	148,605				
c. Light & Power	\$ 522	522				
d. Water	\$ 69,106	69,106				
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$ 11,336	11,336				
f. Other <i>(itemize)</i>	\$ 57,828	57,828				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 345,787	345,787				
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 37,297	37,297				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 3,019	3,019				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 40,316	40,316				
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 6,738	6,738				
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 6,738	6,738				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,075,720	1,075,720				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 145,289	145,289				
c. Personal property taxes	\$ 19,640	19,640				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,287,703	1,287,703				

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

JACC Healthcare Center of Danielson
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 566,643	Various	\$ 33,122
Total additions for Building Improvement		\$ 566,643		\$ 33,122 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 6,730	Various	\$ 282
Total additions for Movable Equipmen		\$ 6,730		\$ 282 *
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:				
Various	See Attached	\$ 55,168	8	\$ 3,035
Total additions for Leasehold Improvemem		\$ 55,168		\$ 3,035 *
Deletions:				
Total deletions for Leasehold Improvemem		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

JACC Healthcare Center of Danielson
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	NBV
Building Improvement							
<i>2016 Additions</i>							
Sign	16,750	S/L	10	1,675	1,675	3,350	13,400
Dining Room Renovations	50,000	S/L	20	2,500	2,500	5,000	45,000
Total Additions 2016	66,750			4,175	4,175	8,350	58,400
<i>2017 Additions</i>							
Renovation	50,000	S/L	8	-	5,208	5,208	44,792
HD Supply	5,655	S/L	8	-	531	531	5,123
Asbestos Abatement	8,000	S/L	8	-	667	667	7,333
Renovation	102,880	S/L	8	-	8,573	8,573	94,307
Renovation	37,720	S/L	8	-	3,143	3,143	34,577
Architectural Drawings	5,800	S/L	8	-	483	483	5,317
Commercial Doors	4,165	S/L	8	-	347	347	3,818
American Express	3,060	S/L	8	-	255	255	2,805
New Counter Tops	5,315	S/L	8	-	443	443	4,872
American Express	2,110	S/L	8	-	176	176	1,934
Renovation	64,300	S/L	8	-	4,689	4,689	59,611
American Express	2,888	S/L	8	-	181	181	2,708
American Express	1,194	S/L	8	-	75	75	1,119
American Express	1,194	S/L	8	-	275	275	5,010
Commercial Doors	5,285	S/L	8	-	59	59	1,354
American Express	1,413	S/L	8	-	59	59	1,354
Renovation	222,285	S/L	8	-	6,946	6,946	215,339
P&J Sprinkler	3,162	S/L	8	-	66	66	3,096
Asbestos Abatement	34,650	S/L	8	-	361	361	34,289
New Windows	6,762	S/L	8	-	644	644	6,118
Total Additions 2017	566,643			-	33,122	33,122	533,522
Total Building Improvement	633,393			4,175	37,297	41,472	591,922

Moveable Equipment

2015 Additions									
Grab Bars	5,151	S/L	15	686	343	1,029	4,122		
Time Clock	1,952	S/L	10	390	195	585	1,367		
Server	2,825	S/L	5	1,130	565	1,695	1,130		
Wireless Routers	1,535	S/L	5	614	307	921	614		
Total Additions 2015	11,463			2,821	1,410	4,231	7,232		
2016 Additions									
Freezer	1,569	S/L	15	105	105	210	1,359		
Oxygen Concentrator	4,977	S/L	7	711	711	1,422	3,555		
Ice Machine	5,110	S/L	10	511	511	1,022	4,088		
Total Additions 2016	11,656			1,327	1,327	2,654	9,002		
2017 Additions									
Compact Water Booster	2,527	S/L	7	-	180	180	2,346		
Water Cooler	2,066	S/L	7	-	49	49	2,017		
Ice Bin	722	S/L	7	-	17	17	705		
Garbage Disposal	1,379	S/L	7	-	33	33	1,346		
Computer Equipment	35	S/L	7	-	2	2	33		
Total Additions 2017	6,730			-	282	282	6,448		
Total Moveable Equipment	29,848			4,147	3,019	7,166	22,682		
Total for 2017	663,241			8,322	40,316	48,638			

	Prior Year	Current Year
Net Book Value per Trial Balance	80,034	608,798
Net Book Value per C/R Depreciation	81,546	614,603
Variance	(1,512)	(5,805)
Software (Net)	-	-
CR vs. TB Adjustment page 31 of the Cost Report	(1,512)	(5,805)

	Per ITTB	Per Marcum Above	Variance
Building Improvement	40,827	37,297	3,783
Moveable Equipment	3,783	3,019	44,610
Depreciation Adjustment - Page 36 of the Cost Report	44,610	40,316	4,294

JACC Healthcare Center of Danielson
 Cost Report Year 2017
 Medicaid Cost Report - Amortization Summary

	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	NBV
Leasehold Improvement							
<i>2016 Additions</i>							
Leasehold Acquisition Cost	18,516	S/L	5	3,703	3,703	7,406	11,110
Total Additions 2016	<u>18,516</u>			<u>3,703</u>	<u>3,703</u>	<u>7,406</u>	<u>11,110</u>
<i>2017 Additions</i>							
Leasehold Acquisition Cost	5,169	S/L	8	-	431	431	4,738
Leasehold Acquisition Cost	50,000	S/L	8	-	2,604	2,604	47,396
Total Additions 2017	<u>55,169</u>			<u>-</u>	<u>3,035</u>	<u>3,035</u>	<u>52,134</u>
Total Leasehold Improvement	<u>73,685</u>			<u>3,703</u>	<u>6,738</u>	<u>10,441</u>	<u>63,244</u>
Total for 2017	<u>73,685</u>			<u>3,703</u>	<u>6,738</u>	<u>10,441</u>	

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
JACC Healthcare Center of Danielson		383940364		9/30/2017		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	12	2015	5 Years	18,516	3,703	S/L		3,703	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
Var									
				55,168	55,168	S/L		3,035	
C-4. Subtotal									6,738
D. Total Amortization									6,738

* 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 9/30/2017	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					
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	
Danielson Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	111 Westcott Road, Danielson, CT 06239-9292	09/01/15	10 Years	1,075,720	

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	9/30/2017			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		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Interest/Penalties (Disallowed)				\$	11,196	11,196	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	11,196	11,196	
14. Insurance							
a. Insurance on Property (buildings only)				\$	96,363	96,363	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) EPLI and D&O Insurance (Disallowed)				\$	9,336	9,336	
14d. Total Insurance Expenditures (14a + b + c)				\$	105,699	105,699	
15. Total All Expenditures (A-13 thru C-14)				\$	18,713,055	18,713,055	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson				383940364	9/30/2017	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	A12g	Occupational Therapy	\$ 451,650	451,650		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 5,975	5,975		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.	15	1A9	Discriminatory Benefits	\$ 9,002	9,002		
9.			Bad Debts	\$			
10.	15	1d &	Accounting & Legal	\$ 50,230	50,230		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 96	96		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 29,667	29,667		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 4,600	4,600		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 100,260	100,260		
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)				\$ 651,480	651,480		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M9	Credit Card Subscription Fees	\$ 625		
16	M9	Admissions Referral Subscription Fee	\$ 6,600		
16	M13	Fines and Penalties (Disallowed)	\$ 24		
16	M13	Non Operating Expense (Disallowed)	\$ 328		
16	M13	Prior Period Sick Pay (Disallowed)	\$ 89,596		
16	M13	Employee Professional License (Disallowed)	\$ 60		
16	M13	Various Travel, Food and Gifts (Disallowed)	\$ 3,027		
Total Other A&G Adjustments			\$ 100,260	\$ -	\$ -

JACC Healthcare Center of Danielson
Calculation of Allowable Cell Phone Expense
September 30, 2017

Beds	# of Allowable Cell Phones
1-100	3
101-200	4
201-300	5
301-400	6

Total Bed Capacity	190
# of Allowable Cell Phones	4

Allowable Cell Phone Expense (per cell phone):	
per month	\$ 30
per year	\$ 360

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 1,536
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u>\$ 96</u> Page 28 Line 12

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	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 651,480	651,480		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 409,882	409,882		
28.	20	5d	Ambulance/Limousine	\$ 54,023	54,023		
29.	20	5f	X-rays, etc	\$ 14,968	14,968		
30.	20	5h	Laboratory	\$ 18,030	18,030		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 31,989	31,989		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 21,178	21,178		
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	\$ 21,875	21,875		
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)				\$ 1,223,425	1,223,425		

*** 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
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable	\$ 9,528		
20	5j	Medical Equipment Rental (Disallowed)	\$ 9,346		
20	5j	Occupational Therapy Supplies (Disallowed)	\$ 1,998		
20	5j	Wound Vac Supplies (Disallowed)	\$ 280		
20	5j	Patient Specific Equipment Rental (Disallowed)	\$ 27		
Total Other Ancillary Costs			\$ 21,178	\$ -	\$ -

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	12D	Interest/Penalties	\$ 11,196		
27	14c3	EPLI and D&O Insurance	\$ 9,336		
30	IV 8	Misc Revenue	\$ 1,343		
Total Other Adjustments			\$ 21,875	\$ -	\$ -

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
9/30/2017**

	<u>Amount</u>	
Total Cable TV Expense acct #	13,128	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 9,528</u></u>	

F. Statement of Revenue

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 15,958,987	15,958,987				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,587,740)	(4,587,740)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,751,987	1,751,987				
b. Medicare Room and Board Contractual Allowance **	\$ 1,538,829	1,538,829				
4. a. Private-Pay Residents and Other	\$ 3,137,103	3,137,103				
b. Private-Pay Room and Board Contractual Allowance **	\$ 50,403	50,403				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 375,501	375,501				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 76,029	76,029				
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	\$ 984,461	984,461				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 138,281	138,281				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 184,654	184,654				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 38,493	38,493				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 1,102,255	1,102,255				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 165,327	165,327				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (2,126,199)	(2,126,199)				
b. Other (Specify) - Non-Medicare	\$ (384,733)	(384,733)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 18,403,638	18,403,638				
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)	\$ 137	137				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 229,802	229,802				
V. Total Other Revenue (1 thru 8)	\$ 229,939	229,939				
VI. Total All Revenue (III + V)	\$ 18,633,577	18,633,577				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	28,797
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,041,522
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	82,035
a. Prepaid Workers Comp	57,440			
b. Prepaid Insurance	24,595			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	19,873
8. Other Current Assets (<i>itemize</i>)			\$	83,160
Utilities Deposit	79,240			
Allowance for Doubtful Accounts	3,920			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,255,387
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 633,393		\$	591,921
	Accum. Depreciation 41,472	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 29,850		\$	22,682
	Accum. Depreciation 7,168	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(5,806)
FS vs CR Net Book Value	(5,805)			
Rounding	(1)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	608,797

* 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	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	3,864,184
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	302,227
Due from Prior Owner		338,983		
Lease Acquisition Cost (Net)		63,244		
Exchange		(100,000)		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	302,227
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,166,411

* 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	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,990,579
2. Notes Payable (itemize)				\$	
3. Loans Payable for Equipment (Current portion) (itemize)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)				\$	414,222
5. Accrued Payroll (Owners and/or Stockholders only)				\$	
6. Accrued Payroll Taxes Payable				\$	14,109
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (Current Portion)				\$	
10. Interest Payable (Exclusive of Owner and/or Related Parties)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (itemize)				\$	705,793
Accrued Provider Tax		597,891	Union Dues Withholding (449)		
Accrued Accounting Fees		10,000	Accrued Employee Ins. 657		
Accrued Health & Welfare		106,594	Patient Refund (8,901)		
#REF!		#REF!			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,124,703

* 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 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,124,703	
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>)					
\$ 489,500					
Name and Address of Lender		Amount	Loan Date		
Shimshon Fisher		489,500	On-Going		
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$ 660,749					
Rounding (1)					
Due to Other 3rd Party A			147,500		
Due to Other 3rd Party B			513,250		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 1,150,249					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 4,274,952					


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	9/30/2017	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			\$	1,500,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,524,768)
6. Gain or Loss for Period			\$	(83,773)
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	(108,541)
C. Total Reserves and Net Worth			\$	(108,541)
D. Total Liabilities, Reserves, and Net Worth			\$	4,166,411

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2017	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(24,771)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	18,633,577		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	18,717,350		
D. Net Income or Deficit			\$	(83,773)		
E. Balance			\$	(108,544)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses per Pg. 27 18,713,055						
Difference in Depreciation 4,294						
Rounding 1						
Total Expenses 18,717,350						
2. Other <i>(itemize)</i>						
Rounding 3						
F-3. Total Additions					\$	3
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			\$	(108,541)		

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2017	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 2/14/18		
Printed Name of Preparer Matthew S. Bavolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for JACC Healthcare Center of Danielson for the year ended September 30, 2017 included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of JACC Healthcare Center of Danielson. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of JACC Healthcare Center of Danielson and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 13, 2018

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name JACC Healthcare Center of Danielson

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
100015	ZBA - Cash Operating	(3.00)			(3.00)	(3.00)
100020	Cash - Operating	79,766.30			79,766.30	54,777.80
100025	Cash - Payroll	(34,876.00)			(34,876.00)	(23,587.46)
100030	Cash - Prior Owner	(17,190.33)			(17,190.33)	0.00
100051	Resident Trust - Petty	1,100.00			1,100.00	1,100.00
100070	A/R - Medicaid	1,262,209.80			1,262,209.80	1,040,356.09
100075	A/R - Medicare A	664,809.62			664,809.62	706,539.61
100080	A/R - Managed Care	156,146.54			156,146.54	94,509.43
100085	A/R - Private	684,917.68			684,917.68	671,012.83
100090	A/R - Medicare B	273,484.93			273,484.93	207,752.69
100105	Allowance - Doubtful Accounts	(46.36)			(46.36)	(46.46)
100106	Allow - Doubtful PVT Accounts	79,240.00			79,240.00	0.00
100175	Due To/From Prior Owner	338,983.00			338,983.00	331,812.78
100327	Due To/ From Medicare	19,873.00			19,873.00	19,873.44
100375	Loan & Exchange	(100,000.00)			(100,000.00)	0.00
100400	Prepaid Expenses	0.00			0.00	10,000.00
100400.01	Prepaid Workers Comp	57,440.28			57,440.28	0.00
100410	Prepaid Insurance	24,594.90			24,594.90	15,890.50
100500	Leasehold Improvements	626,631.45		6,762.00	633,393.45	66,750.00
100510	Furniture Fixtures & Equipment	30,264.52		(6,762.00)	23,502.52	16,807.54
100530	Computer Equip & Software	6,347.00			6,347.00	6,312.36
100600	Accum Depr- Leasehold Improv	(46,676.93)		(644.00)	(47,320.93)	(5,850.00)
100610	Accum Depr - FF & E	(5,780.89)		644.00	(5,136.89)	(2,353.61)
100630	Accum Depr - Comp Equip & Soft	(1,987.76)			(1,987.76)	(1,632.21)
100700	Utilities Deposits	3,920.00			3,920.00	28,160.00
100710	Lease Acquisition Costs	73,684.61			73,684.61	18,516.42
100715	Accum Amort Lease Aqu Costs	(10,441.08)			(10,441.08)	(3,703.32)
200000	Accounts Payable	(1,990,578.63)			(1,990,578.63)	(1,596,524.32)
200015	Accrued Provider Tax Payable	(597,890.84)			(597,890.84)	(369,942.76)
200020	Accrued Payroll	(175,768.09)			(175,768.09)	(146,281.02)
200022	Accrued PTO	(150,548.00)			(150,548.00)	(150,547.76)
200023	Accrued Sick pay	(87,906.32)			(87,906.32)	0.00
200025	Accrued Payroll Taxes	(14,108.75)			(14,108.75)	(11,696.01)
200030	Accrued Expense Other	0.00			0.00	(27,077.00)
200030.04	Accrued accounting fees	(10,000.00)			(10,000.00)	0.00
200035	Accrued Health & Welfare	(106,594.20)			(106,594.20)	(35,404.90)
200040	Accrued Water & Sewer	0.00			0.00	(15,000.00)
200045	Union Dues Withholding	448.70			448.70	(61.05)
200050	Accrued Employee Ins.	(657.00)			(657.00)	(481.94)
200069	Patient Refund	8,900.60			8,900.60	11,001.96
200375	Due To/From Shimshon Fisher	(489,500.00)			(489,500.00)	(150,000.30)
200400	Due to 3rd Party A	(147,500.00)			(147,500.00)	0.00
200500	Due to 3rd Party B	(513,250.00)			(513,250.00)	0.00
32000	Retained Earnings	0.00			0.00	623,009.03
320000	Retained Earnings	1,524,768.00			1,524,768.00	0.00
330000	Owner's Capital	(1,500,000.00)			(1,500,000.00)	0.00
400000	Room & Board - PVT	(969,818.00)			(969,818.00)	(874,648.00)
400035	Physical Therapy - PVT	(4,237.68)			(4,237.68)	(3,607.37)
400040	Occupational Therapy - PVT	(8,441.55)			(8,441.55)	(3,056.80)
400045	Speech Therapy - PVT	(2,185.35)			(2,185.35)	(1,131.85)
400060	Contractual Allow (Ancill) PVT	1,622.31			1,622.31	693.36
400070	Pr. Yr. Revenue Adjustments PVT	(106,861.75)			(106,861.75)	(248,583.00)
400100	Room & Board - MD	(16,107,679.71)			(16,107,679.71)	(16,522,244.98)
400100.01	Hospice Revenue	(364,817.55)			(364,817.55)	0.00
400120	Pharmacy - MD	(18,864.33)			(18,864.33)	(17,877.65)
400130	X Ray - MD	0.00			0.00	(206.66)
400135	Physical Therapy - MD	(89,249.02)			(89,249.02)	(64,030.25)
400140	Occupational Therapy - MD	(94,961.67)			(94,961.67)	(71,934.76)
400145	Speech Therapy - MD	(24,107.17)			(24,107.17)	(19,018.45)
400155	Contractual Allow (R&B) - MD	4,587,739.60			4,587,739.60	4,668,518.97
400160	Contractual Allow (Ancill) MD	227,182.19			227,182.19	173,067.77
400170	Pr. Yr. Revenue Adjustments MD	148,692.48			148,692.48	128,163.44

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
400200	Room & Board - Med A	(1,661,788.00)			(1,661,788.00)	(1,215,733.25)
400200.01	Managed Medicare	(1,440,500.00)			(1,440,500.00)	0.00
400220	Pharmacy - MA	(372,751.35)			(372,751.35)	(325,475.53)
400230	X-Ray - MA	(932.02)			(932.02)	(12,034.35)
400235	Physical Therapy - MA	(743,381.95)			(743,381.95)	(562,393.02)
400240	Occupational Therapy MA	(813,350.89)			(813,350.89)	(644,895.88)
400245	Speech Therapy - MA	(116,523.01)			(116,523.01)	(115,120.77)
400255	Contractual Allow (R&B) - Med A	(1,538,829.15)			(1,538,829.15)	(1,020,006.78)
400260	Contractual Allow (Ancill) MA	2,046,939.22			2,046,939.22	1,659,919.55
400265	Contractual Allowance (BC/BSD)	575.11			575.11	425.24
400269	Sequester Med A	56,594.85			56,594.85	30,236.63
400270	Pr. Yr. Revenue Adjustments MA	(146,793.95)			(146,793.95)	0.00
400271.01	Managed Medicare	(1,599.00)			(1,599.00)	0.00
400400	Room & Board - Managed Care	(262,752.00)			(262,752.00)	(1,814,482.00)
400410	Pr. Yr. Room & Board - Managed Care	9,245.00			9,245.00	0.00
400420	Pharmacy - Managed Care	(57,164.20)			(57,164.20)	(46,634.88)
400430	X-Ray - Managed Care	0.00			0.00	(610.26)
400435	Physical Therapy - Managed Care	(44,794.50)			(44,794.50)	(44,418.45)
400440	Occupational Therapy - Managed	(61,923.83)			(61,923.83)	(52,063.69)
400445	Speech Therapy - Managed Care	(12,200.28)			(12,200.28)	(9,436.63)
400455	Contract Allow (R&B) - MGD Care	(50,402.92)			(50,402.92)	(45,151.00)
400460	Contract Allow(Ancill) MGD Care	175,763.37			175,763.37	127,153.78
400470	Pr. Yr. Revenue Adjustments MGD	0.00			0.00	(990.68)
400635	Physical Therapy - Medicare B	(241,078.62)			(241,078.62)	(198,093.57)
400635.01	MEDACARE B FLU SHOTA	(2,750.04)			(2,750.04)	0.00
400640	Occupational Therapy - Med B	(288,904.16)			(288,904.16)	(262,764.86)
400645	Speech Therapy - Medicare B	(68,131.03)			(68,131.03)	(97,639.13)
400660	Contract Allow (Ancill) Med B	74,415.61			74,415.61	61,031.32
400669	Sequester Med B	5,776.33			5,776.33	5,600.46
400860	Miscellaneous Revenue	(1,343.22)			(1,343.22)	(20,970.39)
400870	Interest income	(136.96)			(136.96)	0.00
400900.9	Prior Period ancillary MNG CARE	5,511.55			5,511.55	0.00
400999	HUD RESERVE DRAW	(159,426.04)			(159,426.04)	0.00
444444	Ancillary - cash receipts	(25,921.64)			(25,921.64)	0.00
500100	Salaries Administrator	141,138.80			141,138.80	158,050.82
500110	Rent - Offsite Office	5,100.00			5,100.00	4,675.00
500115	Salaries Admissions	101,191.68			101,191.68	166,400.34
500130	Customer service aide	27,222.02			27,222.02	0.00
500150	Salary Office	212,713.44			212,713.44	215,330.61
500180	Travel & Mileage	17,228.77			17,228.77	19,323.91
500200	Bank Charges	10,606.38			10,606.38	12,889.85
500240	Dues & Subscriptions	7,228.00		(7,228.00)	0.00	6,490.34
500260	Office Supplies	29,935.67			29,935.67	26,780.08
500270	Software / Tech Support	48,270.67			48,270.67	46,874.60
500280	Postage	4,221.49			4,221.49	4,752.13
500300	Printing	3,433.93			3,433.93	2,924.25
500310	Rental of Equipment	15,337.98		(4,001.90)	11,336.08	6,372.19
500320	Accounting Fees	57,458.15		21,250.00	78,708.15	40,257.84
500330	Contract Services - Office	62,849.70		(1,943.70)	60,906.00	96,458.00
500340	Legal Fees	59,941.67		15,000.00	74,941.67	66,799.88
500350	Payroll Processing Fee	43,323.30			43,323.30	35,306.80
500355	Charitable	4,600.00			4,600.00	115.00
500360	Consulting Other	76,914.86		(73,914.86)	3,000.00	12,900.00
500385	New Hire Expense	0.00			0.00	2,135.64
500400	Business License Fees	5,500.00			5,500.00	0.00
500420	Licenses & Permits	1,831.00			1,831.00	1,977.50
500440	Telephone	31,022.50		(1,536.43)	29,486.07	30,884.01
500445	Small Equipment Purchase	39,093.20			39,093.20	11,516.43
500450	Insurance Non-Property	3,212.83		6,123.17	9,336.00	9,336.00
500460	Meetings & Seminars	1,546.07		85.00	1,631.07	496.90
500475	Advertising Help Wanted	2,130.50			2,130.50	3,658.20
500480	Advertising - Promotional	29,667.01			29,667.01	28,461.65
500490	Fines & Penalties	24.00			24.00	44.04
500510	Taxes - Real Estate	0.00		145,289.20	145,289.20	145,289.20
500520	Taxes - Personal	19,639.57			19,639.57	13,411.95
500530	Insurance - Property	102,486.26		(6,123.17)	96,363.09	102,897.20

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
500550	Provider Fee Expense	1,112,253.48			1,112,253.48	1,103,193.08
500810	Business Consulting	111,600.00			111,600.00	109,596.49
500850	Medical Director Fees	66,000.00			66,000.00	67,500.00
500900	Rent Expense - Building	1,215,909.34		(145,289.20)	1,070,620.14	1,117,593.24
500950	Management Fees	0.00		48,000.00	48,000.00	73,675.00
501100	Deprec FF & E	3,782.65			3,782.65	3,363.65
501300	Depr - Leasehold Improvements	40,826.93			40,826.93	5,850.00
501550	Amort Lease Aquisition Costs	6,738.08			6,738.08	3,703.32
502150	Interest - Other	11,195.77			11,195.77	170,020.81
503000	Non-Operating Expense	328.03			328.03	0.00
510000	Employee Benefits	(2,797.91)			(2,797.91)	0.00
510010	Payroll Taxes FICA	726,143.48			726,143.48	707,428.17
510020	Payroll Taxes FUTA	103,039.90			103,039.90	49,722.80
510030	Payroll Taxes SUTA	25,185.32			25,185.32	104,520.51
510040	Workers' Compensation	431,548.41			431,548.41	550,411.58
510050	Group Health / Dental	153,062.49			153,062.49	177,016.20
510080	Employee Benefits - Non Pr	18,041.07		(4,963.96)	13,077.11	10,172.84
510110	Employee Physicals	5,363.40			5,363.40	340.76
510115	Uniform Allowance	45,066.50			45,066.50	48,000.00
510120	Union Health & Welfare	1,695,007.53			1,695,007.53	1,573,908.27
510125	Union Health&Welfare Settlement	0.00			0.00	60,627.04
510130	Union Training	76,418.18			76,418.18	69,925.61
510140	Union Pension	639,955.79			639,955.79	577,934.74
510145	Union Pension Settlement	0.00			0.00	31,072.31
520005	Dietary Expense	195.00			195.00	0.00
520100	Raw Food	401,584.45			401,584.45	395,762.03
520110	Food - Other	4,316.09			4,316.09	4,512.34
520120	Food Supplements	18,849.24			18,849.24	17,132.86
520140	Dietary Supplies	43,522.67			43,522.67	50,904.94
520160	Contracted Services - dietary	1,427.43			1,427.43	2,571.72
520165	Contract Serv - Dietician	2,923.50			2,923.50	1,675.00
520300	Salaries Dietary Supervisor	48,657.60			48,657.60	48,786.56
520350	Salaries Dietician	61,649.36			61,649.36	63,293.74
520370	Salaries Dietary	599,166.05			599,166.05	604,237.28
530120	Housekeeping Supplies	21,473.66			21,473.66	39,727.21
530140	Contracted Services	0.00			0.00	11,888.43
530400	Saleries Housekeeping Super	0.00			0.00	18,457.53
530450	Salaries Housekeeping	376,691.11			376,691.11	357,749.75
530550	Salaries Laundry	196,702.38			196,702.38	233,965.44
540100	Laundry Supplies	4,691.13			4,691.13	1,360.45
540120	Contract Services - Laundry	3,630.91			3,630.91	7,958.26
540140	Linen Purchases	8,764.30			8,764.30	4,546.34
550005	Maintenance	1,555.40			1,555.40	0.00
550030	Security	191.43			191.43	0.00
550100	Maintenance Supplies	37,847.59			37,847.59	27,171.26
550110	Repairs & Maintenance	18,987.24			18,987.24	10,751.63
550120	Contract Services - maintenance	11,596.78			11,596.78	27,347.14
550130	Minor Equipment	0.00			0.00	3,673.24
550140	Pest Control	1,968.48			1,968.48	2,239.74
550145	Groundskeeping / Snow	13,831.26			13,831.26	8,496.94
550150	Gas & Electric	161,071.65		(12,466.51)	148,605.14	153,664.83
550160	Fuel Oil	521.70			521.70	588.68
550170	Cable TV	13,128.36			13,128.36	12,153.12
550180	Water & Sewer	69,105.64			69,105.64	62,604.71
550190	Trash Removal	28,129.01			28,129.01	22,467.53
550195	Medical Waste	564.66			564.66	1,500.84
550200	Salaries Maintenance Supervisor	71,530.29			71,530.29	65,979.21
550250	Salaries Maintenance	126,134.39			126,134.39	87,193.03
562010	Nursing Supervisor	1,814.42			1,814.42	0.00
562100	Medical Supplies	24,394.92			24,394.92	25,860.08
562110	PPD Medical Supplies	168,144.78			168,144.78	173,639.48
562120	Diapers / Disposables	0.00			0.00	529.42
562140	Tube Feeding (Non Part	74.09			74.09	4,095.27
562160	Oxygen Supplies	28,463.44		3,525.28	31,988.72	46,726.51
564100	Contracted Services - Pharmacy	31,509.24			31,509.24	30,768.51
564120	Over The Counter Drugs	47,516.15			47,516.15	35,755.78

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
564140	Prescription Drugs	409,882.04			409,882.04	373,373.00
566050	Contracted Services - Physician	5,975.00			5,975.00	700.00
566060	Contract Svcs - Dental	16,224.00			16,224.00	17,584.00
566100	Medical Records	4,447.55			4,447.55	5,202.64
566140	Patient Transportation	54,022.85			54,022.85	12,699.59
566160	Med Equip Rental	9,175.40		170.16	9,345.56	14,133.05
566180	Patient Expenses	337.64			337.64	1,156.97
566190	Lab Fees	18,029.57			18,029.57	2,144.37
566200	X-Ray Services	14,968.49			14,968.49	14,217.53
566210	Patient Consolidated Bill	5,530.92			5,530.92	26,536.59
570040	Rehab Contracted Services	203,507.75		(8,625.00)	194,882.75	64,381.20
570060	Physical Therapy Supplies	3,338.38			3,338.38	4,067.61
570080	Speech Therapy Consultant	0.00		7,350.00	7,350.00	8,790.00
570085	Speech Therapy Supplies	0.00			0.00	75.26
570110	Occupational Therapy Supplies	1,997.86			1,997.86	2,441.80
580005	Activities	315.02			315.02	668.47
580100	Activities Supplies	6,219.62			6,219.62	10,554.52
580120	Entertainment Contracted	4,540.00			4,540.00	6,284.02
580900	Salaries Social Service Super	45,851.66			45,851.66	49,942.06
580910	Salaries Social Service Staff	45,708.80			45,708.80	32,976.04
580950	Salaries Recreation Supervisor	52,142.86			52,142.86	46,717.36
580960	Salaries Recreation	128,994.06			128,994.06	120,904.73
600350	LPN - ADMIN	60,182.93			60,182.93	0.00
600600	Salaries Director of Nursing	112,407.77			112,407.77	125,449.93
600650	Salaries Assistant DON	59,757.29			59,757.29	76,491.77
600660	6600-Nursing Administration	6,900.00			6,900.00	0.00
600700	Salaries RN Supervisor	654,462.58			654,462.58	557,079.51
600710	Salaries RN's	777,960.32			777,960.32	749,215.94
600720	Salaries LPN's	1,396,917.74			1,396,917.74	1,366,525.43
600730	Salaries CNA's	2,857,342.41			2,857,342.41	2,701,162.74
600730.01	7900-C.N.A./Scheduler	(293.00)			(293.00)	0.00
600730.02	7950-C.N.A./Central Supply	(293.00)			(293.00)	0.00
600740	Salaries Infection Control	74,094.24			74,094.24	71,530.75
600750	Salaries Staff Developement	0.00			0.00	52,544.09
600760	Salaries MDS Supervisor	71,987.42			71,987.42	62,231.78
600762	Salaries MDS	139,189.84			139,189.84	144,221.54
600770	Salaries Unit Coordinator	4,856.71			4,856.71	43,028.53
600780	Salaries Medical Records	41,524.26			41,524.26	40,617.09
600790	Salaries Scheduler	35,438.38			35,438.38	45,573.30
600792	Salaries Transportation	20,587.90			20,587.90	17,928.09
600795	Salaries Central Supply	34,779.32			34,779.32	44,618.04
600800	Salaries Director Rehab	86,981.71		(86,981.71)	0.00	0.00
600810	Salaries PT	306,275.60		36,029.55	342,305.15	335,921.56
600830	Salaries OT	404,111.53		47,538.73	451,650.26	403,339.23
600850	Salaries ST	70,190.37		8,256.97	78,447.34	100,037.70
600855	resportory therapist	7,713.13			7,713.13	0.00
600860	Salaires Rehab Aides	4,843.54		(4,843.54)	0.00	0.00
600870	Salaries Restorative Aides	42,978.70			42,978.70	41,231.18
999000	Prior Period Expense	44,347.32		(44,347.32)	0.00	0.00
R0001	Subscriptions	0.00		7,083.00	7,083.00	7,329.89
R0002	Cell phone	0.00		1,536.43	1,536.43	1,000.00
R0005	Contracted Social Worker	0.00			0.00	300.00
R0006	Contracted MDS Consultant	0.00		8,580.00	8,580.00	2,000.00
R0007	Maintenance Consultant	0.00		1,738.19	1,738.19	1,000.00
R0008	Credit Card Machine Rental	0.00			0.00	152.50
R0009	Due to 3rd Party A	0.00			0.00	(272,500.00)
R0010	Due to 3rd Party B	0.00			0.00	(513,250.00)
R0011	Owner's Capital	0.00			0.00	(1,500,000.00)
R0012	Prior Period Uniform Allowance	0.00		(22,859.00)	(22,859.00)	0.00
R0013	Prior Period Sick Pay	0.00		89,596.08	89,596.08	0.00
R0014	Work Comp PP Revenue	0.00		(46,173.25)	(46,173.25)	0.00
R0015	Wound Vac	0.00		279.87	279.87	0.00
R0016	Background Checks	0.00		1,943.70	1,943.70	0.00
R0017	CPR Class	0.00		825.00	825.00	0.00
R0019	Purchasing Concultant	0.00		14,155.00	14,155.00	0.00
R0020	State and Federal Compliance	0.00		1,056.67	1,056.67	0.00

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
R0021	Respiratory Therapist	0.00		1,275.00	1,275.00	0.00
R0022	Employee Professional License	0.00		60.00	60.00	0.00
R0023	Patient Specific Rental	0.00		26.59	26.59	0.00
R0024	Unallowable Food, Travel and Gifts	0.00		3,026.96	3,026.96	0.00
R0025	Holiday Party	0.00		1,497.00	1,497.00	0.00
Total						
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: JACCWIN - JACC WINDHAM - MO A/S
 Engagement: Medicaid - JACC Healthcare Center of Danielson
 Period Ending: 9/30/2017
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB Combined Detail LS

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
500100	Salaries Administrator	141,138.80		0.00	141,138.80	158,050.82
Subtotal [2] Administrators		141,138.80		0.00	141,138.80	168,050.82
Subgroup : [4]	Other Administrative Salaries					
500115	Salaries Admissions	101,191.68		0.00	101,191.68	166,400.34
500130	Customer service aide	27,222.02		0.00	27,222.02	0.00
500150	Salary Office	212,713.44		0.00	212,713.44	215,330.61
600780	Salaries Medical Records	41,524.26		0.00	41,524.26	40,617.09
Subtotal [4] Other Administrative Salaries		382,651.40		0.00	382,651.40	422,348.04
Subgroup : [5A]	Head Dietitian					
520350	Salaries Dietician	61,649.36		0.00	61,649.36	63,293.74
Subtotal [5A] Head Dietitian		61,649.36		0.00	61,649.36	63,293.74
Subgroup : [5B]	Food Service Supervisor					
520300	Salaries Dietary Supervisor	48,657.60		0.00	48,657.60	48,786.56
Subtotal [5B] Food Service Supervisor		48,657.60		0.00	48,657.60	48,786.56
Subgroup : [5C]	Dietary Workers					
520370	Salaries Dietary	599,166.05		0.00	599,166.05	604,237.28
Subtotal [5C] Dietary Workers		599,166.05		0.00	599,166.05	604,237.28
Subgroup : [6A]	Head Housekeeper					
530400	Salaries Housekeeping Super	0.00		0.00	0.00	18,457.53
Subtotal [6A] Head Housekeeper		0.00		0.00	0.00	18,457.53
Subgroup : [6B]	Other Housekeeping Workers					
530450	Salaries Housekeeping	376,691.11		0.00	376,691.11	357,749.75
Subtotal [6B] Other Housekeeping Workers		376,691.11		0.00	376,691.11	357,749.75
Subgroup : [7A]	Engineer or Chief of Maintenance					
550200	Salaries Maintenance Supervisor	71,530.29		0.00	71,530.29	65,979.21
Subtotal [7A] Engineer or Chief of Maintenance		71,530.29		0.00	71,530.29	65,979.21
Subgroup : [7B]	Other Maintenance Workers					
550250	Salaries Maintenance	126,134.39		0.00	126,134.39	87,193.03
Subtotal [7B] Other Maintenance Workers		126,134.39		0.00	126,134.39	87,193.03
Subgroup : [8B]	Other Laundry Workers					
530550	Salaries Laundry	196,702.38		0.00	196,702.38	233,965.44
Subtotal [8B] Other Laundry Workers		196,702.38		0.00	196,702.38	233,965.44
Subgroup : [12A]	Director of Nurses/Assistant Director					
600600	Salaries Director of Nursing	112,407.77		0.00	112,407.77	125,449.93
600650	Salaries Assistant DON	59,757.29		0.00	59,757.29	76,491.77
Subtotal [12A] Director of Nurses/Assistant Director		172,165.06		0.00	172,165.06	201,941.70
Subgroup : [12B1]	RNs - Direct Care					
562010	Nursing Supervisor	1,814.42		0.00	1,814.42	0.00
600700	Salaries RN Supervisor	654,462.58		0.00	654,462.58	557,079.51
600710	Salaries RN's	777,960.32		0.00	777,960.32	749,215.94
Subtotal [12B1] RNs - Direct Care		1,434,237.32		0.00	1,434,237.32	1,306,295.45
Subgroup : [12B2]	RNs - Administrative					
600680	6600-Nursing Administration	6,900.00		0.00	6,900.00	0.00
600740	Salaries Infection Control	74,094.24		0.00	74,094.24	71,530.75
600750	Salaries Staff Development	0.00		0.00	0.00	52,544.09
600760	Salaries MDS Supervisor	71,987.42		0.00	71,987.42	62,231.78
600762	Salaries MDS	139,189.84		0.00	139,189.84	144,221.54
Subtotal [12B2] RNs - Administrative		292,171.50		0.00	292,171.50	330,528.16
Subgroup : [12C1]	LPNs - Direct Care					
600720	Salaries LPN's	1,396,917.74		0.00	1,396,917.74	1,366,525.43
Subtotal [12C1] LPNs - Direct Care		1,396,917.74		0.00	1,396,917.74	1,366,525.43
Subgroup : [12C2]	LPNs - Administrative					
600350	LPN - ADMIN	60,182.93		0.00	60,182.93	0.00
Subtotal [12C2] LPNs - Administrative		60,182.93		0.00	60,182.93	0.00
Subgroup : [12D]	Aides and Attendants					
600730	Salaries CNA's	2,857,342.41		0.00	2,857,342.41	2,701,162.74
600770	Salaries Unit Coordinator	4,856.71		0.00	4,856.71	43,028.53
600790	Salaries Scheduler	35,438.38		0.00	35,438.38	45,573.30
600792	Salaries Transportation	20,587.90		0.00	20,587.90	17,928.09
600870	Salaries Restorative Aides	42,978.70		0.00	42,978.70	41,231.18
Subtotal [12D] Aides and Attendants		2,961,204.10		0.00	2,961,204.10	2,848,923.84

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
Subgroup : [12E] Physical Therapists						
600810	Salaries PT	306,275.60		36,029.55	342,305.15	335,921.56
			AJE - 2	36,029.55		
600860	Salaires Rehab Aides	4,843.54		(4,843.54)	0.00	0.00
			AJE - 2	(4,843.54)		
Subtotal [12E] Physical Therapists		311,119.14		31,186.01	342,305.15	335,921.56
Subgroup : [12F] Speech Therapists						
600850	Salaries ST	70,190.37		8,256.97	78,447.34	100,037.70
			AJE - 2	8,256.97		
Subtotal [12F] Speech Therapists		70,190.37		8,256.97	78,447.34	100,037.70
Subgroup : [12G] Occupational Therapists						
600830	Salaries OT	404,111.53		47,538.73	451,650.26	403,339.23
			AJE - 2	47,538.73		
Subtotal [12G] Occupational Therapists		404,111.53		47,538.73	451,650.26	403,339.23
Subgroup : [12H] Recreation Workers						
580950	Salaries Recreation Supervisor	52,142.86		0.00	52,142.86	46,717.36
580960	Salaries Recreation	128,994.06		0.00	128,994.06	120,904.73
Subtotal [12H] Recreation Workers		181,136.92		0.00	181,136.92	167,622.09
Subgroup : [12M] Social Workers/Case Management						
580900	Salaries Social Service Super	45,851.66		0.00	45,851.66	49,942.06
580910	Salaries Social Service Staff	45,708.80		0.00	45,708.80	32,976.04
Subtotal [12M] Social Workers/Case Management		91,560.46		0.00	91,560.46	82,918.10
Subgroup : [12O] Other						
600795	Salaries Central Supply	34,779.32		0.00	34,779.32	44,618.04
600800	Salaries Director Rehab	86,981.71		(86,981.71)	0.00	0.00
			AJE - 2	(86,981.71)		
600855	resportory therapist	7,713.13		0.00	7,713.13	0.00
Subtotal [12O] Other		129,474.16		(86,981.71)	42,492.45	44,618.04
Total [10-A] Salaries and Wages		9,508,792.61		0.00	9,508,792.61	9,248,732.70
Group : [13-B] Professional Fees						
Subgroup : [1] Dietitian						
520165	Contract Serv - Dietician	2,923.50		0.00	2,923.50	1,675.00
Subtotal [1] Dietitian		2,923.50		0.00	2,923.50	1,675.00
Subgroup : [2] Dentist						
566060	Contract Svcs - Dental	16,224.00		0.00	16,224.00	17,584.00
Subtotal [2] Dentist		16,224.00		0.00	16,224.00	17,584.00
Subgroup : [3] Pharmacist						
564100	Contracted Services - Pharmacy	31,509.24		0.00	31,509.24	30,768.51
Subtotal [3] Pharmacist		31,509.24		0.00	31,509.24	30,768.51
Subgroup : [5A] PT - Resident Care						
570040	Rehab Contracted Services	203,507.75		(8,625.00)	194,882.75	64,381.20
			AJE - 9	(8,625.00)		
Subtotal [5A] PT - Resident Care		203,507.75		(8,625.00)	194,882.75	64,381.20
Subgroup : [6] Social Worker						
R0005	Contracted Social Worker	0.00		0.00	0.00	300.00
Subtotal [6] Social Worker		0.00		0.00	0.00	300.00
Subgroup : [8A] Medical Director						
500850	Medical Director Fees	66,000.00		0.00	66,000.00	67,500.00
Subtotal [8A] Medical Director		66,000.00		0.00	66,000.00	67,500.00
Subgroup : [8C] Resident Care						
566050	Contracted Services - Physician	5,975.00		0.00	5,975.00	700.00
Subtotal [8C] Resident Care		5,975.00		0.00	5,975.00	700.00
Subgroup : [9A] ST - Resident Care						
570080	Speech Therapy Consultant	0.00		7,350.00	7,350.00	8,790.00
			AJE - 9	7,350.00		
Subtotal [9A] ST - Resident Care		0.00		7,350.00	7,350.00	8,790.00
Subgroup : [11A2] RN's - Administrative						
R0006	Contracted MDS Consultant	0.00		8,580.00	8,580.00	2,000.00
			AJE - 8	8,580.00		
Subtotal [11A2] RN's - Administrative		0.00		8,580.00	8,580.00	2,000.00
Subgroup : [12] Other						
500360	Consulting Other	76,914.86		(73,914.86)	3,000.00	12,900.00
			AJE - 8	(73,914.86)		

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
R0021	Respiratory Therapist	0.00		1,275.00	1,275.00	0.00
			AJE - 9	1,275.00		
				(72,639.86)	4,275.00	12,900.00
Subtotal [12] Other		76,914.86		(65,334.86)	337,719.49	206,598.71
Total [13-B] Professional Fees		403,054.35				
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
510040	Workers' Compensation	431,548.41		0.00	431,548.41	550,411.58
Subtotal [1A1] Workmen's Compensation		431,548.41		0.00	431,548.41	550,411.58
Subgroup : [1A3] Unemployment Insurance						
510020	Payroll Taxes FUTA	103,039.90		0.00	103,039.90	49,722.80
510030	Payroll Taxes SUTA	25,185.32		0.00	25,185.32	104,520.51
Subtotal [1A3] Unemployment Insurance		128,225.22		0.00	128,225.22	154,243.31
Subgroup : [1A4] Social Security (FICA)						
510010	Payroll Taxes FICA	726,143.48		0.00	726,143.48	707,428.17
Subtotal [1A4] Social Security (FICA)		726,143.48		0.00	726,143.48	707,428.17
Subgroup : [1A5] Health Insurance						
510000	Employee Benefits	(2,797.91)		0.00	(2,797.91)	0.00
510050	Group Health / Dental	153,062.49		0.00	153,062.49	177,016.20
510120	Union Health & Welfare	1,695,007.53		0.00	1,695,007.53	1,573,908.27
510125	Union Health&Welfare Settlement	0.00		0.00	0.00	60,627.04
Subtotal [1A5] Health Insurance		1,845,272.11		0.00	1,845,272.11	1,811,551.51
Subgroup : [1A7] Pensions						
510140	Union Pension	639,955.79		0.00	639,955.79	577,934.74
510145	Union Pension Settlement	0.00		0.00	0.00	31,072.31
Subtotal [1A7] Pensions		639,955.79		0.00	639,955.79	609,007.05
Subgroup : [1A8] Uniform Allowance						
510115	Uniform Allowance	45,066.50		0.00	45,066.50	48,000.00
600730.01	7900-C.N.A./Scheduler	(293.00)		0.00	(293.00)	0.00
600730.02	7950-C.N.A/Central Supply	(293.00)		0.00	(293.00)	0.00
Subtotal [1A8] Uniform Allowance		44,480.50		0.00	44,480.50	48,000.00
Subgroup : [1A9] Other						
510080	Employee Benefits - Non Pr	18,041.07		(4,963.96)	13,077.11	10,172.84
			AJE - 8	(440.00)		
			AJE - 12	(4,523.96)		
510130	Union Training	76,418.18		0.00	76,418.18	69,925.61
Subtotal [1A9] Other		94,459.25		(4,963.96)	89,495.29	80,098.45
Subgroup : [1D] Accounting and Auditing						
500320	Accounting Fees	57,458.15		21,250.00	78,708.15	40,257.84
			AJE - 5	21,250.00		
Subtotal [1D] Accounting and Auditing		57,458.15		21,250.00	78,708.15	40,257.84
Subgroup : [1E] Legal						
500340	Legal Fees	59,941.67		15,000.00	74,941.67	66,799.88
			AJE - 5	15,000.00		
Subtotal [1E] Legal		59,941.67		15,000.00	74,941.67	66,799.88
Subgroup : [1G] Office Supplies						
500260	Office Supplies	29,935.67		0.00	29,935.67	26,780.08
500300	Printing	3,433.93		0.00	3,433.93	2,924.25
Subtotal [1G] Office Supplies		33,369.60		0.00	33,369.60	29,704.33
Subgroup : [1H1] Telephone and Telegraph						
500440	Telephone	31,022.50		(1,536.43)	29,486.07	30,884.01
			AJE - 3	(1,536.43)		
Subtotal [1H1] Telephone and Telegraph		31,022.50		(1,536.43)	29,486.07	30,884.01
Subgroup : [1H2] Cellular Phones and Beepers						
R0002	Cell phone	0.00		1,536.43	1,536.43	1,000.00
			AJE - 3	1,536.43		
Subtotal [1H2] Cellular Phones and Beepers		0.00		1,536.43	1,536.43	1,000.00
Subgroup : [1K3] Resident Day User Fee						
500550	Provider Fee Expense	1,112,253.48		0.00	1,112,253.48	1,103,193.08
Subtotal [1K3] Resident Day User Fee		1,112,253.48		0.00	1,112,253.48	1,103,193.08
Total [15] Expenditures Other than Salaries		5,204,130.16		31,286.04	5,235,416.20	5,232,579.21
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [2] Holiday Parties for Staff						
R0025	Holiday Party	0.00		1,497.00	1,497.00	0.00
			AJE - 12	1,497.00		
Subtotal [2] Holiday Parties for Staff		0.00		1,497.00	1,497.00	0.00

Client: JACCWIN - JACC WINDHAM - MO A/S
 Engagement: Medicaid - JACC Healthcare Center of Danielson
 Period Ending: 9/30/2017
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB Combined Detail LS

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
Subgroup : [4]	Employee Travel					
500180	Travel & Mileage	17,228.77		0.00	17,228.77	19,323.91
Subtotal [4] Employee Travel		17,228.77		0.00	17,228.77	19,323.91
Subgroup : [5]	Education Expense					
500460	Meetings & Seminars	1,546.07		85.00	1,631.07	496.90
			AJE - 1	85.00		
Subtotal [5] Education Expense		1,546.07		85.00	1,631.07	496.90
Subgroup : [M1]	Advertising Help Wanted					
500475	Advertising Help Wanted	2,130.50		0.00	2,130.50	3,658.20
Subtotal [M1] Advertising Help Wanted		2,130.50		0.00	2,130.50	3,658.20
Subgroup : [M3]	Advertising Other					
500480	Advertising - Promotional	29,667.01		0.00	29,667.01	28,461.65
Subtotal [M3] Advertising Other		29,667.01		0.00	29,667.01	28,461.65
Subgroup : [M5]	Medical Records					
566100	Medical Records	4,447.55		0.00	4,447.55	5,202.64
Subtotal [M5] Medical Records		4,447.55		0.00	4,447.55	5,202.64
Subgroup : [M7]	Postage					
500280	Postage	4,221.49		0.00	4,221.49	4,752.13
Subtotal [M7] Postage		4,221.49		0.00	4,221.49	4,752.13
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
500240	Dues & Subscriptions	7,228.00		(7,228.00)	0.00	6,490.34
			AJE - 1	(6,145.00)		
			AJE - 10	(1,083.00)		
Subtotal [M8] Dues and Membership Fees to Professional Associatio		7,228.00		(7,228.00)	0.00	6,490.34
Subgroup : [M9]	Subscriptions					
R0001	Subscriptions	0.00		7,083.00	7,083.00	7,329.89
			AJE - 1	6,060.00		
			AJE - 10	1,023.00		
Subtotal [M9] Subscriptions		0.00		7,083.00	7,083.00	7,329.89
Subgroup : [M10]	Contributions					
500355	Charitable	4,600.00		0.00	4,600.00	115.00
Subtotal [M10] Contributions		4,600.00		0.00	4,600.00	115.00
Subgroup : [M11]	Services Provided by Contract					
500270	Software / Tech Support	48,270.67		0.00	48,270.67	46,874.60
500350	Payroll Processing Fee	43,323.30		0.00	43,323.30	35,306.80
Subtotal [M11] Services Provided by Contract		91,593.97		0.00	91,593.97	82,181.40
Subgroup : [M12]	Administrative Management Services					
500330	Contract Services - Office	62,849.70		(1,943.70)	60,906.00	96,458.00
			AJE - 7	(1,943.70)		
500810	Business Consulting	111,600.00		0.00	111,600.00	109,596.49
500950	Management Fees	0.00		48,000.00	48,000.00	73,675.00
			AJE - 8	48,000.00		
Subtotal [M12] Administrative Management Services		174,449.70		46,056.30	220,506.00	279,729.49
Subgroup : [M13]	Other					
500200	Bank Charges	10,606.38		0.00	10,606.38	12,889.85
500385	New Hire Expense	0.00		0.00	0.00	2,135.64
500400	Business License Fees	5,500.00		0.00	5,500.00	0.00
500420	Licenses & Permits	1,831.00		0.00	1,831.00	1,977.50
500445	Small Equipment Purchase	39,093.20		0.00	39,093.20	11,516.43
500490	Fines & Penalties	24.00		0.00	24.00	44.04
503000	Non-Operating Expense	328.03		0.00	328.03	0.00
510110	Employee Physicals	5,363.40		0.00	5,363.40	340.76
550030	Security	191.43		0.00	191.43	0.00
999000	Prior Period Expense	44,347.32		(44,347.32)	0.00	0.00
			AJE - 5	(44,347.32)		
R0008	Credit Card Machine Rental	0.00		0.00	0.00	152.50
R0013	Prior Period Sick Pay	0.00		89,596.08	89,596.08	0.00
			AJE - 5	89,596.08		
R0016	Background Checks	0.00		1,943.70	1,943.70	0.00
			AJE - 7	1,943.70		
R0019	Purchasing Consultant	0.00		14,155.00	14,155.00	0.00
			AJE - 8	14,155.00		
R0020	State and Federal Compliance	0.00		1,056.67	1,056.67	0.00
			AJE - 8	1,056.67		
R0022	Employee Professional License	0.00		60.00	60.00	0.00
			AJE - 10	60.00		
R0024	Unallowable Food, Travel and Gifts	0.00		3,026.96	3,026.96	0.00

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
Subtotal [M13] Other		107,284.76			172,775.85	29,056.72
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and Ger		444,397.82			557,382.21	466,798.27
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
520100	Raw Food	401,584.45		0.00	401,584.45	395,762.03
520120	Food Supplements	18,849.24		0.00	18,849.24	17,132.86
Subtotal [2A1] Raw Food		420,433.69		0.00	420,433.69	412,894.89
Subgroup : [2B] Purchased Services						
520160	Contracted Services - dietary	1,427.43		0.00	1,427.43	2,571.72
Subtotal [2B] Purchased Services		1,427.43		0.00	1,427.43	2,571.72
Subgroup : [2D] Other						
520005	Dietary Expense	195.00		0.00	195.00	0.00
520110	Food - Other	4,316.09		0.00	4,316.09	4,512.34
520140	Dietary Supplies	43,522.67		0.00	43,522.67	50,904.94
Subtotal [2D] Other		48,033.76		0.00	48,033.76	55,417.28
Total [18] Dietary Basis for Allocation of Costs		469,894.88		0.00	469,894.88	470,883.89
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A4] Repair and/or purchased linens						
540140	Linen Purchases	8,764.30		0.00	8,764.30	4,546.34
Subtotal [3A4] Repair and/or purchased linens		8,764.30		0.00	8,764.30	4,546.34
Subgroup : [3B] Purchased Services						
540120	Contract Services - Laundry	3,630.91		0.00	3,630.91	7,958.26
Subtotal [3B] Purchased Services		3,630.91		0.00	3,630.91	7,958.26
Subgroup : [3D] Other						
540100	Laundry Supplies	4,691.13		0.00	4,691.13	1,360.45
Subtotal [3D] Other		4,691.13		0.00	4,691.13	1,360.45
Total [19] Laundry-Basis for Allocation of Costs		17,086.34		0.00	17,086.34	13,855.05
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4A1] In-House Care Supplies						
530120	Housekeeping Supplies	21,473.66		0.00	21,473.66	39,727.21
Subtotal [4A1] In-House Care Supplies		21,473.66		0.00	21,473.66	39,727.21
Subgroup : [4B] Purchased Services						
530140	Contracted Services	0.00		0.00	0.00	11,888.43
Subtotal [4B] Purchased Services		0.00		0.00	0.00	11,888.43
Subgroup : [5A2] Purchased from						
564140	Prescription Drugs	409,882.04		0.00	409,882.04	373,373.00
Subtotal [5A2] Purchased from		409,882.04		0.00	409,882.04	373,373.00
Subgroup : [5B] Medicine Cabinet Drugs						
564120	Over The Counter Drugs	47,516.15		0.00	47,516.15	35,755.78
Subtotal [5B] Medicine Cabinet Drugs		47,516.15		0.00	47,516.15	35,755.78
Subgroup : [5C] Medical and Therapeutic Supplies						
562100	Medical Supplies	24,394.92		0.00	24,394.92	25,860.08
562110	PPD Medical Supplies	168,144.78		0.00	168,144.78	173,639.48
562120	Diapers / Disposables	0.00		0.00	0.00	529.42
Subtotal [5C] Medical and Therapeutic Supplies		192,539.70		0.00	192,539.70	200,028.98
Subgroup : [5D] Ambulance/Limousine						
566140	Patient Transportation	54,022.85		0.00	54,022.85	12,699.59
Subtotal [5D] Ambulance/Limousine		54,022.85		0.00	54,022.85	12,699.59
Subgroup : [5E2] Oxygen - Other						
562160	Oxygen Supplies	28,463.44		3,525.28	31,988.72	46,726.51
Subtotal [5E2] Oxygen - Other		28,463.44	AJE - 6	3,525.28	31,988.72	46,726.51
Subgroup : [5F] X-Rays and related radiological						
566200	X-Ray Services	14,968.49		0.00	14,968.49	14,217.53
Subtotal [5F] X-Rays and related radiological		14,968.49		0.00	14,968.49	14,217.53
Subgroup : [5H] Laboratory						
566190	Lab Fees	18,029.57		0.00	18,029.57	2,144.37
Subtotal [5H] Laboratory		18,029.57		0.00	18,029.57	2,144.37
Subgroup : [5I] Recreation						
550170	Cable TV	13,128.36		0.00	13,128.36	12,153.12
580005	Activities	315.02		0.00	315.02	668.47
580100	Activities Supplies	6,219.62		0.00	6,219.62	10,554.52

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
580120	Entertainment Contracted	4,540.00		0.00	4,540.00	6,284.02
Subtotal [5I] Recreation		24,203.00		0.00	24,203.00	29,660.13
Subgroup : [5J] Other						
562140	Tube Feeding (Non Part)	74.09		0.00	74.09	4,095.27
566160	Med Equip Rental	9,175.40		170.16	9,345.56	14,133.05
			AJE - 11	170.16		
566180	Patient Expenses	337.64		0.00	337.64	1,156.97
566210	Patient Consolidated Bill	5,530.92		0.00	5,530.92	26,536.59
570060	Physical Therapy Supplies	3,338.38		0.00	3,338.38	4,067.61
570085	Speech Therapy Supplies	0.00		0.00	0.00	75.26
570110	Occupational Therapy Supplies	1,997.86		0.00	1,997.86	2,441.80
R0015	Wound Vac	0.00		279.87	279.87	0.00
			AJE - 6	279.87		
R0017	CPR Class	0.00		825.00	825.00	0.00
			AJE - 8	825.00		
R0023	Patient Specific Rental	0.00		26.59	26.59	0.00
			AJE - 11	26.59		
Subtotal [5J] Other		20,464.29		1,301.62	21,755.91	52,506.55
Total [20] Housekeeping and Resident Care Basis for Allocation of C		831,553.19		4,826.90	836,380.09	818,728.08
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
550005	Maintenance	1,555.40		0.00	1,555.40	0.00
550100	Maintenance Supplies	37,847.59		0.00	37,847.59	27,171.26
550110	Repairs & Maintenance	18,987.24		0.00	18,987.24	10,751.63
Subtotal [6A] Repairs and Maintenance		58,390.23		0.00	58,390.23	37,922.89
Subgroup : [6B] Heat						
550150	Gas & Electric	161,071.65		(12,466.51)	148,605.14	153,664.83
			AJE - 5	(12,466.51)		
Subtotal [6B] Heat		161,071.65		(12,466.51)	148,605.14	153,664.83
Subgroup : [6C] Light & Power						
550160	Fuel Oil	521.70		0.00	521.70	588.68
Subtotal [6C] Light & Power		521.70		0.00	521.70	588.68
Subgroup : [6D] Water						
550180	Water & Sewer	69,105.64		0.00	69,105.64	62,604.71
Subtotal [6D] Water		69,105.64		0.00	69,105.64	62,604.71
Subgroup : [6E] Equipment Lease						
500310	Rental of Equipment	15,337.98		(4,001.90)	11,336.08	6,372.19
			AJE - 6	(3,805.15)		
			AJE - 11	(196.75)		
Subtotal [6E] Equipment Lease		15,337.98		(4,001.90)	11,336.08	6,372.19
Subgroup : [6F] Other						
550120	Contract Services - maintenance	11,596.78		0.00	11,596.78	27,347.14
550130	Minor Equipment	0.00		0.00	0.00	3,673.24
550140	Pest Control	1,968.48		0.00	1,968.48	2,239.74
550145	Groundskeeping / Snow	13,831.26		0.00	13,831.26	8,496.94
550190	Trash Removal	28,129.01		0.00	28,129.01	22,467.53
550195	Medical Waste	564.66		0.00	564.66	1,500.84
R0007	Maintenance Consultant	0.00		1,738.19	1,738.19	1,000.00
			AJE - 8	1,738.19		
Subtotal [6F] Other		56,090.19		1,738.19	57,828.38	66,725.43
Subgroup : [7B] Building & Building Improvements						
501300	Depr - Leasehold Improvements	40,826.93		0.00	40,826.93	5,850.00
Subtotal [7B] Building & Building Improvements		40,826.93		0.00	40,826.93	5,850.00
Subgroup : [7D] Movable Equipment						
501100	Deprec FF & E	3,782.65		0.00	3,782.65	3,363.65
Subtotal [7D] Movable Equipment		3,782.65		0.00	3,782.65	3,363.65
Subgroup : [8C] Leasehold Improvements						
501550	Amort Lease Acquisition Costs	6,738.08		0.00	6,738.08	3,703.32
Subtotal [8C] Leasehold Improvements		6,738.08		0.00	6,738.08	3,703.32
Subgroup : [9] Rental Payments						
500110	Rent - Offsite Office	5,100.00		0.00	5,100.00	4,675.00
500900	Rent Expense - Building	1,215,909.34		(145,289.20)	1,070,620.14	1,117,593.24
			AJE - 4	(145,289.20)		
Subtotal [9] Rental Payments		1,221,009.34		(145,289.20)	1,075,720.14	1,122,268.24
Subgroup : [10B] Real estate taxes paid by lessor						
500510	Taxes - Real Estate	0.00		145,289.20	145,289.20	145,289.20
			AJE - 4	145,289.20		

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Subtotal [10B] Real estate taxes paid by lessor		0.00		145,289.20	145,289.20	145,289.20
Subgroup : [10C] Personal property taxes						
500520 Taxes - Personal		19,639.57		0.00	19,639.57	13,411.95
Subtotal [10C] Personal property taxes		19,639.57		0.00	19,639.57	13,411.95
Total [22] Maintenance and Property		1,652,513.96		(14,730.22)	1,637,783.74	1,621,765.09
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						
502150 Interest - Other		11,195.77		0.00	11,195.77	170,020.81
Subtotal [12D] Other Interest Expense		11,195.77		0.00	11,195.77	170,020.81
Subgroup : [14A] Insurance on Property						
500530 Insurance - Property		102,486.26		(6,123.17)	96,363.09	102,897.20
			AJE - 14	(6,123.17)		
Subtotal [14A] Insurance on Property		102,486.26		(6,123.17)	96,363.09	102,897.20
Subgroup : [14C3] Other						
500450 Insurance Non-Property		3,212.83		6,123.17	9,336.00	9,336.00
			AJE - 14	6,123.17		
Subtotal [14C3] Other		3,212.83		6,123.17	9,336.00	9,336.00
Total [27] Interest and Insurance		116,894.86		0.00	116,894.86	282,254.01
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
400100 Room & Board - MD		(16,107,679.71)		0.00	(16,107,679.71)	(16,522,244.98)
400170 Pr. Yr. Revenue Adjustments MD		148,692.48		0.00	148,692.48	128,163.44
Subtotal [1A] Medicaid Residents (CT only)		(15,958,987.23)		0.00	(15,958,987.23)	(16,394,081.54)
Subgroup : [1B] Medicaid room and board contractual allowance						
400155 Contractual Allow (R&B) - MD		4,587,739.60		0.00	4,587,739.60	4,668,518.97
Subtotal [1B] Medicaid room and board contractual allowance		4,587,739.60		0.00	4,587,739.60	4,668,518.97
Subgroup : [3A] Medicare Residents (All inclusive)						
400200 Room & Board - Med A		(1,661,788.00)		0.00	(1,661,788.00)	(1,215,733.25)
400269 Sequester Med A		56,594.85		0.00	56,594.85	30,236.63
400270 Pr. Yr. Revenue Adjustments MA		(146,793.95)		0.00	(146,793.95)	0.00
Subtotal [3A] Medicare Residents (All inclusive)		(1,751,987.10)		0.00	(1,751,987.10)	(1,185,496.62)
Subgroup : [3B] Medicare room and board contractual allowance						
400255 Contractual Allow (R&B) - Med A		(1,538,829.15)		0.00	(1,538,829.15)	(1,020,006.78)
Subtotal [3B] Medicare room and board contractual allowance		(1,538,829.15)		0.00	(1,538,829.15)	(1,020,006.78)
Subgroup : [4A] Private-pay residents and other						
400000 Room & Board - PVT		(969,818.00)		0.00	(969,818.00)	(874,648.00)
400070 Pr. Yr. Revenue Adjustments PVT		(106,861.75)		0.00	(106,861.75)	(248,583.00)
400100.01 Hospice Revenue		(364,817.55)		0.00	(364,817.55)	0.00
400200.01 Managed Medicare		(1,440,500.00)		0.00	(1,440,500.00)	0.00
400271.01 Managed Medicare		(1,599.00)		0.00	(1,599.00)	0.00
400400 Room & Board - Managed Care		(262,752.00)		0.00	(262,752.00)	(1,814,482.00)
400410 Pr. Yr. Room & Board - Managed Care		9,245.00		0.00	9,245.00	0.00
400470 Pr. Yr. Revenue Adjustments MGD		0.00		0.00	0.00	(990.68)
Subtotal [4A] Private-pay residents and other		(3,137,103.30)		0.00	(3,137,103.30)	(2,938,703.68)
Subgroup : [4B] Private-pay room and board contractual allowance						
400455 Contract Allow (R&B) - MGD Care		(50,402.92)		0.00	(50,402.92)	(45,151.00)
Subtotal [4B] Private-pay room and board contractual allowance		(50,402.92)		0.00	(50,402.92)	(45,151.00)
Subgroup : [5A] Prescription Drugs - Medicare						
400220 Pharmacy - MA		(372,751.35)		0.00	(372,751.35)	(325,475.53)
400635 01 MEDACARE B FLU SHOTA		(2,750.04)		0.00	(2,750.04)	0.00
Subtotal [5A] Prescription Drugs - Medicare		(375,501.39)		0.00	(375,501.39)	(325,475.53)
Subgroup : [5C] Prescription Drugs - Non-medicare						
400120 Pharmacy - MD		(18,864.33)		0.00	(18,864.33)	(17,877.65)
400420 Pharmacy - Managed Care		(57,164.20)		0.00	(57,164.20)	(46,634.88)
Subtotal [5C] Prescription Drugs - Non-medicare		(76,028.53)		0.00	(76,028.53)	(64,512.53)
Subgroup : [7A] Physical Therapy - Medicare						
400235 Physical Therapy - MA		(743,381.95)		0.00	(743,381.95)	(562,393.02)
400635 Physical Therapy - Medicare B		(241,078.62)		0.00	(241,078.62)	(198,093.57)
Subtotal [7A] Physical Therapy - Medicare		(984,460.57)		0.00	(984,460.57)	(760,486.59)
Subgroup : [7C] Physical Therapy - Non-medicare						
400035 Physical Therapy - PVT		(4,237.68)		0.00	(4,237.68)	(3,607.37)
400135 Physical Therapy - MD		(89,249.02)		0.00	(89,249.02)	(64,030.25)
400435 Physical Therapy - Managed Care		(44,794.50)		0.00	(44,794.50)	(44,418.45)
Subtotal [7C] Physical Therapy - Non-medicare		(138,281.20)		0.00	(138,281.20)	(112,056.07)

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
Subgroup : [8A]	Speech Therapy - Medicare					
400245	Speech Therapy - MA	(116,523.01)		0.00	(116,523.01)	(115,120.77)
400645	Speech Therapy - Medicare B	(68,131.03)		0.00	(68,131.03)	(97,639.13)
	Subtotal [8A] Speech Therapy - Medicare	(184,654.04)		0.00	(184,654.04)	(212,759.90)
Subgroup : [8C]	Speech Therapy - Non-medicare					
400045	Speech Therapy - PVT	(2,185.35)		0.00	(2,185.35)	(1,131.85)
400145	Speech Therapy - MD	(24,107.17)		0.00	(24,107.17)	(19,018.45)
400445	Speech Therapy - Managed Care	(12,200.28)		0.00	(12,200.28)	(9,436.63)
	Subtotal [8C] Speech Therapy - Non-medicare	(38,492.80)		0.00	(38,492.80)	(29,586.93)
Subgroup : [9A]	Occupational Therapy - Medicare					
400240	Occupational Therapy MA	(813,350.89)		0.00	(813,350.89)	(644,895.88)
400640	Occupational Therapy - Med B	(288,904.16)		0.00	(288,904.16)	(262,784.86)
	Subtotal [9A] Occupational Therapy - Medicare	(1,102,255.05)		0.00	(1,102,255.05)	(907,660.74)
Subgroup : [9C]	Occupational Therapy - Non-medicare					
400040	Occupational Therapy - PVT	(8,441.55)		0.00	(8,441.55)	(3,056.80)
400140	Occupational Therapy - MD	(94,961.67)		0.00	(94,961.67)	(71,934.76)
400440	Occupational Therapy - Managed	(61,923.83)		0.00	(61,923.83)	(52,063.69)
	Subtotal [9C] Occupational Therapy - Non-medicare	(165,327.05)		0.00	(165,327.05)	(127,056.25)
Subgroup : [10A]	Other - Medicare					
400230	X-Ray - MA	(932.02)		0.00	(932.02)	(12,034.35)
400260	Contractual Allow (Ancill) MA	2,046,939.22		0.00	2,046,939.22	1,659,919.55
400660	Contract Allow (Ancill) Med B	74,415.61		0.00	74,415.61	61,031.32
400669	Sequester Med B	5,776.33		0.00	5,776.33	5,600.46
	Subtotal [10A] Other - Medicare	2,126,199.14		0.00	2,126,199.14	1,714,516.98
Subgroup : [10B]	Other - Non-medicare					
400060	Contractual Allow (Ancill) PVT	1,622.31		0.00	1,622.31	693.36
400130	X Ray - MD	0.00		0.00	0.00	(206.66)
400160	Contractual Allow (Ancill) MD	227,182.19		0.00	227,182.19	173,067.77
400265	Contractual Allowance (BC/BSD)	575.11		0.00	575.11	425.24
400430	X-Ray - Managed Care	0.00		0.00	0.00	(610.26)
400460	Contract Allow(Ancill) MGD Care	175,763.37		0.00	175,763.37	127,153.78
400900.9	Prior Period ancillary MNG CARE	5,511.55		0.00	5,511.55	0.00
444444	Ancillary - cash receipts	(25,921.64)		0.00	(25,921.64)	0.00
	Subtotal [10B] Other - Non-medicare	384,732.89		0.00	384,732.89	300,523.23
Subgroup : [15]	Interest Income					
400870	Interest income	(136.96)		0.00	(136.96)	0.00
	Subtotal [15] Interest Income	(136.96)		0.00	(136.96)	0.00
Subgroup : [18]	Other Revenue					
400860	Miscellaneous Revenue	(1,343.22)		0.00	(1,343.22)	(20,970.39)
400999	HUD RESERVE DRAW	(159,426.04)		0.00	(159,426.04)	0.00
R0012	Prior Period Uniform Allowance	0.00		(22,859.00)	(22,859.00)	0.00
R0014	Work Comp PP Revenue	0.00	AJE - 5	(22,859.00)	(46,173.25)	0.00
			AJE - 5	(46,173.25)	(46,173.25)	0.00
	Subtotal [18] Other Revenue	(160,769.26)		(69,032.25)	(229,801.51)	(20,970.39)
	Total [30] Statement of Revenue	(18,564,544.92)		(69,032.25)	(18,633,577.17)	(17,460,444.37)
	Sum of Account Groups	0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

Client: **JACCCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2017**
 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				
Reclass education and subscriptions out of dues				
500460	Meetings & Seminars		85.00	
R0001	Subscriptions		6,060.00	
500240	Dues & Subscriptions			6,145.00
Total			6,145.00	6,145.00
Adjusting Journal Entries JE # 2				
To allocate director of rehab and rehab aides				
600810	Salaries PT		36,029.55	
600830	Salaries OT		47,538.73	
600850	Salaries ST		8,256.97	
600800	Salaries Director Rehab			86,981.71
600860	Salaires Rehab Aides			4,843.54
Total			91,825.25	91,825.25
Adjusting Journal Entries JE # 3				
Cell phone reclass				
R0002	Cell phone	D.03	1,536.43	
500440	Telephone			1,536.43
Total			1,536.43	1,536.43
Adjusting Journal Entries JE # 4				
Reclass Real Estate Taxes from Rent				
500510	Taxes - Real Estate		145,289.20	
500900	Rent Expense - Building			145,289.20
Total			145,289.20	145,289.20
Adjusting Journal Entries JE # 5				
To reclass prior period expenses and revenues to correct cost report line per client.				
500320	Accounting Fees	E.01	21,250.00	
500340	Legal Fees		15,000.00	
R0013	Prior Period Sick Pay		89,596.08	
550150	Gas & Electric			12,466.51
999000	Prior Period Expense			44,347.32
R0012	Prior Period Uniform Allowance			22,859.00
R0014	Work Comp PP Revenue			46,173.25
Total			125,846.08	125,846.08
Adjusting Journal Entries JE # 6				
Reclass oxygenrentals and wound vac supplies out of lease expense				
562160	Oxygen Supplies	D.03	3,525.28	
R0015	Wound Vac		279.87	
500310	Rental of Equipment			3,805.15
Total			3,805.15	3,805.15

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 7		D.03		
Reclass background checks out of business office consultants				
R0016	Background Checks		1,943.70	
500330	Contract Services - Office			1,943.70
Total			1,943.70	1,943.70
Adjusting Journal Entries JE # 8		D.03		
Reclass various items out of Consulting Other and Employee Benefits				
500950	Management Fees		48,000.00	
R0006	Contracted MDS Consultant		8,580.00	
R0007	Maintenance Consultant		1,738.19	
R0017	CPR Class		825.00	
R0019	Purchasing Consultant		14,155.00	
R0020	State and Federal Compliance		1,056.67	
500360	Consulting Other			73,914.86
510080	Employee Benefits - Non Pr			440.00
Total			74,354.86	74,354.86
Adjusting Journal Entries JE # 9		D.03		
Reclass Respiratory Therpay and Speech Therapy out of Physical Therapy				
570080	Speech Therapy Consultant		7,350.00	
R0021	Respiratory Therapist		1,275.00	
570040	Rehab Contracted Services			8,625.00
Total			8,625.00	8,625.00
Adjusting Journal Entries JE # 10		N.02		
To move subscriptions and employee license fee out of dues.				
R0001	Subscriptions		1,023.00	
R0022	Employee Professional License		60.00	
500240	Dues & Subscriptions			1,083.00
Total			1,083.00	1,083.00
Adjusting Journal Entries JE # 11		N.02		
Reclass equipment rentals out of lease expense.				
566160	Med Equip Rental		170.16	
R0023	Patient Specific Rental		26.59	
500310	Rental of Equipment			196.75
Total			196.75	196.75
Adjusting Journal Entries JE # 12		N.02		
Reclass various food, party and gift expenses to correct cost report line.				
R0024	Unallowable Food, Travel and Gifts		3,026.96	
R0025	Holiday Party		1,497.00	
510080	Employee Benefits - Non Pr			4,523.96
Total			4,523.96	4,523.96
Adjusting Journal Entries JE # 13		K.02a		
Reclass new windows out of movable into leasehold improvements.				
100500	Leasehold Improvements		6,762.00	

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
100610	Accum Depr - FF & E		644.00	
100510	Furniture Fixtures & Equipment			6,762.00
100600	Accum Depr- Leasehold Improv			644.00
Total			7,406.00	7,406.00
Adjusting Journal Entries JE # 14		E.03		
Reclass D&O Insurance to correct line				
500450	Insurance Non-Property		6,123.17	
500530	Insurance - Property			6,123.17
Total			6,123.17	6,123.17



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/13/2018
 Run Date: 2/13/2018

Provider Name: JACC Healthcare Center of Danielson
 Provider Number: 20454
 Period Ended: 9/30/17

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: