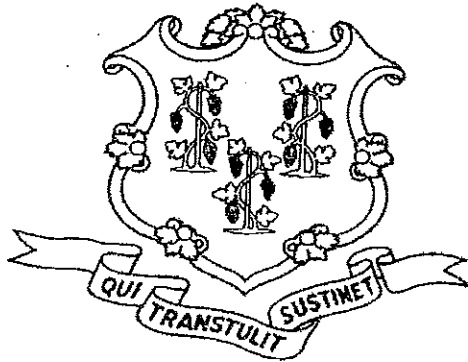


State of Connecticut



15-93

Annual Report of Long-Term Care Facility Cost Year 2015

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FEB 18 2016

DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) JACC Healthcare Center of Windham, LLC	
Address (No. & Street, City, State, Zip Code) 595 Valley Street, Willimantic, CT 06226-1901	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 12/15/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2397	RHNS	(Specify)	Medicare Provider 07-5425
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Medicaid Provider Numbers:	CCNH 000020438	RHNS	ICF-IID
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For Department Use Only

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

RECEIVED

FEB 23 2016

MYERS & STAUFFER LC

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General Information

Name of Facility (as licensed) JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

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

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

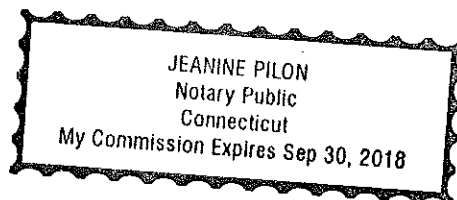
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner)		Date
			<i>John B Wynga Jr</i>		<i>2/10/16</i>
Printed Name (Administrator) John D. Hooker			Printed Name (Owner) See Page 3 <i>John B Wynga Jr</i>		
Subscribed and Sworn to before me:	State of <i>CT</i>	Date <i>2/10/16</i>	Signed (Notary Public) <i>Jeanine Pilon</i>	Comm. Expires <i>9, 30, 18</i>	
Address of Notary Public <i>75 Matthews St Bristol CT 06010</i>					

(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 Windham, LLC		Period Covered:	From 12/15/14	To 9/30/15
Address of Facility 595 Valley Street, Willimantic, CT 06226-1901				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/1/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 877-867-5223		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Windham, LLC		Address (No. & Street, City, State, Zip) 595 Valley Street, Willimantic, CT 06226-1901		
License Numbers:	CCNH 2397	RHNS	(Specify)	Medicare Provider No. 07-5425
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 checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Change of Ownership from Regency Heights (Ciena) as of 12/15/2015.				
Administrator				
Name of Administrator John D. Hooker		Nursing Home Administrator's License No.:	NHA 001145	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
JACC Management, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Pg. 16 / Line m12	210,679	171,425
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10% Physical Therapy	Pg. 13 / Line B5a	9,540	9,540
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10% Occupational Therapy	Pg. 13 / Line B10a	9,242	9,242
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10% Speech Therapy	Pg. 13 / Line B9a	2,018	2,018
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended		Page	of	
JACC Healthcare Center of Windham, LLC		2397	9/30/2015		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
GE Capital, 901 Main Ave, Norwalk, CT 06851	<input type="radio"/>	<input checked="" type="radio"/>	Copier	N/A - Lease was assumed	N/A - Lease was assumed	2,142	2,142
Ecolab, Inc., 1350 Broadway # 1803, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	Dish Washer	N/A - Lease was assumed	N/A - Lease was assumed	1,138	1,138
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input type="radio"/> No
Total ***						3,280	3,280

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

General Information and Questionnaire
Accounting Basis

Name of Facility JACC Healthcare Center of Windh	License No. 2397	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, New Haven, CT 06511		
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Medicaid & Medicare cost report, Advisory reimbursement consulting		\$	3,935	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 3,935	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Murtha Cullina, LLP			860-240-6000	
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 185 Asylum Street; Hartford, CT 06103-3469				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 General Representation		\$	8,035	
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$ 8,035	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended						Page	of				
		9/30/2015								8	37		
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH					RHNS	RHNS (Specify)
JACC Healthcare Center of Windham, LLC	2397	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)			Total	CCNH	RHNS	(Specify)		
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period										120	120		
B. On last day of THIS report period		120	120							120	120		
2. Number of Residents													
A. As of midnight of PREVIOUS report period										103	103		
B. As of midnight of THIS report period		97	97							97	97		
3. Total Number of Days Care Provided During Period													
A. Medicare		3,853	3,853							1,182	1,182		
B. Medicaid (Conn.)		24,619	24,619							7,825	7,825		
C. Medicaid (other states)													
D. Private Pay		1,398	1,398							338	338		
E. State SSI for RCH													
F. Other (Specify) Managed Care		227	227							12	12		
G. Total Care Days During Period (3A thru F)		30,097	30,097							9,357	9,357		
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)		30,097	30,097							9,357	9,357		

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Windham, LLC			License No. 2397			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	9		85		3								
Per Diem Rate													
a. One bed rm.	Various		237.57		380.00								
b. Two bed rms.	Various		237.57		380.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,661	1,661				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,787	1,787				
2. Restorative Treatments													
C. Other								5,753	5,753				
D. Total Physical Therapy Treatments								9,201	9,201				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								200	200				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								175	175				
2. Restorative Treatments													
C. Other								508	508				
D. Total Speech Therapy Treatments								883	883				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,527	1,527				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,702	1,702				
2. Restorative Treatments													
C. Other								6,051	6,051				
D. Total Occupational Therapy Treatments								9,280	9,280				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, LLC	2397	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	114,112	1,671				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	180,862	8,059				
5. Dietary Service						
a. Head Dietitian	34,057	875				
b. Food Service Supervisor	38,086	1,394				
c. Dietary Workers	286,029	16,965				
6. Housekeeping Service						
a. Head Housekeeper	33,306	1,724				
b. Other Housekeeping Workers	182,027	11,613				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	66,898	2,342				
b. Other Maintenance Workers	33,363	1,364				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	74,244	4,972				
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	159,094	3,125				
b. RN						
1. Direct Care	416,139	11,384				
2. Administrative**	220,693	6,534				
c. LPN						
1. Direct Care	927,744	30,142				
2. Administrative**						
d. Aides and Attendants	1,144,262	69,063				
e. Physical Therapists	100,419	1,894				
f. Speech Therapists	30,852	488				
g. Occupational Therapists	91,026	2,129				
h. Recreation Workers	105,633	5,327				
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	52,899	2,474				
n. Marketing						
o. Other (Specify) See Attached Schedule	72,913	2,885				
<i>A-13. Total Salary Expenditures</i>	4,364,658	186,424				

* 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	
JACC Healthcare Center of Windham, LLC		2397		9/30/2015		11	37	
Name	Salary Paid		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)						
Section I - Operators/Owners								
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).								

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
JACC Healthcare Center of Windham, LLC		2397		9/30/2015		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS							
Section III - Administrators***									
John D. Hooker	114,112		Non Discrim	Administrator	1,671	A2			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, LLC	2397	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	10,624	212				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	146,903	2,304				
b. Other						
6. Social Worker	5,400	72				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	38,500	162				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	23,457	370				
b. Other						
10. Occupational Therapist						
a. Resident Care	151,060	2,367				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	41,332	497				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	25,529	198				
B-13 Total Fees Paid in Lieu of Salaries	442,805	6,182				

* 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		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Windham, LLC		2397	9/30/2015		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Healthdrive Dental Group, LLC, 898 Worcester St, Ste 130, Wellesley, MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Select Rehabilitation, Inc., 550 Frontage Rd., STE 2415, Northfield, IL 60093	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Synergy Therapy Services LLC, 44 Bluff Point Rd., South Glastonbury, CT 06703	Physical, Occupational & Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Wife of Scott Ziskin		
William H. Johnson, Inc., PO Box 1354, Belchertown, MA 01007	Social Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RALPH J. LAGUARDIA M.D., P.C; 10 Higgins HWQ STE4; Mansfield Center, CT 06250	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Connecticut Multispecialty group, 2110 Silas Deane Highway, Rocky Hill, CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CHARLES A. SHOOKS MD; Quarry Street Internal Medicine; 90 Quarry St, STE 1;	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC, 653 Main Street, Plantsville, CT 06479	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Audiology Group, 888 Worcester St., Wellesley, MA 02482-3744	Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Eyecare Group, 888 Worcester St., Wellesley, MA 02482-3744	Optometrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Quarry Street Internal Medicine; 90 Quarry St, STE 1; Willimantic, CT 06226	Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Janet Williams, 100 Bull Hill Road, Colchester, CT 06415	State Appointed Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

* 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 Windham, LLC	2397	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 311,898	311,898		
2. Disability Insurance	\$ 7,160	7,160		
3. Unemployment Insurance	\$ 114,201	114,201		
4. Social Security (F.I.C.A.)	\$ 302,542	302,542		
5. Health Insurance	\$ 431,073	431,073		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,082	3,082		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 318	318		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 42,216	42,216		
d. Accounting and Auditing	\$ 3,935	3,935		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 8,035	8,035		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 13,653	13,653		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 16,024	16,024		
2. Cellular Phones	\$ 1,031	1,031		
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	\$ 551,649	551,649		
Subtotal	\$ 1,806,817	1,806,817		

* 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 Windham, LLC
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Physicals/Pre Employment	\$ 318		
Total	\$ 318	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,806,817	1,806,817			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,083	1,083			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 1,859	1,859			
5. Education Expenses Related to Seminars and Conventions	\$ 1,754	1,754			
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>)	\$ 5,053	5,053			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 3,546	3,546			
4. Fund-Raising***	\$				
5. Medical Records	\$ 135	135			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,043	2,043			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6,740	6,740			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 3,080	3,080			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 55,197	55,197			
12. Administrative Management Services**	\$ 210,679	210,679			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 40,464	40,464			
C-14 Total Administrative & General Expenditures	\$ 2,138,450	2,138,450			

* 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)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Promotional	\$ 3,546		
Total Other Advertising	\$ 3,546	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 6,340		
Russell Phillips & Associates - Annual fire, code & compliance dues	\$ 350		
BJ's Membership	\$ 50		
Total Dues	\$ 6,740	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 3,774		
Printing	\$ 15		
License & Permits	\$ 2,179		
Fines & Penalties	\$ 27,563		
Food for Employees	\$ 6,933		
Total Other Administrative and General	\$ 40,464	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Windham, LL	2397	9/30/2015	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
JACC Management, LLC	210,679	Management Company	Pg. 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 Windham, LLC		2397	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 191,526	191,526			
2. Non-Food Supplies	\$ 39,162	39,162			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 2,234	2,234			
c. Management Services**	\$ _____				
d. Other (Specify) _____	\$ _____				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 232,922	232,922			
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 Windham, LLC		License No. 2397	Report for Year Ended 9/30/2015	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. \$	12,088	12,088	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	5,468	5,468	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	17,556	17,556	
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 Windham, LLC		2397	9/30/2015		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	29,965	29,965		
	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)	\$	29,965	29,965		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Omnicare	\$	175,741	175,741		
	b. Medicine Cabinet Drugs	\$	65,902	65,902		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$	8,664	8,664		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	19,552	19,552		
	f. X-rays and Related Radiological Procedures***	\$	8,661	8,661		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	12,027	12,027		
	i. Recreation	\$	21,535	21,535		
	j. Other (Specify)**** See Attached Schedule	\$	153,558	153,558		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	465,640	465,640		

* 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 Windham, LLC	2397	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 64,588	64,588				
b. Heat	\$ 810	810				
c. Light & Power	\$ 93,907	93,907				
d. Water	\$ 34,411	34,411				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 3,280	3,280				
f. Other (<i>itemize</i>)	\$ 46,670	46,670				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 243,666	243,666				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 221	221				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 221	221				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 233	233				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 133	133				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 366	366				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 472,284	472,284				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 107,050	107,050				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 579,921	579,921				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Contract Svcs Maintenance	\$ 19,010		
Pest Control	\$ 953		
Groundskeeing/Snow Removal	\$ 7,754		
Trash Removal	\$ 18,953		
Total Other Repairs and Maintenance	\$ 46,670	\$ -	\$ -

Depreciation Schedule

Name of Facility JACC Healthcare Center of Windham, LLC		License No. 2397	Report for Year Ended 9/30/2015				Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
A-4. Subtotal											
B. Building and Building Improvements											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
B-4. Subtotal											
C. Non-Movable Equipment											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
C-4. Subtotal											
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No								
a.											
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period											
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)								S/L	Various	221	
D-3. Subtotal				10,926		10,926					221
E. Total Depreciation											
											221
											221

NOTE: Facility was acquired as of 12/15/2014. Assets reported on this cost report are additions during this fiscal period. See facility rate computation report for historical assets.

JACC Healthcare Center of Windham, LLC
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*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:				
1/6/2015	TV Wall Mounts and Batteries	\$ 1,227	10	\$ 46
1/22/2015	Vacuum Cleaners	\$ 1,167	10	\$ 44
7/31/2015	New faucets, wrist blades, lever locks, grab bars	\$ 6,589	10	\$ 82
7/31/2015	Computer Hardware	\$ 1,943	5	\$ 49
Total additions for Movable Equipment		\$ 10,926		\$ 221 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*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:				
4/1/2015	HVAC Testing and Balancing	\$ 5,000	15	\$ 89
1/1/2015	Building Signs	\$ 1,980	15	\$ 44
Total additions for Leasehold Improvement		\$ 6,980		\$ 133 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
JACC Healthcare Center of Windham, LLC		2397		9/30/2015		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
	Var		15 Yrs	6,980		S/L		133	
C-4. Subtotal									133
D. Total Amortization									133

* 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.

JACC Healthcare Center of Windham
FIXED ASSET / DEPRECIATION SCHEDULE

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2014 A/D	2015 Deprec.	2015 A/D	NBV
LEASEHOLD IMPROVEMENTS									
2015 Additions									
LHI-1	HVAC Testing and Balancing	4/1/2015	S/L	15	5,000	-	89	89	4,911
LHI-2	Building Signs	1/1/2015	S/L	15	1,980	-	44	44	1,936
					6,980	-	133	133	6,847
TOTAL LEASEHOLD IMPROVEMENTS									
MOVABLE EQUIPMENT									
2015 Additions									
FF&E-1	TV Wall Mounts and Batteries	1/6/2015	S/L	10	1,227	-	46	46	1,181
FF&E-2	Vacuum Cleaners	1/22/2015	S/L	10	1,167	-	44	44	1,123
FF&E-3	New faucets, wrist blades, lever locks, grab bars	7/31/2015	S/L	10	6,589	-	82	82	6,507
SFT-1	Computer Hardware	7/31/2015	S/L	5	1,943	-	49	49	1,894
					10,926	-	221	221	10,705
TOTAL MOVABLE EQUIPMENT									
					17,906	-	354	354	17,552
TOTAL ASSETS PER CR SCHEDULE					17,906	-	354	354	17,552
TOTAL ASSETS PER TRIAL BALANCE					-	-	-	-	-
VARIANCE					-	-	-	-	-

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Windham,		2397	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
JACC Healthcare Center of Windham		2397		9/30/2015		27 37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	22,662	22,662	
Insurance Finance & Late Payment Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	22,662	22,662	
14. Insurance							
a. Insurance on Property (buildings only)				\$	20,716	20,716	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	46,447	46,447	
Non Property							
14d. Total Insurance Expenditures (14a + b + c)				\$	67,163	67,163	
15. Total All Expenditures (A-13 thru C-14)				\$	8,605,408	8,605,408	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC				2397	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 91,026	91,026		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 151,060	151,060		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 42,216	42,216		
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 3,546	3,546		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 39,254	39,254		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 35,240	35,240		
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)				\$ 362,342	362,342		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L2	Holiday Parties	\$ 583		
16	m13	Bank Charges	\$ 161		
16	m13	Fines & Penalties	\$ 27,563		
16	m13	Food for Employees	\$ 6,933		
Total Other A&G Adjustments			\$ 35,240	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC				2397	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 362,342	362,342		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 175,741	175,741		
28.	20	5d	Ambulance/Limousine	\$ 8,664	8,664		
29.	20	5f	X-rays, etc	\$ 8,661	8,661		
30.	20	5h	Laboratory	\$ 12,027	12,027		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 19,552	19,552		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 40,877	40,877		
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	\$ 233	233		
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	\$ 22,662	22,662		
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)				\$ 650,759	650,759		

*** 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 Windham, LLC
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance	\$ 5,161		
20	5j	Tube Feeding (Non Part B)	\$ 2,867		
20	5j	I.V. Therapy/RT Exp	\$ 26,367		
20	5j	Med Equip Rental - Wound Vac Rental	\$ 4,927		
20	5j	Med Equip Rental - Oxygen Rental	\$ 1,330		
20	5j	Occupational Therapy Supplies	\$ 225		
Total Other Ancillary Costs			\$ 40,877	\$ -	\$ -

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)
22	8a	Amortization - Lease Acq Costs	\$ 233		
Total Other Property Adjustments			\$ 233	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest - Late Payments	\$ 21,083		
27	12d	Interest - Insurance Financing	\$ 1,579		
Total Other Adjustments			\$ 22,662	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**JACC Healthcare Center of Windham
Disallowance Schedule for Cable TV
September 30, 2015**

	<u>Amount</u>	
Total Cable TV Expense acct #550170	\$ 8,021	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (290 Days)	<u>79.45%</u>	
Total Allowable Cost	\$ 2,860	
Disallowed Cable TV	<u><u>\$ 5,161</u></u>	

F. Statement of Revenue

Name of Facility JACC Healthcare Center of Windham, LI 2397		License No. 2397		Report for Year Ended 9/30/2015		Page 30 37	
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)	\$ 9,180,620	9,180,620					
b. Medicaid Room and Board Contractual Allowance **	\$ (3,332,130)	(3,332,130)					
2. a. Medicaid (All other states)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (all inclusive)	\$ 1,446,300	1,446,300					
b. Medicare Room and Board Contractual Allowance **	\$ 358,318	358,318					
4. a. Private-Pay Residents and Other	\$ 598,460	598,460					
b. Private-Pay Room and Board Contractual Allowance **	\$ 13,849	13,849					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 135,225	135,225					
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$ 13,961	13,961					
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	\$ 343,149	343,149					
b. Physical Therapy - Medicare Contractual Allowance **	\$						
c. Physical Therapy - Non-Medicare	\$ 93,963	93,963					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$ 73,482	73,482					
b. Speech Therapy - Medicare Contractual Allowance **	\$						
c. Speech Therapy - Non-Medicare	\$ 13,252	13,252					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$ 369,147	369,147					
b. Occupational Therapy - Medicare Contractual Allowance **	\$						
c. Occupational Therapy - Non-Medicare	\$ 96,916	96,916					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other (Specify) - Medicare	\$ (756,063)	(756,063)					
b. Other (Specify) - Non-Medicare	\$ (218,532)	(218,532)					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,429,917	8,429,917					
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	\$ 1,230	1,230					
5. Interest Income (Specify)	\$ 10,580	10,580					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (Specify)	\$						
V. Total Other Revenue (1 thru 8)	\$ 11,810	11,810					
VI. Total All Revenue (III +V)	\$ 8,441,727	8,441,727					

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab - MA	\$ 24,515		
30 II 6a	X-Ray - MA	\$ 6,506		
30 II 6a	Ambulance - MA	\$ 2,520		
30 II 6a	Contractual Allowance (Ancillaries) - MA	\$ (741,890)		
30 II 6a	Sequester Med A	\$ (24,034)		
30 II 6a	IV Therapy - M MA	\$ 15,830		
30 II 6a	Contractual Allowance (Ancillaries) - M MA	\$ (15,830)		
30 II 6a	Contractual Allowance (Ancillaries) - Medicare B	\$ (22,478)		
30 II 6a	Sequester Med B	\$ (1,202)		
Total Other Resident Revenue - Medicare		\$ (756,063)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab - MD	\$ 56		
30 II 6b	Contractual Allowance (Ancillaries) - MD	\$ (171,880)		
30 II 6b	Contractual Allowance (BC/BS Disc) - MA	\$ (686)		
30 II 6b	Contractual Allowance (Ancillaries) - Hospice	\$ (523)		
30 II 6b	Lab - Managed Care	\$ 2,396		
30 II 6b	X-Ray - Managed Care	\$ 356		
30 II 6b	Contractual Allowance (Ancillaries) - Mg	\$ (48,251)		
Total Other Resident Revenue		\$ (218,532)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Dividend Savings From UHC	N/A	\$ 10,575		
30 IV 5	Blue Cross - Interest Income	N/A	\$ 5		
Total Interest Income			\$ 10,580	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, I	2397	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	365,541
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,100,590
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,162
4 Inventories			\$	48,888
5. Prepaid Expenses			\$	70,442
a. Prepaid Expenses	2,260			
b. Prepaid Insurance	68,182			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	57,217
Deposits	57,217			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,644,840
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>6,980</u>		\$	6,847
	Accum. Depreciation <u>133</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>10,926</u>		\$	10,705
	Accum. Depreciation <u>221</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	82,308
Construction-in-Progress	82,308			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	99,860

* 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 Windham, I	2397	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	1,744,700
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			\$	236
3. Organization Expense				
	*Historical Cost	42,000		
	Accum. Depreciation	233	Net	\$ 41,767
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
_____			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	(353,645)
Name and Address	Amount	Loan Date	\$	
JACC Hcare/JACC Mgmt	(353,645)		\$	
7. Other Assets (<i>itemize</i>)			\$	(4,079)
Due to/from Seller			(4,079)	\$
_____			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(315,721)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,428,979

* 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 Windham, LLC		2397	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	760,368
2. Notes Payable (<i>itemize</i>)				\$	22,400
Note Payable - Landlord					22,400
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	87,175
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	(19,104)
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	722,221
Accrued Provider Tax Payable		408,825	Union Dues Withholding	1,387	
Vol EE Ben Deductions		541	Accrued Benefits	297,083	
Payroll Suspense		2,187	Patient Refund	(8,194)	
Vol EE 401K & HSA Deductions		220	Patient Funds Liability	20,172	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,573,060

* 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 Windham, LLC		License No. 2397	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,573,060	
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>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 19,600	
Long-Term Note Payable - Landlord		19,600			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 19,600	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,592,660	

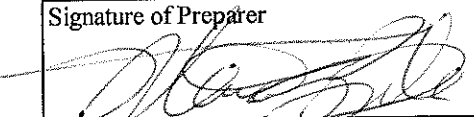
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham,	2397	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			12/15/2014	thru 9/30/2015
			\$ (163,681)	
7. Total Net Worth			\$ (163,681)	
C. Total Reserves and Net Worth			\$ (163,681)	
D. Total Liabilities, Reserves, and Net Worth			\$ 1,428,979	

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LI	2397	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,441,727
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	8,605,408
D. Net Income or Deficit			\$	(163,681)
E. Balance			\$	(163,681)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(163,681)
	09/30/15			

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Partner	Date Signed 2/12/14		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name JACC Healthcare Center of Windham, LLC

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 2014? 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 2015, 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 2014?

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

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
100010	Petty Cash	1,000.00			1,000.00
100020	Cash - Operating	343,969.00			343,969.00
100050	Patient Funds Account	20,172.00			20,172.00
100060	Resident Trust Fund Advances	400.00			400.00
100070	Accounts Receivable Medicaid	712,158.00			712,158.00
100075	Accounts Receivable Medicare A	299,584.00			299,584.00
100080	Accounts Receivable Managed Care	54,110.00			54,110.00
100085	Accounts Receivable Private	16,466.00			16,466.00
100090	Accounts Receivable Medicare B	56,188.00			56,188.00
100095	Accounts Receivable Other	4,300.00			4,300.00
100105	Allowance - Doubtful Accounts	(42,216.00)			(42,216.00)
100200	Inventory	48,888.00			48,888.00
100310	Due To/from Seller	(4,079.00)			(4,079.00)
100320	Due To/from Medicaid	(98.00)			(98.00)
100326	Due To/from HUD Reserve	2,260.00			2,260.00
100371	Due To/from JACC Healthcare	(490,000.00)			(490,000.00)
100394	Due To/From JACC Mgmt	136,355.00			136,355.00
100400	Prepaid Expenses	2,260.00			2,260.00
100410	Prepaid Insurance	68,182.00			68,182.00
100440	Real Estate Tax Escrow	236.00			236.00
100500	Leasehold Improvements	6,980.00			6,980.00
100510	Furniture Fixtures & Equipment	8,983.00			8,983.00
100530	Computer Equip & Software	1,943.00			1,943.00
100590	Construction-in-Progress	82,308.00			82,308.00
100600	Accum Amort - Leasehold Imp	(133.00)			(133.00)
100610	Accum Depr - F F & E	(172.00)			(172.00)
100630	Accum Amort - Software	(49.00)			(49.00)
100700	Deposits	57,217.00			57,217.00
100711	Lease Acquisition Costs - HUD	42,000.00			42,000.00
100715	Accum Amort - Lease Acquisition Costs	(233.00)			(233.00)
200000	Accounts Payable	(734,822.00)			(734,822.00)
200010	Accrued Accounts Payable	(25,546.00)			(25,546.00)
200015	Accrued Provider Tax Payable	(408,825.00)			(408,825.00)
200020	Accrued Payroll	(88,158.00)			(88,158.00)
200025	Accrued Payroll Taxes	19,104.00			19,104.00
200026	Vol EE Ben Deductions	(541.00)			(541.00)
200027	Payroll Suspense	(2,187.00)			(2,187.00)
200028	Vol EE 401K & HSA Deductions	(220.00)			(220.00)
200045	Union Dues Withholding	(1,387.00)			(1,387.00)
200060	Accrued Benefits	(161,241.00)		(135,842.00)	(297,083.00)
200065	Payroll Adjustments	983.00			983.00
200069	Patient Refund	8,194.00			8,194.00
200070	Patient Funds Liability	(20,172.00)			(20,172.00)
200150	Note Payable - Landlord	(22,400.00)			(22,400.00)
250150	LT Note Payable - Landlord	(19,600.00)			(19,600.00)
400000	Room & Board - PVT	(517,200.00)			(517,200.00)
400035	Physical Therapy - PVT	(246.00)			(246.00)
400100	Room & Board - MD	(9,180,620.00)			(9,180,620.00)
400115	Lab - MD	(56.00)			(56.00)
400120	Pharmacy - MD	(3,003.00)			(3,003.00)
400135	Physical Therapy - MD	(77,761.00)			(77,761.00)
400140	Occupational Therapy - MD	(78,090.00)			(78,090.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
400145	Speech Therapy - MD	(12,971.00)			(12,971.00)
400155	Contractual Allowance (R&B) - MD	3,332,130.00			3,332,130.00
400160	Contractual Allowance (Ancillaries) - MD	171,880.00			171,880.00
400200	Room & Board - MA	(1,446,300.00)			(1,446,300.00)
400215	Lab - MA	(24,515.00)			(24,515.00)
400220	Pharmacy - MA	(135,225.00)			(135,225.00)
400230	X-Ray - MA	(6,506.00)			(6,506.00)
400235	Physical Therapy - MA	(257,361.00)			(257,361.00)
400240	Occupational Therapy - MA	(280,908.00)			(280,908.00)
400245	Speech Therapy - MA	(36,567.00)			(36,567.00)
400250	Ambulance - MA	(2,520.00)			(2,520.00)
400255	Contractual Allowance (R&B) - MA	(358,318.00)			(358,318.00)
400260	Contractual Allowance (Ancillaries) - MA	741,890.00			741,890.00
400265	Contractual Allowance (BC/BS Disc) - MA	686.00			686.00
400269	Sequester Med A	24,034.00			24,034.00
400276	IV Therapy - M MA	(15,830.00)			(15,830.00)
400289	Contractual Allowance (Ancillaries) - M MA	15,830.00			15,830.00
400300	Room & Board - Hospice	(5,400.00)			(5,400.00)
400320	Pharmacy - Hospice	(523.00)			(523.00)
400355	Contractual Allowance (R&B) - Hospice	(2,700.00)			(2,700.00)
400360	Contractual Allowance (Ancillaries) - Hospice	523.00			523.00
400400	Room & Board - Mg	(75,860.00)			(75,860.00)
400415	Lab - Managed Care	(2,396.00)			(2,396.00)
400420	Pharmacy - Mg	(10,435.00)			(10,435.00)
400430	X-Ray - Managed Care	(356.00)			(356.00)
400435	Physical Therapy - Mg	(15,956.00)			(15,956.00)
400440	Occupational Therapy - Mg	(18,826.00)			(18,826.00)
400445	Speech Therapy - Mg	(281.00)			(281.00)
400455	Contractual Allowance (R&B) - Mg	(11,149.00)			(11,149.00)
400460	Contractual Allowance (Ancillaries) - Mg	48,251.00			48,251.00
400635	Physical Therapy - Medicare B	(85,788.00)			(85,788.00)
400640	Occupational Therapy - Medicare B	(88,239.00)			(88,239.00)
400645	Speech Therapy - Medicare B	(36,915.00)			(36,915.00)
400660	Contractual Allowance (Ancillaries) - Medicare B	22,478.00			22,478.00
400669	Sequester Med B	1,202.00			1,202.00
400850	Cable Revenue	(1,230.00)			(1,230.00)
400870	Interest Income	(10,580.00)			(10,580.00)
500010	Salaries Administrator/AsstAdmin	105,136.00		8,976.00	114,112.00
500040	Salaries - Business Office	166,404.00		14,458.00	180,862.00
500050	Salaries Admissions	31,100.00		3,193.00	34,293.00
500150	Advertising - Help Wanted	58.00			58.00
500180	Travel & Mileage	1,859.00			1,859.00
500200	Bank Charges	3,774.00			3,774.00
500220	Data Proc ADP	15,687.00			15,687.00
500240	Dues & Subscriptions	9,770.00		(6,690.00)	3,080.00
500260	Office Supplies	13,653.00			13,653.00
500280	Postage	2,043.00			2,043.00
500300	Printing	15.00			15.00
500310	Rental Of Equipment	8,129.00		(4,849.00)	3,280.00
500320	Accounting Fees	1,808.00		2,127.00	3,935.00
500330	Contract Svcs - Office	20,643.00		1,837.00	22,480.00
500332	Contract Svcs - IT Support	6,181.00			6,181.00
500340	Legal Fees	10,162.00		(2,127.00)	8,035.00
500380	Recruiting/Empl Advertisg	4,995.00			4,995.00
500420	Licenses & Permits	2,179.00			2,179.00
500440	Telephone	17,284.00		(1,260.00)	16,024.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
500450	insurance - Non Property	46,447.00			46,447.00
500460	Meetings & Seminars	1,754.00			1,754.00
500480	Advertising - Promotional	3,546.00			3,546.00
500490	Fines & Penalties	27,563.00			27,563.00
500495	Bad Debt	42,216.00			42,216.00
500510	Taxes - Real Estate	107,050.00			107,050.00
500530	Insurance - Property	20,716.00			20,716.00
500551	Provider Tax	551,649.00			551,649.00
500800	Management Fee-JACC Related	210,679.00			210,679.00
500810	Business Consulting Fees	25,800.00		(19,800.00)	6,000.00
500900	Rent Expense - Building	472,284.00			472,284.00
501100	Deprec FF&E	172.00			172.00
501300	Depr-Leasehold Improvmts	133.00			133.00
501400	Amortization Software	49.00			49.00
501550	Amort - Lease Acq Costs	233.00			233.00
502100	Interest Insurance Finance	1,579.00			1,579.00
502150	Interest - Other	21,088.00		(5.00)	21,083.00
510003	Accrued Benefits Exp - PTO ETO	161,241.00		(161,241.00)	0.00
510010	Payroll Taxes - FICA	302,542.00			302,542.00
510020	Payroll Taxes - FUTA	9,904.00			9,904.00
510030	Payroll Taxes - SUTA	104,297.00			104,297.00
510040	Workers' Compensation	311,898.00			311,898.00
510050	Group Health/dental Insurance	431,068.00		5.00	431,073.00
510060	Employee Grp Life Insurance	3,082.00			3,082.00
510080	Employ Benes - Non Pr	8,105.00		(7,022.00)	1,083.00
510100	Employee Disability Ins	7,160.00			7,160.00
510110	Employee Physicals/Pre Employment	318.00			318.00
520010	Salaries-Food Serv Dir	34,710.00		3,376.00	38,086.00
520020	Wages-cooks	94,368.00		3,741.00	98,109.00
520030	Wages Dietary Aides	180,755.00		7,165.00	187,920.00
520040	Dietician	29,988.00		4,069.00	34,057.00
520100	Raw Food	191,526.00			191,526.00
520120	Food Supplements	11,604.00			11,604.00
520140	Dietary Supplies	27,558.00			27,558.00
520160	Contract Svcs - Dietary	2,234.00			2,234.00
530010	Salaries - Houskpg Supv	30,651.00		2,655.00	33,306.00
530020	Salaries - Houskpg Staff	175,086.00		6,941.00	182,027.00
530120	Housekeeping Supplies	29,965.00			29,965.00
540020	Salaries - Laundry Staff	71,413.00		2,831.00	74,244.00
540100	Laundry Supplies	5,468.00			5,468.00
540140	Linens Purchases	12,088.00			12,088.00
550010	Salaries-Maint Supervisor	64,347.00		2,551.00	66,898.00
550020	Wages-Maintenance Staff	30,518.00		2,845.00	33,363.00
550100	Maintenance Supplies	27,021.00		305.00	27,326.00
550110	Repairs & Maintenance	31,103.00		3,172.00	34,275.00
550120	Contract Svcs Maintenance	25,703.00		(6,693.00)	19,010.00
550130	Minor Equipment	2,308.00		679.00	2,987.00
550140	Pest Control	832.00		121.00	953.00
550145	Groundskeeing/Snow Removal	6,907.00		847.00	7,754.00
550150	Gas & Electric	93,907.00			93,907.00
550160	Fuel Oil	810.00			810.00
550170	Cable TV	8,021.00			8,021.00
550180	Water & Sewer	34,411.00			34,411.00
550190	Trash Removal	18,953.00			18,953.00
560010	Director Of Nursing	81,529.00		7,078.00	88,607.00
560020	ADNS	64,655.00		5,832.00	70,487.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
560030	RN Nursing Supervisor	177,802.00		19,431.00	197,233.00
560040	Nursing Scheduler	30,861.00		2,854.00	33,715.00
560060	MDS Coordinator	119,103.00		6,689.00	125,792.00
560090	Medical Records	37,147.00		1,473.00	38,620.00
560100	Infection Control	56,160.00		5,026.00	61,186.00
562020	Salaries-RN	195,504.00		23,402.00	218,906.00
562030	Salaries-LPN	846,797.00		80,947.00	927,744.00
562040	Salaries - CNAs	1,100,635.00		43,627.00	1,144,262.00
562100	Medical Supplies	56,029.00		2,030.00	58,059.00
562110	PPD Medical Supplies	76,208.00			76,208.00
562120	Diapers/Disposables	22,370.00			22,370.00
562140	Tube Feeding (Non Part B)	2,867.00			2,867.00
562160	Oxygen Supplies	19,552.00			19,552.00
562180	Contract Nursing	45,242.00		(3,910.00)	41,332.00
564100	Contract Services - Pharmacy	2,030.00		(2,030.00)	0.00
564120	Over The Counter Drugs	7,843.00			7,843.00
564140	Prescription Drugs	175,741.00			175,741.00
566010	I.V. Therapy/RT Exp	26,367.00			26,367.00
566030	Contract Svcs - Med Director	38,400.00		100.00	38,500.00
566050	Contract Svcs - Physician	1,919.00		210.00	2,129.00
566060	Contract Svcs - Dental	10,624.00			10,624.00
566070	Contract Svcs - Soc Services	5,400.00			5,400.00
566100	Medical Records Supplies	135.00			135.00
566140	Patient Transportation	8,664.00			8,664.00
566160	Med Equip Rental	24,826.00			24,826.00
566190	Lab Fees	12,027.00			12,027.00
566200	X-ray Services	8,661.00			8,661.00
570010	Dir Rehab	20,230.00		(10,743.00)	9,487.00
570040	Rehab Contracted Services	321,420.00		(174,517.00)	146,903.00
570050	Salaries - PT	80,551.00		10,381.00	90,932.00
570060	Physical Therapy Supplies	695.00			695.00
570070	Salaries ST Staff	24,711.00		3,230.00	27,941.00
570090	Salaries - OT	7,085.00		922.00	8,007.00
570100	Salaries - COTA	66,212.00		8,173.00	74,385.00
570110	Occupational Therapy Supplies	225.00			225.00
580010	Salaries - Activities Director	36,789.00		3,218.00	40,007.00
580020	Salaries - Activities -Staff	59,346.00		6,280.00	65,626.00
580100	Activities Supplies	6,061.00			6,061.00
580120	Entertainment/contr Services	7,453.00			7,453.00
590010	Salaries Social Svc Dir	26,057.00		2,633.00	28,690.00
590020	Salary Social Svc Staff	21,925.00		2,284.00	24,209.00
Marcum 102	Salaries Dir Rehab - OT	0.00		8,634.00	8,634.00
Marcum 103	Salaries Dir Rehab - ST	0.00		2,911.00	2,911.00
Marcum 106	Dues & Membership Fees	0.00		6,740.00	6,740.00
Marcum 107	Rehab Contracted Services - OT	0.00		151,060.00	151,060.00
Marcum 108	Rehab Contracted Services - ST	0.00		23,457.00	23,457.00
Marcum 109	State Appointed Nurse Consultant	0.00		23,400.00	23,400.00
Marcum 110	Cell Phone	0.00		1,031.00	1,031.00
Marcum 111	Food for Employees	0.00		6,933.00	6,933.00
Marcum 112	Copier Maintenance	0.00		4,849.00	4,849.00
Total		0.00		0.00	0.00

Net (Income) Loss

Client: JACC Management, LLC
 Engagement: Medicaid - JACC Healthcare Center of Windham
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Grouping Report

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
500010	Salaries Administrator/AsstAdmin	105,138.00		8,978.00	114,112.00
			RJE - 1	4,168.00	
			RJE - 19	4,805.00	
		<u>105,138.00</u>		<u>8,976.00</u>	<u>114,112.00</u>
Subtotal [2] Administrators					
Subgroup : [4]	Other Administrative Salaries				
500040	Salaries - Business Office	166,404.00		14,458.00	180,862.00
			RJE - 1	6,596.00	
			RJE - 19	7,862.00	
		<u>166,404.00</u>		<u>14,458.00</u>	<u>180,862.00</u>
Subtotal [4] Other Administrative Salaries					
Subgroup : [5A]	Head Dietitian				
520040	Dietician	29,988.00		4,069.00	34,057.00
			RJE - 1	1,189.00	
			RJE - 19	2,880.00	
		<u>29,988.00</u>		<u>4,069.00</u>	<u>34,057.00</u>
Subtotal [5A] Head Dietitian					
Subgroup : [5B]	Food Service Supervisor				
520010	Salaries-Food Serv Dir	34,710.00		3,376.00	38,086.00
			RJE - 1	1,376.00	
			RJE - 19	2,000.00	
		<u>34,710.00</u>		<u>3,376.00</u>	<u>38,086.00</u>
Subtotal [5B] Food Service Supervisor					
Subgroup : [5C]	Dietary Workers				
520020	Wages-cooks	94,368.00		3,741.00	98,109.00
			RJE - 1	3,741.00	
520030	Wages Dietary Aides	180,765.00		7,185.00	187,920.00
			RJE - 1	7,185.00	
		<u>275,123.00</u>		<u>10,906.00</u>	<u>286,029.00</u>
Subtotal [5C] Dietary Workers					
Subgroup : [6A]	Head Housekeeper				
530010	Salaries - Houskpg Supv	30,651.00		2,655.00	33,306.00
			RJE - 1	1,215.00	
			RJE - 19	1,440.00	
		<u>30,651.00</u>		<u>2,655.00</u>	<u>33,306.00</u>
Subtotal [6A] Head Housekeeper					
Subgroup : [6B]	Other Housekeeping Workers				
530020	Salaries - Houskpg Staff	175,086.00		6,941.00	182,027.00
			RJE - 1	6,941.00	
		<u>175,086.00</u>		<u>6,941.00</u>	<u>182,027.00</u>
Subtotal [6B] Other Housekeeping Workers					
Subgroup : [7A]	Engineer or Chief of Maintenance				
550010	Salaries-Maint Supervisor	64,347.00		2,551.00	66,898.00
			RJE - 1	2,551.00	
		<u>64,347.00</u>		<u>2,551.00</u>	<u>66,898.00</u>
Subtotal [7A] Engineer or Chief of Maintenance					
Subgroup : [7B]	Other Maintenance Workers				
550020	Wages-Maintenance Staff	30,518.00		2,845.00	33,363.00
			RJE - 1	1,210.00	
			RJE - 19	1,635.00	
		<u>30,518.00</u>		<u>2,845.00</u>	<u>33,363.00</u>
Subtotal [7B] Other Maintenance Workers					
Subgroup : [8B]	Other Laundry Workers				
540020	Salaries - Laundry Staff	71,413.00		2,831.00	74,244.00
			RJE - 1	2,831.00	
		<u>71,413.00</u>		<u>2,831.00</u>	<u>74,244.00</u>
Subtotal [8B] Other Laundry Workers					
Subgroup : [12A]	Director of Nurses/Assistant Director				
560010	Director Of Nursing	81,629.00		7,078.00	88,607.00
			RJE - 1	3,232.00	
			RJE - 19	3,846.00	
560020	ADNS	64,655.00		6,832.00	70,487.00
			RJE - 1	2,583.00	
			RJE - 19	3,269.00	
		<u>146,184.00</u>		<u>12,910.00</u>	<u>159,094.00</u>
Subtotal [12A] Director of Nurses/Assistant Director					
Subgroup : [12B1] RNs - Direct Care					
560030	RN Nursing Supervisor	177,802.00		19,431.00	197,233.00
			RJE - 1	7,048.00	
			RJE - 19	12,383.00	
562020	Salaries-RN	195,504.00		23,402.00	218,906.00
			RJE - 1	7,760.00	
			RJE - 19	15,652.00	
		<u>373,306.00</u>		<u>42,833.00</u>	<u>416,139.00</u>
Subtotal [12B1] RNs - Direct Care					
Subgroup : [12B2] RNs - Administrative					
560040	Nursing Scheduler	30,861.00		2,854.00	33,715.00
			RJE - 1	1,223.00	
			RJE - 19	1,631.00	
560060	MDS Coordinator	118,103.00		6,688.00	125,792.00
			RJE - 1	4,721.00	
			RJE - 19	1,968.00	
560100	Infection Control	56,160.00		5,026.00	61,186.00
			RJE - 1	2,226.00	
			RJE - 19	2,800.00	
		<u>206,124.00</u>		<u>14,569.00</u>	<u>220,693.00</u>
Subtotal [12B2] RNs - Administrative					
Subgroup : [12C1] LPNs - Direct Care					

Client: JACC Management, LLC
 Engagement: Medicaid - JACC Healthcare Center of Windham
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
562030	Salaries-LPN	846,797.00		80,947.00	927,744.00
			RJE - 1	33,568.00	
			RJE - 19	47,379.00	
				80,947.00	927,744.00
Subtotal [12C1] LPNs - Direct Care					
		846,797.00			
Subgroup : [12D] Aides and Attendants		1,100,635.00		43,627.00	1,144,262.00
562040	Salaries - CNAs		RJE - 1	43,627.00	
				43,627.00	1,144,262.00
Subtotal [12D] Aides and Attendants					
		1,100,635.00			
Subgroup : [12E] Physical Therapists		20,230.00		(10,743.00)	9,487.00
570010	Dir Rehab		RJE - 1	802.00	
			RJE - 2	(11,545.00)	
				10,381.00	90,932.00
570050	Salaries - PT	80,551.00	RJE - 1	3,193.00	
			RJE - 19	7,188.00	
				(362.00)	100,419.00
Subtotal [12E] Physical Therapists					
		100,781.00			
Subgroup : [12F] Speech Therapists		24,711.00		3,230.00	27,941.00
570070	Salaries ST Staff		RJE - 1	980.00	
			RJE - 19	2,250.00	
				2,911.00	2,911.00
Marcum 103	Salaries Dir Rehab - ST	0.00	RJE - 2	2,911.00	
				6,141.00	30,852.00
Subtotal [12F] Speech Therapists					
		24,711.00			
Subgroup : [12G] Occupational Therapists		7,085.00		922.00	8,007.00
570090	Salaries - OT		RJE - 1	281.00	
			RJE - 19	641.00	
				8,173.00	74,385.00
570100	Salaries - COTA	66,212.00	RJE - 1	2,625.00	
			RJE - 19	5,548.00	
				8,634.00	8,634.00
Marcum 102	Salaries Dir Rehab - OT	0.00	RJE - 2	8,634.00	
				17,729.00	91,026.00
Subtotal [12G] Occupational Therapists					
		73,297.00			
Subgroup : [12H] Recreation Workers		36,789.00		3,218.00	40,007.00
580010	Salaries - Activities Director		RJE - 1	1,458.00	
			RJE - 19	1,760.00	
				6,280.00	65,626.00
580020	Salaries - Activities -Staff	59,346.00	RJE - 1	2,353.00	
			RJE - 19	3,927.00	
				9,498.00	105,633.00
Subtotal [12H] Recreation Workers					
		96,135.00			
Subgroup : [12M] Social Workers/Case Management		26,057.00		2,633.00	28,690.00
590010	Salaries Social Svc Dir		RJE - 1	1,033.00	
			RJE - 19	1,800.00	
				2,284.00	24,209.00
590020	Salary Social Svc Staff	21,925.00	RJE - 1	869.00	
			RJE - 19	1,415.00	
				4,917.00	52,899.00
Subtotal [12M] Social Workers/Case Management					
		47,982.00			
Subgroup : [12O] Other		31,100.00		3,193.00	34,293.00
500050	Salaries Admissions		RJE - 1	1,233.00	
			RJE - 19	1,960.00	
				(161,241.00)	0.00
510003	Accrued Benefits Exp - PTO ETO	161,241.00	RJE - 1	(161,241.00)	
				1,473.00	38,620.00
560090	Medical Records	37,147.00	RJE - 1	1,473.00	
				(156,575.00)	72,913.00
Subtotal [12O] Other					
		229,488.00			
Total [10-A] Salaries and Wages					
		4,228,816.00		135,842.00	4,364,658.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
566060	Contract Svcs - Dental	10,624.00		0.00	10,624.00
Subtotal [2] Dentist					
		10,624.00		0.00	10,624.00
Subgroup : [3] Pharmacist					
564100	Contract Services - Pharmacy	2,030.00		(2,030.00)	0.00
			RJE - 17	(2,030.00)	
Subtotal [3] Pharmacist					
		2,030.00		(2,030.00)	0.00
Subgroup : [5A] PT - Resident Care		321,420.00		(174,517.00)	146,903.00
570040	Rehab Contracted Services		RJE - 10	(174,517.00)	
				(174,517.00)	146,903.00
Subtotal [5A] PT - Resident Care					
		321,420.00			
Subgroup : [6] Social Worker		5,400.00		0.00	5,400.00
566070	Contract Svcs - Soc Services			0.00	
Subtotal [6] Social Worker					
		5,400.00		0.00	5,400.00
Subgroup : [8A] Medical Director					
566030	Contract Svcs - Med Director	38,400.00		100.00	38,500.00
			RJE - 9	100.00	
Subtotal [8A] Medical Director					
		38,400.00		100.00	38,500.00

Client: JACC Management, LLC
 Engagement: Medicaid - JACC Healthcare Center of Windham
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [9A] ST - Resident Care					
Marcum 108	Rehab Contracted Services - ST	0.00		23,457.00	23,457.00
			RJE - 10	23,457.00	23,457.00
Subtotal [9A] ST - Resident Care		0.00		23,457.00	23,457.00
Subgroup : [10A] OT - Resident Care					
Marcum 107	Rehab Contracted Services - OT	0.00		151,060.00	151,060.00
			RJE - 10	151,060.00	151,060.00
Subtotal [10A] OT - Resident Care		0.00		151,060.00	151,060.00
Subgroup : [11A1] RN's - Direct Care					
582180	Contract Nursing	45,242.00		(3,910.00)	41,332.00
			RJE - 6	(3,600.00)	
			RJE - 8	(310.00)	
Subtotal [11A1] RN's - Direct Care		45,242.00		(3,910.00)	41,332.00
Subgroup : [12] Other					
566050	Contract Svcs - Physician	1,919.00		210.00	2,129.00
			RJE - 8	128.00	
			RJE - 8	182.00	
			RJE - 9	(100.00)	
Marcum 109	State Appointed Nurse Consultant	0.00		23,400.00	23,400.00
			RJE - 12	23,400.00	
Subtotal [12] Other		1,919.00		23,610.00	25,529.00
Total [13-B] Professional Fees		425,035.00		17,770.00	442,805.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
510040	Workers' Compensation	311,898.00		0.00	311,898.00
Subtotal [1A1] Workmen's Compensation		311,898.00		0.00	311,898.00
Subgroup : [1A2] Disability Insurance					
510100	Employee Disability ins	7,160.00		0.00	7,160.00
Subtotal [1A2] Disability Insurance		7,160.00		0.00	7,160.00
Subgroup : [1A3] Unemployment Insurance					
510020	Payroll Taxes - FUTA	9,904.00		0.00	9,904.00
510030	Payroll Taxes - SUTA	104,297.00		0.00	104,297.00
Subtotal [1A3] Unemployment Insurance		114,201.00		0.00	114,201.00
Subgroup : [1A4] Social Security (FICA)					
510010	Payroll Taxes - FICA	302,542.00		0.00	302,542.00
Subtotal [1A4] Social Security (FICA)		302,542.00		0.00	302,542.00
Subgroup : [1A5] Health Insurance					
510050	Group Health/Dental Insurance	431,068.00		5.00	431,073.00
			RJE - 6	5.00	
Subtotal [1A5] Health Insurance		431,068.00		5.00	431,073.00
Subgroup : [1A6] Life Insurance					
510060	Employee Grp Life Insurance	3,082.00		0.00	3,082.00
Subtotal [1A6] Life Insurance		3,082.00		0.00	3,082.00
Subgroup : [1A9] Other					
510110	Employee Physicals/Pre Employment	318.00		0.00	318.00
Subtotal [1A9] Other		318.00		0.00	318.00
Subgroup : [1C] Bad Debts					
500495	Bad Debt	42,216.00		0.00	42,216.00
Subtotal [1C] Bad Debts		42,216.00		0.00	42,216.00
Subgroup : [1D] Accounting and Auditing					
500320	Accounting Fees	1,808.00		2,127.00	3,935.00
			RJE - 4	2,127.00	
Subtotal [1D] Accounting and Auditing		1,808.00		2,127.00	3,935.00
Subgroup : [1E] Legal					
500340	Legal Fees	10,162.00		(2,127.00)	8,035.00
			RJE - 4	(2,127.00)	
Subtotal [1E] Legal		10,162.00		(2,127.00)	8,035.00
Subgroup : [1G] Office Supplies					
500260	Office Supplies	13,653.00		0.00	13,653.00
Subtotal [1G] Office Supplies		13,653.00		0.00	13,653.00
Subgroup : [1H1] Telephone and Telegraph					
500440	Telephone	17,284.00		(1,260.00)	16,024.00
			RJE - 13	(1,260.00)	
Subtotal [1H1] Telephone and Telegraph		17,284.00		(1,260.00)	16,024.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 110	Cell Phone	0.00		1,031.00	1,031.00
			RJE - 13	1,031.00	
Subtotal [1H2] Cellular Phones and Beepers		0.00		1,031.00	1,031.00
Subgroup : [1K3] Resident Day User Fee					
500551	Provider Tax	551,649.00		0.00	551,649.00
Subtotal [1K3] Resident Day User Fee		551,649.00		0.00	551,649.00
Total [15] Expenditures Other than Salaries		1,807,041.00		(224.00)	1,806,817.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
510080	Employ Benes - Non Pr	8,105.00		(7,022.00)	1,083.00
				(39.00)	
			RJE - 7	(6,983.00)	
			RJE - 14	(7,022.00)	1,083.00
	Subtotal [2] Holiday Parties for Staff	8,105.00			1,083.00
Subgroup : [4]	Employee Travel				
500180	Travel & Mileage	1,859.00		0.00	1,859.00
Subtotal [4] Employee Travel		1,859.00		0.00	1,859.00
Subgroup : [5]	Education Expense				
500460	Meetings & Seminars	1,754.00		0.00	1,754.00
Subtotal [5] Education Expense		1,754.00		0.00	1,754.00
Subgroup : [M1]	Advertising Help Wanted				
500150	Advertising - Help Wanted	58.00		0.00	58.00
500380	Recruiting/Empl Advertisg	4,995.00		0.00	4,995.00
Subtotal [M1] Advertising Help Wanted		5,053.00		0.00	5,053.00
Subgroup : [M3]	Advertising Other				
500480	Advertising - Promotional	3,546.00		0.00	3,546.00
Subtotal [M3] Advertising Other		3,546.00		0.00	3,546.00
Subgroup : [M5]	Medical Records				
505100	Medical Records Supplies	135.00		0.00	135.00
Subtotal [M5] Medical Records		135.00		0.00	135.00
Subgroup : [M7]	Postage				
500280	Postage	2,043.00		0.00	2,043.00
Subtotal [M7] Postage		2,043.00		0.00	2,043.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
Marcum 106	Dues & Membership Fees	0.00		6,740.00	6,740.00
				6,690.00	
			RJE - 3	50.00	
			RJE - 14	6,740.00	6,740.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		0.00		6,740.00	6,740.00
Subgroup : [M9]	Subscriptions				
500240	Dues & Subscriptions	9,770.00		(6,690.00)	3,080.00
				(6,690.00)	
			RJE - 3	(6,690.00)	3,080.00
Subtotal [M9] Subscriptions		9,770.00		(6,690.00)	3,080.00
Subgroup : [M11]	Services Provided by Contract				
500220	Data Proc ADP	15,687.00		0.00	15,687.00
500330	Contract Svcs - Office	20,643.00		1,837.00	22,480.00
			RJE - 11	1,837.00	
500332	Contract Svcs - IT Support	6,181.00		0.00	6,181.00
500810	Business Consulting Fees	25,800.00		(19,800.00)	6,000.00
				3,600.00	
			RJE - 5	(23,400.00)	
			RJE - 12	4,849.00	4,849.00
Marcum 112	Copier Maintenance	0.00		4,849.00	4,849.00
			RJE - 18	4,849.00	
Subtotal [M11] Services Provided by Contract		68,311.00		(13,114.00)	55,197.00
Subgroup : [M12]	Administrative Management Services				
500800	Management Fee-JACC Related	210,679.00		0.00	210,679.00
Subtotal [M12] Administrative Management Services		210,679.00		0.00	210,679.00
Subgroup : [M13]	Other				
500260	Bank Charges	3,774.00		0.00	3,774.00
500300	Printing	15.00		0.00	15.00
500420	Licenses & Permits	2,179.00		0.00	2,179.00
500490	Fines & Penalties	27,563.00		0.00	27,563.00
Marcum 111	Food for Employees	0.00		6,933.00	6,933.00
				6,933.00	
			RJE - 14	6,933.00	40,464.00
Subtotal [M13] Other		33,631.00		6,933.00	40,464.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		344,786.00		(13,153.00)	331,633.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
520100	Raw Food	191,526.00		0.00	191,526.00
Subtotal [2A1] Raw Food		191,526.00		0.00	191,526.00
Subgroup : [2A2]	Non-Food Supplies				
520120	Food Supplements	11,604.00		0.00	11,604.00
520140	Dietary Supplies	27,558.00		0.00	27,558.00
Subtotal [2A2] Non-Food Supplies		39,162.00		0.00	39,162.00
Subgroup : [2B]	Purchased Services				
520160	Contract Svcs - Dietary	2,234.00		0.00	2,234.00
Subtotal [2B] Purchased Services		2,234.00		0.00	2,234.00
Total [18] Dietary Basis for Allocation of Costs		232,922.00		0.00	232,922.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, Ironed..				
540140	Linens Purchases	12,088.00		0.00	12,088.00
Subtotal [3A1] Bed Linens, etc...washed, Ironed..		12,088.00		0.00	12,088.00

Client: JACC Management, LLC
 Engagement: Medical - JACC Healthcare Center of Windham
 Period Ending: 9/30/2015
 Trial Balance: A,01 - TB-CCNH
 Workpaper: A,03 - TB-CCNH Grouping Report

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [3D] Other					
540100	Laundry Supplies	5,468.00		0.00	5,468.00
Subtotal [3D] Other		5,468.00		0.00	5,468.00
Total [19] Laundry-Basis for Allocation of Costs		17,556.00		0.00	17,556.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
530120	Housekeeping Supplies	29,965.00		0.00	29,965.00
Subtotal [4A1] In-House Care Supplies		29,965.00		0.00	29,965.00
Subgroup : [5A2] Purchased from					
564140	Prescription Drugs	175,741.00		0.00	175,741.00
Subtotal [5A2] Purchased from		175,741.00		0.00	175,741.00
Subgroup : [5B] Medicine Cabinet Drugs					
562100	Medical Supplies	56,029.00		2,030.00	58,059.00
564120	Over The Counter Drugs	7,843.00	RJE - 17	2,030.00	7,843.00
Subtotal [5B] Medicine Cabinet Drugs		63,872.00		2,030.00	65,902.00
Subgroup : [5D] Ambulance/Limousine					
568140	Patient Transportation	8,664.00		0.00	8,664.00
Subtotal [5D] Ambulance/Limousine		8,664.00		0.00	8,664.00
Subgroup : [5E2] Oxygen - Other					
562160	Oxygen Supplies	19,552.00		0.00	19,552.00
Subtotal [5E2] Oxygen - Other		19,552.00		0.00	19,552.00
Subgroup : [5F] X-Rays and related radiological					
566200	X-ray Services	8,661.00		0.00	8,661.00
Subtotal [5F] X-Rays and related radiological		8,661.00		0.00	8,661.00
Subgroup : [5H] Laboratory					
568190	Lab Fees	12,027.00		0.00	12,027.00
Subtotal [5H] Laboratory		12,027.00		0.00	12,027.00
Subgroup : [5I] Recreation					
560170	Cable TV	8,021.00		0.00	8,021.00
580100	Activities Supplies	6,061.00		0.00	6,061.00
580120	Entertainment/conkr Services	7,463.00		0.00	7,463.00
Subtotal [5I] Recreation		21,535.00		0.00	21,535.00
Subgroup : [5J] Other					
562110	PPD Medical Supplies	76,208.00		0.00	76,208.00
562120	Diapers/Disposables	22,370.00		0.00	22,370.00
562140	Tube Feeding (Non Part B)	2,867.00		0.00	2,867.00
566010	I.V. Therapy/RT Exp	26,367.00		0.00	26,367.00
566160	Med Equip Rental	24,826.00		0.00	24,826.00
570060	Physical Therapy Supplies	695.00		0.00	695.00
570110	Occupational Therapy Supplies	225.00		0.00	225.00
Subtotal [5J] Other		163,558.00		0.00	163,558.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		493,576.00		2,030.00	495,606.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
550100	Maintenance Supplies	27,021.00		305.00	27,326.00
550110	Repairs & Maintenance	31,103.00	RJE - 7 RJE - 11	39.00 266.00	34,275.00
550130	Minor Equipment	2,308.00	RJE - 15	3,172.00	2,987.00
Subtotal [6A] Repairs and Maintenance		60,432.00	RJE - 13 RJE - 16	679.00 229.00 450.00	64,588.00
Subgroup : [6B] Heat					
550160	Fuel Oil	810.00		0.00	810.00
Subtotal [6B] Heat		810.00		0.00	810.00
Subgroup : [6C] Light & Power					
550150	Gas & Electric	93,907.00		0.00	93,907.00
Subtotal [6C] Light & Power		93,907.00		0.00	93,907.00
Subgroup : [6D] Water					
550180	Water & Sewer	34,411.00		0.00	34,411.00
Subtotal [6D] Water		34,411.00		0.00	34,411.00
Subgroup : [6E] Equipment Lease					
500310	Rental Of Equipment	8,129.00		(4,849.00)	3,280.00
Subtotal [6E] Equipment Lease		8,129.00	RJE - 18	(4,849.00)	3,280.00
Subgroup : [6F] Other					
550120	Contract Svcs Maintenance	25,703.00		(6,693.00)	19,010.00
550140	Pest Control	832.00	RJE - 11 RJE - 15 RJE - 16 RJE - 16	(2,103.00) (3,172.00) (1,418.00) 121.00	953.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
550145	Groundskeeping/Snow Removal	6,907.00		847.00	7,754.00
			RJE - 16	847.00	
550190	Trash Removal	18,953.00		0.00	18,953.00
Subtotal [6F] Other		62,395.00		(5,725.00)	46,670.00
Subgroup : [7D] Movable Equipment					
601100	Deprac FF&E	172.00		0.00	172.00
601400	Amortization Software	49.00		0.00	49.00
Subtotal [7D] Movable Equipment		221.00		0.00	221.00
Subgroup : [8A] Organization Expense					
501550	Amort - Lease Acq Costs	233.00		0.00	233.00
Subtotal [8A] Organization Expense		233.00		0.00	233.00
Subgroup : [8C] Leasehold Improvements					
501300	Depr-Leasehold Improvmts	133.00		0.00	133.00
Subtotal [8C] Leasehold Improvements		133.00		0.00	133.00
Subgroup : [9] Rental Payments					
600900	Rent Expense - Building	472,284.00		0.00	472,284.00
Subtotal [9] Rental Payments		472,284.00		0.00	472,284.00
Subgroup : [10B] Real estate taxes paid by lessor					
500510	Taxes - Real Estate	107,050.00		0.00	107,050.00
Subtotal [10B] Real estate taxes paid by lessor		107,050.00		0.00	107,050.00
Total [22] Maintenance and Property		830,005.00		(6,418.00)	823,587.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
502100	Interest Insurance Finance	1,579.00		0.00	1,579.00
502150	Interest - Other	21,089.00		(5.00)	21,083.00
Subtotal [12D] Other Interest Expense		22,667.00	RJE - 6	(5.00)	22,662.00
Subgroup : [14A] Insurance on Property					
500530	Insurance - Property	20,716.00		0.00	20,716.00
Subtotal [14A] Insurance on Property		20,716.00		0.00	20,716.00
Subgroup : [14C3] Other					
500450	Insurance - Non Property	46,447.00		0.00	46,447.00
Subtotal [14C3] Other		46,447.00		0.00	46,447.00
Total [27] Interest and Insurance		89,830.00		(5.00)	89,825.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
400100	Room & Board - MD	(9,180,620.00)		0.00	(9,180,620.00)
Subtotal [1A] Medicaid Residents (CT only)		(9,180,620.00)		0.00	(9,180,620.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
400155	Contractual Allowance (R&B) - MD	3,332,130.00		0.00	3,332,130.00
Subtotal [1B] Medicaid room and board contractual allowance		3,332,130.00		0.00	3,332,130.00
Subgroup : [3A] Medicare Residents (All Inclusive)					
400200	Room & Board - MA	(1,446,300.00)		0.00	(1,446,300.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(1,446,300.00)		0.00	(1,446,300.00)
Subgroup : [3B] Medicare room and board contractual allowance					
400255	Contractual Allowance (R&B) - MA	(358,318.00)		0.00	(358,318.00)
Subtotal [3B] Medicare room and board contractual allowance		(358,318.00)		0.00	(358,318.00)
Subgroup : [4A] Private-pay residents and other					
400000	Room & Board - PVT	(517,200.00)		0.00	(517,200.00)
400300	Room & Board - Hospice	(5,400.00)		0.00	(5,400.00)
400400	Room & Board - Mg	(75,860.00)		0.00	(75,860.00)
Subtotal [4A] Private-pay residents and other		(598,460.00)		0.00	(598,460.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
400355	Contractual Allowance (R&B) - Hospice	(2,700.00)		0.00	(2,700.00)
400450	Contractual Allowance (R&B) - Mg	(11,149.00)		0.00	(11,149.00)
Subtotal [4B] Private-pay room and board contractual allowance		(13,849.00)		0.00	(13,849.00)
Subgroup : [5A] Prescription Drugs - Medicare					
400220	Pharmacy - MA	(135,225.00)		0.00	(135,225.00)
Subtotal [5A] Prescription Drugs - Medicare		(135,225.00)		0.00	(135,225.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
400120	Pharmacy - MD	(3,003.00)		0.00	(3,003.00)
400320	Pharmacy - Hospice	(523.00)		0.00	(523.00)
400420	Pharmacy - Mg	(10,435.00)		0.00	(10,435.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(13,961.00)		0.00	(13,961.00)
Subgroup : [7A] Physical Therapy - Medicare					
400235	Physical Therapy - MA	(257,361.00)		0.00	(257,361.00)
400635	Physical Therapy - Medicare B	(85,788.00)		0.00	(85,788.00)
Subtotal [7A] Physical Therapy - Medicare		(343,149.00)		0.00	(343,149.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
400035	Physical Therapy - PVT	(246.00)		0.00	(246.00)
400135	Physical Therapy - MD	(77,761.00)		0.00	(77,761.00)
400435	Physical Therapy - Mg	(15,956.00)		0.00	(15,956.00)

Client: JACC Management, LLC
 Engagement: Medicaid - JACC Healthcare Center of Windham
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [7C] Physical Therapy - Non-medicare		(93,963.00)		0.00	(93,963.00)
Subgroup : [8A] Speech Therapy - Medicare					
400245 Speech Therapy - MA		(36,567.00)		0.00	(36,567.00)
400645 Speech Therapy - Medicare B		(36,915.00)		0.00	(36,915.00)
Subtotal [8A] Speech Therapy - Medicare		(73,482.00)		0.00	(73,482.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
400145 Speech Therapy - MD		(12,971.00)		0.00	(12,971.00)
400445 Speech Therapy - Mg		(281.00)		0.00	(281.00)
Subtotal [8C] Speech Therapy - Non-medicare		(13,252.00)		0.00	(13,252.00)
Subgroup : [9A] Occupational Therapy - Medicare					
400240 Occupational Therapy - MA		(280,908.00)		0.00	(280,908.00)
400640 Occupational Therapy - Medicare B		(88,239.00)		0.00	(88,239.00)
Subtotal [9A] Occupational Therapy - Medicare		(369,147.00)		0.00	(369,147.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
400140 Occupational Therapy - MD		(78,090.00)		0.00	(78,090.00)
400440 Occupational Therapy - Mg		(18,826.00)		0.00	(18,826.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(96,916.00)		0.00	(96,916.00)
Subgroup : [10A] Other - Medicare					
400215 Lab - MA		(24,515.00)		0.00	(24,515.00)
400230 X-Ray - MA		(6,506.00)		0.00	(6,506.00)
400250 Ambulance - MA		(2,520.00)		0.00	(2,520.00)
400260 Contractual Allowance (Ancillaries) - MA		741,890.00		0.00	741,890.00
400269 Sequester Med A		24,034.00		0.00	24,034.00
400276 IV Therapy - M MA		(16,830.00)		0.00	(16,830.00)
400289 Contractual Allowance (Ancillaries) - M MA		16,830.00		0.00	16,830.00
400660 Contractual Allowance (Ancillaries) - Medicare B		22,478.00		0.00	22,478.00
400669 Sequester Med B		1,202.00		0.00	1,202.00
Subtotal [10A] Other - Medicare		756,063.60		0.00	756,063.60
Subgroup : [10B] Other - Non-medicare					
400115 Lab - MD		(56.00)		0.00	(56.00)
400160 Contractual Allowance (Ancillaries) - MD		171,880.00		0.00	171,880.00
400265 Contractual Allowance (BCBS Disc) - MA		686.00		0.00	686.00
400360 Contractual Allowance (Ancillaries) - Hospice		523.00		0.00	523.00
400415 Lab - Managed Care		(2,396.00)		0.00	(2,396.00)
400430 X-Ray - Managed Care		(356.00)		0.00	(356.00)
400460 Contractual Allowance (Ancillaries) - Mg		48,251.00		0.00	48,251.00
Subtotal [10B] Other - Non-medicare		218,532.60		0.00	218,532.60
Subgroup : [14] Rental of Televisions and Cable Services					
400850 Cable Revenue		(1,230.00)		0.00	(1,230.00)
Subtotal [14] Rental of Televisions and Cable Services		(1,230.00)		0.00	(1,230.00)
Subgroup : [15] Interest Income					
400870 Interest Income		(10,580.00)		0.00	(10,580.00)
Subtotal [15] Interest Income		(10,580.00)		0.00	(10,580.00)
Total [30] Statement of Revenue		(8,441,727.00)		0.00	(8,441,727.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100010 Petty Cash		1,000.00		0.00	1,000.00
100020 Cash - Operating		343,969.00		0.00	343,969.00
100050 Patient Funds Account		20,172.00		0.00	20,172.00
100060 Resident Trust Fund Advances		400.00		0.00	400.00
Subtotal [A1] Cash		365,541.00		0.00	365,541.00
Subgroup : [A2] Resident Accounts Receivable					
100070 Accounts Receivable Medicaid		712,158.00		0.00	712,158.00
100075 Accounts Receivable Medicare A		299,584.00		0.00	299,584.00
100080 Accounts Receivable Managed Care		54,110.00		0.00	54,110.00
100085 Accounts Receivable Private		16,466.00		0.00	16,466.00
100090 Accounts Receivable Medicare B		56,188.00		0.00	56,188.00
100095 Accounts Receivable Other		4,300.00		0.00	4,300.00
100105 Allowance - Doubtful Accounts		(42,216.00)		0.00	(42,216.00)
Subtotal [A2] Resident Accounts Receivable		1,100,590.00		0.00	1,100,590.00
Subgroup : [A3] Other Accounts Receivable					
100320 Due To/From Medicaid		(98.00)		0.00	(98.00)
100326 Due To/From HUD Reserve		2,260.00		0.00	2,260.00
Subtotal [A3] Other Accounts Receivable		2,162.00		0.00	2,162.00
Subgroup : [A4] Inventories					
100200 Inventory		48,888.00		0.00	48,888.00
Subtotal [A4] Inventories		48,888.00		0.00	48,888.00
Subgroup : [A6] Prepaid Expenses					
100400 Prepaid Expenses		2,260.00		0.00	2,260.00
100410 Prepaid Insurance		68,182.00		0.00	68,182.00
Subtotal [A6] Prepaid Expenses		70,442.00		0.00	70,442.00
Subgroup : [A8] Other Current Assets					
100700 Deposits		57,217.00		0.00	57,217.00
Subtotal [A8] Other Current Assets		57,217.00		0.00	57,217.00

Client: JACC Management, LLC
 Engagement: Medicaid - JACC Healthcare Center of Windham
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [B4] Leasehold Improvements					
100500	Leasehold Improvements	6,980.00		0.00	6,980.00
100600	Accum Amort - Leasehold Imp	(133.00)		0.00	(133.00)
Subtotal [B4] Leasehold Improvements		6,847.00		0.00	6,847.00
Subgroup : [B5] Non-Movable Equipment					
100510	Furniture Fixtures & Equipment	8,983.00		0.00	8,983.00
100610	Accum Depr - F F & E	(172.00)		0.00	(172.00)
Subtotal [B5] Non-Movable Equipment		8,811.00		0.00	8,811.00
Subgroup : [B6] Movable Equipment					
100530	Computer Equip & Software	1,943.00		0.00	1,943.00
100630	Accum Amort - Software	(49.00)		0.00	(49.00)
Subtotal [B6] Movable Equipment		1,894.00		0.00	1,894.00
Subgroup : [B9] Other Fixed Assets					
100590	Construction-in-Progress	82,308.00		0.00	82,308.00
Subtotal [B9] Other Fixed Assets		82,308.00		0.00	82,308.00
Subgroup : [D2] Escrow Deposits					
100440	Real Estate Tax Escrow	236.00		0.00	236.00
Subtotal [D2] Escrow Deposits		236.00		0.00	236.00
Subgroup : [D3] Organization Expense					
100711	Lease Acquisition Costs - HUD	42,000.00		0.00	42,000.00
100715	Accum Amort - Lease Acquisition Costs	(233.00)		0.00	(233.00)
Subtotal [D3] Organization Expense		41,767.00		0.00	41,767.00
Subgroup : [D6] Loans to Owners or Related Parties					
100371	Due To/from JACC Healthcare	(490,000.00)		0.00	(490,000.00)
100394	Due To/From JACC Mgmt	136,355.00		0.00	136,355.00
Subtotal [D6] Loans to Owners or Related Parties		(353,645.00)		0.00	(353,645.00)
Subgroup : [D7] Other Assets					
100310	Due To/from Seller	(4,079.00)		0.00	(4,079.00)
Subtotal [D7] Other Assets		(4,079.00)		0.00	(4,079.00)
Total [31-32] Assets		1,428,979.00		0.00	1,428,979.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
200000	Accounts Payable	(734,822.00)		0.00	(734,822.00)
200010	Accrued Accounts Payable	(25,546.00)		0.00	(25,546.00)
Subtotal [A1] Trade Accounts Payable		(760,368.00)		0.00	(760,368.00)
Subgroup : [A2] Note Payable					
200150	Note Payable - Landlord	(22,400.00)		0.00	(22,400.00)
Subtotal [A2] Note Payable		(22,400.00)		0.00	(22,400.00)
Subgroup : [A4] Accrued Payroll					
200020	Accrued Payroll	(88,158.00)		0.00	(88,158.00)
200065	Payroll Adjustments	983.00		0.00	983.00
Subtotal [A4] Accrued Payroll		(87,175.00)		0.00	(87,175.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
200025	Accrued Payroll Taxes	19,104.00		0.00	19,104.00
Subtotal [A6] Accrued Payroll Taxes Payable		19,104.00		0.00	19,104.00
Subgroup : [A12] Other Current Liabilities					
200015	Accrued Provider Tax Payable	(408,825.00)		0.00	(408,825.00)
200026	Vol EE Ben Deductions	(541.00)		0.00	(541.00)
200027	Payroll Suspense	(2,187.00)		0.00	(2,187.00)
200028	Vol EE 401K & HSA Deductions	(220.00)		0.00	(220.00)
200045	Union Dues Withholding	(1,387.00)		0.00	(1,387.00)
200060	Accrued Benefits	(161,241.00)		(135,842.00)	(297,083.00)
200069	Patient Refund	8,194.00	RJE - 19	(135,842.00)	8,194.00
200070	Patient Funds Liability	(20,172.00)		0.00	(20,172.00)
Subtotal [A12] Other Current Liabilities		(886,379.00)		(135,842.00)	(722,221.00)
Subgroup : [B4] Other Long-Term Liabilities					
250150	LT Note Payable - Landlord	(19,600.00)		0.00	(19,600.00)
Subtotal [B4] Other Long-Term Liabilities		(19,600.00)		0.00	(19,600.00)
Total [33-34] Liabilities		(1,456,818.00)		(135,842.00)	(1,692,660.00)
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		I.01		
To allocate PTO/ETO to salary lines on page 10				
500010	Salaries Administrator/AsstAdmin		4,168.00	
500040	Salaries - Business Office		6,596.00	
500050	Salaries Admissions		1,233.00	
520010	Salaries-Food Serv Dir		1,376.00	
520020	Wages-cooks		3,741.00	
520030	Wages Dietary Aides		7,165.00	
520040	Dietician		1,189.00	
530010	Salaries - Houskpg Supv		1,215.00	
530020	Salaries - Houskpg Staff		6,941.00	
540020	Salaries - Laundry Staff		2,831.00	
550010	Salaries-Maint Supervisor		2,551.00	
550020	Wages-Maintenance Staff		1,210.00	
560010	Director Of Nursing		3,232.00	
560020	ADNS		2,563.00	
560030	RN Nursing Supervisor		7,048.00	
560040	Nursing Scheduler		1,223.00	
560060	MDS Coordinator		4,721.00	
560090	Medical Records		1,473.00	
560100	Infection Control		2,226.00	
562020	Salaries-RN		7,750.00	
562030	Salaries-LPN		33,568.00	
562040	Salaries - CNAs		43,627.00	
570010	Dir Rehab		802.00	
570050	Salaries - PT		3,193.00	
570070	Salaries ST Staff		980.00	
570090	Salaries - OT		281.00	
570100	Salaries - COTA		2,625.00	
580010	Salaries - Activities Director		1,458.00	
580020	Salaries - Activities -Staff		2,353.00	
590010	Salaries Social Svc Dir		1,033.00	
590020	Salary Social Svc Staff		869.00	
510003	Accrued Benefits Exp - PTO ETO			
Total			161,241.00	161,241.00
Reclassifying Journal Entries JE # 2		I.01		
To reclass the Rehab Director between PT, OT & ST				
Marcum 102	Salaries Dir Rehab - OT		8,634.00	
Marcum 103	Salaries Dir Rehab - ST		2,911.00	
570010	Dir Rehab			11,545.00
Total			11,545.00	11,545.00
Reclassifying Journal Entries JE # 3		D.01 - 500240		
To reclass dues from he subscriptions line of the cost report				
Marcum 106	Dues & Membership Fees		6,690.00	
500240	Dues & Subscriptions			6,690.00
Total			6,690.00	6,690.00
Reclassifying Journal Entries JE # 4		D.01 - 500320		
To reclass accounting expenses from the legal line				
500320	Accounting Fees		2,127.00	
500340	Legal Fees			2,127.00
Total			2,127.00	2,127.00

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 5				
To reclass expense to the appropriate account				
		D.01 - 500810		
500810	Business Consulting Fees		3,600.00	
562180	Contract Nursing			3,600.00
Total			3,600.00	3,600.00
Reclassifying Journal Entries JE # 6				
To reclass expenses to the appropriate account				
		D.01 - 502150		
510050	Group Health/dental Insurance		5.00	
502150	Interest - Other			5.00
Total			5.00	5.00
Reclassifying Journal Entries JE # 7				
To reclass expenses to the appropriate account				
		D.01 - 510080		
550100	Maintenance Supplies		39.00	
510080	Employ Benes - Non Pr			39.00
Total			39.00	39.00
Reclassifying Journal Entries JE # 8				
To reclass expenses to the appropriate account				
		D.01 - 562180		
566050	Contract Svcs - Physician		128.00	
566050	Contract Svcs - Physician		182.00	
562180	Contract Nursing			310.00
Total			310.00	310.00
Reclassifying Journal Entries JE # 9				
to reclass expenses to the appropriate account				
		D.01 - 566050		
566030	Contract Svcs - Med Director		100.00	
566050	Contract Svcs - Physician			100.00
Total			100.00	100.00
Reclassifying Journal Entries JE # 10				
To reclass OT & ST contracted rehab				
		D.01a		
Marcum 107	Rehab Contracted Services - OT		151,060.00	
Marcum 108	Rehab Contracted Services - ST		23,457.00	
570040	Rehab Contracted Services			174,517.00
Total			174,517.00	174,517.00
Reclassifying Journal Entries JE # 11				
PBC - reclass misposting				
		D.01a - 500330 & 550100		
500330	Contract Svcs - Office		1,837.00	
550100	Maintenance Supplies		266.00	
550120	Contract Svcs Maintenance			2,103.00
Total			2,103.00	2,103.00
Reclassifying Journal Entries JE # 12				
To reclass the state appointed nurse consultant to the correct line				
		D.01a - 500810		
Marcum 109	State Appointed Nurse Consultant		23,400.00	
500810	Business Consulting Fees			23,400.00
Total			23,400.00	23,400.00

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 13		D.01a - 500440		
PBC - reclass misposting				
550130	Minor Equipment		229.00	
Marcum 110	Cell Phone		1,031.00	
500440	Telephone			1,260.00
Total			<u>1,260.00</u>	<u>1,260.00</u>
Reclassifying Journal Entries JE # 14		D.01a - 510080		
To reclass expenses from employee benefits account				
Marcum 106	Dues & Membership Fees		50.00	
Marcum 111	Food for Employees		6,933.00	
510080	Employ Benes - Non Pr			6,983.00
Total			<u>6,983.00</u>	<u>6,983.00</u>
Reclassifying Journal Entries JE # 15		D.01a - 550120		
PBC - reclass misposting				
550110	Repairs & Maintenance		3,172.00	
550120	Contract Svcs Maintenance			3,172.00
Total			<u>3,172.00</u>	<u>3,172.00</u>
Reclassifying Journal Entries JE # 16		D.01a - 550120		
PBC - reclass misposting				
550130	Minor Equipment		450.00	
550140	Pest Control		121.00	
550145	Groundskeeing/Snow Removal		847.00	
550120	Contract Svcs Maintenance			1,418.00
Total			<u>1,418.00</u>	<u>1,418.00</u>
Reclassifying Journal Entries JE # 17		D.01a - 564100		
PBC - Reclass misposting				
562100	Medical Supplies		2,030.00	
564100	Contract Services - Pharmacy			2,030.00
Total			<u>2,030.00</u>	<u>2,030.00</u>
Reclassifying Journal Entries JE # 18		D.09		
To reclass copier maintenance from the lease line				
Marcum 112	Copier Maintenance		4,849.00	
500310	Rental Of Equipment			4,849.00
Total			<u>4,849.00</u>	<u>4,849.00</u>
Reclassifying Journal Entries JE # 19		I.01 & I.03		
To add PTO accrual to the trial balance				
500010	Salaries Administrator/AsstAdmin		4,808.00	
500040	Salaries - Business Office		7,862.00	
500050	Salaries Admissions		1,960.00	
520010	Salaries-Food Serv Dir		2,000.00	
520040	Dietician		2,880.00	
530010	Salaries - Houskpg Supv		1,440.00	
550020	Wages-Maintenance Staff		1,635.00	
560010	Director Of Nursing		3,846.00	
560020	ADNS		3,269.00	
560030	RN Nursing Supervisor		12,383.00	

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
560040	Nursing Scheduler		1,631.00	
560060	MDS Coordinator		1,968.00	
560100	Infection Control		2,800.00	
562020	Salaries-RN		15,652.00	
562030	Salaries-LPN		47,379.00	
570050	Salaries - PT		7,188.00	
570070	Salaries ST Staff		2,250.00	
570090	Salaries - OT		641.00	
570100	Salaries - COTA		5,548.00	
580010	Salaries - Activities Director		1,760.00	
580020	Salaries - Activities -Staff		3,927.00	
590010	Salaries Social Svc Dir		1,600.00	
590020	Salary Social Svc Staff		1,415.00	
200060	Accrued Benefits			135,842.00
Total			135,842.00	135,842.00



MYERS AND STAUFFER
CHARTERED PUBLIC ACCOUNTANTS

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

Provider Name: JACC Healthcare Center of Windham
 Provider Number: 000020438
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: