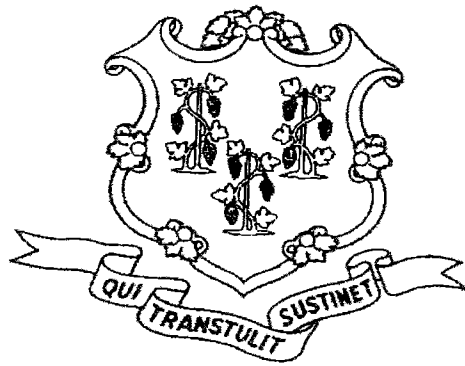


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) JACC Healthcare Center of Windham, LLC	
Address (No. & Street, City, State, Zip Code) 595 Valley Street, Willimantic, CT 06226-1901	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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 9/30/2017	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, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Joel Carmichael			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 10/1/2016	To 9/30/2017	
Address of Facility 595 Valley Street, Willimantic, CT 06226-1901				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/4/2018		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 877-867-5223	Report for Year Ended 9/30/2017	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
--	---

License Numbers:	CCNH 2397	RHNS (Specify)	Medicare Provider No. 07-5425
------------------	--------------	-------------------	----------------------------------

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

Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship	<input checked="" type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.
<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust	

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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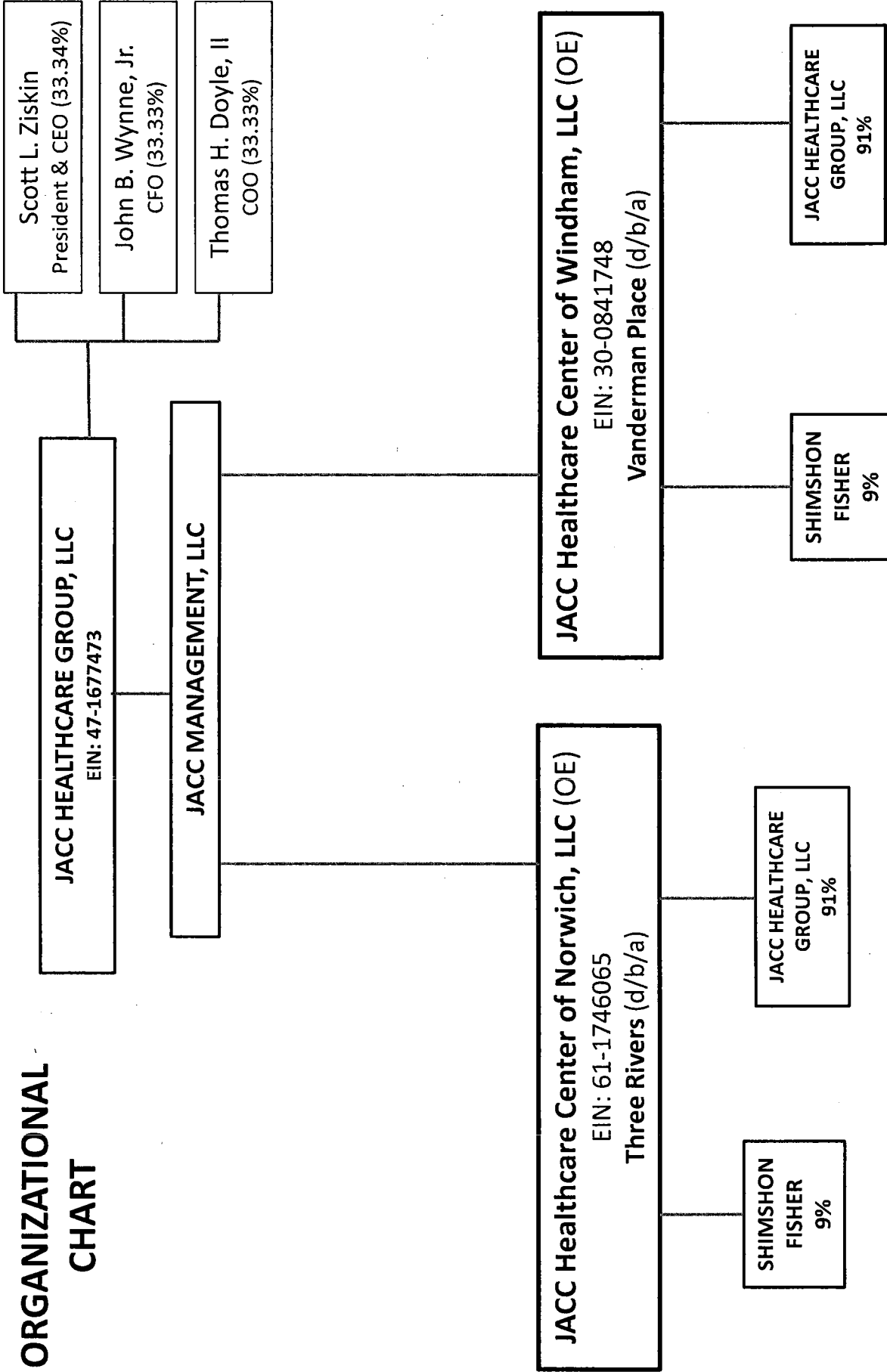
Administrator

Name of Administrator Joel Carmichael	Nursing Home Administrator's License No.:	1186
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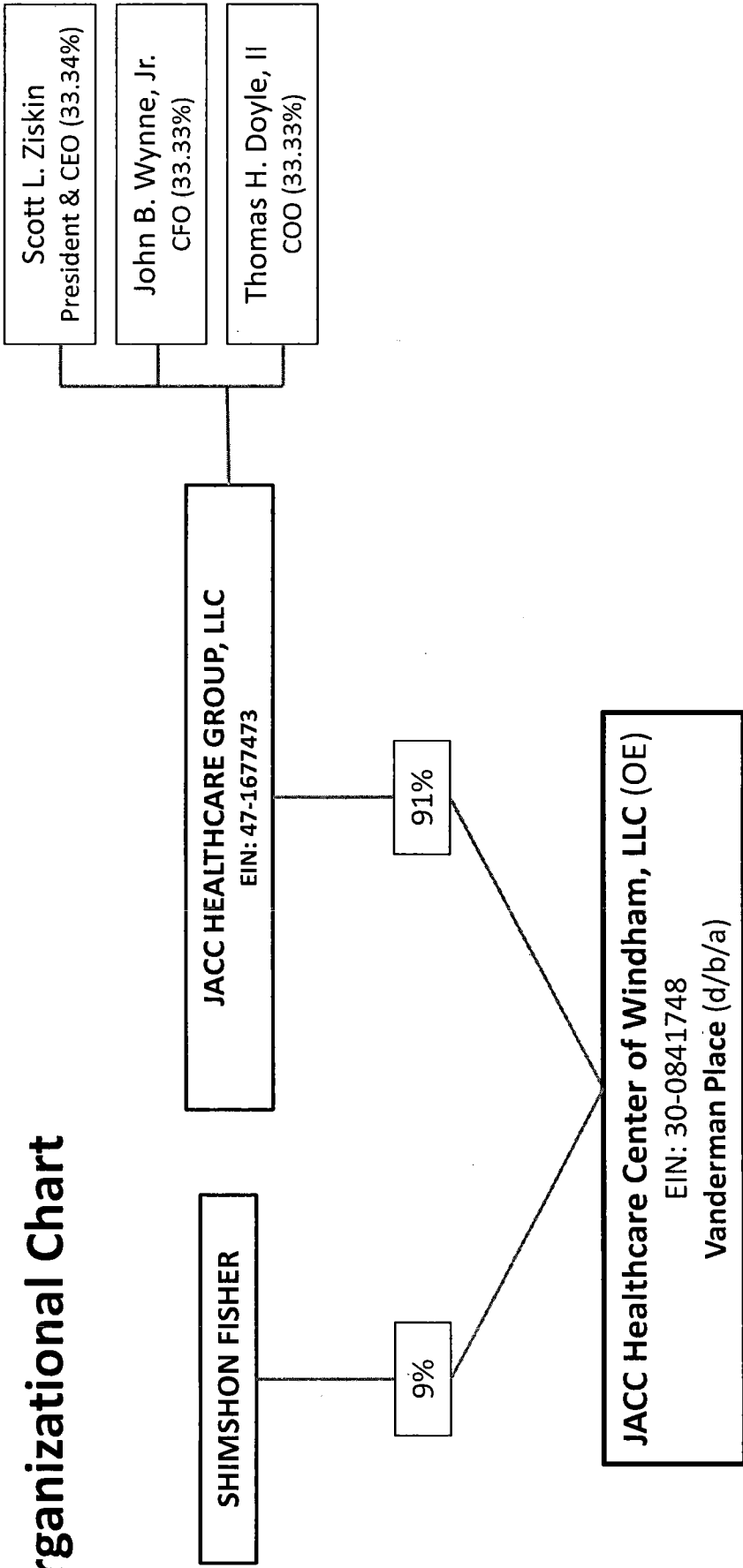
Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name N/A	License No.:	

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 9/30/2017	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 Related Parties*

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2017	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
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	130 South Main Streetm, Thomaston, CT 06787	<input type="radio"/>	<input type="radio"/>	Management Fees	Pg. 16 / Line m12	243,516	312,720
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	Physical Therapy	Pg. 13 / Line B5a	138,889	138,889
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	Occupational Therapy	Pg. 13 / Line B10a	165,522	165,522
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	Speech Therapy	Pg. 13 / Line B9a	24,591	24,591
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Speech Therapy	Pg. 10 / Line A12f	7,660	7,660
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Occupational Therapy	Pg. 10 / Line A12g	4,988	4,988
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Staff Development	Pg. 10 / Line A12b2	666	666
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Social Services	Pg. 10 / Line A12m	443	443
See Attached Page 4a							

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility JACC Healthcare Center of Windham, LLC	Business Address	License No. 2398		Report for Year Ended 9/30/2017	Indicate Where Costs are Included in Annual Report Page # / Line #	Page 4a	of 37
		Also Provides Goods/Services to Non-Related Parties					
Name of Related Individual or Company	Business Address	Yes	No	%**	Description of Goods/Services Provided	Cost Reported	Actual Cost to the Related Party
JACC Management, LLC	130 South Main Streetm, Thomaston, CT 06787	<input type="radio"/>	<input checked="" type="radio"/>	0%	Payroll Charges - Admi Staff	108,940	108,940
JACC Management, LLC	130 South Main Streetm, Thomaston, CT 06787	<input type="radio"/>	<input checked="" type="radio"/>	0%	Payroll Charges - Clinical/Nurse	61,054	61,054
JACC Management, LLC	130 South Main Streetm, Thomaston, CT 06787	<input type="radio"/>	<input checked="" type="radio"/>	0%	Payroll Charges - Finance	407,679	407,679
JACC Management, LLC	130 South Main Streetm, Thomaston, CT 06787	<input type="radio"/>	<input checked="" type="radio"/>	0%	Payroll Charges - Maintenance Supervisor	28,000	28,000
JACC Management, LLC	130 South Main Streetm, Thomaston, CT 06787	<input type="radio"/>	<input checked="" type="radio"/>	0%	Travel & Mileage	5,100	5,100

* 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 9/30/2017	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	9/30/2017	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	8,007	8,007
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?							Total ***
							8,007

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

General Information and Questionnaire
Accounting Basis

Name of Facility JACC Healthcare Center of Windh	License No. 2397	Report for Year Ended 9/30/2017	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	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Frederick J. Dalicandro Jr.	74 Bidwell Street, Galstonbury, CT 06033
3	
4	

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare cost report, Advisory reimbursement consulting, Back Office	\$ 9,701
2 Tax preparation	\$ 800
3	\$
4	\$
	Charge for Services Provided
	\$ 10,501

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina, LLP	860-240-6000
2 Goldman, Gruder & Woods, LLC	203-899-8900
3 Treasurer, State of Connecticut	860-702-3000
4 State Marshall	Various
5 Various	Various

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

- 1 185 Asylum Street; Hartford, CT 06103-3469
- 2 200 Connecticut Ave, Norwalk, CT 06854
- 3 55 Elm St #2, Hartford, CT 06106
- 4 Various
- 5 Various

Services Provided by This Firm (*describe fully*)

1 General health care regulatory	\$ 990
2 Collections (Disallowed on Pg. 28)	\$ 4,160
3 Conservatorship (Disallowed on Pg. 28)	\$ 450
4 Conservatorship (Disallowed on Pg. 28)	\$ 465
5 Conservatorship (Disallowed on Pg. 28)	\$ 1,125
	Charge for Services Provided
	\$ 7,190

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 9/30/2017						Page 8	of 37		
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH			RHNS	RHNS (Specify)
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)						
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	114	114	114	114	114	114	114	114			
B. On last day of THIS report period	114	114	114	114	114	114	114	114			
2. Number of Residents											
A. As of midnight of PREVIOUS report period	92	92	92	92	92	92	92	90			
B. As of midnight of THIS report period	98	98	98	98	90	90	98	98			
3. Total Number of Days Care Provided During Period											
A. Medicare	3,711	3,711			2,819	2,819		892			
B. Medicaid (Conn.)	28,887	28,887			21,764	21,764		7,123			
C. Medicaid (other states)											
D. Private Pay	1,331	1,331			942	942		389			
E. State SSI for RCH											
F. Other (Specify) Managed Care	859	859			612	612		247			
G. Total Care Days During Period (3A thru F)	34,788	34,788			26,137	26,137		8,651			
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)	34,788	34,788			26,137	26,137		8,651			

NOTE: The certified bed capacity is listed at 102 for all sections as the bed count has been retroactively changed as of cost report year September 30, 2016. See correspondence from DSS attached.

d



STATE OF CONNECTICUT
DEPARTMENT OF SOCIAL SERVICES
OFFICE OF THE DEPUTY COMMISSIONER

Telephone
(860) 424-5693
Facsimile
(860) 424-4860
TDD
1-800-842-4524

KATHLEEN M. BRENNAN
Deputy Commissioner

September 13, 2017

JACC Healthcare Center of Windham LLC
595 Valley Street
Willimantic, CT 06226

Provider #: CCNH 000020438

Dear Provider:

The following interim replacement rates have been approved for State-aided residents at your facility for the periods indicated:

<u>Rate Period</u>	<u>Licensure</u>	<u>Per Diem</u>
7/1/2015 - 6/30/2016	CCNH	\$238.75
7/1/2016 - 6/30/2017	CCNH	\$238.75

The previously issued rates for these periods have been revised related to retroactively account for a revised certified bed count to be used for cost report year end September 30, 2016.

Since the department allowed the retroactive approval of reducing certified beds, you have agreed to withdraw any appeals perfected in accordance with statutes for all rate periods through June 30, 2017 and not to appeal the

rates issued herein. You retain your right to appeal future adjustments made to rates for these periods provided such appeals are limited to new adjustments.

Please acknowledge your understanding and acceptance of the rates and associated conditions by signing below. Please return the signed original to Christopher LaVigne, Director, Reimbursement and Certificate of Need, Department of Social Services (860-424-5719).

Sincerely,

Kathleen M. Brennan
Deputy Commissioner



Thomas Doyle, COO
JACC Healthcare

cc: A. Davis
M. Gilbert
S. Ouelette
Myers & Stauffer, LLC

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2017	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	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	12		80		6				
Per Diem Rate									
a. One bed rm.	Various		238.75		380.00				
b. Two bed rms.	Various		238.75		340.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,069	2,069		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,816	1,816		
2. Restorative Treatments				
C. Other	11,059	11,059		
D. Total Physical Therapy Treatments	14,944	14,944		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	392	392		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	281	281		
2. Restorative Treatments				
C. Other	1,943	1,943		
D. Total Speech Therapy Treatments	2,616	2,616		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,299	2,299		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,009	2,009		
2. Restorative Treatments				
C. Other	14,184	14,184		
D. Total Occupational Therapy Treatments	18,492	18,492		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, LLC	2397	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	144,551	2,180				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	203,707	8,599				
5. Dietary Service						
a. Head Dietitian	18,387	482				
b. Food Service Supervisor	58,387	2,218				
c. Dietary Workers	362,588	24,094				
6. Housekeeping Service						
a. Head Housekeeper	43,910	2,117				
b. Other Housekeeping Workers	222,137	15,327				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	61,995	2,251				
b. Other Maintenance Workers	57,536	2,153				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	88,472	6,002				
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	101,554	2,070				
b. RN						
1. Direct Care	500,466	12,286				
2. Administrative**	297,202	9,609				
c. LPN						
1. Direct Care	984,798	31,842				
2. Administrative**						
d. Aides and Attendants	1,373,458	84,784				
e. Physical Therapists	145,962	3,438				
f. Speech Therapists	16,039	450				
g. Occupational Therapists	137,155	4,092				
h. Recreation Workers	133,389	6,678				
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	73,046	2,589				
n. Marketing						
o. Other (Specify) See Attached Schedule	112,807	4,372				
<i>A-13. Total Salary Expenditures</i>	<i>5,137,546</i>	<i>227,633</i>				

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
JACC Healthcare Center of Windham, LLC		2397		9/30/2017		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (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		9/30/2017		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***									
Ginny Person (10/1/2016 - 6/20/2017)	104,769		Non Discrim	Administrator	1,620	A2			
Joel Carmichael (6/19/2017 - Present)	39,782		Non Discrim	Administrator	560	A2			
Section IV - Assistant Administrators									

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, LLC	2397	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	11,584	252				
3. Pharmacist	8,184	234				
4. Podiatrist	65	1				
5. Physical Therapy						
a. Resident Care	138,889	5,360				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	58,000	615				
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	24,591	949				
b. Other						
10. Occupational Therapist						
a. Resident Care	165,522	6,387				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	3,763	74				
B-13 Total Fees Paid in Lieu of Salaries	410,598	13,872				

* 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	9/30/2017		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		
LTC Management; 174 Scott Rd; Prospect, CT 06712	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		
Healthdrive Podiatry Group; 888 Worcester St.; Wellesley, MA 02482-3744	Podiatrist	<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		
Starling Physicians PC - Dr. Fenton	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
DR VICTORIO TE, LLC; 19 Sheffield Drive; Storrs, CT 06268	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
DR VICTORIO TE, LLC; 19 Sheffield Drive; Storrs, CT 06268	Physician	<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		
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 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"/>			
		<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	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 371,867	371,867		
2. Disability Insurance	\$ 25,426	25,426		
3. Unemployment Insurance	\$ 94,040	94,040		
4. Social Security (F.I.C.A.)	\$ 377,745	377,745		
5. Health Insurance	\$ 667,969	667,969		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 7,993	7,993		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 3,410	3,410		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 49,743	49,743		
d. Accounting and Auditing	\$ 10,501	10,501		
e. Legal (Services should be fully described on Page 7)	\$ 7,190	7,190		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 9,541	9,541		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 14,617	14,617		
2. Cellular Phones	\$ 1,675	1,675		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 653,239	653,239		
Subtotal	\$ 2,294,956	2,294,956		

* 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
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employ Physicals/Pre Employment	3,410		
Total	\$ 3,410	\$ -	\$ -

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	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,294,956	2,294,956		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$	1,710	1,710	
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$	1,147	1,147	
5. Education Expenses Related to Seminars and Conventions	\$	724	724	
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>)	\$	1,187	1,187	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	1,307	1,307	
4. Fund-Raising***	\$			
5. Medical Records	\$	8,184	8,184	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	2,175	2,175	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	350	350	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	444	444	
9. Subscriptions	\$	10,949	10,949	
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>)	\$	76,704	76,704	
12. Administrative Management Services**	\$	243,516	243,516	
13. Other (<i>Specify</i>) See Attached Schedule	\$	101,375	101,375	
C-14 Total Administrative & General Expenditures	\$	2,744,728	2,744,728	

* 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	\$ 1,307		
Total Other Advertising	\$ 1,307	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CTAHCF Dues	\$ 350		
Total Dues	\$ 350	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 15,319		
Printing	6,619		
Business License Fees	3,550		
Licenses & Permits	775		
Fines & Penalties	65,923		
Employee Food	7,181		
Misc. Expense	2,008		
Total Other Administrative and General	\$ 101,375	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility JACC Healthcare Center of Windham, LL	License No. 2397	Report for Year Ended 9/30/2017	Page of 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, 130 South Main Streetm, Thomaston, CT 06787	243,516	Management Company	Pg. 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC		2397	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 200,289	200,289			
2. Non-Food Supplies	\$ 41,839	41,839			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,730	1,730			
c. Management Services**	\$ _____				
d. Other (Specify) _____	\$ _____				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 243,858	243,858			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC		2397	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	9,339	9,339		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$				
d. Other (Specify) Laundry Supplies	\$	5,473	5,473		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	14,812	14,812		
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	9/30/2017		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. \$	27,050	27,050		
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)	\$	27,050	27,050		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Woodmark Pharmacy	\$	221,769	221,769		
b.	Medicine Cabinet Drugs	\$	6,502	6,502		
c.	Medical and Therapeutic Supplies	\$	49,351	49,351		
d.	Ambulance/Limousine***	\$	20,717	20,717		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	18,631	18,631		
f.	X-rays and Related Radiological Procedures***	\$	704	704		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	19,224	19,224		
i.	Recreation	\$	35,680	35,680		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	103,402	103,402		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	475,980	475,980		

* 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 9/30/2017	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
Point Click Care / Wescom Solutions	#213, Minneapolis, MN 55416	O	O	A/R Internet software - PCC	29,213		16	m11
ADP LLC	PO Box 842875, Boston, MA 02284-2875	O	O	Payroll Processing Fees Trash & Recycle Removal	25,354		16	m11
CWPM, LLC	25 Norton Place Plainville, CT 06062	O	O		22,563		22	6f
Encore Fire Protection	110 Murphy Road, Hartford, CT 06114	O	O	Fire protection services	16,004		22	6f
TNT Landscaping & Excavation LLC	Lebanon, CT	O	O	Landscaping & Excavation	13,113		22	6f
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					

* 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	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 58,190	58,190				
b. Heat	\$					
c. Light & Power	\$ 111,696	111,696				
d. Water	\$ 27,483	27,483				
e. Equipment Lease (Provide detail on page 6)	\$ 8,007	8,007				
f. Other (itemize)	\$ 87,556	87,556				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 292,932	292,932				
7. Depreciation (complete schedule page 23*)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 13,427	13,427				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 6,258	6,258				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 19,685	19,685				
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense	\$ 20,985	20,985				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 20,843	20,843				
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 41,828	41,828				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 483,590	483,590				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 139,497	139,497				
c. Personal property taxes	\$ 8,772	8,772				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 693,372	693,372				

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

Depreciation Schedule

Name of Facility JACC Healthcare Center of Windham, LLC		License No. 2397	Report for Year Ended 9/30/2017				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		268,423		268,423	13,427	S/L	Various	13,427	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
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									
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					840	S/L	Various	701	
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									6,258
									19,685

JACC Healthcare Center of Windham, LLC
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2016	Furniture move	\$ 2,586	10	\$ 259
2/28/2017	Furniture move	2,611	10	261
3/31/2017	Furniture move	297	10	30
5/4/2017	ice machine - pd JACC Mgmt CC	2,657	10	266
1/31/2017	Wardrobes Nightstands Dressers Arm Chairs	71,116	15	4,741
Total additions for Movable Equipment		\$ 79,267		\$ 5,557 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/10/2016	base contract for architect	\$ 4,200	15	\$ 280
11/3/2016	replace 7.5 ton AC unit	2,127	15	142
12/31/2016	Replace Compressor AND Reclass Encore Fire Protection 31699 06/30/16	11,299	15	753
1/1/2017	Replace pipes	12,230	15	815
5/31/2017	generator load bank	2,165	15	144
5/31/2017	stair enclosure- framed in/around stair well & kitchen door, vinyl siding, plywood	3,400	15	227
5/31/2017	repaired leaks on sprinkler system prior to flushing of system	7,908	15	527
6/1/2017	Deposit on Phase 1	10,000	15	667
6/16/2017	Deposit on Phase 2	25,000	15	1,667
6/1/2017	flushing of attic sprinkler system	27,470	15	1,831
6/20/2017	various repairs on dry sprinkler system and flushing of attic system	9,645	15	643
6/20/2017	from JACC Mgmt	3,934	15	262
7/1/2017	wing 2 shower room- remove tub and replace sink	9,112	15	607
7/1/2017	phase 1 - replace resident room flooring	6,000	15	400
7/1/2017	mechanical duct work	18,757	15	1,250
7/1/2017	nurse station med rooms- remove and install new cabinets	10,467	15	698
7/1/2017	duct cleaning- supply returns and exhaust ducts	15,102	15	1,007
7/11/2017	materials for door installation	5,000	15	333
7/12/2017	stainless steel wall hung sink	1,642	15	109
8/2/2017	installed by East Coast Insulation	2,225	15	148
7/31/2017	7 toilets, per CHOW	1,109	15	74
8/15/2017	Shim Kit, safety laminate glass doors	4,220	15	281
8/11/2017	install low point drum drip assemblies	5,201	15	347
10/1/2016	roof repair- strip corner of wing 2 shingles and re-shingle	925	15	62
10/1/2016	wing 2 shower stall floor- remove wall tile, install new drain, cement board on	2,400	15	160
10/1/2016	reclaim fremont, demo existing 7.5 ton generator, install 2- 3.5 ton units	8,700	15	580
10/1/2016	replace 20 amp tandem breaker	115	15	8
10/1/2016	connect temp wire from temp transfer switch	2,105	15	140
11/1/2016	programmed and transfer tested transfer switch on generator	538	15	36
12/14/2016	for showers wing 2	852	15	57
12/28/2016	paint interior of facility and resident rooms	1,033	15	69
12/28/2016	paint interior of facility and resident rooms	788	15	53
1/16/2017	paint interior of facility and resident rooms	831	15	55
1/17/2017	paint interior of facility and resident rooms	831	15	55
1/24/2017	paint interior of facility and resident rooms	525	15	35
1/24/2017	paint interior of facility and resident rooms	1,065	15	71
1/31/2017	paint interior of facility and resident rooms	1,899	15	127
1/31/2017	paint interior of facility and resident rooms	1,899	15	127
2/1/2017	wing 1 shower room renovations	16,200	15	1,080
2/3/2017	wiring in resident room	583	15	39
3/15/2017	replace existing doors with fire-rated doors	10,600	15	707
Total additions for Leasehold Improvement		\$ 250,102		\$ 16,673 *

Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility JACC Healthcare Center of Windham, LLC		Date of Acquisition		License No. 2397	Report for Year Ended 9/30/2017			Page 24	of 37
					Month	Year	Length of Amortization		
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			15 Years	62,551	4,303	S/L	4,170	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var			15 Years	250,102		S/L	16,673	
C-4. Subtotal									20,843
D. Total Amortization									20,843

* 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	2016 A/D	2017 Deprec.	2017 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	226	2,034
HUD 2	Inv#25628 to HUD Rsv - Replace 185 Pendant Heads	11/30/2015	S/L	20	27,332	1,367	1,367	2,734	24,598
HUD 3	Inv#25630 to HUD Rsv - Address Leaks In Attic Space	11/30/2015	S/L	20	4,012	201	201	402	3,610
HUD 4	Inv#25631 to HUD Rsv - Install AMD1 Device	11/30/2015	S/L	20	16,958	848	848	1,696	15,262
HUD 5	Inv#24305 to HUD Rsv - Replace Sprinkler System	9/30/2015	S/L	20	55,958	2,798	2,798	5,596	50,362
HUD 6	Inv#4847 to HUD Rsv - Job Quote 9/1/15 Proposal	9/3/2015	S/L	20	6,780	339	339	678	6,102
HUD 7	Inv#717/15 to HUD Rsv - Knobs, Grab Bars, Bleach & Drylock	7/17/2015	S/L	20	3,855	193	193	386	3,469
HUD 8	30 ADA faucets, 50 room levers, 60 grab bars, 60 grab bars	7/31/2015	S/L	20	6,589	329	329	658	5,931
HUD 9	Site visit & modification to power riser diagram for DPH	3/1/2016	S/L	20	553	28	28	56	497
HUD 10	Removal of all down trees and limbs and lumber to land fill	3/8/2016	S/L	20	3,600	180	180	360	3,240
HUD 11	Fire doors and repairs to comply with State Change of Ownership	4/1/2016	S/L	20	13,250	663	663	1,326	11,924
HUD 12	Replace all damaged gutters with 6 inch commercial grade gutters and spouts	4/2/2016	S/L	20	8,900	445	445	890	8,010
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	1,876	16,874
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	226	2,024
HUD 16	Survey, civil site design, construction inspection	7/13/2016	S/L	20	6,650	333	333	666	5,984
HUD 17	Demo boiler & 1,000 gallon water tank	7/19/2016	S/L	20	5,000	250	250	500	4,500
HUD 18	Construction of retaining wall behind wing 3	7/19/2016	S/L	20	38,050	1,903	1,903	3,806	34,244
HUD 19	Catch basin between wing 1 & 2 and also wing 2 & 3	7/20/2016	S/L	20	15,250	763	763	1,526	13,724
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	736	6,614
HUD 21	Generator work (additional work needed on transfer switch)	7/25/2016	S/L	20	11,200	560	560	1,120	10,080
HUD 23	plumbing (repaired cast iron & copper sanitary drains with new ABS pipe)	7/31/2016	S/L	20	1,250	63	63	126	1,124
HUD 24	Generator work for transfer switch	8/5/2016	S/L	20	3,935	197	197	394	3,541
HUD 25	Generator work for transfer switch (emergency install of transfer switch)	8/14/2016	S/L	20	3,500	175	175	350	3,150
HUD 27	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/3/2016	S/L	20	3,154	158	158	316	2,838
HUD 28	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/8/2016	S/L	20	2,037	102	102	204	1,833
TOTAL BUILDING IMPROVEMENTS - LEASEHOLD					268,423	13,427	13,427	26,854	241,569
LEASEHOLD IMPROVEMENTS									
2015 Additions									
LHI-1	HVAC Testing and Balancing	4/1/2015	S/L	15	5,000	422	333	755	4,245
LHI-2	Building Signs	1/1/2015	S/L	15	1,980	176	132	308	1,672
2016 Additions									
LHI 3	8/4/15 Hot Water Tank Replacements	12/16/2015	S/L	15	3,886	259	259	518	3,368
LHI 4	Replace Hot Water Tank (50% Deposit)	2/10/2016	S/L	15	4,139	276	276	552	3,587
LHI 5	Drawings For CHOW	2/16/2015	S/L	15	500	33	33	66	434
LHI 6	ADA/Health Code Study	7/1/2015	S/L	15	7,344	490	490	980	6,364
LHI 7	Phase 1 Dev. Of CT Health Code/ADA/Facility Plan	7/1/2015	S/L	15	7,870	525	525	1,050	6,820
LHI 8	Windows	3/31/2016	S/L	15	9,046	603	603	1,206	7,840
LHI 9	Contracted remediation work	6/14/2016	S/L	15	17,443	1,163	1,163	2,326	15,117
LHI 10	Generator work	7/6/2016	S/L	15	4,543	303	303	606	3,937
LHI 11	Electrical work	9/8/2016	S/L	15	800	53	53	106	694
2017 Additions									
LHI 12	base contract for architect	10/10/2016	S/L	15	4,200	-	280	280	3,920
LHI 13	replace 7.5 ton AC unit	11/3/2016	S/L	15	2,127	-	142	142	1,985
	Reclass Encore Fire Protection 31319 06/22/16 31319 \$5,482.34 6/22/16 Replace Compressor AND Reclass Encore Fire Protection 31699 06/30/16 \$5,816.28 Fire Sprinkler System		S/L						
LHI 15		12/31/2016		15	11,299	-	753	753	10,546
LHI 16	Replace pipes	1/1/2017	S/L	15	12,230	-	815	815	11,415
LHI 17	generator load bank	5/31/2017	S/L	15	2,165	-	144	144	2,021
LHI 18	stair enclosure- framed in/around stair well & kitchen door, vinyl siding, plywood soffits	5/31/2017	S/L	15	3,400	-	227	227	3,173
LHI 19	repaired leaks on sprinkler system prior to flushing of system	5/31/2017	S/L	15	7,908	-	527	527	7,381
LHI 20	Deposit on Phase 1	6/1/2017	S/L	15	10,000	-	667	667	9,333
LHI 21	Deposit on Phase 2	6/16/2017	S/L	15	25,000	-	1,667	1,667	23,333
LHI 22	flushing of attic sprinkler system	6/1/2017	S/L	15	27,470	-	1,831	1,831	25,639
LHI 23	various repairs on dry sprinkler system and flushing of attic system	6/20/2017	S/L	15	9,645	-	643	643	9,002
LHI 24	from JACC Mgmt	6/20/2017	S/L	15	3,934	-	262	262	3,672
LHI 25	wing 2 shower room- remove tub and replace sink	7/1/2017	S/L	15	9,112	-	607	607	8,505
LHI 26	phase 1 - replace resident room flooring	7/1/2017	S/L	15	6,000	-	400	400	5,600
LHI 27	mechanical duct work	7/1/2017	S/L	15	18,757	-	1,250	1,250	17,507
LHI 28	nurse station mod rooms- remove and install new cabinets	7/1/2017	S/L	15	10,467	-	698	698	9,769
LHI 29	duct cleaning- supply returns and exhaust ducts	7/1/2017	S/L	15	15,102	-	1,007	1,007	14,095
LHI 30	materials for door installation	7/11/2017	S/L	15	5,000	-	333	333	4,667
LHI 31	stainless steel wall hung sink	7/12/2017	S/L	15	1,642	-	109	109	1,533
LHI 32	installed by East Coast Insulation	8/2/2017	S/L	15	2,225	-	148	148	2,077
LHI 33	7 toilets, per CHOW	7/31/2017	S/L	15	1,109	-	74	74	1,035
LHI 34	Shim Kit, safety laminate glass doors	8/15/2017	S/L	15	4,220	-	281	281	3,939
LHI 35	install low point drum drip assemblies	8/11/2017	S/L	15	5,201	-	347	347	4,854
LHI 61	roof repair- strip corner of wing 2 shingles and re-shingle	10/1/2016	S/L	15	925	-	62	62	863
LHI 62	wing 2 shower stall floor- remove wall tile, install new drain, cement board on wall, regrout	10/1/2016	S/L	15	2,400	-	160	160	2,240
LHI 63	reclaim fremont, demo existing 7.5 ton generator, install 2- 3.5 ton units	10/1/2016	S/L	15	8,700	-	580	580	8,120
LHI 64	replace 20 amp tandem breaker	10/1/2016	S/L	15	115	-	8	8	107
LHI 65	connect temp wire from temp transfer switch	10/1/2016	S/L	15	2,105	-	140	140	1,965
LHI 66	programmed and transfer tested transfer switch on generator	11/1/2016	S/L	15	538	-	36	36	502
LHI 67	for showers wing 2	12/14/2016	S/L	15	852	-	57	57	795
LHI 68	paint interior of facility and resident rooms	12/28/2016	S/L	15	1,033	-	69	69	964
LHI 69	paint interior of facility and resident rooms	12/28/2016	S/L	15	788	-	53	53	735
LHI 70	paint interior of facility and resident rooms	1/16/2017	S/L	15	831	-	55	55	776
LHI 71	paint interior of facility and resident rooms	1/17/2017	S/L	15	831	-	55	55	776
LHI 72	paint interior of facility and resident rooms	1/24/2017	S/L	15	525	-	35	35	490
LHI 73	paint interior of facility and resident rooms	1/24/2017	S/L	15	1,065	-	71	71	994
LHI 74	paint interior of facility and resident rooms	1/31/2017	S/L	15	1,899	-	127	127	1,772
LHI 75	paint interior of facility and resident rooms	1/31/2017	S/L	15	1,899	-	127	127	1,772
LHI 76	wing 1 shower room renovations	2/1/2017	S/L	15	16,200	-	1,080	1,080	15,120
LHI 77	wiring in resident room	2/3/2017	S/L	15	583	-	39	39	544
LHI 78	replace existing doors with fire-rated doors	3/15/2017	S/L	15	10,600	-	707	707	9,893
TOTAL LEASEHOLD IMPROVEMENTS					312,653	4,303	20,843	25,146	287,507
MOVABLE EQUIPMENT									
2015 Additions									

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2016 A/D	2017 Deprac.	2017 A/D	NBV
FF&E-1	TV Wall Mounts and Batteries	1/6/2015	S/L	10	1,227	169	123	292	935
FF&E-2	Vacuum Cleaners	1/22/2015	S/L	10	1,167	161	117	278	889
FF&E-3	New faucets, wrist blades, lever locks, grab bars	7/31/2015	S/L	10	6,589	741	659	1,400	5,189
SFT-1	Computer Hardware	7/31/2015	S/L	5	1,943	438	389	827	1,116
2016 Additions									
FF&E5	Reliable Electric Motor	4/30/2016	S/L	10	718	72	72	144	574
2016 Disposals									
FF&E4	New faucets, wrist blades, lever locks, grab bars	11/30/2015	S/L	10	(6,589)	(741)	(659)	(1,400)	(5,189)
2017 Additions									
FF&E 6	Furniture move	10/31/2016	S/L	10	2,586	-	259	259	2,327
FF&E 7	Furniture move	2/28/2017	S/L	10	2,611	-	261	261	2,350
FF&E 8	Furniture move	3/31/2017	S/L	10	297	-	30	30	267
FF&E 10	ice machine - pd JACC Mgmt CC	5/4/2017	S/L	10	2,657	-	266	266	2,391
FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	71,116	-	4,741	4,741	66,375
TOTAL MOVABLE EQUIPMENT					84,322	840	6,258	7,098	77,224
TOTAL ASSETS PER CR SCHEDULE					665,398	18,570	40,528	59,098	606,300
TOTAL ASSETS PER TRIAL BALANCE					665,398		23,370	26,596	638,802
VARIANCE							17,158	32,502	(32,502)

Page 31, Line 9B - F/S vs C/R NBV
Page 36, Line F1 - F/S vs C/R Depreciation

32,502
(17,158)

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

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2017	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	483,590

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	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
JACC Healthcare Center of Windham		2397		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	199,017	199,017	
Working Cap, Cap Lease, Ins. Finance, Late Payment Int.							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	199,017	199,017	
14. Insurance							
a. Insurance on Property (buildings only)				\$	20,713	20,713	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	63,709	63,709	
Non Property							
14d. Total Insurance Expenditures (14a + b + c)				\$	84,422	84,422	
15. Total All Expenditures (A-13 thru C-14)				\$	10,324,315	10,324,315	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC				2397	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 137,155	137,155		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 165,522	165,522		
7.			Other - See attached Schedule	\$ 2,018	2,018		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 49,743	49,743		
10.	15	1e	Accounting & Legal	\$ 6,200	6,200		
11.	15	1h1	Telephone	\$ 32	32		
12.	15	1h2	Cellular Telephone	\$ 235	235		
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 *	\$ 1,307	1,307		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 75,701	75,701		
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)				\$ 437,913	437,913		

* 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	\$ 65		
13	B12	Audiology	1,409		
13	B12	Optometry	544		
Total Other Fees Adjustments			\$ 2,018	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 444		
16	m13	Non Routine Bank Charges	145		
16	m13	Fines & Penalties	65,923		
16	m13	Employee Food	7,181		
16	m13	Misc. Expense	2,008		
Total Other A&G Adjustments			\$ 75,701	\$ -	\$ -

**JACC Healthcare Center of Windham
Disallowance Schedule for Cell Phones
September 30, 2017**

	<u>Amount</u>
Total Cell Phone Expense	1,675 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Allowable Per Year	1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 235</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	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 437,913	437,913		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 221,769	221,769		
28.	20	5d	Ambulance/Limousine	\$ 20,717	20,717		
29.	20	5f	X-rays, etc	\$ 704	704		
30.	20	5h	Laboratory	\$ 19,224	19,224		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 18,631	18,631		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 53,958	53,958		
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	\$ 20,985	20,985		
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	\$ 199,017	199,017		
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)				\$ 992,918	992,918		

*** 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
 9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance	\$ 12,191		
20	5j	Tube Feeding (Non Part B)	568		
20	5j	I.V. Therapy/RT Exp	24,014		
20	5j	Med Equip Rental - Wound Vac Rental	3,554		
20	5j	Med Equip Rental - Patient Specific Mattresses	11,363		
20	5j	Med Equip Rental - Oxygen Rental	1,361		
20	5j	Patient Expenses	840		
20	5j	Occupational Therapy Supplies	67		
Total Other Ancillary Costs			\$ 53,958	\$ -	\$ -

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 Loan Acquisition Costs	\$ 18,189		
22	8a	Amort - Lease Acq Costs	2,796		
Total Other Property Adjustments			\$ 20,985	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest - Line of Credit	\$ 141,111		
27	12d	Interest - Insurance Financing	1,267		
27	12d	Interest - Late Payments	47,573		
27	12d	Interest - Capitalized Lease Interest	9,066		
Total Other Adjustments			\$ 199,017	\$ -	\$ -

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, 2017**

	<u>Amount</u>	
Total Cable TV Expense acct #550170	\$ 15,791	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 12,191</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Windham, LI 2397		9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 10,962,460	10,962,460				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,668,998)	(3,668,998)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,413,200	1,413,200				
b. Medicare Room and Board Contractual Allowance **	\$ 525,024	525,024				
4. a. Private-Pay Residents and Other	\$ 788,530	788,530				
b. Private-Pay Room and Board Contractual Allowance **	\$ 72,364	72,364				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 148,467	148,467				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 24,067	24,067				
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	\$ 407,798	407,798				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 127,690	127,690				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 88,378	88,378				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 22,165	22,165				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 530,722	530,722				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 155,205	155,205				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (891,918)	(891,918)				
b. Other (Specify) - Non-Medicare	\$ (665,209)	(665,209)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,039,945	10,039,945				
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	\$ 2,623	2,623				
5. Interest Income (Specify)	\$ 23,139	23,139				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ (163,338)	(163,338)				
V. Total Other Revenue (1 thru 8)	\$ (137,576)	(137,576)				
VI. Total All Revenue (III + V)	\$ 9,902,369	9,902,369				

* 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	\$ 16,410		
30 II 6a	IV therapy - MA	29		
30 II 6a	X-Ray - MA	(1,492)		
30 II 6a	Ambulance - MA	(50)		
30 II 6a	C/A- (Ancillaries) - MA	(840,761)		
30 II 6a	Sequester Med A	(29,423)		
30 II 6a	IV Therapy - M MA	653		
30 II 6a	Ambulance - M MA	(247)		
30 II 6a	C/A- (Ancillaries) - M MA	(653)		
30 II 6a	C/A- (Ancillaries) - Medicare	(34,553)		
30 II 6a	Sequester Med B	(2,299)		
30 II 6a	Flu Vaccines - Medicare B	468		
Total Other Resident Revenue - Medicare		\$ (891,918)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Contractual Allow(Ancill) PVT	\$ (1,728)		
30 II 6b	Lab - MD	111		
30 II 6b	C/A- (Ancillaries) - MD	(158,637)		
30 II 6b	Contractual Allow - MD	(337,928)		
30 II 6b	C/A- (BC/BS Disc) - MA	52		
30 II 6b	Lab - Managed Care	3,075		
30 II 6b	X-Ray - Managed Care	(225)		
30 II 6b	C/A- (Ancillaries) - Mg	(170,404)		
30 II 6b	Flu Vaccines - Other Insurance	475		
Total Other Resident Revenue		\$ (665,209)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Medicare Interest		\$ 9		
30 IV 5	Dividend Savings From UHC		23,130		
Total Interest Income			\$ 23,139	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Pr. Yr. Revenue Adjustments	\$ (163,338)		
Total Other Revenue		\$ (163,338)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham,	2397	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(146,011)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,208,233
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	48,887
5. Prepaid Expenses			\$	22,064
a. Prepaid Expenses	300			
b. Prepaid Insurance	21,764			
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)			\$	1,133,173
B. Fixed Assets				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost _____			
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 268,423		\$	241,569
	Accum. Depreciation 26,854	Net		
4. Leasehold Improvements	*Historical Cost 312,653		\$	287,507
	Accum. Depreciation 25,146	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 84,322		\$	77,224
	Accum. Depreciation 7,098	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	65,538
Construction-in-Progress	33,036			
F/S vs C/R NBV	32,502			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	671,838

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, L	2397	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,805,011
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	77,284
2. Escrow Deposits			\$	(9,097)
3. Organization Expense			*Historical Cost 151,136	
			Accum. Depreciation 24,014	Net
			\$	127,122
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	5,122,567
Name and Address		Amount	Loan Date	
Due to JACC Norwich		5,122,567		
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	5,317,876
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,122,887

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2017	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,465,345
2. Notes Payable (<i>itemize</i>)			\$	77,362
Note Payable - Ins. Financing			4,886	
Note Payable - Landlord-Current			14,000	
Capital Lease Pay - Balboa			58,476	
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>)			\$	98,780
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	8,650
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>)			\$	4,894
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	1,362,054
Due to HUD			138,210	Union Dues Withholding 3,159
Accrued Provider Tax Payable			318,442	Rent Accrual & Accrued 197,382
Vol EE Ben Deductions			3,250	Patient Funds Liability 19,138
Vol EE 401K & HSA Deductions			1,647	LOC- CNH LOC 680,826
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	3,017,085

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

(Carry Total forward to next page)

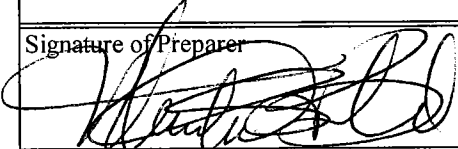
G. Balance Sheet (cont'd)

Name of Facility JACC Healthcare Center of Windham, LLC		License No. 2397	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,017,085	
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>)					
\$ 4,782,618					
Name and Address of Lender		Amount	Loan Date		
Due to JACC Healthcare		490,000			
Due to JACC Mgmt		4,292,618			
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 4,782,618					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 7,799,703					

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	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(272,028)
6. Gain or Loss for Period			\$	(404,788)
				10/1/2016 thru 9/30/2017
7. Total Net Worth			\$	(676,816)
C. Total Reserves and Net Worth			\$	(676,816)
D. Total Liabilities, Reserves, and Net Worth			\$	7,122,887

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Windham, LLC		License No. 2397	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/12/18	
Printed Name of Preparer Matthew S. Bavalack					
Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

Subject to the attached accountants' consulting report

MARCUM

ADVISORY GROUP

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, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of JACC Healthcare Center of 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 9, 2018



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2017 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 2016? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
100010	Petty Cash	1,000.00			1,000.00
100020	Cash - Operating	(173,454.00)			(173,454.00)
100041	Cash - Comm'l Acct	7,055.00			7,055.00
100050	Patient Funds Account	19,138.00			19,138.00
100060	Resident Trust Fund Advances	250.00			250.00
100070	A/R- Medicaid	734,924.00			734,924.00
100075	A/R - Medicare A	305,637.00			305,637.00
100080	A/R- Managed Care	123,760.00			123,760.00
100085	A/R - Private	88,364.00			88,364.00
100090	A/R- Medicare B	60,192.00			60,192.00
100095	A/R- Other	697.00			697.00
100105	Allowance - Doubtful Accounts	(105,341.00)			(105,341.00)
100200	Inventory	48,887.00			48,887.00
100326	Due To/from HUD Reserve	(138,210.00)			(138,210.00)
100371	Due To/from JACC Healthcare	(490,000.00)			(490,000.00)
100393	Due To/From Norwich	5,122,567.00			5,122,567.00
100394	Due To/From JACC Mgmt	(4,292,618.00)			(4,292,618.00)
100400	Prepaid Expenses	300.00			300.00
100410	Prepaid Insurance	21,764.00			21,764.00
100440	Real Estate Tax Escrow	(9,097.00)			(9,097.00)
100500	Leasehold Improvements	581,076.00			581,076.00
100510	Furniture Fixtures & Equipment	11,263.00			11,263.00
100515	FF& E - Capitalized Lease	71,116.00			71,116.00
100530	Computer Equip & Software	1,943.00			1,943.00
100590	Construction-in-Progress	33,036.00			33,036.00
100600	Accum Amort - Leasehold Imp	(23,738.00)			(23,738.00)
100610	Accum Depr - F F & E	(964.00)			(964.00)
100630	Accum Amort - Software	(1,894.00)			(1,894.00)
100700	Deposits	77,284.00			77,284.00
100711	Lease Aquisition Costs - HUD	42,000.00			42,000.00
100715	Accum Amort- Lease Cost	(5,825.00)			(5,825.00)
100720	Loan Aquisition Costs	109,136.00			109,136.00
100725	Accum Amort - Loan Aquisition C	(18,189.00)			(18,189.00)
200000	Accounts Payable	(1,241,477.00)			(1,241,477.00)
200010	Accrued Accounts Payable	(223,868.00)			(223,868.00)
200015	Accrued Provider Tax Payable	(318,442.00)			(318,442.00)
200020	Accrued Payroll	(96,956.00)			(96,956.00)
200025	Accrued Payroll Taxes	(8,650.00)			(8,650.00)
200026	Vol EE Ben Deductions	(3,250.00)			(3,250.00)
200028	Vol EE 401K & HSA Deductions	(1,647.00)			(1,647.00)
200040	Interest Payable	(4,894.00)			(4,894.00)
200045	Union Dues Withholding	(3,159.00)			(3,159.00)
200055	Rent Accrual	(12,500.00)			(12,500.00)
200060	Accrued Benefits	(184,882.00)			(184,882.00)
200065	Payroll Adjustments	(2,179.00)		355.00	(1,824.00)
200070	Patient Funds Liability	(19,138.00)			(19,138.00)
200110	Note Payable - Ins. Financing	(4,886.00)			(4,886.00)
200116	LOC- CNH LOC	(680,826.00)			(680,826.00)
200150	Note Payable - Landlord-Current	(14,000.00)			(14,000.00)
200180	Capital Lease Pay - Balboa	(58,476.00)			(58,476.00)
32000	Retained Earnings	272,028.00			272,028.00
400000	Room & Board - PVT	(503,590.00)			(503,590.00)
400035	Physical Therapy - PVT	(1,505.00)			(1,505.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
400040	Occupational Therapy - PVT	(4,191.00)			(4,191.00)
400045	Speech Therapy - PVT	(3,090.00)			(3,090.00)
400060	Contractual Allow(Ancill) PVT	1,728.00			1,728.00
400100	Room & Board - MD	(10,962,460.00)			(10,962,460.00)
400115	Lab - MD	(111.00)			(111.00)
400120	Pharmacy - MD	(550.00)			(550.00)
400135	Physical Therapy - MD	(68,256.00)			(68,256.00)
400140	Occupational Therapy - MD	(78,327.00)			(78,327.00)
400145	Speech Therapy - MD	(11,148.00)			(11,148.00)
400155	C/A- (R&B) - MD	3,668,998.00			3,668,998.00
400160	C/A- (Ancillaries) - MD	158,637.00			158,637.00
400165	Contractual Allow - MD	337,928.00			337,928.00
400170	Pr. Yr. Revenue Adjustments	163,338.00			163,338.00
400200	Room & Board - MA	(1,413,200.00)			(1,413,200.00)
400215	Lab - MA	(16,410.00)			(16,410.00)
400220	Pharmacy - MA	(148,467.00)			(148,467.00)
400225	IV therapy - MA	(29.00)			(29.00)
400230	X-Ray - MA	1,492.00			1,492.00
400235	Physical Therapy - MA	(260,473.00)			(260,473.00)
400240	Occupational Therapy - MA	(356,424.00)			(356,424.00)
400245	Speech Therapy - MA	(58,509.00)			(58,509.00)
400250	Ambulance - MA	50.00			50.00
400255	C/A- (R&B) - MA	(525,024.00)			(525,024.00)
400260	C/A- (Ancillaries) - MA	840,761.00			840,761.00
400265	C/A- (BC/BS Disc) - MA	(52.00)			(52.00)
400269	Sequester Med A	29,423.00			29,423.00
400276	IV Therapy - M MA	(653.00)			(653.00)
400283	Ambulance - M MA	247.00			247.00
400289	C/A- (Ancillaries) - M MA	653.00			653.00
400300	Room & Board - Hospice	(4,200.00)			(4,200.00)
400355	C/A- (R&B) - Hospice	(2,450.00)			(2,450.00)
400400	Room & Board - Mg	(280,740.00)			(280,740.00)
400415	Lab - Managed Care	(3,075.00)			(3,075.00)
400420	Pharmacy - Mg	(23,517.00)			(23,517.00)
400430	X-Ray - Managed Care	225.00			225.00
400435	Physical Therapy - Mg	(57,929.00)			(57,929.00)
400440	Occupational Therapy - Mg	(72,687.00)			(72,687.00)
400445	Speech Therapy - Mg	(7,927.00)			(7,927.00)
400455	Contra Allowance R&B- Mg	(69,914.00)			(69,914.00)
400460	C/A- (Ancillaries) - Mg	170,404.00			170,404.00
400635	Physical Therapy - Medicare B	(147,325.00)			(147,325.00)
400640	Occupational Therapy - Med B	(174,298.00)			(174,298.00)
400645	Speech Therapy - Medicare B	(29,869.00)			(29,869.00)
400660	C/A- (Ancillaries) - Medicare	34,553.00			34,553.00
400669	Sequester Med B	2,299.00			2,299.00
400850	Cable Revenue	(2,623.00)			(2,623.00)
400860	Miscellaneous Revenue	(24,073.00)		24,073.00	0.00
400870	Interest Income	(9.00)		(23,130.00)	(23,139.00)
500010	Salaries Admin/AsstAdmin	144,551.00			144,551.00
500040	Salaries - Business Office	200,677.00		3,030.00	203,707.00
500050	Salaries Admissions	59,540.00		3,478.00	63,018.00
500100	General And Administrative	18.00			18.00
500150	Advertising - Help Wanted	1,187.00			1,187.00
500180	Travel & Mileage	1,147.00			1,147.00
500200	Bank Charges	15,319.00			15,319.00
500220	Data Proc ADP	25,354.00			25,354.00
500240	Dues & Subscriptions	11,743.00		(794.00)	10,949.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
500260	Office Supplies	9,523.00			9,523.00
500280	Postage	2,175.00			2,175.00
500300	Printing	6,619.00			6,619.00
500310	Rental Of Equipment	8,007.00			8,007.00
500320	Accounting Fees	10,501.00			10,501.00
500330	Contract Svcs - Office	38,027.00			38,027.00
500332	Contract Svcs - IT Support	3,756.00			3,756.00
500340	Legal Fees	7,190.00			7,190.00
500360	CONSULTING OTHER	9,567.00			9,567.00
500400	Business License Fees	3,550.00			3,550.00
500420	Licenses & Permits	775.00			775.00
500440	Telephone	16,292.00		(1,675.00)	14,617.00
500450	Insurance - Non Property	63,709.00			63,709.00
500460	Meetings & Seminars	724.00			724.00
500480	Advertising - Promotional	1,307.00			1,307.00
500490	Fines & Penalties	65,923.00			65,923.00
500495	Bad Debt	49,743.00			49,743.00
500510	Taxes - Real Estate	139,497.00			139,497.00
500520	Taxes - Personal Property	8,772.00			8,772.00
500530	Insurance - Property	20,713.00			20,713.00
500551	Provider Tax	653,239.00			653,239.00
500800	Management Fee-JACC Related	243,516.00			243,516.00
500900	Rent Expense - Building	483,590.00			483,590.00
501100	Deprec FF&E	599.00			599.00
501300	Depr-Leasehold Improvmts	21,314.00			21,314.00
501400	Amortization Software	1,457.00			1,457.00
501500	Amortization Loan Acquisition C	18,189.00			18,189.00
501550	Amort - Lease Acq Costs	2,796.00			2,796.00
502000	Interest Expense - Working Cap	141,111.00			141,111.00
502050	Interest - Capitalized Lease	9,066.00			9,066.00
502100	Interest Insurance Finance	1,267.00			1,267.00
502150	Interest - Other	47,573.00			47,573.00
510000	Employee Benefits	69.00		(69.00)	0.00
510003	Accrued Benefits Exp - PTO ETO	44,667.00		(44,667.00)	0.00
510010	Payroll Taxes - FICA	377,745.00			377,745.00
510020	Payroll Taxes - FUTA	13,493.00			13,493.00
510030	Payroll Taxes - SUTA	80,547.00			80,547.00
510040	Workers' Compensation	371,867.00			371,867.00
510050	Group Health/dental Insurance	667,969.00			667,969.00
510060	Employee Grp Life Insurance	7,993.00			7,993.00
510080	Employ Benes - Non Pr	11,185.00		(9,475.00)	1,710.00
510100	Employee Disability Ins	25,426.00			25,426.00
510110	Employ Physicals/Pre Employment	3,410.00			3,410.00
520010	Salaries-Food Serv Dir	54,132.00		4,255.00	58,387.00
520020	Wages-cooks	114,969.00		2,169.00	117,138.00
520030	Wages Dietary Aides	242,613.00		2,837.00	245,450.00
520040	Dietician	18,387.00			18,387.00
520100	Raw Food	200,289.00			200,289.00
520120	Food Supplements	12,604.00			12,604.00
520140	Dietary Supplies	29,235.00			29,235.00
520160	Contract Svcs - Dietary	1,730.00			1,730.00
530010	Salaries - Houskpg Supv	41,703.00		2,207.00	43,910.00
530020	Salaries - Houskpg Staff	222,324.00		(187.00)	222,137.00
530120	Housekeeping Supplies	27,050.00			27,050.00
540020	Salaries - Laundry Staff	87,028.00		1,444.00	88,472.00
540100	Laundry Supplies	5,473.00			5,473.00
540140	Linens Purchases	9,339.00			9,339.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
550010	Salaries-Maint Supervisor	62,368.00		(373.00)	61,995.00
550020	Wages-Maintenance Staff	59,567.00		(2,031.00)	57,536.00
550100	Maintenance Supplies	16,865.00			16,865.00
550110	Repairs & Maintenance	40,067.00			40,067.00
550120	Contract Svcs Maintenance	47,023.00			47,023.00
550130	Minor Equipment	1,258.00			1,258.00
550140	Pest Control	1,272.00			1,272.00
550145	Groundskeeing/Snow Removal	16,325.00			16,325.00
550150	Gas & Electric	111,696.00			111,696.00
550170	Cable TV	15,791.00			15,791.00
550180	Water & Sewer	27,483.00			27,483.00
550190	Trash Removal	22,936.00			22,936.00
560010	Director Of Nursing	88,354.00			88,354.00
560020	ADNS	15,338.00		(2,138.00)	13,200.00
560030	RN Nursing Supervisor	379,696.00		85.00	379,781.00
560040	Nursing Scheduler	47,396.00		(179.00)	47,217.00
560060	MDS Coordinator	153,869.00		(2,268.00)	151,601.00
560090	Medical Records	47,999.00		1,790.00	49,789.00
560100	Infection Control	65,797.00		(6,215.00)	59,582.00
560110	Staff Development	38,802.00			38,802.00
562020	Salaries-RN	117,832.00		2,853.00	120,685.00
562030	Salaries-LPN	963,334.00		21,464.00	984,798.00
562040	Salaries - CNAs	1,353,001.00		20,457.00	1,373,458.00
562100	Medical Supplies	49,351.00			49,351.00
562110	PPD Medical Supplies	46,618.00			46,618.00
562120	Diapers/Disposables	11,577.00			11,577.00
562140	Tube Feeding (Non Part B)	568.00			568.00
562160	Oxygen Supplies	18,631.00			18,631.00
564100	Contract Services - Pharmacy	8,184.00			8,184.00
564120	Over The Counter Drugs	6,502.00			6,502.00
564140	Prescription Drugs	221,769.00			221,769.00
566010	I.V. Therapy/RT Exp	24,014.00			24,014.00
566020	CONT SER - PODIATRY	65.00			65.00
566030	Contract Svcs - Med Director	58,000.00			58,000.00
566050	Contract Svcs - Physician	3,763.00			3,763.00
566060	Contract Svcs - Dental	11,584.00			11,584.00
566120	Contract Svcs -Medical Record	8,184.00			8,184.00
566140	Patient Transportation	20,717.00			20,717.00
566160	Med Equip Rental	17,034.00			17,034.00
566180	Patient Expenses	840.00			840.00
566190	Lab Fees	19,224.00			19,224.00
566200	X-ray Services	704.00			704.00
570010	Dir Rehab	0.00			0.00
570040	Rehab Contracted Services	329,002.00		(190,113.00)	138,889.00
570050	Salaries - PT	116,930.00		(5,294.00)	111,636.00
570055	Salaries - P.T.A.	34,326.00			34,326.00
570060	Physical Therapy Supplies	2,684.00			2,684.00
570070	Salaries ST Staff	16,039.00			16,039.00
570090	Salaries - OT	17,756.00		(1,011.00)	16,745.00
570100	Salaries - COTA	125,312.00		(4,902.00)	120,410.00
570110	Occupational Therapy Supplies	67.00			67.00
580010	Salaries - Activities Director	50,126.00		(399.00)	49,727.00
580020	Salaries - Activities -Staff	80,735.00		2,927.00	83,662.00
580100	Activities Supplies	7,187.00			7,187.00
580120	Entertainment/contr Services	12,702.00			12,702.00
590010	Salaries Social Svc Dir	59,455.00		668.00	60,123.00
590020	Salary Social Svc Staff	12,923.00			12,923.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Marcum 106	Dues & Membership Fees	0.00		350.00	350.00
Marcum 107	Rehab Contracted Services - OT	0.00		165,522.00	165,522.00
Marcum 108	Rehab Contracted Services - ST	0.00		24,591.00	24,591.00
Marcum 110	Cell Phone	0.00		1,675.00	1,675.00
Marcum 111	Food for Employees	0.00		7,181.00	7,181.00
Marcum 113	Chamber Dues	0.00		444.00	444.00
Marcum 115	Misc. Expense	0.00		2,008.00	2,008.00
Marcum 116	Flu Vaccines - Medicare B	0.00		(468.00)	(468.00)
Marcum 117	Flu Vaccines - Other Insurance	0.00		(475.00)	(475.00)
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: 9/30/2017
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Grouping Report

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
500010	Salaries Admin/AsstAdmin	144,551.00		0.00	144,551.00
			RJE - 1	(0.00)	
Subtotal [2] Administrators		<u>144,551.00</u>		<u>0.00</u>	<u>144,551.00</u>
Subgroup : [4] Other Administrative Salaries					
500040	Salaries - Business Office	200,677.00		3,030.00	203,707.00
			RJE - 1	3,030.00	
Subtotal [4] Other Administrative Salaries		<u>200,677.00</u>		<u>3,030.00</u>	<u>203,707.00</u>
Subgroup : [5A] Head Dietitian					
520040	Dietician	18,387.00		0.00	18,387.00
			RJE - 1	(0.00)	
Subtotal [5A] Head Dietitian		<u>18,387.00</u>		<u>0.00</u>	<u>18,387.00</u>
Subgroup : [5B] Food Service Supervisor					
520010	Salaries-Food Serv Dir	54,132.00		4,255.00	58,387.00
			RJE - 1	4,255.00	
Subtotal [5B] Food Service Supervisor		<u>54,132.00</u>		<u>4,255.00</u>	<u>58,387.00</u>
Subgroup : [5C] Dietary Workers					
520020	Wages-cooks	114,969.00		2,169.00	117,138.00
			RJE - 1	2,169.00	
520030	Wages Dietary Aides	242,613.00		2,837.00	245,450.00
			RJE - 1	2,837.00	
Subtotal [5C] Dietary Workers		<u>357,582.00</u>		<u>5,006.00</u>	<u>362,588.00</u>
Subgroup : [6A] Head Housekeeper					
530010	Salaries - Houskpg Supv	41,703.00		2,207.00	43,910.00
			RJE - 1	2,207.00	
Subtotal [6A] Head Housekeeper		<u>41,703.00</u>		<u>2,207.00</u>	<u>43,910.00</u>
Subgroup : [6B] Other Housekeeping Workers					
530020	Salaries - Houskpg Staff	222,324.00		(187.00)	222,137.00
			RJE - 1	(187.00)	
Subtotal [6B] Other Housekeeping Workers		<u>222,324.00</u>		<u>(187.00)</u>	<u>222,137.00</u>
Subgroup : [7A] Engineer or Chief of Maintenance					
550010	Salaries-Maint Supervisor	62,368.00		(373.00)	61,995.00
			RJE - 1	(373.00)	
Subtotal [7A] Engineer or Chief of Maintenance		<u>62,368.00</u>		<u>(373.00)</u>	<u>61,995.00</u>
Subgroup : [7B] Other Maintenance Workers					
550020	Wages-Maintenance Staff	59,567.00		(2,031.00)	57,536.00
			RJE - 1	(2,031.00)	
Subtotal [7B] Other Maintenance Workers		<u>59,567.00</u>		<u>(2,031.00)</u>	<u>57,536.00</u>
Subgroup : [8B] Other Laundry Workers					
540020	Salaries - Laundry Staff	87,028.00		1,444.00	88,472.00
			RJE - 1	1,444.00	
Subtotal [8B] Other Laundry Workers		<u>87,028.00</u>		<u>1,444.00</u>	<u>88,472.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
560010	Director Of Nursing	88,354.00		0.00	88,354.00
			RJE - 1	(0.00)	
560020	ADNS	15,338.00		(2,138.00)	13,200.00
			RJE - 1	(2,138.00)	
Subtotal [12A] Director of Nurses/Assistant Director		<u>103,692.00</u>		<u>(2,138.00)</u>	<u>101,554.00</u>
Subgroup : [12B1] RNs - Direct Care					
560030	RN Nursing Supervisor	379,696.00		85.00	379,781.00
			RJE - 1	85.00	
562020	Salaries-RN	117,832.00		2,853.00	120,685.00
			RJE - 1	2,853.00	
Subtotal [12B1] RNs - Direct Care		<u>497,528.00</u>		<u>2,938.00</u>	<u>500,466.00</u>
Subgroup : [12B2] RNs - Administrative					
560040	Nursing Scheduler	47,396.00		(179.00)	47,217.00
			RJE - 1	(179.00)	
560060	MDS Coordinator	153,869.00		(2,268.00)	151,601.00
			RJE - 1	(2,268.00)	
560100	Infection Control	65,797.00		(6,215.00)	59,582.00
			RJE - 1	(6,215.00)	
560110	Staff Development	38,802.00		0.00	38,802.00
Subtotal [12B2] RNs - Administrative		<u>305,864.00</u>		<u>(8,662.00)</u>	<u>297,202.00</u>
Subgroup : [12C1] LPNs - Direct Care					
562030	Salaries-LPN	963,334.00		21,464.00	984,798.00
			RJE - 1	21,464.00	
Subtotal [12C1] LPNs - Direct Care		<u>963,334.00</u>		<u>21,464.00</u>	<u>984,798.00</u>
Subgroup : [12D] Aides and Attendants					
562040	Salaries - CNAs	1,353,001.00		20,457.00	1,373,458.00
			RJE - 1	20,457.00	
Subtotal [12D] Aides and Attendants		<u>1,353,001.00</u>		<u>20,457.00</u>	<u>1,373,458.00</u>
Subgroup : [12E] Physical Therapists					
570010	Dir Rehab	0.00		0.00	0.00
			RJE - 1	(0.00)	
570050	Salaries - PT	116,930.00		(5,294.00)	111,636.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
570055	Salaries - P.T.A.	34,326.00	RJE - 1	(5,294.00)	34,326.00
Subtotal [12E] Physical Therapists		151,256.00		(5,294.00)	145,962.00
Subgroup : [12F] Speech Therapists					
570070	Salaries ST Staff	16,039.00	RJE - 1	0.00	16,039.00
Subtotal [12F] Speech Therapists		16,039.00		(0.00)	16,039.00
Subgroup : [12G] Occupational Therapists					
570090	Salaries - OT	17,756.00	RJE - 1	(1,011.00)	16,745.00
570100	Salaries - COTA	125,312.00	RJE - 1	(1,011.00)	120,410.00
Subtotal [12G] Occupational Therapists		143,068.00		(4,902.00)	137,165.00
Subgroup : [12H] Recreation Workers					
580010	Salaries - Activities Director	50,126.00	RJE - 1	(399.00)	49,727.00
580020	Salaries - Activities -Staff	80,735.00	RJE - 1	(399.00)	83,662.00
Subtotal [12H] Recreation Workers		130,861.00		2,927.00	133,389.00
Subgroup : [12M] Social Workers/Case Management					
590010	Salaries Social Svc Dir	59,455.00	RJE - 1	668.00	60,123.00
590020	Salary Social Svc Staff	12,923.00	RJE - 1	668.00	12,923.00
Subtotal [12M] Social Workers/Case Management		72,378.00		(0.00)	73,046.00
Subgroup : [12O] Other					
500050	Salaries Admissions	59,540.00	RJE - 1	3,478.00	63,018.00
510003	Accrued Benefits Exp - PTO ETO	44,667.00	RJE - 1	3,478.00	0.00
560090	Medical Records	47,999.00	RJE - 1	(44,667.00)	49,789.00
Subtotal [12O] Other		152,206.00		1,790.00	112,807.00
Total [10-A] Salaries and Wages		5,137,546.00		(39,399.00)	5,137,546.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
566060	Contract Svcs - Dental	11,584.00	RJE - 1	0.00	11,584.00
Subtotal [2] Dentist		11,584.00		0.00	11,584.00
Subgroup : [3] Pharmacist					
564100	Contract Services - Pharmacy	8,184.00	RJE - 1	0.00	8,184.00
Subtotal [3] Pharmacist		8,184.00		0.00	8,184.00
Subgroup : [4] Podiatrist					
566020	CONT SER - PODIATRY	65.00	RJE - 1	0.00	65.00
Subtotal [4] Podiatrist		65.00		0.00	65.00
Subgroup : [5A] PT - Resident Care					
570040	Rehab Contracted Services	329,002.00	RJE - 2	(190,113.00)	138,889.00
Subtotal [5A] PT - Resident Care		329,002.00		(190,113.00)	138,889.00
Subgroup : [8A] Medical Director					
566030	Contract Svcs - Med Director	58,000.00	RJE - 2	0.00	58,000.00
Subtotal [8A] Medical Director		58,000.00		0.00	58,000.00
Subgroup : [9A] ST - Resident Care					
Marcum 108	Rehab Contracted Services - ST	0.00	RJE - 2	24,591.00	24,591.00
Subtotal [9A] ST - Resident Care		0.00		24,591.00	24,591.00
Subgroup : [10A] OT - Resident Care					
Marcum 107	Rehab Contracted Services - OT	0.00	RJE - 2	165,522.00	165,522.00
Subtotal [10A] OT - Resident Care		0.00		165,522.00	165,522.00
Subgroup : [12] Other					
566050	Contract Svcs - Physician	3,763.00	RJE - 2	0.00	3,763.00
Subtotal [12] Other		3,763.00		0.00	3,763.00
Total [13-B] Professional Fees		410,598.00		0.00	410,598.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
510040	Workers' Compensation	371,867.00	RJE - 2	0.00	371,867.00
Subtotal [1A1] Workmen's Compensation		371,867.00		0.00	371,867.00
Subgroup : [1A2] Disability Insurance					
510100	Employee Disability Ins	25,426.00	RJE - 2	0.00	25,426.00
Subtotal [1A2] Disability Insurance		25,426.00		0.00	25,426.00
Subgroup : [1A3] Unemployment Insurance					
510020	Payroll Taxes - FUTA	13,493.00	RJE - 2	0.00	13,493.00
510030	Payroll Taxes - SUTA	80,547.00	RJE - 2	0.00	80,547.00
Subtotal [1A3] Unemployment Insurance		94,040.00		0.00	94,040.00
Subgroup : [1A4] Social Security (FICA)					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
510010	Payroll Taxes - FICA	377,745.00		0.00	377,745.00
Subtotal [1A4] Social Security (FICA)		377,745.00		0.00	377,745.00
Subgroup : [1A5] Health Insurance					
510050	Group Health/dental Insurance	667,969.00		0.00	667,969.00
Subtotal [1A5] Health Insurance		667,969.00		0.00	667,969.00
Subgroup : [1A6] Life Insurance					
510060	Employee Grp Life Insurance	7,993.00		0.00	7,993.00
Subtotal [1A6] Life Insurance		7,993.00		0.00	7,993.00
Subgroup : [1A9] Other					
510000	Employee Benefits	69.00		(69.00)	0.00
510110	Employ Physicals/Pre Employment	3,410.00	RJE - 5	(69.00)	3,410.00
Subtotal [1A9] Other		3,479.00		(69.00)	3,410.00
Subgroup : [1C] Bad Debts					
500495	Bad Debt	49,743.00		0.00	49,743.00
Subtotal [1C] Bad Debts		49,743.00		0.00	49,743.00
Subgroup : [1D] Accounting and Auditing					
500320	Accounting Fees	10,501.00		0.00	10,501.00
Subtotal [1D] Accounting and Auditing		10,501.00		0.00	10,501.00
Subgroup : [1E] Legal					
500340	Legal Fees	7,190.00		0.00	7,190.00
Subtotal [1E] Legal		7,190.00		0.00	7,190.00
Subgroup : [1G] Office Supplies					
500100	General And Administrative	18.00		0.00	18.00
500260	Office Supplies	9,523.00		0.00	9,523.00
Subtotal [1G] Office Supplies		9,541.00		0.00	9,541.00
Subgroup : [1H1] Telephone and Telegraph					
500440	Telephone	16,292.00		(1,675.00)	14,617.00
Subtotal [1H1] Telephone and Telegraph		16,292.00	RJE - 4	(1,675.00)	14,617.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 110	Cell Phone	0.00		1,675.00	1,675.00
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 4	1,675.00	1,675.00
Subgroup : [1K3] Resident Day User Fee					
500551	Provider Tax	653,239.00		0.00	653,239.00
Subtotal [1K3] Resident Day User Fee		653,239.00		0.00	653,239.00
Total [15] Expenditures Other than Salaries		2,295,025.00		(69.00)	2,294,956.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
510080	Employ Benes - Non Pr	11,185.00		(9,475.00)	1,710.00
Subtotal [2] Holiday Parties for Staff		11,185.00	RJE - 5 RJE - 5 RJE - 6	69.00 (355.00) (9,189.00)	1,710.00
Subgroup : [4] Employee Travel					
500180	Travel & Mileage	1,147.00		0.00	1,147.00
Subtotal [4] Employee Travel		1,147.00		0.00	1,147.00
Subgroup : [5] Education Expense					
500460	Meetings & Seminars	724.00		0.00	724.00
Subtotal [5] Education Expense		724.00		0.00	724.00
Subgroup : [M1] Advertising Help Wanted					
500150	Advertising - Help Wanted	1,187.00		0.00	1,187.00
Subtotal [M1] Advertising Help Wanted		1,187.00		0.00	1,187.00
Subgroup : [M3] Advertising Other					
500480	Advertising - Promotional	1,307.00		0.00	1,307.00
Subtotal [M3] Advertising Other		1,307.00		0.00	1,307.00
Subgroup : [M5] Medical Records					
566120	Contract Svcs -Medical Record	8,184.00		0.00	8,184.00
Subtotal [M5] Medical Records		8,184.00		0.00	8,184.00
Subgroup : [M7] Postage					
500280	Postage	2,175.00		0.00	2,175.00
Subtotal [M7] Postage		2,175.00		0.00	2,175.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 106	Dues & Membership Fees	0.00		350.00	350.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		0.00	RJE - 3	350.00	350.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 113	Chamber Dues	0.00		444.00	444.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 3	444.00	444.00
Subgroup : [M9] Subscriptions					

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		9/30/2017			9/30/2017
500240	Dues & Subscriptions	11,743.00		(794.00)	10,949.00
			RJE - 3	(794.00)	
	Subtotal [M9] Subscriptions	11,743.00		(794.00)	10,949.00
Subgroup : [M11] Services Provided by Contract					
500220	Data Proc ADP	25,354.00		0.00	25,354.00
500330	Contract Svcs - Office	38,027.00		0.00	38,027.00
500332	Contract Svcs - IT Support	3,756.00		0.00	3,756.00
500360	CONSULTING OTHER	9,567.00		0.00	9,567.00
	Subtotal [M11] Services Provided by Contract	76,704.00		0.00	76,704.00
Subgroup : [M12] Administrative Management Services					
500800	Management Fee-JACC Related	243,516.00		0.00	243,516.00
	Subtotal [M12] Administrative Management Services	243,516.00		0.00	243,516.00
Subgroup : [M13] Other					
500200	Bank Charges	15,319.00		0.00	15,319.00
500300	Printing	6,619.00		0.00	6,619.00
500400	Business License Fees	3,550.00		0.00	3,550.00
500420	Licenses & Permits	775.00		0.00	775.00
500490	Fines & Penalties	65,923.00		0.00	65,923.00
Marcum 111	Food for Employees	0.00		7,181.00	7,181.00
			RJE - 6	7,181.00	
Marcum 115	Misc. Expense	0.00		2,008.00	2,008.00
			RJE - 6	2,008.00	
	Subtotal [M13] Other	92,186.00		9,189.00	101,375.00
	Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General	450,058.00		(286.00)	449,772.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
520100	Raw Food	200,289.00		0.00	200,289.00
	Subtotal [2A1] Raw Food	200,289.00		0.00	200,289.00
Subgroup : [2A2] Non-Food Supplies					
520120	Food Supplements	12,604.00		0.00	12,604.00
520140	Dietary Supplies	29,235.00		0.00	29,235.00
	Subtotal [2A2] Non-Food Supplies	41,839.00		0.00	41,839.00
Subgroup : [2B] Purchased Services					
520160	Contract Svcs - Dietary	1,730.00		0.00	1,730.00
	Subtotal [2B] Purchased Services	1,730.00		0.00	1,730.00
	Total [18] Dietary Basis for Allocation of Costs	243,858.00		0.00	243,858.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc., washed, ironed..					
540140	Linens Purchases	9,339.00		0.00	9,339.00
	Subtotal [3A1] Bed Linens, etc., washed, ironed..	9,339.00		0.00	9,339.00
Subgroup : [3D] Other					
540100	Laundry Supplies	5,473.00		0.00	5,473.00
	Subtotal [3D] Other	5,473.00		0.00	5,473.00
	Total [19] Laundry-Basis for Allocation of Costs	14,812.00		0.00	14,812.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
530120	Housekeeping Supplies	27,050.00		0.00	27,050.00
	Subtotal [4A1] In-House Care Supplies	27,050.00		0.00	27,050.00
Subgroup : [5A2] Purchased from					
564140	Prescription Drugs	221,769.00		0.00	221,769.00
	Subtotal [5A2] Purchased from	221,769.00		0.00	221,769.00
Subgroup : [5B] Medicine Cabinet Drugs					
564120	Over The Counter Drugs	6,502.00		0.00	6,502.00
	Subtotal [5B] Medicine Cabinet Drugs	6,502.00		0.00	6,502.00
Subgroup : [5C] Medical and Therapeutic Supplies					
562100	Medical Supplies	49,351.00		0.00	49,351.00
	Subtotal [5C] Medical and Therapeutic Supplies	49,351.00		0.00	49,351.00
Subgroup : [5D] Ambulance/Limousine					
566140	Patient Transportation	20,717.00		0.00	20,717.00
	Subtotal [5D] Ambulance/Limousine	20,717.00		0.00	20,717.00
Subgroup : [5E2] Oxygen - Other					
562160	Oxygen Supplies	18,631.00		0.00	18,631.00
	Subtotal [5E2] Oxygen - Other	18,631.00		0.00	18,631.00
Subgroup : [5F] X-Rays and related radiological					
566200	X-ray Services	704.00		0.00	704.00
	Subtotal [5F] X-Rays and related radiological	704.00		0.00	704.00
Subgroup : [5H] Laboratory					
566190	Lab Fees	19,224.00		0.00	19,224.00
	Subtotal [5H] Laboratory	19,224.00		0.00	19,224.00
Subgroup : [5I] Recreation					
550170	Cable TV	15,791.00		0.00	15,791.00
580100	Activities Supplies	7,187.00		0.00	7,187.00
580120	Entertainment/contr Services	12,702.00		0.00	12,702.00
	Subtotal [5I] Recreation	35,680.00		0.00	35,680.00

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Subgroup : [5J] Other					
562110	PPD Medical Supplies	46,618.00		0.00	46,618.00
562120	Diapers/Disposables	11,577.00		0.00	11,577.00
562140	Tube Feeding (Non Part B)	568.00		0.00	568.00
566010	I.V. Therapy/RT Exp	24,014.00		0.00	24,014.00
566160	Med Equip Rental	17,034.00		0.00	17,034.00
566180	Patient Expenses	840.00		0.00	840.00
570060	Physical Therapy Supplies	2,684.00		0.00	2,684.00
570110	Occupational Therapy Supplies	67.00		0.00	67.00
Subtotal [5J] Other		103,402.00		0.00	103,402.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		503,030.00		0.00	503,030.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
550100	Maintenance Supplies	16,865.00		0.00	16,865.00
550110	Repairs & Maintenance	40,067.00		0.00	40,067.00
550130	Minor Equipment	1,258.00		0.00	1,258.00
Subtotal [6A] Repairs and Maintenance		58,190.00		0.00	58,190.00
Subgroup : [6C] Light & Power					
550150	Gas & Electric	111,696.00		0.00	111,696.00
Subtotal [6C] Light & Power		111,696.00		0.00	111,696.00
Subgroup : [6D] Water					
550180	Water & Sewer	27,483.00		0.00	27,483.00
Subtotal [6D] Water		27,483.00		0.00	27,483.00
Subgroup : [6E] Equipment Lease					
500310	Rental Of Equipment	8,007.00		0.00	8,007.00
Subtotal [6E] Equipment Lease		8,007.00		0.00	8,007.00
Subgroup : [6F] Other					
550120	Contract Svcs Maintenance	47,023.00		0.00	47,023.00
550140	Pest Control	1,272.00		0.00	1,272.00
550145	Groundskeeping/Snow Removal	16,325.00		0.00	16,325.00
550190	Trash Removal	22,936.00		0.00	22,936.00
Subtotal [6F] Other		87,556.00		0.00	87,556.00
Subgroup : [7D] Movable Equipment					
501100	Deprec FF&E	599.00		0.00	599.00
501400	Amortization Software	1,457.00		0.00	1,457.00
Subtotal [7D] Movable Equipment		2,056.00		0.00	2,056.00
Subgroup : [8A] Organization Expense					
501500	Amortization Loan Acquisition C	18,189.00		0.00	18,189.00
501550	Amort - Lease Acq Costs	2,796.00		0.00	2,796.00
Subtotal [8A] Organization Expense		20,985.00		0.00	20,985.00
Subgroup : [8C] Leasehold Improvements					
501300	Depr-Leasehold Improvmis	21,314.00		0.00	21,314.00
Subtotal [8C] Leasehold Improvements		21,314.00		0.00	21,314.00
Subgroup : [9] Rental Payments					
500900	Rent Expense - Building	483,590.00		0.00	483,590.00
Subtotal [9] Rental Payments		483,590.00		0.00	483,590.00
Subgroup : [10B] Real estate taxes paid by lessor					
500510	Taxes - Real Estate	139,497.00		0.00	139,497.00
Subtotal [10B] Real estate taxes paid by lessor		139,497.00		0.00	139,497.00
Subgroup : [10C] Personal property taxes					
500520	Taxes - Personal Property	8,772.00		0.00	8,772.00
Subtotal [10C] Personal property taxes		8,772.00		0.00	8,772.00
Total [22] Maintenance and Property		969,146.00		0.00	969,146.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
502000	Interest Expense - Working Cap	141,111.00		0.00	141,111.00
502050	Interest - Capitalized Lease	9,066.00		0.00	9,066.00
502100	Interest Insurance Finance	1,267.00		0.00	1,267.00
502150	Interest - Other	47,573.00		0.00	47,573.00
Subtotal [12D] Other Interest Expense		199,017.00		0.00	199,017.00
Subgroup : [14A] Insurance on Property					
500530	Insurance - Property	20,713.00		0.00	20,713.00
Subtotal [14A] Insurance on Property		20,713.00		0.00	20,713.00
Subgroup : [14C3] Other					
500450	Insurance - Non Property	63,709.00		0.00	63,709.00
Subtotal [14C3] Other		63,709.00		0.00	63,709.00
Total [27] Interest and Insurance		283,439.00		0.00	283,439.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
400100	Room & Board - MD	(10,962,460.00)		0.00	(10,962,460.00)
Subtotal [1A] Medicaid Residents (CT only)		(10,962,460.00)		0.00	(10,962,460.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
400155	C/A- (R&B) - MD	3,668,998.00		0.00	3,668,998.00
Subtotal [1B] Medicaid room and board contractual allowance		3,668,998.00		0.00	3,668,998.00

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Subgroup : [3A] Medicare Residents (All inclusive)					
400200	Room & Board - MA	(1,413,200.00)		0.00	(1,413,200.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,413,200.00)		0.00	(1,413,200.00)
Subgroup : [3B] Medicare room and board contractual allowance					
400255	C/A- (R&B) - MA	(525,024.00)		0.00	(525,024.00)
Subtotal [3B] Medicare room and board contractual allowance		(525,024.00)		0.00	(525,024.00)
Subgroup : [4A] Private-pay residents and other					
400000	Room & Board - PVT	(503,590.00)		0.00	(503,590.00)
400300	Room & Board - Hospice	(4,200.00)		0.00	(4,200.00)
400400	Room & Board - Mg	(280,740.00)		0.00	(280,740.00)
Subtotal [4A] Private-pay residents and other		(788,530.00)		0.00	(788,530.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
400355	C/A- (R&B) - Hospice	(2,450.00)		0.00	(2,450.00)
400455	Contra Allowance R&B- Mg	(69,914.00)		0.00	(69,914.00)
Subtotal [4B] Private-pay room and board contractual allowance		(72,364.00)		0.00	(72,364.00)
Subgroup : [5A] Prescription Drugs - Medicare					
400220	Pharmacy - MA	(148,467.00)		0.00	(148,467.00)
Subtotal [5A] Prescription Drugs - Medicare		(148,467.00)		0.00	(148,467.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
400120	Pharmacy - MD	(550.00)		0.00	(550.00)
400420	Pharmacy - Mg	(23,517.00)		0.00	(23,517.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(24,067.00)		0.00	(24,067.00)
Subgroup : [7A] Physical Therapy - Medicare					
400235	Physical Therapy - MA	(260,473.00)		0.00	(260,473.00)
400635	Physical Therapy - Medicare B	(147,325.00)		0.00	(147,325.00)
Subtotal [7A] Physical Therapy - Medicare		(407,798.00)		0.00	(407,798.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
400035	Physical Therapy - PVT	(1,505.00)		0.00	(1,505.00)
400135	Physical Therapy - MD	(68,256.00)		0.00	(68,256.00)
400435	Physical Therapy - Mg	(57,929.00)		0.00	(57,929.00)
Subtotal [7C] Physical Therapy - Non-medicare		(127,690.00)		0.00	(127,690.00)
Subgroup : [8A] Speech Therapy - Medicare					
400245	Speech Therapy - MA	(58,509.00)		0.00	(58,509.00)
400645	Speech Therapy - Medicare B	(29,869.00)		0.00	(29,869.00)
Subtotal [8A] Speech Therapy - Medicare		(88,378.00)		0.00	(88,378.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
400045	Speech Therapy - PVT	(3,090.00)		0.00	(3,090.00)
400145	Speech Therapy - MD	(11,148.00)		0.00	(11,148.00)
400445	Speech Therapy - Mg	(7,927.00)		0.00	(7,927.00)
Subtotal [8C] Speech Therapy - Non-medicare		(22,165.00)		0.00	(22,165.00)
Subgroup : [9A] Occupational Therapy - Medicare					
400240	Occupational Therapy - MA	(356,424.00)		0.00	(356,424.00)
400640	Occupational Therapy - Med B	(174,298.00)		0.00	(174,298.00)
Subtotal [9A] Occupational Therapy - Medicare		(530,722.00)		0.00	(530,722.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
400040	Occupational Therapy - PVT	(4,191.00)		0.00	(4,191.00)
400140	Occupational Therapy - MD	(78,327.00)		0.00	(78,327.00)
400440	Occupational Therapy - Mg	(72,687.00)		0.00	(72,687.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(155,205.00)		0.00	(155,205.00)
Subgroup : [10A] Other - Medicare					
400215	Lab - MA	(16,410.00)		0.00	(16,410.00)
400225	IV therapy - MA	(29.00)		0.00	(29.00)
400230	X-Ray - MA	1,492.00		0.00	1,492.00
400250	Ambulance - MA	50.00		0.00	50.00
400260	C/A- (Ancillaries) - MA	840,761.00		0.00	840,761.00
400269	Sequester Med A	29,423.00		0.00	29,423.00
400276	IV Therapy - M MA	(653.00)		0.00	(653.00)
400283	Ambulance - M MA	247.00		0.00	247.00
400289	C/A- (Ancillaries) - M MA	653.00		0.00	653.00
400660	C/A- (Ancillaries) - Medicare	34,553.00		0.00	34,553.00
400669	Sequester Med B	2,299.00		0.00	2,299.00
Marcum 116	Flu Vaccines - Medicare B	0.00		(468.00)	(468.00)
Subtotal [10A] Other - Medicare		892,386.00	RJE - 7	(468.00)	891,918.00
Subgroup : [10B] Other - Non-medicare					
400060	Contractual Allow(Ancill) PVT	1,728.00		0.00	1,728.00
400115	Lab - MD	(111.00)		0.00	(111.00)
400160	C/A- (Ancillaries) - MD	158,637.00		0.00	158,637.00
400165	Contractual Allow - MD	337,928.00		0.00	337,928.00
400265	C/A- (BC/BS Disc) - MA	(52.00)		0.00	(52.00)
400415	Lab - Managed Care	(3,075.00)		0.00	(3,075.00)
400430	X-Ray - Managed Care	225.00		0.00	225.00
400460	C/A- (Ancillaries) - Mg	170,404.00		0.00	170,404.00
Marcum 117	Flu Vaccines - Other Insurance	0.00		(475.00)	(475.00)
Subtotal [10B] Other - Non-medicare		665,684.00	RJE - 7	(475.00)	665,209.00
Subgroup : [14] Rental of Televisions and Cable Services					

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
400850	Cable Revenue	(2,623.00)		0.00	(2,623.00)
Subtotal [14] Rental of Televisions and Cable Services		(2,623.00)		0.00	(2,623.00)
Subgroup : [15] Interest Income					
400870	Interest Income	(9.00)	RJE - 7	(23,130.00)	(23,139.00)
Subtotal [15] Interest Income		(9.00)		(23,130.00)	(23,139.00)
Subgroup : [18] Other Revenue					
400170	Pr. Yr. Revenue Adjustments	163,338.00		0.00	163,338.00
400860	Miscellaneous Revenue	(24,073.00)		24,073.00	0.00
Subtotal [18] Other Revenue		139,265.00	RJE - 7	24,073.00	163,338.00
Total [30] Statement of Revenue		(9,902,369.00)		0.00	(9,902,369.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100010	Petty Cash	1,000.00		0.00	1,000.00
100020	Cash - Operating	(173,454.00)		0.00	(173,454.00)
100041	Cash - Comm'l Acct	7,055.00		0.00	7,055.00
100050	Patient Funds Account	19,138.00		0.00	19,138.00
100060	Resident Trust Fund Advances	250.00		0.00	250.00
Subtotal [A1] Cash		(146,011.00)		0.00	(146,011.00)
Subgroup : [A2] Resident Accounts Receivable					
100070	A/R- Medicaid	734,924.00		0.00	734,924.00
100075	A/R- Medicare A	305,637.00		0.00	305,637.00
100080	A/R- Managed Care	123,760.00		0.00	123,760.00
100085	A/R - Private	88,364.00		0.00	88,364.00
100090	A/R- Medicare B	60,192.00		0.00	60,192.00
100095	A/R- Other	697.00		0.00	697.00
100105	Allowance - Doubtful Accounts	(105,341.00)		0.00	(105,341.00)
Subtotal [A2] Resident Accounts Receivable		1,208,233.00		0.00	1,208,233.00
Subgroup : [A4] Inventories					
100200	Inventories	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	300.00		0.00	300.00
100410	Prepaid Insurance	21,764.00		0.00	21,764.00
Subtotal [A5] Prepaid Expenses		22,064.00		0.00	22,064.00
Subgroup : [B4] Leasehold Improvements					
100500	Leasehold Improvements	581,076.00		0.00	581,076.00
100600	Accum Amort - Leasehold Imp	(23,738.00)		0.00	(23,738.00)
Subtotal [B4] Leasehold Improvements		557,338.00		0.00	557,338.00
Subgroup : [B5] Non-Movable Equipment					
100510	Furniture Fixtures & Equipment	11,263.00		0.00	11,263.00
100610	Accum Depr - F F & E	(964.00)		0.00	(964.00)
Subtotal [B5] Non-Movable Equipment		10,299.00		0.00	10,299.00
Subgroup : [B6] Movable Equipment					
100515	FF& E - Capitalized Lease	71,116.00		0.00	71,116.00
100530	Computer Equip & Software	1,943.00		0.00	1,943.00
100630	Accum Amort - Software	(1,894.00)		0.00	(1,894.00)
Subtotal [B6] Movable Equipment		71,165.00		0.00	71,165.00
Subgroup : [B9] Other Fixed Assets					
100590	Construction-in-Progress	33,036.00		0.00	33,036.00
Subtotal [B9] Other Fixed Assets		33,036.00		0.00	33,036.00
Subgroup : [D1] Deferred Deposits					
100700	Deposits	77,284.00		0.00	77,284.00
Subtotal [D1] Deferred Deposits		77,284.00		0.00	77,284.00
Subgroup : [D2] Escrow Deposits					
100440	Real Estate Tax Escrow	(9,097.00)		0.00	(9,097.00)
Subtotal [D2] Escrow Deposits		(9,097.00)		0.00	(9,097.00)
Subgroup : [D3] Organization Expense					
100711	Lease Acquisition Costs - HUD	42,000.00		0.00	42,000.00
100715	Accum Amort- Lease Cost	(5,825.00)		0.00	(5,825.00)
100720	Loan Acquisition Costs	109,136.00		0.00	109,136.00
100725	Accum Amort - Loan Acquisition C	(18,189.00)		0.00	(18,189.00)
Subtotal [D3] Organization Expense		127,122.00		0.00	127,122.00
Subgroup : [D6] Loans to Owners or Related Parties					
100393	Due To/From Nonwch	5,122,567.00		0.00	5,122,567.00
Subtotal [D6] Loans to Owners or Related Parties		5,122,567.00		0.00	5,122,567.00
Total [31-32] Assets		7,122,887.00		0.00	7,122,887.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
200000	Accounts Payable	(1,241,477.00)		0.00	(1,241,477.00)
200010	Accrued Accounts Payable	(223,868.00)		0.00	(223,868.00)
Subtotal [A1] Trade Accounts Payable		(1,465,345.00)		0.00	(1,465,345.00)
Subgroup : [A2] Note Payable					
200110	Note Payable - Ins. Financing	(4,886.00)		0.00	(4,886.00)
200150	Note Payable - Landlord-Current	(14,000.00)		0.00	(14,000.00)

Client: **JACWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
200180	Capital Lease Pay - Balboa	(58,476.00)		0.00	(58,476.00)
Subtotal [A2] Note Payable		(77,362.00)		0.00	(77,362.00)
Subgroup : [A4] Accrued Payroll					
200020	Accrued Payroll	(96,956.00)		0.00	(96,956.00)
200065	Payroll Adjustments	(2,179.00)		355.00	(1,824.00)
Subtotal [A4] Accrued Payroll		(99,135.00)	RJE - 5	355.00	(98,780.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
200025	Accrued Payroll Taxes	(8,650.00)		0.00	(8,650.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(8,650.00)		0.00	(8,650.00)
Subgroup : [A10] Interest Payable					
200040	Interest Payable	(4,894.00)		0.00	(4,894.00)
Subtotal [A10] Interest Payable		(4,894.00)		0.00	(4,894.00)
Subgroup : [A12] Other Current Liabilities					
100326	Due To/from HUD Reserve	(138,210.00)		0.00	(138,210.00)
200015	Accrued Provider Tax Payable	(318,442.00)		0.00	(318,442.00)
200026	Vol EE Ben Deductions	(3,250.00)		0.00	(3,250.00)
200028	Vol EE 401K & HSA Deductions	(1,647.00)		0.00	(1,647.00)
200045	Union Dues Withholding	(3,159.00)		0.00	(3,159.00)
200055	Rent Accrual	(12,500.00)		0.00	(12,500.00)
200060	Accrued Benefits	(184,882.00)		0.00	(184,882.00)
200070	Patient Funds Liability	(19,138.00)		0.00	(19,138.00)
200116	LOC- CNH LOC	(680,826.00)		0.00	(680,826.00)
Subtotal [A12] Other Current Liabilities		(1,362,054.00)		0.00	(1,362,054.00)
Subgroup : [B3] Loans from Owners or Related Parties					
100371	Due To/from JACC Healthcare	(490,000.00)		0.00	(490,000.00)
100394	Due To/From JACC Mgmt	(4,292,618.00)		0.00	(4,292,618.00)
Subtotal [B3] Loans from Owners or Related Parties		(4,782,618.00)		0.00	(4,782,618.00)
Total [33-34] Liabilities		(7,800,058.00)		355.00	(7,799,703.00)
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
32000	Retained Earnings	272,028.00		0.00	272,028.00
Subtotal [B5] Cumulated Earnings		272,028.00		0.00	272,028.00
Total [35] Equity		272,028.00		0.00	272,028.00
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: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		1.01		
To allocate PTO/ETO to salary lines on page 10				
500040	Salaries - Business Office		3,030.00	
500050	Salaries Admissions		3,478.00	
520010	Salaries-Food Serv Dir		4,255.00	
520020	Wages-cooks		2,169.00	
520030	Wages Dietary Aides		2,837.00	
530010	Salaries - Houskpg Supv		2,207.00	
540020	Salaries - Laundry Staff		1,444.00	
560030	RN Nursing Supervisor		85.00	
560090	Medical Records		1,790.00	
562020	Salaries-RN		2,853.00	
562030	Salaries-LPN		21,464.00	
562040	Salaries - CNAs		20,457.00	
580020	Salaries - Activities -Staff		2,927.00	
590010	Salaries Social Svc Dir		668.00	
500010	Salaries Admin/AsstAdmin			
510003	Accrued Benefits Exp - PTO ETO			44,667.00
520040	Dietician			
530020	Salaries - Houskpg Staff			187.00
550010	Salaries-Maint Supervisor			373.00
550020	Wages-Maintenance Staff			2,031.00
560010	Director Of Nursing			
560020	ADNS			2,138.00
560040	Nursing Scheduler			179.00
560060	MDS Coordinator			2,268.00
560100	Infection Control			6,215.00
570010	Dir Rehab			
570050	Salaries - PT			5,294.00
570070	Salaries ST Staff			
570090	Salaries - OT			1,011.00
570100	Salaries - COTA			4,902.00
580010	Salaries - Activities Director			399.00
590020	Salary Social Svc Staff			
Total			69,664.00	69,664.00
Reclassifying Journal Entries JE # 2		E.01 - Pro Fees		
To reclass OT & ST contracted rehab				
Marcum 107	Rehab Contracted Services - OT		165,522.00	
Marcum 108	Rehab Contracted Services - ST		24,591.00	
570040	Rehab Contracted Services			190,113.00
Total			190,113.00	190,113.00
Reclassifying Journal Entries JE # 3		E.01 - 500240		
To reclass dues from the subscriptions line of the cost report				
Marcum 106	Dues & Membership Fees		350.00	
Marcum 113	Chamber Dues		444.00	
500240	Dues & Subscriptions			794.00
Total			794.00	794.00
Reclassifying Journal Entries JE # 4		E.01 - 500440		
To reclass cell phone from the telephone line				
Marcum 110	Cell Phone		1,675.00	

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
500440	Telephone			1,675.00
Total			1,675.00	1,675.00
Reclassifying Journal Entries JE # 5		A.02b		
Reclassifications PBC				
200065	Payroll Adjustments		355.00	
510080	Employ Benes - Non Pr		69.00	
510000	Employee Benefits			69.00
510080	Employ Benes - Non Pr			355.00
Total			424.00	424.00
Reclassifying Journal Entries JE # 6		E.02 - 510080		
To reclas EE Bene				
Marcum 111	Food for Employees		7,181.00	
Marcum 115	Misc. Expense		2,008.00	
510080	Employ Benes - Non Pr			9,189.00
Total			9,189.00	9,189.00
Reclassifying Journal Entries JE # 7		E.02 - 400860		
To reclass misc. income				
400860	Miscellaneous Revenue		24,073.00	
400870	Interest Income			23,130.00
Marcum 116	Flu Vaccines - Medicare B			468.00
Marcum 117	Flu Vaccines - Other Insurance			475.00
Total			24,073.00	24,073.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/9/2018
 Run Date: 2/9/2018

Provider Name: JACC Healthcare Center of Windham
 Provider Number: 000020438
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: