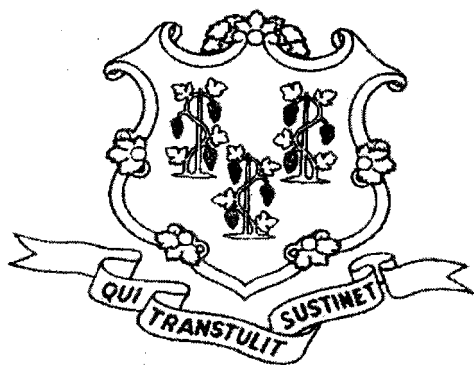


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

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 type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 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

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General Information

Name of Facility (as licensed) JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2016	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 October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Ginny Person			Printed Name (Owner) See Page 3		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility JACC Healthcare Center of Windham, LLC		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 595 Valley Street, Willimantic, CT 06226-1901				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/30/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 877-867-5223	Report for Year Ended 9/30/2016	Page 2	of 37
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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
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License Numbers:	CCNH 2397	RHNS (Specify)	Medicare Provider No. 07-5425
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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 type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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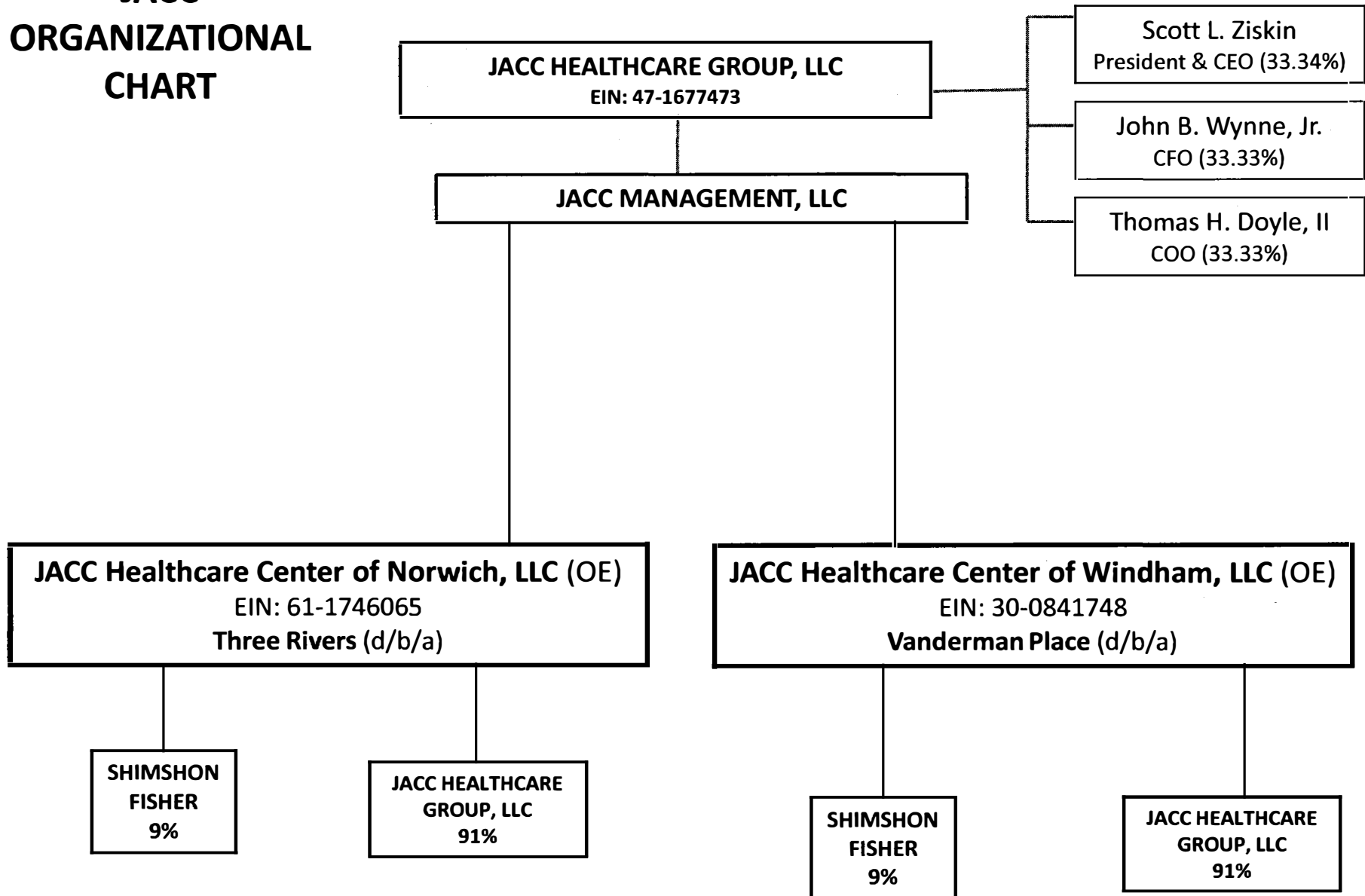
Administrator

Name of Administrator Ginny Person	Nursing Home Administrator's License No.:	CT 001882
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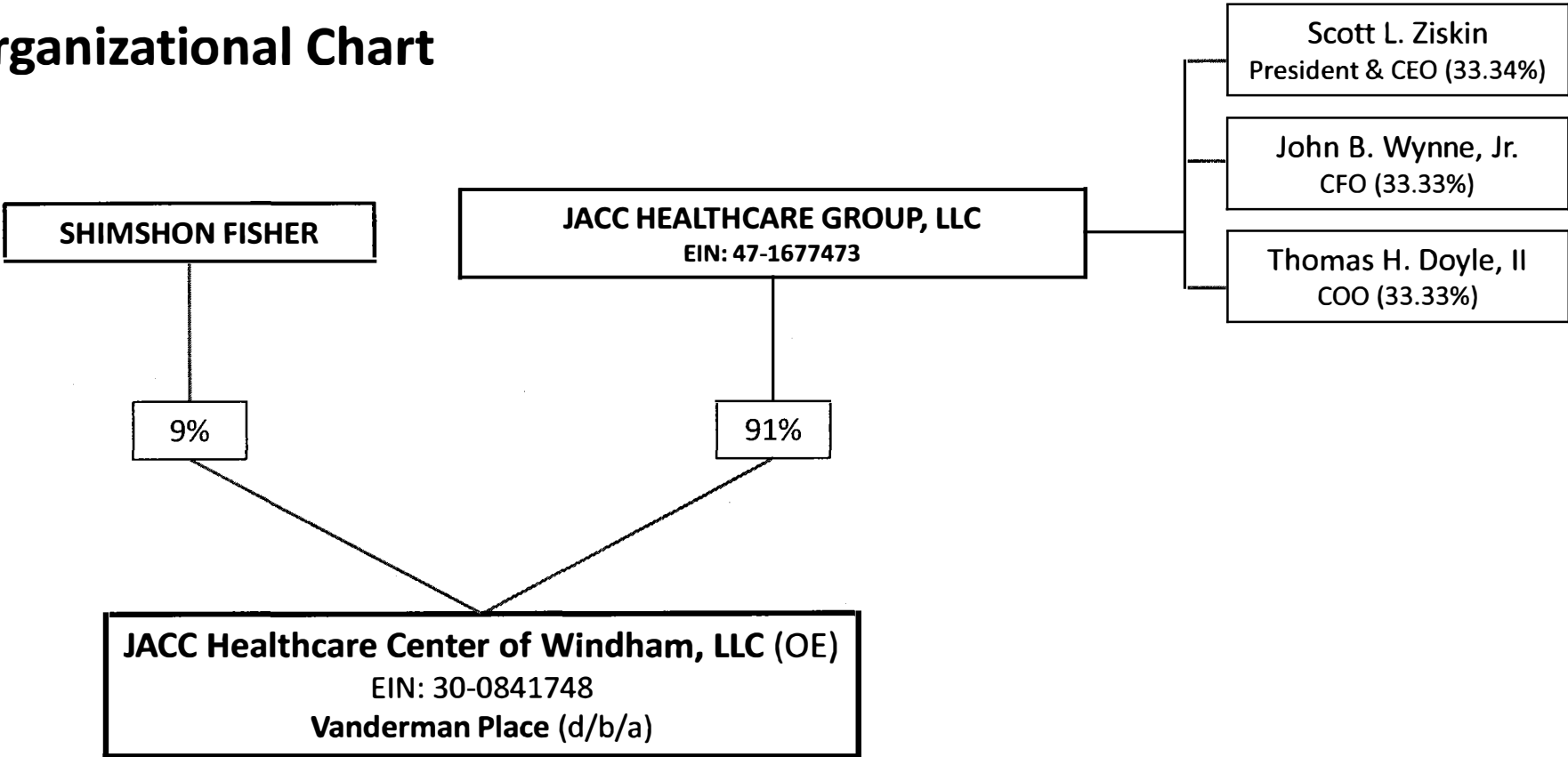
Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:
N/A	

JACC ORGANIZATIONAL CHART



Windham Organizational Chart



**General Information and Questionnaire
 Corporate Owners**

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2016	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			

Names of Stockholders Owning at Least 10% of Shares			
N/A			

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2016	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
JACC Management, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	Pg. 16 / Line m12	238,700	222,276
LLC formerly 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	30,607	30,607
LLC formerly 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	34,170	34,170
LLC formerly 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	4,171	4,171
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Charges - LPNs	Pg. 10 / Line A12c1	636	636
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Charges - CNAs	Pg. 10 / Line A12d	115	115
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Charges - Social Service	Pg. 10 / Line A12m	1,680	1,680
		<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 9/30/2016	Page 5	of 37
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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? Yes 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.)

Yes 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	9/30/2016			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
Wells Fargo (Formerly GE Capital)	<input type="radio"/>	<input checked="" type="radio"/>	Copier	N/A - Lease was assumed	N/A - Lease was assumed	4,759		4,759	
	<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"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> No	Total ***
									4,759

* 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 Windham	License No. 2397	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare cost report, Advisory reimbursement consulting, Back Office	\$ 14,438
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 14,438

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina, LLP 2 Treasurer, State of Connecticut 3 State Marshall 4 Town of Windham - Water/Sewer 5	Telephone Number 860-240-6000 860-702-3000 Various 860-465-3029
--	---

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

1 185 Asylum Street; Hartford, CT 06103-3469
2 55 Elm St #2, Hartford, CT 06106
3 Various
4 Windham Town Hall, 979 Main St, Willimantic, CT 06226
5

Services Provided by This Firm (*describe fully*)

1 General Matters	\$ 180
2 Conservatorship (Disallowed on Pg. 28)	\$ 2,325
3 Conservatorship (Disallowed on Pg. 28)	\$ 427
4 Legal fee charged for vendor late payment (Disallowed on Pg. 28)	\$ 24
5	\$
	Charge for Services Provided
	\$ 2,956

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

Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility JACC Healthcare Center of Windham, LLC			License No. 2397		Report for Year Ended 9/30/2016				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	97	97			97	97			97	97			
B. As of midnight of THIS report period	92	92			92	92			92	92			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,175	3,175			2,378	2,378			797	797			
B. Medicaid (Conn.)	29,645	29,645			22,012	22,012			7,633	7,633			
C. Medicaid (other states)													
D. Private Pay	1,052	1,052			703	703			349	349			
E. State SSI for RCH													
F. Other (Specify) Managed Care	227	227			165	165			62	62			
G. Total Care Days During Period (3A thru F)	34,099	34,099			25,258	25,258			8,841	8,841			
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)	34,099	34,099			25,258	25,258			8,841	8,841			

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	9	78		5				
Per Diem Rate								
a. One bed rm.								
b. Two bed rms.	Various	243.08		380.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,143	3,143		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,852	2,852		
2. Restorative Treatments				
C. Other	6,764	6,764		
D. Total Physical Therapy Treatments	12,759	12,759		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	99	99		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	351	351		
2. Restorative Treatments				
C. Other	533	533		
D. Total Speech Therapy Treatments	983	983		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,492	3,492		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,518	2,518		
2. Restorative Treatments				
C. Other	8,101	8,101		
D. Total Occupational Therapy Treatments	14,111	14,111		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, LLC	2397	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	143,513	2,149				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	209,229	9,720				
5. Dietary Service						
a. Head Dietitian	26,063	720				
b. Food Service Supervisor	58,711	2,491				
c. Dietary Workers	341,721	22,106				
6. Housekeeping Service						
a. Head Housekeeper	41,467	2,440				
b. Other Housekeeping Workers	203,504	14,599				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	63,699	2,381				
b. Other Maintenance Workers	54,128	2,420				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	81,831	5,727				
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	178,295	3,999				
b. RN						
1. Direct Care	551,599	15,069				
2. Administrative**	240,509	7,644				
c. LPN						
1. Direct Care	966,309	33,654				
2. Administrative**						
d. Aides and Attendants	1,263,474	81,081				
e. Physical Therapists	217,081	5,131				
f. Speech Therapists	41,690	188				
g. Occupational Therapists	246,680	7,027				
h. Recreation Workers	131,160	6,948				
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	64,691	2,391				
n. Marketing						
o. Other (Specify) See Attached Schedule	101,803	4,518				
<i>A-13. Total Salary Expenditures</i>	5,227,157	232,403				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 55,325	2,417				
Medical Records	\$ 46,478	2,101				
Total	\$ 101,803	4,518	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Physicians	\$ 1,922	40				
Audiology	\$ 530	8				
Optometry	\$ 465	6				
Total	\$ 2,917	54	\$ -	-	\$ -	-

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

Name of Facility JACC Healthcare Center of Windham, LLC				License No. 2397		Report for Year Ended 9/30/2016			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
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	9/30/2016			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	(Specify)							
Section III - Administrators***										
John D. Hooker (10/1/2015 - 1/4/2016)	48,613			Non Discrim	Administrator	595	A2			
Ginny Person (1/4/2016 - Present)	94,900			Non Discrim	Administrator	1,554	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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, LLC	2397	9/30/2016	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	13,488	270				
3. Pharmacist	2,728	78				
4. Podiatrist	386	6				
5. Physical Therapy						
a. Resident Care	30,607	556				
b. Other						
6. Social Worker	9,447	126				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,000	480				
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	4,171	76				
b. Other						
10. Occupational Therapist						
a. Resident Care	34,170	621				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	628	13				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	2,917	54				
B-13 Total Fees Paid in Lieu of Salaries	146,542	2,280				

* 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	9/30/2016		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		
Woodmark Pharmacy, 1142 Wehrle Drive, Williamsville, NY 14221	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Fusion Therapy Services, LLC formerly Synergy Therapy Services, LLC, 44 Bluff Point Rd., South	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		
Connecticut Multispecialty group, 2110 Silas Deane Highway, Rocky Hill, CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Starling Physicians PC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Saint Francis Care	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CHARLES A. SHOOKS MD; Quarry Street Internal Medicine; 90 Quarry St, STE 1;	Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RALPH J. LAGUARDIA M.D., P.C; 10 Higgins HWQ STE4; Mansfield Center, CT 06250	Physician	<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		
Connecticut Multispecialty group; 2110 Silas Deane Highway; Rocky Hill, CT 06067	Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Starling Physicians PC	Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Sports Center, LLC	Physician	<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 Podiatry Group; 888 Worcester St.; Wellesley, MA 02482-3744	Podiatry	<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		
		<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	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 331,784	331,784			
2. Disability Insurance	\$ 9,243	9,243			
3. Unemployment Insurance	\$ 137,724	137,724			
4. Social Security (F.I.C.A.)	\$ 422,744	422,744			
5. Health Insurance	\$ 617,907	617,907			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,676	5,676			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 1,713	1,713			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 47,058	47,058			
d. Accounting and Auditing	\$ 14,438	14,438			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 2,956	2,956			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 16,231	16,231			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 13,841	13,841			
2. Cellular Phones	\$ 1,677	1,677			
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	\$ 650,023	650,023			
Subtotal	\$ 2,273,015	2,273,015			

* 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
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employ Physicals/Pre Employment	\$ 1,713		
Total	\$ 1,713	\$ -	\$ -

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	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,273,015	2,273,015		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	7,611	7,611		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	5,317	5,317		
5. Education Expenses Related to Seminars and Conventions	\$	337	337		
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>)	\$	1,157	1,157		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	2,995	2,995		
4. Fund-Raising***	\$				
5. Medical Records	\$	3,410	3,410		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	1,321	1,321		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	3,168	3,168		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	444	444		
9. Subscriptions	\$	4,059	4,059		
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>)	\$	71,598	71,598		
12. Administrative Management Services**	\$	238,700	238,700		
13. Other (<i>Specify</i>) See Attached Schedule	\$	60,759	60,759		
C-14 Total Administrative & General Expenditures	\$	2,673,891	2,673,891		

* 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	\$ 2,809		
Business Development	\$ 186		
Total Other Advertising	\$ 2,995	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 3,168		
Total Dues	\$ 3,168	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 5,845		
Printing	\$ 1,149		
Business License Fees	\$ 1,950		
Licenses & Permits	\$ 3,721		
Fines & Penalties	\$ 48,094		
Total Other Administrative and General	\$ 60,759	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Windham, LI	2397	9/30/2016	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
JACC Management, LLC	238,700	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 JACC Healthcare Center of Windham, LLC		License No. 2397	Report for Year Ended 9/30/2016	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 203,353	203,353		
2.	Non-Food Supplies	\$ 38,814	38,814		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 4,108	4,108		
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 246,275	246,275		
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 9/30/2016	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. \$	9,079	9,079		
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	\$	8,280	8,280		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	17,359	17,359		
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	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	29,040	29,040		
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)	\$	29,040	29,040		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Omnicare	\$	176,081	176,081		
b.	Medicine Cabinet Drugs	\$	30,389	30,389		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	(548)	(548)		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	21,246	21,246		
f.	X-rays and Related Radiological Procedures***	\$	6,018	6,018		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	21,689	21,689		
i.	Recreation	\$	30,202	30,202		
j.	Other (Specify)**** See Attached Schedule	\$	136,984	136,984		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	422,061	422,061		

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

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

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

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

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

Name of Facility JACC Healthcare Center of Windham, LLC			License No. 2397	Report for Year Ended 9/30/2016	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Wescom Solutions, Inc.	#213, Minneapolis, MN 55416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Internet software - PCC	25,680			16	m11
ADP LLC	PO Box 842875, Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing Fees	22,878			16	m11
CWPM, LLC	25 Norton Place Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash & Recycle Removal	20,411			22	6f
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 43,256	43,256				
b. Heat	\$ 850	850				
c. Light & Power	\$ 112,346	112,346				
d. Water	\$ 34,909	34,909				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,759	4,759				
f. Other (<i>itemize</i>)	\$ 61,294	61,294				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 257,414	257,414				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 13,427	13,427				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 701	701				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 14,128	14,128				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 2,796	2,796				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 4,170	4,170				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 6,966	6,966				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 483,740	483,740				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 139,322	139,322				
c. Personal property taxes	\$ 13,803	13,803				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 657,959	657,959				

* 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	\$ 21,793		
Pest Control	\$ 1,095		
Groundskeeing/Snow Removal	\$ 16,538		
Trash Removal	\$ 21,868		
Total Other Repairs and Maintenance	\$ 61,294	\$ -	\$ -

Depreciation Schedule

Name of Facility JACC Healthcare Center of Windham, LLC				License No. 2397			Report for Year Ended 9/30/2016			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)				268,423		268,423		S/L	Various	13,427			
B-4. Subtotal											13,427		
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook 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	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						10,926		10,926	221	S/L	Various	629	
b. Disposals (attach schedule)					7	2015	(6,589)	(6,589)	(82)	S/L	10 Years		
c. Acquired during this report period (attach schedule)							718	718		S/L	Various	72	
D-3. Subtotal													701
E. Total Depreciation													14,128

JACC Healthcare Center of Windham, LLC
9/30/2016

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:				
Various	See Attached	\$ 268,423	Various	\$ 13,427
Total additions for Building Improvements		\$ 268,423		\$ 13,427 *
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:				
4/30/2016	Reliable Electric Motor	\$ 718	10	\$ 72
Total additions for Movable Equipment		\$ 718		\$ 72 *
Deletions:				
11/30/2015	New faucets, wrist blades, lever locks, grab bars	\$ (6,589)	10	\$ -
Total deletions for Movable Equipment		\$ (6,589)		\$ - **

*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:				
12/16/2015	8/4/15 Hot Water Tank Replacements	\$ 3,886	15	\$ 259
2/10/2016	Replace Hot Water Tank (50% Deposit)	4,139	15	276
2/16/2015	Drawings For CHOW	500	15	33
7/1/2015	ADA/Health Code Study	7,344	15	490
7/1/2015	Phase 1 Dev. Of CT Health Code/ADA/Facility Plan	7,870	15	525
3/31/2016	Windows	9,046	15	603
6/14/2016	Contracted remediation work	17,443	15	1,163
7/6/2016	Generator work	4,543	15	303
9/8/2016	Electrical work	800	15	53
Total additions for Leasehold Improvement		\$ 55,571		\$ 3,705 *
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		9/30/2016			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	Var	Var	15 Years	6,980	133	S/L		465	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	15 Years	55,571		S/L		3,705	
C-4. Subtotal									4,170
D. Total Amortization									4,170

* 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	2015 A/D	2016 Deprec.	2016 A/D	NBV
BUILDING IMPROVEMENTS - LEASEHOLD									
2016 Additions									
HUD 1	DEPOSIT FOR HUD GENERATOR WORK (1/4 DEP)	7/23/2015	S/L	20	2,260	-	113	113	2,147
HUD 2	Inv#25628 to HUD Rsv - Replace 185 Pendant Heads	11/30/2015	S/L	20	27,332	-	1,367	1,367	25,965
HUD 3	Inv#25630 to HUD Rsv - Address Leaks In Attic Space	11/30/2015	S/L	20	4,012	-	201	201	3,811
HUD 4	Inv#25631 to HUD Rsv - Install AMD1 Device	11/30/2015	S/L	20	16,958	-	848	848	16,110
HUD 5	Inv#24305 to HUD Rsv - Replace Sprinkler System	9/30/2015	S/L	20	55,958	-	2,798	2,798	53,160
HUD 6	Inv#4847 to HUD Rsv - Job Quote 9/1/15 Proposal	9/3/2015	S/L	20	6,780	-	339	339	6,441
HUD 7	Inv#7/17/15 to HUD Rsv - Knobs, Grab Bars, Bleach & Drylock	7/17/2015	S/L	20	3,855	-	193	193	3,662
HUD 8	30 ADA faucets, 50 room levers, 60 grab bars, 60 grab bars	7/31/2015	S/L	20	6,589	-	329	329	6,260
HUD 9	Site visit & modification to power riser diagram for DPH	3/1/2016	S/L	20	553	-	28	28	525
HUD 10	Removal of all down trees and limbs and lumber to land fill	3/8/2016	S/L	20	3,600	-	180	180	3,420
HUD 11	Fire doors and repairs to comply with State Change of Ownership	4/1/2016	S/L	20	13,250	-	663	663	12,587
HUD 12	Replace all damaged gutters with 6 inch commercial grade gutters and spouts	4/2/2016	S/L	20	8,900	-	445	445	8,455
HUD 13	Cut pavement around 5 catch basins, dig out basins, remove old basin, repair/build	4/20/2016	S/L	20	18,750	-	938	938	17,812
HUD 15	Remove old guard rails, install guard rail polls, align guard rails, back fill concrete	6/10/2016	S/L	20	2,250	-	113	113	2,137
HUD 16	Survey, civil site design, construction inspection	7/13/2016	S/L	20	6,650	-	333	333	6,317
HUD 17	Demo boiler & 1,000 gallon water tank	7/19/2016	S/L	20	5,000	-	250	250	4,750
HUD 18	Construction of retaining wall behind wing 3	7/19/2016	S/L	20	38,050	-	1,903	1,903	36,147
HUD 19	Catch basin between wing 1 & 2 and also wing 2 & 3	7/20/2016	S/L	20	15,250	-	763	763	14,487
HUD 20	Trench wing 1 for drains, install 4 in. pipe, run drain pipe, back fill disturb areas	7/20/2016	S/L	20	7,350	-	368	368	6,982
HUD 21	Generator work (additional work needed on transfer switch)	7/25/2016	S/L	20	11,200	-	560	560	10,640
HUD 23	plumbing (repaired cast iron & copper sanitary drains with new ABS pipe)	7/31/2016	S/L	20	1,250	-	63	63	1,187
HUD 24	Generator work for transfer switch	8/5/2016	S/L	20	3,935	-	197	197	3,738
HUD 25	Generator work for transfer switch (emergency install of transfer switch)	8/14/2016	S/L	20	3,500	-	175	175	3,325
HUD 27	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/3/2016	S/L	20	3,154	-	158	158	2,996
HUD 28	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/8/2016	S/L	20	2,037	-	102	102	1,935
TOTAL BUILDING IMPROVEMENTS - LEASEHOLD					268,423	-	13,427	13,427	254,996
LEASEHOLD IMPROVEMENTS									
2015 Additions									
LHI-1	HVAC Testing and Balancing	4/1/2015	S/L	15	5,000	89	333	422	4,578
LHI-2	Building Signs	1/1/2015	S/L	15	1,980	44	132	176	1,804
2016 Additions									
LHI 3	8/4/15 Hot Water Tank Replacements	12/16/2015	S/L	15	3,886	-	259	259	3,627
LHI 4	Replace Hot Water Tank (50% Deposit)	2/10/2016	S/L	15	4,139	-	276	276	3,863
LHI 5	Drawings For CHOW	2/16/2015	S/L	15	500	-	33	33	467
LHI 6	ADA/Health Code Study	7/1/2015	S/L	15	7,344	-	490	490	6,854
LHI 7	Phase 1 Dev. Of CT Health Code/ADA/Facility Plan	7/1/2015	S/L	15	7,870	-	525	525	7,345
LHI 8	Windows	3/31/2016	S/L	15	9,046	-	603	603	8,443
LHI 9	Contracted remediation work	6/14/2016	S/L	15	17,443	-	1,163	1,163	16,280
LHI 10	Generator work	7/6/2016	S/L	15	4,543	-	303	303	4,240
LHI 11	Electrical work	9/8/2016	S/L	15	800	-	53	53	747
TOTAL LEASEHOLD IMPROVEMENTS					62,551	133	4,170	4,303	58,248
MOVABLE EQUIPMENT									
2015 Additions									
FF&E-1	TV Wall Mounts and Batteries	1/6/2015	S/L	10	1,227	46	123	169	1,058
FF&E-2	Vacuum Cleaners	1/22/2015	S/L	10	1,167	44	117	161	1,006
FF&E-3	New faucets, wrist blades, lever locks, grab bars	7/31/2015	S/L	10	6,589	82	659	741	5,848
SFT-1	Computer Hardware	7/31/2015	S/L	5	1,943	49	389	438	1,505
2016 Additions									
FF&E5	Reliable Electric Motor	4/30/2016	S/L	10	718	-	72	72	646
2016 Disposals									
FF&E4	New faucets, wrist blades, lever locks, grab bars	11/30/2015	S/L	10	(6,589)	(82)	(659)	(741)	(5,848)
TOTAL MOVABLE EQUIPMENT					5,055	139	701	840	4,215

**JACC Healthcare Center of Windham
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2015 A/D	2016 Deprec.	2016 A/D	NBV
TOTAL ASSETS PER CR SCHEDULE					336,029		18,298	18,570	317,459
TOTAL ASSETS PER TRIAL BALANCE					<u>67,606</u>		<u>2,873</u>	<u>3,226</u>	<u>64,380</u>
VARIANCE					268,423		15,425	15,344	253,079
LESS: BUILDING IMPROVEMENTS - LEASEHOLD					<u>268,423</u>		<u>13,427</u>	<u>13,427</u>	<u>254,996</u>
REVISED VARIANCES COMPARED TO TRIAL BALANCE					-		1,998	1,917	(1,917)

Page 31, Line 9B - F/S vs C/R NBV	1,917
Page 35, Line A4 - Reserve for Leasehold Prop.	254,996
Page 36, Line F1 - F/S vs C/R Depreciation	(15,425)

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

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2016	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	120			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
MIR Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	595 Valley Street, Willimantic, CT 06226-1901	09/01/15	15 Years	483,740

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Windham		2397	9/30/2016			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Windh		2397		9/30/2016			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify) Line of Credit, Insurance Finance & Other Interest				\$	102,475	102,475		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	102,475	102,475		
14. Insurance								
a. Insurance on Property (buildings only)				\$	22,928	22,928		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify) Non-Property				\$	61,434	61,434		
14d. Total Insurance Expenditures (14a + b + c)				\$	84,362	84,362		
15. Total All Expenditures (A-13 thru C-14)				\$	9,864,535	9,864,535		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
JACC Healthcare Center of Windham, LLC			2397	9/30/2016	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	\$ 246,680	246,680		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 34,170	34,170		
7.			Other - See attached Schedule	\$ 1,381	1,381		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 47,058	47,058		
10.	15	1e	Accounting & Legal	\$ 2,776	2,776		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 237	237		
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 *	\$ 2,995	2,995		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 16,424	16,424		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 48,548	48,548		
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)				\$ 400,269	400,269		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B4	Podiatrist	\$ 386		
13	B12	Audiology	\$ 530		
13	B12	Optometry	\$ 465		
Total Other Fees Adjustments			\$ 1,381	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	8ma	Chamber of Commerce Dues	\$ 444		
16	m13	Non-routine Bank Charges	\$ 10		
16	m13	Fines & Penalties	\$ 48,094		
Total Other A&G Adjustments			\$ 48,548	\$ -	\$ -

**JACC Healthcare Center of Windham
Disallowance Schedule for Cell Phones
September 30, 2016**

	<u>Amount</u>
Total Cell Phone Expense	1,677 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	12
Allowable Per Year	<u>1,440</u>
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 237</u></u>

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	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 400,269	400,269		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 176,081	176,081		
28.	20	5d	Ambulance/Limousine	\$ (548)	(548)		
29.	20	5f	X-rays, etc	\$ 6,018	6,018		
30.	20	5h	Laboratory	\$ 21,689	21,689		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 21,246	21,246		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 27,262	27,262		
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	\$ 2,796	2,796		
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	\$ 102,475	102,475		
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)			\$ 757,288	757,288		

*** 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
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Tv Disallowance (See attached)	\$ 7,116		
20	5j	Tube Feeding (Non Part B)	\$ (1,742)		
20	5j	I.V. Therapy/RT Exp	\$ 7,210		
20	5j	Med Equip Rental - Wound Vac Rental	\$ 8,250		
20	5j	Med Equip Rental - Oxygen Rental	\$ 3,802		
20	5j	Patient Expenses	\$ 1,850		
20	5j	Occupational Therapy Supplies	\$ 94		
20	5j	Misc. Ancillary	\$ 682		
Total Other Ancillary Costs			\$ 27,262	\$ -	\$ -

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	\$ 2,796		
Total Other Property Adjustments			\$ 2,796	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest - Line of Credit	\$ 54,664		
27	12d	Interest - Insurance Financing	\$ 1,270		
27	12d	Interest - Late Payments	\$ 46,541		
Total Other Adjustments			\$ 102,475	\$ -	\$ -

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, 2016**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct #550170	\$ 10,716	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 7,116</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Windham, LI 2397		9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,190,954	11,190,954				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,092,368)	(4,092,368)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,191,356	1,191,356				
b. Medicare Room and Board Contractual Allowance **	\$ 381,150	381,150				
4. a. Private-Pay Residents and Other	\$ 467,725	467,725				
b. Private-Pay Room and Board Contractual Allowance **	\$ 11,443	11,443				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 119,147	119,147				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 5,653	5,653				
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	\$ 365,375	365,375				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 121,594	121,594				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 57,327	57,327				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 36,942	36,942				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 484,332	484,332				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 121,407	121,407				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (726,214)	(726,214)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (284,550)	(284,550)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,451,273	9,451,273				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 11,252	11,252				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 148,085	148,085				
V. Total Other Revenue (1 thru 8)	\$ 159,337	159,337				
VI. Total All Revenue (III + V)	\$ 9,610,610	9,610,610				

* 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	\$ 18,655		
30 II 6a	IV therapy - MA	\$ 572		
30 II 6a	X-Ray - MA	\$ 1,376		
30 II 6a	Ambulance - MA	\$ (57,166)		
30 II 6a	C/A- (Ancillaries) - MA	\$ (590,682)		
30 II 6a	Sequester Med A	\$ (15,996)		
30 II 6a	IV Therapy - M MA	\$ 5,376		
30 II 6a	C/A- (Ancillaries) - M MA	\$ (5,376)		
30 II 6a	C/A- (Ancillaries) - Medicare	\$ (79,546)		
30 II 6a	Sequester Med B	\$ (3,427)		
Total Other Resident Revenue - Medicare		\$ (726,214)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab - MD	\$ 135		
30 II 6b	C/A- (Ancillaries) - MD	\$ (234,009)		
30 II 6b	C/A- (BC/BS Disc) - MA	\$ (1,043)		
30 II 6b	Lab - Managed Care	\$ 643		
30 II 6b	X-Ray - Managed Care	\$ (37)		
30 II 6b	C/A- (Ancillaries) - Mg	\$ (50,142)		
30 II 6b	Contractual Allow (Ancillar	\$ (97)		
Total Other Resident Revenue		\$ (284,550)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Dividend Savings From UHC	N/A	\$ 11,250		
30 IV 5	Medicare Interest	N/A	\$ 2		
Total Interest Income			\$ 11,252	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Prior Period R&B Revenue Adjustments	\$ 148,085		
Total Other Revenue		\$ 148,085	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham,	2397	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	59,371
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,143,481
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	191,750
4 Inventories			\$	48,887
5. Prepaid Expenses			\$	89,202
a. Prepaid Expenses	6,815			
b. Prepaid Insurance	82,387			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,532,691
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>62,551</u>		\$	58,248
	Accum. Depreciation <u>4,303</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>5,055</u>		\$	4,215
	Accum. Depreciation <u>840</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,917
F/S vs C/R NBV	1,917			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	64,380

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham,	2397	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	1,597,071
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
3. Buildings			*Historical Cost <u>268,423</u>	
Accum. Depreciation <u>13,427</u>			Net	
			\$	254,996
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)			\$	254,996
D. Investment and Other Assets				
1. Deferred Deposits			\$	127,054
2. Escrow Deposits			\$	(4,343)
3. Organization Expense			*Historical Cost <u>42,000</u>	
Accum. Depreciation <u>3,029</u>			Net	
			\$	38,971
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	412,012
Name and Address		Amount	Loan Date	
JACC Mgmt		412,012		
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	573,694
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,425,761

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC		2397	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	845,650
2. Notes Payable (<i>itemize</i>)				\$	42,000
Note Payable - Landlord-Current					42,000
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>)				\$	81,637
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	8,086
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>)				\$	848,828
Due To/from Seller		4,949	Union Dues Withholding	4,601	
Accrued Provider Tax Payable		512,965	Accrued Benefits	140,215	
Vol EE Ben Deductions		1,843	Patient Refund/Patient R	24,074	
Payroll Suspense/Vol EE 401K & H!		1,497	Line of Credit	158,684	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,826,201

* 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 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,826,201	
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>)				\$ 610,904	
Name and Address of Lender	Amount	Loan Date			
JACC HC & JACC Norwich	597,345				
Jack Wynne	13,559				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 610,904	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,437,105	

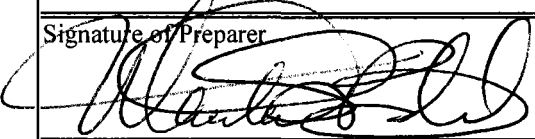
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham	2397	9/30/2016	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			\$	254,996
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	254,996
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(27,840)
6. Gain or Loss for Period			\$	(238,500)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	(266,340)
C. Total Reserves and Net Worth			\$	(11,344)
D. Total Liabilities, Reserves, and Net Worth			\$	2,425,761

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, L	2397	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(163,681)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,610,610
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,849,110
D. Net Income or Deficit			\$	(238,500)
E. Balance			\$	(402,181)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Page 27	\$9,864,535			
F/S vs C/R Depreciation	(15,425)			
Expenses Per F/S	\$9,849,110			
2. Other (<i>itemize</i>)				
Prior Period Adjustment		135,841		
F-3. Total Additions			\$	135,841
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawals (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(266,340)
	09/30/16			

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/3/17		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for JACC Healthcare Center of Windham, LLC for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of JACC Healthcare Center of Windham, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 2, 2017



MARCUM GROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2016 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 2015? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

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

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
100010	Petty Cash	1,025.00			1,025.00
100020	Cash - Operating	38,808.00			38,808.00
100050	Patient Funds Account	19,138.00			19,138.00
100060	Resident Trust Fund Advances	400.00			400.00
100070	A/R- Medicaid	596,479.00			596,479.00
100075	A/R - Medicare A	472,429.00			472,429.00
100080	A/R- Managed Care	73,962.00			73,962.00
100085	A/R - Private	40,834.00			40,834.00
100090	A/R- Medicare B	49,052.00			49,052.00
100105	Allowance - Doubtful Accounts	(89,275.00)			(89,275.00)
100200	Inventory	48,887.00			48,887.00
100310	Due To/from Seller	(4,949.00)			(4,949.00)
100326	Due To/from HUD Reserve	191,750.00			191,750.00
100371	Due To/from JACC Healthcare	(490,000.00)			(490,000.00)
100393	Due To/From Norwich	(107,345.00)			(107,345.00)
100394	Due To/From JACC Mgmt	412,012.00			412,012.00
100400	Prepaid Expenses	6,815.00			6,815.00
100410	Prepaid Insurance	82,387.00			82,387.00
100440	Real Estate Tax Escrow	(4,343.00)			(4,343.00)
100500	Leasehold Improvements	62,551.00			62,551.00
100510	Furniture Fixtures & Equipment	3,112.00			3,112.00
100530	Computer Equip & Software	1,943.00			1,943.00
100600	Accum Amort - Leasehold Imp	(2,424.00)			(2,424.00)
100610	Accum Depr - F F & E	(365.00)			(365.00)
100630	Accum Amort - Software	(437.00)			(437.00)
100700	Deposits	127,054.00			127,054.00
100711	Lease Aquisition Costs - HUD	42,000.00			42,000.00
100715	Accum Amort- Lease Cost	(3,029.00)			(3,029.00)
200000	Accounts Payable	(693,423.00)			(693,423.00)
200010	Accrued Accounts Payable	(152,227.00)			(152,227.00)
200015	Accrued Provider Tax Payable	(512,965.00)			(512,965.00)
200020	Accrued Payroll	(85,676.00)			(85,676.00)
200025	Accrued Payroll Taxes	(8,086.00)			(8,086.00)
200026	Vol EE Ben Deductions	(1,843.00)			(1,843.00)
200027	Payroll Suspense	(1,577.00)			(1,577.00)
200028	Vol EE 401K & HSA Deductions	80.00			80.00
200045	Union Dues Withholding	(4,601.00)			(4,601.00)
200060	Accrued Benefits	(140,215.00)			(140,215.00)
200065	Payroll Adjustments	4,039.00			4,039.00
200069	Patient Refund	23,654.00			23,654.00
200070	Patient Funds Liability	(47,728.00)			(47,728.00)
200100	Line of Credit -	(158,684.00)			(158,684.00)
200150	Note Payable - Landlord-Current	(42,000.00)			(42,000.00)
200220	Loan Payable - "Jack	(13,559.00)			(13,559.00)
32000	Retained Earnings	27,840.00			27,840.00
400000	Room & Board - PVT	(399,025.00)			(399,025.00)
400035	Physical Therapy - PVT	(604.00)			(604.00)
400040	Occupational Therapy - PVT	(1,123.00)			(1,123.00)
400045	Speech Therapy - PVT	(837.00)			(837.00)
400055	Contractual Allowance (R&B)	5,460.00			5,460.00
400100	Room & Board - MD	(11,190,954.00)			(11,190,954.00)
400115	Lab - MD	(135.00)			(135.00)
400120	Pharmacy - MD	24.00			24.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
400135	Physical Therapy - MD	(102,866.00)			(102,866.00)
400140	Occupational Therapy - MD	(98,665.00)			(98,665.00)
400145	Speech Therapy - MD	(32,271.00)			(32,271.00)
400155	C/A- (R&B) - MD	4,092,368.00			4,092,368.00
400160	C/A- (Ancillaries) - MD	234,009.00			234,009.00
400170	Pr. Yr. Revenue Adjustments	(148,085.00)			(148,085.00)
400200	Room & Board - MA	(1,191,356.00)			(1,191,356.00)
400215	Lab - MA	(18,655.00)			(18,655.00)
400220	Pharmacy - MA	(119,147.00)			(119,147.00)
400225	IV therapy - MA	(572.00)			(572.00)
400230	X-Ray - MA	(1,376.00)			(1,376.00)
400235	Physical Therapy - MA	(214,160.00)			(214,160.00)
400240	Occupational Therapy - MA	(258,995.00)			(258,995.00)
400245	Speech Therapy - MA	(28,161.00)			(28,161.00)
400250	Ambulance - MA	57,166.00			57,166.00
400255	C/A- (R&B) - MA	(381,150.00)			(381,150.00)
400260	C/A- (Ancillaries) - MA	590,682.00			590,682.00
400265	C/A- (BC/BS Disc) - MA	1,043.00			1,043.00
400269	Sequester Med A	15,996.00			15,996.00
400276	IV Therapy - M MA	(5,376.00)			(5,376.00)
400289	C/A- (Ancillaries) - M MA	5,376.00			5,376.00
400300	Room & Board - Hospice	(600.00)			(600.00)
400355	C/A- (R&B) - Hospice	(47.00)			(47.00)
400400	Room & Board - Mg	(68,100.00)			(68,100.00)
400415	Lab - Managed Care	(643.00)			(643.00)
400420	Pharmacy - Mg	(5,677.00)			(5,677.00)
400430	X-Ray - Managed Care	37.00			37.00
400435	Physical Therapy - Mg	(18,124.00)			(18,124.00)
400440	Occupational Therapy - Mg	(21,619.00)			(21,619.00)
400445	Speech Therapy - Mg	(3,834.00)			(3,834.00)
400455	Contra Allowance R&B- Mg	(16,856.00)			(16,856.00)
400460	C/A- (Ancillaries) - Mg	50,142.00			50,142.00
400560	Contractual Allow (Ancillar	97.00			97.00
400635	Physical Therapy - Medicare B	(151,215.00)			(151,215.00)
400640	Occupational Therapy - Med B	(225,337.00)			(225,337.00)
400645	Speech Therapy - Medicare B	(29,166.00)			(29,166.00)
400660	C/A- (Ancillaries) - Medicare	79,546.00			79,546.00
400669	Sequester Med B	3,427.00			3,427.00
400870	Interest Income	(11,252.00)			(11,252.00)
500010	Salaries Admin/AsstAdmin	143,513.00			143,513.00
500040	Salaries - Business Office	199,875.00		9,354.00	209,229.00
500050	Salaries Admissions	55,312.00		13.00	55,325.00
500150	Advertising - Help Wanted	1,070.00			1,070.00
500180	Travel & Mileage	2,317.00			2,317.00
500200	Bank Charges	5,845.00			5,845.00
500220	Data Proc ADP	22,878.00			22,878.00
500240	Dues & Subscriptions	7,671.00		(3,612.00)	4,059.00
500260	Office Supplies	16,231.00			16,231.00
500280	Postage	1,321.00			1,321.00
500300	Printing	1,149.00			1,149.00
500310	Rental Of Equipment	7,430.00		(2,671.00)	4,759.00
500320	Accounting Fees	14,438.00			14,438.00
500330	Contract Svcs - Office	33,030.00			33,030.00
500332	Contract Svcs - IT Support	3,992.00			3,992.00
500340	Legal Fees	2,956.00			2,956.00
500360	CONSULTING OTHER	9,027.00			9,027.00
500380	Recruiting/Empl Advertisg	87.00			87.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
500400	Business License Fees	1,950.00			1,950.00
500420	Licenses & Permits	3,721.00			3,721.00
500440	Telephone	15,518.00		(1,677.00)	13,841.00
500450	Insurance - Non Property	61,434.00			61,434.00
500460	Meetings & Seminars	337.00			337.00
500480	Advertising - Promotional	2,809.00			2,809.00
500485	Business Development	186.00			186.00
500490	Fines & Penalties	48,094.00			48,094.00
500495	Bad Debt	47,058.00			47,058.00
500510	Taxes - Real Estate	139,322.00			139,322.00
500520	Taxes - Personal Property	13,803.00			13,803.00
500530	Insurance - Property	22,928.00			22,928.00
500551	Provider Tax	650,023.00			650,023.00
500800	Management Fee-JACC Related	238,700.00			238,700.00
500900	Rent Expense - Building	483,740.00			483,740.00
501100	Deprec FF&E	193.00			193.00
501300	Depr-Leasehold Improvmts	2,291.00			2,291.00
501400	Amortization Software	389.00			389.00
501550	Amort - Lease Acq Costs	2,796.00			2,796.00
502000	Interest Expense - Working Cap	54,664.00			54,664.00
502100	Interest Insurance Finance	1,270.00			1,270.00
502150	Interest - Other	46,541.00			46,541.00
510003	Accrued Benefits Exp - PTO ETO	(21,026.00)		21,026.00	0.00
510010	Payroll Taxes - FICA	422,744.00			422,744.00
510020	Payroll Taxes - FUTA	27,356.00			27,356.00
510030	Payroll Taxes - SUTA	110,368.00			110,368.00
510040	Workers' Compensation	331,784.00			331,784.00
510050	Group Health/dental Insurance	617,907.00			617,907.00
510060	Employee Grp Life Insurance	5,676.00			5,676.00
510080	Employ Benes - Non Pr	7,611.00			7,611.00
510100	Employee Disability Ins	9,243.00			9,243.00
510110	Employ Physicals/Pre Employment	1,713.00			1,713.00
510145	Mileage Reimbursement	3,000.00			3,000.00
520010	Salaries-Food Serv Dir	51,286.00		7,425.00	58,711.00
520020	Wages-cooks	116,495.00		(6,677.00)	109,818.00
520030	Wages Dietary Aides	244,839.00		(12,936.00)	231,903.00
520040	Dietician	26,063.00			26,063.00
520100	Raw Food	203,353.00			203,353.00
520120	Food Supplements	10,408.00			10,408.00
520140	Dietary Supplies	28,406.00			28,406.00
520160	Contract Svcs - Dietary	4,108.00			4,108.00
530010	Salaries - Houskpg Supv	38,420.00		3,047.00	41,467.00
530020	Salaries - Houskpg Staff	215,610.00		(12,106.00)	203,504.00
530120	Housekeeping Supplies	29,040.00			29,040.00
540020	Salaries - Laundry Staff	85,222.00		(3,391.00)	81,831.00
540100	Laundry Supplies	8,280.00			8,280.00
540140	Linens Purchases	9,079.00			9,079.00
550010	Salaries-Maint Supervisor	60,739.00		2,960.00	63,699.00
550020	Wages-Maintenance Staff	51,305.00		2,823.00	54,128.00
550100	Maintenance Supplies	22,229.00			22,229.00
550110	Repairs & Maintenance	18,838.00			18,838.00
550120	Contract Svcs Maintenance	21,793.00			21,793.00
550130	Minor Equipment	2,189.00			2,189.00
550140	Pest Control	1,095.00			1,095.00
550145	Groundskeeing/Snow Removal	16,538.00			16,538.00
550150	Gas & Electric	112,346.00			112,346.00
550160	Fuel Oil	850.00			850.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
550170	Cable TV	10,716.00			10,716.00
550180	Water & Sewer	34,909.00			34,909.00
550190	Trash Removal	21,868.00			21,868.00
560010	Director Of Nursing	83,407.00			83,407.00
560020	ADNS	93,454.00		1,434.00	94,888.00
560030	RN Nursing Supervisor	394,706.00		(85.00)	394,621.00
560040	Nursing Scheduler	35,470.00		632.00	36,102.00
560060	MDS Coordinator	129,426.00		2,092.00	131,518.00
560090	Medical Records	50,338.00		(3,860.00)	46,478.00
560100	Infection Control	66,508.00		6,215.00	72,723.00
560110	Staff Development	166.00			166.00
562020	Salaries-RN	149,245.00		7,733.00	156,978.00
562030	Salaries-LPN	943,435.00		22,874.00	966,309.00
562040	Salaries - CNAs	1,332,452.00		(68,978.00)	1,263,474.00
562100	Medical Supplies	23,392.00			23,392.00
562110	PPD Medical Supplies	99,507.00			99,507.00
562120	Diapers/Disposables	2,425.00			2,425.00
562140	Tube Feeding (Non Part B)	(1,742.00)			(1,742.00)
562160	Oxygen Supplies	21,246.00			21,246.00
562180	Contract Nursing	628.00			628.00
564000	Misc. Ancillary	682.00			682.00
564100	Contract Services - Pharmacy	2,728.00			2,728.00
564120	Over The Counter Drugs	6,997.00			6,997.00
564140	Prescription Drugs	176,081.00			176,081.00
566010	I.V. Therapy/RT Exp	7,210.00			7,210.00
566030	Contract Svcs - Med Director	48,000.00			48,000.00
566050	Contract Svcs - Physician	3,303.00		(386.00)	2,917.00
566060	Contract Svcs - Dental	13,488.00			13,488.00
566070	Contract Svcs - Soc Services	9,447.00			9,447.00
566120	Contract Svcs -Medical Record	3,410.00			3,410.00
566140	Patient Transportation	(548.00)			(548.00)
566160	Med Equip Rental	24,896.00			24,896.00
566180	Patient Expenses	1,850.00			1,850.00
566190	Lab Fees	21,689.00			21,689.00
566200	X-ray Services	6,018.00			6,018.00
570010	Dir Rehab	59,239.00		(28,909.00)	30,330.00
570040	Rehab Contracted Services	68,948.00		(38,341.00)	30,607.00
570050	Salaries - PT	137,227.00		5,294.00	142,521.00
570055	Salaries - P.T.A.	44,230.00			44,230.00
570060	Physical Therapy Supplies	2,062.00			2,062.00
570070	Salaries ST Staff	41,690.00			41,690.00
570090	Salaries - OT	25,992.00		1,011.00	27,003.00
570100	Salaries - COTA	185,866.00		4,902.00	190,768.00
570110	Occupational Therapy Supplies	94.00			94.00
580010	Salaries - Activities Director	45,886.00		1,216.00	47,102.00
580020	Salaries - Activities -Staff	78,754.00		5,304.00	84,058.00
580100	Activities Supplies	7,615.00			7,615.00
580120	Entertainment/contr Services	11,871.00			11,871.00
590010	Salaries Social Svc Dir	59,863.00		2,678.00	62,541.00
590020	Salary Social Svc Staff	2,150.00			2,150.00
Marcum 102	Salaries Dir Rehab - OT	0.00		28,909.00	28,909.00
Marcum 103	Salaries Dir Rehab - ST	0.00			0.00
Marcum 106	Dues & Membership Fees	0.00		3,168.00	3,168.00
Marcum 107	Rehab Contracted Services - OT	0.00		34,170.00	34,170.00
Marcum 108	Rehab Contracted Services - ST	0.00		4,171.00	4,171.00
Marcum 110	Cell Phone	0.00		1,677.00	1,677.00
Marcum 112	Copier Maintenance	0.00		2,671.00	2,671.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Marcum 113	Chamber Dues	0.00		444.00	444.00
Marcum 114	Podiatrist	0.00		386.00	386.00
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

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

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
500010 Salaries Admin/AsstAdmin		143,513.00		0.00	143,513.00
			RJE - 1	(0.00)	
Subtotal [2] Administrators		143,513.00		0.00	143,513.00
Subgroup : [4] Other Administrative Salaries					
500040 Salaries - Business Office		199,875.00		9,354.00	209,229.00
			RJE - 1	9,354.00	
Subtotal [4] Other Administrative Salaries		199,875.00		9,354.00	209,229.00
Subgroup : [5A] Head Dietitian					
520040 Dietician		26,063.00		0.00	26,063.00
			RJE - 1	(0.00)	
Subtotal [5A] Head Dietitian		26,063.00		0.00	26,063.00
Subgroup : [5B] Food Service Supervisor					
520010 Salaries-Food Serv Dir		51,286.00		7,425.00	58,711.00
			RJE - 1	7,425.00	
Subtotal [5B] Food Service Supervisor		51,286.00		7,425.00	58,711.00
Subgroup : [5C] Dietary Workers					
520020 Wages-cooks		116,495.00		(6,677.00)	109,818.00
			RJE - 1	(6,677.00)	
520030 Wages Dietary Aides		244,839.00		(12,936.00)	231,903.00
			RJE - 1	(12,936.00)	
Subtotal [5C] Dietary Workers		361,334.00		(19,613.00)	341,721.00
Subgroup : [6A] Head Housekeeper					
530010 Salaries - Houskpg Supv		38,420.00		3,047.00	41,467.00
			RJE - 1	3,047.00	
Subtotal [6A] Head Housekeeper		38,420.00		3,047.00	41,467.00
Subgroup : [6B] Other Housekeeping Workers					
530020 Salaries - Houskpg Staff		215,610.00		(12,106.00)	203,504.00
			RJE - 1	(12,106.00)	
Subtotal [6B] Other Housekeeping Workers		215,610.00		(12,106.00)	203,504.00
Subgroup : [7A] Engineer or Chief of Maintenance					
550010 Salaries-Maint Supervisor		60,739.00		2,960.00	63,699.00
			RJE - 1	2,960.00	
Subtotal [7A] Engineer or Chief of Maintenance		60,739.00		2,960.00	63,699.00
Subgroup : [7B] Other Maintenance Workers					
550020 Wages-Maintenance Staff		51,305.00		2,823.00	54,128.00
			RJE - 1	2,823.00	
Subtotal [7B] Other Maintenance Workers		51,305.00		2,823.00	54,128.00
Subgroup : [8B] Other Laundry Workers					
540020 Salaries - Laundry Staff		85,222.00		(3,391.00)	81,831.00
			RJE - 1	(3,391.00)	
Subtotal [8B] Other Laundry Workers		85,222.00		(3,391.00)	81,831.00
Subgroup : [12A] Director of Nurses/Assistant Director					
560010 Director Of Nursing		83,407.00		0.00	83,407.00
			RJE - 1	(0.00)	
560020 ADNS		93,454.00		1,434.00	94,888.00
			RJE - 1	1,434.00	
Subtotal [12A] Director of Nurses/Assistant Director		176,861.00		1,434.00	178,295.00
Subgroup : [12B1] RNs - Direct Care					
560030 RN Nursing Supervisor		394,706.00		(85.00)	394,621.00
			RJE - 1	(85.00)	
562020 Salaries-RN		149,245.00		7,733.00	156,978.00
			RJE - 1	7,733.00	
Subtotal [12B1] RNs - Direct Care		543,951.00		7,648.00	551,599.00
Subgroup : [12B2] RNs - Administrative					
560040 Nursing Scheduler		35,470.00		632.00	36,102.00
			RJE - 1	632.00	
560060 MDS Coordinator		129,426.00		2,092.00	131,518.00
			RJE - 1	2,092.00	
560100 Infection Control		66,508.00		6,215.00	72,723.00
			RJE - 1	6,215.00	
560110 Staff Development		166.00		0.00	166.00
Subtotal [12B2] RNs - Administrative		231,570.00		8,939.00	240,509.00
Subgroup : [12C1] LPNs - Direct Care					
562030 Salaries-LPN		943,435.00		22,874.00	966,309.00
			RJE - 1	22,874.00	
Subtotal [12C1] LPNs - Direct Care		943,435.00		22,874.00	966,309.00
Subgroup : [12D] Aides and Attendants					
562040 Salaries - CNAs		1,332,452.00		(68,978.00)	1,263,474.00
			RJE - 1	(68,978.00)	
Subtotal [12D] Aides and Attendants		1,332,452.00		(68,978.00)	1,263,474.00
Subgroup : [12E] Physical Therapists					
570010 Dir Rehab		59,239.00		(28,909.00)	30,330.00
			RJE - 1	(0.00)	
			RJE - 2	(28,909.00)	

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
570050	Salaries - PT	9/30/2016 137,227.00		5,294.00	9/30/2016 142,521.00
570055	Salaries - P.T.A.	44,230.00	RJE - 1	5,294.00	44,230.00
Subtotal [12E] Physical Therapists		240,686.00		(23,615.00)	217,081.00
Subgroup : [12F] Speech Therapists					
570070	Salaries ST Staff	41,690.00		0.00	41,690.00
Marcum 103	Salaries Dir Rehab - ST	0.00	RJE - 1	(0.00)	0.00
Subtotal [12F] Speech Therapists		41,690.00	RJE - 2	(0.00)	41,690.00
Subgroup : [12G] Occupational Therapists					
570090	Salaries - OT	25,992.00		1,011.00	27,003.00
570100	Salaries - COTA	185,866.00	RJE - 1	1,011.00	190,768.00
Marcum 102	Salaries Dir Rehab - OT	0.00	RJE - 1	4,902.00	28,909.00
Subtotal [12G] Occupational Therapists		211,858.00	RJE - 2	28,909.00	246,680.00
Subgroup : [12H] Recreation Workers					
580010	Salaries - Activities Director	45,886.00		1,216.00	47,102.00
580020	Salaries - Activities -Staff	78,754.00	RJE - 1	1,216.00	84,058.00
Subtotal [12H] Recreation Workers		124,640.00	RJE - 1	5,304.00	131,160.00
Subgroup : [12M] Social Workers/Case Management					
590010	Salaries Social Svc Dir	59,863.00		2,678.00	62,541.00
590020	Salary Social Svc Staff	2,150.00	RJE - 1	2,678.00	2,150.00
Subtotal [12M] Social Workers/Case Management		62,013.00	RJE - 1	(0.00)	64,681.00
Subgroup : [12O] Other					
500050	Salaries Admissions	55,312.00		13.00	55,325.00
510003	Accrued Benefits Exp - PTO ETO	(21,028.00)	RJE - 1	13.00	0.00
560090	Medical Records	50,338.00	RJE - 1	21,026.00	46,478.00
Subtotal [12O] Other		84,624.00	RJE - 1	(3,860.00)	101,803.00
Total [10-A] Salaries and Wages		5,227,157.00		0.00	5,227,157.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
566060	Contract Svcs - Dental	13,488.00		0.00	13,488.00
Subtotal [2] Dentist		13,488.00		0.00	13,488.00
Subgroup : [3] Pharmacist					
564100	Contract Services - Pharmacy	2,728.00		0.00	2,728.00
Subtotal [3] Pharmacist		2,728.00		0.00	2,728.00
Subgroup : [4] Podiatrist					
Marcum 114	Podiatrist	0.00		386.00	386.00
Subtotal [4] Podiatrist		0.00	RJE - 4	386.00	386.00
Subgroup : [5A] PT - Resident Care					
570040	Rehab Contracted Services	68,948.00		(38,341.00)	30,607.00
Subtotal [5A] PT - Resident Care		68,948.00	RJE - 6	(38,341.00)	30,607.00
Subgroup : [6] Social Worker					
566070	Contract Svcs - Soc Services	9,447.00		0.00	9,447.00
Subtotal [6] Social Worker		9,447.00		0.00	9,447.00
Subgroup : [8A] Medical Director					
566030	Contract Svcs - Med Director	48,000.00		0.00	48,000.00
Subtotal [8A] Medical Director		48,000.00		0.00	48,000.00
Subgroup : [9A] ST - Resident Care					
Marcum 108	Rehab Contracted Services - ST	0.00		4,171.00	4,171.00
Subtotal [9A] ST - Resident Care		0.00	RJE - 6	4,171.00	4,171.00
Subgroup : [10A] OT - Resident Care					
Marcum 107	Rehab Contracted Services - OT	0.00		34,170.00	34,170.00
Subtotal [10A] OT - Resident Care		0.00	RJE - 6	34,170.00	34,170.00
Subgroup : [11B1] LPN's - Direct Care					
562180	Contract Nursing	628.00		0.00	628.00
Subtotal [11B1] LPN's - Direct Care		628.00		0.00	628.00
Subgroup : [12] Other					
566050	Contract Svcs - Physician	3,303.00		(386.00)	2,917.00
Subtotal [12] Other		3,303.00	RJE - 4	(386.00)	2,917.00
Total [13-B] Professional Fees		146,542.00		0.00	146,542.00

Client: JACCWIN - JACC WINDHAM - MO A/S
 Engagement: Medical - JACC Healthcare Center of Windham
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Grouping Report

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2016			9/30/2016
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
510040	Workers' Compensation	331,784.00		0.00	331,784.00
Subtotal [1A1]	Workmen's Compensation	331,784.00		0.00	331,784.00
Subgroup : [1A2]	Disability Insurance				
510100	Employee Disability Ins	9,243.00		0.00	9,243.00
Subtotal [1A2]	Disability Insurance	9,243.00		0.00	9,243.00
Subgroup : [1A3]	Unemployment Insurance				
510020	Payroll Taxes - FUTA	27,356.00		0.00	27,356.00
510030	Payroll Taxes - SUTA	110,368.00		0.00	110,368.00
Subtotal [1A3]	Unemployment Insurance	137,724.00		0.00	137,724.00
Subgroup : [1A4]	Social Security (FICA)				
510010	Payroll Taxes - FICA	422,744.00		0.00	422,744.00
Subtotal [1A4]	Social Security (FICA)	422,744.00		0.00	422,744.00
Subgroup : [1A5]	Health Insurance				
510050	Group Health/dental Insurance	617,907.00		0.00	617,907.00
Subtotal [1A5]	Health Insurance	617,907.00		0.00	617,907.00
Subgroup : [1A6]	Life Insurance				
510060	Employee Grp Life Insurance	5,676.00		0.00	5,676.00
Subtotal [1A6]	Life Insurance	5,676.00		0.00	5,676.00
Subgroup : [1A9]	Other				
510110	Employ Physicals/Pre Employment	1,713.00		0.00	1,713.00
Subtotal [1A9]	Other	1,713.00		0.00	1,713.00
Subgroup : [1C]	Bad Debts				
500495	Bad Debt	47,058.00		0.00	47,058.00
Subtotal [1C]	Bad Debts	47,058.00		0.00	47,058.00
Subgroup : [1D]	Accounting and Auditing				
500320	Accounting Fees	14,438.00		0.00	14,438.00
Subtotal [1D]	Accounting and Auditing	14,438.00		0.00	14,438.00
Subgroup : [1E]	Legal				
500340	Legal Fees	2,956.00		0.00	2,956.00
Subtotal [1E]	Legal	2,956.00		0.00	2,956.00
Subgroup : [1G]	Office Supplies				
500260	Office Supplies	16,231.00		0.00	16,231.00
Subtotal [1G]	Office Supplies	16,231.00		0.00	16,231.00
Subgroup : [1H1]	Telephone and Telegraph				
500440	Telephone	15,518.00		(1,677.00)	13,841.00
Subtotal [1H1]	Telephone and Telegraph	15,518.00	RJE - 7	(1,677.00)	13,841.00
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 110	Cell Phone	0.00		1,677.00	1,677.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	RJE - 7	1,677.00	1,677.00
Subgroup : [1K3]	Resident Day User Fee				
500551	Provider Tax	650,023.00		0.00	650,023.00
Subtotal [1K3]	Resident Day User Fee	650,023.00		0.00	650,023.00
Total [15]	Expenditures Other than Salaries	2,273,015.00		0.00	2,273,015.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
510080	Employ Benes - Non Pr	7,611.00		0.00	7,611.00
Subtotal [2]	Holiday Parties for Staff	7,611.00		0.00	7,611.00
Subgroup : [4]	Employee Travel				
500180	Travel & Mileage	2,317.00		0.00	2,317.00
510145	Mileage Reimbursement	3,000.00		0.00	3,000.00
Subtotal [4]	Employee Travel	5,317.00		0.00	5,317.00
Subgroup : [5]	Education Expense				
500460	Meetings & Seminars	337.00		0.00	337.00
Subtotal [5]	Education Expense	337.00		0.00	337.00
Subgroup : [M1]	Advertising Help Wanted				
500150	Advertising - Help Wanted	1,070.00		0.00	1,070.00
500380	Recruiting/Emp/ Advertisg	87.00		0.00	87.00
Subtotal [M1]	Advertising Help Wanted	1,157.00		0.00	1,157.00
Subgroup : [M3]	Advertising Other				
500480	Advertising - Promotional	2,809.00		0.00	2,809.00
500485	Business Development	186.00		0.00	186.00
Subtotal [M3]	Advertising Other	2,995.00		0.00	2,995.00
Subgroup : [M5]	Medical Records				
566120	Contract Svcs - Medical Record	3,410.00		0.00	3,410.00
Subtotal [M5]	Medical Records	3,410.00		0.00	3,410.00
Subgroup : [M7]	Postage				
500280	Postage	1,321.00		0.00	1,321.00
Subtotal [M7]	Postage	1,321.00		0.00	1,321.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 106	Dues & Membership Fees	0.00		3,168.00	3,168.00
			RJE - 3	3,168.00	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>0.00</u>		<u>3,168.00</u>	<u>3,168.00</u>
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 113	Chamber Dues	0.00		444.00	444.00
			RJE - 3	444.00	
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>		<u>444.00</u>	<u>444.00</u>
Subgroup : [M9] Subscriptions					
500240	Dues & Subscriptions	7,671.00		(3,612.00)	4,059.00
			RJE - 3	(3,612.00)	
Subtotal [M9] Subscriptions		<u>7,671.00</u>		<u>(3,612.00)</u>	<u>4,059.00</u>
Subgroup : [M11] Services Provided by Contract					
500220	Data Proc ADP	22,878.00		0.00	22,878.00
500330	Contract Svcs - Office	33,030.00		0.00	33,030.00
500332	Contract Svcs - IT Support	3,992.00		0.00	3,992.00
500360	CONSULTING OTHER	9,027.00		0.00	9,027.00
Marcum 112	Copier Maintenance	0.00		2,671.00	2,671.00
			RJE - 5	2,671.00	
Subtotal [M11] Services Provided by Contract		<u>68,927.00</u>		<u>2,671.00</u>	<u>71,598.00</u>
Subgroup : [M12] Administrative Management Services					
500800	Management Fee-JACC Related	238,700.00		0.00	238,700.00
Subtotal [M12] Administrative Management Services		<u>238,700.00</u>		<u>0.00</u>	<u>238,700.00</u>
Subgroup : [M13] Other					
500200	Bank Charges	5,845.00		0.00	5,845.00
500300	Printing	1,149.00		0.00	1,149.00
500400	Business License Fees	1,950.00		0.00	1,950.00
500420	Licenses & Permits	3,721.00		0.00	3,721.00
500490	Fines & Penalties	48,094.00		0.00	48,094.00
Subtotal [M13] Other		<u>60,759.00</u>		<u>0.00</u>	<u>60,759.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>398,205.00</u>		<u>2,671.00</u>	<u>400,876.00</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
520100	Raw Food	203,353.00		0.00	203,353.00
Subtotal [2A1] Raw Food		<u>203,353.00</u>		<u>0.00</u>	<u>203,353.00</u>
Subgroup : [2A2] Non-Food Supplies					
520120	Food Supplements	10,408.00		0.00	10,408.00
520140	Dietary Supplies	28,406.00		0.00	28,406.00
Subtotal [2A2] Non-Food Supplies		<u>38,814.00</u>		<u>0.00</u>	<u>38,814.00</u>
Subgroup : [2B] Purchased Services					
520160	Contract Svcs - Dietary	4,108.00		0.00	4,108.00
Subtotal [2B] Purchased Services		<u>4,108.00</u>		<u>0.00</u>	<u>4,108.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>246,275.00</u>		<u>0.00</u>	<u>246,275.00</u>
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
540140	Linens Purchases	9,079.00		0.00	9,079.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		<u>9,079.00</u>		<u>0.00</u>	<u>9,079.00</u>
Subgroup : [3D] Other					
540100	Laundry Supplies	8,280.00		0.00	8,280.00
Subtotal [3D] Other		<u>8,280.00</u>		<u>0.00</u>	<u>8,280.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>17,359.00</u>		<u>0.00</u>	<u>17,359.00</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
530120	Housekeeping Supplies	29,040.00		0.00	29,040.00
Subtotal [4A1] In-House Care Supplies		<u>29,040.00</u>		<u>0.00</u>	<u>29,040.00</u>
Subgroup : [5A2] Purchased from					
564140	Prescription Drugs	176,081.00		0.00	176,081.00
Subtotal [5A2] Purchased from		<u>176,081.00</u>		<u>0.00</u>	<u>176,081.00</u>
Subgroup : [5B] Medicine Cabinet Drugs					
562100	Medical Supplies	23,392.00		0.00	23,392.00
564120	Over The Counter Drugs	6,997.00		0.00	6,997.00
Subtotal [5B] Medicine Cabinet Drugs		<u>30,389.00</u>		<u>0.00</u>	<u>30,389.00</u>
Subgroup : [5D] Ambulance/Limousine					
566140	Patient Transportation	(548.00)		0.00	(548.00)
Subtotal [5D] Ambulance/Limousine		<u>(548.00)</u>		<u>0.00</u>	<u>(548.00)</u>
Subgroup : [5E2] Oxygen - Other					
562160	Oxygen Supplies	21,246.00		0.00	21,246.00
Subtotal [5E2] Oxygen - Other		<u>21,246.00</u>		<u>0.00</u>	<u>21,246.00</u>
Subgroup : [5F] X-Rays and related radiological					
566200	X-ray Services	6,018.00		0.00	6,018.00
Subtotal [5F] X-Rays and related radiological		<u>6,018.00</u>		<u>0.00</u>	<u>6,018.00</u>
Subgroup : [5H] Laboratory					
566190	Lab Fees	21,689.00		0.00	21,689.00

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Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [5H] Laboratory		21,689.00		0.00	21,689.00
Subgroup : [5I] Recreation					
550170	Cable TV	10,716.00		0.00	10,716.00
580100	Activites Supplies	7,615.00		0.00	7,615.00
580120	Entertainment/contr Services	11,871.00		0.00	11,871.00
Subtotal [5I] Recreation		30,202.00		0.00	30,202.00
Subgroup : [5J] Other					
562110	PPD Medical Supplies	99,507.00		0.00	99,507.00
562120	Diapers/Disposables	2,425.00		0.00	2,425.00
562140	Tube Feeding (Non Part B)	(1,742.00)		0.00	(1,742.00)
564000	Misc. Ancillary	682.00		0.00	682.00
566010	I V Therapy/RT Exp	7,210.00		0.00	7,210.00
566160	Med Equip Rental	24,896.00		0.00	24,896.00
566180	Patient Expenses	1,850.00		0.00	1,850.00
570060	Physical Therapy Supplies	2,062.00		0.00	2,062.00
570110	Occupational Therapy Supplies	94.00		0.00	94.00
Subtotal [5J] Other		136,984.00		0.00	136,984.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		451,101.00		0.00	451,101.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
550100	Maintenance Supplies	22,229.00		0.00	22,229.00
550110	Repairs & Maintenance	18,838.00		0.00	18,838.00
550130	Minor Equipment	2,189.00		0.00	2,189.00
Subtotal [6A] Repairs and Maintenance		43,256.00		0.00	43,256.00
Subgroup : [6B] Heat					
550160	Fuel Oil	850.00		0.00	850.00
Subtotal [6B] Heat		850.00		0.00	850.00
Subgroup : [6C] Light & Power					
550150	Gas & Electric	112,346.00		0.00	112,346.00
Subtotal [6C] Light & Power		112,346.00		0.00	112,346.00
Subgroup : [6D] Water					
550180	Water & Sewer	34,909.00		0.00	34,909.00
Subtotal [6D] Water		34,909.00		0.00	34,909.00
Subgroup : [6E] Equipment Lease					
500310	Rental O f Equipment	7,430.00		(2,671.00)	4,759.00
Subtotal [6E] Equipment Lease		7,430.00	RJE - 5	(2,671.00)	4,759.00
Subgroup : [6F] Other					
550120	Contract Svcs Maintenance	21,793.00		0.00	21,793.00
550140	Pest Control	1,095.00		0.00	1,095.00
550145	Groundskeeing/Snow Removal	16,538.00		0.00	16,538.00
550190	Trash Removal	21,868.00		0.00	21,868.00
Subtotal [6F] Other		61,294.00		0.00	61,294.00
Subgroup : [7D] Movable Equipment					
501100	Deprec FF&E	193.00		0.00	193.00
501400	Amortization Software	389.00		0.00	389.00
Subtotal [7D] Movable Equipment		582.00		0.00	582.00
Subgroup : [8A] Organization Expense					
501550	Amort - Lease Acq Costs	2,796.00		0.00	2,796.00
Subtotal [8A] Organization Expense		2,796.00		0.00	2,796.00
Subgroup : [8C] Leasehold Improvements					
501300	Depr-Leasehold Improvmts	2,291.00		0.00	2,291.00
Subtotal [8C] Leasehold Improvements		2,291.00		0.00	2,291.00
Subgroup : [9] Rental Payments					
500900	Rent Expense - Building	483,740.00		0.00	483,740.00
Subtotal [9] Rental Payments		483,740.00		0.00	483,740.00
Subgroup : [10B] Real estate taxes paid by lessor					
500510	Taxes - Real Estate	139,322.00		0.00	139,322.00
Subtotal [10B] Real estate taxes paid by lessor		139,322.00		0.00	139,322.00
Subgroup : [10C] Personal property taxes					
500520	Taxes - Personal Property	13,803.00		0.00	13,803.00
Subtotal [10C] Personal property taxes		13,803.00		0.00	13,803.00
Total [22] Maintenance and Property		902,619.00		(2,671.00)	899,948.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
502000	Interest Expense - Working Cap	54,664.00		0.00	54,664.00
502100	Interest Insurance Finance	1,270.00		0.00	1,270.00
502150	Interest - Other	46,541.00		0.00	46,541.00
Subtotal [12D] Other Interest Expense		102,475.00		0.00	102,475.00
Subgroup : [14A] Insurance on Property					
500530	Insurance - Property	22,928.00		0.00	22,928.00
Subtotal [14A] Insurance on Property		22,928.00		0.00	22,928.00
Subgroup : [14C3] Other					
500450	Insurance - Non Property	61,434.00		0.00	61,434.00
Subtotal [14C3] Other		61,434.00		0.00	61,434.00

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Total [27] Interest and insurance		<u>166,837.00</u>		<u>0.00</u>	<u>166,837.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
400100 Room & Board - MD		(11,190,954.00)		0.00	(11,190,954.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(11,190,954.00)</u>		<u>0.00</u>	<u>(11,190,954.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance					
400155 C/A- (R&B) - MD		4,092,368.00		0.00	4,092,368.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>4,092,368.00</u>		<u>0.00</u>	<u>4,092,368.00</u>
Subgroup : [3A] Medicare Residents (All Inclusive)					
400200 Room & Board - MA		(1,191,356.00)		0.00	(1,191,356.00)
Subtotal [3A] Medicare Residents (All Inclusive)		<u>(1,191,356.00)</u>		<u>0.00</u>	<u>(1,191,356.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance					
400255 C/A- (R&B) - MA		(381,150.00)		0.00	(381,150.00)
Subtotal [3B] Medicare room and board contractual allowance		<u>(381,150.00)</u>		<u>0.00</u>	<u>(381,150.00)</u>
Subgroup : [4A] Private-pay residents and other					
400000 Room & Board - PVT		(399,025.00)		0.00	(399,025.00)
400300 Room & Board - Hospice		(600.00)		0.00	(600.00)
400400 Room & Board - Mg		(68,100.00)		0.00	(68,100.00)
Subtotal [4A] Private-pay residents and other		<u>(467,725.00)</u>		<u>0.00</u>	<u>(467,725.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance					
400055 Contractual Allowance (R&B)		5,460.00		0.00	5,460.00
400355 C/A- (R&B) - Hospice		(47.00)		0.00	(47.00)
400455 Contra Allowance R&B- Mg		(16,856.00)		0.00	(16,856.00)
Subtotal [4B] Private-pay room and board contractual allowance		<u>(11,443.00)</u>		<u>0.00</u>	<u>(11,443.00)</u>
Subgroup : [5A] Prescription Drugs - Medicare					
400220 Pharmacy - MA		(119,147.00)		0.00	(119,147.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(119,147.00)</u>		<u>0.00</u>	<u>(119,147.00)</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
400120 Pharmacy - MD		24.00		0.00	24.00
400420 Pharmacy - Mg		(5,677.00)		0.00	(5,677.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(5,653.00)</u>		<u>0.00</u>	<u>(5,653.00)</u>
Subgroup : [7A] Physical Therapy - Medicare					
400235 Physical Therapy - MA		(214,160.00)		0.00	(214,160.00)
400635 Physical Therapy - Medicare B		(151,215.00)		0.00	(151,215.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(365,375.00)</u>		<u>0.00</u>	<u>(365,375.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
400035 Physical Therapy - PVT		(604.00)		0.00	(604.00)
400135 Physical Therapy - MD		(102,866.00)		0.00	(102,866.00)
400435 Physical Therapy - Mg		(18,124.00)		0.00	(18,124.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(121,594.00)</u>		<u>0.00</u>	<u>(121,594.00)</u>
Subgroup : [8A] Speech Therapy - Medicare					
400245 Speech Therapy - MA		(28,161.00)		0.00	(28,161.00)
400645 Speech Therapy - Medicare B		(29,166.00)		0.00	(29,166.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(57,327.00)</u>		<u>0.00</u>	<u>(57,327.00)</u>
Subgroup : [8C] Speech Therapy - Non-medicare					
400045 Speech Therapy - PVT		(837.00)		0.00	(837.00)
400145 Speech Therapy - MD		(32,271.00)		0.00	(32,271.00)
400445 Speech Therapy - Mg		(3,834.00)		0.00	(3,834.00)
Subtotal [8C] Speech Therapy - Non-medicare		<u>(36,942.00)</u>		<u>0.00</u>	<u>(36,942.00)</u>
Subgroup : [9A] Occupational Therapy - Medicare					
400240 Occupational Therapy - MA		(258,995.00)		0.00	(258,995.00)
400640 Occupational Therapy - Med B		(225,337.00)		0.00	(225,337.00)
Subtotal [9A] Occupational Therapy - Medicare		<u>(484,332.00)</u>		<u>0.00</u>	<u>(484,332.00)</u>
Subgroup : [9C] Occupational Therapy - Non-medicare					
400040 Occupational Therapy - PVT		(1,123.00)		0.00	(1,123.00)
400140 Occupational Therapy - MD		(98,665.00)		0.00	(98,665.00)
400440 Occupational Therapy - Mg		(21,619.00)		0.00	(21,619.00)
Subtotal [9C] Occupational Therapy - Non-medicare		<u>(121,407.00)</u>		<u>0.00</u>	<u>(121,407.00)</u>
Subgroup : [10A] Other - Medicare					
400215 Lab - MA		(18,655.00)		0.00	(18,655.00)
400225 IV therapy - MA		(572.00)		0.00	(572.00)
400230 X-Ray - MA		(1,376.00)		0.00	(1,376.00)
400250 Ambulance - MA		57,166.00		0.00	57,166.00
400260 C/A- (Ancillaries) - MA		590,682.00		0.00	590,682.00
400269 Sequester Med A		15,998.00		0.00	15,998.00
400276 IV Therapy - M MA		(5,376.00)		0.00	(5,376.00)
400289 C/A- (Ancillaries) - M MA		5,376.00		0.00	5,376.00
400660 C/A- (Ancillaries) - Medicare		79,546.00		0.00	79,546.00
400669 Sequester Med B		3,427.00		0.00	3,427.00
Subtotal [10A] Other - Medicare		<u>728,214.00</u>		<u>0.00</u>	<u>728,214.00</u>
Subgroup : [10B] Other - Non-medicare					
400115 Lab - MD		(135.00)		0.00	(135.00)
400160 C/A- (Ancillaries) - MD		234,009.00		0.00	234,009.00
400265 C/A- (BC/BS Disc) - MA		1,043.00		0.00	1,043.00
400415 Lab - Managed Care		(643.00)		0.00	(643.00)
400430 X-Ray - Managed Care		37.00		0.00	37.00

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		9/30/2016			9/30/2016
400460	C/A- (Ancillaries) - Mg	50,142.00		0.00	50,142.00
400560	Contractual Allow (Ancillar	97.00		0.00	97.00
Subtotal [10B] Other - Non-medicare		284,560.00		0.00	284,560.00
Subgroup : [15] Interest Income					
400870	Interest Income	(11,252.00)		0.00	(11,252.00)
Subtotal [15] Interest Income		(11,252.00)		0.00	(11,252.00)
Subgroup : [18] Other Revenue					
400170	Pr. Yr. Revenue Adjustments	(148,085.00)		0.00	(148,085.00)
Subtotal [18] Other Revenue		(148,085.00)		0.00	(148,085.00)
Total [30] Statement of Revenue		(9,810,610.00)		0.00	(9,810,610.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100010	Petty Cash	1,025.00		0.00	1,025.00
100020	Cash - Operating	38,808.00		0.00	38,808.00
100050	Patient Funds Account	19,138.00		0.00	19,138.00
100060	Resident Trust Fund Advances	400.00		0.00	400.00
Subtotal [A1] Cash		59,371.00		0.00	59,371.00
Subgroup : [A2] Resident Accounts Receivable					
100070	A/R- Medicaid	596,479.00		0.00	596,479.00
100075	A/R - Medicare A	472,429.00		0.00	472,429.00
100080	A/R- Managed Care	73,962.00		0.00	73,962.00
100085	A/R - Private	40,834.00		0.00	40,834.00
100090	A/R- Medicare B	49,052.00		0.00	49,052.00
100105	Allowance - Doubtful Accounts	(89,275.00)		0.00	(89,275.00)
Subtotal [A2] Resident Accounts Receivable		1,143,481.00		0.00	1,143,481.00
Subgroup : [A3] Other Accounts Receivable					
100326	Due To/from HUD Reserve	191,750.00		0.00	191,750.00
Subtotal [A3] Other Accounts Receivable		191,750.00		0.00	191,750.00
Subgroup : [A4] Inventories					
100200	Inventory	48,887.00		0.00	48,887.00
Subtotal [A4] Inventories		48,887.00		0.00	48,887.00
Subgroup : [A5] Prepaid Expenses					
100400	Prepaid Expenses	6,815.00		0.00	6,815.00
100410	Prepaid Insurance	82,387.00		0.00	82,387.00
Subtotal [A5] Prepaid Expenses		89,202.00		0.00	89,202.00
Subgroup : [B4] Leasehold Improvements					
100500	Leasehold Improvements	62,551.00		0.00	62,551.00
100600	Accum Amort - Leasehold Imp	(2,424.00)		0.00	(2,424.00)
Subtotal [B4] Leasehold Improvements		60,127.00		0.00	60,127.00
Subgroup : [B5] Non-Movable Equipment					
100510	Furniture Fixtures & Equipment	3,112.00		0.00	3,112.00
100610	Accum Depr - F F & E	(365.00)		0.00	(365.00)
Subtotal [B5] Non-Movable Equipment		2,747.00		0.00	2,747.00
Subgroup : [B6] Movable Equipment					
100530	Computer Equip & Software	1,943.00		0.00	1,943.00
100630	Accum Amort - Software	(437.00)		0.00	(437.00)
Subtotal [B6] Movable Equipment		1,506.00		0.00	1,506.00
Subgroup : [D1] Deferred Deposits					
100700	Deposits	127,054.00		0.00	127,054.00
Subtotal [D1] Deferred Deposits		127,054.00		0.00	127,054.00
Subgroup : [D2] Escrow Deposits					
100440	Real Estate Tax Escrow	(4,343.00)		0.00	(4,343.00)
Subtotal [D2] Escrow Deposits		(4,343.00)		0.00	(4,343.00)
Subgroup : [D3] Organization Expense					
100711	Lease Aquisition Costs - HUD	42,000.00		0.00	42,000.00
100715	Accum Amort- Lease Cost	(3,029.00)		0.00	(3,029.00)
Subtotal [D3] Organization Expense		38,971.00		0.00	38,971.00
Subgroup : [D6] Loans to Owners or Related Parties					
100394	Due To/From JACC Mgmt	412,012.00		0.00	412,012.00
Subtotal [D6] Loans to Owners or Related Parties		412,012.00		0.00	412,012.00
Total [31-32] Assets		2,170,765.00		0.00	2,170,765.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
200000	Accounts Payable	(693,423.00)		0.00	(693,423.00)
200010	Accrued Accounts Payable	(152,227.00)		0.00	(152,227.00)
Subtotal [A1] Trade Accounts Payable		(845,650.00)		0.00	(845,650.00)
Subgroup : [A2] Note Payable					
200150	Note Payable - Landlord-Current	(42,000.00)		0.00	(42,000.00)
Subtotal [A2] Note Payable		(42,000.00)		0.00	(42,000.00)
Subgroup : [A4] Accrued Payroll					
200020	Accrued Payroll	(85,676.00)		0.00	(85,676.00)
200065	Payroll Adjustments	4,039.00		0.00	4,039.00
Subtotal [A4] Accrued Payroll		(81,637.00)		0.00	(81,637.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					

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 Engagement: Medicaid - JACC Healthcare Center of Windham
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
200025	Accrued Payroll Taxes	(8,086.00)		0.00	(8,086.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(8,086.00)		0.00	(8,086.00)
Subgroup : [A12] Other Current Liabilities					
100310	Due To/from Seller	(4,949.00)		0.00	(4,949.00)
200015	Accrued Provider Tax Payable	(512,965.00)		0.00	(512,965.00)
200026	Vol EE Ben Deductions	(1,843.00)		0.00	(1,843.00)
200027	Payroll Suspense	(1,577.00)		0.00	(1,577.00)
200028	Vol EE 401K & HSA Deductions	80.00		0.00	80.00
200045	Union Dues Withholding	(4,601.00)		0.00	(4,601.00)
200060	Accrued Benefits	(140,215.00)		0.00	(140,215.00)
200069	Patient Refund	23,654.00		0.00	23,654.00
200070	Patient Funds Liability	(47,728.00)		0.00	(47,728.00)
200100	Line of Credit -	(158,684.00)		0.00	(158,684.00)
Subtotal [A12] Other Current Liabilities		(848,828.00)		0.00	(848,828.00)
Subgroup : [B3] Loans from Owners or Related Parties					
100371	Due To/from JACC Healthcare	(490,000.00)		0.00	(490,000.00)
100393	Due To/From Norwich	(107,345.00)		0.00	(107,345.00)
200220	Loan Payable - "Jack	(13,559.00)		0.00	(13,559.00)
Subtotal [B3] Loans from Owners or Related Parties		(610,904.00)		0.00	(610,904.00)
Total [33-34] Liabilities		(2,437,105.00)		0.00	(2,437,105.00)
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
32000	Retained Earnings	27,840.00		0.00	27,840.00
Subtotal [B5] Cumulated Earnings		27,840.00		0.00	27,840.00
Total [35] Equity		27,840.00		0.00	27,840.00
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: JACCWIN - JACC WINDHAM - MO A/S
 Engagement: Medicaid - JACC Healthcare Center of Windham
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
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Reclassifying Journal Entries JE # 1 I.01

To allocate PTO/ETO to salary lines on page 10

500040	Salaries - Business Office		9,354.00	
500050	Salaries Admissions		13.00	
510003	Accrued Benefits Exp - PTO ETO		21,026.00	
520010	Salaries-Food Serv Dir		7,425.00	
530010	Salaries - Houskpg Supv		3,047.00	
550010	Salaries-Maint Supervisor		2,960.00	
550020	Wages-Maintenance Staff		2,823.00	
560020	ADNS		1,434.00	
560040	Nursing Scheduler		632.00	
560060	MDS Coordinator		2,092.00	
560100	Infection Control		6,215.00	
562020	Salaries-RN		7,733.00	
562030	Salaries-LPN		22,874.00	
570050	Salaries - PT		5,294.00	
570090	Salaries - OT		1,011.00	
570100	Salaries - COTA		4,902.00	
580010	Salaries - Activities Director		1,216.00	
580020	Salaries - Activities -Staff		5,304.00	
590010	Salaries Social Svc Dir		2,678.00	
500010	Salaries Admin/AsstAdmin			
520020	Wages-cooks			6,677.00
520030	Wages Dietary Aides			12,936.00
520040	Dietician			
530020	Salaries - Houskpg Staff			12,106.00
540020	Salaries - Laundry Staff			3,391.00
560010	Director Of Nursing			
560030	RN Nursing Supervisor			85.00
560090	Medical Records			3,860.00
562040	Salaries - CNAs			68,978.00
570010	Dir Rehab			
570070	Salaries ST Staff			
590020	Salary Social Svc Staff			
Total			108,033.00	108,033.00

Reclassifying Journal Entries JE # 2 I.01

To reclass the Rehab Director between PT, OT & ST

Marcum 102	Salaries Dir Rehab - OT		28,909.00	
570010	Dir Rehab			28,909.00
Marcum 103	Salaries Dir Rehab - ST			
Total			28,909.00	28,909.00

Reclassifying Journal Entries JE # 3 D.01 - 500240

Client: JACCWIN - JACC WINDHAM - MO A/S
 Engagement: Medicaid - JACC Healthcare Center of Windham
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
To reclass dues from the subscriptions line of the cost report				
Marcum 106	Dues & Membership Fees		3,168.00	
Marcum 113	Chamber Dues		444.00	
500240	Dues & Subscriptions			3,612.00
Total			3,612.00	3,612.00
Reclassifying Journal Entries JE # 4 D.01 - Prof Fees				
To reclass podiatrist expense to the correct line of the cost report				
Marcum 114	Podiatrist		386.00	
566050	Contract Svcs -			386.00
Total			386.00	386.00
Reclassifying Journal Entries JE # 5 D.01 - 500310				
To reclass copier maintenance from the lease line				
Marcum 112	Copier		2,671.00	
500310	Rental Of			2,671.00
Total			2,671.00	2,671.00
Reclassifying Journal Entries JE # 6 D.01 - Prof Fees				
To reclass OT & ST contracted rehab				
Marcum 107	Rehab		34,170.00	
Marcum 108	Rehab		4,171.00	
570040	Rehab			38,341.00
Total			38,341.00	38,341.00
Reclassifying Journal Entries JE # 7 D.01 - 500440				
To reclass cell phone from the telephone line				
Marcum 110	Cell Phone		1,677.00	
500440	Telephone			1,677.00
Total			1,677.00	1,677.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Provider Name: JACC Healthcare Center of Windham
 Provider Number: 000020438
 Period Ended: 9/30/16

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/1/2017
 Run Date: 2/1/2017

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: