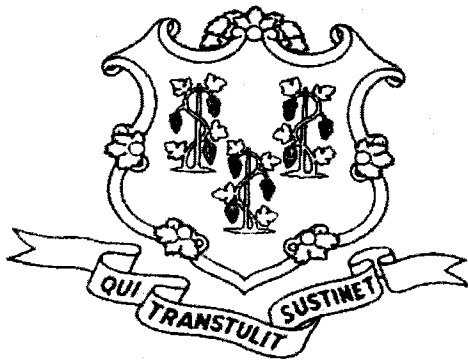


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 10/1/2017	Report for Year Ending 9/30/2018

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 9/30/2018	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, 2017 and ending September 30, 2018, 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 10/1/2017	To 9/30/2018
Address of Facility 595 Valley Street, Willimantic, CT 06226-1901				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/11/2019	
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.

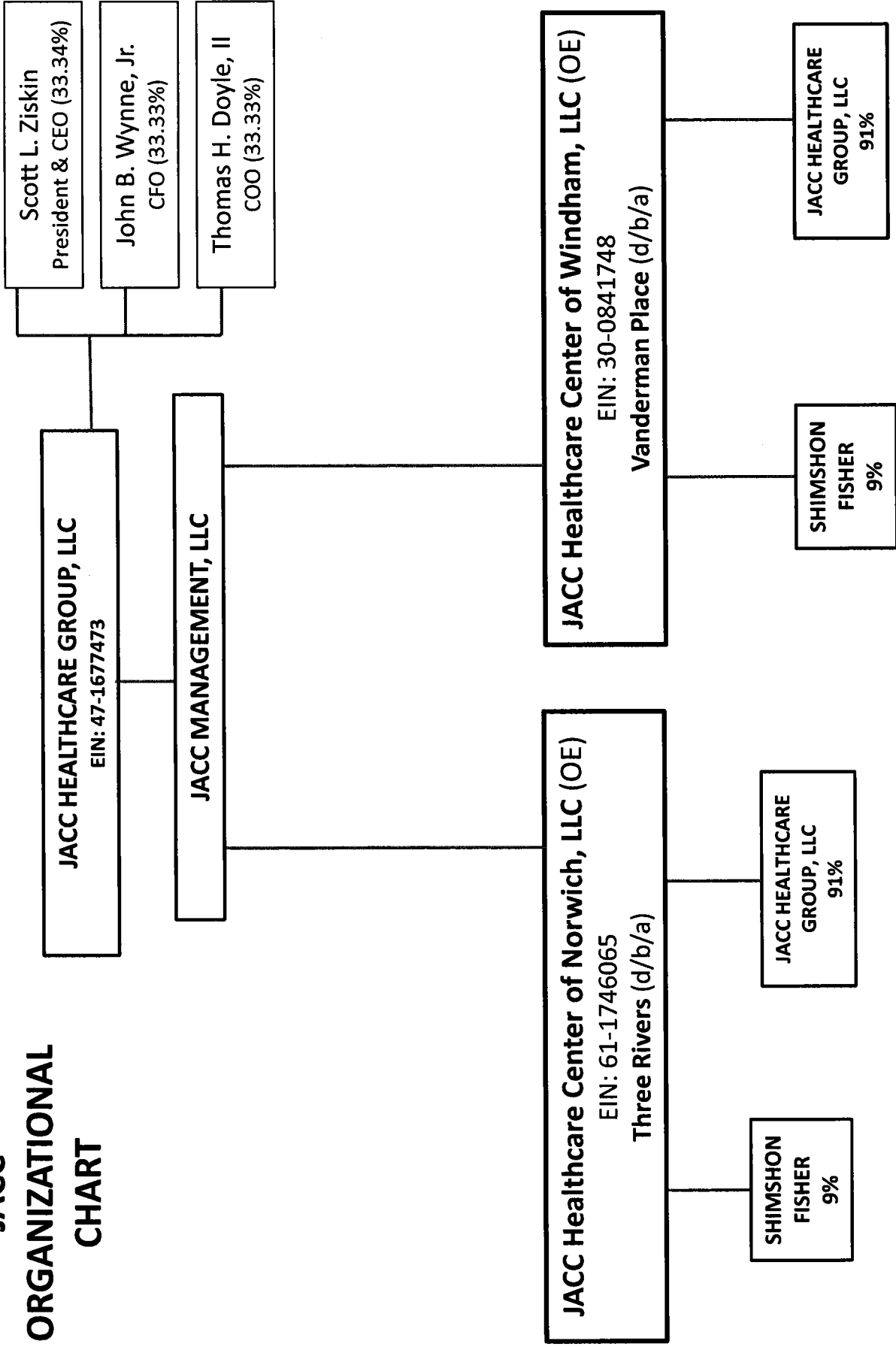
Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

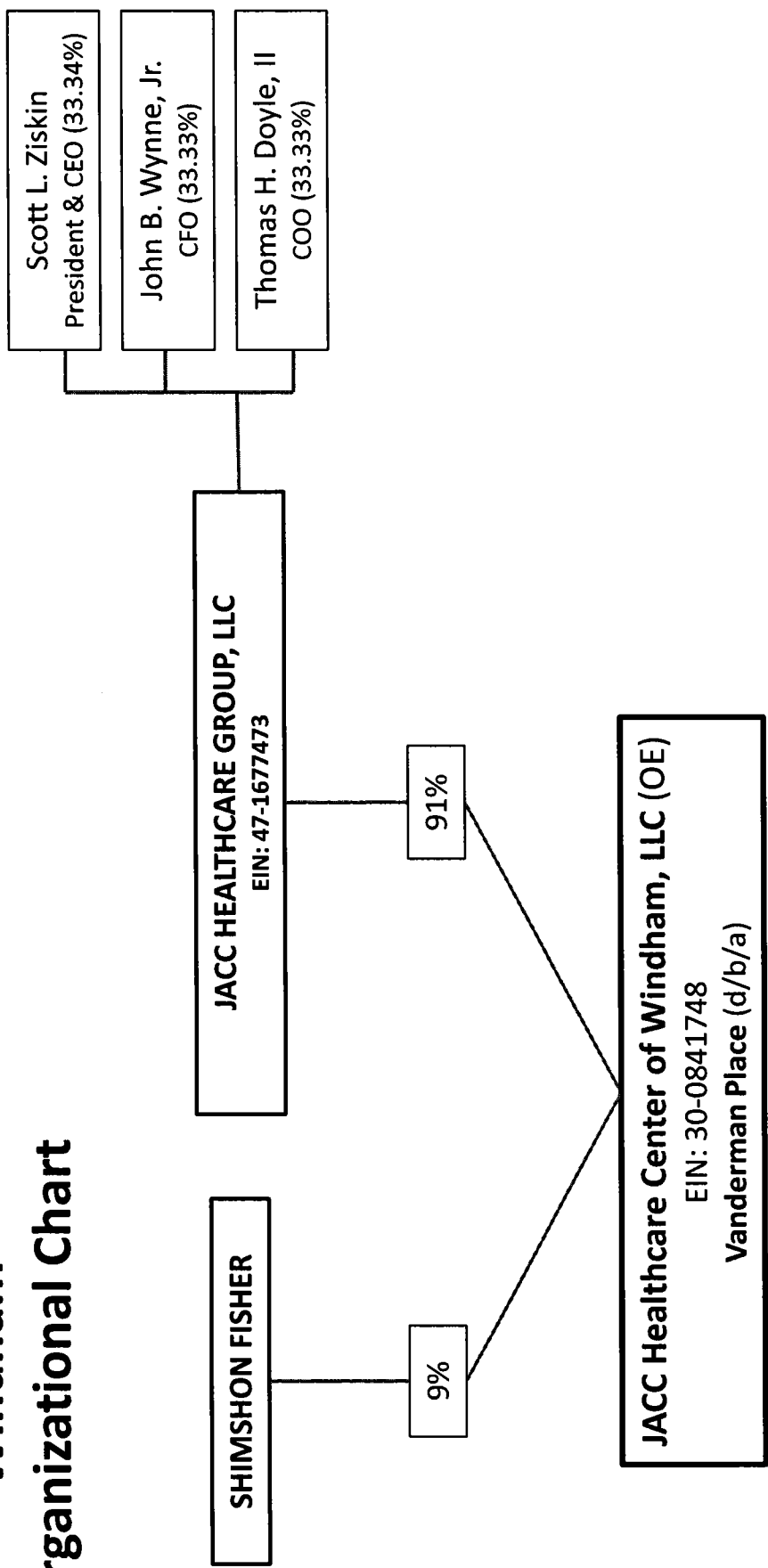
General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 877-867-5223		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Windham, LLC		Address (No. & Street, City, State, Zip) 595 Valley Street, Willimantic, CT 06226-1901		
License Numbers:	CCNH 2397	RHNS (Specify)	Medicare Provider No. 07-5425	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Joel Carmichael		Nursing Home Administrator's License No.:	1186	
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 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2018	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility JACC Healthcare Center of Windham, LLC		License No. 2397	Report for Year Ended 9/30/2018	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
JACC Management, LLC	130 South Main Street, Thomaston, CT 06787	<input checked="" type="radio"/>	<input type="radio"/>	Management Fees	Pg. 16 / Line m12	236,992	238,133
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10% Physical Therapy	Pg. 13 / Line B5a	27,833	27,833
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10% Occupational Therapy	Pg. 13 / Line B10a	33,169	33,169
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10% Speech Therapy	Pg. 13 / Line B9a	4,928	4,928
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - RN Supervisor	Pg. 10 / Line A12b1	3,792	3,792
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Social Svcs Supervisor	Pg. 10 / Line A12m	343	343
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Speech Therapist	Pg. 10 / Line A12f	399	399
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	176	176

* 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 9/30/2018	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		9/30/2018		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					
A&A Office Systems (Assumed Wells Fargo)	<input type="radio"/>	<input checked="" type="radio"/>	Copier	N/A - Lease was assumed	N/A - Lease was assumed	1,613	1,613
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***
						1,613	

* 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 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (describe fully)

1 Medicaid & Medicare cost report, Advisory reimbursement consulting	\$ 8,384
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 8,384

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 American Dispute Resolutions Center, Inc. 2 Treasurer, State of Connecticut 3 4 5	Telephone Number 860-832-8060 860-702-3000
---	--

Address (No. & Street, City, State, Zip Code)
 1 30 Bank Street, 3rd Floor, New Britain, CT 06051
 2 55 Elm St #2, Hartford, CT 06106
 3
 4
 5

Services Provided by This Firm (describe fully)

1 Arbitration	\$ 500
2 Conservatorship (Disallowed on Pg. 28)	\$ 900
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 1,400

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 9/30/2018				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total	CCNH	RHNS			(Specify)
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	114	114		114	114		114	114	
B. On last day of THIS report period	114	114		114	114		114	114	
2. Number of Residents									
A. As of midnight of PREVIOUS report period	98	98		98	98		92	92	
B. As of midnight of THIS report period	91	91		92	92		91	91	
3. Total Number of Days Care Provided During Period									
A. Medicare	3,824	3,824		3,025	3,025		799	799	
B. Medicaid (Conn.)	28,946	28,946		21,723	21,723		7,223	7,223	
C. Medicaid (other states)									
D. Private Pay	990	990		888	888		102	102	
E. State SSI for RCH									
F. Other (Specify) Managed Care	99	99		61	61		38	38	
G. Total Care Days During Period (3A thru F)	33,859	33,859		25,697	25,697		8,162	8,162	
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)	33,859	33,859		25,697	25,697		8,162	8,162	

Annual Report of Long-Term Care Facility

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Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2018	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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	78		3				
Per Diem Rate								
a. One bed rm.	Various	232.88		380.00				
b. Two bed rms.	Various	232.88		340.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,472	2,472		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,892	1,892		
2. Restorative Treatments				
C. Other	8,408	8,408		
D. Total Physical Therapy Treatments	12,772	12,772		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	960	960		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	535	535		
2. Restorative Treatments				
C. Other	2,894	2,894		
D. Total Speech Therapy Treatments	4,389	4,389		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,032	3,032		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,532	1,532		
2. Restorative Treatments				
C. Other	10,636	10,636		
D. Total Occupational Therapy Treatments	15,200	15,200		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, LLC	2397	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	141,280	2,145				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	195,903	8,310				
5. Dietary Service						
a. Head Dietitian	16,292	431				
b. Food Service Supervisor	43,088	1,662				
c. Dietary Workers	378,226	24,366				
6. Housekeeping Service						
a. Head Housekeeper	46,452	2,273				
b. Other Housekeeping Workers	227,285	15,101				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	67,917	2,421				
b. Other Maintenance Workers	68,423	2,307				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	87,464	5,877				
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	106,444	1,854				
b. RN						
1. Direct Care	537,028	12,920				
2. Administrative**	268,133	8,193				
c. LPN						
1. Direct Care	997,586	31,875				
2. Administrative**						
d. Aides and Attendants	1,307,188	77,514				
e. Physical Therapists	181,166	4,796				
f. Speech Therapists	60,183	1,833				
g. Occupational Therapists	237,970	7,033				
h. Recreation Workers	133,169	6,476				
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	73,870	3,275				
n. Marketing						
o. Other (Specify) See Attached Schedule	119,692	4,470				
A-13. Total Salary Expenditures	5,294,759	225,132				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 63,970	2,136				
Medical Records	55,722	2,334				
Total	\$ 119,692	4,470	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Optometry	\$ 433	7				
Total	\$ 433	7	\$ -	-	\$ -	-

**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		9/30/2018		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		9/30/2018		12	37	
Name	Salary Paid		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)						
Section III - Administrators***								
Joel Carmichael	141,280		Non Discrim	2,145	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.

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B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, LLC	2397	9/30/2018	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	1,322	70				
3. Pharmacist	8,194	234				
4. Podiatrist	41	1				
5. Physical Therapy						
a. Resident Care	27,833	1,070				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,500	509				
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	9,248	190				
b. Other						
10. Occupational Therapist						
a. Resident Care	33,169	1,276				
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	433	7				
B-13 Total Fees Paid in Lieu of Salaries	134,740	3,357				

* 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	9/30/2018		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		
SDX Swallowing, LLC	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Starling Physicians PC - Dr. Fenton	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Jong Gill	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Porebeski	Asst. Medical Director	<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 checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" 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	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 318,112	318,112		
2. Disability Insurance	\$ 26,510	26,510		
3. Unemployment Insurance	\$ 72,834	72,834		
4. Social Security (F.I.C.A.)	\$ 385,861	385,861		
5. Health Insurance	\$ 628,339	628,339		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 11,054	11,054		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 3,312	3,312		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 48,000	48,000		
d. Accounting and Auditing	\$ 8,384	8,384		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 1,400	1,400		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 14,955	14,955		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,577	11,577		
2. Cellular Phones	\$ 884	884		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 631,336	631,336		
Subtotal	\$ 2,162,558	2,162,558		

* 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
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Pre Employment EE Costs	\$ 3,312		
Total	\$ 3,312	\$ -	\$ -

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	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	2,162,558	2,162,558			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	2,449	2,449		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	1,740	1,740		
5. Education Expenses Related to Seminars and Conventions	\$	750	750		
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>)	\$	1,626	1,626		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	813	813		
4. Fund-Raising***	\$				
5. Medical Records	\$	9,449	9,449		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	1,807	1,807		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	700	700		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	440	440		
9. Subscriptions	\$	6,445	6,445		
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>)	\$	78,449	78,449		
12. Administrative Management Services**	\$	236,992	236,992		
13. Other (<i>Specify</i>) See Attached Schedule	\$	95,591	95,591		
C-14 Total Administrative & General Expenditures	\$	2,599,809	2,599,809		

* 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	\$ 813		
Total Other Advertising	\$ 813	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 700		
Total Dues	\$ 700	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 24,707		
Business License Fees	3,749		
Licenses & Permits	7,237		
Fines & Penalties	53,170		
Food for Employees	6,728		
Total Other Administrative and General	\$ 95,591	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	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 Healthcare Center of Windham, LL	2397	9/30/2018	
JACC Management, LLC, 130 South Main Streetm, Thomaston, CT 06787	236,992	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	9/30/2018		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 230,247	230,247			
2.	Non-Food Supplies	\$ 44,581	44,581			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 371	371			
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 275,199	275,199			
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.

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	9/30/2018		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. \$	13,566	13,566		
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. Other (Specify) Laundry Supplies		\$	5,767	5,767		
3D. Total Laundry Expenditures (3a + b + c)		\$	19,333	19,333		
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.
 *** 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	9/30/2018		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. \$	23,014	23,014		
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.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	23,014	23,014		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Woodmark Pharmacy	\$	134,036	134,036		
b.	Medicine Cabinet Drugs	\$	8,891	8,891		
c.	Medical and Therapeutic Supplies	\$	72,466	72,466		
d.	Ambulance/Limousine***	\$	9,993	9,993		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	10,194	10,194		
f.	X-rays and Related Radiological Procedures***	\$	6,769	6,769		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	18,537	18,537		
i.	Recreation	\$	37,756	37,756		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	102,081	102,081		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	400,723	400,723		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Diapers/Disposables	40,044		
Tube Feeding (Non Part B)	5,312		
I.V. Therapy/RT Exp	20,201		
Med Equip Rental	35,126		
Patient Expenses	170		
Patient Consolidated Billing	(176)		
Physical Therapy Supplies	1,125		
Speech Therapy Supplies	123		
Occupational Therapy Supplies	156		
Total Other Resident Care	\$ 102,081	\$ -	\$ -

**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 9/30/2018	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No						
ADP LLC	PO Box 842875, Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing Fees	28,556			16 m11
Point Click Care / Wescom Solutions	#213, Minneapolis, MN 55416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Internet software - PCC	31,654			16 m11
Encore Fire Protection	110 Murphy Road, Hartford, CT 06114	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire protection services	26,857			22 6a/f
Saucier Mechanical Services, Inc.	148 Norton St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	18,451			22 6a/f
CWPM, LLC	25 Norton Place Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash & Recycle Removal	21,079			22 6f
U.S. Security Associates, Inc.	Floor Roswell, GA 30076	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Security	201,623			22 6f
TNT Landscaping & Excavation LLC	Lebanon, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping & Excavation	17,835			22 6f
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 62,461	62,461				
b. Heat	\$					
c. Light & Power	\$ 120,199	120,199				
d. Water	\$ 29,692	29,692				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 1,613	1,613				
f. Other (<i>itemize</i>)	\$ 269,618	269,618				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 483,583	483,583				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 13,427	13,427				
c. Non-Movable Equipment	\$ 2,420	2,420				
d. Movable Equipment	\$ 8,710	8,710				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 24,557	24,557				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 39,174	39,174				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 26,580	26,580				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 65,754	65,754				
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	\$ 145,672	145,672				
c. Personal property taxes	\$ 15,689	15,689				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 735,262	735,262				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contract Svcs Maintenance	\$ 228,652		
Pest Control	1,570		
Contract Svcs - Landscaping/S	17,839		
Trash Removal	21,557		
Total Other Repairs and Maintenance	\$ 269,618	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
JACC Healthcare Center of Windham, LLC		2397		9/30/2018				23	37
Property Item	Is a mileage logbook maintained?	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	26,854	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)		33,768		33,768		S/L	Various	2,420	
C-4. Subtotal									2,420
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									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									8,710
									24,557

JACC Healthcare Center of Windham, LLC
9/30/2018

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:				
See attached	See attached	\$ 33,768	Various	\$ 2,420
Total additions for Non-Movable Equipment		\$ 33,768		\$ 2,420 *
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:				
See attached	See attached	\$ 27,043	Various	\$ 2,452
Total additions for Movable Equipment		\$ 27,043		\$ 2,452 *
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:				
See attached	See attached	\$ 86,058	15	\$ 5,737
Total additions for Leasehold Improvement		\$ 86,058		\$ 5,737 *
Deletions:				
See attached	See attached	\$ (23,800)	15 Yrs	\$ -
Total deletions for Leasehold Improvement		\$ (23,800)		\$ - **

*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		Length of Amortization	License No. 2397	Report for Year Ended 9/30/2018			Page 24	of 37
						Month	Year	Accumulated Amort. to Beginning of Year's Operations		
Item										
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		312,653	25,146	S/L	15 Yr	20,843
2.	Disposals (attach schedule)	Var		15 Years		(23,800)	(9,760)	S/L	15 Yr	
3.	Acquired during this report period (attach schedule)	Var		15 Years		86,058		S/L	15 Yr	5,737
C-4. Subtotal										
D. Total Amortization										
										26,580
										26,580

* 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	2017		2018		NBV
						A/D	Deprec.	A/D	Deprec.	
BUILDING IMPROVEMENTS - LEASEHOLD										
2016 Additions										
HUD 1	DEPOSIT FOR HUD GENERATOR WORK (1/4 DEP)	7/23/2015	S/L	20	2,260	226	113	339	1,921	
HUD 2	Inv#25628 to HUD Rsv - Replace 185 Pendant Heads	11/30/2015	S/L	20	27,332	2,734	1,367	4,101	23,231	
HUD 3	Inv#25630 to HUD Rsv - Address Leaks In Attic Space	11/30/2015	S/L	20	4,012	402	201	603	3,409	
HUD 4	Inv#25631 to HUD Rsv - Install AMD1 Device	11/30/2015	S/L	20	16,958	1,696	848	2,544	14,414	
HUD 5	Inv#24305 to HUD Rsv - Replace Sprinkler System	9/30/2015	S/L	20	55,958	5,596	2,798	8,394	47,564	
HUD 6	Inv#4847 to HUD Rsv - Job Quote 9/1/15 Proposal	9/3/2015	S/L	20	6,780	678	339	1,017	5,763	
HUD 7	Inv#71715 to HUD Rsv - Knobs, Grab Bars, Bleach & Dry-lock	7/17/2015	S/L	20	3,855	386	193	579	3,276	
HUD 8	30 ADA faucets, 50 room levers, 60 grab bars, 60 grab bars	7/31/2015	S/L	20	6,589	658	329	987	5,602	
HUD 9	Site visit & modification to power riser diagram for DPH	3/1/2016	S/L	20	553	56	28	84	469	
HUD 10	Removal of all down trees and limbs and lumber to land fill	3/8/2016	S/L	20	3,600	360	180	540	3,060	
HUD 11	Fire doors and repairs to comply with State Change of Ownership	4/1/2016	S/L	20	13,250	1,326	663	1,989	11,261	
HUD 12	Replace all damaged gutters with 6 inch commercial grade gutters and spouts	4/2/2016	S/L	20	8,900	890	445	1,335	7,565	
HUD 13	Cut pavement around 5 catch basins, dig out basins, remove old basin, repair/build	4/20/2016	S/L	20	18,750	1,876	938	2,814	15,936	
HUD 15	Remove old guard rails, install guard rail polls, align guard rails, back fill concrete	6/10/2016	S/L	20	2,250	226	113	339	1,911	
HUD 16	Survey, civil site design, construction inspection	7/13/2016	S/L	20	6,650	666	333	999	5,651	
HUD 17	Demo boiler & 1,000 gallon water tank	7/19/2016	S/L	20	5,000	500	250	750	4,250	
HUD 18	Construction of retaining wall behind wing 3	7/19/2016	S/L	20	38,050	3,806	1,903	5,709	32,341	
HUD 19	Catch basin between wing 1 & 2 and also wing 2 & 3	7/20/2016	S/L	20	15,250	1,526	763	2,289	12,961	
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	736	368	1,104	6,246	
HUD 21	Generator work (additional work needed on transfer switch)	7/25/2016	S/L	20	11,200	1,120	560	1,680	9,520	
HUD 23	plumbing (repaired cast iron & copper sanitary drains with new ABS pipe)	7/31/2016	S/L	20	1,250	126	63	189	1,061	
HUD 24	Generator work for transfer switch	8/5/2016	S/L	20	3,935	394	197	591	3,344	
HUD 25	Generator work for transfer switch (emergency install of transfer switch)	8/14/2016	S/L	20	3,500	350	175	525	2,975	
HUD 27	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/3/2016	S/L	20	3,154	316	158	474	2,680	
HUD 28	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/8/2016	S/L	20	2,037	204	102	306	1,731	
TOTAL BUILDING IMPROVEMENTS - LEASEHOLD					268,423	26,854	13,427	40,281	228,142	
LEASEHOLD IMPROVEMENTS										
2015 Additions										
LHI-1	HVAC Testing and Balancing	4/1/2015	S/L	15	5,000	755	333	1,088	3,912	
LHI-2	Building Signs	1/1/2015	S/L	15	1,980	308	132	440	1,540	
2016 Additions										
LHI 3	8/4/15 Hot Water Tank Replacements	12/16/2015	S/L	15	3,886	518	259	777	3,109	
LHI 4	Replace Hot Water Tank (50% Deposit)	2/10/2016	S/L	15	4,139	552	276	828	3,311	
LHI 5	Drawings For CHOW	2/16/2015	S/L	15	500	66	33	99	401	
LHI 6	ADA/Health Code Study	7/1/2015	S/L	15	7,344	980	490	1,470	5,874	
LHI 7	Phase 1 Dev. Of CT Health Code/ADA/Facility Plan	7/1/2015	S/L	15	7,870	1,050	525	1,575	6,295	
LHI 8	Windows	3/31/2016	S/L	15	9,046	1,206	603	1,809	7,237	
LHI 9	Contracted remediation work	6/14/2016	S/L	15	17,443	2,326	1,163	3,489	13,954	
LHI 10	Generator work	7/6/2016	S/L	15	4,543	606	303	909	3,634	
LHI 11	Electrical work	9/8/2016	S/L	15	800	106	53	159	641	
2017 Additions										
LHI 12	base contract for architect	10/10/2016	S/L	15	4,200	280	280	560	3,640	
LHI 13	replace 7.5 ton AC unit	11/3/2016	S/L	15	2,127	142	142	284	1,843	
LHI 15	Compressor AND Reclaim Encore Fire Protection 31319 06/22/16 31319 \$5,482.34 6/22/16 Replace System	12/31/2016	S/L	15	11,299	753	753	1,506	9,793	
LHI 16	Replace pipes	1/17/2017	S/L	15	12,230	815	815	1,630	10,600	
LHI 17	generator load bank	5/31/2017	S/L	15	2,165	144	144	288	1,877	
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	454	2,946	

JACC Healthcare Center of Windham
FIXED ASSET / DEPRECIATION SCHEDULE

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2017		2018		NBV
						A/D	Deprec.	A/D	Deprec.	
LHI 19	repaired leaks on sprinkler system prior to flushing of system	5/31/2017	S/L	15	7,908	527	527	1,054	527	6,854
LHI 20	Deposit on Phase 1	6/1/2017	S/L	15	10,000	667	667	1,334	667	8,666
LHI 21	Deposit on Phase 2	6/16/2017	S/L	15	25,000	1,667	1,667	3,334	1,667	21,666
LHI 22	flushing of attic sprinkler system	6/1/2017	S/L	15	27,470	1,831	1,831	3,662	1,831	23,808
LHI 23	various repairs on dry sprinkler system and flushing of attic system	6/20/2017	S/L	15	9,645	643	643	1,286	643	8,359
LHI 24	from JACC Mgmt	6/20/2017	S/L	15	3,934	262	262	524	262	3,410
LHI 25	wing 2 shower rooms- remove tub and replace sink	7/1/2017	S/L	15	9,112	607	607	1,214	607	7,898
LHI 26	phase 1 - replace resident room flooring	7/1/2017	S/L	15	6,000	400	400	800	400	5,200
LHI 27	mechanical duct work	7/1/2017	S/L	15	18,757	1,250	1,250	2,500	1,250	16,257
LHI 28	nurse station med rooms- remove and install new cabinets	7/1/2017	S/L	15	10,467	698	698	1,396	698	9,071
LHI 29	duct cleaning- supply returns and exhaust ducts	7/1/2017	S/L	15	15,102	1,007	1,007	2,014	1,007	13,088
LHI 30	materials for door installation	7/11/2017	S/L	15	5,000	333	333	666	333	4,334
LHI 31	stainless steel wall hung sink	7/12/2017	S/L	15	1,642	109	109	218	109	1,424
LHI 32	installed by East Coast Insulation	8/2/2017	S/L	15	2,225	148	148	296	148	1,929
LHI 33	7 toilets, per CHOW	7/31/2017	S/L	15	1,109	74	74	148	74	961
LHI 34	Shum Kit, safety laminate glass doors	8/15/2017	S/L	15	4,620	281	281	562	281	3,658
LHI 35	install low point drum drip assemblies	8/11/2017	S/L	15	5,201	347	347	694	347	4,507
LHI 61	roof repair- strip corner of wing 2 shingles and re-shingle	10/1/2016	S/L	15	925	62	62	124	62	801
LHI 62	wing 2 shower stall floor- remove wall tile, install new drain, cement board on wall, regrow	10/1/2016	S/L	15	2,400	160	160	320	160	2,080
LHI 63	reclaim frontot, demo existing 7.5 ton generator, install 2- 3.5 ton units	10/1/2016	S/L	15	8,700	580	580	1,160	580	7,540
LHI 64	replace 20 amp tandem breaker	10/1/2016	S/L	15	115	8	8	16	8	99
LHI 65	connect temp wire from temp transfer switch	10/1/2016	S/L	15	2,105	140	140	280	140	1,825
LHI 66	programmed and transfer tested transfer switch on generator	11/1/2016	S/L	15	538	36	36	72	36	466
LHI 67	for showers wing 2	12/14/2016	S/L	15	852	57	57	114	57	738
LHI 68	paint interior of facility and resident rooms	12/28/2016	S/L	15	1,033	69	69	138	69	895
LHI 69	paint interior of facility and resident rooms	12/28/2016	S/L	15	788	53	53	106	53	682
LHI 70	paint interior of facility and resident rooms	1/16/2017	S/L	15	831	55	55	110	55	721
LHI 71	paint interior of facility and resident rooms	1/17/2017	S/L	15	55	55	55	110	55	721
LHI 72	paint interior of facility and resident rooms	1/24/2017	S/L	15	525	35	35	70	35	455
LHI 73	paint interior of facility and resident rooms	1/24/2017	S/L	15	1,065	71	71	142	71	923
LHI 74	paint interior of facility and resident rooms	1/31/2017	S/L	15	1,899	127	127	254	127	1,645
LHI 75	paint interior of facility and resident rooms	1/31/2017	S/L	15	1,899	127	127	254	127	1,645
LHI 76	wing 1 shower room renovations	2/1/2017	S/L	15	16,200	1,080	1,080	2,160	1,080	14,040
LHI 77	wiring in resident room	2/3/2017	S/L	15	583	39	39	78	39	505
LHI 78	replace existing doors with fire-rated doors	3/15/2017	S/L	15	10,600	707	707	1,414	707	9,186
2018 Additions										
LHI 79	Design work for attic dry sprinkler system	2/14/2017	S/L	15	13,613	-	908	908	-	12,705
LHI 80	electric heater rental	1/18/2018	S/L	15	468	-	31	31	-	437
LHI 81	wing 1 shower room renovations - invoice entered twice	12/31/2017	S/L	15	728	-	49	49	-	679
LHI 82	wing 1 shower room renovations - invoice entered twice	8/31/2018	S/L	15	(16,200)	-	-	(2,160)	-	(14,040)
LHI 83	wing 1 shower room renovations - invoice entered twice	8/31/2018	S/L	15	(7,600)	-	-	(7,600)	-	-
LHI 84	related to shower project - reclass from CIP at 9/30/18	12/31/2016	S/L	15	1,642	-	109	109	-	1,533
LHI 85	shower - reclass from CIP at 9/30/18	12/31/2016	S/L	15	(25)	-	(2)	(2)	-	(23)
LHI 86	shower project supplies for Windham - reclass from CIP at 9/30/18	4/30/2017	S/L	15	1,504	-	100	100	-	1,404
LHI 87	returned items for shower project - reclass from CIP at 9/30/18	9/30/2017	S/L	15	(1)	-	-	-	-	(1)
LHI 88	changed resident room electrical outlets	8/1/2017	S/L	15	11,949	-	797	797	-	11,152
LHI 89	changed resident room electrical outlets	9/1/2017	S/L	15	3,585	-	239	239	-	3,346
LHI 90	changed resident room electrical outlets	9/5/2017	S/L	15	5,975	-	398	398	-	5,577
LHI 91	changed resident room electrical outlets	9/6/2017	S/L	15	355	-	24	24	-	331
LHI 92	final billing for wiring of 37 unit	10/11/2017	S/L	15	2,390	-	159	159	-	2,231
LHI 93	access to sprinkler work (open gable wall e/wing)	4/28/2017	S/L	15	6,000	-	400	400	-	5,600
LHI 94	access to sprinkler work (open gable wall e/wing)	5/9/2018	S/L	15	6,000	-	400	400	-	5,600
LHI 95	duct cleaning HUD	5/9/2018	S/L	15	30,200	-	2,013	2,013	-	28,187
LHI 96	install new blower & wheel (air handler #)	6/7/2018	S/L	15	1,675	-	112	112	-	1,563

JACC Healthcare Center of Windham
FIXED ASSET / DEPRECIATION SCHEDULE

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2017		2018		NBV
						A/D	Deprec.	A/D	Deprec.	
TOTAL LEASEHOLD IMPROVEMENTS										
					374,911	25,146	26,580	41,966		332,945
NON-MOVABLE EQUIPMENT										
2018 Additions										
FF&E 13	boiler- burner control, amp, wiring	12/15/2017	S/L	10	3,709	-	371	371	371	3,338
FF&E 14	boiler- burner control, amp, wiring	8/6/2018	S/L	10	667	-	67	67	67	600
FF&E 15	boiler- burner control, amp, wiring	8/16/2018	S/L	10	667	-	67	67	67	600
FFE CAP 3	Amenikooler Walk In Cooler/Freezer	4/18/2018	S/L	15	28,725	-	1,915	1,915	1,915	26,810
TOTAL NON-MOVABLE EQUIPMENT						33,768	-	2,420	2,420	31,348
MOVABLE EQUIPMENT										
2015 Additions										
FF&E-1	TV Wall Mounts and Batteries	1/6/2015	S/L	10	1,227	292	123	415	812	
FF&E-2	Vacuum Cleaners	1/22/2015	S/L	10	1,167	278	117	395	772	
FF&E-3	New faucets, wrist blades, lever locks, grab bars	7/31/2015	S/L	10	6,589	1,400	659	2,059	4,530	
SFT-1	Computer Hardware	7/31/2015	S/L	5	1,943	827	389	1,216	727	
2016 Additions										
FF&E5	Reliable Electric Motor	4/30/2016	S/L	10	718	144	72	216	502	
2016 Disposals										
FF&E4	New faucets, wrist blades, lever locks, grab bars	11/30/2015	S/L	10	(6,589)	(1,400)	(659)	(2,059)	(4,530)	
2017 Additions										
FF&E 6	Furniture move	10/31/2016	S/L	10	2,586	259	259	518	2,068	
FF&E 7	Furniture move	2/28/2017	S/L	10	2,611	261	261	522	2,089	
FF&E 8	Furniture move	3/31/2017	S/L	10	297	30	30	60	237	
FF&E 10	ice machine - pd JACC Mgmt CC	5/4/2017	S/L	10	2,657	266	266	532	2,125	
FFE CAP 1	Wardrobe Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	71,116	4,741	4,741	9,482	61,634	
2018 Additions										
FF&E 11	buyout lease of copier	1/10/2018	S/L	5	851	-	170	170	681	
FF&E 12	copier	2/23/2018	S/L	5	4,014	-	803	803	3,211	
FFE CAP 2	Jeron Provider 680+ Health Care Communications Sys	12/20/2018	S/L	15	22,178	-	1,479	1,479	20,699	
TOTAL MOVABLE EQUIPMENT						111,365	7,098	8,710	15,808	95,557
TOTAL ASSETS PER CR SCHEDULE						788,467	59,098	51,137	100,475	687,992
TOTAL ASSETS PER TRIAL BALANCE						788,467	49,197	75,793	712,674	(24,682)
VARIANCE						-	59,098	1,940	24,682	(24,682)

24,682
(1,940)

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

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2018	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	114				
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	9/30/2018		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		9/30/2018		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) Working Cap, Cap Lease, Ins Finance, Late Payment				\$	229,412	229,412	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	229,412	229,412	
14. Insurance							
a. Insurance on Property (buildings only)				\$	21,300	21,300	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Insurance - Non Property				\$	64,185	64,185	
14d. Total Insurance Expenditures (14a + b + c)				\$	85,485	85,485	
15. Total All Expenditures (A-13 thru C-14)				\$	10,281,319	10,281,319	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC				2397	9/30/2018	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	\$ 237,970	237,970		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	10	B10a	Occupational Therapy	\$ 33,169	33,169		
7.			Other - See attached Schedule	\$ 474	474		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 48,000	48,000		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 900	900		
11.	15	1h1	Telephone	\$ 22	22		
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 528	528		
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 *	\$ 813	813		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 60,838	60,838		
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)				\$ 382,714	382,714		

* 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	\$ 41		
13	B12	Optometry	433		
Total Other Fees Adjustments			\$ 474	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce	\$ 440		
16	m13	Non Routine Bank Charges	500		
16	m13	Fines & Penalties	53,170		
16	m13	Employee Food	6,728		
Total Other A&G Adjustments			\$ 60,838	\$ -	\$ -

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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 382,714	382,714		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 134,036	134,036		
28.	20	5d	Ambulance/Limousine	\$ 9,993	9,993		
29.	20	5f	X-rays, etc	\$ 6,769	6,769		
30.	20	5h	Laboratory	\$ 18,537	18,537		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 10,194	10,194		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 75,871	75,871		
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	\$ 39,174	39,174		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 230,699	230,699		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 907,987	907,987		

*** 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
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance	\$ 15,082		
20	5l	Tube Feeding (Non Part B)	5,312		
20	5l	I.V. Therapy/RT Exp	20,201		
20	5l	Med Equip Rental - Wound Care	8,847		
20	5l	Med Equip Rental - Patient Specific Mattresses	10,850		
20	5l	Med Equip Rental - Oxygen Rental	15,029		
20	5l	Med Equip Rental - Tube Feeding	400		
20	5l	Patient Expenses	170		
20	5l	Patient Consolidated Billing	(176)		
20	5l	Occupational Therapy Supplies	156		
Total Other Ancillary Costs			\$ 75,871	\$ -	\$ -

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	Amort - Loan Acq Costs	\$ 36,378		
22	8a	Amort - Lease Acq Costs	2,796		
Total Other Property Adjustments			\$ 39,174	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest - Working Capital	\$ 127,365		
27	12d	Interest - Capital Lease	10,382		
27	12d	Interest - Insurance Finance	1,510		
27	12d	Interest - Late Payment	90,155		
30	IV 8	Misc. Revenue - Equipment Rental Credits	227		
30	IV 8	Misc. Revenue - EE Insurance	186		
30	IV 8	Misc. Income - P/S Nursing Credit	628		
30	IV 8	Misc. Income - Physician Credit	100		
30	IV 8	Misc. Income - Misc. Credit	146		
Total Other Adjustments			\$ 230,699	\$ -	\$ -

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, 2018**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct #550170	\$ 18,682	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 15,082</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Windham, LI 2397		9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 10,916,880	10,916,880			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,126,202)	(4,126,202)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,501,000	1,501,000			
b. Medicare Room and Board Contractual Allowance **	\$ 374,576	374,576			
4. a. Private-Pay Residents and Other	\$ 400,894	400,894			
b. Private-Pay Room and Board Contractual Allowance **	\$ (7,512)	(7,512)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 127,637	127,637			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 2,563	2,563			
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	\$ 391,810	391,810			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 73,197	73,197			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 149,198	149,198			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 15,865	15,865			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 505,877	505,877			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 65,624	65,624			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ (879,344)	(879,344)			
b. Other (Specify) - Non-Medicare	\$ (387,812)	(387,812)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,124,251	9,124,251			
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	\$ 2,277	2,277			
5. Interest Income (Specify)	\$ 22,568	22,568			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 1,287	1,287			
V. Total Other Revenue (1 thru 8)	\$ 26,132	26,132			
VI. Total All Revenue (III +V)	\$ 9,150,383	9,150,383			

* 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	MA Lab	\$ 16,103		
30 II 6a	MA X-Ray	225		
30 II 6a	MA Contractual Allow (Ancill	(841,760)		
30 II 6a	MA Sequester	(16,265)		
30 II 6a	MB Contractual Allow (Ancill	(34,883)		
30 II 6a	MB Sequester	(2,764)		
Total Other Resident Revenue - Medicare		\$ (879,344)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	PVT Ancillaries	\$ 142		
30 II 6b	MD Lab	1,214		
30 II 6b	MD Contractual Allow (Ancill	(153,295)		
30 II 6b	MD PY Revenue Adjustments	(217,858)		
30 II 6b	MA Contractual Allow (BC/BS	(267)		
30 II 6b	MG Lab	449		
30 II 6b	MG Contractual Allow (Ancill	(18,614)		
30 II 6b	Flu Vaccines - Other Insurance	417		
Total Other Resident Revenue		\$ (387,812)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Medicare Interest	N/A	\$ 23		
30 IV 5	Dividend Savings from UHC	N/A	22,545		
Total Interest Income			\$ 22,568	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Misc. Revenue - Equipment Rental Credits	\$ 227		
30 IV 8	Misc. Revenue - EE Insurance	186		
30 IV 8	Misc. Income - P/S Nursing Credit	628		
30 IV 8	Misc. Income - Physician Credit	100		
30 IV 8	Misc. Income - Misc. Credit	146		
Total Other Revenue		\$ 1,287	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, I	2397	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(50,816)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,293,321
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	48,887
5. Prepaid Expenses			\$	105,900
a. Prepaid Expenses	14,347			
b. Prepaid Insurance	91,553			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	7,114
Due from Seller	7,114			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,404,406
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>268,423</u>		\$	228,142
	Accum. Depreciation <u>40,281</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>374,911</u>		\$	332,945
	Accum. Depreciation <u>41,966</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>33,768</u>		\$	31,348
	Accum. Depreciation <u>2,420</u>	Net		
6. Movable Equipment	*Historical Cost <u>111,365</u>		\$	95,557
	Accum. Depreciation <u>15,808</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	325,342
F/S vs C/R NBV	24,682			
See Schedule	300,660			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,013,334

* 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	9/30/2018	32	37
Account				Amount	
Total Brought Forward:				\$	2,417,740
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					
				\$	211,346
2. Escrow Deposits					
				\$	(20,026)
3. Organization Expense					
	*Historical Cost	_____	151,136		
	Accum. Depreciation	_____	63,189	Net	\$ 87,947
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (<i>itemize</i>)					

6. Loans to Owners or Related Parties (<i>itemize</i>)					
				\$	13,422,102
Name and Address		Amount	Loan Date		
Norwich		13,422,102			
7. Other Assets (<i>itemize</i>)					

See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	13,701,369
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	16,119,109

* 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	9/30/2018	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	2,196,969
2. Notes Payable (<i>itemize</i>)			\$	391,908
Note Payable			28,629	
Note Payable - A			264,680	
Note Payable - Ins. Financing			4,904	
See Schedule			93,695	
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>)			\$	128,625
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	10,033
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>)			\$	8,998
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	1,949,913
Due To/from HUD Reserve		138,210	Accrued PTO Benefits 208,046	
Provider Tax Payable		444,825	Patient Refund (13,873)	
Vol EE Benefits Payable		(3)	Patient Funds Liability 23,175	
Rent Payable		375,406	See Schedule 774,127	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	4,686,446

* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,686,446	
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>)					
\$ 13,245,097					
Name and Address of Lender		Amount	Loan Date		
JACC Healthcare		490,000			
JACC Mgmt		12,755,097			
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$					
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 13,245,097
C. Total All Liabilities (Lines A-13 + B-5)					\$ 17,931,543

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (Itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
31	B9	Construction-in-progress	\$ 300,660
Total Other Fixed Assets (Itemize)			\$ 300,660

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
33	A2	Note Payable - Landlord	\$ 14,000
33	A2	Capital Lease Pay - Balboa	37,343
33	A2	Capital Lease Pay - HCEF	42,352
Total Notes Payable			\$ 93,695

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
33	A12	Line of Credit	\$ 774,127
Total Other Current Liabilities (Itemize)			\$ 774,127

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

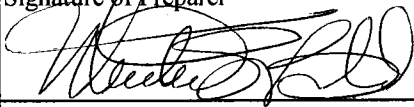
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham,	2397	9/30/2018	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			\$	(683,438)
6. Gain or Loss for Period			\$	(1,128,996)
7. Total Net Worth			\$	(1,812,434)
C. Total Reserves and Net Worth			\$	(1,812,434)
D. Total Liabilities, Reserves, and Net Worth			\$	16,119,109

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LI	2397	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(676,816)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,150,383
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	10,279,379
D. Net Income or Deficit			\$	(1,128,996)
E. Balance			\$	(1,805,812)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg. 27	\$10,281,319			
F/S vs C/R Depreciation	(1,940)			
Expenses Per F/S	\$10,279,379			
2. Other (<i>itemize</i>)				
Prior period adjustment		(6,622)		
F-3. Total Additions			\$	(6,622)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period		09/30/18	\$	(1,812,434)

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Windham,		License No. 2397	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/14/19	
Printed Name of Preparer Matthew S. Bivolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Annual Report Contact John Wynne				Phone Number 860-726-7441	
Annual Report Contact Email Address jwynne@jacchealthcare.com					

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for JACC Healthcare Center of Windham, LLC for the year ended September 30, 2018, 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 14, 2019



MARCUM GROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

This checklist is not required to be submitted with the Annual Report

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 prior year? 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, 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 the prior cost year?

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

Were all discrepancies on the Error Page addressed?

-

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
100010	Petty Cash	1,000.00			1,000.00
100020	Cash - Operating	(89,642.00)			(89,642.00)
100022	Wires Oper	0.00			0.00
100031	Cash - Gov't Accounts	0.00			0.00
100041	Cash Comml AR Accts	14,251.00			14,251.00
100050	Patient Funds Account	23,175.00			23,175.00
100060	Resident Trust Fund Advances	400.00			400.00
100070	AR Medicaid	692,355.00			692,355.00
100075	AR Medicare A	689,917.00			689,917.00
100080	AR Managed Care	21,055.00			21,055.00
100085	AR Private	6,731.00			6,731.00
100090	AR Medicare B	36,257.00			36,257.00
100095	AR Other	347.00			347.00
100105	Allowance - Doubtful Accounts	(153,341.00)			(153,341.00)
100200	Inventory	48,887.00			48,887.00
100310	Due To/from Seller	7,114.00			7,114.00
100320	Due To/from Medicaid	0.00			0.00
100326	Due To/from HUD Reserve	(138,210.00)			(138,210.00)
100371	Due To/from JACC Healthcare	(490,000.00)			(490,000.00)
100392	Due to From - Windham	0.00			0.00
100393	Due To/From Norwich	13,422,102.00			13,422,102.00
100394	Due To/From JACC Mgmt	(12,755,097.00)			(12,755,097.00)
100400	Prepaid Expenses	14,347.00			14,347.00
100410	Prepaid Insurance	91,553.00			91,553.00
100440	Real Estate Tax Escrow	(20,026.00)			(20,026.00)
100500	Leasehold Improvements	643,333.00			643,333.00
100510	Furniture Fixtures & Equipment	21,172.00			21,172.00
100515	FF& E - Capital Lease	122,019.00			122,019.00
100530	Computer Equip & Software	1,943.00			1,943.00
100590	Construction-in-Progress	300,660.00			300,660.00
100600	Accum Amort - Leasehold Imp	(63,305.00)			(63,305.00)
100610	Accum Depr - F F & E	(2,466.00)			(2,466.00)
100615	Accum Depr - Capital Lease FF	(8,808.00)			(8,808.00)
100630	Accum Amort - Software	(1,214.00)			(1,214.00)
100700	Deposits	211,346.00			211,346.00
100710	Lease Acquisition Costs	42,000.00			42,000.00
100711	Lease Aquisition Costs - HUD	0.00			0.00
100715	Accum Amort - Lease Acquisition	(8,621.00)			(8,621.00)
100720	Loan Aquisition Costs	109,136.00			109,136.00
100725	Accum Amort - Loan Acquisition	(54,568.00)			(54,568.00)
100850	Donations	0.00			0.00
100999	Exchange	0.00			0.00
200000	Accounts Payable	(2,192,037.00)			(2,192,037.00)
200005	Accounts Payable Suspense	0.00			0.00
200010	Accrued Accounts Payable	(4,932.00)			(4,932.00)
200015	Provider Tax Payable	(444,825.00)			(444,825.00)
200020	Payroll Payable	(126,450.00)			(126,450.00)
200025	Payroll Taxes Payable	(10,033.00)			(10,033.00)
200026	Vol EE Benefits Payable	3.00			3.00
200027	Payroll Suspense	0.00			0.00
200028	Vol EE 401K & HSA Deductions	0.00			0.00
200040	Interest Payable	(8,998.00)			(8,998.00)
200045	Union Dues Withholding	0.00			0.00
200055	Rent Payable	(375,406.00)			(375,406.00)
200060	Accrued PTO Benefits	(208,046.00)			(208,046.00)
200065	Payroll Adjustments	(2,175.00)			(2,175.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
200069	Patient Refund	13,873.00			13,873.00
200070	Patient Funds Liability	(23,175.00)			(23,175.00)
200100	Line of Credit -	0.00			0.00
200105	Note Payable	(28,629.00)			(28,629.00)
200106	Note Payable - A	(264,680.00)			(264,680.00)
200110	Note Payable - Ins. Financing	(4,904.00)			(4,904.00)
200116	LOC- CNH LOC	0.00			0.00
200150	Note Payable - Landlord	(14,000.00)			(14,000.00)
200162	Note Payable Members	0.00			0.00
200180	Capital Lease Pay - Balboa	(37,343.00)			(37,343.00)
200182	Capital Lease Pay - HCEF	(42,352.00)			(42,352.00)
200190	Intercompany	0.00			0.00
200200	A/P EXCHANGE	0.00			0.00
200220	Loan Payable - "Jack	0.00			0.00
250100	LT Line Of Credit	(774,127.00)			(774,127.00)
250150	LT Note Payable - Landlord	0.00			0.00
300040	Retained Earnings	683,438.00			683,438.00
32000	Retained Earnings	0.00			0.00
400000	PVT Room & Board	(371,194.00)			(371,194.00)
400035	PVT Physical Therapy	1,354.00			1,354.00
400040	PVT Occupational Therapy	2,707.00			2,707.00
400045	PVT Speech Therapy	3,291.00			3,291.00
400047	PVT Ancillaries	(142.00)			(142.00)
400055	PVT Contractual Allow (R&B)	18,720.00			18,720.00
400060	Contractual Allow(Ancill) PVT	0.00			0.00
400100	MD Room & Board	(10,916,880.00)			(10,916,880.00)
400115	MD Lab	(1,214.00)			(1,214.00)
400120	MD Pharmacy	(302.00)			(302.00)
400125	IV Therapy - MD	0.00			0.00
400135	MD Physical Therapy	(68,627.00)			(68,627.00)
400140	MD Occupational Therapy	(62,680.00)			(62,680.00)
400145	MD Speech Therapy	(20,473.00)			(20,473.00)
400155	MD Contractual Allow (R&B)	4,126,202.00			4,126,202.00
400160	MD Contractual Allow (Ancill)	153,295.00			153,295.00
400165	Contractual Allow - MD	0.00			0.00
400170	MD PY Revenue Adjustments	217,858.00			217,858.00
400200	MA Room & Board	(1,501,000.00)			(1,501,000.00)
400215	MA Lab	(16,103.00)			(16,103.00)
400220	MA Pharmacy	(127,637.00)			(127,637.00)
400225	IV therapy - MA	0.00			0.00
400230	MA X-Ray	(225.00)			(225.00)
400235	MA Physical Therapy	(254,077.00)			(254,077.00)
400240	MA Occupational Therapy	(341,781.00)			(341,781.00)
400245	MA Speech Therapy	(101,936.00)			(101,936.00)
400250	Ambulance - MA	0.00			0.00
400255	MA Contractual Allow (R&B)	(374,576.00)			(374,576.00)
400260	MA Contractual Allow (Ancill)	841,760.00			841,760.00
400265	MA Contractual Allow (BC/BS)	267.00			267.00
400269	MA Sequester	16,265.00			16,265.00
400276	IV Therapy - M MA	0.00			0.00
400283	Ambulance - M MA	0.00			0.00
400289	C/A- (Ancillaries) - M MA	0.00			0.00
400300	Room & Board - Hospice	0.00			0.00
400320	Pharmacy - Hospice	0.00			0.00
400355	H Contractual Allow (R&B)	350.00			350.00
400360	Contractual Allowance (Ancillaries) - Hospice	0.00			0.00
400400	MG Room & Board	(29,700.00)			(29,700.00)
400415	MG Lab	(449.00)			(449.00)
400420	MG Pharmacy	(2,261.00)			(2,261.00)
400430	X-Ray - Managed Care	0.00			0.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
400435	MG Physical Therapy	(5,924.00)			(5,924.00)
400440	MG Occupational Therapy	(5,651.00)			(5,651.00)
400445	MG Speech Therapy	1,317.00			1,317.00
400455	MG Contractual Allow (R&B)	(11,558.00)			(11,558.00)
400460	MG Contractual Allow (Ancill	18,614.00			18,614.00
400560	Contractual Allow (Ancillar	0.00			0.00
400635	MB Physical Therapy	(137,733.00)			(137,733.00)
400640	MB Occupational Therapy	(164,096.00)			(164,096.00)
400645	MB Speech Therapy	(47,262.00)			(47,262.00)
400660	MB Contractual Allow (Ancill	34,883.00			34,883.00
400669	MB Sequester	2,764.00			2,764.00
400830	Meal Sales	0.00			0.00
400850	Cable Revenue	(2,277.00)			(2,277.00)
400860	Miscellaneous Revenue	(830.00)		417.00	(413.00)
			RJE - 7	417.00	
400870	Interest Income	(22,568.00)			(22,568.00)
500010	Salaries - Administrator	137,376.00		3,904.00	141,280.00
			RJE - 1	3,904.00	
500040	Salaries - Business Office	201,711.00		(5,808.00)	195,903.00
			RJE - 1	(5,808.00)	
500050	Salaries - Admissions	63,488.00		482.00	63,970.00
			RJE - 1	482.00	
500100	General And Administrative	0.00			0.00
500150	Advertising - Help Wanted	1,626.00			1,626.00
500180	Travel & Mileage	1,740.00			1,740.00
500200	Bank Charges	24,707.00			24,707.00
500220	Payroll Processing Fees - ADP	28,556.00			28,556.00
500240	Dues & Subscriptions	7,785.00		(1,340.00)	6,445.00
			RJE - 3	(1,340.00)	
500260	Office Supplies	14,955.00			14,955.00
500280	Postage	1,807.00			1,807.00
500300	Printing	0.00			0.00
500310	Rental Of Office Equipment	1,613.00			1,613.00
500320	Accounting Fees	8,238.00		146.00	8,384.00
			RJE - 9	146.00	
500330	Contract Svcs - Office	38,989.00			38,989.00
500332	Contract Svcs - IT Support	4,627.00			4,627.00
500340	Legal Fees	1,560.00		(160.00)	1,400.00
			RJE - 6	(160.00)	
500360	Consulting Other	6,277.00			6,277.00
500380	Recruiting/Empl Advertisg	0.00			0.00
500400	Business License Fees	3,749.00			3,749.00
500420	Licenses & Permits	7,237.00			7,237.00
500440	Telephone	12,461.00		(884.00)	11,577.00
			RJE - 4	(884.00)	
500450	Insurance - Non Property	64,185.00			64,185.00
500460	Meetings & Seminars	750.00			750.00
500480	Advertising - Promotional	813.00			813.00
500485	Business Development	0.00			0.00
500490	Fines & Penalties	53,010.00		160.00	53,170.00
			RJE - 6	160.00	
500495	Bad Debt	48,000.00			48,000.00
500510	Taxes - Real Estate	145,672.00			145,672.00
500520	Taxes - Personal Property	15,689.00			15,689.00
500530	Insurance - Property	21,300.00			21,300.00
500551	Provider Tax	631,336.00			631,336.00
500800	Management Fee	236,992.00			236,992.00
500810	Business Consulting Fees	0.00			0.00
500900	Rent Expense - Building	483,590.00			483,590.00
501100	Deprec - FF&E	1,502.00			1,502.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
501110	Deprec - Capital Lease-FF&E	8,808.00			8,808.00
501300	Deprec - Leasehold Improvmts	39,567.00			39,567.00
501400	Amort - Computers	(680.00)			(680.00)
501500	Amort - Loan Acq Costs	36,378.00			36,378.00
501550	Amort - Lease Acq Costs	2,796.00			2,796.00
502000	Interest Working Capital	127,365.00			127,365.00
502050	Interest Capital Lease	10,382.00			10,382.00
502100	Interest Insurance Finance	1,510.00			1,510.00
502150	Interest Other	90,155.00			90,155.00
510000	Employee Benefits	0.00			0.00
510003	Benefits Expense - PTO ETO	23,164.00		(23,164.00)	0.00
			RJE - 1	(23,164.00)	
510010	Payroll Taxes - FICA	385,861.00			385,861.00
510020	Payroll Taxes - FUTA	6,731.00			6,731.00
510030	Payroll Taxes - SUTA	66,103.00			66,103.00
510040	Workers' Compensation	318,112.00			318,112.00
510050	Group Health Insurance	628,339.00			628,339.00
510060	Employee Grp Life Insurance	11,054.00			11,054.00
510080	Employ Benes - Non Payroll	9,750.00		(7,301.00)	2,449.00
			RJE - 5	(7,301.00)	
510100	Employee Disability Ins	26,510.00			26,510.00
510110	Pre Employment EE Costs	3,312.00			3,312.00
510140	Union Pension	0.00			0.00
510145	Mileage Reimbursement	0.00			0.00
520010	Salaries - Food Serv Dir	54,769.00		(11,681.00)	43,088.00
			RJE - 1	(11,681.00)	
520020	Salaries - Cooks	114,096.00		12,166.00	126,262.00
			RJE - 1	12,166.00	
520030	Salaries - Dietary Aides	249,856.00		2,108.00	251,964.00
			RJE - 1	2,108.00	
520040	Salaries - Dietician	16,292.00			16,292.00
			RJE - 1	0.00	
520100	Raw Food	230,247.00			230,247.00
520120	Food Supplements	12,550.00			12,550.00
520140	Dietary Supplies	32,031.00			32,031.00
520160	Contract Svcs - Dietary	371.00			371.00
530010	Salaries - Houskpg Supv	45,800.00		652.00	46,452.00
			RJE - 1	652.00	
530020	Salaries - Houskpg Staff	228,763.00		(1,478.00)	227,285.00
			RJE - 1	(1,478.00)	
530120	Housekeeping Supplies	23,014.00			23,014.00
540020	Salaries - Laundry Staff	87,710.00		(246.00)	87,464.00
			RJE - 1	(246.00)	
540100	Laundry Supplies	5,767.00			5,767.00
540120	Contract Svcs - Laundry	0.00			0.00
540140	Linens Purchases	13,566.00			13,566.00
550010	Salaries - Maint Supervisor	64,156.00		3,761.00	67,917.00
			RJE - 1	3,761.00	
550020	Salaries - Maintenance Staff	67,515.00		908.00	68,423.00
			RJE - 1	908.00	
550100	Maintenance Supplies	22,615.00		573.00	23,188.00
			RJE - 5	573.00	
550110	Repairs & Maintenance	36,245.00			36,245.00
550120	Contract Svcs Maintenance	228,652.00			228,652.00
550130	Minor Equipment	3,028.00			3,028.00
550140	Pest Control	1,570.00			1,570.00
550145	Contract Svcs - Landscaping/S	17,839.00			17,839.00
550150	Gas & Electric	120,199.00			120,199.00
550160	Fuel Oil	0.00			0.00
550170	Cable TV	18,682.00			18,682.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
550180	Water & Sewer	29,692.00			29,692.00
550190	Trash Removal	21,557.00			21,557.00
560010	Salaries - DNS	106,146.00		(405.00)	105,741.00
			RJE - 1	(405.00)	
560020	ADNS	0.00		703.00	703.00
			RJE - 1	703.00	
560030	Salaries - RN Nursing Supervi	337,092.00			337,092.00
			RJE - 1	0.00	
560040	Salaries - Nursing Scheduler	44,286.00		(86.00)	44,200.00
			RJE - 1	(86.00)	
560060	Salaries - MDS Coordinator	141,447.00		566.00	142,013.00
			RJE - 1	566.00	
560090	Salaries - Medical Records	55,533.00		189.00	55,722.00
			RJE - 1	189.00	
560100	Salaries - Infection Control	29,454.00			29,454.00
			RJE - 1	0.00	
560110	Salaries - Staff Development	52,466.00			52,466.00
562020	Salaries - RN	202,261.00		(2,325.00)	199,936.00
			RJE - 1	(2,325.00)	
562030	Salaries - LPN	1,000,889.00		(3,303.00)	997,586.00
			RJE - 1	(3,303.00)	
562040	Salaries - CNA	1,302,874.00		4,314.00	1,307,188.00
			RJE - 1	4,314.00	
562100	Medical Supplies	72,466.00			72,466.00
562110	PPD Medical Supplies	0.00			0.00
562120	Diapers/Disposables	40,044.00			40,044.00
562140	Tube Feeding (Non Part B)	5,312.00			5,312.00
562160	Oxygen Supplies	10,194.00			10,194.00
562180	Contract Svcs - Nursing	(628.00)		628.00	0.00
			RJE - 8	628.00	
564000	Misc. Ancillary	0.00			0.00
564100	Contract Svcs - Pharmacy	8,194.00			8,194.00
564120	Over The Counter Drugs	8,891.00			8,891.00
564140	Prescription Drugs	134,036.00			134,036.00
566010	I.V. Therapy/RT Exp	20,201.00			20,201.00
566020	Contract Svcs - Podiatrist	41.00			41.00
566030	Contract Svcs - Med Director	54,500.00			54,500.00
566050	Contract Svcs - Physician	333.00		100.00	433.00
			RJE - 8	100.00	
566060	Contract Svcs - Dental	1,322.00			1,322.00
566070	Contract Svcs - Soc Services	0.00			0.00
566100	Medical Records Supplies	1,265.00			1,265.00
566120	Contract Svcs -Medical Records	8,184.00			8,184.00
566140	Patient Transportation	9,993.00			9,993.00
566160	Med Equip Rental	35,126.00			35,126.00
566180	Patient Expenses	170.00			170.00
566190	Lab Fees	18,537.00			18,537.00
566200	X-Ray Services	6,769.00			6,769.00
566210	Patient Consolidated Billing	(176.00)			(176.00)
570010	Dir Rehab	0.00			0.00
			RJE - 1	0.00	
570040	Contract Svcs - Rehab	70,250.00		(42,417.00)	27,833.00
			RJE - 2	(42,417.00)	
570050	Salaries - PT	106,580.00			106,580.00
			RJE - 1	0.00	
570055	Salaries - PT Aides	64,568.00		10,018.00	74,586.00
			RJE - 1	10,018.00	
570060	Physical Therapy Supplies	1,125.00			1,125.00
570070	Salaries - ST Staff	59,553.00		630.00	60,183.00
			RJE - 1	630.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
570080	Speech Therapy Supplies	123.00			123.00
570090	Salaries - OT	22,630.00		1,201.00	23,831.00
			RJE - 1	1,201.00	
570100	Salaries - COTA	205,984.00		8,155.00	214,139.00
			RJE - 1	8,155.00	
570110	Occupational Therapy Supplies	156.00			156.00
580010	Salaries - Activities Director	50,057.00		78.00	50,135.00
			RJE - 1	78.00	
580020	Salaries - Activities -Staff	83,006.00		28.00	83,034.00
			RJE - 1	28.00	
580100	Activities Supplies	14,032.00			14,032.00
580120	Contract Svcs - Entertainment	4,842.00		200.00	5,042.00
			RJE - 3	200.00	
590010	Salaries - Social Svc Dir	64,848.00		(1,367.00)	63,481.00
			RJE - 1	(1,367.00)	
590020	Salaries - Social Svc Staff	10,389.00			10,389.00
			RJE - 1	0.00	
80000	Ask Mary	0.00			0.00
Marcum 101	Salaries - Assistant Administrator	0.00			0.00
Marcum 102	Salaries Dir Rehab - OT	0.00			0.00
Marcum 103	Salaries Dir Rehab - ST	0.00			0.00
Marcum 104	Salaries - Therapy Aides OT	0.00			0.00
Marcum 105	Salaries - Tehrapy Aides ST	0.00			0.00
Marcum 106	Dues & Membership Fees	0.00		700.00	700.00
			RJE - 3	700.00	
Marcum 107	Rehab Contracted Services - OT	0.00		33,169.00	33,169.00
			RJE - 2	33,169.00	
Marcum 108	Rehab Contracted Services - ST	0.00		9,248.00	9,248.00
			RJE - 2	4,928.00	
			RJE - 2	4,320.00	
Marcum 109	State Appointed Nurse Consultant	0.00			0.00
Marcum 110	Cell Phone	0.00		884.00	884.00
			RJE - 4	884.00	
Marcum 111	Food for Employees	0.00		6,728.00	6,728.00
			RJE - 5	6,728.00	
Marcum 112	Copier Maintenance	0.00			0.00
Marcum 113	Chamber Dues	0.00		440.00	440.00
			RJE - 3	440.00	
Marcum 114	Podiatrist	0.00			0.00
Marcum 115	Misc. Expense	0.00			0.00
Marcum 116	Flu Vaccines - Medicare B	0.00			0.00
			RJE - 7	0.00	
Marcum 117	Flu Vaccines - Other Insurance	0.00		(417.00)	(417.00)
			RJE - 7	(417.00)	
Marcum 118	Misc. Income	0.00		(874.00)	(874.00)
			RJE - 8	(628.00)	
			RJE - 8	(100.00)	
			RJE - 9	(146.00)	
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
500010	Salaries - Administrator	137,376.00		3,904.00	141,280.00
			RJE - 1	<u>3,904.00</u>	
Subtotal [2] Administrators		<u>137,376.00</u>		<u>3,904.00</u>	<u>141,280.00</u>
Subgroup : [4] Other Administrative Salaries					
500040	Salaries - Business Office	201,711.00		(5,808.00)	195,903.00
			RJE - 1	<u>(5,808.00)</u>	
Subtotal [4] Other Administrative Salaries		<u>201,711.00</u>		<u>(5,808.00)</u>	<u>195,903.00</u>
Subgroup : [5A] Head Dietitian					
520040	Salaries - Dietician	16,292.00		0.00	16,292.00
			RJE - 1	<u>(0.00)</u>	
Subtotal [5A] Head Dietitian		<u>16,292.00</u>		<u>0.00</u>	<u>16,292.00</u>
Subgroup : [5B] Food Service Supervisor					
520010	Salaries - Food Serv Dir	54,769.00		(11,681.00)	43,088.00
			RJE - 1	<u>(11,681.00)</u>	
Subtotal [5B] Food Service Supervisor		<u>54,769.00</u>		<u>(11,681.00)</u>	<u>43,088.00</u>
Subgroup : [5C] Dietary Workers					
520020	Salaries - Cooks	114,096.00		12,166.00	126,262.00
			RJE - 1	<u>12,166.00</u>	
520030	Salaries - Dietary Aides	249,856.00		2,108.00	251,964.00
			RJE - 1	<u>2,108.00</u>	
Subtotal [5C] Dietary Workers		<u>363,952.00</u>		<u>14,274.00</u>	<u>378,226.00</u>
Subgroup : [6A] Head Housekeeper					
530010	Salaries - Houskpg Supv	45,800.00		652.00	46,452.00
			RJE - 1	<u>652.00</u>	
Subtotal [6A] Head Housekeeper		<u>45,800.00</u>		<u>652.00</u>	<u>46,452.00</u>
Subgroup : [6B] Other Housekeeping Workers					
530020	Salaries - Houskpg Staff	228,763.00		(1,478.00)	227,285.00
			RJE - 1	<u>(1,478.00)</u>	
Subtotal [6B] Other Housekeeping Workers		<u>228,763.00</u>		<u>(1,478.00)</u>	<u>227,285.00</u>
Subgroup : [7A] Engineer or Chief of Maintenance					
550010	Salaries - Maint Supervisor	64,156.00		3,761.00	67,917.00
			RJE - 1	<u>3,761.00</u>	
Subtotal [7A] Engineer or Chief of Maintenance		<u>64,156.00</u>		<u>3,761.00</u>	<u>67,917.00</u>
Subgroup : [7B] Other Maintenance Workers					
550020	Salaries - Maintenance Staff	67,515.00		908.00	68,423.00
			RJE - 1	<u>908.00</u>	
Subtotal [7B] Other Maintenance Workers		<u>67,515.00</u>		<u>908.00</u>	<u>68,423.00</u>
Subgroup : [8B] Other Laundry Workers					
540020	Salaries - Laundry Staff	87,710.00		(246.00)	87,464.00
			RJE - 1	<u>(246.00)</u>	
Subtotal [8B] Other Laundry Workers		<u>87,710.00</u>		<u>(246.00)</u>	<u>87,464.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
560010	Salaries - DNS	106,146.00		(405.00)	105,741.00
			RJE - 1	<u>(405.00)</u>	
560020	ADNS	0.00		703.00	703.00
			RJE - 1	<u>703.00</u>	
Subtotal [12A] Director of Nurses/Assistant Director		<u>106,146.00</u>		<u>298.00</u>	<u>106,444.00</u>
Subgroup : [12B1] RNs - Direct Care					
560030	Salaries - RN Nursing Supervi	337,092.00		0.00	337,092.00
			RJE - 1	<u>(0.00)</u>	
562020	Salaries - RN	202,261.00		(2,325.00)	199,936.00
			RJE - 1	<u>(2,325.00)</u>	
Subtotal [12B1] RNs - Direct Care		<u>539,353.00</u>		<u>(2,325.00)</u>	<u>537,028.00</u>
Subgroup : [12B2] RNs - Administrative					
560040	Salaries - Nursing Scheduler	44,286.00		(86.00)	44,200.00
			RJE - 1	<u>(86.00)</u>	
560060	Salaries - MDS Coordinator	141,447.00		566.00	142,013.00
			RJE - 1	<u>566.00</u>	
560100	Salaries - Infection Control	29,454.00		0.00	29,454.00
			RJE - 1	<u>(0.00)</u>	
560110	Salaries - Staff Development	52,466.00		0.00	52,466.00
				<u>0.00</u>	
Subtotal [12B2] RNs - Administrative		<u>267,653.00</u>		<u>480.00</u>	<u>268,133.00</u>
Subgroup : [12C1] LPNs - Direct Care					
562030	Salaries - LPN	1,000,889.00		(3,303.00)	997,586.00
			RJE - 1	<u>(3,303.00)</u>	
Subtotal [12C1] LPNs - Direct Care		<u>1,000,889.00</u>		<u>(3,303.00)</u>	<u>997,586.00</u>
Subgroup : [12D] Aides and Attendants					
562040	Salaries - CNA	1,302,874.00		4,314.00	1,307,188.00
			RJE - 1	<u>4,314.00</u>	
Subtotal [12D] Aides and Attendants		<u>1,302,874.00</u>		<u>4,314.00</u>	<u>1,307,188.00</u>
Subgroup : [12E] Physical Therapists					
570010	Dir Rehab	0.00		0.00	0.00
			RJE - 1	<u>(0.00)</u>	
570050	Salaries - PT	106,580.00		0.00	106,580.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
570055	Salaries - PT Aides	64,568.00	RJE - 1	(0.00)	74,586.00
			RJE - 1	10,018.00	
				10,018.00	181,166.00
	Subtotal [12E] Physical Therapists	171,148.00		10,018.00	
Subgroup : [12F] Speech Therapists					
570070	Salaries - ST Staff	59,553.00	RJE - 1	630.00	60,183.00
				630.00	
	Subtotal [12F] Speech Therapists	59,553.00		630.00	60,183.00
Subgroup : [12G] Occupational Therapists					
570090	Salaries - OT	22,630.00	RJE - 1	1,201.00	23,831.00
				1,201.00	
570100	Salaries - COTA	205,984.00	RJE - 1	8,155.00	214,139.00
				8,155.00	
	Subtotal [12G] Occupational Therapists	228,614.00		9,356.00	237,970.00
Subgroup : [12H] Recreation Workers					
580010	Salaries - Activities Director	50,057.00	RJE - 1	78.00	50,135.00
				78.00	
580020	Salaries - Activities - Staff	83,006.00	RJE - 1	28.00	83,034.00
				28.00	
	Subtotal [12H] Recreation Workers	133,063.00		106.00	133,169.00
Subgroup : [12M] Social Workers/Case Management					
590010	Salaries - Social Svc Dir	64,848.00	RJE - 1	(1,367.00)	63,481.00
				(1,367.00)	
590020	Salaries - Social Svc Staff	10,389.00	RJE - 1	0.00	10,389.00
				(0.00)	
	Subtotal [12M] Social Workers/Case Management	75,237.00		(1,367.00)	73,870.00
Subgroup : [12O] Other					
500050	Salaries - Admissions	63,488.00	RJE - 1	482.00	63,970.00
				482.00	
510003	Benefits Expense - PTO ETO	23,164.00	RJE - 1	(23,164.00)	0.00
				(23,164.00)	
560090	Salaries - Medical Records	55,533.00	RJE - 1	189.00	55,722.00
				189.00	
	Subtotal [12O] Other	142,185.00		(22,493.00)	119,692.00
	Total [10-A] Salaries and Wages	5,294,759.00		0.00	5,294,759.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
566060	Contract Svcs - Dental	1,322.00		0.00	1,322.00
				0.00	
	Subtotal [2] Dentist	1,322.00		0.00	1,322.00
Subgroup : [3] Pharmacist					
564100	Contract Svcs - Pharmacy	8,194.00		0.00	8,194.00
				0.00	
	Subtotal [3] Pharmacist	8,194.00		0.00	8,194.00
Subgroup : [4] Podiatrist					
566020	Contract Svcs - Podiatrist	41.00		0.00	41.00
				0.00	
	Subtotal [4] Podiatrist	41.00		0.00	41.00
Subgroup : [5A] PT - Resident Care					
570040	Contract Svcs - Rehab	70,250.00	RJE - 2	(42,417.00)	27,833.00
				(42,417.00)	
	Subtotal [5A] PT - Resident Care	70,250.00		(42,417.00)	27,833.00
Subgroup : [8A] Medical Director					
566030	Contract Svcs - Med Director	54,500.00		0.00	54,500.00
				0.00	
	Subtotal [8A] Medical Director	54,500.00		0.00	54,500.00
Subgroup : [9A] ST - Resident Care					
Marcum 108	Rehab Contracted Services - ST	0.00	RJE - 2	9,248.00	9,248.00
				4,928.00	
				4,320.00	
	Subtotal [9A] ST - Resident Care	0.00		9,248.00	9,248.00
Subgroup : [10A] OT - Resident Care					
Marcum 107	Rehab Contracted Services - OT	0.00	RJE - 2	33,169.00	33,169.00
				33,169.00	
	Subtotal [10A] OT - Resident Care	0.00		33,169.00	33,169.00
Subgroup : [11B1] LPN's - Direct Care					
562180	Contract Svcs - Nursing	(628.00)	RJE - 8	628.00	0.00
				628.00	
	Subtotal [11B1] LPN's - Direct Care	(628.00)		628.00	0.00
Subgroup : [12] Other					
566050	Contract Svcs - Physician	333.00	RJE - 8	100.00	433.00
				100.00	
	Subtotal [12] Other	333.00		100.00	433.00
	Total [13-B] Professional Fees	134,012.00		728.00	134,740.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
510040	Workers' Compensation	318,112.00		0.00	318,112.00
				0.00	
	Subtotal [1A1] Workmen's Compensation	318,112.00		0.00	318,112.00
Subgroup : [1A2] Disability Insurance					
510100	Employee Disability Ins	26,510.00		0.00	26,510.00

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Subtotal [1A2] Disability Insurance		26,510.00		0.00	26,510.00
Subgroup : [1A3] Unemployment Insurance					
510020 Payroll Taxes - FUTA		6,731.00		0.00	6,731.00
510030 Payroll Taxes - SUTA		66,103.00		0.00	66,103.00
Subtotal [1A3] Unemployment Insurance		72,834.00		0.00	72,834.00
Subgroup : [1A4] Social Security (FICA)					
510010 Payroll Taxes - FICA		385,861.00		0.00	385,861.00
Subtotal [1A4] Social Security (FICA)		385,861.00		0.00	385,861.00
Subgroup : [1A5] Health Insurance					
510050 Group Health Insurance		628,339.00		0.00	628,339.00
Subtotal [1A5] Health Insurance		628,339.00		0.00	628,339.00
Subgroup : [1A6] Life Insurance					
510060 Employee Grp Life Insurance		11,054.00		0.00	11,054.00
Subtotal [1A6] Life Insurance		11,054.00		0.00	11,054.00
Subgroup : [1A9] Other					
510110 Pre Employment EE Costs		3,312.00		0.00	3,312.00
Subtotal [1A9] Other		3,312.00		0.00	3,312.00
Subgroup : [1C] Bad Debts					
500495 Bad Debt		48,000.00		0.00	48,000.00
Subtotal [1C] Bad Debts		48,000.00		0.00	48,000.00
Subgroup : [1D] Accounting and Auditing					
500320 Accounting Fees		8,238.00		146.00	8,384.00
			RJE - 9	146.00	
Subtotal [1D] Accounting and Auditing		8,238.00		146.00	8,384.00
Subgroup : [1E] Legal					
500340 Legal Fees		1,560.00		(160.00)	1,400.00
			RJE - 6	(160.00)	
Subtotal [1E] Legal		1,560.00		(160.00)	1,400.00
Subgroup : [1G] Office Supplies					
500260 Office Supplies		14,955.00		0.00	14,955.00
Subtotal [1G] Office Supplies		14,955.00		0.00	14,955.00
Subgroup : [1H1] Telephone and Telegraph					
500440 Telephone		12,461.00		(884.00)	11,577.00
			RJE - 4	(884.00)	
Subtotal [1H1] Telephone and Telegraph		12,461.00		(884.00)	11,577.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 110 Cell Phone		0.00		884.00	884.00
			RJE - 4	884.00	
Subtotal [1H2] Cellular Phones and Beepers		0.00		884.00	884.00
Subgroup : [1K3] Resident Day User Fee					
500551 Provider Tax		631,336.00		0.00	631,336.00
Subtotal [1K3] Resident Day User Fee		631,336.00		0.00	631,336.00
Total [15] Expenditures Other than Salaries		2,162,572.00		(14.00)	2,162,558.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
510080 Employ Benes - Non Payroll		9,750.00		(7,301.00)	2,449.00
			RJE - 5	(7,301.00)	
Subtotal [2] Holiday Parties for Staff		9,750.00		(7,301.00)	2,449.00
Subgroup : [4] Employee Travel					
500180 Travel & Mileage		1,740.00		0.00	1,740.00
Subtotal [4] Employee Travel		1,740.00		0.00	1,740.00
Subgroup : [5] Education Expense					
500460 Meetings & Seminars		750.00		0.00	750.00
Subtotal [5] Education Expense		750.00		0.00	750.00
Subgroup : [M1] Advertising Help Wanted					
500150 Advertising - Help Wanted		1,626.00		0.00	1,626.00
Subtotal [M1] Advertising Help Wanted		1,626.00		0.00	1,626.00
Subgroup : [M3] Advertising Other					
500480 Advertising - Promotional		813.00		0.00	813.00
Subtotal [M3] Advertising Other		813.00		0.00	813.00
Subgroup : [M5] Medical Records					
566100 Medical Records Supplies		1,265.00		0.00	1,265.00
566120 Contract Svcs - Medical Records		8,184.00		0.00	8,184.00
Subtotal [M5] Medical Records		9,449.00		0.00	9,449.00
Subgroup : [M7] Postage					
500280 Postage		1,807.00		0.00	1,807.00
Subtotal [M7] Postage		1,807.00		0.00	1,807.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 106 Dues & Membership Fees		0.00		700.00	700.00
			RJE - 3	700.00	
Subtotal [M8] Dues and Membership Fees to Professional Associations		0.00		700.00	700.00

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Account	Description	ADJ	J/E Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 113	Chamber Dues	0.00		440.00	440.00
			RJE - 3	440.00	
		<u>0.00</u>		<u>440.00</u>	<u>440.00</u>
Subgroup : [M9] Subscriptions					
500240	Dues & Subscriptions	7,785.00		(1,340.00)	6,445.00
			RJE - 3	(1,340.00)	
		<u>7,785.00</u>		<u>(1,340.00)</u>	<u>6,445.00</u>
Subgroup : [M11] Services Provided by Contract					
500220	Payroll Processing Fees - ADP	28,556.00		0.00	28,556.00
500330	Contract Svcs - Office	38,989.00		0.00	38,989.00
500332	Contract Svcs - IT Support	4,627.00		0.00	4,627.00
500360	Consulting Other	6,277.00		0.00	6,277.00
		<u>78,449.00</u>		<u>0.00</u>	<u>78,449.00</u>
Subgroup : [M12] Administrative Management Services					
500800	Management Fee	236,992.00		0.00	236,992.00
		<u>236,992.00</u>		<u>0.00</u>	<u>236,992.00</u>
Subgroup : [M13] Other					
500200	Bank Charges	24,707.00		0.00	24,707.00
500400	Business License Fees	3,749.00		0.00	3,749.00
500420	Licenses & Permits	7,237.00		0.00	7,237.00
500490	Fines & Penalties	53,010.00		160.00	53,170.00
			RJE - 6	160.00	
Marcum 111	Food for Employees	0.00		6,728.00	6,728.00
			RJE - 5	6,728.00	
		<u>88,703.00</u>		<u>6,888.00</u>	<u>95,591.00</u>
Total [18] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>437,864.00</u>		<u>(613.00)</u>	<u>437,251.00</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
520100	Raw Food	230,247.00		0.00	230,247.00
		<u>230,247.00</u>		<u>0.00</u>	<u>230,247.00</u>
Subgroup : [2A2] Non-Food Supplies					
520120	Food Supplements	12,550.00		0.00	12,550.00
520140	Dietary Supplies	32,031.00		0.00	32,031.00
		<u>44,581.00</u>		<u>0.00</u>	<u>44,581.00</u>
Subgroup : [2B] Purchased Services					
520160	Contract Svcs - Dietary	371.00		0.00	371.00
		<u>371.00</u>		<u>0.00</u>	<u>371.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>275,199.00</u>		<u>0.00</u>	<u>275,199.00</u>
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, Ironed..					
540140	Linens Purchases	13,586.00		0.00	13,586.00
		<u>13,586.00</u>		<u>0.00</u>	<u>13,586.00</u>
Subgroup : [3C] Other					
540100	Laundry Supplies	5,767.00		0.00	5,767.00
		<u>5,767.00</u>		<u>0.00</u>	<u>5,767.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>19,333.00</u>		<u>0.00</u>	<u>19,333.00</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
530120	Housekeeping Supplies	23,014.00		0.00	23,014.00
		<u>23,014.00</u>		<u>0.00</u>	<u>23,014.00</u>
Subgroup : [5A2] Purchased from					
564140	Prescription Drugs	134,036.00		0.00	134,036.00
		<u>134,036.00</u>		<u>0.00</u>	<u>134,036.00</u>
Subgroup : [5B] Medicine Cabinet Drugs					
564120	Over The Counter Drugs	8,891.00		0.00	8,891.00
		<u>8,891.00</u>		<u>0.00</u>	<u>8,891.00</u>
Subgroup : [5C] Medical and Therapeutic Supplies					
562100	Medical Supplies	72,466.00		0.00	72,466.00
		<u>72,466.00</u>		<u>0.00</u>	<u>72,466.00</u>
Subgroup : [5D] Ambulance/Limousine					
566140	Patient Transportation	9,993.00		0.00	9,993.00
		<u>9,993.00</u>		<u>0.00</u>	<u>9,993.00</u>
Subgroup : [5E2] Oxygen - Other					
562160	Oxygen Supplies	10,194.00		0.00	10,194.00
		<u>10,194.00</u>		<u>0.00</u>	<u>10,194.00</u>
Subgroup : [5F] X-Rays and related radiological					
566200	X-Ray Services	6,769.00		0.00	6,769.00
		<u>6,769.00</u>		<u>0.00</u>	<u>6,769.00</u>
Subgroup : [5H] Laboratory					
566190	Lab Fees	18,537.00		0.00	18,537.00
		<u>18,537.00</u>		<u>0.00</u>	<u>18,537.00</u>
Subgroup : [5I] Recreation					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
550170	Cable TV	18,682.00		0.00	18,682.00
580100	Activites Supplies	14,032.00		0.00	14,032.00
580120	Contract Svcs - Entertainment	4,842.00		200.00	5,042.00
			RJE - 3	200.00	
Subtotal [5I] Recreation		37,556.00		200.00	37,756.00
Subgroup : [5L] Other					
562120	Diapers/Disposables	40,044.00		0.00	40,044.00
562140	Tube Feeding (Non Part B)	5,312.00		0.00	5,312.00
566010	I.V. Therapy/RT Exp	20,201.00		0.00	20,201.00
566160	Med Equip Rental	35,126.00		0.00	35,126.00
566180	Patient Expenses	170.00		0.00	170.00
566210	Patient Consolidated Billing	(176.00)		0.00	(176.00)
570060	Physical Therapy Supplies	1,125.00		0.00	1,125.00
570080	Speech Therapy Supplies	123.00		0.00	123.00
570110	Occupational Therapy Supplies	156.00		0.00	156.00
Subtotal [5L] Other		102,081.00		0.00	102,081.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		423,537.00		200.00	423,737.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
550100	Maintenance Supplies	22,615.00		573.00	23,188.00
			RJE - 5	573.00	
550110	Repairs & Maintenance	36,245.00		0.00	36,245.00
550130	Minor Equipment	3,028.00		0.00	3,028.00
Subtotal [6A] Repairs and Maintenance		61,888.00		573.00	62,461.00
Subgroup : [6C] Light & Power					
550150	Gas & Electric	120,199.00		0.00	120,199.00
Subtotal [6C] Light & Power		120,199.00		0.00	120,199.00
Subgroup : [6D] Water					
550180	Water & Sewer	29,692.00		0.00	29,692.00
Subtotal [6D] Water		29,692.00		0.00	29,692.00
Subgroup : [6E] Equipment Lease					
500310	Rental Of Office Equipment	1,613.00		0.00	1,613.00
Subtotal [6E] Equipment Lease		1,613.00		0.00	1,613.00
Subgroup : [6F] Other					
550120	Contract Svcs Maintenance	228,652.00		0.00	228,652.00
550140	Pest Control	1,570.00		0.00	1,570.00
550145	Contract Svcs - Landscaping/S	17,839.00		0.00	17,839.00
550190	Trash Removal	21,557.00		0.00	21,557.00
Subtotal [6F] Other		269,618.00		0.00	269,618.00
Subgroup : [7D] Movable Equipment					
501100	Deprec - FF&E	1,502.00		0.00	1,502.00
501110	Deprec - Capital Lease-FF&E	8,808.00		0.00	8,808.00
501400	Amort - Computers	(680.00)		0.00	(680.00)
Subtotal [7D] Movable Equipment		9,630.00		0.00	9,630.00
Subgroup : [8A] Organization Expense					
501500	Amort - Loan Acq Costs	36,378.00		0.00	36,378.00
501550	Amort - Lease Acq Costs	2,796.00		0.00	2,796.00
Subtotal [8A] Organization Expense		39,174.00		0.00	39,174.00
Subgroup : [8C] Leasehold Improvements					
501300	Deprec - Leasehold Improvmts	39,567.00		0.00	39,567.00
Subtotal [8C] Leasehold Improvements		39,567.00		0.00	39,567.00
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	145,672.00		0.00	145,672.00
Subtotal [10B] Real estate taxes paid by lessor		145,672.00		0.00	145,672.00
Subgroup : [10C] Personal property taxes					
500520	Taxes - Personal Property	15,689.00		0.00	15,689.00
Subtotal [10C] Personal property taxes		15,689.00		0.00	15,689.00
Total [22] Maintenance and Property		1,216,332.00		573.00	1,216,905.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
502000	Interest Working Capital	127,365.00		0.00	127,365.00
502050	Interest Capital Lease	10,382.00		0.00	10,382.00
502100	Interest Insurance Finance	1,510.00		0.00	1,510.00
502150	Interest Other	90,155.00		0.00	90,155.00
Subtotal [12D] Other Interest Expense		229,412.00		0.00	229,412.00
Subgroup : [14A] Insurance on Property					
500530	Insurance - Property	21,300.00		0.00	21,300.00
Subtotal [14A] Insurance on Property		21,300.00		0.00	21,300.00
Subgroup : [14C3] Other					
500450	Insurance - Non Property	64,185.00		0.00	64,185.00
Subtotal [14C3] Other		64,185.00		0.00	64,185.00
Total [27] Interest and Insurance		314,897.00		0.00	314,897.00

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
400100 MD Room & Board		(10,916,880.00)		0.00	(10,916,880.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(10,916,880.00)</u>		<u>0.00</u>	<u>(10,916,880.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance					
400155 MD Contractual Allow (R&B)		4,126,202.00		0.00	4,126,202.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>4,126,202.00</u>		<u>0.00</u>	<u>4,126,202.00</u>
Subgroup : [3A] Medicare Residents (All Inclusive)					
400200 MA Room & Board		(1,501,000.00)		0.00	(1,501,000.00)
Subtotal [3A] Medicare Residents (All Inclusive)		<u>(1,501,000.00)</u>		<u>0.00</u>	<u>(1,501,000.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance					
400255 MA Contractual Allow (R&B)		(374,576.00)		0.00	(374,576.00)
Subtotal [3B] Medicare room and board contractual allowance		<u>(374,576.00)</u>		<u>0.00</u>	<u>(374,576.00)</u>
Subgroup : [4A] Private-pay residents and other					
400000 PVT Room & Board		(371,194.00)		0.00	(371,194.00)
400400 MG Room & Board		(29,700.00)		0.00	(29,700.00)
Subtotal [4A] Private-pay residents and other		<u>(400,894.00)</u>		<u>0.00</u>	<u>(400,894.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance					
400055 PVT Contractual Allow (R&B)		18,720.00		0.00	18,720.00
400355 H Contractual Allow (R&B)		350.00		0.00	350.00
400455 MG Contractual Allow (R&B)		(11,558.00)		0.00	(11,558.00)
Subtotal [4B] Private-pay room and board contractual allowance		<u>7,512.00</u>		<u>0.00</u>	<u>7,512.00</u>
Subgroup : [5A] Prescription Drugs - Medicare					
400220 MA Pharmacy		(127,637.00)		0.00	(127,637.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(127,637.00)</u>		<u>0.00</u>	<u>(127,637.00)</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
400120 MD Pharmacy		(302.00)		0.00	(302.00)
400420 MG Pharmacy		(2,261.00)		0.00	(2,261.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(2,563.00)</u>		<u>0.00</u>	<u>(2,563.00)</u>
Subgroup : [7A] Physical Therapy - Medicare					
400235 MA Physical Therapy		(254,077.00)		0.00	(254,077.00)
400635 MB Physical Therapy		(137,733.00)		0.00	(137,733.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(391,810.00)</u>		<u>0.00</u>	<u>(391,810.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
400035 PVT Physical Therapy		1,354.00		0.00	1,354.00
400135 MD Physical Therapy		(68,627.00)		0.00	(68,627.00)
400435 MG Physical Therapy		(5,924.00)		0.00	(5,924.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(73,197.00)</u>		<u>0.00</u>	<u>(73,197.00)</u>
Subgroup : [8A] Speech Therapy - Medicare					
400245 MA Speech Therapy		(101,936.00)		0.00	(101,936.00)
400645 MB Speech Therapy		(47,262.00)		0.00	(47,262.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(149,198.00)</u>		<u>0.00</u>	<u>(149,198.00)</u>
Subgroup : [8C] Speech Therapy - Non-medicare					
400045 PVT Speech Therapy		3,291.00		0.00	3,291.00
400145 MD Speech Therapy		(20,473.00)		0.00	(20,473.00)
400445 MG Speech Therapy		1,317.00		0.00	1,317.00
Subtotal [8C] Speech Therapy - Non-medicare		<u>(15,865.00)</u>		<u>0.00</u>	<u>(15,865.00)</u>
Subgroup : [9A] Occupational Therapy - Medicare					
400240 MA Occupational Therapy		(341,781.00)		0.00	(341,781.00)
400640 MB Occupational Therapy		(164,096.00)		0.00	(164,096.00)
Subtotal [9A] Occupational Therapy - Medicare		<u>(505,877.00)</u>		<u>0.00</u>	<u>(505,877.00)</u>
Subgroup : [9C] Occupational Therapy - Non-medicare					
400040 PVT Occupational Therapy		2,707.00		0.00	2,707.00
400140 MD Occupational Therapy		(62,880.00)		0.00	(62,880.00)
400440 MG Occupational Therapy		(5,651.00)		0.00	(5,651.00)
Subtotal [9C] Occupational Therapy - Non-medicare		<u>(65,824.00)</u>		<u>0.00</u>	<u>(65,824.00)</u>
Subgroup : [10A] Other - Medicare					
400215 MA Lab		(16,103.00)		0.00	(16,103.00)
400230 MA X-Ray		(225.00)		0.00	(225.00)
400260 MA Contractual Allow (Ancill)		841,760.00		0.00	841,760.00
400269 MA Sequester		16,265.00		0.00	16,265.00
400660 MB Contractual Allow (Ancill)		34,883.00		0.00	34,883.00
400669 MB Sequester		2,764.00		0.00	2,764.00
Marcum 116 Flu Vaccines - Medicare B		0.00		0.00	0.00
Subtotal [10A] Other - Medicare		<u>879,344.00</u>	RJE - 7	<u>(0.00)</u>	<u>879,344.00</u>
Subgroup : [10B] Other - Non-medicare					
400047 PVT Ancillaries		(142.00)		0.00	(142.00)
400115 MD Lab		(1,214.00)		0.00	(1,214.00)
400160 MD Contractual Allow (Ancill)		153,295.00		0.00	153,295.00
400170 MD PY Revenue Adjustments		217,858.00		0.00	217,858.00
400265 MA Contractual Allow (BC/BS)		267.00		0.00	267.00
400415 MG Lab		(449.00)		0.00	(449.00)
400460 MG Contractual Allow (Ancill)		18,614.00		0.00	18,614.00
Marcum 117 Flu Vaccines - Other Insurance		0.00		(417.00)	(417.00)
Subtotal [10B] Other - Non-medicare		<u>388,229.00</u>	RJE - 7	<u>(417.00)</u>	<u>387,812.00</u>

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	ADJ 9/30/2018	JE Ref # RJE	RJE	FINAL 9/30/2018
Subgroup : [14] Rental of Televisions and Cable Services					
400850	Cable Revenue	(2,277.00)		0.00	(2,277.00)
Subtotal [14] Rental of Televisions and Cable Services		(2,277.00)		0.00	(2,277.00)
Subgroup : [15] Interest Income					
400870	Interest Income	(22,568.00)		0.00	(22,568.00)
Subtotal [15] Interest Income		(22,568.00)		0.00	(22,568.00)
Subgroup : [18] Other Revenue					
400860	Miscellaneous Revenue	(830.00)		417.00	(413.00)
Marcum 118	Misc. Income	0.00	RJE - 7	417.00	(413.00)
			RJE - 8	(874.00)	(874.00)
			RJE - 8	(628.00)	
			RJE - 8	(100.00)	
			RJE - 9	(146.00)	
Subtotal [18] Other Revenue		(830.00)		(457.00)	(1,287.00)
Total [30] Statement of Revenue		(9,149,509.00)		(874.00)	(9,150,383.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100010	Petty Cash	1,000.00		0.00	1,000.00
100020	Cash - Operating	(89,642.00)		0.00	(89,642.00)
100041	Cash Commi AR Accts	14,251.00		0.00	14,251.00
100050	Patient Funds Account	23,175.00		0.00	23,175.00
100060	Resident Trust Fund Advances	400.00		0.00	400.00
Subtotal [A1] Cash		(50,816.00)		0.00	(50,816.00)
Subgroup : [A2] Resident Accounts Receivable					
100070	AR Medicaid	692,355.00		0.00	692,355.00
100075	AR Medicare A	689,917.00		0.00	689,917.00
100080	AR Managed Care	21,055.00		0.00	21,055.00
100085	AR Private	6,731.00		0.00	6,731.00
100090	AR Medicare B	36,257.00		0.00	36,257.00
100095	AR Other	347.00		0.00	347.00
100105	Allowance - Doubtful Accounts	(153,341.00)		0.00	(153,341.00)
Subtotal [A2] Resident Accounts Receivable		1,293,321.00		0.00	1,293,321.00
Subgroup : [A4] Inventories					
100200	Inventory	48,887.00		0.00	48,887.00
Subtotal [A4] Inventories		48,887.00		0.00	48,887.00
Subgroup : [A5] Prepaid Expenses					
100400	Prepaid Expenses	14,347.00		0.00	14,347.00
100410	Prepaid Insurance	91,553.00		0.00	91,553.00
Subtotal [A5] Prepaid Expenses		105,900.00		0.00	105,900.00
Subgroup : [A8] Other Current Assets					
100310	Due To/From Seller	7,114.00		0.00	7,114.00
Subtotal [A8] Other Current Assets		7,114.00		0.00	7,114.00
Subgroup : [B4] Leasehold Improvements					
100500	Leasehold Improvements	643,333.00		0.00	643,333.00
100600	Accum Amort - Leasehold Imp	(63,305.00)		0.00	(63,305.00)
Subtotal [B4] Leasehold Improvements		580,028.00		0.00	580,028.00
Subgroup : [B5] Non-Movable Equipment					
100510	Furniture Fixtures & Equipment	21,172.00		0.00	21,172.00
100610	Accum Depr - F F & E	(2,466.00)		0.00	(2,466.00)
Subtotal [B5] Non-Movable Equipment		18,706.00		0.00	18,706.00
Subgroup : [B6] Movable Equipment					
100515	FF&E - Capital Lease	122,019.00		0.00	122,019.00
100530	Computer Equip & Software	1,943.00		0.00	1,943.00
100615	Accum Depr - Capital Lease FF	(8,808.00)		0.00	(8,808.00)
100630	Accum Amort - Software	(1,214.00)		0.00	(1,214.00)
Subtotal [B6] Movable Equipment		113,940.00		0.00	113,940.00
Subgroup : [B9] Other Fixed Assets					
100590	Construction-in-Progress	300,660.00		0.00	300,660.00
Subtotal [B9] Other Fixed Assets		300,660.00		0.00	300,660.00
Subgroup : [D1] Deferred Deposits					
100700	Deposits	211,346.00		0.00	211,346.00
Subtotal [D1] Deferred Deposits		211,346.00		0.00	211,346.00
Subgroup : [D2] Escrow Deposits					
100440	Real Estate Tax Escrow	(20,026.00)		0.00	(20,026.00)
Subtotal [D2] Escrow Deposits		(20,026.00)		0.00	(20,026.00)
Subgroup : [D3] Organization Expense					
100710	Lease Acquisition Costs	42,000.00		0.00	42,000.00
100715	Accum Amort - Lease Acquisition	(8,621.00)		0.00	(8,621.00)
100720	Loan Acquisition Costs	109,136.00		0.00	109,136.00
100725	Accum Amort - Loan Acquisition	(54,568.00)		0.00	(54,568.00)
Subtotal [D3] Organization Expense		87,947.00		0.00	87,947.00
Subgroup : [D6] Loans to Owners or Related Parties					
100393	Due To/From Norwich	13,422,102.00		0.00	13,422,102.00
Subtotal [D6] Loans to Owners or Related Parties		13,422,102.00		0.00	13,422,102.00
Total [31-32] Assets		16,119,109.00		0.00	16,119,109.00

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
200000	Accounts Payable	(2,192,037.00)		0.00	(2,192,037.00)
200010	Accrued Accounts Payable	(4,932.00)		0.00	(4,932.00)
	Subtotal [A1] Trade Accounts Payable	(2,196,969.00)		0.00	(2,196,969.00)
Subgroup : [A2]	Note Payable				
200105	Note Payable	(28,629.00)		0.00	(28,629.00)
200106	Note Payable - A	(264,680.00)		0.00	(264,680.00)
200110	Note Payable - Ins. Financing	(4,904.00)		0.00	(4,904.00)
200150	Note Payable - Landlord	(14,000.00)		0.00	(14,000.00)
200180	Capital Lease Pay - Balboa	(37,343.00)		0.00	(37,343.00)
200182	Capital Lease Pay - HCEF	(42,352.00)		0.00	(42,352.00)
	Subtotal [A2] Note Payable	(391,908.00)		0.00	(391,908.00)
Subgroup : [A4]	Accrued Payroll				
200020	Payroll Payable	(126,450.00)		0.00	(126,450.00)
200065	Payroll Adjustments	(2,175.00)		0.00	(2,175.00)
	Subtotal [A4] Accrued Payroll	(128,625.00)		0.00	(128,625.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
200025	Payroll Taxes Payable	(10,033.00)		0.00	(10,033.00)
	Subtotal [A6] Accrued Payroll Taxes Payable	(10,033.00)		0.00	(10,033.00)
Subgroup : [A10]	Interest Payable				
200040	Interest Payable	(8,998.00)		0.00	(8,998.00)
	Subtotal [A10] Interest Payable	(8,998.00)		0.00	(8,998.00)
Subgroup : [A12]	Other Current Liabilities				
100326	Due To/from HUD Reserve	(138,210.00)		0.00	(138,210.00)
200015	Provider Tax Payable	(444,825.00)		0.00	(444,825.00)
200026	Vol EE Benefits Payable	3.00		0.00	3.00
200055	Rent Payable	(375,406.00)		0.00	(375,406.00)
200060	Accrued PTO Benefits	(208,046.00)		0.00	(208,046.00)
200069	Patient Refund	13,873.00		0.00	13,873.00
200070	Patient Funds Liability	(23,175.00)		0.00	(23,175.00)
250100	LT Line Of Credit	(774,127.00)		0.00	(774,127.00)
	Subtotal [A12] Other Current Liabilities	(1,949,913.00)		0.00	(1,949,913.00)
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	(12,755,097.00)		0.00	(12,755,097.00)
	Subtotal [B3] Loans from Owners or Related Parties	(13,245,097.00)		0.00	(13,245,097.00)
Total [33-34] Liabilities		(17,931,543.00)		0.00	(17,931,543.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
300040	Retained Earnings	683,438.00		0.00	683,438.00
	Subtotal [B5] Cumulated Earnings	683,438.00		0.00	683,438.00
Total [35] Equity		683,438.00		0.00	683,438.00
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		I.01		
To allocate PTO/ETO to salary lines on page 10				
500010	Salaries - Administrator		3,904.00	
500050	Salaries - Admissions		482.00	
520020	Salaries - Cooks		12,166.00	
520030	Salaries - Dietary Aides		2,108.00	
530010	Salaries - Houskpg Supv		652.00	
550010	Salaries - Maint Supervisor		3,761.00	
550020	Salaries - Maintenance Staff		908.00	
560020	ADNS		703.00	
560060	Salaries - MDS Coordinator		566.00	
560090	Salaries - Medical Records		189.00	
562040	Salaries - CNA		4,314.00	
570055	Salaries - PT Aides		10,018.00	
570070	Salaries - ST Staff		630.00	
570090	Salaries - OT		1,201.00	
570100	Salaries - COTA		8,155.00	
580010	Salaries - Activities Director		78.00	
580020	Salaries - Activities -Staff		28.00	
500040	Salaries - Business Office			5,808.00
510003	Benefits Expense - PTO ETO			23,164.00
520010	Salaries - Food Serv Dir			11,681.00
520040	Salaries - Dietician			
530020	Salaries - Houskpg Staff			1,478.00
540020	Salaries - Laundry Staff			246.00
560010	Salaries - DNS			405.00
560030	Salaries - RN Nursing Supervi			
560040	Salaries - Nursing Scheduler			86.00
560100	Salaries - Infection Control			
562020	Salaries - RN			2,325.00
562030	Salaries - LPN			3,303.00
570010	Dir Rehab			
570050	Salaries - PT			
590010	Salaries - Social Svc Dir			1,367.00
590020	Salaries - Social Svc Staff			
Total			49,863.00	49,863.00
Reclassifying Journal Entries JE # 2		E.01 - Pro fees		
To reclass OT & ST contracted rehab				
Marcum 107	Rehab Contracted Services - OT		33,169.00	
Marcum 108	Rehab Contracted Services - ST		4,320.00	
Marcum 108	Rehab Contracted Services - ST		4,928.00	
570040	Contract Svcs - Rehab			42,417.00
Total			42,417.00	42,417.00
Reclassifying Journal Entries JE # 3		E.01 - 500240		
To reclass dues from the subscriptions line of the cost report				
580120	Contract Svcs - Entertainment		200.00	
Marcum 106	Dues & Membership Fees		700.00	
Marcum 113	Chamber Dues		440.00	
500240	Dues & Subscriptions			1,340.00
Total			1,340.00	1,340.00
Reclassifying Journal Entries JE # 4		E.01 - 500440		
To reclass cell phone from the telephone line				

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Marcum 110 500440	Cell Phone Telephone		884.00	884.00
Total			884.00	884.00
Reclassifying Journal Entries JE # 5		E.01 - 510080		
To reclass maintenance supplies adn employee food				
550100	Maintenance Supplies		573.00	
Marcum 111 510080	Food for Employees Employ Benes - Non Payroll		6,728.00	7,301.00
Total			7,301.00	7,301.00
Reclassifying Journal Entries JE # 6		E.01 - 500340		
To reclass penalties				
500490	Fines & Penalties		160.00	
500340	Legal Fees			160.00
Total			160.00	160.00
Reclassifying Journal Entries JE # 7		E.01 - 400860		
To reclass misc. income				
400860	Miscellaneous Revenue		417.00	
Marcum 116 Marcum 117	Flu Vaccines - Medicare B Flu Vaccines - Other Insurance			417.00
Total			417.00	417.00
Reclassifying Journal Entries JE # 8		E.01		
To reclass credit balance from page 13				
562180	Contract Svcs - Nursing		628.00	
566050	Contract Svcs - Physician		100.00	
Marcum 118 Marcum 118	Misc. Income Misc. Income			100.00 628.00
Total			728.00	728.00
Reclassifying Journal Entries JE # 9		E.01 - 500320		
To reclass misc. activity				
500320	Accounting Fees		146.00	
Marcum 118	Misc. Income			146.00
Total			146.00	146.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/14/2019
 Run Date: 2/14/2019

Provider Name: JACC Healthcare Center of Windham
 Provider Number: 000020438
 Period Ended: 9/30/18

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: