

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

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 <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

## General Information

Name of Facility (as licensed) JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2020	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, 2019 and ending September 30, 2020, 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.

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

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility JACC Healthcare Center of Windham, LLC	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 595 Valley Street, Willimantic, CT 06226-1901				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/11/2021		
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	\$			
<b>6. Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
<b>8. Total Wages and Salaries Paid (As per page 10 of Report)</b>	<b>\$</b>			

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.**

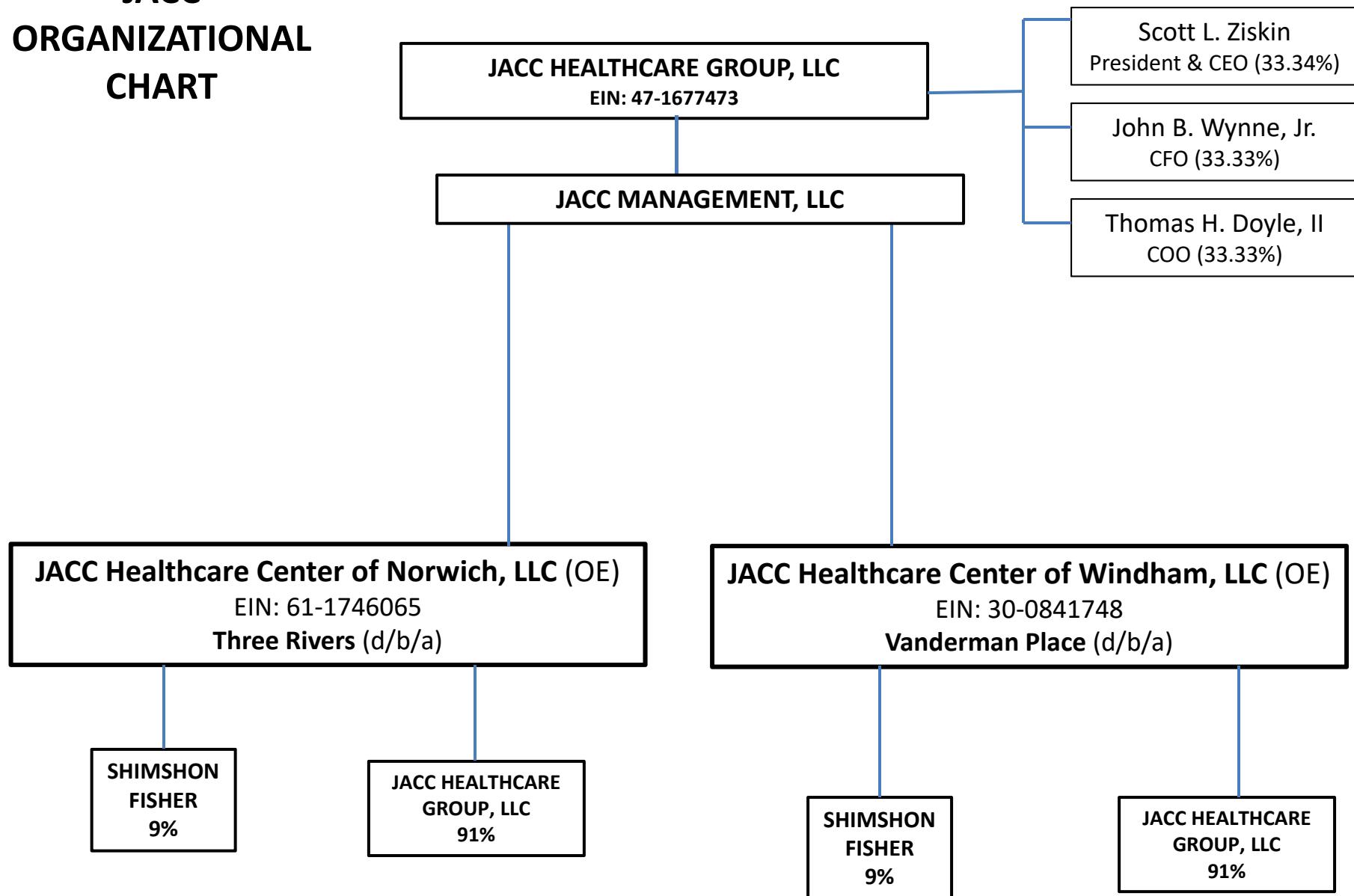
**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

	Phone No. of Facility 877-867-5223	Report for Year Ended 9/30/2020	Page 2
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 <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> 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.  N/A
<b>Administrator</b> Name of Administrator Carol Lowry			
		Nursing Home Administrator's License No.:	2126
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A		License No.:	

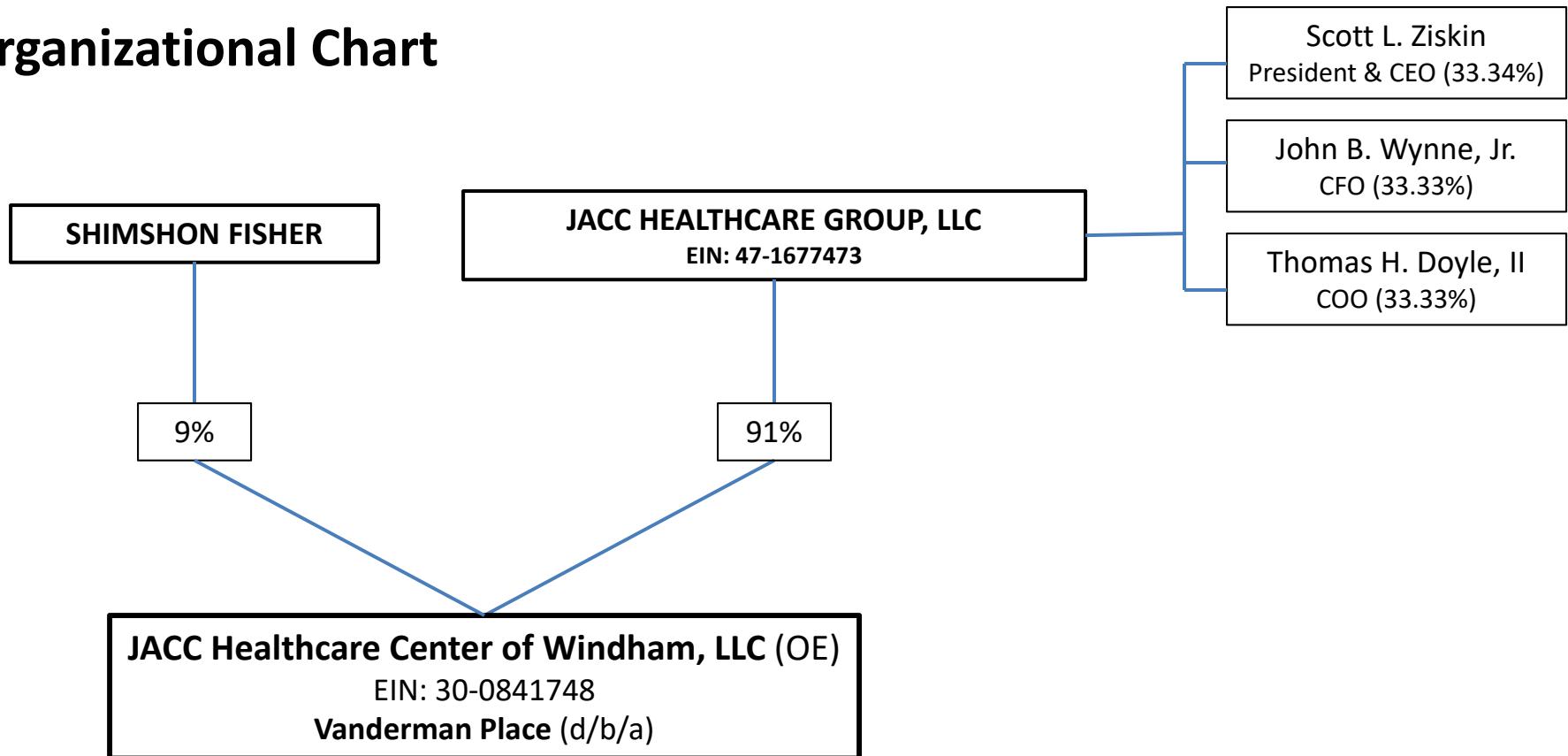
# **General Information and Questionnaire**

## **Partners/Members**

# 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 9/30/2020	Page of 3A   37
If this facility is owned or operated as a corporation, provide the following information:			
Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

## **General Information and Questionnaire Individual Proprietorship**

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

## General Information and Questionnaire

### Related Parties\*

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2020			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 <div style="float: right; margin-top: -20px;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</div>				
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 <div style="float: right; margin-top: -20px;">If "Yes," provide the following information:</div>				
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 type="radio"/>	<input checked="" type="radio"/>		Management Fees	Pg. 16 / Line m12	222,047	154,901
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Charges - Various	Pg. 10 / Various	22,905	22,905
Bear Mountain of West Springfield, LLC	42 Prospect Ave, West Springfield, MA 01089	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Charges - Various	Pg. 10 / Various	9,230	9,230
Bear Mountain of West Springfield, LLC	42 Prospect Ave, West Springfield, MA 01089	<input type="radio"/>	<input checked="" type="radio"/>		Contract Aides	Pg 13 / Line B11c	329	329
See balance sheet for various Related Party notes		<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.

\*\* 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 9/30/2020	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.

N/A

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.

N/A

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-6 Rev. 9/2002

**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		9/30/2020			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						
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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		<b>Total ***</b>		

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.

# **General Information and Questionnaire**

## **Accounting Basis**

Name of Facility JACC Healthcare Center of Windham	License No. 2397	Report for Year Ended 9/30/2020	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    Frederick J. Dalicandro Jr. 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf, New Haven, CT 06511 N/A
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**Services Provided by This Firm (*describe fully*)**

1	Medicaid & Medicare cost report, Advisory reimbursement consulting	\$	8,200
2	Tax Returns	\$	400
3		\$	
4		\$	
			Charge for Services Provided
			\$ 8,600

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

Yes       No

## Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 STATE MARSHALL RICHARD W. SMITH	N/A
2 STATE OF CONNECTICUT - TREASURER	N/A
3 STATE MARSHALL RICHARD W. SMITH - George Vpebel	N/A
4	
5	

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

1 N/A  
2 N/A  
3 N/A  
4  
5

**Services Provided by This Firm (*describe fully*)**

1	Appointment of Conservator (Disallowed on Pg 28)	\$	224
2	Appointment of Conservator (Disallowed on Pg 28)	\$	500
3	Appointment of Conservator (Disallowed on Pg 28)	\$	54
4	Notary (Disallowed on Pg 28)	\$	172
5		\$	
		Charge for Services Provided	
		\$	950

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line 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 9/30/2020				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					114	114						
A. On last day of PREVIOUS report period	114	114										
B. On last day of THIS report period	114	114							114	114		
2. Number of Residents					82	82						
A. As of midnight of PREVIOUS report period	82	82										
B. As of midnight of THIS report period	85	85							85	85		
3. Total Number of Days Care Provided During Period					2,774	2,774			1,127	1,127		
A. Medicare	3,901	3,901										
B. Medicaid (Conn.)	26,406	26,406			19,999	19,999			6,407	6,407		
C. Medicaid (other states)												
D. Private Pay	1,262	1,262			896	896			366	366		
E. State SSI for RCH												
F. Other (Specify) Managed Care	99	99			88	88			11	11		
G. Total Care Days During Period (3A thru F)	31,668	31,668			23,757	23,757			7,911	7,911		
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. <b>Total Resident Days (3G + 4A + 4B)</b>	<b>31,668</b>	<b>31,668</b>			<b>23,757</b>	<b>23,757</b>			<b>7,911</b>	<b>7,911</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2020	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)					
N/A														

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
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	6	74		5				
Per Diem Rate								
a. One bed rm.	Various	266.66		380.00				
b. Two bed rms.	Various	266.66		380.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	842	842	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	3,137	3,137	
C. Other	8,378	8,378	
<b>D. Total Physical Therapy Treatments</b>	<b>12,357</b>	<b>12,357</b>	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	284	284	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	918	918	
C. Other	3,019	3,019	
<b>D. Total Speech Therapy Treatments</b>	<b>4,221</b>	<b>4,221</b>	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	750	750	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	3,161	3,161	
C. Other	8,863	8,863	
<b>D. Total Occupational Therapy Treatments</b>	<b>12,774</b>	<b>12,774</b>	

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2020		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)		
A. Salaries and Wages*							
1. Operators/Owners (Complete also Sec. I of Schedule A1)							
2. Administrator(s) (Complete also Sec. III of Schedule A1)	121,325	2,171					
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)							
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	219,966	10,650					
5. Dietary Service							
a. Head Dietitian	15,779	406					
b. Food Service Supervisor	67,210	2,192					
c. Dietary Workers	397,717	23,153					
6. Housekeeping Service							
a. Head Housekeeper	50,396	2,220					
b. Other Housekeeping Workers	253,411	15,276					
7. Repairs & Maintenance Services							
a. Engineer or Chief of Maintenance	54,778	2,010					
b. Other Maintenance Workers	63,213	2,263					
8. Laundry Service							
a. Supervisor							
b. Other Laundry Workers	99,784	6,118					
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	176,594	3,298					
b. RN							
1. Direct Care	658,284	15,167					
2. Administrative**	304,339	8,442					
c. LPN							
1. Direct Care	1,017,799	31,190					
2. Administrative**							
d. Aides and Attendants	1,300,332	68,645					
e. Physical Therapists	219,566	5,821					
f. Speech Therapists	64,355	1,655					
g. Occupational Therapists	181,149	5,289					
h. Recreation Workers	114,904	5,752					
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	84,757	3,562					
n. Marketing							
o. Other (Specify)							
See Attached Schedule	136,276	4,754					
A-13. Total Salary Expenditures	5,601,934	220,034					

\* 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)**

**Schedule of Other Fees (Page 13)**

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-11 Rev. 10/2005

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

Name of Facility JACC Healthcare Center of Windham, LLC			License No. 2397		Report for Year Ended 9/30/2020			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

\* 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.

**Annual Report of Long-Term Care Facility**

CSP-12 Rev. 10/2005

**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		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
James Murphy (9/30/19-11/1/19)	19,751			Non Discriminatory	Administrator	353	A2			
Elizabeth Woolf (11/1/19-7/1/20)	57,693			Non Discriminatory	Administrator	960	A2			
Carol Lowry (5/1/20-9/30/20)	43,881			Non Discriminatory	Administrator	858	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2020		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	5,700	150			
3. Pharmacist	13,768	187			
4. Podiatrist	34	1			
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	48,000	212			
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					
b. Other					
10. Occupational Therapist					
a. Resident Care					
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	1,790	26			
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides	2,358	78			
d. Other					
12. Other (Specify)					
See Attached Schedule					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	71,650	654			

\* 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\***

\* 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
		9/30/2020		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	245,621	245,621		
2. Disability Insurance	\$	9,743	9,743		
3. Unemployment Insurance	\$	68,752	68,752		
4. Social Security (F.I.C.A.)	\$	405,324	405,324		
5. Health Insurance	\$	847,836	847,836		
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$	1,276	1,276		
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	\$	8,600	8,600		
e. Legal (Services should be fully described on Page 7)	\$	950	950		
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$	9,233	9,233		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	13,226	13,226		
2. Cellular Phones	\$				
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$	83,240	83,240		
3. Resident Day User Fee	\$	583,663	583,663		
<b>Subtotal</b>		<b>2,325,464</b>	<b>2,325,464</b>		

\* 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**

Attachment Page 15

## **Schedule of Other Employee Benefits**

## Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales & Use Tax	\$ 83,240		
<b>Total</b>	\$ 83,240	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
<b><i>Subtotals Brought Forward:</i></b>		2,325,464	2,325,464		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	5,074	5,074		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	1,252	1,252		
5. Education Expenses Related to Seminars and Conventions	\$	318	318		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	1,250	1,250		
4. Fund-Raising***	\$				
5. Medical Records	\$	2,590	2,590		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	1,080	1,080		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	3,272	3,272		
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> )	\$	99,946	99,946		
12. Administrative Management Services**	\$	222,047	222,047		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	80,934	80,934		
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$	2,743,227	2,743,227		

\* 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)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Promotional Advertising (Disallowed on Pg 28)	\$ 1,250		
<b>Total Other Advertising</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Dues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Bank Charges (\$52 Disallowed on Pg 28a)	\$ 21,907		
Business License Fees	17,464		
Licenses & Permits	2,285		
Fines & Penalties (Disallowed on Pg 28a)	39,278		
<b>Total Other Administrative and General</b>	<b>\$ 80,934</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Windham, LL	2397	9/30/2020	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
JACC Management, LLC, 130 South Main Street, Thomaston, CT 06787	222,047	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
		9/30/2020		18   37
		Item	Total	CCNH      RHNS      (Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 224,558	224,558		
2. Non-Food Supplies	\$ 39,827	39,827		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 332	332		
c. Other (Specify) _____	\$ _____			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 264,717</b>	<b>264,717</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected 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)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. 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 JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2020		Page of 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. \$	37,457	37,457	
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 ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Other Laundry Supplies	\$	6,000	6,000	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	43,457	43,457	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
H. Where is the revenue received reported in the Cost Report?				(Page/Line Item)
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
K. 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 3D.

\*\*\* 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
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	28,542	28,542		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (Specify)	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	<b>28,542</b>	<b>28,542</b>		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Woodmark Pharmacy	\$	144,539	144,539		
b. Medicine Cabinet Drugs	\$	16,580	16,580		
c. Medical and Therapeutic Supplies	\$	102,357	102,357		
d. Ambulance/Limousine***	\$	1,228	1,228		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	5,952	5,952		
f. X-rays and Related Radiological Procedures***	\$	(349)	(349)		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	31,673	31,673		
i. Recreation	\$	26,147	26,147		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	147,944	147,944		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>476,071</b>	<b>476,071</b>		

\* 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)
Covid Medical Supplies	\$ 12,979		
Diapers/Disposables	52,979		
Tube Feeding (Disallowed on Pg 29a)	6,998		
I.V. Therapy/RT Exp (Disallowed on Pg 29a)	42,835		
Med Equip Rental (Disallowed on Pg 29a)	28,227		
Physical Therapy Supplies	3,064		
Occupational Therapy Supplies (Disallowed on Pg 29a)	38		
Social Service Software Expense	824		
<b>Total Other Resident Care</b>	<b>\$ 147,944</b>	<b>\$ -</b>	<b>\$ -</b>

**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 9/30/2020				Page of 21   37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP LLC	PO Box 842875, Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing Fees	32,788			16	m11
CWPM, LLC	25 Norton Place, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	24,824			22	6f
Geriatric Medical	PO Box 2503, Woburn, MA 01888-2503	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medical Supplies	238,163			Var	Var
HPC Food Service	150473, Hartford, CT 06115-0473	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Food/Housekeeping/Launderly/Dietary Supplies	276,064			Var	Var
McKesson Medical Surgical Minnesota Supply, Inc.	PO Box 204786, Dallax, TX 75320-4786	<input type="radio"/>	<input checked="" type="radio"/>	N/A	ns Purchases/Medical Supplies/Diapers/Dispos	14,534			Var	Var
Pharmscript of CT LLC	PO Box 6151, Somerset, NJ 08875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Drugs/Prescription Drugs/I.V. Therapy/RT	197,447			Var	Var
Procaire	PO Box 801, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Oxygen/Medical Equip Rental	27,389			20	5e/l
Retirement Home TV Corp	4604 Arden Drive, Fort Wayne, IN 46804	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cable Television	16,301			20	5i
US Lab & Radiology INC.	PO Box 845127, Boston, MA 02284-5127	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab Fees	31,673			20	5h
Westcom Solutions US Inc.	PO Box 674802, Detroit, MI 48267-4802	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Business Office Software - PointClick Care	35,962			16	m11
		<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 JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	32,819	32,819			
b. Heat	\$					
c. Light & Power	\$	133,189	133,189			
d. Water	\$	28,547	28,547			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$	53,931	53,931			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$	248,486	248,486			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	13,427	13,427			
c. Non-Movable Equipment	\$	14,663	14,663			
d. Movable Equipment	\$	2,539	2,539			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$	30,629	30,629			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$	20,985	20,985			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	52,497	52,497			
d. Other <i>(Specify)</i>	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$	73,482	73,482			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	482,390	482,390			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	139,713	139,713			
c. Personal property taxes	\$	22,731	22,731			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$	748,945	748,945			

\* 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	\$ 20,056		
Pest Control	804		
Contract Svcs - Landscaping/S	7,402		
Trash Removal	25,669		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 53,931</b>	<b>\$ -</b>	<b>\$ -</b>

## Depreciation Schedule

**Schedule of Land Improvements Acquired during this report period**

**\*Ties to Page 23, Line A3**

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

**\*Ties to Page 23, Line B3**

**\*\*Ties to Page 23, Line B2**

**Schedule of Non-Movable Equipment Acquired during this report period**

**\*Ties to Page 23, Line C3**

\*\*Ties to Page 23, Line C2

**Schedule of Movable Equipment Acquired during this report period**

\*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
<b>Additions:</b>				
Various	Various - See Attached Schedule	\$ 83,152	15	\$ 5,542
<b>Total additions for Leasehold Improvemen</b>		\$ 83,152		\$ 5,542
<b>Deletions:</b>				*
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ -

**\*Ties to Page 24, Line C3**

**\*\*Ties to Page 24, Line C2**

## Amortization Schedule\*

Name of Facility JACC Healthcare Center of Windham, LLC			License No. 2397		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	15 Years	704,346	78,447	S/L	Var	46,955	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	15 Years	83,152		S/L	Var	5,542	
C-4. Subtotal									52,497
D. Total Amortization									52,497

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

- Minimum of 5 years or 60 months.
- Life of mortgage; OR
- Remaining Life of Lease; OR
- 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	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
<b>BUILDING IMPROVEMENTS - LEASEHOLD</b>										
<b>2016 Additions</b>										
HUD 1	DEPOSIT FOR HUD GENERATOR WORK (1/4 DEP)	7/23/2015	S/L	20	2,260	113	452	113	565	1,695
HUD 2	Inv#25628 to HUD Rsv - Replace 185 Pendent Heads	11/30/2015	S/L	20	27,332	1,367	5,468	1,367	6,835	20,497
HUD 3	Inv#25630 to HUD Rsv - Address Leaks In Attic Space	11/30/2015	S/L	20	4,012	201	804	201	1,005	3,007
HUD 4	Inv#25631 to HUD Rsv - Install AMD1 Device	11/30/2015	S/L	20	16,958	848	3,392	848	4,240	12,718
HUD 5	Inv#24305 to HUD Rsv - Replace Sprinkler System	9/30/2015	S/L	20	55,958	2,798	11,192	2,798	13,990	41,968
HUD 6	Inv#4847 to HUD Rsv - Job Quote 9/1/15 Proposal	9/3/2015	S/L	20	6,780	339	1,356	339	1,695	5,085
HUD 7	Inv#7/17/15 to HUD Rsv - Knobs, Grab Bars, Bleach & Drylock	7/17/2015	S/L	20	3,855	193	772	193	965	2,890
HUD 8	30 ADA faucets, 50 room levers, 60 grab bars, 60 grab bars	7/31/2015	S/L	20	6,589	329	1,316	329	1,645	4,944
HUD 9	Site visit & modification to power riser diagram for DPH	3/1/2016	S/L	20	553	28	112	28	140	413
HUD 10	Removal of all down trees and limbs and lumber to land fill	3/8/2016	S/L	20	3,600	180	720	180	900	2,700
HUD 11	Fire doors and repairs to comply with State Change of Ownership	4/1/2016	S/L	20	13,250	663	2,652	663	3,315	9,935
HUD 12	Replace all damaged gutters with 6 inch commercial grade gutters and spouts	4/2/2016	S/L	20	8,900	445	1,780	445	2,225	6,675
HUD 13	Cut pavement around 5 catch basins, dig out basins, remove old basin, repair/build	4/20/2016	S/L	20	18,750	938	3,752	938	4,690	14,060
HUD 15	Remove old guard rails, install guard rail polls, align guard rails, back fill concrete	6/10/2016	S/L	20	2,250	113	452	113	565	1,685
HUD 16	Survey, civil site design, construction inspection	7/13/2016	S/L	20	6,650	333	1,332	333	1,665	4,985
HUD 17	Demo boiler & 1,000 gallon water tank	7/19/2016	S/L	20	5,000	250	1,000	250	1,250	3,750
HUD 18	Construction of retaining wall behind wing 3	7/19/2016	S/L	20	38,050	1,903	7,612	1,903	9,515	28,535
HUD 19	Catch basin between wing 1 & 2 and also wing 2 & 3	7/20/2016	S/L	20	15,250	763	3,052	763	3,815	11,435
HUD 20	Trench wing 1 for drains, install 4 in. pipe, run drain pipe, back fill disturb areas	7/20/2016	S/L	20	7,350	368	1,472	368	1,840	5,510
HUD 21	Generator work (additional work needed on transfer switch)	7/25/2016	S/L	20	11,200	560	2,240	560	2,800	8,400
HUD 23	plumbing (repaired cast iron & copper sanitary drains with new ABS pipe)	7/31/2016	S/L	20	1,250	63	252	63	315	935
HUD 24	Generator work for transfer switch	8/5/2016	S/L	20	3,935	197	788	197	985	2,950
HUD 25	Generator work for transfer switch (emergency install of transfer switch)	8/14/2016	S/L	20	3,500	175	700	175	875	2,625
HUD 27	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/3/2016	S/L	20	3,154	158	632	158	790	2,364
HUD 28	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/8/2016	S/L	20	2,037	102	408	102	510	1,527
<b>TOTAL BUILDING IMPROVEMENTS - LEASEHOLD</b>					<b>268,423</b>	<b>13,427</b>	<b>53,708</b>	<b>13,427</b>	<b>67,135</b>	<b>201,288</b>
<b>LEASEHOLD IMPROVEMENTS</b>										
<b>2015 Additions</b>										
LHI-1	HVAC Testing and Balancing	4/1/2015	S/L	15	5,000	333	1,421	333	1,754	3,246
LHI-2	Building Signs	1/1/2015	S/L	15	1,980	132	572	132	704	1,276
<b>2016 Additions</b>										
LHI 3	8/4/15 Hot Water Tank Replacements	12/16/2015	S/L	15	3,886	259	1,036	259	1,295	2,591
LHI 4	Replace Hot Water Tank (50% Deposit)	2/10/2016	S/L	15	4,139	276	1,104	276	1,380	2,759
LHI 5	Drawings For CHOW	2/16/2015	S/L	15	500	33	132	33	165	335
LHI 6	ADA/Health Code Study	7/1/2015	S/L	15	7,344	490	1,960	490	2,450	4,894
LHI 7	Phase 1 Dev. Of CT Health Code/ADA/Facility Plan	7/1/2015	S/L	15	7,870	525	2,100	525	2,625	5,245
LHI 8	Windows	3/31/2016	S/L	15	9,046	603	2,412	603	3,015	6,031
LHI 9	Contracted remediation work	6/14/2016	S/L	15	17,443	1,163	4,652	1,163	5,815	11,628
LHI 10	Generator work	7/6/2016	S/L	15	4,543	303	1,212	303	1,515	3,028
LHI 11	Electrical work	9/8/2016	S/L	15	800	53	212	53	265	535
<b>2017 Additions</b>										
LHI 12	base contract for architect	10/10/2016	S/L	15	4,200	280	840	280	1,120	3,080
LHI 13	replace 7.5 ton AC unit	11/3/2016	S/L	15	2,127	142	426	142	568	1,559
	Reclass Encore Fire Protection 31319 06/22/16 31319 \$5,482.34 6/22/16 Replace Compressor AND Reclass Encore Fire Protection 31699 06/30/16 \$5,816.28 Fire		S/L							
LHI 15	Sprinkler System	12/31/2016	S/L	15	11,299	753	2,259	753	3,012	8,287
LHI 16	Replace pipes	1/1/2017	S/L	15	12,230	815	2,445	815	3,260	8,970

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
LHI 17	generator load bank	5/31/2017	S/L	15	2,165	144	432	144	576	1,589
LHI 18	stair enclosure- framed in/around stair well & kitchen door, vinyl siding, plywood soffits	5/31/2017	S/L	15	3,400	227	681	227	908	2,492
LHI 19	repaired leaks on sprinkler system prior to flushing of system	5/31/2017	S/L	15	7,908	527	1,581	527	2,108	5,800
LHI 20	Deposit on Phase 1	6/1/2017	S/L	15	10,000	667	2,001	667	2,668	7,332
LHI 21	Deposit on Phase 2	6/16/2017	S/L	15	25,000	1,667	5,001	1,667	6,668	18,332
LHI 22	flushing of attic sprinkler system	6/1/2017	S/L	15	27,470	1,831	5,493	1,831	7,324	20,146
LHI 23	various repairs on dry sprinkler system and flushing of attic system	6/20/2017	S/L	15	9,645	643	1,929	643	2,572	7,073
LHI 24	from JACC Mgmt	6/20/2017	S/L	15	3,934	262	786	262	1,048	2,886
LHI 25	wing 2 shower room- remove tub and replace sink	7/1/2017	S/L	15	9,112	607	1,821	607	2,428	6,684
LHI 26	phase 1 - replace resident room flooring	7/1/2017	S/L	15	6,000	400	1,200	400	1,600	4,400
LHI 27	mechanical duct work	7/1/2017	S/L	15	18,757	1,250	3,750	1,250	5,000	13,757
LHI 28	nurse station med rooms- remove and install new cabinets	7/1/2017	S/L	15	10,467	698	2,094	698	2,792	7,675
LHI 29	duct cleaning- supply returns and exhaust ducts	7/1/2017	S/L	15	15,102	1,007	3,021	1,007	4,028	11,074
LHI 30	materials for door installation	7/11/2017	S/L	15	5,000	333	999	333	1,332	3,668
LHI 31	stainless steel wall hung sink	7/12/2017	S/L	15	1,642	109	327	109	436	1,206
LHI 32	installed by East Coast Insulaiton	8/2/2017	S/L	15	2,225	148	444	148	592	1,633
LHI 33	7 toilets, per CHOW	7/31/2017	S/L	15	1,109	74	222	74	296	813
LHI 34	Shim Kit, safety laminate glass doors	8/15/2017	S/L	15	4,220	281	843	281	1,124	3,096
LHI 35	install low point drum drip assemblies	8/11/2017	S/L	15	5,201	347	1,041	347	1,388	3,813
LHI 61	roof repair- strip corner of wing 2 shingles and re-shingle	10/1/2016	S/L	15	925	62	186	62	248	677
LHI 62	wing 2 shower stall floor- remove wall tile, install new drain, cement board on wall, regROUT	10/1/2016	S/L	15	2,400	160	480	160	640	1,760
LHI 63	reclaim fremont, demo existing 7.5 ton generator, install 2- 3.5 ton units	10/1/2016	S/L	15	8,700	580	1,740	580	2,320	6,380
LHI 64	replace 20 amp tandem breaker	10/1/2016	S/L	15	115	8	24	8	32	83
LHI 65	connect temp wire from temp transfer switch	10/1/2016	S/L	15	2,105	140	420	140	560	1,545
LHI 66	programmed and transfer tested transfer switch on generator	11/1/2016	S/L	15	538	36	108	36	144	394
LHI 67	for showers wing 2	12/14/2016	S/L	15	852	57	171	57	228	624
LHI 68	paint interior of facility and resident rooms	12/28/2016	S/L	15	1,033	69	207	69	276	757
LHI 69	paint interior of facility and resident rooms	12/28/2016	S/L	15	788	53	159	53	212	576
LHI 70	paint interior of facility and resident rooms	1/16/2017	S/L	15	831	55	165	55	220	611
LHI 71	paint interior of facility and resident rooms	1/17/2017	S/L	15	831	55	165	55	220	611
LHI 72	paint interior of facility and resident rooms	1/24/2017	S/L	15	525	35	105	35	140	385
LHI 73	paint interior of facility and resident rooms	1/24/2017	S/L	15	1,065	71	213	71	284	781
LHI 74	paint interior of facility and resident rooms	1/31/2017	S/L	15	1,899	127	381	127	508	1,391
LHI 75	paint interior of facility and resident rooms	1/31/2017	S/L	15	1,899	127	381	127	508	1,391
LHI 76	wing 1 shower room renovations	2/1/2017	S/L	15	16,200	1,080	3,240	1,080	4,320	11,880
LHI 77	wiring in resident room	2/3/2017	S/L	15	583	39	117	39	156	427
LHI 78	replace existing doors with fire-rated doors	3/15/2017	S/L	15	10,600	707	2,121	707	2,828	7,772
<b>2018 Additions</b>										
LHI 79	Design work for attic dry sprinkler system	2/14/2017	S/L	15	13,613	908	1,816	908	2,724	10,889
LHI 80	electric heater rental	1/18/2018	S/L	15	468	31	62	31	93	375
LHI 81	electric heater rental for 12/30/17 - 1/5/18	12/31/2017	S/L	15	728	49	98	49	147	581
LHI 82	wing 1 shower room renovations - invoice entered twice	8/31/2018	S/L	15	(16,200)	(1,080)	(3,240)	(1,080)	(4,320)	(11,880)
LHI 83	wing 1 shower room renovations - invoice entered twice	8/31/2018	S/L	15	(7,600)	-	(7,600)	(507)	(8,107)	507
LHI 84	related to shower project - reclass from CIP at 9/30/18	12/31/2016	S/L	15	1,642	109	218	109	327	1,315
LHI 85	shower - reclass from CIP at 9/30/18	12/31/2016	S/L	15	(25)	(2)	(4)	(2)	(6)	(19)
LHI 86	shower project supplies for Windham - reclass from CIP at 9/30/18	4/30/2017	S/L	15	1,504	100	200	100	300	1,204
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	1,594	797	2,391	9,558
LHI 89	changed resident room electrical outlets	9/1/2017	S/L	15	3,585	239	478	239	717	2,868
LHI 90	changed resident room electrical outlets	9/5/2017	S/L	15	5,975	398	796	398	1,194	4,781
LHI 91	changed resident room electrical outlets	9/6/2017	S/L	15	355	24	48	24	72	283

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
LHI 92	final billing for wiring of 37 unit	10/11/2017	S/L	15	2,390	159	318	159	477	1,913
LHI 93	access to sprinkler work (open gable wall e/wing)	4/28/2017	S/L	15	6,000	400	800	400	1,200	4,800
LHI 94	access to sprinkler work (open gable wall e/wing)	5/9/2018	S/L	15	6,000	400	800	400	1,200	4,800
LHI 95	duct cleaning HUD	5/9/2018	S/L	15	30,200	2,013	4,026	2,013	6,039	24,161
LHI 96	install new blower & wheel (air handler #)	6/7/2018	S/L	15	1,675	112	224	112	336	1,339
<b>2019 Additions</b>										
LHI 97	install of new exhaust fan (2 invoices, 1/11 deposit and 1/16 final payment)	1/11/2019	S/L	15	2,605	87	87	174	261	2,344
LHI 98	defibrillator	4/18/2019	S/L	15	980	33	33	65	98	883
LHI 99	replace end loop pump (50% deposit required)	5/3/2019	S/L	15	1,820	61	61	121	182	1,638
LHI 100	50% deposit for proposal #7a (fire doors)	5/16/2019	S/L	15	13,015	434	434	868	1,302	11,713
LHI 101	final payment for fire-rated doors, per DPH	6/25/2019	S/L	15	13,015	434	434	868	1,302	11,713
LHI 102	Rcls Sprinkler Project	4/25/2018	S/L	15	292,400	9,747	9,747	19,493	29,240	263,160
LHI 103	fire caulk attic	2/19/2019	S/L	15	5,600	187	187	373	560	5,040
<b>2020 Additions</b>										
LHI 104	ductless split - 2nd invoice	11/21/2019	S/L	15	10,896	-	-	726	726	10,170
LHI 105	ductless split - FINAL invoice	11/25/2019	S/L	15	8,475	-	-	565	565	7,910
LHI 106	install new pilot on hot water heater	3/2/2020	S/L	15	834	-	-	56	56	778
LHI 107	Air Balance Study per DPH	2/18/2020	S/L	15	12,200	-	-	813	813	11,387
LHI 108	ductless split - Deposit(per DPH)	9/30/2019	S/L	15	10,896	-	-	726	726	10,170
LHI 109	extra filter grills, repair 2 kitchen units	2/4/2020	S/L	15	4,850	-	-	323	323	4,527
LHI 110	remove/repair ducts(rm 102	12/12/2019	S/L	15	35,000	-	-	2,333	2,333	32,667
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>787,498</b>	<b>36,481</b>	<b>78,447</b>	<b>52,497</b>	<b>130,944</b>	<b>656,554</b>
<b>NON-MOVABLE EQUIPMENT</b>										
<b>2018 Additions</b>										
FF&E 13	boiler- burner control, amp, wiring	12/15/2017	S/L	10	3,709	371	742	371	1,113	2,596
FF&E 14	boiler- burner control, amp, wiring	8/6/2018	S/L	10	667	67	134	67	201	466
FF&E 15	boiler- burner control, amp, wiring	8/16/2018	S/L	10	667	67	134	67	201	466
FFE CAP 3	Amerikooler Walk In Cooler/Freezer	4/18/2018	S/L	15	28,725	1,915	3,830	1,915	5,745	22,980
<b>2019 Additions</b>										
FF&E 16-20	Marlin Capital Solutions	9/4/2019	S/L	10	1,277	64	64	128	192	1,085
<b>2020 Additions</b>										
FF&E 21	Marlin Capital Solutions	10/3/2019	S/L	10	252	-	-	25	25	227
FF&E 22	Marlin Capital Solutions	10/3/2019	S/L	10	252	-	-	25	25	227
FF&E 23	Marlin Capital Solutions	10/3/2019	S/L	10	252	-	-	25	25	227
FF&E 24	Marlin Capital Solutions	10/3/2019	S/L	10	252	-	-	25	25	227
FF&E 25	Marlin Capital Solutions	2/9/2020	S/L	10	252	-	-	25	25	227
FF&E 26	Marlin Capital Solutions	3/6/2020	S/L	10	252	-	-	25	25	227
FF&E 27	Marlin Capital Solutions	4/7/2020	S/L	10	252	-	-	25	25	227
FF&E 28	Vital Signs Spot Monitor	5/14/2020	S/L	10	3,031	-	-	303	303	2,728
FF&E 29	Marlin Capital Solutions	5/6/2020	S/L	10	252	-	-	25	25	227
FF&E 30	Marlin Capital Solutions	6/8/2020	S/L	10	252	-	-	25	25	227
FF&E 31	JETWAVE - new phone system	7/21/2020	S/L	10	5,824	-	-	582	582	5,242
FF&E 32	Marlin Capital Solutions	7/7/2020	S/L	10	252	-	-	25	25	227
FF&E 33	Marlin Capital Solutions - pay 18 of 24	8/6/2020	S/L	10	252	-	-	25	25	227
FF&E 34	Marlin Capital Solutions - pay 19 of 24	9/9/2020	S/L	10	252	-	-	25	25	227
FF&E 35	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	71,116	-	-	4,741	4,741	66,375
FF&E 36	Mattress/Vac	9/30/2020	S/L	10	2,020	-	-	202	202	1,818

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
FF&E 37	Battered Powered Electric Patient Lift	9/30/2020	S/L	10	1,212	-	-	121	121	1,091
FF&E 38	Mattress	9/30/2020	S/L	10	808	-	-	81	81	727
FF&E 39	Mattress/frame	9/30/2020	S/L	10	360	-	-	36	36	324
FF&E 40	Mattress	9/30/2020	S/L	10	1,456	-	-	146	146	1,310
FF&E 41	Mattress	9/30/2020	S/L	10	1,448	-	-	145	145	1,303
FF&E 42	Facilitiy lift, sling	9/30/2020	S/L	10	1,010	-	-	101	101	909
FF&E 43	Mattress	9/30/2020	S/L	10	980	-	-	98	98	882
FF&E 44	Wound Pump	9/30/2020	S/L	10	2,047	-	-	205	205	1,842
FF&E 45	Mattress	9/30/2020	S/L	10	1,512	-	-	151	151	1,361
FF&E 46	Mattress	9/30/2020	S/L	10	2,152	-	-	215	215	1,937
FF&E 48	Mattress/frame	9/30/2020	S/L	10	540	-	-	54	54	486
FF&E 49	Mattress/frame	9/30/2020	S/L	10	2,100	-	-	210	210	1,890
FF&E 50	Mattress	9/30/2020	S/L	10	1,448	-	-	145	145	1,303
FF&E 51	Mattress	9/30/2020	S/L	10	1,448	-	-	145	145	1,303
FF&E 52	Mattress	9/30/2020	S/L	10	1,448	-	-	145	145	1,303
FF&E 53	Mattress/Wound	9/30/2020	S/L	10	1,047	-	-	105	105	942
FF&E 54	Mattress/frae	9/30/2020	S/L	10	5,348	-	-	535	535	4,813
FF&E 55	Mattress/frame	9/30/2020	S/L	10	9,120	-	-	912	912	8,208
FF&E 56	Bed/Mattress/Frame	9/30/2020	S/L	10	2,190	-	-	219	219	1,971
FF&E 57	Jeron Provider 680+ Health Care Communications Sys	9/30/2020	S/L	10	22,178	-	-	2,218	2,218	19,960

<b>TOTAL NON-MOVABLE EQUIPMENT</b>		<b>179,915</b>	<b>2,484</b>	<b>4,904</b>	<b>14,663</b>	<b>19,567</b>	<b>160,348</b>
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**MOVABLE EQUIPMENT**

**2015 Additions**

FF&E-1	TV Wall Mounts and Batteries	1/6/2015	S/L	10	1,227	123	538	123	661	566
FF&E-2	Vacuum Cleaners	1/22/2015	S/L	10	1,167	117	512	117	629	538
FF&E-3	New faucets, wrist blades, lever locks, grab bars	7/31/2015	S/L	10	6,589	659	2,718	659	3,377	3,212
SFT-1	Computer Hardware	7/31/2015	S/L	5	1,943	389	1,605	389	1,994	(51)

**2016 Additions**

FF&E5	Reliable Electric Motor	4/30/2016	S/L	10	718	72	288	72	360	358
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**2016 Disposals**

FF&E4	New faucets, wrist blades, lever locks, grab bars	11/30/2015	S/L	10	(6,589)	(659)	(2,718)	(659)	(3,377)	(3,212)
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**2017 Additions**

FF&E 6	Furniture move	10/31/2016	S/L	10	2,586	259	777	259	1,036	1,550
FF&E 7	Furniture move	2/28/2017	S/L	10	2,611	261	783	261	1,044	1,567
FF&E 8	Furniture move	3/31/2017	S/L	10	297	30	90	30	120	177
FF&E 10	ice machine - pd JACC Mgmt CC	5/4/2017	S/L	10	2,657	266	798	266	1,064	1,593
FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	71,116	4,741	14,223	-	14,223	56,893

**2018 Additions**

FF&E 11	buyout lease of copier	1/10/2018	S/L	5	851	170	340	170	510	341
FF&E 12	copier	2/23/2018	S/L	5	4,014	803	1,606	803	2,409	1,605
FFE CAP 2	Jeron Provider 680+ Health Care Communications Sys	12/20/2018	S/L	15	22,178	1,479	2,958	-	2,958	19,220

**2019 Additions**

Fee Cap 4-6	Marlin Capital Solutions	4/4/2019	S/L	15	736	49	49	49	98	638
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**2020 Transfers**

FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017			(71,116)			(14,223)		(56,893)
FFE CAP 2	Jeron Provider 680+ Health Care Communications Sys	12/20/2018			(22,178)			(2,958)		(19,220)

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
	<b>TOTAL MOVABLE EQUIPMENT</b>				<u>18,807</u>	<u>8,759</u>	<u>24,567</u>	<u>2,539</u>	<u>9,925</u>	<u>8,882</u>
<hr/>										
	<b>TOTAL ASSETS PER CR SCHEDULE</b>				1,254,642	61,151	161,626	83,126	227,571	1,027,071
	<b>TOTAL ASSETS PER TRIAL BALANCE</b>				<u>1,254,643</u>		<u>80,685</u>	<u>220,320</u>	<u>1,034,323</u>	
	<b>VARIANCE</b>				(1)	61,151	161,626	2,441	7,251	(7,252)

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

7,252

Page 36, Line F1 - F/S vs C/R Depreciation

(2,441)

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

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2020	Page 25	of 37
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#### 11. Property Questionnaire

##### Part A

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

Yes

No

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

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

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity				
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	482,390

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 9/30/2020			Page 26	of 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. <b>Total Building Interest Expense</b> (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 9/30/2020			Page 27	of 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)		\$	257,052	257,052		
Working Capital / Capital Lease / Insurance Finance / Other						
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>		\$	257,052	257,052		
14. Insurance						
a. Insurance on Property (buildings only)		\$	18,529	18,529		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	69,768	69,768		
Insurance - Non Property						
14d. <b>Total Insurance Expenditures (14a + b + c)</b>		\$	88,297	88,297		
15. <b>Total All Expenditures (A-13 thru C-14)</b>		\$	10,572,378	10,572,378		

## **D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.		2397	9/30/2020	28   37	
			Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b><i>Page 10 - Salaries and Wages</i></b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 181,149	181,149		
4.			Other - See attached Schedule	\$			
<b><i>Page 13 - Professional Fees</i></b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b><i>Pages 15 &amp; 16 - Administrative and General</i></b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 48,000	48,000		
10.			Accounting	\$			
10a.			Legal	\$ 950	950		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 2,240	2,240		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 1,250	1,250		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 90,334	90,334		
<b><i>Page 18 - Dietary Expenditures</i></b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b><i>Page 19 - Laundry Expenditures</i></b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b><i>Page 20 - Housekeeping Expenditures</i></b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 323,923	\$ 323,923			

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

## **Schedule of Fees Adjustments**

### **Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Allowable Bank Charges	\$ 52		
16	m13	Fines & Penalties	39,278		
15	Var	Benefits Associated with Occupational Therapy Salary	51,004		
<b>Total Other A&amp;G Adjustments</b>			\$ 90,334	\$ -	\$ -

**Occupational Therapist Benefits Disallowance**

Occupational Therapist Salary	181,149	<a href="#">Page 10</a>
Total Salaries	5,601,934	<a href="#">TB Linked</a>
Percent to Total Salaries	3.23%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 1,577,276 [TB Linked](#)

Respiratory Therapist Benefits Disallowed **51,004** [Page 28 attachment](#)

State of Connecticut

**Annual Report of Long-Term Care Facility**

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

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	2397	9/30/2020		29   37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 323,923	323,923	(Specify)
<b>Page 20 - Resident Care Supplies***</b>						
27.	20	5a2	Prescription Drugs	\$ 144,539	144,539	
28.	20	5d	Ambulance/Limousine	\$ 1,228	1,228	
29.	20	5f	X-rays, etc	\$ (349)	(349)	
30.	20	5h	Laboratory	\$ 31,673	31,673	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 5,952	5,952	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 92,299	92,299	
<b>Page 22 - Maintenance and Property</b>						
35.			Excess Movable Equipment Depreciation			
			See Attached Schedule	\$		
36.			Depreciation on Unallowable Motor Vehicles	\$		
37.			Unallowable Property and Real Estate Taxes	\$		
38.			Rental of Building Space or Rooms	\$		
39.			Other - See Attached Schedule	\$ 20,985	20,985	
<b>Page 27 - Insurance</b>						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
<b>Other - Miscellaneous</b>						
42.			Other - Indirect	\$		
43.	30	IV 5	Interest Income on Account Rec.	\$ 9,696	9,696	
44.			Other - Miscellaneous Administrative	\$		
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$ 7,704	7,704	
<b>Not For Profit Providers Only</b>						
48.			Building/Non Movable Eq. Depreciation			
			Unallowable Building Interest -			
			See Attached Schedule	\$		
49.	<b>Total Amount of Decrease (Items 1 - 48)</b>		\$ 637,650	637,650		

\*\*\* 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.

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Med Equip Rental	\$ 28,227		
20	5i	Cable Television Disallowance (See Attached)	14,201		
20	51	Tube Feeding	6,998		
20	51	I.V. Therapy/RT Exp	42,835		
20	51	Occupational Therapy Supplies	38		
<b>Total Other Ancillary Costs</b>			<b>\$ 92,299</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 20,985		
<b>Total Other Property Adjustments</b>			<b>\$ 20,985</b>	<b>\$ -</b>	<b>\$ -</b>

### Schedule of Other - Indirect Adjustments

Attachment Page 29

### **Schedule of Other - Miscellaneous Administrative Adjustments**

### **Schedule of Other - Direct Adjustments**

## Schedule of Unallowable Building Interest

**JACC Healthcare Center of Windham  
Disallowance Schedule for Cable TV  
September 30, 2020**

**Pg. 29b**

	<u>Amount</u>
Total Cable TV Expense acct #550170	\$ 17,801 <b>TB Linked</b>

Monthly Allowable amount	\$ 300
Months in Year	12
Total Allowable Cost	<hr/> \$ 3,600

<b>Disallowed Cable TV</b>	<hr/> <b><u>\$ 14,201</u></b>
----------------------------	-------------------------------

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30   of 37
Item		Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 10,034,280	10,034,280			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,530,764)	(3,530,764)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,464,140	1,464,140			
b. Medicare Room and Board Contractual Allowance **	\$ (630,155)	(630,155)			
4. a. Private-Pay Residents and Other	\$ 537,345	537,345			
b. Private-Pay Room and Board Contractual Allowance **	\$ (10,559)	(10,559)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 122,269	122,269			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 5,170	5,170			
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	\$ 552,650	552,650			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 132,322	132,322			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 242,975	242,975			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 42,019	42,019			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 571,941	571,941			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 144,418	144,418			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 376,373	376,373			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (317,875)	(317,875)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 9,736,549	9,736,549			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$ 2,490	2,490			
5. Interest Income ( <i>Specify</i> )	\$ 9,696	9,696			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 763,368	763,368			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 775,554	775,554			
<b>VI. Total All Revenue</b> (III +V)	\$ 10,512,103	10,512,103			

\* 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	\$ 38,745		
30 II 6a	MA IV Therapy	998		
30 II 6a	MA Oxygen	331		
30 II 6a	MA X-Ray	3,289		
30 II 6a	MA Nursing	650,903		
30 II 6a	MA Contractual Allow (Ancill	(290,216)		
30 II 6a	MA Sequester	(16,617)		
30 II 6a	M MA IV Therapy	10,747		
30 II 6a	M MA Contractual Allow (Anci	(10,747)		
30 II 6a	MB Contractual Allow (Ancill	(10,340)		
30 II 6a	MB Sequester	(720)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 376,373	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue****Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	PVT Ancillaries	\$ 549		
30 II 6b	MD Lab	30		
30 II 6b	MD Contractual Allow (Ancill	(289,712)		
30 II 6b	MD PY Revenue Adjustments	820		
30 II 6b	MG Lab	1,530		
30 II 6b	MG IV Therapy	1,718		
30 II 6b	MG X-Ray	150		
30 II 6b	MG Contractual Allow (Ancill	(32,960)		
<b>Total Other Resident Revenue</b>		\$ (317,875)	\$ -	\$ -

**Interest Income****Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income on Claims Paid / UHC Interest (Disallowed on Pg 29a)	N/A	\$ 9,696		
<b>Total Interest Income</b>		\$ 9,696	\$ -	\$ -	

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Grant Revenue	\$ 729,537		
30 IV 8	Gain Payables	24,506		
30 IV 8	Medical Record Income (Disallowed on Pg 29a)	75		
30 IV 8	Rebates (Disallowed on Pg 29a)	7,629		
30 IV 8	Health Insurance Reimbursement	637		
30 IV 8	Class Action Lawsuit Revenue (No CY Expense)	984		
<b>Total Other Revenue</b>		\$ 763,368	\$ -	\$ -

**G. Balance Sheet**

Name of Facility JACC Healthcare Center of Windham, I	License No. 2397	Report for Year Ended 9/30/2020	Page 31	of 37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	387,223
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,321,321
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	48,887
5. Prepaid Expenses			\$	47,666
a. Prepaid Expenses	22,284			
b. Prepaid Insurance	25,382			
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				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,812,211
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	268,423	\$	201,288
	Accum. Depreciation	67,135	Net	
4. Leasehold Improvements	*Historical Cost	787,498	\$	656,554
	Accum. Depreciation	130,944	Net	
5. Non-Movable Equipment	*Historical Cost	179,915	\$	160,348
	Accum. Depreciation	19,567	Net	
6. Movable Equipment	*Historical Cost	18,807	\$	8,882
	Accum. Depreciation	9,925	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	15,557
F/S vs C/R NBV	7,252			
See Schedule	8,305			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	1,042,629

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

(Carry Total forward to next page)

## Schedule of Prepaid Expenses Page 31 Line A5

Page Ref Line Ref Description

<b>Total Prepaid Expenses</b>		<b>\$ -</b>

## Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref Line Ref Description

<b>Total Other Current Assets (Itemize)</b>		<b>\$ -</b>

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

Page Ref Line Ref Description

31	B9	Construction in Progress	\$ 8,306
31	B9	Rounding	\$ (1)
<b>Total Other Other Fixed Assets (Itemize)</b>			<b>\$ 8,305</b>

## Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

<b>Total Other Assets</b>		<b>\$ -</b>

## Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

<b>Total Notes Payable</b>		<b>\$ -</b>

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

Page Ref Line Ref Description

33	A12	Due to Medicaid	\$ 396,050
33	A12	Due to HUD Reserve	138,210
33	A12	Due to Medicare	368,593
33	A12	Provider Tax Payable	122,333
33	A12	Insurance Payable	24,154
33	A12	Vol EE Benefits Payable	(5,763)
33	A12	Vol EE 401k Payable	990
33	A12	Union Dues Payable	2,331
33	A12	Rent Payable	1,302,219
33	A12	Accrued PTO Benefits	214,502
33	A12	Patient Refund	(14,295)
33	A12	Patient Funds Liability	22,146
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 2,571,470</b>

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

Page Ref Line Ref Description

<b>Total Other Current Liabilities (Itemize)</b>		<b>\$ -</b>

## G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Windham, I	2397	9/30/2020	32   37
Account			Amount
Total Brought Forward:			\$ 2,854,840
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			\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$
D. Investment and Other Assets			
1. Deferred Deposits			\$ 573,703
2. Escrow Deposits			\$ (36,367)
3. Organization Expense	*Historical Cost 151,136	Accum. Depreciation 123,349	Net \$ 27,787
4. Goodwill (Purchased Only)			\$
5. Investments Related to Resident Care (itemize)			\$
6. Loans to Owners or Related Parties (itemize)			\$ 26,071,198
Name and Address	Amount	Loan Date	
Due from W Spring / Norwich	26,071,198		
7. Other Assets (itemize)			\$
See Schedule			
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$ 26,636,321
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$ 29,491,161

\* 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 JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2020	Page 33	of 37
Account				Amount
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 1,990,154
2. Notes Payable ( <i>itemize</i> )				\$ 151,005
Note Payable - A				130,469
Note Payable - Landlord				14,000
Capital Lease Payable - HCEF				6,536
See Schedule				
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> )				\$ 92,177
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$
6. Accrued Payroll Taxes Payable				\$ 134,507
7. Medicare Final Settlement Payable				\$
8. Medicare Current Financing Payable				\$
9. Mortgage Payable ( <i>Current Portion</i> )				\$
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$
11. Accrued Income Taxes*				\$
12. Other Current Liabilities ( <i>itemize</i> )				\$ 2,571,470
See Schedule				2,571,470
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				<b>\$ 4,939,313</b>

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

(Carry Total forward to next page)

State of Connecticut

**Annual Report of Long-Term Care Facility**

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**G. Balance Sheet (cont'd)**

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				4,939,313
<b>Liabilities (cont'd)</b>				
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> )				\$ 27,084,830
Name and Address of Lender	Amount	Loan Date		
Due to Bear Mtn Staffing / JACC Healthcare / JACC MGmt	27,084,830			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,311,600
Note Payable SBA	1,311,600			
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 28,396,430
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 33,335,743

## 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	9/30/2020	35	37
Account				Amount
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,786,748)
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$
7. Total Net Worth			\$	(3,844,582)
<b>C. Total Reserves and Net Worth</b>				\$
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$
				29,491,161

## H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, L	2397	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ (3,786,746)		
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 10,512,103		
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 10,569,937		
D. Net Income or Deficit				\$ (57,834)		
E. Balance				\$ (3,844,580)		
F. Additions						
1. Additional Capital Contributed ( <i>itemize</i> )						
Total Expenses Per Page 27				\$ 10,572,378		
F/S vs C/R Depreciation				(2,441)		
Total Expenses Per FS				\$ 10,569,937		
2. Other ( <i>itemize</i> )				(2)		
Rounding						
F-3. Total Additions				\$ (2)		
G. Deductions						
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )				\$		
Name and Address (No., City, State, Zip )		Title	Amount			
2. Other Withdrawings ( <i>Specify</i> )				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. <b>Balance at End of Period</b>				\$ (3,844,582)		

## I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2020	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

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.

Signature of Preparer <i>Matthew S. Bavolack</i>	Title Principal	Date Signed 02/11/2021
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report John Wynne		Phone Number 860-726-7441
Contact Email Address jywynne@jacchealthcare.com		

## **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, 2020, 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 11, 2021

# Annual Report of Long-Term Care Facility Cost Year 2020 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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: \_\_\_\_\_

---

Yes      No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: \_\_\_\_\_

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Yes      No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: \_\_\_\_\_

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Yes      No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: \_\_\_\_\_

---

Yes      No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: \_\_\_\_\_

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Yes      No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_

---

Yes      No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: \_\_\_\_\_

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Yes      No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_

---

Yes      No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: \_\_\_\_\_

---

Yes      No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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: \_\_\_\_\_

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Yes      No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: \_\_\_\_\_

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Client: **JACC Mgmt - SNF Cost Reports**  
 Engagement: **Medicaid - JACC Healthcare Center of Windham**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
100010	Petty Cash	2,000.00			2,000.00	2,000.00
100020	Cash - Operating	347,973.00			347,973.00	(30,687.00)
100022	Wires Oper	0.00			0.00	0.00
100031	Cash - Gov't Accounts	0.00			0.00	0.00
100041	Cash Comml AR Accts	14,654.00			14,654.00	15,930.00
100050	Patient Funds Account	22,146.00			22,146.00	22,146.00
100060	Resident Trust Fund Advances	450.00			450.00	400.00
100070	AR Medicaid	778,596.00			778,596.00	621,156.00
100075	AR Medicare A	469,045.00			469,045.00	301,115.00
100080	AR Managed Care	(3,109.00)			(3,109.00)	45,401.00
100085	AR Private	109,484.00			109,484.00	7,598.00
100090	AR Medicare B	4,674.00			4,674.00	17,001.00
100095	AR Other	17,827.00			17,827.00	347.00
100105	Allowance - Doubtful Accounts	(55,196.00)			(55,196.00)	(7,196.00)
100200	Inventory	48,887.00			48,887.00	48,887.00
100310	Due To/from Seller	7,114.00			7,114.00	7,114.00
100320	Due To/from Medicaid	(396,050.00)			(396,050.00)	0.00
100326	Due To/from HUD Reserve	(138,210.00)			(138,210.00)	(138,210.00)
100327	Due To/from Medicare	(368,593.00)			(368,593.00)	0.00
100356	Due to/fr Bear Mt W Springfield	9,937.00			9,937.00	0.00
100358	Due to/fr Bear Mt Staffing	(329.00)			(329.00)	0.00
100371	Due To/from JACC Healthcare	(490,000.00)			(490,000.00)	(490,000.00)
100392	Due to From - Windham	0.00			0.00	0.00
100393	Due To/From Norwich	26,061,261.00			26,061,261.00	20,894,721.00
100394	Due To/From JACC Mgmt	(26,594,501.00)			(26,594,501.00)	(21,655,599.00)
100400	Prepaid Expenses	22,284.00			22,284.00	7,450.00
100410	Prepaid Insurance	25,382.00			25,382.00	8,432.00
100440	Real Estate Tax Escrow	(36,367.00)			(36,367.00)	(31,398.00)
100500	Leasehold Improvements	1,055,920.00			1,055,920.00	972,768.00
100510	Furniture Fixtures & Equipment	167,319.00			167,319.00	22,449.00
100515	FF & E - Capital Lease	29,461.00			29,461.00	122,755.00
100530	Computer Equip & Software	1,943.00			1,943.00	1,943.00
100590	Construction-in-Progress	8,306.00			8,306.00	0.00
100600	Accum Amort - Leasehold Imp	(184,465.00)			(184,465.00)	(117,009.00)
100610	Accum Depr - F F & E	(29,026.00)			(29,026.00)	(4,032.00)
100615	Accum Depr - Capital Lease FF	(4,886.00)			(4,886.00)	(16,992.00)
100630	Accum Amort - Software	(1,943.00)			(1,943.00)	(1,603.00)
100700	Deposits	573,703.00			573,703.00	347,559.00
100710	Lease Acquisition Costs	42,000.00			42,000.00	42,000.00
100711	Lease Aquisition Costs - HUD	0.00			0.00	0.00
100715	Accum Amort - Lease Acquistion	(14,213.00)			(14,213.00)	(11,417.00)
100720	Loan Aquisition Costs	109,136.00			109,136.00	109,136.00
100725	Accum Amort - Loan Acquisition	(109,136.00)			(109,136.00)	(90,946.00)
100850	Donations	0.00			0.00	0.00
100999	Exchange	0.00			0.00	0.00
200000	Accounts Payable	(1,973,495.00)			(1,973,495.00)	(2,241,446.00)
200005	Accounts Payable Suspense	0.00			0.00	(177,440.00)
200010	Accrued Accounts Payable	(16,659.00)			(16,659.00)	0.00
200015	Provider Tax Payable	(122,333.00)			(122,333.00)	(317,442.00)
200017	Insurance Payable	(24,154.00)			(24,154.00)	0.00
200020	Payroll Payable	(93,642.00)			(93,642.00)	(167,283.00)
200025	Payroll Taxes Payable	(134,507.00)			(134,507.00)	(12,958.00)
200026	Vol EE Benefits Payable	13,123.00		(7,360.00)	5,763.00	4,566.00
			RJE - 4	(7,360.00)		
200027	Payroll Suspense	0.00			0.00	0.00
200028	Vol EE 401K Payable	(990.00)			(990.00)	(81.00)
200040	Interest Payable	0.00			0.00	(7,073.00)
200045	Union Dues Payable	(2,331.00)			(2,331.00)	(29.00)
200055	Rent Payable	(1,302,219.00)			(1,302,219.00)	(775,173.00)
200060	Accrued PTO Benefits	(214,502.00)			(214,502.00)	(204,401.00)
200065	Payroll Adjustments	1,465.00			1,465.00	(2,565.00)
200069	Patient Refund	14,295.00			14,295.00	15,401.00
200070	Patient Funds Liability	(22,146.00)			(22,146.00)	(22,146.00)
200100	Line of Credit -	0.00			0.00	0.00
200105	Note Payable	0.00			0.00	(159,218.00)
200106	Note Payable - A	(130,469.00)			(130,469.00)	(191,138.00)
200107	Note Payable SBA	(1,311,600.00)			(1,311,600.00)	0.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
200110	Note Payable - Ins. Financing	0.00			0.00	(8,520.00)
200116	LOC- CNH LOC	0.00			0.00	0.00
200150	Note Payable - Landlord	(14,000.00)			(14,000.00)	(14,000.00)
200162	Note Payable Members	0.00			0.00	0.00
200180	Capital Lease Pay - Balboa	0.00			0.00	(13,265.00)
200182	Capital Lease Pay - HCEF	(6,536.00)			(6,536.00)	(22,675.00)
200190	Intercompany	0.00			0.00	0.00
200200	A/P EXCHANGE	0.00			0.00	0.00
200220	Loan Payable - "Jack	0.00			0.00	0.00
250100	LT Line Of Credit	0.00			0.00	(493,082.00)
250150	LT Note Payable - Landlord	0.00			0.00	0.00
300040	Retained Earnings	3,786,748.00			3,786,748.00	1,812,437.00
32000	Retained Earnings	0.00			0.00	0.00
400000	PVT Room & Board	(477,446.00)			(477,446.00)	(399,868.00)
400035	PVT Physical Therapy	(1,699.00)			(1,699.00)	0.00
400040	PVT Occupational Therapy	(2,518.00)			(2,518.00)	0.00
400045	PVT Speech Therapy	(468.00)			(468.00)	0.00
400047	PVT Ancillaries	(549.00)			(549.00)	0.00
400055	PVT Contractual Allow (R&B)	12,350.00			12,350.00	47,710.00
400060	Contractual Allow(Ancill) PVT	0.00			0.00	0.00
400100	MD Room & Board	(10,034,280.00)			(10,034,280.00)	(10,560,400.00)
400115	MD Lab	(30.00)			(30.00)	(1,438.00)
400120	MD Pharmacy	0.00			0.00	(3,656.00)
400125	IV Therapy - MD	0.00			0.00	0.00
400135	MD Physical Therapy	(120,970.00)			(120,970.00)	(63,981.00)
400140	MD Occupational Therapy	(130,178.00)			(130,178.00)	(57,984.00)
400145	MD Speech Therapy	(38,534.00)			(38,534.00)	(12,779.00)
400155	MD Contractual Allow (R&B)	3,530,764.00			3,530,764.00	3,942,388.00
400160	MD Contractual Allow (Ancill	289,712.00			289,712.00	139,837.00
400165	Contractual Allow - MD	0.00			0.00	0.00
400170	MD PY Revenue Adjustments	(820.00)			(820.00)	218,863.00
400200	MA Room & Board	(1,464,140.00)			(1,464,140.00)	(1,329,270.00)
400215	MA Lab	(38,745.00)			(38,745.00)	(37,228.00)
400220	MA Pharmacy	(122,269.00)			(122,269.00)	(135,767.00)
400225	MA IV Therapy	(998.00)			(998.00)	0.00
400227	MA Oxygen	(331.00)			(331.00)	0.00
400230	MA X-Ray	(3,289.00)			(3,289.00)	(1,803.00)
400235	MA Physical Therapy	(466,764.00)			(466,764.00)	(208,285.00)
400240	MA Occupational Therapy	(483,129.00)			(483,129.00)	(271,595.00)
400245	MA Speech Therapy	(210,011.00)			(210,011.00)	(90,235.00)
400246	MA Nursing	(650,903.00)			(650,903.00)	0.00
400250	Ambulance - MA	0.00			0.00	0.00
400255	MA Contractual Allow (R&B)	630,155.00			630,155.00	(241,778.00)
400260	MA Contractual Allow (Ancill	290,216.00			290,216.00	744,913.00
400265	MA Contractual Allow (BC/BS	0.00			0.00	1,105.00
400269	MA Sequester	16,617.00			16,617.00	18,935.00
400272	M MA Room & Board	2,261.00			2,261.00	0.00
400276	M MA IV Therapy	(10,747.00)			(10,747.00)	0.00
400283	Ambulance - M MA	0.00			0.00	0.00
400289	M MA Contractual Allow (Anci	10,747.00			10,747.00	0.00
400300	H Room & Board	(14,400.00)			(14,400.00)	0.00
400320	Pharmacy - Hospice	0.00			0.00	0.00
400355	H Contractual Allow (R&B)	(4,767.00)			(4,767.00)	0.00
400360	Contractual Allowance (Ancillaries) - Hospice	0.00			0.00	0.00
400400	MG Room & Board	(47,760.00)			(47,760.00)	(83,730.00)
400415	MG Lab	(1,530.00)			(1,530.00)	(3,105.00)
400420	MG Pharmacy	(5,170.00)			(5,170.00)	(17,100.00)
400425	MG IV Therapy	(1,718.00)			(1,718.00)	0.00
400430	MG X-Ray	(150.00)			(150.00)	(150.00)
400435	MG Physical Therapy	(9,653.00)			(9,653.00)	(12,279.00)
400440	MG Occupational Therapy	(11,722.00)			(11,722.00)	(22,910.00)
400445	MG Speech Therapy	(3,017.00)			(3,017.00)	(5,320.00)
400455	MG Contractual Allow (R&B)	2,976.00			2,976.00	(32,206.00)
400460	MG Contractual Allow (Ancill	32,960.00			32,960.00	68,214.00
400560	Contractual Allow (Ancillar	0.00			0.00	0.00
400635	MB Physical Therapy	(85,886.00)			(85,886.00)	(137,630.00)
400640	MB Occupational Therapy	(88,812.00)			(88,812.00)	(177,396.00)
400645	MB Speech Therapy	(32,964.00)			(32,964.00)	(70,714.00)
400660	MB Contractual Allow (Ancill	10,340.00			10,340.00	26,525.00
400669	MB Sequester	720.00			720.00	2,207.00
400830	Meal Sales	0.00			0.00	0.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
400850	Cable Revenue	(2,490.00)			(2,490.00)	(2,300.00)
400855	Grant Revenue	(729,537.00)			(729,537.00)	0.00
400860	Miscellaneous Revenue	(16,756.00)		7,431.00 RJE - 4	(9,325.00)	(600.00)
400870	Interest Income	(9,696.00)		7,431.00	(9,696.00)	(10,170.00)
500010	Salaries - Administrator	123,670.00		(2,345.00) RJE - 1	121,325.00	102,854.65
500040	Salaries - Business Office	221,757.00		(1,791.00) RJE - 1	219,966.00	190,980.37
500050	Salaries - Admissions	73,861.00		(76.00) RJE - 1	73,785.00	66,132.40
500100	General And Administrative	0.00			0.00	0.00
500150	Advertising - Help Wanted	0.00			0.00	1,313.00
500180	Travel & Mileage	1,252.00			1,252.00	2,017.00
500200	Bank Charges	21,907.00			21,907.00	31,415.00
500220	Payroll Processing Fees - ADP	32,788.00			32,788.00	34,692.00
500240	Dues & Subscriptions	3,272.00			3,272.00	5,520.00
500260	Office Supplies	9,233.00			9,233.00	12,009.00
500280	Postage	1,080.00			1,080.00	1,937.00
500300	Printing	0.00			0.00	0.00
500310	Rental Of Office Equipment	0.00			0.00	0.00
500320	Accounting Fees	8,600.00			8,600.00	9,202.00
500330	Contract Svcs - Office	44,731.00		(71.00) RJE - 4	44,660.00	39,525.00
500332	Contract Svcs - IT Support	9,122.00			9,122.00	14,960.00
500340	Legal Fees	950.00			950.00	53,497.00
500360	Consulting Other	13,376.00			13,376.00	3,349.00
500380	Recruiting/Empl Advertisg	0.00			0.00	0.00
500400	Business License Fees	17,464.00			17,464.00	3,829.00
500420	Licenses & Permits	2,285.00			2,285.00	3,121.00
500440	Telephone	13,226.00			13,226.00	14,317.00
500450	Insurance - Non Property	69,768.00			69,768.00	59,007.00
500460	Meetings & Seminars	318.00			318.00	708.00
500480	Advertising - Promotional	1,250.00			1,250.00	2,840.00
500485	Business Development	0.00			0.00	0.00
500490	Fines & Penalties	39,278.00			39,278.00	96,809.00
500493	Sales & Use Tax	83,240.00			83,240.00	5,000.00
500495	Bad Debt	48,000.00			48,000.00	358,000.00
500510	Taxes - Real Estate	139,713.00			139,713.00	146,115.00
500520	Taxes - Personal Property	22,731.00			22,731.00	19,597.00
500530	Insurance - Property	18,529.00			18,529.00	19,746.00
500551	Provider Tax	583,663.00			583,663.00	613,048.00
500800	Management Fee	222,047.00			222,047.00	228,438.00
500810	Business Consulting Fees	0.00			0.00	0.00
500900	Rent Expense - Building	482,390.00			482,390.00	483,590.00
501100	Deprec - FF&E	4,704.00			4,704.00	1,566.00
501110	Deprec - Capital Lease-FF&E	8,184.00			8,184.00	8,184.00
501300	Deprec - Leasehold Improvmts	67,457.00			67,457.00	53,704.00
501400	Amort - Computers	340.00			340.00	389.00
501500	Amort - Loan Acq Costs	18,189.00			18,189.00	36,379.00
501550	Amort - Lease Acq Costs	2,796.00			2,796.00	2,796.00
502000	Interest Working Capital	204,181.00			204,181.00	292,511.00
502050	Interest Capital Lease	2,711.00			2,711.00	8,719.00
502100	Interest Insurance Finance	46.00			46.00	823.00
502150	Interest Other	50,114.00			50,114.00	65,815.00
503200	(Gain) Loss Payables	(24,506.00)			(24,506.00)	0.00
510000	Employee Benefits	0.00			0.00	0.00
510003	Benefits Expense - PTO ETO	10,102.00		(10,102.00) RJE - 1	0.00	(0.22)
510010	Payroll Taxes - FICA	405,324.00			405,324.00	390,019.00
510020	Payroll Taxes - FUTA	7,030.00			7,030.00	7,248.00
510030	Payroll Taxes - SUTA	61,722.00			61,722.00	60,038.00
510040	Workers' Compensation	245,621.00			245,621.00	253,725.00
510050	Group Health Insurance	847,836.00			847,836.00	615,754.00
510060	Employee Grp Life Insurance	0.00			0.00	11,107.00
510080	Employ Benes - Non Payroll	5,074.00			5,074.00	17,430.00
510100	Employee Disability Ins	9,743.00			9,743.00	20,268.00
510110	Pre Employment EE Costs	1,276.00			1,276.00	4,137.00
510140	Union Pension	0.00			0.00	0.00
510145	Mileage Reimbursement	0.00			0.00	200.00
520010	Salaries - Food Serv Dir	65,345.00		1,865.00	67,210.00	71,275.22

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
				RJE - 1	9/30/2020	9/30/2019
520020	Salaries - Cooks	127,357.00	RJE - 1	1,865.00 (2,213.00)	125,144.00	114,199.89
520030	Salaries - Dietary Aides	268,760.00	RJE - 1	3,813.00 (2,213.00)	272,573.00	250,009.12
520040	Salaries - Dietician	15,779.00			15,779.00	14,636.00
520100	Raw Food	224,558.00			224,558.00	231,499.00
520120	Food Supplements	8,936.00			8,936.00	9,447.00
520140	Dietary Supplies	30,891.00			30,891.00	29,328.00
520160	Contract Svcs - Dietary	332.00			332.00	488.00
530010	Salaries - Houspkg Supv	47,202.00		3,194.00 RJE - 1	50,396.00	44,481.60
530020	Salaries - Houspkg Staff	249,002.00	RJE - 1	4,409.00 4,409.00	253,411.00	241,075.98
530120	Housekeeping Supplies	28,542.00			28,542.00	33,362.00
540020	Salaries - Laundry Staff	99,245.00		539.00 RJE - 1	99,784.00	85,855.34
540100	Laundry Supplies	6,000.00			6,000.00	12,277.00
540120	Contract Svcs - Laundry	0.00			0.00	0.00
540140	Linens Purchases	37,457.00			37,457.00	13,327.00
550010	Salaries - Maint Supervisor	57,070.00		(2,292.00) RJE - 1	54,778.00	60,841.34
550020	Salaries - Maintenance Staff	61,706.00	RJE - 1	1,507.00 1,507.00	63,213.00	62,415.38
550100	Maintenance Supplies	16,559.00			16,559.00	23,593.00
550110	Repairs & Maintenance	12,851.00			12,851.00	38,700.00
550120	Contract Svcs Maintenance	20,056.00			20,056.00	38,642.00
550130	Minor Equipment	3,409.00			3,409.00	1,914.00
550140	Pest Control	804.00			804.00	2,794.00
550145	Contract Svcs - Landscaping/S	7,402.00			7,402.00	14,749.00
550150	Gas & Electric	133,189.00			133,189.00	130,020.00
550160	Fuel Oil	0.00			0.00	0.00
550170	Cable TV	17,801.00			17,801.00	16,811.00
550180	Water & Sewer	28,547.00			28,547.00	28,582.00
550190	Trash Removal	25,669.00			25,669.00	23,895.00
560010	Salaries - DNS	124,377.00		(7,811.00) RJE - 1	116,566.00	138,414.42
560020	Salaries - ADNS	55,352.00	RJE - 1	4,676.00 4,676.00	60,028.00	34,902.53
560030	Salaries - RN Nursing Supervi	450,962.00	RJE - 1	10,768.00 10,768.00	461,730.00	340,432.14
560040	Salaries - Nursing Scheduler	54,845.00	RJE - 1	(204.00) (204.00)	54,641.00	47,588.13
560060	Salaries - MDS Coordinator	159,475.00	RJE - 1	675.00 675.00	160,150.00	110,757.94
560080	Salaries - Central Supl Clerk	10,885.00			10,885.00	0.00
560090	Salaries - Medical Records	64,534.00	RJE - 1	(2,043.00) (2,043.00)	62,491.00	75,342.38
560100	Salaries - Infection Control	40,452.00	RJE - 1	128.00 128.00	40,580.00	36,035.00
560110	Salaries - Staff Development	38,083.00			38,083.00	35,420.00
562020	Salaries - RN	193,455.00	RJE - 1	3,099.00 3,099.00	196,554.00	229,395.52
562030	Salaries - LPN	1,022,869.00	RJE - 1	(5,070.00) (5,070.00)	1,017,799.00	1,025,547.54
562040	Salaries - CNA	1,302,983.00	RJE - 1	(2,651.00) (2,651.00)	1,300,332.00	1,271,580.29
562100	Medical Supplies	102,357.00			102,357.00	73,091.00
562101	Covid Medical Supplies	12,979.00			12,979.00	0.00
562110	PPD Medical Supplies	0.00			0.00	0.00
562120	Diapers/Disposables	52,979.00			52,979.00	47,040.00
562140	Tube Feeding (Non Part B)	6,998.00			6,998.00	7,348.00
562160	Oxygen Supplies	5,952.00			5,952.00	9,247.00
562180	Contract Svcs - Nursing	4,148.00	RJE - 5	(2,358.00) (2,358.00)	1,790.00	90,866.00
564000	Misc. Ancillary	0.00			0.00	0.00
564100	Contract Svcs - Pharmacy	13,768.00			13,768.00	8,184.00
564120	Over The Counter Drugs	16,580.00			16,580.00	14,747.00
564140	Prescription Drugs	144,539.00			144,539.00	192,343.00
566010	I.V. Therapy/RT Exp	42,835.00			42,835.00	11,591.00
566020	Contract Svcs - Podiatrist	34.00			34.00	100.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
566030	Contract Svcs - Med Director	48,000.00			48,000.00	48,969.00
566050	Contract Svcs - Physician	0.00			0.00	186.00
566060	Contract Svcs - Dental	5,700.00			5,700.00	6,840.00
566070	Contract Svcs - Soc Services	824.00			824.00	0.00
566100	Medical Records Supplies	1,710.00			1,710.00	2,860.00
566120	Contract Svcs -Medical Records	880.00			880.00	8,184.00
566140	Patient Transportation	1,228.00			1,228.00	2,172.00
566160	Med Equip Rental	28,227.00			28,227.00	73,846.00
566180	Patient Expenses	0.00			0.00	740.00
566190	Lab Fees	31,673.00			31,673.00	23,023.00
566200	X-Ray Services	(349.00)			(349.00)	5,558.00
566210	Patient Consolidated Billing	0.00			0.00	0.00
570010	Salaries - Dir Rehab	36,261.00		6,816.00	43,077.00	0.00
			RJE - 1	6,816.00		
570040	Contract Svcs - Rehab	0.00			0.00	10,204.00
570050	Salaries - PT	90,959.00		273.00	91,232.00	102,969.64
			RJE - 1	273.00		
570055	Salaries - PT Aides	85,054.00		203.00	85,257.00	63,191.98
			RJE - 1	203.00		
570060	Physical Therapy Supplies	3,064.00			3,064.00	1,624.00
570070	Salaries - ST Staff	63,778.00		577.00	64,355.00	64,590.11
			RJE - 1	577.00		
570080	Speech Therapy Supplies	0.00			0.00	0.00
570090	Salaries - OT	87,888.00		581.00	88,469.00	103,820.00
			RJE - 1	581.00		
570100	Salaries - COTA	98,476.00		(5,796.00)	92,680.00	129,844.32
			RJE - 1	(5,796.00)		
570110	Occupational Therapy Supplies	38.00			38.00	6.00
580010	Salaries - Activities Director	44,711.00		620.00	45,331.00	50,909.81
			RJE - 1	620.00		
580020	Salaries - Activities -Staff	71,497.00		(1,924.00)	69,573.00	78,726.00
			RJE - 1	(1,924.00)		
580100	Activities Supplies	6,106.00			6,106.00	14,141.00
580120	Contract Svcs - Entertainment	2,240.00			2,240.00	5,672.00
590010	Salaries - Social Svc Dir	58,734.00		(932.00)	57,802.00	53,642.18
			RJE - 1	(932.00)		
590020	Salaries - Social Svc Staff	25,448.00		1,507.00	26,955.00	19,693.00
			RJE - 1	1,507.00		
80000	Ask Mary	0.00			0.00	0.00
Marcum 101	Salaries - Assistant Administrator	0.00			0.00	0.00
Marcum 102	Salaries Dir Rehab - OT	0.00			0.00	0.00
Marcum 103	Salaries Dir Rehab - ST	0.00			0.00	0.00
Marcum 104	Salaries - Therapy Aides OT	0.00			0.00	0.00
Marcum 105	Salaries - Tehrapy Aides ST	0.00			0.00	0.00
Marcum 106	Dues & Membership Fees	0.00			0.00	350.00
Marcum 107	Rehab Contracted Services - OT	0.00			0.00	11,224.00
Marcum 108	Rehab Contracted Services - ST	0.00			0.00	3,295.00
Marcum 109	State Appointed Nurse Consultant	0.00			0.00	0.00
Marcum 110	Cell Phone	0.00			0.00	0.00
Marcum 111	Food for Employees	0.00			0.00	0.00
Marcum 112	Copier Maintenance	0.00			0.00	0.00
Marcum 113	Chamber Dues	0.00			0.00	440.00
Marcum 114	Podiatrist	0.00			0.00	0.00
Marcum 115	Misc. Expense	0.00			0.00	0.00
Marcum 116	Flu Vaccines - Medicare B	0.00			0.00	0.00
Marcum 117	Flu Vaccines - Other Insurance	0.00			0.00	0.00
Marcum 118	Misc. Income	0.00			0.00	0.00
Marcum 119	Contract Aides	0.00		2,358.00	2,358.00	0.00
			RJE - 5	2,358.00		
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **JACC Mgmt - SNF Cost Reports**  
 Engagement: **Medicaid - JACC Healthcare Center of Windham**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
<b>Group : [10-A]</b> Salaries and Wages						
<b>Subgroup : [2]</b> Administrators						
500010 Salaries - Administrator		123,670.00	RJE - 1	(2,345.00) (2,345.00)	121,325.00	102,854.65
<b>Subtotal [2] Administrators</b>		<b>123,670.00</b>		<b>(2,345.00)</b>	<b>121,325.00</b>	<b>102,854.65</b>
<b>Subgroup : [4]</b> Other Administrative Salaries						
500040 Salaries - Business Office		221,757.00	RJE - 1	(1,791.00) (1,791.00)	219,966.00	190,980.37
<b>Subtotal [4] Other Administrative Salaries</b>		<b>221,757.00</b>		<b>(1,791.00)</b>	<b>219,966.00</b>	<b>190,980.37</b>
<b>Subgroup : [5A]</b> Head Dietitian						
520040 Salaries - Dietician		15,779.00		0.00	15,779.00	14,636.00
<b>Subtotal [5A] Head Dietitian</b>		<b>15,779.00</b>		<b>0.00</b>	<b>15,779.00</b>	<b>14,636.00</b>
<b>Subgroup : [5B]</b> Food Service Supervisor						
520010 Salaries - Food Serv Dir		65,345.00	RJE - 1	1,865.00 1,865.00	67,210.00	71,275.22
<b>Subtotal [5B] Food Service Supervisor</b>		<b>65,345.00</b>		<b>1,865.00</b>	<b>67,210.00</b>	<b>71,275.22</b>
<b>Subgroup : [5C]</b> Dietary Workers						
520020 Salaries - Cooks		127,357.00	RJE - 1	(2,213.00) (2,213.00)	125,144.00	114,199.89
520030 Salaries - Dietary Aides		268,760.00	RJE - 1	3,813.00 3,813.00	272,573.00	250,009.12
<b>Subtotal [5C] Dietary Workers</b>		<b>396,117.00</b>		<b>1,600.00</b>	<b>397,717.00</b>	<b>364,209.01</b>
<b>Subgroup : [6A]</b> Head Housekeeper						
530010 Salaries - Houskpg Supv		47,202.00	RJE - 1	3,194.00 3,194.00	50,396.00	44,481.60
<b>Subtotal [6A] Head Housekeeper</b>		<b>47,202.00</b>		<b>3,194.00</b>	<b>50,396.00</b>	<b>44,481.60</b>
<b>Subgroup : [6B]</b> Other Housekeeping Workers						
530020 Salaries - Houskpg Staff		249,002.00	RJE - 1	4,409.00 4,409.00	253,411.00	241,075.98
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>249,002.00</b>		<b>4,409.00</b>	<b>253,411.00</b>	<b>241,075.98</b>
<b>Subgroup : [7A]</b> Engineer or Chief of Maintenance						
550010 Salaries - Maint Supervisor		57,070.00	RJE - 1	(2,292.00) (2,292.00)	54,778.00	60,841.34
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>57,070.00</b>		<b>(2,292.00)</b>	<b>54,778.00</b>	<b>60,841.34</b>
<b>Subgroup : [7B]</b> Other Maintenance Workers						
550020 Salaries - Maintenance Staff		61,706.00	RJE - 1	1,507.00 1,507.00	63,213.00	62,415.38
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>61,706.00</b>		<b>1,507.00</b>	<b>63,213.00</b>	<b>62,415.38</b>
<b>Subgroup : [8B]</b> Other Laundry Workers						
540020 Salaries - Laundry Staff		99,245.00	RJE - 1	539.00 539.00	99,784.00	85,855.34
<b>Subtotal [8B] Other Laundry Workers</b>		<b>99,245.00</b>		<b>539.00</b>	<b>99,784.00</b>	<b>85,855.34</b>
<b>Subgroup : [12A]</b> Director of Nurses/Assistant Director						
560010 Salaries - DNS		124,377.00	RJE - 1	(7,811.00) (7,811.00)	116,566.00	138,414.42
560020 Salaries - ADNS		55,352.00	RJE - 1	4,676.00 4,676.00	60,028.00	34,902.53
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>179,729.00</b>		<b>(3,135.00)</b>	<b>176,594.00</b>	<b>173,316.95</b>
<b>Subgroup : [12B1]</b> RNs - Direct Care						
560030 Salaries - RN Nursing Supervi		450,962.00	RJE - 1	10,768.00 10,768.00	461,730.00	340,432.14
562020 Salaries - RN		193,455.00	RJE - 1	3,099.00 3,099.00	196,554.00	229,395.52
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>644,417.00</b>		<b>13,867.00</b>	<b>658,284.00</b>	<b>569,827.66</b>
<b>Subgroup : [12B2]</b> RNs - Administrative						
560040 Salaries - Nursing Scheduler		54,845.00	RJE - 1	(204.00) (204.00)	54,641.00	47,588.13
560060 Salaries - MDS Coordinator		159,475.00	RJE - 1	675.00	160,150.00	110,757.94
560080 Salaries - Central Supl Clerk		10,885.00	RJE - 1	0.00	10,885.00	0.00
560100 Salaries - Infection Control		40,452.00	RJE - 1	128.00	40,580.00	36,035.00
560110 Salaries - Staff Development		38,083.00	RJE - 1	0.00	38,083.00	35,420.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>303,740.00</b>		<b>599.00</b>	<b>304,339.00</b>	<b>229,801.07</b>
<b>Subgroup : [12C1]</b> LPNs - Direct Care						
562030 Salaries - LPN		1,022,869.00	RJE - 1	(5,070.00) (5,070.00)	1,017,799.00	1,025,547.54
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,022,869.00</b>		<b>(5,070.00)</b>	<b>1,017,799.00</b>	<b>1,025,547.54</b>
<b>Subgroup : [12D]</b> Aides and Attendants						
562040 Salaries - CNA		1,302,983.00	RJE - 1	(2,651.00) (2,651.00)	1,300,332.00	1,271,580.29
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,302,983.00</b>		<b>(2,651.00)</b>	<b>1,300,332.00</b>	<b>1,271,580.29</b>
<b>Subgroup : [12E]</b> Physical Therapists						
570010 Salaries - Dir Rehab		36,261.00	RJE - 1	6,816.00 6,816.00	43,077.00	0.00
570050 Salaries - PT		90,959.00	RJE - 1	273.00 273.00	91,232.00	102,969.64
570055 Salaries - PT Aides		85,054.00	RJE - 1	203.00 203.00	85,257.00	63,191.98
<b>Subtotal [12E] Physical Therapists</b>		<b>212,274.00</b>		<b>7,292.00</b>	<b>219,566.00</b>	<b>166,161.62</b>

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 Engagement: **Medicaid - JACC Healthcare Center of Windham**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
<b>Subgroup : [12F] Speech Therapists</b>						
570070	Salaries - ST Staff	63,778.00	RJE - 1	577.00 577.00 577.00	64,355.00	64,590.11
<b>Subtotal [12F] Speech Therapists</b>		<b>63,778.00</b>			<b>64,355.00</b>	<b>64,590.11</b>
<b>Subgroup : [12G] Occupational Therapists</b>						
570090	Salaries - OT	87,888.00	RJE - 1	581.00 581.00 (5,796.00) (5,796.00)	88,469.00	103,820.00
570100	Salaries - COTA	98,476.00	RJE - 1	(5,796.00) (5,796.00)	92,680.00	129,844.32
<b>Subtotal [12G] Occupational Therapists</b>		<b>186,364.00</b>		<b>(5,215.00)</b>	<b>181,149.00</b>	<b>233,664.32</b>
<b>Subgroup : [12H] Recreation Workers</b>						
580010	Salaries - Activities Director	44,711.00	RJE - 1	620.00 620.00 (1,924.00) (1,924.00)	45,331.00	50,909.81
580020	Salaries - Activities -Staff	71,497.00	RJE - 1	(1,924.00) (1,924.00)	69,573.00	78,726.00
<b>Subtotal [12H] Recreation Workers</b>		<b>116,208.00</b>		<b>(1,304.00)</b>	<b>114,904.00</b>	<b>129,635.81</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>						
590010	Salaries - Social Svc Dir	58,734.00	RJE - 1	(932.00) (932.00)	57,802.00	53,642.18
590020	Salaries - Social Svc Staff	25,448.00	RJE - 1	1,507.00 1,507.00	26,955.00	19,693.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>84,182.00</b>		<b>575.00</b>	<b>84,757.00</b>	<b>73,335.18</b>
<b>Subgroup : [12O] Other</b>						
500050	Salaries - Admissions	73,861.00	RJE - 1	(76.00) (76.00)	73,785.00	66,132.40
510003	Benefits Expense - PTO ETO	10,102.00	RJE - 1	(10,102.00) (10,102.00)	0.00	(0.22)
560090	Salaries - Medical Records	64,534.00	RJE - 1	(2,043.00) (2,043.00)	62,491.00	75,342.38
<b>Subtotal [12O] Other</b>		<b>148,497.00</b>		<b>(12,221.00)</b>	<b>136,276.00</b>	<b>141,474.56</b>
<b>Total [10-A] Salaries and Wages</b>		<b>5,601,934.00</b>		<b>0.00</b>	<b>5,601,934.00</b>	<b>5,317,560.00</b>
<b>Group : [13-B] Professional Fees</b>						
<b>Subgroup : [2] Dentist</b>						
566060	Contract Svcs - Dental	5,700.00		0.00	5,700.00	6,840.00
<b>Subtotal [2] Dentist</b>		<b>5,700.00</b>		<b>0.00</b>	<b>5,700.00</b>	<b>6,840.00</b>
<b>Subgroup : [3] Pharmacist</b>						
564100	Contract Svcs - Pharmacy	13,768.00		0.00	13,768.00	8,184.00
<b>Subtotal [3] Pharmacist</b>		<b>13,768.00</b>		<b>0.00</b>	<b>13,768.00</b>	<b>8,184.00</b>
<b>Subgroup : [4] Podiatrist</b>						
566020	Contract Svcs - Podiatrist	34.00		0.00	34.00	100.00
<b>Subtotal [4] Podiatrist</b>		<b>34.00</b>		<b>0.00</b>	<b>34.00</b>	<b>100.00</b>
<b>Subgroup : [5A] PT - Resident Care</b>						
570040	Contract Svcs - Rehab	0.00		0.00	0.00	10,204.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>10,204.00</b>
<b>Subgroup : [8A] Medical Director</b>						
566030	Contract Svcs - Med Director	48,000.00		0.00	48,000.00	48,969.00
<b>Subtotal [8A] Medical Director</b>		<b>48,000.00</b>		<b>0.00</b>	<b>48,000.00</b>	<b>48,969.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>						
Marcum 108	Rehab Contracted Services - ST	0.00		0.00	0.00	3,295.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>3,295.00</b>
<b>Subgroup : [10A] OT - Resident Care</b>						
Marcum 107	Rehab Contracted Services - OT	0.00		0.00	0.00	11,224.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>11,224.00</b>
<b>Subgroup : [11A1 RN's - Direct Care</b>						
562180	Contract Svcs - Nursing	4,148.00	RJE - 5	(2,358.00) (2,358.00)	1,790.00	90,866.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>4,148.00</b>		<b>(2,358.00)</b>	<b>1,790.00</b>	<b>90,866.00</b>
<b>Subgroup : [11C] Aides</b>						
Marcum 119	Contract Aides	0.00	RJE - 5	2,358.00 2,358.00	2,358.00	0.00
<b>Subtotal [11C] Aides</b>		<b>0.00</b>		<b>2,358.00</b>	<b>2,358.00</b>	<b>0.00</b>
<b>Subgroup : [12] Other</b>						
566050	Contract Svcs - Physician	0.00		0.00	0.00	186.00
<b>Subtotal [12] Other</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>186.00</b>
<b>Total [13-B] Professional Fees</b>		<b>71,650.00</b>		<b>0.00</b>	<b>71,650.00</b>	<b>179,868.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>						
<b>Subgroup : [1A1] Workmen's Compensation</b>						
510040	Workers Compensation	245,621.00		0.00	245,621.00	253,725.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>245,621.00</b>		<b>0.00</b>	<b>245,621.00</b>	<b>253,725.00</b>
<b>Subgroup : [1A2] Disability Insurance</b>						
510100	Employee Disability Ins	9,743.00		0.00	9,743.00	20,268.00
<b>Subtotal [1A2] Disability Insurance</b>		<b>9,743.00</b>		<b>0.00</b>	<b>9,743.00</b>	<b>20,268.00</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>						
510020	Payroll Taxes - FUTA	7,030.00		0.00	7,030.00	7,248.00
510030	Payroll Taxes - SUTA	61,722.00		0.00	61,722.00	60,038.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>68,752.00</b>		<b>0.00</b>	<b>68,752.00</b>	<b>67,286.00</b>

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Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
<b>Subgroup : [1A4] Social Security (FICA)</b>						
510010	Payroll Taxes - FICA	405,324.00		0.00	405,324.00	390,019.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>405,324.00</b>		<b>0.00</b>	<b>405,324.00</b>	<b>390,019.00</b>
<b>Subgroup : [1A5] Health Insurance</b>						
510050	Group Health Insurance	847,836.00		0.00	847,836.00	615,754.00
<b>Subtotal [1A5] Health Insurance</b>		<b>847,836.00</b>		<b>0.00</b>	<b>847,836.00</b>	<b>615,754.00</b>
<b>Subgroup : [1A6] Life Insurance</b>						
510060	Employee Grp Life Insurance	0.00		0.00	0.00	11,107.00
<b>Subtotal [1A6] Life Insurance</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>11,107.00</b>
<b>Subgroup : [1A9] Other</b>						
510110	Pre Employment EE Costs	1,276.00		0.00	1,276.00	4,137.00
<b>Subtotal [1A9] Other</b>		<b>1,276.00</b>		<b>0.00</b>	<b>1,276.00</b>	<b>4,137.00</b>
<b>Subgroup : [1C] Bad Debts</b>						
500495	Bad Debt	48,000.00		0.00	48,000.00	358,000.00
<b>Subtotal [1C] Bad Debts</b>		<b>48,000.00</b>		<b>0.00</b>	<b>48,000.00</b>	<b>358,000.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>						
500320	Accounting Fees	8,600.00		0.00	8,600.00	9,202.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>8,600.00</b>		<b>0.00</b>	<b>8,600.00</b>	<b>9,202.00</b>
<b>Subgroup : [1E] Legal</b>						
500340	Legal Fees	950.00		0.00	950.00	53,497.00
<b>Subtotal [1E] Legal</b>		<b>950.00</b>		<b>0.00</b>	<b>950.00</b>	<b>53,497.00</b>
<b>Subgroup : [1G] Office Supplies</b>						
500260	Office Supplies	9,233.00		0.00	9,233.00	12,009.00
<b>Subtotal [1G] Office Supplies</b>		<b>9,233.00</b>		<b>0.00</b>	<b>9,233.00</b>	<b>12,009.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>						
500440	Telephone	13,226.00		0.00	13,226.00	14,317.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>13,226.00</b>		<b>0.00</b>	<b>13,226.00</b>	<b>14,317.00</b>
<b>Subgroup : [1K2] Other</b>						
500493	Sales & Use Tax	83,240.00		0.00	83,240.00	5,000.00
<b>Subtotal [1K2] Other</b>		<b>83,240.00</b>		<b>0.00</b>	<b>83,240.00</b>	<b>5,000.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>						
500551	Provider Tax	583,663.00		0.00	583,663.00	613,048.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>583,663.00</b>		<b>0.00</b>	<b>583,663.00</b>	<b>613,048.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>2,325,464.00</b>		<b>0.00</b>	<b>2,325,464.00</b>	<b>2,427,369.00</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>						
<b>Subgroup : [2] Holiday Parties for Staff</b>						
510080	Employ Benes - Non Payroll	5,074.00		0.00	5,074.00	17,430.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>5,074.00</b>		<b>0.00</b>	<b>5,074.00</b>	<b>17,430.00</b>
<b>Subgroup : [4] Employee Travel</b>						
500180	Travel & Mileage	1,252.00		0.00	1,252.00	2,017.00
510145	Mileage Reimbursement	0.00		0.00	0.00	200.00
<b>Subtotal [4] Employee Travel</b>		<b>1,252.00</b>		<b>0.00</b>	<b>1,252.00</b>	<b>2,217.00</b>
<b>Subgroup : [5] Education Expense</b>						
500460	Meetings & Seminars	318.00		0.00	318.00	708.00
<b>Subtotal [5] Education Expense</b>		<b>318.00</b>		<b>0.00</b>	<b>318.00</b>	<b>708.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>						
500150	Advertising - Help Wanted	0.00		0.00	0.00	1,313.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>1,313.00</b>
<b>Subgroup : [M3] Advertising Other</b>						
500480	Advertising - Promotional	1,250.00		0.00	1,250.00	2,840.00
<b>Subtotal [M3] Advertising Other</b>		<b>1,250.00</b>		<b>0.00</b>	<b>1,250.00</b>	<b>2,840.00</b>
<b>Subgroup : [M5] Medical Records</b>						
566100	Medical Records Supplies	1,710.00		0.00	1,710.00	2,860.00
566120	Contract Svcs - Medical Records	880.00		0.00	880.00	8,184.00
<b>Subtotal [M5] Medical Records</b>		<b>2,590.00</b>		<b>0.00</b>	<b>2,590.00</b>	<b>11,044.00</b>
<b>Subgroup : [M7] Postage</b>						
500280	Postage	1,080.00		0.00	1,080.00	1,937.00
<b>Subtotal [M7] Postage</b>		<b>1,080.00</b>		<b>0.00</b>	<b>1,080.00</b>	<b>1,937.00</b>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>						
Marcum 106	Dues & Membership Fees	0.00		0.00	0.00	350.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>350.00</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>						
Marcum 113	Chamber Dues	0.00		0.00	0.00	440.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>440.00</b>
<b>Subgroup : [M9] Subscriptions</b>						
500240	Dues & Subscriptions	3,272.00		0.00	3,272.00	5,520.00
<b>Subtotal [M9] Subscriptions</b>		<b>3,272.00</b>		<b>0.00</b>	<b>3,272.00</b>	<b>5,520.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>						
500220	Payroll Processing Fees - ADP	32,788.00		0.00	32,788.00	34,692.00
500330	Contract Svcs - Office	44,731.00		(71.00)	44,660.00	39,525.00
<b>RJE - 4</b>						
500332	Contract Svcs - IT Support	9,122.00		0.00	9,122.00	14,960.00
500360	Consulting Other	13,376.00		0.00	13,376.00	3,349.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>100,017.00</b>		<b>(71.00)</b>	<b>99,946.00</b>	<b>92,526.00</b>

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Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
<b>Subgroup : [M12] Administrative Management Services</b>						
500800	Management Fee	222,047.00		0.00	222,047.00	228,438.00
	<b>Subtotal [M12] Administrative Management Services</b>	<b>222,047.00</b>		<b>0.00</b>	<b>222,047.00</b>	<b>228,438.00</b>
<b>Subgroup : [M13] Other</b>						
500200	Bank Charges	21,907.00		0.00	21,907.00	31,415.00
500400	Business License Fees	17,464.00		0.00	17,464.00	3,829.00
500420	Licenses & Permits	2,285.00		0.00	2,285.00	3,121.00
500490	Fines & Penalties	39,278.00		0.00	39,278.00	96,809.00
	<b>Subtotal [M13] Other</b>	<b>80,934.00</b>		<b>0.00</b>	<b>80,934.00</b>	<b>135,174.00</b>
	<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>	<b>417,834.00</b>		<b>(71.00)</b>	<b>417,763.00</b>	<b>499,937.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>						
<b>Subgroup : [2A1] Raw Food</b>						
520100	Raw Food	224,558.00		0.00	224,558.00	231,499.00
	<b>Subtotal [2A1] Raw Food</b>	<b>224,558.00</b>		<b>0.00</b>	<b>224,558.00</b>	<b>231,499.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>						
520120	Food Supplements	8,936.00		0.00	8,936.00	9,447.00
520140	Dietary Supplies	30,891.00		0.00	30,891.00	29,328.00
	<b>Subtotal [2A2] Non-Food Supplies</b>	<b>39,827.00</b>		<b>0.00</b>	<b>39,827.00</b>	<b>38,775.00</b>
<b>Subgroup : [2B] Purchased Services</b>						
520160	Contract Svcs - Dietary	332.00		0.00	332.00	488.00
	<b>Subtotal [2B] Purchased Services</b>	<b>332.00</b>		<b>0.00</b>	<b>332.00</b>	<b>488.00</b>
	<b>Total [18] Dietary Basis for Allocation of Costs</b>	<b>264,717.00</b>		<b>0.00</b>	<b>264,717.00</b>	<b>270,762.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>						
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>						
540140	Linens Purchases	37,457.00		0.00	37,457.00	13,327.00
	<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>	<b>37,457.00</b>		<b>0.00</b>	<b>37,457.00</b>	<b>13,327.00</b>
<b>Subgroup : [3C] Other</b>						
540100	Laundry Supplies	6,000.00		0.00	6,000.00	12,277.00
	<b>Subtotal [3C] Other</b>	<b>6,000.00</b>		<b>0.00</b>	<b>6,000.00</b>	<b>12,277.00</b>
	<b>Total [19] Laundry-Basis for Allocation of Costs</b>	<b>43,457.00</b>		<b>0.00</b>	<b>43,457.00</b>	<b>25,604.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>						
<b>Subgroup : [4A1] In-House Care Supplies</b>						
530120	Housekeeping Supplies	28,542.00		0.00	28,542.00	33,362.00
	<b>Subtotal [4A1] In-House Care Supplies</b>	<b>28,542.00</b>		<b>0.00</b>	<b>28,542.00</b>	<b>33,362.00</b>
<b>Subgroup : [5A2] Purchased from</b>						
564140	Prescription Drugs	144,539.00		0.00	144,539.00	192,343.00
	<b>Subtotal [5A2] Purchased from</b>	<b>144,539.00</b>		<b>0.00</b>	<b>144,539.00</b>	<b>192,343.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>						
564120	Over The Counter Drugs	16,580.00		0.00	16,580.00	14,747.00
	<b>Subtotal [5B] Medicine Cabinet Drugs</b>	<b>16,580.00</b>		<b>0.00</b>	<b>16,580.00</b>	<b>14,747.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>						
562100	Medical Supplies	102,357.00		0.00	102,357.00	73,091.00
	<b>Subtotal [5C] Medical and Therapeutic Supplies</b>	<b>102,357.00</b>		<b>0.00</b>	<b>102,357.00</b>	<b>73,091.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>						
566140	Patient Transportation	1,228.00		0.00	1,228.00	2,172.00
	<b>Subtotal [5D] Ambulance/Limousine</b>	<b>1,228.00</b>		<b>0.00</b>	<b>1,228.00</b>	<b>2,172.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>						
562160	Oxygen Supplies	5,952.00		0.00	5,952.00	9,247.00
	<b>Subtotal [5E2] Oxygen - Other</b>	<b>5,952.00</b>		<b>0.00</b>	<b>5,952.00</b>	<b>9,247.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>						
566200	X-Ray Services	(349.00)		0.00	(349.00)	5,558.00
	<b>Subtotal [5F] X-Rays and related radiological</b>	<b>(349.00)</b>		<b>0.00</b>	<b>(349.00)</b>	<b>5,558.00</b>
<b>Subgroup : [5H] Laboratory</b>						
566190	Lab Fees	31,673.00		0.00	31,673.00	23,023.00
	<b>Subtotal [5H] Laboratory</b>	<b>31,673.00</b>		<b>0.00</b>	<b>31,673.00</b>	<b>23,023.00</b>
<b>Subgroup : [5I] Recreation</b>						
550170	Cable TV	17,801.00		0.00	17,801.00	16,811.00
580100	Activities Supplies	6,106.00		0.00	6,106.00	14,141.00
580120	Contract Svcs - Entertainment	2,240.00		0.00	2,240.00	5,672.00
	<b>Subtotal [5I] Recreation</b>	<b>26,147.00</b>		<b>0.00</b>	<b>26,147.00</b>	<b>36,624.00</b>
<b>Subgroup : [5L] Other</b>						
562101	Covid Medical Supplies	12,979.00		0.00	12,979.00	0.00
562120	Diapers/Disposables	52,979.00		0.00	52,979.00	47,040.00
562140	Tube Feeding (Non Part B)	6,998.00		0.00	6,998.00	7,348.00
566010	I.V. Therapy/RT Exp	42,835.00		0.00	42,835.00	11,591.00
566070	Contract Svcs - Soc Services	824.00		0.00	824.00	0.00
566160	Med Equip Rental	28,227.00		0.00	28,227.00	73,846.00
566180	Patient Expenses	0.00		0.00	0.00	74.00
570060	Physical Therapy Supplies	3,064.00		0.00	3,064.00	1,624.00
570110	Occupational Therapy Supplies	38.00		0.00	38.00	6.00
	<b>Subtotal [5L] Other</b>	<b>147,944.00</b>		<b>0.00</b>	<b>147,944.00</b>	<b>142,195.00</b>
	<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>	<b>504,613.00</b>		<b>0.00</b>	<b>504,613.00</b>	<b>532,362.00</b>
<b>Group : [22] Maintenance and Property</b>						
<b>Subgroup : [6A] Repairs and Maintenance</b>						
550100	Maintenance Supplies	16,559.00		0.00	16,559.00	23,593.00
550110	Repairs & Maintenance	12,851.00		0.00	12,851.00	38,700.00
550130	Minor Equipment	3,409.00		0.00	3,409.00	1,914.00
	<b>Subtotal [6A] Repairs and Maintenance</b>	<b>32,819.00</b>		<b>0.00</b>	<b>32,819.00</b>	<b>64,207.00</b>

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<b>Subgroup : [6C] Light &amp; Power</b>						
550150	Gas & Electric	133,189.00		0.00	133,189.00	130,020.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>133,189.00</b>		<b>0.00</b>	<b>133,189.00</b>	<b>130,020.00</b>
<b>Subgroup : [6D] Water</b>						
550180	Water & Sewer	28,547.00		0.00	28,547.00	28,582.00
<b>Subtotal [6D] Water</b>		<b>28,547.00</b>		<b>0.00</b>	<b>28,547.00</b>	<b>28,582.00</b>
<b>Subgroup : [6F] Other</b>						
550120	Contract Svcs Maintenance	20,056.00		0.00	20,056.00	38,642.00
550140	Pest Control	804.00		0.00	804.00	2,794.00
550145	Contract Svcs - Landscaping/S	7,402.00		0.00	7,402.00	14,749.00
550190	Trash Removal	25,669.00		0.00	25,669.00	23,895.00
<b>Subtotal [6F] Other</b>		<b>53,931.00</b>		<b>0.00</b>	<b>53,931.00</b>	<b>80,080.00</b>
<b>Subgroup : [7D] Movable Equipment</b>						
501100	Deprec - FF&E	4,704.00		0.00	4,704.00	1,566.00
501110	Deprec - Capital Lease-FF&E	8,184.00		0.00	8,184.00	8,184.00
501400	Amort - Computers	340.00		0.00	340.00	389.00
<b>Subtotal [7D] Movable Equipment</b>		<b>13,228.00</b>		<b>0.00</b>	<b>13,228.00</b>	<b>10,139.00</b>
<b>Subgroup : [8A] Organization Expense</b>						
501500	Amort - Loan Acq Costs	18,189.00		0.00	18,189.00	36,379.00
501550	Amort - Lease Acq Costs	2,796.00		0.00	2,796.00	2,796.00
<b>Subtotal [8A] Organization Expense</b>		<b>20,985.00</b>		<b>0.00</b>	<b>20,985.00</b>	<b>39,175.00</b>
<b>Subgroup : [8C] Leasehold Improvements</b>						
501300	Deprec - Leasehold Improvts	67,457.00		0.00	67,457.00	53,704.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>67,457.00</b>		<b>0.00</b>	<b>67,457.00</b>	<b>53,704.00</b>
<b>Subgroup : [9] Rental Payments</b>						
500900	Rent Expense - Building	482,390.00		0.00	482,390.00	483,590.00
<b>Subtotal [9] Rental Payments</b>		<b>482,390.00</b>		<b>0.00</b>	<b>482,390.00</b>	<b>483,590.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>						
500510	Taxes - Real Estate	139,713.00		0.00	139,713.00	146,115.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>139,713.00</b>		<b>0.00</b>	<b>139,713.00</b>	<b>146,115.00</b>
<b>Subgroup : [10C] Personal property taxes</b>						
500520	Taxes - Personal Property	22,731.00		0.00	22,731.00	19,597.00
<b>Subtotal [10C] Personal property taxes</b>		<b>22,731.00</b>		<b>0.00</b>	<b>22,731.00</b>	<b>19,597.00</b>
<b>Total [22] Maintenance and Property</b>		<b>994,990.00</b>		<b>0.00</b>	<b>994,990.00</b>	<b>1,055,209.00</b>
<b>Group : [27] Interest and Insurance</b>						
<b>Subgroup : [12D] Other Interest Expense</b>						
502000	Interest Working Capital	204,181.00		0.00	204,181.00	292,511.00
502050	Interest Capital Lease	2,711.00		0.00	2,711.00	8,719.00
502100	Interest Insurance Finance	46.00		0.00	46.00	823.00
502150	Interest Other	50,114.00		0.00	50,114.00	65,815.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>257,052.00</b>		<b>0.00</b>	<b>257,052.00</b>	<b>367,868.00</b>
<b>Subgroup : [14A] Insurance on Property</b>						
500530	Insurance - Property	18,529.00		0.00	18,529.00	19,746.00
<b>Subtotal [14A] Insurance on Property</b>		<b>18,529.00</b>		<b>0.00</b>	<b>18,529.00</b>	<b>19,746.00</b>
<b>Subgroup : [14C3 Other</b>						
500450	Insurance - Non Property	69,768.00		0.00	69,768.00	59,007.00
<b>Subtotal [14C3] Other</b>		<b>69,768.00</b>		<b>0.00</b>	<b>69,768.00</b>	<b>59,007.00</b>
<b>Total [27] Interest and Insurance</b>		<b>345,349.00</b>		<b>0.00</b>	<b>345,349.00</b>	<b>446,621.00</b>
<b>Group : [30] Statement of Revenue</b>						
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>						
400100	MD Room & Board	(10,034,280.00)		0.00	(10,034,280.00)	(10,560,400.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(10,034,280.00)</b>		<b>0.00</b>	<b>(10,034,280.00)</b>	<b>(10,560,400.00)</b>
<b>Subgroup : [1B] Medicaid room and board contractual allowance</b>						
400155	MD Contractual Allow (R&B)	3,530,764.00		0.00	3,530,764.00	3,942,388.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>3,530,764.00</b>		<b>0.00</b>	<b>3,530,764.00</b>	<b>3,942,388.00</b>
<b>Subgroup : [3A] Medicare Residents (All inclusive)</b>						
400200	MA Room & Board	(1,464,140.00)		0.00	(1,464,140.00)	(1,329,270.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(1,464,140.00)</b>		<b>0.00</b>	<b>(1,464,140.00)</b>	<b>(1,329,270.00)</b>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>						
400255	MA Contractual Allow (R&B)	630,155.00		0.00	630,155.00	(241,778.00)
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>630,155.00</b>		<b>0.00</b>	<b>630,155.00</b>	<b>(241,778.00)</b>
<b>Subgroup : [4A] Private-pay residents and other</b>						
400000	PVT Room & Board	(477,446.00)		0.00	(477,446.00)	(399,868.00)
400272	M MA Room & Board	2,261.00		0.00	2,261.00	0.00
400300	H Room & Board	(14,400.00)		0.00	(14,400.00)	0.00
400400	MG Room & Board	(47,760.00)		0.00	(47,760.00)	(83,730.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(537,345.00)</b>		<b>0.00</b>	<b>(537,345.00)</b>	<b>(483,598.00)</b>
<b>Subgroup : [4B] Private-pay room and board contractual allowance</b>						
400055	PVT Contractual Allow (R&B)	12,350.00		0.00	12,350.00	47,710.00
400355	H Contractual Allow (R&B)	(4,767.00)		0.00	(4,767.00)	0.00
400455	MG Contractual Allow (R&B)	2,976.00		0.00	2,976.00	(32,206.00)
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>10,559.00</b>		<b>0.00</b>	<b>10,559.00</b>	<b>15,504.00</b>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>						
400220	MA Pharmacy	(122,269.00)		0.00	(122,269.00)	(135,767.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(122,269.00)</b>		<b>0.00</b>	<b>(122,269.00)</b>	<b>(135,767.00)</b>

Client: **JACC Mgmt - SNF Cost Reports**  
 Engagement: **Medicaid - JACC Healthcare Center of Windham**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
<b>Subgroup : [5C]</b> Prescription Drugs - Non-medicare						
400120	MD Pharmacy	0.00		0.00	0.00	(3,656.00)
400420	MG Pharmacy	(5,170.00)		0.00	(5,170.00)	(17,100.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(5,170.00)</b>		<b>0.00</b>	<b>(5,170.00)</b>	<b>(20,756.00)</b>
<b>Subgroup : [7A]</b> Physical Therapy - Medicare						
400235	MA Physical Therapy	(466,764.00)		0.00	(466,764.00)	(208,285.00)
400635	MB Physical Therapy	(85,886.00)		0.00	(85,886.00)	(137,630.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(552,650.00)</b>		<b>0.00</b>	<b>(552,650.00)</b>	<b>(345,915.00)</b>
<b>Subgroup : [7C]</b> Physical Therapy - Non-medicare						
400035	PVT Physical Therapy	(1,699.00)		0.00	(1,699.00)	0.00
400135	MD Physical Therapy	(120,970.00)		0.00	(120,970.00)	(63,981.00)
400435	MG Physical Therapy	(9,653.00)		0.00	(9,653.00)	(12,279.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(132,322.00)</b>		<b>0.00</b>	<b>(132,322.00)</b>	<b>(76,260.00)</b>
<b>Subgroup : [8A]</b> Speech Therapy - Medicare						
400245	MA Speech Therapy	(210,011.00)		0.00	(210,011.00)	(90,235.00)
400645	MB Speech Therapy	(32,964.00)		0.00	(32,964.00)	(70,714.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(242,975.00)</b>		<b>0.00</b>	<b>(242,975.00)</b>	<b>(160,949.00)</b>
<b>Subgroup : [8C]</b> Speech Therapy - Non-medicare						
400045	PVT Speech Therapy	(468.00)		0.00	(468.00)	0.00
400145	MD Speech Therapy	(38,534.00)		0.00	(38,534.00)	(12,779.00)
400445	MG Speech Therapy	(3,017.00)		0.00	(3,017.00)	(5,320.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(42,019.00)</b>		<b>0.00</b>	<b>(42,019.00)</b>	<b>(18,099.00)</b>
<b>Subgroup : [9A]</b> Occupational Therapy - Medicare						
400240	MA Occupational Therapy	(483,129.00)		0.00	(483,129.00)	(271,595.00)
400640	MB Occupational Therapy	(88,812.00)		0.00	(88,812.00)	(177,396.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(571,941.00)</b>		<b>0.00</b>	<b>(571,941.00)</b>	<b>(448,991.00)</b>
<b>Subgroup : [9C]</b> Occupational Therapy - Non-medicare						
400040	PVT Occupational Therapy	(2,518.00)		0.00	(2,518.00)	0.00
400140	MD Occupational Therapy	(130,178.00)		0.00	(130,178.00)	(57,984.00)
400440	MG Occupational Therapy	(11,722.00)		0.00	(11,722.00)	(22,910.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(144,418.00)</b>		<b>0.00</b>	<b>(144,418.00)</b>	<b>(80,894.00)</b>
<b>Subgroup : [10A]</b> Other - Medicare						
400215	MA Lab	(38,745.00)		0.00	(38,745.00)	(37,228.00)
400225	MA IV Therapy	(998.00)		0.00	(998.00)	0.00
400227	MA Oxygen	(331.00)		0.00	(331.00)	0.00
400230	MA X-Ray	(3,289.00)		0.00	(3,289.00)	(1,803.00)
400246	MA Nursing	(650,903.00)		0.00	(650,903.00)	0.00
400260	MA Contractual Allow (Ancill	290,216.00		0.00	290,216.00	744,913.00
400269	MA Sequester	16,617.00		0.00	16,617.00	18,935.00
400276	M MA IV Therapy	(10,747.00)		0.00	(10,747.00)	0.00
400289	M MA Contractual Allow (Anci	10,747.00		0.00	10,747.00	0.00
400660	MB Contractual Allow (Ancill	10,340.00		0.00	10,340.00	26,525.00
400669	MB Sequester	720.00		0.00	720.00	2,207.00
<b>Subtotal [10A] Other - Medicare</b>		<b>(376,373.00)</b>		<b>0.00</b>	<b>(376,373.00)</b>	<b>753,549.00</b>
<b>Subgroup : [10B]</b> Other - Non-medicare						
400047	PVT Ancillaries	(549.00)		0.00	(549.00)	0.00
400115	MD Lab	(30.00)		0.00	(30.00)	(1,438.00)
400160	MD Contractual Allow (Ancill	289,712.00		0.00	289,712.00	139,837.00
400170	MD PY Revenue Adjustments	(820.00)		0.00	(820.00)	218,863.00
400265	MA Contractual Allow (BC/BS	0.00		0.00	0.00	1,105.00
400415	MG Lab	(1,530.00)		0.00	(1,530.00)	(3,105.00)
400425	MG IV Therapy	(1,718.00)		0.00	(1,718.00)	0.00
400430	MG X-Ray	(150.00)		0.00	(150.00)	(150.00)
400460	MG Contractual Allow (Ancill	32,960.00		0.00	32,960.00	68,214.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>317,875.00</b>		<b>0.00</b>	<b>317,875.00</b>	<b>423,326.00</b>
<b>Subgroup : [14]</b> Rental of Televisions and Cable Services						
400850	Cable Revenue	(2,490.00)		0.00	(2,490.00)	(2,300.00)
<b>Subtotal [14] Rental of Televisions and Cable Services</b>		<b>(2,490.00)</b>		<b>0.00</b>	<b>(2,490.00)</b>	<b>(2,300.00)</b>
<b>Subgroup : [15]</b> Interest Income						
400870	Interest Income	(9,696.00)		0.00	(9,696.00)	(10,170.00)
<b>Subtotal [15] Interest Income</b>		<b>(9,696.00)</b>		<b>0.00</b>	<b>(9,696.00)</b>	<b>(10,170.00)</b>
<b>Subgroup : [18]</b> Other Revenue						
400855	Grant Revenue	(729,537.00)		0.00	(729,537.00)	0.00
400860	Miscellaneous Revenue	(16,756.00)		7,431.00	(9,325.00)	(600.00)
503200	(Gain) Loss Payables	(24,506.00)		0.00	(24,506.00)	0.00
<b>Subtotal [18] Other Revenue</b>		<b>(770,799.00)</b>		<b>7,431.00</b>	<b>(763,368.00)</b>	<b>(600.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(10,519,534.00)</b>		<b>7,431.00</b>	<b>(10,512,103.00)</b>	<b>(8,780,980.00)</b>
<b>Group : [31-32]</b> Assets						
<b>Subgroup : [A1]</b> Cash						
100010	Petty Cash	2,000.00		0.00	2,000.00	2,000.00
100020	Cash - Operating	347,973.00		0.00	347,973.00	(30,687.00)
100041	Cash Comm/ AR Accts	14,654.00		0.00	14,654.00	15,930.00
100050	Patient Funds Account	22,146.00		0.00	22,146.00	22,146.00
100060	Resident Trust Fund Advances	450.00		0.00	450.00	400.00
<b>Subtotal [A1] Cash</b>		<b>387,223.00</b>		<b>0.00</b>	<b>387,223.00</b>	<b>9,789.00</b>
<b>Subgroup : [A2]</b> Resident Accounts Receivable						
100070	AR Medicaid	778,596.00		0.00	778,596.00	621,156.00
100075	AR Medicare A	469,045.00		0.00	469,045.00	301,115.00
100080	AR Managed Care	(3,109.00)		0.00	(3,109.00)	45,401.00
100085	AR Private	109,484.00		0.00	109,484.00	7,598.00
100090	AR Medicare B	4,674.00		0.00	4,674.00	17,001.00
100095	AR Other	17,827.00		0.00	17,827.00	347.00

Client: **JACC Mgmt - SNF Cost Reports**  
 Engagement: **Medicaid - JACC Healthcare Center of Windham**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
100105	Allowance - Doubtful Accounts	9/30/2020 (55,196.00)		0.00	9/30/2020 (55,196.00)	9/30/2019 (7,196.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>1,321,321.00</b>		<b>0.00</b>	<b>1,321,321.00</b>	<b>985,422.00</b>
<b>Subgroup : [A4] Inventories</b>						
100200	Inventory	48,887.00		0.00	48,887.00	48,887.00
<b>Subtotal [A4] Inventories</b>		<b>48,887.00</b>		<b>0.00</b>	<b>48,887.00</b>	<b>48,887.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>						
100400	Prepaid Expenses	22,284.00		0.00	22,284.00	7,450.00
100410	Prepaid Insurance	25,382.00		0.00	25,382.00	8,432.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>47,666.00</b>		<b>0.00</b>	<b>47,666.00</b>	<b>15,882.00</b>
<b>Subgroup : [A8] Other Current Assets</b>						
100310	Due To/From Seller	7,114.00		0.00	7,114.00	7,114.00
<b>Subtotal [A8] Other Current Assets</b>		<b>7,114.00</b>		<b>0.00</b>	<b>7,114.00</b>	<b>7,114.00</b>
<b>Subgroup : [B4] Leasehold Improvements</b>						
100500	Leasehold Improvements	1,055,920.00		0.00	1,055,920.00	972,768.00
100600	Accum Amort - Leasehold Imp	(184,465.00)		0.00	(184,465.00)	(117,009.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>871,455.00</b>		<b>0.00</b>	<b>871,455.00</b>	<b>855,759.00</b>
<b>Subgroup : [B5] Non-Movable Equipment</b>						
100510	Furniture Fixtures & Equipment	167,319.00		0.00	167,319.00	22,449.00
100610	Accum Depr - F F & E	(29,026.00)		0.00	(29,026.00)	(4,032.00)
<b>Subtotal [B5] Non-Movable Equipment</b>		<b>138,293.00</b>		<b>0.00</b>	<b>138,293.00</b>	<b>18,417.00</b>
<b>Subgroup : [B6] Movable Equipment</b>						
100515	FF & E - Capital Lease	29,461.00		0.00	29,461.00	122,755.00
100530	Computer Equip & Software	1,943.00		0.00	1,943.00	1,943.00
100615	Accum Depr - Capital Lease FF	(4,886.00)		0.00	(4,886.00)	(16,992.00)
100630	Accum Amort - Software	(1,943.00)		0.00	(1,943.00)	(1,603.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>24,575.00</b>		<b>0.00</b>	<b>24,575.00</b>	<b>106,103.00</b>
<b>Subgroup : [B9] Other Fixed Assets</b>						
100590	Construction-in-Progress	8,306.00		0.00	8,306.00	0.00
<b>Subtotal [B9] Other Fixed Assets</b>		<b>8,306.00</b>		<b>0.00</b>	<b>8,306.00</b>	<b>0.00</b>
<b>Subgroup : [D1] Deferred Deposits</b>						
100700	Deposits	573,703.00		0.00	573,703.00	347,559.00
<b>Subtotal [D1] Deferred Deposits</b>		<b>573,703.00</b>		<b>0.00</b>	<b>573,703.00</b>	<b>347,559.00</b>
<b>Subgroup : [D2] Escrow Deposits</b>						
100440	Real Estate Tax Escrow	(36,367.00)		0.00	(36,367.00)	(31,398.00)
<b>Subtotal [D2] Escrow Deposits</b>		<b>(36,367.00)</b>		<b>0.00</b>	<b>(36,367.00)</b>	<b>(31,398.00)</b>
<b>Subgroup : [D3] Organization Expense</b>						
100710	Lease Acquisition Costs	42,000.00		0.00	42,000.00	42,000.00
100715	Accum Amort - Lease Acquisition	(14,213.00)		0.00	(14,213.00)	(11,417.00)
100720	Loan Aquisition Costs	109,136.00		0.00	109,136.00	109,136.00
100725	Accum Amort - Loan Acquisition	(109,136.00)		0.00	(109,136.00)	(90,946.00)
<b>Subtotal [D3] Organization Expense</b>		<b>27,787.00</b>		<b>0.00</b>	<b>27,787.00</b>	<b>48,773.00</b>
<b>Subgroup : [D6] Loans to Owners or Related Parties</b>						
100356	Due to/fr Bear Mt W Springfield	9,937.00		0.00	9,937.00	0.00
100393	Due To/From Norwich	26,061,261.00		0.00	26,061,261.00	20,894,721.00
<b>Subtotal [D6] Loans to Owners or Related Parties</b>		<b>26,071,198.00</b>		<b>0.00</b>	<b>26,071,198.00</b>	<b>20,894,721.00</b>
<b>Total [31-32] Assets</b>		<b>29,491,161.00</b>		<b>0.00</b>	<b>29,491,161.00</b>	<b>23,307,028.00</b>
<b>Group : [33-34] Liabilities</b>						
<b>Subgroup : [A1] Trade Accounts Payable</b>						
200000	Accounts Payable	(1,973,495.00)		0.00	(1,973,495.00)	(2,241,446.00)
200005	Accounts Payable Suspense	0.00		0.00	0.00	(177,440.00)
200010	Accrued Accounts Payable	(16,659.00)		0.00	(16,659.00)	0.00
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(1,990,154.00)</b>		<b>0.00</b>	<b>(1,990,154.00)</b>	<b>(2,418,886.00)</b>
<b>Subgroup : [A2] Note Payable</b>						
200105	Note Payable	0.00		0.00	0.00	(159,218.00)
200106	Note Payable - A	(130,469.00)		0.00	(130,469.00)	(191,138.00)
200110	Note Payable - Ins. Financing	0.00		0.00	0.00	(8,520.00)
200150	Note Payable - Landlord	(14,000.00)		0.00	(14,000.00)	(14,000.00)
200180	Capital Lease Pay - Balboa	0.00		0.00	0.00	(13,265.00)
200182	Capital Lease Pay - HCCEF	(6,536.00)		0.00	(6,536.00)	(22,675.00)
<b>Subtotal [A2] Note Payable</b>		<b>(151,005.00)</b>		<b>0.00</b>	<b>(151,005.00)</b>	<b>(408,816.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>						
200020	Payroll Payable	(93,642.00)		0.00	(93,642.00)	(167,283.00)
200065	Payroll Adjustments	1,465.00		0.00	1,465.00	(2,565.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(92,177.00)</b>		<b>0.00</b>	<b>(92,177.00)</b>	<b>(169,848.00)</b>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>						
200025	Payroll Taxes Payable	(134,507.00)		0.00	(134,507.00)	(12,958.00)
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<b>(134,507.00)</b>		<b>0.00</b>	<b>(134,507.00)</b>	<b>(12,958.00)</b>
<b>Subgroup : [A10] Interest Payable</b>						
200040	Interest Payable	0.00		0.00	0.00	(7,073.00)
<b>Subtotal [A10] Interest Payable</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>(7,073.00)</b>
<b>Subgroup : [A12] Other Current Liabilities</b>						
100320	Due To/From Medicaid	(396,050.00)		0.00	(396,050.00)	0.00
100326	Due To/From HUD Reserve	(138,210.00)		0.00	(138,210.00)	(138,210.00)
100327	Due To/From Medicare	(368,593.00)		0.00	(368,593.00)	0.00
200015	Provider Tax Payable	(122,333.00)		0.00	(122,333.00)	(317,442.00)
200017	Insurance Payable	(24,154.00)		0.00	(24,154.00)	0.00
200026	Vol EE Benefits Payable	13,123.00		(7,360.00)	5,763.00	4,566.00
200028	Vol EE 401K Payable	(990.00)		(7,360.00)	(990.00)	(81.00)

Client: **JACC Mgmt - SNF Cost Reports**  
 Engagement: **Medicaid - JACC Healthcare Center of Windham**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL		1st PP-FINAL	
					9/30/2020	9/30/2019	9/30/2019	9/30/2019
200045	Union Dues Payable	(2,331.00)		0.00	(2,331.00)	(29.00)		
200055	Rent Payable	(1,302,219.00)		0.00	(1,302,219.00)	(775,173.00)		
200060	Accrued PTO Benefits	(214,502.00)		0.00	(214,502.00)	(204,401.00)		
200069	Patient Refund	14,295.00		0.00	14,295.00	15,401.00		
200070	Patient Funds Liability	(22,146.00)		0.00	(22,146.00)	(22,146.00)		
250100	LT Line Of Credit	0.00		0.00	0.00	(493,082.00)		
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(2,564,110.00)</b>		<b>(7,360.00)</b>	<b>(2,571,470.00)</b>	<b>(1,930,597.00)</b>		
<b>Subgroup : [B3] Loans from Owners or Related Parties</b>								
100358	Due to/from Bear Mt Staffing	(329.00)		0.00	(329.00)	0.00		
100371	Due To/from JACC Healthcare	(490,000.00)		0.00	(490,000.00)	(490,000.00)		
100394	Due To/From JACC Mgmt	(26,594,501.00)		0.00	(26,594,501.00)	(21,655,599.00)		
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(27,084,830.00)</b>		<b>0.00</b>	<b>(27,084,830.00)</b>	<b>(22,145,599.00)</b>		
<b>Subgroup : [B4] Other Long-Term Liabilities</b>								
200107	Note Payable SBA	(1,311,600.00)		0.00	(1,311,600.00)	0.00		
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<b>(1,311,600.00)</b>		<b>0.00</b>	<b>(1,311,600.00)</b>	<b>0.00</b>		
<b>Total [33-34] Liabilities</b>		<b>(33,328,383.00)</b>		<b>(7,360.00)</b>	<b>(33,335,743.00)</b>	<b>(27,093,777.00)</b>		
<b>Group : [35] Equity</b>								
<b>Subgroup : [B5] Cumulated Earnings</b>								
300040	Retained Earnings	3,786,748.00		0.00	3,786,748.00	1,812,437.00		
<b>Subtotal [B5] Cumulated Earnings</b>		<b>3,786,748.00</b>		<b>0.00</b>	<b>3,786,748.00</b>	<b>1,812,437.00</b>		
<b>Total [35] Equity</b>		<b>3,786,748.00</b>		<b>0.00</b>	<b>3,786,748.00</b>	<b>1,812,437.00</b>		
<b>Sum of Account Groups</b>								
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Client: **JACC Mgmt - SNF Cost Reports**  
 Engagement: **Medicaid - JACC Healthcare Center of Windham**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
	<b>Reclassifying Journal Entries JE # 1</b>	<b>I.01</b>		
	To allocate PTO/ETO to salary lines on page 10			
520010	Salaries - Food Serv Dir		1,865.00	
520030	Salaries - Dietary Aides		3,813.00	
530010	Salaries - Houskpg Supv		3,194.00	
530020	Salaries - Houskpg Staff		4,409.00	
540020	Salaries - Laundry Staff		539.00	
550020	Salaries - Maintenance Staff		1,507.00	
560020	Salaries - ADNS		4,676.00	
560030	Salaries - RN Nursing Supervi		10,768.00	
560060	Salaries - MDS Coordinator		675.00	
560100	Salaries - Infection Control		128.00	
562020	Salaries - RN		3,099.00	
570010	Salaries - Dir Rehab		6,816.00	
570050	Salaries - PT		273.00	
570055	Salaries - PT Aides		203.00	
570070	Salaries - ST Staff		577.00	
570090	Salaries - OT		581.00	
580010	Salaries - Activities Director		620.00	
590020	Salaries - Social Svc Staff		1,507.00	
500010	Salaries - Administrator			2,345.00
500040	Salaries - Business Office			1,791.00
500050	Salaries - Admissions			76.00
510003	Benefits Expense - PTO ETO			10,102.00
520020	Salaries - Cooks			2,213.00
550010	Salaries - Maint Supervisor			2,292.00
560010	Salaries - DNS			7,811.00
560040	Salaries - Nursing Scheduler			204.00
560090	Salaries - Medical Records			2,043.00
562030	Salaries - LPN			5,070.00
562040	Salaries - CNA			2,651.00
570100	Salaries - COTA			5,796.00
580020	Salaries - Activities -Staff			1,924.00
590010	Salaries - Social Svc Dir			932.00
<b>Total</b>			<b>45,250.00</b>	<b>45,250.00</b>
	<b>Reclassifying Journal Entries JE # 4</b>	<b>E.02</b>		
	To reclass Liabilities and Business office purchased svcs into correct lines of cost report			
400860	Miscellaneous Revenue		7,431.00	
200026	Vol EE Benefits Payable			7,360.00
500330	Contract Svcs - Office			71.00
<b>Total</b>			<b>7,431.00</b>	<b>7,431.00</b>
	<b>Reclassifying Journal Entries JE # 5</b>	<b>E.02</b>		
	To reclass contract aides expense into correct line of the cost report			
Marcum 119	Contract Aides		2,358.00	
562180	Contract Svcs - Nursing			2,358.00
<b>Total</b>			<b>2,358.00</b>	<b>2,358.00</b>



Workpaper Index:  
Prepared By:  
Reviewed By:  
Workpaper Date: 2/3/2021  
Run Date: 2/3/2021  
Name of Workpaper: VHCL CKLST

Provider Name: JACC Healthcare Center of Windham  
Provider Number: 000020438  
Period Ended: 9/30/20

#### 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:**